

State of Florida Flag and State Seal



## **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, 2023, and June 30, 2022, Measurement Dates by Employer  
Fiscal Years Ended June 30, 2024, and 2023

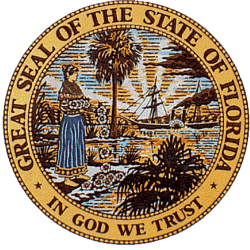


Florida Retirement System and Retiree Health Insurance Subsidy Program  
Cost-Sharing Multiple Employer Defined Benefit Plans  
Deferred Outflows for Contributions Subsequent to the  
June 30, 2023, and June 30, 2022, Measurement Dates by Employer  
Fiscal Years Ended June 30, 2024, and 2023

TABLE OF CONTENTS

<b>INDEPENDENT AUDITOR'S REPORT</b> .....	3
FRS Pension Plan Deferred Outflows for Contributions Subsequent to the Measurement Date .....	7
HIS Program Deferred Outflows for Contributions Subsequent to the Measurement Date .....	26

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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

We have examined management's assertion that the accompanying schedules of deferred outflows for contributions subsequent to the June 30, 2023, and June 30, 2022, 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, 2024, and June 30, 2023, 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, 2024, and June 30, 2023, 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, 2023, and June 30, 2022, 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, 2023, and June 30, 2022, 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, 2023, and June 30, 2022, 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 weaknesses<sup>1</sup> 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, 2023, and June 30, 2022, 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  
August 30, 2024  
Audit Report No. 2025-012

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<sup>1</sup> 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**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
1000	STATE OF FLORIDA	\$ 786,813,116	\$ 950,996,870
4910	UNIVERSITY OF FLORIDA	83,278,554	91,652,297
4915	FLORIDA POLYTECHNIC UNIVERSITY	1,305,646	1,789,263
4920	FLORIDA STATE UNIVERSITY	36,394,558	43,233,171
4930	FLORIDA A&M UNIVERSITY	9,069,401	10,478,761
4940	UNIVERSITY OF CENTRAL FLORIDA	28,651,663	33,437,302
4950	UNIVERSITY OF SOUTH FLORIDA	40,189,215	45,912,184
4955	NEW COLLEGE	1,642,555	2,362,744
4960	FLORIDA ATLANTIC UNIVERSITY	15,656,279	18,646,438
4970	UNIVERSITY OF WEST FLORIDA	5,868,348	6,915,814
4980	FLORIDA INTERNATIONAL UNIVERSITY	29,684,822	32,977,607
4990	UNIVERSITY OF NORTH FLORIDA	8,890,290	10,514,613
4995	FLORIDA GULF COAST UNIVERSITY	7,726,759	8,827,518
11001	ALACHUA CO CLERK OF CIRCUIT COURT	861,679	958,721
11003	ALACHUA CO BD OF CO COMMISSIONERS	8,845,905	11,075,330
11004	ALACHUA CO PROPERTY APPRAISER	529,324	625,832
11005	ALACHUA CO TAX COLLECTOR	630,662	696,814
11006	ALACHUA CO SHERIFF'S OFFICE	8,766,025	10,943,747
11007	ALACHUA CO SCHOOL BOARD	15,170,588	16,941,120
11100	CITY OF ALACHUA	1,081,992	1,384,440
11101	CITY OF HIGH SPRINGS	724,235	806,024
11102	CITY OF NEWBERRY	618,318	767,798
11103	CITY OF GAINESVILLE	102,029	145,255
11104	ALACHUA COUNTY LIBRARY DISTRICT	577,304	622,487
11116	CITY OF ARCHER	56,309	60,508
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	89,705	115,713
11300	CARING & SHARING LEARNING SCHOOL	140,248	154,963
11302	SIATECH GAINESVILLE	38,765	42,653
11305	MICANOPY MIDDLE SCHOOL INC	41,485	43,757
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	62,094	65,427
11308	BOULWARE SPRINGS CHARTER SCHOOL	55,203	66,010
11700	SANTA FE COLLEGE	4,088,171	4,761,923
12001	BAKER CO CLERK OF CIRCUIT COURT	138,924	156,530
12003	BAKER CO BD OF CO COMMISSIONERS	753,991	926,202
12004	BAKER CO PROPERTY APPRAISER	69,585	73,363
12005	BAKER CO TAX COLLECTOR	123,663	136,619
12006	BAKER CO SHERIFF'S DEPT	1,596,671	1,885,061
12007	BAKER CO SCHOOL BOARD	2,791,038	3,172,382
12011	BAKER CO SUPERVISOR OF ELECTIONS	87,113	94,771
12100	CITY OF MACCLENNY	424,443	514,313
12102	NEW RIVER SOLID WASTE ASSOCIATION	107,101	122,187
12104	TOWN OF GLEN ST MARY	14,743	15,678
13001	BAY CO CLERK OF CIRCUIT COURT	650,697	733,802
13003	BAY CO BD OF CO COMMISSIONERS	5,242,134	6,410,801
13004	BAY CO PROPERTY APPRAISER	306,469	359,394
13005	BAY CO TAX COLLECTOR	344,617	392,987
13006	BAY CO SHERIFF'S DEPT	5,635,946	6,733,823
13007	BAY CO SCHOOL BOARD	13,408,167	14,848,650
13009	BEACH MOSQUITO CONTROL DIST	67,036	76,282
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	85,232	106,296
13100	CITY OF PANAMA CITY	141,562	124,151
13101	PANAMA CITY PORT AUTH	6,189	8,776
13102	CITY OF SPRINGFIELD	742,588	884,948

Totals may not foot due to rounding

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
13103	CITY OF PARKER	190,685	251,204
13105	CITY OF MEXICO BEACH	233,347	276,134
13107	CITY OF CALLAWAY	506,831	620,296
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	27,807	33,967
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	471,694	522,683
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	123,353	165,078
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	328,365	351,291
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	140,879	117,712
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	253,770	266,954
13308	UNIVERSITY ACADEMY INC.	277,070	305,939
13309	RISING LEADER ACADEMY, INC.	106,455	117,059
13310	PALM BAY PREPARATORY ACADEMY	95,254	99,432
13311	CENTRAL HIGH SCHOOL	42,663	44,098
13312	PALM BAY ELEMENTARY SCHOOL	117,255	132,011
13700	GULF COAST STATE COLLEGE	1,809,112	2,051,261
14001	BRADFORD CO CLERK OF CIRCUIT COURT	187,316	211,392
14003	BRADFORD CO BD OF CO COMMISSIONERS	1,252,844	1,576,604
14004	BRADFORD CO PROPERTY APPRAISER	100,557	109,338
14005	BRADFORD CO TAX COLLECTOR	69,963	84,010
14006	BRADFORD CO SHERIFF'S DEPT	949,341	1,261,639
14007	BRADFORD CO SCHOOL BOARD	1,626,491	1,874,495
14301	BROOKER COMMUNITY SCHOOL	-	11,001
15001	BREVARD CO CLERK OF CIRCUIT CT	1,341,444	1,489,761
15003	BREVARD CO BD OF CO COMMISSIONERS	16,625,362	20,085,819
15004	BREVARD CO PROPERTY APPRAISER	707,272	773,785
15005	BREVARD CO TAX COLLECTOR	951,698	1,152,745
15006	BREVARD CO SHERIFF'S OFFICE	15,470,700	17,827,278
15007	BREVARD CO SCHOOL BOARD	36,718,972	44,420,331
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	234,346	239,784
15033	CANAVERAL PORT AUTH	66,732	58,806
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	103,686	100,414
15100	CITY OF MELBOURNE	3,935,143	4,261,542
15101	CITY OF INDIAN HARBOUR BEACH	239,327	270,066
15102	TITUSVILLE-COCOA AIRPORT AUTH	119,228	132,520
15103	TOWN OF MALABAR	156,729	177,789
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	1,831	2,183
15105	SEBASTIAN INLET TAX DISTRICT	60,295	74,834
15110	TOWN OF MELBOURNE BEACH	45,535	52,091
15111	CITY OF WEST MELBOURNE	493,807	543,302
15112	CITY OF PALM BAY	36,084	33,279
15113	CITY OF COCOA	1,972,844	2,068,356
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	87,369	99,292
15115	INDIAN RIVER LAGOON COUNCIL	66,700	71,427
15116	CITY OF COCOA HOUSING AUTHORITY	-	11,566
15700	EASTERN FLORIDA STATE COLLEGE	3,777,849	4,228,301
16003	BROWARD CO BD OF CO COMMISSIONERS	43,264,853	50,744,317
16004	BROWARD CO PROPERTY APPRAISER	2,153,483	2,460,954
16006	BROWARD CO SHERIFF'S DEPT	112,955,114	135,568,644
16007	BROWARD CO SCHOOL BOARD	137,619,336	156,124,127
16011	BROWARD CO SUPERVISOR OF ELECTIONS	724,735	805,958
16018	HILLSBORO INLET DISTRICT	50,104	63,464
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	103,566	95,664
16054	OLD PLANTATION WATER CONTROL DIST	66,212	76,217
16080	BROWARD CO CLERK OF CIRCUIT COURT	2,567,495	2,667,083

Totals may not foot due to rounding

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
16100	TOWN OF HILLSBORO BEACH	490,509	601,573
16101	TOWN OF LAUDERDALE BY THE SEA	331,801	394,770
16102	CITY OF MARGATE	7,198,651	8,475,336
16103	BROWARD CO HOUSING AUTH	733,429	793,602
16104	CITY OF LAUDERDALE LAKES	58,315	50,447
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	97,432	139,763
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	878,940	1,049,394
16110	S BROWARD DRAINAGE DIST	153,660	174,183
16112	NORTH BROWARD HOSPITAL DIST	39,824	42,909
16113	MEMORIAL HEALTHCARE DIST	7,395	3,811
16114	CITY OF DEERFIELD BEACH	92,375	92,261
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	850,016	942,210
16116	CITY OF COCONUT CREEK	6,906,127	8,472,177
16117	CITY OF HOLLYWOOD	107,814	126,416
16118	CITY OF WESTON	29,117	32,020
16119	CITY OF MIRAMAR	91,858	97,426
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	27,789	29,489
16121	CITY OF NORTH LAUDERDALE	1,085,726	1,400,603
16122	CITY OF POMPANO BEACH	40,428	51,847
16123	CITY OF WEST PARK	150,653	177,652
16124	CITY OF DANIA BEACH	1,283,859	1,423,846
16125	CITY OF WILTON MANORS	1,415,332	1,680,288
16126	TOWN OF PEMBROKE PARK	638,886	626,726
16127	CITY OF OAKLAND PARK	2,309,185	2,763,078
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	665,234	694,825
16129	CITY OF COOPER CITY	548,574	576,203
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	518,311	690,359
16131	CITY OF LIGHTHOUSE POINT	1,437,938	1,864,949
16132	CITY OF HALLANDALE BEACH	1,642,196	1,921,594
16133	CITY OF FORT LAUDERDALE	4,020,583	4,946,333
16300	CENTRAL CHARTER SCHOOL	477,040	567,768
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	78,590	95,332
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	290,515	376,341
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	716,914	909,814
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	437,308	535,726
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	629,953	835,186
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	95,305	120,323
16700	BROWARD COLLEGE	8,340,901	8,986,730
17001	CALHOUN CO CLERK OF CIRCUIT COURT	113,726	123,991
17003	CALHOUN CO BD OF CO COMMISSIONERS	237,882	268,111
17004	CALHOUN CO PROPERTY APPRAISER	79,041	85,815
17005	CALHOUN CO TAX COLLECTOR	35,544	43,514
17006	CALHOUN CO SHERIFF'S DEPT	339,962	458,149
17007	CALHOUN CO SCHOOL BOARD	1,309,634	1,426,476
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	71,317	77,251
17039	APALACHEE REGIONAL PLANNING COUNCIL	134,656	144,223
17100	CITY OF BLOUNTSTOWN	348,468	414,950
17101	TOWN OF ALTHA	22,609	25,858
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	532,279	574,145
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	12,421,747	13,429,572
18004	CHARLOTTE CO PROPERTY APPRAISER	406,312	439,678
18005	CHARLOTTE CO TAX COLLECTOR	688,966	803,159
18006	CHARLOTTE CO SHERIFF'S DEPT	9,546,575	11,815,229
18007	CHARLOTTE CO SCHOOL BOARD	9,842,374	10,996,347

Totals may not foot due to rounding

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	326,201	368,123
19001	CITRUS CO CLERK OF CIRCUIT COURT	626,796	735,429
19003	CITRUS CO BD OF CO COMMISSIONERS	5,434,100	6,847,766
19004	CITRUS CO PROPERTY APPRAISER	352,959	409,259
19005	CITRUS CO TAX COLLECTOR	259,742	282,257
19006	CITRUS CO SHERIFF'S DEPT	4,358,382	5,308,467
19007	CITRUS CO SCHOOL BOARD	9,573,290	10,666,088
19009	CITRUS CO MOSQUITO CONTROL DIST	122,490	137,479
19016	CITRUS COUNTY HOSPITAL BOARD	15,193	14,094
19100	CITY OF INVERNESS	396,503	496,788
19101	HOMOSASSA SPECIAL WATER DIST	80,252	93,176
19102	CITY OF CRYSTAL RIVER	320,521	361,727
20001	CLAY CO CLERK OF COURT & COMPTROLLER	753,936	924,621
20003	CLAY CO BD OF CO COMMISSIONERS	7,192,975	9,086,938
20004	CLAY CO PROPERTY APPRAISER	353,499	400,243
20005	CLAY CO TAX COLLECTOR	440,999	492,545
20006	CLAY CO SHERIFF'S DEPT	6,896,116	9,687,162
20007	CLAY CO SCHOOL BOARD	20,212,260	22,880,661
20011	CLAY COUNTY SUPV OF ELECTIONS	137,545	157,717
20100	CITY OF GREEN COVE SPRINGS	520,097	573,318
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	653,694	722,102
21001	COLLIER CO CLERK OF CIRCUIT COURT	1,384,180	1,511,935
21003	COLLIER CO BD OF CO COMMISSIONERS	16,597,102	18,956,430
21004	COLLIER CO PROPERTY APPRAISER	632,278	760,961
21005	COLLIER CO TAX COLLECTOR	1,044,144	1,254,786
21006	COLLIER CO SHERIFF'S OFFICE	19,997,638	24,472,341
21007	COLLIER CO SCHOOL BOARD	30,096,624	35,085,796
21009	COLLIER MOSQUITO CONTROL DIST	362,606	408,340
21011	COLLIER CO SUPERVISOR OF ELECTIONS	200,797	271,911
21100	NORTH COLLIER FIRE CONTROL & RESCUE	766,294	810,583
21101	CITY OF MARCO ISLAND	26,328	-
21105	IMMOKALEE FIRE CONTROL DISTRICT	557,303	803,372
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	5,472	6,231
21107	GREATER NAPLES FIRE RESCUE DISTRICT	4,047,196	5,060,704
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	146,592	145,305
21305	MARCO ISLAND ACADEMY	149,589	193,026
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	203,262	216,957
22003	COLUMBIA CO BD OF CO COMMISSIONERS	2,103,759	2,524,509
22004	COLUMBIA CO PROPERTY APPRAISER	222,389	251,191
22005	COLUMBIA CO TAX COLLECTOR	241,908	273,407
22006	COLUMBIA CO SHERIFF'S OFFICE	2,000,909	2,541,164
22007	COLUMBIA CO SCHOOL BOARD	4,920,428	5,481,199
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	94,582	102,287
22016	LAKE SHORE HOSPITAL AUTHORITY	14,982	15,736
22101	CITY OF LAKE CITY	673,386	786,169
22700	FLORIDA GATEWAY COLLEGE	1,020,377	1,177,568
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	389,275,047	451,738,646
23007	MIAMI-DADE CO SCHOOL BOARD	198,908,638	226,773,872
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	8,067,277	8,073,013
23100	BAL HARBOUR VILLAGE	231,781	328,910
23101	VILLAGE OF EL PORTAL	203,022	256,524
23102	CITY OF OPA LOCKA	1,220,225	1,825,104
23104	VILLAGE OF BISCAYNE PARK	262,217	311,787
23105	CITY OF WEST MIAMI	725,028	902,112

Totals may not foot due to rounding

**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	139,646	158,712
23108	CITY OF SUNNY ISLES BEACH	3,073,575	3,645,575
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	637,187	712,481
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	98,650	104,165
23117	CITY OF NORTH MIAMI	1,775,160	2,389,548
23118	CITY OF NORTH MIAMI BEACH	11,217	11,047
23119	TOWN OF MIAMI LAKES	257,767	280,628
23120	CITY OF MIAMI GARDENS	8,296,794	9,964,662
23121	THE CHILDREN'S TRUST	699,985	801,223
23122	CITY OF NORTH BAY VILLAGE	1,000,897	1,260,248
23123	TOWN OF CUTLER BAY	463,449	544,915
23124	CITY OF DORAL	3,538,725	4,545,616
23125	CITY OF FLORIDA CITY	1,062,698	1,308,789
23126	VILLAGE OF PINECREST	1,433,604	1,628,485
23127	CITY OF CORAL GABLES	94,024	148,212
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	116,943	142,991
23134	CITY OF SWEETWATER	-	14,767
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	250,862	267,609
23700	MIAMI DADE COLLEGE	18,199,174	19,563,720
24001	DESOTO CO CLERK OF CIRCUIT COURT	126,231	139,002
24003	DESOTO CO BD OF CO COMMISSIONERS	1,497,155	1,775,957
24004	DESOTO CO PROPERTY APPRAISER	118,950	136,626
24005	DESOTO CO TAX COLLECTOR	65,199	72,394
24006	DESOTO CO SHERIFF'S DEPT	1,557,659	2,005,466
24007	DESOTO CO SCHOOL BOARD	2,596,088	2,847,780
24011	DESOTO CO SUPERVISOR OF ELECTIONS	74,119	81,181
24062	JOSHUA WATER CONTROL DIST	9,882	9,936
25001	DIXIE CO CLERK OF CIRCUIT COURT	124,537	129,661
25003	DIXIE CO BD OF CO COMMISSIONERS	839,796	1,126,537
25004	DIXIE CO PROPERTY APPRAISER	127,886	143,076
25005	DIXIE CO TAX COLLECTOR	102,409	109,028
25006	DIXIE CO SHERIFF'S DEPT	852,422	1,089,866
25007	DIXIE CO SCHOOL BOARD	1,439,918	1,506,117
25011	DIXIE CO SUPERVISOR OF ELECTIONS	23,986	28,058
25100	TOWN OF CROSS CITY	153,665	178,182
25103	SUWANNEE WATER AND SEWER DISTRICT	12,796	21,813
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	17,210	20,393
25363	KINDER CUB SCHOOL, INC.	66,737	60,846
26003	CITY OF JACKSONVILLE	631,424	925,069
26007	DUVAL CO SCHOOL BOARD	51,557,176	60,364,347
26039	NORTHEAST FL REGIONAL COUNCIL	110,518	145,309
26102	JACKSONVILLE PORT AUTHORITY	1,551,214	1,753,779
26103	JACKSONVILLE AVIATION AUTHORITY	2,572,018	2,955,127
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	47,571	53,177
26301	RIVER CITY SCIENCE ACADEMY	338,496	400,798
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	202,566	232,932
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	47,859	51,542
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	286,214	345,938
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	313,180	357,648
26366	LONE STAR MYCROSCHOOL	55,585	64,820
26368	BISCAYNE MYCROSCHOOL	42,594	48,625
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	230,883	298,885
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	-	156,897
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	5,815,808	6,456,077

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	2,052,173	2,232,185
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	15,590,834	18,803,144
27004	ESCAMBIA CO PROPERTY APPRAISER	517,715	616,851
27005	ESCAMBIA CO TAX COLLECTOR	521,178	505,546
27006	ESCAMBIA CO SHERIFF'S DEPT	8,002,945	9,700,935
27007	ESCAMBIA CO SCHOOL BOARD	20,637,173	22,505,370
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	802,030	864,674
27039	WEST FL REGIONAL PLANNING COUNCIL	151,290	179,955
27041	SANTA ROSA ISLAND AUTH	77,025	85,808
27059	EMERALD COAST UTILITIES AUTHORITY	3,591,351	4,043,250
27060	ESCAMBIA CO HOUSING FINANCE AUTH	50,496	49,146
27100	CITY OF PENSACOLA	3,682,652	4,179,268
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	45,657	62,797
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	68,061	80,272
27700	PENSACOLA STATE COLLEGE	2,649,299	2,992,457
28001	FLAGLER CO CLERK OF CIRCUIT COURT	468,503	580,368
28003	FLAGLER CO BD OF CO COMMISSIONERS	4,312,460	4,736,680
28004	FLAGLER CO PROPERTY APPRAISER	298,607	342,766
28005	FLAGLER CO TAX COLLECTOR	361,977	458,637
28006	FLAGLER CO SHERIFF'S DEPT	5,149,843	6,530,088
28007	FLAGLER CO SCHOOL BOARD	7,647,097	8,781,429
28009	EAST FLAGLER MOSQUITO CONTROL DIST	63,223	70,508
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	126,566	143,611
28088	FLAGLER CO HOUSING AUTH	37,768	46,008
28100	CITY OF PALM COAST	160,757	187,618
28101	CITY OF BUNNELL	473,372	652,118
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	164,547	182,373
29003	FRANKLIN CO BD OF CO COMM	353,503	421,555
29004	FRANKLIN CO PROPERTY APPRAISER	66,755	80,620
29005	FRANKLIN CO TAX COLLECTOR	83,426	90,070
29006	FRANKLIN CO SHERIFF'S DEPT	761,738	967,292
29007	FRANKLIN CO SCHOOL BOARD	764,716	745,621
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	66,100	69,885
29100	CITY OF APALACHICOLA	281,705	331,232
29101	CITY OF CARRABELLE	123,420	143,376
29102	EASTPOINT WATER AND SEWER DIST	39,531	40,943
29104	APALACHICOLA HOUSING AUTHORITY	10,659	14,060
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	268,222	315,807
30003	GADSDEN CO BD OF CO COMMISSIONERS	1,392,559	1,656,492
30005	GADSDEN CO TAX COLLECTOR	54,288	58,027
30006	GADSDEN CO SHERIFF'S DEPT	891,507	1,031,844
30007	GADSDEN CO SCHOOL BOARD	2,510,154	2,839,102
30100	TOWN OF HAVANA	259,504	280,201
30101	CITY OF CHATTAHOOCHEE	255,142	312,796
30102	NORTHWEST FL WATER MANAGEMENT DIST	713,921	820,696
30103	TOWN OF GREENSBORO	25,414	19,606
30104	CITY OF GRETNA	116,348	144,425
30105	CITY OF MIDWAY	80,720	153,908
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	-	45,228
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	121,923	139,134
31003	GILCHRIST CO BD OF CO COMMISSIONERS	643,749	778,904
31004	GILCHRIST CO PROPERTY APPRAISER	102,150	117,816
31005	GILCHRIST CO TAX COLLECTOR	100,364	112,721
31006	GILCHRIST CO SHERIFF'S DEPT	675,169	856,584

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
31007	GILCHRIST CO SCHOOL BOARD	1,738,087	1,897,594
31011	GILCHRIST CO SUPERVISOR OF ELECTION	74,243	79,964
31100	CITY OF TRENTON	109,645	136,884
32001	GLADES CO CLERK OF THE CIRCUIT COUR	132,491	149,258
32003	GLADES CO BD OF CO COMMISSIONERS	549,536	661,014
32004	GLADES CO PROPERTY APPRAISER	61,280	72,424
32005	GLADES COUNTY TAX COLLECTOR	42,157	47,574
32006	GLADES CO SHERIFF'S DEPT	714,216	781,781
32007	GLADES CO SCHOOL BOARD	1,022,764	1,011,330
32100	CITY OF MOORE HAVEN	94,398	120,337
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	1,892	2,680
32300	PEMAYETV EMAHAKV, INC	613,875	774,462
33001	GULF CO CLERK OF CIRCUIT COURT	94,124	121,560
33003	GULF CO BD OF CO COMMISSIONERS	1,062,740	1,317,284
33004	GULF CO PROPERTY APPRAISER	94,292	105,091
33005	GULF CO TAX COLLECTOR	44,024	54,468
33006	GULF COUNTY SHERIFF'S DEPT	483,607	593,765
33007	GULF CO SCHOOL BOARD	1,351,677	1,535,087
33011	GULF CO SUPERVISOR OF ELECTIONS	73,572	75,615
33100	CITY OF PORT ST JOE	420,156	507,048
34001	HAMILTON CO CLERK OF CIRCUIT COURT	130,460	143,029
34003	HAMILTON CO BD OF CO COMMISSIONERS	569,965	759,898
34004	HAMILTON CO PROPERTY APPRAISER	51,772	72,118
34005	HAMILTON CO TAX COLLECTOR	37,313	42,957
34006	HAMILTON CO SHERIFF'S DEPT	503,185	687,553
34007	HAMILTON CO SCHOOL BOARD	1,121,018	1,220,831
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	69,490	78,805
34100	CITY OF JASPER	178,045	210,600
34103	TOWN OF JENNINGS	39,281	41,678
35001	HARDEE CO CLERK OF CIRCUIT COURT	142,021	151,548
35003	HARDEE CO BD OF CO COMMISSIONERS	1,353,491	1,492,281
35004	HARDEE CO PROPERTY APPRAISER	97,872	120,204
35005	HARDEE CO TAX COLLECTOR	104,657	111,956
35006	HARDEE CO SHERIFF'S DEPT	1,240,172	1,442,625
35007	HARDEE CO SCHOOL BOARD	2,735,403	3,035,357
35011	HARDEE CO SUPERVISOR OF ELECTIONS	64,276	76,263
36001	HENDRY CO CLERK OF CIRCUIT COURT	200,228	231,203
36003	HENDRY CO BD OF CO COMMISSIONERS	1,335,269	1,635,127
36004	HENDRY CO PROPERTY APPRAISER	130,842	139,041
36005	HENDRY CO TAX COLLECTOR	96,508	103,864
36006	HENDRY CO SHERIFF'S DEPT	1,750,943	2,342,923
36007	HENDRY CO SCHOOL BOARD	4,058,476	4,585,775
36011	HENDRY CO SUPERVISOR OF ELECTIONS	33,168	75,698
36016	HENDRY REGIONAL MEDICAL CENTER	7,442	9,819
36100	CITY OF LABELLE	157,361	162,824
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	15,404	20,450
36102	BARRON WATER CONTROL DISTRICT	44,732	46,604
36103	CITY OF CLEWISTON	198,255	236,229
36104	CENTRAL CO WATER CONTROL DIST	47,337	45,025
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	5,648	3,499
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	649,737	707,945
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	7,855,393	9,640,300
37004	HERNANDO COUNTY PROPERTY APPRAISER	362,675	398,618
37005	HERNANDO CO TAX COLLECTOR	401,109	452,978

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
37006	HERNANDO CO SHERIFF'S DEPT	7,125,253	9,415,216
37007	HERNANDO CO SCHOOL BOARD	12,284,018	14,154,080
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	135,436	144,925
37056	SW FL WATER MANAGEMENT DIST	3,723,805	4,197,508
37100	CITY OF BROOKSVILLE	401,361	515,852
37101	HERNANDO CO HOUSING AUTH	42,812	49,717
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	534,250	567,583
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	2,873,443	3,400,543
38004	HIGHLANDS CO PROPERTY APPRAISER	318,522	354,360
38005	HIGHLANDS CO TAX COLLECTOR	252,062	274,024
38006	HIGHLANDS CO SHERIFF'S DEPT	4,472,387	5,213,996
38007	HIGHLANDS CO SCHOOL BOARD	7,123,603	7,759,598
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	113,008	130,267
38100	CITY OF AVON PARK	200,883	244,115
38101	TOWN OF LAKE PLACID	339,596	381,277
38102	CITY OF SEBRING	1,110,434	1,393,793
38103	SEBRING AIRPORT AUTH	100,476	133,655
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	16,539	20,576
38700	SOUTH FLORIDA STATE COLLEGE	1,619,742	1,943,627
39001	HILLSBOROUGH CO CLERK OF COURT	3,507,981	3,916,131
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	51,486,382	63,862,082
39004	HILLSBOROUGH CO PROPERTY APPRAISER	1,009,651	1,106,397
39005	HILLSBOROUGH CO TAX COLLECTOR	2,070,867	2,518,823
39006	HILLSBOROUGH CO SHERIFF'S DEPT	53,249,836	64,667,458
39007	HILLSBOROUGH CO SCHOOL BOARD	103,462,809	116,803,478
39037	HILLSBOROUGH CO AVIATION AUTH	6,546,681	7,468,461
39038	TAMPA PORT AUTH	1,959,026	2,224,842
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	468,953	555,796
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	4,833,413	5,140,125
39100	CITY OF TEMPLE TERRACE	45,257	47,056
39102	TAMPA SPORTS AUTH	595,003	652,492
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	350,174	420,531
39109	TAMPA BAY ESTUARY PROGRAM	59,476	72,496
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	554,805	623,877
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	33,889	30,482
39700	HILLSBOROUGH COMMUNITY COLLEGE	5,870,684	6,808,103
40001	HOLMES CO CLERK OF CIRCUIT COURT	162,040	163,394
40003	HOLMES CO BD OF CO COMMISSIONERS	524,918	614,722
40004	HOLMES CO PROPERTY APPRAISER	98,703	108,925
40005	HOLMES CO TAX COLLECTOR	90,277	99,349
40006	HOLMES CO SHERIFF'S DEPT	551,559	700,790
40007	HOLMES CO SCHOOL BOARD	2,069,027	2,223,924
40103	HOLMES COUNTY HOUSING AUTHORITY	4,808	7,502
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	455,734	511,393
41003	INDIAN RIVER CO BD OF CO COMMISSION	9,117,064	11,704,754
41004	INDIAN RIVER CO PROPERTY APPRAISER	335,486	382,882
41005	INDIAN RIVER CO TAX COLLECTOR	418,809	444,878
41006	INDIAN RIVER CO SHERIFF'S DEPT	6,797,341	8,704,364
41007	INDIAN RIVER CO SCHOOL BOARD	9,622,913	10,330,924
41009	INDIAN RIVER MOSQUITO CONTROL DIST	203,536	259,759
41011	INDIAN RIVER CO SUPERVISOR ELECTION	127,785	95,795
41018	FELLSMERE WATER CONTROL DIST	5,765	6,596
41050	INDIAN RIVER FARMS WATER CONTROL DI	92,226	106,618
41065	ST JOHNS WATER CONTROL DIST	68,961	70,636

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
42001	JACKSON CO CLERK OF CIRCUIT COURT	213,526	242,170
42003	JACKSON CO BD OF CO COMMISSIONERS	1,764,667	2,125,920
42004	JACKSON CO PROPERTY APPRAISER	142,289	164,857
42005	JACKSON CO TAX COLLECTOR	117,232	138,875
42006	JACKSON CO SHERIFF'S DEPT	977,088	1,183,203
42007	JACKSON CO SCHOOL BOARD	3,931,844	4,417,232
42016	JACKSON HOSPITAL	212,686	246,949
42088	NW FL REGIONAL HOUSING AUTH	107,099	110,612
42100	TOWN OF SNEADS	125,518	156,438
42101	CITY OF GRACEVILLE	193,788	201,031
42102	TOWN OF GRAND RIDGE	22,631	33,240
42103	TOWN OF ALFORD	13,062	14,143
42104	CITY OF MARIANNA	296,794	312,731
42105	MARIANNA HEALTH & REHABILITATION CENTER	691,331	706,357
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	18,866	18,892
42700	CHIPOLA COLLEGE	941,326	1,099,580
43001	JEFFERSON CO CLERK OF CIRCUIT CT	577,000	731,517
43004	JEFFERSON CO PROPERTY APPRAISER	89,100	100,269
43005	JEFFERSON CO TAX COLLECTOR	22,221	26,490
43006	JEFFERSON CO SHERIFF'S DEPT	559,723	775,923
43007	JEFFERSON CO SCHOOL BOARD	518,451	624,988
43011	JEFFERSON CO SUPERVISOR OF ELECTION	70,888	76,702
43100	CITY OF MONTICELLO	106,462	103,877
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	328,913	385,618
44004	LAFAYETTE CO PROPERTY APPRAISER	68,436	75,103
44005	LAFAYETTE CO TAX COLLECTOR	73,313	79,735
44006	LAFAYETTE CO SHERIFF'S DEPT	255,466	308,541
44007	LAFAYETTE CO SCHOOL BOARD	817,430	919,032
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	64,907	70,956
44100	TOWN OF MAYO	60,780	69,789
45001	LAKE CO CLERK OF COURTS	1,144,783	1,309,072
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	10,337,609	11,824,955
45004	LAKE CO PROPERTY APPRAISER	346,523	376,218
45005	LAKE CO TAX COLLECTOR	703,023	800,943
45006	LAKE CO SHERIFF'S DEPT	9,645,931	12,222,839
45007	LAKE CO SCHOOL BOARD	22,265,717	24,233,075
45011	LAKE CO SUPERVISOR OF ELECTIONS	201,233	201,726
45023	LAKE COUNTY WATER AUTHORITY	85,637	32,194
45100	CITY OF EUSTIS	43,545	44,815
45101	CITY OF UMATILLA	159,298	172,522
45103	TOWN OF ASTATULA	122,363	161,225
45104	CITY OF MINNEOLA	491,823	641,354
45105	CITY OF TAVARES	1,010,426	1,328,886
45106	TOWN OF MONTVERDE	18,773	29,640
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	8,778	6,824
45113	CITY OF FRUITLAND PARK	496,104	548,424
45114	CITY OF GROVELAND	1,099,899	1,443,012
45338	MASCOTTE CHARTER SCHOOL, INC	427,578	503,578
45339	SPRING CREEK CHARTER SCHOOL	327,109	387,131
45340	MINNEOLA CHARTER SCHOOLS, INC.	575,616	784,228
45341	ROUND LAKE CHARTER, INC	-	561,414
45700	LAKE SUMTER STATE COLLEGE	1,300,603	1,618,142
46001	LEE CO CLERK OF CIRCUIT COURT	2,371,471	2,604,455
46003	LEE CO BD OF CO COMMISSIONERS	27,105,699	30,672,817

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
46004	LEE CO PROPERTY APPRAISER	819,076	875,064
46005	LEE CO TAX COLLECTOR	1,500,643	1,632,358
46006	LEE CO SHERIFF'S DEPT	26,006,576	32,282,669
46007	LEE CO SCHOOL BOARD	46,647,372	53,177,696
46009	LEE CO MOSQUITO CONTROL DIST	848,781	908,496
46011	LEE CO SUPERVISOR OF ELECTIONS	315,722	311,164
46046	LEE CO HYACINTH CONTROL DIST	116,190	139,930
46099	FT MYERS BEACH MOSQUITO CONTROL	18,456	18,845
46100	SANIBEL FIRE CONTROL DIST	623,302	711,440
46101	SW FL REGIONAL PLANNING COUNCIL	54,724	59,629
46102	NORTH FORT MYERS FIRE CONTROL DIST	1,278,008	1,565,919
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	2,360,580	2,895,790
46104	TICE FIRE & RESCUE DIST	574,049	657,677
46105	FT MYERS BEACH LIBRARY DIST	68,981	77,226
46106	FT MYERS BEACH FIRE CONTROL DIST	1,300,872	1,339,902
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	2,670,842	3,249,615
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	178,862	221,023
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	3,300,162	3,861,594
46110	CAPTIVA FIRE CONTROL DIST	323,146	401,808
46111	FT MYERS SHORES FIRE DEPT	572,233	819,252
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	222,862	261,061
46113	ALVA FIRE AND RESCUE SERVICE DIST	156,752	191,254
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	184,290	215,558
46116	CITY OF BONITA SPRINGS	412,332	433,859
46117	MATLACHA-PINE FIRE DISTRICT	675,014	856,477
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	13,971	12,204
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	275,328	332,474
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	56,971	46,110
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	1,117,389	1,219,386
46302	THE ISLAND SCHOOL, INC.	71,707	83,554
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	3,510,337	4,186,813
47001	LEON CO CLERK OF THE CIRCUIT COURT	666,722	693,240
47003	LEON CO BD OF CO COMMISSIONERS	6,105,469	7,219,538
47004	LEON CO PROPERTY APPRAISER	520,899	595,606
47005	LEON CO TAX COLLECTOR	439,679	511,712
47006	LEON CO SHERIFF'S DEPT	9,502,202	12,389,918
47007	LEON CO SCHOOL BOARD	18,212,410	20,624,143
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	319,442	353,780
47090	FLORIDA BOARD OF BAR EXAMINERS	272,695	307,524
47102	TALLAHASSEE HOUSING AUTH	167,725	185,008
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	21,297	16,714
47104	FL CLERKS OF COURT OPERATIONS CORP	118,539	78,931
47106	VOLUNTEER FLORIDA	158,376	171,747
47107	CITY OF TALLAHASSEE CDA	62,654	70,112
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	54,954	71,820
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	344,363	375,806
47302	STARS EDUCATION SERVICES, INC	181,659	189,038
47700	TALLAHASSEE COMMUNITY COLLEGE	3,934,715	4,582,727
48001	LEVY CO CLERK OF CIRCUIT COURT	216,519	245,393
48003	LEVY CO BD OF CO COMMISSIONERS	1,688,674	2,126,071
48004	LEVY CO PROPERTY APPRAISER	116,685	130,437
48005	LEVY CO TAX COLLECTOR	190,682	218,380
48006	LEVY CO SHERIFF'S DEPT	1,882,893	2,474,186
48007	LEVY CO SCHOOL BOARD	3,063,105	3,485,008

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
48011	LEVY CO SUPERVISOR OF ELECTIONS	84,329	88,148
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	35,931	46,541
48100	CITY OF CHIEFLAND	330,693	416,256
48101	TOWN OF YANKEETOWN	14,896	15,931
48102	CITY OF FANNING SPRINGS	66,130	75,980
48103	TOWN OF INGLIS	23,992	21,715
48104	CITY OF CEDAR KEY	41,147	54,870
48182	CITY OF WILLISTON	118,260	148,164
48300	WHISPERING WINDS CHARTER SCHOOL	71,847	83,632
48301	NATURE COAST MIDDLE SCHOOL	37,144	42,137
49001	LIBERTY CO CLERK OF CIRCUIT COURT	122,754	137,054
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	324,545	364,821
49004	LIBERTY CO PROPERTY APPRAISER	85,021	91,260
49005	LIBERTY CO TAX COLLECTOR	83,681	93,174
49006	LIBERTY CO SHERIFF'S DEPT	346,362	470,854
49007	LIBERTY CO SCHOOL BOARD	926,239	1,007,053
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	79,619	80,477
49100	CITY OF BRISTOL	48,405	47,951
50001	MADISON CO CLERK OF CIRCUIT COURT	85,843	94,840
50003	MADISON CO BD OF CO COMMISSIONERS	731,653	988,815
50004	MADISON CO PROPERTY APPRAISER	67,116	83,199
50005	MADISON CO TAX COLLECTOR	53,305	61,344
50006	MADISON CO SHERIFF'S OFFICE	821,689	924,402
50007	MADISON CO SCHOOL BOARD	1,155,898	1,222,399
50011	MADISON CO SUPERVISOR OF ELECTIONS	67,284	69,787
50100	TOWN OF GREENVILLE	43,968	48,533
50103	AUCILLA AREA SOLID WASTE ADMIN	34,346	41,107
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	49,818	59,214
50301	MADISON CREATIVE ARTS ACADEMY, INC.	149,048	171,018
50700	NORTH FLORIDA COLLEGE	579,763	697,973
51001	MANATEE CO CLERK OF CIRCUIT COURT	1,415,570	1,531,660
51003	MANATEE CO BD OF CO COMMISSIONERS	15,687,100	18,505,018
51004	MANATEE CO PROPERTY APPRAISER	560,655	597,700
51005	MANATEE CO TAX COLLECTOR	899,212	1,032,407
51006	MANATEE CO SHERIFF'S DEPT	18,701,546	24,510,175
51007	MANATEE CO SCHOOL BOARD	27,094,199	30,275,339
51009	MANATEE CO MOSQUITO CONTROL DIST	205,607	234,520
51101	CITY OF HOLMES BEACH	200,853	215,817
51102	CITY OF BRADENTON	1,973,132	2,303,470
51103	CEDAR HAMMOCK FIRE CONTROL DIST	1,512,719	2,002,985
51105	MANATEE CO HOUSING AUTH	95,145	125,171
51107	EAST MANATEE FIRE RESCUE DISTRICT	2,854,689	3,541,239
51109	PEACE RIVER/MANASOTA REG WATER SUPP	486,987	562,208
51111	PARRISH FIRE DISTRICT	387,346	556,921
51112	CITY OF ANNA MARIA	75,506	72,352
51113	TOWN OF LONGBOAT KEY	691,202	971,319
51300	PALMETTO CHARTER SCHOOL, INC.	178,731	219,823
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	450,244	481,549
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	260,094	291,330
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	2,408,052	2,603,215
52001	MARION CO CLERK OF CIRCUIT COURT	1,069,337	1,221,346
52003	MARION CO BD OF CO COMMISSIONERS	15,661,237	19,847,403
52004	MARION CO PROPERTY APPRAISER	539,473	630,537
52005	MARION CO TAX COLLECTOR	578,824	687,323

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
52006	MARION CO SHERIFF'S DEPT	11,899,923	15,829,009
52007	MARION CO SCHOOL BOARD	25,331,436	28,926,237
52011	MARION CO SUPERVISOR OF ELECTIONS	219,514	238,729
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	21,444	16,905
52103	MARION COUNTY HOSPITAL DISTRICT	132,788	165,172
52300	MARION CHARTER SCHOOL	91,288	112,878
52700	COLLEGE OF CENTRAL FLORIDA	2,218,995	2,587,257
53001	MARTIN CO CLERK OF CIRCUIT COURT	460,435	526,235
53003	MARTIN CO BD OF CO COMMISSIONERS	12,505,323	15,423,463
53004	MARTIN CO PROPERTY APPRAISER	317,966	382,266
53005	MARTIN CO TAX COLLECTOR	447,717	499,829
53006	MARTIN CO SHERIFF'S OFFICE	10,787,864	13,737,692
53007	MARTIN CO SCHOOL BOARD	11,252,951	12,541,191
53100	CITY OF STUART	3,214,366	4,097,085
53101	VILLAGE OF INDIANTOWN	201,782	209,030
54001	MONROE CO CLERK OF CIRCUIT COURT	570,520	660,597
54003	MONROE CO BD OF CO COMMISSIONERS	6,433,809	7,819,062
54004	MONROE CO PROPERTY APPRAISER	350,906	377,812
54005	MONROE CO TAX COLLECTOR	472,037	542,159
54006	MONROE CO SHERIFF'S DEPT	7,477,422	9,340,599
54007	MONROE CO SCHOOL BOARD	7,140,525	8,008,858
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	513,998	592,470
54011	MONROE CO SUPERVISOR OF ELECTIONS	156,106	134,376
54100	CITY OF KEY COLONY BEACH	164,826	203,452
54101	MONROE CO LAND AUTH	90,972	121,190
54102	CITY OF MARATHON	-	-
54103	ISLAMORADA, VILLAGE OF ISLANDS	1,302,948	1,525,318
54700	THE COLLEGE OF THE FLORIDA KEYS	622,028	715,203
54999	FL KEYS AQUEDUCT AUTH	2,526,805	3,064,288
55001	NASSAU CO CLERK OF CIRCUIT COURT	520,417	579,743
55003	NASSAU CO BD OF CO COMMISSIONERS	4,975,478	6,080,227
55004	NASSAU CO PROPERTY APPRAISER	277,755	338,184
55005	NASSAU CO TAX COLLECTOR	357,432	408,325
55006	NASSAU CO SHERIFF'S DEPT	4,236,664	5,408,618
55007	NASSAU CO SCHOOL BOARD	6,468,291	8,126,519
55009	AMELIA ISLAND MOSQUITO CONTROL	40,633	48,649
55011	NASSAU CO SUPERVISOR OF ELECTIONS	207,693	211,500
55100	TOWN OF HILLIARD	144,513	121,982
55101	TOWN OF CALLAHAN	43,266	53,490
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	648,884	721,105
56003	OKALOOSA CO BD OF CO COMMISSIONERS	6,215,627	7,377,504
56004	OKALOOSA CO PROPERTY APPRAISER	349,564	402,438
56005	OKALOOSA CO TAX COLLECTOR	515,862	567,119
56006	OKALOOSA CO SHERIFF'S DEPT	6,109,793	7,271,072
56007	OKALOOSA CO SCHOOL BOARD	16,162,079	17,491,049
56100	OKALOOSA CO GAS DIST	80,738	97,064
56101	CITY OF VALPARAISO	7,580	9,357
56103	CITY OF NICEVILLE	1,411,513	1,809,690
56104	NICEVILLE HOUSING AUTHORITY	17,368	19,803
56114	MID-BAY BRIDGE AUTHORITY	33,596	38,339
56300	LIZA JACKSON PREPARATORY SCHOOL	382,509	431,789
56700	NORTHWEST FLORIDA STATE COLLEGE	1,323,794	1,506,189
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	229,747	260,635
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	1,526,419	1,881,738

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
57004	OKEECHOBEE CO PROPERTY APPRAISER	140,022	158,553
57005	OKEECHOBEE CO TAX COLLECTOR	111,580	115,598
57006	OKEECHOBEE CO SHERIFF'S DEPT	2,124,108	2,896,135
57007	OKEECHOBEE CO SCHOOL BOARD	3,203,084	3,565,160
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	13,974	16,907
57109	COQUINA WATER CONTROL DISTRICT	27,878	27,715
58001	ORANGE CO COMPTROLLER	1,685,336	1,958,733
58003	ORANGE CO BD OF CO COMMISSIONERS	73,524,704	86,457,712
58004	ORANGE CO PROPERTY APPRAISER	1,096,808	1,204,558
58005	ORANGE CO TAX COLLECTOR	1,491,207	1,694,437
58006	ORANGE CO SHERIFF'S OFFICE	35,219,258	43,049,697
58007	ORANGE CO SCHOOL BOARD	108,030,191	126,262,996
58010	ORANGE CO CLERK OF CIRCUIT COURT	2,134,186	2,346,528
58011	ORANGE CO SUPERVISOR OF ELECTIONS	306,413	415,827
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	6,162,412	8,331,289
58087	ORANGE CO HOUSING FINANCE AUTH	60,090	62,656
58106	LAKE APOPKA NATURAL GAS DIST	446,110	542,463
58108	CITY OF EDGEWOOD	209,746	317,812
58109	CITY OF MAITLAND	40,693	48,066
58118	GREATER ORLANDO AVIATION AUTHORITY	2,017,253	2,581,964
58301	FLORIDA VIRTUAL HIGH SCHOOL	18,587,167	21,294,133
58304	NAP FORD COMMUNITY SCHOOL	139,421	135,356
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	393,218	470,636
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	192,446	204,592
58700	VALENCIA COLLEGE	9,511,690	10,713,422
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	1,146,876	1,264,572
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	903,986	1,002,415
59003	OSCEOLA CO BD OF CO COMMISSIONERS	16,397,832	20,797,295
59004	OSCEOLA CO PROPERTY APPRAISER	520,878	508,714
59005	OSCEOLA CO TAX COLLECTOR	780,372	892,313
59006	OSCEOLA CO SHERIFF'S DEPT	10,410,846	13,278,677
59007	OSCEOLA CO SCHOOL BOARD	28,680,885	32,903,616
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	175,463	197,193
59300	NEW DIMENSIONS HIGH SCHOOL INC	105,980	134,632
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	3,341,915	3,706,709
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	73,627,659	87,987,787
60004	PALM BEACH CO PROPERTY APPRAISER	1,766,405	1,990,059
60005	PALM BEACH CO TAX COLLECTOR	1,901,183	2,237,310
60006	PALM BEACH CO SHERIFF'S DEPT	78,727,330	98,790,978
60007	PALM BEACH CO SCHOOL BOARD	119,343,144	137,292,037
60011	PALM BEACH SUPERVISOR OF ELECTIONS	354,491	384,387
60018	LAKE WORTH DRAINAGE DIST	685,195	778,711
60019	PORT OF PALM BEACH DIST	500,975	529,375
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	10,069,071	11,869,256
60025	SOUTH FLORIDA CONSERVANCY DIST	58,421	60,711
60044	FLORIDA INLAND NAVIGATION DIST	69,702	99,760
60048	S INDIAN RIVER WATER CONTROL DIST	1,223	1,381
60049	SHAWANO DRAINAGE DIST	5,243	5,810
60103	TOWN OF JUNO BEACH	445,458	448,884
60105	TOWN OF OCEAN RIDGE	459,493	532,128
60108	TOWN OF JUPITER	2,112,003	2,479,567
60109	CITY OF PAHOKEE	10,203	12,622
60111	CITY OF GREENACRES	61,614	55,241
60113	VILLAGE OF TEQUESTA	11,962	-

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
60117	PALM BEACH CO SOLID WASTE AUTH	3,425,071	4,075,784
60119	PALM BCH SOIL & WATER CONSERVATION	10,056	8,483
60120	INDIAN TRAIL IMPROVEMENT DIST	392,700	434,953
60121	CITY OF BOYNTON BEACH	48,624	44,608
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	31,306	38,195
60123	TOWN OF HAVERHILL	53,420	72,446
60124	CITY OF ATLANTIS	363,180	444,728
60125	TOWN OF SOUTH PALM BEACH	21,755	24,117
60126	CITY OF BOCA RATON	60,227	57,324
60127	TOWN OF HIGHLAND BEACH	690,637	1,182,351
60128	CITY OF PALM BEACH GARDENS	2,840,536	3,459,271
60129	TOWN OF PALM BEACH SHORES	127,111	127,539
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	579,592	583,090
60131	VILLAGE OF WELLINGTON	2,455,388	2,715,009
60132	VILLAGE OF ROYAL PALM BEACH	967,999	1,106,997
60133	VILLAGE OF PALM SPRINGS	1,325,518	1,734,210
60140	TOWN OF LOXAHATCHEE GROVES	118,407	149,023
60150	PALM BEACH CO HEALTH CARE DIST	8,040	7,753
60151	CITY OF SOUTH BAY	10,861	6,406
60152	CITY OF RIVIERA BEACH	2,220,171	2,907,131
60153	TOWN OF MANGONIA PARK	74,879	87,159
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	118,084	120,761
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	316,588	320,235
60303	WESTERN ACADEMY CHARTER SCHOOL	244,604	292,322
60304	SOUTH TECH CHARTER ACADEMY, INC	622,632	678,756
60305	INLET GROVE COMMUNITY HIGH SCHOOL	327,271	402,404
60306	GULF STREAM GOODWILL ACADEMIES INC	15,894	19,871
60700	PALM BEACH STATE COLLEGE	6,462,997	7,067,607
61001	PASCO CO CLERK OF CIRCUIT COURT	1,566,692	1,709,815
61003	PASCO CO BD OF CO COMMISSIONERS	29,047,056	39,114,422
61004	PASCO CO PROPERTY APPRAISER	485,271	569,599
61005	PASCO CO TAX COLLECTOR	984,155	1,144,170
61006	PASCO CO SHERIFF'S OFFICE	17,829,351	20,357,704
61007	PASCO CO SCHOOL BOARD	38,849,671	47,050,537
61009	PASCO CO MOSQUITO CONTROL DIST	223,561	271,965
61011	PASCO CO SUPERVISOR OF ELECTIONS	307,576	348,362
61100	CITY OF PORT RICHEY	597,174	745,653
61101	CITY OF DADE CITY	32,980	29,030
61102	CITY OF NEW PORT RICHEY	748,139	851,721
61103	CITY OF ZEPHYRHILLS	1,311,609	1,596,826
61108	CITY OF SAN ANTONIO	11,530	11,443
61304	LEARNING LODGE ACADEMY, INC.	123,046	137,459
61700	PASCO HERNANDO STATE COLLEGE	2,726,720	3,079,846
62001	PINELLAS CO CLERK OF CIRCUIT COURT	2,764,599	3,217,796
62003	PINELLAS CO BD OF CO COMMISSIONERS	14,484,744	16,408,502
62004	PINELLAS CO PROPERTY APPRAISER	1,071,011	1,243,036
62005	PINELLAS CO TAX COLLECTOR	1,504,007	1,912,701
62006	PINELLAS CO SHERIFF'S DEPT	38,917,741	48,122,389
62007	PINELLAS CO SCHOOL BOARD	56,554,298	62,509,739
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	416,965	475,736
62012	PINELLAS CO JUVENILE WELFARE BOARD	465,545	560,503
62088	PINELLAS CO HOUSING AUTH	315,858	445,392
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	46,602	56,242
62100	CITY OF INDIAN ROCKS BEACH	38,333	14,050

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
62101	CITY OF DUNEDIN	206,672	184,635
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	133,281	137,345
62103	CITY OF SOUTH PASADENA	242,858	265,756
62104	CITY OF SEMINOLE	452,493	525,107
62105	CITY OF SAFETY HARBOR	133,604	105,875
62106	CITY OF OLDSMAR	196,946	246,023
62107	PINELLAS SUNCOAST TRANSIT AUTH	3,928,964	4,360,688
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	905,646	1,164,989
62111	CITY OF MADEIRA BEACH	296,912	540,074
62112	TOWN OF REDINGTON SHORES	35,735	60,062
62113	TAMPA BAY WATER	1,477,909	1,709,970
62114	TOWN OF NORTH REDINGTON BEACH	21,076	26,485
62115	PINELLAS PARK WATER MANAGEMENT DIST	34,244	39,994
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	71,050	65,994
62122	PINELLAS CO PLANNING COUNCIL	175,711	199,615
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	1,526,792	1,780,265
62124	CITY OF TREASURE ISLAND	730,620	882,809
62125	TOWN OF INDIAN SHORES	-	-
62126	TOWN OF KENNETH CITY	208,054	278,875
62138	CITY OF ST. PETE BEACH	-	98,732
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	31,635	24,555
62700	ST PETERSBURG COLLEGE	6,614,600	7,386,693
63001	POLK CO CLERK OF CIRCUIT COURT	1,280,151	1,509,508
63003	POLK CO BD OF CO COMMISSIONERS	19,399,827	25,279,352
63004	POLK CO PROPERTY APPRAISER	892,180	896,229
63005	POLK CO TAX COLLECTOR	1,235,025	1,424,365
63006	POLK CO SHERIFF'S DEPT	22,252,188	27,974,134
63007	POLK CO SCHOOL BOARD	48,226,129	52,302,201
63105	VILLAGE OF HIGHLAND PARK	1,378	3,131
63128	CITY OF POLK CITY	124,129	146,868
63129	LAKELAND AREA MASS TRANSIT DISTRICT	657,617	771,264
63300	MCKEEL ACADEMY OF TECHNOLOGY	1,521,648	1,716,551
63301	DISCOVERY ACADEMY OF LAKE ALFRED	582,018	614,793
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	705,388	782,676
63303	BERKLEY CHARTER SCHOOL	351,313	391,908
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	214,478	253,343
63306	LAKE WALES CHARTER SCHOOLS	219,478	256,259
63307	LAKE WALES SENIOR HIGH SCHOOL	503,820	568,425
63308	POLK AVENUE ELEMENTARY SCHOOL	225,791	269,911
63309	HILLCREST ELEMENTARY SCHOOL	280,836	320,919
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	229,903	254,221
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	204,999	232,273
63312	VICTORY RIDGE ACADEMY	402,509	503,640
63315	EDWARD W BOK ACADEMY INC	241,093	257,846
63316	COMPASS CHARTER MIDDLE SCHOOL	67,088	80,787
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	90,382	110,537
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	184,933	205,386
63320	EDWARD W. BOK ACADEMY NORTH	163,166	200,334
63700	POLK STATE COLLEGE	2,428,265	3,281,842
64001	PUTNAM CO CLERK OF CIRCUIT COURT	430,447	477,336
64003	PUTNAM CO BD OF CO COMMISSIONERS	2,669,476	3,208,804
64004	PUTNAM CO PROPERTY APPRAISER	197,585	241,813
64005	PUTNAM CO TAX COLLECTOR	239,217	250,987
64006	PUTNAM CO SHERIFF'S DEPT	2,997,111	3,832,705

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
64007	PUTNAM CO SCHOOL BOARD	6,840,284	7,547,433
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	90,554	95,295
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	3,420,367	4,006,669
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	90,641	74,152
64310	PUTNAM EDGE HIGH SCHOOL	2,146	-
64700	ST JOHNS RIVER STATE COLLEGE	1,900,354	2,336,628
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	826,306	974,514
65003	ST JOHNS CO BD OF CO COMMISSIONERS	15,197,423	18,486,349
65004	ST JOHNS CO PROPERTY APPRAISER	524,552	620,117
65005	ST JOHNS CO TAX COLLECTOR	568,373	619,422
65006	ST JOHNS CO SHERIFF'S DEPT	11,155,619	13,624,627
65007	ST JOHNS CO SCHOOL BOARD	23,975,637	26,159,993
65009	ANASTASIA MOSQUITO CONTROL DIST	183,493	209,473
65100	CITY OF ST AUGUSTINE BEACH	686,370	820,158
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	105,185	47,335
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	658,660	737,354
66003	ST LUCIE CO BD OF CO COMMISSIONERS	4,625,709	5,419,276
66004	ST LUCIE CO PROPERTY APPRAISER	433,711	474,779
66005	ST LUCIE CO TAX COLLECTOR	771,404	907,559
66006	ST LUCIE CO SHERIFF'S DEPT	10,009,662	12,527,458
66007	ST LUCIE CO SCHOOL BOARD	24,979,675	28,625,702
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	189,178	223,040
66100	NORTH ST LUCIE RIVER WATER CONTROL	13,152	15,577
66101	CHILDRENS SERVICES COUNCIL OF ST LU	101,058	113,212
66102	CITY OF PORT ST LUCIE	165,615	182,456
66700	INDIAN RIVER STATE COLLEGE	4,637,611	4,890,389
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	615,951	611,298
67003	SANTA ROSA CO BD OF CO COMMISSIONER	2,474,435	2,936,572
67004	SANTA ROSA CO PROPERTY APPRAISER	354,059	354,528
67005	SANTA ROSA CO TAX COLLECTOR	336,461	372,937
67006	SANTA ROSA CO SHERIFF'S DEPT	6,299,716	7,915,127
67007	SANTA ROSA CO SCHOOL BOARD	13,856,337	15,271,956
67100	CITY OF GULF BREEZE	25,577	-
67101	TOWN OF JAY	41,235	43,473
67102	AVALON FIRE RESCUE DISTRICT	172,194	142,179
68001	SARASOTA CO CLERK OF CIRCUIT COURT	1,332,394	1,401,484
68003	SARASOTA CO BD OF CO COMMISSIONERS	21,923,431	25,794,737
68004	SARASOTA CO PROPERTY APPRAISER	563,979	647,847
68005	SARASOTA CO TAX COLLECTOR	739,873	775,734
68006	SARASOTA CO SHERIFF'S DEPT	15,684,261	21,129,232
68007	SARASOTA CO SCHOOL BOARD	31,663,129	36,554,636
68026	WEST COAST INLAND NAVIGATION DIST	40,423	41,167
68100	CITY OF VENICE	3,448,710	4,275,916
68104	CITY OF SARASOTA	1,213,173	1,696,376
68105	CITY OF NORTH PORT	6,355,117	8,156,030
68107	ENGLEWOOD WATER DISTRICT	465,327	535,194
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	14,989	16,690
68109	SARASOTA BAY ESTUARY PROGRAM	56,664	61,929
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	109,269	145,306
68111	FLORIDA PACE FUNDING AGENCY	34,929	32,252
68300	SARASOTA MILITARY ACADEMY	313,188	331,239
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	122,209	161,073
68303	SARASOTA MILITARY ACADEMY PREP	232,568	218,571
68304	SARASOTA SUNCOAST ACADEMY	289,960	296,466

Totals may not foot due to rounding



**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	1,213,855	1,373,785
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	15,437,308	18,490,115
69004	SEMINOLE CO PROPERTY APPRAISER	541,959	603,663
69005	SEMINOLE CO TAX COLLECTOR	510,000	600,390
69006	SEMINOLE COUNTY SHERIFF'S DEPT	15,955,531	18,818,596
69007	SEMINOLE CO SCHOOL BOARD	32,167,220	35,446,303
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	255,627	238,758
69019	SEMINOLE CO PORT AUTH	48,869	56,348
69100	CITY OF ALTAMONTE SPRINGS	350,882	325,418
69101	CITY OF CASSELBERRY	164,977	159,867
69103	SANFORD AIRPORT AUTH	1,026,169	1,448,385
69104	CITY OF LONGWOOD	90,240	96,584
69105	CITY OF SANFORD	3,364,876	4,433,116
69307	SEMINOLE SCIENCE CHARTER SCHOOL	137,597	133,545
69700	SEMINOLE STATE COLLEGE OF FLORIDA	3,823,348	4,349,823
70001	SUMTER CO CLERK OF CIRCUIT COURT	336,749	384,095
70003	SUMTER CO BD OF CO COMMISSIONERS	3,250,525	3,607,481
70004	SUMTER CO PROPERTY APPRAISER	231,842	249,205
70005	SUMTER CO TAX COLLECTOR	186,417	207,727
70006	SUMTER CO SHERIFF'S DEPT	4,654,716	5,951,483
70007	SUMTER CO SCHOOL BOARD	3,915,779	4,634,660
70011	SUMTER CO SUPERVISOR OF ELECTIONS	181,248	189,639
70100	CITY OF BUSHNELL	-	26,190
70101	CITY OF WILDWOOD	1,139,773	1,578,322
70102	CITY OF WEBSTER	23,073	39,266
70103	CITY OF COLEMAN	12,224	13,964
70104	CITY OF CENTER HILL	10,816	10,632
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	2,154,076	2,066,530
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	-	410,711
71004	SUWANNEE CO PROPERTY APPRAISER	129,044	145,033
71005	SUWANNEE CO TAX COLLECTOR	94,975	99,664
71006	SUWANNEE CO SHERIFF'S DEPT	1,083,630	1,370,715
71007	SUWANNEE CO SCHOOL BOARD	3,612,726	3,965,975
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	93,740	102,314
71100	LIVE OAK HOUSING AUTH	17,590	22,074
71101	CITY OF LIVE OAK	543,699	717,443
71102	SUWANNEE RIVER WATER MGMT DISTRICT	503,491	566,464
71103	SUWANNEE VALLEY TRANSIT AUTH	69,538	84,138
72001	TAYLOR CO CLERK OF CIRCUIT COURT	167,876	198,204
72003	TAYLOR CO BD OF CO COMMISSIONERS	536,753	625,970
72004	TAYLOR CO PROPERTY APPRAISER	110,842	124,895
72005	TAYLOR CO TAX COLLECTOR	131,725	151,309
72006	TAYLOR CO SHERIFF'S DEPT	766,301	956,836
72007	TAYLOR CO SCHOOL BOARD	1,807,764	2,006,938
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	71,123	76,955
72100	CITY OF PERRY	211,053	221,101
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	1,990	7,180
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	17,922	17,992
72104	BIG BEND WATER AUTHORITY	26,173	34,004
73001	UNION CO CLERK OF COURTS	100,718	116,239
73003	UNION CO BD OF CO COMMISSIONERS	429,646	518,698
73004	UNION CO PROPERTY APPRAISER	63,762	68,401
73005	UNION CO TAX COLLECTOR	40,653	48,918
73006	UNION CO SHERIFF'S DEPT	327,184	395,296

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
73007	UNION CO SCHOOL BOARD	1,432,103	1,640,742
73011	UNION CO SUPERVISOR OF ELECTIONS	73,688	76,543
73088	UNION CO HOUSING AUTH	15,562	20,675
73101	CITY OF LAKE BUTLER	73,422	83,420
73103	NEW RIVER LIBRARY COOPERATIVE	19,359	23,423
73116	PAL PUBLIC LIBRARY COOPERATIVE	5,792	6,781
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	1,166,052	1,345,815
74003	VOLUSIA CO BD OF CO COMMISSIONERS	19,217,161	22,860,665
74004	VOLUSIA CO PROPERTY APPRAISER	889,822	1,073,510
74005	VOLUSIA CO TAX COLLECTOR	572,425	647,243
74006	VOLUSIA CO SHERIFF'S OFC	9,956,287	12,527,136
74007	VOLUSIA CO SCHOOL BOARD	33,554,070	37,428,130
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	208,205	216,707
74032	WEST VOLUSIA HOSPITAL AUTHORITY	2,544	2,153
74090	VOLUSIA CO LAW LIBRARY	25,791	27,638
74100	CITY OF LAKE HELEN	36,935	37,097
74101	CITY OF NEW SMYRNA BEACH	75,705	122,251
74102	CITY OF DAYTONA BEACH	3,801,064	4,206,937
74103	TOWN OF PIERSON	21,693	28,267
74104	CITY OF SOUTH DAYTONA	1,224,223	1,505,675
74105	CITY OF HOLLY HILL	429,641	464,710
74106	CITY OF DAYTONA BEACH SHORES	1,012,080	1,162,260
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	117,297	115,981
74109	TOWN OF PONCE INLET	745,164	876,347
74123	CITY OF OAK HILL	34,454	44,187
74124	CITY OF ORANGE CITY	1,651,823	2,008,004
74125	CITY OF DELTONA	1,317,555	1,357,233
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	33,702	45,246
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	18,533	20,772
74700	DAYTONA STATE COLLEGE	3,994,372	4,448,962
75001	WAKULLA CO CLERK OF CIRCUIT COURT	198,851	212,883
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	1,275,004	1,509,869
75004	WAKULLA CO PROPERTY APPRAISER	142,391	156,545
75005	WAKULLA CO TAX COLLECTOR	114,746	131,849
75006	WAKULLA CO SHERIFF'S DEPT	1,440,415	1,747,032
75007	WAKULLA CO SCHOOL BOARD	2,657,351	2,911,015
75011	WAKULLA COUNTY SUPERVISOR OF ELECTION	-	70,841
75101	CITY OF SOPCHOPPY	94,349	105,452
75102	WILDERNESS COAST LIBRARIES	10,428	11,384
76001	WALTON CO CLERK OF CIRCUIT COURT	695,500	747,321
76003	WALTON CO BD OF CO COMMISSIONERS	2,499,612	3,124,016
76004	WALTON CO PROPERTY APPRAISER	321,325	378,550
76005	WALTON CO TAX COLLECTOR	293,210	340,977
76006	WALTON CO SHERIFF'S DEPT	7,192,797	8,667,985
76007	WALTON CO SCHOOL BOARD	6,908,192	8,643,076
76009	SO WALTON CO MOSQUITO CONTROL DIST	95,396	130,534
76011	WALTON CO SUPERVISOR OF ELECTIONS	99,875	93,641
76100	CITY OF DEFUNIAK SPRINGS	842,135	1,118,657
76101	DEFUNIAK SPRINGS HOUSING AUTH	25,818	29,643
76102	CITY OF FREEPORT	253,955	296,525
76300	WALTON ACADEMY	88,856	82,250
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	162,990	217,289
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	181,042	194,720
77003	WASHINGTON CO BD OF CO COMM	425,601	483,997

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**Florida Retirement System**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
77004	WASHINGTON CO PROPERTY APPRAISER	39,156	38,409
77005	WASHINGTON CO TAX COLLECTOR	104,045	112,206
77006	WASHINGTON CO SHERIFF'S DEPT	1,125,831	1,403,023
77007	WASHINGTON CO SCHOOL BOARD	2,529,365	2,818,640
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	70,750	65,076
77100	CITY OF CHIPLEY	370,678	450,893
77101	CITY OF VERNON	18,126	30,567
77102	TOWN OF WAUSAU	8,507	9,062
<b>TOTALS</b>		<b>\$ 4,810,643,175</b>	<b>\$ 5,662,633,286</b>

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**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Deferred Outflows for Employer Contributions Subsequent to the  
June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
1000	STATE OF FLORIDA	\$ 90,916,807	\$ 120,384,828
4910	UNIVERSITY OF FLORIDA	10,846,167	14,042,679
4915	FLORIDA POLYTECHNIC UNIVERSITY	193,979	284,122
4920	FLORIDA STATE UNIVERSITY	4,398,542	6,281,167
4930	FLORIDA A&M UNIVERSITY	1,351,855	1,722,470
4940	UNIVERSITY OF CENTRAL FLORIDA	3,343,354	4,766,996
4950	UNIVERSITY OF SOUTH FLORIDA	5,128,160	6,968,365
4955	NEW COLLEGE	195,219	320,664
4960	FLORIDA ATLANTIC UNIVERSITY	1,724,176	2,477,730
4970	UNIVERSITY OF WEST FLORIDA	781,182	1,078,051
4980	FLORIDA INTERNATIONAL UNIVERSITY	3,584,299	4,665,254
4990	UNIVERSITY OF NORTH FLORIDA	1,209,063	1,667,130
4995	FLORIDA GULF COAST UNIVERSITY	1,032,956	1,410,867
11001	ALACHUA CO CLERK OF CIRCUIT COURT	111,946	138,625
11003	ALACHUA CO BD OF CO COMMISSIONERS	1,011,197	1,347,981
11004	ALACHUA CO PROPERTY APPRAISER	61,114	80,739
11005	ALACHUA CO TAX COLLECTOR	82,389	102,289
11006	ALACHUA CO SHERIFF'S OFFICE	793,315	1,054,343
11007	ALACHUA CO SCHOOL BOARD	2,855,946	3,558,261
11100	CITY OF ALACHUA	127,696	178,299
11101	CITY OF HIGH SPRINGS	68,434	89,406
11102	CITY OF NEWBERRY	74,729	103,976
11103	CITY OF GAINESVILLE	4,581	6,110
11104	ALACHUA COUNTY LIBRARY DISTRICT	113,426	145,584
11116	CITY OF ARCHER	9,135	11,786
11117	CHILDREN'S TRUST OF ALACHUA COUNTY	14,399	19,550
11300	CARING & SHARING LEARNING SCHOOL	27,792	35,124
11302	SIATECH GAINESVILLE	7,804	9,868
11305	MICANOPY MIDDLE SCHOOL INC	8,742	10,368
11307	NORTH CENTRAL FLORIDA PUBLIC CHARTER SCHOOL	14,501	18,010
11308	BOULWARE SPRINGS CHARTER SCHOOL	13,605	18,159
11700	SANTA FE COLLEGE	692,586	913,948
12001	BAKER CO CLERK OF CIRCUIT COURT	12,541	16,088
12003	BAKER CO BD OF CO COMMISSIONERS	70,562	94,243
12004	BAKER CO PROPERTY APPRAISER	7,186	9,217
12005	BAKER CO TAX COLLECTOR	8,540	11,302
12006	BAKER CO SHERIFF'S DEPT	140,283	175,550
12007	BAKER CO SCHOOL BOARD	490,046	619,189
12011	BAKER CO SUPERVISOR OF ELECTIONS	4,112	5,265
12100	CITY OF MACCLENNY	40,919	51,368
12102	NEW RIVER SOLID WASTE ASSOCIATION	19,937	25,729
12104	TOWN OF GLEN ST MARY	1,453	2,125
13001	BAY CO CLERK OF CIRCUIT COURT	76,780	99,229
13003	BAY CO BD OF CO COMMISSIONERS	619,095	819,240
13004	BAY CO PROPERTY APPRAISER	37,715	49,448
13005	BAY CO TAX COLLECTOR	51,326	67,670
13006	BAY CO SHERIFF'S DEPT	498,968	628,182
13007	BAY CO SCHOOL BOARD	2,502,587	3,126,521
13009	BEACH MOSQUITO CONTROL DIST	11,164	15,000
13011	BAY COUNTY SUPERVISOR OF ELECTIONS	12,269	14,932
13100	CITY OF PANAMA CITY	16,346	15,695
13101	PANAMA CITY PORT AUTH	1,008	1,525
13102	CITY OF SPRINGFIELD	75,030	93,083

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**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
13103	CITY OF PARKER	22,068	30,175
13105	CITY OF MEXICO BEACH	29,346	39,269
13107	CITY OF CALLAWAY	63,852	84,760
13300	CHAUTAUQUA LEARN AND SERVICE CHARTER SCHOOL	5,566	7,183
13302	BAY HAVEN CHARTER ACADEMY ELEMENTARY SCHOOL	103,844	125,089
13303	BAY HAVEN CHARTER ACADEMY MIDDLE SCHOOL	25,285	42,875
13305	NORTH BAY HAVEN CHARTER ELEMENTARY SCHOOL	64,020	75,869
13306	NORTH BAY HAVEN CHARTER MIDDLE SCHOOL	27,704	30,753
13307	NORTH BAY HAVEN CHARTER CAREER SCHOOL	52,160	66,185
13308	UNIVERSITY ACADEMY INC.	51,055	65,172
13309	RISING LEADER ACADEMY, INC.	23,395	30,463
13310	PALM BAY PREPARATORY ACADEMY	21,711	24,926
13311	CENTRAL HIGH SCHOOL	9,848	12,083
13312	PALM BAY ELEMENTARY SCHOOL	27,226	36,286
13700	GULF COAST STATE COLLEGE	328,922	422,430
14001	BRADFORD CO CLERK OF CIRCUIT COURT	16,474	20,652
14003	BRADFORD CO BD OF CO COMMISSIONERS	107,579	143,765
14004	BRADFORD CO PROPERTY APPRAISER	6,686	8,527
14005	BRADFORD CO TAX COLLECTOR	9,322	11,520
14006	BRADFORD CO SHERIFF'S DEPT	82,232	116,708
14007	BRADFORD CO SCHOOL BOARD	301,374	400,052
14301	BROOKER COMMUNITY SCHOOL	-	2,982
15001	BREVARD CO CLERK OF CIRCUIT CT	196,509	244,769
15003	BREVARD CO BD OF CO COMMISSIONERS	1,943,171	2,525,403
15004	BREVARD CO PROPERTY APPRAISER	94,944	118,933
15005	BREVARD CO TAX COLLECTOR	142,789	196,578
15006	BREVARD CO SHERIFF'S OFFICE	1,275,578	1,556,581
15007	BREVARD CO SCHOOL BOARD	6,568,695	8,884,647
15011	BREVARD COUNTY SUPERVISOR OF ELECTIONS	29,459	37,920
15033	CANAVERAL PORT AUTH	7,183	6,913
15061	MELBOURNE-TILLMAN WATER CONTROL DIS	17,345	20,576
15100	CITY OF MELBOURNE	591,687	714,802
15101	CITY OF INDIAN HARBOUR BEACH	39,491	49,266
15102	TITUSVILLE-COCOA AIRPORT AUTH	15,751	19,997
15103	TOWN OF MALABAR	13,500	17,671
15104	MERRITT ISLAND PUBLIC LIBRARY TAX DIST	298	379
15105	SEBASTIAN INLET TAX DISTRICT	5,525	7,542
15110	TOWN OF MELBOURNE BEACH	10,059	13,075
15111	CITY OF WEST MELBOURNE	80,114	100,536
15112	CITY OF PALM BAY	1,153	1,263
15113	CITY OF COCOA	341,702	405,856
15114	SPACE COAST TRANSPORTATION PLANNING ORGANIZATION	11,148	14,488
15115	INDIAN RIVER LAGOON COUNCIL	8,254	12,574
15116	CITY OF COCOA HOUSING AUTHORITY	-	1,856
15700	EASTERN FLORIDA STATE COLLEGE	696,520	868,139
16003	BROWARD CO BD OF CO COMMISSIONERS	7,460,796	9,809,264
16004	BROWARD CO PROPERTY APPRAISER	296,397	375,193
16006	BROWARD CO SHERIFF'S DEPT	9,615,339	11,958,258
16007	BROWARD CO SCHOOL BOARD	24,669,377	30,932,151
16011	BROWARD CO SUPERVISOR OF ELECTIONS	98,588	120,194
16018	HILLSBORO INLET DISTRICT	8,163	11,028
16027	CENTRAL BROWARD WATER CONTROL DISTRICT	13,808	15,876
16054	OLD PLANTATION WATER CONTROL DIST	6,702	9,118
16080	BROWARD CO CLERK OF CIRCUIT COURT	436,097	509,321

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**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
16100	TOWN OF HILLSBORO BEACH	44,107	57,430
16101	TOWN OF LAUDERDALE BY THE SEA	38,472	51,914
16102	CITY OF MARGATE	692,612	854,600
16103	BROWARD CO HOUSING AUTH	106,407	135,226
16104	CITY OF LAUDERDALE LAKES	9,160	10,115
16107	SOUTH FLORIDA REGIONAL PLANNING COUNCIL	21,398	32,280
16109	SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY	118,872	163,600
16110	S BROWARD DRAINAGE DIST	20,465	25,788
16112	NORTH BROWARD HOSPITAL DIST	5,350	6,036
16113	MEMORIAL HEALTHCARE DIST	1,205	662
16114	CITY OF DEERFIELD BEACH	3,013	3,584
16115	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY	126,929	166,916
16116	CITY OF COCONUT CREEK	636,414	827,640
16117	CITY OF HOLLYWOOD	3,512	4,830
16118	CITY OF WESTON	967	1,270
16119	CITY OF MIRAMAR	2,991	3,753
16120	PLANTATION ACRES IMPROVEMENT DISTRICT	4,527	5,124
16121	CITY OF NORTH LAUDERDALE	71,766	94,487
16122	CITY OF POMPANO BEACH	1,312	2,074
16123	CITY OF WEST PARK	29,063	42,683
16124	CITY OF DANIA BEACH	184,367	238,466
16125	CITY OF WILTON MANORS	138,488	182,103
16126	TOWN OF PEMBROKE PARK	62,906	70,852
16127	CITY OF OAKLAND PARK	245,726	318,688
16128	BROWARD METROPOLITAN PLANNING ORGANIZATION	76,557	99,467
16129	CITY OF COOPER CITY	93,980	110,555
16130	NORTH SPRINGS IMPROVEMENT DISTRICT	64,927	93,064
16131	CITY OF LIGHTHOUSE POINT	92,957	123,702
16132	CITY OF HALLANDALE BEACH	267,922	365,078
16133	CITY OF FORT LAUDERDALE	870,071	1,230,005
16300	CENTRAL CHARTER SCHOOL	95,732	133,827
16302	FT LAUD 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	15,792	20,699
16309	CITY OF PEMBROKE PINES FSU CHARTER SCHOOL	57,199	82,188
16310	CITY OF PEMBROKE PINES CHARTER ELEMENTARY SCHOOL	145,289	204,885
16311	CITY OF PEMBROKE PINES CHARTER MIDDLE SCHOOL	89,324	118,742
16312	CITY OF PEMBROKE PINES CHARTER HIGH SCHOOL	124,393	179,257
16316	DAVIE 1 - CHARTER SCHOOLS OF EXCELLENCE, INC	18,709	27,457
16700	BROWARD COLLEGE	1,522,081	1,843,100
17001	CALHOUN CO CLERK OF CIRCUIT COURT	10,373	12,795
17003	CALHOUN CO BD OF CO COMMISSIONERS	30,662	41,288
17004	CALHOUN CO PROPERTY APPRAISER	4,847	6,297
17005	CALHOUN CO TAX COLLECTOR	4,373	5,977
17006	CALHOUN CO SHERIFF'S DEPT	29,473	39,764
17007	CALHOUN CO SCHOOL BOARD	213,629	260,542
17011	CALHOUN CO SUPERVISOR OF ELECTIONS	2,732	3,398
17039	APALACHEE REGIONAL PLANNING COUNCIL	26,898	35,780
17100	CITY OF BLOUNTSTOWN	40,539	53,196
17101	TOWN OF ALTHA	2,217	2,206
18001	CHARLOTTE CO CLERK OF CIRCUIT COURT	66,811	79,834
18003	CHARLOTTE CO BD OF CO COMMISSIONERS	1,597,494	1,900,838
18004	CHARLOTTE CO PROPERTY APPRAISER	52,823	64,982
18005	CHARLOTTE CO TAX COLLECTOR	81,161	107,590
18006	CHARLOTTE CO SHERIFF'S DEPT	819,381	1,052,356
18007	CHARLOTTE CO SCHOOL BOARD	2,017,900	2,571,779

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**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
18062	CHARLOTTE COUNTY AIRPORT AUTHORITY	73,222	96,574
19001	CITRUS CO CLERK OF CIRCUIT COURT	91,327	115,363
19003	CITRUS CO BD OF CO COMMISSIONERS	627,865	898,802
19004	CITRUS CO PROPERTY APPRAISER	40,677	51,697
19005	CITRUS CO TAX COLLECTOR	45,155	54,098
19006	CITRUS CO SHERIFF'S DEPT	361,943	462,322
19007	CITRUS CO SCHOOL BOARD	1,741,769	2,176,783
19009	CITRUS CO MOSQUITO CONTROL DIST	20,818	28,434
19016	CITRUS COUNTY HOSPITAL BOARD	2,475	3,092
19100	CITY OF INVERNESS	41,634	55,837
19101	HOMOSASSA SPECIAL WATER DIST	10,854	13,538
19102	CITY OF CRYSTAL RIVER	33,984	45,021
20001	CLAY CO CLERK OF COURT & COMPTROLLER	88,092	117,980
20003	CLAY CO BD OF CO COMMISSIONERS	685,196	950,086
20004	CLAY CO PROPERTY APPRAISER	34,988	43,615
20005	CLAY CO TAX COLLECTOR	62,121	76,530
20006	CLAY CO SHERIFF'S DEPT	596,131	875,495
20007	CLAY CO SCHOOL BOARD	3,740,594	4,744,875
20011	CLAY COUNTY SUPV OF ELECTIONS	11,966	16,414
20100	CITY OF GREEN COVE SPRINGS	82,810	113,316
20106	FIRST COAST WORKFORCE DEVELOPMENT CONSORT	104,539	129,375
21001	COLLIER CO CLERK OF CIRCUIT COURT	228,680	294,455
21003	COLLIER CO BD OF CO COMMISSIONERS	2,552,377	3,183,192
21004	COLLIER CO PROPERTY APPRAISER	77,553	99,598
21005	COLLIER CO TAX COLLECTOR	144,099	195,657
21006	COLLIER CO SHERIFF'S OFFICE	1,887,274	2,408,564
21007	COLLIER CO SCHOOL BOARD	5,695,633	7,527,760
21009	COLLIER MOSQUITO CONTROL DIST	63,739	89,372
21011	COLLIER CO SUPERVISOR OF ELECTIONS	30,399	35,923
21100	NORTH COLLIER FIRE CONTROL & RESCUE	82,903	99,391
21101	CITY OF MARCO ISLAND	2,581	-
21105	IMMOKALEE FIRE CONTROL DISTRICT	45,556	64,513
21106	COLLIER SOIL AND WATER CONSERVATION DISTRICT	891	1,083
21107	GREATER NAPLES FIRE RESCUE DISTRICT	310,361	399,551
21300	MARCO ISLAND CHARTER MIDDLE SCHOOL	31,555	37,391
21305	MARCO ISLAND ACADEMY	35,061	50,540
22001	COLUMBIA CO CLERK OF CIRCUIT COURT	27,926	33,011
22003	COLUMBIA CO BD OF CO COMMISSIONERS	248,173	330,703
22004	COLUMBIA CO PROPERTY APPRAISER	19,115	25,647
22005	COLUMBIA CO TAX COLLECTOR	20,169	25,764
22006	COLUMBIA CO SHERIFF'S OFFICE	168,641	219,065
22007	COLUMBIA CO SCHOOL BOARD	886,970	1,114,171
22011	COLUMBIA CO SUPERVISOR OF ELECTIONS	9,182	12,160
22016	LAKE SHORE HOSPITAL AUTHORITY	3,995	4,685
22101	CITY OF LAKE CITY	112,875	147,650
22700	FLORIDA GATEWAY COLLEGE	173,302	227,797
23003	MIAMI-DADE CO BD OF CO COMMISSIONERS	44,373,640	55,123,463
23007	MIAMI-DADE CO SCHOOL BOARD	33,392,492	41,413,930
23016	PUBLIC HEALTH TRUST - JACKSON MEMORIAL HOSPITAL	1,149,173	1,214,592
23100	BAL HARBOUR VILLAGE	16,203	23,339
23101	VILLAGE OF EL PORTAL	15,669	21,063
23102	CITY OF OPA LOCKA	155,397	253,059
23104	VILLAGE OF BISCAYNE PARK	26,261	33,285
23105	CITY OF WEST MIAMI	76,036	104,201

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**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Deferred Outflows for Employer Contributions Subsequent to the  
June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
23106	HOUSING AUTH OF THE CITY OF MIAMI BEACH	29,725	43,195
23108	CITY OF SUNNY ISLES BEACH	343,093	431,294
23111	MIAMI-DADE COUNTY EXPRESSWAY AUTH	72,713	86,689
23116	DADE COUNTY INDUSTRIAL DEVEL AUTHOR	7,767	9,011
23117	CITY OF NORTH MIAMI	205,947	304,026
23118	CITY OF NORTH MIAMI BEACH	356	405
23119	TOWN OF MIAMI LAKES	65,168	83,290
23120	CITY OF MIAMI GARDENS	798,315	1,036,631
23121	THE CHILDREN'S TRUST	120,770	149,881
23122	CITY OF NORTH BAY VILLAGE	95,493	129,293
23123	TOWN OF CUTLER BAY	59,173	80,835
23124	CITY OF DORAL	252,943	328,826
23125	CITY OF FLORIDA CITY	106,871	139,301
23126	VILLAGE OF PINECREST	96,970	111,401
23127	CITY OF CORAL GABLES	3,174	5,776
23133	MIAMI-DADE HOUSING FINANCE AUTHORITY	13,215	16,996
23134	CITY OF SWEETWATER	-	2,939
23301	CORAL REEF MONTESSORI CHARTER SCHOOL	55,747	68,473
23700	MIAMI DADE COLLEGE	3,357,510	4,131,491
24001	DESOTO CO CLERK OF CIRCUIT COURT	11,328	14,026
24003	DESOTO CO BD OF CO COMMISSIONERS	157,837	200,101
24004	DESOTO CO PROPERTY APPRAISER	10,200	13,300
24005	DESOTO CO TAX COLLECTOR	9,686	11,745
24006	DESOTO CO SHERIFF'S DEPT	121,521	163,997
24007	DESOTO CO SCHOOL BOARD	460,082	552,537
24011	DESOTO CO SUPERVISOR OF ELECTIONS	3,175	4,049
24062	JOSHUA WATER CONTROL DIST	1,610	1,727
25001	DIXIE CO CLERK OF CIRCUIT COURT	11,383	14,576
25003	DIXIE CO BD OF CO COMMISSIONERS	93,979	123,465
25004	DIXIE CO PROPERTY APPRAISER	8,869	11,070
25005	DIXIE CO TAX COLLECTOR	7,259	8,884
25006	DIXIE CO SHERIFF'S DEPT	67,352	90,348
25007	DIXIE CO SCHOOL BOARD	215,498	257,114
25011	DIXIE CO SUPERVISOR OF ELECTIONS	2,991	3,819
25100	TOWN OF CROSS CITY	12,105	15,182
25103	SUWANNEE WATER AND SEWER DISTRICT	2,791	5,648
25104	THREE RIVERS REGIONAL LIBRARY SYSTEM	2,804	3,544
25363	KINDER CUB SCHOOL, INC.	11,585	13,245
26003	CITY OF JACKSONVILLE	31,044	46,964
26007	DUVAL CO SCHOOL BOARD	9,699,945	12,650,450
26039	NORTHEAST FL REGIONAL COUNCIL	18,230	23,960
26102	JACKSONVILLE PORT AUTHORITY	236,200	312,813
26103	JACKSONVILLE AVIATION AUTHORITY	372,648	474,988
26104	NORTH FLORIDA TRANSPORTATION PLANNING ORGANIZATION	6,709	8,442
26301	RIVER CITY SCIENCE ACADEMY	89,376	125,065
26362	RIVER CITY SCIENCE ACADEMY ELEMENTARY	50,719	66,514
26363	DUVAL MYCROSCHOOL OF INTEGRATED ACADEMIC & TECH	10,592	12,399
26364	RIVER CITY SCIENCE ACADEMY INNOVATION	71,720	99,846
26365	RIVER CITY SCIENCE ACADEMY AT MANDARIN	78,507	105,124
26366	LONE STAR MYCROSCHOOL	11,865	15,915
26368	BISCAYNE MYCROSCHOOL	10,791	13,211
26369	RIVER CITY SCIENCE ACADEMY INTRACOASTAL	55,795	88,969
26370	RIVER CITY SCIENCE ACADEMY SOUTHEAST	-	45,537
26700	FLORIDA STATE COLLEGE AT JACKSONVILLE	1,128,967	1,408,967

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**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Deferred Outflows for Employer Contributions Subsequent to the  
June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
26902	JACKSONVILLE TRANSPORTATION AUTHORITY	382,510	496,185
27003	ESCAMBIA CO BD OF CO COMMISSIONERS	1,595,891	2,076,598
27004	ESCAMBIA CO PROPERTY APPRAISER	65,596	84,087
27005	ESCAMBIA CO TAX COLLECTOR	79,963	96,688
27006	ESCAMBIA CO SHERIFF'S DEPT	708,702	889,379
27007	ESCAMBIA CO SCHOOL BOARD	3,870,563	4,820,842
27010	ESCAMBIA CO CLERK OF CIRCUIT COURT	118,100	147,862
27039	WEST FL REGIONAL PLANNING COUNCIL	36,756	44,929
27041	SANTA ROSA ISLAND AUTH	13,816	17,754
27059	EMERALD COAST UTILITIES AUTHORITY	580,053	725,963
27060	ESCAMBIA CO HOUSING FINANCE AUTH	9,558	9,739
27100	CITY OF PENSACOLA	489,617	633,358
27300	PENSACOLA BEACH ELEMENTARY CHARTER SCHOOL, INC	9,248	13,877
27301	BYRNEVILLE ELEMENTARY SCHOOL, INC	12,674	17,077
27700	PENSACOLA STATE COLLEGE	440,423	587,899
28001	FLAGLER CO CLERK OF CIRCUIT COURT	52,073	70,555
28003	FLAGLER CO BD OF CO COMMISSIONERS	428,426	517,812
28004	FLAGLER CO PROPERTY APPRAISER	30,270	36,053
28005	FLAGLER CO TAX COLLECTOR	42,276	52,002
28006	FLAGLER CO SHERIFF'S DEPT	395,892	510,163
28007	FLAGLER CO SCHOOL BOARD	1,395,043	1,821,959
28009	EAST FLAGLER MOSQUITO CONTROL DIST	14,334	19,897
28011	FLAGLER CO SUPERVISOR OF ELECTIONS	12,831	17,097
28088	FLAGLER CO HOUSING AUTH	8,320	11,251
28100	CITY OF PALM COAST	13,523	13,539
28101	CITY OF BUNNELL	52,736	80,808
29001	FRANKLIN CO CLERK OF CIRCUIT COURT	13,316	16,685
29003	FRANKLIN CO BD OF CO COMM	43,186	59,371
29004	FRANKLIN CO PROPERTY APPRAISER	7,655	9,784
29005	FRANKLIN CO TAX COLLECTOR	7,061	8,701
29006	FRANKLIN CO SHERIFF'S DEPT	69,600	89,366
29007	FRANKLIN CO SCHOOL BOARD	125,969	139,396
29011	FRANKLIN CO SUPERVISOR OF ELECTIONS	3,180	3,964
29100	CITY OF APALACHICOLA	31,770	42,110
29101	CITY OF CARRABELLE	15,345	20,639
29102	EASTPOINT WATER AND SEWER DIST	7,983	8,787
29104	APALACHICOLA HOUSING AUTHORITY	2,153	2,766
30001	GADSDEN CO CLERK OF THE CIRCUIT CT	28,559	35,250
30003	GADSDEN CO BD OF CO COMMISSIONERS	146,163	195,285
30005	GADSDEN CO TAX COLLECTOR	9,785	11,605
30006	GADSDEN CO SHERIFF'S DEPT	76,565	93,716
30007	GADSDEN CO SCHOOL BOARD	440,258	579,138
30100	TOWN OF HAVANA	22,813	27,085
30101	CITY OF CHATTAHOOCHEE	30,963	37,785
30102	NORTHWEST FL WATER MANAGEMENT DIST	105,056	132,535
30103	TOWN OF GREENSBORO	3,419	3,332
30104	CITY OF GRETNA	12,379	16,258
30105	CITY OF MIDWAY	8,972	14,858
30302	CROSSROAD ACADEMY CHARTER SCHOOL OF BUSINESS	-	9,475
31001	GILCHRIST CO CLERK OF CIRCUIT COURT	12,731	17,568
31003	GILCHRIST CO BD OF CO COMMISSIONERS	65,986	88,364
31004	GILCHRIST CO PROPERTY APPRAISER	6,027	8,272
31005	GILCHRIST CO TAX COLLECTOR	6,376	8,262
31006	GILCHRIST CO SHERIFF'S DEPT	56,533	72,626

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**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Deferred Outflows for Employer Contributions Subsequent to the  
June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
31007	GILCHRIST CO SCHOOL BOARD	285,051	357,107
31011	GILCHRIST CO SUPERVISOR OF ELECTION	3,250	4,086
31100	CITY OF TRENTON	12,591	17,662
32001	GLADES CO CLERK OF THE CIRCUIT COUR	11,606	14,982
32003	GLADES CO BD OF CO COMMISSIONERS	52,819	66,345
32004	GLADES CO PROPERTY APPRAISER	6,353	8,557
32005	GLADES COUNTY TAX COLLECTOR	5,075	6,380
32006	GLADES CO SHERIFF'S DEPT	66,158	73,817
32007	GLADES CO SCHOOL BOARD	196,110	222,257
32100	CITY OF MOORE HAVEN	19,242	25,504
32101	MOORE HAVEN MOSQUITO CONTROL DISTRICT	379	551
32300	PEMAYETV EMAHAKV, INC	106,476	145,161
33001	GULF CO CLERK OF CIRCUIT COURT	15,297	20,075
33003	GULF CO BD OF CO COMMISSIONERS	111,067	151,262
33004	GULF CO PROPERTY APPRAISER	7,800	9,983
33005	GULF CO TAX COLLECTOR	7,577	10,071
33006	GULF COUNTY SHERIFF'S DEPT	39,780	49,897
33007	GULF CO SCHOOL BOARD	231,900	297,148
33011	GULF CO SUPERVISOR OF ELECTIONS	4,257	4,728
33100	CITY OF PORT ST JOE	50,731	67,517
34001	HAMILTON CO CLERK OF CIRCUIT COURT	11,027	13,210
34003	HAMILTON CO BD OF CO COMMISSIONERS	63,548	86,250
34004	HAMILTON CO PROPERTY APPRAISER	7,141	10,043
34005	HAMILTON CO TAX COLLECTOR	5,198	6,623
34006	HAMILTON CO SHERIFF'S DEPT	53,328	73,288
34007	HAMILTON CO SCHOOL BOARD	190,664	232,081
34011	HAMILTON CO SUPERVISOR OF ELECTIONS	3,030	3,866
34100	CITY OF JASPER	17,692	24,698
34103	TOWN OF JENNINGS	4,841	6,269
35001	HARDEE CO CLERK OF CIRCUIT COURT	14,404	18,061
35003	HARDEE CO BD OF CO COMMISSIONERS	156,406	177,298
35004	HARDEE CO PROPERTY APPRAISER	6,802	9,550
35005	HARDEE CO TAX COLLECTOR	7,355	9,167
35006	HARDEE CO SHERIFF'S DEPT	107,197	131,547
35007	HARDEE CO SCHOOL BOARD	484,100	589,558
35011	HARDEE CO SUPERVISOR OF ELECTIONS	2,596	3,647
36001	HENDRY CO CLERK OF CIRCUIT COURT	25,004	32,562
36003	HENDRY CO BD OF CO COMMISSIONERS	155,988	204,908
36004	HENDRY CO PROPERTY APPRAISER	14,504	17,673
36005	HENDRY CO TAX COLLECTOR	16,806	20,192
36006	HENDRY CO SHERIFF'S DEPT	143,465	198,531
36007	HENDRY CO SCHOOL BOARD	753,864	965,156
36011	HENDRY CO SUPERVISOR OF ELECTIONS	4,697	5,518
36016	HENDRY REGIONAL MEDICAL CENTER	1,212	1,703
36100	CITY OF LABELLE	25,252	33,456
36101	PORT LABELLE COMMUNITY DEVELOPMENT DISTRICT	2,755	3,764
36102	BARRON WATER CONTROL DISTRICT	6,156	7,429
36103	CITY OF CLEWISTON	14,483	18,164
36104	CENTRAL CO WATER CONTROL DIST	12,532	15,348
36107	HENDRY SOIL AND WATER CONSERVATION DISTRICT	1,397	1,240
37001	HERNANDO COUNTY CLERK OF CIRCUIT COURT	91,061	118,605
37003	HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS	799,206	1,052,168
37004	HERNANDO COUNTY PROPERTY APPRAISER	39,547	48,510
37005	HERNANDO CO TAX COLLECTOR	41,334	52,188

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**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
37006	HERNANDO CO SHERIFF'S DEPT	600,830	818,353
37007	HERNANDO CO SCHOOL BOARD	2,319,068	3,001,345
37011	HERNANDO CO SUPERVISOR OF ELECTIONS	11,345	13,738
37056	SW FL WATER MANAGEMENT DIST	625,741	792,556
37100	CITY OF BROOKSVILLE	64,336	84,889
37101	HERNANDO CO HOUSING AUTH	4,913	6,276
38001	HIGHLANDS CO CLERK OF CIRCUIT COURT	71,310	87,713
38003	HIGHLANDS CO BD OF CO COMMISSIONERS	320,359	407,293
38004	HIGHLANDS CO PROPERTY APPRAISER	30,705	36,932
38005	HIGHLANDS CO TAX COLLECTOR	33,165	39,539
38006	HIGHLANDS CO SHERIFF'S DEPT	373,871	459,927
38007	HIGHLANDS CO SCHOOL BOARD	1,305,372	1,586,005
38011	HIGHLANDS CO SUPERVISOR OF ELECTION	7,598	10,029
38100	CITY OF AVON PARK	43,936	62,438
38101	TOWN OF LAKE PLACID	35,035	43,745
38102	CITY OF SEBRING	118,544	155,101
38103	SEBRING AIRPORT AUTH	14,325	19,588
38116	HIGHLANDS SOIL & WATER CONSERVATION DISTRICT	3,625	5,142
38700	SOUTH FLORIDA STATE COLLEGE	246,864	342,756
39001	HILLSBOROUGH CO CLERK OF COURT	593,323	738,199
39003	HILLSBOROUGH CO BD OF CO COMMISSIONERS	6,189,562	8,238,418
39004	HILLSBOROUGH CO PROPERTY APPRAISER	123,210	153,834
39005	HILLSBOROUGH CO TAX COLLECTOR	337,762	460,569
39006	HILLSBOROUGH CO SHERIFF'S DEPT	4,507,663	5,642,509
39007	HILLSBOROUGH CO SCHOOL BOARD	19,102,093	24,073,364
39037	HILLSBOROUGH CO AVIATION AUTH	985,365	1,203,459
39038	TAMPA PORT AUTH	254,977	324,322
39039	TAMPA-HILLSBOROUGH CO EXPWAY AUTH	50,729	65,966
39041	HILLSBOROUGH AREA REGIONAL TRANSIT	873,869	1,064,480
39100	CITY OF TEMPLE TERRACE	6,578	7,694
39102	TAMPA SPORTS AUTH	93,648	123,004
39108	CHILDREN'S BOARD OF HILLSBOROUGH CO	58,697	77,046
39109	TAMPA BAY ESTUARY PROGRAM	8,887	12,802
39111	HILLSBOROUGH COUNTY CITY-COUNTY PLANNING COMM	73,387	92,470
39112	TAMPA BAY AREA REGIONAL TRANSIT AUTHORITY	7,835	7,252
39700	HILLSBOROUGH COMMUNITY COLLEGE	1,014,849	1,325,593
40001	HOLMES CO CLERK OF CIRCUIT COURT	12,727	15,243
40003	HOLMES CO BD OF CO COMMISSIONERS	51,795	65,178
40004	HOLMES CO PROPERTY APPRAISER	6,172	7,869
40005	HOLMES CO TAX COLLECTOR	5,599	6,998
40006	HOLMES CO SHERIFF'S DEPT	48,457	64,860
40007	HOLMES CO SCHOOL BOARD	315,217	377,696
40103	HOLMES COUNTY HOUSING AUTHORITY	792	1,304
41001	INDIAN RIVER CO CLERK OF CIRCUIT CO	66,841	79,825
41003	INDIAN RIVER CO BD OF CO COMMISSION	968,713	1,309,126
41004	INDIAN RIVER CO PROPERTY APPRAISER	39,703	51,350
41005	INDIAN RIVER CO TAX COLLECTOR	51,144	67,166
41006	INDIAN RIVER CO SHERIFF'S DEPT	575,489	751,063
41007	INDIAN RIVER CO SCHOOL BOARD	1,822,626	2,220,986
41009	INDIAN RIVER MOSQUITO CONTROL DIST	30,737	42,414
41011	INDIAN RIVER CO SUPERVISOR ELECTION	10,897	14,100
41018	FELLSMERE WATER CONTROL DIST	927	1,146
41050	INDIAN RIVER FARMS WATER CONTROL DI	10,074	13,213
41065	ST JOHNS WATER CONTROL DIST	7,605	9,487

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**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
42001	JACKSON CO CLERK OF CIRCUIT COURT	19,590	25,433
42003	JACKSON CO BD OF CO COMMISSIONERS	168,201	218,374
42004	JACKSON CO PROPERTY APPRAISER	10,904	15,589
42005	JACKSON CO TAX COLLECTOR	14,761	18,961
42006	JACKSON CO SHERIFF'S DEPT	78,625	102,437
42007	JACKSON CO SCHOOL BOARD	674,402	841,899
42016	JACKSON HOSPITAL	26,820	30,644
42088	NW FL REGIONAL HOUSING AUTH	20,690	24,297
42100	TOWN OF SNEADS	14,603	19,157
42101	CITY OF GRACEVILLE	22,745	25,823
42102	TOWN OF GRAND RIDGE	2,966	4,528
42103	TOWN OF ALFORD	2,167	2,458
42104	CITY OF MARIANNA	40,833	51,697
42105	MARIANNA HEALTH & REHABILITATION CENTER	133,606	159,129
42111	JACKSON SOIL AND WATER CONSERVATION DISTRICT	3,073	3,283
42700	CHIPOLA COLLEGE	142,391	181,138
43001	JEFFERSON CO CLERK OF CIRCUIT CT	64,136	86,113
43004	JEFFERSON CO PROPERTY APPRAISER	7,233	10,005
43005	JEFFERSON CO TAX COLLECTOR	4,672	6,090
43006	JEFFERSON CO SHERIFF'S DEPT	50,327	70,735
43007	JEFFERSON CO SCHOOL BOARD	94,246	120,621
43011	JEFFERSON CO SUPERVISOR OF ELECTION	3,582	4,337
43100	CITY OF MONTICELLO	16,988	19,893
44003	LAFAYETTE CO BD OF CO COMMISSIONERS	30,877	40,757
44004	LAFAYETTE CO PROPERTY APPRAISER	3,015	3,862
44005	LAFAYETTE CO TAX COLLECTOR	3,660	4,667
44006	LAFAYETTE CO SHERIFF'S DEPT	23,200	30,085
44007	LAFAYETTE CO SCHOOL BOARD	139,740	166,331
44011	LAFAYETTE CO SUPERVISOR OF ELECTION	2,440	3,142
44100	TOWN OF MAYO	3,637	4,722
45001	LAKE CO CLERK OF COURTS	166,034	209,634
45003	LAKE COUNTY BOARD OF COUNTY COMMISSIONERS	1,010,114	1,252,688
45004	LAKE CO PROPERTY APPRAISER	34,610	42,772
45005	LAKE CO TAX COLLECTOR	98,932	126,318
45006	LAKE CO SHERIFF'S DEPT	795,112	1,067,603
45007	LAKE CO SCHOOL BOARD	4,167,226	5,131,620
45011	LAKE CO SUPERVISOR OF ELECTIONS	23,122	28,990
45023	LAKE COUNTY WATER AUTHORITY	12,368	6,356
45100	CITY OF EUSTIS	5,781	6,206
45101	CITY OF UMATILLA	28,981	36,038
45103	TOWN OF ASTATULA	10,155	14,251
45104	CITY OF MINNEOLA	56,588	76,786
45105	CITY OF TAVARES	132,403	182,712
45106	TOWN OF MONTVERDE	5,838	8,338
45111	LAKE SOIL AND WATER CONSERVATION DISTRICT	2,963	3,229
45113	CITY OF FRUITLAND PARK	54,792	69,297
45114	CITY OF GROVELAND	84,652	109,446
45338	MASCOTTE CHARTER SCHOOL, INC	78,294	102,476
45339	SPRING CREEK CHARTER SCHOOL	67,686	87,903
45340	MINNEOLA CHARTER SCHOOLS, INC.	121,593	176,721
45341	ROUND LAKE CHARTER, INC	-	123,963
45700	LAKE SUMTER STATE COLLEGE	233,790	340,923
46001	LEE CO CLERK OF CIRCUIT COURT	370,452	440,084
46003	LEE CO BD OF CO COMMISSIONERS	3,762,330	4,641,807

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**Retiree Health Insurance Subsidy (HIS) Program**  
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46004	LEE CO PROPERTY APPRAISER	110,523	139,282
46005	LEE CO TAX COLLECTOR	226,998	275,416
46006	LEE CO SHERIFF'S DEPT	2,125,207	2,761,597
46007	LEE CO SCHOOL BOARD	9,190,255	11,823,643
46009	LEE CO MOSQUITO CONTROL DIST	127,389	151,711
46011	LEE CO SUPERVISOR OF ELECTIONS	52,300	65,345
46046	LEE CO HYACINTH CONTROL DIST	12,308	15,468
46099	FT MYERS BEACH MOSQUITO CONTROL	1,971	1,900
46100	SANIBEL FIRE CONTROL DIST	46,290	52,879
46101	SW FL REGIONAL PLANNING COUNCIL	4,173	5,163
46102	NORTH FORT MYERS FIRE CONTROL DIST	92,899	119,298
46103	SOUTH TRAIL FIRE & RESCUE SERVICE DISTRICT	165,961	206,500
46104	TICE FIRE & RESCUE DIST	39,204	47,553
46105	FT MYERS BEACH LIBRARY DIST	7,858	8,815
46106	FT MYERS BEACH FIRE CONTROL DIST	96,552	103,581
46107	IONA MCGREGOR FIRE PROTECTION AND RESCUE SVC	189,200	234,444
46108	LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRI	34,013	47,935
46109	LEHIGH ACRES FIRE CONTROL & RESCUE	249,594	301,346
46110	CAPTIVA FIRE CONTROL DIST	21,272	27,863
46111	FT MYERS SHORES FIRE DEPT	38,866	55,347
46112	SAN CARLOS FIRE PROT & RESCUE SERVI	25,738	32,737
46113	ALVA FIRE AND RESCUE SERVICE DIST	11,001	13,822
46114	PUBLIC RISK MANAGEMENT OF FLORIDA	19,722	27,304
46116	CITY OF BONITA SPRINGS	65,261	81,968
46117	MATLACHA-PINE FIRE DISTRICT	47,716	60,903
46118	BONITA SPRINGS FIRE CONTROL AND RESCUE DISTRICT	498	600
46120	BAYSHORE FIRE PROTECTION AND RESCUE SERVICE DIST	18,451	22,957
46177	LEE COUNTY METROPOLITAN PLANNING ORGANIZATION	5,734	6,660
46300	CAPE CORAL CHARTER SCHOOL AUTHORITY	229,213	284,960
46302	THE ISLAND SCHOOL, INC.	16,023	20,845
46700	FLORIDA SOUTHWESTERN STATE COLLEGE	645,150	858,768
47001	LEON CO CLERK OF THE CIRCUIT COURT	100,464	125,067
47003	LEON CO BD OF CO COMMISSIONERS	738,187	958,691
47004	LEON CO PROPERTY APPRAISER	47,557	59,642
47005	LEON CO TAX COLLECTOR	69,177	86,976
47006	LEON CO SHERIFF'S DEPT	750,510	1,019,249
47007	LEON CO SCHOOL BOARD	3,306,152	4,147,754
47011	LEON COUNTY SUPERVISOR OF ELECTIONS	30,749	43,164
47090	FLORIDA BOARD OF BAR EXAMINERS	46,411	59,485
47102	TALLAHASSEE HOUSING AUTH	30,187	35,964
47103	LEON CO RESEARCH & DEVELOPMENT AUTH	6,140	7,994
47104	FL CLERKS OF COURT OPERATIONS CORP	11,135	11,609
47106	VOLUNTEER FLORIDA	23,879	29,542
47107	CITY OF TALLAHASSEE CDA	9,853	11,907
47108	CHILDREN'S SERVICES COUNCIL OF LEON COUNTY	4,987	7,792
47301	SCHOOL OF ARTS AND SCIENCES FOUNDATION INC	77,337	96,720
47302	STARS EDUCATION SERVICES, INC	46,870	63,647
47700	TALLAHASSEE COMMUNITY COLLEGE	670,006	889,747
48001	LEVY CO CLERK OF CIRCUIT COURT	25,969	33,512
48003	LEVY CO BD OF CO COMMISSIONERS	193,245	260,224
48004	LEVY CO PROPERTY APPRAISER	10,392	12,863
48005	LEVY CO TAX COLLECTOR	14,704	18,958
48006	LEVY CO SHERIFF'S DEPT	153,356	209,948
48007	LEVY CO SCHOOL BOARD	535,349	682,448

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**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Deferred Outflows for Employer Contributions Subsequent to the  
June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
48011	LEVY CO SUPERVISOR OF ELECTIONS	5,323	6,656
48088	NORTH CENTRAL FLORIDA REGIONAL HOUSING AUTHORITY	6,624	8,684
48100	CITY OF CHIEFLAND	32,014	42,686
48101	TOWN OF YANKEETOWN	1,619	2,105
48102	CITY OF FANNING SPRINGS	7,029	7,868
48103	TOWN OF INGLIS	5,998	7,278
48104	CITY OF CEDAR KEY	3,541	4,653
48182	CITY OF WILLISTON	7,592	9,882
48300	WHISPERING WINDS CHARTER SCHOOL	13,062	16,377
48301	NATURE COAST MIDDLE SCHOOL	7,938	9,741
49001	LIBERTY CO CLERK OF CIRCUIT COURT	8,555	11,023
49003	LIBERTY COUNTY BOARD OF COMMISSIONERS	31,101	39,606
49004	LIBERTY CO PROPERTY APPRAISER	3,637	4,738
49005	LIBERTY CO TAX COLLECTOR	4,449	5,568
49006	LIBERTY CO SHERIFF'S DEPT	31,682	47,350
49007	LIBERTY CO SCHOOL BOARD	143,273	172,886
49011	LIBERTY CO SUPERVISOR OF ELECTIONS	3,223	3,789
49100	CITY OF BRISTOL	5,189	5,519
50001	MADISON CO CLERK OF CIRCUIT COURT	9,931	12,735
50003	MADISON CO BD OF CO COMMISSIONERS	69,408	98,098
50004	MADISON CO PROPERTY APPRAISER	7,926	11,114
50005	MADISON CO TAX COLLECTOR	6,413	7,764
50006	MADISON CO SHERIFF'S OFFICE	71,961	86,623
50007	MADISON CO SCHOOL BOARD	199,343	233,552
50011	MADISON CO SUPERVISOR OF ELECTIONS	3,032	3,688
50100	TOWN OF GREENVILLE	5,281	6,760
50103	AUCILLA AREA SOLID WASTE ADMIN	6,145	8,006
50300	JAMES MADISON PREPARATORY HIGH SCHOOL	12,469	16,562
50301	MADISON CREATIVE ARTS ACADEMY, INC.	28,460	35,587
50700	NORTH FLORIDA COLLEGE	94,656	124,781
51001	MANATEE CO CLERK OF CIRCUIT COURT	204,432	246,528
51003	MANATEE CO BD OF CO COMMISSIONERS	2,362,273	3,032,552
51004	MANATEE CO PROPERTY APPRAISER	67,460	82,434
51005	MANATEE CO TAX COLLECTOR	132,127	167,781
51006	MANATEE CO SHERIFF'S DEPT	1,507,509	2,025,647
51007	MANATEE CO SCHOOL BOARD	5,002,604	6,313,185
51009	MANATEE CO MOSQUITO CONTROL DIST	31,667	38,286
51101	CITY OF HOLMES BEACH	40,543	52,082
51102	CITY OF BRADENTON	306,837	413,188
51103	CEDAR HAMMOCK FIRE CONTROL DIST	100,764	135,269
51105	MANATEE CO HOUSING AUTH	13,486	18,754
51107	EAST MANATEE FIRE RESCUE DISTRICT	198,436	253,543
51109	PEACE RIVER/MANASOTA REG WATER SUPP	66,896	86,530
51111	PARRISH FIRE DISTRICT	26,861	39,289
51112	CITY OF ANNA MARIA	18,629	20,870
51113	TOWN OF LONGBOAT KEY	47,230	68,296
51300	PALMETTO CHARTER SCHOOL, INC.	37,059	50,937
51301	WILLIAM MONROE ROWLETT ACADEMY FOR THE ARTS & COMM	94,192	118,448
51303	WILLIAM MONROE ROWLETT MIDDLE ACADEMY	53,818	66,544
51700	STATE COLLEGE OF FLORIDA MANATEE-SARASOTA	470,285	581,089
52001	MARION CO CLERK OF CIRCUIT COURT	147,527	191,088
52003	MARION CO BD OF CO COMMISSIONERS	1,629,469	2,171,841
52004	MARION CO PROPERTY APPRAISER	51,361	65,019
52005	MARION CO TAX COLLECTOR	89,545	115,478

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**Retiree Health Insurance Subsidy (HIS) Program  
Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
Deferred Outflows for Employer Contributions Subsequent to the  
June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
52006	MARION CO SHERIFF'S DEPT	980,696	1,359,800
52007	MARION CO SCHOOL BOARD	4,760,691	6,107,549
52011	MARION CO SUPERVISOR OF ELECTIONS	17,580	21,802
52101	RAINBOW LAKES ESTATES MUNICIPAL SVC	4,649	4,441
52103	MARION COUNTY HOSPITAL DISTRICT	13,406	19,854
52300	MARION CHARTER SCHOOL	18,416	25,308
52700	COLLEGE OF CENTRAL FLORIDA	393,689	521,208
53001	MARTIN CO CLERK OF CIRCUIT COURT	69,395	87,771
53003	MARTIN CO BD OF CO COMMISSIONERS	1,279,527	1,660,634
53004	MARTIN CO PROPERTY APPRAISER	40,494	50,053
53005	MARTIN CO TAX COLLECTOR	57,924	73,105
53006	MARTIN CO SHERIFF'S OFFICE	841,798	1,117,615
53007	MARTIN CO SCHOOL BOARD	2,107,208	2,650,256
53100	CITY OF STUART	329,168	431,175
53101	VILLAGE OF INDIANTOWN	25,405	31,764
54001	MONROE CO CLERK OF CIRCUIT COURT	86,825	116,646
54003	MONROE CO BD OF CO COMMISSIONERS	836,419	1,072,426
54004	MONROE CO PROPERTY APPRAISER	40,161	51,883
54005	MONROE CO TAX COLLECTOR	59,310	75,116
54006	MONROE CO SHERIFF'S DEPT	667,149	871,304
54007	MONROE CO SCHOOL BOARD	1,311,342	1,668,156
54009	FLORIDA KEYS MOSQUITO CONTROL DIST	85,336	109,249
54011	MONROE CO SUPERVISOR OF ELECTIONS	13,275	18,714
54100	CITY OF KEY COLONY BEACH	18,683	24,637
54101	MONROE CO LAND AUTH	7,299	11,973
54102	CITY OF MARATHON	-	-
54103	ISLAMORADA, VILLAGE OF ISLANDS	139,237	176,212
54700	THE COLLEGE OF THE FLORIDA KEYS	107,558	145,093
54999	FL KEYS AQUEDUCT AUTH	408,275	543,399
55001	NASSAU CO CLERK OF CIRCUIT COURT	58,056	72,190
55003	NASSAU CO BD OF CO COMMISSIONERS	477,629	640,762
55004	NASSAU CO PROPERTY APPRAISER	25,705	33,864
55005	NASSAU CO TAX COLLECTOR	35,817	46,517
55006	NASSAU CO SHERIFF'S DEPT	343,005	458,303
55007	NASSAU CO SCHOOL BOARD	1,260,083	1,775,781
55009	AMELIA ISLAND MOSQUITO CONTROL	6,958	8,579
55011	NASSAU CO SUPERVISOR OF ELECTIONS	14,571	17,776
55100	TOWN OF HILLIARD	24,456	19,965
55101	TOWN OF CALLAHAN	7,636	9,463
56001	OKALOOSA CO CLERK OF CIRCUIT COURT	90,977	107,804
56003	OKALOOSA CO BD OF CO COMMISSIONERS	772,820	1,045,790
56004	OKALOOSA CO PROPERTY APPRAISER	33,375	40,844
56005	OKALOOSA CO TAX COLLECTOR	65,062	84,024
56006	OKALOOSA CO SHERIFF'S DEPT	509,756	635,081
56007	OKALOOSA CO SCHOOL BOARD	2,979,108	3,637,299
56100	OKALOOSA CO GAS DIST	11,090	14,059
56101	CITY OF VALPARAISO	1,235	1,125
56103	CITY OF NICEVILLE	166,106	220,898
56104	NICEVILLE HOUSING AUTHORITY	3,931	5,078
56114	MID-BAY BRIDGE AUTHORITY	3,031	3,991
56300	LIZA JACKSON PREPARATORY SCHOOL	83,422	107,096
56700	NORTHWEST FLORIDA STATE COLLEGE	269,904	355,600
57001	OKEECHOBEE CO CLERK OF CIRCUIT COUR	38,066	51,111
57003	OKEECHOBEE CO BD OF CO COMMISSIONER	159,962	218,445

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**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
 Deferred Outflows for Employer Contributions Subsequent to the  
 June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
57004	OKEECHOBEE CO PROPERTY APPRAISER	11,530	15,477
57005	OKEECHOBEE CO TAX COLLECTOR	13,571	17,111
57006	OKEECHOBEE CO SHERIFF'S DEPT	177,672	250,355
57007	OKEECHOBEE CO SCHOOL BOARD	577,543	723,323
57108	OKEECHOBEE SOIL AND WATER CONSERVATION DISTRICT	3,101	3,457
57109	COQUINA WATER CONTROL DISTRICT	6,542	8,028
58001	ORANGE CO COMPTROLLER	238,921	309,124
58003	ORANGE CO BD OF CO COMMISSIONERS	8,133,366	10,414,385
58004	ORANGE CO PROPERTY APPRAISER	162,855	212,701
58005	ORANGE CO TAX COLLECTOR	245,772	310,228
58006	ORANGE CO SHERIFF'S OFFICE	2,984,310	3,784,828
58007	ORANGE CO SCHOOL BOARD	19,949,886	26,264,550
58010	ORANGE CO CLERK OF CIRCUIT COURT	342,466	419,514
58011	ORANGE CO SUPERVISOR OF ELECTIONS	49,663	71,447
58075	CENTRAL FLORIDA TOURISM OVERSIGHT DISTRICT	583,110	805,030
58087	ORANGE CO HOUSING FINANCE AUTH	16,086	19,771
58106	LAKE APOPKA NATURAL GAS DIST	69,654	90,701
58108	CITY OF EDGEWOOD	19,036	27,969
58109	CITY OF MAITLAND	5,260	6,596
58118	GREATER ORLANDO AVIATION AUTHORITY	139,505	181,667
58301	FLORIDA VIRTUAL HIGH SCHOOL	3,578,425	4,524,764
58304	NAP FORD COMMUNITY SCHOOL	31,717	35,230
58305	ORLANDO SCIENCE MIDDLE-HIGH SCHOOL	92,620	130,843
58306	ORLANDO SCIENCE ELEMENTARY SCHOOL	49,786	63,118
58700	VALENCIA COLLEGE	1,932,862	2,469,930
58903	CENTRAL FLORIDA EXPRESSWAY AUTHORITY	159,022	210,361
59001	OSCEOLA CO CLERK OF CIRCUIT COURT	135,748	179,636
59003	OSCEOLA CO BD OF CO COMMISSIONERS	1,667,187	2,176,297
59004	OSCEOLA CO PROPERTY APPRAISER	63,255	84,902
59005	OSCEOLA CO TAX COLLECTOR	111,999	150,297
59006	OSCEOLA CO SHERIFF'S DEPT	850,878	1,128,915
59007	OSCEOLA CO SCHOOL BOARD	5,704,364	7,445,654
59011	OSCEOLA CO SUPERVISOR OF ELECTIONS	20,187	28,031
59300	NEW DIMENSIONS HIGH SCHOOL INC	23,735	35,515
60001	CLERK & COMPTROLLER, PALM BEACH COUNTY	546,942	680,775
60003	PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS	7,914,182	10,012,508
60004	PALM BEACH CO PROPERTY APPRAISER	256,976	329,551
60005	PALM BEACH CO TAX COLLECTOR	295,851	392,606
60006	PALM BEACH CO SHERIFF'S DEPT	6,974,875	9,104,341
60007	PALM BEACH CO SCHOOL BOARD	21,583,059	27,668,159
60011	PALM BEACH SUPERVISOR OF ELECTIONS	70,206	98,973
60018	LAKE WORTH DRAINAGE DIST	86,893	110,865
60019	PORT OF PALM BEACH DIST	70,517	91,544
60020	SOUTH FLORIDA WATER MANAGEMENT DISTRICT	1,797,750	2,355,587
60025	SOUTH FLORIDA CONSERVANCY DIST	13,133	15,135
60044	FLORIDA INLAND NAVIGATION DIST	10,013	15,415
60048	S INDIAN RIVER WATER CONTROL DIST	199	240
60049	SHAWANO DRAINAGE DIST	854	1,010
60103	TOWN OF JUNO BEACH	33,076	33,067
60105	TOWN OF OCEAN RIDGE	43,120	50,286
60108	TOWN OF JUPITER	305,193	394,735
60109	CITY OF PAHOKEE	2,448	4,084
60111	CITY OF GREENACRES	6,373	7,285
60113	VILLAGE OF TEQUESTA	1,172	-

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**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
 Deferred Outflows for Employer Contributions Subsequent to the  
 June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
60117	PALM BEACH CO SOLID WASTE AUTH	518,956	673,879
60119	PALM BCH SOIL & WATER CONSERVATION	4,291	5,285
60120	INDIAN TRAIL IMPROVEMENT DIST	77,212	103,066
60121	CITY OF BOYNTON BEACH	1,836	2,495
60122	WESTGATE BELVEDERE COMM REDEVEL AUT	5,724	7,638
60123	TOWN OF HAVERHILL	5,056	7,336
60124	CITY OF ATLANTIS	32,681	43,064
60125	TOWN OF SOUTH PALM BEACH	2,244	1,740
60126	CITY OF BOCA RATON	2,062	2,513
60127	TOWN OF HIGHLAND BEACH	62,993	106,806
60128	CITY OF PALM BEACH GARDENS	425,443	579,724
60129	TOWN OF PALM BEACH SHORES	14,075	16,715
60130	PALM BEACH WORKFORCE DEVELOPMENT CONSORTIUM	106,452	117,955
60131	VILLAGE OF WELLINGTON	372,369	467,202
60132	VILLAGE OF ROYAL PALM BEACH	123,246	160,064
60133	VILLAGE OF PALM SPRINGS	162,449	228,982
60140	TOWN OF LOXAHATCHEE GROVES	15,097	27,310
60150	PALM BEACH CO HEALTH CARE DIST	788	811
60151	CITY OF SOUTH BAY	514	456
60152	CITY OF RIVIERA BEACH	265,624	372,469
60153	TOWN OF MANGONIA PARK	11,146	13,723
60154	PALM BEACH METROPOLITAN PLANNING ORGANIZATION	19,758	23,499
60301	STUDENTS IN THE ARTS TV GSTAR TV DBA GREGORY HAUPT	77,766	89,820
60303	WESTERN ACADEMY CHARTER SCHOOL	54,170	76,623
60304	SOUTH TECH CHARTER ACADEMY, INC	140,005	176,198
60305	INLET GROVE COMMUNITY HIGH SCHOOL	71,163	100,307
60306	GULF STREAM GOODWILL ACADEMIES INC	3,068	4,235
60700	PALM BEACH STATE COLLEGE	1,177,885	1,455,921
61001	PASCO CO CLERK OF CIRCUIT COURT	248,188	309,515
61003	PASCO CO BD OF CO COMMISSIONERS	3,285,245	4,601,005
61004	PASCO CO PROPERTY APPRAISER	64,576	79,469
61005	PASCO CO TAX COLLECTOR	179,522	236,331
61006	PASCO CO SHERIFF'S OFFICE	1,431,024	1,653,863
61007	PASCO CO SCHOOL BOARD	7,256,202	9,998,756
61009	PASCO CO MOSQUITO CONTROL DIST	38,463	52,163
61011	PASCO CO SUPERVISOR OF ELECTIONS	31,223	40,776
61100	CITY OF PORT RICHEY	57,664	77,104
61101	CITY OF DADE CITY	4,879	4,740
61102	CITY OF NEW PORT RICHEY	119,396	164,074
61103	CITY OF ZEPHYRHILLS	139,239	178,220
61108	CITY OF SAN ANTONIO	4,227	5,155
61304	LEARNING LODGE ACADEMY, INC.	23,578	29,971
61700	PASCO HERNANDO STATE COLLEGE	467,686	586,881
62001	PINELLAS CO CLERK OF CIRCUIT COURT	444,794	565,890
62003	PINELLAS CO BD OF CO COMMISSIONERS	2,549,098	3,257,226
62004	PINELLAS CO PROPERTY APPRAISER	131,551	170,103
62005	PINELLAS CO TAX COLLECTOR	232,430	315,397
62006	PINELLAS CO SHERIFF'S DEPT	3,336,291	4,208,350
62007	PINELLAS CO SCHOOL BOARD	10,580,581	13,100,591
62011	PINELLAS CO SUPERVISOR OF ELECTIONS	60,207	75,407
62012	PINELLAS CO JUVENILE WELFARE BOARD	98,589	131,993
62088	PINELLAS CO HOUSING AUTH	73,324	103,003
62089	PINELLAS CO HOUSING FINANCE AUTHORITY	7,592	9,773
62100	CITY OF INDIAN ROCKS BEACH	3,439	2,441

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**Retiree Health Insurance Subsidy (HIS) Program  
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 Deferred Outflows for Employer Contributions Subsequent to the  
 June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
62101	CITY OF DUNEDIN	26,509	26,499
62102	TAMPA BAY REGIONAL PLANNING COUNCIL	17,934	20,707
62103	CITY OF SOUTH PASADENA	22,904	29,781
62104	CITY OF SEMINOLE	54,760	69,871
62105	CITY OF SAFETY HARBOR	13,225	11,279
62106	CITY OF OLDSMAR	15,911	19,431
62107	PINELLAS SUNCOAST TRANSIT AUTH	732,050	911,684
62109	PINELLAS SUNCOAST FIRE & RESCUE DISTRICT	62,452	83,622
62111	CITY OF MADEIRA BEACH	21,039	52,113
62112	TOWN OF REDINGTON SHORES	5,953	10,695
62113	TAMPA BAY WATER	222,079	283,939
62114	TOWN OF NORTH REDINGTON BEACH	3,860	5,256
62115	PINELLAS PARK WATER MANAGEMENT DIST	5,473	7,053
62119	PALM HARBOR SPECIAL FIRE CONTROL DI	7,706	8,008
62122	PINELLAS CO PLANNING COUNCIL	21,690	30,723
62123	LEALMAN SPECIAL FIRE CONTROL DISTRICT	106,079	129,549
62124	CITY OF TREASURE ISLAND	49,363	61,223
62125	TOWN OF INDIAN SHORES	-	-
62126	TOWN OF KENNETH CITY	14,555	19,094
62138	CITY OF ST. PETE BEACH	-	6,997
62309	PINELLAS MYCROSCHOOL OF INTEGRATED ACADEMICS & TEC	8,072	10,829
62700	ST PETERSBURG COLLEGE	1,176,817	1,477,899
63001	POLK CO CLERK OF CIRCUIT COURT	213,007	285,753
63003	POLK CO BD OF CO COMMISSIONERS	2,103,857	2,845,701
63004	POLK CO PROPERTY APPRAISER	110,828	145,637
63005	POLK CO TAX COLLECTOR	203,374	281,142
63006	POLK CO SHERIFF'S DEPT	1,886,224	2,527,328
63007	POLK CO SCHOOL BOARD	9,314,444	11,360,308
63105	VILLAGE OF HIGHLAND PARK	325	580
63128	CITY OF POLK CITY	18,506	23,135
63129	LAKELAND AREA MASS TRANSIT DISTRICT	156,456	217,716
63300	MCKEEL ACADEMY OF TECHNOLOGY	287,243	357,196
63301	DISCOVERY ACADEMY OF LAKE ALFRED	132,590	163,138
63302	RIDGEVIEW GLOBAL STUDIES ACADEMY	137,018	172,089
63303	BERKLEY CHARTER SCHOOL	64,682	80,228
63304	BERKLEY ACCELERATED MIDDLE SCHOOL	41,240	52,297
63306	LAKE WALES CHARTER SCHOOLS	39,623	54,605
63307	LAKE WALES SENIOR HIGH SCHOOL	103,456	134,323
63308	POLK AVENUE ELEMENTARY SCHOOL	44,386	56,807
63309	HILLCREST ELEMENTARY SCHOOL	57,548	73,544
63310	DALE R FAIR BABSON PARK ELEMENTARY SCHOOL	43,041	55,033
63311	JANIE HOWARD WILSON ELEMENTARY SCHOOL	41,295	53,584
63312	VICTORY RIDGE ACADEMY	93,266	139,602
63315	EDWARD W BOK ACADEMY INC	44,660	56,130
63316	COMPASS CHARTER MIDDLE SCHOOL	14,282	17,656
63318	NEW BEGINNINGS HIGH SCHOOL, INC.	21,508	31,109
63319	LANGUAGE & LITERACY ACADEMY FOR LEARNING, INC.	36,760	55,043
63320	EDWARD W. BOK ACADEMY NORTH	37,335	53,404
63700	POLK STATE COLLEGE	456,058	686,058
64001	PUTNAM CO CLERK OF CIRCUIT COURT	47,579	56,768
64003	PUTNAM CO BD OF CO COMMISSIONERS	265,630	346,737
64004	PUTNAM CO PROPERTY APPRAISER	21,112	28,140
64005	PUTNAM CO TAX COLLECTOR	24,348	32,833
64006	PUTNAM CO SHERIFF'S DEPT	234,107	318,226

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**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
64007	PUTNAM CO SCHOOL BOARD	1,185,703	1,452,506
64011	PUTNAM CO SUPERVISOR OF ELECTIONS	6,466	7,971
64100	ST JOHNS RIVER WATER MANAGEMENT DIS	569,137	751,765
64309	PUTNAM ACADEMY OF ARTS AND SCIENCES	18,056	21,097
64310	PUTNAM EDGE HIGH SCHOOL	660	-
64700	ST JOHNS RIVER STATE COLLEGE	337,724	450,823
65001	ST JOHNS CO CLERK OF CIRCUIT COURT	107,210	145,778
65003	ST JOHNS CO BD OF CO COMMISSIONERS	1,652,941	2,126,816
65004	ST JOHNS CO PROPERTY APPRAISER	54,728	72,808
65005	ST JOHNS CO TAX COLLECTOR	75,924	92,872
65006	ST JOHNS CO SHERIFF'S DEPT	956,688	1,232,146
65007	ST JOHNS CO SCHOOL BOARD	4,843,957	6,069,244
65009	ANASTASIA MOSQUITO CONTROL DIST	32,123	43,478
65100	CITY OF ST AUGUSTINE BEACH	61,718	82,454
65103	ST AUGUSTINE-ST JOHNS COUNTY AIRPORT AUTHORITY	14,310	12,041
66001	ST LUCIE CO CLERK OF CIRCUIT COURT	114,722	149,850
66003	ST LUCIE CO BD OF CO COMMISSIONERS	809,627	1,043,489
66004	ST LUCIE CO PROPERTY APPRAISER	56,635	72,476
66005	ST LUCIE CO TAX COLLECTOR	100,165	137,284
66006	ST LUCIE CO SHERIFF'S DEPT	877,715	1,121,145
66007	ST LUCIE CO SCHOOL BOARD	4,653,816	5,980,405
66011	ST LUCIE CO SUPERVISOR OF ELECTIONS	21,554	32,312
66100	NORTH ST LUCIE RIVER WATER CONTROL	2,143	2,707
66101	CHILDRENS SERVICES COUNCIL OF ST LU	15,635	19,741
66102	CITY OF PORT ST LUCIE	5,368	7,043
66700	INDIAN RIVER STATE COLLEGE	828,982	1,010,100
67001	SANTA ROSA CO CLERK OF CIRCUIT COURT	87,976	107,433
67003	SANTA ROSA CO BD OF CO COMMISSIONER	389,682	521,618
67004	SANTA ROSA CO PROPERTY APPRAISER	36,449	43,138
67005	SANTA ROSA CO TAX COLLECTOR	48,433	61,418
67006	SANTA ROSA CO SHERIFF'S DEPT	493,189	651,913
67007	SANTA ROSA CO SCHOOL BOARD	2,580,025	3,162,628
67100	CITY OF GULF BREEZE	1,739	-
67101	TOWN OF JAY	5,807	6,806
67102	AVALON FIRE RESCUE DISTRICT	13,300	10,602
68001	SARASOTA CO CLERK OF CIRCUIT COURT	201,044	251,081
68003	SARASOTA CO BD OF CO COMMISSIONERS	2,600,069	3,337,074
68004	SARASOTA CO PROPERTY APPRAISER	75,926	99,195
68005	SARASOTA CO TAX COLLECTOR	101,366	125,878
68006	SARASOTA CO SHERIFF'S DEPT	1,326,656	1,874,640
68007	SARASOTA CO SCHOOL BOARD	5,754,210	7,451,030
68026	WEST COAST INLAND NAVIGATION DIST	5,347	6,601
68100	CITY OF VENICE	386,402	503,633
68104	CITY OF SARASOTA	224,539	360,193
68105	CITY OF NORTH PORT	747,384	1,020,852
68107	ENGLEWOOD WATER DISTRICT	94,073	121,826
68108	ENGLEWOOD AREA FIRE CONTROL DISTRICT	2,913	4,125
68109	SARASOTA BAY ESTUARY PROGRAM	6,639	7,975
68110	SARASOTA-MANATEE METROPOLITAN PLANNING ORG	10,550	14,564
68111	FLORIDA PACE FUNDING AGENCY	8,654	10,347
68300	SARASOTA MILITARY ACADEMY	66,199	76,223
68301	STUDENT LEADERSHIP ACADEMY OF VENICE	25,570	36,789
68303	SARASOTA MILITARY ACADEMY PREP	49,542	53,696
68304	SARASOTA SUNCOAST ACADEMY	68,116	83,936

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**Retiree Health Insurance Subsidy (HIS) Program  
 Cost-Sharing Multiple Employer Defined Benefit Pension Plan  
 Deferred Outflows for Employer Contributions Subsequent to the  
 June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
69001	SEMINOLE CO CLERK OF CIRCUIT COURT	173,968	218,306
69003	SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS	1,669,560	2,143,842
69004	SEMINOLE CO PROPERTY APPRAISER	68,462	85,504
69005	SEMINOLE CO TAX COLLECTOR	79,689	111,633
69006	SEMINOLE COUNTY SHERIFF'S DEPT	1,490,446	1,838,872
69007	SEMINOLE CO SCHOOL BOARD	5,986,576	7,507,512
69011	SEMINOLE COUNTY SUPV OF ELECTIONS	22,778	26,980
69019	SEMINOLE CO PORT AUTH	3,434	4,364
69100	CITY OF ALTAMONTE SPRINGS	37,317	38,251
69101	CITY OF CASSELBERRY	16,850	17,138
69103	SANFORD AIRPORT AUTH	119,599	193,254
69104	CITY OF LONGWOOD	7,962	8,876
69105	CITY OF SANFORD	406,412	570,735
69307	SEMINOLE SCIENCE CHARTER SCHOOL	36,673	47,460
69700	SEMINOLE STATE COLLEGE OF FLORIDA	682,057	881,217
70001	SUMTER CO CLERK OF CIRCUIT COURT	50,418	62,955
70003	SUMTER CO BD OF CO COMMISSIONERS	279,552	337,699
70004	SUMTER CO PROPERTY APPRAISER	25,049	31,817
70005	SUMTER CO TAX COLLECTOR	27,745	36,850
70006	SUMTER CO SHERIFF'S DEPT	381,688	510,025
70007	SUMTER CO SCHOOL BOARD	722,046	971,151
70011	SUMTER CO SUPERVISOR OF ELECTIONS	13,678	15,799
70100	CITY OF BUSHNELL	-	5,512
70101	CITY OF WILDWOOD	132,399	200,275
70102	CITY OF WEBSTER	2,869	9,216
70103	CITY OF COLEMAN	2,601	3,414
70104	CITY OF CENTER HILL	3,591	4,530
71001	SUWANNEE CO CLERK OF CIRCUIT COURT	244,596	255,177
71003	SUWANNEE CO BOARD OF COUNTY COMMISSIONERS	-	50,995
71004	SUWANNEE CO PROPERTY APPRAISER	10,986	15,076
71005	SUWANNEE CO TAX COLLECTOR	11,906	14,548
71006	SUWANNEE CO SHERIFF'S DEPT	102,482	134,266
71007	SUWANNEE CO SCHOOL BOARD	632,541	773,861
71011	SUWANNEE CO SUPERVISOR OF ELECTIONS	4,566	6,578
71100	LIVE OAK HOUSING AUTH	2,656	3,570
71101	CITY OF LIVE OAK	53,112	73,684
71102	SUWANNEE RIVER WATER MGMT DISTRICT	71,973	92,620
71103	SUWANNEE VALLEY TRANSIT AUTH	13,504	17,806
72001	TAYLOR CO CLERK OF CIRCUIT COURT	16,042	19,925
72003	TAYLOR CO BD OF CO COMMISSIONERS	59,053	76,921
72004	TAYLOR CO PROPERTY APPRAISER	7,468	9,711
72005	TAYLOR CO TAX COLLECTOR	9,837	13,113
72006	TAYLOR CO SHERIFF'S DEPT	70,526	93,692
72007	TAYLOR CO SCHOOL BOARD	306,872	374,426
72011	TAYLOR CO SUPERVISOR OF ELECTIONS	3,730	4,749
72100	CITY OF PERRY	37,781	47,434
72101	TAYLOR COUNTY DEVELOPMENT AUTHORITY	539	1,248
72103	TAYLOR COASTAL WATER & SEWER DISTRICT	3,540	4,249
72104	BIG BEND WATER AUTHORITY	5,262	7,346
73001	UNION CO CLERK OF COURTS	8,886	12,195
73003	UNION CO BD OF CO COMMISSIONERS	49,023	66,630
73004	UNION CO PROPERTY APPRAISER	4,144	5,244
73005	UNION CO TAX COLLECTOR	4,029	5,310
73006	UNION CO SHERIFF'S DEPT	28,505	35,247

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**Retiree Health Insurance Subsidy (HIS) Program**  
**Cost-Sharing Multiple Employer Defined Benefit Pension Plan**  
**Deferred Outflows for Employer Contributions Subsequent to the**  
**June 30, 2023, and 2022 Measurement Dates**

Employer / Agency Number	Employer / Agency Name	June 30, 2022 Measurement Date	June 30, 2023 Measurement Date
73007	UNION CO SCHOOL BOARD	260,185	331,415
73011	UNION CO SUPERVISOR OF ELECTIONS	3,881	4,515
73088	UNION CO HOUSING AUTH	2,685	3,481
73101	CITY OF LAKE BUTLER	11,260	13,389
73103	NEW RIVER LIBRARY COOPERATIVE	1,244	1,713
73116	PAL PUBLIC LIBRARY COOPERATIVE	944	1,178
74001	VOLUSIA CO CLERK OF CIRCUIT COURT	183,499	236,315
74003	VOLUSIA CO BD OF CO COMMISSIONERS	2,075,961	2,650,753
74004	VOLUSIA CO PROPERTY APPRAISER	113,146	152,383
74005	VOLUSIA CO TAX COLLECTOR	76,582	102,756
74006	VOLUSIA CO SHERIFF'S OFC	894,590	1,148,937
74007	VOLUSIA CO SCHOOL BOARD	6,346,818	7,993,302
74011	VOLUSIA CO SUPERVISOR OF ELECTIONS	23,398	29,451
74032	WEST VOLUSIA HOSPITAL AUTHORITY	1,086	1,341
74090	VOLUSIA CO LAW LIBRARY	5,318	6,769
74100	CITY OF LAKE HELEN	7,567	9,828
74101	CITY OF NEW SMYRNA BEACH	6,324	9,749
74102	CITY OF DAYTONA BEACH	601,836	757,122
74103	TOWN OF PIERSON	3,534	4,910
74104	CITY OF SOUTH DAYTONA	102,670	131,101
74105	CITY OF HOLLY HILL	63,971	79,386
74106	CITY OF DAYTONA BEACH SHORES	88,300	107,716
74107	NEW SMYRNA BEACH UTILITIES COMMISSI	15,794	16,317
74109	TOWN OF PONCE INLET	67,268	84,517
74123	CITY OF OAK HILL	4,499	6,913
74124	CITY OF ORANGE CITY	143,722	189,523
74125	CITY OF DELTONA	226,647	279,774
74126	RIVER TO SEA TRANSPORTATION PLANNING ORGANIZATION	5,104	6,765
74127	SOUTHEAST VOLUSIA HOSPITAL DISTRICT	3,683	4,571
74700	DAYTONA STATE COLLEGE	702,126	898,717
75001	WAKULLA CO CLERK OF CIRCUIT COURT	18,775	23,045
75003	WAKULLA COUNTY BOARD OF COUNTY COMM	123,743	164,449
75004	WAKULLA CO PROPERTY APPRAISER	10,623	13,318
75005	WAKULLA CO TAX COLLECTOR	9,308	12,571
75006	WAKULLA CO SHERIFF'S DEPT	120,140	153,727
75007	WAKULLA CO SCHOOL BOARD	490,004	597,993
75011	WAKULLA COUNTY SUPERVISOR OF ELECTION	-	3,946
75101	CITY OF SOPCHOPPY	10,054	11,785
75102	WILDERNESS COAST LIBRARIES	1,971	2,369
76001	WALTON CO CLERK OF CIRCUIT COURT	74,680	88,888
76003	WALTON CO BD OF CO COMMISSIONERS	427,257	595,956
76004	WALTON CO PROPERTY APPRAISER	32,526	41,343
76005	WALTON CO TAX COLLECTOR	36,091	44,912
76006	WALTON CO SHERIFF'S DEPT	596,303	753,432
76007	WALTON CO SCHOOL BOARD	1,319,657	1,893,841
76009	SO WALTON CO MOSQUITO CONTROL DIST	15,840	22,308
76011	WALTON CO SUPERVISOR OF ELECTIONS	7,440	9,223
76100	CITY OF DEFUNIAK SPRINGS	93,113	123,281
76101	DEFUNIAK SPRINGS HOUSING AUTH	1,757	2,285
76102	CITY OF FREEPORT	33,375	48,926
76300	WALTON ACADEMY	18,375	20,980
76301	SEASIDE NEIGHBORHOOD CHARTER SCHOOL	38,153	55,466
77001	WASHINGTON CO CLERK OF CIRCUIT COURT	16,550	19,610
77003	WASHINGTON CO BD OF CO COMM	58,985	75,748

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 June 30, 2023, and 2022 Measurement Dates**

<b>Employer / Agency Number</b>	<b>Employer / Agency Name</b>	<b>June 30, 2022 Measurement Date</b>	<b>June 30, 2023 Measurement Date</b>
77004	WASHINGTON CO PROPERTY APPRAISER	6,906	8,816
77005	WASHINGTON CO TAX COLLECTOR	9,405	11,356
77006	WASHINGTON CO SHERIFF'S DEPT	87,007	116,447
77007	WASHINGTON CO SCHOOL BOARD	418,509	512,759
77011	WASHINGTON COUNTY SUPERVISOR OF ELECTIONS	3,346	4,051
77100	CITY OF CHIPLEY	39,060	49,910
77101	CITY OF VERNON	3,373	5,196
77102	TOWN OF WAUSAU	1,786	1,509
<b>TOTALS</b>		<b>\$ 657,817,668</b>	<b>\$ 846,629,519</b>

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