



Rainbow Springs in Dunnellon, Florida



Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program

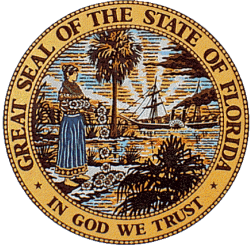
Cost-Sharing Multiple Employer Defined Benefit Plans
Deferred Outflows for Contributions Subsequent to the
June 30, 2022, and June 30, 2021, Measurement Dates by Employer
Fiscal Years Ended June 30, 2023, and 2022

Florida Retirement System and Retiree Health Insurance Subsidy Program
Cost-Sharing Multiple Employer Defined Benefit Plans
Deferred Outflows for Contributions Subsequent to the
June 30, 2022, and June 30, 2021, Measurement Dates by Employer
Fiscal Years Ended June 30, 2023, and 2022

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Auditor General

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

INDEPENDENT AUDITOR'S REPORT

We have examined management's assertion that the accompanying schedules of deferred outflows for contributions subsequent to the June 30, 2022, and June 30, 2021, measurement dates by employer of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan, collectively referred to as the System Pension Plans, as of and for the fiscal years ended June 30, 2023, and June 30, 2022, are presented in accordance with applicable Governmental Accounting Standards Board (GASB) statements and applicable provisions of State law. System Pension Plans management is responsible for the assertion. Our responsibility is to express an opinion on the schedules as of and for the fiscal years ended June 30, 2023, and June 30, 2022, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's accompanying schedules of deferred outflows for contributions subsequent to the June 30, 2022, and June 30, 2021, measurement dates by employer are presented in accordance with applicable GASB statements and applicable provisions of State law, in all material respects.

An examination involves performing procedures to obtain evidence about the schedules of deferred outflows for contributions subsequent to the June 30, 2022, and June 30, 2021, measurement dates by employer. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the schedules of deferred outflows for contributions subsequent to the June 30, 2022, and June 30, 2021, measurement dates by employer, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the schedules of deferred outflows for contributions subsequent to the June 30, 2022, and June 30, 2021, measurement dates by employer; waste and abuse that has a material effect on the subject matter; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the schedules and not for the purpose of expressing an opinion on the internal control over the System Pension Plans or on compliance and other matters; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our examination we did not identify any deficiencies that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified. In addition, our examination disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 1, 2023
Audit Report No. 2024-013

¹ A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
1000	STATE OF FLORIDA	\$ 663,500,241	\$ 786,813,116
4910	UNIVERSITY OF FLORIDA	74,393,670	83,278,554
4915	FLORIDA POLYTECHNIC UNIVERSITY	1,199,750	1,305,646
4920	FLORIDA STATE UNIVERSITY	31,477,108	36,394,558
4930	FLORIDA A&M UNIVERSITY	8,394,748	9,069,401
4940	UNIVERSITY OF CENTRAL FLORIDA	27,577,190	28,651,663
4950	UNIVERSITY OF SOUTH FLORIDA	35,065,972	40,189,215
4955	NEW COLLEGE	1,608,778	1,642,555
4960	FLORIDA ATLANTIC UNIVERSITY	13,725,728	15,656,279
4970	UNIVERSITY OF WEST FLORIDA	5,418,077	5,868,348
4980	FLORIDA INTERNATIONAL UNIVERSITY	27,929,542	29,684,822
4990	UNIVERSITY OF NORTH FLORIDA	7,956,961	8,890,290
4995	FLORIDA GULF COAST UNIVERSITY	6,843,210	7,726,759
11001	ALACHUA CO CLERK OF CIRCUIT COURT	801,195	861,679
11003	ALACHUA CO BD OF CO COMMISSIONERS	7,579,805	8,845,905
11004	ALACHUA CO PROPERTY APPRAISER	447,070	529,324
11005	ALACHUA CO TAX COLLECTOR	544,219	630,662
11006	ALACHUA CO SHERIFF'S OFFICE	8,190,847	8,766,025
11007	ALACHUA CO SCHOOL BOARD	14,546,370	15,170,588
11100	CITY OF ALACHUA	1,015,081	1,081,992
11101	CITY OF HIGH SPRINGS	477,536	724,235
11102	CITY OF NEWBERRY	544,315	618,318
11103	CITY OF GAINESVILLE	80,965	102,029
11104	ALACHUA COUNTY LIBRARY DISTRICT	535,655	577,304
11116	CITY OF ARCHER	56,230	56,309
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	66,266	89,705
11300	CARING & SHARING LEARNING SCHOOL	122,698	140,248
11302	SIATECH GAINESVILLE	35,516	38,765
11305	MICANOPY MIDDLE SCHOOL INC	34,498	41,485
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	61,307	62,094
11308	BOULWARE SPRINGS CHARTER SCHOOL	-	55,203
11700	SANTA FE COLLEGE	3,935,715	4,088,171
12001	BAKER CO CLERK OF CIRCUIT COURT	131,081	138,924
12003	BAKER CO BD OF CO COMMISSIONERS	545,628	753,991
12004	BAKER CO PROPERTY APPRAISER	65,651	69,585
12005	BAKER CO TAX COLLECTOR	112,872	123,663
12006	BAKER CO SHERIFF'S DEPT	1,347,687	1,596,671
12007	BAKER CO SCHOOL BOARD	2,602,615	2,791,038
12011	BAKER CO SUPERVISOR OF ELECTIONS	72,908	87,113
12100	CITY OF MACLENNY	337,872	424,443
12102	NEW RIVER SOLID WASTE ASSOCIATION	120,045	107,101
12104	TOWN OF GLEN ST MARY	14,155	14,743
13001	BAY CO CLERK OF CIRCUIT COURT	589,568	650,697
13003	BAY CO BD OF CO COMMISSIONERS	4,695,786	5,242,134
13004	BAY CO PROPERTY APPRAISER	289,726	306,469
13005	BAY CO TAX COLLECTOR	306,279	344,617
13006	BAY CO SHERIFF'S DEPT	4,711,373	5,635,946
13007	BAY CO SCHOOL BOARD	11,966,755	13,408,167
13009	BEACH MOSQUITO CONTROL DIST	60,376	67,036
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	100,747	85,232
13100	CITY OF PANAMA CITY	138,006	141,562
13101	PANAMA CITY PORT AUTH	10,211	6,189
13102	CITY OF SPRINGFIELD	613,160	742,588
13103	CITY OF PARKER	203,346	190,685
13105	CITY OF MEXICO BEACH	195,972	233,347
13107	CITY OF CALLAWAY	415,945	506,831

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

Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	33,248	27,807
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	401,095	471,694
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	123,129	123,353
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	298,708	328,365
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	150,614	140,879
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	222,345	253,770
13308	UNIVERSITY ACADEMY INC.	248,643	277,070
13309	RISING LEADER ACADEMY, INC.	87,232	106,455
13310	PALM BAY PREPARATORY ACADEMY	87,782	95,254
13311	CENTRAL HIGH SCHOOL	36,491	42,663
13312	PALM BAY ELEMENTARY SCHOOL	122,240	117,255
13700	GULF COAST STATE COLLEGE	1,615,461	1,809,112
14001	BRADFORD CO CLERK OF CIRCUIT COURT	163,771	187,316
14003	BRADFORD CO BD OF CO COMMISSIONERS	1,131,736	1,252,844
14004	BRADFORD CO PROPERTY APPRAISER	81,202	100,557
14005	BRADFORD CO TAX COLLECTOR	56,498	69,963
14006	BRADFORD CO SHERIFF'S DEPT	809,659	949,341
14007	BRADFORD CO SCHOOL BOARD	1,584,622	1,626,491
15001	BREVARD CO CLERK OF CIRCUIT CT	1,299,611	1,341,444
15003	BREVARD CO BD OF CO COMMISSIONERS	15,278,827	16,625,362
15004	BREVARD CO PROPERTY APPRAISER	695,008	707,272
15005	BREVARD CO TAX COLLECTOR	914,128	951,698
15006	BREVARD CO SHERIFF'S OFFICE	13,734,745	15,470,700
15007	BREVARD CO SCHOOL BOARD	34,345,604	36,718,972
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	212,287	234,346
15033	CANAVERAL PORT AUTH	69,009	66,732
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	97,822	103,686
15100	CITY OF MELBOURNE	3,510,519	3,935,143
15101	CITY OF INDIAN HARBOUR BEACH	217,374	239,327
15102	TITUSVILLE-COCOA AIRPORT AUTH	98,708	119,228
15103	TOWN OF MALABAR	128,362	156,729
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	1,155	1,831
15105	SEBASTIAN INLET TAX DISTRICT	53,807	60,295
15110	TOWN OF MELBOURNE BEACH	32,946	45,535
15111	CITY OF WEST MELBOURNE	426,328	493,807
15112	CITY OF PALM BAY	20,516	36,084
15113	CITY OF COCOA	1,735,404	1,972,844
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	81,262	87,369
15115	INDIAN RIVER LAGOON COUNCIL	44,296	66,700
15700	EASTERN FLORIDA STATE COLLEGE	3,809,225	3,777,849
16003	BROWARD CO BD OF CO COMMISSIONERS	38,082,377	43,264,853
16004	BROWARD CO PROPERTY APPRAISER	1,818,648	2,153,483
16006	BROWARD CO SHERIFF'S DEPT	100,106,951	112,955,114
16007	BROWARD CO SCHOOL BOARD	129,079,371	137,619,336
16011	BROWARD CO SUPERVISOR OF ELECTIONS	637,089	724,735
16018	HILLSBORO INLET DISTRICT	40,211	50,104
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	110,097	103,566
16054	OLD PLANTATION WATER CONTROL DIST	63,126	66,212
16080	BROWARD CO CLERK OF CIRCUIT COURT	2,488,221	2,567,495
16100	TOWN OF HILLSBORO BEACH	440,730	490,509
16101	TOWN OF LAUDERDALE BY THE SEA	307,600	331,801
16102	CITY OF MARGATE	6,850,218	7,198,651
16103	BROWARD CO HOUSING AUTH	630,851	733,429
16104	CITY OF LAUDERDALE LAKES	61,917	58,315
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	102,924	97,432
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	769,766	878,940
16110	S BROWARD DRAINAGE DIST	143,921	153,660

Florida Retirement System
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Deferred Outflows for Employer Contributions Subsequent to the
Measurement Date by Employer
July through June

Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
16112	NORTH BROWARD HOSPITAL DIST	39,973	39,824
16113	MEMORIAL HEALTHCARE DIST	6,495	7,395
16114	CITY OF DEERFIELD BEACH	85,982	92,375
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	769,793	850,016
16116	CITY OF COCONUT CREEK	5,763,226	6,906,127
16117	CITY OF HOLLYWOOD	90,730	107,814
16118	CITY OF WESTON	23,826	29,117
16119	CITY OF MIRAMAR	82,503	91,858
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	23,212	27,789
16121	CITY OF NORTH LAUDERDALE	967,152	1,085,726
16122	CITY OF POMPANO BEACH	22,667	40,428
16123	CITY OF WEST PARK	130,034	150,653
16124	CITY OF DANIA BEACH	1,067,265	1,283,859
16125	CITY OF WILTON MANORS	1,272,216	1,415,332
16126	TOWN OF PEMBROKE PARK	369,923	638,886
16127	CITY OF OAKLAND PARK	1,991,936	2,309,185
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	477,857	665,234
16129	CITY OF COOPER CITY	361,307	548,574
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	454,883	518,311
16131	CITY OF LIGHTHOUSE POINT	1,219,125	1,437,938
16132	CITY OF HALLANDALE BEACH	1,345,088	1,642,196
16133	CITY OF FORT LAUDERDALE	2,974,853	4,020,583
16300	CENTRAL CHARTER SCHOOL	495,652	477,040
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	69,955	78,590
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	254,173	290,515
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	651,016	716,914
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	416,305	437,308
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	597,155	629,953
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	75,925	95,305
16700	BROWARD COLLEGE	8,134,384	8,340,901
17001	CALHOUN CO CLERK OF CIRCUIT COURT	98,414	113,726
17003	CALHOUN CO BD OF CO COMMISSIONERS	218,964	237,882
17004	CALHOUN CO PROPERTY APPRAISER	66,394	79,041
17005	CALHOUN CO TAX COLLECTOR	32,421	35,544
17006	CALHOUN CO SHERIFF'S DEPT	285,402	339,962
17007	CALHOUN CO SCHOOL BOARD	1,214,450	1,309,634
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	60,601	71,317
17039	APALACHEE REGIONAL PLANNING COUNCIL	130,350	134,656
17100	CITY OF BLOUNTSTOWN	312,629	348,468
17101	TOWN OF ALTHA	21,263	22,609
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	506,336	532,279
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	9,952,048	12,421,747
18004	CHARLOTTE CO PROPERTY APPRAISER	365,401	406,312
18005	CHARLOTTE CO TAX COLLECTOR	601,328	688,966
18006	CHARLOTTE CO SHERIFF'S DEPT	7,692,354	9,546,575
18007	CHARLOTTE CO SCHOOL BOARD	8,878,404	9,842,374
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	285,980	326,201
19001	CITRUS CO CLERK OF CIRCUIT COURT	576,587	626,796
19003	CITRUS CO BD OF CO COMMISSIONERS	4,678,910	5,434,100
19004	CITRUS CO PROPERTY APPRAISER	348,197	352,959
19005	CITRUS CO TAX COLLECTOR	217,578	259,742
19006	CITRUS CO SHERIFF'S DEPT	3,481,952	4,358,382
19007	CITRUS CO SCHOOL BOARD	8,943,245	9,573,290
19009	CITRUS CO MOSQUITO CONTROL DIST	107,954	122,490
19016	CITRUS COUNTY HOSPITAL BOARD	11,485	15,193
19100	CITY OF INVERNESS	338,224	396,503
19101	HOMOSSASSA SPECIAL WATER DIST	76,243	80,252

Florida Retirement System
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Measurement Date by Employer
July through June

Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
19102	CITY OF CRYSTAL RIVER	276,123	320,521
20001	CLAY CO CLERK OF COURT & COMPTROLLER	679,712	753,936
20003	CLAY CO BD OF CO COMMISSIONERS	5,427,870	7,192,975
20004	CLAY CO PROPERTY APPRAISER	299,796	353,499
20005	CLAY CO TAX COLLECTOR	354,027	440,999
20006	CLAY CO SHERIFF'S DEPT	5,828,564	6,896,116
20007	CLAY CO SCHOOL BOARD	18,940,715	20,212,260
20011	CLAY COUNTY SUPV OF ELECTIONS	124,456	137,545
20100	CITY OF GREEN COVE SPRINGS	424,207	520,097
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	568,864	653,694
21001	COLLIER CO CLERK OF CIRCUIT COURT	1,160,857	1,384,180
21003	COLLIER CO BD OF CO COMMISSIONERS	13,756,301	16,597,102
21004	COLLIER CO PROPERTY APPRAISER	579,681	632,278
21005	COLLIER CO TAX COLLECTOR	890,231	1,044,144
21006	COLLIER CO SHERIFF'S OFFICE	16,947,718	19,997,638
21007	COLLIER CO SCHOOL BOARD	28,166,486	30,096,624
21009	COLLIER MOSQUITO CONTROL DIST	313,760	362,606
21011	COLLIER CO SUPERVISOR OF ELECTIONS	167,003	200,797
21100	NORTH COLLIER FIRE CONTROL & RESCUE	748,808	766,294
21101	CITY OF MARCO ISLAND	64,338	26,328
21105	IMMOKALEE FIRE CONTROL DISTRICT	487,262	557,303
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	4,637	5,472
21107	GREATER NAPLES FIRE RESCUE DISTRICT	3,514,738	4,047,196
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	151,399	146,592
21305	MARCO ISLAND ACADEMY	143,236	149,589
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	187,442	203,262
22003	COLUMBIA CO BD OF CO COMMISSIONERS	1,642,733	2,103,759
22004	COLUMBIA CO PROPERTY APPRAISER	184,410	222,389
22005	COLUMBIA CO TAX COLLECTOR	209,669	241,908
22006	COLUMBIA CO SHERIFF'S OFFICE	1,570,945	2,000,909
22007	COLUMBIA CO SCHOOL BOARD	4,680,780	4,920,428
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	82,657	94,582
22016	LAKE SHORE HOSPITAL AUTHORITY	11,857	14,982
22101	CITY OF LAKE CITY	603,256	673,386
22700	FLORIDA GATEWAY COLLEGE	1,006,845	1,020,377
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	339,974,781	389,275,047
23007	MIAMI-DADE CO SCHOOL BOARD	179,942,099	198,908,638
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	8,129,357	8,067,277
23100	BAL HARBOUR VILLAGE	154,704	231,781
23101	VILLAGE OF EL PORTAL	170,434	203,022
23102	CITY OF OPA LOCKA	945,496	1,220,225
23104	VILLAGE OF BISCAYNE PARK	222,647	262,217
23105	CITY OF WEST MIAMI	582,249	725,028
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	141,220	139,646
23108	CITY OF SUNNY ISLES BEACH	2,443,222	3,073,575
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	586,625	637,187
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	86,414	98,650
23117	CITY OF NORTH MIAMI	1,428,745	1,775,160
23118	CITY OF NORTH MIAMI BEACH	9,986	11,217
23119	TOWN OF MIAMI LAKES	274,010	257,767
23120	CITY OF MIAMI GARDENS	6,531,759	8,296,794
23121	THE CHILDREN'S TRUST	674,608	699,985
23122	CITY OF NORTH BAY VILLAGE	878,024	1,000,897
23123	TOWN OF CUTLER BAY	414,944	463,449
23124	CITY OF DORAL	2,927,062	3,538,725
23125	CITY OF FLORIDA CITY	926,955	1,062,698
23126	VILLAGE OF PINECREST	973,872	1,433,604

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Measurement Date by Employer
July through June

Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
23127	CITY OF CORAL GABLES	82,135	94,024
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	116,111	116,943
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	216,114	250,862
23700	MIAMI DADE COLLEGE	17,211,309	18,199,174
24001	DESOTO CO CLERK OF CIRCUIT COURT	105,963	126,231
24003	DESOTO CO BD OF CO COMMISSIONERS	1,147,568	1,497,155
24004	DESOTO CO PROPERTY APPRAISER	92,814	118,950
24005	DESOTO CO TAX COLLECTOR	52,863	65,199
24006	DESOTO CO SHERIFF'S DEPT	1,383,928	1,557,659
24007	DESOTO CO SCHOOL BOARD	2,480,925	2,596,088
24011	DESOTO CO SUPERVISOR OF ELECTIONS	63,726	74,119
24062	JOSHUA WATER CONTROL DIST	7,432	9,882
25001	DIXIE CO CLERK OF CIRCUIT COURT	115,991	124,537
25003	DIXIE CO BD OF CO COMMISSIONERS	589,916	839,796
25004	DIXIE CO PROPERTY APPRAISER	112,369	127,886
25005	DIXIE CO TAX COLLECTOR	75,714	102,409
25006	DIXIE CO SHERIFF'S DEPT	583,573	852,422
25007	DIXIE CO SCHOOL BOARD	1,213,860	1,439,918
25011	DIXIE CO SUPERVISOR OF ELECTIONS	23,352	23,986
25100	TOWN OF CROSS CITY	130,509	153,665
25103	SUWANNEE WATER AND SEWER DISTRICT	14,689	12,796
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	14,663	17,210
25363	KINDER CUB SCHOOL, INC.	64,808	66,737
26003	CITY OF JACKSONVILLE	599,731	631,424
26007	DUVAL CO SCHOOL BOARD	50,394,372	51,557,176
26039	NORTHEAST FL REGIONAL COUNCIL	94,172	110,518
26102	JACKSONVILLE PORT AUTHORITY	1,463,833	1,551,214
26103	JACKSONVILLE AVIATION AUTHORITY	2,267,817	2,572,018
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	38,531	47,571
26301	RIVER CITY SCIENCE ACADEMY	297,916	338,496
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	213,369	202,566
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	41,945	47,859
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	256,084	286,214
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	313,659	313,180
26366	LONE STAR MYCROSCHOOL	47,590	55,585
26368	BISCAYNE MYCROSCHOOL	43,897	42,594
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	143,946	230,883
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	5,935,653	5,815,808
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	1,780,654	2,052,173
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	12,513,740	15,590,834
27004	ESCAMBIA CO PROPERTY APPRAISER	448,979	517,715
27005	ESCAMBIA CO TAX COLLECTOR	511,025	521,178
27006	ESCAMBIA CO SHERIFF'S DEPT	7,212,560	8,002,945
27007	ESCAMBIA CO SCHOOL BOARD	19,851,746	20,637,173
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	714,397	802,030
27039	WEST FL REGIONAL PLANNING COUNCIL	148,707	151,290
27041	SANTA ROSA ISLAND AUTH	73,015	77,025
27059	EMERALD COAST UTILITIES AUTHORITY	3,192,518	3,591,351
27060	ESCAMBIA CO HOUSING FINANCE AUTH	48,568	50,496
27100	CITY OF PENSACOLA	3,134,797	3,682,652
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	48,143	45,657
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	60,961	68,061
27700	PENSACOLA STATE COLLEGE	2,482,125	2,649,299
28001	FLAGLER CO CLERK OF CIRCUIT COURT	460,916	468,503
28003	FLAGLER CO BD OF CO COMMISSIONERS	3,137,165	4,312,460
28004	FLAGLER CO PROPERTY APPRAISER	258,508	298,607
28005	FLAGLER CO TAX COLLECTOR	288,118	361,977

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28006	FLAGLER CO SHERIFF'S DEPT	3,888,286	5,149,843
28007	FLAGLER CO SCHOOL BOARD	6,925,698	7,647,097
28009	EAST FLAGLER MOSQUITO CONTROL DIST	54,722	63,223
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	103,400	126,566
28088	FLAGLER CO HOUSING AUTH	28,264	37,768
28100	CITY OF PALM COAST	169,341	160,757
28101	CITY OF BUNNELL	366,766	473,372
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	138,592	164,547
29003	FRANKLIN CO BD OF CO COMM	322,240	353,503
29004	FRANKLIN CO PROPERTY APPRAISER	59,466	66,755
29005	FRANKLIN CO TAX COLLECTOR	75,847	83,426
29006	FRANKLIN CO SHERIFF'S DEPT	640,786	761,738
29007	FRANKLIN CO SCHOOL BOARD	727,684	764,716
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	59,722	66,100
29100	CITY OF APALACHICOLA	240,741	281,705
29101	CITY OF CARRABELLE	110,874	123,420
29102	EASTPOINT WATER AND SEWER DIST	38,041	39,531
29104	APALACHICOLA HOUSING AUTHORITY	10,918	10,659
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	254,374	268,222
30003	GADSDEN CO BD OF CO COMMISSIONERS	1,226,028	1,392,559
30005	GADSDEN CO TAX COLLECTOR	52,804	54,288
30006	GADSDEN CO SHERIFF'S DEPT	741,565	891,507
30007	GADSDEN CO SCHOOL BOARD	2,535,986	2,510,154
30100	TOWN OF HAVANA	227,329	259,504
30101	CITY OF CHATTAHOOCHEE	226,349	255,142
30102	NORTHWEST FL WATER MANAGEMENT DIST	598,621	713,921
30103	TOWN OF GREENSBORO	14,593	25,414
30104	CITY OF GRETNA	113,691	116,348
30105	CITY OF MIDWAY	82,740	80,720
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	97,333	121,923
31003	GILCHRIST CO BD OF CO COMMISSIONERS	550,993	643,749
31004	GILCHRIST CO PROPERTY APPRAISER	88,229	102,150
31005	GILCHRIST CO TAX COLLECTOR	85,720	100,364
31006	GILCHRIST CO SHERIFF'S DEPT	523,620	675,169
31007	GILCHRIST CO SCHOOL BOARD	1,636,240	1,738,087
31011	GILCHRIST CO SUPERVISOR OF ELECTION	63,874	74,243
31100	CITY OF TRENTON	98,989	109,645
32001	GLADES CO CLERK OF THE CIRCUIT COUR	110,902	132,491
32003	GLADES CO BD OF CO COMMISSIONERS	454,452	549,536
32004	GLADES CO PROPERTY APPRAISER	42,898	61,280
32005	GLADES COUNTY TAX COLLECTOR	37,183	42,157
32006	GLADES CO SHERIFF'S DEPT	865,744	714,216
32007	GLADES CO SCHOOL BOARD	853,139	1,022,764
32100	CITY OF MOORE HAVEN	89,045	94,398
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	1,149	1,892
32300	PEMAYETV EMAHAKV, INC	517,001	613,875
33001	GULF CO CLERK OF CIRCUIT COURT	81,757	94,124
33003	GULF CO BD OF CO COMMISSIONERS	950,815	1,062,740
33004	GULF CO PROPERTY APPRAISER	77,592	94,292
33005	GULF CO TAX COLLECTOR	36,892	44,024
33006	GULF COUNTY SHERIFF'S DEPT	381,534	483,607
33007	GULF CO SCHOOL BOARD	1,264,260	1,351,677
33011	GULF CO SUPERVISOR OF ELECTIONS	62,368	73,572
33100	CITY OF PORT ST JOE	380,337	420,156
34001	HAMILTON CO CLERK OF CIRCUIT COURT	116,312	130,460
34003	HAMILTON CO BD OF CO COMMISSIONERS	459,328	569,965
34004	HAMILTON CO PROPERTY APPRAISER	50,499	51,772

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34005	HAMILTON CO TAX COLLECTOR	41,776	37,313
34006	HAMILTON CO SHERIFF'S DEPT	470,215	503,185
34007	HAMILTON CO SCHOOL BOARD	967,214	1,121,018
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	59,146	69,490
34100	CITY OF JASPER	148,795	178,045
34103	TOWN OF JENNINGS	32,276	39,281
35001	HARDEE CO CLERK OF CIRCUIT COURT	140,636	142,021
35003	HARDEE CO BD OF CO COMMISSIONERS	1,093,036	1,353,491
35004	HARDEE CO PROPERTY APPRAISER	81,886	97,872
35005	HARDEE CO TAX COLLECTOR	92,587	104,657
35006	HARDEE CO SHERIFF'S DEPT	985,371	1,240,172
35007	HARDEE CO SCHOOL BOARD	2,531,461	2,735,403
35011	HARDEE CO SUPERVISOR OF ELECTIONS	58,443	64,276
36001	HENDRY CO CLERK OF CIRCUIT COURT	178,645	200,228
36003	HENDRY CO BD OF CO COMMISSIONERS	1,110,568	1,335,269
36004	HENDRY CO PROPERTY APPRAISER	116,939	130,842
36005	HENDRY CO TAX COLLECTOR	89,668	96,508
36006	HENDRY CO SHERIFF'S DEPT	1,413,630	1,750,943
36007	HENDRY CO SCHOOL BOARD	3,833,667	4,058,476
36011	HENDRY CO SUPERVISOR OF ELECTIONS	28,768	33,168
36016	HENDRY REGIONAL MEDICAL CENTER	7,805	7,442
36100	CITY OF LABELLE	193,801	157,361
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	11,917	15,404
36102	BARRON WATER CONTROL DISTRICT	39,021	44,732
36103	CITY OF CLEWISTON	147,819	198,255
36104	CENTRAL CO WATER CONTROL DIST	47,723	47,337
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	5,692	5,648
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	569,191	649,737
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	7,272,695	7,855,393
37004	HERNANDO COUNTY PROPERTY APPRAISER	312,265	362,675
37005	HERNANDO CO TAX COLLECTOR	338,752	401,109
37006	HERNANDO CO SHERIFF'S DEPT	6,099,262	7,125,253
37007	HERNANDO CO SCHOOL BOARD	11,424,473	12,284,018
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	112,602	135,436
37056	SW FL WATER MANAGEMENT DIST	3,509,931	3,723,805
37100	CITY OF BROOKSVILLE	302,051	401,361
37101	HERNANDO CO HOUSING AUTH	27,210	42,812
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	502,601	534,250
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	2,657,074	2,873,443
38004	HIGHLANDS CO PROPERTY APPRAISER	281,052	318,522
38005	HIGHLANDS CO TAX COLLECTOR	227,897	252,062
38006	HIGHLANDS CO SHERIFF'S DEPT	3,762,074	4,472,387
38007	HIGHLANDS CO SCHOOL BOARD	6,314,975	7,123,603
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	95,675	113,008
38100	CITY OF AVON PARK	161,066	200,883
38101	TOWN OF LAKE PLACID	271,099	339,596
38102	CITY OF SEBRING	857,920	1,110,434
38103	SEBRING AIRPORT AUTH	97,250	100,476
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	15,937	16,539
38700	SOUTH FLORIDA STATE COLLEGE	1,394,238	1,619,742
39001	HILLSBOROUGH CO CLERK OF COURT	3,432,940	3,507,981
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	46,400,949	51,486,382
39004	HILLSBOROUGH CO PROPERTY APPRAISER	928,174	1,009,651
39005	HILLSBOROUGH CO TAX COLLECTOR	1,785,050	2,070,867
39006	HILLSBOROUGH CO SHERIFF'S DEPT	44,357,282	53,249,836
39007	HILLSBOROUGH CO SCHOOL BOARD	101,173,893	103,462,809
39037	HILLSBOROUGH CO AVIATION AUTH	5,642,319	6,546,681

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39038	TAMPA PORT AUTH	1,580,962	1,959,026
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	465,612	468,953
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	4,283,864	4,833,413
39100	CITY OF TEMPLE TERRACE	47,863	45,257
39102	TAMPA SPORTS AUTH	501,529	595,003
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	287,606	350,174
39109	TAMPA BAY ESTUARY PROGRAM	63,235	59,476
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	515,759	554,805
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	49,440	33,889
39700	HILLSBOROUGH COMMUNITY COLLEGE	5,637,523	5,870,684
40001	HOLMES CO CLERK OF CIRCUIT COURT	139,207	162,040
40003	HOLMES CO BD OF CO COMMISSIONERS	468,478	524,918
40004	HOLMES CO PROPERTY APPRAISER	84,087	98,703
40005	HOLMES CO TAX COLLECTOR	76,313	90,277
40006	HOLMES CO SHERIFF'S DEPT	401,090	551,559
40007	HOLMES CO SCHOOL BOARD	1,924,386	2,069,027
40103	HOLMES COUNTY HOUSING AUTHORITY	4,549	4,808
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	452,671	455,734
41003	INDIAN RIVER CO BD OF CO COMMISSION	8,155,250	9,117,064
41004	INDIAN RIVER CO PROPERTY APPRAISER	327,016	335,486
41005	INDIAN RIVER CO TAX COLLECTOR	339,983	418,809
41006	INDIAN RIVER CO SHERIFF'S DEPT	6,045,799	6,797,341
41007	INDIAN RIVER CO SCHOOL BOARD	9,412,059	9,622,913
41009	INDIAN RIVER MOSQUITO CONTROL DIST	181,041	203,536
41011	INDIAN RIVER CO SUPERVISOR ELECTION	117,392	127,785
41018	FELLSMERE WATER CONTROL DIST	16,378	5,765
41050	INDIAN RIVER FARMS WATER CONTROL DI	73,561	92,226
41065	ST JOHNS WATER CONTROL DIST	60,673	68,961
42001	JACKSON CO CLERK OF CIRCUIT COURT	199,173	213,526
42003	JACKSON CO BD OF CO COMMISSIONERS	1,425,019	1,764,667
42004	JACKSON CO PROPERTY APPRAISER	125,567	142,289
42005	JACKSON CO TAX COLLECTOR	107,357	117,232
42006	JACKSON CO SHERIFF'S DEPT	669,742	977,088
42007	JACKSON CO SCHOOL BOARD	3,590,176	3,931,844
42016	JACKSON HOSPITAL	244,500	212,686
42088	NW FL REGIONAL HOUSING AUTH	98,583	107,099
42100	TOWN OF SNEADS	88,515	125,518
42101	CITY OF GRACEVILLE	176,143	193,788
42102	TOWN OF GRAND RIDGE	32,985	22,631
42103	TOWN OF ALFORD	11,347	13,062
42104	CITY OF MARIANNA	265,647	296,794
42105	MARIANNA HEALTH & REHABILITATION CENTER	552,073	691,331
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	13,801	18,866
42700	CHIPOLA COLLEGE	837,559	941,326
43001	JEFFERSON CO CLERK OF CIRCUIT CT	543,744	577,000
43004	JEFFERSON CO PROPERTY APPRAISER	83,498	89,100
43005	JEFFERSON CO TAX COLLECTOR	27,309	22,221
43006	JEFFERSON CO SHERIFF'S DEPT	483,716	559,723
43007	JEFFERSON CO SCHOOL BOARD	135,168	518,451
43011	JEFFERSON CO SUPERVISOR OF ELECTION	46,110	70,888
43100	CITY OF MONTICELLO	95,534	106,462
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	282,955	328,913
44004	LAFAYETTE CO PROPERTY APPRAISER	58,415	68,436
44005	LAFAYETTE CO TAX COLLECTOR	61,419	73,313
44006	LAFAYETTE CO SHERIFF'S DEPT	202,090	255,466
44007	LAFAYETTE CO SCHOOL BOARD	765,872	817,430
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	55,442	64,907

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44100	TOWN OF MAYO	54,213	60,780
45001	LAKE CO CLERK OF COURTS	982,572	1,144,783
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	8,459,320	10,337,609
45004	LAKE CO PROPERTY APPRAISER	332,272	346,523
45005	LAKE CO TAX COLLECTOR	570,261	703,023
45006	LAKE CO SHERIFF'S DEPT	7,866,189	9,645,931
45007	LAKE CO SCHOOL BOARD	20,905,687	22,265,717
45011	LAKE CO SUPERVISOR OF ELECTIONS	178,476	201,233
45023	LAKE COUNTY WATER AUTHORITY	105,322	85,637
45100	CITY OF EUSTIS	41,395	43,545
45101	CITY OF UMATILLA	137,667	159,298
45103	TOWN OF ASTATULA	102,549	122,363
45104	CITY OF MINNEOLA	394,713	491,823
45105	CITY OF TAVARES	836,744	1,010,426
45106	TOWN OF MONTVERDE	30,030	18,773
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	11,411	8,778
45113	CITY OF FRUITLAND PARK	379,338	496,104
45114	CITY OF GROVELAND	-	1,099,899
45338	MASCOTTE CHARTER SCHOOL, INC	46,660	427,578
45339	SPRING CREEK CHARTER SCHOOL	55,580	327,109
45340	MINNEOLA CHARTER SCHOOLS, INC.	-	575,616
45700	LAKE SUMTER STATE COLLEGE	1,182,486	1,300,603
46001	LEE CO CLERK OF CIRCUIT COURT	1,802,166	2,371,471
46003	LEE CO BD OF CO COMMISSIONERS	21,582,467	27,105,699
46004	LEE CO PROPERTY APPRAISER	711,330	819,076
46005	LEE CO TAX COLLECTOR	1,261,106	1,500,643
46006	LEE CO SHERIFF'S DEPT	19,694,753	26,006,576
46007	LEE CO SCHOOL BOARD	43,862,359	46,647,372
46009	LEE CO MOSQUITO CONTROL DIST	722,370	848,781
46011	LEE CO SUPERVISOR OF ELECTIONS	306,928	315,722
46046	LEE CO HYACINTH CONTROL DIST	92,097	116,190
46099	FT MYERS BEACH MOSQUITO CONTROL	17,431	18,456
46100	SANIBEL FIRE CONTROL DIST	597,412	623,302
46101	SW FL REGIONAL PLANNING COUNCIL	52,905	54,724
46102	NORTH FORT MYERS FIRE CONTROL DIST	1,074,060	1,278,008
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	2,063,802	2,360,580
46104	TICE FIRE & RESCUE DIST	491,305	574,049
46105	FT MYERS BEACH LIBRARY DIST	67,040	68,981
46106	FT MYERS BEACH FIRE CONTROL DIST	1,208,973	1,300,872
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	2,292,185	2,670,842
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	175,402	178,862
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	2,901,605	3,300,162
46110	CAPTIVA FIRE CONTROL DIST	266,015	323,146
46111	FT MYERS SHORES FIRE DEPT	451,843	572,233
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	193,918	222,862
46113	ALVA FIRE AND RESCUE SERVICE DIST	123,597	156,752
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	157,795	184,290
46116	CITY OF BONITA SPRINGS	343,300	412,332
46117	MATLACHA-PINE FIRE DISTRICT	529,335	675,014
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	13,411	13,971
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	237,099	275,328
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	51,303	56,971
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	1,073,007	1,117,389
46302	THE ISLAND SCHOOL, INC.	25,817	71,707
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	3,249,035	3,510,337
47001	LEON CO CLERK OF THE CIRCUIT COURT	655,366	666,722
47003	LEON CO BD OF CO COMMISSIONERS	5,366,555	6,105,469

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47004	LEON CO PROPERTY APPRAISER	470,413	520,899
47005	LEON CO TAX COLLECTOR	432,761	439,679
47006	LEON CO SHERIFF'S DEPT	8,474,451	9,502,202
47007	LEON CO SCHOOL BOARD	16,826,652	18,212,410
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	302,107	319,442
47090	FLORIDA BOARD OF BAR EXAMINERS	238,333	272,695
47102	TALLAHASSEE HOUSING AUTH	178,933	167,725
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	18,781	21,297
47104	FL CLERKS OF COURT OPERATIONS CORP	90,631	118,539
47106	VOLUNTEER FLORIDA	149,250	158,376
47107	CITY OF TALLAHASSEE CDA	64,394	62,654
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	13,176	54,954
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	327,540	344,363
47302	STARS EDUCATION SERVICES, INC	191,393	181,659
47700	TALLAHASSEE COMMUNITY COLLEGE	3,502,681	3,934,715
48001	LEVY CO CLERK OF CIRCUIT COURT	181,905	216,519
48003	LEVY CO BD OF CO COMMISSIONERS	1,304,705	1,688,674
48004	LEVY CO PROPERTY APPRAISER	67,768	116,685
48005	LEVY CO TAX COLLECTOR	162,310	190,682
48006	LEVY CO SHERIFF'S DEPT	1,454,253	1,882,893
48007	LEVY CO SCHOOL BOARD	2,773,362	3,063,105
48011	LEVY CO SUPERVISOR OF ELECTIONS	67,816	84,329
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	30,934	35,931
48100	CITY OF CHIEFLAND	279,011	330,693
48101	TOWN OF YANKEETOWN	15,709	14,896
48102	CITY OF FANNING SPRINGS	46,653	66,130
48103	TOWN OF INGLIS	22,876	23,992
48104	CITY OF CEDAR KEY	28,833	41,147
48182	CITY OF WILLISTON	92,414	118,260
48300	WHISPERING WINDS CHARTER SCHOOL	64,395	71,847
48301	NATURE COAST MIDDLE SCHOOL	35,959	37,144
49001	LIBERTY CO CLERK OF CIRCUIT COURT	106,858	122,754
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	280,156	324,545
49004	LIBERTY CO PROPERTY APPRAISER	74,770	85,021
49005	LIBERTY CO TAX COLLECTOR	71,735	83,681
49006	LIBERTY CO SHERIFF'S DEPT	242,603	346,362
49007	LIBERTY CO SCHOOL BOARD	882,810	926,239
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	62,483	79,619
49100	CITY OF BRISTOL	39,347	48,405
50001	MADISON CO CLERK OF CIRCUIT COURT	78,595	85,843
50003	MADISON CO BD OF CO COMMISSIONERS	599,275	731,653
50004	MADISON CO PROPERTY APPRAISER	61,935	67,116
50005	MADISON CO TAX COLLECTOR	47,121	53,305
50006	MADISON CO SHERIFF'S OFFICE	670,584	821,689
50007	MADISON CO SCHOOL BOARD	1,072,074	1,155,898
50011	MADISON CO SUPERVISOR OF ELECTIONS	56,536	67,284
50100	TOWN OF GREENVILLE	36,171	43,968
50103	AUCILLA AREA SOLID WASTE ADMIN	35,244	34,346
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	59,578	49,818
50301	MADISON CREATIVE ARTS ACADEMY, INC.	126,039	149,048
50700	NORTH FLORIDA COLLEGE	508,007	579,763
51001	MANATEE CO CLERK OF CIRCUIT COURT	1,306,970	1,415,570
51003	MANATEE CO BD OF CO COMMISSIONERS	12,602,940	15,687,100
51004	MANATEE CO PROPERTY APPRAISER	521,719	560,655
51005	MANATEE CO TAX COLLECTOR	756,412	899,212
51006	MANATEE CO SHERIFF'S DEPT	15,967,729	18,701,546
51007	MANATEE CO SCHOOL BOARD	25,418,307	27,094,199

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Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
51009	MANATEE CO MOSQUITO CONTROL DIST	167,245	205,607
51101	CITY OF HOLMES BEACH	183,805	200,853
51102	CITY OF BRADENTON	1,666,898	1,973,132
51103	CEDAR HAMMOCK FIRE CONTROL DIST	1,338,872	1,512,719
51105	MANATEE CO HOUSING AUTH	102,615	95,145
51107	EAST MANATEE FIRE RESCUE DISTRICT	2,361,510	2,854,689
51109	PEACE RIVER/MANASOTA REG WATER SUPP	400,885	486,987
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	29,579	-
51111	PARRISH FIRE DISTRICT	305,862	387,346
51112	CITY OF ANNA MARIA	75,944	75,506
51113	TOWN OF LONGBOAT KEY	653,456	691,202
51119	MYAKKA CITY FIRE DEPARTMENT	51,074	-
51300	PALMETTO CHARTER SCHOOL, INC.	137,726	178,731
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	415,210	450,244
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	235,892	260,094
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	2,139,367	2,408,052
52001	MARION CO CLERK OF CIRCUIT COURT	1,017,312	1,069,337
52003	MARION CO BD OF CO COMMISSIONERS	12,946,137	15,661,237
52004	MARION CO PROPERTY APPRAISER	454,912	539,473
52005	MARION CO TAX COLLECTOR	508,004	578,824
52006	MARION CO SHERIFF'S DEPT	10,211,201	11,899,923
52007	MARION CO SCHOOL BOARD	23,098,285	25,331,436
52011	MARION CO SUPERVISOR OF ELECTIONS	180,303	219,514
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	16,630	21,444
52103	MARION COUNTY HOSPITAL DISTRICT	108,910	132,788
52300	MARION CHARTER SCHOOL	87,296	91,288
52700	COLLEGE OF CENTRAL FLORIDA	2,005,136	2,218,995
53001	MARTIN CO CLERK OF CIRCUIT COURT	428,546	460,435
53003	MARTIN CO BD OF CO COMMISSIONERS	10,787,513	12,505,323
53004	MARTIN CO PROPERTY APPRAISER	269,361	317,966
53005	MARTIN CO TAX COLLECTOR	407,929	447,717
53006	MARTIN CO SHERIFF'S OFFICE	9,163,872	10,787,864
53007	MARTIN CO SCHOOL BOARD	10,071,592	11,252,951
53100	CITY OF STUART	2,695,822	3,214,366
53101	VILLAGE OF INDIANTOWN	158,656	201,782
54001	MONROE CO CLERK OF CIRCUIT COURT	524,006	570,520
54003	MONROE CO BD OF CO COMMISSIONERS	5,082,326	6,433,809
54004	MONROE CO PROPERTY APPRAISER	293,380	350,906
54005	MONROE CO TAX COLLECTOR	417,604	472,037
54006	MONROE CO SHERIFF'S DEPT	6,752,336	7,477,422
54007	MONROE CO SCHOOL BOARD	6,387,745	7,140,525
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	438,111	513,998
54011	MONROE CO SUPERVISOR OF ELECTIONS	125,922	156,106
54100	CITY OF KEY COLONY BEACH	129,765	164,826
54101	MONROE CO LAND AUTH	66,610	90,972
54102	CITY OF MARATHON	2,668	-
54103	ISLAMORADA, VILLAGE OF ISLANDS	1,131,857	1,302,948
54700	THE COLLEGE OF THE FLORIDA KEYS	580,726	622,028
54999	FL KEYS AQUEDUCT AUTH	2,262,137	2,526,805
55001	NASSAU CO CLERK OF CIRCUIT COURT	436,134	520,417
55003	NASSAU CO BD OF CO COMMISSIONERS	4,354,582	4,975,478
55004	NASSAU CO PROPERTY APPRAISER	252,033	277,755
55005	NASSAU CO TAX COLLECTOR	288,614	357,432
55006	NASSAU CO SHERIFF'S DEPT	3,522,142	4,236,664
55007	NASSAU CO SCHOOL BOARD	5,803,897	6,468,291
55009	AMELIA ISLAND MOSQUITO CONTROL	39,570	40,633
55011	NASSAU CO SUPERVISOR OF ELECTIONS	123,322	207,693

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55100	TOWN OF HILLIARD	99,092	144,513
55101	TOWN OF CALLAHAN	44,015	43,266
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	580,723	648,884
56003	OKALOOSA CO BD OF CO COMMISSIONERS	5,659,768	6,215,627
56004	OKALOOSA CO PROPERTY APPRAISER	289,913	349,564
56005	OKALOOSA CO TAX COLLECTOR	472,147	515,862
56006	OKALOOSA CO SHERIFF'S DEPT	5,041,151	6,109,793
56007	OKALOOSA CO SCHOOL BOARD	15,121,148	16,162,079
56100	OKALOOSA CO GAS DIST	80,626	80,738
56101	CITY OF VALPARAISO	7,749	7,580
56103	CITY OF NICEVILLE	1,135,415	1,411,513
56104	NICEVILLE HOUSING AUTHORITY	17,647	17,368
56114	MID-BAY BRIDGE AUTHORITY	33,358	33,596
56300	LIZA JACKSON PREPARATORY SCHOOL	376,693	382,509
56700	NORTHWEST FLORIDA STATE COLLEGE	1,286,612	1,323,794
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	196,417	229,747
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	1,353,618	1,526,419
57004	OKEECHOBEE CO PROPERTY APPRAISER	116,420	140,022
57005	OKEECHOBEE CO TAX COLLECTOR	88,048	111,580
57006	OKEECHOBEE CO SHERIFF'S DEPT	1,801,473	2,124,108
57007	OKEECHOBEE CO SCHOOL BOARD	3,049,680	3,203,084
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	13,016	13,974
57109	COQUINA WATER CONTOL DISTRICT	21,904	27,878
58001	ORANGE CO COMPTROLLER	1,508,596	1,685,336
58003	ORANGE CO BD OF CO COMMISSIONERS	63,168,102	73,524,704
58004	ORANGE CO PROPERTY APPRAISER	993,494	1,096,808
58005	ORANGE CO TAX COLLECTOR	1,370,669	1,491,207
58006	ORANGE CO SHERIFF'S OFFICE	29,864,409	35,219,258
58007	ORANGE CO SCHOOL BOARD	103,025,247	108,030,191
58010	ORANGE CO CLERK OF CIRCUIT COURT	2,235,901	2,134,186
58011	ORANGE CO SUPERVISOR OF ELECTIONS	319,538	306,413
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	5,584,780	6,162,412
58087	ORANGE CO HOUSING FINANCE AUTH	64,692	60,090
58106	LAKE APOPKA NATURAL GAS DIST	401,102	446,110
58108	CITY OF EDGEWOOD	220,226	209,746
58109	CITY OF MAITLAND	60,186	40,693
58118	GREATER ORLANDO AVIATION AUTHORITY	1,673,948	2,017,253
58301	FLORIDA VIRTUAL HIGH SCHOOL	17,042,143	18,587,167
58304	NAP FORD COMMUNITY SCHOOL	152,692	139,421
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	382,925	393,218
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	205,164	192,446
58700	VALENCIA COLLEGE	10,012,781	9,511,690
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	975,149	1,146,876
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	862,763	903,986
59003	OSCEOLA CO BD OF CO COMMISSIONERS	15,055,814	16,397,832
59004	OSCEOLA CO PROPERTY APPRAISER	500,164	520,878
59005	OSCEOLA CO TAX COLLECTOR	712,983	780,372
59006	OSCEOLA CO SHERIFF'S DEPT	8,705,368	10,410,846
59007	OSCEOLA CO SCHOOL BOARD	26,842,449	28,680,885
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	161,064	175,463
59300	NEW DIMENSIONS HIGH SCHOOL INC	120,250	105,980
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	3,094,529	3,341,915
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	66,496,247	73,627,659
60004	PALM BEACH CO PROPERTY APPRAISER	1,672,735	1,766,405
60005	PALM BEACH CO TAX COLLECTOR	1,760,993	1,901,183
60006	PALM BEACH CO SHERIFF'S DEPT	69,884,522	78,727,330
60007	PALM BEACH CO SCHOOL BOARD	110,822,071	119,343,144

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60011	PALM BEACH SUPERVISOR OF ELECTIONS	316,681	354,491
60018	LAKE WORTH DRAINAGE DIST	605,331	685,195
60019	PORT OF PALM BEACH DIST	411,932	500,975
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	9,417,729	10,069,071
60025	SOUTH FLORIDA CONSERVANCY DIST	60,646	58,421
60044	FLORIDA INLAND NAVIGATION DIST	60,234	69,702
60048	S INDIAN RIVER WATER CONTROL DIST	1,024	1,223
60049	SHAWANO DRAINAGE DIST	4,558	5,243
60103	TOWN OF JUNO BEACH	381,241	445,458
60105	TOWN OF OCEAN RIDGE	393,592	459,493
60108	TOWN OF JUPITER	1,854,726	2,112,003
60109	CITY OF PAHOKEE	6,172	10,203
60111	CITY OF GREENACRES	65,479	61,614
60113	VILLAGE OF TEQUESTA	17,531	11,962
60117	PALM BEACH CO SOLID WASTE AUTH	3,149,196	3,425,071
60119	PALM BCH SOIL & WATER CONSERVATION	14,680	10,056
60120	INDIAN TRAIL IMPROVEMENT DIST	369,174	392,700
60121	CITY OF BOYNTON BEACH	45,556	48,624
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	27,088	31,306
60123	TOWN OF HAVERHILL	40,050	53,420
60124	CITY OF ATLANTIS	349,393	363,180
60125	TOWN OF SOUTH PALM BEACH	21,910	21,755
60126	CITY OF BOCA RATON	68,376	60,227
60127	TOWN OF HIGHLAND BEACH	579,498	690,637
60128	CITY OF PALM BEACH GARDENS	2,497,788	2,840,536
60129	TOWN OF PALM BEACH SHORES	113,914	127,111
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	543,175	579,592
60131	VILLAGE OF WELLINGTON	2,290,966	2,455,388
60132	VILLAGE OF ROYAL PALM BEACH	877,961	967,999
60133	VILLAGE OF PALM SPRINGS	1,066,106	1,325,518
60140	TOWN OF LOXAHATCHEE GROVES	94,848	118,407
60150	PALM BEACH CO HEALTH CARE DIST	10,327	8,040
60151	CITY OF SOUTH BAY	10,331	10,861
60152	CITY OF RIVIERA BEACH	1,820,398	2,220,171
60153	TOWN OF MANGONIA PARK	68,166	74,879
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	126,737	118,084
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	275,844	316,588
60303	WESTERN ACADEMY CHARTER SCHOOL	232,288	244,604
60304	SOUTH TECH CHARTER ACADEMY, INC	600,252	622,632
60305	INLET GROVE COMMUNITY HIGH SCHOOL	346,429	327,271
60306	GULF STREAM GOODWILL ACADEMIES INC	15,596	15,894
60700	PALM BEACH STATE COLLEGE	6,032,986	6,462,997
61001	PASCO CO CLERK OF CIRCUIT COURT	1,302,254	1,566,692
61003	PASCO CO BD OF CO COMMISSIONERS	21,492,922	29,047,056
61004	PASCO CO PROPERTY APPRAISER	427,599	485,271
61005	PASCO CO TAX COLLECTOR	892,861	984,155
61006	PASCO CO SHERIFF'S OFFICE	17,496,443	17,829,351
61007	PASCO CO SCHOOL BOARD	37,061,865	38,849,671
61009	PASCO CO MOSQUITO CONTROL DIST	188,041	223,561
61011	PASCO CO SUPERVISOR OF ELECTIONS	247,860	307,576
61100	CITY OF PORT RICHEY	472,000	597,174
61101	CITY OF DADE CITY	25,027	32,980
61102	CITY OF NEW PORT RICHEY	623,515	748,139
61103	CITY OF ZEPHYRHILLS	1,155,774	1,311,609
61108	CITY OF SAN ANTONIO	14,680	11,530
61304	LEARNING LODGE ACADEMY, INC.	123,187	123,046
61700	PASCO HERNANDO STATE COLLEGE	2,659,850	2,726,720

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62001	PINELLAS CO CLERK OF CIRCUIT COURT	2,520,225	2,764,599
62003	PINELLAS CO BD OF CO COMMISSIONERS	13,515,729	14,484,744
62004	PINELLAS CO PROPERTY APPRAISER	1,002,855	1,071,011
62005	PINELLAS CO TAX COLLECTOR	1,323,537	1,504,007
62006	PINELLAS CO SHERIFF'S DEPT	34,341,066	38,917,741
62007	PINELLAS CO SCHOOL BOARD	54,267,967	56,554,298
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	353,651	416,965
62012	PINELLAS CO JUVENILE WELFARE BOARD	410,975	465,545
62088	PINELLAS CO HOUSING AUTH	329,750	315,858
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	39,160	46,602
62100	CITY OF INDIAN ROCKS BEACH	36,048	38,333
62101	CITY OF DUNEDIN	219,051	206,672
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	128,697	133,281
62103	CITY OF SOUTH PASADENA	196,614	242,858
62104	CITY OF SEMINOLE	436,907	452,493
62105	CITY OF SAFETY HARBOR	149,952	133,604
62106	CITY OF OLDSMAR	158,089	196,946
62107	PINELLAS SUNCOAST TRANSIT AUTH	3,439,025	3,928,964
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	795,585	905,646
62111	CITY OF MADEIRA BEACH	251,923	296,912
62112	TOWN OF REDINGTON SHORES	38,107	35,735
62113	TAMPA BAY WATER	1,314,418	1,477,909
62114	TOWN OF NORTH REDINGTON BEACH	19,036	21,076
62115	PINELLAS PARK WATER MANAGEMENT DIST	31,652	34,244
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	83,432	71,050
62122	PINELLAS CO PLANNING COUNCIL	173,253	175,711
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	1,339,015	1,526,792
62124	CITY OF TREASURE ISLAND	636,454	730,620
62125	TOWN OF INDIAN SHORES	-	-
62126	TOWN OF KENNETH CITY	178,715	208,054
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	37,519	31,635
62700	ST PETERSBURG COLLEGE	6,076,755	6,614,600
63001	POLK CO CLERK OF CIRCUIT COURT	1,223,627	1,280,151
63003	POLK CO BD OF CO COMMISSIONERS	17,040,895	19,399,827
63004	POLK CO PROPERTY APPRAISER	796,847	892,180
63005	POLK CO TAX COLLECTOR	1,154,127	1,235,025
63006	POLK CO SHERIFF'S DEPT	19,410,451	22,252,188
63007	POLK CO SCHOOL BOARD	45,274,109	48,226,129
63105	VILLAGE OF HIGHLAND PARK	1,305	1,378
63128	CITY OF POLK CITY	112,173	124,129
63129	LAKELAND AREA MASS TRANSIT DISTRICT	634,715	657,617
63300	MCKEEL ACADEMY OF TECHNOLOGY	1,285,655	1,521,648
63301	DISCOVERY ACADEMY OF LAKE ALFRED	572,008	582,018
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	665,302	705,388
63303	BERKLEY CHARTER SCHOOL	327,868	351,313
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	186,560	214,478
63306	LAKE WALES CHARTER SCHOOLS	164,578	219,478
63307	LAKE WALES SENIOR HIGH SCHOOL	501,414	503,820
63308	POLK AVENUE ELEMENTARY SCHOOL	213,263	225,791
63309	HILLCREST ELEMENTARY SCHOOL	259,010	280,836
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	205,544	229,903
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	149,048	204,999
63312	VICTORY RIDGE ACADEMY	334,685	402,509
63315	EDWARD W BOK ACADEMY INC	191,027	241,093
63316	COMPASS CHARTER MIDDLE SCHOOL	62,546	67,088
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	104,555	90,382
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	164,137	184,933

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63320	EDWARD W. BOK ACADEMY NORTH	165,354	163,166
63700	POLK STATE COLLEGE	2,391,830	2,428,265
64001	PUTNAM CO CLERK OF CIRCUIT COURT	400,976	430,447
64003	PUTNAM CO BD OF CO COMMISSIONERS	2,232,004	2,669,476
64004	PUTNAM CO PROPERTY APPRAISER	137,967	197,585
64005	PUTNAM CO TAX COLLECTOR	210,200	239,217
64006	PUTNAM CO SHERIFF'S DEPT	2,314,375	2,997,111
64007	PUTNAM CO SCHOOL BOARD	6,254,028	6,840,284
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	76,934	90,554
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	3,063,263	3,420,367
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	87,720	90,641
64310	PUTNAM EDGE HIGH SCHOOL	24,659	2,146
64700	ST JOHNS RIVER STATE COLLEGE	1,874,354	1,900,354
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	754,690	826,306
65003	ST JOHNS CO BD OF CO COMMISSIONERS	11,936,524	15,197,423
65004	ST JOHNS CO PROPERTY APPRAISER	464,598	524,552
65005	ST JOHNS CO TAX COLLECTOR	466,368	568,373
65006	ST JOHNS CO SHERIFF'S DEPT	9,149,727	11,155,619
65007	ST JOHNS CO SCHOOL BOARD	22,003,427	23,975,637
65009	ANASTASIA MOSQUITO CONTROL DIST	184,007	183,493
65100	CITY OF ST AUGUSTINE BEACH	570,208	686,370
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	96,066	105,185
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	659,965	658,660
66003	ST LUCIE CO BD OF CO COMMISSIONERS	4,193,297	4,625,709
66004	ST LUCIE CO PROPERTY APPRAISER	420,992	433,711
66005	ST LUCIE CO TAX COLLECTOR	679,224	771,404
66006	ST LUCIE CO SHERIFF'S DEPT	9,128,153	10,009,662
66007	ST LUCIE CO SCHOOL BOARD	22,216,255	24,979,675
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	171,691	189,178
66100	NORTH ST LUCIE RIVER WATER CONTROL	11,722	13,152
66101	CHILDRENS SERVICES COUNCIL OF ST LU	91,587	101,058
66102	CITY OF PORT ST LUCIE	131,255	165,615
66700	INDIAN RIVER STATE COLLEGE	4,685,086	4,637,611
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	516,111	615,951
67003	SANTA ROSA CO BD OF CO COMMISSIONER	2,101,661	2,474,435
67004	SANTA ROSA CO PROPERTY APPRAISER	312,775	354,059
67005	SANTA ROSA CO TAX COLLECTOR	292,532	336,461
67006	SANTA ROSA CO SHERIFF'S DEPT	5,470,522	6,299,716
67007	SANTA ROSA CO SCHOOL BOARD	13,057,049	13,856,337
67100	CITY OF GULF BREEZE	36,124	25,577
67101	TOWN OF JAY	29,472	41,235
67102	AVALON FIRE RESCUE DISTRICT	59,768	172,194
68001	SARASOTA CO CLERK OF CIRCUIT COURT	1,209,001	1,332,394
68003	SARASOTA CO BD OF CO COMMISSIONERS	19,266,861	21,923,431
68004	SARASOTA CO PROPERTY APPRAISER	494,736	563,979
68005	SARASOTA CO TAX COLLECTOR	653,647	739,873
68006	SARASOTA CO SHERIFF'S DEPT	12,801,497	15,684,261
68007	SARASOTA CO SCHOOL BOARD	27,149,321	31,663,129
68026	WEST COAST INLAND NAVIGATION DIST	40,497	40,423
68100	CITY OF VENICE	2,889,946	3,448,710
68104	CITY OF SARASOTA	560,322	1,213,173
68105	CITY OF NORTH PORT	4,843,851	6,355,117
68107	ENGLEWOOD WATER DISTRICT	453,886	465,327
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	14,758	14,989
68109	SARASOTA BAY ESTUARY PROGRAM	49,357	56,664
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	90,984	109,269
68111	FLORIDA PACE FUNDING AGENCY	12,856	34,929

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68300	SARASOTA MILITARY ACADEMY	344,990	313,188
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	114,530	122,209
68303	SARASOTA MILITARY ACADEMY PREP	237,215	232,568
68304	SARASOTA SUNCOAST ACADEMY	272,769	289,960
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	1,074,396	1,213,855
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	13,284,176	15,437,308
69004	SEMINOLE CO PROPERTY APPRAISER	475,530	541,959
69005	SEMINOLE CO TAX COLLECTOR	462,045	510,000
69006	SEMINOLE COUNTY SHERIFF'S DEPT	13,629,627	15,955,531
69007	SEMINOLE CO SCHOOL BOARD	30,748,134	32,167,220
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	220,547	255,627
69019	SEMINOLE CO PORT AUTH	40,495	48,869
69100	CITY OF ALTAMONTE SPRINGS	326,251	350,882
69101	CITY OF CASSELBERRY	176,217	164,977
69103	SANFORD AIRPORT AUTH	901,538	1,026,169
69104	CITY OF LONGWOOD	106,212	90,240
69105	CITY OF SANFORD	2,879,429	3,364,876
69110	FRED R WILSON MEMORIAL LAW LIBRARY	1,788	-
69307	SEMINOLE SCIENCE CHARTER SCHOOL	141,834	137,597
69700	SEMINOLE STATE COLLEGE OF FLORIDA	3,731,898	3,823,348
70001	SUMTER CO CLERK OF CIRCUIT COURT	289,707	336,749
70003	SUMTER CO BD OF CO COMMISSIONERS	2,306,471	3,250,525
70004	SUMTER CO PROPERTY APPRAISER	193,891	231,842
70005	SUMTER CO TAX COLLECTOR	161,551	186,417
70006	SUMTER CO SHERIFF'S DEPT	3,673,104	4,654,716
70007	SUMTER CO SCHOOL BOARD	3,437,636	3,915,779
70011	SUMTER CO SUPERVISOR OF ELECTIONS	140,448	181,248
70101	CITY OF WILDWOOD	957,178	1,139,773
70102	CITY OF WEBSTER	24,797	23,073
70103	CITY OF COLEMAN	13,495	12,224
70104	CITY OF CENTER HILL	18,495	10,816
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	1,905,454	2,154,076
71004	SUWANNEE CO PROPERTY APPRAISER	109,714	129,044
71005	SUWANNEE CO TAX COLLECTOR	71,636	94,975
71006	SUWANNEE CO SHERIFF'S DEPT	849,866	1,083,630
71007	SUWANNEE CO SCHOOL BOARD	3,276,340	3,612,726
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	77,745	93,740
71100	LIVE OAK HOUSING AUTH	20,450	17,590
71101	CITY OF LIVE OAK	458,504	543,699
71102	SUWANNEE RIVER WATER MGMT DISTRICT	494,865	503,491
71103	SUWANNEE VALLEY TRANSIT AUTH	82,827	69,538
72001	TAYLOR CO CLERK OF CIRCUIT COURT	141,667	167,876
72003	TAYLOR CO BD OF CO COMMISSIONERS	472,343	536,753
72004	TAYLOR CO PROPERTY APPRAISER	96,751	110,842
72005	TAYLOR CO TAX COLLECTOR	119,016	131,725
72006	TAYLOR CO SHERIFF'S DEPT	696,626	766,301
72007	TAYLOR CO SCHOOL BOARD	1,689,140	1,807,764
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	61,630	71,123
72100	CITY OF PERRY	188,605	211,053
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,407	1,990
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	14,700	17,922
72104	BIG BEND WATER AUTHORITY	25,001	26,173
73001	UNION CO CLERK OF COURTS	77,879	100,718
73003	UNION CO BD OF CO COMMISSIONERS	376,187	429,646
73004	UNION CO PROPERTY APPRAISER	56,922	63,762
73005	UNION CO TAX COLLECTOR	32,741	40,653
73006	UNION CO SHERIFF'S DEPT	250,777	327,184

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73007	UNION CO SCHOOL BOARD	1,214,872	1,432,103
73011	UNION CO SUPERVISOR OF ELECTIONS	65,962	73,688
73088	UNION CO HOUSING AUTH	13,310	15,562
73101	CITY OF LAKE BUTLER	61,777	73,422
73103	NEW RIVER LIBRARY COOPERATIVE	15,828	19,359
73116	PAL PUBLIC LIBRARY COOPERATIVE	5,006	5,792
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	1,102,006	1,166,052
74003	VOLUSIA CO BD OF CO COMMISSIONERS	17,527,894	19,217,161
74004	VOLUSIA CO PROPERTY APPRAISER	783,732	889,822
74005	VOLUSIA CO TAX COLLECTOR	464,079	572,425
74006	VOLUSIA CO SHERIFF'S OFC	8,308,666	9,956,287
74007	VOLUSIA CO SCHOOL BOARD	30,469,087	33,554,070
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	179,457	208,205
74032	WEST VOLUSIA HOSPITAL AUTHORITY	-	2,544
74090	VOLUSIA CO LAW LIBRARY	32,759	25,791
74100	CITY OF LAKE HELEN	29,316	36,935
74101	CITY OF NEW SMYRNA BEACH	87,202	75,705
74102	CITY OF DAYTONA BEACH	3,301,779	3,801,064
74103	TOWN OF PIERSON	14,990	21,693
74104	CITY OF SOUTH DAYTONA	1,114,102	1,224,223
74105	CITY OF HOLLY HILL	388,562	429,641
74106	CITY OF DAYTONA BEACH SHORES	894,536	1,012,080
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	141,693	117,297
74109	TOWN OF PONCE INLET	654,000	745,164
74123	CITY OF OAK HILL	28,435	34,454
74124	CITY OF ORANGE CITY	1,375,068	1,651,823
74125	CITY OF DELTONA	1,187,451	1,317,555
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	18,191	33,702
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	17,414	18,533
74700	DAYTONA STATE COLLEGE	3,657,120	3,994,372
75001	WAKULLA CO CLERK OF CIRCUIT COURT	156,027	198,851
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	1,056,673	1,275,004
75004	WAKULLA CO PROPERTY APPRAISER	116,805	142,391
75005	WAKULLA CO TAX COLLECTOR	92,069	114,746
75006	WAKULLA CO SHERIFF'S DEPT	1,142,536	1,440,415
75007	WAKULLA CO SCHOOL BOARD	2,441,037	2,657,351
75101	CITY OF SOPCHOPPY	62,298	94,349
75102	WILDERNESS COAST LIBRARIES	8,780	10,428
76001	WALTON CO CLERK OF CIRCUIT COURT	574,772	695,500
76003	WALTON CO BD OF CO COMMISSIONERS	2,119,852	2,499,612
76004	WALTON CO PROPERTY APPRAISER	262,099	321,325
76005	WALTON CO TAX COLLECTOR	289,748	293,210
76006	WALTON CO SHERIFF'S DEPT	5,680,176	7,192,797
76007	WALTON CO SCHOOL BOARD	5,971,862	6,908,192
76009	SO WALTON CO MOSQUITO CONTROL DIST	79,882	95,396
76011	WALTON CO SUPERVISOR OF ELECTIONS	88,084	99,875
76100	CITY OF DEFUNIAK SPRINGS	721,814	842,135
76101	DEFUNIAK SPRINGS HOUSING AUTH	22,985	25,818
76102	CITY OF FREEPORT	209,670	253,955
76300	WALTON ACADEMY	84,369	88,856
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	159,726	162,990
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	155,975	181,042
77003	WASHINGTON CO BD OF CO COMM	353,143	425,601
77004	WASHINGTON CO PROPERTY APPRAISER	40,235	39,156
77005	WASHINGTON CO TAX COLLECTOR	91,056	104,045
77006	WASHINGTON CO SHERIFF'S DEPT	858,269	1,125,831
77007	WASHINGTON CO SCHOOL BOARD	2,366,145	2,529,365

**Florida Retirement System
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Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	60,149	70,750
77100	CITY OF CHIPLEY	327,161	370,678
77101	CITY OF VERNON	10,637	18,126
77102	TOWN OF WAUSAU	8,315	8,507
TOTALS		\$ 4,267,181,943	\$ 4,810,643,175

**Retiree Health Insurance Subsidy (HIS) Program
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1000	STATE OF FLORIDA	\$ 80,000,254	\$ 90,916,807
4910	UNIVERSITY OF FLORIDA	9,467,858	10,846,167
4915	FLORIDA POLYTECHNIC UNIVERSITY	171,519	193,979
4920	FLORIDA STATE UNIVERSITY	3,646,684	4,398,542
4930	FLORIDA A&M UNIVERSITY	1,254,560	1,351,855
4940	UNIVERSITY OF CENTRAL FLORIDA	3,194,911	3,343,354
4950	UNIVERSITY OF SOUTH FLORIDA	4,258,209	5,128,160
4955	NEW COLLEGE	177,053	195,219
4960	FLORIDA ATLANTIC UNIVERSITY	1,375,830	1,724,176
4970	UNIVERSITY OF WEST FLORIDA	697,965	781,182
4980	FLORIDA INTERNATIONAL UNIVERSITY	3,234,096	3,584,299
4990	UNIVERSITY OF NORTH FLORIDA	1,048,454	1,209,063
4995	FLORIDA GULF COAST UNIVERSITY	865,312	1,032,956
11001	ALACHUA CO CLERK OF CIRCUIT COURT	112,388	111,946
11003	ALACHUA CO BD OF CO COMMISSIONERS	909,079	1,011,197
11004	ALACHUA CO PROPERTY APPRAISER	51,965	61,114
11005	ALACHUA CO TAX COLLECTOR	73,263	82,389
11006	ALACHUA CO SHERIFF'S OFFICE	777,538	793,315
11007	ALACHUA CO SCHOOL BOARD	2,769,621	2,855,946
11100	CITY OF ALACHUA	123,486	127,696
11101	CITY OF HIGH SPRINGS	49,810	68,434
11102	CITY OF NEWBERRY	64,620	74,729
11103	CITY OF GAINESVILLE	3,811	4,581
11104	ALACHUA COUNTY LIBRARY DISTRICT	108,821	113,426
11116	CITY OF ARCHER	8,181	9,135
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	11,133	14,399
11300	CARING & SHARING LEARNING SCHOOL	24,155	27,792
11302	SIATECH GAINESVILLE	7,087	7,804
11305	MICANOPY MIDDLE SCHOOL INC	6,767	8,742
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	14,086	14,501
11308	BOULWARE SPRINGS CHARTER SCHOOL	-	13,605
11700	SANTA FE COLLEGE	660,742	692,586
12001	BAKER CO CLERK OF CIRCUIT COURT	12,405	12,541
12003	BAKER CO BD OF CO COMMISSIONERS	56,961	70,562
12004	BAKER CO PROPERTY APPRAISER	7,118	7,186
12005	BAKER CO TAX COLLECTOR	8,017	8,540
12006	BAKER CO SHERIFF'S DEPT	126,279	140,283
12007	BAKER CO SCHOOL BOARD	471,456	490,046
12011	BAKER CO SUPERVISOR OF ELECTIONS	3,757	4,112
12100	CITY OF MACCLENNY	37,486	40,919
12102	NEW RIVER SOLID WASTE ASSOCIATION	18,994	19,937
12104	TOWN OF GLEN ST MARY	1,285	1,453
13001	BAY CO CLERK OF CIRCUIT COURT	74,750	76,780
13003	BAY CO BD OF CO COMMISSIONERS	581,594	619,095
13004	BAY CO PROPERTY APPRAISER	35,657	37,715
13005	BAY CO TAX COLLECTOR	48,299	51,326
13006	BAY CO SHERIFF'S DEPT	437,398	498,968
13007	BAY CO SCHOOL BOARD	2,241,022	2,502,587
13009	BEACH MOSQUITO CONTROL DIST	9,826	11,164
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	11,919	12,269
13100	CITY OF PANAMA CITY	16,138	16,346
13101	PANAMA CITY PORT AUTH	1,554	1,008
13102	CITY OF SPRINGFIELD	65,266	75,030
13103	CITY OF PARKER	22,976	22,068
13105	CITY OF MEXICO BEACH	26,517	29,346
13107	CITY OF CALLAWAY	55,083	63,852

Retiree Health Insurance Subsidy (HIS) Program
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13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	7,175	5,566
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	86,563	103,844
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	24,814	25,285
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	60,215	64,020
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	27,964	27,704
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	45,311	52,160
13308	UNIVERSITY ACADEMY INC.	49,204	51,055
13309	RISING LEADER ACADEMY, INC.	19,429	23,395
13310	PALM BAY PREPARATORY ACADEMY	19,758	21,711
13311	CENTRAL HIGH SCHOOL	8,453	9,848
13312	PALM BAY ELEMENTARY SCHOOL	24,578	27,226
13700	GULF COAST STATE COLLEGE	297,282	328,922
14001	BRADFORD CO CLERK OF CIRCUIT COURT	15,890	16,474
14003	BRADFORD CO BD OF CO COMMISSIONERS	105,155	107,579
14004	BRADFORD CO PROPERTY APPRAISER	5,593	6,686
14005	BRADFORD CO TAX COLLECTOR	8,409	9,322
14006	BRADFORD CO SHERIFF'S DEPT	73,187	82,232
14007	BRADFORD CO SCHOOL BOARD	295,866	301,374
15001	BREVARD CO CLERK OF CIRCUIT CT	192,828	196,509
15003	BREVARD CO BD OF CO COMMISSIONERS	1,875,939	1,943,171
15004	BREVARD CO PROPERTY APPRAISER	95,865	94,944
15005	BREVARD CO TAX COLLECTOR	132,565	142,789
15006	BREVARD CO SHERIFF'S OFFICE	1,201,261	1,275,578
15007	BREVARD CO SCHOOL BOARD	6,157,273	6,568,695
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	27,734	29,459
15033	CANAVERAL PORT AUTH	7,519	7,183
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	16,467	17,345
15100	CITY OF MELBOURNE	543,012	591,687
15101	CITY OF INDIAN HARBOUR BEACH	37,486	39,491
15102	TITUSVILLE-COCOA AIRPORT AUTH	11,922	15,751
15103	TOWN OF MALABAR	12,658	13,500
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	211	298
15105	SEBASTIAN INLET TAX DISTRICT	5,122	5,525
15110	TOWN OF MELBOURNE BEACH	7,123	10,059
15111	CITY OF WEST MELBOURNE	71,423	80,114
15112	CITY OF PALM BAY	1,070	1,153
15113	CITY OF COCOA	304,572	341,702
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	11,301	11,148
15115	INDIAN RIVER LAGOON COUNCIL	5,040	8,254
15700	EASTERN FLORIDA STATE COLLEGE	702,705	696,520
16003	BROWARD CO BD OF CO COMMISSIONERS	6,717,782	7,460,796
16004	BROWARD CO PROPERTY APPRAISER	266,866	296,397
16006	BROWARD CO SHERIFF'S DEPT	8,903,400	9,615,339
16007	BROWARD CO SCHOOL BOARD	23,879,414	24,669,377
16011	BROWARD CO SUPERVISOR OF ELECTIONS	83,797	98,588
16018	HILLSBORO INLET DISTRICT	7,336	8,163
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	15,117	13,808
16054	OLD PLANTATION WATER CONTROL DIST	6,676	6,702
16080	BROWARD CO CLERK OF CIRCUIT COURT	423,467	436,097
16100	TOWN OF HILLSBORO BEACH	40,681	44,107
16101	TOWN OF LAUDERDALE BY THE SEA	38,038	38,472
16102	CITY OF MARGATE	684,413	692,612
16103	BROWARD CO HOUSING AUTH	94,477	106,407
16104	CITY OF LAUDERDALE LAKES	9,707	9,160
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	20,016	21,398
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	111,292	118,872
16110	S BROWARD DRAINAGE DIST	19,154	20,465

**Retiree Health Insurance Subsidy (HIS) Program
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16112	NORTH BROWARD HOSPITAL DIST	6,351	5,350
16113	MEMORIAL HEALTHCARE DIST	1,185	1,205
16114	CITY OF DEERFIELD BEACH	3,069	3,013
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	113,773	126,929
16116	CITY OF COCONUT CREEK	574,664	636,414
16117	CITY OF HOLLYWOOD	3,291	3,512
16118	CITY OF WESTON	909	967
16119	CITY OF MIRAMAR	2,991	2,991
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	4,235	4,527
16121	CITY OF NORTH LAUDERDALE	69,910	71,766
16122	CITY OF POMPANO BEACH	757	1,312
16123	CITY OF WEST PARK	23,036	29,063
16124	CITY OF DANIA BEACH	158,055	184,367
16125	CITY OF WILTON MANORS	131,889	138,488
16126	TOWN OF PEMBROKE PARK	40,984	62,906
16127	CITY OF OAKLAND PARK	227,660	245,726
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	62,713	76,557
16129	CITY OF COOPER CITY	74,889	93,980
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	61,485	64,927
16131	CITY OF LIGHTHOUSE POINT	85,200	92,957
16132	CITY OF HALLANDALE BEACH	224,121	267,922
16133	CITY OF FORT LAUDERDALE	630,552	870,071
16300	CENTRAL CHARTER SCHOOL	102,086	95,732
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	14,823	15,792
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	51,896	57,199
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	131,277	145,289
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	85,664	89,324
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	122,069	124,393
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	15,503	18,709
16700	BROWARD COLLEGE	1,492,006	1,522,081
17001	CALHOUN CO CLERK OF CIRCUIT COURT	9,448	10,373
17003	CALHOUN CO BD OF CO COMMISSIONERS	30,078	30,662
17004	CALHOUN CO PROPERTY APPRAISER	4,157	4,847
17005	CALHOUN CO TAX COLLECTOR	3,936	4,373
17006	CALHOUN CO SHERIFF'S DEPT	26,936	29,473
17007	CALHOUN CO SCHOOL BOARD	203,338	213,629
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	2,521	2,732
17039	APALACHEE REGIONAL PLANNING COUNCIL	25,430	26,898
17100	CITY OF BLOUNTSTOWN	38,001	40,539
17101	TOWN OF ALTHA	2,217	2,217
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	66,643	66,811
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,302,642	1,597,494
18004	CHARLOTTE CO PROPERTY APPRAISER	48,425	52,823
18005	CHARLOTTE CO TAX COLLECTOR	74,298	81,161
18006	CHARLOTTE CO SHERIFF'S DEPT	699,415	819,381
18007	CHARLOTTE CO SCHOOL BOARD	1,770,662	2,017,900
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	60,192	73,222
19001	CITRUS CO CLERK OF CIRCUIT COURT	87,585	91,327
19003	CITRUS CO BD OF CO COMMISSIONERS	581,143	627,865
19004	CITRUS CO PROPERTY APPRAISER	40,663	40,677
19005	CITRUS CO TAX COLLECTOR	39,166	45,155
19006	CITRUS CO SHERIFF'S DEPT	308,334	361,943
19007	CITRUS CO SCHOOL BOARD	1,633,863	1,741,769
19009	CITRUS CO MOSQUITO CONTROL DIST	18,107	20,818
19016	CITRUS COUNTY HOSPITAL BOARD	2,095	2,475
19100	CITY OF INVERNESS	37,481	41,634
19101	HOMOSSASSA SPECIAL WATER DIST	10,661	10,854

**Retiree Health Insurance Subsidy (HIS) Program
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19102	CITY OF CRYSTAL RIVER	29,914	33,984
20001	CLAY CO CLERK OF COURT & COMPTROLLER	84,935	88,092
20003	CLAY CO BD OF CO COMMISSIONERS	561,009	685,196
20004	CLAY CO PROPERTY APPRAISER	31,342	34,988
20005	CLAY CO TAX COLLECTOR	52,102	62,121
20006	CLAY CO SHERIFF'S DEPT	536,719	596,131
20007	CLAY CO SCHOOL BOARD	3,542,302	3,740,594
20011	CLAY COUNTY SUPV OF ELECTIONS	10,807	11,966
20100	CITY OF GREEN COVE SPRINGS	67,948	82,810
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	92,702	104,539
21001	COLLIER CO CLERK OF CIRCUIT COURT	183,139	228,680
21003	COLLIER CO BD OF CO COMMISSIONERS	2,121,132	2,552,377
21004	COLLIER CO PROPERTY APPRAISER	70,851	77,553
21005	COLLIER CO TAX COLLECTOR	127,580	144,099
21006	COLLIER CO SHERIFF'S OFFICE	1,665,124	1,887,274
21007	COLLIER CO SCHOOL BOARD	5,394,980	5,695,633
21009	COLLIER MOSQUITO CONTROL DIST	54,431	63,739
21011	COLLIER CO SUPERVISOR OF ELECTIONS	27,655	30,399
21100	NORTH COLLIER FIRE CONTROL & RESCUE	81,938	82,903
21101	CITY OF MARCO ISLAND	6,403	2,581
21105	IMMOKALEE FIRE CONTROL DISTRICT	40,257	45,556
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	846	891
21107	GREATER NAPLES FIRE RESCUE DISTRICT	287,451	310,361
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	31,901	31,555
21305	MARCO ISLAND ACADEMY	31,416	35,061
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	26,625	27,926
22003	COLUMBIA CO BD OF CO COMMISSIONERS	196,613	248,173
22004	COLUMBIA CO PROPERTY APPRAISER	16,986	19,115
22005	COLUMBIA CO TAX COLLECTOR	18,253	20,169
22006	COLUMBIA CO SHERIFF'S OFFICE	139,156	168,641
22007	COLUMBIA CO SCHOOL BOARD	857,710	886,970
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	7,609	9,182
22016	LAKE SHORE HOSPITAL AUTHORITY	3,102	3,995
22101	CITY OF LAKE CITY	104,842	112,875
22700	FLORIDA GATEWAY COLLEGE	169,035	173,302
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	40,399,774	44,373,640
23007	MIAMI-DADE CO SCHOOL BOARD	31,400,551	33,392,492
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,222,261	1,149,173
23100	BAL HARBOUR VILLAGE	11,359	16,203
23101	VILLAGE OF EL PORTAL	13,592	15,669
23102	CITY OF OPA LOCKA	119,420	155,397
23104	VILLAGE OF BISCAYNE PARK	24,405	26,261
23105	CITY OF WEST MIAMI	65,362	76,036
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	29,914	29,725
23108	CITY OF SUNNY ISLES BEACH	285,355	343,093
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	66,678	72,713
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	7,479	7,767
23117	CITY OF NORTH MIAMI	166,432	205,947
23118	CITY OF NORTH MIAMI BEACH	359	356
23119	TOWN OF MIAMI LAKES	63,530	65,168
23120	CITY OF MIAMI GARDENS	678,213	798,315
23121	THE CHILDREN'S TRUST	110,554	120,770
23122	CITY OF NORTH BAY VILLAGE	89,326	95,493
23123	TOWN OF CUTLER BAY	49,284	59,173
23124	CITY OF DORAL	224,852	252,943
23125	CITY OF FLORIDA CITY	99,418	106,871
23126	VILLAGE OF PINECREST	70,368	96,970

**Retiree Health Insurance Subsidy (HIS) Program
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23127	CITY OF CORAL GABLES	3,059	3,174
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	15,146	13,215
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	44,872	55,747
23700	MIAMI DADE COLLEGE	3,200,682	3,357,510
24001	DESOTO CO CLERK OF CIRCUIT COURT	10,500	11,328
24003	DESOTO CO BD OF CO COMMISSIONERS	127,522	157,837
24004	DESOTO CO PROPERTY APPRAISER	8,759	10,200
24005	DESOTO CO TAX COLLECTOR	8,103	9,686
24006	DESOTO CO SHERIFF'S DEPT	115,176	121,521
24007	DESOTO CO SCHOOL BOARD	453,236	460,082
24011	DESOTO CO SUPERVISOR OF ELECTIONS	3,054	3,175
24062	JOSHUA WATER CONTROL DIST	1,356	1,610
25001	DIXIE CO CLERK OF CIRCUIT COURT	10,553	11,383
25003	DIXIE CO BD OF CO COMMISSIONERS	61,975	93,979
25004	DIXIE CO PROPERTY APPRAISER	8,453	8,869
25005	DIXIE CO TAX COLLECTOR	6,350	7,259
25006	DIXIE CO SHERIFF'S DEPT	51,226	67,352
25007	DIXIE CO SCHOOL BOARD	194,733	215,498
25011	DIXIE CO SUPERVISOR OF ELECTIONS	2,763	2,991
25100	TOWN OF CROSS CITY	10,755	12,105
25103	SUWANNEE WATER AND SEWER DISTRICT	2,800	2,791
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,675	2,804
25363	KINDER CUB SCHOOL, INC.	11,087	11,585
26003	CITY OF JACKSONVILLE	31,779	31,044
26007	DUVAL CO SCHOOL BOARD	9,607,605	9,699,945
26039	NORTHEAST FL REGIONAL COUNCIL	15,202	18,230
26102	JACKSONVILLE PORT AUTHORITY	215,987	236,200
26103	JACKSONVILLE AVIATION AUTHORITY	336,513	372,648
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	5,758	6,709
26301	RIVER CITY SCIENCE ACADEMY	70,583	89,376
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	49,315	50,719
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	9,623	10,592
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	58,343	71,720
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	73,923	78,507
26366	LONE STAR MYCROSCHOOL	10,598	11,865
26368	BISCAYNE MYCROSCHOOL	10,204	10,791
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	32,949	55,795
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,122,223	1,128,967
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	334,336	382,510
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	1,356,290	1,595,891
27004	ESCAMBIA CO PROPERTY APPRAISER	61,158	65,596
27005	ESCAMBIA CO TAX COLLECTOR	78,633	79,963
27006	ESCAMBIA CO SHERIFF'S DEPT	668,569	708,702
27007	ESCAMBIA CO SCHOOL BOARD	3,711,768	3,870,563
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	114,982	118,100
27039	WEST FL REGIONAL PLANNING COUNCIL	33,843	36,756
27041	SANTA ROSA ISLAND AUTH	12,369	13,816
27059	EMERALD COAST UTILITIES AUTHORITY	527,182	580,053
27060	ESCAMBIA CO HOUSING FINANCE AUTH	9,707	9,558
27100	CITY OF PENSACOLA	424,706	489,617
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	9,055	9,248
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	11,920	12,674
27700	PENSACOLA STATE COLLEGE	401,069	440,423
28001	FLAGLER CO CLERK OF CIRCUIT COURT	52,429	52,073
28003	FLAGLER CO BD OF CO COMMISSIONERS	337,631	428,426
28004	FLAGLER CO PROPERTY APPRAISER	27,348	30,270
28005	FLAGLER CO TAX COLLECTOR	34,670	42,276

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28006	FLAGLER CO SHERIFF'S DEPT	319,070	395,892
28007	FLAGLER CO SCHOOL BOARD	1,289,306	1,395,043
28009	EAST FLAGLER MOSQUITO CONTROL DIST	11,906	14,334
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	10,640	12,831
28088	FLAGLER CO HOUSING AUTH	6,232	8,320
28100	CITY OF PALM COAST	15,088	13,523
28101	CITY OF BUNNELL	43,142	52,736
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	13,403	13,316
29003	FRANKLIN CO BD OF CO COMM	40,878	43,186
29004	FRANKLIN CO PROPERTY APPRAISER	7,629	7,655
29005	FRANKLIN CO TAX COLLECTOR	6,691	7,061
29006	FRANKLIN CO SHERIFF'S DEPT	63,858	69,600
29007	FRANKLIN CO SCHOOL BOARD	124,746	125,969
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	3,066	3,180
29100	CITY OF APALACHICOLA	29,188	31,770
29101	CITY OF CARRABELLE	14,400	15,345
29102	EASTPOINT WATER AND SEWER DIST	7,347	7,983
29104	APALACHICOLA HOUSING AUTHORITY	2,071	2,153
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	28,042	28,559
30003	GADSDEN CO BD OF CO COMMISSIONERS	132,374	146,163
30005	GADSDEN CO TAX COLLECTOR	9,055	9,785
30006	GADSDEN CO SHERIFF'S DEPT	69,402	76,565
30007	GADSDEN CO SCHOOL BOARD	460,159	440,258
30100	TOWN OF HAVANA	21,216	22,813
30101	CITY OF CHATTAHOOCHEE	27,207	30,963
30102	NORTHWEST FL WATER MANAGEMENT DIST	92,940	105,056
30103	TOWN OF GREENSBORO	2,322	3,419
30104	CITY OF GRETNA	12,083	12,379
30105	CITY OF MIDWAY	8,244	8,972
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	11,353	12,731
31003	GILCHRIST CO BD OF CO COMMISSIONERS	61,205	65,986
31004	GILCHRIST CO PROPERTY APPRAISER	5,629	6,027
31005	GILCHRIST CO TAX COLLECTOR	5,944	6,376
31006	GILCHRIST CO SHERIFF'S DEPT	47,088	56,533
31007	GILCHRIST CO SCHOOL BOARD	270,734	285,051
31011	GILCHRIST CO SUPERVISOR OF ELECTION	2,926	3,250
31100	CITY OF TRENTON	11,972	12,591
32001	GLADES CO CLERK OF THE CIRCUIT COUR	11,266	11,606
32003	GLADES CO BD OF CO COMMISSIONERS	48,069	52,819
32004	GLADES CO PROPERTY APPRAISER	6,096	6,353
32005	GLADES COUNTY TAX COLLECTOR	4,812	5,075
32006	GLADES CO SHERIFF'S DEPT	84,457	66,158
32007	GLADES CO SCHOOL BOARD	159,218	196,110
32100	CITY OF MOORE HAVEN	17,854	19,242
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	257	379
32300	PEMAYETV EMAHAKV, INC	93,433	106,476
33001	GULF CO CLERK OF CIRCUIT COURT	14,046	15,297
33003	GULF CO BD OF CO COMMISSIONERS	101,885	111,067
33004	GULF CO PROPERTY APPRAISER	6,693	7,800
33005	GULF CO TAX COLLECTOR	6,733	7,577
33006	GULF COUNTY SHERIFF'S DEPT	33,491	39,780
33007	GULF CO SCHOOL BOARD	215,705	231,900
33011	GULF CO SUPERVISOR OF ELECTIONS	3,838	4,257
33100	CITY OF PORT ST JOE	50,268	50,731
34001	HAMILTON CO CLERK OF CIRCUIT COURT	10,385	11,027
34003	HAMILTON CO BD OF CO COMMISSIONERS	56,779	63,548
34004	HAMILTON CO PROPERTY APPRAISER	6,767	7,141

**Retiree Health Insurance Subsidy (HIS) Program
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34005	HAMILTON CO TAX COLLECTOR	5,001	5,198
34006	HAMILTON CO SHERIFF'S DEPT	52,102	53,328
34007	HAMILTON CO SCHOOL BOARD	171,258	190,664
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	2,829	3,030
34100	CITY OF JASPER	16,781	17,692
34103	TOWN OF JENNINGS	5,299	4,841
35001	HARDEE CO CLERK OF CIRCUIT COURT	15,457	14,404
35003	HARDEE CO BD OF CO COMMISSIONERS	134,542	156,406
35004	HARDEE CO PROPERTY APPRAISER	6,632	6,802
35005	HARDEE CO TAX COLLECTOR	7,474	7,355
35006	HARDEE CO SHERIFF'S DEPT	88,357	107,197
35007	HARDEE CO SCHOOL BOARD	462,955	484,100
35011	HARDEE CO SUPERVISOR OF ELECTIONS	2,699	2,596
36001	HENDRY CO CLERK OF CIRCUIT COURT	24,293	25,004
36003	HENDRY CO BD OF CO COMMISSIONERS	136,718	155,988
36004	HENDRY CO PROPERTY APPRAISER	13,171	14,504
36005	HENDRY CO TAX COLLECTOR	14,765	16,806
36006	HENDRY CO SHERIFF'S DEPT	125,994	143,465
36007	HENDRY CO SCHOOL BOARD	701,188	753,864
36011	HENDRY CO SUPERVISOR OF ELECTIONS	3,845	4,697
36016	HENDRY REGIONAL MEDICAL CENTER	1,424	1,212
36100	CITY OF LABELLE	29,926	25,252
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	2,198	2,755
36102	BARRON WATER CONTROL DISTRICT	5,532	6,156
36103	CITY OF CLEWISTON	11,823	14,483
36104	CENTRAL CO WATER CONTROL DIST	10,932	12,532
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	1,275	1,397
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	82,231	91,061
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	764,814	799,206
37004	HERNANDO COUNTY PROPERTY APPRAISER	36,581	39,547
37005	HERNANDO CO TAX COLLECTOR	36,693	41,334
37006	HERNANDO CO SHERIFF'S DEPT	544,561	600,830
37007	HERNANDO CO SCHOOL BOARD	2,176,666	2,319,068
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	8,862	11,345
37056	SW FL WATER MANAGEMENT DIST	588,773	625,741
37100	CITY OF BROOKSVILLE	56,474	64,336
37101	HERNANDO CO HOUSING AUTH	4,236	4,913
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	67,926	71,310
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	305,256	320,359
38004	HIGHLANDS CO PROPERTY APPRAISER	28,797	30,705
38005	HIGHLANDS CO TAX COLLECTOR	30,300	33,165
38006	HIGHLANDS CO SHERIFF'S DEPT	337,304	373,871
38007	HIGHLANDS CO SCHOOL BOARD	1,165,522	1,305,372
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	6,611	7,598
38100	CITY OF AVON PARK	33,657	43,936
38101	TOWN OF LAKE PLACID	30,513	35,035
38102	CITY OF SEBRING	96,245	118,544
38103	SEBRING AIRPORT AUTH	12,737	14,325
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	3,825	3,625
38700	SOUTH FLORIDA STATE COLLEGE	221,605	246,864
39001	HILLSBOROUGH CO CLERK OF COURT	591,765	593,323
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	5,848,250	6,189,562
39004	HILLSBOROUGH CO PROPERTY APPRAISER	119,953	123,210
39005	HILLSBOROUGH CO TAX COLLECTOR	300,393	337,762
39006	HILLSBOROUGH CO SHERIFF'S DEPT	3,974,030	4,507,663
39007	HILLSBOROUGH CO SCHOOL BOARD	19,189,308	19,102,093
39037	HILLSBOROUGH CO AVIATION AUTH	878,730	985,365

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39038	TAMPA PORT AUTH	225,005	254,977
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	50,065	50,729
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	787,399	873,869
39100	CITY OF TEMPLE TERRACE	7,208	6,578
39102	TAMPA SPORTS AUTH	79,269	93,648
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	51,478	58,697
39109	TAMPA BAY ESTUARY PROGRAM	11,780	8,887
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	70,320	73,387
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	10,877	7,835
39700	HILLSBOROUGH COMMUNITY COLLEGE	986,066	1,014,849
40001	HOLMES CO CLERK OF CIRCUIT COURT	12,069	12,727
40003	HOLMES CO BD OF CO COMMISSIONERS	49,552	51,795
40004	HOLMES CO PROPERTY APPRAISER	5,700	6,172
40005	HOLMES CO TAX COLLECTOR	5,001	5,599
40006	HOLMES CO SHERIFF'S DEPT	36,639	48,457
40007	HOLMES CO SCHOOL BOARD	310,421	315,217
40103	HOLMES COUNTY HOUSING AUTHORITY	830	792
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	67,397	66,841
41003	INDIAN RIVER CO BD OF CO COMMISSION	918,767	968,713
41004	INDIAN RIVER CO PROPERTY APPRAISER	39,634	39,703
41005	INDIAN RIVER CO TAX COLLECTOR	45,345	51,144
41006	INDIAN RIVER CO SHERIFF'S DEPT	547,202	575,489
41007	INDIAN RIVER CO SCHOOL BOARD	1,795,874	1,822,626
41009	INDIAN RIVER MOSQUITO CONTROL DIST	29,055	30,737
41011	INDIAN RIVER CO SUPERVISOR ELECTION	11,714	10,897
41018	FELLSMERE WATER CONTROL DIST	2,030	927
41050	INDIAN RIVER FARMS WATER CONTROL DI	8,279	10,074
41065	ST JOHNS WATER CONTROL DIST	7,259	7,605
42001	JACKSON CO CLERK OF CIRCUIT COURT	19,578	19,590
42003	JACKSON CO BD OF CO COMMISSIONERS	146,204	168,201
42004	JACKSON CO PROPERTY APPRAISER	11,035	10,904
42005	JACKSON CO TAX COLLECTOR	14,066	14,761
42006	JACKSON CO SHERIFF'S DEPT	59,182	78,625
42007	JACKSON CO SCHOOL BOARD	634,882	674,402
42016	JACKSON HOSPITAL	32,271	26,820
42088	NW FL REGIONAL HOUSING AUTH	19,189	20,690
42100	TOWN OF SNEADS	12,009	14,603
42101	CITY OF GRACEVILLE	21,144	22,745
42102	TOWN OF GRAND RIDGE	3,133	2,966
42103	TOWN OF ALFORD	2,122	2,167
42104	CITY OF MARIANNA	38,839	40,833
42105	MARIANNA HEALTH & REHABILITATION CENTER	108,506	133,606
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	2,518	3,073
42700	CHIPOLA COLLEGE	135,175	142,391
43001	JEFFERSON CO CLERK OF CIRCUIT CT	64,927	64,136
43004	JEFFERSON CO PROPERTY APPRAISER	7,204	7,233
43005	JEFFERSON CO TAX COLLECTOR	5,156	4,672
43006	JEFFERSON CO SHERIFF'S DEPT	43,485	50,327
43007	JEFFERSON CO SCHOOL BOARD	13,943	94,246
43011	JEFFERSON CO SUPERVISOR OF ELECTION	2,961	3,582
43100	CITY OF MONTICELLO	17,039	16,988
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	28,568	30,877
44004	LAFAYETTE CO PROPERTY APPRAISER	2,859	3,015
44005	LAFAYETTE CO TAX COLLECTOR	3,407	3,660
44006	LAFAYETTE CO SHERIFF'S DEPT	19,558	23,200
44007	LAFAYETTE CO SCHOOL BOARD	131,911	139,740
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	2,317	2,440

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44100	TOWN OF MAYO	3,492	3,637
45001	LAKE CO CLERK OF COURTS	149,312	166,034
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	896,521	1,010,114
45004	LAKE CO PROPERTY APPRAISER	34,008	34,610
45005	LAKE CO TAX COLLECTOR	87,059	98,932
45006	LAKE CO SHERIFF'S DEPT	686,187	795,112
45007	LAKE CO SCHOOL BOARD	3,927,923	4,167,226
45011	LAKE CO SUPERVISOR OF ELECTIONS	20,832	23,122
45023	LAKE COUNTY WATER AUTHORITY	15,551	12,368
45100	CITY OF EUSTIS	6,090	5,781
45101	CITY OF UMATILLA	24,665	28,981
45103	TOWN OF ASTATULA	8,812	10,155
45104	CITY OF MINNEOLA	47,135	56,588
45105	CITY OF TAVARES	120,016	132,403
45106	TOWN OF MONTVERDE	5,959	5,838
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	2,536	2,963
45113	CITY OF FRUITLAND PARK	43,354	54,792
45114	CITY OF GROVELAND	-	84,652
45338	MASCOTTE CHARTER SCHOOL, INC	9,411	78,294
45339	SPRING CREEK CHARTER SCHOOL	12,885	67,686
45340	MINNEOLA CHARTER SCHOOLS, INC.	-	121,593
45700	LAKE SUMTER STATE COLLEGE	208,872	233,790
46001	LEE CO CLERK OF CIRCUIT COURT	300,021	370,452
46003	LEE CO BD OF CO COMMISSIONERS	3,110,889	3,762,330
46004	LEE CO PROPERTY APPRAISER	96,945	110,523
46005	LEE CO TAX COLLECTOR	197,395	226,998
46006	LEE CO SHERIFF'S DEPT	1,711,426	2,125,207
46007	LEE CO SCHOOL BOARD	8,643,270	9,190,255
46009	LEE CO MOSQUITO CONTROL DIST	114,968	127,389
46011	LEE CO SUPERVISOR OF ELECTIONS	48,011	52,300
46046	LEE CO HYACINTH CONTROL DIST	10,979	12,308
46099	FT MYERS BEACH MOSQUITO CONTROL	1,933	1,971
46100	SANIBEL FIRE CONTROL DIST	45,547	46,290
46101	SW FL REGIONAL PLANNING COUNCIL	4,184	4,173
46102	NORTH FORT MYERS FIRE CONTROL DIST	82,762	92,899
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	156,024	165,961
46104	TICE FIRE & RESCUE DIST	35,879	39,204
46105	FT MYERS BEACH LIBRARY DIST	8,382	7,858
46106	FT MYERS BEACH FIRE CONTROL DIST	95,432	96,552
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	174,829	189,200
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	33,297	34,013
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	233,801	249,594
46110	CAPTIVA FIRE CONTROL DIST	18,969	21,272
46111	FT MYERS SHORES FIRE DEPT	33,634	38,866
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	23,459	25,738
46113	ALVA FIRE AND RESCUE SERVICE DIST	8,904	11,001
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	18,146	19,722
46116	CITY OF BONITA SPRINGS	53,557	65,261
46117	MATLACHA-PINE FIRE DISTRICT	40,101	47,716
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	498	498
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	17,042	18,451
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	5,524	5,734
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	219,961	229,213
46302	THE ISLAND SCHOOL, INC.	4,869	16,023
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	610,146	645,150
47001	LEON CO CLERK OF THE CIRCUIT COURT	94,583	100,464
47003	LEON CO BD OF CO COMMISSIONERS	681,772	738,187

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47004	LEON CO PROPERTY APPRAISER	48,105	47,557
47005	LEON CO TAX COLLECTOR	69,528	69,177
47006	LEON CO SHERIFF'S DEPT	709,595	750,510
47007	LEON CO SCHOOL BOARD	3,115,055	3,306,152
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	28,281	30,749
47090	FLORIDA BOARD OF BAR EXAMINERS	44,181	46,411
47102	TALLAHASSEE HOUSING AUTH	30,248	30,187
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	5,111	6,140
47104	FL CLERKS OF COURT OPERATIONS CORP	9,277	11,135
47106	VOLUNTEER FLORIDA	22,424	23,879
47107	CITY OF TALLAHASSEE CDA	10,776	9,853
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	1,178	4,987
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	69,444	77,337
47302	STARS EDUCATION SERVICES, INC	45,079	46,870
47700	TALLAHASSEE COMMUNITY COLLEGE	609,665	670,006
48001	LEVY CO CLERK OF CIRCUIT COURT	22,216	25,969
48003	LEVY CO BD OF CO COMMISSIONERS	158,693	193,245
48004	LEVY CO PROPERTY APPRAISER	8,372	10,392
48005	LEVY CO TAX COLLECTOR	13,110	14,704
48006	LEVY CO SHERIFF'S DEPT	125,089	153,356
48007	LEVY CO SCHOOL BOARD	496,242	535,349
48011	LEVY CO SUPERVISOR OF ELECTIONS	3,956	5,323
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	6,029	6,624
48100	CITY OF CHIEFLAND	28,342	32,014
48101	TOWN OF YANKEETOWN	1,537	1,619
48102	CITY OF FANNING SPRINGS	4,636	7,029
48103	TOWN OF INGLIS	5,105	5,998
48104	CITY OF CEDAR KEY	2,776	3,541
48182	CITY OF WILLISTON	6,451	7,592
48300	WHISPERING WINDS CHARTER SCHOOL	11,318	13,062
48301	NATURE COAST MIDDLE SCHOOL	7,736	7,938
49001	LIBERTY CO CLERK OF CIRCUIT COURT	7,703	8,555
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	28,341	31,101
49004	LIBERTY CO PROPERTY APPRAISER	3,562	3,637
49005	LIBERTY CO TAX COLLECTOR	3,840	4,449
49006	LIBERTY CO SHERIFF'S DEPT	22,752	31,682
49007	LIBERTY CO SCHOOL BOARD	144,967	143,273
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	2,521	3,223
49100	CITY OF BRISTOL	4,046	5,189
50001	MADISON CO CLERK OF CIRCUIT COURT	9,432	9,931
50003	MADISON CO BD OF CO COMMISSIONERS	63,871	69,408
50004	MADISON CO PROPERTY APPRAISER	7,654	7,926
50005	MADISON CO TAX COLLECTOR	5,860	6,413
50006	MADISON CO SHERIFF'S OFFICE	61,653	71,961
50007	MADISON CO SCHOOL BOARD	184,846	199,343
50011	MADISON CO SUPERVISOR OF ELECTIONS	2,989	3,032
50100	TOWN OF GREENVILLE	4,989	5,281
50103	AUCILLA AREA SOLID WASTE ADMIN	6,611	6,145
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	12,987	12,469
50301	MADISON CREATIVE ARTS ACADEMY, INC.	25,972	28,460
50700	NORTH FLORIDA COLLEGE	85,679	94,656
51001	MANATEE CO CLERK OF CIRCUIT COURT	197,881	204,432
51003	MANATEE CO BD OF CO COMMISSIONERS	1,959,278	2,362,273
51004	MANATEE CO PROPERTY APPRAISER	65,058	67,460
51005	MANATEE CO TAX COLLECTOR	113,471	132,127
51006	MANATEE CO SHERIFF'S DEPT	1,366,749	1,507,509
51007	MANATEE CO SCHOOL BOARD	4,739,002	5,002,604

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51009	MANATEE CO MOSQUITO CONTROL DIST	26,199	31,667
51101	CITY OF HOLMES BEACH	37,468	40,543
51102	CITY OF BRADENTON	269,215	306,837
51103	CEDAR HAMMOCK FIRE CONTROL DIST	96,052	100,764
51105	MANATEE CO HOUSING AUTH	14,580	13,486
51107	EAST MANATEE FIRE RESCUE DISTRICT	176,717	198,436
51109	PEACE RIVER/MANASOTA REG WATER SUPP	59,909	66,896
51110	WEST MANATEE FIRE AND RESCUE DISTRICT	2,398	-
51111	PARRISH FIRE DISTRICT	22,949	26,861
51112	CITY OF ANNA MARIA	16,315	18,629
51113	TOWN OF LONGBOAT KEY	46,603	47,230
51119	MYAKKA CITY FIRE DEPARTMENT	4,463	-
51300	PALMETTO CHARTER SCHOOL, INC.	28,699	37,059
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	82,245	94,192
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	49,831	53,818
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	408,724	470,285
52001	MARION CO CLERK OF CIRCUIT COURT	145,584	147,527
52003	MARION CO BD OF CO COMMISSIONERS	1,394,127	1,629,469
52004	MARION CO PROPERTY APPRAISER	47,337	51,361
52005	MARION CO TAX COLLECTOR	81,741	89,545
52006	MARION CO SHERIFF'S DEPT	892,249	980,696
52007	MARION CO SCHOOL BOARD	4,360,876	4,760,691
52011	MARION CO SUPERVISOR OF ELECTIONS	15,189	17,580
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	3,322	4,649
52103	MARION COUNTY HOSPITAL DISTRICT	11,012	13,406
52300	MARION CHARTER SCHOOL	18,297	18,416
52700	COLLEGE OF CENTRAL FLORIDA	352,732	393,689
53001	MARTIN CO CLERK OF CIRCUIT COURT	66,844	69,395
53003	MARTIN CO BD OF CO COMMISSIONERS	1,159,740	1,279,527
53004	MARTIN CO PROPERTY APPRAISER	38,814	40,494
53005	MARTIN CO TAX COLLECTOR	52,437	57,924
53006	MARTIN CO SHERIFF'S OFFICE	768,613	841,798
53007	MARTIN CO SCHOOL BOARD	1,908,892	2,107,208
53100	CITY OF STUART	290,443	329,168
53101	VILLAGE OF INDIANTOWN	22,301	25,405
54001	MONROE CO CLERK OF CIRCUIT COURT	78,852	86,825
54003	MONROE CO BD OF CO COMMISSIONERS	686,986	836,419
54004	MONROE CO PROPERTY APPRAISER	33,986	40,161
54005	MONROE CO TAX COLLECTOR	54,812	59,310
54006	MONROE CO SHERIFF'S DEPT	627,201	667,149
54007	MONROE CO SCHOOL BOARD	1,196,706	1,311,342
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	77,239	85,336
54011	MONROE CO SUPERVISOR OF ELECTIONS	11,333	13,275
54100	CITY OF KEY COLONY BEACH	16,103	18,683
54101	MONROE CO LAND AUTH	5,917	7,299
54102	CITY OF MARATHON	107	-
54103	ISLAMORADA, VILLAGE OF ISLANDS	125,482	139,237
54700	THE COLLEGE OF THE FLORIDA KEYS	99,284	107,558
54999	FL KEYS AQUEDUCT AUTH	381,587	408,275
55001	NASSAU CO CLERK OF CIRCUIT COURT	52,615	58,056
55003	NASSAU CO BD OF CO COMMISSIONERS	435,042	477,629
55004	NASSAU CO PROPERTY APPRAISER	25,836	25,705
55005	NASSAU CO TAX COLLECTOR	30,777	35,817
55006	NASSAU CO SHERIFF'S DEPT	309,744	343,005
55007	NASSAU CO SCHOOL BOARD	1,144,064	1,260,083
55009	AMELIA ISLAND MOSQUITO CONTROL	6,490	6,958
55011	NASSAU CO SUPERVISOR OF ELECTIONS	9,007	14,571

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55100	TOWN OF HILLIARD	14,121	24,456
55101	TOWN OF CALLAHAN	7,808	7,636
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	83,283	90,977
56003	OKALOOSA CO BD OF CO COMMISSIONERS	712,731	772,820
56004	OKALOOSA CO PROPERTY APPRAISER	29,413	33,375
56005	OKALOOSA CO TAX COLLECTOR	62,371	65,062
56006	OKALOOSA CO SHERIFF'S DEPT	437,849	509,756
56007	OKALOOSA CO SCHOOL BOARD	2,800,711	2,979,108
56100	OKALOOSA CO GAS DIST	11,329	11,090
56101	CITY OF VALPARAISO	1,414	1,235
56103	CITY OF NICEVILLE	143,237	166,106
56104	NICEVILLE HOUSING AUTHORITY	3,858	3,931
56114	MID-BAY BRIDGE AUTHORITY	3,002	3,031
56300	LIZA JACKSON PREPARATORY SCHOOL	76,994	83,422
56700	NORTHWEST FLORIDA STATE COLLEGE	248,029	269,904
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	32,954	38,066
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	148,881	159,962
57004	OKEECHOBEE CO PROPERTY APPRAISER	11,322	11,530
57005	OKEECHOBEE CO TAX COLLECTOR	11,718	13,571
57006	OKEECHOBEE CO SHERIFF'S DEPT	160,545	177,672
57007	OKEECHOBEE CO SCHOOL BOARD	569,932	577,543
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	3,209	3,101
57109	COQUINA WATER CONTOL DISTRICT	4,208	6,542
58001	ORANGE CO COMPTROLLER	218,398	238,921
58003	ORANGE CO BD OF CO COMMISSIONERS	7,256,944	8,133,366
58004	ORANGE CO PROPERTY APPRAISER	147,784	162,855
58005	ORANGE CO TAX COLLECTOR	222,984	245,772
58006	ORANGE CO SHERIFF'S OFFICE	2,697,827	2,984,310
58007	ORANGE CO SCHOOL BOARD	19,296,022	19,949,886
58010	ORANGE CO CLERK OF CIRCUIT COURT	355,691	342,466
58011	ORANGE CO SUPERVISOR OF ELECTIONS	51,154	49,663
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	568,439	583,110
58087	ORANGE CO HOUSING FINANCE AUTH	16,094	16,086
58106	LAKE APOPKA NATURAL GAS DIST	65,985	69,654
58108	CITY OF EDGEWOOD	19,773	19,036
58109	CITY OF MAITLAND	7,877	5,260
58118	GREATER ORLANDO AVIATION AUTHORITY	122,586	139,505
58301	FLORIDA VIRTUAL HIGH SCHOOL	3,373,852	3,578,425
58304	NAP FORD COMMUNITY SCHOOL	32,200	31,717
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	87,713	92,620
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	48,568	49,786
58700	VALENCIA COLLEGE	2,035,811	1,932,862
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	141,753	159,022
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	133,187	135,748
59003	OSCEOLA CO BD OF CO COMMISSIONERS	1,573,769	1,667,187
59004	OSCEOLA CO PROPERTY APPRAISER	61,579	63,255
59005	OSCEOLA CO TAX COLLECTOR	107,093	111,999
59006	OSCEOLA CO SHERIFF'S DEPT	759,508	850,878
59007	OSCEOLA CO SCHOOL BOARD	5,299,192	5,704,364
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	18,079	20,187
59300	NEW DIMENSIONS HIGH SCHOOL INC	26,950	23,735
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	525,728	546,942
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	7,486,289	7,914,182
60004	PALM BEACH CO PROPERTY APPRAISER	253,574	256,976
60005	PALM BEACH CO TAX COLLECTOR	280,311	295,851
60006	PALM BEACH CO SHERIFF'S DEPT	6,559,121	6,974,875
60007	PALM BEACH CO SCHOOL BOARD	20,519,633	21,583,059

**Retiree Health Insurance Subsidy (HIS) Program
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60011	PALM BEACH SUPERVISOR OF ELECTIONS	57,917	70,206
60018	LAKE WORTH DRAINAGE DIST	82,499	86,893
60019	PORT OF PALM BEACH DIST	63,446	70,517
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,683,190	1,797,750
60025	SOUTH FLORIDA CONSERVANCY DIST	12,356	13,133
60044	FLORIDA INLAND NAVIGATION DIST	8,896	10,013
60048	S INDIAN RIVER WATER CONTROL DIST	187	199
60049	SHAWANO DRAINAGE DIST	831	854
60103	TOWN OF JUNO BEACH	30,220	33,076
60105	TOWN OF OCEAN RIDGE	38,202	43,120
60108	TOWN OF JUPITER	287,565	305,193
60109	CITY OF PAHOKEE	1,126	2,448
60111	CITY OF GREENACRES	6,137	6,373
60113	VILLAGE OF TEQUESTA	1,745	1,172
60117	PALM BEACH CO SOLID WASTE AUTH	493,570	518,956
60119	PALM BCH SOIL & WATER CONSERVATION	4,083	4,291
60120	INDIAN TRAIL IMPROVEMENT DIST	67,965	77,212
60121	CITY OF BOYNTON BEACH	1,718	1,836
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	5,260	5,724
60123	TOWN OF HAVERHILL	4,564	5,056
60124	CITY OF ATLANTIS	31,692	32,681
60125	TOWN OF SOUTH PALM BEACH	2,262	2,244
60126	CITY OF BOCA RATON	2,442	2,062
60127	TOWN OF HIGHLAND BEACH	56,319	62,993
60128	CITY OF PALM BEACH GARDENS	384,295	425,443
60129	TOWN OF PALM BEACH SHORES	13,785	14,075
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	103,007	106,452
60131	VILLAGE OF WELLINGTON	356,126	372,369
60132	VILLAGE OF ROYAL PALM BEACH	116,742	123,246
60133	VILLAGE OF PALM SPRINGS	141,437	162,449
60140	TOWN OF LOXAHATCHEE GROVES	13,272	15,097
60150	PALM BEACH CO HEALTH CARE DIST	1,234	788
60151	CITY OF SOUTH BAY	510	514
60152	CITY OF RIVIERA BEACH	237,477	265,624
60153	TOWN OF MANGONIA PARK	9,795	11,146
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	20,137	19,758
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	65,176	77,766
60303	WESTERN ACADEMY CHARTER SCHOOL	49,278	54,170
60304	SOUTH TECH CHARTER ACADEMY, INC	132,303	140,005
60305	INLET GROVE COMMUNITY HIGH SCHOOL	76,549	71,163
60306	GULF STREAM GOODWILL ACADEMIES INC	3,084	3,068
60700	PALM BEACH STATE COLLEGE	1,107,305	1,177,885
61001	PASCO CO CLERK OF CIRCUIT COURT	209,790	248,188
61003	PASCO CO BD OF CO COMMISSIONERS	2,685,303	3,285,245
61004	PASCO CO PROPERTY APPRAISER	56,617	64,576
61005	PASCO CO TAX COLLECTOR	164,182	179,522
61006	PASCO CO SHERIFF'S OFFICE	1,474,430	1,431,024
61007	PASCO CO SCHOOL BOARD	6,963,182	7,256,202
61009	PASCO CO MOSQUITO CONTROL DIST	33,279	38,463
61011	PASCO CO SUPERVISOR OF ELECTIONS	24,872	31,223
61100	CITY OF PORT RICHEY	50,923	57,664
61101	CITY OF DADE CITY	4,478	4,879
61102	CITY OF NEW PORT RICHEY	107,284	119,396
61103	CITY OF ZEPHYRHILLS	127,987	139,239
61108	CITY OF SAN ANTONIO	3,901	4,227
61304	LEARNING LODGE ACADEMY, INC.	23,547	23,578
61700	PASCO HERNANDO STATE COLLEGE	454,927	467,686

**Retiree Health Insurance Subsidy (HIS) Program
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62001	PINELLAS CO CLERK OF CIRCUIT COURT	418,229	444,794
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,428,898	2,549,098
62004	PINELLAS CO PROPERTY APPRAISER	132,112	131,551
62005	PINELLAS CO TAX COLLECTOR	214,822	232,430
62006	PINELLAS CO SHERIFF'S DEPT	3,142,453	3,336,291
62007	PINELLAS CO SCHOOL BOARD	10,311,883	10,580,581
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	50,223	60,207
62012	PINELLAS CO JUVENILE WELFARE BOARD	83,187	98,589
62088	PINELLAS CO HOUSING AUTH	72,343	73,324
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	7,144	7,592
62100	CITY OF INDIAN ROCKS BEACH	3,477	3,439
62101	CITY OF DUNEDIN	29,723	26,509
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	17,758	17,934
62103	CITY OF SOUTH PASADENA	19,901	22,904
62104	CITY OF SEMINOLE	54,116	54,760
62105	CITY OF SAFETY HARBOR	14,420	13,225
62106	CITY OF OLDSMAR	15,307	15,911
62107	PINELLAS SUNCOAST TRANSIT AUTH	647,506	732,050
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	59,368	62,452
62111	CITY OF MADEIRA BEACH	19,212	21,039
62112	TOWN OF REDINGTON SHORES	4,907	5,953
62113	TAMPA BAY WATER	214,178	222,079
62114	TOWN OF NORTH REDINGTON BEACH	3,796	3,860
62115	PINELLAS PARK WATER MANAGEMENT DIST	5,378	5,473
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	9,217	7,706
62122	PINELLAS CO PLANNING COUNCIL	21,963	21,690
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	98,266	106,079
62124	CITY OF TREASURE ISLAND	45,747	49,363
62125	TOWN OF INDIAN SHORES	-	-
62126	TOWN OF KENNETH CITY	12,793	14,555
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	8,592	8,072
62700	ST PETERSBURG COLLEGE	1,075,860	1,176,817
63001	POLK CO CLERK OF CIRCUIT COURT	208,728	213,007
63003	POLK CO BD OF CO COMMISSIONERS	1,934,442	2,103,857
63004	POLK CO PROPERTY APPRAISER	100,380	110,828
63005	POLK CO TAX COLLECTOR	187,324	203,374
63006	POLK CO SHERIFF'S DEPT	1,745,333	1,886,224
63007	POLK CO SCHOOL BOARD	8,812,913	9,314,444
63105	VILLAGE OF HIGHLAND PARK	292	325
63128	CITY OF POLK CITY	18,318	18,506
63129	LAKELAND AREA MASS TRANSIT DISTRICT	143,444	156,456
63300	MCKEEL ACADEMY OF TECHNOLOGY	252,107	287,243
63301	DISCOVERY ACADEMY OF LAKE ALFRED	125,709	132,590
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	129,014	137,018
63303	BERKLEY CHARTER SCHOOL	61,546	64,682
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	36,755	41,240
63306	LAKE WALES CHARTER SCHOOLS	30,583	39,623
63307	LAKE WALES SENIOR HIGH SCHOOL	104,006	103,456
63308	POLK AVENUE ELEMENTARY SCHOOL	42,958	44,386
63309	HILLCREST ELEMENTARY SCHOOL	51,600	57,548
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	40,922	43,041
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	31,568	41,295
63312	VICTORY RIDGE ACADEMY	72,645	93,266
63315	EDWARD W BOK ACADEMY INC	38,209	44,660
63316	COMPASS CHARTER MIDDLE SCHOOL	13,312	14,282
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	23,822	21,508
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	37,797	36,760

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63320	EDWARD W. BOK ACADEMY NORTH	34,580	37,335
63700	POLK STATE COLLEGE	433,566	456,058
64001	PUTNAM CO CLERK OF CIRCUIT COURT	46,422	47,579
64003	PUTNAM CO BD OF CO COMMISSIONERS	231,507	265,630
64004	PUTNAM CO PROPERTY APPRAISER	16,665	21,112
64005	PUTNAM CO TAX COLLECTOR	22,281	24,348
64006	PUTNAM CO SHERIFF'S DEPT	198,565	234,107
64007	PUTNAM CO SCHOOL BOARD	1,115,943	1,185,703
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	5,693	6,466
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	507,444	569,137
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	16,969	18,056
64310	PUTNAM EDGE HIGH SCHOOL	6,643	660
64700	ST JOHNS RIVER STATE COLLEGE	333,767	337,724
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	98,803	107,210
65003	ST JOHNS CO BD OF CO COMMISSIONERS	1,380,223	1,652,941
65004	ST JOHNS CO PROPERTY APPRAISER	50,842	54,728
65005	ST JOHNS CO TAX COLLECTOR	65,465	75,924
65006	ST JOHNS CO SHERIFF'S DEPT	832,541	956,688
65007	ST JOHNS CO SCHOOL BOARD	4,358,254	4,843,957
65009	ANASTASIA MOSQUITO CONTROL DIST	29,734	32,123
65100	CITY OF ST AUGUSTINE BEACH	53,134	61,718
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	11,233	14,310
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	107,024	114,722
66003	ST LUCIE CO BD OF CO COMMISSIONERS	743,137	809,627
66004	ST LUCIE CO PROPERTY APPRAISER	56,140	56,635
66005	ST LUCIE CO TAX COLLECTOR	88,523	100,165
66006	ST LUCIE CO SHERIFF'S DEPT	843,701	877,715
66007	ST LUCIE CO SCHOOL BOARD	4,188,717	4,653,816
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	20,401	21,554
66100	NORTH ST LUCIE RIVER WATER CONTROL	2,138	2,143
66101	CHILDRENS SERVICES COUNCIL OF ST LU	14,509	15,635
66102	CITY OF PORT ST LUCIE	4,624	5,368
66700	INDIAN RIVER STATE COLLEGE	838,074	828,982
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	76,792	87,976
67003	SANTA ROSA CO BD OF CO COMMISSIONER	327,085	389,682
67004	SANTA ROSA CO PROPERTY APPRAISER	33,834	36,449
67005	SANTA ROSA CO TAX COLLECTOR	44,052	48,433
67006	SANTA ROSA CO SHERIFF'S DEPT	455,518	493,189
67007	SANTA ROSA CO SCHOOL BOARD	2,437,972	2,580,025
67100	CITY OF GULF BREEZE	2,855	1,739
67101	TOWN OF JAY	5,264	5,807
67102	AVALON FIRE RESCUE DISTRICT	4,736	13,300
68001	SARASOTA CO CLERK OF CIRCUIT COURT	186,073	201,044
68003	SARASOTA CO BD OF CO COMMISSIONERS	2,391,640	2,600,069
68004	SARASOTA CO PROPERTY APPRAISER	66,939	75,926
68005	SARASOTA CO TAX COLLECTOR	95,061	101,366
68006	SARASOTA CO SHERIFF'S DEPT	1,154,534	1,326,656
68007	SARASOTA CO SCHOOL BOARD	5,030,719	5,754,210
68026	WEST COAST INLAND NAVIGATION DIST	4,877	5,347
68100	CITY OF VENICE	348,099	386,402
68104	CITY OF SARASOTA	95,111	224,539
68105	CITY OF NORTH PORT	608,264	747,384
68107	ENGLEWOOD WATER DISTRICT	91,100	94,073
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	2,815	2,913
68109	SARASOTA BAY ESTUARY PROGRAM	5,910	6,639
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	9,285	10,550
68111	FLORIDA PACE FUNDING AGENCY	3,559	8,654

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Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
68300	SARASOTA MILITARY ACADEMY	68,827	66,199
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	24,242	25,570
68303	SARASOTA MILITARY ACADEMY PREP	50,162	49,542
68304	SARASOTA SUNCOAST ACADEMY	60,824	68,116
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	164,098	173,968
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	1,495,622	1,669,560
69004	SEMINOLE CO PROPERTY APPRAISER	62,481	68,462
69005	SEMINOLE CO TAX COLLECTOR	70,052	79,689
69006	SEMINOLE COUNTY SHERIFF'S DEPT	1,338,397	1,490,446
69007	SEMINOLE CO SCHOOL BOARD	5,707,964	5,986,576
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	19,567	22,778
69019	SEMINOLE CO PORT AUTH	3,147	3,434
69100	CITY OF ALTAMONTE SPRINGS	36,997	37,317
69101	CITY OF CASSELBERRY	18,009	16,850
69103	SANFORD AIRPORT AUTH	111,432	119,599
69104	CITY OF LONGWOOD	10,155	7,962
69105	CITY OF SANFORD	352,444	406,412
69110	FRED R WILSON MEMORIAL LAW LIBRARY	178	-
69307	SEMINOLE SCIENCE CHARTER SCHOOL	33,875	36,673
69700	SEMINOLE STATE COLLEGE OF FLORIDA	650,822	682,057
70001	SUMTER CO CLERK OF CIRCUIT COURT	44,746	50,418
70003	SUMTER CO BD OF CO COMMISSIONERS	211,800	279,552
70004	SUMTER CO PROPERTY APPRAISER	22,757	25,049
70005	SUMTER CO TAX COLLECTOR	22,830	27,745
70006	SUMTER CO SHERIFF'S DEPT	321,656	381,688
70007	SUMTER CO SCHOOL BOARD	648,671	722,046
70011	SUMTER CO SUPERVISOR OF ELECTIONS	10,587	13,678
70101	CITY OF WILDWOOD	115,012	132,399
70102	CITY OF WEBSTER	6,237	2,869
70103	CITY OF COLEMAN	2,549	2,601
70104	CITY OF CENTER HILL	3,985	3,591
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	224,706	244,596
71004	SUWANNEE CO PROPERTY APPRAISER	9,801	10,986
71005	SUWANNEE CO TAX COLLECTOR	12,162	11,906
71006	SUWANNEE CO SHERIFF'S DEPT	85,677	102,482
71007	SUWANNEE CO SCHOOL BOARD	592,487	632,541
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	4,029	4,566
71100	LIVE OAK HOUSING AUTH	3,145	2,656
71101	CITY OF LIVE OAK	45,707	53,112
71102	SUWANNEE RIVER WATER MGMT DISTRICT	71,461	71,973
71103	SUWANNEE VALLEY TRANSIT AUTH	14,694	13,504
72001	TAYLOR CO CLERK OF CIRCUIT COURT	15,366	16,042
72003	TAYLOR CO BD OF CO COMMISSIONERS	55,305	59,053
72004	TAYLOR CO PROPERTY APPRAISER	7,274	7,468
72005	TAYLOR CO TAX COLLECTOR	9,536	9,837
72006	TAYLOR CO SHERIFF'S DEPT	65,020	70,526
72007	TAYLOR CO SCHOOL BOARD	301,799	306,872
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	3,405	3,730
72100	CITY OF PERRY	34,908	37,781
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	457	539
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	3,066	3,540
72104	BIG BEND WATER AUTHORITY	5,139	5,262
73001	UNION CO CLERK OF COURTS	8,586	8,886
73003	UNION CO BD OF CO COMMISSIONERS	44,943	49,023
73004	UNION CO PROPERTY APPRAISER	4,041	4,144
73005	UNION CO TAX COLLECTOR	3,364	4,029
73006	UNION CO SHERIFF'S DEPT	22,899	28,505

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

Employer / Agency Number	Employer / Agency Name	June 30, 2021 Measurement Date	June 30, 2022 Measurement Date
73007	UNION CO SCHOOL BOARD	218,422	260,185
73011	UNION CO SUPERVISOR OF ELECTIONS	3,847	3,881
73088	UNION CO HOUSING AUTH	2,592	2,685
73101	CITY OF LAKE BUTLER	10,300	11,260
73103	NEW RIVER LIBRARY COOPERATIVE	1,001	1,244
73116	PAL PUBLIC LIBRARY COOPERATIVE	913	944
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	175,743	183,499
74003	VOLUSIA CO BD OF CO COMMISSIONERS	1,986,513	2,075,961
74004	VOLUSIA CO PROPERTY APPRAISER	102,484	113,146
74005	VOLUSIA CO TAX COLLECTOR	59,983	76,582
74006	VOLUSIA CO SHERIFF'S OFC	776,842	894,590
74007	VOLUSIA CO SCHOOL BOARD	5,784,715	6,346,818
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	20,574	23,398
74032	WEST VOLUSIA HOSPITAL AUTHORITY	-	1,086
74090	VOLUSIA CO LAW LIBRARY	5,112	5,318
74100	CITY OF LAKE HELEN	6,018	7,567
74101	CITY OF NEW SMYRNA BEACH	7,143	6,324
74102	CITY OF DAYTONA BEACH	540,938	601,836
74103	TOWN OF PIERSON	2,735	3,534
74104	CITY OF SOUTH DAYTONA	99,407	102,670
74105	CITY OF HOLLY HILL	55,431	63,971
74106	CITY OF DAYTONA BEACH SHORES	84,724	88,300
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	18,628	15,794
74109	TOWN OF PONCE INLET	61,086	67,268
74123	CITY OF OAK HILL	3,810	4,499
74124	CITY OF ORANGE CITY	123,740	143,722
74125	CITY OF DELTONA	206,921	226,647
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	4,318	5,104
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	3,512	3,683
74700	DAYTONA STATE COLLEGE	648,673	702,126
75001	WAKULLA CO CLERK OF CIRCUIT COURT	16,428	18,775
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	105,435	123,743
75004	WAKULLA CO PROPERTY APPRAISER	9,263	10,623
75005	WAKULLA CO TAX COLLECTOR	7,642	9,308
75006	WAKULLA CO SHERIFF'S DEPT	100,250	120,140
75007	WAKULLA CO SCHOOL BOARD	459,875	490,004
75101	CITY OF SOPCHOPPY	7,992	10,054
75102	WILDERNESS COAST LIBRARIES	1,753	1,971
76001	WALTON CO CLERK OF CIRCUIT COURT	64,981	74,680
76003	WALTON CO BD OF CO COMMISSIONERS	359,220	427,257
76004	WALTON CO PROPERTY APPRAISER	27,038	32,526
76005	WALTON CO TAX COLLECTOR	34,569	36,091
76006	WALTON CO SHERIFF'S DEPT	498,502	596,303
76007	WALTON CO SCHOOL BOARD	1,140,423	1,319,657
76009	SO WALTON CO MOSQUITO CONTROL DIST	13,544	15,840
76011	WALTON CO SUPERVISOR OF ELECTIONS	6,358	7,440
76100	CITY OF DEFUNIAK SPRINGS	84,569	93,113
76101	DEFUNIAK SPRINGS HOUSING AUTH	1,777	1,757
76102	CITY OF FREEPORT	26,286	33,375
76300	WALTON ACADEMY	17,244	18,375
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	35,949	38,153
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	15,159	16,550
77003	WASHINGTON CO BD OF CO COMM	51,700	58,985
77004	WASHINGTON CO PROPERTY APPRAISER	6,527	6,906
77005	WASHINGTON CO TAX COLLECTOR	9,029	9,405
77006	WASHINGTON CO SHERIFF'S DEPT	70,289	87,007
77007	WASHINGTON CO SCHOOL BOARD	412,695	418,509

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77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	3,067	3,346
77100	CITY OF CHIPLEY	36,635	39,060
77101	CITY OF VERNON	2,708	3,373
77102	TOWN OF WAUSAU	1,718	1,786
TOTALS		\$ 605,084,210	\$ 657,817,668