



**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, 2020**



Schedules of Employer Allocations and Pension Amounts by Employer  
for the Florida Retirement System Pension Plan and  
the Retiree Health Insurance Subsidy Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plans  
As of and for the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

<b>INDEPENDENT AUDITOR’S REPORT .....</b>	<b>3</b>
<b>Florida Retirement System (FRS) Pension Plan</b>	
Schedule of Employer Allocations .....	7
Schedule of Pension Amounts by Employer .....	37
<b>Retiree Health Insurance Subsidy (HIS) Program</b>	
Schedule of Employer Allocations .....	49
Schedule of Pension Amounts by Employer .....	72
<b>Notes to the Schedules of Employer Allocations and Pension Amounts by Employer</b>	
Note 1 – Plan Description .....	84
Note 2 – Summary of Significant Accounting Policies .....	85
Note 3 – Net Pension Liability of Employers .....	85
Note 4 – Pension Expense and Deferred Outflows/Inflows of Resources .....	87
Note 5 – Additional Financial and Actuarial Information .....	89
<b>Supplementary Information</b>	
FRS Pension Plan Deferred Outflows for Contributions Subsequent to the Measurement Date .....	90
HIS Program Deferred Outflows for Contributions Subsequent to the Measurement Date .....	108
<b>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 .....</b>	<b>125</b>

Intentionally Left Blank



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



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

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

## INDEPENDENT AUDITOR'S REPORT

### Report on the Schedules

We have audited the accompanying schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal year ended June 30, 2020, 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, 2020, 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, 2020, 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, 2020, and our report thereon, dated December 10, 2020, 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, 2020, 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, 2020, 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, 2020, as listed in the table of contents, are fairly stated, in all material respects, in relation to the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer as a whole.

***Restriction on Use***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2021, on our consideration of the System Pension Plans' internal control over financial reporting and on our tests of the Plans' compliance with certain provisions of laws, regulations, contracts, and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the System Pension Plans' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System Pension Plans' internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
January 15, 2021  
Audit Report No. 2021-109

Intentionally Left Blank



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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
1000	STATE OF FLORIDA	\$ 543,394,529	17.524776601%	\$ 564,233,393	16.981903225%
4910	UNIVERSITY OF FLORIDA	50,296,368	1.622085933%	53,482,766	1.609687002%
4915	FLORIDA POLYTECHNIC UNIVERSITY	957,925	0.030893631%	965,490	0.029058639%
4920	FLORIDA STATE UNIVERSITY	23,595,217	0.760958902%	24,563,022	0.739280723%
4930	FLORIDA A & M UNIVERSITY	6,273,200	0.202314209%	6,503,846	0.195748232%
4940	UNIVERSITY OF CENTRAL FLORIDA	20,289,186	0.654337567%	21,542,453	0.648369723%
4950	UNIVERSITY OF SOUTH FLORIDA	26,193,224	0.844746094%	27,147,192	0.817057250%
4955	NEW COLLEGE	1,099,113	0.035447000%	1,163,758	0.035025983%
4960	FLORIDA ATLANTIC UNIVERSITY	10,424,327	0.336190358%	11,097,344	0.334000126%
4970	UNIVERSITY OF WEST FLORIDA	4,633,877	0.149445112%	4,769,804	0.143558225%
4980	FLORIDA INTERNATIONAL UNIVERSITY	19,721,988	0.636045103%	20,706,730	0.623216732%
4990	UNIVERSITY OF NORTH FLORIDA	5,626,000	0.181441633%	5,801,048	0.174595897%
4995	FLORIDA GULF COAST UNIVERSITY	4,653,723	0.150085159%	5,397,048	0.162436585%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	540,131	0.017419519%	553,167	0.016648841%
11003	ALACHUA CO BD OF CO COMMISSIONERS	5,531,414	0.178391172%	6,040,235	0.181794785%
11004	ALACHUA CO PROPERTY APPRAISER	348,145	0.011227867%	390,796	0.011761894%
11005	ALACHUA CO TAX COLLECTOR	373,081	0.012032063%	395,503	0.011903588%
11006	ALACHUA CO SHERIFF'S OFFICE	7,108,156	0.229242010%	7,520,426	0.226344544%
11007	ALACHUA CO SCHOOL BOARD	10,160,317	0.327675891%	10,897,819	0.327994962%
11100	CITY OF ALACHUA	644,589	0.020788355%	742,187	0.022337822%
11101	CITY OF HIGH SPRINGS	337,882	0.010896892%	367,165	0.011050682%
11102	CITY OF NEWBERRY	384,112	0.012387817%	399,275	0.012017108%
11103	CITY OF GAINESVILLE	88,163	0.002843306%	89,590	0.002696427%
11104	ALACHUA COUNTY LIBRARY DISTRICT	340,633	0.010985606%	385,389	0.011599168%
11116	CITY OF ARCHER	31,505	0.001016069%	38,682	0.001164217%
11300	CARING & SHARING LEARNING SCHOOL	63,155	0.002036777%	75,210	0.002263609%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	12,732	0.000410624%	40,833	0.001228963%
11302	SIATECH GAINESVILLE	24,298	0.000783627%	25,215	0.000758909%
11305	MICANOPY MIDDLE SCHOOL INC	17,218	0.000555295%	18,768	0.000564862%
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	34,767	0.001121244%	39,000	0.001173783%
11700	SANTA FE COLLEGE	2,806,017	0.090495616%	2,833,224	0.085272392%
12001	BAKER CO CLERK OF CIRCUIT COURT	84,577	0.002727640%	98,688	0.002970252%
12003	BAKER CO BD OF CO COMMISSIONERS	344,259	0.011102536%	390,769	0.011761082%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
12004	BAKER CO PROPERTY APPRAISER	76,077	0.002453510%	69,267	0.002084739%
12005	BAKER CO TAX COLLECTOR	83,265	0.002685352%	98,396	0.002961466%
12006	BAKER CO SHERIFF'S DEPT	1,073,445	0.034619209%	1,164,909	0.035060620%
12007	BAKER CO SCHOOL BOARD	1,735,213	0.055961584%	1,894,158	0.057009052%
12011	BAKER CO SUPERVISOR OF ELECTIONS	33,065	0.001066376%	27,567	0.000829678%
12100	CITY OF MACCLENNY	241,791	0.007797893%	245,360	0.007384676%
12102	NEW RIVER SOLID WASTE ASSOCIATION	74,533	0.002403732%	80,196	0.002413674%
12104	TOWN OF GLEN ST MARY	7,338	0.000236646%	12,959	0.000390035%
13001	BAY CO CLERK OF CIRCUIT COURT	405,574	0.013079987%	446,998	0.013453444%
13003	BAY CO BD OF CO COMMISSIONERS	3,395,585	0.109509523%	3,498,239	0.105287573%
13004	BAY CO PROPERTY APPRAISER	260,066	0.008387265%	242,325	0.007293337%
13005	BAY CO TAX COLLECTOR	288,083	0.009290849%	278,336	0.008377170%
13006	BAY CO SHERIFF'S DEPT	3,891,347	0.125498099%	4,032,333	0.121362358%
13007	BAY CO SCHOOL BOARD	8,038,665	0.259251435%	7,933,013	0.238762281%
13009	BEACH MOSQUITO CONTROL DIST	50,639	0.001633129%	53,568	0.001612250%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	99,232	0.003200293%	99,630	0.002998585%
13100	CITY OF PANAMA CITY	129,585	0.004179199%	100,781	0.003033245%
13101	PANAMA CITY PORT AUTH	15,716	0.000506861%	15,960	0.000480367%
13102	CITY OF SPRINGFIELD	437,461	0.014108350%	448,926	0.013511450%
13103	CITY OF PARKER	156,659	0.005052348%	184,880	0.005564399%
13105	CITY OF MEXICO BEACH	206,355	0.006655052%	175,180	0.005272454%
13107	CITY OF CALLAWAY	307,371	0.009912891%	311,308	0.009369543%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	17,894	0.000577094%	22,819	0.000686794%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	238,086	0.007678416%	263,202	0.007921660%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	71,295	0.002299300%	80,180	0.002413187%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	181,611	0.005857048%	203,769	0.006132891%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	88,330	0.002848678%	99,043	0.002980940%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	110,017	0.003548124%	122,081	0.003674323%
13308	UNIVERSITY ACADEMY INC.	138,292	0.004459979%	162,646	0.004895218%
13309	RISING LEADER ACADEMY, INC.	33,750	0.001088453%	52,597	0.001583028%
13310	PALM BAY PREPARATORY ACADEMY	78,295	0.002525053%	81,056	0.002439575%
13311	CENTRAL HIGH SCHOOL	22,904	0.000738672%	35,989	0.001083173%
13312	PALM BAY ELEMENTARY SCHOOL	90,399	0.002915434%	94,059	0.002830916%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
13700	GULF COAST STATE COLLEGE	1,113,397	0.035907676%	1,153,507	0.034717439%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	102,749	0.003313701%	109,024	0.003281316%
14003	BRADFORD CO BD OF CO COMMISSIONERS	646,052	0.020835553%	678,887	0.020432658%
14004	BRADFORD CO PROPERTY APPRAISER	64,151	0.002068908%	66,047	0.001987839%
14005	BRADFORD CO TAX COLLECTOR	65,767	0.002121023%	46,711	0.001405861%
14006	BRADFORD CO SHERIFF'S DEPT	622,377	0.020072017%	805,392	0.024240133%
14007	BRADFORD CO SCHOOL BOARD	1,284,376	0.041421830%	1,280,271	0.038532696%
15001	BREVARD CO CLERK OF CIRCUIT CT	882,442	0.028459234%	955,649	0.028762469%
15003	BREVARD CO BD OF CO COMMISSIONERS	11,182,968	0.360656959%	12,032,977	0.362160165%
15004	BREVARD CO PROPERTY APPRAISER	469,784	0.015150783%	498,580	0.015005907%
15005	BREVARD CO TAX COLLECTOR	611,119	0.019708920%	690,162	0.020772026%
15006	BREVARD CO SHERIFF'S OFFICE	11,055,494	0.356545833%	12,077,185	0.363490686%
15007	BREVARD CO SCHOOL BOARD	24,491,128	0.789852551%	26,254,645	0.790194007%
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	140,212	0.004521917%	152,170	0.004579907%
15033	CANAVERAL PORT AUTH	36,410	0.001174256%	37,622	0.001132310%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	80,477	0.002595425%	88,917	0.002676168%
15100	CITY OF MELBOURNE	2,318,823	0.074783341%	2,792,617	0.084050243%
15101	CITY OF INDIAN HARBOUR BEACH	140,453	0.004529700%	148,503	0.004469541%
15102	TITUSVILLE-COCOA AIRPORT AUTH	90,944	0.002932993%	89,409	0.002690955%
15103	TOWN OF MALABAR	90,560	0.002920626%	106,674	0.003210592%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	1,895	0.000061130%	1,433	0.000043131%
15105	SEBASTIAN INLET TAX DISTRICT	39,721	0.001281028%	38,789	0.001167431%
15110	TOWN OF MELBOURNE BEACH	20,241	0.000652773%	22,693	0.000682987%
15111	CITY OF WEST MELBOURNE	263,930	0.008511898%	292,591	0.008806209%
15112	CITY OF PALM BAY	26,380	0.000850780%	26,966	0.000811617%
15113	CITY OF COCOA	1,088,861	0.035116360%	1,202,822	0.036201687%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	51,919	0.001674416%	57,260	0.001723369%
15115	INDIAN RIVER LAGOON COUNCIL	26,407	0.000851643%	34,504	0.001038477%
15700	EASTERN FLORIDA STATE COLLEGE	2,959,524	0.095446291%	3,051,920	0.091854551%
16003	BROWARD CO BD OF CO COMMISSIONERS	25,476,939	0.821645507%	27,600,704	0.830706757%
16004	BROWARD CO PROPERTY APPRAISER	1,235,101	0.039832691%	1,329,607	0.040017588%
16006	BROWARD CO SHERIFF'S DEPT	76,319,807	2.461356339%	86,725,637	2.610207763%
16007	BROWARD CO SCHOOL BOARD	87,246,929	2.813762108%	93,243,607	2.806381062%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
16011	BROWARD CO SUPERVISOR OF ELECTIONS	331,457	0.010689664%	416,144	0.012524820%
16018	HILLSBORO INLET DISTRICT	31,387	0.001012238%	28,907	0.000870032%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	89,433	0.002884264%	88,164	0.002653508%
16054	OLD PLANTATION WATER CONTROL DIST	34,892	0.001125286%	37,435	0.001126694%
16080	BROWARD CO CLERK OF CIRCUIT COURT	1,840,855	0.059368616%	1,929,527	0.058073552%
16100	TOWN OF HILLSBORO BEACH	379,773	0.012247895%	359,305	0.010814099%
16101	TOWN OF LAUDERDALE BY THE SEA	254,536	0.008208931%	240,448	0.007236851%
16102	CITY OF MARGATE	5,974,271	0.192673565%	6,504,239	0.195760042%
16103	BROWARD CO HOUSING AUTH	390,696	0.012600177%	386,612	0.011635972%
16104	CITY OF LAUDERDALE LAKES	52,397	0.001689824%	56,638	0.001704655%
16107	SOUTH FL REG PLANNING COUNCIL	72,038	0.002323251%	73,260	0.002204915%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	709,007	0.022865864%	646,933	0.019470934%
16110	S BROWARD DRAINAGE DIST	101,015	0.003257785%	112,623	0.003389656%
16112	NORTH BROWARD HOSPITAL DIST	48,883	0.001576515%	37,185	0.001119158%
16113	MEMORIAL HEALTHCARE DIST	3,167	0.000102148%	3,111	0.000093621%
16114	CITY OF DEERFIELD BEACH	73,410	0.002367510%	75,472	0.002271504%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	452,990	0.014609189%	503,021	0.015139562%
16116	CITY OF COCONUT CREEK	3,510,965	0.113230587%	3,932,265	0.118350561%
16117	CITY OF HOLLYWOOD	90,503	0.002918758%	93,869	0.002825208%
16118	CITY OF WESTON	25,766	0.000830965%	24,066	0.000724328%
16119	CITY OF MIRAMAR	80,371	0.002592003%	78,876	0.002373966%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	15,520	0.000500542%	16,286	0.000490155%
16121	CITY OF NORTH LAUDERDALE	704,223	0.022711581%	802,904	0.024165233%
16122	CITY OF POMPANO BEACH	24,115	0.000777712%	32,238	0.000970268%
16123	CITY OF WEST PARK	91,690	0.002957048%	94,197	0.002835061%
16124	CITY OF DANIA BEACH	552,201	0.017808803%	683,293	0.020565270%
16125	CITY OF WILTON MANORS	1,001,913	0.032312248%	1,110,993	0.033437895%
16126	TOWN OF PEMBROKE PARK	165,466	0.005336372%	181,703	0.005468767%
16127	CITY OF OAKLAND PARK	1,135,923	0.036634160%	1,397,543	0.042062262%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	222,875	0.007187858%	345,124	0.010387293%
16129	CITY OF COOPER CITY	243,523	0.007853738%	256,087	0.007707528%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	323,482	0.010432489%	329,091	0.009904758%
16131	CITY OF LIGHTHOUSE POINT	532,952	0.017188014%	1,052,905	0.031689588%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
16132	CITY OF HALLANDALE BEACH	0	0.000000000%	278,421	0.008379728%
16300	CENTRAL CHARTER SCHOOL	301,117	0.009711187%	340,970	0.010262272%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	81,345	0.002623435%	50,860	0.001530762%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	162,177	0.005230315%	174,262	0.005244823%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	415,792	0.013409509%	439,313	0.013222129%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	260,083	0.008387837%	288,151	0.008672572%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	354,516	0.011433330%	383,903	0.011554431%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	76,302	0.002460791%	104,782	0.003153652%
16700	BROWARD COLLEGE	6,006,058	0.193698729%	6,092,078	0.183355111%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	84,260	0.002717444%	87,542	0.002634785%
17003	CALHOUN CO BD OF CO COMMISSIONERS	174,625	0.005631759%	167,871	0.005052450%
17004	CALHOUN CO PROPERTY APPRAISER	55,570	0.001792161%	57,846	0.001740996%
17005	CALHOUN CO TAX COLLECTOR	59,505	0.001919073%	60,130	0.001809753%
17006	CALHOUN CO SHERIFF'S DEPT	222,928	0.007189540%	236,394	0.007114824%
17007	CALHOUN CO SCHOOL BOARD	894,056	0.028833797%	870,930	0.026212655%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	50,318	0.001622793%	50,363	0.001515780%
17039	APALACHEE REGIONAL PLANNING COUNCIL	46,375	0.001495609%	59,804	0.001799946%
17100	CITY OF BLOUNTSTOWN	229,593	0.007404493%	255,904	0.007702031%
17101	TOWN OF ALTHA	13,825	0.000445867%	12,582	0.000378692%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	396,864	0.012799077%	417,256	0.012558275%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	7,178,552	0.231512297%	7,975,042	0.240027262%
18004	CHARLOTTE CO PROPERTY APPRAISER	274,738	0.008860440%	288,756	0.008690787%
18005	CHARLOTTE CO TAX COLLECTOR	360,979	0.011641770%	393,297	0.011837191%
18006	CHARLOTTE CO SHERIFF'S DEPT	5,822,944	0.187793184%	6,782,594	0.204137779%
18007	CHARLOTTE CO SCHOOL BOARD	5,129,161	0.165418288%	5,912,284	0.177943805%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	200,596	0.006469338%	203,118	0.006113293%
19001	CITRUS CO CLERK OF CIRCUIT COURT	365,063	0.011773471%	397,475	0.011962930%
19003	CITRUS CO BD OF CO COMMISSIONERS	2,543,655	0.082034277%	2,919,970	0.087883216%
19004	CITRUS CO PROPERTY APPRAISER	182,610	0.005889260%	195,101	0.005872003%
19005	CITRUS CO TAX COLLECTOR	155,848	0.005026185%	159,256	0.004793172%
19006	CITRUS CO SHERIFF'S DEPT	2,887,741	0.093131242%	3,095,410	0.093163504%
19007	CITRUS CO SCHOOL BOARD	5,813,509	0.187488915%	6,115,816	0.184069561%
19009	CITRUS CO MOSQUITO CONTROL DIST	76,088	0.002453885%	77,365	0.002328491%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
19016	CITRUS COUNTY HOSPITAL BOARD	8,340	0.000268982%	9,166	0.000275866%
19100	CITY OF INVERNESS	233,996	0.007546508%	256,923	0.007732700%
19101	HOMOSASSA SPECIAL WATER DIST	47,957	0.001546634%	55,516	0.001670891%
19102	CITY OF CRYSTAL RIVER	162,940	0.005254891%	204,301	0.006148910%
20001	CLAY CO CLERK OF CIRCUIT COURT	399,948	0.012898542%	457,587	0.013772138%
20003	CLAY CO BD OF CO COMMISSIONERS	3,665,948	0.118228871%	4,145,127	0.124757154%
20004	CLAY CO PROPERTY APPRAISER	176,687	0.005698264%	193,365	0.005819764%
20005	CLAY CO TAX COLLECTOR	208,992	0.006740101%	227,837	0.006857285%
20006	CLAY CO SHERIFF'S DEPT	4,895,850	0.157893882%	5,230,514	0.157424365%
20007	CLAY CO SCHOOL BOARD	12,086,721	0.389803501%	13,410,842	0.403630173%
20011	CLAY COUNTY SUPV OF ELECTIONS	107,823	0.003477354%	95,007	0.002859444%
20100	CITY OF GREEN COVE SPRINGS	219,602	0.007082278%	271,444	0.008169725%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	408,043	0.013159605%	470,969	0.014174904%
21001	COLLIER CO CLERK OF CIRCUIT COURT	753,973	0.024316039%	835,488	0.025145932%
21003	COLLIER CO BD OF CO COMMISSIONERS	9,453,660	0.304885819%	9,950,800	0.299492238%
21004	COLLIER CO PROPERTY APPRAISER	408,717	0.013181354%	450,672	0.013564021%
21005	COLLIER CO TAX COLLECTOR	611,632	0.019725471%	627,339	0.018881209%
21006	COLLIER CO SHERIFF'S OFFICE	13,403,140	0.432258755%	14,437,013	0.434515152%
21007	COLLIER CO SCHOOL BOARD	17,919,382	0.577910049%	19,327,099	0.581693562%
21009	COLLIER MOSQUITO CONTROL DIST	191,955	0.006190666%	194,458	0.005852669%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	107,583	0.003469612%	111,077	0.003343122%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	844,430	0.027233351%	720,866	0.021696122%
21101	CITY OF MARCO ISLAND	72,870	0.002350089%	53,115	0.001598629%
21105	IMMOKALEE FIRE CONTROL DISTRICT	364,917	0.011768790%	392,826	0.011823008%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	5,081	0.000163850%	3,752	0.000112926%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	2,282,039	0.073597017%	2,478,730	0.074603078%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	114,630	0.003696886%	122,453	0.003685499%
21305	MARCO ISLAND ACADEMY	76,722	0.002474327%	78,904	0.002374801%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	124,651	0.004020072%	109,990	0.003310400%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	1,270,038	0.040959425%	1,350,125	0.040635121%
22004	COLUMBIA CO PROPERTY APPRAISER	145,147	0.004681069%	151,575	0.004561996%
22005	COLUMBIA CO TAX COLLECTOR	126,868	0.004091553%	113,406	0.003413229%
22006	COLUMBIA CO SHERIFF'S OFFICE	1,402,610	0.045234952%	1,428,874	0.043005267%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.



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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
22007	COLUMBIA CO SCHOOL BOARD	3,424,578	0.110444561%	3,567,525	0.107372865%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	68,576	0.002211622%	72,073	0.002169210%
22016	LAKE SHORE HOSPITAL AUTHORITY	11,922	0.000384476%	5,407	0.000162722%
22101	CITY OF LAKE CITY	383,874	0.012380148%	423,596	0.012749094%
22700	FLORIDA GATEWAY COLLEGE	740,795	0.023891051%	771,778	0.023228422%
23003	MIAMI-DADE COUNTY	246,257,640	7.941946213%	263,484,330	7.930167645%
23007	MIAMI-DADE CO SCHOOL BOARD	121,530,638	3.919430868%	135,038,965	4.064308620%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	7,859,820	0.253483591%	7,184,760	0.216241904%
23100	BAL HARBOUR VILLAGE	88,252	0.002846168%	121,577	0.003659153%
23101	VILLAGE OF EL PORTAL	98,859	0.003188253%	123,493	0.003716818%
23102	CITY OF OPA LOCKA	715,720	0.023082370%	788,293	0.023725493%
23104	VILLAGE OF BISCAYNE PARK	173,476	0.005594699%	166,430	0.005009094%
23105	CITY OF WEST MIAMI	506,272	0.016327552%	486,178	0.014632642%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	100,554	0.003242917%	105,289	0.003168925%
23108	CITY OF SUNNY ISLES BEACH	1,837,729	0.059267773%	2,022,005	0.060856890%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	434,753	0.014021041%	395,398	0.011900404%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	68,912	0.002222444%	72,704	0.002188192%
23117	CITY OF NORTH MIAMI	589,729	0.019019091%	880,143	0.026489933%
23118	CITY OF NORTH MIAMI BEACH	9,643	0.000310992%	9,607	0.000289141%
23119	TOWN OF MIAMI LAKES	216,531	0.006983261%	193,601	0.005826864%
23120	CITY OF MIAMI GARDENS	5,300,542	0.170945425%	5,609,269	0.168823866%
23121	THE CHILDREN'S TRUST	454,584	0.014660597%	478,710	0.014407887%
23122	CITY OF NORTH BAY VILLAGE	644,642	0.020790053%	814,758	0.024522006%
23123	TOWN OF CUTLER BAY	294,952	0.009512352%	295,768	0.008901833%
23124	CITY OF DORAL	2,153,805	0.069461398%	2,572,629	0.077429180%
23125	CITY OF FLORIDA CITY	712,917	0.022991974%	797,259	0.023995342%
23126	VILLAGE OF PINECREST	862,250	0.027808032%	919,820	0.027684095%
23127	CITY OF CORAL GABLES	77,242	0.002491092%	77,402	0.002329590%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	75,346	0.002429954%	75,726	0.002279152%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	136,863	0.004413895%	143,792	0.004327737%
23700	MIAMI DADE COLLEGE	11,523,771	0.371648053%	12,853,443	0.386853969%
24001	DESOTO CO CLERK OF CIRCUIT COURT	79,809	0.002573893%	82,827	0.002492878%
24003	DESOTO CO BD OF CO COMMISSIONERS	932,002	0.030057578%	966,730	0.029095971%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
24004	DESOTO CO PROPERTY APPRAISER	75,631	0.002439151%	77,842	0.002342841%
24005	DESOTO CO TAX COLLECTOR	82,938	0.002674793%	85,405	0.002570447%
24006	DESOTO CO SHERIFF'S DEPT	1,057,912	0.034118259%	1,146,564	0.034508494%
24007	DESOTO CO SCHOOL BOARD	1,695,538	0.054682031%	1,847,682	0.055610231%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	55,811	0.001799942%	56,228	0.001692306%
24062	JOSHUA WATER CONTROL DIST	19,421	0.000626349%	22,250	0.000669662%
25001	DIXIE CO CLERK OF CIRCUIT COURT	82,548	0.002662210%	83,137	0.002502191%
25003	DIXIE CO BD OF CO COMMISSIONERS	433,201	0.013970981%	447,805	0.013477729%
25004	DIXIE CO PROPERTY APPRAISER	87,153	0.002810733%	89,026	0.002679435%
25005	DIXIE CO TAX COLLECTOR	65,854	0.002123836%	67,340	0.002026749%
25006	DIXIE CO SHERIFF'S DEPT	469,100	0.015128740%	500,152	0.015053223%
25007	DIXIE CO SCHOOL BOARD	827,118	0.026675002%	892,303	0.026855902%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	50,052	0.001614190%	50,493	0.001519709%
25100	TOWN OF CROSS CITY	96,305	0.003105879%	109,107	0.003283812%
25103	SUWANNEE WATER AND SEWER DISTRICT	10,784	0.000347781%	10,634	0.000320068%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	9,662	0.000311614%	10,634	0.000320055%
25363	KINDER CUB SCHOOL, INC.	24,097	0.000777149%	32,275	0.000971393%
26003	CITY OF JACKSONVILLE	706,245	0.022776801%	697,689	0.020998556%
26007	DUVAL CO SCHOOL BOARD	34,161,928	1.101741237%	35,248,418	1.060882294%
26039	NORTHEAST FL REGIONAL COUNCIL	51,147	0.001649535%	57,913	0.001743019%
26102	JACKSONVILLE PORT AUTHORITY	1,057,058	0.034090695%	1,054,401	0.031734639%
26103	JACKSONVILLE AVIATION AUTHORITY	1,952,358	0.062964624%	2,047,489	0.061623898%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	16,309	0.000525965%	22,113	0.000665550%
26300	SIATECH JACKSONVILLE	12,660	0.000408302%	7,916	0.000238252%
26301	RIVER CITY SCIENCE ACADEMY	162,126	0.005228662%	161,113	0.004849071%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	98,821	0.003187019%	107,825	0.003245229%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	19,140	0.000617264%	25,996	0.000782409%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	122,478	0.003949994%	130,129	0.003916540%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	144,759	0.004668549%	172,149	0.005181212%
26366	LONE STAR MYCROSCHOOL	23,238	0.000749433%	30,576	0.000920246%
26368	BISCAYNE MYCROSCHOOL	16,591	0.000535062%	20,741	0.000624256%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	4,141,015	0.133550053%	4,390,111	0.132130501%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	1,100,236	0.035483240%	1,236,127	0.037204094%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.



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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	10,296,280	0.332060781%	10,604,533	0.319167847%
27004	ESCAMBIA CO PROPERTY APPRAISER	326,182	0.010519544%	346,457	0.010427436%
27005	ESCAMBIA CO TAX COLLECTOR	385,204	0.012423047%	408,746	0.012302143%
27006	ESCAMBIA CO SHERIFF'S DEPT	5,466,967	0.176312721%	5,947,840	0.179013930%
27007	ESCAMBIA CO SCHOOL BOARD	13,874,806	0.447470245%	14,549,031	0.437886599%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	552,492	0.017818181%	572,808	0.017239981%
27039	WEST FL REGIONAL PLANNING COUNCIL	100,910	0.003254390%	112,920	0.003398588%
27041	SANTA ROSA ISLAND AUTH	58,666	0.001892018%	59,722	0.001797460%
27059	EMERALD COAST UTILITIES AUTHORITY	2,393,868	0.077203567%	2,442,223	0.073504315%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	31,462	0.001014681%	36,268	0.001091582%
27100	CITY OF PENSACOLA	1,706,208	0.055026148%	1,982,339	0.059663066%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	31,022	0.001000481%	34,083	0.001025794%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	40,224	0.001297237%	40,052	0.001205456%
27700	PENSACOLA STATE COLLEGE	1,905,071	0.061439597%	2,019,511	0.060781828%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	298,280	0.009619696%	336,498	0.010127670%
28003	FLAGLER CO BD OF CO COMMISSIONERS	2,222,046	0.071662226%	2,500,316	0.075252758%
28004	FLAGLER CO PROPERTY APPRAISER	171,114	0.005518524%	184,026	0.005538694%
28005	FLAGLER CO TAX COLLECTOR	208,236	0.006715726%	220,878	0.006647827%
28006	FLAGLER CO SHERIFF'S DEPT	2,982,615	0.096191004%	3,310,367	0.099633108%
28007	FLAGLER CO SCHOOL BOARD	4,552,548	0.146822207%	4,844,871	0.145817540%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	31,434	0.001013757%	35,033	0.001054393%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	73,947	0.002384838%	75,969	0.002286475%
28088	FLAGLER CO HOUSING AUTH	29,680	0.000957200%	17,867	0.000537735%
28100	CITY OF PALM COAST	244,431	0.007883029%	210,665	0.006340460%
28101	CITY OF BUNNELL	251,328	0.008105469%	283,319	0.008527139%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	73,526	0.002371246%	76,934	0.002315518%
29003	FRANKLIN CO BD OF CO COMM	244,028	0.007870046%	231,680	0.006972957%
29004	FRANKLIN CO PROPERTY APPRAISER	74,824	0.002413121%	65,556	0.001973060%
29005	FRANKLIN CO TAX COLLECTOR	62,627	0.002019748%	62,889	0.001892780%
29006	FRANKLIN CO SHERIFF'S DEPT	529,138	0.017065011%	553,219	0.016650397%
29007	FRANKLIN CO SCHOOL BOARD	482,291	0.015554169%	505,848	0.015224666%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	47,943	0.001546172%	49,646	0.001494212%
29100	CITY OF APALACHICOLA	154,855	0.004994176%	149,081	0.004486946%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
29101	CITY OF CARRABELLE	90,207	0.002909241%	90,325	0.002718544%
29102	EASTPOINT WATER AND SEWER DIST	24,938	0.000804262%	27,352	0.000823208%
29104	APALACHICOLA HOUSING AUTHORITY	6,684	0.000215557%	7,630	0.000229640%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	183,792	0.005927401%	173,351	0.005217406%
30003	GADSDEN CO BD OF CO COMMISSIONERS	894,958	0.028862882%	924,270	0.027818031%
30005	GADSDEN CO TAX COLLECTOR	61,176	0.001972950%	41,320	0.001243632%
30006	GADSDEN CO SHERIFF'S DEPT	696,677	0.022468217%	727,957	0.021909550%
30007	GADSDEN CO SCHOOL BOARD	1,990,263	0.064187084%	1,986,058	0.059774998%
30100	TOWN OF HAVANA	184,092	0.005937076%	187,439	0.005641395%
30101	CITY OF CHATTAHOOCHEE	178,288	0.005749879%	185,374	0.005579271%
30102	NORTHWEST FL WATER MANAGEMENT DIST	432,981	0.013963889%	439,649	0.013232255%
30103	TOWN OF GREENSBORO	10,964	0.000353611%	11,579	0.000348503%
30104	CITY OF GRETNA	91,086	0.002937589%	97,274	0.002927681%
30105	CITY OF MIDWAY	59,232	0.001910263%	63,395	0.001908006%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	87,984	0.002837535%	94,402	0.002841253%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	395,667	0.012760475%	427,485	0.012866153%
31004	GILCHRIST CO PROPERTY APPRAISER	72,782	0.002347253%	78,423	0.002360318%
31005	GILCHRIST CO TAX COLLECTOR	34,424	0.001110189%	79,618	0.002396282%
31006	GILCHRIST CO SHERIFF'S DEPT	490,611	0.015822472%	496,662	0.014948183%
31007	GILCHRIST CO SCHOOL BOARD	1,182,628	0.038140402%	1,203,796	0.036231025%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	55,342	0.001784822%	56,056	0.001687146%
31100	CITY OF TRENTON	72,493	0.002337937%	77,571	0.002334681%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	73,376	0.002366419%	86,124	0.002592112%
32003	GLADES CO BD OF CO COMMISSIONERS	338,102	0.010903975%	371,344	0.011176460%
32004	GLADES CO PROPERTY APPRAISER	57,662	0.001859636%	38,766	0.001166737%
32005	GLADES COUNTY TAX COLLECTOR	28,198	0.000909400%	29,047	0.000874226%
32006	GLADES CO SHERIFF'S DEPT	1,076,953	0.034732329%	1,091,962	0.032865101%
32007	GLADES CO SCHOOL BOARD	610,363	0.019684556%	633,340	0.019061840%
32100	CITY OF MOORE HAVEN	70,434	0.002271527%	75,854	0.002282990%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	1,813	0.000058482%	1,835	0.000055242%
32300	PEMAYETV EMAHAKV, INC	355,551	0.011466727%	353,147	0.010628767%
33001	GULF CO CLERK OF CIRCUIT COURT	75,651	0.002439780%	78,784	0.002371200%
33003	GULF CO BD OF CO COMMISSIONERS	710,366	0.022909704%	759,297	0.022852783%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
33004	GULF CO PROPERTY APPRAISER	63,502	0.002047970%	66,029	0.001987282%
33005	GULF CO TAX COLLECTOR	28,344	0.000914096%	29,638	0.000892037%
33006	GULF COUNTY SHERIFF'S DEPT	327,418	0.010559408%	379,001	0.011406923%
33007	GULF CO SCHOOL BOARD	863,707	0.027855017%	895,383	0.026948605%
33011	GULF CO SUPERVISOR OF ELECTIONS	51,981	0.001676426%	53,137	0.001599276%
33100	CITY OF PORT ST JOE	227,688	0.007343064%	278,100	0.008370046%
34001	HAMILTON CO CLERK OF CIRCUIT COURT	94,225	0.003038806%	100,941	0.003038052%
34003	HAMILTON CO BD OF CO COMMISSIONERS	321,098	0.010355581%	349,216	0.010510455%
34004	HAMILTON CO PROPERTY APPRAISER	35,886	0.001157347%	37,633	0.001132660%
34005	HAMILTON CO TAX COLLECTOR	29,440	0.000949445%	31,417	0.000945570%
34006	HAMILTON CO SHERIFF'S DEPT	403,014	0.012997413%	427,766	0.012874596%
34007	HAMILTON CO SCHOOL BOARD	649,506	0.020946939%	704,176	0.021193809%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	49,644	0.001601053%	50,483	0.001519413%
34100	CITY OF JASPER	165,632	0.005341726%	158,117	0.004758894%
35001	HARDEE CO CLERK OF CIRCUIT COURT	109,447	0.003529718%	111,561	0.003357680%
35003	HARDEE CO BD OF CO COMMISSIONERS	871,110	0.028093787%	951,565	0.028639547%
35004	HARDEE CO PROPERTY APPRAISER	66,663	0.002149910%	68,191	0.002052372%
35005	HARDEE CO TAX COLLECTOR	78,822	0.002542043%	82,631	0.002486976%
35006	HARDEE CO SHERIFF'S DEPT	856,374	0.027618541%	950,182	0.028597903%
35007	HARDEE CO SCHOOL BOARD	1,842,843	0.059432700%	1,788,978	0.053843418%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	51,426	0.001658528%	51,532	0.001550964%
36001	HENDRY CO CLERK OF CIRCUIT COURT	81,116	0.002616035%	114,398	0.003443071%
36003	HENDRY CO BD OF CO COMMISSIONERS	754,063	0.024318956%	886,224	0.026672959%
36004	HENDRY CO PROPERTY APPRAISER	84,353	0.002720440%	88,081	0.002651010%
36005	HENDRY CO TAX COLLECTOR	62,138	0.002004001%	68,069	0.002048687%
36006	HENDRY CO SHERIFF'S DEPT	1,200,697	0.038723152%	1,297,221	0.039042863%
36007	HENDRY CO SCHOOL BOARD	2,452,804	0.079104310%	2,561,052	0.077080765%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	37,339	0.001204212%	23,164	0.000697164%
36016	HENDRY REGIONAL MEDICAL CENTER	21,451	0.000691796%	21,913	0.000659532%
36100	CITY OF LABELLE	124,655	0.004020205%	144,949	0.004362581%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	7,920	0.000255422%	8,079	0.000243165%
36102	BARRON WATER CONTROL DISTRICT	13,467	0.000434327%	32,053	0.000964714%
36103	CITY OF CLEWISTON	126,420	0.004077131%	142,992	0.004303663%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
36104	CENTRAL CO WATER CONTROL DIST	25,752	0.000830511%	28,688	0.000863443%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	2,093	0.000067503%	2,584	0.000077763%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	357,110	0.011516991%	386,610	0.011635904%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	5,683,686	0.183302040%	6,030,464	0.181500690%
37004	HERNANDO COUNTY PROPERTY APPRAISER	226,586	0.007307529%	243,628	0.007332537%
37005	HERNANDO CO TAX COLLECTOR	252,207	0.008133819%	258,444	0.007778469%
37006	HERNANDO CO SHERIFF'S DEPT	4,988,147	0.160870517%	5,377,461	0.161847085%
37007	HERNANDO CO SCHOOL BOARD	7,278,864	0.234747419%	7,813,634	0.235169322%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	77,000	0.002483306%	77,802	0.002341616%
37056	SW FL WATER MANAGEMENT DIST	2,389,110	0.077050140%	2,555,083	0.076901103%
37100	CITY OF BROOKSVILLE	219,105	0.007066271%	194,180	0.005844299%
37101	HERNANDO CO HOUSING AUTH	11,218	0.000361780%	12,495	0.000376079%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	358,290	0.011555037%	387,960	0.011676547%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	1,886,968	0.060855755%	2,253,227	0.067816048%
38004	HIGHLANDS CO PROPERTY APPRAISER	196,075	0.006323535%	215,483	0.006485471%
38005	HIGHLANDS CO TAX COLLECTOR	218,194	0.007036871%	231,588	0.006970173%
38006	HIGHLANDS CO SHERIFF'S DEPT	3,196,853	0.103100276%	3,383,060	0.101820980%
38007	HIGHLANDS CO SCHOOL BOARD	4,176,542	0.134695817%	4,460,627	0.134252842%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	77,452	0.002497863%	79,782	0.002401232%
38100	CITY OF AVON PARK	92,752	0.002991289%	113,718	0.003422592%
38101	TOWN OF LAKE PLACID	203,588	0.006565840%	210,142	0.006324714%
38102	CITY OF SEBRING	617,414	0.019911948%	685,604	0.020634843%
38103	SEBRING AIRPORT AUTH	53,166	0.001714629%	55,669	0.001675476%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	13,420	0.000432797%	12,201	0.000367216%
38700	SOUTH FLORIDA STATE COLLEGE	954,191	0.030773188%	994,841	0.029942025%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	2,344,510	0.075611758%	2,588,208	0.077898068%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	32,494,948	1.047980194%	35,254,088	1.061052944%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	752,851	0.024279878%	814,521	0.024514873%
39005	HILLSBOROUGH CO TAX COLLECTOR	1,147,261	0.036999797%	1,205,347	0.036277698%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	37,883,393	1.221760553%	40,321,054	1.213554980%
39007	HILLSBOROUGH CO SCHOOL BOARD	70,523,873	2.274434221%	75,940,903	2.285616343%
39037	HILLSBOROUGH CO AVIATION AUTH	4,042,312	0.130366825%	4,425,227	0.133187399%
39038	TAMPA PORT AUTH	1,097,238	0.035386537%	1,198,268	0.036064646%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	311,206	0.010036555%	320,621	0.009649819%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	2,723,865	0.087846167%	2,911,205	0.087619426%
39100	CITY OF TEMPLE TERRACE	75,314	0.002428917%	80,163	0.002412677%
39102	TAMPA SPORTS AUTH	330,979	0.010674249%	349,215	0.010510443%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	178,888	0.005769244%	191,508	0.005763885%
39109	TAMPA BAY ESTUARY PROGRAM	32,621	0.001052044%	31,790	0.000956780%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	58,419	0.001884039%	19,630	0.000590814%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	380,393	0.012267898%	391,382	0.011779547%
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	10,221	0.000329632%	45,513	0.001369832%
39700	HILLSBOROUGH COMMUNITY COLLEGE	3,902,244	0.125849552%	4,101,507	0.123444288%
40001	HOLMES CO CLERK OF CIRCUIT COURT	103,674	0.003343560%	106,465	0.003204297%
40003	HOLMES CO BD OF CO COMMISSIONERS	372,280	0.012006228%	359,743	0.010827280%
40004	HOLMES CO PROPERTY APPRAISER	70,909	0.002286868%	68,211	0.002052960%
40005	HOLMES CO TAX COLLECTOR	68,152	0.002197934%	68,135	0.002050688%
40006	HOLMES CO SHERIFF'S DEPT	334,182	0.010777560%	354,886	0.010681101%
40007	HOLMES CO SCHOOL BOARD	1,387,608	0.044751143%	1,393,979	0.041955015%
40103	HOLMES COUNTY HOUSING AUTHORITY	3,938	0.000127016%	4,305	0.000129561%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	253,990	0.008191304%	291,183	0.008763825%
41003	INDIAN RIVER CO BD OF CO COMMISSION	5,785,942	0.186599869%	6,380,910	0.192048166%
41004	INDIAN RIVER CO PROPERTY APPRAISER	217,612	0.007018123%	252,990	0.007614316%
41005	INDIAN RIVER CO TAX COLLECTOR	228,270	0.007361831%	250,804	0.007548528%
41006	INDIAN RIVER CO SHERIFF'S DEPT	4,279,384	0.138012526%	4,764,620	0.143402222%
41007	INDIAN RIVER CO SCHOOL BOARD	5,994,953	0.193340585%	6,369,330	0.191699666%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	132,426	0.004270826%	157,426	0.004738104%
41011	INDIAN RIVER CO SUPERVISOR ELECTION	85,858	0.002768953%	92,530	0.002784906%
41018	FELLSMERE WATER CONTROL DIST	20,148	0.000649780%	11,656	0.000350805%
41050	INDIAN RIVER FARMS WATER CONTROL DI	60,707	0.001957825%	60,402	0.001817924%
41065	ST JOHNS WATER CONTROL DIST	35,375	0.001140876%	43,422	0.001306900%
42001	JACKSON CO CLERK OF CIRCUIT COURT	148,352	0.004784432%	153,937	0.004633082%
42003	JACKSON CO BD OF CO COMMISSIONERS	1,091,111	0.035188947%	1,184,095	0.035638065%
42004	JACKSON CO PROPERTY APPRAISER	90,681	0.002924503%	94,184	0.002834691%
42005	JACKSON CO TAX COLLECTOR	84,697	0.002731531%	88,885	0.002675202%
42006	JACKSON CO SHERIFF'S DEPT	517,030	0.016674510%	467,444	0.014068792%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
42007	JACKSON CO SCHOOL BOARD	2,479,380	0.079961393%	2,588,446	0.077905250%
42016	JACKSON HOSPITAL	201,119	0.006486185%	197,347	0.005939615%
42088	NW FL REGIONAL HOUSING AUTH	55,549	0.001791487%	65,476	0.001970652%
42100	TOWN OF SNEADS	68,696	0.002215495%	80,829	0.002432734%
42101	CITY OF GRACEVILLE	134,979	0.004353146%	147,657	0.004444087%
42102	TOWN OF GRAND RIDGE	24,933	0.000804114%	24,067	0.000724362%
42103	TOWN OF ALFORD	5,338	0.000172165%	5,295	0.000159355%
42104	CITY OF MARIANNA	206,241	0.006651398%	210,957	0.006349243%
42105	MARIANNA HEALTH & REHABILITATION CENTER	465,311	0.015006537%	463,207	0.013941284%
42700	CHIPOLA COLLEGE	601,701	0.019405192%	631,141	0.018995639%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	426,088	0.013741583%	448,486	0.013498213%
43004	JEFFERSON CO PROPERTY APPRAISER	58,891	0.001899259%	63,637	0.001915309%
43005	JEFFERSON CO TAX COLLECTOR	23,591	0.000760832%	23,858	0.000718054%
43006	JEFFERSON CO SHERIFF'S DEPT	406,627	0.013113959%	453,986	0.013663753%
43007	JEFFERSON CO SCHOOL BOARD	140,810	0.004541193%	135,084	0.004065659%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	51,798	0.001670505%	37,206	0.001119811%
43100	CITY OF MONTICELLO	65,288	0.002105577%	70,032	0.002107787%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	218,644	0.007051392%	227,590	0.006849832%
44004	LAFAYETTE CO PROPERTY APPRAISER	51,510	0.001661238%	52,165	0.001570035%
44005	LAFAYETTE CO TAX COLLECTOR	52,067	0.001679193%	53,412	0.001607552%
44006	LAFAYETTE CO SHERIFF'S DEPT	162,219	0.005231667%	170,591	0.005134342%
44007	LAFAYETTE CO SCHOOL BOARD	509,426	0.016429258%	532,103	0.016014878%
44011	LAFAYETTE CO SUPERVISER OF ELECTION	48,976	0.001579496%	49,407	0.001487030%
44100	TOWN OF MAYO	48,083	0.001550700%	47,261	0.001422435%
45001	LAKE CO CLERK OF COURTS	615,619	0.019854042%	668,606	0.020123223%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	5,520,874	0.178051256%	6,317,716	0.190146199%
45004	LAKE CO PROPERTY APPRAISER	250,525	0.008079570%	268,408	0.008078354%
45005	LAKE CO TAX COLLECTOR	386,397	0.012461529%	399,797	0.012032807%
45006	LAKE CO SHERIFF'S DEPT	6,280,888	0.202562137%	7,204,067	0.216822984%
45007	LAKE CO SCHOOL BOARD	13,772,957	0.444185534%	14,617,782	0.439955805%
45011	LAKE CO SUPERVISOR OF ELECTIONS	108,927	0.003512967%	118,494	0.003566346%
45023	LAKE COUNTY WATER AUTHORITY	70,539	0.002274908%	77,280	0.002325911%
45100	CITY OF EUSTIS	55,273	0.001782577%	56,767	0.001708536%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.



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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
45101	CITY OF UMATILLA	79,509	0.002564203%	95,257	0.002866979%
45103	TOWN OF ASTATULA	72,292	0.002331442%	79,505	0.002392898%
45104	CITY OF MINNEOLA	276,367	0.008912982%	288,885	0.008694651%
45105	CITY OF TAVARES	532,736	0.017181043%	614,349	0.018490258%
45106	TOWN OF MONTVERDE	10,481	0.000338011%	12,831	0.000386168%
45113	CITY OF FRUITLAND PARK	277,344	0.008944503%	272,417	0.008199005%
45338	MASCOTTE CHARTER SCHOOL, INC	0	0.000000000%	7,593	0.000228530%
45700	LAKE SUMTER STATE COLLEGE	804,991	0.025961409%	867,168	0.026099410%
46001	LEE CO CLERK OF CIRCUIT COURT	1,136,366	0.036648453%	1,248,824	0.037586231%
46003	LEE CO BD OF CO COMMISSIONERS	15,402,268	0.496731728%	16,506,826	0.496810934%
46004	LEE CO PROPERTY APPRAISER	471,205	0.015196627%	507,605	0.015277545%
46005	LEE CO TAX COLLECTOR	837,750	0.027017890%	884,543	0.026622365%
46006	LEE CO SHERIFF'S DEPT	16,234,017	0.523556104%	17,198,868	0.517639541%
46007	LEE CO SCHOOL BOARD	29,449,121	0.949750579%	30,439,180	0.916137214%
46009	LEE CO MOSQUITO CONTROL DIST	463,724	0.014955357%	524,814	0.015795493%
46011	LEE CO SUPERVISOR OF ELECTIONS	211,011	0.006805232%	227,641	0.006851388%
46046	LEE CO HYACINTH CONTROL DIST	60,811	0.001961185%	62,963	0.001895011%
46099	FT MYERS BEACH MOSQUITO CONTROL	12,194	0.000393278%	13,187	0.000396897%
46100	SANIBEL FIRE CONTROL DIST	490,719	0.015825970%	501,062	0.015080614%
46101	SW FL REGIONAL PLANNING COUNCIL	39,935	0.001287928%	34,537	0.001039463%
46102	NORTH FORT MYERS FIRE CONTROL DIST	788,243	0.025421272%	886,709	0.026687550%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	1,555,606	0.050169148%	1,725,683	0.051938407%
46104	TICE FIRE & RESCUE DIST	415,721	0.013407250%	433,416	0.013044667%
46105	FT MYERS BEACH LIBRARY DIST	54,523	0.001758381%	47,320	0.001424210%
46106	FT MYERS BEACH FIRE CONTROL DIST	1,058,258	0.034129419%	1,117,014	0.033619118%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	1,831,359	0.059062342%	1,903,016	0.057275649%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	130,641	0.004213233%	126,214	0.003798690%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	1,634,644	0.052718180%	1,819,053	0.054748598%
46110	CAPTIVA FIRE CONTROL DIST	211,919	0.006834517%	228,073	0.006864376%
46111	FT MYERS SHORES FIRE DEPT	288,189	0.009294245%	320,651	0.009650720%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	245,305	0.007911221%	252,875	0.007610847%
46113	ALVA FIRE AND RESCUE SERVICE DIST	84,516	0.002725686%	91,454	0.002752518%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	121,806	0.003928319%	135,172	0.004068323%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
46116	CITY OF BONITA SPRINGS	237,952	0.007674093%	230,728	0.006944298%
46117	MATLACHA-PINE FIRE DISTRICT	391,450	0.012624484%	451,848	0.013599410%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	12,094	0.000390045%	12,363	0.000372099%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	159,488	0.005143570%	198,034	0.005960280%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	36,128	0.001165142%	39,134	0.001177829%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	671,936	0.021670310%	721,725	0.021721978%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	2,275,707	0.073392811%	2,442,368	0.073508700%
47001	LEON CO CLERK OF THE CIRCUIT COURT	466,138	0.015033225%	455,896	0.013721236%
47003	LEON CO BD OF CO COMMISSIONERS	3,972,031	0.128100217%	4,076,056	0.122678277%
47004	LEON CO PROPERTY APPRAISER	357,360	0.011525049%	375,797	0.011310469%
47005	LEON CO TAX COLLECTOR	286,074	0.009226061%	306,430	0.009222730%
47006	LEON CO SHERIFF'S DEPT	7,248,830	0.233778794%	7,642,740	0.230025871%
47007	LEON CO SCHOOL BOARD	12,705,088	0.409746175%	12,662,828	0.381116964%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	246,779	0.007958759%	259,478	0.007809583%
47090	FLORIDA BOARD OF BAR EXAMINERS	165,008	0.005321588%	174,994	0.005266843%
47102	TALLAHASSEE HOUSING AUTH	138,982	0.004482253%	139,236	0.004190617%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	10,836	0.000349465%	12,292	0.000369966%
47104	FL CLERKS OF COURT OPERATIONS CORP	62,796	0.002025194%	63,095	0.001898979%
47106	VOLUNTEER FLORIDA	120,842	0.003897237%	131,744	0.003965129%
47107	CITY OF TALLAHASSEE CDA	41,430	0.001336140%	43,094	0.001297003%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	185,655	0.005987481%	200,936	0.006047641%
47302	STARS EDUCATION SERVICES, INC	84,400	0.002721951%	93,228	0.002805917%
47700	TALLAHASSEE COMMUNITY COLLEGE	2,658,921	0.085751684%	2,722,345	0.081935255%
48001	LEVY CO CLERK OF CIRCUIT COURT	123,438	0.003980947%	139,225	0.004190302%
48003	LEVY CO BD OF CO COMMISSIONERS	1,069,903	0.034504961%	1,088,457	0.032759618%
48004	LEVY CO PROPERTY APPRAISER	104,800	0.003379868%	110,118	0.003314240%
48005	LEVY CO TAX COLLECTOR	93,812	0.003025484%	76,501	0.002302486%
48006	LEVY CO SHERIFF'S DEPT	1,213,201	0.039126404%	1,349,616	0.040619803%
48007	LEVY CO SCHOOL BOARD	1,911,993	0.061662849%	1,975,033	0.059443155%
48011	LEVY CO SUPERVISOR OF ELECTIONS	57,846	0.001865568%	58,691	0.001766448%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	15,843	0.000510953%	16,575	0.000498852%
48100	CITY OF CHIEFLAND	212,986	0.006868922%	217,780	0.006554592%
48101	TOWN OF YANKEETOWN	13,176	0.000424921%	13,397	0.000403221%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.



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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
48102	CITY OF FANNING SPRINGS	34,560	0.001114592%	40,407	0.001216131%
48103	TOWN OF INGLIS	17,465	0.000563263%	18,947	0.000570249%
48104	CITY OF CEDAR KEY	21,609	0.000696907%	24,861	0.000748246%
48182	CITY OF WILLISTON	68,130	0.002197235%	93,076	0.002801326%
48300	WHISPERING WINDS CHARTER SCHOOL	36,838	0.001188041%	46,793	0.001408354%
48301	NATURE COAST MIDDLE SCHOOL	15,728	0.000507245%	21,859	0.000657886%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	78,386	0.002527979%	89,571	0.002695835%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	202,825	0.006541227%	205,358	0.006180732%
49004	LIBERTY CO PROPERTY APPRAISER	64,471	0.002079215%	66,704	0.002007621%
49005	LIBERTY CO TAX COLLECTOR	61,827	0.001993944%	67,438	0.002029689%
49006	LIBERTY CO SHERIFF'S DEPT	194,534	0.006273840%	234,679	0.007063207%
49007	LIBERTY CO SCHOOL BOARD	622,887	0.020088449%	635,450	0.019125340%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	52,399	0.001689889%	49,137	0.001478906%
49100	CITY OF BRISTOL	35,709	0.001151643%	31,806	0.000957264%
50001	MADISON CO CLERK OF CIRCUIT COURT	67,050	0.002162385%	68,154	0.002051263%
50003	MADISON CO BD OF CO COMMISSIONERS	334,534	0.010788906%	378,816	0.011401349%
50004	MADISON CO PROPERTY APPRAISER	84,179	0.002714810%	55,794	0.001679235%
50005	MADISON CO TAX COLLECTOR	44,529	0.001436100%	37,213	0.001120025%
50006	MADISON CO SHERIFF'S OFFICE	601,092	0.019385553%	625,916	0.018838386%
50007	MADISON CO SCHOOL BOARD	875,976	0.028250723%	841,133	0.025315825%
50011	MADISON CO SUPERVISOR OF ELECTIONS	51,651	0.001665768%	52,770	0.001588227%
50100	TOWN OF GREENVILLE	16,778	0.000541091%	22,467	0.000676182%
50103	AUCILLA AREA SOLID WASTE ADMIN	20,368	0.000656891%	21,786	0.000655709%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	36,069	0.001163233%	36,778	0.001106933%
50301	MADISON CREATIVE ARTS ACADEMY, INC.	70,372	0.002269551%	80,951	0.002436396%
50700	NORTH FLORIDA COLLEGE	378,522	0.012207546%	415,333	0.012500403%
51001	MANATEE CO CLERK OF CIRCUIT COURT	925,642	0.029852460%	980,331	0.029505327%
51003	MANATEE CO BD OF CO COMMISSIONERS	8,255,739	0.266252190%	9,009,872	0.271172833%
51004	MANATEE CO PROPERTY APPRAISER	333,578	0.010758088%	390,404	0.011750116%
51005	MANATEE CO TAX COLLECTOR	556,403	0.017944321%	549,167	0.016528437%
51006	MANATEE CO SHERIFF'S DEPT	13,268,288	0.427909695%	14,197,666	0.427311465%
51007	MANATEE CO SCHOOL BOARD	17,175,569	0.553921692%	18,630,210	0.560719067%
51009	MANATEE CO MOSQUITO CONTROL DIST	112,274	0.003620887%	123,519	0.003717595%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
51101	CITY OF HOLMES BEACH	102,575	0.003308094%	113,776	0.003424347%
51102	CITY OF BRADENTON	1,136,595	0.036655836%	1,207,165	0.036332406%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	1,108,988	0.035765466%	1,212,381	0.036489408%
51105	MANATEE CO HOUSING AUTH	77,910	0.002512634%	74,620	0.002245873%
51107	EAST MANATEE FIRE RESCUE DISTRICT	1,290,484	0.041618818%	1,528,379	0.046000077%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	234,950	0.007577276%	263,862	0.007941538%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	107,274	0.003459653%	63,282	0.001904612%
51111	PARRISH FIRE DISTRICT	198,996	0.006417731%	228,984	0.006891788%
51112	CITY OF ANNA MARIA	41,861	0.001350031%	47,414	0.001427044%
51113	TOWN OF LONGBOAT KEY	555,827	0.017925746%	585,266	0.017614919%
51119	MYAKKA CITY FIRE DEPARTMENT	122,087	0.003937389%	125,423	0.003774897%
51300	PALMETTO CHARTER SCHOOL, INC.	83,721	0.002700062%	90,216	0.002715252%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	267,152	0.008615791%	277,794	0.008360840%
51302	LINCOLN MEMORIAL ACADEMY	123,854	0.003994348%	0	0.000000000%
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	41,779	0.001347383%	152,244	0.004582146%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	1,476,117	0.047605611%	1,557,054	0.046863122%
52001	MARION CO CLERK OF CIRCUIT COURT	575,069	0.018546300%	650,496	0.019578181%
52003	MARION CO BD OF CO COMMISSIONERS	9,642,420	0.310973417%	10,647,353	0.320456612%
52004	MARION CO PROPERTY APPRAISER	285,077	0.009193907%	292,276	0.008796729%
52005	MARION CO TAX COLLECTOR	367,172	0.011841514%	392,269	0.011806238%
52006	MARION CO SHERIFF'S DEPT	6,980,280	0.225117924%	8,411,443	0.253161750%
52007	MARION CO SCHOOL BOARD	15,325,199	0.494246229%	15,904,004	0.478667616%
52011	MARION CO SUPERVISOR OF ELECTIONS	141,248	0.004555333%	145,956	0.004392881%
52100	CITY OF DUNNELLON	20,953	0.000675746%	21,361	0.000642901%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	9,642	0.000310968%	11,011	0.000331392%
52300	MARION CHARTER SCHOOL	60,259	0.001943397%	60,487	0.001820491%
52700	COLLEGE OF CENTRAL FLORIDA	1,480,914	0.047760312%	1,541,701	0.046401028%
53001	MARTIN CO CLERK OF CIRCUIT COURT	334,180	0.010777477%	322,939	0.009719581%
53003	MARTIN CO BD OF CO COMMISSIONERS	7,877,844	0.254064860%	8,540,494	0.257045844%
53004	MARTIN CO PROPERTY APPRAISER	126,288	0.004072850%	140,923	0.004241397%
53005	MARTIN CO TAX COLLECTOR	331,744	0.010698939%	351,301	0.010573209%
53006	MARTIN CO SHERIFF'S OFFICE	7,116,208	0.229501677%	7,961,305	0.239613819%
53007	MARTIN CO SCHOOL BOARD	6,673,283	0.215217107%	7,616,503	0.229236201%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
53100	CITY OF STUART	2,037,416	0.065707786%	2,167,307	0.065230088%
53101	VILLAGE OF INDIANTOWN	1,171	0.000037779%	36,723	0.001105251%
54001	MONROE CO CLERK OF CIRCUIT COURT	385,198	0.012422835%	435,798	0.013116357%
54003	MONROE CO BD OF CO COMMISSIONERS	3,794,718	0.122381778%	4,247,425	0.127836047%
54004	MONROE CO PROPERTY APPRAISER	238,023	0.007676372%	240,107	0.007226581%
54005	MONROE CO TAX COLLECTOR	191,701	0.006182463%	185,639	0.005587235%
54006	MONROE CO SHERIFF'S DEPT	5,655,908	0.182406177%	6,279,179	0.188986363%
54007	MONROE CO SCHOOL BOARD	3,960,316	0.127722389%	4,167,143	0.125419753%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	308,722	0.009956470%	323,908	0.009748747%
54011	MONROE CO SUPERVISOR OF ELECTIONS	102,492	0.003305412%	101,341	0.003050095%
54100	CITY OF KEY COLONY BEACH	121,565	0.003920538%	132,292	0.003981630%
54101	MONROE CO LAND AUTH	23,975	0.000773198%	26,458	0.000796327%
54102	CITY OF MARATHON	6,956	0.000224343%	6,978	0.000210013%
54103	ISLAMORADA, VILLAGE OF ISLANDS	752,727	0.024275862%	843,086	0.025374609%
54700	THE COLLEGE OF THE FLORIDA KEYS	433,614	0.013984289%	440,677	0.013263201%
54999	FL KEYS AQUEDUCT AUTH	1,541,380	0.049710375%	1,612,702	0.048537966%
55001	NASSAU CO CLERK OF CIRCUIT COURT	298,682	0.009632677%	321,366	0.009672251%
55003	NASSAU CO BD OF CO COMMISSIONERS	2,971,226	0.095823697%	3,342,752	0.100607831%
55004	NASSAU CO PROPERTY APPRAISER	179,562	0.005790968%	194,066	0.005840860%
55005	NASSAU CO TAX COLLECTOR	198,792	0.006411140%	230,897	0.006949380%
55006	NASSAU CO SHERIFF'S DEPT	2,334,959	0.075303717%	2,740,497	0.082481581%
55007	NASSAU CO SCHOOL BOARD	4,148,018	0.133775894%	4,326,302	0.130210034%
55009	AMELIA ISLAND MOSQUITO CONTROL	37,600	0.001212620%	28,775	0.000866055%
55100	TOWN OF HILLIARD	66,640	0.002149189%	72,303	0.002176129%
55101	TOWN OF CALLAHAN	33,001	0.001064291%	31,088	0.000935678%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	459,890	0.014831698%	470,381	0.014157198%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	4,096,526	0.132115261%	4,354,902	0.131070794%
56004	OKALOOSA CO PROPERTY APPRAISER	225,315	0.007266546%	239,724	0.007215034%
56005	OKALOOSA CO TAX COLLECTOR	343,458	0.011076725%	351,921	0.010591877%
56006	OKALOOSA CO SHERIFF'S DEPT	3,981,491	0.128405309%	4,430,686	0.133351700%
56007	OKALOOSA CO SCHOOL BOARD	10,486,239	0.338187055%	10,877,171	0.327373510%
56100	OKALOOSA CO GAS DIST	103,479	0.003337262%	97,036	0.002920518%
56101	CITY OF VALPARAISO	12,171	0.000392533%	12,041	0.000362415%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
56103	CITY OF NICEVILLE	814,513	0.026268484%	859,478	0.025867958%
56104	NICEVILLE HOUSING AUTHORITY	12,858	0.000414687%	10,622	0.000319679%
56114	MID-BAY BRIDGE AUTHORITY	25,435	0.000820288%	27,331	0.000822590%
56300	LIZA JACKSON PREPARATORY SCHOOL	206,499	0.006659699%	220,296	0.006630330%
56700	NORTHWEST FLORIDA STATE COLLEGE	970,331	0.031293719%	1,037,546	0.031227325%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	112,292	0.003621484%	119,616	0.003600108%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	989,328	0.031906366%	1,047,390	0.031523605%
57004	OKEECHOBEE CO PROPERTY APPRAISER	82,100	0.002647782%	87,570	0.002635613%
57005	OKEECHOBEE CO TAX COLLECTOR	53,771	0.001734135%	64,008	0.001926479%
57006	OKEECHOBEE CO SHERIFF'S DEPT	1,470,902	0.047437403%	1,606,523	0.048351997%
57007	OKEECHOBEE CO SCHOOL BOARD	2,129,897	0.068690352%	2,242,686	0.067498809%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	7,532	0.000242925%	6,509	0.000195903%
57109	COQUINA WATER CONTROL DISTRICT	0	0.000000000%	9,302	0.000279962%
58001	ORANGE CO COMPTROLLER	1,053,801	0.033985659%	1,136,797	0.034214516%
58003	ORANGE CO BD OF CO COMMISSIONERS	46,825,526	1.510149339%	50,730,129	1.526840048%
58004	ORANGE CO PROPERTY APPRAISER	639,114	0.020611780%	729,889	0.021967679%
58005	ORANGE CO TAX COLLECTOR	938,313	0.030261119%	1,032,266	0.031068417%
58006	ORANGE CO SHERIFF'S OFFICE	23,943,237	0.772182748%	26,409,132	0.794843644%
58007	ORANGE CO SCHOOL BOARD	69,331,806	2.235989419%	75,543,975	2.273669884%
58010	ORANGE CO CLERK OF CIRCUIT COURT	1,490,626	0.048073519%	1,540,945	0.046378273%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	215,845	0.006961111%	235,299	0.007081863%
58075	REEDY CREEK IMPROVEMENT DIST	4,657,404	0.150203875%	4,913,245	0.147875425%
58087	ORANGE CO HOUSING FINANCE AUTH	36,461	0.001175885%	36,833	0.001108586%
58106	LAKE APOPKA NATURAL GAS DIST	276,439	0.008915313%	293,172	0.008823688%
58108	CITY OF EDGEWOOD	183,075	0.005904264%	203,671	0.006129935%
58109	CITY OF MAITLAND	46,403	0.001496539%	47,084	0.001417097%
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	16,953	0.000546747%	13,865	0.000417302%
58118	GREATER ORLANDO AVIATION AUTHORITY	1,500,419	0.048389352%	1,625,720	0.048929779%
58301	FLORIDA VIRTUAL HIGH SCHOOL	7,606,152	0.245302657%	8,272,226	0.248971694%
58304	NAP FORD COMMUNITY SCHOOL	112,257	0.003620357%	116,135	0.003495357%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	184,664	0.005955523%	221,868	0.006677642%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	129,984	0.004192041%	130,559	0.003929485%
58700	VALENCIA COLLEGE	6,364,091	0.205245487%	6,629,283	0.199523546%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	684,969	0.022090616%	720,326	0.021679879%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	578,637	0.018661359%	690,152	0.020771714%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	11,739,498	0.378605343%	12,803,455	0.385349448%
59004	OSCEOLA CO PROPERTY APPRAISER	350,445	0.011302056%	392,549	0.011814663%
59005	OSCEOLA CO TAX COLLECTOR	503,383	0.016234386%	529,614	0.015939960%
59006	OSCEOLA CO SHERIFF'S DEPT	6,601,255	0.212894168%	7,191,294	0.216438548%
59007	OSCEOLA CO SCHOOL BOARD	18,335,407	0.591327085%	18,960,674	0.570665147%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	132,129	0.004261223%	124,627	0.003750943%
59300	NEW DIMENSIONS HIGH SCHOOL INC	81,308	0.002622234%	90,750	0.002731337%
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	2,326,362	0.075026459%	2,420,963	0.072864467%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	47,997,965	1.547961145%	52,006,173	1.565245526%
60004	PALM BEACH CO PROPERTY APPRAISER	1,141,474	0.036813161%	1,216,713	0.036619770%
60005	PALM BEACH CO TAX COLLECTOR	1,149,400	0.037068789%	1,212,505	0.036493115%
60006	PALM BEACH CO SHERIFF'S DEPT	54,422,843	1.755167027%	60,469,986	1.819983486%
60007	PALM BEACH CO SCHOOL BOARD	71,140,837	2.294331654%	82,047,972	2.469422640%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	211,545	0.006822445%	199,259	0.005997164%
60018	LAKE WORTH DRAINAGE DIST	481,620	0.015532525%	493,588	0.014855657%
60019	PORT OF PALM BEACH DIST	250,179	0.008068421%	279,430	0.008410084%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	6,377,181	0.205667628%	6,791,704	0.204411971%
60025	SOUTH FLORIDA CONSERVANCY DIST	57,593	0.001857394%	61,106	0.001839138%
60044	FLORIDA INLAND NAVIGATION DIST	46,595	0.001502710%	41,069	0.001236071%
60046	LOXAHATCHEE GROVES WATER CONTROL DI	1,529	0.000049298%	0	0.000000000%
60048	S INDIAN RIVER WATER CONTROL DIST	589	0.000018986%	608	0.000018289%
60049	SHAWANO DRAINAGE DIST	3,100	0.000099990%	3,220	0.000096919%
60103	TOWN OF JUNO BEACH	308,049	0.009934759%	351,916	0.010591734%
60105	TOWN OF OCEAN RIDGE	273,151	0.008809258%	343,846	0.010348841%
60108	TOWN OF JUPITER	1,386,508	0.044715658%	1,481,325	0.044583895%
60109	CITY OF PAHOKEE	5,257	0.000169532%	5,841	0.000175806%
60111	CITY OF GREENACRES	142,938	0.004609829%	130,958	0.003941483%
60113	VILLAGE OF TEQUESTA	48,909	0.001577333%	54,968	0.001654384%
60117	PALM BEACH CO SOLID WASTE AUTH	1,997,324	0.064414809%	2,223,116	0.066909799%
60119	PALM BCH SOIL & WATER CONSERVATION	7,246	0.000233686%	6,338	0.000190763%
60120	INDIAN TRAIL IMPROVEMENT DIST	227,284	0.007330039%	278,584	0.008384628%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
60121	CITY OF BOYNTON BEACH	42,638	0.001375088%	42,143	0.001268384%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	23,036	0.000742911%	17,550	0.000528206%
60123	TOWN OF HAVERHILL	25,781	0.000831445%	28,220	0.000849357%
60124	CITY OF ATLANTIS	357,078	0.011515980%	289,920	0.008725802%
60125	TOWN OF SOUTH PALM BEACH	135,712	0.004376790%	51,405	0.001547146%
60126	CITY OF BOCA RATON	65,930	0.002126274%	68,325	0.002056389%
60127	TOWN OF HIGHLAND BEACH	457,468	0.014753601%	491,400	0.014789805%
60128	CITY OF PALM BEACH GARDENS	1,548,296	0.049933421%	1,639,956	0.049358246%
60129	TOWN OF PALM BEACH SHORES	241,431	0.007786272%	163,099	0.004908834%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	374,693	0.012084044%	401,339	0.012079220%
60131	VILLAGE OF WELLINGTON	1,537,351	0.049580433%	1,671,456	0.050306325%
60132	VILLAGE OF ROYAL PALM BEACH	619,620	0.019983101%	688,784	0.020730555%
60133	VILLAGE OF PALM SPRINGS	777,403	0.025071694%	793,813	0.023891640%
60140	TOWN OF LOXAHATCHEE GROVES	18,294	0.000589993%	63,685	0.001916748%
60150	PALM BEACH CO HEALTH CARE DIST	11,693	0.000377109%	16,737	0.000503737%
60151	CITY OF SOUTH BAY	8,221	0.000265131%	8,260	0.000248618%
60152	CITY OF RIVIERA BEACH	871,487	0.028105953%	1,075,257	0.032362345%
60153	TOWN OF MANGONIA PARK	43,462	0.001401688%	46,502	0.001399590%
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	0	0.000000000%	54,186	0.001630837%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	175,878	0.005672164%	154,062	0.004636864%
60303	WESTERN ACADEMY CHARTER SCHOOL	122,507	0.003950922%	124,652	0.003751702%
60304	SOUTH TECH CHARTER ACADEMY, INC	409,320	0.013200814%	399,507	0.012024088%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	200,611	0.006469815%	171,088	0.005149280%
60306	GULF STREAM GOODWILL ACADEMIES INC	9,665	0.000311691%	9,013	0.000271261%
60700	PALM BEACH STATE COLLEGE	4,704,624	0.151726749%	4,690,025	0.141157108%
61001	PASCO CO CLERK OF CIRCUIT COURT	940,632	0.030335920%	965,455	0.029057593%
61003	PASCO CO BD OF CO COMMISSIONERS	13,316,857	0.429476070%	15,463,815	0.465419120%
61004	PASCO CO PROPERTY APPRAISER	357,112	0.011517068%	375,813	0.011310956%
61005	PASCO CO TAX COLLECTOR	581,754	0.018761902%	617,946	0.018598498%
61006	PASCO CO SHERIFF'S OFFICE	14,291,149	0.460897534%	15,392,514	0.463273143%
61007	PASCO CO SCHOOL BOARD	24,554,076	0.791882647%	25,981,256	0.781965732%
61009	PASCO CO MOSQUITO CONTROL DIST	110,298	0.003557183%	118,214	0.003557935%
61011	PASCO CO SUPERVISOR OF ELECTIONS	192,219	0.006199169%	206,204	0.006206194%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.



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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
61100	CITY OF PORT RICHEY	359,807	0.011603982%	403,771	0.012152424%
61101	CITY OF DADE CITY	15,242	0.000491574%	16,432	0.000494568%
61102	CITY OF NEW PORT RICHEY	456,012	0.014706643%	472,268	0.014213988%
61103	CITY OF ZEPHYRHILLS	1,144,063	0.036896682%	1,259,691	0.037913305%
61108	CITY OF SAN ANTONIO	8,691	0.000280282%	11,135	0.000335147%
61304	LEARNING LODGE ACADEMY, INC.	65,617	0.002116191%	69,478	0.002091111%
61305	PASCO MYCROSCHOOL OF INTEGRATED ACADEMICS AND TECH	8,625	0.000278149%	0	0.000000000%
61700	PASCO HERNANDO STATE COLLEGE	1,727,515	0.055713324%	1,750,432	0.052683273%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	1,764,274	0.056898822%	1,864,161	0.056106230%
62003	PINELLAS CO BD OF CO COMMISSIONERS	9,129,083	0.294418003%	9,886,297	0.297550881%
62004	PINELLAS CO PROPERTY APPRAISER	708,316	0.022843585%	732,513	0.022046666%
62005	PINELLAS CO TAX COLLECTOR	994,642	0.032077755%	977,365	0.029416052%
62006	PINELLAS CO SHERIFF'S DEPT	28,512,597	0.919547146%	30,886,018	0.929585846%
62007	PINELLAS CO SCHOOL BOARD	37,337,006	1.204139267%	39,189,485	1.179497798%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	174,052	0.005613266%	204,219	0.006146429%
62012	PINELLAS CO JUVENILE WELFARE BOARD	255,924	0.008253689%	276,029	0.008307730%
62088	PINELLAS CO HOUSING AUTH	243,003	0.007836976%	249,783	0.007517796%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	23,061	0.000743718%	29,718	0.000894419%
62100	CITY OF INDIAN ROCKS BEACH	31,665	0.001021201%	28,206	0.000848916%
62101	CITY OF DUNEDIN	240,345	0.007751248%	255,662	0.007694751%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	97,236	0.003135905%	108,650	0.003270085%
62103	CITY OF SOUTH PASADENA	120,472	0.003885280%	112,190	0.003376602%
62104	CITY OF SEMINOLE	307,402	0.009913870%	333,219	0.010028995%
62105	CITY OF SAFETY HARBOR	123,837	0.003993798%	105,800	0.003184306%
62106	CITY OF OLDSMAR	129,811	0.004186479%	139,855	0.004209244%
62107	PINELLAS SUNCOAST TRANSIT AUTH	2,158,405	0.069609768%	2,278,133	0.068565662%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	662,451	0.021364420%	745,529	0.022438407%
62111	CITY OF MADEIRA BEACH	189,114	0.006099031%	203,756	0.006132501%
62112	TOWN OF REDINGTON SHORES	22,447	0.000723926%	23,443	0.000705571%
62113	TAMPA BAY WATER	831,294	0.026809692%	933,421	0.028093467%
62114	TOWN OF NORTH REDINGTON BEACH	13,770	0.000444087%	16,978	0.000510998%
62115	PINELLAS PARK WATER MANAGEMENT DIST	22,520	0.000726288%	23,093	0.000695035%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	157,896	0.005092236%	99,637	0.002998794%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
62122	PINELLAS CO PLANNING COUNCIL	133,882	0.004317765%	139,394	0.004195384%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	1,200,519	0.038717408%	1,261,365	0.037963687%
62124	CITY OF TREASURE ISLAND	552,275	0.017811184%	616,772	0.018563161%
62125	TOWN OF INDIAN SHORES	9,237	0.000297883%	4,005	0.000120531%
62126	TOWN OF KENNETH CITY	136,330	0.004396734%	150,036	0.004515665%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	21,537	0.000694569%	19,517	0.000587402%
62700	ST PETERSBURG COLLEGE	4,632,726	0.149408009%	4,616,356	0.138939864%
63001	POLK CO CLERK OF CIRCUIT COURT	832,533	0.026849650%	884,580	0.026623472%
63003	POLK CO BD OF CO COMMISSIONERS	12,528,323	0.404045417%	14,172,695	0.426559882%
63004	POLK CO PROPERTY APPRAISER	532,226	0.017164592%	579,419	0.017438945%
63005	POLK CO TAX COLLECTOR	768,983	0.024800120%	816,864	0.024585395%
63006	POLK CO SHERIFF'S DEPT	15,867,628	0.511739861%	16,997,464	0.511577814%
63007	POLK CO SCHOOL BOARD	30,539,821	0.984926250%	31,499,730	0.948056899%
63105	VILLAGE OF HIGHLAND PARK	445	0.000014358%	531	0.000015994%
63128	CITY OF POLK CITY	60,943	0.001965433%	68,055	0.002048272%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	406,355	0.013105181%	425,425	0.012804155%
63300	MCKEEL ACADEMY OF TECHNOLOGY	764,421	0.024653009%	859,878	0.025880010%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	319,533	0.010305123%	355,443	0.010697876%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	389,644	0.012566249%	427,799	0.012875595%
63303	BERKLEY CHARTER SCHOOL	228,631	0.007373469%	235,318	0.007082434%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	121,659	0.003923570%	129,106	0.003885732%
63306	LAKE WALES CHARTER SCHOOLS	98,767	0.003185277%	97,620	0.002938087%
63307	LAKE WALES SENIOR HIGH SCHOOL	323,832	0.010443773%	328,383	0.009883434%
63308	POLK AVENUE ELEMENTARY SCHOOL	141,786	0.004572668%	161,180	0.004851075%
63309	HILLCREST ELEMENTARY SCHOOL	174,689	0.005633816%	187,178	0.005633542%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	132,412	0.004270347%	145,695	0.004385040%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	92,130	0.002971259%	102,420	0.003082558%
63312	VICTORY RIDGE ACADEMY	187,918	0.006060453%	191,369	0.005759706%
63315	EDWARD W BOK ACADEMY INC	133,302	0.004299054%	134,363	0.004043966%
63316	COMPASS CHARTER MIDDLE SCHOOL	34,037	0.001097728%	42,993	0.001293979%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	101,189	0.003263391%	91,388	0.002750540%
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	44,666	0.001440509%	126,119	0.003795843%
63320	EDWARD W. BOK ACADEMY NORTH	20,365	0.000656793%	86,016	0.002588846%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.



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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
63700	POLK STATE COLLEGE	1,731,312	0.055835791%	1,859,281	0.055959339%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	259,502	0.008369081%	274,437	0.008259828%
64003	PUTNAM CO BD OF CO COMMISSIONERS	1,429,984	0.046117781%	1,585,658	0.047724018%
64004	PUTNAM CO PROPERTY APPRAISER	106,772	0.003443446%	117,027	0.003522183%
64005	PUTNAM CO TAX COLLECTOR	155,600	0.005018185%	160,355	0.004826265%
64006	PUTNAM CO SHERIFF'S DEPT	1,831,996	0.059082877%	1,957,935	0.058928576%
64007	PUTNAM CO SCHOOL BOARD	4,366,432	0.140819865%	4,691,075	0.141188708%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	64,562	0.002082145%	68,297	0.002055548%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	2,453,540	0.079128032%	2,464,117	0.074163269%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	46,467	0.001498601%	46,807	0.001408779%
64310	PUTNAM EDGE HIGH SCHOOL	19,133	0.000617060%	22,788	0.000685843%
64700	ST JOHNS RIVER STATE COLLEGE	1,310,913	0.042277680%	1,439,706	0.043331278%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	495,123	0.015968009%	527,250	0.015868803%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	8,297,152	0.267587785%	9,280,128	0.279306834%
65004	ST JOHNS CO PROPERTY APPRAISER	347,565	0.011209167%	378,347	0.011387227%
65005	ST JOHNS CO TAX COLLECTOR	295,706	0.009536684%	338,546	0.010189309%
65006	ST JOHNS CO SHERIFF'S DEPT	6,644,174	0.214278304%	7,574,021	0.227957602%
65007	ST JOHNS CO SCHOOL BOARD	12,898,762	0.415992253%	14,191,555	0.427127528%
65009	ANASTASIA MOSQUITO CONTROL DIST	101,336	0.003268130%	111,676	0.003361135%
65100	CITY OF ST AUGUSTINE BEACH	421,259	0.013585849%	461,951	0.013903464%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	59,327	0.001913326%	67,942	0.002044878%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	455,680	0.014695925%	497,581	0.014975849%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	2,545,299	0.082087316%	2,899,718	0.087273695%
66004	ST LUCIE CO PROPERTY APPRAISER	277,306	0.008943287%	302,345	0.009099772%
66005	ST LUCIE CO TAX COLLECTOR	404,480	0.013044711%	493,481	0.014852436%
66006	ST LUCIE CO SHERIFF'S DEPT	7,518,993	0.242491723%	8,543,666	0.257141297%
66007	ST LUCIE CO SCHOOL BOARD	13,501,919	0.435444406%	15,471,341	0.465645629%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	125,405	0.004044396%	126,279	0.003800648%
66100	NORTH ST LUCIE RIVER WATER CONTROL	7,503	0.000241985%	7,500	0.000225730%
66101	CHILDRENS SERVICES COUNCIL OF ST LU	54,900	0.001770564%	65,006	0.001956520%
66102	CITY OF PORT ST LUCIE	68,263	0.002201519%	77,365	0.002328469%
66700	INDIAN RIVER STATE COLLEGE	3,417,927	0.110230052%	3,515,042	0.105793270%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	294,783	0.009506931%	322,926	0.009719203%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
67003	SANTA ROSA CO BD OF CO COMMISSIONER	1,421,215	0.045834980%	1,537,207	0.046265784%
67004	SANTA ROSA CO PROPERTY APPRAISER	166,581	0.005372325%	182,172	0.005482884%
67005	SANTA ROSA CO TAX COLLECTOR	185,894	0.005995192%	210,846	0.006345908%
67006	SANTA ROSA CO SHERIFF'S DEPT	3,994,687	0.128830869%	4,547,463	0.136866368%
67007	SANTA ROSA CO SCHOOL BOARD	8,542,600	0.275503620%	9,300,291	0.279913681%
67100	CITY OF GULF BREEZE	58,152	0.001875438%	43,084	0.001296713%
67101	TOWN OF JAY	22,462	0.000724416%	23,949	0.000720796%
67102	AVALON FIRE RESCUE DISTRICT	39,716	0.001280864%	45,094	0.001357212%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	858,901	0.027700040%	898,641	0.027046677%
68003	SARASOTA CO BD OF CO COMMISSIONERS	14,419,078	0.465023307%	15,372,167	0.462660774%
68004	SARASOTA CO PROPERTY APPRAISER	298,359	0.009622229%	319,332	0.009611032%
68005	SARASOTA CO TAX COLLECTOR	403,032	0.012998004%	423,378	0.012742540%
68006	SARASOTA CO SHERIFF'S DEPT	10,939,496	0.352804840%	11,495,711	0.345989887%
68007	SARASOTA CO SCHOOL BOARD	17,321,614	0.558631722%	18,583,462	0.559312068%
68026	WEST COAST INLAND NAVIGATION DIST	28,459	0.000917828%	29,291	0.000881594%
68100	CITY OF VENICE	1,791,481	0.057776267%	1,969,650	0.059281152%
68105	CITY OF NORTH PORT	2,871,064	0.092593407%	3,552,133	0.106909631%
68107	ENGLEWOOD WATER DISTRICT	337,629	0.010888718%	336,975	0.010142045%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	8,199	0.000264417%	9,711	0.000292272%
68109	SARASOTA BAY ESTUARY PROGRAM	28,278	0.000911986%	29,619	0.000891465%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	77,928	0.002513229%	86,758	0.002611169%
68300	SARASOTA MILITARY ACADEMY	282,760	0.009119155%	271,933	0.008184443%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	71,841	0.002316910%	72,603	0.002185164%
68303	SARASOTA MILITARY ACADEMY PREP	163,177	0.005262553%	168,551	0.005072926%
68304	SARASOTA SUNCOAST ACADEMY	135,159	0.004358962%	154,515	0.004650484%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	708,857	0.022861030%	768,094	0.023117563%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	9,066,867	0.292411520%	9,987,656	0.300601514%
69004	SEMINOLE CO PROPERTY APPRAISER	337,614	0.010888232%	364,861	0.010981344%
69005	SEMINOLE CO TAX COLLECTOR	424,970	0.013705531%	408,661	0.012299605%
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	11,051,410	0.356414124%	11,800,680	0.355168641%
69007	SEMINOLE CO SCHOOL BOARD	21,390,009	0.689839727%	22,412,439	0.674553949%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	158,742	0.005119519%	155,200	0.004671100%
69019	SEMINOLE CO PORT AUTH	30,226	0.000974795%	33,701	0.001014304%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
69100	CITY OF ALTAMONTE SPRINGS	423,172	0.013647546%	358,134	0.010778854%
69101	CITY OF CASSELBERRY	117,662	0.003794676%	155,623	0.004683830%
69103	SANFORD AIRPORT AUTH	578,807	0.018666859%	659,327	0.019843962%
69104	CITY OF LONGWOOD	161,843	0.005219531%	160,212	0.004821955%
69105	CITY OF SANFORD	1,864,969	0.060146282%	2,197,217	0.066130318%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	6,072	0.000195822%	6,371	0.000191760%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	83,449	0.002691267%	85,821	0.002582987%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	2,941,863	0.094876729%	3,091,408	0.093043043%
70001	SUMTER CO CLERK OF CIRCUIT COURT	199,584	0.006436707%	218,832	0.006586268%
70003	SUMTER CO BD OF CO COMMISSIONERS	1,659,193	0.053509891%	1,746,459	0.052563697%
70004	SUMTER CO PROPERTY APPRAISER	139,783	0.004508082%	145,319	0.004373705%
70005	SUMTER CO TAX COLLECTOR	116,180	0.003746885%	117,874	0.003547677%
70006	SUMTER CO SHERIFF'S DEPT	3,102,255	0.100049464%	3,242,989	0.097605217%
70007	SUMTER CO SCHOOL BOARD	2,290,898	0.073882743%	2,434,065	0.073258788%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	107,247	0.003458776%	111,316	0.003350315%
70100	CITY OF BUSHNELL	8,785	0.000283334%	1,567	0.000047152%
70101	CITY OF WILDWOOD	639,736	0.020631846%	656,587	0.019761504%
70102	CITY OF WEBSTER	20,294	0.000654490%	14,389	0.000433062%
70103	CITY OF COLEMAN	9,909	0.000319584%	10,245	0.000308347%
70104	CITY OF CENTER HILL	20,703	0.000667688%	23,097	0.000695152%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	1,379,763	0.044498135%	1,531,004	0.046079094%
71004	SUWANNEE CO PROPERTY APPRAISER	84,007	0.002709267%	87,637	0.002637637%
71005	SUWANNEE CO TAX COLLECTOR	46,195	0.001489824%	50,856	0.001530622%
71006	SUWANNEE CO SHERIFF'S DEPT	702,524	0.022656777%	728,532	0.021926848%
71007	SUWANNEE CO SCHOOL BOARD	2,308,495	0.074450255%	2,398,627	0.072192215%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	24,145	0.000778694%	26,593	0.000800381%
71100	LIVE OAK HOUSING AUTH	8,377	0.000270159%	7,151	0.000215220%
71101	CITY OF LIVE OAK	424,702	0.013696881%	431,052	0.012973489%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	326,051	0.010515337%	336,837	0.010137885%
71103	SUWANNEE VALLEY TRANSIT AUTH	48,179	0.001553794%	51,173	0.001540169%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	111,678	0.003601671%	119,208	0.003587843%
72003	TAYLOR CO BD OF CO COMMISSIONERS	344,745	0.011118213%	371,238	0.011173265%
72004	TAYLOR CO PROPERTY APPRAISER	82,189	0.002650645%	88,319	0.002658151%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
72005	TAYLOR CO TAX COLLECTOR	95,865	0.003091692%	103,006	0.003100190%
72006	TAYLOR CO SHERIFF'S DEPT	558,464	0.018010769%	589,206	0.017733524%
72007	TAYLOR CO SCHOOL BOARD	1,187,394	0.038294113%	1,210,712	0.036439177%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	53,355	0.001720715%	53,786	0.001618813%
72100	CITY OF PERRY	142,402	0.004592558%	141,282	0.004252204%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,874	0.000060438%	919	0.000027645%
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	4,900	0.000158035%	7,503	0.000225822%
72104	BIG BEND WATER AUTHORITY	15,576	0.000502347%	17,995	0.000541599%
73001	UNION CO CLERK OF COURTS	61,776	0.001992301%	65,119	0.001959907%
73003	UNION CO BD OF CO COMMISSIONERS	273,644	0.008825175%	299,949	0.009027654%
73004	UNION CO PROPERTY APPRAISER	48,713	0.001571025%	48,550	0.001461229%
73005	UNION CO TAX COLLECTOR	54,275	0.001750391%	37,405	0.001125779%
73006	UNION CO SHERIFF'S DEPT	208,602	0.006727544%	221,320	0.006661141%
73007	UNION CO SCHOOL BOARD	799,880	0.025796569%	853,141	0.025677244%
73011	UNION CO SUPERVISOR OF ELECTIONS	52,776	0.001702063%	53,240	0.001602371%
73088	UNION CO HOUSING AUTH	8,996	0.000290118%	9,637	0.000290039%
73101	CITY OF LAKE BUTLER	41,077	0.001324748%	39,248	0.001181247%
73103	NEW RIVER LIBRARY COOPERATIVE	13,361	0.000430909%	13,870	0.000417460%
73116	PAL PUBLIC LIBRARY COOPERATIVE	3,486	0.000112424%	3,713	0.000111754%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	821,107	0.026481158%	895,371	0.026948245%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	20,852,921	0.672518330%	22,277,079	0.670480005%
74007	VOLUSIA CO SCHOOL BOARD	20,727,594	0.668476450%	21,730,664	0.654034363%
74090	VOLUSIA CO LAW LIBRARY	14,756	0.000475904%	17,620	0.000530302%
74100	CITY OF LAKE HELEN	45,716	0.001474351%	48,887	0.001471374%
74101	CITY OF NEW SMYRNA BEACH	98,988	0.003192409%	100,531	0.003025701%
74102	CITY OF DAYTONA BEACH	2,036,332	0.065672840%	2,231,269	0.067155193%
74103	TOWN OF PIERSON	11,967	0.000353690%	11,577	0.000348445%
74104	CITY OF SOUTH DAYTONA	868,615	0.028013318%	853,230	0.025679933%
74105	CITY OF HOLLY HILL	233,124	0.007518387%	278,948	0.008395575%
74106	CITY OF DAYTONA BEACH SHORES	550,618	0.017757736%	633,142	0.019055863%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	171,604	0.005534338%	158,455	0.004769061%
74109	TOWN OF PONCE INLET	435,472	0.014044218%	483,974	0.014566303%
74123	CITY OF OAK HILL	15,385	0.000496185%	18,526	0.000557580%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

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

As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
74124	CITY OF ORANGE CITY	1,085,989	0.035023757%	1,164,032	0.035034214%
74125	CITY OF DELTONA	706,177	0.022774596%	802,370	0.024149167%
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	15,113	0.000487411%	14,989	0.000451119%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	12,640	0.000407651%	13,200	0.000397270%
74700	DAYTONA STATE COLLEGE	2,694,252	0.086891143%	2,756,023	0.082948862%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	122,586	0.003953474%	127,777	0.003845751%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	743,675	0.023983945%	815,827	0.024554181%
75004	WAKULLA CO PROPERTY APPRAISER	103,482	0.003337368%	96,775	0.002912677%
75005	WAKULLA CO TAX COLLECTOR	65,783	0.002121528%	54,310	0.001634584%
75006	WAKULLA CO SHERIFF'S DEPT	1,002,582	0.032333820%	1,085,318	0.032665132%
75007	WAKULLA CO SCHOOL BOARD	1,626,761	0.052463951%	1,708,928	0.051434133%
75101	CITY OF SOPCHOPPY	41,349	0.001333526%	44,910	0.001351672%
75102	WILDERNESS COAST LIBRARIES	18,682	0.000602500%	20,250	0.000609458%
76001	WALTON CO CLERK OF CIRCUIT COURT	404,169	0.013034660%	439,381	0.013224171%
76003	WALTON CO BD OF CO COMMISSIONERS	1,342,311	0.043290265%	1,455,817	0.043816160%
76004	WALTON CO PROPERTY APPRAISER	130,051	0.004194210%	115,565	0.003478195%
76005	WALTON CO TAX COLLECTOR	224,085	0.007226879%	250,521	0.007540006%
76006	WALTON CO SHERIFF'S DEPT	4,483,024	0.144580031%	4,926,207	0.148265554%
76007	WALTON CO SCHOOL BOARD	3,493,599	0.112670526%	3,791,765	0.114121910%
76009	SO WALTON CO MOSQUITO CONTROL DIST	63,053	0.002033503%	56,884	0.001712062%
76011	WALTON CO SUPERVISOR OF ELECTIONS	68,233	0.002200558%	71,041	0.002138156%
76100	CITY OF DEFUNIAK SPRINGS	550,727	0.017761257%	601,584	0.018106068%
76101	DEFUNIAK SPRINGS HOUSING AUTH	15,745	0.000507782%	18,662	0.000561668%
76102	CITY OF FREEPORT	120,210	0.003876841%	125,821	0.003786870%
76300	WALTON ACADEMY	61,142	0.001971851%	59,776	0.001799088%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	86,766	0.002798249%	95,419	0.002871864%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	117,650	0.003794268%	126,540	0.003808502%
77003	WASHINGTON CO BD OF CO COMM	259,645	0.008373704%	288,546	0.008684452%
77004	WASHINGTON CO PROPERTY APPRAISER	23,164	0.000747057%	25,574	0.000769705%
77005	WASHINGTON CO TAX COLLECTOR	70,528	0.002274574%	74,957	0.002255989%
77006	WASHINGTON CO SHERIFF'S DEPT	745,118	0.024030467%	752,553	0.022649803%
77007	WASHINGTON CO SCHOOL BOARD	1,678,212	0.054123262%	1,732,958	0.052157351%
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	55,309	0.001783746%	55,402	0.001667443%

The accompanying notes are an integral part of this schedule.

Totals may not foot due to rounding.

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
As of and for the Fiscal Years Ended June 30, 2019, and June 30, 2020

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

Employer / Agency Number	Employer / Agency Name	Employer Contribution for Pension Plan Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for Pension Plan Funding June 30, 2020	Proportion at June 30, 2020
77100	CITY OF CHIPLEY	263,757	0.008506304%	253,305	0.007623808%
77101	CITY OF VERNON	6,150	0.000198354%	7,525	0.000226510%
77102	TOWN OF WAUSAU	8,363	0.000269715%	9,417	0.000283436%
<b>TOTALS</b>		<b>\$ 3,100,721,573</b>	<b>100%</b>	<b>\$ 3,322,556,872</b>	<b>100%</b>

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
 As of and for the Fiscal Year Ended June 30, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency	Employer / Agency Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability Expected and Actual	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflow of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
1000	STATE OF FLORIDA	\$ 7,360,207,124	\$ 281,690,103	\$ 1,332,431,665	\$ 438,233,809	\$ 136,403,917	\$ 2,188,759,493	\$ 0	\$ 0	\$ 0	\$ (292,227,211)	\$ (292,227,211)	\$ 1,545,708,291	\$ (22,938,346)	\$ 1,522,781,945
2135	JAC-FLORIDA CLERKS OF COURTS OPERATIONS CORP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4910	UNIVERSITY OF FLORIDA	697,662,069	26,700,947	126,299,032	41,539,470	8,964,712	203,504,161	0	0	0	(1,019)	(1,019)	146,515,176	1,134,433	151,256,206
4915	FLORIDA POLYTECHNIC UNIVERSITY	12,594,442	482,015	2,279,995	749,885	750,558	4,262,453	0	0	0	(4,890,669)	(4,890,669)	2,644,944	5,163,241	3,163,241
4920	FLORIDA STATE UNIVERSITY	320,415,160	12,262,940	58,005,339	19,077,827	4,836,272	94,182,378	0	0	0	(4,709,812)	(4,709,812)	67,290,004	2,048,416	69,338,421
4930	FLORIDA A & M UNIVERSITY	94,840,169	3,247,006	15,355,770	5,051,685	23,671,241	43,821,241	0	0	0	(2,774,216)	(2,774,216)	17,811,182	(503,895)	17,286,186
4940	UNIVERSITY OF CENTRAL FLORIDA	281,012,993	10,754,938	50,872,253	16,731,784	9,271,632	87,630,648	0	0	0	(1,262,698)	(1,262,698)	59,015,202	5,117,105	64,132,307
4950	UNIVERSITY OF SOUTH FLORIDA	354,124,653	13,553,071	64,107,829	21,084,423	8,261,483	107,007,285	0	0	0	(5,877,212)	(5,877,212)	74,369,295	3,512,139	77,881,433
4955	NEW COLLEGE	15,180,777	2,748,204	9,034,778	903,878	781,210	5,014,291	0	0	0	(89,080)	(89,080)	3,188,097	297,999	3,486,096
4960	FLORIDA ATLANTIC UNIVERSITY	144,760,577	5,540,282	26,208,270	8,619,184	4,323,333	40,869,068	0	0	0	(541,938)	(541,938)	30,400,995	2,192,492	32,593,487
4970	UNIVERSITY OF WEST FLORIDA	62,220,251	2,381,296	11,263,845	3,704,654	941,169	18,260,963	0	0	0	(1,492,991)	(1,492,991)	13,066,800	543,622	13,610,423
4980	FLORIDA INTERNATIONAL UNIVERSITY	270,111,316	10,337,710	48,898,742	16,082,687	81,977,147	166,858,008	0	0	0	(2,714,273)	(2,714,273)	56,725,754	3,559,138	60,284,892
4990	UNIVERSITY OF NORTH FLORIDA	75,672,435	2,896,138	13,699,118	4,505,610	820,400	21,261,266	0	0	0	(1,735,971)	(1,735,971)	15,891,877	448,390	16,340,267
4995	FLORIDA GULF COAST UNIVERSITY	70,402,410	2,894,443	12,745,076	4,191,827	3,851,169	23,492,516	0	0	0	0	0	14,785,126	1,524,933	16,310,059
11001	ALACHUA CO CLERK OF CIRCUIT COURT	7,215,853	276,165	1,306,259	429,639	37,253	2,045,356	0	0	0	(251,967)	(251,967)	1,515,393	(44,637)	1,470,756
11003	ALACHUA CO BD OF CO COMMISSIONERS	78,792,539	3,015,551	14,263,956	4,691,384	1,917,160	23,888,051	0	0	0	(578,891)	(578,891)	16,547,127	407,392	16,954,519
11004	ALACHUA CO PROPERTY APPRAISER	5,097,778	195,102	922,860	303,527	151,222	1,572,711	0	0	0	(32,830)	(32,830)	1,070,576	78,161	1,148,737
11005	ALACHUA CO TAX COLLECTOR	5,159,160	197,453	933,978	307,163	25,651	1,464,265	0	0	0	(78,772)	(78,772)	1,083,475	33,047	1,116,523
11006	ALACHUA CO SHERIFFS OFFICE	98,101,061	3,754,527	17,759,413	5,841,032	2,045,629	29,400,691	0	0	0	(1,545,604)	(1,545,604)	20,602,086	251,342	20,853,428
11007	ALACHUA CO SCHOOL BOARD	142,157,850	5,440,670	25,735,094	8,464,215	67,510	39,707,490	0	0	0	(1,751,231)	(1,751,231)	29,854,000	(1,017,145)	28,837,256
11010	CITY OF ALACHUA	9,681,541	370,532	1,752,267	576,448	493,540	3,193,187	0	0	0	0	0	2,033,209	147,546	2,180,755
11101	CITY OF HIGH SPRINGS	4,788,528	183,305	867,073	285,922	152,992	1,487,617	0	0	0	(2,233)	(2,233)	1,095,843	31,163	1,126,996
11102	CITY OF NEWBERRY	5,208,392	199,336	942,885	310,113	165,232	1,617,565	0	0	0	(84,114)	(84,114)	1,093,808	45,150	1,138,958
11103	CITY OF GAINESVILLE	1,168,671	44,727	69,584	211,567	29,694	355,572	0	0	0	(70,918)	(70,918)	245,431	21,438	266,869
11104	ALACHUA COUNTY LIBRARY DISTRICT	5,027,250	192,403	910,062	299,327	219,963	1,021,816	0	0	0	0	0	1,056,767	81,333	1,137,100
11116	CITY OF ARCHER	504,589	19,312	91,347	30,644	19,312	291,334	0	0	0	(19,401)	(19,401)	109,968	13,161	123,129
11300	CARING & SHARING LEARNING SCHOOL	981,082	37,548	177,607	58,415	94,591	368,160	0	0	0	(4,064)	(4,064)	206,038	17,666	223,704
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	532,651	20,386	96,427	31,715	179,928	328,455	0	0	0	(4,628)	(4,628)	111,861	32,152	144,013
11302	DIATCHE GAINESVILLE	328,992	12,586	59,545	19,584	11,819	103,538	0	0	0	(43,763)	(43,763)	69,077	(10,650)	58,427
11304	SWEETWATER BRANCH ACADEMY	0	0	0	0	0	0	0	0	0	(285)	(285)	0	(6,646)	(6,646)
11305	MCANOPY MIDDLE SCHOOL INC	9,370	34,001	14,577	33,061	101,328	101,328	0	0	0	(20,225)	(20,225)	51,414	1,771	53,185
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	0	0	0	0	0	0	0	0	0	(482)	(482)	0	(9,097)	(9,097)
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	508,725	19,470	30,291	86,991	178,749	286,801	0	0	0	(84,707)	(84,707)	186,039	(6,655)	180,174
11700	SANTA FE COLLEGE	36,958,311	1,414,470	6,890,630	2,200,533	304,454	10,610,087	0	0	0	(1,710,189)	(1,710,189)	7,761,571	(361,044)	7,380,076
12001	BAKER CO CLERK OF CIRCUIT COURT	1,287,351	49,270	233,051	76,650	89,256	446,227	0	0	0	(9,007)	(9,007)	270,355	23,052	293,407
12003	BAKER CO BD OF CO COMMISSIONERS	5,097,426	195,089	922,796	303,506	142,976	1,564,367	0	0	0	(72,245)	(72,245)	1,070,504	14,321	1,084,825
12004	BAKER CO PROPERTY APPRAISER	34,581	903,556	163,739	270,745	163,739	270,745	0	0	0	(87,618)	(87,618)	189,755	(1,445)	188,260
12005	BAKER CO TAX COLLECTOR	1,283,543	49,124	232,352	76,423	64,473	422,383	0	0	0	(8,777)	(8,777)	269,555	25,152	294,708
12006	BAKER CO SHERIFFS DEPT	15,195,790	581,574	2,750,921	904,778	150,311	4,387,578	0	0	0	(103,403)	(103,403)	3,191,250	(12,849)	3,178,401
12007	BAKER CO SCHOOL BOARD	24,708,563	945,647	4,474,036	1,471,172	221,627	7,111,482	0	0	0	(530,786)	(530,786)	5,189,016	(240,646)	4,948,369
12011	BAKER CO SUPERVISOR OF ELECTIONS	359,596	13,762	65,096	21,611	12,658	69,928	0	0	0	(88,996)	(88,996)	75,518	(13,329)	62,289
12100	CITY OF MACLENNY	3,200,623	122,495	579,415	196,452	102,973	87,430	0	0	0	(87,430)	(87,430)	672,160	30,381	702,520
12102	NEW RIVER SOLID WASTE ASSOCIATION	1,046,122	40,037	189,381	62,287	26,327	318,032	0	0	0	(23,963)	(23,963)	219,895	4,936	224,630
12103	MACLENNY HOUSING AUTHORITY	0	0	0	0	0	0	0	0	0	(421)	(421)	0	(3,003)	(3,003)
12104	TOWN OF GLEN ST MARY	169,047	6,470	30,603	10,066	35,442	82,566	0	0	0	(4,456)	(4,456)	35,501	39,047	74,548
13001	BAY CO CLERK OF CIRCUIT COURT	5,830,921	223,161	1,055,582	347,179	112,981	1,738,903	0	0	0	(94,004)	(94,004)	1,224,545	25,107	1,249,652
13003	BAY CO BD OF CO COMMISSIONERS	45,633,186	1,746,475	8,261,059	2,717,044	1,493,716	14,218,293	0	0	0	(893,296)	(893,296)	9,583,371	557,889	10,141,260
13004	BAY CO PROPERTY APPRAISER	3,161,040	120,979	572,249	188,211	96,213	97,662	0	0	0	(282,141)	(282,141)	663,846	(16,129)	647,717
13005	BAY CO TAX COLLECTOR	3,830,789	138,958	653,298	216,181	138,958	1,366,150	0	0	0	(193,300)	(193,300)	763,498	83,668	846,166
13006	BAY CO SHERIFFS DEPT	20,113,186	852,216	5,213,889	1,811,869	1,147,341	11,494,462	0	0	0	(1,494,462)	(1,494,462)	10,085,512	(243,655)	10,802,857
13007	BAY CO SCHOOL BOARD	103,483,091	3,960,508	18,733,732	6,161,483	2,815,420	28,855,723	0	0	0	(8,153,178)	(8,153,178)	21,732,360	(2,307,910)	19,424,450
13009	BEACH MOUNTAIN CONTROL DIST	698,773	26,743	126,500	41,806	6,574	201,423	0	0	0	(11,178)	(11,178)	146,748	3,118	149,866
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	1,299,831	49,760	235,275	77,281	42,465	404,800	0	0	0	(44,952)	(44,952)	272,834	14,777	287,611
13100	CITY OF PANAMA CITY	1,314,653	50,314	237,994	78,276	36,584	366,584	0	0	0	(419,673)	(419,673)	276,089	(177,446)	98,642
13101	PANAMA CITY PORT AUTH	208,198	7,968	37,691	12,396	2,804	60,859	0	0	0	(37,897)	(37,897)	43,723	(14,628)	29,096
13102	WYCHITSA SPRINGFIELD	5,856,082	1,960,133	9,460,976	3,460,976	337,661	1,969,994	0	0	0	(132,308)	(132,308)	1,226,825	68,575	1,295,325
13103	CITY OF PARKER	2,411,692	92,300	456,593	143,504	126,818	796,306	0	0	0	(27,769)	(27,769)	506,477	12,261	518,737
13105	CITY OF MEXICO BEACH	2,285,159	87,458	413,687	136,061	853,488	1,478,908	0	0	0	(292,535)	(292,535)	479,904	13,032	492,935
13107	CITY OF CALLAWAY	4,060,898	155,419	735,152	241,790	111,971	1,244,331	0	0	0	(174,444)	(174,444)	852,824	(20,393)	832,431
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	297,867	11,392	53,887											



**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, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Amounts Due to Changes in Employer Proportion
15105	NORTHWEST INLET TAC DISTRICT	505,982	19,365	91,599	30,127	39,378	180,468	0	0	(73,751)	(73,751)	106,261	(4,285)	101,976
15110	TOWN OF MELBOURNE BEACH	296,017	11,329	53,588	17,625	21,176	103,719	0	0	(2,437)	(2,437)	62,166	4,555	66,721
15111	CITY OF WEST MELBOURNE	3,976,741	146,074	690,952	227,252	169,357	1,233,636	0	0	0	0	801,549	63,650	865,199
15112	CITY OF PALM BAY	351,767	13,463	63,681	20,945	40,371	138,459	0	0	(9,414)	(9,414)	73,874	14,039	87,913
15113	CITY OF COCOA	15,690,344	600,801	2,840,452	934,218	721,906	5,097,077	0	0	(57,557)	(57,557)	3,295,110	179,870	3,474,980
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	746,934	28,587	135,219	44,473	66,666	274,945	0	0	(5,957)	(5,957)	156,863	12,931	169,793
15115	INDIAN RIVER LAKES COUNCIL	420,091	17,228	81,481	27,272	98,657	324,163	0	0	(4,506)	(4,506)	93,523	23,340	116,863
15700	EASTERN FLORIDA STATE COLLEGE	39,811,116	1,523,652	7,207,079	2,370,302	123,248	11,224,372	0	0	(1,888,855)	(1,888,855)	8,360,685	(491,301)	7,869,383
16003	BROWARD CO BD OF CO COMMISSIONERS	360,040,551	13,779,484	65,178,795	21,437,161	7,356,955	107,752,395	0	0	(1,129,425)	(1,129,425)	75,811,685	1,428,862	77,240,547
16004	BROWARD CO PROPERTY APPRAISER	17,344,212	663,796	3,139,854	1,032,891	991,938	5,228,282	0	0	(34,414)	(34,414)	3,842,437	196,096	3,628,533
16006	BROWARD CO SHERIFFS DEPT	1,131,932,512	43,297,249	204,801,749	67,368,899	371,608,423	56,142,586	0	0	(7,295,572)	(7,295,572)	237,580,487	12,266,579	249,847,066
16007	BROWARD CO SCHOOL BOARD	1,216,326,910	46,551,306	220,193,870	72,421,274	9,321,590	346,488,400	0	0	(24,393,429)	(24,393,429)	255,439,539	(8,047,804)	247,391,555
16011	BROWARD CO SUPERVISOR OF ELECTIONS	5,428,441	207,757	982,271	323,215	483,265	1,976,957	0	0	(59,831)	(59,831)	1,140,020	105,291	1,245,311
16018	HILLSBORO INLET DISTRICT	377,085	14,432	66,264	22,462	3,776	108,923	0	0	(43,515)	(43,515)	79,191	(4,655)	74,536
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	1,150,070	44,016	208,199	68,476	25,915	346,605	0	0	(49,299)	(49,299)	241,525	4,829	246,354
16054	OLD PLANTATION WATER CONTROL DIST	488,326	18,689	88,403	29,075	1,177	137,344	0	0	(27,220)	(27,220)	102,553	(5,032)	97,521
16080	BROWARD CO CLERK OF CIRCUIT COURT	25,169,833	983,305	4,556,559	1,498,642	0	7,018,505	0	0	(1,316,019)	(1,316,019)	5,289,508	(469,305)	4,819,703
16100	TOWN OF HILLSBORO BEACH	4,696,990	179,361	946,494	279,668	144,640	1,451,383	0	0	(355,175)	(355,175)	984,308	(27,751)	956,557
16101	TOWN OF LAUDERDALE BY THE SEA	3,136,558	120,042	567,817	186,754	78,049	852,662	0	0	(229,024)	(229,024)	658,705	19,017	677,721
16102	CITY OF MARGATE	84,845,287	3,247,202	15,359,696	5,051,770	1,699,201	25,357,869	0	0	(723,145)	(723,145)	17,818,257	202,468	18,020,725
16103	BROWARD CO HOUSING AUTH	5,043,202	193,014	912,980	300,277	34,345	1,440,616	0	0	(591,357)	(591,357)	1,059,117	(113,050)	946,067
16104	CITY OF LAUDERDALE LAKES	738,623	28,276	133,750	43,980	226,233	788,236	0	0	(33,555)	(33,555)	155,159	(2,121)	153,038
16107	SOUTH FL REG PLANNING COUNCIL	955,643	36,574	173,022	58,900	19,277	285,753	0	0	(111,304)	(111,304)	200,693	(25,891)	174,802
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	8,438,990	322,467	15,277,28	502,466	137,287	2,490,456	0	0	(891,979)	(891,979)	1,722,262	(30,222)	1,742,040
16110	S BROWARD DRAINAGE DIST	1,489,127	56,226	295,959	87,473	32,594	442,253	0	0	(6,686)	(6,686)	308,530	11,223	319,752
16112	NORTH BROWARD HOSPITAL DIST	485,060	0	18,561	0	0	135,256	0	0	(469,129)	(469,129)	101,867	(128,393)	0
16113	MEMORIAL HEALTHCARE DIST	40,577	1,553	7,346	2,416	596	11,911	0	0	(3,915)	(3,915)	8,521	(793)	7,729
16114	CITY OF DEERFIELD BEACH	984,503	37,679	178,226	58,618	27,093	301,616	0	0	(26,664)	(26,664)	206,754	19,593	226,347
16115	CHILDREN'S SERVICES/COUNCIL OF BROWARD COUNTY	6,561,709	251,130	1,187,878	390,690	384,344	2,214,403	0	0	(1,506)	(1,506)	1,378,017	149,566	1,527,583
16116	CITY OF COCONUT CREEK	51,294,877	1,963,150	9,286,005	3,054,146	2,234,728	16,538,039	0	0	(111,412)	(111,412)	10,772,376	11,254,075	21,986,451
16117	CITY OF HOLLYWOOD	1,224,487	46,864	221,671	72,907	29,948	370,390	0	0	(24,472)	(24,472)	257,153	26,700	283,853
16118	CITY OF WESTON	313,934	12,015	56,832	18,692	96,891	312,001	0	0	(28,056)	(28,056)	65,929	2,487	68,416
16119	CITY OF MIRAMAR	1,028,912	39,379	186,266	61,262	155,463	442,370	0	0	(240,347)	(240,347)	216,081	4,821	220,902
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	1,294,877	49,040	212,460	81,131	49,881	601,115	0	0	(17,478)	(17,478)	445,614	(6,470)	369,144
16121	CITY OF NORTH LAUDERDALE	10,473,568	400,845	1,896,409	623,606	418,918	3,339,418	0	0	(112,725)	(112,725)	2,199,541	55,634	2,255,176
16122	CITY OF POMPANO BEACH	420,529	16,094	76,129	25,039	105,832	223,094	0	0	(74,541)	(74,541)	88,315	22,255	110,570
16123	CITY OF WEST PARK	1,228,757	47,027	222,444	73,161	54,063	396,895	0	0	(28,387)	(28,387)	256,050	22,851	280,701
16124	CITY OF DANIA BEACH	8,913,291	341,130	1,815,589	530,706	1,016,596	3,310,200	0	0	(17,411)	(17,411)	1,871,870	289,112	2,170,981
16125	CITY OF WILTON MANORS	14,492,476	554,657	2,623,599	862,898	465,200	4,506,352	0	0	(113,021)	(113,021)	3,042,084	178,536	3,222,084
16126	TOWN OF PEMBROKE PARK	2,370,244	90,714	429,090	141,127	85,100	746,030	0	0	(553,255)	(553,255)	497,772	(61,787)	435,986
16127	CITY OF OAKLAND PARK	18,230,404	697,715	3,300,253	1,085,456	4,222,440	9,305,894	0	0	0	0	3,826,545	1,052,662	4,881,227
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	4,502,068	192,301	819,000	268,664	914,071	1,169,432	0	0	0	0	945,461	229,011	1,174,472
16130	CITY OF COOPER CITY	3,340,556	127,850	604,747	198,900	238,905	1,170,402	0	0	(48,467)	(48,467)	701,548	106,631	808,177
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	4,292,568	164,297	777,146	255,602	466,365	1,063,409	0	0	(111,659)	(111,659)	901,540	219,296	1,120,826
16131	CITY OF LIGHTHOUSE POINT	13,734,734	512,649	8,131	42,649	5,448,896	5,248,696	0	0	0	0	1,857,415	2,851,664	4,689,079
16132	CITY OF HALLANDALE BEACH	3,631,897	139,000	657,489	216,247	1,173,013	2,785,749	0	0	0	0	762,730	361,839	1,124,570
16300	CENTRAL CHARTER SCHOOL	4,447,820	170,227	865,197	284,827	383,232	1,623,483	0	0	(150,428)	(150,428)	934,081	58,304	992,386
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	663,455	25,392	120,136	39,203	2,371	187,372	0	0	(374,971)	(374,971)	139,331	(62,335)	56,996
16308	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	413,183	16,398	85,398	52,133	985,988	62,398	0	0	(2,470)	(2,470)	47,286	(2,470)	44,816
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	1,037,433	219,324	1,037,433	31,509	39,788	1,637,755	0	0	(124,311)	(124,311)	1,250,490	1,125,884	2,376,374
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	3,758,820	143,858	680,466	223,804	88,465	1,138,593	0	0	(143,710)	(143,710)	789,385	(41,701)	747,685
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	5,007,861	191,661	906,582	298,173	62,770	1,459,186	0	0	(89,266)	(89,266)	1,051,895	(7,369)	1,044,525
16316	DAVE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	1,366,839	52,312	247,441	81,383	261,456	662,592	0	0	(7,009)	(7,009)	287,048	73,828	360,873
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	5,319	5,319	0	0	(93,732)	(93,732)	0	(14,308)	(14,308)
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	6,797	6,797	0	0	(238,153)	(238,153)	0	(42,889)	(42,889)
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	0	0	0	0	(25,717)	(25,717)	0	(35,133)	(35,133)
16320	DAVE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	247	247	0	0	(19,910)	(19,910)	0	(23,889)	(23,889)
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	2,092	2,092	0	0	(15,078)	(15,078)	0	(2,980)	(2,980)
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	0	0	0	0	(23,565)	(23,565)	0	(25,252)	(25,252)
16700	BROWARD COLLEGE	79,468,807	3,041,433	14,386,383	4,731,649	979,908	23,139,373	0	0	(3,033,127)	(3,033,127)	16,889,149	(396,952)	16,302,198
17001	CALHOUN CO CLERK OF CIRCUIT COURT	1,141,955	43,705	206,730	67,993	4,448	322,876	0	0	(37,620)	(37,620)	299,821	8,863	308,684
17003	CALHOUN CO BD OF CO COMMISSIONERS	2,189,806	83,808	396,425	130,383	16,416	627,032	0	0	(225,646)	(225,646)	459,879	(14,987)	444,891
17004	CALHOUN CO PROPERTY APPRAISER	754,573	28,879	136,602	44,928	75,911	286,320	0	0	(15,035)	(15,035)	158,467	20,325	178,792
17005	CALHOUN CO TAX COLLECTOR	784,374	30,020	141,997	46,702	15,184	233,903	0	0	(33,180)	(33,180)	164,725	7,014	171,740
17006	CALHOUN CO SHERIFFS DEPT	3,083,870	118,016	588,242	193,605	909,607	437,742	0	0	(47,922)	(47,922)	847,590	(27,725)	819,865
17007	CALHOUN CO SCHOOL BOARD	11,380,951	434,807	2,056,694	676,442	0	3,167,942	0	0	(1,018,448)	(1,018,448)	2,385,900	(281,628)	2,104,272
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	656,961	25,143	118,931	39,116	86,041	269,231	0	0	(50,217)	(50,217)	137,968	13,226	151,193
17038	APALACHEE REGIONAL PLANNING COUNCIL	793,123	29,627	145,469	50,858	108,568	326,897	0	0	(813,078)	(813,078)	16,580,807	1,024,073	19,604,879
17100	CITY OF BLOUNTSTOWN	3,338,174	127,759	604,316	176,052	1,106,884	1,765,052	0	0	(15,322)	(15,322)	701,046	28,805	729,851
1710														



**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, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency	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, 2020 <sup>1</sup>	Differences Between Expected and Actual Experience	Changes in		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in		Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
				Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions					
20003	CLAY CO BD OF CO COMMISSIONERS	54,071.589	2,069.430	9,788.678	3,219,474	2,645.484	17,723,076	11,355,510	(296,522)	(296,522)	11,355,510	600,829	11,956,339	
20004	CLAY CO PROPERTY APPRAISER	2,522,371	96,536	456,629	150,184	83,123	786,474	0	0	(38,926)	(38,926)	529,720	24,361	554,081
20005	CLAY CO TAX COLLECTOR	2,972,048	113,746	538,035	176,959	93,400	922,141	0	0	(18,393)	(18,393)	624,155	14,762	638,915
20006	CLAY CO SHERIFF'S DEPT	68,230,040	2,611,302	12,351,808	4,062,482	1,267,310	20,292,903	0	0	(776,341)	(776,341)	14,328,909	367,747	14,696,656
20007	CLAY CO SCHOOL BOARD	174,939,265	6,695,282	31,669,573	10,416,052	2,925,497	51,706,404	0	0	(3,430,205)	(3,430,205)	36,738,966	354,427	35,427,977
20011	CLAY COUNTY SUPV OF ELECTIONS	1,239,325	47,432	239,357	73,791	22,443	368,022	0	0	(143,344)	(143,344)	209,269	2,095	207,284
20100	CITY OF GREEN COVE SPRINGS	3,540,879	135,517	641,012	210,857	290,534	1,277,889	0	0	(63,276)	(63,276)	743,616	37,599	781,214
20105	CLAY CO UTILITY AUTH	0	0	0	0	0	240	0	0	(9,358)	(9,358)	0	(4,594)	(4,594)
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	6,143,612	235,129	1,112,189	365,797	2,180,971	487,856	0	0	(120,943)	(120,943)	1,029,213	1,392,530	1,392,530
21001	COLLIER CO CLERK OF CIRCUIT COURT	10,898,617	417,112	1,972,996	648,914	441,189	3,480,212	0	0	(91,505)	(91,505)	2,288,806	43,591	2,332,396
21003	COLLIER CO BD OF CO COMMISSIONERS	129,804,349	4,967,877	22,498,717	7,728,676	885,851	37,268,566	0	0	(1,844,005)	(1,844,005)	27,260,056	300,974	27,561,030
21004	COLLIER CO PROPERTY APPRAISER	5,878,847	224,995	1,064,258	300,032	251,635	1,890,920	0	0	(50,356)	(50,356)	1,384,510	118,841	1,503,351
21005	COLLIER CO TAX COLLECTOR	8,183,394	313,195	1,481,455	487,247	53,587	2,335,484	0	0	(199,438)	(199,438)	1,738,585	20,252	1,758,837
21006	COLLIER CO SHERIFF'S OFFICE	186,325,270	7,207,591	34,092,896	11,213,068	3,232,108	55,745,033	0	0	(678,058)	(678,058)	39,548,965	1,477,061	41,027,026
21007	COLLIER CO SCHOOL BOARD	252,114,992	9,640,937	45,640,757	15,011,143	1,532,700	71,833,538	0	0	(2,745,278)	(2,745,278)	52,946,278	(82,528)	52,863,750
21009	COLLIER MOSQUITO CONTROL DIST	2,536,633	97,082	459,211	151,034	47,197	754,523	0	0	(79,086)	(79,086)	532,715	18,078	550,794
21011	COLLIER CO SUPERVISOR OF ELECTIONS	1,448,959	55,455	282,308	86,272	14,053	418,087	0	0	(42,712)	(42,712)	304,294	(2,469)	301,825
21100	NORTH COLLIER FIRE CONTROL & RESCUE	9,403,419	359,898	1,702,316	559,889	359,217	2,981,312	0	0	(2,577,338)	(2,577,338)	1,974,801	(36,252)	1,628,569
21101	CITY OF MARCO ISLAND	692,869	26,518	125,431	41,254	0	193,203	0	0	(370,040)	(370,040)	145,509	(123,534)	21,975
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	0	0	0	0	0	0	0	0	(186,438)	(186,438)	0	(250,336)	(250,336)
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	0	0	0	0	0	0	0	0	(477,543)	(477,543)	0	(574,092)	(574,092)
21104	BIG CORKSCREW ISLAND FIRE & RESCUE	0	0	0	0	0	0	0	0	(298,955)	(298,955)	0	(385,342)	(385,342)
21105	MMOKALEE FIRE CONTROL DISTRICT	5,124,266	196,116	927,655	305,104	291,956	1,720,831	0	0	(51,363)	(51,363)	1,076,141	135,822	1,211,963
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	48,844	1,874	8,860	2,914	0	13,649	0	0	(18,090)	(18,090)	10,279	(5,532)	4,747
21107	GREATER NAPLES FIRE RESCUE DISTRICT	32,334,073	1,237,491	5,853,496	1,925,202	3,331,645	12,347,833	0	0	(24,611)	(24,611)	6,790,440	1,828,154	8,616,594
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	1,597,360	61,134	81,134	95,108	9,713	455,128	0	0	(24,811)	(24,811)	335,458	(9,962)	325,500
21305	MARCO ISLAND CLEMENS	1,029,274	30,392	186,331	61,284	33,941	320,949	0	0	(28,961)	(28,961)	216,157	23,632	239,789
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	1,434,776	54,812	259,740	85,428	2,685	402,765	0	0	(324,345)	(324,345)	301,316	(77,962)	223,353
22003	COLUMBIA CO BD OF CO COMMISSIONERS	17,611,860	674,042	3,188,307	1,048,627	118,549	5,029,524	0	0	(399,179)	(399,179)	3,698,644	92,204	3,790,850
22004	COLUMBIA CO PROPERTY APPRAISER	1,977,236	75,673	357,943	117,727	91,845	643,188	0	0	(38,660)	(38,660)	415,237	32,688	447,925
22005	COLUMBIA CO TAX COLLECTOR	1,479,344	56,617	267,808	88,082	8,724	421,231	0	0	(233,268)	(233,268)	310,675	(33,373)	277,302
22006	COLUMBIA CO SHERIFF'S OFFICE	18,639,116	713,357	3,374,273	1,109,791	503,732	10,513,153	0	0	(548,679)	(548,679)	9,973,176	17,888	9,991,064
22007	COLUMBIA CO SCHOOL BOARD	46,536,982	1,781,065	4,426,874	2,770,867	76,566	13,053,162	0	0	(1,456,086)	(1,456,086)	3,774,176	(583,534)	9,189,642
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	940,168	36,982	1,702,316	559,889	359,217	2,981,312	0	0	(2,577,338)	(2,577,338)	1,974,801	(36,252)	1,628,569
22016	LAKE SHORE HOSPITAL AUTHORITY	70,526	2,699	12,767	4,199	1,384	21,050	0	0	(82,336)	(82,336)	14,811	(13,177)	1,094
22101	CITY OF LAKE CITY	5,525,645	211,478	1,000,318	329,002	303,599	1,844,397	0	0	(31,395)	(31,395)	1,160,434	103,062	1,263,496
22311	SHINING STAR ACADEMY OF THE ARTS	0	0	0	0	0	0	0	0	(22,972)	(22,972)	0	(50,971)	(50,971)
22700	FLORIDA GATEWAY COLLEGE	10,067,541	385,395	822,545	599,431	2,463	2,809,745	0	0	(423,535)	(423,535)	2,114,272	(61,116)	2,053,156
23003	MIAMI-DADE COUNTY	3,437,051.526	131,642.952	6,225,681	204,645.362	36,136.798	994,540.787	0	0	(3,199,646)	(3,199,646)	721,811.078	5,556.393	728,967.471
23007	MIAMI-DADE CO SCHOOL BOARD	1,761,531.252	67,417.385	31,889,202	10,488,264	30,653.758	52,817,610	0	0	(27,751,001)	(27,751,001)	398,937.971	(17,217.366)	388,684.705
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	93,722.428.013	3,886,948	16,966,741	5,560,323	0	26,134,013	0	0	(19,862,785)	(19,862,785)	18,882,536	(7,161,740)	12,520,795
23100	SAL HARBOUR VILLAGE	1,585,931	60,897	287,104	90,408	50,721	982,950	0	0	(50,400)	(50,400)	333,059	37,393	370,452
23101	VILLAGE OF EL PORTAL	1,610,924	61,653	95,916	291,628	204,581	653,779	0	0	(59,406)	(59,406)	338,308	37,393	370,702
23102	CITY OF OPA LOCKA	10,282,978	393,551	1,861,546	612,258	234,953	3,102,309	0	0	(1,028,219)	(1,028,219)	2,159,516	(200,649)	1,958,867
23104	CITY OF DIXIE CITY PARK	2,171,625.000	93,284	159,264	69,171	33,080	75,481	0	0	(147,517)	(147,517)	453,335	(51,875)	398,460
23105	CITY OF WEST MIAMI	6,342,003	242,721	1,148,104	377,609	109,583	1,878,018	0	0	(492,424)	(492,424)	1,331,876	(65,103)	1,266,773
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	1,373,459	52,565	248,640	81,777	10,904	393,886	0	0	(50,399)	(50,399)	288,438	(18,419)	270,019
23108	CITY OF SUNNY ISLES BEACH	26,376,273	1,009,474	4,774,945	1,570,489	666,082	10,010,969	0	0	(73,876)	(73,876)	5,539,250	229,778	5,769,028
23109	MIAMI-DADE COUNTY EXPRESSWAY AUTH	197,460	397,460	1,064,424	360,424	226,254	1,694,424	0	0	(598,186)	(598,186)	1,083,186	(20,186)	1,063,000
23116	DADE COUNTY INDUSTRIAL DEVELOP AUTH	948,934	36,297	171,690	56,468	1,072	265,527	0	0	(30,786)	(30,786)	199,171	1,575	200,746
23117	CITY OF NORTH MIAMI	11,481,127	439,406	2,078,449	683,597	3,028,241	6,229,693	0	0	(17,804)	(17,804)	2,411,138	786,730	3,197,867
23118	CITY OF NORTH MIAMI BEACH	1,253,318	47,996	225,887	74,662	12,134	47,078	0	0	(10,678)	(10,678)	26,318	2,394	28,712
23119	TOWN OF MIAMI LAKE	2,525,449	96,854	457,167	169,368	100,015	804,223	0	0	(338,241)	(338,241)	538,367	(68,724)	471,643
23120	CITY OF MIAMI GARDENS	73,170,751	2,800,394	13,246,234	4,356,657	2,085,063	22,488,347	0	0	(1,408,790)	(1,408,790)	15,366,502	(115,843)	15,250,659
23121	THE CHILDREN'S TRUST	6,244,591	238,993	1,130,470	371,809	118,826	1,860,097	0	0	(147,004)	(147,004)	1,311,419	83,847	1,395,266
23122	CITY OF NORTH BAY VILLAGE	10,628,199	406,763	1,924,042	632,813	1,047,666	4,011,284	0	0	(639,049)	(639,049)	2,232,015	152,229	2,384,245
23123	TOWN OF CUTLER BAY	3,858,186	147,661	690,454	223,720	106,870	1,162,795	0	0	(197,720)	(197,720)	810,253	64,476	874,729
23124	CITY OF DORAL	33,558,948	1,284,369	12,988,132	2,803,925	12,161,664	0	0	0	0	7,047,674	982,073	8,029,678	
23125	CITY OF FLORIDA CITY	10,399,935	398,027	1,882,719	363,837	3,263,805	0	0	(62,491)	(62,491)	2,184,078	100,952	2,285,030	
23126	VILLAGE OF PINECREST	11,988,695	439,214	2,172,146	714,414	152,109	3,497,882	0	0	(803,919)	(803,919)	2,519,832	(104,907)	2,414,925
23127	CITY OF CORAL GABLES	1,009,879	38,842	182,784	60,117	90,513	372,057	0	0	(113,640)	(113,640)	212,041	20,861	230,103
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	987,818	37,806	178,828	58,816	38,161	313,690	0	0	(79,673)	(79,673)	207,450	(20,658)	186,792
23300	SIATECH MIAMI-DADE	0	0	0	0	0	0	0	0	(3,659)	(3,659)	0	(33,166)	(33,166)
23301	CORAL REEF MEMORIAL CHARTER SCHOOL	1,875,705	71,787	336,262	111,881	71,425	584,456	0	0	(29,472)	(29,472)	353,916	8,845	402,759
23700	MIAMI DADE COLLEGE	167,668,211	6,417,004	30,353,291	9,983,121	3,253,884	50,007,294	0	0	(3,874,484)	(3,874,484)	35,211,800	(573,211)	34,638,590
24001	DESOTO CO CLERK OF CIRCUIT COURT	1,080,450	44,351	201,682	68,300	34,830	336,108	0	0	(18,464)	(18,464)	158,444	11,941	170,385
24003	DESOTO CO BD OF CO COMMISSIONERS	12,610,623	482,634	2,282,924	750,849	112,289	3,628,696	0	0	(308,181)	(308,181)	2,848,342	(20,075)	2,828,267
24004	DESOTO CO PROPERTY APPRAISER	1,015,422	60,892	308,823	103,629	36,828</								

**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, 2020**

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion
26301	RIVER CITY SCIENCE ACADEMY	2,101,659	80,435	389,467	125,135	48,330	634,367	(95,733)	(95,733)	441,367	13,919	455,286
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	1,406,530	53,831	254,627	63,746	79,202	471,406	(3,201)	(3,201)	295,384	26,656	322,039
26363	DUAL WYROSCHHOO OF INTEGRATED ACADEMIC & TECH	339,108	12,978	61,389	20,101	35,242	130,807	(68,843)	(68,843)	71,216	(5,090)	66,056
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	1,697,486	64,966	307,299	101,070	148,560	621,955	(7,078)	(7,078)	356,487	75,392	431,879
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	2,245,614	85,844	408,528	133,706	548,899	1,175,076	0	0	471,599	151,280	622,859
26366	LONE STAR WYROSCHHOO	398,848	15,265	72,204	23,748	110,726	221,942	0	0	83,762	28,563	112,314
26368	BISWAYNE WYROSCHHOO	270,502	10,356	49,500	16,110	117,822	173,267	(47,178)	(47,178)	56,820	17,526	74,347
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	57,267,306	2,191,738	10,367,204	3,409,750	277,611	16,246,302	(2,602,440)	(2,602,440)	12,026,638	(1,015,506)	11,011,132
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	16,124,803	617,129	2,919,102	960,086	601,135	5,097,452	0	0	3,388,350	266,823	3,650,213
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	138,332,048	5,294,249	25,042,502	8,236,423	2,577,964	41,151,138	(3,099,597)	(3,099,597)	29,050,948	2,037,600	31,088,548
27004	ESCAMBIA CO PROPERTY APPRAISER	4,519,404	172,967	818,156	289,090	9,893	1,266,968	(167,089)	(167,089)	949,115	(20,237)	828,857
27005	ESCAMBIA CO TAX COLLECTOR	5,331,930	204,064	965,249	317,468	20,401	1,507,182	(63,843)	(63,843)	1,119,572	5,804	1,125,556
27006	ESCAMBIA CO SHERIFFS DEPT	77,587,275	2,969,423	14,045,765	4,619,621	2,574,673	24,209,483	(1,244,379)	(1,244,379)	16,294,011	(1,014,660)	15,279,351
27007	ESCAMBIA CO SCHOOL BOARD	189,786,505	7,263,516	34,357,396	11,300,071	0	52,920,963	(7,164,279)	(7,164,279)	39,856,837	(2,253,129)	37,603,708
27009	ESCAMBIA CO CLERK OF CIRCUIT COURT	7,472,952	295,971	1,352,691	444,894	19,958	2,102,604	(396,601)	(396,601)	1,569,189	(97,814)	1,471,384
27039	WEST FL REGIONAL PLANNING COUNCIL	1,472,958	56,375	266,660	87,704	73,855	484,959	(1,124)	(1,124)	309,343	23,124	332,466
27041	SANTA ROSA ISLAND AUTH	779,045	29,816	141,032	46,385	11,628	228,859	(134,893)	(134,893)	163,606	(58,340)	105,266
27059	EMERALD COAST UTILITIES AUTHORITY	31,857,853	1,219,255	5,767,285	1,886,847	169,698	9,053,395	(1,332,108)	(1,332,108)	6,699,430	(153,950)	6,539,739
27060	ESCAMBIA CO HOUSING FINANCE AUTH	473,108	18,107	85,648	28,169	36,024	167,947	(1,536)	(1,536)	99,357	8,500	107,856
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	0	0	0	0	293	293	(58,866)	(58,866)	0	(15,157)	(15,157)
27100	CITY OF PENSACOLA	25,858,852	899,671	4,681,275	1,539,661	2,479,431	9,690,038	0	0	5,430,587	854,465	6,285,051
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	444,594	17,016	80,456	26,272	139,699	170,261	(2,338)	(2,338)	83,369	5,192	96,560
27301	BYRNELVILLE ELEMENTARY SCHOOL, INC	822,462	16,996	91,276	31,108	19,385	165,081	(23,618)	(23,618)	109,722	2,003	111,724
27700	PENSACOLA STATE COLLEGE	26,343,740	1,008,232	4,789,555	1,588,532	90,776	7,436,591	(619,838)	(619,838)	5,532,417	(335,168)	5,197,250
28001	FLAGLER CO CLERK OF CIRCUIT COURT	4,389,481	167,994	794,636	261,364	175,675	1,399,659	(96,958)	(96,958)	921,830	66,846	988,676
28003	FLAGLER CO BD OF CO COMMISSIONERS	32,615,654	1,248,267	10,481,267	3,481,969	1,348,354	14,823,255	(143,325)	(143,325)	6,849,575	389,888	7,239,464
28004	FLAGLER CO PROPERTY APPRAISER	2,400,552	91,874	434,576	142,931	14,463	683,944	(88,733)	(88,733)	504,137	11,241	515,378
28005	FLAGLER CO TAX COLLECTOR	2,881,266	117,553	521,601	171,553	79,981	883,407	(51,888)	(51,888)	605,091	37,854	642,945
28006	FLAGLER CO SHERIFFS DEPT	43,182,487	1,652,681	7,817,399	2,571,125	2,370,411	14,411,616	(2,887)	(2,887)	9,068,996	578,955	9,647,951
28007	FLAGLER CO SCHOOL BOARD	63,199,471	2,416,772	11,441,115	3,762,867	1,330,017	17,752,861	(1,023,664)	(1,023,664)	13,272,445	(642,214)	12,630,231
28009	EAST FLAGLER MOSQUITO CONTROL DIST	456,990	17,490	82,730	27,210	13,948	59,348	(20,582)	(20,582)	95,972	(1,087)	94,885
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	39,027	890,922	59,005	153,653	39,320	153,653	(27,228)	(27,228)	208,117	17,406	225,523
28088	FLAGLER CO HOUSING AUTH	233,062	8,920	42,192	13,877	965	65,953	(113,271)	(113,271)	48,945	(23,421)	25,525
28100	CITY OF PALM COAST	2,748,049	105,473	497,484	163,821	86,152	493,131	(593,131)	(593,131)	577,114	(123,365)	453,750
28101	CITY OF BUNNELL	3,695,788	141,445	669,055	220,051	410,022	1,440,573	(61,656)	(61,656)	776,148	34,910	811,058
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	1,003,580	38,409	181,680	59,754	1,976	43,183	(43,183)	(43,183)	210,761	(8,909)	201,852
29003	FRANKLIN CO BD OF CO COMM	3,022,182	115,865	547,111	179,944	19,710	862,430	(248,941)	(248,941)	634,885	(24,397)	610,288
29004	FRANKLIN CO PROPERTY APPRAISER	859,153	40,827	208,127	69,820	8,184	246,638	(105,112)	(105,112)	178,590	(10,689)	167,901
29005	FRANKLIN CO TAX COLLECTOR	820,359	31,397	148,511	48,845	4,402	233,155	(65,623)	(65,623)	172,283	1,710	173,993
29006	FRANKLIN CO SHERIFFS DEPT	7,216,527	276,191	1,306,421	429,679	36,470	2,048,761	(239,504)	(239,504)	1,515,534	(72,615)	1,442,920
29007	FRANKLIN CO SCHOOL BOARD	6,998,995	252,942	1,194,556	392,887	82,698	1,922,682	(108,431)	(108,431)	1,388,763	(28,752)	1,359,911
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	847,814	38,660	117,239	38,660	207,862	297,862	(13,390)	(13,390)	188,005	(8,886)	189,091
29100	CITY OF APALACHICOLA	1,844,708	74,428	352,054	115,790	49,263	591,535	(147,810)	(147,810)	408,408	(19,487)	388,919
29101	CITY OF CARLABELLE	1,178,257	45,094	213,302	70,155	4,828	334,378	(99,757)	(99,757)	247,444	(23,108)	224,336
29102	EASTPORT WATER AND SEWER DIST	661,418	366,790	1,532,662	15,204	1,214	2,764	(12,327)	(12,327)	74,929	2,009	76,938
29104	APALACHICOLA HOUSING AUTHORITY	947,814	3,809	18,018	5,828	3,751	31,504	(431)	(431)	29,802	1,987	31,789
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	2,261,301	86,545	409,367	134,640	4,660	635,212	(359,034)	(359,034)	474,893	(57,909)	416,984
30003	GADSDEN CO BD OF CO COMMISSIONERS	12,056,744	461,436	2,182,654	717,870	64,996	3,426,957	(436,816)	(436,816)	2,532,022	2,438	2,534,460
30005	GADSDEN CO TAX COLLECTOR	539,008	22,689	122,688	40,628	2,837	153,138	(271,958)	(271,958)	151,189	(65,829)	85,359
30006	GADSDEN CO SHERIFFS DEPT	9,485,922	363,428	1,719,054	565,396	428,130	3,076,019	(338,384)	(338,384)	1,994,227	(31,163)	1,963,064
30007	GADSDEN CO SCHOOL BOARD	25,807,365	991,528	4,690,557	1,542,549	72,729	7,296,863	(1,858,920)	(1,858,920)	5,440,775	(665,465)	4,775,310
30100	TOWN OF HAVANA	2,445,064	93,578	442,834	145,981	9,506	891,299	(108,632)	(108,632)	513,485	(20,907)	492,578
30101	CITY OF CHANTAHOCHEE	2,418,138	92,547	437,768	143,917	144,462	818,767	(71,387)	(71,387)	507,830	5,606	513,437
30102	NORTHWEST FL WATER MANAGEMENT DIST	5,735,054	219,492	10,938,227	341,471	3,173	1,692,365	(412,007)	(412,007)	1,204,412	(104,389)	1,100,023
30103	TOWN OF GREENSBORO	151,046	5,781	27,344	8,993	977	43,095	(20,500)	(20,500)	31,721	(1,199)	30,522
30104	CITY OF GRETA	1,268,900	48,953	229,711	75,552	5,659	395,485	(34,388)	(34,388)	266,480	(6,766)	259,714
30105	CITY OF MIDWAY	626,959	31,649	149,706	49,238	76,711	307,304	(44,897)	(44,897)	173,668	24,547	198,215
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	1,231,441	47,130	222,930	73,321	4,037	347,418	(25,434)	(25,434)	258,613	10,289	268,882
31003	GILCHRIST CO BD OF CO COMMISSIONERS	5,576,380	213,419	1,009,502	332,023	159,340	1,714,285	(16,151)	(16,151)	1,171,089	34,394	1,205,483
31004	GILCHRIST CO PROPERTY APPRAISER	1,022,996	39,152	185,199	60,910	12,075	297,332	(14,562)	(14,562)	214,838	11,296	226,135
31005	GILCHRIST CO TAX COLLECTOR	1,038,584	39,749	188,017	61,838	276,363	664,967	(16,269)	(16,269)	218,112	51,223	269,335
31006	GILCHRIST CO SHERIFFS DEPT	6,478,763	247,956	1,172,862	385,752	523,573	2,330,143	(228,176)	(228,176)	1,360,597	75,585	1,436,182
31007	GILCHRIST CO SCHOOL BOARD	15,703,060	600,988	2,842,753	934,975	27,172	4,405,889	(599,187)	(599,187)	3,297,781	(78,240)	3,219,541
31011	GILCHRIST CO SUPERVISOR OF ELECTION	731,234	27,996	132,377	43,538	19,993	223,894	(22,387)	(22,387)	153,996	14,530	168,095
31100	CITY OF TRENTON	1,011,885	38,727	183,183	62,849	38,727	302,898	(21,429)	(21,429)	212,500	9,488	221,988
32001	GLADES CO CLERK OF THE CIRCUIT COURT	1,123,460	203,382	626,882	212,992	51,292	364,563	(19,841)	(19,841)	235,396	19,199	255,136
32003	GLADES CO BD OF CO COMMISSIONERS	4,844,042	185,391	876,528	288,419	66,658	1,417,394	(69,758)	(69,758)	1,017,292	15,949	1,033,241
32004	GLADES CO PROPERTY APPRAISER	305,891	13,053	60,405	3,076	44,083						

**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, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
35001	HARDEE CO CLERK OF CIRCUIT COURT	1,455,268	56,696	263,450	86,848	11,835	417,629	305,619	0	(45,941)	(45,941)	305,619	4,350	309,969	
35003	HARDEE CO BD OF CO COMMISSIONERS	12,412,892	475,063	2,247,112	739,070	134,996	3,596,232	0	0	(176,439)	(176,439)	2,606,798	(10,578)	2,596,220	
35004	HARDEE CO PROPERTY APPRAISER	899,526	34,044	161,033	52,963	3,760	251,800	0	0	(33,431)	(33,431)	186,369	723	187,092	
35005	HARDEE CO TAX COLLECTOR	1,077,892	41,253	195,133	64,179	10,715	311,280	0	0	(25,102)	(25,102)	226,367	16,168	242,565	
35006	HARDEE CO SHERIFFS DEPT	12,394,753	474,372	2,243,845	793,995	380,460	3,836,672	0	0	(148,766)	(148,766)	2,603,207	78,194	2,681,201	
35007	HARDEE CO SCHOOL BOARD	23,336,531	893,137	4,224,855	1,389,479	139,627	6,646,897	0	0	(1,794,838)	(1,794,838)	4,900,877	(457,135)	4,443,742	
35011	HARDEE CO SUPERVISOR OF ELECTIONS	672,211	25,727	121,692	40,504	21,651	32,599	0	0	(23,415)	(23,415)	141,170	11,049	152,219	
36001	HENDRY CO CLERK OF CIRCUIT COURT	1,492,278	57,113	270,150	88,852	509,323	925,437	0	0	0	0	313,391	115,748	429,139	
36003	HENDRY CO BD OF CO COMMISSIONERS	11,560,453	442,442	2,092,810	688,321	3,871,581	648,008	0	0	(570,364)	(570,364)	2,427,797	73,313	2,501,110	
36004	HENDRY CO PROPERTY APPRAISER	1,148,987	43,974	208,003	69,412	6,331	326,720	0	0	(86,886)	(86,886)	241,297	(8,863)	232,435	
36005	HENDRY CO TAX COLLECTOR	887,931	33,983	160,744	52,868	32,286	278,866	0	0	(137,449)	(137,449)	186,473	(12,186)	174,276	
36006	HENDRY CO SHERIFFS DEPT	16,921,752	647,630	3,063,378	1,007,537	360,006	5,078,548	0	0	(34,668)	(34,668)	3,553,717	84,980	3,638,697	
36007	HENDRY CO SCHOOL BOARD	33,407,939	1,278,590	6,047,900	1,989,141	41,861	9,357,491	0	0	(1,170,822)	(1,170,822)	7,015,967	(316,316)	6,699,646	
36011	HENDRY CO SUPERVISOR OF ELECTIONS	302,161	11,994	54,701	17,999	10,613	101,613	0	0	(212,760)	(212,760)	63,451	(6,427)	57,029	
36016	HENDRY REGIONAL MEDICAL CENTER	285,851	10,940	51,748	17,620	1,553	81,261	0	0	(36,106)	(36,106)	46,031	(14,774)	31,261	
36100	CITY OF LABELLE	1,890,807	72,365	342,286	112,580	168,383	695,625	0	0	(4,014)	(4,014)	397,088	43,916	441,002	
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	105,391	4,034	19,079	6,275	30,305	30,305	0	0	(2,850)	(2,850)	22,133	(862)	21,271	
36102	BARRON WATER CONTROL DISTRICT	416,121	16,002	75,993	24,895	137,617	254,208	0	0	(85,162)	(85,162)	87,268	11,271	98,539	
36103	CITY OF CLEWISTON	1,865,217	71,388	337,673	111,060	63,670	583,762	0	0	(235,603)	(235,603)	391,723	(50,963)	340,740	
36104	CENTRAL CO WATER CONTROL DIST	374,229	14,323	67,747	22,282	12,135	120,135	0	0	(12,155)	(12,155)	78,591	(2,193)	76,398	
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	33,704	1,290	6,101	2,007	8,423	17,821	0	0	0	0	7,078	2,299	9,377	
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	5,043,172	183,012	910,275	310,731	1,516,993	2,742,011	0	0	(101,833)	(101,833)	1,056,111	1,201	1,060,311	
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	76,665,074	3,010,672	14,240,881	4,683,704	666,988	22,602,216	0	0	(962,992)	(962,992)	16,520,358	296,036	16,816,394	
37004	HERNANDO COUNTY PROPERTY APPRAISER	3,178,029	129,233	576,324	189,223	11,361	897,538	0	0	(27,197)	(27,197)	607,403	10,681	618,074	
37005	HERNANDO CO TAX COLLECTOR	1,200,731	41,033	200,731	70,430	84,302	1,024,372	0	0	(88,489)	(88,489)	780,000	39,465	747,469	
37006	HERNANDO CO SHERIFFS DEPT	70,146,912	2,684,665	11,716,415	3,732,484	212,384	17,732,484	0	0	(87,861)	(87,861)	16,731,469	523,791	15,207,678	
37007	HERNANDO CO SCHOOL BOARD	101,925,850	3,900,910	18,451,822	6,068,763	332,700	28,754,195	0	0	(2,035,039)	(2,035,039)	21,405,326	(1,005,531)	20,399,795	
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	1,014,891	38,842	183,728	60,428	307,762	307,762	0	0	(29,979)	(29,979)	213,136	23,856	236,986	
37059	SW FL WATER MANAGEMENT DIST	33,330,071	1,275,610	6,033,803	1,984,504	0	9,293,918	0	0	(602,542)	(602,542)	6,999,608	(222,896)	6,776,712	
37100	CITY OF BROOKDALE	2,533,005	96,943	458,555	150,818	7,554	713,869	0	0	(399,025)	(399,025)	331,953	(81,251)	250,702	
37101	HERNANDO CO HOUSING AUTH	162,998	6,238	29,508	9,705	7,177	52,628	0	0	(17,705)	(17,705)	34,231	(4,823)	29,408	
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	5,060,788	193,687	916,164	301,324	58,994	1,470,169	0	0	(129,400)	(129,400)	1,062,810	20,338	1,083,148	
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	29,392,475	1,124,910	5,320,979	1,750,056	2,257,590	10,453,289	0	0	(100,750)	(100,750)	6,172,678	505,269	6,677,948	
38004	HIGHLANDS CO PROPERTY APPRAISER	2,810,869	509,852	1,073,364	344,119	847,324	1,073,364	0	0	(68,794)	(68,794)	590,313	13,018	603,331	
38005	HIGHLANDS CO TAX COLLECTOR	3,020,976	115,619	546,893	179,872	52,541	884,925	0	0	(45,387)	(45,387)	634,431	50,988	685,399	
38006	HIGHLANDS CO SHERIFFS DEPT	44,130,713	1,688,972	7,899,063	2,627,585	683,525	11,895,145	0	0	(413,736)	(413,736)	9,267,838	(20,175)	9,247,663	
38007	HIGHLANDS CO SCHOOL BOARD	58,187,180	2,226,941	10,533,727	3,464,519	2,870,692	19,095,880	0	0	(4,297,879)	(4,297,879)	12,219,916	(532,046)	11,687,789	
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	1,040,729	39,831	199,405	61,866	29,492	319,696	0	0	(25,298)	(25,298)	218,862	10,001	228,863	
38100	CITY OF AVON PARK	1,483,402	56,773	268,543	88,323	223,778	0	0	0	0	311,527	17,443	388,671		
38101	TOWN OF LAKE PLACID	2,741,224	104,215	496,249	163,215	60,250	824,627	0	0	(71,451)	(71,451)	575,881	17,870	593,552	
38102	CITY OF SEBRING	8,943,445	342,284	1,819,048	532,201	1,074,711	3,568,544	0	0	(994)	(994)	1,876,202	344,148	2,220,350	
38103	SEBRING AIRPORT AUTH	726,178	27,792	131,661	43,207	233,983	233,983	0	0	(25,298)	(25,298)	192,503	(10,801)	181,702	
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	0	0	0	0	2,842	2,842	0	0	(9,311)	(9,311)	0	(3,668)	(3,668)	
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	159,157	6,091	28,812	9,476	15,012	59,392	0	0	(14,111)	(14,111)	33,424	6,178	39,603	
38170	SOUTH FLORIDA STATE COLLEGE	12,977,315	496,987	2,408,867	806,867	3,056,327	10,566,327	0	0	(666,512)	(666,512)	2,725,305	(141,185)	2,584,120	
39001	HILLSBOROUGH CO CLERK OF CIRCUIT COURT	33,762,171	1,292,147	6,112,027	2,010,232	565,651	9,890,057	0	0	(375,807)	(375,807)	7,060,353	(87,396)	7,002,957	
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	459,875,983	17,600,390	83,252,185	27,381,458	10,953,330	138,187,362	0	0	(5,647,482)	(5,647,482)	96,570,005	2,117,528	98,687,533	
39004	HILLSBOROUGH CO PROPERTY APPRAISER	10,625,107	406,644	1,923,483	632,629	126,500	3,099,256	0	0	(275,118)	(275,118)	2,231,366	5,348	2,236,714	
39005	HILLSBOROUGH CO TAX COLLECTOR	15,723,289	601,760	2,946,563	986,180	429,643	4,558,739	0	0	(458,878)	(458,878)	3,635,209	(3,365,723)	3,361,886	
39006	HILLSBOROUGH CO SHERIFFS DEPT	525,972,613	20,130,402	95,217,777	31,318,915	5,999,192	152,623,926	0	0	(5,628,535)	(5,628,535)	110,458,879	(1,070,408)	109,388,471	
39007	HILLSBOROUGH CO SCHOOL BOARD	990,619,806	37,813,036	179,333,703	58,982,456	3,016,315	279,245,509	0	0	(32,487,695)	(32,487,695)	208,808,808	(9,269,395)	199,789,486	
39037	HILLSBOROUGH CO AVIATION AUTH	57,725,381	2,209,268	10,450,131	3,437,025	2,331,079	16,427,502	0	0	(27,538)	(27,538)	12,223,838	700,405	12,924,243	
39038	TAMPA PORT AUTH	15,630,949	596,228	2,820,899	930,662	331,624	4,690,233	0	0	(98,495)	(98,495)	3,292,637	171,095	3,463,732	
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	4,182,374	160,068	757,143	249,023	189,314	1,355,547	0	0	(81,827)	(81,827)	878,335	97,476	975,811	
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	37,875,550	1,453,402	6,874,783	2,261,101	776,098	11,365,383	0	0	(568,769)	(568,769)	7,975,200	106,054	8,081,253	
39100	CITY OF TEMPLE TERRACE	1,045,690	40,021	189,303	62,261	291,585	291,585	0	0	(103,823)	(103,823)	219,804	(44,522)	175,282	
39102	TAMPA SPORTS AUTH	4,555,381	174,344	824,669	271,232	17,160	1,287,404	0	0	(42,014)	(42,014)	956,670	20,988	977,658	
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	0	0	0	0	697	697	0	0	(102,527)	(102,527)	0	(29,984)	(29,984)	
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	2,498,153	95,609	452,245	148,742	39,289	735,886	0	0	(15,208)	(15,208)	524,834	(368)	524,266	
39109	TAMPA BAY ESTUARY PROGRAM	414,862	15,871	75,071	24,691	13,716	129,348	0	0	(68,536)	(68,536)	87,087	(10,561)	76,526	
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	256,067	9,800	46,356	15,247	19,959	81,564	0	0	(83,204)	(83,204)	53,776	(118,881)	(65,105)	
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	5,105,429	195,395	924,245	303,882	99,787	1,523,409	0	0	(219,611)	(219,611)	1,072,185	(5,007)	1,067,178	
39122	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	593,705	27,722	107,480	35,350	265,746	431,298	0	0	0	0	124,683	55,293	179,976	
39700	HILLSBOROUGH COMMUNITY COLLEGE	53,502,573	2,047,692	9,865,668	3,185,965	37,957	14,996,872	0	0	(1,121,207)	(1,121,207)	11,226,011	(127,867)	11,108,144	
40001	HOLMES CO CLERK OF CIRCUIT COURT	1,388,789	52,690	291,415	93,920	43,270	453,270	0	0	(42,669)	(42,669)	214,668	(21,340)	193,328	
40003	HOLMES CO BD OF CO COMMISSIONERS	4,692,703	179,599	8,249,408	2,799,408	8,340	13,168,786	0	0	(289,744)	(289,744)	985,509	(43,888)	941,521	
40004	HOLMES CO PROPERTY APPRAISER	889,783	34,054	161,079	52,979	89,596	337,708	0	0	(85,933)	(85,933)	186,862	10,910	197,772	
40005	HOLMES CO TAX COLLECTOR	340,611	12,820	182,051	54,281	3,496	251,333	0	0	(45,929)	(45,929)	185,35			

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
As of and for the Fiscal Year Ended June 30, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	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 Contributions Between Employer	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 Contributions Between Employer	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)
42101	CITY OF GRACEVILLE	1,828,133	73,717	348,691	114,684	48,231	585,323	0	0	0	(2,960)	(2,960)	404,505	7,322	411,827
42102	TOWN OF GRAND RIDGE	313,949	12,015	56,835	18,693	1,153	86,696	0	0	0	(28,346)	(28,346)	65,932	(4,095)	61,837
42103	TOWN OF ALFONSO	99,967	2,843	12,503	4,112	3,186	22,424	0	0	0	(5,422)	(5,422)	14,505	(475)	14,030
42104	CITY OF MARIANNA	2,751,856	105,319	163,848	163,848	12,720	780,061	0	0	0	(100,188)	(100,188)	577,914	(4,584)	573,330
42105	MARIANNA HEALTH & REHABILITATION CENTER	6,042,358	231,253	1,093,859	359,768	17,633	1,756,553	0	0	0	(278,568)	(278,568)	1,268,948	(40,695)	1,228,254
42700	CHIPOLA COLLEGE	8,232,990	315,093	1,490,433	490,200	0	2,295,727	0	0	0	(445,926)	(445,926)	1,729,000	(118,336)	1,610,664
43001	JEFFERSON CO CLERK OF CIRCUIT CT	5,850,324	223,904	1,050,095	348,534	152,122	1,783,454	0	0	0	(58,769)	(58,769)	1,228,620	57,865	1,286,485
43004	JEFFERSON CO PROPERTY APPRAISER	830,123	31,770	150,279	49,426	6,625	238,101	0	0	0	(22,203)	(22,203)	174,333	10,816	185,149
43005	JEFFERSON CO TAX COLLECTOR	311,215	11,911	56,340	18,530	712	87,493	0	0	0	(41,398)	(41,398)	65,368	(15,351)	50,007
43006	JEFFERSON CO SHERIFF'S DEPT	5,922,072	226,650	1,072,083	352,606	228,995	1,880,334	0	0	0	0	0	1,243,867	69,328	1,313,015
43007	JEFFERSON CO SCHOOL BOARD	1,762,117	87,440	318,999	104,918	0	491,357	0	0	0	(1,078,344)	(1,078,344)	370,060	(373,440)	(7,380)
43011	JEFFERSON CO SUPERVISOR OF ELECTION	485,342	18,575	87,862	28,898	20,634	156,969	0	0	0	(118,232)	(118,232)	102,887	(6,791)	96,135
43100	CITY OF MONTICELLO	913,546	34,963	165,381	54,393	5,045	259,762	0	0	0	(4,576)	(4,576)	191,853	(5,698)	186,155
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	2,968,818	113,623	537,451	176,796	88,965	916,905	0	0	0	(44,056)	(44,056)	626,478	15,843	639,321
44004	LAFAYETTE CO PROPERTY APPRAISER	680,476	26,043	123,168	40,516	4,452	194,159	0	0	0	(25,791)	(25,791)	142,968	4,464	147,432
44005	LAFAYETTE CO TAX COLLECTOR	698,737	26,666	126,132	41,484	15,575	209,856	0	0	0	(30,576)	(30,576)	146,321	9,210	155,531
44006	LAFAYETTE CO SHERIFF'S DEPT	2,225,300	85,167	402,850	132,496	136,425	756,939	0	0	0	(35,558)	(35,558)	487,333	30,094	497,428
44007	LAFAYETTE CO SCHOOL BOARD	6,941,084	265,649	413,279	126,557	1,469	1,935,974	0	0	0	(214,808)	(214,808)	1,457,688	(50,051)	1,407,637
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	844,501	24,666	116,675	38,374	16,428	195,143	0	0	0	(20,929)	(20,929)	135,351	11,664	147,015
44100	TOWN OF MAYO	616,504	23,595	111,607	36,707	6,576	178,485	0	0	0	(30,550)	(30,550)	129,471	5,840	135,312
45001	LAKE CO CLERK OF COURTS	8,721,701	333,797	1,578,905	519,298	118,959	2,550,960	0	0	0	(219,963)	(219,963)	1,831,634	(32,213)	1,799,421
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	82,412,165	3,154,081	14,919,224	4,906,900	7,172,755	30,152,960	0	0	0	(692,565)	(692,565)	17,307,280	1,453,739	18,761,019
45004	LAKE CO PROPERTY APPRAISER	3,501,277	134,001	833,843	208,460	42,883	1,016,167	0	0	0	(6,519)	(6,519)	735,259	51,597	786,856
45005	LAKE CO TAX COLLECTOR	5,215,196	199,596	944,116	310,518	273,104	1,727,335	0	0	0	(129,688)	(129,688)	1,095,237	79,992	1,175,229
45006	LAKE CO SHERIFF'S DEPT	93,974,276	3,596,587	17,012,334	5,595,919	3,772,738	29,976,977	0	0	0	(1,969,436)	(1,969,436)	19,738,425	21,923	19,757,349
45007	LAKE CO SCHOOL BOARD	190,683,329	7,297,879	3,297,839	1,136,533	379,717	53,550,775	0	0	0	(5,075,558)	(5,075,558)	40,045,178	(1,345,693)	38,704,578
45011	LAKE CO SUPERVISOR OF ELECTIONS	1,545,707	59,167	279,822	92,033	64,822	495,834	0	0	0	(14,113)	(14,113)	324,612	32,012	356,624
45023	LAKE COUNTY WATER AUTHORITY	1,008,084	38,581	182,495	36,927	3,027	217,008	0	0	0	(27,168)	(27,168)	211,707	5,036	216,743
45100	CITY OF EUSTIS	740,505	28,341	134,055	44,090	2,860	209,346	0	0	0	(81,846)	(81,846)	155,512	(51,556)	103,956
45101	CITY OF UMATILLA	1,242,591	224,599	473,985	147,392	87,902	414,392	0	0	0	(13,194)	(13,194)	260,955	8,353	269,308
45103	TOWN OF ASTATULA	1,037,117	39,693	187,751	61,751	59,931	346,126	0	0	0	(598)	(598)	217,804	12,568	230,371
45104	CITY OF MINNEOLA	3,768,390	144,224	862,198	224,374	1,194,655	3,184,659	0	0	0	(59,338)	(59,338)	197,395	29,688	227,083
45105	CITY OF TAVARES	8,013,950	360,710	1,450,780	477,158	446,098	2,680,747	0	0	0	(120,788)	(120,788)	1,883,000	120,266	1,803,266
45106	TOWN OF MONTVERDE	187,371	9,486	50,269	9,486	13,137	73,874	0	0	0	(9,271)	(9,271)	35,148	1,885	37,034
45113	CITY OF FRUITLAND PARK	3,553,570	136,002	643,300	211,583	578,252	1,598,146	0	0	0	(157,735)	(157,735)	746,281	201,484	947,775
45338	MASCOTTE CHARTER SCHOOL, INC	99,048	3,791	17,931	48,353	7,972	75,972	0	0	0	0	0	20,801	90,689	300,669
45700	LAKE SUMNER STATE COLLEGE	11,311,869	822,938	2,047,808	673,520	703,630	3,224,886	0	0	0	(272,887)	(272,887)	2,375,592	(15,510)	2,360,082
46001	LEE CO CLERK OF CIRCUIT COURT	16,290,426	629,468	2,940,684	929,468	618,144	4,918,144	0	0	0	(298,676)	(298,676)	3,421,133	19,798	3,440,931
46003	LEE CO BD OF CO COMMISSIONERS	215,325,181	8,420,933	38,980,709	12,820,668	4,183,753	64,226,062	0	0	0	(545,942)	(545,942)	45,220,184	1,130,071	46,350,255
46004	LEE CO PROPERTY APPRAISER	6,621,513	253,419	1,198,705	394,251	227,621	2,073,995	0	0	0	(152,856)	(152,856)	1,390,576	(4,837)	1,385,739
46005	LEE CO TAX COLLECTOR	441,603	15,538,840	687,015	61,445	3,278,903	159,640	0	0	0	(159,640)	(159,640)	2,424,192	15,487	2,439,679
46006	LEE CO SHERIFF'S DEPT	224,352,606	40,614,960	13,581,170	4,896,768	5,097,207	67,008,768	0	0	0	(1,272,356)	(1,272,356)	47,116,022	175,451	48,633,473
46007	LEE CO SCHOOL BOARD	397,067,390	15,166,576	71,881,827	23,641,773	3,700,561	114,420,737	0	0	0	(13,913,481)	(13,913,481)	83,387,643	(2,668,984)	80,718,659
46009	LEE CO MOSQUITO CONTROL DIST	6,845,999	282,010	1,239,344	407,617	224,800	2,133,772	0	0	0	(53,099)	(53,099)	1,437,720	66,927	1,504,647
46011	LEE CO SUPERVISOR OF ELECTIONS	2,969,480	113,609	598,271	176,868	81,244	818,444	0	0	0	(14,023)	(14,023)	628,626	17,514	646,140
46046	LEE CO HYACINTH CONTROL DIST	821,326	31,434	148,656	48,903	49,382	278,404	0	0	0	(48,630)	(48,630)	172,486	(18,604)	153,881
46099	FT MYERS BEACH MOSQUITO CONTROL	172,021	6,584	31,141	10,242	3,641	51,608	0	0	0	(11,421)	(11,421)	38,128	(337)	37,789
46100	SANIBEL FIRE CONTROL DIST	6,536,160	250,152	1,183,253	389,169	59,846	1,882,420	0	0	0	(306,787)	(306,787)	1,372,651	(55,511)	1,317,140
46101	FL REGIONAL PLANNING COUNCIL	450,519	17,242	81,264	28,204	2,134	127,758	0	0	0	(119,622)	(119,622)	94,813	(50,519)	44,294
46102	NORTH FORK MYERS FIRE CONTROL DIST	11,566,778	442,684	2,093,955	688,687	591,421	3,816,757	0	0	0	(6,268)	(6,268)	119,600	2,548,728	122,148
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	22,510,871	861,537	4,075,184	1,340,319	956,393	7,233,432	0	0	0	(10,155)	(10,155)	4,727,841	218,216	4,946,057
46104	TICE FIRE & RESCUE DIST	5,653,751	216,381	1,023,509	336,630	54,429	1,630,948	0	0	0	(172,205)	(172,205)	1,187,337	(86,568)	1,100,779
46105	FT MYERS BEACH LIBRARY DIST	617,274	23,624	111,746	36,753	44,103	216,227	0	0	0	(76,521)	(76,521)	129,633	(2,152)	127,481
46106	FT MYERS BEACH FIRE CONTROL DIST	14,571,021	557,663	2,837,818	867,573	827,494	4,890,537	0	0	0	(182,200)	(182,200)	3,060,043	163,027	3,223,070
46107	IONIA MCGREGOR FIRE PROTECTION AND RESCUE SVC	24,824,110	950,069	4,493,954	1,478,051	402,150	7,324,225	0	0	0	(725,883)	(725,883)	5,213,282	(12,678)	5,200,604
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	1,646,408	53,011	298,052	98,029	36,983	496,075	0	0	0	(98,603)	(98,603)	345,760	(3,771)	341,989
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	23,728,849	908,151	4,295,677	1,412,838	1,412,838	12,220,833	0	0	0	(35,369)	(35,369)	4,983,267	175,803	5,159,070
46110	CAPTIVA FIRE CONTROL DIST	2,975,122	113,864	538,552	177,142	137,911	967,508	0	0	0	(182)	(182)	638,602	51,651	670,453
46111	FT MYERS SHORES FIRE DEPT	4,182,764	180,083	757,213	249,046	137,784	1,304,126	0	0	0	(101,935)	(101,935)	878,417	(3,708)	874,709
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	3,296,653	126,246	597,161	196,405	6,243	926,056	0	0	0	(305,541)	(305,541)	692,746	(174,760)	517,986
46113	ALVA FIRE AND RESCUE SERVICE DIST	1,192,862	45,658	215,969	71,031	171,167	403,824	0	0	0	(2,662)	(2,662)	290,537	9,707	299,243
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	1,763,271	67,484	319,208	104,887	637,838	146,159	0	0	0	(22,161)	(22,161)	370,302	66,760	437,063
46116	CITY OF BONITA SPRINGS	3,009,761	115,190	544,862	179,204	5,358	844,614	0	0	0	(386,636)	(386,636)	332,076	(53,869)	278,207
46117	MATLACHA-FIRE DISTRICT	5,894,185	225,882	1,067,035	350,945	321,984	1,965,546	0	0	0	(73,188)	(73,188)	1,237,831	4,291	1,242,121
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	150,123	61,273	29,196	9,602	6,122	41,223	0	0	0	(6,306)	(6,306)	33,865	(38,154)	(7,289)
46120	BOYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	2,583,273	98,867	467,655	153,811	255,425	975,758	0	0	0	(222,947)	(222,947)	542,510	(20,156)	

**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, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability at June 30, 2020*	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
47700	TALLAHASSEE COMMUNITY COLLEGE	35,511,947	1,359,114	6,428,792	2,114,415	0	9,002,322	0	0	0	(1,811,178)	(1,811,178)	7,457,822	(720,579)	6,737,243
48001	LEVY CO CLERK OF CIRCUIT COURT	1,816,139	69,507	328,779	108,135	64,735	571,156	0	0	0	(87,318)	(87,318)	381,405	5,966	387,361
48003	LEVY CO BO OF CO COMMISSIONERS	14,198,501	543,406	2,570,380	845,302	219,716	4,178,954	0	0	0	(470,301)	(470,301)	2,981,810	14,972	2,996,782
48004	LEVY CO PROPERTY APPRAISER	1,436,441	54,976	250,041	85,527	7,941	408,485	0	0	0	(26,418)	(26,418)	301,665	14,229	315,894
48005	LEVY CO TAX COLLECTOR	997,831	38,193	189,532	65,810	3,810	282,078	0	0	0	(232,055)	(232,055)	209,574	(29,369)	180,205
48006	LEVY CO SHERIFF'S DEPT	17,605,221	673,788	3,187,107	1,048,222	587,084	5,496,208	0	0	0	(327)	(327)	3,897,251	167,259	3,864,510
48007	LEVY CO SCHOOL BOARD	25,763,539	986,023	4,664,020	1,533,886	0	7,184,029	0	0	0	(1,425,626)	(1,425,626)	5,410,570	(463,614)	4,946,956
48011	LEVY CO SUPERVISOR OF ELECTIONS	765,605	29,301	138,599	45,885	18,653	232,138	0	0	0	(24,152)	(24,152)	160,784	12,746	173,529
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	216,210	8,273	39,141	12,873	65,262	106,616	0	0	0	(10,616)	(10,616)	45,406	(2,618)	42,788
48100	CITY OF CHEFLAND	2,840,887	108,725	514,285	169,147	52,621	844,780	0	0	0	(82,847)	(82,847)	996,605	(11,214)	985,391
48101	TOWNSHIP OF YANKEETOWN	174,762	6,689	31,638	10,408	18,696	67,008	0	0	0	(10,051)	(10,051)	36,702	3,804	40,506
48102	CITY OF FANNING SPRINGS	527,089	30,183	95,420	31,383	50,652	197,628	0	0	0	(7,482)	(7,482)	110,693	12,122	122,816
48103	TOWN OF INGLIS	247,154	9,459	44,743	14,716	6,817	75,735	0	0	0	(2,257)	(2,257)	51,905	(14,176)	37,728
48104	CITY OF CEDAR KEY	324,301	12,412	58,709	19,309	10,862	101,262	0	0	0	(65,387)	(65,387)	86,106	(20,369)	47,707
48182	CITY OF WILKISTON	1,214,138	48,467	219,797	72,291	303,762	642,317	0	0	0	760	760	284,878	338,876	623,754
48300	WHISPERING WINDS CHARTER SCHOOL	610,401	23,381	110,502	36,344	75,884	246,091	0	0	0	(2,246)	(2,246)	128,190	17,469	145,659
48301	NATURE COAST MIDDLE SCHOOL	285,138	10,613	51,619	16,977	102,131	181,640	0	0	0	0	0	59,881	22,472	82,354
48301	LIBERTY CO CLERK OF CIRCUIT COURT	1,168,414	44,718	211,520	69,589	37,582	363,389	0	0	0	(21,523)	(21,523)	245,377	14,397	259,774
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	2,678,821	102,524	484,952	159,500	82,217	799,193	0	0	0	(112,538)	(112,538)	662,576	(9,281)	553,315
49004	LIBERTY CO PROPERTY APPRAISER	870,133	33,302	157,522	51,809	59,530	302,162	0	0	0	(48,938)	(48,938)	182,735	12,604	195,339
49005	LIBERTY CO TAX COLLECTOR	879,697	33,668	159,253	52,378	12,930	258,229	0	0	0	(21,708)	(21,708)	184,744	12,073	196,817
49006	LIBERTY CO SHERIFF'S DEPT	3,061,298	117,162	554,192	182,273	328,993	1,162,220	0	0	0	(83,438)	(83,438)	942,980	63,547	879,437
49007	LIBERTY CO SCHOOL BOARD	8,285,204	317,245	1,500,610	493,547	0	2,311,402	0	0	0	(315,294)	(315,294)	1,740,806	(103,165)	1,637,641
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	460,980	24,830	186,165	58,800	194,624	368,620	0	0	0	(60,670)	(60,670)	134,611	4,454	139,065
49100	CITY OF BRISTOL	15,472	17,529	75,109	24,703	2,246	117,937	0	0	0	(88,390)	(88,390)	87,131	(12,795)	74,336
50001	MADISON CO CLERK OF CIRCUIT COURT	889,048	34,026	180,948	62,935	29,541	277,447	0	0	0	(32,891)	(32,891)	188,708	1,168	189,876
50003	MADISON CO BO OF CO COMMISSIONERS	4,941,513	189,122	894,571	294,222	200,804	1,578,719	0	0	0	(20,427)	(20,427)	1,037,761	18,953	1,056,715
50004	MADISON CO PROPERTY APPRAISER	727,805	27,855	43,334	2,820	2,820	205,765	0	0	0	(231,763)	(231,763)	152,846	(32,401)	120,444
50005	MADISON CO TAX COLLECTOR	485,435	18,579	87,879	28,903	15,073	150,434	0	0	0	(206,894)	(206,894)	101,946	(28,569)	73,377
50006	MADISON CO SHERIFF'S OFFICE	8,164,834	312,465	1,478,995	485,142	207,869	2,484,021	0	0	0	(228,965)	(228,965)	1,714,687	(174,829)	1,539,858
50007	MADISON CO SCHOOL BOARD	10,972,252	419,930	1,986,327	653,208	0	3,055,555	0	0	0	(1,248,619)	(1,248,619)	2,304,269	(429,245)	1,875,024
50011	MADISON CO SUPERVISOR OF ELECTIONS	688,381	26,345	120,505	40,986	21,285	193,239	0	0	0	(19,239)	(19,239)	144,562	12,450	157,012
50100	TOWN OF GREENVILLE	293,067	11,216	53,254	17,449	59,275	140,996	0	0	0	(12,304)	(12,304)	81,547	9,270	70,817
50103	AUCILLA AREA SOLID WASTE ADMIN	1,948,194	10,877	51,448	16,921	836	65,072	0	0	0	(11,471)	(11,471)	59,683	(732)	58,951
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	479,761	18,361	86,852	28,565	34,775	186,554	0	0	0	(28,804)	(28,804)	100,754	21,534	122,288
50301	MADISON CREATIVE ARTS ACADEMY, INC.	1,055,970	40,414	62,873	62,873	195,065	489,516	0	0	0	0	0	221,763	64,915	286,678
50700	NORTH FLORIDA COLLEGE	5,417,859	207,352	980,805	322,385	117,793	1,628,535	0	0	0	(168,350)	(168,350)	1,137,998	(122,778)	1,015,220
51001	MANATEE CO SHERIFF'S DEPT	12,788,044	489,424	2,315,043	751,412	489,424	3,661,116	0	0	0	(349,529)	(349,529)	2,885,602	2,687,284	5,572,886
51003	MANATEE CO BO OF CO COMMISSIONERS	117,530,302	4,498,124	21,278,724	3,055,010	0	35,827,725	0	0	0	0	0	24,682,398	1,045,514	25,727,912
51004	MANATEE CO PROPERTY APPRAISER	5,092,673	194,907	921,396	303,223	300,378	1,720,444	0	0	0	(26,421)	(26,421)	1,069,506	114,006	1,183,512
51005	MANATEE CO TAX COLLECTOR	7,163,668	274,186	1,296,852	426,532	75,197	2,072,749	0	0	0	(398,130)	(398,130)	1,304,433	(2,063)	1,302,370
51006	MANATEE CO SHERIFF'S DEPT	18,203,086	708,099	33,527,651	11,027,170	64,966,737	33,913,817	0	0	0	(1,543,299)	(1,543,299)	38,894,279	(40,078,322)	40,078,322
51007	MANATEE CO SCHOOL BOARD	243,023,907	9,301,019	43,995,059	14,489,877	6,984,341	74,750,297	0	0	0	(2,049,961)	(2,049,961)	51,037,160	433,490	51,470,650
51009	MANATEE CO MOSQUITO CONTROL DIST	1,611,200	61,666	291,689	95,938	52,738	502,030	0	0	0	(78,692)	(78,692)	338,379	(3,978)	334,401
51101	CITY OF HOLMES BEACH	1,484,163	56,802	263,998	91,249	517,849	1,017,461	0	0	0	0	0	311,687	343,383	655,070
51102	CITY OF BRADENTON	15,747,000	602,670	2,850,708	937,592	228,091	4,616,900	0	0	0	(214,452)	(214,452)	3,307,000	25,453	3,332,481
51103	CEDAR HAMMOCK FIRE CONTROL DIST	15,815,047	605,274	2,863,027	941,643	487,736	4,877,680	0	0	0	0	0	3,321,299	115,920	3,437,219
51105	MANATEE CO HOUSING AUTH	973,393	37,254	176,215	57,967	21,847	293,273	0	0	0	(60,531)	(60,531)	204,421	(7,486)	196,936
51107	ESSEX MANATEE FIRE DISTRICT	19,937,111	763,034	3,609,251	1,187,030	1,410,294	6,969,654	0	0	0	(19,996)	(19,996)	4,186,969	350,679	4,537,647
51108	BRADENTON DOWNTOWN DEVELOPMENT AUTH	0	0	0	109	109	0	0	0	0	0	0	0	(8,471)	(8,471)
51109	PEACE RIVER MANASOTA REG WATER SUPP	3,441,980	131,732	623,108	204,939	103,493	1,063,271	0	0	0	(32,035)	(32,035)	722,846	21,538	744,384
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	825,487	31,593	149,439	49,150	5,326	235,509	0	0	0	(407,131)	(407,131)	173,360	(121,962)	51,397
51111	PARRISH FIRE DISTRICT	2,987,003	114,319	540,742	177,849	235,299	1,068,209	0	0	0	0	0	627,297	297,682	887,979
51112	CITY OF ANNA MARIA	616,502	23,671	111,969	36,826	47,545	220,011	0	0	0	(31,843)	(31,843)	129,891	18,584	148,475
51113	TOWN OF LONGBOAT KEY	7,634,566	292,190	1,382,099	454,569	195,756	2,324,615	0	0	0	(84,557)	(84,557)	1,853,326	253,392	1,856,718
51119	MYAKKA CITY FIRE DEPARTMENT	1,636,096	62,617	296,185	97,415	52,599	508,816	0	0	0	(80,892)	(80,892)	343,596	1,398	344,994
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0	0	0	0	(6,460)	(6,460)
51300	PALMETTO CHARTER SCHOOL, INC.	1,176,830	45,040	213,044	70,070	38,026	366,179	0	0	0	(33,980)	(33,980)	247,145	(3,088)	244,057
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	3,623,711	138,687	665,007	215,759	151,561	1,162,014	0	0	0	(156,441)	(156,441)	761,011	194,230	955,241
51302	LINCOLN MEMORIAL ACADEMY	0	0	0	0	553,252	553,252	0	0	0	(845,139)	(845,139)	467,781	(46,738)	411,043
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	1,985,970	76,907	359,524	118,247	871,047	1,424,824	0	0	0	0	0	417,071	182,093	599,164
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	20,311,168													

**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, 2020**

\*Reflects restatement of beginning net position at July 1, 2019

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, 2020 <sup>1</sup>	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)			
54101	MONROE CO LAND AUTH	345,140	13,209	62,481	20,550	35,679	131,920	0	0	0	(12)	72,482	9,380	81,862				
54102	CITY OF MARATHON	91,023	3,484	16,478	5,420	2,308	27,689	0	0	0	(72,537)	19,116	(12,418)	6,998				
54103	ISLAMORADA VILLAGE OF ISLANDS	10,997,730	420,905	1,990,959	654,815	885,574	3,922,534	0	0	0	(116,476)	2,309,920	321,094	2,630,714				
54700	THE COLLEGE OF THE FLORIDA KEYS	5,748,467	220,006	1,040,655	342,269	42,880	1,645,810	0	0	0	(152,570)	1,207,229	21,561	1,228,790				
54999	FL KEYS AQUEDUCT AUTH	21,037,070	805,131	3,808,379	1,252,567	276,743	6,142,821	0	0	0	(909,058)	4,417,970	(50,381)	4,367,589				
55001	NASSAU CO CLERK OF CIRCUIT COURT	4,192,096	180,440	758,903	249,601	29,353	1,198,297	0	0	0	(39,035)	880,377	27,806	908,203				
55003	NASSAU CO BD OF CO COMMISSIONERS	43,604,916	1,668,849	7,893,977	2,592,977	14,150,887	31,709,099	0	0	0	(715,769)	6,157,418	355,196	9,512,812				
55004	NASSAU CO PROPERTY APPRAISER	2,531,515	96,886	458,285	150,729	34,314	740,214	0	0	0	(19,996)	531,640	33,038	564,679				
55005	NASSAU CO TAX COLLECTOR	3,011,964	115,274	545,261	179,335	128,129	967,999	0	0	0	(49,084)	632,539	48,342	678,881				
55006	NASSAU CO SHERIFFS DEPT	35,748,733	1,368,177	6,471,858	2,128,514	3,448,967	13,417,316	0	0	0	0	7,507,549	862,173	8,369,721				
55007	NASSAU CO SCHOOL BOARD	56,434,948	2,159,880	10,216,521	3,360,191	675,390	18,792,972	0	0	0	(1,867,802)	11,851,836	(869,714)	11,482,122				
55009	AMELIA ISLAND MOSQUITO CONTROL	375,361	14,366	67,952	22,248	1,225	77,581	0	0	0	(77,581)	78,829	(3,705)	75,124				
55100	TOWN OF HILLDALE	943,166	36,097	170,743	56,157	20,945	283,942	0	0	0	(5,912)	198,073	7,386	205,459				
55101	TOWN OF CALLAHAN	405,537	15,521	73,415	24,148	9,216	122,298	0	0	0	(28,618)	85,166	(2,445)	82,718				
55901	OKALOOSA CO CLERK OF CIRCUIT COURT	6,135,938	1,170,890	3,244,930	365,340	100,992	1,761,956	0	0	0	(358,931)	1,298,601	1,298,601	1,298,601				
56003	OKALOOSA CO BD OF CO COMMISSIONERS	56,808,014	2,174,158	10,284,058	3,382,404	241,464	16,282,084	0	0	0	(629,510)	6,629,510	(60,154)	11,850,229				
56004	OKALOOSA CO PROPERTY APPRAISER	3,127,102	119,881	586,105	198,141	106,165	978,141	0	0	0	(32,797)	656,179	25,289	682,208				
56005	OKALOOSA CO TAX COLLECTOR	4,590,674	175,694	831,056	273,353	23,035	1,303,121	0	0	0	(178,545)	964,082	(6,331)	957,751				
56006	OKALOOSA CO SHERIFFS DEPT	57,796,592	2,211,993	10,463,022	3,441,265	2,713,025	16,829,305	0	0	0	0	12,137,795	733,281	12,871,075				
56007	OKALOOSA CO SCHOOL BOARD	141,888,504	5,430,362	25,686,334	8,448,178	0	39,564,873	0	0	0	(5,091,034)	29,797,835	(1,539,015)	28,258,820				
56100	OKALOOSA CO GAS DIST	1,265,799	48,445	229,149	75,367	11,800	364,761	0	0	0	(132,540)	265,828	(52,432)	213,396				
56101	CITY OF VALPARAISO	157,076	5,012	28,436	9,352	7,429	51,229	0	0	0	(8,361)	32,287	(3,573)	24,414				
56103	CITY OF NICEVILLE	11,211,554	429,088	2,029,648	667,547	405,932	3,532,215	0	0	0	(84,745)	2,354,525	111,310	2,465,835				
56104	NICEVILLE HOUSING AUTHORITY	138,554	8,250	25,083	8,565	47,200	100,589	0	0	0	(35,250)	29,097	(6,998)	22,100				
56114	MID-BAV BRIDGE AUTHORITY	356,522	13,645	64,542	21,228	487	99,901	0	0	0	(14,122)	74,873	(12,887)	61,986				
56124	ISA JACKSON PREPARATORY SCHOOL	2,873,683	109,962	2,873,683	171,102	4,231	805,542	0	0	0	(92,748)	692,748	(893,498)	693,786				
56700	NORTHWEST FLORIDA STATE COLLEGE	13,534,383	517,888	2,450,154	805,850	47,281	3,821,274	0	0	0	(531,180)	631,180	2,842,340	(203,111)	2,639,229			
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	1,560,340	59,717	282,471	92,904	65,878	500,970	0	0	0	(15,170)	327,685	2,003	329,688				
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	13,662,795	522,903	2,473,401	813,496	593,656	4,403,455	0	0	0	(84,153)	2,869,307	157,950	3,026,900				
57004	OKEECHOBEE CO PROPERTY APPRAISER	1,142,313	43,719	208,795	68,814	32,214	441,342	0	0	0	(3,522)	238,898	28,145	278,203				
57005	OKEECHOBEE CO TAX COLLECTOR	834,964	31,956	151,155	49,715	57,912	290,738	0	0	0	(20,328)	175,530	1,314	176,664				
57006	OKEECHOBEE CO SHERIFFS DEPT	20,956,468	802,047	3,793,768	1,247,768	567,298	6,410,901	0	0	0	(20,068)	4,401,043	100,660	4,501,651				
57007	OKEECHOBEE CO SCHOOL BOARD	29,254,978	1,119,648	5,296,082	1,741,870	0	8,157,599	0	0	0	(1,319,635)	6,141,803	(501,622)	5,642,717				
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	84,907	3,565	15,371	5,065	11,419	30,895	0	0	0	(10,576)	17,831	(4,204)	13,626				
57109	COQUINA WATER CONTROL DISTRICT	121,339	4,644	21,966	7,225	59,235	93,070	0	0	0	0	25,482	12,089	37,571				
58001	ORANGE CO COMPTROLLER	14,829,075	587,539	2,684,534	882,937	179,886	4,314,897	0	0	0	(86,641)	3,114,236	81,206	3,195,442				
58003	ORANGE CO BD OF CO COMMISSIONERS	861,754,978	25,226,710	11,796,706	39,401,528	13,611,230	196,138,173	0	0	0	(24,296)	136,974,371	4,026,269	143,000,640				
58004	ORANGE CO PROPERTY APPRAISER	9,521,116	364,392	1,723,625	586,696	364,392	1,662,165	0	0	0	(105,723)	1,095,818	164,463	1,260,281				
58005	ORANGE CO TAX COLLECTOR	13,465,510	515,352	2,437,688	801,749	324,035	4,078,823	0	0	0	(38,469)	2,827,876	121,033	2,948,908				
58006	ORANGE CO SHERIFFS OFFICE	344,496,949	13,184,599	62,364,902	20,511,680	17,347,777	113,408,964	0	0	0	(758,053)	72,347,392	4,299,378	76,646,770				
58007	ORANGE CO SCHOOL BOARD	985,442,035	37,714,872	17,396,368	58,874,196	11,913,440	286,898,840	0	0	0	(5,273,163)	6,401,303	2,252,119	209,203,622				
58010	ORANGE CO CLERK OF CIRCUIT COURT	29,101,027	1,198,804	3,638,925	1,198,804	24,366	6,929,433	0	0	0	(674,900)	4,221,303	(122,361)	4,099,042				
58011	ORANGE CO SUPERVISOR OF ELECTIONS	3,069,384	117,472	555,656	182,754	38,157	894,539	0	0	0	(242,948)	644,298	(14,329)	630,288				
58075	REEDY CREEK IMPROVEMENT DIST	64,091,388	2,452,908	11,602,580	3,816,063	1,671,996	19,543,247	0	0	0	(740,086)	13,499,758	294,300	13,754,115				
58087	ORANGE CO HOUSING FINANCE AUTH	480,478	28,808	480,478	48,752	14,754	500,983	0	0	0	(164,934)	79,178	(57,749)	23,428				
58106	LAKE APOPKA NATURAL GAS DIST	3,824,316	146,364	892,323	227,703	34,930	1,101,320	0	0	0	(34,945)	803,140	23,046	826,186				
58108	CITY OF EDGEWATER	2,656,804	101,681	480,966	158,189	107,568	848,404	0	0	0	(46,280)	557,952	19,799	577,752				
58109	CITY OF MATTLAND	1,164,191	23,506	111,188	36,570	0	171,264	0	0	0	(173,732)	128,985	(60,073)	69,312				
58117	ORANGE SEMINOLE-OSCEOLA TRANS AUTH	280,895	6,022	61,079	20,433	0	80,532	0	0	0	(55,541)	(55,541)	(15,295)	22,280				
58118	GREATER ORLANDO AVIATION AUTHORITY	21,206,887	811,631	3,836,121	1,262,678	1,226,641	7,140,072	0	0	0	0	4,453,693	300,696	4,813,689				
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	0	0	0	0	0	0	0	0	0	0	0	(3,208)	(3,208)				
58301	FLORIDA VIRTUAL HIGH SCHOOL	107,908,002	4,129,859	19,534,782	6,424,948	4,959,227	35,048,813	0	0	0	(23,040)	22,861,630	1,298,978	23,870,609				
58304	HAP FORD PRIMARY SCHOOL	1,514,939	57,980	274,252	90,201	83,419	505,852	0	0	0	(64,594)	318,151	34,738	352,289				
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	2,894,188	110,766	523,940	172,323	434,140	1,241,169	0	0	0	(1,153)	607,805	106,984	714,789				
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	65,181	308,315	101,404	184,039	658,939	997,720	0	0	0	(67,471)	537,665	64,840	602,505				
58700	VALENCIA COLLEGE	86,476,445	3,309,630	15,554,988	5,148,881	997,720	25,111,229	0	0	0	(1,403,057)	18,160,815	362,321	18,623,136				
59001	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	9,396,379	359,619	1,701,044	589,469	379,851	86,905	0	0	0	(190,091)	1,973,322	201,017	2,174,340				
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	344,554	1,629,787	536,033	641,222	3,151,597	8,600,000	0	0	0	(185,951)	1,860,660	117,909	2,008,570				
59003	OSCEOLA CO BD OF CO COMMISSIONERS	187,016,130	30,235,233	9,944,301	3,957,124	50,528,706	131,896,538	0	0	0	(82,298)	35,074,858	1,321,642	36,396,499				
59004	OSCEOLA CO PROPERTY APPRAISER	5,120,649	195,978	927,000	304,888	116,679	1,544,545	0	0	0	(222,542)	1,075,381	19,914	1,095,295				
59005	OSCEOLA CO TAX COLLECTOR	6,908,814	264,407	1,250,679	411,348	54,832	1,981,263	0	0	0	(190,091)	1,450,870	28,710	1,479,580				
59006	OSCEOLA CO SHERIFFS DEPT	93,807,656	3,960,210	16,982,170	5,585,398	2,593,117	28,750,896	0	0	0	(307,799)	19,700,434	576,141	20,276,575				
59007	OSCEOLA CO SCHOOL BOARD	247,334,685	44,775,447	14,778,545	1,704,914	1,704,914	70,672,908	0	0	0	(6,029,913)	51,942,461	(1,810,842)	50,331,619				
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	1,625,714	62,219	294,306	96,787	28,034	481,355	0	0	0	(136,466)	341,414	(2,784)	338,630				
59011	NEW DIMENSIONS HIGH SCHOOL, INC	214,000	1,183,892	45,746	78,485	35,328	766,298	0	0	0	(35,041)	248,600	(1,802)	246,798				
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	31,580,534	1,208,651	5,717,081	1,890,335	5,020	8,811,088	0	0	0	(1,012,976)	6,832,190	(269,189)	6,362,992				
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	678,400,678	25,963,767	12,812,071	40,392,617	9,092,769	198,261,233	0	0	0	(7,547,614)	142,470,703	(873,767)	141,596,936				
60004	PALM BEACH CO PROPERTY APPRAISER	607,426	20,433	109,362	39,469	139,362	4,265,994	0	0	0	(485,269)	3,680,725	(3,303,165)	3,380,560				
60005	PALM BEACH CO TAX COLLECTOR	605,336	2,863,3															



**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, 2020**

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
60123	TOWN OF HAVERHILL	368,124	14,089	66,642	21,918	10,672	113,321	0	(438)	(438)	77,309	7,624	84,933
60124	CITY OF ATLANTIS	3,781,891	144,741	684,643	225,177	311,915	1,366,376	0	(654,915)	(654,915)	794,230	(14,906)	749,325
60125	TOWN OF SOUTH PALM BEACH	128,607	25,864	121,392	39,326	17,752	266,733	0	(744,195)	(744,195)	140,323	2,074	142,397
60126	CITY OF BOCA RATON	891,269	34,111	161,348	53,067	106,418	354,944	0	(17,380)	(17,380)	187,174	42,565	229,739
60127	TOWN OF HIGHLAND BEACH	245,328	1,160,438	381,665	1,81,835	1,969,264	0	(89,555)	(89,555)	1,346,182	21,318	1,367,499	
60128	CITY OF PALM BEACH GARDENS	21,392,519	816,738	1,362,740	1,273,735	787,882	6,753,096	0	(203,243)	(203,243)	4,492,632	332,778	4,825,408
60129	TOWN OF PALM BEACH SHORES	2,127,561	81,426	385,106	126,877	785,144	189,885	0	(647,421)	(647,421)	446,807	(68,107)	378,701
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	5,235,312	200,366	947,758	311,716	93,875	1,553,714	0	(142,635)	(142,635)	1,099,462	3,335	1,102,797
60131	VILLAGE OF WELLINGTON	21,803,503	834,464	3,947,128	1,298,202	799,254	6,879,047	0	(295,286)	(295,286)	4,578,928	178,494	4,757,421
60132	VILLAGE OF ROYAL PALM BEACH	8,984,928	343,871	1,626,558	534,971	210,378	2,715,779	0	(54,380)	(54,380)	1,896,914	93,701	1,990,615
60133	VILLAGE OF PALM SPRINGS	10,354,989	396,306	1,874,582	616,546	437,520	3,134,954	0	(249,600)	(249,600)	2,174,639	154,179	2,328,817
60140	TOWN OF LOXHAT/CHEE GROVES	830,747	31,794	150,392	49,483	362,439	0	0	0	174,464	75,862	250,326	
60150	PALM BEACH CO HEALTH CARE DIST	218,327	8,356	39,524	12,999	28,054	88,934	0	(46,163)	(46,163)	45,851	(9,655)	36,196
60151	CITY OF SOUTH BAY	107,735	4,124	19,507	6,418	9,558	39,705	0	(18,471)	(18,471)	22,629	2,945	25,574
60152	CITY OF RIVIERA BEACH	14,028,317	536,816	2,539,210	851,140	2,591,752	6,432,916	0	0	0	2,945,650	86,616	3,032,266
60153	TOWN OF MANGONIA PARK	608,603	23,216	109,814	36,118	67,071	236,219	0	(9,173)	(9,173)	127,382	31,949	159,341
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	708,829	27,052	127,959	42,085	345,058	542,154	0	0	0	148,440	70,420	218,860
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPF	2,009,885	76,915	363,617	119,659	24,048	584,439	0	(319,155)	(319,155)	422,252	(73,560)	348,472
60303	WESTERN ACADEMY CHARTER SCHOOL	1,626,043	62,232	294,365	86,816	81,176	534,550	0	(42,523)	(42,523)	341,483	18,537	360,020
60304	SOUTH TECH CHARTER ACADEMY, INC	5,211,417	199,452	943,432	310,293	308,803	1,761,980	0	(262,638)	(262,638)	1,094,443	35,765	1,130,209
60305	INLET GROVE COMMUNITY HIGH SCHOOL	2,231,774	85,415	404,022	132,882	155,564	777,882	0	(291,297)	(291,297)	468,692	(35,448)	433,244
60306	GULF STREAM COODWELL ACADEMIES INC	117,568	4,500	21,284	7,300	1,561	34,374	0	0	0	26,117	(13,264)	12,853
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	0	0	0	0	0	0	0	(20,397)	(20,397)	0	(20,232)	(20,232)
60309	RIVIERA BEACH MARITIME ACADEMY	0	0	0	0	0	0	0	(129,843)	(129,843)	0	(39,923)	(39,923)
60310	CHARTER SCHOOLS OF BOYNTON BEACH	0	0	0	0	0	0	0	(43,637)	(43,637)	0	(140,808)	(140,808)
60700	PALM BEACH STATE COLLEGE	61,179,571	2,341,487	11,075,447	3,642,680	1,307,881	18,457,587	0	(2,544,248)	(2,544,248)	12,844,248	(1,421,191)	12,834,071
61001	PASCO CO CLERK OF CIRCUIT COURT	12,593,989	481,998	2,279,913	749,858	3,568	3,515,336	0	(662,387)	(662,387)	2,644,849	(155,880)	2,488,969
61003	PASCO BD OF CO COMMISSIONERS	201,719,505	7,720,216	36,517,648	12,010,573	13,910,069	70,158,507	0	0	0	42,362,872	3,599,130	45,962,002
61004	PASCO CO PROPERTY APPRAISER	4,902,335	187,622	887,479	291,890	130,989	1,497,980	0	(44,258)	(44,258)	1,029,534	68,887	1,098,400
61005	PASCO CO TAX COLLECTOR	8,060,863	479,862	2,496,762	966,756	196,770	2,446,438	0	(35,261)	(35,261)	1,692,852	143,287	1,836,139
61006	PASCO CO SHERIFF'S OFFICE	200,789,407	7,684,619	36,349,271	11,955,104	6,740,466	62,729,550	0	(37,731)	(37,731)	42,167,543	1,896,577	44,064,121
61007	PASCO CO SCHOOL BOARD	338,915,472	12,970,983	61,354,484	20,179,353	613,862	95,118,683	0	(8,762,716)	(8,762,716)	71,175,233	(2,167,153)	69,008,080
61009	PASCO CO MOSQUITO CONTROL DIST	1,542,061	59,018	279,162	91,818	12,103	442,099	0	(124,987)	(124,987)	329,846	(18,874)	304,973
61011	PASCO CO SUPERVISOR OF ELECTIONS	2,689,858	102,868	486,949	160,167	102,868	486,949	0	(28,402)	(28,402)	564,803	65,100	617,003
61100	CITY OF PORT RICHEY	5,267,040	201,580	953,502	313,605	198,112	1,666,799	0	(107,180)	(107,180)	1,106,125	31,833	1,137,958
61101	CITY OF DADE CITY	214,353	8,204	38,805	12,763	60,405	0	0	(35,298)	(35,298)	45,016	(21,747)	23,269
61102	CITY OF NEW PORT RICHEY	6,180,552	235,777	1,115,296	368,805	17,754	1,795,591	0	(244,424)	(244,424)	1,295,770	10,705	1,304,475
61103	CITY OF ZEPHYRHILLS	16,432,185	626,953	2,974,748	978,368	615,089	5,197,111	0	(246,656)	(246,656)	3,450,504	155,483	3,605,987
61106	PASCO CO HOUSING AUTH	0	0	0	0	0	0	0	(7,661)	(7,661)	0	(6,364)	(6,364)
61108	CITY OF SAN ANTONIO	145,258	5,589	26,296	12,077	52,581	0	0	(15,366)	(15,366)	30,505	(1,652)	28,854
61134	LEARNING LODGE ACADEMY, INC	906,316	34,887	164,072	53,963	103,553	356,276	0	(5,307)	(5,307)	190,335	48,829	239,164
61135	PASCO MYROSCHOOL OF INTEGRATED ACADEMICS AND TECH	0	0	0	0	0	30,135	0	(8,892)	(8,892)	0	(3,944)	(3,944)
61700	PASCO HERNANDO STATE COLLEGE	22,833,707	873,892	4,133,627	1,359,541	55,341	6,422,402	0	(1,014,361)	(1,014,361)	4,795,279	(105,045)	4,690,235
62001	PIELLAS CO CLERK OF CIRCUIT COURT	24,317,267	930,671	4,402,199	1,447,873	1,318,456	8,096,199	0	(591,951)	(591,951)	5,106,840	1,264,097	6,370,937
62003	PIELLAS CO BD OF CO COMMISSIONERS	128,902,637	4,763,574	23,545,594	30,430,338	1,730,561	37,691,597	0	(2,944,268)	(2,944,268)	27,083,353	(1,674,699)	25,408,654
62004	PIELLAS CO PROPERTY APPRAISER	9,555,350	365,703	1,729,822	568,935	189,975	2,854,435	0	(374,447)	(374,447)	2,008,708	(58,646)	1,950,061
62005	PIELLAS CO TAX COLLECTOR	12,749,350	487,944	2,308,038	759,109	3,724,492	0	(725,538)	(725,538)	2,677,476	(68,734)	2,608,742	
62006	PIELLAS CO SHERIFF'S DEPT	402,896,205	15,419,658	7,927,032	23,988,827	7,889,721	120,035,238	0	(3,167,722)	(3,167,722)	84,611,750	1,564,892	86,176,642
62007	PIELLAS CO SUPERVISOR OF ELECTIONS	19,540,338	511,211,726	92,545,594	30,430,338	0	142,558,738	0	(17,997,703)	(17,997,703)	107,358,963	(1,053,607)	106,305,356
62011	PIELLAS CO SUPERVISOR OF ELECTIONS	2,063,953	101,855	482,250	158,614	1,002,530	559,740	0	(7,019)	(7,019)	559,954	72,537	632,491
62012	PIELLAS CO JUVENILE WELFARE BOARD	3,600,692	137,806	651,840	214,389	45,145	1,049,179	0	(35,807)	(35,807)	756,177	(2,264)	753,913
62088	PIELLAS CO HOUSING AUTH	3,258,323	124,703	589,860	194,004	107,602	1,016,168	0	(84,453)	(84,453)	684,277	19,969	704,246
62089	PIELLAS CO HOUSING FINANCE AUTHORITY	387,854	14,836	70,178	23,081	6	156,127	0	0	0	81,411	22,599	103,920
62100	CITY OF INDIAN ROCKS BEACH	387,933	14,082	66,608	21,907	6,683	109,279	0	(51,975)	(51,975)	77,269	(18,564)	58,705
62101	CITY OF DUNEDIN	3,335,019	127,638	603,744	198,570	929,953	0	(317,864)	(317,864)	700,383	(173,625)	526,759	
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	1,417,303	54,243	256,577	84,388	74,191	469,398	0	(68,091)	(68,091)	297,846	6,471	304,317
62103	CITY OF SOUTH PASADENA	1,463,469	56,010	264,934	87,136	98,757	366,759	0	(107,628)	(107,628)	307,341	38,270	345,611
62104	CITY OF SEMINOLE	4,346,714	166,358	786,894	258,809	155,962	1,368,021	0	(133,179)	(133,179)	912,887	58,128	970,977
62105	CITY OF SAFETY HARBOR	1,380,125	52,820	249,847	82,174	0	384,841	0	(750,310)	(750,310)	289,838	(262,345)	7,494
62106	CITY OF GULFSHORE	1,824,348	89,822	330,265	108,623	41,190	549,900	0	(231,974)	(231,974)	383,129	(55,344)	347,786
62107	PIELLAS SUNCOAST TRANSIT AUTH	29,717,368	1,137,344	5,379,789	1,769,401	639,968	8,925,622	0	(425,709)	(425,709)	6,240,909	65,612	6,297,421
62109	PIELLAS SUNCOAST FIRE & RESCUE DISTRICT	9,725,130	372,201	1,760,559	579,044	438,521	3,150,235	0	(46,464)	(46,464)	2,042,364	123,472	2,165,836
62110	CITY OF BELLEAIR BEACH	0	0	0	0	0	0	0	(10,894)	(10,894)	0	(3,374)	(3,374)
62111	CITY OF MADRIDA BEACH	2,687,916	101,724	481,157	158,255	50,971	752,117	0	(35,866)	(35,866)	558,186	9,951	568,136
62112	TOWN OF REDINGTON SHORES	305,805	11,704	55,360	18,208	7,808	92,860	0	(7,393)	(7,393)	64,227	3,944	68,166
62113	TAMPA BAY WATER	12,176,123	466,005	2,204,268	724,978	554,831	3,950,080	0	(23,245)	(23,245)	2,		



**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, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Plan Investments	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Plan Investments	Changes in Proportion and Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)
63306	LAKE WALES CHARTER SCHOOLS	1,273,410	48,736	230,528	75,820	52,573	407,657	(58,652)	(58,652)	267,427	6,135	273,563	
63307	LAKE WALES SENIOR HIGH SCHOOL	4,283,626	163,943	775,473	255,061	12,993	1,207,060	(131,007)	(131,007)	899,599	(29,505)	870,094	
63308	POLK AVENUE ELEMENTARY SCHOOL	2,102,257	80,468	380,624	125,197	63,254	849,403	(116,765)	(116,765)	441,549	11,739	453,288	
63309	HILLCREST ELEMENTARY SCHOOL	2,441,660	93,447	442,018	145,379	9,729	690,573	(105,742)	(105,742)	512,770	(28,276)	484,494	
63310	DALE R FAIR BASSON PARK ELEMENTARY SCHOOL	1,900,541	72,138	344,058	113,160	48,440	578,397	(46,455)	(46,455)	399,130	(13,906)	385,225	
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	1,336,029	10,520	241,863	79,548	48,163	420,707	(103,455)	(103,455)	280,577	(29,905)	250,672	
63312	WINDY RIDGE ACADEMY	2,498,241	96,540	451,917	148,835	182,629	878,921	(83,509)	(83,509)	524,254	64,258	578,512	
63313	MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	0	0	(78,942)	(78,942)	0	(83,711)	(83,711)	
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	0	0	(172,058)	(172,058)	0	(210,448)	(210,448)	
63315	EDWARD W BOK ACADEMY INC	1,752,714	67,080	317,297	104,388	56,508	545,243	(65,048)	(65,048)	368,085	7,057	375,143	
63316	COMPASS CHARTER MIDDLE SCHOOL	560,830	21,464	101,528	33,382	196,907	42,523	(24,005)	(24,005)	117,779	(4,026)	113,753	
63317	OUR CHILDREN'S MIDDLE ACADEMY	0	0	0	0	0	0	(12,879)	(12,879)	0	(31,844)	(31,844)	
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	1,192,125	45,625	215,812	70,980	124,070	456,487	(191,724)	(191,724)	250,357	44,655	295,011	
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	1,845,174	67,864	297,829	97,855	1,158,022	697,873	(24,476)	(24,476)	147,050	147,050	492,551	
63320	EDWARD W. BOK ACADEMY NORTH	1,122,044	42,943	203,129	66,808	499,762	812,839	(11,349)	(11,349)	235,639	109,202	344,841	
63700	POLK STATE COLLEGE	24,253,602	928,235	4,390,674	1,444,083	6,886,835	0	(339,018)	(339,018)	5,093,470	15,801	5,109,271	
64001	PUTNAM CO CLERK OF CIRCUIT COURT	137,011	13,017	648,081	213,153	444,943	1,043,189	(132,302)	(132,302)	751,817	(21,212)	730,605	
64003	PUTNAM CO BD OF CO COMMISSIONERS	20,684,293	791,630	3,744,515	1,291,563	4,939,556	6,207,696	(475,503)	(475,503)	4,343,894	(15,316)	4,328,578	
64004	PUTNAM CO PROPERTY APPRAISER	1,526,566	58,425	276,357	90,893	38,395	464,070	(129,824)	(129,824)	320,552	(7,031)	313,521	
64005	PUTNAM CO TAX COLLECTOR	2,091,775	80,056	378,678	124,546	2,294	585,575	(131,529)	(131,529)	439,291	(11,993)	427,298	
64006	PUTNAM CO SHERIFFS DEPT	25,540,513	977,487	4,623,645	1,520,707	317,008	7,348,928	(83,502)	(83,502)	5,363,733	(41,470)	5,322,263	
64007	PUTNAM CO SCHOOL BOARD	61,193,267	2,341,991	11,077,328	3,643,596	17,141,466	78,241	(1,555,731)	(1,555,731)	12,261,125	(62,174)	12,229,350	
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	890,805	34,097	161,282	53,045	18,202	266,626	(11,349)	(11,349)	187,068	200,766	387,834	
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	32,143,454	1,230,195	5,818,988	1,913,852	0	8,963,035	(2,302,121)	(2,302,121)	6,750,408	(693,728)	6,056,681	
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	610,586	23,368	110,535	39,365	42,202	212,490	(24,476)	(24,476)	128,228	15,614	143,842	
64310	PUTNAM EDGE HIGH SCHOOL	297,254	11,377	53,813	17,689	24,297	107,185	(21,308)	(21,308)	62,428	37,428	79,583	
64700	ST JOHNS RIVER STATE COLLEGE	18,780,414	718,765	3,399,853	1,118,204	312,537	5,548,358	(258,366)	(258,366)	3,944,052	47,517	3,991,569	
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	6,877,773	263,226	1,245,096	409,509	2,068,117	150,285	(124,022)	(124,022)	1,444,393	11,136	1,455,529	
65003	ST JOHNS CO BD OF CO COMMISSIONERS	121,055,698	4,633,048	21,914,933	7,207,773	51,118,304	38,874,057	0	0	25,422,762	1,600,639	27,023,401	
65004	ST JOHNS CO PROPERTY APPRAISER	4,935,392	189,887	893,463	293,868	83,616	1,459,825	(174,842)	(174,842)	1,038,476	21,586	1,060,062	
65005	ST JOHNS CO TAX COLLECTOR	4,416,197	169,017	799,472	262,945	195,625	4,427,055	(14,824)	(14,824)	50,639	678,079	538,618	
65006	ST JOHNS CO SHERIFFS DEPT	98,800,184	3,781,284	17,885,678	5,058,570	32,608,489	0	(979,579)	(979,579)	20,247,984	2,924,784	22,041,692	
65007	ST JOHNS CO SCHOOL BOARD	185,123,365	7,085,048	33,513,219	11,022,423	3,992,002	55,612,692	(601,775)	(601,775)	38,787,536	974,372	39,661,908	
65009	ANKASTRA MOSQUITO CONTROL DIST	1,458,765	263,721	1,458,765	46,921	46,921	0	(6,688)	(6,688)	395,934	1,398	397,332	
65100	CITY OF ST AUGUSTINE BEACH	6,025,966	230,626	1,090,892	358,792	181,492	1,861,892	(20,138)	(20,138)	1,265,506	84,112	1,349,618	
65101	TOWN OF HASTINGS	0	0	0	712	712	0	(157,137)	(157,137)	0	(34,865)	(34,865)	
65103	ST AUGUSTINE ST JOHNS COUNTY AIRPORT AUTHORITY	886,280	33,920	160,445	52,770	30,108	277,242	(28,694)	(28,694)	186,127	7,798	193,914	
65200	ABLE SCHOOL INC	0	0	0	0	0	0	(34,389)	(34,389)	0	0	(34,389)	
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	6,490,754	248,414	1,175,033	386,466	96,707	1,906,620	(143,311)	(143,311)	1,336,119	(26,919)	1,309,197	
66003	ST LUCIE CO BD OF CO COMMISSIONERS	37,825,706	1,447,667	6,847,566	2,252,179	1,956,817	12,504,319	(26,402)	(26,402)	7,943,731	535,491	8,479,222	
66004	ST LUCIE CO PROPERTY APPRAISER	3,943,975	150,944	3,943,975	234,828	38,939	1,138,096	(130,261)	(130,261)	826,270	1,377	827,647	
66005	ST LUCIE CO TAX COLLECTOR	6,437,265	246,387	1,165,350	383,281	634,566	2,461,968	(92,050)	(92,050)	1,351,882	1,802,784	1,502,784	
66006	ST LUCIE CO SHERIFFS DEPT	11,448,828	426,573	20,175,784	7,662,209	38,739,136	0	0	23,405,235	2,402,690	25,807,925		
66007	ST LUCIE CO SCHOOL BOARD	201,817,678	7,723,973	36,536,421	12,018,419	6,541,872	62,187,684	(2,263,769)	(2,263,769)	42,383,489	427,514	42,811,003	
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	1,947,267	83,044	990,079	31,864	31,864	1,165,394	(15,155)	(15,155)	345,338	(16,599)	328,739	
66100	NORTH ST LUCIE RIVER WATER CONTROL	97,835	3,744	17,711	5,825	27,957	6,676	(3,809)	(3,809)	20,546	(992)	19,554	
66101	CHILDREN'S SERVICES COUNCIL OF ST LU	847,984	32,454	153,512	50,490	63,552	290,108	(612)	(612)	178,084	14,097	192,181	
66102	CITY OF PORT ST LUCIE	1,009,193	38,624	182,696	60,088	43,686	329,094	(59,222)	(59,222)	211,939	22,872	234,811	
67000	INDIAN RIVER STATE COLLEGE	45,852,941	1,750,963	8,306,734	2,730,964	2,295,225	13,091,233	(2,237,806)	(2,237,806)	9,626,498	(460,161)	9,186,898	
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	4,212,446	161,219	727,587	250,813	92,889	1,227,507	(143,315)	(143,315)	884,651	885,188	1,770,839	
67003	SANTA ROSA CO BD OF CO COMMISSIONERS	20,052,273	767,441	3,630,099	1,193,932	264,699	5,656,171	(186,960)	(186,960)	4,211,514	43,660	4,255,174	
67004	SANTA ROSA CO PROPERTY APPRAISER	2,376,363	90,948	430,197	141,491	69,160	751,797	(61,863)	(61,863)	499,057	4,713	503,770	
67005	SANTA ROSA CO TAX COLLECTOR	2,750,410	103,264	497,912	163,762	86,360	853,298	(22,978)	(22,978)	577,610	13,429	591,040	
67006	SANTA ROSA CO SHERIFFS DEPT	59,319,901	2,270,293	10,738,789	3,531,964	4,015,601	20,556,647	0	0	12,457,701	966,875	13,424,577	
67007	SANTA ROSA CO SCHOOL BOARD	121,318,715	4,643,114	21,962,547	7,223,433	2,053,055	35,882,149	(1,435,669)	(1,435,669)	25,427,998	(348,224)	25,129,774	
67100	CITY OF GULF BREEZE	562,015	21,509	101,743	33,463	7,664	164,379	(191,658)	(191,658)	116,028	(58,732)	57,296	
67101	TOWN OF JAY	312,004	11,956	56,555	18,601	2,134	89,246	(52,463)	(52,463)	65,608	(6,367)	59,241	
67102	AVALON FIRE RESCUE DISTRICT	588,236	22,513	106,489	35,024	93,031	257,058	(22,575)	(22,575)	25,036	148,571	173,607	
68001	SARASOTA CO CLERK OF CIRCUIT COURT	11,722,428	448,641	2,122,132	697,965	19,356	3,288,094	(357,834)	(357,834)	2,461,813	(25,827)	2,436,986	
68003	SARASOTA CO BD OF CO COMMISSIONERS	200,523,998	7,674,461	36,301,224	11,939,392	4,009,842	99,924,918	(3,104,490)	(3,104,490)	42,111,805	434,583	42,546,388	
68004	SARASOTA CO PROPERTY APPRAISER	4,165,563	159,425	754,099	248,022	70,257	1,231,802	(60,121)	(60,121)	874,805	29,203	904,008	
68005	SARASOTA CO TAX COLLECTOR	5,522,805	211,369	999,803	328,833	136,891	1,676,887	(188,403)	(188,403)	1,159,838	35,799	1,195,637	
68006	SARASOTA CO SHERIFFS DEPT	149,957,116	5,739,164	27,147,009	8,928,591	1,320,673	43,135,437	(2,486,830)	(2,486,830)	31,492,315	560,499	31,548,364	
68007	SARASOTA CO SCHOOL BOARD	242,144,093	9,277,381	43,884,664	14,433,568	4,879,545	72,475,457	(6,749,345)	(6,749,345)	50,906,094	(1,550,275)	49,355,819	
68026	WEST COAST INLAND NAVIGATION DIST	14,624	69,172	14,624	0	0	0	(7,890)	(7,890)	89,244	8,815	97,134	
68100	CITY OF VENICE	25,693,325	823,086	4,651,309	1,529,805	1,035,860	2,020,310	0	0	5,396,284	876,717	6,272,541	
68105	CITY OF NORTH PORT	46,336,209	1,773,381	8,388,328	2,758,902	7,638,594	20,559,205	(56,537)	(56,537)	9,731,012	1,917,186	11,648,198	
68106	ENGLWOOD WATER DISTRICT	4,395,712	168,234	2,625,721	815,721	2,251,721	0	(322,520)	(322,520)	929,189	(63,277)	865,912	
68108	ENGLWOOD AREA FIRE CONTROL DISTRICT	126,675	4,848	22,932	7,542	44,320	0	(2,661)	(2,661)	28,603	(1,459)	25,144	
68109	SARASOTA BAY ESTUARY PROGRAM	386,374	14,767	69,946	23,005	3,313	111,051	(37,157)	(37,157)	81,142	(5,852)	75,290	
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	1,131,719	43,313	204,877	67,384	23,011	338,585	(69,487)	(69,487)	237,671	843	238,514	
68300	SARASOTA MILITARY ACADEMY	3,326,256	135,217	615,747	210,267	18,339	575,819	(312,681)	(312,681)	243,135	(67,234)	175,901	
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	947,082	36,247	171,452	58,360	40,532	304,621	(121,918)	(121,918)	198,896	(24,955)	173,941	
68303	SARASOTA MILITARY ACADEMY PREP	2,198,681	84,148	398,031	130,912	186,995	800,086	(97,876)					

**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, 2020

\*Reflects restatement of beginning net position at July 1, 2019

Go to Pension Plan Total Employer Pension Amounts

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Pension Expense/(Income)	
69700	SEMINOLE STATE COLLEGE OF FLORIDA	40,328,228	1,543,367	7,300,330	2,401,082	318,439	11,563,198	0	0	(624,391)	(624,391)	8,468,862	(147,061)	8,321,801
70001	SUMTER CO CLERK OF CIRCUIT COURT	2,854,585	109,251	516,771	169,965	32,421	828,407	0	0	(73,703)	(73,703)	599,488	(5,407)	594,081
70003	SUMTER CO BD OF CO COMMISSIONERS	22,781,481	871,954	4,124,245	1,355,455	723,454	7,076,072	0	0	(261,885)	(261,885)	4,784,398	401,240	5,185,638
70004	SUMTER CO PROPERTY APPRAISER	1,895,628	72,550	343,169	112,868	31,894	950,480	0	0	(100,146)	(100,146)	398,099	2,256	400,354
70005	SUMTER CO TAX COLLECTOR	1,537,616	58,848	278,357	91,551	15,894	444,650	0	0	(98,451)	(98,451)	322,913	(10,774)	312,139
70006	SUMTER CO SHERIFF'S DEPT	42,303,539	1,619,043	7,858,287	2,519,793	1,614,411	13,410,533	0	0	(517,163)	(517,163)	8,884,116	457,825	9,341,941
70007	SUMTER CO SCHOOL BOARD	31,751,438	1,215,192	5,748,023	1,890,511	1,820,977	9,127,701	0	0	(636,874)	(636,874)	6,668,262	(225,549)	6,442,713
70011	SUMTER CO SUPERVISOR OF ELECTIONS	1,452,076	55,574	262,872	86,458	54,485	456,389	0	0	(23,366)	(23,366)	304,949	28,465	333,414
70100	CITY OF BUSHNELL	20,436	782	3,700	1,217	0	5,699	0	0	(101,355)	(101,355)	4,292	(46,466)	(42,175)
70101	CITY OF WILDWOOD	8,564,927	327,797	1,550,524	509,964	271,352	2,659,838	0	0	(283,267)	(283,267)	1,798,710	72,303	1,871,013
70102	CITY OF WEBSTER	187,696	7,163	33,979	11,176	0	105,844	0	0	(88,157)	(88,157)	39,418	(0,350)	39,068
70103	CITY OF COLEMAN	133,642	5,115	24,193	7,957	0	10,980	0	0	(14,785)	(14,785)	28,068	(7,556)	20,512
70104	CITY OF CENTER HILL	301,289	11,531	54,543	17,939	0	12,458	0	0	(1,275)	(1,275)	6,174	4,437	67,710
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	19,971,358	764,345	3,615,451	1,189,114	865,105	6,454,015	0	0	0	0	4,194,161	301,070	4,495,231
71004	SUWANNEE CO PROPERTY APPRAISER	1,143,191	43,752	208,954	68,607	36,745	355,518	0	0	(35,332)	(35,332)	240,080	0	204,748
71005	SUWANNEE CO TAX COLLECTOR	663,394	25,389	120,095	39,499	10,649	195,833	0	0	(159,483)	(159,483)	138,319	(25,081)	113,238
71006	SUWANNEE CO SHERIFF'S DEPT	9,503,419	383,715	1,720,421	565,843	193,880	2,843,959	0	0	(299,205)	(299,205)	1,995,802	22,119	2,017,920
71007	SUWANNEE CO SCHOOL BOARD	31,289,170	1,197,500	5,564,335	1,862,887	8,724,823	0	0	(1,006,872)	(1,006,872)	6,571,001	(321,759)	6,249,241	
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	346,897	13,276	62,799	20,655	13,275	110,006	0	0	(8,752)	(8,752)	72,851	3,098	75,949
71100	LIVE OAK HOUSING AUTH	93,279	3,570	16,887	5,554	2,737	31,900	0	0	(31,900)	(31,900)	19,589	(7,888)	11,701
71101	CITY OF LIVE OAK	5,622,902	215,200	1,017,924	334,793	196,749	1,724,666	0	0	(171,125)	(171,125)	1,180,859	22,943	1,203,801
71102	SUWANNEE RIVER WATER MGMT DISTRICT	4,393,909	168,164	785,437	261,618	5,121	1,230,339	0	0	(195,661)	(195,661)	922,759	(43,116)	879,644
71103	SUWANNEE VALLEY TRANSIT AUTH	667,532	25,548	120,845	39,745	11,135	197,273	0	0	(48,625)	(48,625)	140,188	(8,555)	131,633
72001	TAYLOR CO CLERK OF CIRCUIT COURT	1,555,024	92,588	281,509	92,588	45,878	43,808	0	0	(43,808)	(43,808)	326,569	14,165	340,734
72003	TAYLOR CO BD OF CO COMMISSIONERS	4,842,658	185,338	876,675	288,336	85,484	1,435,834	0	0	(25,722)	(25,722)	1,017,001	35,391	1,052,392
72004	TAYLOR CO PROPERTY APPRAISER	1,152,082	44,093	68,596	11,317	332,599	0	0	(22,510)	(22,510)	241,947	15,193	257,140	
72005	TAYLOR CO TAX COLLECTOR	1,343,668	51,425	243,247	80,003	17,198	391,873	0	0	(18,148)	(18,148)	282,182	18,621	300,803
72006	TAYLOR CO SHERIFF'S DEPT	7,685,970	294,158	1,391,405	457,630	94,763	2,237,956	0	0	(280,303)	(280,303)	1,614,121	(62,833)	1,551,288
72007	TAYLOR CO SCHOOL BOARD	15,793,276	604,441	2,859,085	940,347	1,044	4,404,917	0	0	(696,328)	(696,328)	3,316,727	(227,588)	3,089,139
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	701,617	26,862	127,615	41,715	18,030	215,872	0	0	(23,240)	(23,240)	147,346	12,564	159,910
72100	CITY OF PERRY	1,842,968	70,534	333,636	109,732	15,911	529,813	0	0	(118,545)	(118,545)	387,039	(28,350)	358,689
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	11,982	459	2,169	713	0	10,240	0	0	(10,240)	(10,240)	2,514	(2,110)	406
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	97,874	3,746	17,718	5,828	15,087	42,379	0	0	(15,055)	(15,055)	20,556	522	21,078
72104	BIG BEND WATER AUTHORITY	234,737	8,394	42,495	13,978	37,000	102,455	0	0	(33,973)	(33,973)	49,297	4,067	53,364
73001	UNION CO CLERK OF COURTS	849,452	32,510	153,778	50,577	7,894	244,749	0	0	(25,734)	(25,734)	178,392	3,996	182,388
73003	UNION CO BD OF CO COMMISSIONERS	3,912,718	149,748	708,327	232,967	115,731	1,157,321	0	0	(66,205)	(66,205)	821,705	(12,733)	808,972
73004	UNION CO PROPERTY APPRAISER	633,316	24,236	114,651	37,708	20,539	197,137	0	0	(33,031)	(33,031)	133,002	10,687	143,689
73005	UNION CO TAX COLLECTOR	487,929	18,674	86,331	29,652	4,522	139,277	0	0	(139,277)	(139,277)	102,469	(15,773)	86,696
73006	UNION CO SHERIFFS DEPT	2,887,037	110,493	522,645	171,897	124,024	929,059	0	0	(14,050)	(14,050)	606,303	64,753	671,056
73007	UNION CO SCHOOL BOARD	11,128,896	425,825	2,014,684	662,625	3,130,173	0	0	(203,992)	(203,992)	2,337,166	(111,382)	2,225,784	
73011	UNION CO SUPERVISOR OF ELECTIONS	694,491	26,980	125,725	41,351	26,539	220,195	0	0	(23,454)	(23,454)	145,849	21,084	166,933
73088	UNION CO HOUSING AUTH	125,707	4,811	22,757	7,485	3,020	38,073	0	0	(4,136)	(4,136)	28,400	(2,207)	26,193
73101	CITY OF LAKE BUTLER	511,970	19,594	92,663	30,483	17,350	160,110	0	0	(40,057)	(40,057)	107,518	(2,182)	105,336
73103	NEW RIVER LIBRARY COOPERATIVE	180,933	6,925	32,755	10,773	12,191	62,843	0	0	(20,905)	(20,905)	37,998	362	38,360
73116	PALM PUBLIC LIBRARY COOPERATIVE	48,436	1,864	2,884	1,471	24,977	0	0	0	0	142,131	15,172	157,303	
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	11,879,796	447,008	2,114,409	695,425	286,125	3,542,966	0	0	(169,419)	(169,419)	2,452,854	11,108	2,463,962
74003	VOLUSIA CO BD OF CO COMMISSIONERS	290,595,915	11,121,697	52,607,106	17,302,360	3,103,159	84,134,322	0	0	(3,467,655)	(3,467,655)	61,027,700	1,822	61,029,522
74007	VOLUSIA CO SCHOOL BOARD	283,468,131	10,848,902	51,316,751	18,877,985	19,338	79,062,956	0	0	(7,346,518)	(7,346,518)	59,530,803	(2,752,288)	56,778,515
74090	VOLUSIA CO LAKE LIBRARY	293,811	13,885	13,216	4,796	0	4,796	0	0	(24,985)	(24,985)	48,289	0	48,289
74100	CITY OF LAKE HELEN	637,715	24,407	115,447	37,970	15,581	95,381	0	0	(51,181)	(51,181)	133,929	(15,897)	118,032
74101	CITY OF NEW SMYRNA BEACH	1,311,383	50,189	237,402	78,081	1,968	367,640	0	0	(118,103)	(118,103)	275,402	(30,058)	245,344
74102	CITY OF DAYTONA BEACH	29,106,050	1,113,948	5,269,121	1,733,002	573,471	8,686,543	0	0	(183,376)	(183,376)	6,112,527	97,969	6,210,496
74103	TOWN OF FRERSON	151,021	5,760	27,340	8,962	819	42,931	0	0	(10,616)	(10,616)	31,716	(3,860)	27,856
74104	CITY OF SOUTH DAYTONA	11,130,061	425,970	2,014,895	662,695	57,620	3,161,080	0	0	(653,277)	(653,277)	2,337,411	(136,188)	2,201,223
74105	CITY OF HOLLY HILL	3,638,766	126,656	658,732	216,656	284,094	1,296,745	0	0	(3,063)	(3,063)	764,173	80,984	845,156
74106	CITY OF DAYTONA BEACH SHORES	8,259,092	316,092	1,495,158	491,754	372,814	2,676,819	0	0	(312,492)	(312,492)	1,734,482	10,178	1,744,660
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	2,065,981	79,108	374,189	123,070	15,955	591,422	0	0	(222,235)	(222,235)	434,084	(66,986)	367,098
74109	TOWN OF PONCE INLET	6,313,251	241,621	1,142,899	375,807	283,539	2,043,956	0	0	(50,701)	(50,701)	1,328,838	100,725	1,429,563
74123	CITY OF OAK HILL	241,684	9,249	43,749	14,389	16,108	83,495	0	0	(1,350)	(1,350)	50,751	4,768	55,520
74124	CITY OF ORANGE CITY	15,184,345	581,136	2,748,849	904,090	418,774	4,652,849	0	0	0	0	3,196,548	206,502	3,399,050
74125	CITY OF DELTONA	10,468,805	400,578	1,894,788	623,182	398,588	3,317,146	0	0	(121,031)	(121,031)	2,198,079	135,303	2,333,383
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	195,521	7,483	35,398	11,642	19,701	74,221	0	0	(12,192)	(12,192)	41,061	1,309	42,371
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	172,182	6,590	31,171	10,252	15,295	63,307	0	0	(2,466)	(2,466)	36,160	4,658	40,818
74700	DAYTONA STATE COLLEGE	35,991,259	1,375,928	6,508,322	2,140,573									

**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, 2020

<sup>1</sup>Reflects restatement of beginning net position at July 1, 2019

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

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020 <sup>1</sup>	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	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)
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	722,695	27,659	130,831	43,030	187,191	388,710	0	0	0	(24,608)	(24,608)	151,772	46,181	197,953
77100	CITY OF CHIPLEY	3,304,271	126,461	598,176	196,739	47,412	968,791	0	0	0	(229,771)	(229,771)	693,926	(33,605)	660,321
77101	CITY OF VERNON	98,173	3,757	17,772	5,845	5,986	33,361	0	0	0	(5,020)	(5,020)	20,617	(4,003)	16,614
77102	TOWN OF WAUSAU	122,845	4,702	22,259	7,314	19,973	54,227	0	0	0	(3,473)	(3,473)	25,799	974	26,773
<b>TOTALS</b>		<b>\$ 43,341,473,720</b>	<b>\$ 1,658,766,387</b>	<b>\$ 7,846,185,717</b>	<b>\$ 2,589,593,016</b>	<b>\$ 892,131,070</b>	<b>\$ 12,977,676,196</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(892,131,070)</b>	<b>\$(892,131,070)</b>	<b>\$ 9,102,091,035</b>	<b>\$ 0</b>	<b>\$ 9,102,091,035</b>

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
1000	STATE OF FLORIDA	\$ 80,050,945	14.416053158%	\$ 79,916,731	13.868337484%
4910	UNIVERSITY OF FLORIDA	8,250,927	1.485876393%	8,668,442	1.504276721%
4915	FLORIDA POLYTECHNIC UNIVERSITY	173,940	0.031324207%	177,244	0.030758026%
4920	FLORIDA STATE UNIVERSITY	3,612,160	0.650499308%	3,657,181	0.634648386%
4930	FLORIDA A & M UNIVERSITY	1,168,812	0.210486624%	1,221,881	0.212038898%
4940	UNIVERSITY OF CENTRAL FLORIDA	2,992,328	0.538876355%	3,157,543	0.547943658%
4950	UNIVERSITY OF SOUTH FLORIDA	4,219,903	0.759945329%	4,271,595	0.741270524%
4955	NEW COLLEGE	162,412	0.029248158%	163,378	0.028351788%
4960	FLORIDA ATLANTIC UNIVERSITY	1,343,595	0.241962620%	1,365,831	0.237019275%
4970	UNIVERSITY OF WEST FLORIDA	786,771	0.141686519%	800,844	0.138974263%
4980	FLORIDA INTERNATIONAL UNIVERSITY	2,887,500	0.519998365%	3,013,138	0.522884423%
4990	UNIVERSITY OF NORTH FLORIDA	963,653	0.173540354%	1,002,270	0.173928821%
4995	FLORIDA GULF COAST UNIVERSITY	744,544	0.134081886%	850,332	0.147562186%
11001	ALACHUA CO CLERK OF CIRCUIT COURT	98,397	0.017719872%	102,453	0.017792322%
11003	ALACHUA CO BD OF CO COMMISSIONERS	782,198	0.140862981%	833,510	0.144643077%
11004	ALACHUA CO PROPERTY APPRAISER	52,243	0.009408169%	56,103	0.009735857%
11005	ALACHUA CO TAX COLLECTOR	66,320	0.011943245%	67,793	0.011764514%
11006	ALACHUA CO SHERIFF'S OFFICE	744,281	0.134034652%	763,458	0.132486481%
11007	ALACHUA CO SCHOOL BOARD	2,645,240	0.476370731%	2,784,119	0.483141608%
11100	CITY OF ALACHUA	103,634	0.018662969%	111,606	0.019367462%
11101	CITY OF HIGH SPRINGS	40,420	0.007279030%	42,760	0.007420423%
11102	CITY OF NEWBERRY	51,214	0.009222929%	52,724	0.009149382%
11103	CITY OF GAINESVILLE	4,147	0.000746732%	4,188	0.000726771%
11104	ALACHUA COUNTY LIBRARY DISTRICT	96,666	0.017408111%	105,257	0.018265822%
11116	CITY OF ARCHER	5,654	0.001018268%	7,256	0.001259200%
11300	CARING & SHARING LEARNING SCHOOL	17,672	0.003182447%	21,000	0.003644307%
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	3,232	0.000582031%	18,285	0.003173013%
11302	SIATECH GAINESVILLE	5,679	0.001022751%	6,014	0.001043608%
11305	MICANOPY MIDDLE SCHOOL INC	4,744	0.000854253%	5,269	0.000914300%
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	10,455	0.001882880%	12,228	0.002121916%
11700	SANTA FE COLLEGE	624,272	0.112422599%	619,218	0.107455888%
12001	BAKER CO CLERK OF CIRCUIT COURT	9,256	0.001666790%	10,563	0.001833034%
12003	BAKER CO BD OF CO COMMISSIONERS	42,724	0.007693966%	46,994	0.008155142%
12004	BAKER CO PROPERTY APPRAISER	6,468	0.001164883%	7,138	0.001238727%
12005	BAKER CO TAX COLLECTOR	7,820	0.001408239%	8,026	0.001392852%
12006	BAKER CO SHERIFF'S DEPT	111,447	0.020070105%	117,089	0.020318995%
12007	BAKER CO SCHOOL BOARD	429,812	0.077403197%	449,294	0.077968099%
12011	BAKER CO SUPERVISOR OF ELECTIONS	3,597	0.000647756%	3,400	0.000590057%
12100	CITY OF MACCLENNY	33,382	0.006011560%	32,753	0.005683778%
12102	NEW RIVER SOLID WASTE ASSOCIATION	17,186	0.003094986%	17,676	0.003067443%
12104	TOWN OF GLEN ST MARY	1,501	0.000270277%	1,459	0.000253116%
13001	BAY CO CLERK OF CIRCUIT COURT	65,695	0.011830834%	70,031	0.012152875%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
13003	BAY CO BD OF CO COMMISSIONERS	523,700	0.094311052%	509,313	0.088383506%
13004	BAY CO PROPERTY APPRAISER	32,956	0.005934998%	33,513	0.005815644%
13005	BAY CO TAX COLLECTOR	46,466	0.008367888%	45,678	0.007926725%
13006	BAY CO SHERIFF'S DEPT	393,795	0.070917028%	398,995	0.069239531%
13007	BAY CO SCHOOL BOARD	2,013,494	0.362602063%	1,928,309	0.334628812%
13009	BEACH MOSQUITO CONTROL DIST	8,768	0.001578936%	8,648	0.001500718%
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	11,148	0.002007583%	11,109	0.001927775%
13100	CITY OF PANAMA CITY	23,775	0.004281595%	17,981	0.003120317%
13101	PANAMA CITY PORT AUTH	3,070	0.000552786%	2,753	0.000477782%
13102	CITY OF SPRINGFIELD	52,581	0.009469118%	51,937	0.009012843%
13103	CITY OF PARKER	21,190	0.003816072%	23,506	0.004079137%
13105	CITY OF MEXICO BEACH	29,936	0.005391065%	24,284	0.004214101%
13107	CITY OF CALLAWAY	47,456	0.008546088%	48,120	0.008350526%
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	5,586	0.001005894%	6,924	0.001201620%
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	70,587	0.012711697%	75,631	0.013124569%
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	20,556	0.003701885%	22,665	0.003933127%
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	53,511	0.009636524%	56,975	0.009887219%
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	24,725	0.004452603%	26,802	0.004651105%
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	32,627	0.005875662%	34,513	0.005989131%
13308	UNIVERSITY ACADEMY INC.	40,217	0.007242600%	45,997	0.007982062%
13309	RISING LEADER ACADEMY, INC.	10,190	0.001835059%	15,055	0.002612502%
13310	PALM BAY PREPARATORY ACADEMY	21,806	0.003926943%	22,557	0.003914451%
13311	CENTRAL HIGH SCHOOL	9,205	0.001657657%	11,460	0.001988632%
13312	PALM BAY ELEMENTARY SCHOOL	22,975	0.004137553%	23,880	0.004144000%
13700	GULF COAST STATE COLLEGE	296,654	0.053423183%	290,948	0.050489618%
14001	BRADFORD CO CLERK OF CIRCUIT COURT	17,889	0.003221627%	17,747	0.003079707%
14003	BRADFORD CO BD OF CO COMMISSIONERS	77,035	0.013872847%	77,750	0.013492290%
14004	BRADFORD CO PROPERTY APPRAISER	5,336	0.000960964%	5,605	0.000972620%
14005	BRADFORD CO TAX COLLECTOR	7,827	0.001409471%	7,913	0.001373119%
14006	BRADFORD CO SHERIFF'S DEPT	68,923	0.012412115%	77,532	0.013454573%
14007	BRADFORD CO SCHOOL BOARD	313,668	0.056487257%	313,400	0.054385738%
15001	BREVARD CO CLERK OF CIRCUIT CT	188,460	0.033938988%	194,865	0.033815815%
15003	BREVARD CO BD OF CO COMMISSIONERS	1,669,690	0.300687827%	1,748,302	0.303391322%
15004	BREVARD CO PROPERTY APPRAISER	87,598	0.015775109%	89,592	0.015547335%
15005	BREVARD CO TAX COLLECTOR	121,085	0.021805669%	131,194	0.022766688%
15006	BREVARD CO SHERIFF'S OFFICE	1,091,711	0.196601881%	1,135,071	0.196974298%
15007	BREVARD CO SCHOOL BOARD	6,022,248	1.084522471%	6,262,736	1.086802930%
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	23,221	0.004181758%	25,446	0.004415776%
15033	CANAVERAL PORT AUTH	8,431	0.001518222%	8,302	0.001440635%
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	15,519	0.002794672%	16,673	0.002893388%
15100	CITY OF MELBOURNE	474,036	0.085367187%	545,366	0.094640000%
15101	CITY OF INDIAN HARBOUR BEACH	31,961	0.005755739%	33,739	0.005854837%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
15102	TITUSVILLE-COCOA AIRPORT AUTH	12,508	0.002252581%	11,364	0.001972059%
15103	TOWN OF MALABAR	9,624	0.001733100%	11,081	0.001922943%
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	580	0.000104491%	352	0.000061162%
15105	SEBASTIAN INLET TAX DISTRICT	5,492	0.000989068%	4,579	0.000794690%
15110	TOWN OF MELBOURNE BEACH	6,960	0.001253435%	7,540	0.001308514%
15111	CITY OF WEST MELBOURNE	59,541	0.010722429%	64,613	0.011212548%
15112	CITY OF PALM BAY	1,127	0.000203012%	1,148	0.000199291%
15113	CITY OF COCOA	255,332	0.045981782%	265,189	0.046019548%
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	9,627	0.001733632%	10,570	0.001834317%
15115	INDIAN RIVER LAGOON COUNCIL	3,742	0.000673969%	4,955	0.000859852%
15700	EASTERN FLORIDA STATE COLLEGE	724,018	0.130385529%	727,584	0.126261262%
16003	BROWARD CO BD OF CO COMMISSIONERS	6,143,199	1.106304074%	6,540,486	1.135002184%
16004	BROWARD CO PROPERTY APPRAISER	248,897	0.044822800%	254,719	0.044202692%
16006	BROWARD CO SHERIFF'S DEPT	7,733,891	1.392765333%	8,354,118	1.449730636%
16007	BROWARD CO SCHOOL BOARD	22,357,369	4.026248751%	23,207,476	4.027305807%
16011	BROWARD CO SUPERVISOR OF ELECTIONS	67,207	0.012102971%	72,815	0.012635911%
16018	HILLSBORO INLET DISTRICT	6,978	0.001256569%	7,109	0.001233734%
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	14,849	0.002674041%	15,524	0.002694003%
16054	OLD PLANTATION WATER CONTROL DIST	5,635	0.001014774%	5,865	0.001017824%
16080	BROWARD CO CLERK OF CIRCUIT COURT	425,654	0.076654381%	434,256	0.075358517%
16100	TOWN OF HILLSBORO BEACH	37,606	0.006772302%	36,326	0.006303805%
16101	TOWN OF LAUDERDALE BY THE SEA	35,554	0.006402724%	36,537	0.006340451%
16102	CITY OF MARGATE	665,313	0.119813516%	692,537	0.120179308%
16103	BROWARD CO HOUSING AUTH	80,450	0.014487906%	83,569	0.014502192%
16104	CITY OF LAUDERDALE LAKES	12,505	0.002251953%	13,110	0.002274973%
16107	SOUTH FL REG PLANNING COUNCIL	14,375	0.002588771%	16,706	0.002899076%
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	136,461	0.024574767%	118,629	0.020586264%
16110	S BROWARD DRAINAGE DIST	19,155	0.003449488%	19,801	0.003436095%
16112	NORTH BROWARD HOSPITAL DIST	10,256	0.001847046%	7,540	0.001308497%
16113	MEMORIAL HEALTHCARE DIST	804	0.000144785%	765	0.000132758%
16114	CITY OF DEERFIELD BEACH	2,866	0.000516102%	2,854	0.000495318%
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	92,942	0.016737603%	98,002	0.017006769%
16116	CITY OF COCONUT CREEK	426,766	0.076854663%	457,635	0.079415632%
16117	CITY OF HOLLYWOOD	3,580	0.000644734%	3,661	0.000635283%
16118	CITY OF WESTON	944	0.000169986%	885	0.000153548%
16119	CITY OF MIRAMAR	3,056	0.000550284%	2,991	0.000518979%
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	3,940	0.000709472%	4,005	0.000695039%
16121	CITY OF NORTH LAUDERDALE	53,039	0.009551533%	57,886	0.010045223%
16122	CITY OF POMPANO BEACH	960	0.000172828%	1,248	0.000216524%
16123	CITY OF WEST PARK	22,101	0.003980008%	21,582	0.003745299%
16124	CITY OF DANIA BEACH	104,765	0.018866746%	127,010	0.022040638%
16125	CITY OF WILTON MANORS	124,406	0.022403825%	130,525	0.022650623%



**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
16126	TOWN OF PEMBROKE PARK	25,525	0.004596745%	29,317	0.005087534%
16127	CITY OF OAKLAND PARK	152,716	0.027502017%	175,071	0.030380971%
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	37,691	0.006787563%	49,942	0.008666713%
16129	CITY OF COOPER CITY	67,027	0.012070592%	70,499	0.012233992%
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	56,988	0.010262676%	57,859	0.010040537%
16131	CITY OF LIGHTHOUSE POINT	40,268	0.007251617%	75,689	0.013134623%
16132	CITY OF HALLANDALE BEACH	0	0.000000000%	70,967	0.012315256%
16300	CENTRAL CHARTER SCHOOL	82,365	0.014832867%	93,695	0.016259338%
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	19,692	0.003546222%	13,719	0.002380766%
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	46,143	0.008309768%	47,621	0.008263835%
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	116,922	0.021056019%	118,911	0.020635278%
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	76,906	0.013849723%	80,948	0.014047239%
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	103,306	0.018604000%	107,054	0.018577679%
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	20,383	0.003670765%	25,152	0.004364682%
16700	BROWARD COLLEGE	1,477,646	0.266103367%	1,481,821	0.257147535%
17001	CALHOUN CO CLERK OF CIRCUIT COURT	8,364	0.001506215%	8,746	0.001517773%
17003	CALHOUN CO BD OF CO COMMISSIONERS	28,574	0.005145777%	26,269	0.004558533%
17004	CALHOUN CO PROPERTY APPRAISER	4,033	0.000726292%	4,323	0.000750142%
17005	CALHOUN CO TAX COLLECTOR	4,225	0.000760920%	4,240	0.000735842%
17006	CALHOUN CO SHERIFF'S DEPT	22,861	0.004116939%	23,312	0.004045397%
17007	CALHOUN CO SCHOOL BOARD	201,992	0.036375985%	189,244	0.032840493%
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	2,489	0.000448158%	2,397	0.000416018%
17039	APALACHEE REGIONAL PLANNING COUNCIL	11,528	0.002076104%	14,039	0.002436199%
17100	CITY OF BLOUNTSTOWN	33,330	0.006002195%	36,356	0.006309099%
17101	TOWN OF ALTHA	1,433	0.000258083%	879	0.000152547%
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	73,584	0.013251443%	75,817	0.013156902%
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,150,588	0.207204775%	1,221,536	0.211979018%
18004	CHARLOTTE CO PROPERTY APPRAISER	48,165	0.008673790%	48,665	0.008445045%
18005	CHARLOTTE CO TAX COLLECTOR	61,540	0.011082511%	65,801	0.011418836%
18006	CHARLOTTE CO SHERIFF'S DEPT	593,780	0.106931399%	653,317	0.113373294%
18007	CHARLOTTE CO SCHOOL BOARD	1,397,442	0.251659743%	1,592,894	0.276422612%
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	47,838	0.008614980%	47,759	0.008287846%
19001	CITRUS CO CLERK OF CIRCUIT COURT	69,503	0.012516432%	71,897	0.012476715%
19003	CITRUS CO BD OF CO COMMISSIONERS	424,107	0.076375798%	465,300	0.080745768%
19004	CITRUS CO PROPERTY APPRAISER	37,018	0.006666430%	38,002	0.006594718%
19005	CITRUS CO TAX COLLECTOR	34,240	0.006166204%	35,604	0.006178619%
19006	CITRUS CO SHERIFF'S DEPT	286,678	0.051626607%	290,971	0.050493648%
19007	CITRUS CO SCHOOL BOARD	1,456,122	0.262227130%	1,498,548	0.260050281%
19009	CITRUS CO MOSQUITO CONTROL DIST	16,590	0.002987584%	16,523	0.002867245%
19016	CITRUS COUNTY HOSPITAL BOARD	2,117	0.000381258%	2,254	0.000391182%
19100	CITY OF INVERNESS	32,131	0.005786409%	32,829	0.005696900%
19101	HOMOSASSA SPECIAL WATER DIST	9,416	0.001695748%	9,889	0.001716170%



**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
19102	CITY OF CRYSTAL RIVER	22,481	0.004048568%	26,780	0.004647224%
20001	CLAY CO CLERK OF CIRCUIT COURT	59,592	0.010731730%	68,497	0.011886588%
20003	CLAY CO BD OF CO COMMISSIONERS	443,680	0.079900467%	481,743	0.083599133%
20004	CLAY CO PROPERTY APPRAISER	29,482	0.005309325%	30,756	0.005337198%
20005	CLAY CO TAX COLLECTOR	47,797	0.008607642%	49,179	0.008534211%
20006	CLAY CO SHERIFF'S DEPT	492,564	0.088703839%	506,406	0.087879063%
20007	CLAY CO SCHOOL BOARD	3,169,486	0.570780091%	3,356,499	0.582469578%
20011	CLAY COUNTY SUPV OF ELECTIONS	11,557	0.002081216%	10,519	0.001825494%
20100	CITY OF GREEN COVE SPRINGS	46,179	0.008316186%	54,433	0.009446086%
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	78,578	0.014150715%	95,231	0.016525843%
21001	COLLIER CO CLERK OF CIRCUIT COURT	156,631	0.028207068%	168,330	0.029211043%
21003	COLLIER CO BD OF CO COMMISSIONERS	1,938,579	0.349110897%	1,984,562	0.344390626%
21004	COLLIER CO PROPERTY APPRAISER	63,583	0.011450417%	67,124	0.011648371%
21005	COLLIER CO TAX COLLECTOR	110,257	0.019855789%	113,138	0.019633315%
21006	COLLIER CO SHERIFF'S OFFICE	1,500,402	0.270201357%	1,523,694	0.264413959%
21007	COLLIER CO SCHOOL BOARD	4,834,875	0.870693308%	5,062,444	0.878510506%
21009	COLLIER MOSQUITO CONTROL DIST	39,148	0.007049973%	42,646	0.007400640%
21011	COLLIER CO SUPERVISOR OF ELECTIONS	23,200	0.004177997%	24,093	0.004180909%
21100	NORTH COLLIER FIRE CONTROL & RESCUE	92,371	0.016634675%	81,952	0.014221550%
21101	CITY OF MARCO ISLAND	8,575	0.001544241%	6,814	0.001182507%
21105	IMMOKALEE FIRE CONTROL DISTRICT	34,194	0.006157845%	34,210	0.005936679%
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,857	0.000334340%	1,018	0.000176706%
21107	GREATER NAPLES FIRE RESCUE DISTRICT	205,123	0.036939784%	211,457	0.036695184%
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	32,842	0.005914421%	33,915	0.005885481%
21305	MARCO ISLAND ACADEMY	22,698	0.004087588%	24,362	0.004227722%
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	23,423	0.004218185%	23,624	0.004099528%
22003	COLUMBIA CO BD OF CO COMMISSIONERS	177,788	0.032017187%	184,440	0.032006784%
22004	COLUMBIA CO PROPERTY APPRAISER	15,512	0.002793548%	15,952	0.002768232%
22005	COLUMBIA CO TAX COLLECTOR	18,613	0.003351860%	15,814	0.002744231%
22006	COLUMBIA CO SHERIFF'S OFFICE	135,844	0.024463530%	134,816	0.023395275%
22007	COLUMBIA CO SCHOOL BOARD	851,418	0.153328494%	871,236	0.151189890%
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	6,616	0.001191523%	7,324	0.001270975%
22016	LAKE SHORE HOSPITAL AUTHORITY	2,570	0.000462872%	2,572	0.000446346%
22101	CITY OF LAKE CITY	89,507	0.016118867%	92,697	0.016086160%
22700	FLORIDA GATEWAY COLLEGE	171,205	0.030831611%	171,203	0.029709732%
23003	MIAMI-DADE COUNTY	35,307,118	6.358317172%	36,429,412	6.321772319%
23007	MIAMI-DADE CO SCHOOL BOARD	29,267,934	5.270744694%	31,347,177	5.439827521%
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,763,278	0.317541659%	1,516,780	0.263214258%
23100	BAL HARBOUR VILLAGE	6,431	0.001158182%	8,495	0.001474110%
23101	VILLAGE OF EL PORTAL	9,906	0.001783879%	11,977	0.002078485%
23102	CITY OF OPA LOCKA	109,754	0.019765109%	116,520	0.020220276%
23104	VILLAGE OF BISCAYNE PARK	21,909	0.003945467%	20,936	0.003633138%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
23105	CITY OF WEST MIAMI	63,073	0.011358579%	62,143	0.010783977%
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	30,006	0.005403634%	30,932	0.005367769%
23108	CITY OF SUNNY ISLES BEACH	252,902	0.045544109%	267,744	0.046462988%
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	72,948	0.013136887%	58,232	0.010105202%
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	7,479	0.001346797%	7,479	0.001297791%
23117	CITY OF NORTH MIAMI	104,664	0.018848509%	135,039	0.023433994%
23118	CITY OF NORTH MIAMI BEACH	358	0.000064542%	366	0.000063441%
23119	TOWN OF MIAMI LAKES	65,724	0.011835942%	62,974	0.010928255%
23120	CITY OF MIAMI GARDENS	615,397	0.110824420%	644,459	0.111836024%
23121	THE CHILDREN'S TRUST	102,844	0.018520718%	106,795	0.018532665%
23122	CITY OF NORTH BAY VILLAGE	73,366	0.013212112%	85,279	0.014798881%
23123	TOWN OF CUTLER BAY	43,623	0.007855902%	44,178	0.007666420%
23124	CITY OF DORAL	182,928	0.032942819%	205,610	0.035680482%
23125	CITY OF FLORIDA CITY	90,946	0.016378133%	95,652	0.016599005%
23126	VILLAGE OF PINECREST	66,398	0.011957351%	66,781	0.011588790%
23127	CITY OF CORAL GABLES	2,826	0.000509005%	2,926	0.000507839%
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	12,005	0.002161952%	11,905	0.002065929%
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	39,523	0.007117461%	41,690	0.007234597%
23700	MIAMI DADE COLLEGE	3,039,516	0.547374159%	3,269,045	0.567293255%
24001	DESOTO CO CLERK OF CIRCUIT COURT	9,027	0.001625585%	9,782	0.001697541%
24003	DESOTO CO BD OF CO COMMISSIONERS	127,592	0.022977487%	124,189	0.021551170%
24004	DESOTO CO PROPERTY APPRAISER	7,967	0.001434830%	8,015	0.001390934%
24005	DESOTO CO TAX COLLECTOR	8,551	0.001539999%	8,784	0.001524282%
24006	DESOTO CO SHERIFF'S DEPT	95,326	0.017166940%	98,452	0.017084910%
24007	DESOTO CO SCHOOL BOARD	423,101	0.076194612%	446,137	0.077420290%
24011	DESOTO CO SUPERVISOR OF ELECTIONS	2,933	0.000528242%	2,923	0.000507313%
24062	JOSHUA WATER CONTROL DIST	3,186	0.000573787%	3,466	0.000601464%
25001	DIXIE CO CLERK OF CIRCUIT COURT	8,037	0.001447304%	7,490	0.001299820%
25003	DIXIE CO BD OF CO COMMISSIONERS	52,800	0.009508475%	54,550	0.009466260%
25004	DIXIE CO PROPERTY APPRAISER	7,418	0.001335878%	7,394	0.001283062%
25005	DIXIE CO TAX COLLECTOR	6,068	0.001092717%	6,201	0.001076012%
25006	DIXIE CO SHERIFF'S DEPT	44,334	0.007983997%	46,443	0.008059419%
25007	DIXIE CO SCHOOL BOARD	171,792	0.030937317%	182,929	0.031744615%
25011	DIXIE CO SUPERVISOR OF ELECTIONS	2,149	0.000387024%	2,179	0.000378138%
25100	TOWN OF CROSS CITY	9,364	0.001686239%	9,754	0.001692582%
25103	SUWANNEE WATER AND SEWER DISTRICT	3,115	0.000560951%	3,012	0.000522631%
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,453	0.000441691%	2,615	0.000453833%
25363	KINDER CUB SCHOOL, INC.	6,722	0.001210550%	7,904	0.001371576%
26003	CITY OF JACKSONVILLE	39,210	0.007061210%	36,220	0.006285417%
26007	DUVAL CO SCHOOL BOARD	8,921,417	1.606622175%	9,012,481	1.563979474%
26039	NORTHEAST FL REGIONAL COUNCIL	12,350	0.002224140%	11,595	0.002012098%
26102	JACKSONVILLE PORT AUTHORITY	205,322	0.036975648%	203,671	0.035343937%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
26103	JACKSONVILLE AVIATION AUTHORITY	350,429	0.063107425%	361,661	0.062760853%
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	4,140	0.000745502%	4,331	0.000751553%
26300	SIATECH JACKSONVILLE	2,455	0.000442039%	1,219	0.000211527%
26301	RIVER CITY SCIENCE ACADEMY	54,595	0.009831814%	54,243	0.009413122%
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	32,909	0.005926514%	35,641	0.006185041%
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	6,064	0.001092115%	8,579	0.001488770%
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	38,539	0.006940258%	42,542	0.007382537%
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	47,149	0.008490932%	56,612	0.009824078%
26366	LONE STAR MYCROSCHOOL	6,876	0.001238280%	9,488	0.001646492%
26368	BISCAYNE MYCROSCHOOL	5,360	0.000965247%	6,475	0.001123568%
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,090,707	0.196420953%	1,130,414	0.196166265%
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	278,690	0.050188190%	300,557	0.052157173%
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	1,283,692	0.231174938%	1,272,054	0.220745654%
27004	ESCAMBIA CO PROPERTY APPRAISER	57,498	0.010354563%	59,068	0.010250413%
27005	ESCAMBIA CO TAX COLLECTOR	74,464	0.013409983%	75,395	0.013083585%
27006	ESCAMBIA CO SHERIFF'S DEPT	552,583	0.099512417%	579,937	0.100639264%
27007	ESCAMBIA CO SCHOOL BOARD	3,461,431	0.623355193%	3,566,493	0.618910818%
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	109,097	0.019646916%	112,442	0.019512591%
27039	WEST FL REGIONAL PLANNING COUNCIL	29,514	0.005315093%	30,085	0.005220747%
27041	SANTA ROSA ISLAND AUTH	11,496	0.002070264%	11,374	0.001973816%
27059	EMERALD COAST UTILITIES AUTHORITY	520,009	0.093646368%	530,458	0.092053016%
27060	ESCAMBIA CO HOUSING FINANCE AUTH	10,220	0.001840464%	10,456	0.001814495%
27100	CITY OF PENSACOLA	283,583	0.051069262%	320,059	0.055541371%
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	9,824	0.001769096%	10,102	0.001753006%
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	11,825	0.002129467%	11,745	0.002038215%
27700	PENSACOLA STATE COLLEGE	407,457	0.073377317%	420,493	0.072970274%
28001	FLAGLER CO CLERK OF CIRCUIT COURT	41,448	0.007464116%	45,883	0.007962326%
28003	FLAGLER CO BD OF CO COMMISSIONERS	293,082	0.052779872%	306,486	0.053185999%
28004	FLAGLER CO PROPERTY APPRAISER	22,741	0.004095324%	24,579	0.004265364%
28005	FLAGLER CO TAX COLLECTOR	29,492	0.005311022%	30,740	0.005334378%
28006	FLAGLER CO SHERIFF'S DEPT	268,002	0.048263443%	284,372	0.049348537%
28007	FLAGLER CO SCHOOL BOARD	1,147,911	0.206722754%	1,185,471	0.205720612%
28009	EAST FLAGLER MOSQUITO CONTROL DIST	8,707	0.001567956%	9,254	0.001605964%
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	6,841	0.001231939%	7,648	0.001327217%
28088	FLAGLER CO HOUSING AUTH	6,414	0.001155052%	5,350	0.000928347%
28100	CITY OF PALM COAST	20,106	0.003620878%	16,511	0.002865193%
28101	CITY OF BUNNELL	45,220	0.008143556%	38,318	0.006649536%
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	12,706	0.002288170%	13,110	0.002275009%
29003	FRANKLIN CO BD OF CO COMM	38,088	0.006859182%	35,389	0.006141223%
29004	FRANKLIN CO PROPERTY APPRAISER	6,857	0.001234874%	6,935	0.001203434%
29005	FRANKLIN CO TAX COLLECTOR	6,414	0.001155025%	6,209	0.001077527%
29006	FRANKLIN CO SHERIFF'S DEPT	51,633	0.009298398%	52,930	0.009185166%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
29007	FRANKLIN CO SCHOOL BOARD	110,769	0.019948010%	109,840	0.019061047%
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	2,737	0.000492859%	2,830	0.000491041%
29100	CITY OF APALACHICOLA	24,737	0.004454784%	20,702	0.003592511%
29101	CITY OF CARRABELLE	12,256	0.002207136%	13,238	0.002297274%
29102	EASTPOINT WATER AND SEWER DIST	6,863	0.001235853%	7,276	0.001262560%
29104	APALACHICOLA HOUSING AUTHORITY	1,697	0.000305541%	1,876	0.000325630%
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	23,735	0.004274317%	24,629	0.004274003%
30003	GADSDEN CO BD OF CO COMMISSIONERS	116,526	0.020984712%	114,823	0.019925843%
30005	GADSDEN CO TAX COLLECTOR	9,158	0.001649200%	9,176	0.001592436%
30006	GADSDEN CO SHERIFF'S DEPT	75,476	0.013592080%	72,012	0.012496629%
30007	GADSDEN CO SCHOOL BOARD	474,309	0.085416384%	466,526	0.080958502%
30100	TOWN OF HAVANA	20,963	0.003775179%	21,419	0.003716910%
30101	CITY OF CHATTAHOOCHEE	27,894	0.005023316%	26,630	0.004621207%
30102	NORTHWEST FL WATER MANAGEMENT DIST	88,910	0.016011499%	89,105	0.015462820%
30103	TOWN OF GREENSBORO	1,470	0.000264731%	1,632	0.000283253%
30104	CITY OF GRETNA	11,642	0.002096605%	11,667	0.002024641%
30105	CITY OF MIDWAY	7,168	0.001290791%	6,461	0.001121289%
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	10,839	0.001951981%	11,575	0.002008703%
31003	GILCHRIST CO BD OF CO COMMISSIONERS	52,628	0.009477578%	54,686	0.009489994%
31004	GILCHRIST CO PROPERTY APPRAISER	5,518	0.000993717%	5,358	0.000929851%
31005	GILCHRIST CO TAX COLLECTOR	4,873	0.000877557%	5,806	0.001007499%
31006	GILCHRIST CO SHERIFF'S DEPT	50,380	0.009072653%	46,879	0.008135190%
31007	GILCHRIST CO SCHOOL BOARD	255,603	0.046030482%	260,771	0.045252864%
31011	GILCHRIST CO SUPERVISOR OF ELECTION	2,784	0.000501372%	2,768	0.000480263%
31100	CITY OF TRENTON	9,848	0.001773415%	10,493	0.001820879%
32001	GLADES CO CLERK OF THE CIRCUIT COUR	8,953	0.001612356%	9,688	0.001681215%
32003	GLADES CO BD OF CO COMMISSIONERS	40,950	0.007374589%	43,287	0.007511804%
32004	GLADES CO PROPERTY APPRAISER	5,764	0.001038083%	5,618	0.000974834%
32005	GLADES COUNTY TAX COLLECTOR	4,632	0.000834090%	4,510	0.000782676%
32006	GLADES CO SHERIFF'S DEPT	107,483	0.019356217%	106,289	0.018444871%
32007	GLADES CO SCHOOL BOARD	143,336	0.025812854%	149,181	0.025888028%
32100	CITY OF MOORE HAVEN	17,500	0.003151528%	18,776	0.003258253%
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	399	0.000071855%	398	0.000069088%
32300	PEMAYETV EMAHAKV, INC	95,127	0.017131086%	91,408	0.015862515%
33001	GULF CO CLERK OF CIRCUIT COURT	13,785	0.002482539%	14,348	0.002489863%
33003	GULF CO BD OF CO COMMISSIONERS	85,398	0.015379068%	87,594	0.015200630%
33004	GULF CO PROPERTY APPRAISER	5,897	0.001062043%	6,560	0.001138410%
33005	GULF CO TAX COLLECTOR	5,974	0.001075877%	6,019	0.001044448%
33006	GULF COUNTY SHERIFF'S DEPT	31,253	0.005628295%	35,056	0.006083371%
33007	GULF CO SCHOOL BOARD	192,063	0.034587810%	198,808	0.034500050%
33011	GULF CO SUPERVISOR OF ELECTIONS	2,996	0.000539518%	3,206	0.000556307%
33100	CITY OF PORT ST JOE	40,313	0.007259802%	38,698	0.006715447%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
34001	HAMILTON CO CLERK OF CIRCUIT COURT	9,554	0.001720510%	10,373	0.001800113%
34003	HAMILTON CO BD OF CO COMMISSIONERS	50,310	0.009060171%	51,946	0.009014485%
34004	HAMILTON CO PROPERTY APPRAISER	6,022	0.001084530%	6,113	0.001060883%
34005	HAMILTON CO TAX COLLECTOR	4,250	0.000765440%	4,336	0.000752437%
34006	HAMILTON CO SHERIFF'S DEPT	46,623	0.008396222%	47,517	0.008245822%
34007	HAMILTON CO SCHOOL BOARD	150,989	0.027190965%	162,328	0.028169535%
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	2,329	0.000419363%	2,406	0.000417597%
34100	CITY OF JASPER	22,212	0.004000088%	20,293	0.003521516%
35001	HARDEE CO CLERK OF CIRCUIT COURT	14,619	0.002632633%	14,647	0.002541733%
35003	HARDEE CO BD OF CO COMMISSIONERS	128,071	0.023063709%	135,564	0.023525103%
35004	HARDEE CO PROPERTY APPRAISER	5,978	0.001076487%	6,154	0.001067901%
35005	HARDEE CO TAX COLLECTOR	7,386	0.001330182%	7,902	0.001371211%
35006	HARDEE CO SHERIFF'S DEPT	84,428	0.015204350%	90,555	0.015714409%
35007	HARDEE CO SCHOOL BOARD	453,248	0.081623548%	430,767	0.074753010%
35011	HARDEE CO SUPERVISOR OF ELECTIONS	2,875	0.000517795%	2,555	0.000443430%
36001	HENDRY CO CLERK OF CIRCUIT COURT	20,558	0.003702266%	21,715	0.003768255%
36003	HENDRY CO BD OF CO COMMISSIONERS	109,787	0.019771046%	123,941	0.021508051%
36004	HENDRY CO PROPERTY APPRAISER	11,207	0.002018160%	11,649	0.002021421%
36005	HENDRY CO TAX COLLECTOR	14,349	0.002584028%	14,984	0.002600281%
36006	HENDRY CO SHERIFF'S DEPT	123,041	0.022157987%	126,024	0.021869594%
36007	HENDRY CO SCHOOL BOARD	602,890	0.108571959%	623,423	0.108185662%
36011	HENDRY CO SUPERVISOR OF ELECTIONS	3,993	0.000719097%	4,169	0.000723423%
36016	HENDRY REGIONAL MEDICAL CENTER	6,153	0.001108137%	6,164	0.001069668%
36100	CITY OF LABELLE	25,457	0.004584439%	25,745	0.004467684%
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	2,010	0.000362044%	1,999	0.000346981%
36102	BARRON WATER CONTROL DISTRICT	3,563	0.000641616%	5,325	0.000924019%
36103	CITY OF CLEWISTON	11,865	0.002136683%	12,452	0.002160915%
36104	CENTRAL CO WATER CONTROL DIST	7,429	0.001337789%	8,043	0.001395782%
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	531	0.000095689%	635	0.000110272%
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	66,793	0.012028512%	71,437	0.012396724%
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	708,952	0.127672369%	710,650	0.123322500%
37004	HERNANDO COUNTY PROPERTY APPRAISER	32,661	0.005881732%	34,492	0.005985552%
37005	HERNANDO CO TAX COLLECTOR	34,644	0.006238983%	34,855	0.006048605%
37006	HERNANDO CO SHERIFF'S DEPT	482,927	0.086968316%	502,172	0.087144327%
37007	HERNANDO CO SCHOOL BOARD	1,909,374	0.343851529%	2,017,303	0.350072434%
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	6,769	0.001218913%	7,052	0.001223712%
37056	SW FL WATER MANAGEMENT DIST	562,455	0.101290251%	567,980	0.098564344%
37100	CITY OF BROOKSVILLE	40,684	0.007326592%	41,450	0.007192943%
37101	HERNANDO CO HOUSING AUTH	3,338	0.000601149%	3,375	0.000585706%
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	62,598	0.011272959%	66,821	0.011595747%
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	264,295	0.047595862%	289,696	0.050272299%
38004	HIGHLANDS CO PROPERTY APPRAISER	26,828	0.004831400%	27,615	0.004792220%



**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
38005	HIGHLANDS CO TAX COLLECTOR	30,094	0.005419485%	29,936	0.005194902%
38006	HIGHLANDS CO SHERIFF'S DEPT	309,484	0.055733751%	320,578	0.055631512%
38007	HIGHLANDS CO SCHOOL BOARD	1,038,777	0.187069164%	1,072,583	0.186130495%
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	5,695	0.001025664%	6,094	0.001057455%
38100	CITY OF AVON PARK	23,168	0.004172300%	27,291	0.004735876%
38101	TOWN OF LAKE PLACID	26,021	0.004685999%	25,899	0.004494455%
38102	CITY OF SEBRING	89,155	0.016055584%	90,431	0.015692987%
38103	SEBRING AIRPORT AUTH	7,845	0.001412823%	7,225	0.001253851%
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	4,583	0.000825253%	3,995	0.000693354%
38700	SOUTH FLORIDA STATE COLLEGE	213,289	0.038410279%	214,516	0.037226052%
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	526,256	0.094771266%	565,957	0.098213248%
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	5,074,589	0.913862293%	5,331,077	0.925127651%
39004	HILLSBOROUGH CO PROPERTY APPRAISER	119,330	0.021489674%	124,018	0.021521490%
39005	HILLSBOROUGH CO TAX COLLECTOR	268,124	0.048285293%	270,971	0.047022846%
39006	HILLSBOROUGH CO SHERIFF'S DEPT	3,752,028	0.675687745%	3,809,032	0.66099809%
39007	HILLSBOROUGH CO SCHOOL BOARD	18,397,630	3.313155226%	19,421,560	3.370317361%
39037	HILLSBOROUGH CO AVIATION AUTH	809,354	0.145753373%	844,071	0.146475798%
39038	TAMPA PORT AUTH	207,715	0.037406563%	214,978	0.037306099%
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	42,485	0.007650970%	44,579	0.007736061%
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	681,515	0.122731291%	721,740	0.125247093%
39100	CITY OF TEMPLE TERRACE	15,098	0.002718854%	14,214	0.002466612%
39102	TAMPA SPORTS AUTH	68,850	0.012398865%	72,448	0.012572243%
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	44,916	0.008088652%	47,876	0.008308237%
39109	TAMPA BAY ESTUARY PROGRAM	6,884	0.001239634%	6,489	0.001126083%
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	11,956	0.002153173%	3,160	0.000548442%
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	62,687	0.011289073%	67,443	0.011703724%
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	3,103	0.000558818%	14,759	0.002561266%
39700	HILLSBOROUGH COMMUNITY COLLEGE	944,901	0.170163353%	978,037	0.169723560%
40001	HOLMES CO CLERK OF CIRCUIT COURT	10,921	0.001966643%	11,002	0.001909238%
40003	HOLMES CO BD OF CO COMMISSIONERS	49,556	0.008924257%	45,337	0.007867585%
40004	HOLMES CO PROPERTY APPRAISER	5,558	0.001000908%	5,058	0.000877742%
40005	HOLMES CO TAX COLLECTOR	4,774	0.000859754%	4,641	0.000805355%
40006	HOLMES CO SHERIFF'S DEPT	31,109	0.005602337%	32,695	0.005673707%
40007	HOLMES CO SCHOOL BOARD	296,450	0.053386563%	293,669	0.050961879%
40103	HOLMES COUNTY HOUSING AUTHORITY	901	0.000162309%	844	0.000146435%
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	58,564	0.010546493%	62,731	0.010886010%
41003	INDIAN RIVER CO BD OF CO COMMISSION	772,479	0.139112711%	818,660	0.142066095%
41004	INDIAN RIVER CO PROPERTY APPRAISER	36,816	0.006629970%	38,179	0.006625393%
41005	INDIAN RIVER CO TAX COLLECTOR	36,512	0.006575313%	38,762	0.006726565%
41006	INDIAN RIVER CO SHERIFF'S DEPT	435,156	0.078365585%	460,540	0.079919678%
41007	INDIAN RIVER CO SCHOOL BOARD	1,583,380	0.285144480%	1,623,633	0.281756871%
41009	INDIAN RIVER MOSQUITO CONTROL DIST	28,441	0.005121846%	33,701	0.005848288%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
41011	INDIAN RIVER CO SUPERVISOR ELECTION	8,928	0.001607765%	9,674	0.001678818%
41018	FELLSMERE WATER CONTROL DIST	2,520	0.000453776%	1,886	0.000327315%
41050	INDIAN RIVER FARMS WATER CONTROL DI	9,037	0.001627398%	8,889	0.001542578%
41065	ST JOHNS WATER CONTROL DIST	5,923	0.001066725%	6,307	0.001094458%
42001	JACKSON CO CLERK OF CIRCUIT COURT	18,378	0.003309545%	18,383	0.003190108%
42003	JACKSON CO BD OF CO COMMISSIONERS	133,108	0.023970959%	136,081	0.023614711%
42004	JACKSON CO PROPERTY APPRAISER	10,202	0.001837231%	10,514	0.001824553%
42005	JACKSON CO TAX COLLECTOR	13,159	0.002369786%	13,030	0.002261136%
42006	JACKSON CO SHERIFF'S DEPT	51,979	0.009360654%	47,987	0.008327493%
42007	JACKSON CO SCHOOL BOARD	582,314	0.104866530%	590,074	0.102398345%
42016	JACKSON HOSPITAL	40,259	0.007250129%	36,120	0.006268024%
42088	NW FL REGIONAL HOUSING AUTH	16,342	0.002942884%	17,642	0.003061427%
42100	TOWN OF SNEADS	11,112	0.002001181%	11,072	0.001921396%
42101	CITY OF GRACEVILLE	20,947	0.003772347%	21,244	0.003686523%
42102	TOWN OF GRAND RIDGE	3,459	0.000623003%	3,185	0.000552789%
42103	TOWN OF ALFORD	1,381	0.000248608%	1,302	0.000225966%
42104	CITY OF MARIANNA	37,768	0.006801500%	36,895	0.006402625%
42105	MARIANNA HEALTH & REHABILITATION CENTER	120,921	0.021776187%	119,447	0.020728301%
42700	CHIPOLA COLLEGE	134,169	0.024161881%	138,026	0.023952236%
43001	JEFFERSON CO CLERK OF CIRCUIT CT	56,698	0.010210588%	58,789	0.010202000%
43004	JEFFERSON CO PROPERTY APPRAISER	5,376	0.000968062%	5,840	0.001013487%
43005	JEFFERSON CO TAX COLLECTOR	4,725	0.000850982%	4,807	0.000834111%
43006	JEFFERSON CO SHERIFF'S DEPT	39,606	0.007132498%	41,729	0.007241510%
43007	JEFFERSON CO SCHOOL BOARD	14,758	0.002657794%	13,105	0.002274113%
43011	JEFFERSON CO SUPERVISOR OF ELECTION	2,670	0.000480841%	2,568	0.000445662%
43100	CITY OF MONTICELLO	16,516	0.002974384%	15,729	0.002729452%
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	25,819	0.004649656%	26,605	0.004616872%
44004	LAFAYETTE CO PROPERTY APPRAISER	2,816	0.000507190%	2,873	0.000498520%
44005	LAFAYETTE CO TAX COLLECTOR	3,100	0.000558231%	3,179	0.000551692%
44006	LAFAYETTE CO SHERIFF'S DEPT	20,041	0.003609157%	20,520	0.003560902%
44007	LAFAYETTE CO SCHOOL BOARD	113,188	0.020383491%	117,830	0.020447676%
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	2,173	0.000391309%	2,195	0.000380825%
44100	TOWN OF MAYO	3,441	0.000619691%	3,473	0.000602667%
45001	LAKE CO CLERK OF COURTS	126,715	0.022819629%	135,404	0.023497252%
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	727,450	0.131003619%	776,128	0.134685322%
45004	LAKE CO PROPERTY APPRAISER	32,159	0.005791395%	33,177	0.005757435%
45005	LAKE CO TAX COLLECTOR	69,872	0.012582998%	74,612	0.012947793%
45006	LAKE CO SHERIFF'S DEPT	587,904	0.105873232%	647,887	0.112430977%
45007	LAKE CO SCHOOL BOARD	3,558,950	0.640917021%	3,685,270	0.639522713%
45011	LAKE CO SUPERVISOR OF ELECTIONS	14,972	0.002696240%	17,054	0.002959431%
45023	LAKE COUNTY WATER AUTHORITY	16,790	0.003023680%	16,356	0.002838259%
45100	CITY OF EUSTIS	9,756	0.001757008%	9,698	0.001682954%



**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
45101	CITY OF UMATILLA	18,931	0.003409215%	21,592	0.003747043%
45103	TOWN OF ASTATULA	6,890	0.001240749%	7,316	0.001269588%
45104	CITY OF MINNEOLA	38,303	0.006897801%	41,298	0.007166630%
45105	CITY OF TAVARES	100,043	0.018016274%	110,151	0.019115120%
45106	TOWN OF MONTVERDE	3,874	0.000697726%	4,484	0.000778203%
45113	CITY OF FRUITLAND PARK	41,927	0.007550402%	34,169	0.005929493%
45338	MASCOTTE CHARTER SCHOOL, INC	0	0.000000000%	2,068	0.000358815%
45700	LAKE SUMTER STATE COLLEGE	201,442	0.036276834%	202,718	0.035178608%
46001	LEE CO CLERK OF CIRCUIT COURT	273,837	0.049314118%	282,829	0.049080617%
46003	LEE CO BD OF CO COMMISSIONERS	2,808,340	0.505742687%	2,898,988	0.503075466%
46004	LEE CO PROPERTY APPRAISER	92,053	0.016577504%	91,562	0.015889238%
46005	LEE CO TAX COLLECTOR	180,544	0.032513449%	183,057	0.031766693%
46006	LEE CO SHERIFF'S DEPT	1,563,725	0.281604948%	1,597,068	0.277146885%
46007	LEE CO SCHOOL BOARD	7,932,785	1.428583350%	8,053,907	1.397633504%
46009	LEE CO MOSQUITO CONTROL DIST	100,609	0.018118353%	104,391	0.018115483%
46011	LEE CO SUPERVISOR OF ELECTIONS	41,077	0.007397418%	42,789	0.007425339%
46046	LEE CO HYACINTH CONTROL DIST	10,338	0.001861806%	10,390	0.001803001%
46099	FT MYERS BEACH MOSQUITO CONTROL	1,776	0.000319904%	1,816	0.000315059%
46100	SANIBEL FIRE CONTROL DIST	40,397	0.007274878%	41,133	0.007137978%
46101	SW FL REGIONAL PLANNING COUNCIL	6,869	0.001236934%	4,977	0.000863608%
46102	NORTH FORT MYERS FIRE CONTROL DIST	64,449	0.011606438%	71,127	0.012343048%
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	130,762	0.023548363%	137,985	0.023945283%
46104	TICE FIRE & RESCUE DIST	31,300	0.005636613%	31,009	0.005381056%
46105	FT MYERS BEACH LIBRARY DIST	8,099	0.001458504%	7,113	0.001234435%
46106	FT MYERS BEACH FIRE CONTROL DIST	89,322	0.016085699%	90,778	0.015753143%
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	154,852	0.027886697%	154,577	0.026824571%
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	31,353	0.005646286%	30,244	0.005248454%
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	142,458	0.025654709%	150,041	0.026037268%
46110	CAPTIVA FIRE CONTROL DIST	15,825	0.002849773%	16,332	0.002834211%
46111	FT MYERS SHORES FIRE DEPT	24,780	0.004462536%	26,118	0.004532321%
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	28,727	0.005173296%	30,395	0.005274512%
46113	ALVA FIRE AND RESCUE SERVICE DIST	6,948	0.001251254%	6,831	0.001185339%
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	19,369	0.003488166%	19,705	0.003419551%
46116	CITY OF BONITA SPRINGS	51,056	0.009194390%	50,876	0.008828820%
46117	MATLACHA-PINE FIRE DISTRICT	31,215	0.005621452%	33,913	0.005885069%
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	498	0.000089701%	489	0.000084868%
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	12,356	0.002225107%	14,620	0.002537015%
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	5,040	0.000907715%	5,185	0.000899847%
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	195,051	0.035125951%	203,278	0.035275776%
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	601,116	0.108252512%	619,962	0.107584927%
47001	LEON CO CLERK OF THE CIRCUIT COURT	98,407	0.017721752%	99,771	0.017313773%
47003	LEON CO BD OF CO COMMISSIONERS	677,937	0.122086985%	670,877	0.116420533%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
47004	LEON CO PROPERTY APPRAISER	48,083	0.008659119%	49,077	0.008516612%
47005	LEON CO TAX COLLECTOR	64,643	0.011641225%	67,325	0.011683285%
47006	LEON CO SHERIFF'S DEPT	650,028	0.117060873%	665,097	0.115417518%
47007	LEON CO SCHOOL BOARD	3,220,519	0.579970280%	3,124,005	0.542123741%
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	24,629	0.004435412%	28,572	0.004958295%
47090	FLORIDA BOARD OF BAR EXAMINERS	43,348	0.007806453%	43,625	0.007570424%
47102	TALLAHASSEE HOUSING AUTH	28,319	0.005099826%	27,623	0.004793487%
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	5,238	0.000943295%	5,340	0.000926733%
47104	FL CLERKS OF COURT OPERATIONS CORP	10,333	0.001860836%	9,125	0.001583518%
47106	VOLUNTEER FLORIDA	25,447	0.004582637%	27,718	0.004810044%
47107	CITY OF TALLAHASSEE CDA	10,925	0.001967437%	11,070	0.001920999%
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	54,291	0.009777130%	57,478	0.009974419%
47302	STARS EDUCATION SERVICES, INC	26,594	0.004789224%	28,984	0.005029704%
47700	TALLAHASSEE COMMUNITY COLLEGE	608,705	0.109619245%	609,447	0.105760212%
48001	LEVY CO CLERK OF CIRCUIT COURT	18,197	0.003277078%	20,140	0.003494986%
48003	LEVY CO BD OF CO COMMISSIONERS	145,428	0.026189562%	143,903	0.024972230%
48004	LEVY CO PROPERTY APPRAISER	9,945	0.001791019%	10,287	0.001785148%
48005	LEVY CO TAX COLLECTOR	10,873	0.001958020%	11,449	0.001986818%
48006	LEVY CO SHERIFF'S DEPT	116,846	0.021042339%	123,480	0.021428082%
48007	LEVY CO SCHOOL BOARD	465,769	0.083878390%	472,710	0.082031676%
48011	LEVY CO SUPERVISOR OF ELECTIONS	3,737	0.000672899%	3,548	0.000615734%
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	4,252	0.000765785%	4,647	0.000806398%
48100	CITY OF CHIEFLAND	23,958	0.004314500%	24,269	0.004211464%
48101	TOWN OF YANKEETOWN	1,792	0.000322680%	1,647	0.000285869%
48102	CITY OF FANNING SPRINGS	4,300	0.000774347%	4,694	0.000814616%
48103	TOWN OF INGLIS	4,770	0.000858927%	5,220	0.000905933%
48104	CITY OF CEDAR KEY	2,664	0.000479764%	3,035	0.000526724%
48182	CITY OF WILLISTON	4,965	0.000894136%	6,503	0.001128525%
48300	WHISPERING WINDS CHARTER SCHOOL	8,763	0.001578131%	9,178	0.001592722%
48301	NATURE COAST MIDDLE SCHOOL	3,993	0.000718998%	6,651	0.001154177%
49001	LIBERTY CO CLERK OF CIRCUIT COURT	6,629	0.001193807%	7,594	0.001317851%
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	24,172	0.004353068%	23,902	0.004147745%
49004	LIBERTY CO PROPERTY APPRAISER	3,101	0.000558481%	3,482	0.000604287%
49005	LIBERTY CO TAX COLLECTOR	3,121	0.000561988%	3,540	0.000614392%
49006	LIBERTY CO SHERIFF'S DEPT	18,591	0.003348043%	21,277	0.003692324%
49007	LIBERTY CO SCHOOL BOARD	138,986	0.025029373%	140,199	0.024329400%
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	2,481	0.000446846%	2,308	0.000400485%
49100	CITY OF BRISTOL	4,020	0.000723919%	3,600	0.000624756%
50001	MADISON CO CLERK OF CIRCUIT COURT	9,314	0.001677294%	9,365	0.001625232%
50003	MADISON CO BD OF CO COMMISSIONERS	50,586	0.009109916%	52,470	0.009105319%
50004	MADISON CO PROPERTY APPRAISER	7,006	0.001261624%	7,147	0.001240220%
50005	MADISON CO TAX COLLECTOR	5,604	0.001009233%	5,682	0.000986111%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
50006	MADISON CO SHERIFF'S OFFICE	56,511	0.010176810%	56,733	0.009845200%
50007	MADISON CO SCHOOL BOARD	204,881	0.036896153%	186,055	0.032287093%
50011	MADISON CO SUPERVISOR OF ELECTIONS	2,701	0.000486347%	2,756	0.000478189%
50100	TOWN OF GREENVILLE	4,566	0.000822305%	4,170	0.000723701%
50103	AUCILLA AREA SOLID WASTE ADMIN	5,380	0.000968857%	5,570	0.000966663%
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	10,596	0.001908259%	11,095	0.001925315%
50301	MADISON CREATIVE ARTS ACADEMY, INC.	20,524	0.003696072%	22,272	0.003864976%
50700	NORTH FLORIDA COLLEGE	85,800	0.015451395%	95,982	0.016656272%
51001	MANATEE CO CLERK OF CIRCUIT COURT	186,625	0.033608530%	193,681	0.033610453%
51003	MANATEE CO BD OF CO COMMISSIONERS	1,649,539	0.297058842%	1,754,708	0.304503054%
51004	MANATEE CO PROPERTY APPRAISER	55,698	0.010030497%	58,165	0.010093658%
51005	MANATEE CO TAX COLLECTOR	99,535	0.017924796%	104,754	0.018178452%
51006	MANATEE CO SHERIFF'S DEPT	1,254,144	0.225853683%	1,283,479	0.222728308%
51007	MANATEE CO SCHOOL BOARD	4,333,826	0.780461301%	4,639,856	0.805176663%
51009	MANATEE CO MOSQUITO CONTROL DIST	25,699	0.004627983%	27,166	0.004714303%
51101	CITY OF HOLMES BEACH	28,654	0.005160115%	30,985	0.005376911%
51102	CITY OF BRADENTON	239,773	0.043179767%	250,541	0.043477527%
51103	CEDAR HAMMOCK FIRE CONTROL DIST	85,491	0.015395715%	90,149	0.015644023%
51105	MANATEE CO HOUSING AUTH	13,102	0.002359414%	12,012	0.002084586%
51107	EAST MANATEE FIRE RESCUE DISTRICT	106,070	0.019101739%	119,618	0.020757834%
51109	PEACE RIVER/MANASOTA REG WATER SUPP	51,207	0.009221587%	55,057	0.009554288%
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	8,581	0.001545383%	5,294	0.000918697%
51111	PARRISH FIRE DISTRICT	15,955	0.002873258%	17,496	0.003036211%
51112	CITY OF ANNA MARIA	11,369	0.002047333%	14,321	0.002485238%
51113	TOWN OF LONGBOAT KEY	43,169	0.007774200%	43,084	0.007476575%
51119	MYAKKA CITY FIRE DEPARTMENT	11,314	0.002037473%	11,234	0.001949469%
51300	PALMETTO CHARTER SCHOOL, INC.	25,410	0.004575917%	25,941	0.004501724%
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	72,913	0.013130599%	76,308	0.013242019%
51302	LINCOLN MEMORIAL ACADEMY	32,703	0.005889364%	0	0.000000000%
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	11,050	0.001989889%	42,396	0.007357194%
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	396,650	0.071431035%	409,247	0.071018674%
52001	MARION CO CLERK OF CIRCUIT COURT	124,380	0.022399100%	135,350	0.023488009%
52003	MARION CO BD OF CO COMMISSIONERS	1,201,216	0.216322086%	1,273,494	0.220995576%
52004	MARION CO PROPERTY APPRAISER	42,738	0.007696489%	43,593	0.007564840%
52005	MARION CO TAX COLLECTOR	72,908	0.013129660%	78,046	0.013543720%
52006	MARION CO SHERIFF'S DEPT	668,678	0.120419484%	761,702	0.132181754%
52007	MARION CO SCHOOL BOARD	3,966,010	0.714222759%	4,019,434	0.697511916%
52011	MARION CO SUPERVISOR OF ELECTIONS	15,787	0.002842988%	15,494	0.002688665%
52100	CITY OF DUNNELLON	2,189	0.000394162%	1,497	0.000259757%
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	2,815	0.000507027%	3,196	0.000554590%
52300	MARION CHARTER SCHOOL	18,021	0.003245391%	17,772	0.003084130%
52700	COLLEGE OF CENTRAL FLORIDA	358,411	0.064544800%	363,219	0.063031152%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
53001	MARTIN CO CLERK OF CIRCUIT COURT	61,148	0.011011944%	64,657	0.011220183%
53003	MARTIN CO BD OF CO COMMISSIONERS	1,011,468	0.182151132%	1,061,110	0.184139627%
53004	MARTIN CO PROPERTY APPRAISER	33,618	0.006054128%	36,105	0.006265471%
53005	MARTIN CO TAX COLLECTOR	52,689	0.009488481%	52,913	0.009182233%
53006	MARTIN CO SHERIFF'S OFFICE	656,050	0.118145439%	702,651	0.121934423%
53007	MARTIN CO SCHOOL BOARD	1,731,601	0.311837114%	1,926,282	0.334277124%
53100	CITY OF STUART	252,288	0.045433449%	260,464	0.045199653%
53101	VILLAGE OF INDIANTOWN	311	0.000056060%	6,848	0.001188424%
54001	MONROE CO CLERK OF CIRCUIT COURT	72,269	0.013014621%	77,382	0.013428467%
54003	MONROE CO BD OF CO COMMISSIONERS	611,607	0.110141787%	678,066	0.117668137%
54004	MONROE CO PROPERTY APPRAISER	36,711	0.006611080%	34,579	0.006000700%
54005	MONROE CO TAX COLLECTOR	46,696	0.008409288%	50,681	0.008794993%
54006	MONROE CO SHERIFF'S DEPT	594,660	0.107089901%	629,739	0.109281627%
54007	MONROE CO SCHOOL BOARD	1,037,329	0.186808378%	1,068,489	0.185420015%
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	74,151	0.013353541%	75,795	0.013153094%
54011	MONROE CO SUPERVISOR OF ELECTIONS	10,796	0.001944212%	10,127	0.001757403%
54100	CITY OF KEY COLONY BEACH	17,908	0.003225035%	18,533	0.003216131%
54101	MONROE CO LAND AUTH	4,858	0.000874805%	5,006	0.000868718%
54102	CITY OF MARATHON	299	0.000053821%	299	0.000051863%
54103	ISLAMORADA, VILLAGE OF ISLANDS	101,712	0.018316842%	109,083	0.018929748%
54700	THE COLLEGE OF THE FLORIDA KEYS	100,998	0.018188378%	100,280	0.017402080%
54999	FL KEYS AQUEDUCT AUTH	343,618	0.061880796%	353,613	0.061364092%
55001	NASSAU CO CLERK OF CIRCUIT COURT	46,368	0.008350216%	48,370	0.008393949%
55003	NASSAU CO BD OF CO COMMISSIONERS	342,035	0.061595675%	383,197	0.066498051%
55004	NASSAU CO PROPERTY APPRAISER	19,082	0.003436348%	20,479	0.003553807%
55005	NASSAU CO TAX COLLECTOR	25,309	0.004557797%	28,642	0.004970464%
55006	NASSAU CO SHERIFF'S DEPT	228,851	0.041212854%	254,780	0.044213143%
55007	NASSAU CO SCHOOL BOARD	1,080,425	0.194569443%	1,115,760	0.193623244%
55009	AMELIA ISLAND MOSQUITO CONTROL	5,739	0.001033449%	5,358	0.000929727%
55100	TOWN OF HILLIARD	11,577	0.002084895%	12,327	0.002139214%
55101	TOWN OF CALLAHAN	6,865	0.001236205%	7,375	0.001279851%
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	75,888	0.013666372%	76,489	0.013273480%
56003	OKALOOSA CO BD OF CO COMMISSIONERS	613,151	0.110419843%	625,614	0.108565779%
56004	OKALOOSA CO PROPERTY APPRAISER	30,157	0.005430845%	30,533	0.005298612%
56005	OKALOOSA CO TAX COLLECTOR	57,472	0.010349906%	59,264	0.010284356%
56006	OKALOOSA CO SHERIFF'S DEPT	373,173	0.067203187%	404,074	0.070120947%
56007	OKALOOSA CO SCHOOL BOARD	2,631,680	0.473928728%	2,649,981	0.459864091%
56100	OKALOOSA CO GAS DIST	22,912	0.004126116%	19,046	0.003305229%
56101	CITY OF VALPARAISO	2,229	0.000401405%	2,144	0.000372103%
56103	CITY OF NICEVILLE	121,344	0.021852314%	126,068	0.021877250%
56104	NICEVILLE HOUSING AUTHORITY	4,274	0.000769606%	3,680	0.000638598%
56114	MID-BAY BRIDGE AUTHORITY	2,924	0.000526628%	2,949	0.000511793%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
56300	LIZA JACKSON PREPARATORY SCHOOL	60,857	0.010959532%	62,103	0.010777054%
56700	NORTHWEST FLORIDA STATE COLLEGE	236,493	0.042589063%	246,386	0.042756513%
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	29,722	0.005352537%	31,223	0.005418352%
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	127,038	0.022877701%	132,294	0.022957693%
57004	OKEECHOBEE CO PROPERTY APPRAISER	9,485	0.001708131%	10,416	0.001807481%
57005	OKEECHOBEE CO TAX COLLECTOR	10,726	0.001931528%	10,846	0.001882097%
57006	OKEECHOBEE CO SHERIFF'S DEPT	148,446	0.026733020%	151,141	0.026228180%
57007	OKEECHOBEE CO SCHOOL BOARD	535,097	0.096363398%	554,569	0.096237108%
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	2,355	0.000424025%	2,054	0.000356364%
57109	COQUINA WATER CONTOL DISTRICT	0	0.000000000%	2,288	0.000396991%
58001	ORANGE CO COMPTROLLER	204,041	0.036745004%	211,619	0.036723344%
58003	ORANGE CO BD OF CO COMMISSIONERS	6,603,000	1.189107809%	6,858,150	1.190128026%
58004	ORANGE CO PROPERTY APPRAISER	127,714	0.022999511%	138,278	0.023996107%
58005	ORANGE CO TAX COLLECTOR	207,978	0.037453859%	226,773	0.039353069%
58006	ORANGE CO SHERIFF'S OFFICE	2,452,603	0.441679378%	2,569,767	0.445944184%
58007	ORANGE CO SCHOOL BOARD	17,768,950	3.199938868%	18,841,646	3.269682152%
58010	ORANGE CO CLERK OF CIRCUIT COURT	337,285	0.060740348%	337,288	0.058531202%
58011	ORANGE CO SUPERVISOR OF ELECTIONS	45,193	0.008138642%	48,524	0.008420528%
58075	REEDY CREEK IMPROVEMENT DIST	541,350	0.097489574%	553,051	0.095973621%
58087	ORANGE CO HOUSING FINANCE AUTH	14,617	0.002632276%	14,950	0.002594312%
58106	LAKE APOPKA NATURAL GAS DIST	61,025	0.010989780%	62,256	0.010803650%
58108	CITY OF EDGEWOOD	19,143	0.003447322%	19,876	0.003449209%
58109	CITY OF MAITLAND	9,680	0.001743146%	8,995	0.001560929%
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	2,731	0.000491742%	2,109	0.000365943%
58118	GREATER ORLANDO AVIATION AUTHORITY	114,152	0.020557117%	120,531	0.020916299%
58301	FLORIDA VIRTUAL HIGH SCHOOL	2,147,028	0.386649715%	2,262,033	0.392541540%
58304	NAP FORD COMMUNITY SCHOOL	31,867	0.005738871%	31,188	0.005412216%
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	61,128	0.011008356%	71,285	0.012370409%
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	41,605	0.007492437%	41,195	0.007148699%
58700	VALENCIA COLLEGE	1,794,653	0.323191784%	1,825,792	0.316838605%
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	118,673	0.021371334%	123,550	0.021440235%
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	112,187	0.020203236%	124,274	0.021565799%
59003	OSCEOLA CO BD OF CO COMMISSIONERS	1,414,883	0.254800563%	1,488,807	0.258359934%
59004	OSCEOLA CO PROPERTY APPRAISER	55,459	0.009987340%	58,588	0.010167126%
59005	OSCEOLA CO TAX COLLECTOR	90,751	0.016342928%	94,733	0.016439488%
59006	OSCEOLA CO SHERIFF'S DEPT	641,123	0.115457182%	663,084	0.115068137%
59007	OSCEOLA CO SCHOOL BOARD	4,936,251	0.888949564%	5,018,063	0.870808701%
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	16,469	0.002965816%	15,516	0.002692592%
59300	NEW DIMENSIONS HIGH SCHOOL INC	23,882	0.004300874%	24,803	0.004304119%
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	525,045	0.094553286%	528,505	0.091713979%
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	6,526,835	1.175391499%	6,758,811	1.172889143%
60004	PALM BEACH CO PROPERTY APPRAISER	241,125	0.043423218%	246,209	0.042725845%



**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
60005	PALM BEACH CO TAX COLLECTOR	254,620	0.045853430%	261,829	0.045436390%
60006	PALM BEACH CO SHERIFF'S DEPT	5,737,026	1.033157994%	6,094,104	1.057539391%
60007	PALM BEACH CO SCHOOL BOARD	17,917,471	3.226685431%	20,128,304	3.492962078%
60011	PALM BEACH SUPERVISOR OF ELECTIONS	40,944	0.007373415%	44,677	0.007753053%
60018	LAKE WORTH DRAINAGE DIST	90,437	0.016286502%	86,295	0.014975276%
60019	PORT OF PALM BEACH DIST	55,130	0.009928070%	62,195	0.010792979%
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,600,178	0.288169693%	1,622,832	0.281617840%
60025	SOUTH FLORIDA CONSERVANCY DIST	11,260	0.002027733%	11,527	0.002000369%
60044	FLORIDA INLAND NAVIGATION DIST	7,394	0.001331517%	7,844	0.001361257%
60046	LOXAHATCHEE GROVES WATER CONTROL DI	348	0.000062607%	0	0.000000000%
60048	S INDIAN RIVER WATER CONTROL DIST	149	0.000026910%	149	0.000025931%
60049	SHAWANO DRAINAGE DIST	787	0.000141732%	792	0.000137439%
60103	TOWN OF JUNO BEACH	28,955	0.005214461%	30,568	0.005304694%
60105	TOWN OF OCEAN RIDGE	31,328	0.005641696%	35,694	0.006194184%
60108	TOWN OF JUPITER	282,977	0.050960206%	291,498	0.050585147%
60109	CITY OF PAHOKEE	1,644	0.000296015%	1,761	0.000305650%
60111	CITY OF GREENACRES	15,907	0.002864547%	12,951	0.002247535%
60113	VILLAGE OF TEQUESTA	5,204	0.000937119%	5,185	0.000899847%
60117	PALM BEACH CO SOLID WASTE AUTH	442,707	0.079725271%	468,507	0.081302344%
60119	PALM BCH SOIL & WATER CONSERVATION	2,871	0.000516963%	2,606	0.000452148%
60120	INDIAN TRAIL IMPROVEMENT DIST	58,964	0.010618566%	66,264	0.011499161%
60121	CITY OF BOYNTON BEACH	1,691	0.000304542%	1,663	0.000288644%
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	4,954	0.000892173%	4,680	0.000812188%
60123	TOWN OF HAVERHILL	4,465	0.000804107%	4,273	0.000741504%
60124	CITY OF ATLANTIS	37,029	0.006668417%	29,723	0.005157937%
60125	TOWN OF SOUTH PALM BEACH	11,621	0.002092691%	5,021	0.000871240%
60126	CITY OF BOCA RATON	2,413	0.000434533%	2,490	0.000432167%
60127	TOWN OF HIGHLAND BEACH	51,660	0.009303253%	52,989	0.009195355%
60128	CITY OF PALM BEACH GARDENS	315,938	0.056895930%	329,160	0.057120688%
60129	TOWN OF PALM BEACH SHORES	27,996	0.005041628%	19,389	0.003364677%
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	102,128	0.018391871%	109,235	0.018956023%
60131	VILLAGE OF WELLINGTON	326,592	0.058814597%	339,601	0.058932668%
60132	VILLAGE OF ROYAL PALM BEACH	110,106	0.019828574%	116,225	0.020169162%
60133	VILLAGE OF PALM SPRINGS	116,792	0.021032668%	124,955	0.021684100%
60140	TOWN OF LOXAHATCHEE GROVES	4,787	0.000862051%	11,419	0.001981587%
60150	PALM BEACH CO HEALTH CARE DIST	2,748	0.000494867%	2,699	0.000468385%
60151	CITY OF SOUTH BAY	440	0.000079240%	440	0.000076357%
60152	CITY OF RIVIERA BEACH	158,063	0.028464936%	188,205	0.032660196%
60153	TOWN OF MANGONIA PARK	8,491	0.001529114%	8,625	0.001496658%
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	0	0.000000000%	10,381	0.001801462%
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	60,636	0.010919620%	51,348	0.008910698%
60303	WESTERN ACADEMY CHARTER SCHOOL	38,232	0.006885023%	38,757	0.006725763%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
60304	SOUTH TECH CHARTER ACADEMY, INC	126,034	0.022697026%	116,198	0.020164408%
60305	INLET GROVE COMMUNITY HIGH SCHOOL	55,312	0.009960912%	51,716	0.008974490%
60306	GULF STREAM GOODWILL ACADEMIES INC	2,873	0.000517449%	2,352	0.000408219%
60700	PALM BEACH STATE COLLEGE	1,184,713	0.213350128%	1,157,327	0.200836639%
61001	PASCO CO CLERK OF CIRCUIT COURT	196,018	0.035300101%	195,796	0.033977499%
61003	PASCO CO BD OF CO COMMISSIONERS	2,050,376	0.369244036%	2,271,811	0.394238413%
61004	PASCO CO PROPERTY APPRAISER	54,963	0.009898042%	56,186	0.009750164%
61005	PASCO CO TAX COLLECTOR	136,066	0.024503550%	142,660	0.024756476%
61006	PASCO CO SHERIFF'S OFFICE	1,303,366	0.234717867%	1,342,315	0.232938406%
61007	PASCO CO SCHOOL BOARD	6,203,446	1.117153758%	6,454,415	1.120065978%
61009	PASCO CO MOSQUITO CONTROL DIST	27,673	0.004983514%	29,031	0.005037859%
61011	PASCO CO SUPERVISOR OF ELECTIONS	23,958	0.004314439%	24,192	0.004198198%
61100	CITY OF PORT RICHEY	44,628	0.008036888%	47,082	0.008170362%
61101	CITY OF DADE CITY	3,869	0.000696768%	4,041	0.000701324%
61102	CITY OF NEW PORT RICHEY	101,281	0.018239277%	105,806	0.018361042%
61103	CITY OF ZEPHYRHILLS	134,105	0.024150396%	142,672	0.024758627%
61108	CITY OF SAN ANTONIO	3,090	0.000556433%	3,733	0.000647774%
61304	LEARNING LODGE ACADEMY, INC.	17,779	0.003201774%	18,360	0.003186128%
61305	PASCO MYCROSCHOOL OF INTEGRATED ACADEMICS AND TECH	2,958	0.000532673%	0	0.000000000%
61700	PASCO HERNANDO STATE COLLEGE	414,595	0.074662721%	411,126	0.071344756%
62001	PINELLAS CO CLERK OF CIRCUIT COURT	384,052	0.069162421%	395,512	0.068635196%
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,200,817	0.396336261%	2,316,108	0.401925504%
62004	PINELLAS CO PROPERTY APPRAISER	124,215	0.022369347%	126,370	0.021929557%
62005	PINELLAS CO TAX COLLECTOR	204,867	0.036893692%	204,170	0.035430610%
62006	PINELLAS CO SHERIFF'S DEPT	2,918,010	0.525492708%	3,010,029	0.522344833%
62007	PINELLAS CO SCHOOL BOARD	9,596,731	1.728236662%	9,891,206	1.716468866%
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	42,824	0.007711985%	43,661	0.007576709%
62012	PINELLAS CO JUVENILE WELFARE BOARD	67,076	0.012079532%	72,253	0.012538490%
62088	PINELLAS CO HOUSING AUTH	67,974	0.012241162%	68,798	0.011938900%
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	5,971	0.001075378%	7,426	0.001288656%
62100	CITY OF INDIAN ROCKS BEACH	3,989	0.000718292%	3,240	0.000562285%
62101	CITY OF DUNEDIN	44,322	0.007981751%	43,459	0.007541682%
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	13,069	0.002353609%	14,510	0.002517956%
62103	CITY OF SOUTH PASADENA	17,264	0.003109028%	16,825	0.002919720%
62104	CITY OF SEMINOLE	51,657	0.009302664%	51,898	0.009006045%
62105	CITY OF SAFETY HARBOR	18,276	0.003291212%	14,594	0.002532575%
62106	CITY OF OLDSMAR	14,218	0.002560549%	15,200	0.002637760%
62107	PINELLAS SUNCOAST TRANSIT AUTH	559,685	0.100791376%	569,941	0.098904665%
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	52,765	0.009502204%	56,629	0.009827144%
62111	CITY OF MADEIRA BEACH	18,635	0.003355923%	18,893	0.003278595%
62112	TOWN OF REDINGTON SHORES	3,028	0.000545340%	3,155	0.000547528%
62113	TAMPA BAY WATER	189,262	0.034083359%	199,870	0.034684326%



**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
62114	TOWN OF NORTH REDINGTON BEACH	3,478	0.000626397%	3,544	0.000614935%
62115	PINELLAS PARK WATER MANAGEMENT DIST	5,163	0.000929703%	5,088	0.000882996%
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	19,167	0.003451749%	12,085	0.002097085%
62122	PINELLAS CO PLANNING COUNCIL	21,561	0.003882881%	21,291	0.003694747%
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	92,966	0.016741840%	94,117	0.016332621%
62124	CITY OF TREASURE ISLAND	41,367	0.007449528%	44,702	0.007757304%
62125	TOWN OF INDIAN SHORES	397	0.000071471%	172	0.000029774%
62126	TOWN OF KENNETH CITY	10,354	0.001864601%	10,891	0.001889979%
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	6,870	0.001237269%	6,735	0.001168765%
62700	ST PETERSBURG COLLEGE	1,123,978	0.202412694%	1,100,510	0.190976918%
63001	POLK CO CLERK OF CIRCUIT COURT	191,539	0.034493528%	199,809	0.034673820%
63003	POLK CO BD OF CO COMMISSIONERS	1,700,435	0.306224555%	1,824,482	0.316611200%
63004	POLK CO PROPERTY APPRAISER	89,796	0.016170998%	94,261	0.016357495%
63005	POLK CO TAX COLLECTOR	173,638	0.031269686%	179,232	0.031102915%
63006	POLK CO SHERIFF'S DEPT	1,571,426	0.282991723%	1,632,976	0.283378187%
63007	POLK CO SCHOOL BOARD	8,072,459	1.453736711%	8,177,603	1.419099053%
63105	VILLAGE OF HIGHLAND PARK	228	0.000041079%	256	0.000044364%
63128	CITY OF POLK CITY	13,348	0.002403726%	14,403	0.002499340%
63129	LAKELAND AREA MASS TRANSIT DISTRICT	133,578	0.024055473%	134,993	0.023425976%
63300	MCKEEL ACADEMY OF TECHNOLOGY	214,237	0.038581075%	231,579	0.040187037%
63301	DISCOVERY ACADEMY OF LAKE ALFRED	96,172	0.017319261%	108,219	0.018779712%
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	104,498	0.018818698%	110,930	0.019250281%
63303	BERKLEY CHARTER SCHOOL	60,484	0.010892397%	60,498	0.010498504%
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	33,706	0.006069894%	34,865	0.006050285%
63306	LAKE WALES CHARTER SCHOOLS	27,062	0.004873479%	26,993	0.004684284%
63307	LAKE WALES SENIOR HIGH SCHOOL	90,398	0.016279470%	92,029	0.015970196%
63308	POLK AVENUE ELEMENTARY SCHOOL	37,395	0.006734310%	41,244	0.007157270%
63309	HILLCREST ELEMENTARY SCHOOL	45,819	0.008251379%	48,157	0.008356885%
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	35,189	0.006337131%	36,224	0.006286077%
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	28,927	0.005209288%	30,340	0.005265042%
63312	VICTORY RIDGE ACADEMY	56,032	0.010090619%	58,522	0.010155544%
63315	EDWARD W BOK ACADEMY INC	37,895	0.006824343%	38,255	0.006638593%
63316	COMPASS CHARTER MIDDLE SCHOOL	9,110	0.001640609%	11,365	0.001972261%
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	29,242	0.005266004%	26,751	0.004642310%
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	12,128	0.002184023%	40,581	0.007042134%
63320	EDWARD W. BOK ACADEMY NORTH	6,102	0.001098819%	22,432	0.003892725%
63700	POLK STATE COLLEGE	442,928	0.079765187%	454,913	0.078943245%
64001	PUTNAM CO CLERK OF CIRCUIT COURT	43,341	0.007805042%	45,662	0.007923967%
64003	PUTNAM CO BD OF CO COMMISSIONERS	180,266	0.032463306%	192,069	0.033330706%
64004	PUTNAM CO PROPERTY APPRAISER	15,943	0.002871087%	16,876	0.002928629%
64005	PUTNAM CO TAX COLLECTOR	20,335	0.003661967%	20,085	0.003485387%
64006	PUTNAM CO SHERIFF'S DEPT	173,224	0.031195129%	178,091	0.030904960%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
64007	PUTNAM CO SCHOOL BOARD	1,067,889	0.192311928%	1,114,337	0.193376248%
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	5,321	0.000958191%	5,587	0.000969594%
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	548,920	0.098852719%	527,905	0.091609836%
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	12,093	0.002177803%	12,876	0.002234402%
64310	PUTNAM EDGE HIGH SCHOOL	5,810	0.001046364%	7,991	0.001386803%
64700	ST JOHNS RIVER STATE COLLEGE	307,579	0.055390690%	327,607	0.056851222%
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	76,580	0.013790981%	77,651	0.013475179%
65003	ST JOHNS CO BD OF CO COMMISSIONERS	1,172,137	0.211085464%	1,253,074	0.217452020%
65004	ST JOHNS CO PROPERTY APPRAISER	46,436	0.008362542%	49,057	0.008513032%
65005	ST JOHNS CO TAX COLLECTOR	57,156	0.010292995%	61,436	0.010661220%
65006	ST JOHNS CO SHERIFF'S DEPT	684,744	0.123312829%	732,343	0.127087037%
65007	ST JOHNS CO SCHOOL BOARD	3,427,973	0.617329969%	3,700,506	0.642166708%
65009	ANASTASIA MOSQUITO CONTROL DIST	22,185	0.003995268%	23,860	0.004140572%
65100	CITY OF ST AUGUSTINE BEACH	47,689	0.008588042%	48,699	0.008450946%
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	9,417	0.001695885%	9,926	0.001722535%
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	99,564	0.017930054%	104,074	0.018060540%
66003	ST LUCIE CO BD OF CO COMMISSIONERS	610,915	0.110017235%	664,082	0.115241396%
66004	ST LUCIE CO PROPERTY APPRAISER	51,752	0.009319785%	53,925	0.009357871%
66005	ST LUCIE CO TAX COLLECTOR	74,144	0.013352376%	83,191	0.014436606%
66006	ST LUCIE CO SHERIFF'S DEPT	780,824	0.140615369%	841,972	0.146111459%
66007	ST LUCIE CO SCHOOL BOARD	3,501,125	0.630503560%	3,895,575	0.676018072%
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	16,848	0.003034138%	18,154	0.003150329%
66100	NORTH ST LUCIE RIVER WATER CONTROL	1,905	0.000342991%	1,845	0.000320090%
66101	CHILDRENS SERVICES COUNCIL OF ST LU	12,394	0.002231900%	13,377	0.002321316%
66102	CITY OF PORT ST LUCIE	2,974	0.000535615%	3,310	0.000574474%
66700	INDIAN RIVER STATE COLLEGE	888,615	0.160027058%	876,754	0.152147289%
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	57,535	0.010361296%	62,779	0.010894336%
67003	SANTA ROSA CO BD OF CO COMMISSIONER	287,912	0.051848866%	311,204	0.054004821%
67004	SANTA ROSA CO PROPERTY APPRAISER	28,956	0.005214634%	30,352	0.005267178%
67005	SANTA ROSA CO TAX COLLECTOR	35,575	0.006406570%	39,821	0.006910289%
67006	SANTA ROSA CO SHERIFF'S DEPT	359,114	0.064671382%	392,239	0.068067154%
67007	SANTA ROSA CO SCHOOL BOARD	2,239,079	0.403226681%	2,353,647	0.408439835%
67100	CITY OF GULF BREEZE	6,294	0.001133433%	4,459	0.000773781%
67101	TOWN OF JAY	4,161	0.000749391%	5,254	0.000911751%
67102	AVALON FIRE RESCUE DISTRICT	3,203	0.000576775%	3,610	0.000626458%
68001	SARASOTA CO CLERK OF CIRCUIT COURT	185,341	0.033377347%	190,200	0.033006411%
68003	SARASOTA CO BD OF CO COMMISSIONERS	2,173,392	0.391397432%	2,227,480	0.386545399%
68004	SARASOTA CO PROPERTY APPRAISER	62,084	0.011180513%	65,562	0.011377289%
68005	SARASOTA CO TAX COLLECTOR	86,308	0.015542859%	88,867	0.015421523%
68006	SARASOTA CO SHERIFF'S DEPT	1,066,771	0.192110552%	1,080,171	0.187447363%
68007	SARASOTA CO SCHOOL BOARD	4,412,472	0.794624383%	4,593,454	0.797124283%
68026	WEST COAST INLAND NAVIGATION DIST	4,855	0.000874330%	4,346	0.000754204%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
68100	CITY OF VENICE	276,046	0.049712077%	298,064	0.051724572%
68105	CITY OF NORTH PORT	467,638	0.084215030%	525,652	0.091218923%
68107	ENGLEWOOD WATER DISTRICT	87,873	0.015824677%	87,100	0.015114961%
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	2,329	0.000419506%	2,388	0.000414463%
68109	SARASOTA BAY ESTUARY PROGRAM	5,802	0.001044901%	6,010	0.001042900%
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	9,504	0.001711539%	9,942	0.001725320%
68300	SARASOTA MILITARY ACADEMY	77,818	0.014014006%	68,227	0.011839839%
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	21,964	0.003955439%	22,633	0.003927677%
68303	SARASOTA MILITARY ACADEMY PREP	48,951	0.008815434%	49,804	0.008642707%
68304	SARASOTA SUNCOAST ACADEMY	40,813	0.007349815%	46,902	0.008139077%
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	148,716	0.026781599%	154,010	0.026726057%
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	1,250,343	0.225169339%	1,328,998	0.230627390%
69004	SEMINOLE CO PROPERTY APPRAISER	59,765	0.010762882%	62,113	0.010778833%
69005	SEMINOLE CO TAX COLLECTOR	78,903	0.014209343%	78,186	0.013567924%
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	1,205,021	0.217007463%	1,237,004	0.214663316%
69007	SEMINOLE CO SCHOOL BOARD	5,426,628	0.977259702%	5,540,021	0.961386657%
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	17,761	0.003198436%	16,743	0.002905463%
69019	SEMINOLE CO PORT AUTH	2,910	0.000524029%	3,053	0.000529779%
69100	CITY OF ALTAMONTE SPRINGS	60,962	0.010978339%	52,368	0.009087667%
69101	CITY OF CASSELBERRY	18,553	0.003341110%	19,564	0.003395046%
69103	SANFORD AIRPORT AUTH	83,662	0.015066291%	89,710	0.015567830%
69104	CITY OF LONGWOOD	17,363	0.003126875%	16,592	0.002879334%
69105	CITY OF SANFORD	296,127	0.053328380%	317,209	0.055046794%
69110	FRED R WILSON MEMORIAL LAW LIBRARY	1,213	0.000218376%	1,213	0.000210430%
69307	SEMINOLE SCIENCE CHARTER SCHOOL	28,542	0.005139982%	29,420	0.005105356%
69700	SEMINOLE STATE COLLEGE OF FLORIDA	702,754	0.126556133%	706,909	0.122673302%
70001	SUMTER CO CLERK OF CIRCUIT COURT	41,462	0.007466679%	43,652	0.007575136%
70003	SUMTER CO BD OF CO COMMISSIONERS	181,381	0.032664109%	182,345	0.031643266%
70004	SUMTER CO PROPERTY APPRAISER	17,303	0.003116064%	19,353	0.003358359%
70005	SUMTER CO TAX COLLECTOR	21,456	0.003863965%	21,469	0.003725670%
70006	SUMTER CO SHERIFF'S DEPT	292,107	0.052604316%	300,717	0.052184812%
70007	SUMTER CO SCHOOL BOARD	587,798	0.105854251%	609,082	0.105696866%
70011	SUMTER CO SUPERVISOR OF ELECTIONS	11,464	0.002064423%	11,134	0.001932081%
70100	CITY OF BUSHNELL	2,230	0.000401612%	385	0.000066866%
70101	CITY OF WILDWOOD	92,924	0.016734266%	94,035	0.016318407%
70102	CITY OF WEBSTER	7,811	0.001406709%	5,003	0.000868154%
70103	CITY OF COLEMAN	2,356	0.000424245%	2,339	0.000405840%
70104	CITY OF CENTER HILL	4,309	0.000775917%	4,569	0.000792811%
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	189,675	0.034157778%	206,401	0.035817777%
71004	SUWANNEE CO PROPERTY APPRAISER	8,572	0.001543718%	8,993	0.001560587%
71005	SUWANNEE CO TAX COLLECTOR	10,595	0.001908056%	11,276	0.001956794%
71006	SUWANNEE CO SHERIFF'S DEPT	80,915	0.014571724%	81,970	0.014224568%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
71007	SUWANNEE CO SCHOOL BOARD	564,027	0.101573273%	565,692	0.098167238%
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	3,461	0.000623234%	3,783	0.000656536%
71100	LIVE OAK HOUSING AUTH	2,639	0.000475263%	2,542	0.000441105%
71101	CITY OF LIVE OAK	42,103	0.007582133%	41,230	0.007154758%
71102	SUWANNEE RIVER WATER MGMT DISTRICT	65,976	0.011881414%	67,776	0.011761558%
71103	SUWANNEE VALLEY TRANSIT AUTH	14,237	0.002563838%	13,752	0.002386394%
72001	TAYLOR CO CLERK OF CIRCUIT COURT	14,674	0.002642494%	15,539	0.002696553%
72003	TAYLOR CO BD OF CO COMMISSIONERS	52,056	0.009374641%	52,482	0.009107447%
72004	TAYLOR CO PROPERTY APPRAISER	6,510	0.001172288%	6,996	0.001214022%
72005	TAYLOR CO TAX COLLECTOR	8,747	0.001575251%	9,095	0.001578347%
72006	TAYLOR CO SHERIFF'S DEPT	56,041	0.010092238%	58,344	0.010124779%
72007	TAYLOR CO SCHOOL BOARD	264,094	0.047559688%	263,361	0.045702254%
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	3,104	0.000558984%	3,168	0.000549730%
72100	CITY OF PERRY	33,131	0.005966489%	33,144	0.005751697%
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	946	0.000170357%	442	0.000076695%
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	1,316	0.000237075%	2,074	0.000359879%
72104	BIG BEND WATER AUTHORITY	4,510	0.000812138%	5,172	0.000897449%
73001	UNION CO CLERK OF COURTS	7,899	0.001422531%	8,278	0.001436487%
73003	UNION CO BD OF CO COMMISSIONERS	35,704	0.006429858%	40,373	0.007006058%
73004	UNION CO PROPERTY APPRAISER	4,008	0.000721808%	3,836	0.000665600%
73005	UNION CO TAX COLLECTOR	3,250	0.000585296%	3,311	0.000574537%
73006	UNION CO SHERIFF'S DEPT	20,747	0.003736331%	21,127	0.003666252%
73007	UNION CO SCHOOL BOARD	196,030	0.035302338%	205,983	0.035745256%
73011	UNION CO SUPERVISOR OF ELECTIONS	3,003	0.000540752%	2,939	0.000510045%
73088	UNION CO HOUSING AUTH	2,283	0.000411220%	2,370	0.000411283%
73101	CITY OF LAKE BUTLER	8,581	0.001545372%	8,315	0.001442881%
73103	NEW RIVER LIBRARY COOPERATIVE	1,329	0.000239398%	1,155	0.000200427%
73116	PAL PUBLIC LIBRARY COOPERATIVE	883	0.000159063%	913	0.000158462%
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	168,892	0.030415046%	178,051	0.030897999%
74003	VOLUSIA CO BD OF CO COMMISSIONERS	2,643,576	0.476071067%	2,728,446	0.473480514%
74007	VOLUSIA CO SCHOOL BOARD	5,389,262	0.970530479%	5,513,268	0.956744118%
74090	VOLUSIA CO LAW LIBRARY	4,645	0.000836552%	4,882	0.000847199%
74100	CITY OF LAKE HELEN	8,591	0.001547116%	8,888	0.001542302%
74101	CITY OF NEW SMYRNA BEACH	9,997	0.001800389%	10,610	0.001841124%
74102	CITY OF DAYTONA BEACH	450,373	0.081105930%	480,605	0.083401743%
74103	TOWN OF PIERSON	2,784	0.000501319%	2,847	0.000494108%
74104	CITY OF SOUTH DAYTONA	90,742	0.016341427%	86,120	0.014944770%
74105	CITY OF HOLLY HILL	51,406	0.009257548%	49,957	0.008669360%
74106	CITY OF DAYTONA BEACH SHORES	46,382	0.008352733%	59,664	0.010353742%
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	35,557	0.006403276%	31,503	0.005466820%
74109	TOWN OF PONCE INLET	50,277	0.009054247%	52,133	0.009046920%
74123	CITY OF OAK HILL	2,763	0.000497641%	2,947	0.000511439%

**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, 2019, and June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Employer Contribution for HIS Funding June 30, 2019	Proportion at June 30, 2019	Employer Contribution for HIS Funding June 30, 2020	Proportion at June 30, 2020
74124	CITY OF ORANGE CITY	110,698	0.019935166%	115,529	0.020048302%
74125	CITY OF DELTONA	162,487	0.029261669%	170,477	0.029583778%
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	4,897	0.000881963%	5,554	0.000963896%
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	3,208	0.000577803%	3,246	0.000563333%
74700	DAYTONA STATE COLLEGE	661,694	0.119161828%	664,264	0.115272973%
75001	WAKULLA CO CLERK OF CIRCUIT COURT	14,887	0.002680956%	15,553	0.002699047%
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	78,829	0.014195935%	86,228	0.014963489%
75004	WAKULLA CO PROPERTY APPRAISER	8,873	0.001597844%	9,231	0.001601841%
75005	WAKULLA CO TAX COLLECTOR	8,069	0.001453116%	8,160	0.001416114%
75006	WAKULLA CO SHERIFF'S DEPT	94,396	0.016999447%	97,891	0.016987484%
75007	WAKULLA CO SCHOOL BOARD	409,837	0.073805957%	416,078	0.072204056%
75101	CITY OF SOPCHOPPY	6,635	0.001194883%	6,929	0.001202387%
75102	WILDERNESS COAST LIBRARIES	2,239	0.000403134%	2,305	0.000399918%
76001	WALTON CO CLERK OF CIRCUIT COURT	57,808	0.010410349%	60,807	0.010552047%
76003	WALTON CO BD OF CO COMMISSIONERS	289,178	0.052076856%	308,746	0.053578172%
76004	WALTON CO PROPERTY APPRAISER	21,806	0.003926938%	21,522	0.003734747%
76005	WALTON CO TAX COLLECTOR	30,075	0.005416083%	32,828	0.005696856%
76006	WALTON CO SHERIFF'S DEPT	430,362	0.077502090%	454,720	0.078909846%
76007	WALTON CO SCHOOL BOARD	888,322	0.159974336%	963,793	0.167251619%
76009	SO WALTON CO MOSQUITO CONTROL DIST	12,249	0.002205829%	11,750	0.002039054%
76011	WALTON CO SUPERVISOR OF ELECTIONS	5,657	0.001018659%	5,726	0.000993729%
76100	CITY OF DEFUNIAK SPRINGS	72,027	0.012971022%	77,860	0.013511504%
76101	DEFUNIAK SPRINGS HOUSING AUTH	1,590	0.000286317%	1,732	0.000300646%
76102	CITY OF FREEPORT	20,695	0.003726934%	22,373	0.003882554%
76300	WALTON ACADEMY	17,134	0.003085574%	16,355	0.002838095%
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	28,511	0.005134442%	29,806	0.005172451%
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	13,629	0.002454330%	14,197	0.002463656%
77003	WASHINGTON CO BD OF CO COMM	47,009	0.008465638%	51,560	0.008947380%
77004	WASHINGTON CO PROPERTY APPRAISER	5,181	0.000933093%	6,005	0.001042053%
77005	WASHINGTON CO TAX COLLECTOR	7,437	0.001339221%	8,285	0.001437817%
77006	WASHINGTON CO SHERIFF'S DEPT	64,974	0.011700862%	64,529	0.011198053%
77007	WASHINGTON CO SCHOOL BOARD	394,369	0.071020315%	393,459	0.068278770%
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	3,457	0.000622593%	3,371	0.000584965%
77100	CITY OF CHIPLEY	32,392	0.005833358%	33,340	0.005785607%
77101	CITY OF VERNON	2,166	0.000390086%	2,389	0.000414600%
77102	TOWN OF WAUSAU	859	0.000154674%	1,162	0.000201714%
<b>TOTALS</b>		<b>\$ 555,290,298</b>	<b>100%</b>	<b>\$ 576,253,143</b>	<b>100%</b>



**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, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment and Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment and Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
1000	STATE OF FLORIDA	\$ 1,693,301,419	\$ 69,266,292	\$ 182,078,124	\$ 1,351,945	\$ 62,586,376	\$ 315,282,173	\$ (1,306,279)	\$ (98,458,871)	\$ 0	\$ (147,915,945)	\$ (247,681,094)	\$ 139,357,344	\$ (22,610,959)	\$ 116,746,385
2155	JAC-FLORIDA CLERKS OF COURTS OPERATIONS CORP	0	0	0	0	0	0	0	0	0	0	0	0	(23,609)	
4910	UNIVERSITY OF FLORIDA	183,668,737	7,513,206	146,643	3,797,547	(141,690)	31,207,124	(141,690)	(10,821,369)	0	(15,115,872)	15,115,872	0	1,627,793	
4915	FLORIDA POLYTECHNIC UNIVERSITY	3,755,505	153,623	403,824	2,998	657,869	1,218,315	(2,897)	(218,368)	0	(66,632)	309,075	379,828	688,903	
4920	FLORIDA STATE UNIVERSITY	77,489,534	3,169,792	8,332,332	61,868	578,776	12,142,768	(59,778)	(4,505,714)	0	(2,011,614)	6,577,107	79,934	6,457,260	
4930	FLORIDA A & M UNIVERSITY	25,889,804	1,059,042	2,783,870	20,670	174,145	4,037,727	(19,972)	(1,505,379)	0	(840,325)	(2,365,676)	2,130,694	(131,224)	
4940	UNIVERSITY OF CENTRAL FLORIDA	66,903,028	2,736,739	7,193,961	53,416	4,233,996	14,258,131	(6,412)	(3,981,150)	0	(3,941,762)	5,505,065	1,741,040	1,247,105	
4950	UNIVERSITY OF SOUTH FLORIDA	90,507,924	3,702,323	6,732,179	17,282	3,260,295	16,787,059	(69,821)	(5,262,983)	0	(1,717,217)	(7,049,721)	7,448,729	1,003,085	
4955	NEW COLLEGE	3,461,707	141,605	372,332	2,764	257,720	774,321	(2,270)	(201,285)	0	(82,424)	(286,380)	284,896	97,186	
4960	FLORIDA ATLANTIC UNIVERSITY	28,939,667	1,183,808	3,111,838	23,106	1,090,400	5,409,152	(2,325)	(1,682,729)	0	(534,920)	(2,239,974)	2,381,711	116,449	
4970	UNIVERSITY OF WEST FLORIDA	16,968,531	984,116	1,824,600	13,548	622,215	1,354,479	(13,090)	(986,654)	0	(293,481)	1,396,496	318,082	1,714,579	
4980	FLORIDA INTERNATIONAL UNIVERSITY	63,843,336	2,811,579	6,884,977	50,973	3,385,224	12,912,753	(49,251)	(3,712,341)	0	0	(3,761,492)	5,254,255	1,375,272	
4990	UNIVERSITY OF NORTH FLORIDA	21,236,426	888,699	2,283,521	16,855	600,732	3,789,907	(16,383)	(1,234,348)	0	(184,150)	(1,033,415)	282,421	2,030,165	
4995	FLORIDA GULF COAST UNIVERSITY	18,017,103	737,009	1,937,352	14,385	1,794,977	4,483,722	(13,899)	(1,047,624)	0	(109,938)	(1,171,461)	1,482,703	505,625	
11001	ALACHUA CO CLERK OF CIRCUIT COURT	2,170,815	88,800	233,424	1,733	11,017	334,975	(11,017)	(116,358)	0	(244,257)	178,656	(28,862)	149,794	
11003	ALACHUA CO BD OF CO COMMISSIONERS	17,660,684	722,429	1,899,026	14,100	834,520	3,470,076	(13,624)	(1,026,900)	0	(27,912)	(1,084,436)	1,453,460	179,562	
11004	ALACHUA CO PROPERTY APPRAISER	48,626	1,186,732	17,623	348	83,627	281,325	(917)	(89,120)	0	(16,523)	(89,560)	87,832	12,094	
11005	ALACHUA CO SHERIFFS DEPT	1,436,428	58,759	154,457	1,147	60,858	265,221	(1,108)	(83,523)	0	(103,570)	(118,940)	118,217	21,136	
11006	ALACHUA CO SHERIFFS OFFICE	16,176,383	661,712	1,738,422	12,915	420,440	2,834,490	(12,479)	(940,594)	0	(415,429)	(1,368,510)	1,331,303	36,498	
11007	ALACHUA CO SCHOOL BOARD	58,990,803	2,413,081	6,343,191	47,099	1,232,638	10,036,010	(45,508)	(3,430,085)	0	(3,834,185)	(3,834,185)	172,135	5,027,030	
11100	CITY OF ALACHUA	2,364,736	96,732	254,276	1,888	157,491	510,388	(1,824)	(137,500)	0	(139,324)	194,616	35,864	230,480	
11101	CITY OF HIGH SPRINGS	906,022	37,062	97,423	723	119,192	254,400	(699)	(52,662)	0	(2,562)	(55,932)	74,565	102,138	
11102	CITY OF NEWBERRY	1,117,125	42,697	105,627	692	51,269	217,862	(7,855)	(21,862)	0	(6,484)	(91,538)	102,658	10,711	
11103	CITY OF GAINESVILLE	88,738	3,630	9,542	71	6,956	20,199	(68)	(5,160)	0	(7,676)	(12,905)	7,303	(806)	
11104	ALACHUA COUNTY LIBRARY DISTRICT	2,230,227	91,230	239,813	1,781	255,756	588,580	(1,720)	(129,679)	0	(131,399)	183,546	81,619	265,165	
11116	CITY OF ARCHER	153,746	6,289	16,532	123	71,545	167,459	(119)	(8,940)	0	(9,058)	12,653	17,622	30,275	
11300	CARING & SHARING LEARNING SCHOOL	444,964	18,202	47,846	355	101,051	98,444	(343)	(25,873)	0	(4,054)	(30,271)	36,620	17,809	
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	387,420	15,848	38,420	109	244,789	302,613	(20,279)	(24,279)	0	(6,484)	(31,984)	36,087	68,087	
11302	SIATECH GAINESVILLE	127,423	5,212	13,702	102	16,899	35,914	(98)	(7,409)	0	(40,604)	(48,111)	10,487	(11,232)	
11304	SWEETWATER BRANCH ACADEMY	0	0	0	0	0	0	0	0	0	(2,891)	0	0	(11,252)	
11305	MICANOPY MIDDLE SCHOOL INC	111,635	4,567	12,004	89	34,059	50,719	(86)	(6,491)	0	(15,800)	(22,377)	9,187	3,068	
11306	SWEETWATER BRANCH ACADEMY ELEMENTARY SCHOOL	0	0	0	0	0	0	0	0	0	(4,361)	0	0	(16,070)	
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	258,062	10,598	27,899	297	66,547	105,210	(200)	(15,065)	0	(57,211)	(72,478)	21,322	29,506	
11700	SANTA FE COLLEGE	13,120,189	536,695	1,410,794	10,475	293,667	2,251,631	(10,121)	(762,588)	0	(611,727)	(1,384,738)	1,079,761	(50,553)	
12001	BAKER CO CLERK OF CIRCUIT COURT	223,810	9,155	24,066	179	24,616	58,016	(173)	(13,014)	0	(2,514)	(15,700)	18,419	(461)	
12003	BAKER CO BD OF CO COMMISSIONERS	995,730	40,731	107,069	795	53,256	201,851	(768)	(57,896)	0	(64,136)	(122,802)	81,948	(27,500)	
12004	BAKER CO PROPERTY APPRAISER	151,247	6,187	16,263	121	13,720	36,291	(117)	(8,794)	0	(3,815)	(12,726)	12,447	1,137	
12005	BAKER CO TAX COLLECTOR	170,065	6,957	18,287	136	5,836	31,215	(131)	(9,889)	0	(2,117)	(13,996)	464	14,460	
12006	BAKER CO SHERIFFS DEPT	2,480,916	109,485	2,480,916	1,981	63,660	463,896	(1,914)	(144,256)	0	(36,378)	(204,177)	201,437	201,437	
12007	BAKER CO SCHOOL BOARD	9,519,718	389,417	1,023,647	1,601	91,718	1,512,383	(7,344)	(553,338)	0	(205,100)	(769,982)	783,470	(57,649)	
12011	BAKER CO SUPERVISOR OF ELECTIONS	72,045	2,947	7,747	58	9,341	20,093	(56)	(4,189)	0	(8,891)	(13,135)	5,929	182	
12100	CITY OF MACCLENNY	693,960	28,388	74,623	554	48,209	151,774	(535)	(32,498)	0	(32,498)	(37,386)	57,114	(303)	
12102	NEW RIVER SOLID WASTE ASSOCIATION	374,530	15,321	40,273	299	9,416	65,308	(289)	(21,777)	0	(16,405)	(38,471)	30,824	(1,794)	
12103	MACCLENNY HOUSING AUTHORITY	0	0	0	0	0	0	0	0	0	(1,869)	0	0	(6,613)	
12104	TOWN OF GLEN ST MARY	30,905	1,264	3,323	25	4,652	9,284	(24)	(1,797)	0	(3,100)	(4,920)	2,543	120	
13001	BAY CO CLERK OF CIRCUIT COURT	1,483,846	60,698	159,556	1,185	32,983	254,421	(1,145)	(86,280)	0	(85,759)	(173,184)	122,119	(15,585)	
13003	BAY CO BD OF CO COMMISSIONERS	10,791,482	441,437	1,160,392	8,616	732,206	2,342,651	(8,325)	(627,483)	0	(545,060)	(1,180,867)	888,130	1,082,767	
13004	BAY CO PROPERTY APPRAISER	710,081	29,047	76,354	567	43,491	149,459	(548)	(41,288)	0	(44,996)	58,439	(1,089)	57,350	
13005	BAY CO TAX COLLECTOR	967,640	39,591	104,070	773	60,527	195,641	(747)	(66,276)	0	(40,549)	67,971	79,862	107,199	
13006	BAY CO SHERIFFS DEPT	8,454,034	345,821	909,049	6,750	252,144	1,513,765	(6,522)	(491,569)	0	(285,229)	(793,320)	695,790	(18,953)	
13007	BAY CO SCHOOL BOARD	40,857,633	1,671,325	4,389,399	32,621	36,763	613,068	(31,519)	(2,375,712)	0	(5,050,234)	(7,457,465)	3,362,550	(909,426)	
13009	BEACH MOSQUITO CONTROL DIST	183,235	7,495	19,703	146	6,236	13,581	(141)	(10,654)	0	(15,053)	(25,849)	15,080	(2,414)	
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	236,378	9,628	26,310	188	18,946	54,072	(182)	(13,686)	0	(10,385)	(24,253)	19,371	2,629	
13100	CITY OF PANAMA CITY	380,996	15,585	40,967	304	0	56,856	(194)	(22,153)	0	(263,899)	(286,346)	31,355	(86,335)	
13101	PANAMA CITY PORT AUTH	58,336	2,386	5,273	47	8,766	17,061	(45)	(3,392)	0	(33,163)	4,801	(9,077)	(5,176)	
13102	CITY OF SPRINGFIELD	1,100,454	45,015	118,330	879	105,347	269,571	(849)	(63,987)	0	(47,516)	(112,352)	90,566	24,371	
13103	CITY OF PARKER	498,056	20,374	53,555	398	43,099	117,425	(384)	(32,960)	0	(3,875)	(33,219)	40,990	47,629	
13105	CITY OF MEXICO BEACH	1,511,535	21,048	55,327	411	86,187	162,973	(397)	(29,918)	0	(121,896)	(152,211)	42,346	1,226	
13107	CITY OF CALLAWAY	1,018,586	41,707	109,634	814	41,529	193,685	(787)	(69,285)	0	(48,535)	(108,607)	83,911	(12,788)	
13300	CHAUTAUQUE LEARN AND SERVICE CHARTER SCHOOL	146,716	6,002	15,776	117	26,245	48,140	(113)	(8,331)	0	(6,417)	(17,061)	12,075	1,212	
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	1,602,489	65,551	172,313	1,279	100,319	339,463	(1,236)	(93,178)	0	(30,160)	(124,575)	131,884	29,746	
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	480,228	19,644	51,638	383	38,875	110,540	(370)	(27,923)	0	(42,656)	(70,950)	39,522	(231)	
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	1,207,213	49,382	129,810	964	60,235	240,391	(931)	(70,195)	0	(29,503)	(100,629)	99,333	34,273	
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	567,892	23,230	61,065	453	67,885	152,733	(330,021)	(39,783)	0	(6,325)	(39,783)	46,737	30,665	
13307															

**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, 2020**

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Due to Changes in Employer Proportion	Net Amortization of Employer-Specific Amounts Excluding Pension Expense/(Income)
15105	SEBASTIAN INLET TAX DISTRICT	97,030	3,969	10,434	77	11,436	25,916	(75)	(5,642)	0	(22,676)	(28,393)	7,986	(1,222)	6,764
15110	TOWN OF MELBOURNE BEACH	6,535	159,767	17,180	128	23,188	47,031	(123)	(9,290)	0	(3,778)	(13,191)	13,149	5,853	19,002
15111	CITY OF WEST MELBOURNE	1,369,034	56,002	147,210	1,093	168,763	371,068	(1,056)	(79,804)	0	0	(80,960)	112,670	42,263	154,753
15112	CITY OF PALM BAY	24,333	995	2,616	19	6,261	9,892	(19)	(1,415)	0	(412)	(1,845)	2,003	1,617	3,620
15113	CITY OF COCOA	5,618,912	229,848	604,193	4,486	413,209	1,251,736	(4,335)	(326,718)	0	(331,052)	(63,167)	462,432	10,597	597,599
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	223,967	9,162	24,083	179	21,529	54,952	(173)	(13,023)	0	(8,196)	(21,391)	18,432	4,882	23,314
15115	INDIAN RIVER LAGOON COUNCIL	104,987	4,296	11,289	84	44,016	59,684	(81)	(6,105)	0	(5,872)	(12,058)	8,640	11,663	20,304
15700	EASTERN FLORIDA STATE COLLEGE	630,620	15,416,294	1,657,691	12,308	1,122,692	11,422,753	(1,122,692)	(996,397)	0	(1,142,475)	(2,500,765)	1,268,749	(258,326)	1,010,423
16003	BROWARD CO BD OF CO COMMISSIONERS	138,581,918	5,668,840	14,901,503	110,645	8,754,541	29,435,520	(106,807)	(8,057,998)	0	(89,147)	(8,254,052)	11,405,180	1,784,087	13,189,267
16004	BROWARD CO PROPERTY APPRAISER	5,397,077	220,773	580,539	4,309	230,551	1,035,973	(4,164)	(331,819)	0	(59,011)	(376,994)	491,175	47,446	491,621
16006	BROWARD CO SHERIFF'S DEPT	177,009,783	11,930,783	14,328,589	141,328	11,930,783	38,346,470	(138,552)	(10,292,426)	0	(1,941,693)	(12,370,672)	14,567,760	2,385,169	16,952,929
16007	BROWARD CO SCHOOL BOARD	491,727,480	2,040,735	52,874,707	392,599	8,045,081	81,427,022	(379,338)	(28,592,034)	0	(11,059,542)	(40,030,914)	40,468,776	(365,729)	40,103,047
16011	BROWARD CO SUPERVISOR OF ELECTIONS	1,542,424	63,111	165,908	1,232	157,919	388,159	(1,190)	(53,979)	0	(144,878)	(122,344)	12,503	12,503	139,497
16018	HILLSBORO INLET DISTRICT	150,637	6,162	18,198	120	6,488	28,968	(116)	(8,750)	0	(7,421)	(16,296)	12,397	(38)	12,359
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	328,933	13,455	35,370	263	12,503	61,590	(254)	(19,126)	0	(19,380)	(20,071)	27,071	30,671	30,671
16054	OLD PLANTATION WATER CONTROL DIST	124,275	5,084	13,363	99	2,192	20,738	(96)	(7,226)	0	(2,127)	(9,449)	10,228	(939)	9,289
16080	BROWARD CO CLERK OF CIRCUIT COURT	9,201,152	376,383	989,386	7,346	0	1,373,115	(7,098)	(535,011)	0	(1,171,689)	(1,713,799)	757,247	(374,246)	383,002
16100	TOWN OF HILLSBORO BEACH	769,684	31,485	82,763	615	55,396	170,258	(594)	(44,754)	0	(48,822)	(57,569)	63,344	459	64,003
16101	TOWN OF LAUDERDALE BY THE SEA	61,684	31,658	83,244	618	84,141	143,919	(507)	(40,014)	0	(11,954)	(57,968)	63,713	6,008	69,810
16102	CITY OF MARGATE	14,673,698	600,243	1,577,840	11,716	407,138	2,596,938	(11,320)	(853,216)	0	(109,336)	(973,874)	1,207,534	(11,250)	1,196,384
16103	BROWARD CO HOUSING AUTH	1,770,694	72,432	190,400	1,414	35,711	299,417	(1,366)	(102,959)	0	(122,322)	(226,647)	145,727	(35,589)	110,138
16104	CITY OF LAUDERDALE LAKES	277,770	11,362	29,868	222	18,248	59,701	(214)	(16,151)	0	(16,440)	(32,806)	22,860	1,059	23,920
16107	SOUTH FLOR REG PLANNING COUNCIL	353,972	14,480	38,062	283	41,032	93,857	(273)	(20,582)	0	(48,116)	(68,971)	29,132	(10,121)	19,011
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	102,819	2,510,540	273,207	2,007	103,816	478,301	(1,839)	(146,153)	0	(60,909)	(235,063)	205,663	(183,273)	22,390
16110	S BROWARD DRAINAGE DIST	419,542	17,162	45,513	395	11,528	74,137	(324)	(24,395)	0	(16,114)	(40,833)	34,528	217	34,745
16112	NORTH BROWARD HOSPITAL DIST	159,765	6,535	17,179	128	0	23,842	(123)	(9,290)	0	(272,704)	(282,117)	13,149	(65,201)	(52,052)
16113	MEMORIAL HEALTHCARE DIST	16,210	663	1,743	13	851	3,270	(13)	(943)	0	(2,740)	(3,695)	1,334	(123)	1,211
16114	CITY OF DEERFIELD BEACH	60,478	2,474	6,503	48	2,291	11,316	(47)	(3,517)	0	(2,828)	(6,392)	4,977	(71)	4,906
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	2,075,499	1,868	21,442	1,688	21,442	54,804	(1,688)	(14,802)	0	(122,344)	(122,344)	60,478	60,478	240,674
16116	CITY OF COCONUT CREEK	9,696,519	396,646	1,042,652	7,742	847,809	2,294,840	(7,480)	(593,815)	0	(571,295)	(798,016)	798,016	234,330	1,032,345
16117	CITY OF HOLLYWOOD	77,567	3,173	8,341	62	2,298	13,874	(60)	(4,510)	0	(1,398)	(5,968)	6,384	2	6,386
16118	CITY OF WESTON	18,748	767	2,105	15	653	3,451	(14)	(1,090)	0	(2,145)	(3,250)	1,543	(475)	1,068
16119	CITY OF MIRAMAR	63,367	2,592	6,814	51	28,408	37,865	(49)	(3,685)	0	(34,078)	(37,811)	5,215	(1,338)	3,877
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	94,263	3,471	9,265	68	2,495	15,155	(65)	(4,534)	0	(9,487)	(9,487)	6,384	0	6,384
16121	CITY OF NORTH LAUDERDALE	1,226,505	50,172	131,884	979	63,629	246,984	(946)	(71,317)	0	(10,608)	(82,871)	100,940	11,401	112,341
16122	CITY OF POMPANO BEACH	26,437	1,081	2,843	21	13,729	17,674	(20)	(1,537)	0	(11,248)	(12,806)	2,176	1,358	3,534
16123	CITY OF WEST PARK	457,295	18,706	49,172	365	73,859	142,103	(353)	(26,590)	0	(21,663)	(48,606)	37,635	(26,590)	55,951
16124	CITY OF DANIA BEACH	2,691,126	110,083	289,373	2,149	445,531	847,135	(2,076)	(156,478)	0	(158,555)	(221,477)	221,477	114,009	335,487
16126	CITY OF WILTON MANORS	115,130	2,765,604	270,322	2,208	190,211	592,930	(2,133)	(150,909)	0	(16,224)	(179,167)	227,607	47,286	274,893
16128	TOWN OF PEMBROKE PARK	621,180	28,410	69,795	496	25,410	166,036	(479)	(36,179)	0	(177,478)	(51,123)	51,123	(21,653)	34,904
16127	CITY OF OAKLAND PARK	3,709,467	151,740	398,873	2,962	1,186,724	1,740,299	(2,862)	(215,691)	0	(218,553)	(305,286)	289,931	(595,217)	595,217
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	1,058,192	43,286	113,786	845	333,638	491,555	(816)	(61,530)	0	(62,346)	(87,088)	69,774	156,862	69,774
16129	CITY OF COOPER CITY	1,493,751	61,103	160,621	1,179	301,782	524,699	(1,152)	(88,556)	0	(88,008)	(122,934)	105,196	(228,131)	228,131
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	1,225,933	50,148	131,823	979	327,755	510,705	(948)	(71,283)	0	(49,813)	(122,042)	100,893	130,887	231,780
16131	CITY OF LIGHTHOUSE POINT	1,603,716	65,602	172,445	1,280	1,084,965	1,323,892	(1,237)	(93,250)	0	(94,487)	(109,309)	207,356	(60,016)	147,339
16132	CITY OF HALLANDALE BEACH	1,503,673	61,509	161,888	1,201	1,132,433	1,356,831	(1,180)	(87,433)	0	(88,593)	(123,751)	182,651	(306,402)	306,402
16300	CENTRAL CHARTER SCHOOL	1,985,239	81,208	213,470	1,585	398,903	695,166	(1,531)	(115,434)	0	(170,752)	(247,718)	163,384	85,017	248,401
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	290,688	11,891	31,257	232	789	44,169	(224)	(16,902)	0	(216,620)	(233,747)	23,923	(38,221)	(14,297)
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	1,009,001	41,274	108,496	806	46,343	196,919	(778)	(58,669)	0	(20,760)	(80,208)	83,040	(256)	82,784
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	2,105,334	2,510,534	2,012	18,906	1,944	394,904	(1,944)	(140,501)	0	(109,309)	(257,735)	207,356	(141,333)	141,333
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	1,715,145	70,160	184,427	1,369	50,434	306,390	(1,323)	(99,729)	0	(58,910)	(159,962)	141,155	(15,232)	125,923
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	2,268,304	92,787	243,907	1,811	48,294	386,800	(1,750)	(131,893)	0	(25,675)	(159,318)	186,680	15,292	201,972
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	532,921	21,800	57,304	425	158,995	238,524	(411)	(30,987)	0	(308)	(31,707)	43,859	41,264	85,123
16317	RIVERLAND 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	13,748	13,748	0	0	0	(84,936)	(84,936)	0	(18,481)	(18,481)
16318	TAMARAC 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	29,828	29,828	0	0	0	(232,482)	(232,482)	0	(25,046)	(25,046)
16319	TAMARAC 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	1,366	1,366	0	0	0	(45,104)	(45,104)	0	(21,653)	(21,653)
16320	DAVIE 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	1,262	1,262	0	0	0	(30,301)	(30,301)	0	(15,274)	(15,274)
16321	FT LAUD 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	718	718	0	0	0	(13,517)	(13,517)	0	(2,841)	(2,841)
16322	RIVERLAND 2 - CHARTER SCHOOLS OF EXCELLENCE, INC	0	0	0	0	777	777	0	0	0	(34,283)	(34,283)	0	(15,302)	(15,302)
16700	BROWARD COLLEGE	31,397,295	1,284,340	3,376,103	25,068	1,173,169	5,856,690	(34,221)	(1,825,630)	0	(1,264,030)	(3,118,881)	2,583,972	178,455	2,762,427
17000	CALHOUN CO CLERK OF CIRCUIT COURT	183,318	7,568	19,927	148	4,472	32,128	(143)	(41,775)	0	(14,498)	(47,273)	12,561	(2,795)	12,561
17003	CALHOUN CO BD OF CO COMMISSIONERS	556,589	3,475	9,849	444	4,178	88,240	(429)	(32,364)	0	(63,117)	(95,909)	45,807	(17,992)	27,815
17004	CALHOUN CO PROPERTY APPRAISER	91,591	3,747	9,849	73	3,885	17,554	(71)	(5,326)	0	(6,106)	(11,502)	7,538	(701)	6,837
17005	CALHOUN CO TAX COLLECTOR	89,845	3,675	9,849	72	6,154	19,562	(69)	(5,224)	0	(7,053)	(12,346)	7,394	(690)	6,704
17006	CALHOUN CO SHERIFFS DEPT	493,936	20,205	53,112	394	33,740	107,452	(381)	(28,120)	0	(15,899)	(44,790)	40,651	1,266	41,916
17007	CALHOUN CO SCHOOL BOARD	4,008,771	43,008,771	3,201	7,273	605,653	3,201	(7,273)	(605,653)	0	(529,533)	(529,533)	330,001	(123,251)	206,750
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	50,795	2,078	5,462	41	4,185	11,765	(39)	(2,954)	0	(7,877)	(10,899)	4,180	(675)	3,505
17039	APALACHEE REGIONAL PLANNING COUNCIL	297,456	12,168	31,985	237	86,790	131,180	(229)	(17,296)	0	(1				



**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, 2020**

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
20003	CLAY CO BD OF CO COMMISSIONERS	10,207,318	417,541	1,097,577	8,150	709,970	2,233,238	(7,874)	(593,516)	0	(130,994)	(732,384)	840,054	92,976	933,030
20004	CLAY CO PROPERTY APPRAISER	26,657	657,663	70,072	520	13,757	111,007	(503)	(37,892)	0	(13,090)	(51,485)	53,621	713	54,344
20005	CLAY CO TAX COLLECTOR	1,042,013	42,625	112,046	832	38,643	194,145	(804)	(60,559)	0	(7,151)	(68,544)	85,757	8,851	94,608
20006	CLAY CO SHERIFFS DEPT	10,729,890	438,918	1,153,769	8,567	199,455	1,800,708	(8,277)	(623,901)	0	(208,947)	(841,126)	883,061	39,101	922,162
20007	CLAY CO SCHOOL BOARD	71,118,587	2,908,181	7,647,273	56,782	1,139,608	11,752,844	(54,884)	(4,135,268)	0	(1,981,682)	(6,171,814)	5,853,021	(659,192)	5,193,811
20011	CLAY COUNTY SUPV OF ELECTIONS	1,178	178	22,243	1,178	22,243	55,505	(172)	(12,960)	0	(34,786)	(47,918)	18,344	(2,190)	16,154
20100	CITY OF GREEN COVE SPRINGS	1,153,352	47,179	124,018	921	200,608	372,726	(890)	(67,063)	0	(55,795)	(123,748)	94,920	19,124	114,044
20105	CLAY CO UTILITY AUTH	0	0	0	0	0	724	0	0	0	(11,254)	(11,254)	0	(5,444)	(5,444)
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	2,017,779	82,539	216,969	1,611	419,298	720,417	(1,557)	(117,326)	0	(143,365)	(282,247)	166,062	19,878	186,940
21001	COLLIER CO CLERK OF CIRCUIT COURT	3,566,621	145,896	383,513	2,848	98,399	603,657	(2,751)	(207,385)	0	(109,472)	(319,608)	295,530	(7,696)	287,834
21003	COLLIER CO BD OF CO COMMISSIONERS	42,049,535	1,720,081	4,521,522	33,573	1,886,692	8,161,868	(32,439)	(2,445,016)	0	(434,046)	(2,911,501)	3,460,643	616,398	4,077,041
21004	COLLIER CO PROPERTY APPRAISER	1,422,247	58,179	152,932	1,136	69,969	282,215	(1,097)	(82,698)	0	(22,243)	(106,038)	117,990	28,665	146,655
21005	COLLIER CO TAX COLLECTOR	2,397,196	98,260	257,787	1,914	31,878	389,818	(1,840)	(139,388)	0	(24,959)	(166,196)	157,887	(2,316)	205,598
21006	COLLIER CO SHERIFFS OFFICE	32,284,514	1,320,632	3,471,505	25,776	1,223,996	6,041,909	(24,906)	(1,877,219)	0	(1,385,818)	(3,297,742)	2,856,889	85,369	2,742,358
21007	COLLIER CO SCHOOL BOARD	107,264,702	4,387,777	11,534,010	85,641	1,655,549	17,692,976	(62,748)	(6,237,024)	0	(685,888)	(6,975,660)	8,827,799	214,729	9,042,527
21009	COLLIER MOSQUITO CONTROL DIST	903,606	36,963	97,163	721	152,789	287,637	(697)	(52,541)	0	(6,862)	(60,100)	74,366	25,595	99,961
21100	COLLIER CO SUPERVISOR OF ELECTIONS	510,482	20,882	54,891	408	6,748	82,929	(394)	(29,683)	0	(2,107)	(32,183)	42,012	2,173	44,185
21101	NORTH COLLIER FIRE CONTROL & RESCUE	1,736,428	71,030	186,715	1,386	162,459	421,592	(1,340)	(100,967)	0	(546,351)	(648,657)	142,907	(22,747)	120,160
21101	CITY OF MARCO ISLAND	144,382	5,905	15,525	115	21,547	21,547	(111)	(6,305)	0	(9,382)	(9,382)	11,883	(25,457)	(15,594)
21102	EAST NAPLES FIRE CONTROL & RESCUE DIST	0	0	0	0	0	0	0	0	0	(110,456)	(110,456)	0	(71,313)	(71,313)
21103	GOLDEN GATE FIRE CONTROL & RESCUE D	0	0	0	0	273	273	0	0	0	(322,851)	(322,851)	0	(182,888)	(182,888)
21104	BIG CORKSCREW ISLAND FIRE & RESCUE	0	0	0	0	506	506	0	0	0	(151,309)	(151,309)	0	(85,108)	(85,108)
21105	IMMOKALEE FIRE CONTROL DISTRICT	724,859	29,651	77,943	579	86,397	194,570	(559)	(42,148)	0	(31,215)	(73,922)	59,655	29,956	89,611
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	0	21,575	2,330	17	15	4,724	(17)	(1,255)	0	(24,234)	(25,505)	0	(1,776)	(1,652)
21107	GREATER NAPLES FIRE RESCUE DISTRICT	4,480,422	183,276	481,773	3,577	1,198,681	5,677	(3,456)	(260,519)	0	(22,492)	(288,467)	368,735	482,917	851,652
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	716,608	29,395	77,271	574	107,918	107,918	(554)	(41,784)	0	(31,466)	(73,805)	59,141	(7,273)	51,868
21305	MARCO ISLAND ACADEMY	516,198	21,116	55,506	412	66,187	143,221	(398)	(30,015)	0	(2,184)	(32,597)	42,483	31,928	74,411
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	500,546	20,475	53,823	400	694	75,392	(386)	(29,105)	0	(31,593)	(61,084)	41,195	(9,297)	31,897
22003	COLUMBIA CO BD OF CO COMMISSIONERS	3,907,036	159,260	429,620	3,120	458,656	638,156	(2,678)	(176,778)	0	(116,778)	(658,224)	515,797	337,423	853,220
22004	COLUMBIA CO PROPERTY APPRAISER	3,379,907	130,828	36,344	270	3,612	54,052	(291)	(19,653)	0	(6,932)	(26,047)	28,822	(808)	27,008
22005	COLUMBIA CO TAX COLLECTOR	335,066	13,706	30,029	268	4,796	54,798	(258)	(19,483)	0	(58,945)	(78,686)	27,576	(7,114)	20,461
22006	COLUMBIA CO SHERIFFS OFFICE	2,856,525	116,849	307,158	2,281	163,155	589,443	(2,204)	(166,096)	0	(121,447)	(289,747)	235,090	8,036	243,125
22007	COLUMBIA CO SCHOOL BOARD	18,460,039	755,128	1,984,980	14,739	110,251	2,865,097	(14,241)	(1,073,379)	0	(471,733)	(1,559,353)	1,519,246	(180,396)	1,338,811
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	6,348	16,830	124	124	26,780	26,780	(120)	(5,300)	0	(5,300)	(5,300)	12,772	(5,525)	17,297
22016	LAKE SHORE HOSPITAL AUTHORITY	4,508	2,229	5,960	44	1,522	9,655	(142)	(3,169)	0	(12,350)	(15,561)	4,485	(2,352)	2,093
22101	CITY OF LAKE CITY	1,964,094	80,343	211,196	1,568	97,420	390,528	(1,515)	(114,204)	0	(3,008)	(118,727)	161,643	59,193	220,836
22311	SHINING STAR ACADEMY OF THE ARTS	0	0	0	0	447	447	0	0	0	(52,332)	(52,332)	0	(36,486)	(36,486)
22700	FLORIDA GATEWAY COLLEGE	3,627,510	148,387	390,061	2,896	46,553	587,897	(2,798)	(210,926)	0	(207,204)	(420,928)	298,541	(30,206)	268,336
23003	MIAMI-DADE COUNTY	31,574,493	82,996,877	771,879,104	616,274	14,587,906	129,717,551	(4,955,457)	(44,851,700)	0	(4,858,650)	(50,135,806)	63,528,474	1,808,527	65,336,974
23007	MIAMI-DADE CO SCHOOL BOARD	664,194,080	27,160,564	71,410,778	530,298	15,547,791	114,687,831	(5,192,363)	(38,620,294)	0	(18,897,568)	(58,903,237)	54,625,638	(5,463,015)	49,178,663
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	32,138,032	1,314,640	3,455,754	25,659	0	4,796,053	(24,793)	(1,868,701)	0	(16,032,346)	(17,925,839)	2,644,934	(4,913,016)	(2,268,082)
23100	BAL HARBOUR VILLAGE	179,986	7,363	19,354	144	112,102	138,962	(139)	(10,466)	0	(10,460)	(10,460)	14,813	21,295	36,108
23101	VILLAGE OF EL PORTAL	253,780	10,381	27,289	203	38,570	76,442	(136)	(14,756)	0	(16,214)	(31,166)	20,886	3,963	24,849
23102	CITY OF OPA LOCKA	2,488,863	100,991	265,473	1,971	201,716	570,152	(1,905)	(143,555)	0	(975,466)	(720,925)	203,185	(92,173)	111,012
23104	VILLAGE OF BISCAYNE PARK	443,600	18,146	47,700	364	45,961	112,160	(342)	(25,794)	0	(65,932)	(91,968)	36,508	(6,794)	29,714
23105	CITY OF WEST MIAMI	1,316,706	53,861	141,583	1,051	61,651	258,147	(1,016)	(76,561)	0	(73,124)	(150,701)	108,364	9,202	117,566
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	655,396	26,810	70,474	1,523	4,647	102,454	(506)	(38,109)	0	(27,563)	(66,177)	53,939	(11,803)	42,136
23108	CITY OF SUNNY ISLES BEACH	5,673,055	232,062	620,866	4,529	404,166	1,250,713	(4,376)	(310,866)	0	(334,242)	(666,888)	144,763	611,651	786,414
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	1,233,829	50,471	132,672	965	71,011	255,139	(952)	(71,742)	0	(433,603)	(606,297)	101,543	(70,989)	30,554
23116	MIAMI-DADE COUNTY INDUSTRIAL DEVEL AUTH	158,458	6,482	17,639	127	0	23,847	(122)	(8,214)	0	(11,594)	(20,730)	13,041	(3,381)	9,660
23117	CITY OF NORTH MIAMI	2,861,253	117,043	307,666	2,284	1,465,359	1,892,352	(2,207)	(166,371)	0	(4,293)	(172,871)	235,479	321,828	557,307
23118	CITY OF NORTH MIAMI BEACH	7,746	317	833	6	316	1,472	(6)	(450)	0	(719)	(1,175)	637	(145)	492
23119	TOWN OF MIAMI LAKES	1,334,322	54,582	143,478	1,065	118,147	317,271	(1,029)	(77,586)	0	(96,015)	(174,630)	109,814	6,825	116,638
23120	CITY OF MIAMI GARDENS	13,654,996	558,572	1,468,301	10,902	849,651	2,887,426	(10,534)	(793,985)	0	(357,867)	(1,162,386)	1,123,795	2,353	1,126,148
23121	THE CHILDRENS TRUST	2,262,808	92,563	243,316	1,807	122,652	490,338	(1,746)	(131,573)	0	(159,237)	(292,596)	186,227	(13,437)	172,790
23122	CITY OF NORTH BAY VILLAGE	1,806,914	73,914	194,295	1,443	277,059	546,711	(1,394)	(105,095)	0	(138,178)	(235,178)	148,708	48,810	194,518
23123	TOWN OF CUTLER BAY	936,057	38,290	100,653	747	28,041	167,732	(722)	(54,428)	0	(29,723)	(84,874)	77,037	13,934	90,971
23124	CITY OF DORAL	4,356,529	178,208	468,451	3,478	624,966	1,275,104	(3,361)	(253,315)	0	(256,678)	(513,993)	358,539	202,421	560,960
23125	CITY OF FLORIDA CITY	2,026,711	82,905	211,929	1,618	72,723	375,175	(1,563)	(117,845)	0	(9,321)	(128,730)	166,797	13,615	180,412
23126	VILLAGE OF PINECREST	1,414,972	57,881	152,150	1,130	49,652	260,813	(1,092)	(82,275)	0	(122,188)	(205,555)	116,451	(5,380)	110,871
23127	CITY OF CORAL GABLES	1,806,914	73,914	194,295	1,443	277,059	546,711	(1,394)	(105,095)	0	(141,168)	(171,815)	116,451	5,103	121,554
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	252,247	10,318	27,124	201	10,805	48,449	(195)	(14,667)	0	(31,687)	(46,549)	20,760	(7,161)	13,598
23300	SIATECH MIAMI-DADE	0	0	0	0	0	0	0	0	0	(16,720)	(16,720)	0	(48,406)	(48,406)
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	883,332	36,134	94,983	705	74,529	206,351	(681)	(51,362)	0	(7,346)	(59,390)	72,698	14,839	87,537
23700	MIAMI DEDE COLLEGE	69,265,262	2,833,362	7,446,023	55,302	2,665,432	13,002,139	(53,434)	(4,027,523)	0	(2,187,281)	(6,268,239)	5,700,502	249,296	5,949,798
24001	DESOTO CO CLERK OF CIRCUIT COURT	209,478	20,267	47,818	165	20,267	47,818	(165)	(10,295)	0	(10,295)	(10,295)	16,567	(361)	16,206
24003	DESOTO CO BD OF CO COMMISSIONERS	2,631,383	107,639	282,946	2,101	31,									

**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Schedule Multiple Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2020**

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment and Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment and Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
26301	RIVER CITY SCIENCE ACADEMY	1,149,327	47,014	123,585	918	52,564	224,082	(877)	(66,829)	0	(38,500)	(108,216)	94,589	21,714	116,302
26302	RIVER CITY SCIENCE ACADEMY ELEMENTARY	755,183	30,892	81,204	603	122,484	235,182	(583)	(43,911)	0	0	(44,494)	62,151	36,474	98,625
26363	DUNAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	181,776	7,436	19,546	145	45,053	72,210	(140)	(10,370)	0	(64,009)	(74,719)	14,860	3,333	18,293
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	901,396	36,873	96,926	720	255,833	330,351	(695)	(52,413)	0	0	(53,108)	74,184	97,536	171,720
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	1,199,504	49,067	128,981	958	630,249	809,255	(925)	(69,746)	0	0	(70,672)	98,718	139,228	237,946
26366	LONE STAR MYCROSCHOOL	201,034	8,224	21,617	161	112,566	142,567	(155)	(11,689)	0	0	(11,844)	16,545	23,517	40,062
26368	BISCAYNE MYCROSCHOOL	137,186	5,612	14,751	110	91,219	111,692	(106)	(7,977)	0	0	(24,881)	11,290	15,816	27,106
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	23,951,581	978,765	2,570,477	10,123	3,671,987	(18,473)	(3,671,987)	(18,473)	(1,679,112)	(3,090,290)	0	1,971,186	(498,402)	1,472,783
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	6,368,306	260,520	684,774	5,085	683,456	1,633,817	(4,313)	(370,292)	0	(3,046)	(378,215)	524,106	225,710	749,817
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	26,952,685	1,022,528	2,898,181	21,519	1,543,145	5,565,373	(20,792)	(1,567,193)	0	(959,011)	(2,546,997)	2,218,184	1,026,291	3,244,475
27004	ESCAMBIA CO PROPERTY APPRAISER	1,251,599	51,196	134,578	999	4,091	190,865	(966)	(72,773)	0	(28,146)	(101,884)	103,020	(9,364)	93,656
27005	ESCAMBIA CO TAX COLLECTOR	1,597,484	65,347	171,775	1,275	29,436	267,833	(1,232)	(92,887)	0	(49,411)	(143,530)	131,472	(9,394)	121,487
27006	ESCAMBIA CO SHERIFFS DEPT	12,291,890	502,449	1,321,298	9,811	565,766	2,330,526	(9,479)	(714,403)	0	(533,500)	(1,257,478)	0	0	338,924
27007	ESCAMBIA CO SCHOOL BOARD	75,568,003	3,001,189	8,125,712	60,334	217,890	11,495,511	(58,296)	(4,393,985)	0	(3,512,751)	(7,965,032)	6,219,186	(572,921)	5,646,265
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	2,382,456	97,457	252,182	1,902	1,502	3,555,411	(1,838)	(138,530)	0	(200,915)	(341,283)	196,074	(83,227)	112,847
27039	WEST FL REGIONAL PLANNING COUNCIL	637,445	26,075	68,543	509	75,303	170,431	(492)	(37,065)	0	(13,721)	(51,278)	52,461	16,000	68,461
27041	SANTA ROSA ISLAND AUTH	241,000	9,858	25,914	192	3,640	39,605	(186)	(14,013)	0	(126,781)	(140,980)	19,834	(47,568)	(27,734)
27059	EMERALD COAST UTILITIES AUTHORITY	11,239,523	459,765	1,208,569	8,974	349,004	2,026,311	(8,871)	(653,534)	0	(384,945)	(1,047,159)	925,004	115,619	1,040,623
27060	ESCAMBIA CO HOUSING FINANCE AUTH	221,547	9,063	23,823	177	1,139	(1,139)	(171)	(12,852)	0	(1,941)	(16,994)	18,293	6,288	25,521
27070	ESCAMBIA COUNTY HEALTH FACILITIES AUTHORITY	0	0	0	0	0	0	0	0	0	(24,921)	(24,921)	0	(5,802)	(5,802)
27100	CITY OF PENSACOLA	6,781,511	277,405	729,206	5,414	1,084,318	2,096,343	(5,232)	(394,318)	0	(399,550)	558,113	322,049	880,162	1,438,271
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL INC	214,039	8,756	23,015	171	14,789	46,731	(165)	(12,446)	0	(6,177)	(18,788)	4,657	2,572	7,229
27301	BYRNELVILLE ELEMENTARY SCHOOL INC	248,863	10,180	26,760	199	24,621	61,760	(192)	(14,470)	0	(8,526)	(23,188)	20,481	8,589	29,070
27700	PENSACOLA STATE COLLEGE	8,909,552	364,473	1,123,599	7,113	0	1,329,599	(1,329,599)	(6,473)	(5,036,956)	0	(5,036,956)	484,309	(240,942)	243,367
28001	FLAGLER CO CLERK OF CIRCUIT COURT	972,187	39,768	104,538	776	77,996	223,078	(700)	(56,529)	0	(20,602)	(77,341)	80,010	15,538	95,548
28003	FLAGLER CO BD OF CO COMMISSIONERS	6,493,924	265,641	698,282	5,185	361,584	1,330,692	(5,010)	(377,596)	0	(24,151)	(408,757)	534,445	107,731	642,175
28004	FLAGLER CO PROPERTY APPRAISER	520,794	21,304	56,000	416	22,835	100,655	(402)	(30,282)	0	(29,623)	(60,307)	42,861	(5,202)	37,659
28005	FLAGLER CO TAX COLLECTOR	651,319	26,643	70,035	520	57,018	154,216	(502)	(37,872)	0	(12,823)	(51,197)	53,603	14,528	68,131
28026	FLAGLER CO SHERIFFS DEPT	6,022,481	246,444	681,411	4,811	563,056	(5,668)	(5,668)	(5,668)	0	(1,468,268)	(1,468,268)	598,245	(86,584)	511,661
28007	FLAGLER CO SCHOOL BOARD	25,118,152	1,027,485	2,700,912	20,055	12,813	57,171,269	(19,377)	(2,180,523)	0	(688,454)	(2,138,354)	2,067,204	(223,260)	1,843,944
28009	EAST FLAGLER MOSQUITO CONTROL DIST	196,086	8,021	21,085	157	13,144	42,407	(151)	(11,402)	0	(27,329)	(38,882)	16,138	(2,832)	13,305
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	162,051	6,629	17,425	129	28,677	52,861	(125)	(9,423)	0	(8,23)	(10,371)	13,337	6,149	19,486
28088	FLAGLER CO HOUSING AUTH	113,360	4,637	12,188	90	2,855	19,770	(87)	(6,591)	0	(34,984)	(41,662)	9,329	(5,553)	3,776
28100	CITY OF PALM COAST	14,310	37,617	349,233	199	1,896	54,192	(170)	(10,349)	0	(125,528)	(146,439)	28,791	(29,364)	8,427
28101	CITY OF BUNNELL	811,898	33,212	87,302	648	220,543	341,705	(626)	(47,209)	0	(214,037)	(261,872)	66,819	(8,537)	58,282
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	277,775	11,363	29,869	222	4,460	45,914	(214)	(16,152)	0	(8,117)	(24,483)	22,861	(8,52)	22,008
29003	FRANKLIN CO BD OF CO COMM	749,833	30,673	80,628	599	23,801	135,701	(578)	(43,600)	0	(69,242)	(113,420)	61,711	(8,954)	52,757
29004	FRANKLIN CO PROPERTY APPRAISER	146,937	6,011	15,800	117	4,090	26,018	(113)	(8,544)	0	(5,499)	(14,156)	12,093	(2,667)	9,426
29005	FRANKLIN CO TAX COLLECTOR	131,594	5,382	14,147	105	12,376	32,010	(110)	(7,550)	0	(12,166)	(19,918)	10,828	(1,174)	10,654
29006	FRANKLIN CO SHERIFFS DEPT	11,249,984	458,876	1,238,593	8,956	36,469	203,832	(8,956)	(65,210)	0	(422,839)	(108,915)	422,839	(65,280)	85,568
29007	FRANKLIN CO SCHOOL BOARD	2,327,323	95,202	250,253	1,858	138,528	485,842	(1,795)	(135,325)	0	(103,566)	(240,686)	191,537	11,841	203,378
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	59,955	2,453	6,418	48	4,418	13,365	(46)	(3,486)	0	(4,290)	(7,823)	4,934	(315)	4,619
29100	CITY OF APALACHICOLA	438,640	17,943	47,166	350	33,772	99,231	(238)	(25,505)	0	(112,614)	(138,457)	38,100	(11,666)	24,434
29101	CITY OF CARRABELLE	280,493	11,474	30,161	224	8,526	50,385	(316)	(16,310)	0	(32,239)	(48,765)	23,084	(5,512)	17,572
29102	EASTPOINT WATER AND SEWER DIST	154,157	4,306	10,576	123	18,074	41,079	(119)	(8,964)	0	(9,083)	(12,687)	5,448	(1,136)	4,312
29104	APALACHICOLA HOUSING AUTHORITY	39,759	1,626	4,275	32	3,304	9,237	(43)	(2,312)	0	(121)	(2,464)	3,272	3,096	6,368
30001	GADSDEN CO CLERK OF CIRCUIT CT	521,849	21,347	56,114	417	1,208	78,005	(403)	(30,343)	0	(30,272)	(61,018)	42,948	(9,659)	33,289
30003	GADSDEN CO BD OF CO COMMISSIONERS	2,432,913	99,521	261,607	1,942	22,357	385,428	(1,877)	(141,464)	0	(199,097)	(342,438)	200,227	(22,575)	177,652
30005	GADSDEN CO TAX COLLECTOR	194,434	7,954	20,907	155	3,450	32,466	(150)	(11,306)	0	(7,595)	(19,051)	16,002	(2,154)	13,848
30006	GADSDEN CO SHERIFFS DEPT	1,525,818	62,415	161,089	1,218	121,689	349,402	(1,177)	(68,720)	0	(154,326)	(244,224)	125,574	(9,592)	115,982
30007	GADSDEN CO SCHOOL BOARD	9,884,901	404,352	1,062,908	7,892	112,754	1,587,907	(7,626)	(574,768)	0	(1,204,008)	(1,786,402)	813,519	(378,674)	434,845
30100	TOWN OF HAVANA	453,829	18,564	48,800	362	355	68,081	(350)	(26,388)	0	(10,780)	(37,519)	37,350	(2,642)	34,708
30101	CITY OF CHATTAHOOCHEE	564,242	23,081	60,672	450	44,094	128,298	(435)	(32,808)	0	(53,524)	(68,768)	46,337	(6,206)	40,231
30102	NORTHWEST FL WATER MANAGEMENT DIST	1,887,965	77,230	203,012	1,507	0	281,779	(1,456)	(109,779)	0	(140,535)	(251,771)	155,380	(36,350)	119,029
30103	TOWN OF GREENSBORO	34,585	1,415	3,719	29	2,824	7,785	(27)	(2,011)	0	(3,921)	(5,959)	2,848	919	3,765
30104	CITY OF GRETNA	247,205	10,112	26,682	107	4,267	41,158	(191)	(14,374)	0	(16,125)	(30,890)	23,345	(728)	19,617
30105	CITY OF MIDWAY	136,908	5,600	14,721	109	32,940	53,371	(106)	(7,961)	0	(55,283)	(63,349)	11,287	(2,774)	8,493
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	245,259	10,033	26,372	190	10,589	47,190	(189)	(14,261)	0	(10,265)	(24,715)	20,185	(901)	19,283
31003	GILCHRIST CO BD OF CO COMMISSIONERS	1,158,713	47,398	124,595	925	53,300	226,218	(894)	(67,375)	0	(22,141)	(90,409)	95,361	(1,956)	93,405
31004	GILCHRIST CO PROPERTY APPRAISER	113,533	4,444	12,208	91	4,829	21,771	(88)	(6,602)	0	(13,555)	(20,244)	9,344	(2,664)	6,680
31005	GILCHRIST CO TAX COLLECTOR	123,014	5,033	13,228	98	12,857	31,215	(95)	(7,153)	0	(10,377)	(17,825)	18,104	(715)	17,389
31006	GILCHRIST CO SHERIFFS DEPT	993,293	40,632	106,807	793	149,052	297,284	(766)	(57,756)	0	(86,203)	(144,728)	81,747	(22,143)	103,890
31007	GILCHRIST CO SCHOOL BOARD	5,525,301	226,018	594,127	4,411	78,254	902,811	(4,262)	(321,275)	0	(187,322)	(612,859)	454,728	225	454,953
31011	GILCHRIST CO SUPERVISOR OF ELECTION	58,639	2,399	6,305	47	2,818	11,569	(45)	(3,410)	0	(2,334)	(5,789)	4,826	323	5,149
31100	CITY OF TRENTON	222,326	9,094	23,906	178	17,042	50,221	(172)	(12,927)	0	(9,108)	(22,207)	18,297	197	18,494
32001	GLADES CO CLERK OF CIRCUIT COURT	1,529,818	62,415	161,089	1,218	121,689	349,402	(1,177)	(68,720)	0	(154,326)	(244,224)	125,574	(9,592)	115,982
32003	GLADES CO BD OF CO COMMISSIONERS	917,179	37,179	98,623	164	32,910	169,783	(705)	(53,330)	0	(4,109)	(58,147)	75,483	2,782	78,265
32004	GLADES CO PROPERTY APPRAISER	119,026	4,869	12,799	95	1,144	18,907								

**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, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
35001	HARDEE CO CLERK OF CIRCUIT COURT	310,341	12,695	33,371	248	3,313	49,626	(2,238)	(18,045)	0	(25,792)	25,541	(7,190)	18,351	
35003	HARDEE CO BD OF CO COMMISSIONERS	2,872,377	117,498	308,862	2,293	51,541	480,194	(197,017)	(198,258)	0	(29,025)	236,394	7,038	243,432	
35004	HARDEE CO PROPERTY APPRAISER	130,359	5,334	14,021	104	2,550	22,919	(101)	(7,582)	0	(6,305)	10,731	(1,503)	9,228	
35005	HARDEE CO TAX COLLECTOR	167,423	6,849	18,003	134	7,626	32,611	(129)	(9,735)	0	(3,230)	13,779	2,052	15,861	
35006	HARDEE CO SHERIFFS DEPT	1,918,704	78,487	206,315	1,532	84,264	370,598	(1,480)	(111,565)	0	(11,682)	157,908	18,227	176,134	
35007	HARDEE CO SCHOOL BOARD	9,127,221	373,559	981,436	7,287	59,455	1,421,537	(7,041)	(530,712)	0	(911,209)	(1,448,962)	(177,479)	573,683	
35011	HARDEE CO SUPERVISOR OF ELECTIONS	54,142	2,215	5,822	43	6,385	14,465	(42)	(3,148)	0	(7,456)	4,456	(129)	4,327	
36001	HENDRY CO CLERK OF CIRCUIT COURT	460,098	18,821	49,474	567	28,990	338,652	(6,961)	(27,108)	0	(37,886)	54,040	(9,906)	91,906	
36003	HENDRY CO BD OF CO COMMISSIONERS	2,626,098	107,423	282,380	2,097	226,372	618,273	(2,026)	(152,697)	0	(234,209)	(388,932)	(8,864)	207,261	
36004	HENDRY CO PROPERTY APPRAISER	246,812	10,096	26,539	197	4,488	41,321	(190)	(14,351)	0	(29,098)	(43,640)	(5,569)	14,743	
36005	HENDRY CO TAX COLLECTOR	317,490	12,887	34,139	253	5,251	52,631	(245)	(18,461)	0	(3,659)	26,259	168	26,298	
36006	HENDRY CO SHERIFFS DEPT	2,670,242	109,229	287,127	2,132	106,311	504,799	(2,060)	(155,264)	0	(32,828)	(190,152)	(219,759)	18,704	238,463
36007	HENDRY CO SCHOOL BOARD	13,209,293	540,340	1,420,375	10,546	275,936	2,247,200	(10,190)	(484,800)	0	(1,263,059)	(484,800)	(1,082,764)	(51,351)	1,038,763
36011	HENDRY CO SUPERVISOR OF ELECTIONS	88,329	3,613	9,468	71	8,448	19,629	(68)	(5,136)	0	(2,301)	7,289	1,309	8,579	
36016	HENDRY REGIONAL MEDICAL CENTER	130,605	5,343	14,044	104	1,270	10,761	(101)	(7,594)	0	(27,923)	(35,618)	(10,749)	3,387	
36100	CITY OF LABELLE	545,497	22,314	58,656	436	7,815	89,221	(421)	(31,719)	0	(16,673)	(48,812)	(44,884)	(3,075)	41,819
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	42,366	1,733	4,556	34	1,300	7,623	(33)	(2,463)	0	(1,484)	(3,980)	3,487	(293)	3,194
36102	BARRON WATER CONTROL DISTRICT	112,821	4,615	12,131	90	28,159	44,995	(87)	(6,560)	0	(19,184)	(25,831)	9,285	280	9,565
36103	CITY OF LEWISTON	263,842	10,973	29,371	211	4,692	41,692	(204)	(15,342)	0	(55,270)	(55,270)	(21,714)	(10,106)	10,106
36104	CENTRAL CO WATER CONTROL DIST	170,423	6,971	18,325	136	14,355	39,788	(131)	(9,909)	0	(7,275)	(17,318)	14,026	355	14,380
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	13,464	551	1,448	11	6,870	8,880	(10)	(783)	0	0	(793)	1,108	1,558	2,666
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	1,513,620	61,916	162,757	1,208	42,448	268,330	(1,168)	(88,011)	0	(55,504)	(144,683)	(124,570)	(11,806)	112,763
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	15,057,476	619,942	1,619,108	12,022	375,995	2,623,067	(11,616)	(875,534)	0	(415,904)	(1,303,504)	(1,239,218)	(125,353)	1,364,572
37004	HERNANDO COUNTY PROPERTY APPRAISER	730,851	29,855	73,631	563	19,668	128,131	(56)	(4,861)	0	(29,468)	(39,443)	(60,146)	59,325	60,146
37005	HERNANDO CO TAX COLLECTOR	738,525	30,210	79,412	600	88,038	198,251	(570)	(42,942)	0	(18,851)	(62,363)	60,780	15,692	76,472
37006	HERNANDO CO SHERIFFS DEPT	10,640,180	435,248	1,144,122	8,495	687,446	2,275,311	(8,208)	(618,685)	0	(170,784)	(797,677)	(875,678)	(120,064)	995,742
37007	HERNANDO CO SCHOOL BOARD	42,743,274	1,748,459	4,596,119	34,127	731,022	7,109,727	(32,974)	(2,485,355)	0	(1,229,770)	(3,748,098)	(3,517,737)	(239,962)	3,237,775
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	149,413	6,112	16,066	719	11,009	33,306	(115)	(8,688)	0	(5,715)	(14,518)	12,287	1,286	13,582
37056	HWY FL WATER MANAGEMENT DIST	12,033,546	185,266	926,908	7,287	179,986	1,920,594	(9,280)	(690,289)	0	(1,040,000)	(1,040,000)	(768,943)	(221,590)	768,943
37100	CITY OF BROOKSVILLE	878,247	35,926	94,437	709	8,301	139,364	(678)	(51,067)	0	(81,999)	(143,743)	72,279	(22,638)	49,641
37101	HERNANDO CO HOUSING AUTH	71,514	2,925	7,690	57	469	11,142	(55)	(4,158)	0	(9,992)	(14,205)	5,886	(2,131)	3,754
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	1,415,822	57,916	152,241	1,130	55,372	266,660	(1,092)	(82,323)	0	(33,323)	(116,740)	(116,521)	(2,057)	118,521
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	6,138,166	251,088	660,028	4,901	518,560	1,434,576	(4,735)	(356,910)	0	(71,254)	(432,900)	(505,166)	(72,511)	577,677
38004	HIGHLANDS CO PROPERTY APPRAISER	578,243	23,295	62,917	467	24,245	111,265	(45)	(34,023)	0	(29,468)	(48,155)	1,127	(48,282)	48,282
38005	HIGHLANDS CO TAX COLLECTOR	634,289	29,948	68,204	506	37,421	132,078	(489)	(36,981)	0	(26,556)	(63,927)	52,201	(11,029)	63,231
38006	HIGHLANDS CO SHERIFFS DEPT	6,792,517	277,855	730,389	5,423	274,020	1,287,687	(5,240)	(394,958)	0	(52,536)	(452,734)	(559,019)	(26,427)	585,446
38007	HIGHLANDS CO SCHOOL BOARD	22,726,230	929,641	2,443,711	18,145	2,362,904	5,754,406	(17,532)	(1,321,442)	0	(3,511,774)	(4,850,748)	(1,870,350)	(206,609)	1,663,742
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	129,114	5,282	13,883	103	9,146	28,414	(100)	(7,507)	0	(679)	(8,286)	10,626	2,554	13,180
38100	CITY OF AVON PARK	578,243	23,654	62,178	462	185,648	271,941	(446)	(33,623)	0	(7,996)	(34,864)	47,589	52,923	100,412
38101	TOWN OF LAKE PLACID	545,796	22,448	59,008	438	27,941	109,236	(423)	(31,909)	0	(20,851)	(49,983)	45,163	(5,856)	51,819
38102	CITY OF SEBRING	1,916,088	78,380	206,034	1,530	282,837	568,780	(1,478)	(111,413)	0	(35,708)	(148,599)	157,693	(71,283)	228,976
38103	SEBRING AIRPORT AUTH	153,093	6,262	16,462	122	20,134	42,981	(118)	(8,902)	0	(17,141)	(26,161)	12,599	1,688	13,888
38104	HIGHLANDS CO INDUSTRIAL DEV AUTH	0	0	0	0	2,999	2,999	0	0	0	(14,047)	(14,047)	0	(5,254)	(5,254)
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	84,667	3,483	9,103	68	23,871	36,505	(65)	(4,922)	0	(14,241)	(19,228)	6,987	8,741	15,708
38700	SOUTH FLORIDA STATE COLLEGE	4,645,240	185,928	488,743	3,629	0	678,300	(3,506)	(284,288)	0	(287,241)	(556,035)	(374,070)	(82,092)	291,977
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	11,991,678	490,532	1,289,447	9,574	323,444	2,112,998	(8,251)	(697,299)	0	(406,953)	(1,113,473)	(986,005)	(58,792)	928,113
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	112,956,579	4,620,609	12,146,049	90,185	5,706,151	22,562,964	(87,139)	(6,567,984)	0	(2,315,406)	(8,970,530)	(9,296,236)	(1,268,829)	10,566,065
39004	HILLSBOROUGH CO PROPERTY APPRAISER	2,627,739	107,490	282,557	2,098	43,316	435,461	(2,027)	(152,793)	0	(122,587)	(277,407)	216,281	(28,944)	187,317
39005	HILLSBOROUGH CO TAX COLLECTOR	5,741,413	234,859	617,365	4,584	136,465	993,273	(4,429)	(333,841)	0	(185,785)	(524,055)	472,514	(33,880)	506,393
39006	HILLSBOROUGH CO SHERIFFS DEPT	80,707,000	3,301,406	8,676,301	64,437	14,829,263	13,743,466	(62,261)	(1,652,937)	0	(1,850,397)	(6,805,454)	(6,642,121)	(379,461)	6,262,660
39007	HILLSBOROUGH CO SCHOOL BOARD	411,510,260	16,833,264	44,249,072	328,553	7,972,435	69,383,324	(317,455)	(23,927,716)	0	(24,019,284)	(48,264,455)	(33,866,963)	(1,384,323)	32,482,640
39037	HILLSBOROUGH CO AVIATION AUTH	17,884,566	731,583	1,923,088	14,279	1,458,360	4,127,310	(13,797)	(1,093,911)	0	(1,053,708)	(1,479,650)	(1,471,876)	(1,471,876)	1,471,876
39038	TAMPA PORT AUTH	4,555,014	186,328	489,794	3,637	193,769	873,527	(3,514)	(264,856)	0	(12,950)	(281,320)	374,874	104,102	478,976
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	944,560	38,638	101,567	754	122,620	263,979	(729)	(54,923)	0	(55,651)	(77,737)	37,290	(115,027)	115,027
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	15,292,466	625,585	1,644,376	12,210	996,747	3,276,886	(11,797)	(889,197)	0	(406,880)	(1,307,875)	(1,258,558)	(222,266)	1,480,821
39100	CITY OF TEMPLE TERRACE	301,169	12,320	32,384	240	44,944	64,944	(252)	(17,512)	0	(112,416)	(130,160)	24,786	(30,838)	(6,052)
39102	TAMPA SPORTS AUTH	1,535,050	62,793	166,356	1,226	166,356	375,436	(1,184)	(80,257)	0	(3,560)	(94,001)	37,502	(163,833)	163,833
39104	HILLSBOROUGH CO PUBLIC TRANSPORTATI	0	0	0	0	1,211	1,211	0	0	0	(95,072)	(95,072)	0	(21,765)	(21,765)
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	1,014,422	41,496	109,079	810	83,885	234,970	(783)	(58,985)	0	(15,687)	(75,454)	83,486	(8,977)	74,509
39109	TAMPA BAY ESTUARINE PROGRAM	137,493	5,624	14,784	110	7,737	29,256	(106)	(7,965)	0	(36,927)	(45,028)	11,318	(6,115)	5,200
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	68,964	2,791	69,664	63	24,511	34,506	(52)	(3,894)	0	(251,040)	(251,040)	5,511	(66,291)	66,291
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	1,429,006	58,455	153,659	1,141	98,438	311,692	(1,102)	(83,091)	0	(49,973)	(134,167)	117,606	8,143	125,749
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	312,726	12,792	33,627	250	226,008	272,677	(241)	(18,184)	0	(18,425)	25,737	37,572	63,489	63,489
39700	HILLSBOROUGH COMMUNITY COLLEGE	20,722,970	847,695	2,228,390	16,549	423,380	3,515,930	(15,987)	(1,204,960)	0	(433,773)	(1,705,484)	(56,274)	(1,761,758)	1,761,758
40001	HOLMES CO CLERK OF CIRCUIT COURT	233,115	9,536	25,066	186	18,414	53,203	(180)	(13,555)	0	(23,025)	(36,759)	19,185	2,554	21,739
40003	HOLMES CO BD OF CO COMMISSIONERS	960,619	39,450	96,619	767	103,440	118,896	(741)	(62,611)	0	(104,862)	(104,862)	(70,558)	(6,456)	70,558
40004	HOLMES CO PROPERTY APPRAISER	107,171	4,384	11,524	86	9,562	25,555	(83)	(6,232)	0	(14,671)	(20,985)	8,820	(484)	8,336
40005	HOLMES CO TAX COLLECTOR	98,332													

**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, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
42101	CITY OF GRACEVILLE	450,118	18,413	48,401	359	7,274	74,447	(347)	(26,173)	0	(9,581)	(36,081)	37,044	(1,518)	35,527
42102	TOWN OF GRAND RIDGE	67,495	2,781	7,258	54	1,110	11,183	(3,925)	(17,280)	(1,237)	(17,280)	(21,237)	5,555	(3,827)	1,727
42103	TOWN OF ALFORD	1,129	2,967	22	1,832	5,950	(21)	(1,804)	0	(3,533)	(5,259)	2,271	(608)	1,663	
42104	CITY OF MARIANNA	781,750	31,978	84,060	624	13,329	129,991	(603)	(45,456)	0	(45,126)	(91,185)	64,337	(7,466)	56,872
42105	MARIANNA HEALTH & REHABILITATION CENTER	2,530,892	103,529	272,143	2,021	154,612	532,305	(1,952)	(147,161)	0	(130,470)	(279,583)	208,290	15,110	223,401
42700	CHIPOLA COLLEGE	1,294,529	119,631	314,470	2,335	9,845	486,282	(2,256)	(170,050)	0	(232,871)	(405,177)	192,686	(48,547)	152,139
43001	JEFFERSON CO CLERK OF CIRCUIT CT	50,955	133,944	33,470	995	71,040	256,931	(91)	(72,430)	0	(14,781)	(88,171)	102,516	425	102,941
43004	JEFFERSON CO PROPERTY APPRAISER	123,745	5,062	13,306	89	5,376	24,842	(105)	(7,195)	0	(4,983)	(12,273)	10,184	1,160	11,364
43005	JEFFERSON CO TAX COLLECTOR	101,844	4,166	10,951	81	1,631	16,829	(79)	(5,922)	0	(3,010)	(9,011)	8,382	937	9,319
43006	JEFFERSON CO SHERIFFS DEPT	884,177	36,168	96,074	706	25,906	157,854	(682)	(51,411)	0	(14,641)	(66,735)	72,767	5,645	78,412
43007	JEFFERSON CO SCHOOL BOARD	277,666	11,358	29,857	22	0	41,437	(214)	(18,145)	0	(962,570)	(978,929)	22,852	(272,686)	(249,834)
43011	JEFFERSON CO SUPERVISOR OF ELECTION	54,415	2,226	5,851	43	4,911	13,031	(42)	(3,164)	0	(3,591)	(6,797)	4,478	751	5,229
43100	CITY OF MONTICELLO	333,282	13,632	35,835	266	10,197	59,931	(257)	(19,376)	0	(23,659)	(43,294)	27,427	(19,344)	26,133
44003	LAFAYETTE CO BO OF CO COMMISSIONERS	563,713	23,059	60,615	450	15,779	99,904	(435)	(32,778)	0	(24,598)	(57,811)	46,393	(7,117)	39,276
44004	LAFAYETTE CO PROPERTY APPRAISER	60,869	2,490	6,545	49	5,23	9,607	(47)	(3,539)	0	(2,271)	(5,858)	5,009	(784)	4,225
44005	LAFAYETTE CO TAX COLLECTOR	67,361	2,755	7,243	54	2,121	12,173	(52)	(3,917)	0	(3,937)	(7,906)	5,544	(111)	5,433
44006	LAFAYETTE CO SHERIFFS DEPT	434,790	17,785	46,751	347	28,107	92,991	(335)	(25,281)	0	(8,474)	(34,090)	35,782	6,324	42,106
44007	LAFAYETTE CO SCHOOL BOARD	2,496,628	102,127	268,459	1,993	26,390	396,939	(1,926)	(145,169)	0	(62,680)	(209,775)	205,470	(7,861)	197,609
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	46,499	1,902	5,000	37	2,518	6,918	(36)	(2,204)	0	(1,542)	(3,034)	3,827	336	4,163
44100	TOWN OF MAYO	73,585	3,010	7,912	59	666	11,647	(57)	(6,473)	0	(2,138)	(6,473)	6,056	(417)	5,639
45001	LAKE CO CLERK OF COURTS	2,868,976	117,359	308,497	2,291	62,718	490,864	(2,213)	(166,820)	0	(232,639)	(401,672)	236,114	(57,170)	178,944
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	16,444,858	672,694	1,768,291	13,130	1,907,218	4,361,332	(12,686)	(956,204)	0	(1,145,933)	(1,453,933)	1,353,399	292,009	1,645,408
45004	LAKE CO PROPERTY APPRAISER	702,973	28,756	75,590	561	17,948	122,855	(542)	(40,875)	0	(14,710)	(56,128)	57,864	9,297	67,162
45005	LAKE CO TAX COLLECTOR	64,662	1,588,662	242,949	1,200	262,929	1,422,920	(1,200)	(61,500)	0	(102,733)	(130,107)	589,447	(189,447)	400,000
45006	LAKE CO SHERIFFS DEPT	13,727,639	561,544	1,478,112	10,540	680,201	2,728,817	(10,590)	(798,209)	0	(384,375)	(1,173,174)	1,129,774	(46,878)	1,082,796
45007	LAKE CO SCHOOL BOARD	78,084,682	3,194,137	8,396,327	62,343	929,917	12,582,724	(60,238)	(4,540,320)	0	(2,463,725)	(7,064,282)	6,426,306	(123,907)	6,302,400
45011	LAKE CO SUPERVISOR OF ELECTIONS	361,342	14,181	38,855	288	62,850	116,775	(279)	(21,011)	0	(18,873)	(40,163)	29,738	5,885	35,623
45023	LAKE COUNTY WATER AUTHORITY	346,547	14,176	37,264	277	32,243	83,959	(267)	(20,150)	0	(17,244)	(37,662)	26,521	6,007	34,528
45100	CITY OF EUSTIS	205,486	8,403	22,065	164	6,402	16,659	(169)	(11,945)	0	(6,659)	(16,251)	15,631	(1,361)	14,270
45101	CITY OF UMATILLA	457,508	18,715	49,195	365	47,223	115,498	(353)	(49,602)	0	(8,258)	(35,213)	37,653	6,446	44,099
45103	TOWN OF ASTATULA	155,015	6,341	16,668	124	26,520	49,653	(120)	(9,013)	0	(3,378)	(12,511)	12,758	3,235	15,992
45104	CITY OF MINNEOLA	875,034	35,794	94,091	699	80,051	210,635	(675)	(50,880)	0	(51,555)	(90,435)	72,015	(19,420)	52,595
45105	CITY OF TAVARES	2,333,925	95,472	250,963	1,863	246,674	594,972	(1,800)	(135,709)	0	(48,221)	(185,730)	192,080	44,303	236,383
45106	TOWN OF MONTVERDE	1,000,000	3,987	10,917	76	9,665	23,145	(73)	(5,471)	0	(5,547)	(10,018)	713	(8,305)	(7,592)
45113	CITY OF FRUITLAND PARK	723,981	29,615	77,849	578	391,726	499,768	(559)	(42,097)	0	(149,049)	(91,704)	59,583	79,646	139,229
45338	MASCOITTE CHARTER SCHOOL, INC	43,811	1,792	4,711	35	32,994	39,532	(34)	(2,547)	0	(2,581)	(3,066)	5,322	(8,327)	(3,005)
45700	LAKE SUMTER STATE COLLEGE	4,295,251	175,702	461,862	3,429	99,115	740,108	(3,314)	(248,752)	0	(292,237)	(545,302)	353,496	7,320	360,816
46001	LEE CO CLERK OF CIRCUIT COURT	5,992,663	245,136	644,382	4,785	97,113	991,416	(4,823)	(348,450)	0	(123,524)	(476,597)	493,191	(7,975)	485,216
46003	LEE CO BO OF CO COMMISSIONERS	61,424,695	2,512,642	6,804,904	19,402	2,845,863	12,012,451	(47,385)	(571,506)	0	(654,397)	(4,273,349)	5,055,203	(545,024)	5,600,227
46004	LEE CO PROPERTY APPRAISER	1,940,059	79,360	209,811	1,549	17,379	98,998	(1,407)	(112,806)	0	(102,315)	(106,818)	62,429	(42,395)	20,034
46005	LEE CO TAX COLLECTOR	3,878,661	158,661	417,067	3,097	145,645	724,469	(2,902)	(225,529)	0	(90,145)	(318,666)	319,211	19,758	338,969
46006	LEE CO SHERIFFS DEPT	33,839,163	1,384,228	3,638,676	27,017	1,662,882	6,712,803	(2,196)	(1,967,616)	0	(409,935)	(2,403,657)	2,284,938	(441,268)	3,726,206
46007	LEE CO SCHOOL BOARD	170,648,775	6,980,569	18,349,603	136,247	3,593,828	29,600,247	(131,645)	(9,922,560)	0	(5,466,290)	(15,240,959)	14,044,257	84,593	14,128,850
46009	LEE CO MOSQUITO CONTROL DIST	2,211,871	90,479	237,839	1,766	38,390	388,474	(1,706)	(128,612)	0	(42,608)	(172,926)	162,035	14,666	196,701
46011	LEE CO SUPERVISOR OF ELECTIONS	906,622	37,086	97,488	724	67,447	202,945	(699)	(52,717)	0	(3,253)	(66,969)	74,614	25,118	99,732
46046	LEE CO HYACINTH CONTROL DIST	220,144	9,005	23,872	176	15,138	47,991	(170)	(12,800)	0	(41,610)	(54,580)	18,118	(15,065)	3,053
46099	FT MYERS BEACH MOSQUITO CONTROL	38,468	1,574	4,136	31	2,129	7,869	(30)	(2,237)	0	(6,120)	(8,387)	3,186	(1,225)	1,961
46100	SANIBEL FIRE CONTROL DIST	871,355	35,651	93,715	696	8,856	138,918	(672)	(30,676)	0	(36,839)	(88,188)	71,727	(4,590)	67,137
46101	SW FL REGIONAL PLANNING COUNCIL	105,445	4,313	11,338	84	6,509	22,244	(81)	(6,131)	0	(97,590)	(103,803)	8,678	(31,637)	(22,959)
46102	BAYSHORE FORT MYERS FIRE CONTROL DIST	1,507,086	162,063	443,393	1,203	118,460	343,393	(1,163)	(67,830)	0	(24,445)	(113,238)	124,300	6,235	130,535
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	2,923,690	119,596	314,379	2,334	217,338	653,647	(2,255)	(170,001)	0	(59,074)	(231,330)	240,617	29,228	269,845
46104	TICE FIRE & RESCUE DIST	657,018	26,876	70,648	525	18,131	116,180	(507)	(38,203)	0	(54,982)	(93,691)	54,072	(23,126)	30,946
46105	FT MYERS BEACH LIBRARY DIST	150,723	6,165	16,207	120	19,587	42,079	(116)	(8,764)	0	(26,789)	(35,670)	12,404	(5,072)	7,332
46106	FT MYERS BEACH FIRE CONTROL DIST	1,923,433	78,860	206,824	1,536	191,862	478,902	(1,484)	(111,840)	0	(61,086)	(174,410)	158,297	31,173	189,470
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	3,275,236	133,977	352,181	2,615	145,447	634,220	(2,527)	(190,442)	0	(221,217)	(414,186)	269,549	(11,906)	257,644
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	640,828	28,214	69,007	512	46,662	142,004	(404)	(37,252)	0	(42,264)	(80,020)	52,740	3,572	56,212
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	3,179,108	130,045	341,845	2,538	206,786	681,214	(2,452)	(184,853)	0	(57,087)	(244,393)	261,638	3,195	264,833
46110	CAPIVATA FIRE CONTROL DIST	346,053	14,156	37,211	276	21,721	73,363	(267)	(20,122)	0	(3,264)	(23,652)	28,480	7,559	36,039
46111	FT MYERS SHORES FIRE DEPT	553,389	22,637	59,505	442	33,314	115,898	(427)	(32,177)	0	(41,914)	(74,518)	45,543	5,108	50,651
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	644,009	26,344	69,249	514	22,908	119,016	(497)	(37,538)	0	(36,593)	(73,536)	53,001	(12,085)	40,916
46113	ALVA FIRE AND RESCUE SERVICE DIST	144,728	5,932	15,562	116	3,607	25,205	(112)	(8,415)	0	(19,752)	(25,205)	11,911	(3,633)	8,278
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	417,522	17,079	44,895	333	66,821	129,129	(322)	(24,277)	0	(7,660)	(32,260)	34,382	20,754	55,136
46116	CITY OF BONITA SPRINGS	1,077,985	44,096	115,914	861	5,762	166,633	(832)	(62,681)	0	(124,843)	(188,355)	88,717	(16,610)	72,107
46117	MATLACHA-PINE FIRE DISTRICT	29,393	718,557	77,265	574	63,121	170,354	(554)	(41,781)	0	(28,218)	(70,554)	59,137	(2,760)	56,377
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	10,362	424	1,114	8	213	1,759	(8)	(603)	0	(8,929)	(11,539)	853	(218)	635
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	303,662	12,671	33,660	247	32,562	97,179	(289)	(24,732)	0	(35,291)	(71,716)	25,063	(19,654)	5,409
46177	LEON COUNTY METROPOLITAN PLANNING ORGANIZATION	108,870	4,454	11,814	88	8,657	18,053	(85)	(6,399)	0	(8,929)	(15,402)	9,042	(811)	8,232
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	4,307,115	176,187	463,137	3,439	67,048	709,812	(3,323)	(250,442)	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, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
47700	TALLAHASSEE COMMUNITY COLLEGE	12,913,150	528,226	1,388,531	10,310	0	1,927,067	(9,862)	(750,849)	0	(969,867)	(1,730,678)	1,062,742	(492,243)	570,499
48001	LEVY CO CLERK OF CIRCUIT COURT	426,732	17,456	45,886	341	28,948	92,630	(329)	(24,813)	0	(28,093)	(53,235)	35,120	(834)	34,285
48003	LEVY CO BD OF CO COMMISSIONERS	3,048,069	124,725	327,862	2,434	58,543	511,565	(2,352)	(177,291)	0	(165,554)	(345,297)	250,336	15,161	265,057
48004	LEVY CO PROPERTY APPRAISER	217,964	8,916	23,437	174	10,296	42,823	(168)	(12,674)	0	(2,802)	(15,644)	17,938	1,681	19,619
48005	LEVY CO TAX COLLECTOR	242,587	9,923	26,085	194	12,051	48,253	(187)	(14,106)	0	(2,434)	(16,726)	22,365	2,431	25,206
48006	LEVY CO SHERIFF'S DEPT	2,616,334	107,024	281,330	2,089	162,114	552,557	(2,018)	(152,130)	0	(1,051)	(155,199)	215,322	(1,051)	252,728
48007	LEVY CO SCHOOL BOARD	10,015,930	409,712	1,076,998	7,997	0	1,494,707	(7,727)	(582,387)	0	(631,099)	(1,421,213)	824,303	(227,270)	597,033
48011	LEVY CO SUPERVISOR OF ELECTIONS	75,180	3,075	8,084	60	4,516	15,236	(68)	(4,371)	0	(8,226)	(12,055)	6,187	(573)	5,614
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	98,460	4,028	10,587	79	8,553	23,246	(76)	(5,725)	0	(4,380)	(10,181)	8,103	937	9,040
48100	CITY OF CHIEFLAND	514,213	21,034	55,293	411	17,492	94,229	(397)	(29,899)	0	(16,194)	(46,490)	42,319	(6,634)	35,685
48101	TOWN OF YANKEETOWN	34,904	1,428	3,753	28	3,859	9,088	(27)	(2,033)	0	(11,904)	(13,961)	1,263	(1,609)	1,263
48102	CITY OF FANNING SPRINGS	99,463	4,069	10,695	79	7,770	22,613	(77)	(5,783)	0	(1,952)	(7,812)	8,188	2,254	10,440
48103	TOWN OF INGLIS	110,613	4,525	11,984	88	14,489	30,996	(85)	(6,555)	0	(12,272)	(15,222)	8,103	(6,090)	1,013
48104	CITY OF CEDAR KEY	64,312	2,631	8,915	51	4,318	13,916	(50)	(3,730)	0	(12,937)	(16,726)	5,293	(2,753)	2,540
48182	CITY OF WILLISTON	137,791	5,638	14,816	110	68,977	89,540	(106)	(8,012)	0	(8,118)	(8,118)	11,340	(10,510)	27,250
48300	WHISPERING WINDS CHARTER SCHOOL	194,469	7,955	20,911	155	22,642	51,663	(150)	(11,308)	0	(5,065)	(16,522)	16,005	1,011	17,015
48301	NATURE COAST MIDDLE SCHOOL	140,923	5,765	15,153	113	93,894	140,923	(109)	(8,194)	0	(8,303)	(8,303)	11,598	16,815	28,413
49001	LIBERTY CO CLERK OF CIRCUIT COURT	160,907	6,582	17,302	128	20,134	44,147	(124)	(9,356)	0	(19,878)	(29,366)	13,243	(1,504)	11,738
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	508,433	20,716	59,456	404	41,661	103,889	(391)	(20,847)	0	(38,931)	(68,469)	41,678	(6,417)	35,242
49004	LIBERTY CO PROPERTY APPRAISER	73,782	3,018	7,382	59	6,956	17,966	(57)	(4,290)	0	(6,931)	(6,931)	6,072	(622)	6,394
49005	LIBERTY CO TAX COLLECTOR	75,016	3,069	8,066	60	5,584	16,789	(58)	(4,362)	0	(1,633)	(6,053)	6,174	393	6,567
49006	LIBERTY CO SHERIFF'S DEPT	450,827	18,442	48,477	360	88,849	156,127	(348)	(26,214)	0	(25,455)	(52,017)	37,103	(7,429)	44,532
49007	LIBERTY CO SCHOOL BOARD	2,970,580	121,515	319,422	2,372	1,789	445,097	(2,292)	(172,728)	0	(155,533)	(330,552)	244,476	(34,139)	210,338
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	48,899	2,006	48,899	88	41,658	114,368	(38)	(1,850)	0	(1,850)	(1,850)	1,014	(915)	2,054
49100	CITY OF BRISTOL	76,282	3,120	8,202	61	4,996	16,379	(59)	(4,435)	0	(10,646)	(15,141)	6,278	(1,160)	5,117
50001	MADISON CO CLERK OF CIRCUIT COURT	198,438	8,117	21,338	158	92	29,706	(153)	(11,538)	0	(25,429)	(37,121)	16,331	(6,606)	9,725
50003	MADISON CO BD OF CO COMMISSIONERS	1,111,745	45,477	119,544	888	0	165,909	(858)	(64,644)	0	(36,694)	(102,195)	91,496	(16,745)	74,750
50004	MADISON CO PROPERTY APPRAISER	151,429	6,194	16,283	121	0	22,598	(117)	(8,805)	0	(7,358)	(16,280)	12,462	(3,085)	9,378
50005	MADISON CO TAX COLLECTOR	120,403	4,929	12,403	86	2,262	9,031	(63)	(6,527)	0	(6,527)	(6,527)	12,462	(1,227)	9,869
50006	MADISON CO SHERIFF'S OFFICE	1,202,083	49,172	129,258	960	31,266	210,656	(927)	(69,996)	0	(82,091)	(132,914)	98,930	(8,214)	90,716
50007	MADISON CO SCHOOL BOARD	3,942,202	161,260	423,899	3,147	0	588,306	(3,041)	(229,224)	0	(841,569)	(1,073,834)	324,440	(212,113)	112,327
50011	MADISON CO SUPERVISOR OF ELECTIONS	58,386	2,388	6,278	47	2,052	10,765	(45)	(3,395)	0	(836)	(4,278)	4,805	775	5,580
50100	TOWN OF GREENVILLE	86,363	3,615	9,502	71	18,920	32,106	(68)	(5,138)	0	(11,118)	(16,324)	7,272	1,638	8,910
50103	AULICIA AREA SOLID WASTE ADMIN	110,028	4,929	12,403	86	2,262	9,031	(63)	(6,527)	0	(6,527)	(6,527)	12,462	(1,227)	9,869
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	235,078	9,616	25,278	188	67,682	102,764	(181)	(13,669)	0	(29,162)	(43,012)	19,347	24,642	43,989
50301	MADISON CREATIVE ARTS ACADEMY, INC.	471,907	19,304	50,743	377	196,013	266,438	(364)	(27,440)	0	(1,430)	(29,234)	38,838	53,497	92,335
50700	NORTH FLORIDA COLLEGE	2,033,704	83,191	218,681	1,624	181,577	118,252	(1,569)	(88,898)	0	(88,898)	(208,719)	167,372	(10,394)	157,066
51001	MANATEE CO CLERK OF CIRCUIT COURT	147,870	6,177	14,773	302	30,922	64,317	(316)	(23,819)	0	(134,286)	(376,071)	337,738	(42,279)	295,459
51003	MANATEE CO BD OF CO COMMISSIONERS	3,179,527	152,960	399,836	2,564	2,908,789	845,170	(28,662)	(216,833)	0	(0)	(2,190,514)	3,058,829	776,263	3,836,092
51004	MANATEE CO PROPERTY APPRAISER	1,232,419	50,413	132,250	984	0	153,778	(951)	(71,860)	0	(3,907)	(10,142)	10,142	22,825	12,317
51005	MANATEE CO TAX COLLECTOR	2,219,559	90,793	238,666	1,772	118,909	450,140	(1,712)	(129,059)	0	(1,694)	(132,465)	182,668	(39,768)	222,436
51006	MANATEE CO SHERIFF'S DEPT	27,194,764	1,122,431	2,924,212	21,713	1,333,541	5,391,895	(20,979)	(1,581,269)	0	(803,478)	(2,405,727)	2,238,107	(325,361)	2,563,468
51007	MANATEE CO SCHOOL BOARD	98,310,799	4,021,506	10,571,206	78,492	8,402,703	23,073,907	(75,841)	(5,716,387)	0	(1,426,580)	(7,218,808)	8,090,896	881,113	8,972,010
51009	MANATEE CO MOSQUITO CONTROL DIST	575,609	23,546	61,894	460	17,974	103,874	(444)	(53,469)	0	(21,597)	(55,510)	47,372	1,501	48,873
51101	CITY OF HOLMES BEACH	656,512	28,855	70,594	524	204,889	202,862	(506)	(38,174)	0	(39,306)	(66,006)	54,000	31,425	85,425
51102	CITY OF BRADENTON	5,308,535	217,151	570,819	4,238	146,876	939,085	(4,095)	(308,671)	0	(54,586)	(367,352)	436,888	16,711	453,599
51103	CEDAR HAMMOCK FIRE CONTROL DIST	1,910,110	78,135	205,391	1,525	120,169	405,220	(1,474)	(111,065)	0	(14,510)	(127,049)	157,200	20,004	177,204
51105	MANATEE CO HOUSING AUTH	254,525	10,412	27,369	203	5,999	43,983	(196)	(14,800)	0	(49,211)	(64,207)	10,284	(8,074)	12,874
51107	EAST MANATEE FIRE RESCUE DISTRICT	2,534,498	103,676	272,531	2,024	290,331	668,561	(1,955)	(147,371)	0	(9,792)	(159,119)	208,587	64,646	273,233
51108	WILKINSON DOWNTOWN DEVELOPMENT AUTH	0	0	0	0	243	243	0	0	0	0	0	0	(7,587)	(7,587)
51109	PEACE RIVER/MANASOTA REG WATER SUPP	1,166,563	47,719	125,439	931	107,251	281,341	(900)	(67,831)	0	(1,591)	(70,322)	96,007	20,743	116,750
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	112,171	4,588	12,062	90	708	17,448	(87)	(6,522)	0	(105,687)	(112,296)	9,232	(32,368)	(23,368)
51111	PARRISH FIRE DISTRICT	370,716	15,165	39,863	296	54,596	109,919	(286)	(21,556)	0	(0)	(21,842)	30,510	13,200	43,710
51112	CITY OF ANNA MARIA	303,443	12,413	32,629	242	76,350	121,644	(234)	(13,230)	0	(31,108)	(42,772)	24,973	17,201	42,174
51113	TOWN OF LONGBAT KEY	912,878	37,342	98,160	729	88,098	224,330	(704)	(53,080)	0	(27,368)	(81,152)	75,129	91,972	167,102
51119	MYAKKA CITY FIRE DEPARTMENT	238,027	9,737	25,965	194	14,262	49,784	(184)	(13,368)	0	(13,368)	(27,382)	19,589	5,494	25,083
51120	CENTRAL COMMUNITY REDEVELOPMENT AGENCY	0	0	0	0	0	0	0	0	0	(24,511)	(24,511)	0	(10,394)	(10,394)
51300	PALMETTO CHARTER SCHOOL, INC.	549,653	22,844	59,103	439	46,877	129,663	(424)	(31,960)	0	(43,443)	(45,236)	48,885	3,649	52,534
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	1,369,969	66,138	173,855	1,291	292,476	533,760	(1,247)	(94,012)	0	(66,533)	(161,792)	133,064	(167,082)	300,145
51302	LINCOLN MEMORIAL ACADEMY	0	0	0	0	441,320	441,320	0	0	0	(541,549)	(541,549)	0	(2,477)	(2,477)
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	898,301	36,746	96,563	717	642,666	778,712	(693)	(52,233)	0	(52,300)	(52,300)	73,929	108,279	182,209
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	8,671,264	354,707	932,408	6,923	159,931	1,453,969	(6,689)	(504,200)	0	(162,979)	(673,869)	713,638	(23,108)	690,530
52001	MARION CO CLERK OF CIRCUIT COURT	2,867,848	117,312	308,375	2,290	162,919	590,897	(2,212)	(166,754)	0	(95,972)	(264,939)	236,022	(8,469)	227,553
52003	MARION CO BD OF CO COMMISSIONERS	26,983,200	1,103,776	2,901,462	21,544	1,972,725	5,999,508	(20,816)	(1,568,968)	0	(76,954)	(1,668,737)	2,020,696	(360,274)	2,580,970
52004	MARION CO PROPERTY APPRAISER	923,655	37,783	99,319	737	13,016	150,856	(713)	(53,707)	0	(41,316)	(95,736)	76,016	(10,912)	65,104
52005	MARION CO TAX COLLECTOR	1,653,666	67,840	173,620	1,320	69,256	265,037	(616)	(37,359)	0	(19,938)	(46,544)	134,295	(1,205)	133,090
52006	MARION CO SHERIFF'S DEPT	16,138,177	660,190	1,735,421	12,886	1,542,667	3,951,164	(12,450)	(538,430)	0	(55,246)	(1,016,127)	1,328,241	(188,684)	1,528,926
52007	MARION CO SCHOOL BOARD	85,165,069	3,483,768	9,157,670	67,996	1,103,418	13,812,852	(65,700)	(4,952,016)	0	(2,148,991)	(7,166,708)	7,009,017	(13,230)	6,995,786
52011	MARION CO SUPERVISOR OF ELECTIONS	328,282	13,42												



**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, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
54101	MONROE CO LAND AUTH	106,069	4,339	11,405	85	11,265	27,094	(82)	(6,167)	0	(6,167)	(6,910)	8,729	3,664	12,393
54102	CITY OF MARATHON	6,332	259	681	5	19	984	(5)	(988)	0	(12,013)	(12,398)	521	(3,293)	(2,771)
54103	ISLAMORADA VILLAGE OF ISLANDS	2,311,291	94,546	243,530	1,845	558,950	902,871	(1,733)	(134,335)	0	0	(136,176)	190,217	183,234	373,452
54700	THE COLLEGE OF THE FLORIDA KEYS	2,124,766	88,916	228,473	1,696	104,163	421,248	(1,639)	(123,547)	0	(76,286)	(201,472)	174,867	389	175,255
54999	FL KEYS AQUEDUCT AUTH	7,492,456	306,487	805,623	5,982	317,380	1,435,502	(5,780)	(435,657)	0	(543,094)	(984,531)	616,623	18,022	634,625
55001	NASSAU CO CLERK OF CIRCUIT COURT	1,024,888	41,924	110,205	818	22,540	175,487	(7,241)	(59,593)	0	(38,823)	(99,207)	84,347	9	75,033
55003	NASSAU CO BO OF CO COMMISSIONERS	8,119,304	332,129	873,056	6,493	890,284	2,101,952	(6,304)	(472,106)	0	(83,019)	(561,388)	668,212	147,303	815,515
55004	NASSAU CO PROPERTY APPRAISER	433,914	17,750	46,658	346	20,623	85,726	(6,835)	(25,230)	0	(14,636)	(40,201)	35,711	(156)	35,554
55005	NASSAU CO TAX COLLECTOR	606,885	24,825	65,257	485	52,832	161,999	(468)	(53,288)	0	(16,501)	(52,257)	49,946	5,306	55,252
55006	NASSAU CO SHERIFFS DEPT	5,368,353	220,825	580,477	4,310	860,486	1,666,098	(4,164)	(313,893)	0	(318,058)	(44,280)	196,657	640,937	857,634
55007	NASSAU CO SCHOOL BOARD	23,641,083	967,064	2,542,900	18,875	845,309	4,373,338	(18,238)	(1,374,637)	0	(319,936)	(1,712,810)	1,945,642	137,970	2,083,612
55009	AMELIA ISLAND MOSQUITO CONTROL	113,518	4,644	12,206	91	16,328	33,208	(88)	(6,601)	0	(13,822)	(20,510)	9,342	2,814	12,157
55100	TOWN OF HILLARD	261,194	10,684	28,086	209	15,391	54,369	(201)	(4,279)	0	(19,668)	(178,165)	41,486	2,815	24,111
55101	TOWN OF CALLAHAN	156,268	6,392	16,803	125	11,697	35,017	(121)	(9,096)	0	(960)	(10,167)	12,861	2,718	15,578
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	1,620,670	66,295	174,268	1,294	24,800	266,658	(1,250)	(84,236)	0	(151,826)	(247,312)	133,380	(11,969)	121,411
56003	OKALOOSA CO BO OF CO COMMISSIONERS	13,255,705	542,339	1,425,366	10,583	319,694	2,297,882	(10,226)	(770,768)	0	(256,747)	(1,037,741)	1,090,934	15,966	1,106,900
56004	OKALOOSA CO PROPERTY APPRAISER	646,952	26,484	69,566	517	8,717	105,264	(499)	(37,618)	0	(47,264)	(85,381)	53,244	(10,388)	42,856
56005	OKALOOSA CO TAX COLLECTOR	1,255,703	51,366	153,024	1,003	14,506	201,899	(969)	(73,914)	0	(51,446)	(125,428)	103,343	(9,877)	93,466
56006	OKALOOSA CO SHERIFFS DEPT	8,561,653	350,224	920,622	6,836	862,804	2,120,955	(6,605)	(497,527)	0	(7,659)	(512,091)	708,617	190,646	899,263
56007	OKALOOSA CO SCHOOL BOARD	56,148,656	2,296,820	6,037,580	44,830	142,162	8,521,392	(43,315)	(3,264,825)	0	(2,680,544)	(5,988,685)	4,620,899	(286,387)	4,334,603
56100	OKALOOSA CO GAS DIST	403,563	16,508	43,395	322	0	60,225	(311)	(23,466)	0	(139,214)	(162,991)	33,213	(43,961)	(10,748)
56101	CITY OF VALPARAISO	45,433	1,858	4,885	36	2,874	9,654	(35)	(2,642)	0	(8,009)	(10,686)	3,739	(6,657)	(4,918)
56103	CITY OF NICEVILLE	2,671,177	109,267	287,228	2,133	194,461	593,089	(2,061)	(155,318)	0	(999)	(158,378)	218,936	47,055	266,891
56104	NICEVILLE HOUSING AUTHORITY	77,972	2,556	6,719	51	10,620	22,167	(60)	(16,563)	0	(12,161)	(16,755)	4,117	(52)	4,117
56114	MID-BAY BRIDGE AUTHORITY	62,489	2,556	6,719	51	523	9,848	(48)	(3,633)	0	(12,087)	(15,769)	5,143	(4,370)	773
56300	LIZA JACKSON PREPARATORY SCHOOL	1,315,861	53,827	141,492	1,051	11,135	207,504	(1,015)	(76,512)	0	(63,888)	(141,416)	108,294	(4,301)	103,994
56700	NORTHWEST FLORIDA STATE COLLEGE	5,220,501	213,550	611,352	4,168	96,662	875,733	(4,027)	(303,552)	0	(388,805)	(676,384)	429,643	(124,921)	304,722
57001	OSCEOLA CO CLERK OF CIRCUIT COURT	661,572	27,062	71,138	528	68,384	167,112	(510)	(38,468)	0	(1,744)	(40,722)	54,447	14,796	69,243
57003	OSCEOLA CO BO OF CO COMMISSIONERS	14,966,868	516,968	30,146,868	255,968	273,700	2,162,968	(2,462)	(1,041,662)	0	(1,041,662)	(1,041,662)	39,729	271,611	469,340
57004	OSCEOLA CO PROPERTY APPRAISER	223,600	9,028	23,731	176	20,121	53,056	(170)	(12,832)	0	(2,896)	(15,899)	18,163	(2,382)	20,544
57005	OSCEOLA CO TAX COLLECTOR	229,801	9,400	24,710	183	21,934	56,228	(177)	(13,362)	0	(6,366)	(19,905)	18,912	5,270	24,183
57006	OSCEOLA CO SHERIFFS DEPT	3,202,418	130,998	344,351	2,557	121,894	599,801	(2,470)	(186,208)	0	(52,973)	(241,651)	263,556	(4,878)	258,678
57007	OSCEOLA CO SCHOOL BOARD	11,750,394	470,066	1,263,502	9,382	73,106	1,826,651	(9,065)	(683,240)	0	(880,174)	(1,372,479)	967,048	(180,861)	786,187
57108	OSCEOLA COUNTY SOIL AND WATER CONSERVATION DISTRICT	45,511	1,780	4,511	35	15,423	31,915	(176)	(12,530)	0	(7,276)	(12,530)	3,581	4,574	3,581
57109	COQUINA WATER CONTROL DISTRICT	1,983	5,212	39	36,505	48,475	43,738	(37)	(2,818)	0	(2,856)	3,989	3,989	8,888	9,877
58001	ORANGE CO COMPTROLLER	4,483,860	183,417	482,243	3,580	34,812	703,952	(3,459)	(260,719)	0	(47,038)	(311,215)	369,018	12,352	381,370
58003	ORANGE CO BO OF CO COMMISSIONERS	145,312,694	15,627,183	45,991,742	116,019	4,591,742	26,277,183	(112,100)	(8,449,366)	0	(8,561,466)	(11,959,118)	1,416,526	1,416,526	13,375,644
58004	ORANGE CO PROPERTY APPRAISER	2,929,886	119,850	316,046	2,339	295,953	733,189	(2,260)	(170,361)	0	(53,624)	(226,246)	241,127	50,787	291,914
58005	ORANGE CO TAX COLLECTOR	4,804,946	195,551	516,666	3,536	451,159	1,168,215	(3,707)	(279,389)	0	(283,096)	395,443	121,068	516,511	637,574
58006	ORANGE CO SHERIFFS OFFICE	54,448,058	2,227,297	5,854,924	43,473	2,684,026	13,778,026	(42,004)	(3,196,000)	0	(403,000)	(3,611,301)	4,481,114	5,181,867	9,663,001
58007	ORANGE CO SCHOOL BOARD	399,222,865	16,330,635	42,927,827	318,743	15,308,874	74,886,078	(307,976)	(23,213,252)	0	(968,375)	(24,489,603)	32,855,720	4,898,783	37,754,503
58010	ORANGE CO CLERK OF CIRCUIT COURT	7,146,564	292,338	768,459	5,706	48,597	219,545	(5,513)	(415,545)	0	(470,546)	(891,604)	588,157	(107,640)	480,517
58011	ORANGE CO SUPERVISOR OF ELECTIONS	1,028,133	42,057	110,554	812	63,220	126,852	(703)	(59,782)	0	(11,518)	(72,093)	94,814	9,489	104,303
58075	REEDY CREEK IMPROVEMENT DIST	11,718,223	479,346	1,260,043	9,366	850,761	2,599,506	(9,040)	(681,369)	0	(158,733)	(649,142)	964,400	216,905	1,181,305
58087	ORANGE CO HOUSING FINANCE AUTH	316,761	12,957	34,061	263	27,176	74,447	(244)	(18,716)	0	(30,131)	(46,794)	26,069	3,856	29,925
58106	LAKE APOPKA NATURAL GAS DIST	1,319,108	53,960	141,842	1,053	28,183	225,038	(1,018)	(76,701)	0	(23,661)	(101,380)	108,562	8,293	116,854
58108	CITY OF EDGEWOOD	421,143	17,227	45,285	336	13,327	76,175	(325)	(24,488)	0	(9,935)	(34,747)	34,680	3,116	37,796
58109	CITY OF MAITLAND	190,587	7,796	20,494	152	0	28,442	(147)	(11,082)	0	(133,239)	(144,558)	15,885	(39,993)	(24,308)
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	44,681	1,828	4,804	36	0	6,668	(34)	(2,598)	0	(35,833)	(38,466)	3,677	(10,315)	(6,638)
58118	GREATER ORLANDO AVIATION AUTHORITY	104,468	2,553,846	214,611	2,039	273,744	654,862	(1,970)	(184,496)	0	(150,466)	(210,179)	64,325	704,605	885,934
58300	RIO GRANDE CHARTER SCHOOL OF EXCELLENCE	0	0	0	0	0	0	0	0	0	(1,396)	(1,396)	0	(8,979)	(8,979)
58301	FLORIDA VIRTUAL HIGH SCHOOL	47,928,683	1,960,574	4,551,515	38,267	4,551,515	11,704,054	(36,974)	(2,786,866)	0	(153,628)	(2,977,468)	3,944,492	827,650	4,772,142
58304	NAP FORD COMMUNITY SCHOOL	660,823	27,032	71,057	528	124,472	223,088	(528)	(38,424)	0	(68,676)	(107,610)	54,385	38,145	92,530
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	1,510,407	61,785	162,412	1,206	452,871	878,274	(1,165)	(87,824)	0	(88,989)	124,305	101,605	225,910	351,515
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	872,844	35,705	93,856	697	204,422	334,860	(673)	(50,753)	0	(35,961)	(87,387)	71,834	68,918	138,752
58700	VALENCIA COLLEGE	38,685,478	1,582,471	4,159,791	39,887	2,694,557	8,457,705	(29,843)	(2,240,000)	0	(584,198)	(2,863,451)	3,153,794	979,509	4,163,293
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	2,617,818	107,085	281,490	2,090	294,993	685,658	(2,019)	(152,216)	0	(627)	(154,863)	215,444	82,427	297,871
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	2,633,149	107,712	283,138	2,102	243,993	636,345	(2,031)	(153,107)	0	(153,890)	(309,029)	216,706	10,628	227,334
59003	OSCEOLA CO BO OF CO COMMISSIONERS	31,545,327	1,290,395	3,392,021	25,186	1,496,294	6,203,896	(24,335)	(1,834,238)	0	(49,204)	(1,907,776)	2,596,155	375,844	2,972,000
59004	OSCEOLA CO PROPERTY APPRAISER	1,241,390	50,780	133,485	991	22,431	207,687	(958)	(72,182)	0	(46,369)	(119,588)	102,165	900	103,065
59005	OSCEOLA CO TAX COLLECTOR	2,007,235	82,109	218,835	1,603	119,614	378,464	(1,648)	(116,713)	0	(33,537)	(151,749)	165,194	18,174	183,368
59006	OSCEOLA CO SHERIFFS DEPT	14,049,632	613,671	1,510,736	11,217	613,661	2,710,329	(10,838)	(816,931)	0	(38,364)	(666,133)	1,156,273	153,658	1,309,932
59007	OSCEOLA CO SCHOOL BOARD	106,324,324	4,349,309	11,432,893	84,890	2,345,732	18,212,824	(82,023)	(6,182,345)	0	(2,738,581)	(9,002,948)	8,750,406	(74,404)	8,676,003
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	328,761	13,448	35,351	263	33,768	62,830	(254)	(19,116)	0	(46,522)	(56,822)	27,057	(2,165)	24,892
59300	NEW DIMENSIONS HIGH SCHOOL INC	525,256	21,497	56,509	420	28,312	106,738	(405)	(30,557)	0	(21,599)	(52,522)	43,290	(3,475)	39,776
60001	CITRUS & COMPTROLLER PALM BEACH COUNTY	11,199,137	458,071	1,204,111	9,										

**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 Ending June 30, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion
60123	TOWN OF HAVERHILL	90,536	3,703	9,735	2,399	15,910	(70)	(5,264)	0	(5,858)	(11,192)	7,451	(397)	7,054
60124	CITY OF ATLANTIS	629,776	25,762	67,719	503	93,652	(486)	(36,619)	0	(146,940)	(184,045)	51,830	(1,748)	50,082
60125	TOWN OF SOUTH PALM BEACH	106,377	4,351	11,439	85	14,273	30,148	(62)	(142,550)	(148,818)	8,755	(24,297)	(15,542)	
60126	CITY OF BOCA RATON	52,767	2,158	5,574	42	15,312	23,186	(411)	(3,068)	(1,059)	(4,168)	4,343	4,461	8,804
60127	TOWN OF HIGHLAND BEACH	1,122,738	45,927	120,726	896	62,267	229,816	(866)	(65,283)	(46,021)	(112,170)	92,400	(2,806)	89,595
60128	CITY OF PALM BEACH GARDENS	6,974,343	285,293	749,940	5,988	579,797	1,620,598	(5,380)	(405,531)	0	(410,911)	573,983	205,249	779,231
60129	TOWN OF PALM BEACH SHORES	410,822	16,805	44,175	328	43,840	105,148	(317)	(23,888)	(189,662)	(189,662)	33,810	(20,935)	12,875
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	2,314,500	94,577	248,875	1,948	138,514	483,714	(1,785)	(154,379)	(123,803)	(260,168)	190,481	(52,240)	138,241
60131	VILLAGE OF WELLINGTON	7,195,583	294,343	773,730	5,745	215,607	1,289,425	(5,551)	(418,395)	(142,194)	(566,141)	592,191	58,544	650,735
60132	VILLAGE OF ROYAL PALM BEACH	2,462,622	100,736	264,802	1,966	110,935	478,439	(1,900)	(143,192)	(8,919)	(154,011)	202,672	39,390	242,061
60133	VILLAGE OF PALM SPRINGS	2,647,935	108,303	284,692	2,114	337,309	732,418	(2,042)	(153,947)	0	(155,990)	213,950	117,255	335,150
60140	TOWN OF LOXAHATCHEE GROVES	241,949	9,897	26,016	193	167,543	203,650	(187)	(14,068)	0	(14,255)	19,912	29,027	48,939
60150	PALM BEACH CO HEALTH CARE DIST	57,189	2,339	42,949	46	1,240	9,775	(64)	(36,738)	(40,108)	(40,108)	4,707	(10,350)	(6,134)
60151	CITY OF SOUTH BAY	9,323	381	1,002	7	1,865	3,256	(7)	(542)	(2,091)	(2,640)	767	117	884
60152	CITY OF RIVIERA BEACH	3,987,757	163,123	428,977	3,184	1,635,789	2,230,894	(3,076)	(231,872)	0	(234,949)	328,189	447,502	775,892
60153	TOWN OF MANGONIA PARK	182,740	7,475	19,650	146	58,999	86,270	(141)	(10,626)	(5,671)	(16,438)	15,039	19,992	35,032
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	219,956	8,998	23,651	176	165,651	198,476	(170)	(12,790)	0	(12,959)	18,102	26,718	44,820
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUP	1,087,962	44,505	116,869	869	2,662	185,025	(839)	(63,262)	(263,999)	(328,131)	89,540	(53,708)	35,832
60303	WESTERN ACADEMY CHARTER SCHOOL	821,235	33,592	85,303	634	64,148	186,969	(634)	(67,750)	(14,524)	(83,128)	67,500	(31,909)	35,591
60304	SOUTH TECH CHARTER ACADEMY, INC	2,482,041	100,712	264,740	1,966	306,664	674,082	(1,899)	(143,158)	(247,405)	(392,102)	202,624	50,672	253,296
60305	INLET GROVE COMMUNITY HIGH SCHOOL	1,095,711	44,824	117,827	875	118,427	281,952	(845)	(63,715)	(112,513)	(177,073)	90,181	676	90,857
60306	GULF STREAM GOODWILL ACADEMIES INC	49,843	2,039	5,360	40	1,089	8,527	(38)	(2,998)	(23,099)	(26,036)	4,102	(7,268)	(3,166)
60308	DAY STAR ACADEMY OF EXCELLENCE CHARTER SCHOOL	0	0	0	0	0	0	0	0	(34,027)	(34,027)	0	(18,030)	(18,030)
60309	FLORIDA BEACH MARITIME ACADEMY	0	0	0	0	4,564	4,564	0	0	(153,306)	(153,306)	0	(31,909)	(31,909)
60310	CHARTER SCHOOLS OF BOYNTON BEACH	0	0	0	0	0	0	0	0	(123,261)	(123,261)	0	(117,156)	(117,156)
60700	PALM BEACH STATE COLLEGE	24,521,827	1,003,091	2,636,795	19,578	1,474,535	5,133,999	(18,917)	(1,425,849)	(1,150,662)	(2,995,427)	2,018,127	238,091	2,256,218
61001	PASCO CO CLERK OF CIRCUIT COURT	4,148,597	169,703	446,092	3,312	2,378	621,486	(3,200)	(241,225)	(346,874)	(591,299)	341,426	(81,974)	259,452
61003	PASCO CO BD OF CO COMMISSIONERS	48,136,868	1,969,049	5,175,977	38,432	6,334,747	13,518,205	(37,134)	(2,798,913)	(2,836,047)	(696,543)	3,961,543	1,580,543	5,542,086
61004	PASCO CO PROPERTY APPRAISER	1,190,479	46,960	129,858	950	129,858	229,858	(916)	(13,598)	(54,132)	(67,730)	18,296	97,975	116,271
61005	PASCO CO TAX COLLECTOR	123,648	3,022,725	323,029	2,413	205,652	656,743	(2,332)	(175,760)	(114)	(178,205)	248,768	113,236	362,004
61006	PASCO CO SHERIFF'S OFFICE	28,441,400	1,163,426	3,058,260	22,708	2,084,945	6,329,339	(21,941)	(1,653,756)	(2,914,877)	(1,890,684)	2,340,704	373,024	2,713,728
61007	PASCO CO SCHOOL BOARD	136,578,232	5,594,241	14,705,404	109,189	1,444,145	21,852,979	(105,501)	(11,308,971)	(2,914,877)	(3,249,413)	11,259,092	494,202	11,749,294
61009	PASCO CO MOSQUITO CONTROL DIST	615,114	20,162	66,142	491	30,808	122,603	(475)	(35,766)	(41,049)	(77,290)	59,623	4,001	54,625
61011	PASCO CO SUPERVISOR OF ELECTIONS	49,074,449	29,968	95,418	519	15,036	151,026	(54)	(6,126)	(2,308,345)	(5,199,699)	689,687	(810,006)	3,428,782
61100	CITY OF PORT RICHEY	40,807	997,588	107,269	796	46,970	195,843	(770)	(58,006)	(45,257)	(104,033)	82,101	(60)	82,041
61101	CITY OF DADE CITY	85,631	3,503	9,208	68	437	13,216	(66)	(4,979)	(20,541)	(25,586)	7,047	(9,578)	(2,710)
61102	CITY OF NEW PORT RICHEY	2,241,853	91,705	241,063	1,790	100,260	434,818	(1,729)	(130,355)	(83,215)	(215,300)	184,503	35,436	219,939
61103	CITY OF ZEPHYRHILLS	3,022,988	123,659	325,057	2,414	206,504	657,634	(2,332)	(175,775)	(43,670)	(221,777)	248,789	53,201	301,991
61106	PASCO CO HOUSING AUTH	0	0	0	0	0	0	0	0	(9,563)	(9,563)	0	(5,141)	(5,141)
61108	CITY OF SAN ANTONIO	79,052	3,235	8,505	63	20,298	32,101	(61)	(4,599)	(4,330)	(8,930)	6,509	2,670	9,180
61304	LEARNING LODGE ACADEMY, INC.	389,021	15,913	41,831	311	120,983	179,038	(300)	(22,620)	(1,439)	(24,359)	32,016	42,543	74,559
61305	PASCO MYCROSCHOOL OF INTEGRATED ACADEMICS AND TECH	0	0	0	0	34,600	34,600	0	0	(48,981)	(48,981)	0	(338)	(338)
61700	PASCO HERNANDO STATE COLLEGE	8,711,079	356,336	936,689	6,995	205,772	1,505,752	(6,720)	(506,515)	(633,037)	(1,146,272)	716,915	42,327	759,242
62001	PINELLAS CO CLERK OF CIRCUIT COURT	8,380,246	342,803	901,115	6,691	1,758,261	3,008,870	(8,465)	(487,279)	(403,047)	(896,791)	689,687	872,158	1,562,846
62003	PINELLAS CO BD OF CO COMMISSIONERS	49,074,449	2,007,442	5,276,901	39,181	1,714,020	9,037,846	(97,456)	(2,853,486)	(2,308,345)	(5,199,699)	689,687	(810,006)	3,428,782
62004	PINELLAS CO PROPERTY APPRAISER	2,677,563	109,529	287,914	2,138	49,605	449,186	(2,066)	(155,690)	(142,468)	(300,222)	220,361	(9,775)	210,586
62005	PINELLAS CO TAX COLLECTOR	4,326,020	176,960	465,170	3,454	114,037	759,621	(3,337)	(251,541)	(244,077)	(498,956)	356,028	(16,023)	340,005
62006	PINELLAS CO SHERIFF'S DEPT	63,777,453	2,878,083	6,557,892	50,920	1,480,327	10,988,025	(49,200)	(3,708,410)	(855,129)	(4,612,740)	5,248,833	318,907	5,567,740
62007	PINELLAS CO SCHOOL BOARD	209,578,053	8,608,814	22,536,600	167,329	35,819	313,117,699	(161,877)	(12,186,146)	(7,060,327)	(19,408,150)	17,248,105	(11,772,049)	15,476,057
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	925,104	925,104	99,475	739	131,739	269,235	(714)	(53,791)	(12,487)	(66,925)	76,135	32,216	108,351
62012	PINELLAS CO JUVENILE WELFARE BOARD	1,530,929	62,624	164,618	1,222	67,047	295,512	(1,181)	(89,018)	(46,852)	(137,051)	125,904	(1,332)	124,662
62088	PINELLAS CO HOUSING AUTH	1,457,720	59,630	156,746	1,164	76,393	293,933	(1,125)	(84,761)	(64,217)	(150,102)	119,989	2,244	122,213
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	157,343	6,436	16,919	126	43,523	67,004	(121)	(9,149)	0	(9,270)	12,949	16,908	29,857
62100	CITY OF INDIAN ROCKS BEACH	68,654	2,808	7,382	55	2,995	13,241	(53)	(3,962)	(33,818)	(37,863)	5,650	(8,859)	(3,209)
62101	CITY OF DUNEDIN	920,627	37,667	99,015	735	0	137,418	(710)	(53,543)	(274,843)	(329,096)	75,763	(102,210)	(26,426)
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	307,438	12,576	33,068	245	21,176	67,056	(237)	(17,878)	(36,118)	(54,211)	25,302	(10,817)	14,385
62103	CITY OF SOUTH PASADENA	356,493	14,583	38,333	285	58,847	112,047	(275)	(20,729)	(18,742)	(39,748)	29,339	22,541	51,880
62104	CITY OF SEMINOLE	1,099,623	44,981	118,241	878	29,021	193,121	(848)	(63,939)	(46,369)	(111,156)	90,498	6,016	96,514
62105	CITY OF SAFETY HARBOR	309,223	12,649	33,250	247	0	46,146	(239)	(17,980)	(335,179)	(393,397)	25,449	(102,481)	(77,033)
62106	CITY OF OLDSMAR	322,066	15,174	34,631	257	17,349	65,412	(248)	(18,127)	(66,477)	(115,452)	26,508	(24,950)	1,558
62107	PINELLAS SUNCOAST TRANSIT AUTH	12,078,098	493,864	1,290,934	9,642	648,156	2,450,316	(3,267)	(249,847)	(388,174)	(691,627)	993,853	145,302	1,139,245
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	1,199,878	49,082	129,023	958	122,373	301,434	(926)	(69,768)	(33,618)	(104,312)	96,749	25,729	124,478
62110	CITY OF BELLEAIR BEACH	0	0	0	0	313	313	0	0	(9,615)	(9,615)	0	(2,226)	(2,226)
62111	CITY OF MADEIRA BEACH	400,311	16,375	43,045	320	14,295	74,034	(309)	(23,277)	(9,817)	(33,402)	32,945	(579)	32,366
62112	TOWN OF REDINGTON SHORES	66,852	2,735	7,189	53	2,146	12,122	(52)	(3,887)	(6,476)	(9,399)	5,502	636	6,138
62113	TAMPA BAY WATER	4,234,900	172,233	452,859	3,861	242,859	874,945	(3,267)	(249,847)	(388,174)	(691,627)	349,529	(40,447)	309,082
62114	TOWN OF NORTH REDINGTON BEACH	75,083	8,074	20,965	80	12,995	23,995	(58)	(4,366)	(1,879)	(6,302)	6,179	45	6,224
62115	PINELLAS PARK WATER MANAGEMENT DIST	107,812	4,410	11,593	86	4,283	20,372	(83)	(6,269)	(10,119)	(16,471)	8,873	(3,560)	5,313
62117	TOWN OF REDINGTON BEACH	0	0	0	0	0	0	0	0	(3,575)	(3,575)	0	(2,839)	(2,839)
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	296,051	10,474	27,533	204	0	38,211	(188)	(14,888)	(341,993)	(387,079)	21,073	(91,013)	(69,940)
62122	PINELLAS CO PLANNING COUNCIL	451,123	18,444	43,599	360									



**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, 2020**

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Employer Share of Collective Pension Expense/(Income)	Net Amortization of Employer-Specific Amounts Due to Changes in Employer Proportion	Employer Total Expense/(Income)
63306	LAKE WALES CHARTER SCHOOLS	571,943	23,396	61,500	47	27,629	112,982	(441)	(33,256)	0	(32,337)	(66,035)	47,072	7,012	54,082
63307	LAKE WALES SENIOR HIGH SCHOOL	1,949,935	79,764	209,674	1,557	41,324	332,219	(113,381)	(154,207)	0	(39,322)	(154,207)	160,478	13,433	173,912
63308	POLK AVENUE ELEMENTARY SCHOOL	873,891	35,747	93,968	698	53,171	183,394	(674)	(50,813)	0	(14,549)	(66,037)	71,921	6,358	78,279
63309	HILLCREST ELEMENTARY SCHOOL	1,020,362	41,739	109,718	815	20,695	172,966	(787)	(59,330)	0	(57,058)	(117,175)	83,975	(835)	83,140
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	767,520	31,396	82,530	613	8,421	122,960	(592)	(64,628)	0	(22,479)	(67,700)	63,166	(1,745)	61,421
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	624,883	26,297	64,151	513	44,152	140,086	(496)	(37,379)	0	(89,647)	(127,522)	52,906	(14,107)	38,799
63312	VICTORY RIDGE ACADEMY	1,239,975	50,723	133,333	900	242,892	427,937	(957)	(72,100)	0	(16,156)	(89,212)	102,049	70,696	172,745
63313	MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	2,005	0	0	0	0	(118,161)	(118,161)	0	(55,194)	(55,194)
63314	SOUTH MCKEEL ELEMENTARY ACADEMY, INC	0	0	0	0	0	0	0	0	0	(282,816)	(282,816)	0	(163,261)	(163,261)
63315	EDWARD W BOK ACADEMY INC	810,561	33,157	87,158	647	42,476	163,439	(625)	(47,131)	0	(22,465)	(70,221)	66,709	11,751	78,459
63316	COMPASS CHARTER MIDDLE SCHOOL	240,810	9,851	25,894	192	31,076	67,012	(188)	(14,002)	0	(23,561)	(37,749)	16,877	(3,541)	16,277
63317	OUR CHILDREN'S MIDDLE ACADEMY	0	0	0	0	1,053	1,053	0	0	0	(31,462)	(31,462)	0	(19,259)	(19,259)
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	568,618	23,186	69,949	453	159,536	244,126	(437)	(32,956)	0	(89,387)	(122,762)	46,849	58,359	105,499
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	859,833	35,172	92,457	696	610,381	738,697	(693)	(40,996)	0	(50,659)	(50,659)	70,794	103,525	174,288
63320	EDWARD W. BOK ACADEMY NORTH	475,295	19,442	51,108	379	339,250	410,180	(367)	(27,837)	0	(28,003)	(28,003)	39,116	57,272	96,388
63700	POLK STATE COLLEGE	9,638,842	394,287	1,036,450	7,696	66,234	1,504,667	(7,436)	(560,461)	0	(193,091)	(760,988)	793,269	50,623	843,892
64001	PUTNAM CO CLERK OF CIRCUIT COURT	967,503	39,577	104,034	772	35,974	180,358	(746)	(56,257)	0	(53,144)	(110,146)	79,625	(9,101)	70,524
64003	PUTNAM CO BD OF CO COMMISSIONERS	4,069,625	166,472	437,601	3,249	121,526	728,949	(3,139)	(236,633)	0	(277,923)	(517,695)	334,927	(20,471)	314,456
64004	PUTNAM CO PROPERTY APPRAISER	357,581	14,527	38,450	295	8,317	61,740	(276)	(4,192)	0	(25,247)	(25,247)	29,429	28,653	28,653
64005	PUTNAM CO TAX COLLECTOR	425,560	17,408	45,760	340	1	63,509	(328)	(24,745)	0	(41,922)	(66,955)	35,023	(9,263)	25,760
64006	PUTNAM CO SHERIFFS DEPT	3,773,445	154,357	405,753	3,013	144,548	707,670	(2,911)	(219,411)	0	(101,851)	(324,173)	301,552	(23,682)	286,870
64007	PUTNAM CO SCHOOL BOARD	23,610,925	965,830	2,538,474	18,851	111,946	3,635,474	(18,214)	(1,372,883)	0	(967,406)	(2,358,504)	1,943,160	(193,246)	1,749,914
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	118,386	4,843	12,730	95	6,391	24,058	(91)	(6,884)	0	(5,655)	(12,630)	9,743	299	10,042
64100	ST JOHNS RIVER WATER MANAGEMENT DIST	11,185,412	457,201	1,202,750	8,951	0	1,689,232	(6,629)	(1,584,010)	0	(1,844,035)	(2,804,560)	920,550	(486,616)	424,972
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	11,160	272,817	20,336	218	34,400	75,114	(210)	(15,963)	0	(5,117)	(21,191)	22,453	24,265	46,717
64310	PUTNAM EDGE HIGH SCHOOL	169,326	6,926	18,207	135	56,922	82,191	(131)	(8,846)	0	(17,225)	(27,201)	13,935	17,894	31,829
64700	ST JOHNS RIVER STATE COLLEGE	6,941,442	283,947	746,403	5,542	1,178,173	(5,355)	(403,618)	0	(232,442)	(641,415)	571,275	(16,482)	554,793	
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	1,645,297	67,303	176,916	1,314	21,319	266,852	(1,289)	(95,668)	0	(119,088)	(216,005)	135,407	(26,132)	109,275
65003	ST JOHNS CO BD OF CO COMMISSIONERS	26,550,538	1,086,078	2,532,939	21,908	1,970,324	5,332,939	(20,462)	(1,584,010)	0	(1,584,010)	(1,584,010)	2,185,988	(499,899)	2,785,765
65004	ST JOHNS CO PROPERTY APPRAISER	1,039,427	42,519	111,768	800	33,389	188,505	(802)	(60,430)	0	(117,240)	(178,489)	85,544	(18,784)	73,670
65005	ST JOHNS CO TAX COLLECTOR	1,301,718	53,248	139,972	1,039	66,690	260,949	(1,004)	(75,690)	0	(15,117)	(91,811)	107,130	14,075	121,206
65006	ST JOHNS CO SHERIFFS DEPT	15,517,120	634,744	1,665,532	12,389	1,045,663	3,361,328	(11,971)	(902,260)	0	(38,795)	(953,026)	1,277,047	(31,795)	1,590,841
65007	ST JOHNS CO SCHOOL BOARD	78,407,509	3,207,342	8,431,040	62,601	5,194,072	18,895,056	(60,487)	(4,559,091)	0	(4,619,577)	(6,452,875)	1,596,654	(804,528)	8,049,528
65009	ANASTASIA MOSQUITO CONTROL DIST	20,930	54,352	404	404	45,714	121,600	(390)	(1,664)	0	(1,664)	(1,664)	41,607	10,257	51,864
65100	CITY OF ST AUGUSTINE BEACH	1,031,847	42,209	110,953	824	49,135	203,121	(796)	(69,998)	0	(15,352)	(76,146)	84,920	20,484	105,404
65101	TOWN OF HASTINGS	0	0	0	0	0	0	0	0	0	(92,928)	(92,928)	0	(19,030)	(19,030)
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	210,319	8,603	22,615	168	6,446	37,832	(162)	(12,229)	0	(30,873)	(43,265)	17,309	(2,807)	14,502
65300	ABLE SCHOOL INC	0	0	0	0	0	0	0	0	0	(44,174)	(44,174)	0	(17,386)	(17,386)
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	2,205,162	80,205	237,118	1,761	13,358	342,421	(1,701)	(120,222)	0	(124,434)	(254,366)	181,483	(30,763)	150,720
66003	ST LUCIE CO BD OF CO COMMISSIONERS	14,070,787	575,580	1,510,910	11,234	1,371,358	3,471,183	(10,855)	(918,161)	0	(629,176)	(1,547,337)	547,473	(150,854)	3,967,126
66004	ST LUCIE CO PROPERTY APPRAISER	1,142,581	46,738	122,860	912	44,513	215,024	(881)	(66,437)	0	(76,224)	(143,542)	94,033	(2,271)	91,763
66005	ST LUCIE CO TAX COLLECTOR	1,762,686	72,105	189,539	1,407	173,394	436,445	(1,360)	(102,493)	0	(20,507)	(124,360)	145,068	43,633	188,700
66006	ST LUCIE CO SHERIFFS DEPT	18,240,705	729,763	1,916,305	14,244	1,623,605	4,285,916	(13,762)	(1,037,325)	0	(1,051,087)	(1,945,759)	1,468,215	(371,517)	1,839,733
66007	ST LUCIE CO SCHOOL BOARD	82,540,971	3,376,415	8,875,476	65,901	4,846,988	16,984,781	(63,875)	(4,799,420)	0	(6,793,034)	(8,508,854)	6,793,034	(666,896)	7,459,929
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	389,650	15,735	41,361	307	27,104	84,907	(22,366)	(8,499)	0	(25,797)	(48,469)	31,666	1,763	33,429
66100	NORTH ST LUCIE RIVER WATER CONTROL	39,082	1,599	4,202	31	1,104	6,936	(30)	(2,272)	0	(2,440)	(4,743)	3,216	(91)	3,125
66101	CHILDRENS SERVICES COUNCIL OF ST LU	283,429	11,594	30,477	226	29,922	72,219	(219)	(16,480)	0	(3,479)	(20,178)	23,326	5,789	29,115
66102	CITY OF PORT ST LUCIE	70,142	2,869	7,542	56	5,331	15,798	(54)	(4,079)	0	(5,554)	(9,585)	5,773	(152)	5,620
66700	INDIAN RIVER STATE COLLEGE	18,576,936	759,909	1,997,590	14,832	157,279	2,929,570	(14,331)	(1,080,176)	0	(1,230,654)	(2,325,162)	1,528,867	(130,694)	1,398,173
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	1,330,181	54,412	143,032	1,062	65,665	264,002	(1,026)	(67,345)	0	(67,666)	(146,037)	109,473	(6,337)	103,136
67003	SANTA ROSA CO BD OF CO COMMISSIONER	6,593,901	269,731	709,032	5,265	428,502	1,412,529	(5,087)	(383,410)	0	(62,785)	(451,281)	542,673	(58,250)	600,922
67004	SANTA ROSA CO PROPERTY APPRAISER	643,114	26,307	69,153	518	18,562	114,536	(496)	(37,395)	0	(8,888)	(46,779)	52,928	5,657	58,585
67005	SANTA ROSA CO TAX COLLECTOR	843,735	34,514	90,726	674	75,141	201,054	(651)	(49,060)	0	(16,118)	(65,828)	69,439	7,756	77,195
67006	SANTA ROSA CO SHERIFFS DEPT	8,310,889	339,966	893,675	6,335	999,735	2,239,963	(6,411)	(483,246)	0	(41,269)	(630,926)	663,979	(201,593)	885,572
67007	SANTA ROSA CO SCHOOL BOARD	49,869,639	2,039,979	5,362,428	39,816	2,667,888	10,110,111	(38,472)	(2,899,737)	0	(918,418)	(3,896,626)	4,104,248	(352,056)	4,456,304
67100	CITY OF GULF BREEZE	94,477	3,865	10,159	75	0	14,099	(73)	(6,903)	0	(81,061)	(86,928)	7,775	(20,050)	(18,304)
67101	TOWN OF JAY	111,323	4,554	11,970	89	22,547	39,160	(86)	(6,473)	0	(11,963)	(18,522)	9,162	1,271	10,303
67102	AVALON FIRE RESCUE DISTRICT	76,490	3,129	8,225	61	28,539	39,953	(59)	(4,448)	0	(7,414)	(11,920)	6,295	6,319	12,614
68001	SARASOTA CO CLERK OF CIRCUIT COURT	4,030,029	164,853	433,343	3,218	54,184	655,598	(3,109)	(234,330)	0	(76,520)	(913,959)	331,968	2,360	334,028
68003	SARASOTA CO BD OF CO COMMISSIONERS	47,196,564	1,930,626	5,074,975	37,662	1,667,425	8,710,708	(38,409)	(2,744,296)	0	(1,598,847)	(4,079,526)	3,884,239	(296,202)	4,178,442
68004	SARASOTA CO PROPERTY APPRAISER	1,388,148	58,925	149,973	1,109	62,776	259,482	(572)	(40,714)	0	(10,187)	(62,033)	114,326	(13,842)	100,484
68005	SARASOTA CO TAX COLLECTOR	77,024	2,022,470	76,354	1,503	76,354	357,351	(1,453)	(109,486)	0	(44,692)	(155,630)	154,965	19,621	174,585
68006	SARASOTA CO SHERIFFS DEPT	22,887,018	936,218	2,461,006	18,273	351,220	3,766,717	(17,656)	(1,330,791)	0	(470,063)	(1,818,510)	1,883,583	(64,905)	1,948,488
68007	SARASOTA CO SCHOOL BOARD	97,327,577	3,981,288	10,655,486	77,707	6,327,465	20,851,947	(75,082)	(5,466,919)	0	(5,326,301)	(11,080,602)	8,009,981	(37,534)	8,047,515
68026	WEST COAST INLAND NAVIGATION DIST	92,087	7,877	9,002	74	18,699	32,442	(71)	(5,355)	0	(16,122)	(21,548)	7,579	(890)	6,689
68100	CITY OF VENICE	6,316,462	258,342	6,316,462	5,042	6,316,462	16,686,980	(372,272)	(60,821)	0	0	0	519,759	289,000	808,759
68105	CITY OF NORTH PORT	11,137,882	455,599	1,137,882	8,802										

**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, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences and Actual Investment Earnings on HIS Program	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 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)
69700	SEMINOLE STATE COLLEGE OF FLORIDA	14,978,210	612,700	1,610,584	11,959	461,812	2,697,054	(11,555)	(870,924)	0	(543,017)	(1,425,496)	1,232,695	(64,032)	1,168,663
70001	SUMTER CO CLERK OF CIRCUIT COURT	924,912	37,834	99,454	738	25,219	853,246	(714)	(53,780)	0	(33,834)	(88,328)	76,119	519	76,638
70003	SUMTER CO BD OF CO COMMISSIONERS	3,953,591	159,044	415,446	3,085	220,500	827,076	(2,981)	(224,853)	0	(159,397)	(897,131)	317,970	26,294	344,264
70004	SUMTER CO PROPERTY APPRAISER	410,550	16,774	44,002	327	38,710	99,903	(316)	(23,943)	0	(24,825)	(48,988)	33,747	(409)	33,337
70005	SUMTER CO TAX COLLECTOR	454,898	18,608	48,915	363	17,960	85,845	(351)	(26,451)	0	(31,418)	(58,219)	37,438	547	37,985
70006	SUMTER CO SHERIFFS DEPT	6,371,681	260,640	683,137	5,087	440,931	1,391,796	(4,915)	(370,488)	0	(38,575)	(413,979)	524,384	126,015	650,399
70007	SUMTER CO SCHOOL BOARD	12,905,415	527,910	1,387,700	10,304	359,505	2,285,418	(9,956)	(750,400)	0	(277,172)	(1,037,527)	1,062,105	(21,186)	1,040,919
70011	SUMTER CO SUPERVISOR OF ELECTIONS	235,304	9,650	25,366	168	10,742	35,366	(162)	(13,711)	0	(42,365)	(56,286)	19,415	(5,531)	13,884
70100	CITY OF BUSHNELL	8,164	334	878	7	1,278	2,496	(6)	(4,175)	0	(57,693)	(58,174)	672	(16,686)	(16,015)
70101	CITY OF WILDWOOD	1,962,451	81,503	214,245	1,591	177,266	445,451	(1,537)	(115,853)	0	(38,240)	(155,630)	163,977	51,839	215,816
70102	CITY OF WEBSTER	106,000	4,336	11,398	85	72,381	86,163	(82)	(6,163)	0	(60,143)	(66,388)	8,724	(1,879)	6,845
70103	CITY OF COLEMAN	49,552	2,027	5,328	40	8,163	15,558	(38)	(2,881)	0	(12,782)	(15,702)	4,078	(1,975)	2,103
70104	CITY OF CENTER HILL	96,891	3,960	10,499	77	4,590	19,036	(1)	(5,629)	0	(1,326)	(6,024)	7,867	(962)	6,905
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	4,373,202	178,894	470,253	3,492	402,530	1,055,170	(3,374)	(254,290)	0	(1,148)	(258,182)	359,918	83,757	443,676
71004	SUWANNEE CO PROPERTY APPRAISER	190,545	7,794	20,458	152	11,964	40,400	(147)	(11,079)	0	(8,852)	(20,079)	16,682	961	16,743
71005	SUWANNEE CO TAX COLLECTOR	238,921	9,773	25,691	191	6,093	41,748	(184)	(13,892)	0	(10,701)	(24,777)	19,663	(962)	18,701
71006	SUWANNEE CO SHERIFFS DEPT	1,736,797	71,046	186,755	1,387	48,294	307,481	(1,340)	(100,988)	0	(39,909)	(142,237)	142,937	4,578	147,515
71007	SUWANNEE CO SCHOOL BOARD	11,986,060	490,303	1,288,843	9,570	49,710	1,836,426	(9,247)	(896,943)	0	(729,497)	(1,436,686)	986,443	(132,599)	853,844
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	80,162	8,620	8,620	64	8,243	20,225	(62)	(4,913)	0	(1,901)	(6,814)	6,507	(849)	5,658
71100	LIVE OAK HOUSING AUTH	53,858	2,203	5,791	43	5,751	13,789	(42)	(3,132)	0	(17,867)	(21,040)	4,432	(2,770)	1,662
71101	CITY OF LIVE OAK	873,584	35,735	93,935	697	30,780	161,148	(674)	(50,796)	0	(65,910)	(117,379)	71,895	(14,171)	57,724
71102	SUWANNEE RIVER WATER MGMT DISTRICT	1,436,067	58,744	154,418	1,147	45,240	259,548	(1,147)	(83,502)	0	(37,184)	(121,794)	118,187	(8,710)	109,478
71103	SUWANNEE VALLEY TRANSIT AUTH	291,375	11,919	31,331	233	6,558	50,040	(225)	(16,942)	0	(59,129)	(76,296)	23,980	(19,263)	4,717
72001	TAYLOR CO CLERK OF CIRCUIT COURT	13,958	1,263	3,933	263	328,249	854,315	(254)	(19,764)	0	(1,765)	(64,541)	645,297	(2,262)	643,035
72003	TAYLOR CO BD OF CO COMMISSIONERS	111,200	45,488	119,572	888	27,014	192,962	(652)	(64,659)	0	(67,075)	(132,592)	91,517	(1,835)	89,682
72004	TAYLOR CO PROPERTY APPRAISER	148,230	6,064	15,939	118	4,986	27,107	(114)	(8,619)	0	(2,969)	(11,703)	12,199	764	12,963
72005	TAYLOR CO TAX COLLECTOR	192,714	7,883	20,722	154	1,850	30,609	(149)	(11,206)	0	(7,965)	(19,319)	15,860	(1,566)	14,294
72006	TAYLOR CO SHERIFFS DEPT	1,236,219	50,569	132,929	987	41,120	225,605	(954)	(71,881)	0	(42,697)	(115,532)	101,740	(175)	101,565
72007	TAYLOR CO SCHOOL BOARD	5,580,171	228,655	5,580,171	4,455	21,570	854,315	(3,305)	(376,450)	0	(636,305)	(636,305)	321,034	(138,204)	182,830
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	67,121	2,746	7,217	54	2,430	12,447	(52)	(3,903)	0	(3,157)	(7,111)	5,504	(303)	5,201
72100	CITY OF PERRY	702,273	28,272	75,514	561	33,243	138,045	(542)	(40,834)	0	(43,880)	(85,256)	57,796	(2,718)	55,079
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	9,364	383	1,007	7	17	1,414	(7)	(544)	0	(17,073)	(17,625)	771	(3,001)	(2,230)
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	43,941	1,797	4,725	35	12,989	19,546	(34)	(2,555)	0	(13,643)	(16,232)	3,616	(176)	3,440
72104	BIG BEND WATER AUTHORITY	44,682	11,783	105,577	87	66,871	63,223	(85)	(52,165)	0	(52,165)	(52,165)	9,761	(9,761)	0
73001	UNION CO CLERK OF COURTS	175,303	7,175	18,860	140	3,606	10,980	(135)	(10,198)	0	(11,909)	(22,243)	14,435	(4,437)	9,997
73003	UNION CO BD OF CO COMMISSIONERS	855,428	34,992	91,983	683	63,540	191,198	(660)	(49,740)	0	(23,807)	(74,207)	70,401	(331)	70,070
73004	UNION CO PROPERTY APPRAISER	81,269	3,324	8,739	65	8,131	20,259	(63)	(4,725)	0	(9,666)	(14,455)	6,688	(1,244)	5,444
73005	UNION CO TAX COLLECTOR	70,150	2,870	7,543	56	560	11,029	(54)	(4,079)	0	(2,077)	(6,210)	5,773	(1,419)	4,354
73006	UNION CO SHERIFFS DEPT	447,643	18,711	46,134	357	43,098	109,901	(345)	(26,029)	0	(9,635)	(36,009)	36,841	8,881	45,722
73007	UNION CO SCHOOL BOARD	4,364,438	176,532	469,301	3,485	76,904	728,314	(3,367)	(253,715)	0	(140,246)	(397,388)	389,190	(31,737)	327,453
73011	UNION CO SUPERVISOR OF ELECTIONS	62,276	6,696	6,696	50	3,862	13,155	(48)	(3,621)	0	(3,274)	(6,943)	5,125	302	4,823
73088	UNION CO HOUSING AUTH	50,217	2,054	5,400	40	3,195	10,689	(39)	(2,920)	0	(1,548)	(4,507)	4,133	(927)	3,206
73101	CITY OF LAKE BUTLER	176,173	7,207	18,944	141	0	26,291	(136)	(10,244)	0	(14,748)	(25,128)	14,499	(5,218)	9,281
73103	NEW RIVER LIBRARY COOPERATIVE	24,472	1,001	2,631	20	2,186	5,838	(119)	(1,423)	0	(13,061)	(14,503)	2,014	(2,857)	(843)
73116	PAL PUBLIC LIBRARY COOPERATIVE	19,348	791	2,080	15	9,821	12,719	(15)	(1,125)	0	(1,195)	(1,592)	1,592	2,238	3,831
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	3,772,595	154,322	405,661	3,012	125,401	688,397	(2,910)	(219,362)	0	(209,573)	(431,845)	310,482	(25,410)	285,071
74003	VOLUSIA CO BD OF CO COMMISSIONERS	57,811,200	2,364,820	6,216,350	46,157	1,282,001	9,909,336	(44,598)	(3,361,496)	0	(903,727)	(4,309,821)	4,757,815	7,329	4,765,145
74007	VOLUSIA CO SCHOOL BOARD	116,816,899	4,778,519	12,561,143	93,268	866,856	18,299,786	(90,117)	(6,792,447)	0	(2,670,201)	(9,552,764)	9,613,937	(463,117)	9,150,820
74990	VOLUSIA CO LAW LIBRARY	103,442	4,231	11,123	83	4,959	20,396	(80)	(6,015)	0	(7,460)	(13,555)	8,513	31	8,544
74100	CITY OF LAKE HELEN	189,313	7,703	20,249	150	4,462	32,995	(145)	(10,950)	0	(26,168)	(37,262)	15,488	(6,797)	8,691
74101	CITY OF NEW SMYRNA BEACH	224,738	9,196	24,172	179	4,122	37,669	(173)	(13,071)	0	(58,492)	(71,737)	18,501	(20,239)	(1,738)
74102	CITY OF DAYTONA BEACH	10,183,217	416,555	1,094,986	8,130	527,297	2,046,968	(7,856)	(592,114)	0	(19,711)	(619,681)	838,071	(106,701)	947,772
74103	TOWN OF PIERSON	60,330	2,468	6,487	48	1,691	10,694	(47)	(3,508)	0	(3,788)	(7,342)	4,965	(835)	4,130
74104	CITY OF SOUTH DAYTONA	1,824,732	74,643	196,211	1,457	24,494	296,804	(1,408)	(106,101)	0	(170,930)	(278,439)	150,174	(49,826)	100,348
74105	CITY OF HOLLY HILL	43,300	11,320	11,320	845	36,127	194,093	(817)	(61,549)	0	(54,086)	(116,451)	87,115	4,577	91,692
74106	CITY OF DAYTONA BEACH SHORES	1,264,175	51,712	133,935	1,009	198,599	397,256	(975)	(63,507)	0	(49,359)	(123,841)	104,041	23,514	127,555
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	667,490	27,304	71,774	533	6,688	106,299	(515)	(38,812)	0	(157,472)	(196,799)	54,934	(51,491)	3,443
74109	TOWN OF PONCE INLET	1,104,614	45,185	118,777	882	74,251	239,096	(852)	(64,229)	0	(2,666)	(67,747)	90,909	24,874	115,782
74123	CITY OF OAK HILL	62,446	2,554	6,715	50	5,191	14,510	(48)	(3,631)	0	(1,886)	(3,865)	5,139	1,561	6,700
74124	CITY OF ORANGE CITY	2,447,895	100,133	263,215	1,864	170,706	536,008	(1,889)	(142,334)	0	0	(144,222)	201,467	(65,304)	267,381
74125	CITY OF DELTONA	3,612,131	147,738	389,407	2,884	280,539	799,688	(2,397)	(210,931)	0	0	(212,908)	297,275	91,896	389,171
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	117,690	4,814	12,655	94	33,401	50,964	(91)	(6,843)	0	(4,215)	(11,149)	6,686	6,356	16,042
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	68,782	2,814	7,396	55	15,392	25,657	(53)	(3,999)	0	(1,439)	(5,491)	5,681	4,097	9,788
74700	DAYTONA STATE COLLEGE	14,074,642	575,738	1,515,425	11,237	0	2,100,400	(10,858)	(818,386)	0	(1,691,003)	(2,520,247)	1,158,332	(542,541)	615,791
75001	WAKULLA CO CLERK OF CIRCUIT COURT	329,549	13,481	36,436	263	7,305	56,465	(254)	(19,162)	0	(22,535)	(41,951)	27,122	(5,661)	21,460
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	1,822,019	89,626	1,459,629	1,409	368,054	579,646	(1,409)	(179,549)	0	(350,234)	(579,646)	69,751	(22,116)	47,635
75004	WAKULLA CO PROPERTY APPRAISER	195,582	8,000	21,031	156	3,013	30,513	(151)	(11,372)	0	(10,615)	(22,138)	16,096	(3,037)	13,059
75005	WAKULLA CO TAX COLLECTOR	172,905	7,073	18,592	138	7,140	32,944	(133)	(10,054)	0	(6,547)	(16,734)	14,230	(94)	14,136
75006	WAKULLA CO SHERIFFS DEPT	2,074,144	84,845	223,030	1,656	60,280	369,811	(1,600)	(180,603						

**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, 2020

[Go to Total HIS Employer Allocations](#)

Employer / Agency Number	Employer / Agency Name	Net Pension Liability at June 30, 2020	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
			Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Differences Between Projected and Actual Investment Earnings on HIS Program	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)
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	71,423	2,922	7,680	57	39,425	50,083	(55)	(4,153)	0	(3,460)	(7,668)	5,878	8,258	14,136
77100	CITY OF CHIPLEY	706,413	28,897	75,960	564	23,589	129,009	(945)	(41,075)	0	(19,869)	(61,489)	58,137	527	58,665
77101	CITY OF VERNON	50,622	2,071	5,443	40	9,028	15,583	(39)	(2,943)	0	(4,604)	(7,585)	4,166	(1,741)	2,425
77102	TOWN OF WAUSAU	24,629	1,007	2,648	20	10,101	13,776	(19)	(1,432)	0	(4,555)	(6,007)	2,027	(290)	1,737
<b>TOTALS</b>		<b>\$ 12,209,837,125</b>	<b>\$ 499,456,349</b>	<b>\$ 1,312,905,199</b>	<b>\$ 9,748,431</b>	<b>\$ 443,910,392</b>	<b>\$ 2,266,020,371</b>	<b>\$ (9,419,144)</b>	<b>\$ (709,954,388)</b>	<b>\$ 0</b>	<b>\$ (443,910,392)</b>	<b>\$ (1,163,283,924)</b>	<b>\$ 1,004,859,768</b>	<b>\$ 0</b>	<b>\$ 1,004,859,768</b>

**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, 2020**

**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, 2020, 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, 2020, 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.

### D. Restatement

The fiduciary net position for the FRS Pension Plan increased at July 1, 2019, and the net pension liability decreased at June 30, 2020, by \$940,602 due to a restatement as a result of a correction to an interfund receivable.

## 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, 2020, are shown below (in thousands):

	<u>FRS</u>	<u>HIS</u>
Total Pension Liability	\$ 204,909,739	\$ 12,588,098
Plan Fiduciary Net Position	<u>(161,568,265)</u>	<u>(378,261)</u>
Net Pension Liability	<u>\$ 43,341,474</u>	<u>\$ 12,209,837</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.85%	3.00%

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, 2020. The fiduciary net position used by the actuary to determine the net pension liability

(as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The total pension liability for the HIS was determined by the plan's actuary and reported in the plan's GASB 67 valuation as of June 30, 2020. 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, 2020, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years ended June 30, 2015, through June 30, 2020, 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 2019 for the period July 1, 2013, through June 30, 2018. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

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

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.21% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table, (refer to the valuation reports for more information – see Note 5).

The following changes in actuarial assumptions occurred in 2020:

- FRS: The long-term expected rate of return was decreased from 6.90% to 6.80%.
- HIS: The municipal bond rate used to determine total pension liability was decreased from 3.50% to 2.21%, and the mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with Scale MP-2018.



**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, 2020.

FRS Net Pension Liability			HIS Net Pension Liability		
1% Decrease	Current Discount Rate	1% Increase	1% Decrease	Current Discount Rate	1% Increase
5.80%	6.80%	7.80%	1.21%	2.21%	3.21%
\$ 69,209,049,720	\$ 43,341,473,720	\$21,736,761,720	\$ 14,114,026,804	\$12,209,837,125	\$10,651,263,443

**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, 2020, was 5.9 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, 2020, are presented below for each plan.

	<b>Recognized in Expense Reporting Period Ended 2020</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Service cost	\$ 2,647,456,150	\$ -	\$ -
Interest cost	13,458,929,163	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	811,159,886	1,658,766,387	-
Effect of assumptions changes or inputs	2,737,269,546	7,846,185,717	-
Member contributions	(748,454,881)	-	-
Projected investment earnings	(11,037,431,666)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	892,131,070	(892,131,070)
Net difference between projected and actual investment earnings	1,211,606,824	2,580,593,016	-
Administrative expenses	21,556,013	-	-
<i>Total</i>	<u>\$ 9,102,091,035</u>	<u>\$ 12,977,676,190</u>	<u>\$ (892,131,070)</u>

***Health Insurance Subsidy (HIS)***

	<b>Recognized in Expense Reporting Period Ended 2020</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Service cost	\$ 265,520,709	\$ -	\$ -
Interest cost	402,708,732	-	-
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses (difference between expected and actual experience)	84,706,748	499,456,349	(9,419,144)
Effect of assumptions changes or inputs	259,964,521	1,312,905,199	(709,954,388)
Member contributions	(369,509)	-	-
Projected investment earnings	(11,801,655)	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	443,910,392	(443,910,392)
Net difference between projected and actual investment earnings	3,957,861	9,748,431	-
Administrative expenses	172,361	-	-
<i>Total</i>	<u>\$ 1,004,859,768</u>	<u>\$ 2,266,020,371</u>	<u>\$ (1,163,283,924)</u>

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the subsequent

reporting period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension expense will be recognized as follows:

<b>Reporting Period Ending</b>	<b>FRS Expense</b>	<b>HIS Expense</b>
<b>2021</b>	\$ 2,490,538,359	\$ 305,189,471
<b>2022</b>	\$ 3,878,865,781	\$ 226,383,138
<b>2023</b>	\$ 3,297,020,851	\$ 61,859,685
<b>2024</b>	\$ 1,970,973,468	\$ 143,643,293
<b>2025</b>	\$ 448,146,661	\$ 195,596,196
<b>Thereafter</b>	\$ -	\$ 170,064,664
<b>Total</b>	\$ 12,085,545,120	\$ 1,102,736,447

**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, 2020. The system’s CAFR and the actuarial valuation reports referenced herein are available online at:

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

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

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

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
1000	STATE OF FLORIDA	\$ 146,093,690	\$ 156,915,331
4910	UNIVERSITY OF FLORIDA	13,574,448	15,967,720
4915	FLORIDA POLYTECHNIC UNIVERSITY	230,138	247,772
4920	FLORIDA STATE UNIVERSITY	6,255,083	6,910,173
4930	FLORIDA A & M UNIVERSITY	1,627,416	1,892,145
4940	UNIVERSITY OF CENTRAL FLORIDA	5,577,633	6,136,690
4950	UNIVERSITY OF SOUTH FLORIDA	7,034,764	7,897,612
4955	NEW COLLEGE	287,519	321,211
4960	FLORIDA ATLANTIC UNIVERSITY	2,901,959	3,105,619
4970	UNIVERSITY OF WEST FLORIDA	1,253,793	1,394,432
4980	FLORIDA INTERNATIONAL UNIVERSITY	5,335,430	5,986,111
4990	UNIVERSITY OF NORTH FLORIDA	1,468,949	1,673,752
4995	FLORIDA GULF COAST UNIVERSITY	1,303,402	1,389,278
11001	ALACHUA CO CLERK OF CIRCUIT COURT	142,109	133,822
11003	ALACHUA CO BD OF CO COMMISSIONERS	1,351,020	1,525,135
11004	ALACHUA CO PROPERTY APPRAISER	91,906	113,369
11005	ALACHUA CO TAX COLLECTOR	109,108	131,483
11006	ALACHUA CO SHERIFF'S OFFICE	1,743,961	1,689,632
11007	ALACHUA CO SCHOOL BOARD	1,864,129	2,274,609
11100	CITY OF ALACHUA	194,917	226,381
11101	CITY OF HIGH SPRINGS	82,286	90,280
11102	CITY OF NEWBERRY	90,173	102,544
11103	CITY OF GAINESVILLE	23,831	24,501
11104	ALACHUA COUNTY LIBRARY DISTRICT	88,293	103,910
11116	CITY OF ARCHER	9,190	12,942
11300	CARING & SHARING LEARNING SCHOOL	18,833	23,068
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	3,524	3,548
11302	SIATECH GAINESVILLE	5,836	5,509
11305	MICANOPY MIDDLE SCHOOL INC	3,714	5,211
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	9,557	10,385
11700	SANTA FE COLLEGE	597,012	729,778
12001	BAKER CO CLERK OF CIRCUIT COURT	25,959	31,589
12003	BAKER CO BD OF CO COMMISSIONERS	104,789	120,704
12004	BAKER CO PROPERTY APPRAISER	21,438	14,968
12005	BAKER CO TAX COLLECTOR	21,266	27,474
12006	BAKER CO SHERIFF'S DEPT	315,593	322,684
12007	BAKER CO SCHOOL BOARD	340,857	415,826
12011	BAKER CO SUPERVISOR OF ELECTIONS	7,866	6,869
12100	CITY OF MACCLENNY	63,171	70,302
12102	NEW RIVER SOLID WASTE ASSOCIATION	21,207	27,008
12104	TOWN OF GLEN ST MARY	2,110	2,757
13001	BAY CO CLERK OF CIRCUIT COURT	120,919	132,888
13003	BAY CO BD OF CO COMMISSIONERS	919,662	1,027,251
13004	BAY CO PROPERTY APPRAISER	69,003	70,040
13005	BAY CO TAX COLLECTOR	71,974	82,516
13006	BAY CO SHERIFF'S DEPT	937,511	1,023,650
13007	BAY CO SCHOOL BOARD	1,408,879	1,800,698
13009	BEACH MOSQUITO CONTROL DIST	13,718	15,544
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	27,375	28,913
13100	CITY OF PANAMA CITY	26,188	31,158
13101	PANAMA CITY PORT AUTH	3,943	3,702
13102	CITY OF SPRINGFIELD	126,233	123,357
13103	CITY OF PARKER	44,411	43,886
13105	CITY OF MEXICO BEACH	57,923	41,532
13107	CITY OF CALLAWAY	72,099	76,154
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	5,290	6,811

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	62,062	78,664
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	18,863	23,633
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	46,663	65,446
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	22,203	28,257
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	27,243	36,315
13308	UNIVERSITY ACADEMY INC.	40,921	49,160
13309	RISING LEADER ACADEMY, INC.	11,725	17,562
13310	PALM BAY PREPARATORY ACADEMY	19,218	24,282
13311	CENTRAL HIGH SCHOOL	8,836	10,499
13312	PALM BAY ELEMENTARY SCHOOL	22,238	29,171
13700	GULF COAST STATE COLLEGE	287,351	366,343
14001	BRADFORD CO CLERK OF CIRCUIT COURT	30,007	37,996
14003	BRADFORD CO BD OF CO COMMISSIONERS	185,649	179,658
14004	BRADFORD CO PROPERTY APPRAISER	16,463	18,706
14005	BRADFORD CO TAX COLLECTOR	12,346	14,891
14006	BRADFORD CO SHERIFF'S DEPT	164,173	181,866
14007	BRADFORD CO SCHOOL BOARD	265,786	264,137
15001	BREVARD CO CLERK OF CIRCUIT CT	253,266	285,057
15003	BREVARD CO BD OF CO COMMISSIONERS	3,382,394	3,709,579
15004	BREVARD CO PROPERTY APPRAISER	145,017	157,767
15005	BREVARD CO TAX COLLECTOR	176,617	227,685
15006	BREVARD CO SHERIFF'S OFFICE	3,204,407	3,303,963
15007	BREVARD CO SCHOOL BOARD	4,752,806	5,909,909
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	39,984	50,123
15033	CANAVERAL PORT AUTH	10,564	11,024
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	23,859	27,339
15100	CITY OF MELBOURNE	800,922	853,995
15101	CITY OF INDIAN HARBOUR BEACH	34,413	40,038
15102	TITUSVILLE-COCOA AIRPORT AUTH	24,327	27,833
15103	TOWN OF MALABAR	24,672	26,415
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	310	336
15105	SEBASTIAN INLET TAX DISTRICT	9,533	11,116
15110	TOWN OF MELBOURNE BEACH	5,401	6,791
15111	CITY OF WEST MELBOURNE	77,233	94,616
15112	CITY OF PALM BAY	6,662	6,865
15113	CITY OF COCOA	307,538	352,526
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	15,013	18,412
15115	INDIAN RIVER LAGOON COUNCIL	7,754	11,762
15700	EASTERN FLORIDA STATE COLLEGE	679,426	746,460
16003	BROWARD CO BD OF CO COMMISSIONERS	7,248,478	9,029,333
16004	BROWARD CO PROPERTY APPRAISER	339,860	422,188
16006	BROWARD CO SHERIFF'S DEPT	19,662,919	19,543,898
16007	BROWARD CO SCHOOL BOARD	15,537,149	17,294,223
16011	BROWARD CO SUPERVISOR OF ELECTIONS	81,764	156,645
16018	HILLSBORO INLET DISTRICT	6,785	8,559
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	25,014	27,572
16054	OLD PLANTATION WATER CONTROL DIST	9,458	11,714
16080	BROWARD CO CLERK OF CIRCUIT COURT	443,563	545,092
16100	TOWN OF HILLSBORO BEACH	65,466	99,904
16101	TOWN OF LAUDERDALE BY THE SEA	61,799	74,898
16102	CITY OF MARGATE	1,493,520	1,582,552
16103	BROWARD CO HOUSING AUTH	87,363	105,846
16104	CITY OF LAUDERDALE LAKES	12,308	18,234
16107	SOUTH FL REG PLANNING COUNCIL	21,497	21,454
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	183,896	191,534
16110	S BROWARD DRAINAGE DIST	23,899	36,934

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
16112	NORTH BROWARD HOSPITAL DIST	10,441	8,981
16113	MEMORIAL HEALTHCARE DIST	727	1,236
16114	CITY OF DEERFIELD BEACH	17,429	17,437
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	120,897	153,597
16116	CITY OF COCONUT CREEK	835,018	894,300
16117	CITY OF HOLLYWOOD	24,928	25,836
16118	CITY OF WESTON	5,973	6,096
16119	CITY OF MIRAMAR	19,720	19,653
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	4,412	5,371
16121	CITY OF NORTH LAUDERDALE	195,144	202,640
16122	CITY OF POMPANO BEACH	7,280	7,562
16123	CITY OF WEST PARK	21,960	26,561
16124	CITY OF DANIA BEACH	159,207	235,931
16125	CITY OF WILTON MANORS	295,541	296,016
16126	TOWN OF PEMBROKE PARK	37,260	54,881
16127	CITY OF OAKLAND PARK	327,453	395,884
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	71,978	112,933
16129	CITY OF COOPER CITY	64,527	96,530
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	79,094	84,802
16131	CITY OF LIGHTHOUSE POINT	248,926	248,324
16132	CITY OF HALLANDALE BEACH	0	209,707
16300	CENTRAL CHARTER SCHOOL	82,106	101,781
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	13,163	15,015
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	29,090	29,754
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	71,078	66,797
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	44,795	46,642
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	61,459	62,444
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	26,293	27,547
16700	BROWARD COLLEGE	1,456,422	1,733,447
17001	CALHOUN CO CLERK OF CIRCUIT COURT	20,239	23,262
17003	CALHOUN CO BD OF CO COMMISSIONERS	39,092	44,998
17004	CALHOUN CO PROPERTY APPRAISER	14,289	15,325
17005	CALHOUN CO TAX COLLECTOR	15,145	11,572
17006	CALHOUN CO SHERIFF'S DEPT	58,181	54,421
17007	CALHOUN CO SCHOOL BOARD	127,582	152,402
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	12,534	13,860
17039	APALACHEE REGIONAL PLANNING COUNCIL	14,937	24,505
17100	CITY OF BLOUNTSTOWN	64,252	62,557
17101	TOWN OF ALTHA	3,146	3,009
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	104,166	111,836
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	2,091,027	2,316,548
18004	CHARLOTTE CO PROPERTY APPRAISER	68,477	87,622
18005	CHARLOTTE CO TAX COLLECTOR	94,767	118,355
18006	CHARLOTTE CO SHERIFF'S DEPT	1,732,573	1,867,863
18007	CHARLOTTE CO SCHOOL BOARD	901,819	1,312,962
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	49,654	49,579
19001	CITRUS CO CLERK OF CIRCUIT COURT	101,745	117,286
19003	CITRUS CO BD OF CO COMMISSIONERS	747,302	925,137
19004	CITRUS CO PROPERTY APPRAISER	55,429	66,849
19005	CITRUS CO TAX COLLECTOR	41,929	55,743
19006	CITRUS CO SHERIFF'S DEPT	835,389	837,396
19007	CITRUS CO SCHOOL BOARD	1,158,014	1,411,497
19009	CITRUS CO MOSQUITO CONTROL DIST	21,295	25,529
19016	CITRUS COUNTY HOSPITAL BOARD	2,167	2,716
19100	CITY OF INVERNESS	58,293	66,541
19101	HOMOSASSA SPECIAL WATER DIST	12,694	17,598

Totals may not foot due to rounding.



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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
19102	CITY OF CRYSTAL RIVER	43,225	54,777
20001	CLAY CO CLERK OF CIRCUIT COURT	99,512	176,434
20003	CLAY CO BD OF CO COMMISSIONERS	1,080,016	978,315
20004	CLAY CO PROPERTY APPRAISER	50,708	65,007
20005	CLAY CO TAX COLLECTOR	53,445	68,862
20006	CLAY CO SHERIFF'S DEPT	1,200,281	1,231,314
20007	CLAY CO SCHOOL BOARD	2,059,313	2,569,764
20011	CLAY COUNTY SUPV OF ELECTIONS	21,457	25,485
20100	CITY OF GREEN COVE SPRINGS	55,184	72,630
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	106,610	121,385
21001	COLLIER CO CLERK OF CIRCUIT COURT	194,891	268,457
21003	COLLIER CO BD OF CO COMMISSIONERS	2,648,137	3,113,221
21004	COLLIER CO PROPERTY APPRAISER	118,661	140,019
21005	COLLIER CO TAX COLLECTOR	161,370	217,773
21006	COLLIER CO SHERIFF'S OFFICE	3,265,046	3,967,689
21007	COLLIER CO SCHOOL BOARD	2,710,851	3,301,374
21009	COLLIER MOSQUITO CONTROL DIST	53,728	64,580
21011	COLLIER CO SUPERVISOR OF ELECTIONS	25,341	35,862
21100	NORTH COLLIER FIRE CONTROL & RESCUE	202,510	194,254
21101	CITY OF MARCO ISLAND	11,173	17,522
21105	IMMOKALEE FIRE CONTROL DISTRICT	95,684	97,533
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	1,172	1,055
21107	GREATER NAPLES FIRE RESCUE DISTRICT	652,322	637,489
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	21,802	27,619
21305	MARCO ISLAND ACADEMY	15,532	20,557
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	31,398	33,969
22003	COLUMBIA CO BD OF CO COMMISSIONERS	348,306	381,544
22004	COLUMBIA CO PROPERTY APPRAISER	39,067	43,028
22005	COLUMBIA CO TAX COLLECTOR	29,065	43,020
22006	COLUMBIA CO SHERIFF'S OFFICE	382,035	389,013
22007	COLUMBIA CO SCHOOL BOARD	685,042	836,723
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	18,171	17,469
22016	LAKE SHORE HOSPITAL AUTHORITY	1,312	2,005
22101	CITY OF LAKE CITY	108,901	135,721
22700	FLORIDA GATEWAY COLLEGE	179,115	218,286
23003	MIAMI-DADE COUNTY	69,672,736	77,749,250
23007	MIAMI-DADE CO SCHOOL BOARD	21,833,824	25,607,127
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	2,022,531	1,984,302
23100	BAL HARBOUR VILLAGE	27,441	25,659
23101	VILLAGE OF EL PORTAL	28,225	31,743
23102	CITY OF OPA LOCKA	181,183	224,271
23104	VILLAGE OF BISCAYNE PARK	45,045	47,495
23105	CITY OF WEST MIAMI	132,408	127,744
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	27,147	35,016
23108	CITY OF SUNNY ISLES BEACH	524,872	572,218
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	94,282	138,365
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	19,575	21,666
23117	CITY OF NORTH MIAMI	184,950	258,119
23118	CITY OF NORTH MIAMI BEACH	2,352	2,376
23119	TOWN OF MIAMI LAKES	44,040	68,033
23120	CITY OF MIAMI GARDENS	1,434,328	1,528,920
23121	THE CHILDREN'S TRUST	122,972	156,471
23122	CITY OF NORTH BAY VILLAGE	213,928	182,009
23123	TOWN OF CUTLER BAY	76,977	98,670
23124	CITY OF DORAL	639,362	626,121
23125	CITY OF FLORIDA CITY	179,316	189,020

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
23126	VILLAGE OF PINECREST	264,215	240,847
23127	CITY OF CORAL GABLES	18,141	17,849
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	20,238	24,249
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	34,643	39,443
23700	MIAMI DADE COLLEGE	3,301,850	3,518,051
24001	DESOTO CO CLERK OF CIRCUIT COURT	20,468	20,423
24003	DESOTO CO BD OF CO COMMISSIONERS	237,666	248,009
24004	DESOTO CO PROPERTY APPRAISER	19,855	21,891
24005	DESOTO CO TAX COLLECTOR	21,330	23,689
24006	DESOTO CO SHERIFF'S DEPT	315,362	317,183
24007	DESOTO CO SCHOOL BOARD	324,710	401,882
24011	DESOTO CO SUPERVISOR OF ELECTIONS	14,010	14,394
24062	JOSHUA WATER CONTROL DIST	5,027	7,182
25001	DIXIE CO CLERK OF CIRCUIT COURT	22,334	16,625
25003	DIXIE CO BD OF CO COMMISSIONERS	117,593	126,674
25004	DIXIE CO PROPERTY APPRAISER	23,635	25,713
25005	DIXIE CO TAX COLLECTOR	18,005	19,477
25006	DIXIE CO SHERIFF'S DEPT	130,697	146,103
25007	DIXIE CO SCHOOL BOARD	184,277	213,194
25011	DIXIE CO SUPERVISOR OF ELECTIONS	12,585	10,591
25100	TOWN OF CROSS CITY	26,298	31,200
25103	SUWANNEE WATER AND SEWER DISTRICT	2,294	2,660
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,700	2,914
25363	KINDER CUB SCHOOL, INC.	5,206	7,978
26003	CITY OF JACKSONVILLE	160,262	158,559
26007	DUVAL CO SCHOOL BOARD	6,326,146	7,520,961
26039	NORTHEAST FL REGIONAL COUNCIL	14,074	17,401
26102	JACKSONVILLE PORT AUTHORITY	240,604	272,446
26103	JACKSONVILLE AVIATION AUTHORITY	486,089	424,460
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	4,779	7,232
26300	SIATECH JACKSONVILLE	3,157	0
26301	RIVER CITY SCIENCE ACADEMY	42,027	57,468
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	27,611	38,302
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	4,895	7,852
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	32,735	44,842
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	43,207	60,024
26366	LONE STAR MYCROSCHOOL	5,540	9,572
26368	BISCAYNE MYCROSCHOOL	4,452	7,365
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	919,235	1,157,502
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	283,293	371,581
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	2,509,085	2,558,263
27004	ESCAMBIA CO PROPERTY APPRAISER	79,966	91,354
27005	ESCAMBIA CO TAX COLLECTOR	97,917	109,307
27006	ESCAMBIA CO SHERIFF'S DEPT	1,279,089	1,372,076
27007	ESCAMBIA CO SCHOOL BOARD	2,688,884	3,268,921
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	128,072	160,554
27039	WEST FL REGIONAL PLANNING COUNCIL	25,194	40,937
27041	SANTA ROSA ISLAND AUTH	12,572	16,840
27059	EMERALD COAST UTILITIES AUTHORITY	559,803	683,758
27060	ESCAMBIA CO HOUSING FINANCE AUTH	8,142	10,908
27100	CITY OF PENSACOLA	492,016	634,635
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	7,497	10,975
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	7,514	8,200
27700	PENSACOLA STATE COLLEGE	500,102	590,144
28001	FLAGLER CO CLERK OF CIRCUIT COURT	88,087	102,151
28003	FLAGLER CO BD OF CO COMMISSIONERS	612,547	633,618

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
28004	FLAGLER CO PROPERTY APPRAISER	49,947	54,766
28005	FLAGLER CO TAX COLLECTOR	58,943	67,721
28006	FLAGLER CO SHERIFF'S DEPT	870,312	841,996
28007	FLAGLER CO SCHOOL BOARD	952,089	1,127,733
28009	EAST FLAGLER MOSQUITO CONTROL DIST	9,197	11,374
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	18,448	21,379
28088	FLAGLER CO HOUSING AUTH	4,439	5,572
28100	CITY OF PALM COAST	60,346	47,936
28101	CITY OF BUNNELL	36,754	78,730
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	21,434	24,116
29003	FRANKLIN CO BD OF CO COMM	55,150	69,626
29004	FRANKLIN CO PROPERTY APPRAISER	19,182	13,138
29005	FRANKLIN CO TAX COLLECTOR	15,840	16,722
29006	FRANKLIN CO SHERIFF'S DEPT	140,671	128,997
29007	FRANKLIN CO SCHOOL BOARD	103,707	126,975
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	11,427	13,936
29100	CITY OF APALACHICOLA	35,783	40,176
29101	CITY OF CARRABELLE	22,575	23,533
29102	EASTPOINT WATER AND SEWER DIST	6,715	8,806
29104	APALACHICOLA HOUSING AUTHORITY	1,776	2,824
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	44,524	54,438
30003	GADSDEN CO BD OF CO COMMISSIONERS	257,308	274,069
30005	GADSDEN CO TAX COLLECTOR	10,866	12,221
30006	GADSDEN CO SHERIFF'S DEPT	159,136	156,978
30007	GADSDEN CO SCHOOL BOARD	323,049	349,773
30100	TOWN OF HAVANA	50,658	50,886
30101	CITY OF CHATTAHOOCHEE	42,835	47,389
30102	NORTHWEST FL WATER MANAGEMENT DIST	120,098	139,451
30103	TOWN OF GREENSBORO	2,795	2,720
30104	CITY OF GRETNA	22,412	26,463
30105	CITY OF MIDWAY	22,792	15,793
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	24,071	22,960
31003	GILCHRIST CO BD OF CO COMMISSIONERS	111,641	119,162
31004	GILCHRIST CO PROPERTY APPRAISER	18,701	19,914
31005	GILCHRIST CO TAX COLLECTOR	23,134	18,554
31006	GILCHRIST CO SHERIFF'S DEPT	111,619	125,090
31007	GILCHRIST CO SCHOOL BOARD	245,998	274,893
31011	GILCHRIST CO SUPERVISOR OF ELECTION	13,901	14,717
31100	CITY OF TRENTON	19,666	22,069
32001	GLADES CO CLERK OF THE CIRCUIT COUR	21,346	23,677
32003	GLADES CO BD OF CO COMMISSIONERS	91,555	106,184
32004	GLADES CO PROPERTY APPRAISER	9,888	11,339
32005	GLADES COUNTY TAX COLLECTOR	7,428	7,518
32006	GLADES CO SHERIFF'S DEPT	267,895	234,789
32007	GLADES CO SCHOOL BOARD	125,785	149,651
32100	CITY OF MOORE HAVEN	20,202	23,218
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	542	456
32300	PEMAYETV EMAHAKV, INC	88,092	105,114
33001	GULF CO CLERK OF CIRCUIT COURT	16,972	20,464
33003	GULF CO BD OF CO COMMISSIONERS	159,522	178,607
33004	GULF CO PROPERTY APPRAISER	16,536	17,225
33005	GULF CO TAX COLLECTOR	7,139	9,080
33006	GULF COUNTY SHERIFF'S DEPT	118,215	93,039
33007	GULF CO SCHOOL BOARD	158,157	190,535
33011	GULF CO SUPERVISOR OF ELECTIONS	12,981	14,109
33100	CITY OF PORT ST JOE	66,040	84,891

Totals may not foot due to rounding.

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

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

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2019 Measurement Date</b>	<b>June 30, 2020 Measurement Date</b>
34001	HAMILTON CO CLERK OF CIRCUIT COURT	21,389	23,079
34003	HAMILTON CO BD OF CO COMMISSIONERS	88,183	106,824
34004	HAMILTON CO PROPERTY APPRAISER	9,014	10,531
34005	HAMILTON CO TAX COLLECTOR	7,771	9,148
34006	HAMILTON CO SHERIFF'S DEPT	113,276	104,373
34007	HAMILTON CO SCHOOL BOARD	145,305	172,367
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	12,500	13,895
34100	CITY OF JASPER	39,803	38,174
35001	HARDEE CO CLERK OF CIRCUIT COURT	27,457	30,379
35003	HARDEE CO BD OF CO COMMISSIONERS	271,477	267,123
35004	HARDEE CO PROPERTY APPRAISER	16,909	18,230
35005	HARDEE CO TAX COLLECTOR	20,205	21,628
35006	HARDEE CO SHERIFF'S DEPT	257,611	264,071
35007	HARDEE CO SCHOOL BOARD	338,887	402,109
35011	HARDEE CO SUPERVISOR OF ELECTIONS	12,706	13,262
36001	HENDRY CO CLERK OF CIRCUIT COURT	22,083	40,191
36003	HENDRY CO BD OF CO COMMISSIONERS	210,623	249,248
36004	HENDRY CO PROPERTY APPRAISER	22,811	26,355
36005	HENDRY CO TAX COLLECTOR	15,402	22,110
36006	HENDRY CO SHERIFF'S DEPT	280,014	284,703
36007	HENDRY CO SCHOOL BOARD	455,163	557,861
36011	HENDRY CO SUPERVISOR OF ELECTIONS	6,151	7,613
36016	HENDRY REGIONAL MEDICAL CENTER	6,428	7,490
36100	CITY OF LABELLE	33,458	45,455
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	2,215	1,530
36102	BARRON WATER CONTROL DISTRICT	8,401	9,660
36103	CITY OF CLEWISTON	34,825	40,109
36104	CENTRAL CO WATER CONTROL DIST	8,067	7,770
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	696	853
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	84,659	108,485
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	1,352,890	1,706,907
37004	HERNANDO COUNTY PROPERTY APPRAISER	59,114	67,839
37005	HERNANDO CO TAX COLLECTOR	57,467	68,224
37006	HERNANDO CO SHERIFF'S DEPT	1,250,376	1,267,658
37007	HERNANDO CO SCHOOL BOARD	1,349,690	1,607,023
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	17,266	20,641
37056	SW FL WATER MANAGEMENT DIST	576,323	729,977
37100	CITY OF BROOKSVILLE	52,741	62,448
37101	HERNANDO CO HOUSING AUTH	2,987	3,563
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	97,919	104,789
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	546,319	536,374
38004	HIGHLANDS CO PROPERTY APPRAISER	52,129	67,495
38005	HIGHLANDS CO TAX COLLECTOR	62,506	67,436
38006	HIGHLANDS CO SHERIFF'S DEPT	889,877	902,719
38007	HIGHLANDS CO SCHOOL BOARD	714,768	852,635
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	17,792	20,492
38100	CITY OF AVON PARK	40,892	30,869
38101	TOWN OF LAKE PLACID	50,632	53,706
38102	CITY OF SEBRING	151,053	190,819
38103	SEBRING AIRPORT AUTH	16,264	21,994
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	3,512	2,921
38700	SOUTH FLORIDA STATE COLLEGE	231,985	273,266
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	656,353	729,367
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	7,885,782	9,464,902
39004	HILLSBOROUGH CO PROPERTY APPRAISER	212,211	207,090
39005	HILLSBOROUGH CO TAX COLLECTOR	321,693	385,673

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
39006	HILLSBOROUGH CO SHERIFF'S DEPT	10,783,844	10,707,593
39007	HILLSBOROUGH CO SCHOOL BOARD	13,373,531	16,731,403
39037	HILLSBOROUGH CO AVIATION AUTH	1,170,885	1,372,950
39038	TAMPA PORT AUTH	300,347	375,795
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	78,723	69,781
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	792,800	824,373
39100	CITY OF TEMPLE TERRACE	19,729	17,520
39102	TAMPA SPORTS AUTH	101,637	109,887
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	46,806	52,927
39109	TAMPA BAY ESTUARY PROGRAM	7,796	14,387
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	12,134	0
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	91,480	107,797
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	10,749	13,966
39700	HILLSBOROUGH COMMUNITY COLLEGE	794,675	988,477
40001	HOLMES CO CLERK OF CIRCUIT COURT	26,419	26,030
40003	HOLMES CO BD OF CO COMMISSIONERS	96,166	99,104
40004	HOLMES CO PROPERTY APPRAISER	18,637	20,489
40005	HOLMES CO TAX COLLECTOR	18,788	20,298
40006	HOLMES CO SHERIFF'S DEPT	81,754	76,672
40007	HOLMES CO SCHOOL BOARD	211,148	247,317
40103	HOLMES COUNTY HOUSING AUTHORITY	1,129	1,364
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	74,005	98,115
41003	INDIAN RIVER CO BD OF CO COMMISSION	1,447,174	1,630,945
41004	INDIAN RIVER CO PROPERTY APPRAISER	65,281	73,798
41005	INDIAN RIVER CO TAX COLLECTOR	66,676	77,978
41006	INDIAN RIVER CO SHERIFF'S DEPT	1,284,308	1,281,544
41007	INDIAN RIVER CO SCHOOL BOARD	1,175,289	1,451,952
41009	INDIAN RIVER MOSQUITO CONTROL DIST	34,682	50,685
41011	INDIAN RIVER CO SUPERVISOR ELECTION	20,495	28,361
41018	FELLSMERE WATER CONTROL DIST	2,629	3,239
41050	INDIAN RIVER FARMS WATER CONTROL DI	17,129	15,974
41065	ST JOHNS WATER CONTROL DIST	10,878	13,000
42001	JACKSON CO CLERK OF CIRCUIT COURT	37,988	43,344
42003	JACKSON CO BD OF CO COMMISSIONERS	293,256	336,090
42004	JACKSON CO PROPERTY APPRAISER	23,520	26,134
42005	JACKSON CO TAX COLLECTOR	22,634	22,253
42006	JACKSON CO SHERIFF'S DEPT	129,911	125,275
42007	JACKSON CO SCHOOL BOARD	451,281	548,424
42016	JACKSON HOSPITAL	48,581	53,822
42088	NW FL REGIONAL HOUSING AUTH	15,375	20,367
42100	TOWN OF SNEADS	18,136	16,123
42101	CITY OF GRACEVILLE	38,403	43,137
42102	TOWN OF GRAND RIDGE	5,637	7,194
42103	TOWN OF ALFORD	1,273	1,351
42104	CITY OF MARIANNA	48,505	57,715
42105	MARIANNA HEALTH & REHABILITATION CENTER	112,197	114,426
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	0	3,088
42700	CHIPOLA COLLEGE	149,723	174,222
43001	JEFFERSON CO CLERK OF CIRCUIT CT	114,178	121,634
43004	JEFFERSON CO PROPERTY APPRAISER	16,830	19,861
43005	JEFFERSON CO TAX COLLECTOR	6,268	5,698
43006	JEFFERSON CO SHERIFF'S DEPT	110,845	115,851
43007	JEFFERSON CO SCHOOL BOARD	34,886	36,515
43011	JEFFERSON CO SUPERVISOR OF ELECTION	12,887	5,228
43100	CITY OF MONTICELLO	17,342	21,877
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	56,857	55,794

Totals may not foot due to rounding.



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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
44004	LAFAYETTE CO PROPERTY APPRAISER	12,988	13,430
44005	LAFAYETTE CO TAX COLLECTOR	13,363	14,035
44006	LAFAYETTE CO SHERIFF'S DEPT	41,163	41,949
44007	LAFAYETTE CO SCHOOL BOARD	106,756	129,325
44011	LAFAYETTE CO SUPERVISER OF ELECTION	12,311	12,579
44100	TOWN OF MAYO	12,232	12,638
45001	LAKE CO CLERK OF COURTS	173,112	221,186
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	1,510,005	1,534,699
45004	LAKE CO PROPERTY APPRAISER	64,325	74,665
45005	LAKE CO TAX COLLECTOR	104,066	132,542
45006	LAKE CO SHERIFF'S DEPT	1,960,844	1,908,497
45007	LAKE CO SCHOOL BOARD	2,308,551	2,817,195
45011	LAKE CO SUPERVISOR OF ELECTIONS	26,860	31,222
45023	LAKE COUNTY WATER AUTHORITY	16,515	20,771
45100	CITY OF EUSTIS	15,796	17,657
45101	CITY OF UMATILLA	22,787	26,010
45103	TOWN OF ASTATULA	20,418	21,088
45104	CITY OF MINNEOLA	75,120	84,998
45105	CITY OF TAVARES	142,524	169,124
45106	TOWN OF MONTVERDE	2,853	3,898
45113	CITY OF FRUITLAND PARK	61,699	67,161
45338	MASCOTTE CHARTER SCHOOL, INC	0	5,291
45700	LAKE SUMTER STATE COLLEGE	205,537	276,058
46001	LEE CO CLERK OF CIRCUIT COURT	339,269	414,283
46003	LEE CO BD OF CO COMMISSIONERS	3,818,468	4,986,649
46004	LEE CO PROPERTY APPRAISER	117,363	138,584
46005	LEE CO TAX COLLECTOR	239,223	286,043
46006	LEE CO SHERIFF'S DEPT	4,505,791	4,378,937
46007	LEE CO SCHOOL BOARD	4,904,032	5,607,431
46009	LEE CO MOSQUITO CONTROL DIST	119,302	144,239
46011	LEE CO SUPERVISOR OF ELECTIONS	57,445	78,342
46046	LEE CO HYACINTH CONTROL DIST	14,381	17,309
46099	FT MYERS BEACH MOSQUITO CONTROL	3,240	3,771
46100	SANIBEL FIRE CONTROL DIST	110,201	115,055
46101	SW FL REGIONAL PLANNING COUNCIL	9,008	9,638
46102	NORTH FORT MYERS FIRE CONTROL DIST	195,665	238,348
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	376,117	410,411
46104	TICE FIRE & RESCUE DIST	107,413	109,928
46105	FT MYERS BEACH LIBRARY DIST	13,255	14,644
46106	FT MYERS BEACH FIRE CONTROL DIST	298,736	295,234
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	461,771	497,327
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	35,014	39,552
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	468,124	488,948
46110	CAPTIVA FIRE CONTROL DIST	60,582	59,669
46111	FT MYERS SHORES FIRE DEPT	71,013	90,719
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	55,291	57,471
46113	ALVA FIRE AND RESCUE SERVICE DIST	22,255	23,240
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	32,185	40,493
46116	CITY OF BONITA SPRINGS	63,742	74,889
46117	MATLACHA-PINE FIRE DISTRICT	94,803	113,260
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	2,890	3,185
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	50,211	50,223
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	8,997	10,239
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	121,618	143,352
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	599,997	684,444
47001	LEON CO CLERK OF THE CIRCUIT COURT	134,989	172,770

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
47003	LEON CO BD OF CO COMMISSIONERS	971,161	1,095,107
47004	LEON CO PROPERTY APPRAISER	101,382	124,371
47005	LEON CO TAX COLLECTOR	74,930	95,371
47006	LEON CO SHERIFF'S DEPT	1,729,514	1,731,383
47007	LEON CO SCHOOL BOARD	2,426,412	2,723,559
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	55,716	68,623
47090	FLORIDA BOARD OF BAR EXAMINERS	43,351	55,264
47102	TALLAHASSEE HOUSING AUTH	38,052	37,928
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	2,923	4,615
47104	FL CLERKS OF COURT OPERATIONS CORP	16,474	17,796
47106	VOLUNTEER FLORIDA	33,802	36,181
47107	CITY OF TALLAHASSEE CDA	9,931	11,906
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	50,596	59,837
47302	STARS EDUCATION SERVICES, INC	23,069	33,925
47700	TALLAHASSEE COMMUNITY COLLEGE	694,763	811,178
48001	LEVY CO CLERK OF CIRCUIT COURT	31,350	36,706
48003	LEVY CO BD OF CO COMMISSIONERS	257,742	315,221
48004	LEVY CO PROPERTY APPRAISER	26,919	29,826
48005	LEVY CO TAX COLLECTOR	19,309	21,821
48006	LEVY CO SHERIFF'S DEPT	340,869	290,226
48007	LEVY CO SCHOOL BOARD	331,625	393,947
48011	LEVY CO SUPERVISOR OF ELECTIONS	14,380	15,337
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	4,397	5,698
48100	CITY OF CHIEFLAND	55,066	56,931
48101	TOWN OF YANKEETOWN	3,246	3,354
48102	CITY OF FANNING SPRINGS	9,956	9,852
48103	TOWN OF INGLIS	4,583	5,226
48104	CITY OF CEDAR KEY	5,166	7,781
48182	CITY OF WILLISTON	21,207	22,326
48300	WHISPERING WINDS CHARTER SCHOOL	9,415	10,718
48301	NATURE COAST MIDDLE SCHOOL	5,337	7,032
49001	LIBERTY CO CLERK OF CIRCUIT COURT	22,169	24,025
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	53,089	59,891
49004	LIBERTY CO PROPERTY APPRAISER	16,643	17,150
49005	LIBERTY CO TAX COLLECTOR	16,771	17,535
49006	LIBERTY CO SHERIFF'S DEPT	49,628	48,703
49007	LIBERTY CO SCHOOL BOARD	108,210	129,023
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	12,047	13,128
49100	CITY OF BRISTOL	7,850	8,735
50001	MADISON CO CLERK OF CIRCUIT COURT	17,071	18,543
50003	MADISON CO BD OF CO COMMISSIONERS	97,001	94,880
50004	MADISON CO PROPERTY APPRAISER	21,614	13,392
50005	MADISON CO TAX COLLECTOR	9,427	12,848
50006	MADISON CO SHERIFF'S OFFICE	158,282	152,947
50007	MADISON CO SCHOOL BOARD	167,796	201,850
50011	MADISON CO SUPERVISOR OF ELECTIONS	12,849	13,790
50100	TOWN OF GREENVILLE	3,691	4,546
50103	AUCILLA AREA SOLID WASTE ADMIN	5,754	7,600
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	9,285	12,119
50301	MADISON CREATIVE ARTS ACADEMY, INC.	19,750	26,499
50700	NORTH FLORIDA COLLEGE	98,750	121,309
51001	MANATEE CO CLERK OF CIRCUIT COURT	223,786	253,139
51003	MANATEE CO BD OF CO COMMISSIONERS	2,340,272	2,949,700
51004	MANATEE CO PROPERTY APPRAISER	89,145	124,074
51005	MANATEE CO TAX COLLECTOR	142,020	177,967
51006	MANATEE CO SHERIFF'S DEPT	3,311,589	3,342,493

Totals may not foot due to rounding.



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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
51007	MANATEE CO SCHOOL BOARD	3,411,024	4,381,380
51009	MANATEE CO MOSQUITO CONTROL DIST	33,867	38,079
51101	CITY OF HOLMES BEACH	23,724	32,854
51102	CITY OF BRADENTON	312,544	368,466
51103	CEDAR HAMMOCK FIRE CONTROL DIST	313,487	318,546
51105	MANATEE CO HOUSING AUTH	19,830	21,599
51107	EAST MANATEE FIRE RESCUE DISTRICT	293,752	339,964
51109	PEACE RIVER/MANASOTA REG WATER SUPP	65,062	85,332
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	16,506	16,205
51111	PARRISH FIRE DISTRICT	55,627	63,407
51112	CITY OF ANNA MARIA	11,728	16,085
51113	TOWN OF LONGBOAT KEY	127,636	132,444
51119	MYAKKA CITY FIRE DEPARTMENT	27,365	29,279
51300	PALMETTO CHARTER SCHOOL, INC.	12,931	17,764
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	70,833	82,849
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	33,060	49,156
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	365,792	463,703
52001	MARION CO CLERK OF CIRCUIT COURT	149,815	182,409
52003	MARION CO BD OF CO COMMISSIONERS	2,421,314	2,568,545
52004	MARION CO PROPERTY APPRAISER	64,697	82,392
52005	MARION CO TAX COLLECTOR	107,702	117,304
52006	MARION CO SHERIFF'S DEPT	1,987,490	2,216,432
52007	MARION CO SCHOOL BOARD	2,861,905	3,578,352
52011	MARION CO SUPERVISOR OF ELECTIONS	32,976	45,679
52100	CITY OF DUNNELLON	5,876	5,371
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	2,147	3,112
52300	MARION CHARTER SCHOOL	10,500	13,048
52700	COLLEGE OF CENTRAL FLORIDA	375,728	395,467
53001	MARTIN CO CLERK OF CIRCUIT COURT	79,501	88,963
53003	MARTIN CO BD OF CO COMMISSIONERS	1,919,979	2,063,740
53004	MARTIN CO PROPERTY APPRAISER	31,186	49,293
53005	MARTIN CO TAX COLLECTOR	89,015	100,148
53006	MARTIN CO SHERIFF'S OFFICE	1,940,617	1,963,570
53007	MARTIN CO SCHOOL BOARD	1,733,535	1,955,141
53100	CITY OF STUART	580,059	602,230
53101	VILLAGE OF INDIANTOWN	4,335	16,508
54001	MONROE CO CLERK OF CIRCUIT COURT	93,971	119,478
54003	MONROE CO BD OF CO COMMISSIONERS	1,076,356	1,247,471
54004	MONROE CO PROPERTY APPRAISER	67,491	70,507
54005	MONROE CO TAX COLLECTOR	41,852	54,228
54006	MONROE CO SHERIFF'S DEPT	1,500,881	1,487,461
54007	MONROE CO SCHOOL BOARD	787,917	960,476
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	76,372	91,403
54011	MONROE CO SUPERVISOR OF ELECTIONS	22,060	28,554
54100	CITY OF KEY COLONY BEACH	30,215	30,009
54101	MONROE CO LAND AUTH	6,933	8,696
54102	CITY OF MARATHON	1,745	1,761
54103	ISLAMORADA, VILLAGE OF ISLANDS	184,215	220,333
54700	THE COLLEGE OF THE FLORIDA KEYS	108,162	130,982
54999	FL KEYS AQUEDUCT AUTH	369,036	449,213
55001	NASSAU CO CLERK OF CIRCUIT COURT	91,107	76,399
55003	NASSAU CO BD OF CO COMMISSIONERS	737,134	825,760
55004	NASSAU CO PROPERTY APPRAISER	47,744	54,092
55005	NASSAU CO TAX COLLECTOR	61,388	58,651
55006	NASSAU CO SHERIFF'S DEPT	713,933	739,645
55007	NASSAU CO SCHOOL BOARD	792,930	964,490

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
55009	AMELIA ISLAND MOSQUITO CONTROL	6,886	8,422
55100	TOWN OF HILLIARD	18,573	22,962
55101	TOWN OF CALLAHAN	6,452	9,069
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	129,280	131,034
56003	OKALOOSA CO BD OF CO COMMISSIONERS	1,143,474	1,305,951
56004	OKALOOSA CO PROPERTY APPRAISER	62,449	66,246
56005	OKALOOSA CO TAX COLLECTOR	86,756	105,463
56006	OKALOOSA CO SHERIFF'S DEPT	1,123,321	1,161,064
56007	OKALOOSA CO SCHOOL BOARD	2,031,929	2,475,508
56100	OKALOOSA CO GAS DIST	24,940	25,172
56101	CITY OF VALPARAISO	2,977	3,489
56103	CITY OF NICEVILLE	213,339	228,475
56104	NICEVILLE HOUSING AUTHORITY	3,700	3,016
56114	MID-BAY BRIDGE AUTHORITY	6,814	7,630
56300	LIZA JACKSON PREPARATORY SCHOOL	39,450	52,447
56700	NORTHWEST FLORIDA STATE COLLEGE	237,723	274,167
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	32,083	36,599
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	273,801	287,778
57004	OKEECHOBEE CO PROPERTY APPRAISER	21,587	24,171
57005	OKEECHOBEE CO TAX COLLECTOR	15,237	19,574
57006	OKEECHOBEE CO SHERIFF'S DEPT	393,300	408,042
57007	OKEECHOBEE CO SCHOOL BOARD	408,176	513,274
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	2,080	1,870
57109	COQUINA WATER CONTOL DISTRICT	0	4,285
58001	ORANGE CO COMPTROLLER	301,358	360,608
58003	ORANGE CO BD OF CO COMMISSIONERS	13,440,935	14,955,729
58004	ORANGE CO PROPERTY APPRAISER	191,832	235,314
58005	ORANGE CO TAX COLLECTOR	240,412	284,067
58006	ORANGE CO SHERIFF'S OFFICE	6,800,579	7,031,849
58007	ORANGE CO SCHOOL BOARD	12,332,930	16,584,455
58010	ORANGE CO CLERK OF CIRCUIT COURT	413,959	510,929
58011	ORANGE CO SUPERVISOR OF ELECTIONS	59,891	89,502
58075	REEDY CREEK IMPROVEMENT DIST	1,224,522	1,172,817
58087	ORANGE CO HOUSING FINANCE AUTH	8,804	12,645
58106	LAKE APOPKA NATURAL GAS DIST	67,770	82,180
58108	CITY OF EDGEWOOD	52,938	49,897
58109	CITY OF MAITLAND	10,598	13,373
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	3,359	2,943
58118	GREATER ORLANDO AVIATION AUTHORITY	429,636	389,837
58301	FLORIDA VIRTUAL HIGH SCHOOL	1,801,884	2,471,338
58304	NAP FORD COMMUNITY SCHOOL	24,068	28,976
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	55,423	80,261
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	34,393	46,154
58700	VALENCIA COLLEGE	1,557,730	1,920,072
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	162,581	203,379
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	154,403	155,000
59003	OSCEOLA CO BD OF CO COMMISSIONERS	3,086,211	2,999,421
59004	OSCEOLA CO PROPERTY APPRAISER	97,797	128,329
59005	OSCEOLA CO TAX COLLECTOR	118,510	136,004
59006	OSCEOLA CO SHERIFF'S DEPT	1,764,957	1,972,238
59007	OSCEOLA CO SCHOOL BOARD	3,729,994	4,518,106
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	28,661	34,324
59300	NEW DIMENSIONS HIGH SCHOOL INC	13,089	22,759
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	559,265	634,686
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	12,185,699	13,428,479
60004	PALM BEACH CO PROPERTY APPRAISER	268,843	334,239

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
60005	PALM BEACH CO TAX COLLECTOR	273,916	343,588
60006	PALM BEACH CO SHERIFF'S DEPT	13,967,441	14,563,487
60007	PALM BEACH CO SCHOOL BOARD	12,247,431	14,768,792
60011	PALM BEACH SUPERVISOR OF ELECTIONS	47,097	63,938
60018	LAKE WORTH DRAINAGE DIST	118,312	149,022
60019	PORT OF PALM BEACH DIST	59,330	72,698
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,591,532	2,287,830
60025	SOUTH FLORIDA CONSERVANCY DIST	17,035	16,437
60044	FLORIDA INLAND NAVIGATION DIST	9,570	12,768
60048	S INDIAN RIVER WATER CONTROL DIST	152	186
60049	SHAWANO DRAINAGE DIST	805	988
60103	TOWN OF JUNO BEACH	74,190	99,232
60105	TOWN OF OCEAN RIDGE	92,547	102,332
60108	TOWN OF JUPITER	334,963	392,727
60109	CITY OF PAHOKEE	1,430	1,692
60111	CITY OF GREENACRES	32,710	32,734
60113	VILLAGE OF TEQUESTA	12,650	14,530
60117	PALM BEACH CO SOLID WASTE AUTH	492,611	639,861
60119	PALM BCH SOIL & WATER CONSERVATION	1,598	3,222
60120	INDIAN TRAIL IMPROVEMENT DIST	66,130	83,300
60121	CITY OF BOYNTON BEACH	10,000	10,007
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	4,033	5,487
60123	TOWN OF HAVERHILL	7,795	8,780
60124	CITY OF ATLANTIS	82,813	69,754
60125	TOWN OF SOUTH PALM BEACH	34,296	5,470
60126	CITY OF BOCA RATON	17,082	17,217
60127	TOWN OF HIGHLAND BEACH	118,791	132,312
60128	CITY OF PALM BEACH GARDENS	360,448	457,330
60129	TOWN OF PALM BEACH SHORES	75,557	28,532
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	98,983	111,934
60131	VILLAGE OF WELLINGTON	461,446	573,357
60132	VILLAGE OF ROYAL PALM BEACH	148,442	176,653
60133	VILLAGE OF PALM SPRINGS	200,769	207,076
60140	TOWN OF LOXAHATCHEE GROVES	18,161	20,257
60150	PALM BEACH CO HEALTH CARE DIST	3,795	4,944
60151	CITY OF SOUTH BAY	2,065	2,114
60152	CITY OF RIVIERA BEACH	242,783	315,974
60153	TOWN OF MANGONIA PARK	11,833	13,438
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	0	20,458
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	40,566	48,458
60303	WESTERN ACADEMY CHARTER SCHOOL	30,293	39,358
60304	SOUTH TECH CHARTER ACADEMY, INC	93,831	113,814
60305	INLET GROVE COMMUNITY HIGH SCHOOL	44,861	56,603
60306	GULF STREAM GOODWILL ACADEMIES INC	2,318	2,618
60700	PALM BEACH STATE COLLEGE	1,025,552	1,269,931
61001	PASCO CO CLERK OF CIRCUIT COURT	261,072	302,321
61003	PASCO CO BD OF CO COMMISSIONERS	3,365,176	4,136,748
61004	PASCO CO PROPERTY APPRAISER	99,192	112,026
61005	PASCO CO TAX COLLECTOR	141,960	177,130
61006	PASCO CO SHERIFF'S OFFICE	4,039,037	4,095,580
61007	PASCO CO SCHOOL BOARD	4,533,342	5,677,144
61009	PASCO CO MOSQUITO CONTROL DIST	27,054	38,322
61011	PASCO CO SUPERVISOR OF ELECTIONS	45,669	59,917
61100	CITY OF PORT RICHEY	106,203	108,396
61101	CITY OF DADE CITY	4,325	5,415
61102	CITY OF NEW PORT RICHEY	110,064	135,288

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
61103	CITY OF ZEPHYRHILLS	322,560	355,758
61108	CITY OF SAN ANTONIO	2,532	3,641
61304	LEARNING LODGE ACADEMY, INC.	9,628	10,560
61700	PASCO HERNANDO STATE COLLEGE	473,190	539,201
62001	PINELLAS CO CLERK OF CIRCUIT COURT	421,964	515,077
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,216,616	2,776,557
62004	PINELLAS CO PROPERTY APPRAISER	164,045	197,357
62005	PINELLAS CO TAX COLLECTOR	238,348	274,427
62006	PINELLAS CO SHERIFF'S DEPT	6,865,116	7,078,611
62007	PINELLAS CO SCHOOL BOARD	6,511,490	6,800,174
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	39,864	72,829
62012	PINELLAS CO JUVENILE WELFARE BOARD	76,982	87,421
62088	PINELLAS CO HOUSING AUTH	58,680	74,169
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	6,287	9,510
62100	CITY OF INDIAN ROCKS BEACH	6,473	7,293
62101	CITY OF DUNEDIN	68,289	69,829
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	23,988	35,434
62103	CITY OF SOUTH PASADENA	29,445	36,611
62104	CITY OF SEMINOLE	73,001	86,345
62105	CITY OF SAFETY HARBOR	27,607	32,631
62106	CITY OF OLDSMAR	33,884	43,012
62107	PINELLAS SUNCOAST TRANSIT AUTH	521,288	645,208
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	186,406	213,898
62111	CITY OF MADEIRA BEACH	53,591	55,639
62112	TOWN OF REDINGTON SHORES	5,776	6,696
62113	TAMPA BAY WATER	241,497	311,748
62114	TOWN OF NORTH REDINGTON BEACH	3,416	4,789
62115	PINELLAS PARK WATER MANAGEMENT DIST	5,613	7,615
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	26,091	29,479
62122	PINELLAS CO PLANNING COUNCIL	31,638	37,650
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	348,790	354,373
62124	CITY OF TREASURE ISLAND	148,708	136,106
62125	TOWN OF INDIAN SHORES	1,088	187
62126	TOWN OF KENNETH CITY	33,536	34,501
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	4,060	7,082
62700	ST PETERSBURG COLLEGE	1,224,438	1,436,678
63001	POLK CO CLERK OF CIRCUIT COURT	204,304	221,339
63003	POLK CO BD OF CO COMMISSIONERS	3,571,152	4,099,387
63004	POLK CO PROPERTY APPRAISER	146,062	175,211
63005	POLK CO TAX COLLECTOR	181,608	222,779
63006	POLK CO SHERIFF'S DEPT	4,518,548	4,569,230
63007	POLK CO SCHOOL BOARD	6,019,644	7,046,795
63105	VILLAGE OF HIGHLAND PARK	133	192
63128	CITY OF POLK CITY	17,202	23,199
63129	LAKELAND AREA MASS TRANSIT DISTRICT	97,440	128,903
63300	MCKEEL ACADEMY OF TECHNOLOGY	206,264	269,799
63301	DISCOVERY ACADEMY OF LAKE ALFRED	64,478	84,880
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	78,232	98,798
63303	BERKLEY CHARTER SCHOOL	58,149	71,264
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	23,134	29,591
63306	LAKE WALES CHARTER SCHOOLS	21,895	24,876
63307	LAKE WALES SENIOR HIGH SCHOOL	54,636	70,538
63308	POLK AVENUE ELEMENTARY SCHOOL	27,610	33,786
63309	HILLCREST ELEMENTARY SCHOOL	30,986	39,613
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	23,754	31,474
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	16,769	21,891

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
63312	VICTORY RIDGE ACADEMY	35,665	38,527
63315	EDWARD W BOK ACADEMY INC	23,482	29,111
63316	COMPASS CHARTER MIDDLE SCHOOL	7,613	9,678
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	24,985	24,849
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	26,951	22,417
63320	EDWARD W. BOK ACADEMY NORTH	13,040	26,173
63700	POLK STATE COLLEGE	371,750	466,610
64001	PUTNAM CO CLERK OF CIRCUIT COURT	76,566	85,950
64003	PUTNAM CO BD OF CO COMMISSIONERS	385,472	430,354
64004	PUTNAM CO PROPERTY APPRAISER	30,880	35,425
64005	PUTNAM CO TAX COLLECTOR	44,046	50,835
64006	PUTNAM CO SHERIFF'S DEPT	495,650	497,357
64007	PUTNAM CO SCHOOL BOARD	880,502	1,014,793
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	18,333	20,507
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	578,041	666,952
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	11,884	15,377
64310	PUTNAM EDGE HIGH SCHOOL	4,026	4,958
64700	ST JOHNS RIVER STATE COLLEGE	353,443	400,219
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	120,983	136,639
65003	ST JOHNS CO BD OF CO COMMISSIONERS	2,458,069	2,736,918
65004	ST JOHNS CO PROPERTY APPRAISER	93,547	113,140
65005	ST JOHNS CO TAX COLLECTOR	82,045	114,428
65006	ST JOHNS CO SHERIFF'S DEPT	1,768,878	1,747,763
65007	ST JOHNS CO SCHOOL BOARD	2,595,614	3,154,534
65009	ANASTASIA MOSQUITO CONTROL DIST	24,272	34,977
65100	CITY OF ST AUGUSTINE BEACH	120,325	134,866
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	17,170	22,996
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	110,689	139,287
66003	ST LUCIE CO BD OF CO COMMISSIONERS	648,531	813,714
66004	ST LUCIE CO PROPERTY APPRAISER	68,418	82,376
66005	ST LUCIE CO TAX COLLECTOR	106,411	143,124
66006	ST LUCIE CO SHERIFF'S DEPT	2,109,318	2,054,942
66007	ST LUCIE CO SCHOOL BOARD	2,945,483	3,529,819
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	28,419	41,171
66100	NORTH ST LUCIE RIVER WATER CONTROL	1,949	2,444
66101	CHILDRENS SERVICES COUNCIL OF ST LU	13,793	18,962
66102	CITY OF PORT ST LUCIE	18,993	17,829
66700	INDIAN RIVER STATE COLLEGE	774,467	936,232
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	83,056	105,809
67003	SANTA ROSA CO BD OF CO COMMISSIONER	401,961	520,526
67004	SANTA ROSA CO PROPERTY APPRAISER	48,550	57,650
67005	SANTA ROSA CO TAX COLLECTOR	45,679	59,270
67006	SANTA ROSA CO SHERIFF'S DEPT	990,053	1,008,959
67007	SANTA ROSA CO SCHOOL BOARD	1,141,864	1,435,563
67100	CITY OF GULF BREEZE	16,333	6,914
67101	TOWN OF JAY	5,795	7,011
67102	AVALON FIRE RESCUE DISTRICT	10,616	10,916
68001	SARASOTA CO CLERK OF CIRCUIT COURT	240,115	279,034
68003	SARASOTA CO BD OF CO COMMISSIONERS	3,411,603	3,945,278
68004	SARASOTA CO PROPERTY APPRAISER	94,685	109,441
68005	SARASOTA CO TAX COLLECTOR	86,261	134,176
68006	SARASOTA CO SHERIFF'S DEPT	3,049,869	3,015,384
68007	SARASOTA CO SCHOOL BOARD	2,940,165	3,561,056
68026	WEST COAST INLAND NAVIGATION DIST	7,870	8,490
68100	CITY OF VENICE	431,500	525,684
68105	CITY OF NORTH PORT	760,267	929,099

Totals may not foot due to rounding.



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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
68107	ENGLEWOOD WATER DISTRICT	88,033	(59,563)
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	2,396	2,712
68109	SARASOTA BAY ESTUARY PROGRAM	5,777	9,070
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	23,129	27,712
68300	SARASOTA MILITARY ACADEMY	53,959	64,720
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	17,745	22,478
68303	SARASOTA MILITARY ACADEMY PREP	31,293	41,408
68304	SARASOTA SUNCOAST ACADEMY	40,825	51,584
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	181,315	220,198
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	2,226,173	2,538,492
69004	SEMINOLE CO PROPERTY APPRAISER	85,540	112,849
69005	SEMINOLE CO TAX COLLECTOR	105,399	96,656
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	3,089,090	3,224,141
69007	SEMINOLE CO SCHOOL BOARD	3,572,699	4,360,734
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	39,723	50,038
69019	SEMINOLE CO PORT AUTH	8,240	9,307
69100	CITY OF ALTAMONTE SPRINGS	101,877	98,003
69101	CITY OF CASSELBERRY	40,418	44,338
69103	SANFORD AIRPORT AUTH	143,008	169,116
69104	CITY OF LONGWOOD	47,020	43,860
69105	CITY OF SANFORD	569,221	657,237
69110	FRED R WILSON MEMORIAL LAW LIBRARY	1,683	2,069
69307	SEMINOLE SCIENCE CHARTER SCHOOL	22,837	29,834
69700	SEMINOLE STATE COLLEGE OF FLORIDA	753,411	873,671
70001	SUMTER CO CLERK OF CIRCUIT COURT	59,247	69,339
70003	SUMTER CO BD OF CO COMMISSIONERS	455,758	465,928
70004	SUMTER CO PROPERTY APPRAISER	32,080	38,462
70005	SUMTER CO TAX COLLECTOR	31,540	36,855
70006	SUMTER CO SHERIFF'S DEPT	897,284	861,815
70007	SUMTER CO SCHOOL BOARD	462,051	575,604
70011	SUMTER CO SUPERVISOR OF ELECTIONS	28,741	32,697
70100	CITY OF BUSHNELL	1,144	0
70101	CITY OF WILDWOOD	142,233	191,748
70102	CITY OF WEBSTER	3,547	4,457
70103	CITY OF COLEMAN	2,333	2,859
70104	CITY OF CENTER HILL	6,202	6,434
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	399,138	428,362
71004	SUWANNEE CO PROPERTY APPRAISER	21,668	22,745
71005	SUWANNEE CO TAX COLLECTOR	13,262	16,318
71006	SUWANNEE CO SHERIFF'S DEPT	192,910	199,932
71007	SUWANNEE CO SCHOOL BOARD	472,346	574,150
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	6,110	7,446
71100	LIVE OAK HOUSING AUTH	1,962	1,013
71101	CITY OF LIVE OAK	98,840	103,740
71102	SUWANNEE RIVER WATER MGMT DISTRICT	91,168	106,664
71103	SUWANNEE VALLEY TRANSIT AUTH	11,722	13,282
72001	TAYLOR CO CLERK OF CIRCUIT COURT	29,953	34,131
72003	TAYLOR CO BD OF CO COMMISSIONERS	96,042	110,267
72004	TAYLOR CO PROPERTY APPRAISER	23,354	25,291
72005	TAYLOR CO TAX COLLECTOR	25,175	27,749
72006	TAYLOR CO SHERIFF'S DEPT	150,335	150,378
72007	TAYLOR CO SCHOOL BOARD	175,239	214,457
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	13,273	14,173
72100	CITY OF PERRY	36,836	47,141
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	310	389
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	1,844	2,497

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
72104	BIG BEND WATER AUTHORITY	4,764	5,606
73001	UNION CO CLERK OF COURTS	14,544	19,256
73003	UNION CO BD OF CO COMMISSIONERS	68,840	71,431
73004	UNION CO PROPERTY APPRAISER	11,278	11,726
73005	UNION CO TAX COLLECTOR	13,689	5,958
73006	UNION CO SHERIFF'S DEPT	62,639	59,485
73007	UNION CO SCHOOL BOARD	169,620	210,320
73011	UNION CO SUPERVISOR OF ELECTIONS	13,108	13,716
73088	UNION CO HOUSING AUTH	2,221	3,285
73101	CITY OF LAKE BUTLER	9,711	10,830
73103	NEW RIVER LIBRARY COOPERATIVE	3,012	3,363
73116	PAL PUBLIC LIBRARY COOPERATIVE	928	1,139
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	213,583	264,768
74003	VOLUSIA CO BD OF CO COMMISSIONERS	5,096,289	5,301,415
74007	VOLUSIA CO SCHOOL BOARD	3,287,806	3,734,935
74090	VOLUSIA CO LAW LIBRARY	3,961	4,705
74100	CITY OF LAKE HELEN	12,560	16,204
74101	CITY OF NEW SMYRNA BEACH	32,569	23,394
74102	CITY OF DAYTONA BEACH	531,433	696,040
74103	TOWN OF PIERSON	3,014	3,391
74104	CITY OF SOUTH DAYTONA	219,112	240,985
74105	CITY OF HOLLY HILL	62,427	72,798
74106	CITY OF DAYTONA BEACH SHORES	132,233	170,203
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	45,535	32,249
74109	TOWN OF PONCE INLET	108,811	130,704
74123	CITY OF OAK HILL	4,472	6,473
74124	CITY OF ORANGE CITY	307,247	303,875
74125	CITY OF DELTONA	180,673	218,374
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	4,110	3,618
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	3,032	3,764
74700	DAYTONA STATE COLLEGE	635,124	760,009
75001	WAKULLA CO CLERK OF CIRCUIT COURT	35,112	38,390
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	182,691	194,718
75004	WAKULLA CO PROPERTY APPRAISER	25,997	16,303
75005	WAKULLA CO TAX COLLECTOR	13,299	15,042
75006	WAKULLA CO SHERIFF'S DEPT	281,664	279,161
75007	WAKULLA CO SCHOOL BOARD	317,680	413,357
75101	CITY OF SOPCHOPPY	10,900	13,193
75102	WILDERNESS COAST LIBRARIES	4,584	5,587
76001	WALTON CO CLERK OF CIRCUIT COURT	113,010	130,853
76003	WALTON CO BD OF CO COMMISSIONERS	329,675	405,981
76004	WALTON CO PROPERTY APPRAISER	30,574	37,108
76005	WALTON CO TAX COLLECTOR	66,330	77,695
76006	WALTON CO SHERIFF'S DEPT	1,297,846	1,276,549
76007	WALTON CO SCHOOL BOARD	713,759	912,330
76009	SO WALTON CO MOSQUITO CONTROL DIST	13,268	18,146
76011	WALTON CO SUPERVISOR OF ELECTIONS	18,994	20,945
76100	CITY OF DEFUNIAK SPRINGS	133,028	149,009
76101	DEFUNIAK SPRINGS HOUSING AUTH	4,502	5,048
76102	CITY OF FREEPORT	28,352	35,732
76300	WALTON ACADEMY	13,426	15,880
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	24,132	31,276
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	33,628	37,524
77003	WASHINGTON CO BD OF CO COMM	62,239	76,568
77004	WASHINGTON CO PROPERTY APPRAISER	6,444	8,031
77005	WASHINGTON CO TAX COLLECTOR	18,510	20,454

Totals may not foot due to rounding.



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

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

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2019 Measurement Date</b>	<b>June 30, 2020 Measurement Date</b>
77006	WASHINGTON CO SHERIFF'S DEPT	178,549	197,812
77007	WASHINGTON CO SCHOOL BOARD	341,023	416,844
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	12,875	12,760
77100	CITY OF CHIPLEY	67,501	75,134
77101	CITY OF VERNON	1,851	2,825
77102	TOWN OF WAUSAU	2,449	2,569
<b>TOTALS</b>		<b>\$ 749,255,107</b>	<b>\$ 839,349,688</b>

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
1000	STATE OF FLORIDA	\$ 20,703,253	\$ 20,648,113
4910	UNIVERSITY OF FLORIDA	2,165,129	2,270,625
4915	FLORIDA POLYTECHNIC UNIVERSITY	42,289	40,271
4920	FLORIDA STATE UNIVERSITY	937,010	927,948
4930	FLORIDA A & M UNIVERSITY	299,007	307,715
4940	UNIVERSITY OF CENTRAL FLORIDA	812,261	812,906
4950	UNIVERSITY OF SOUTH FLORIDA	1,100,638	1,106,776
4955	NEW COLLEGE	43,547	40,876
4960	FLORIDA ATLANTIC UNIVERSITY	352,854	347,057
4970	UNIVERSITY OF WEST FLORIDA	209,729	209,296
4980	FLORIDA INTERNATIONAL UNIVERSITY	774,384	792,201
4990	UNIVERSITY OF NORTH FLORIDA	249,669	254,807
4995	FLORIDA GULF COAST UNIVERSITY	203,558	185,924
11001	ALACHUA CO CLERK OF CIRCUIT COURT	24,988	21,486
11003	ALACHUA CO BD OF CO COMMISSIONERS	185,946	197,809
11004	ALACHUA CO PROPERTY APPRAISER	13,641	13,756
11005	ALACHUA CO TAX COLLECTOR	18,250	19,281
11006	ALACHUA CO SHERIFF'S OFFICE	174,987	173,891
11007	ALACHUA CO SCHOOL BOARD	465,912	464,348
11100	CITY OF ALACHUA	29,842	30,637
11101	CITY OF HIGH SPRINGS	9,701	9,960
11102	CITY OF NEWBERRY	11,752	12,831
11103	CITY OF GAINESVILLE	1,116	1,129
11104	ALACHUA COUNTY LIBRARY DISTRICT	23,285	24,089
11116	CITY OF ARCHER	1,742	2,124
11300	CARING & SHARING LEARNING SCHOOL	5,030	5,063
11301	GENESIS PREPARATORY SCHOOL OF GAINESVILLE, INC	1,214	1,676
11302	SIATECH GAINESVILLE	1,299	1,156
11305	MICANOPY MIDDLE SCHOOL INC	966	1,086
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	2,882	2,699
11700	SANTA FE COLLEGE	132,513	134,683
12001	BAKER CO CLERK OF CIRCUIT COURT	2,738	3,237
12003	BAKER CO BD OF CO COMMISSIONERS	12,348	14,087
12004	BAKER CO PROPERTY APPRAISER	1,705	1,811
12005	BAKER CO TAX COLLECTOR	1,960	2,023
12006	BAKER CO SHERIFF'S DEPT	31,581	32,439
12007	BAKER CO SCHOOL BOARD	78,625	79,377
12011	BAKER CO SUPERVISOR OF ELECTIONS	934	1,105
12100	CITY OF MACCLENNY	8,324	8,527
12102	NEW RIVER SOLID WASTE ASSOCIATION	4,625	5,010
12104	TOWN OF GLEN ST MARY	412	303
13001	BAY CO CLERK OF CIRCUIT COURT	18,712	18,622
13003	BAY CO BD OF CO COMMISSIONERS	134,499	139,526
13004	BAY CO PROPERTY APPRAISER	8,430	9,366
13005	BAY CO TAX COLLECTOR	10,993	12,115
13006	BAY CO SHERIFF'S DEPT	91,931	102,700
13007	BAY CO SCHOOL BOARD	335,666	355,077
13009	BEACH MOSQUITO CONTROL DIST	2,213	2,355
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	3,080	3,004
13100	CITY OF PANAMA CITY	4,762	4,286
13101	PANAMA CITY PORT AUTH	741	525
13102	CITY OF SPRINGFIELD	14,414	14,096
13103	CITY OF PARKER	5,883	5,483
13105	CITY OF MEXICO BEACH	7,071	5,960
13107	CITY OF CALLAWAY	11,147	10,755
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	1,524	1,661
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	17,567	18,156
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	5,213	5,220
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	12,926	14,436
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	5,843	6,197

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	7,873	7,798
13308	UNIVERSITY ACADEMY INC.	11,309	10,683
13309	RISING LEADER ACADEMY, INC.	3,212	3,975
13310	PALM BAY PREPARATORY ACADEMY	5,236	5,182
13311	CENTRAL HIGH SCHOOL	2,771	2,667
13312	PALM BAY ELEMENTARY SCHOOL	5,446	5,802
13700	GULF COAST STATE COLLEGE	72,335	71,770
14001	BRADFORD CO CLERK OF CIRCUIT COURT	4,886	5,387
14003	BRADFORD CO BD OF CO COMMISSIONERS	21,520	19,705
14004	BRADFORD CO PROPERTY APPRAISER	1,398	1,414
14005	BRADFORD CO TAX COLLECTOR	2,093	2,159
14006	BRADFORD CO SHERIFF'S DEPT	16,488	17,628
14007	BRADFORD CO SCHOOL BOARD	61,745	51,930
15001	BREVARD CO CLERK OF CIRCUIT CT	51,787	46,919
15003	BREVARD CO BD OF CO COMMISSIONERS	481,078	486,512
15004	BREVARD CO PROPERTY APPRAISER	26,264	24,090
15005	BREVARD CO TAX COLLECTOR	33,086	36,584
15006	BREVARD CO SHERIFF'S OFFICE	300,868	311,941
15007	BREVARD CO SCHOOL BOARD	1,095,834	1,119,415
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	6,719	7,081
15033	CANAVERAL PORT AUTH	2,381	1,782
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	4,463	4,467
15100	CITY OF MELBOURNE	153,607	140,190
15101	CITY OF INDIAN HARBOUR BEACH	7,625	7,520
15102	TITUSVILLE-COCA AIRPORT AUTH	3,064	3,213
15103	TOWN OF MALABAR	2,464	2,552
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	76	67
15105	SEBASTIAN INLET TAX DISTRICT	1,120	1,174
15110	TOWN OF MELBOURNE BEACH	1,878	1,678
15111	CITY OF WEST MELBOURNE	16,891	17,841
15112	CITY OF PALM BAY	284	288
15113	CITY OF COCOA	68,130	65,660
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	2,784	2,883
15115	INDIAN RIVER LAGOON COUNCIL	1,109	1,433
15700	EASTERN FLORIDA STATE COLLEGE	157,294	144,690
16003	BROWARD CO BD OF CO COMMISSIONERS	1,697,294	1,747,963
16004	BROWARD CO PROPERTY APPRAISER	66,288	68,583
16006	BROWARD CO SHERIFF'S DEPT	1,888,603	1,896,824
16007	BROWARD CO SCHOOL BOARD	3,817,766	3,450,771
16011	BROWARD CO SUPERVISOR OF ELECTIONS	17,550	24,564
16018	HILLSBORO INLET DISTRICT	1,669	1,716
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	3,970	4,069
16054	OLD PLANTATION WATER CONTROL DIST	1,449	1,559
16080	BROWARD CO CLERK OF CIRCUIT COURT	98,557	101,330
16100	TOWN OF HILLSBORO BEACH	6,656	9,951
16101	TOWN OF LAUDERDALE BY THE SEA	9,139	9,902
16102	CITY OF MARGATE	157,385	161,653
16103	BROWARD CO HOUSING AUTH	18,916	19,101
16104	CITY OF LAUDERDALE LAKES	2,774	3,341
16107	SOUTH FL REG PLANNING COUNCIL	4,243	4,342
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	33,059	30,349
16110	S BROWARD DRAINAGE DIST	4,330	5,400
16112	NORTH BROWARD HOSPITAL DIST	1,996	1,514
16113	MEMORIAL HEALTHCARE DIST	179	248
16114	CITY OF DEERFIELD BEACH	659	655
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	23,496	25,271
16116	CITY OF COCONUT CREEK	98,679	101,562
16117	CITY OF HOLLYWOOD	972	992
16118	CITY OF WESTON	220	222
16119	CITY OF MIRAMAR	748	748

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	1,085	1,077
16121	CITY OF NORTH LAUDERDALE	14,086	15,511
16122	CITY OF POMPANO BEACH	282	290
16123	CITY OF WEST PARK	5,020	5,129
16124	CITY OF DANIA BEACH	29,962	37,839
16125	CITY OF WILTON MANORS	34,756	32,732
16126	TOWN OF PEMBROKE PARK	6,271	8,183
16127	CITY OF OAKLAND PARK	40,762	46,905
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	11,061	15,191
16129	CITY OF COOPER CITY	18,014	20,363
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	13,132	12,899
16131	CITY OF LIGHTHOUSE POINT	17,812	18,746
16132	CITY OF HALLANDALE BEACH	0	40,131
16300	CENTRAL CHARTER SCHOOL	21,994	22,492
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	3,390	3,256
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	7,828	6,415
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	19,071	14,104
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	12,459	10,349
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	16,862	13,751
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	6,325	5,381
16700	BROWARD COLLEGE	352,600	345,965
17001	CALHOUN CO CLERK OF CIRCUIT COURT	1,908	2,142
17003	CALHOUN CO BD OF CO COMMISSIONERS	6,015	6,046
17004	CALHOUN CO PROPERTY APPRAISER	1,047	1,055
17005	CALHOUN CO TAX COLLECTOR	1,104	863
17006	CALHOUN CO SHERIFF'S DEPT	5,561	5,559
17007	CALHOUN CO SCHOOL BOARD	24,342	25,031
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	592	625
17039	APALACHEE REGIONAL PLANNING COUNCIL	3,099	4,944
17100	CITY OF BLOUNTSTOWN	9,046	8,382
17101	TOWN OF ALTHA	220	220
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	19,368	16,395
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	322,132	327,470
18004	CHARLOTTE CO PROPERTY APPRAISER	11,445	12,772
18005	CHARLOTTE CO TAX COLLECTOR	16,241	17,516
18006	CHARLOTTE CO SHERIFF'S DEPT	167,992	181,620
18007	CHARLOTTE CO SCHOOL BOARD	232,169	278,965
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	10,658	10,853
19001	CITRUS CO CLERK OF CIRCUIT COURT	18,469	19,364
19003	CITRUS CO BD OF CO COMMISSIONERS	118,898	129,366
19004	CITRUS CO PROPERTY APPRAISER	10,649	11,070
19005	CITRUS CO TAX COLLECTOR	9,381	10,012
19006	CITRUS CO SHERIFF'S DEPT	77,978	80,100
19007	CITRUS CO SCHOOL BOARD	276,060	275,809
19009	CITRUS CO MOSQUITO CONTROL DIST	4,652	4,510
19016	CITRUS COUNTY HOSPITAL BOARD	533	545
19100	CITY OF INVERNESS	7,680	7,435
19101	HOMOSASSA SPECIAL WATER DIST	2,410	2,444
19102	CITY OF CRYSTAL RIVER	5,811	6,172
20001	CLAY CO CLERK OF CIRCUIT COURT	14,864	24,322
20003	CLAY CO BD OF CO COMMISSIONERS	124,316	109,252
20004	CLAY CO PROPERTY APPRAISER	8,097	8,422
20005	CLAY CO TAX COLLECTOR	11,654	12,377
20006	CLAY CO SHERIFF'S DEPT	115,199	121,349
20007	CLAY CO SCHOOL BOARD	495,654	514,304
20011	CLAY COUNTY SUPV OF ELECTIONS	2,278	2,865
20100	CITY OF GREEN COVE SPRINGS	10,869	13,051
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	21,898	21,394
21001	COLLIER CO CLERK OF CIRCUIT COURT	39,438	44,346
21003	COLLIER CO BD OF CO COMMISSIONERS	526,674	535,751

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
21004	COLLIER CO PROPERTY APPRAISER	17,385	18,596
21005	COLLIER CO TAX COLLECTOR	28,081	34,542
21006	COLLIER CO SHERIFF'S OFFICE	344,494	423,423
21007	COLLIER CO SCHOOL BOARD	693,954	679,218
21009	COLLIER MOSQUITO CONTROL DIST	11,274	12,023
21011	COLLIER CO SUPERVISOR OF ELECTIONS	5,362	6,607
21100	NORTH COLLIER FIRE CONTROL & RESCUE	21,808	21,003
21101	CITY OF MARCO ISLAND	1,433	1,899
21105	IMMOKALEE FIRE CONTROL DISTRICT	8,369	8,939
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	384	211
21107	GREATER NAPLES FIRE RESCUE DISTRICT	55,427	56,351
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	6,019	6,135
21305	MARCO ISLAND ACADEMY	4,558	4,872
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	6,125	6,030
22003	COLUMBIA CO BD OF CO COMMISSIONERS	48,009	48,980
22004	COLUMBIA CO PROPERTY APPRAISER	4,063	4,186
22005	COLUMBIA CO TAX COLLECTOR	4,101	5,107
22006	COLUMBIA CO SHERIFF'S OFFICE	36,107	37,449
22007	COLUMBIA CO SCHOOL BOARD	164,325	164,421
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	1,713	1,644
22016	LAKE SHORE HOSPITAL AUTHORITY	625	765
22101	CITY OF LAKE CITY	24,054	24,982
22700	FLORIDA GATEWAY COLLEGE	38,227	39,707
23003	MIAMI-DADE COUNTY	9,601,714	10,021,327
23007	MIAMI-DADE CO SCHOOL BOARD	4,906,133	4,769,131
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	427,930	338,735
23100	BAL HARBOUR VILLAGE	1,917	1,874
23101	VILLAGE OF EL PORTAL	2,601	3,122
23102	CITY OF OPA LOCKA	25,857	31,781
23104	VILLAGE OF BISCAYNE PARK	5,742	5,499
23105	CITY OF WEST MIAMI	16,939	15,927
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	7,889	8,366
23108	CITY OF SUNNY ISLES BEACH	69,167	73,016
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	14,544	16,874
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	2,014	2,014
23117	CITY OF NORTH MIAMI	30,148	32,872
23118	CITY OF NORTH MIAMI BEACH	90	90
23119	TOWN OF MIAMI LAKES	14,332	16,932
23120	CITY OF MIAMI GARDENS	164,023	172,936
23121	THE CHILDREN'S TRUST	27,627	28,990
23122	CITY OF NORTH BAY VILLAGE	21,568	18,742
23123	TOWN OF CUTLER BAY	11,273	12,585
23124	CITY OF DORAL	51,249	52,946
23125	CITY OF FLORIDA CITY	21,491	22,081
23126	VILLAGE OF PINECREST	19,217	18,268
23127	CITY OF CORAL GABLES	663	674
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	3,168	3,314
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	9,666	8,924
23700	MIAMI DADE COLLEGE	828,592	724,621
24001	DESOTO CO CLERK OF CIRCUIT COURT	2,361	1,928
24003	DESOTO CO BD OF CO COMMISSIONERS	31,104	30,204
24004	DESOTO CO PROPERTY APPRAISER	2,037	2,156
24005	DESOTO CO TAX COLLECTOR	2,184	2,294
24006	DESOTO CO SHERIFF'S DEPT	27,009	27,951
24007	DESOTO CO SCHOOL BOARD	74,671	76,880
24011	DESOTO CO SUPERVISOR OF ELECTIONS	725	726
24062	JOSHUA WATER CONTROL DIST	791	924
25001	DIXIE CO CLERK OF CIRCUIT COURT	1,966	1,568
25003	DIXIE CO BD OF CO COMMISSIONERS	14,530	14,439
25004	DIXIE CO PROPERTY APPRAISER	1,951	2,005

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
25005	DIXIE CO TAX COLLECTOR	1,645	1,679
25006	DIXIE CO SHERIFF'S DEPT	11,897	14,054
25007	DIXIE CO SCHOOL BOARD	35,081	35,363
25011	DIXIE CO SUPERVISOR OF ELECTIONS	540	650
25100	TOWN OF CROSS CITY	2,334	2,662
25103	SUWANNEE WATER AND SEWER DISTRICT	652	605
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	664	584
25363	KINDER CUB SCHOOL, INC.	1,322	1,514
26003	CITY OF JACKSONVILLE	8,458	8,308
26007	DUVAL CO SCHOOL BOARD	1,583,137	1,550,866
26039	NORTHEAST FL REGIONAL COUNCIL	2,748	3,069
26102	JACKSONVILLE PORT AUTHORITY	45,677	44,934
26103	JACKSONVILLE AVIATION AUTHORITY	83,972	68,920
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	1,068	1,141
26300	SIATECH JACKSONVILLE	477	0
26301	RIVER CITY SCIENCE ACADEMY	13,608	14,373
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	8,879	9,870
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	1,468	1,965
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	10,105	11,088
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	13,588	15,020
26366	LONE STAR MYCROSCHOOL	1,522	2,375
26368	BISCAYNE MYCROSCHOOL	1,312	1,755
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	233,464	239,722
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	67,829	70,736
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	298,410	292,578
27004	ESCAMBIA CO PROPERTY APPRAISER	13,577	13,258
27005	ESCAMBIA CO TAX COLLECTOR	18,250	17,568
27006	ESCAMBIA CO SHERIFF'S DEPT	125,677	134,592
27007	ESCAMBIA CO SCHOOL BOARD	642,466	647,537
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	24,747	26,525
27039	WEST FL REGIONAL PLANNING COUNCIL	6,631	8,674
27041	SANTA ROSA ISLAND AUTH	2,482	2,664
27059	EMERALD COAST UTILITIES AUTHORITY	118,851	124,584
27060	ESCAMBIA CO HOUSING FINANCE AUTH	2,528	2,404
27100	CITY OF PENSACOLA	78,472	93,477
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	2,269	2,310
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	2,117	1,880
27700	PENSACOLA STATE COLLEGE	102,481	101,774
28001	FLAGLER CO CLERK OF CIRCUIT COURT	11,673	12,016
28003	FLAGLER CO BD OF CO COMMISSIONERS	76,123	73,496
28004	FLAGLER CO PROPERTY APPRAISER	6,659	6,578
28005	FLAGLER CO TAX COLLECTOR	8,144	8,616
28006	FLAGLER CO SHERIFF'S DEPT	74,602	73,502
28007	FLAGLER CO SCHOOL BOARD	227,995	223,563
28009	EAST FLAGLER MOSQUITO CONTROL DIST	2,386	2,437
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	1,636	2,276
28088	FLAGLER CO HOUSING AUTH	1,244	1,244
28100	CITY OF PALM COAST	4,719	4,229
28101	CITY OF BUNNELL	5,564	9,522
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	3,511	3,422
29003	FRANKLIN CO BD OF CO COMM	8,496	9,225
29004	FRANKLIN CO PROPERTY APPRAISER	1,743	1,842
29005	FRANKLIN CO TAX COLLECTOR	1,555	1,504
29006	FRANKLIN CO SHERIFF'S DEPT	13,063	13,037
29007	FRANKLIN CO SCHOOL BOARD	21,223	21,741
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	641	778
29100	CITY OF APALACHICOLA	5,152	4,986
29101	CITY OF CARRABELLE	3,239	3,340
29102	EASTPOINT WATER AND SEWER DIST	1,782	1,862
29104	APALACHICOLA HOUSING AUTHORITY	437	566

Totals may not foot due to rounding.



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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	6,277	6,735
30003	GADSDEN CO BD OF CO COMMISSIONERS	31,336	32,250
30005	GADSDEN CO TAX COLLECTOR	2,303	2,205
30006	GADSDEN CO SHERIFF'S DEPT	16,145	15,622
30007	GADSDEN CO SCHOOL BOARD	70,948	65,709
30100	TOWN OF HAVANA	5,577	5,594
30101	CITY OF CHATTAHOOCHEE	6,219	6,322
30102	NORTHWEST FL WATER MANAGEMENT DIST	24,085	23,941
30103	TOWN OF GREENSBORO	369	431
30104	CITY OF GRETNA	2,675	2,979
30105	CITY OF MIDWAY	2,116	1,613
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	2,896	2,573
31003	GILCHRIST CO BD OF CO COMMISSIONERS	14,372	14,333
31004	GILCHRIST CO PROPERTY APPRAISER	1,417	1,404
31005	GILCHRIST CO TAX COLLECTOR	1,789	1,344
31006	GILCHRIST CO SHERIFF'S DEPT	10,816	11,752
31007	GILCHRIST CO SCHOOL BOARD	49,031	48,029
31011	GILCHRIST CO SUPERVISOR OF ELECTION	680	733
31100	CITY OF TRENTON	2,621	2,688
32001	GLADES CO CLERK OF THE CIRCUIT COUR	2,625	2,188
32003	GLADES CO BD OF CO COMMISSIONERS	11,086	11,955
32004	GLADES CO PROPERTY APPRAISER	1,407	1,425
32005	GLADES COUNTY TAX COLLECTOR	1,169	1,038
32006	GLADES CO SHERIFF'S DEPT	25,922	23,605
32007	GLADES CO SCHOOL BOARD	27,762	28,433
32100	CITY OF MOORE HAVEN	4,964	4,941
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	120	87
32300	PEMAYETV EMAHAKV, INC	22,730	21,710
33001	GULF CO CLERK OF CIRCUIT COURT	3,078	3,162
33003	GULF CO BD OF CO COMMISSIONERS	18,399	19,793
33004	GULF CO PROPERTY APPRAISER	1,599	1,554
33005	GULF CO TAX COLLECTOR	1,441	1,578
33006	GULF COUNTY SHERIFF'S DEPT	10,348	9,078
33007	GULF CO SCHOOL BOARD	32,836	33,601
33011	GULF CO SUPERVISOR OF ELECTIONS	723	908
33100	CITY OF PORT ST JOE	9,814	10,776
34001	HAMILTON CO CLERK OF CIRCUIT COURT	2,335	2,225
34003	HAMILTON CO BD OF CO COMMISSIONERS	13,375	14,398
34004	HAMILTON CO PROPERTY APPRAISER	1,484	1,550
34005	HAMILTON CO TAX COLLECTOR	1,071	1,089
34006	HAMILTON CO SHERIFF'S DEPT	12,618	11,969
34007	HAMILTON CO SCHOOL BOARD	31,880	32,287
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	584	680
34100	CITY OF JASPER	5,182	4,428
35001	HARDEE CO CLERK OF CIRCUIT COURT	3,553	3,499
35003	HARDEE CO BD OF CO COMMISSIONERS	37,613	35,719
35004	HARDEE CO PROPERTY APPRAISER	1,510	1,552
35005	HARDEE CO TAX COLLECTOR	1,874	1,855
35006	HARDEE CO SHERIFF'S DEPT	24,208	26,230
35007	HARDEE CO SCHOOL BOARD	79,520	77,673
35011	HARDEE CO SUPERVISOR OF ELECTIONS	612	701
36001	HENDRY CO CLERK OF CIRCUIT COURT	5,585	6,084
36003	HENDRY CO BD OF CO COMMISSIONERS	29,915	32,584
36004	HENDRY CO PROPERTY APPRAISER	3,057	3,103
36005	HENDRY CO TAX COLLECTOR	3,463	3,851
36006	HENDRY CO SHERIFF'S DEPT	27,268	28,037
36007	HENDRY CO SCHOOL BOARD	102,210	107,822
36011	HENDRY CO SUPERVISOR OF ELECTIONS	1,081	1,148
36016	HENDRY REGIONAL MEDICAL CENTER	1,808	1,710
36100	CITY OF LABELLE	6,638	6,626

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	545	307
36102	BARRON WATER CONTROL DISTRICT	1,390	1,443
36103	CITY OF CLEWISTON	3,090	3,530
36104	CENTRAL CO WATER CONTROL DIST	2,236	1,858
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	171	171
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	15,287	17,361
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	161,552	190,894
37004	HERNANDO COUNTY PROPERTY APPRAISER	8,294	8,595
37005	HERNANDO CO TAX COLLECTOR	7,727	7,989
37006	HERNANDO CO SHERIFF'S DEPT	116,248	119,144
37007	HERNANDO CO SCHOOL BOARD	340,025	333,056
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	1,446	2,004
37056	SW FL WATER MANAGEMENT DIST	129,426	131,075
37100	CITY OF BROOKSVILLE	10,871	11,648
37101	HERNANDO CO HOUSING AUTH	807	770
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	16,732	15,196
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	68,836	65,949
38004	HIGHLANDS CO PROPERTY APPRAISER	6,899	7,816
38005	HIGHLANDS CO TAX COLLECTOR	8,169	7,936
38006	HIGHLANDS CO SHERIFF'S DEPT	83,951	86,848
38007	HIGHLANDS CO SCHOOL BOARD	165,265	162,561
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	1,251	1,624
38100	CITY OF AVON PARK	7,553	7,525
38101	TOWN OF LAKE PLACID	6,163	6,372
38102	CITY OF SEBRING	20,597	23,761
38103	SEBRING AIRPORT AUTH	2,008	2,714
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	1,153	680
38700	SOUTH FLORIDA STATE COLLEGE	49,016	48,067
39001	HILLSBOROUGH CO CLERK OF CIRCUIT CO	141,151	133,693
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	1,198,883	1,302,936
39004	HILLSBOROUGH CO PROPERTY APPRAISER	31,866	27,649
39005	HILLSBOROUGH CO TAX COLLECTOR	71,924	70,784
39006	HILLSBOROUGH CO SHERIFF'S DEPT	1,015,390	1,023,064
39007	HILLSBOROUGH CO SCHOOL BOARD	3,357,419	3,436,315
39037	HILLSBOROUGH CO AVIATION AUTH	222,361	227,666
39038	TAMPA PORT AUTH	53,946	56,577
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	10,345	8,098
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	191,235	169,959
39100	CITY OF TEMPLE TERRACE	3,559	2,628
39102	TAMPA SPORTS AUTH	20,744	18,219
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	11,591	10,756
39109	TAMPA BAY ESTUARY PROGRAM	1,640	1,687
39110	HILLSBOROUGH COUNTY CIVIL SERVICE BOARD	2,238	0
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	15,331	16,358
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	3,201	3,430
39700	HILLSBOROUGH COMMUNITY COLLEGE	188,007	192,516
40001	HOLMES CO CLERK OF CIRCUIT COURT	2,784	3,161
40003	HOLMES CO BD OF CO COMMISSIONERS	12,210	11,849
40004	HOLMES CO PROPERTY APPRAISER	1,381	1,457
40005	HOLMES CO TAX COLLECTOR	1,261	1,350
40006	HOLMES CO SHERIFF'S DEPT	7,421	7,321
40007	HOLMES CO SCHOOL BOARD	41,311	40,956
40103	HOLMES COUNTY HOUSING AUTHORITY	221	221
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	16,268	16,945
41003	INDIAN RIVER CO BD OF CO COMMISSION	185,343	196,428
41004	INDIAN RIVER CO PROPERTY APPRAISER	9,706	9,998
41005	INDIAN RIVER CO TAX COLLECTOR	10,108	10,618
41006	INDIAN RIVER CO SHERIFF'S DEPT	122,771	125,578
41007	INDIAN RIVER CO SCHOOL BOARD	295,634	296,543
41009	INDIAN RIVER MOSQUITO CONTROL DIST	7,320	8,945

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
41011	INDIAN RIVER CO SUPERVISOR ELECTION	2,248	3,170
41018	FELLSMERE WATER CONTROL DIST	425	438
41050	INDIAN RIVER FARMS WATER CONTROL DI	2,596	2,145
41065	ST JOHNS WATER CONTROL DIST	1,605	1,693
42001	JACKSON CO CLERK OF CIRCUIT COURT	4,518	4,679
42003	JACKSON CO BD OF CO COMMISSIONERS	33,929	38,078
42004	JACKSON CO PROPERTY APPRAISER	2,647	2,698
42005	JACKSON CO TAX COLLECTOR	3,289	2,930
42006	JACKSON CO SHERIFF'S DEPT	13,294	12,754
42007	JACKSON CO SCHOOL BOARD	98,884	101,032
42016	JACKSON HOSPITAL	9,119	7,764
42088	NW FL REGIONAL HOUSING AUTH	4,123	4,388
42100	TOWN OF SNEADS	2,542	2,226
42101	CITY OF GRACEVILLE	5,603	5,493
42102	TOWN OF GRAND RIDGE	675	794
42103	TOWN OF ALFORD	313	271
42104	CITY OF MARIANNA	8,518	8,756
42105	MARIANNA HEALTH & REHABILITATION CENTER	28,329	23,639
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	0	619
42700	CHIPOLA COLLEGE	32,244	31,652
43001	JEFFERSON CO CLERK OF CIRCUIT CT	14,776	14,895
43004	JEFFERSON CO PROPERTY APPRAISER	1,477	1,920
43005	JEFFERSON CO TAX COLLECTOR	1,206	1,204
43006	JEFFERSON CO SHERIFF'S DEPT	10,134	10,816
43007	JEFFERSON CO SCHOOL BOARD	3,515	3,147
43011	JEFFERSON CO SUPERVISOR OF ELECTION	632	686
43100	CITY OF MONTICELLO	3,916	4,091
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	6,757	6,065
44004	LAFAYETTE CO PROPERTY APPRAISER	711	721
44005	LAFAYETTE CO TAX COLLECTOR	803	842
44006	LAFAYETTE CO SHERIFF'S DEPT	4,905	4,955
44007	LAFAYETTE CO SCHOOL BOARD	22,168	22,924
44011	LAFAYETTE CO SUPERVISER OF ELECTION	545	550
44100	TOWN OF MAYO	862	862
45001	LAKE CO CLERK OF COURTS	34,706	36,018
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	185,243	182,865
45004	LAKE CO PROPERTY APPRAISER	7,843	8,223
45005	LAKE CO TAX COLLECTOR	19,072	20,615
45006	LAKE CO SHERIFF'S DEPT	174,384	176,995
45007	LAKE CO SCHOOL BOARD	558,108	558,639
45011	LAKE CO SUPERVISOR OF ELECTIONS	3,810	4,105
45023	LAKE COUNTY WATER AUTHORITY	3,780	3,598
45100	CITY OF EUSTIS	2,665	2,541
45101	CITY OF UMATILLA	5,006	4,938
45103	TOWN OF ASTATULA	1,863	1,994
45104	CITY OF MINNEOLA	10,524	11,235
45105	CITY OF TAVARES	24,991	25,811
45106	TOWN OF MONTVERDE	978	1,117
45113	CITY OF FRUITLAND PARK	7,537	8,255
45338	MASCOTTE CHARTER SCHOOL, INC	0	1,164
45700	LAKE SUMTER STATE COLLEGE	48,905	53,708
46001	LEE CO CLERK OF CIRCUIT COURT	78,017	76,662
46003	LEE CO BD OF CO COMMISSIONERS	669,570	771,636
46004	LEE CO PROPERTY APPRAISER	21,184	21,301
46005	LEE CO TAX COLLECTOR	49,465	49,338
46006	LEE CO SHERIFF'S DEPT	418,706	413,887
46007	LEE CO SCHOOL BOARD	1,267,099	1,177,548
46009	LEE CO MOSQUITO CONTROL DIST	24,575	24,084
46011	LEE CO SUPERVISOR OF ELECTIONS	10,728	13,430
46046	LEE CO HYACINTH CONTROL DIST	2,421	2,528

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
46099	FT MYERS BEACH MOSQUITO CONTROL	448	456
46100	SANIBEL FIRE CONTROL DIST	9,046	9,834
46101	SW FL REGIONAL PLANNING COUNCIL	1,319	1,123
46102	NORTH FORT MYERS FIRE CONTROL DIST	15,397	19,721
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	30,242	33,766
46104	TICE FIRE & RESCUE DIST	7,709	8,183
46105	FT MYERS BEACH LIBRARY DIST	1,914	1,952
46106	FT MYERS BEACH FIRE CONTROL DIST	24,368	24,740
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	37,202	41,049
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	8,049	8,171
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	38,598	42,305
46110	CAPTIVA FIRE CONTROL DIST	4,336	4,475
46111	FT MYERS SHORES FIRE DEPT	5,800	7,476
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	6,610	6,511
46113	ALVA FIRE AND RESCUE SERVICE DIST	1,671	1,807
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	4,693	5,089
46116	CITY OF BONITA SPRINGS	13,810	13,474
46117	MATLACHA-PINE FIRE DISTRICT	7,057	9,000
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	115	125
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	3,702	3,857
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	1,192	1,198
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	33,720	31,865
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	153,617	141,435
47001	LEON CO CLERK OF THE CIRCUIT COURT	29,104	27,488
47003	LEON CO BD OF CO COMMISSIONERS	156,577	156,237
47004	LEON CO PROPERTY APPRAISER	13,702	14,810
47005	LEON CO TAX COLLECTOR	16,110	17,469
47006	LEON CO SHERIFF'S DEPT	148,368	154,153
47007	LEON CO SCHOOL BOARD	583,538	537,236
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	5,482	7,508
47090	FLORIDA BOARD OF BAR EXAMINERS	10,914	10,861
47102	TALLAHASSEE HOUSING AUTH	7,508	6,550
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	1,333	1,352
47104	FL CLERKS OF COURT OPERATIONS CORP	2,538	2,067
47106	VOLUNTEER FLORIDA	6,249	6,254
47107	CITY OF TALLAHASSEE CDA	2,532	2,526
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	13,880	13,369
47302	STARS EDUCATION SERVICES, INC	6,784	7,926
47700	TALLAHASSEE COMMUNITY COLLEGE	153,893	151,972
48001	LEVY CO CLERK OF CIRCUIT COURT	4,446	4,698
48003	LEVY CO BD OF CO COMMISSIONERS	34,160	40,820
48004	LEVY CO PROPERTY APPRAISER	2,489	2,543
48005	LEVY CO TAX COLLECTOR	2,866	2,872
48006	LEVY CO SHERIFF'S DEPT	31,272	27,056
48007	LEVY CO SCHOOL BOARD	74,295	76,021
48011	LEVY CO SUPERVISOR OF ELECTIONS	849	982
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	1,184	1,226
48100	CITY OF CHIEFLAND	5,952	6,427
48101	TOWN OF YANKEETOWN	413	347
48102	CITY OF FANNING SPRINGS	1,188	1,052
48103	TOWN OF INGLIS	1,224	1,223
48104	CITY OF CEDAR KEY	702	905
48182	CITY OF WILLISTON	1,482	1,628
48300	WHISPERING WINDS CHARTER SCHOOL	1,635	1,596
48301	NATURE COAST MIDDLE SCHOOL	1,560	1,656
49001	LIBERTY CO CLERK OF CIRCUIT COURT	1,840	1,891
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	6,327	6,389
49004	LIBERTY CO PROPERTY APPRAISER	869	871
49005	LIBERTY CO TAX COLLECTOR	829	902
49006	LIBERTY CO SHERIFF'S DEPT	4,632	4,628

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
49007	LIBERTY CO SCHOOL BOARD	21,743	21,819
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	527	621
49100	CITY OF BRISTOL	891	912
50001	MADISON CO CLERK OF CIRCUIT COURT	2,318	2,274
50003	MADISON CO BD OF CO COMMISSIONERS	13,315	12,105
50004	MADISON CO PROPERTY APPRAISER	1,762	1,792
50005	MADISON CO TAX COLLECTOR	1,441	1,544
50006	MADISON CO SHERIFF'S OFFICE	14,322	14,313
50007	MADISON CO SCHOOL BOARD	35,753	36,157
50011	MADISON CO SUPERVISOR OF ELECTIONS	700	701
50100	TOWN OF GREENVILLE	1,020	735
50103	AUCILLA AREA SOLID WASTE ADMIN	1,470	1,573
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	2,642	2,875
50301	MADISON CREATIVE ARTS ACADEMY, INC.	5,434	5,810
50700	NORTH FLORIDA COLLEGE	21,778	22,331
51001	MANATEE CO CLERK OF CIRCUIT COURT	44,114	41,913
51003	MANATEE CO BD OF CO COMMISSIONERS	454,265	494,609
51004	MANATEE CO PROPERTY APPRAISER	13,126	16,333
51005	MANATEE CO TAX COLLECTOR	26,952	28,516
51006	MANATEE CO SHERIFF'S DEPT	297,723	304,526
51007	MANATEE CO SCHOOL BOARD	825,263	867,732
51009	MANATEE CO MOSQUITO CONTROL DIST	7,612	6,672
51101	CITY OF HOLMES BEACH	6,394	7,195
51102	CITY OF BRADENTON	63,881	65,132
51103	CEDAR HAMMOCK FIRE CONTROL DIST	23,278	24,629
51105	MANATEE CO HOUSING AUTH	3,152	3,018
51107	EAST MANATEE FIRE RESCUE DISTRICT	23,099	27,499
51109	PEACE RIVER/MANASOTA REG WATER SUPP	13,854	15,222
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	1,357	1,453
51111	PARRISH FIRE DISTRICT	4,282	5,098
51112	CITY OF ANNA MARIA	3,225	3,868
51113	TOWN OF LONGBOAT KEY	9,379	10,184
51119	MYAKKA CITY FIRE DEPARTMENT	2,440	2,754
51300	PALMETTO CHARTER SCHOOL, INC.	3,742	4,020
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	18,793	18,640
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	8,853	10,967
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	95,644	98,103
52001	MARION CO CLERK OF CIRCUIT COURT	30,906	31,603
52003	MARION CO BD OF CO COMMISSIONERS	292,768	299,174
52004	MARION CO PROPERTY APPRAISER	9,717	10,414
52005	MARION CO TAX COLLECTOR	21,195	20,285
52006	MARION CO SHERIFF'S DEPT	180,608	202,431
52007	MARION CO SCHOOL BOARD	712,029	726,116
52011	MARION CO SUPERVISOR OF ELECTIONS	3,501	4,398
52100	CITY OF DUNNELLON	412	349
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	584	750
52300	MARION CHARTER SCHOOL	2,996	3,002
52700	COLLEGE OF CENTRAL FLORIDA	87,757	76,545
53001	MARTIN CO CLERK OF CIRCUIT COURT	14,860	15,737
53003	MARTIN CO BD OF CO COMMISSIONERS	240,056	243,599
53004	MARTIN CO PROPERTY APPRAISER	7,861	9,903
53005	MARTIN CO TAX COLLECTOR	13,092	12,967
53006	MARTIN CO SHERIFF'S OFFICE	171,048	177,351
53007	MARTIN CO SCHOOL BOARD	432,028	392,570
53100	CITY OF STUART	68,841	70,998
53101	VILLAGE OF INDIANTOWN	1,107	3,066
54001	MONROE CO CLERK OF CIRCUIT COURT	16,603	18,133
54003	MONROE CO BD OF CO COMMISSIONERS	168,858	180,622
54004	MONROE CO PROPERTY APPRAISER	9,608	8,941
54005	MONROE CO TAX COLLECTOR	11,137	11,905

Totals may not foot due to rounding.



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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
54006	MONROE CO SHERIFF'S DEPT	149,474	149,370
54007	MONROE CO SCHOOL BOARD	196,461	195,194
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	17,473	17,572
54011	MONROE CO SUPERVISOR OF ELECTIONS	2,050	2,877
54100	CITY OF KEY COLONY BEACH	4,289	4,154
54101	MONROE CO LAND AUTH	1,312	1,364
54102	CITY OF MARATHON	75	75
54103	ISLAMORADA, VILLAGE OF ISLANDS	24,213	26,705
54700	THE COLLEGE OF THE FLORIDA KEYS	24,161	24,211
54999	FL KEYS AQUEDUCT AUTH	79,521	83,529
55001	NASSAU CO CLERK OF CIRCUIT COURT	13,764	8,863
55003	NASSAU CO BD OF CO COMMISSIONERS	84,844	92,233
55004	NASSAU CO PROPERTY APPRAISER	4,939	5,455
55005	NASSAU CO TAX COLLECTOR	7,713	6,636
55006	NASSAU CO SHERIFF'S DEPT	66,254	70,359
55007	NASSAU CO SCHOOL BOARD	197,399	198,198
55009	AMELIA ISLAND MOSQUITO CONTROL	1,282	1,299
55100	TOWN OF HILLIARD	3,162	3,437
55101	TOWN OF CALLAHAN	1,612	1,749
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	19,983	19,043
56003	OKALOOSA CO BD OF CO COMMISSIONERS	163,817	176,654
56004	OKALOOSA CO PROPERTY APPRAISER	7,850	7,619
56005	OKALOOSA CO TAX COLLECTOR	14,348	15,293
56006	OKALOOSA CO SHERIFF'S DEPT	101,802	108,537
56007	OKALOOSA CO SCHOOL BOARD	483,373	486,659
56100	OKALOOSA CO GAS DIST	5,373	3,776
56101	CITY OF VALPARAISO	530	513
56103	CITY OF NICEVILLE	31,247	31,514
56104	NICEVILLE HOUSING AUTHORITY	1,182	794
56114	MID-BAY BRIDGE AUTHORITY	733	739
56300	LIZA JACKSON PREPARATORY SCHOOL	11,100	11,796
56700	NORTHWEST FLORIDA STATE COLLEGE	56,339	56,568
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	8,204	8,013
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	33,710	34,919
57004	OKEECHOBEE CO PROPERTY APPRAISER	2,484	2,689
57005	OKEECHOBEE CO TAX COLLECTOR	2,999	2,779
57006	OKEECHOBEE CO SHERIFF'S DEPT	37,087	38,876
57007	OKEECHOBEE CO SCHOOL BOARD	97,637	103,427
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	643	475
57109	COQUINA WATER CONTOL DISTRICT	0	859
58001	ORANGE CO COMPTROLLER	55,382	57,793
58003	ORANGE CO BD OF CO COMMISSIONERS	1,805,493	1,884,549
58004	ORANGE CO PROPERTY APPRAISER	36,270	36,896
58005	ORANGE CO TAX COLLECTOR	53,260	51,602
58006	ORANGE CO SHERIFF'S OFFICE	660,117	691,780
58007	ORANGE CO SCHOOL BOARD	2,944,013	3,303,098
58010	ORANGE CO CLERK OF CIRCUIT COURT	90,825	90,967
58011	ORANGE CO SUPERVISOR OF ELECTIONS	12,064	14,848
58075	REEDY CREEK IMPROVEMENT DIST	137,926	130,247
58087	ORANGE CO HOUSING FINANCE AUTH	3,490	3,736
58106	LAKE APOPKA NATURAL GAS DIST	14,307	14,559
58108	CITY OF EDGEWOOD	5,163	4,984
58109	CITY OF MAITLAND	2,028	2,115
58117	ORANGE-SEMINOLE-OSCEOLA TRANS AUTH	534	319
58118	GREATER ORLANDO AVIATION AUTHORITY	31,693	30,401
58301	FLORIDA VIRTUAL HIGH SCHOOL	491,329	538,919
58304	NAP FORD COMMUNITY SCHOOL	6,445	6,204
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	17,257	19,554
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	10,448	11,200
58700	VALENCIA COLLEGE	421,660	423,758

Totals may not foot due to rounding.



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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	28,657	31,439
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	27,977	24,332
59003	OSCEOLA CO BD OF CO COMMISSIONERS	349,562	341,545
59004	OSCEOLA CO PROPERTY APPRAISER	14,853	16,496
59005	OSCEOLA CO TAX COLLECTOR	21,022	21,066
59006	OSCEOLA CO SHERIFF'S DEPT	161,044	183,453
59007	OSCEOLA CO SCHOOL BOARD	961,083	948,290
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	3,462	4,099
59300	NEW DIMENSIONS HIGH SCHOOL INC	3,604	5,280
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	121,375	116,890
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	1,568,989	1,621,238
60004	PALM BEACH CO PROPERTY APPRAISER	54,154	56,998
60005	PALM BEACH CO TAX COLLECTOR	58,543	60,230
60006	PALM BEACH CO SHERIFF'S DEPT	1,407,603	1,471,452
60007	PALM BEACH CO SCHOOL BOARD	2,920,989	2,915,282
60011	PALM BEACH SUPERVISOR OF ELECTIONS	9,759	12,608
60018	LAKE WORTH DRAINAGE DIST	20,432	22,635
60019	PORT OF PALM BEACH DIST	12,635	12,930
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	381,680	441,280
60025	SOUTH FLORIDA CONSERVANCY DIST	3,162	3,228
60044	FLORIDA INLAND NAVIGATION DIST	1,790	2,103
60048	S INDIAN RIVER WATER CONTROL DIST	37	37
60049	SHAWANO DRAINAGE DIST	198	198
60103	TOWN OF JUNO BEACH	6,486	8,641
60105	TOWN OF OCEAN RIDGE	10,127	10,265
60108	TOWN OF JUPITER	65,849	65,528
60109	CITY OF PAHOKEE	427	400
60111	CITY OF GREENACRES	3,342	2,971
60113	VILLAGE OF TEQUESTA	1,191	1,271
60117	PALM BEACH CO SOLID WASTE AUTH	104,367	110,001
60119	PALM BCH SOIL & WATER CONSERVATION	666	1,000
60120	INDIAN TRAIL IMPROVEMENT DIST	14,708	16,145
60121	CITY OF BOYNTON BEACH	396	396
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	1,071	1,177
60123	TOWN OF HAVERHILL	1,387	1,154
60124	CITY OF ATLANTIS	8,097	7,139
60125	TOWN OF SOUTH PALM BEACH	2,901	662
60126	CITY OF BOCA RATON	623	623
60127	TOWN OF HIGHLAND BEACH	12,362	14,029
60128	CITY OF PALM BEACH GARDENS	72,573	76,187
60129	TOWN OF PALM BEACH SHORES	8,285	3,706
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	26,355	25,867
60131	VILLAGE OF WELLINGTON	93,541	95,794
60132	VILLAGE OF ROYAL PALM BEACH	25,419	25,433
60133	VILLAGE OF PALM SPRINGS	30,313	30,623
60140	TOWN OF LOXAHATCHEE GROVES	3,067	3,027
60150	PALM BEACH CO HEALTH CARE DIST	612	656
60151	CITY OF SOUTH BAY	110	110
60152	CITY OF RIVIERA BEACH	42,519	47,342
60153	TOWN OF MANGONIA PARK	2,193	2,010
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	0	3,324
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	13,322	12,408
60303	WESTERN ACADEMY CHARTER SCHOOL	9,118	9,386
60304	SOUTH TECH CHARTER ACADEMY, INC	27,947	26,222
60305	INLET GROVE COMMUNITY HIGH SCHOOL	12,696	13,295
60306	GULF STREAM GOODWILL ACADEMIES INC	666	525
60700	PALM BEACH STATE COLLEGE	250,654	252,450
61001	PASCO CO CLERK OF CIRCUIT COURT	51,913	51,409
61003	PASCO CO BD OF CO COMMISSIONERS	490,735	556,823
61004	PASCO CO PROPERTY APPRAISER	14,816	14,495

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
61005	PASCO CO TAX COLLECTOR	31,947	34,325
61006	PASCO CO SHERIFF'S OFFICE	351,009	364,374
61007	PASCO CO SCHOOL BOARD	1,099,531	1,141,533
61009	PASCO CO MOSQUITO CONTROL DIST	6,770	7,276
61011	PASCO CO SUPERVISOR OF ELECTIONS	4,949	6,909
61100	CITY OF PORT RICHEY	12,143	12,113
61101	CITY OF DADE CITY	1,064	1,086
61102	CITY OF NEW PORT RICHEY	23,862	24,378
61103	CITY OF ZEPHYRHILLS	36,219	39,180
61108	CITY OF SAN ANTONIO	868	973
61304	LEARNING LODGE ACADEMY, INC.	2,578	2,095
61700	PASCO HERNANDO STATE COLLEGE	110,614	102,453
62001	PINELLAS CO CLERK OF CIRCUIT COURT	88,283	91,139
62003	PINELLAS CO BD OF CO COMMISSIONERS	518,406	537,841
62004	PINELLAS CO PROPERTY APPRAISER	28,155	29,173
62005	PINELLAS CO TAX COLLECTOR	47,373	47,617
62006	PINELLAS CO SHERIFF'S DEPT	670,652	691,524
62007	PINELLAS CO SCHOOL BOARD	1,609,580	1,369,245
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	9,271	11,703
62012	PINELLAS CO JUVENILE WELFARE BOARD	19,299	19,115
62088	PINELLAS CO HOUSING AUTH	16,005	16,072
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	1,570	1,935
62100	CITY OF INDIAN ROCKS BEACH	739	752
62101	CITY OF DUNEDIN	11,717	10,025
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	3,282	4,222
62103	CITY OF SOUTH PASADENA	4,446	4,734
62104	CITY OF SEMINOLE	11,523	11,663
62105	CITY OF SAFETY HARBOR	3,940	3,799
62106	CITY OF OLDSMAR	3,663	4,439
62107	PINELLAS SUNCOAST TRANSIT AUTH	129,364	130,446
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	14,082	16,775
62111	CITY OF MADEIRA BEACH	5,084	5,135
62112	TOWN OF REDINGTON SHORES	776	810
62113	TAMPA BAY WATER	51,991	54,701
62114	TOWN OF NORTH REDINGTON BEACH	745	824
62115	PINELLAS PARK WATER MANAGEMENT DIST	1,248	1,380
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	3,147	3,197
62122	PINELLAS CO PLANNING COUNCIL	4,783	5,054
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	25,794	27,260
62124	CITY OF TREASURE ISLAND	10,727	10,451
62125	TOWN OF INDIAN SHORES	47	8
62126	TOWN OF KENNETH CITY	2,436	2,623
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	1,296	1,853
62700	ST PETERSBURG COLLEGE	287,674	282,290
63001	POLK CO CLERK OF CIRCUIT COURT	46,378	41,114
63003	POLK CO BD OF CO COMMISSIONERS	467,507	506,560
63004	POLK CO PROPERTY APPRAISER	22,812	23,903
63005	POLK CO TAX COLLECTOR	39,816	40,463
63006	POLK CO SHERIFF'S DEPT	431,325	438,915
63007	POLK CO SCHOOL BOARD	1,530,210	1,472,123
63105	VILLAGE OF HIGHLAND PARK	64	64
63128	CITY OF POLK CITY	3,765	4,049
63129	LAKELAND AREA MASS TRANSIT DISTRICT	30,528	31,354
63300	MCKEEL ACADEMY OF TECHNOLOGY	55,347	57,630
63301	DISCOVERY ACADEMY OF LAKE ALFRED	18,820	19,993
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	20,016	20,819
63303	BERKLEY CHARTER SCHOOL	14,848	14,684
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	6,091	6,335
63306	LAKE WALES CHARTER SCHOOLS	5,740	5,419
63307	LAKE WALES SENIOR HIGH SCHOOL	15,036	16,005

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
63308	POLK AVENUE ELEMENTARY SCHOOL	6,875	6,935
63309	HILLCREST ELEMENTARY SCHOOL	7,885	8,231
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	5,950	6,361
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	5,061	5,087
63312	VICTORY RIDGE ACADEMY	10,485	8,919
63315	EDWARD W BOK ACADEMY INC	6,660	6,479
63316	COMPASS CHARTER MIDDLE SCHOOL	1,959	2,104
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	7,039	5,782
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	7,142	4,936
63320	EDWARD W. BOK ACADEMY NORTH	3,271	5,561
63700	POLK STATE COLLEGE	91,010	92,452
64001	PUTNAM CO CLERK OF CIRCUIT COURT	12,697	12,143
64003	PUTNAM CO BD OF CO COMMISSIONERS	46,909	49,832
64004	PUTNAM CO PROPERTY APPRAISER	4,410	4,639
64005	PUTNAM CO TAX COLLECTOR	5,484	5,525
64006	PUTNAM CO SHERIFF'S DEPT	45,005	46,245
64007	PUTNAM CO SCHOOL BOARD	201,886	192,914
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	1,482	1,678
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	123,046	118,306
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	3,142	3,365
64310	PUTNAM EDGE HIGH SCHOOL	1,407	1,296
64700	ST JOHNS RIVER STATE COLLEGE	78,454	73,463
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	17,872	17,668
65003	ST JOHNS CO BD OF CO COMMISSIONERS	332,407	343,339
65004	ST JOHNS CO PROPERTY APPRAISER	12,869	13,071
65005	ST JOHNS CO TAX COLLECTOR	15,353	16,934
65006	ST JOHNS CO SHERIFF'S DEPT	170,239	170,471
65007	ST JOHNS CO SCHOOL BOARD	658,209	657,602
65009	ANASTASIA MOSQUITO CONTROL DIST	4,873	6,165
65100	CITY OF ST AUGUSTINE BEACH	13,075	13,354
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	2,556	2,895
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	22,861	24,084
66003	ST LUCIE CO BD OF CO COMMISSIONERS	149,477	157,027
66004	ST LUCIE CO PROPERTY APPRAISER	11,955	12,887
66005	ST LUCIE CO TAX COLLECTOR	17,912	19,800
66006	ST LUCIE CO SHERIFF'S DEPT	208,155	207,677
66007	ST LUCIE CO SCHOOL BOARD	723,522	710,558
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	3,872	5,371
66100	NORTH ST LUCIE RIVER WATER CONTROL	479	490
66101	CHILDRENS SERVICES COUNCIL OF ST LU	2,792	3,272
66102	CITY OF PORT ST LUCIE	802	752
66700	INDIAN RIVER STATE COLLEGE	193,439	188,499
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	16,157	17,371
67003	SANTA ROSA CO BD OF CO COMMISSIONER	79,143	88,811
67004	SANTA ROSA CO PROPERTY APPRAISER	7,976	8,234
67005	SANTA ROSA CO TAX COLLECTOR	8,584	9,471
67006	SANTA ROSA CO SHERIFF'S DEPT	85,258	90,347
67007	SANTA ROSA CO SCHOOL BOARD	279,258	284,332
67100	CITY OF GULF BREEZE	1,677	725
67101	TOWN OF JAY	1,218	1,302
67102	AVALON FIRE RESCUE DISTRICT	817	931
68001	SARASOTA CO CLERK OF CIRCUIT COURT	49,801	47,797
68003	SARASOTA CO BD OF CO COMMISSIONERS	498,246	524,872
68004	SARASOTA CO PROPERTY APPRAISER	20,045	18,972
68005	SARASOTA CO TAX COLLECTOR	18,592	23,152
68006	SARASOTA CO SHERIFF'S DEPT	285,650	287,879
68007	SARASOTA CO SCHOOL BOARD	707,106	712,961
68026	WEST COAST INLAND NAVIGATION DIST	1,244	1,129
68100	CITY OF VENICE	65,002	71,580
68105	CITY OF NORTH PORT	115,456	125,182

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
68107	ENGLEWOOD WATER DISTRICT	22,733	(21,623)
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	589	544
68109	SARASOTA BAY ESTUARY PROGRAM	1,124	1,586
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	2,646	3,006
68300	SARASOTA MILITARY ACADEMY	13,591	12,870
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	5,206	5,310
68303	SARASOTA MILITARY ACADEMY PREP	8,802	9,237
68304	SARASOTA SUNCOAST ACADEMY	12,043	12,240
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	36,461	37,044
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	294,974	317,565
69004	SEMINOLE CO PROPERTY APPRAISER	14,839	15,290
69005	SEMINOLE CO TAX COLLECTOR	19,786	18,138
69006	SEMINOLE COUNTY SHERIFFS DEPARTMENT	321,955	333,324
69007	SEMINOLE CO SCHOOL BOARD	840,354	844,736
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	3,878	5,533
69019	SEMINOLE CO PORT AUTH	746	769
69100	CITY OF ALTAMONTE SPRINGS	14,458	12,342
69101	CITY OF CASSELBERRY	5,085	4,925
69103	SANFORD AIRPORT AUTH	19,448	21,681
69104	CITY OF LONGWOOD	5,001	4,177
69105	CITY OF SANFORD	83,622	86,585
69110	FRED R WILSON MEMORIAL LAW LIBRARY	320	320
69307	SEMINOLE SCIENCE CHARTER SCHOOL	7,481	7,722
69700	SEMINOLE STATE COLLEGE OF FLORIDA	172,709	165,719
70001	SUMTER CO CLERK OF CIRCUIT COURT	11,717	11,548
70003	SUMTER CO BD OF CO COMMISSIONERS	48,284	47,165
70004	SUMTER CO PROPERTY APPRAISER	4,096	4,742
70005	SUMTER CO TAX COLLECTOR	5,621	5,854
70006	SUMTER CO SHERIFF'S DEPT	82,292	82,066
70007	SUMTER CO SCHOOL BOARD	113,233	115,743
70011	SUMTER CO SUPERVISOR OF ELECTIONS	2,821	3,102
70100	CITY OF BUSHNELL	281	0
70101	CITY OF WILDWOOD	20,541	25,368
70102	CITY OF WEBSTER	1,069	1,272
70103	CITY OF COLEMAN	538	530
70104	CITY OF CENTER HILL	1,273	1,222
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	53,887	54,461
71004	SUWANNEE CO PROPERTY APPRAISER	2,206	2,099
71005	SUWANNEE CO TAX COLLECTOR	2,917	3,016
71006	SUWANNEE CO SHERIFF'S DEPT	21,751	22,666
71007	SUWANNEE CO SCHOOL BOARD	110,227	110,008
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	846	1,029
71100	LIVE OAK HOUSING AUTH	654	303
71101	CITY OF LIVE OAK	9,505	9,907
71102	SUWANNEE RIVER WATER MGMT DISTRICT	18,367	17,837
71103	SUWANNEE VALLEY TRANSIT AUTH	3,288	2,714
72001	TAYLOR CO CLERK OF CIRCUIT COURT	3,966	3,817
72003	TAYLOR CO BD OF CO COMMISSIONERS	14,176	14,492
72004	TAYLOR CO PROPERTY APPRAISER	1,708	1,859
72005	TAYLOR CO TAX COLLECTOR	2,169	2,271
72006	TAYLOR CO SHERIFF'S DEPT	14,194	15,344
72007	TAYLOR CO SCHOOL BOARD	35,463	36,735
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	726	878
72100	CITY OF PERRY	8,575	9,042
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	76	130
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	510	548
72104	BIG BEND WATER AUTHORITY	1,305	1,272
73001	UNION CO CLERK OF COURTS	1,778	2,222
73003	UNION CO BD OF CO COMMISSIONERS	9,093	9,170
73004	UNION CO PROPERTY APPRAISER	908	881

Totals may not foot due to rounding.

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

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

Employer / Agency Number	Employer / Agency Name	June 30, 2019 Measurement Date	June 30, 2020 Measurement Date
73005	UNION CO TAX COLLECTOR	818	831
73006	UNION CO SHERIFF'S DEPT	6,014	6,013
73007	UNION CO SCHOOL BOARD	39,836	41,882
73011	UNION CO SUPERVISOR OF ELECTIONS	719	744
73088	UNION CO HOUSING AUTH	546	659
73101	CITY OF LAKE BUTLER	1,994	1,820
73103	NEW RIVER LIBRARY COOPERATIVE	247	234
73116	PAL PUBLIC LIBRARY COOPERATIVE	228	228
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	41,859	44,498
74003	VOLUSIA CO BD OF CO COMMISSIONERS	619,382	625,074
74007	VOLUSIA CO SCHOOL BOARD	816,703	758,229
74090	VOLUSIA CO LAW LIBRARY	1,097	1,032
74100	CITY OF LAKE HELEN	2,199	2,472
74101	CITY OF NEW SMYRNA BEACH	3,006	2,381
74102	CITY OF DAYTONA BEACH	114,598	124,612
74103	TOWN OF PIERSON	741	674
74104	CITY OF SOUTH DAYTONA	22,044	23,509
74105	CITY OF HOLLY HILL	11,154	11,076
74106	CITY OF DAYTONA BEACH SHORES	10,842	17,784
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	8,453	5,403
74109	TOWN OF PONCE INLET	11,833	13,186
74123	CITY OF OAK HILL	737	907
74124	CITY OF ORANGE CITY	30,167	30,013
74125	CITY OF DELTONA	39,072	39,345
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	1,323	1,035
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	746	755
74700	DAYTONA STATE COLLEGE	151,119	148,576
75001	WAKULLA CO CLERK OF CIRCUIT COURT	4,120	4,209
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	19,292	19,705
75004	WAKULLA CO PROPERTY APPRAISER	2,228	2,154
75005	WAKULLA CO TAX COLLECTOR	2,017	1,859
75006	WAKULLA CO SHERIFF'S DEPT	25,665	25,541
75007	WAKULLA CO SCHOOL BOARD	75,315	80,430
75101	CITY OF SOPCHOPPY	1,675	1,740
75102	WILDERNESS COAST LIBRARIES	518	598
76001	WALTON CO CLERK OF CIRCUIT COURT	15,667	15,953
76003	WALTON CO BD OF CO COMMISSIONERS	69,338	72,145
76004	WALTON CO PROPERTY APPRAISER	5,700	5,724
76005	WALTON CO TAX COLLECTOR	8,519	8,841
76006	WALTON CO SHERIFF'S DEPT	120,144	119,948
76007	WALTON CO SCHOOL BOARD	175,329	183,699
76009	SO WALTON CO MOSQUITO CONTROL DIST	2,562	3,288
76011	WALTON CO SUPERVISOR OF ELECTIONS	1,532	1,683
76100	CITY OF DEFUNIAK SPRINGS	16,567	18,750
76101	DEFUNIAK SPRINGS HOUSING AUTH	430	431
76102	CITY OF FREEPORT	5,027	5,243
76300	WALTON ACADEMY	3,546	3,601
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	7,367	7,525
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	3,762	3,881
77003	WASHINGTON CO BD OF CO COMM	10,718	11,899
77004	WASHINGTON CO PROPERTY APPRAISER	1,446	1,508
77005	WASHINGTON CO TAX COLLECTOR	2,040	2,117
77006	WASHINGTON CO SHERIFF'S DEPT	15,016	17,284
77007	WASHINGTON CO SCHOOL BOARD	76,377	76,852
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	803	710
77100	CITY OF CHIPLEY	8,238	9,156
77101	CITY OF VERNON	605	764
77102	TOWN OF WAUSAU	282	293
<b>TOTALS</b>		<b>\$ 122,315,291</b>	<b>\$ 123,576,708</b>

Totals may not foot due to rounding.

Intentionally Left Blank





Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



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

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

## **INDEPENDENT AUDITOR'S REPORT 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, 2020, 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, 2020, and the related notes, and have issued our report thereon dated January 15, 2021, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

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

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

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
January 15, 2021  
Audit Report No. 2021-109

