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

Transmittal Letter

Schedules and Independent Auditor's Report

Schedules and Actuary's Letter on GASB 68 Pension Plan and HIS Exhibits

GASB 68 Guidance

RSI and Sample Journal Entries

- RSI and Sample Journal Entries Specific to Employers with a Fiscal Year Ending Sept. 30, 2015 (first year reporting)
- RSI and Sample Journal Entries Specific to Employers with a Fiscal Year Ending June 30, 2016 (second year reporting)

Estimating Tool for Employer Pension Funding for the FRS Pension Plan and Retiree Health Insurance Subsidy Program