

301 S. Bronough Street
P.O. Box 1757
Tallahassee, FL 32302
(800) 342 - 8112

Southern Manatee Firefighters

Plan Account Statement for 07/01/2014 to 07/31/2014

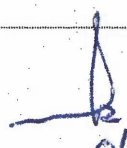


Beginning Balance	Contributions	Earnings/(Losses)	Distributions	Fees / Req. / Exp.	Other	Ending Balance
\$25,713,375.57	\$109,037.14	(\$402,115.43)	(\$43,890.50)	(\$10,276.67)	\$0.00	\$25,366,130.11

Transaction Detail

Contributions

Contribution Detail							Rollover Detail				
Date	Payroll Ending	Employer	EE Pre-Tax	EE After-Tax	State Excise	Subtotal	Date	Participant	EE Pre-Tax Rollover	EE After Tax Rollover	Total
07/07/2014	07/03/2014	\$48,084.45	\$0.00	\$0.00	\$0.00	\$48,084.45					
07/07/2014	07/03/2014	\$0.00	\$5,460.55	\$0.00	\$0.00	\$5,460.55					
07/21/2014	07/18/2014	\$49,832.94	\$0.00	\$0.00	\$0.00	\$49,832.94					
07/21/2014	07/18/2014	\$0.00	\$5,659.20	\$0.00	\$0.00	\$5,659.20					
Total						\$109,037.14	Total				\$0.00

Bi 
8/27/14

Fees, Requisitions and Expenses

Date	Req. Num	Description	Amount
07/01/2014	R-2014-Qtrly3-054	06/30/2014 Quarterly Fees	(\$8,964.17)
07/31/2014	R-2014-07-00446	387-0514 2013 actuarial confirmation of the use of state monies, submitted 5/28/14 (From I-2014-06-0	(\$937.50)
07/31/2014	R-2014-07-00447	387-0414 Individual benefit calculation for Mark D. Crawford, submitted 4/23/14 (From I-2014-06-0013	(\$375.00)
Total			(\$10,276.67)

Other

Date	Description	Amount
Total		\$0.00

Earnings / (Losses)

Date	Amount
07/31/2014	(\$402,115.43)
Total	(\$402,115.43)

Distributions

Lump Sum Detail

Date	Participant	Type	Amount
Total			\$0.00

Recurring Payment Detail

Date	Participant	Amount
07/01/2014	Bennett, Jerry L.	(\$2,545.99)
07/01/2014	Carter Jr, Curtis W.	(\$1,435.08)
07/01/2014	Deese III, Paul F.	(\$5,429.67)
07/01/2014	Donchenko, Peter A.	(\$5,120.65)
07/01/2014	Elms, Robert	(\$2,832.20)

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07/01/2014	Fischer, Jay	(\$5,219.28)
07/01/2014	Godwin III, Lester W.	(\$4,755.81)
07/01/2014	Gover, John Foster	(\$3,466.82)
07/01/2014	Hennessy, Thomas F	(\$422.22)
07/01/2014	Jones Jr, Robert C	(\$2,473.84)
07/01/2014	Randolph, Russell	(\$857.03)
07/01/2014	Thayer Jr, Clarence	(\$9,331.91)
<hr/> Total		(\$43,890.50)

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Southern Manatee Firefighters

Plan Account Statement for 08/01/2014 to 08/31/2014



Beginning Balance	Contributions	Earnings/(Losses)	Distributions	Fees / Req. / Exp.	Other	Ending Balance
\$25,366,130.11	\$424,787.44	\$627,587.89	(\$43,890.50)	\$0.00	\$0.00	\$26,374,614.94

Transaction Detail

Contributions

Contribution Detail						
Date	Payroll Ending	Employer	EE Pre-Tax	EE After-Tax	State Excise	Subtotal
08/04/2014	08/01/2014	\$48,084.45	\$0.00	\$0.00	\$0.00	\$48,084.45
08/04/2014	08/01/2014	\$0.00	\$5,460.55	\$0.00	\$0.00	\$5,460.55
08/18/2014	08/15/2014	\$49,840.60	\$0.00	\$0.00	\$0.00	\$49,840.60
08/18/2014	08/15/2014	\$0.00	\$5,660.07	\$0.00	\$0.00	\$5,660.07
08/21/2014	08/13/2014	\$0.00	\$0.00	\$0.00	\$315,741.77	\$315,741.77
Total						\$424,787.44

Rollover Detail				
Date	Participant	EE Pre-Tax Rollover	EE After Tax Rollover	Total
Total				\$0.00

B. [Signature]
9/24/14

Fees, Requisitions and Expenses

Date	Req. Num	Description	Amount
Total			\$0.00

Other		
Date	Description	Amount
Total		\$0.00

Earnings / (Losses)	
Date	Amount
08/31/2014	\$627,587.89
Total	\$627,587.89

Distributions

Lump Sum Detail			
Date	Participant	Type	Amount
Total			\$0.00

Recurring Payment Detail		
Date	Participant	Amount
08/01/2014	Bennett, Jerry L.	(\$2,545.99)
08/01/2014	Carter Jr, Curtis W.	(\$1,435.08)
08/01/2014	Deese III, Paul F.	(\$5,429.67)
08/01/2014	Donchenko, Peter A.	(\$5,120.65)
08/01/2014	Elms, Robert	(\$2,832.20)
08/01/2014	Fischer, Jay	(\$5,219.28)
08/01/2014	Godwin III, Lester W.	(\$4,755.81)

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Southern Manatee Firefighters

Plan Account Statement for 08/01/2014 to 08/31/2014



08/01/2014	Gover, John Foster	(\$3,466.82)
08/01/2014	Hennessy, Thomas F	(\$422.22)
08/01/2014	Jones Jr, Robert C	(\$2,473.84)
08/01/2014	Randolph, Russell	(\$857.03)
08/01/2014	Thayer Jr, Clarence	(\$9,331.91)
<hr/>		
	Total	(\$43,890.50)

Bi - R
9/24/14



FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

retirement

We serve those who serve Florida

Bureau of Local Retirement Systems
Municipal Police Officers' and Firefighters'
Retirement Trust Funds' Office
P.O. Box 3010
Tallahassee, Florida 32315-3010
Tel: 850.922.0667 | Fax: 850.921.2161 | Toll-Free: 877.738.6737

Rick Scott, Governor

Craig J. Nichols, Agency Secretary

August 15, 2014

Mr. Derek Foss, Chairman
Southern Manatee Fire & Rescue District
c/o Florida Municipal Pension Trust Fund
P.O. Box 1757
Tallahassee, FL 32302-1757

Re: **2013 Premium Tax Distribution**
Southern Manatee Fire & Rescue District Firefighters' Pension Trust Fund

Dear Mr. Foss:

The enclosed state warrant in the amount of \$315,741.77 constitutes the revenue due your fire control district under Chapter 175, Florida Statutes, for calendar year 2013. This warrant is to be deposited into the appropriate Firefighters' Pension Trust Fund immediately, and under no circumstances more than five days after receipt as provided in § 175.131, Florida Statutes.

Please acknowledge your receipt and deposit of this revenue by signing this letter and sending a copy to our office at the following address:

Municipal Police Officers' and Firefighters'
Retirement Trust Funds Office
Division of Retirement
Post Office Box 3010
Tallahassee, Florida 32315-3010

Sincerely,

Sarah Carr
Benefits Administrator
Division of Retirement

Enclosure

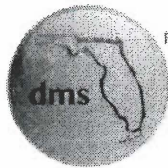
(Chairman's Signature)

8/21/14

(Date)

Copy: Chairman, Firefighters' Pension Fund ✓

mailed 8/21/14 ds



FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

retirement

We serve those who serve Florida

Bureau of Local Retirement Systems
Municipal Police Officers' and Firefighters'
Retirement Trust Funds' Office
P.O. Box 3010
Tallahassee, Florida 32315-3010
Tel: 850.922.0667 | Fax: 850. 921.2161 | Toll-Free: 877.738.6737

Rick Scott, Governor

Craig J. Nichols, Agency Secretary

To: Mayor/Fire Commissioner, Addressed Plan

From: Sarah Carr, Benefits Administrator
Municipal Police Officers' & Firefighters' Retirement Fund

Re: Significant variations and special calculations for the 2013 premium taxes

The gross amount of the 2013 taxes for the Firefighters' Pension Trust Funds is \$102,520,918.86, representing an overall **increase** of 4.50%, and for the Police Officers' Retirement Trust Funds is \$70,563,623.38, representing an overall **increase** of 3.61%, as compared to the amounts reported for 2012.

Significant variations in the premium tax distribution sometimes occur when insurance companies file amended or late returns for prior years. This may have the effect of inflating amounts received in one year and diminishing amounts received in later years as the "correction" is made in a subsequent distribution.

If your city or district experienced a significant variation in reported premiums you may wish to request a detailed listing showing each insurance company reporting premiums sold within your corporate or fire district limits as compared to the amount reported last year. Please contact our office to request a copy.

Pursuant to sections 175.1015(4) and 185.085(4), Florida Statutes, the Department of Revenue assessed a fee of \$50,000 per fund, for a total of \$100,000 to pay their expenses in administering the Insurance Premium Tax (IPT) database. This amount was deducted on a pro-rata basis from each city/district.

Pursuant to section 215.20, Florida Statutes, an 8.0% service charge was also assessed, and is payable to the General Revenue Fund.

You may view a copy of the detailed calculations on our website at www.myflorida.com/frs/mpf showing the gross amount reported and the various assessments. Look under "Facts and Figures," scroll down to Premium Tax History, and click on the 2013 Premium Tax Distributions for Fire and Police.

If you have any questions or if this office can be of assistance, please let me know.

SC

cc: Chair, Police Officers' & Firefighters' Retirement Plans

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
REMITTANCE ADVICE

FLAIR ACCOUNT CODE 72-202532002-72750300-00-31009500	OLO 720000	SITE 04	DOCUMENT NUMBER D5000071016	OBJECT 7100	DATE 08/13/14	PAYMENT NO 0123782
						PAYMENT AMOUNT \$ 315,741.77

S MANATEE FIRE CONTROL DISTRICT
 2451 TRAILMATE DR
 PO BOX 20216
 BRADENTON FL 34204

AGENCY DOCUMENT NO
 VD06088

PLEASE DIRECT QUESTIONS TO: (850) 488-3053, DMS-DIVISION OF RETIREMENT

VENDORS NOW CAN VIEW PAYMENT INFORMATION AT [HTTP://FLAIR.DBF.STATE.FL.US](http://FLAIR.DBF.STATE.FL.US)

INVOICE NUMBER	AMOUNT
FIRE	\$ 315,741.77

RECEIVED
 AUG 18 2014
 Florida League of Cities

DETACH CAREFULLY AND RETAIN FOR YOUR RECORDS BEFORE CASHING OR DEPOSITING THE WARRANT

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND CAPITOL BUILDING MUST APPEAR BELOW TO BE AUTHENTIC



FLAIR ACCOUNT CODE: 72-202532002-72750300-00-31009500 SWDN: D5000071018 ADN: VD06088 OBJECT: 7100 DATE: 08/13/14 WARRANT NO: 64-975-812
 OLO: 720000 SITE: 04 CONTACT (850) 488-3053 FOR PAYMENT QUESTIONS VOID AFTER 12 MONTHS

STATE OF FLORIDA
 DEPARTMENT OF FINANCIAL SERVICES

4-21 146 217
 AMOUNT

PAY
 THREE-HUNDRED-FIFTEEN-THOUSAND-SEVEN-HUNDRED-FORTY-ONE & 77/100 DOLLARS

\$***315,741.77

EXPENSE WARRANT

OF S MANATEE FIRE CONTROL DISTRICT
 2451 TRAILMATE DR
 PO BOX 20216
 BRADENTON FL 34204

TO: DIVISION OF TREASURY
 TALLAHASSEE.

Jeff Atwater

JEFF ATWATER, CHIEF FINANCIAL OFFICER



Executive
Director
Marshall Stranburg

Revenue Accounting

Post Office Box 6609
Tallahassee, Florida. 32314-6609

September 29, 2014

Mr. Derek Foss
Southern Manatee Fire & Rescue District
c/o Florida Municipal Pension Trust Fund P.O. Box 1757
Tallahassee, FL 32302-1757

RE: 2013 Firefighters' Supplemental Compensation Trust Fund Distribution
Firefighters' Retirement Trust Fund

Dear Mr. Foss:

The enclosed state warrant in the amount of \$135,482.71 constitutes your share of the surplus monies that accrued in the Firefighters Supplemental Compensation Trust Fund during the calendar year 2013.

This warrant is to be deposited into the appropriate Firefighters' Retirement Trust Fund immediately and under no circumstances more than five days after receipt, as required by Chapter 175.131, Florida Statutes.

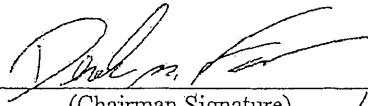
Please acknowledge your receipt and deposit of this revenue by signing and returning the enclosed duplicate letter to the following address:

Firefighters' Pension Trust Fund Office
Division of Retirement
Post Office Box 3010
Tallahassee, Florida 32315-3010

Sincerely,

Jo Nell Chaaban

Jo Nell Chaaban
Professional Accountant Specialist
Revenue Accounting



(Chairman Signature) 10/2/14

(Date)

JC
Enclosure

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
REMITTANCE ADVICE

FLAIR ACCOUNT CODE 73-742290002-73410000-00-31014800	OLO 730000	SITE RA	DOCUMENT NUMBER D5000155518	OBJECT 7100	DATE 09/24/14	PAYMENT NO 0282143
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PAYMENT AMOUNT
\$ 135,482.71

AGENCY DOCUMENT NO
VD50120

S MANATEE FIRE CONTROL DISTRICT
2451 TRAILMATE DR
PO BOX 20216
BRADENTON FL 34204

PLEASE DIRECT QUESTIONS TO: (850) 617-8586, FLORIDA DEPT OF REVENUE - REVENUE ACCOUNTING

VENDORS NOW CAN VIEW PAYMENT INFORMATION AT [HTTP://FLAIR.DBF.STATE.FL.US](http://FLAIR.DBF.STATE.FL.US)

INVOICE NUMBER	AMOUNT
FFPENSION	\$ 135,482.71

DETACH CAREFULLY AND RETAIN FOR YOUR RECORDS BEFORE CASHING OR DEPOSITING THE WARRANT

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND. CAPITOL BUILDING MUST APPEAR BELOW TO BE AUTHENTIC



FLAIR ACCOUNT CODE 73-742290002-73410000-00-31014800	SWDN D5000155518	ADN VD50120	OBJECT 7100	DATE 09/24/14	WARRANT NO 54-0282143-0	64-975 612
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OLO 730000 SITE RA CONTACT (850) 617-8586 FOR PAYMENT QUESTIONS

VOID AFTER 12 MONTHS

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES

4-21 379 918

AMOUNT

PAY ONE-HUNDRED-THIRTY-FIVE-THOUSAND-FOUR-HUNDRED-EIGHTY-TWO & 71/100 DOLLARS

***135,482.71

EXPENSE WARRANT

TO THE ORDER OF

S MANATEE FIRE CONTROL DISTRICT
2451 TRAILMATE DR
PO BOX 20216
BRADENTON FL 34204

TO: DIVISION OF TREASURY
TALLAHASSEE

Jeff Atwater
JEFF ATWATER, CHIEF FINANCIAL OFFICER



October 1, 2014

Mr. Brian Gorski
Southern Manatee Fire & Rescue District Firefighters
PO Box 20216
Bradenton, FL 34204

RE: Southern Manatee Fire & Rescue District Firefighters

Dear Mr. Gorski:

Enclosed, please find a form for authorization of the 2014 actuarial valuation and verification of participant data for the 2014 fiscal year. Please return this form to our office no later than **November 14, 2014**. It's important we receive your response by the deadline to ensure a timely actuarial valuation.

Our records indicate that your last actuarial valuation was performed 10/1/2013.

We also request signed verification of participant data in order to begin the year-end reconciliation of the plan and also to ensure the accuracy of the data sent to the actuary for preparation of the 2014 actuarial valuation. If there are discrepancies in participant earnings and contributions, or if any employees have terminated employment and their termination dates are not indicated on the enclosed form, please notify me of any changes. If participant data is not included with this letter, then your Plan has not been uploading your payroll data and we will need for you to begin this process as soon as possible.

If you have any questions, I may be contacted by phone at (850) 701-3633 or by email at lunderhill@flcities.com.

Sincerely,

Laura Underhill, Financial Analyst
Florida League of Cities, Inc.

FY 2014

Plan: Southern Manatee Fire & Rescue District Firefighters

Actuarial Valuation Authorization

Our records indicate that an actuarial valuation was last completed for the plan year 10/1/2013.

Chapters 175, 185 & 112 of the Florida Statutes require that an actuarial valuation be performed once every three years. The Administrator recommends that a valuation be performed once every two years in accordance with the following GASB rule:

Governmental Accounting Standards Board Statement (GASB) No. 27, paragraph 9, states, "For financial reporting purposes, an actuarial evaluation should be performed at least biennially in accordance with this paragraph and paragraph 10. The actuarial valuation date should be the same date each year (biennium). However, a new valuation should be performed if significant changes have occurred since the previous valuation in benefit provisions, the size or composition of the population covered by the plan, or other factors that affect the results of the valuation."

An actuarial valuation should be performed every year if significant plan amendments or changes in census have occurred.

The cost of an actuarial valuation is based on plan complexity, number of participants and last valuation date. Please contact the Administrator if you require a valuation estimate.

IF you use Southern Actuarial Services as your actuary, please indicate below whether or not you would like for us to have a valuation prepared for you:

YES, prepare an actuarial valuation as of 10/01/2014.

NO, do not prepare an actuarial valuation as of 10/01/2014.

Signature, Title, Date: Brian Rank, Fire Chief 10/1/14

IF you do not use Southern Actuarial Services as your actuary, please indicate below whether or not you will have a valuation prepared, and whether you will be contacting your actuary directly for your valuation, or if you authorize us to contact them to have your valuation prepared:

YES, we will have an actuarial valuation prepared & indicate below:

I will contact our actuary directly to have the 2014 actuarial valuation prepared

I authorize the FMPTF to contact my actuary directly to have the 2014 actuarial valuation prepared, and I have provided the appropriate contact information below:

Plan Actuary Contact Information: _____

NO, we will not have an actuarial valuation prepared

Signature, Title, Date: _____

Participant Data Verification for FY 2014

I verify that the accumulated participant data for FY 2014 on the attached spreadsheet is correct:

Name, Title, Date: Deborah L Hisee ACCOUNTANT 10-8-14

Deborah L Hisee
Signature

Please return this form to our office by November 14, 2014 to:

Florida Municipal Pension Trust Fund
P.O. Box 1757
Tallahassee, FL 32302

Fax (850) 222-3806, Attn: Laura Underhill
Email: lunderhill@flcities.com



SOUTHERN MANATEE FIRE & RESCUE DISTRICT



FLORIDA MUNICIPAL PENSION AND TRUST FUND BOARD OF TRUSTEES

SCHEDULE OF REGULAR MEETINGS JANUARY 2015 THRU DECEMBER 2015

The following schedule of regular meetings of the **Southern Manatee Fire & Rescue District** has been established for the **Board of Trustees of the Florida Municipal Pension and Trust Fund**. All meetings are scheduled for the *second (2nd) Tuesday* of each month, unless otherwise indicated. All meetings are held at the district's administrative office which is located at 2451 Trailmate Drive, Sarasota, Manatee County, Florida, 34243, and beginning at 9:00 am local time.

<u>Month</u>	<u>Date</u>
January 2015	01/13/15
February 2015	02/10/15
March 2015	03/10/15
April 2015	04/14/15
May 2015	05/12/15
June 2015	06/09/15
July 2015	07/14/15
August 2015	08/11/15
September 2015	09/08/15
October 2015	10/13/15
November 2015	11/10/15
December 2015	12/08/15

BOLDED MEETINGS ARE REQUIRED.

**Derek Foss
Chairman
Board of Trustees**



Retirement Services

Florida Municipal Pension Trust
P.O. Box 1757
301 S. Bronough St. Suite 300
Tallahassee, FL 32302-1757

Invoice Number: I-2014-06-00132
Invoice Date: 06/06/2014
Print Date: 07/29/2014

Bill to:
Southern Manatee Fire Firefighters
Mr. Brian Gorski
Fire Chief
PO Box 20216
Bradenton, FL 34204

Accounting Customer ID:
SoManFire

Description	Amount
387-0514 2013 actuarial confirmation of the use of state monies, submitted 5/28/14	937.50

Brian Gorski
7/29/14

*If paying by check, please make check payable to Florida Municipal Pension Trust Fund and return 1 copy of invoice with payment. Thank you.



Retirement Services

Florida Municipal Pension Trust
P.O. Box 1757
301 S. Bronough St. Suite 300
Tallahassee, FL 32302-1757

Invoice Number: I-2014-06-00137
Invoice Date: 06/06/2014
Print Date: 07/29/2014

Bill to:
Southern Manatee Fire Firefighters
Mr. Brian Gorski
Fire Chief
PO Box 20216
Bradenton, FL 34204

Accounting Customer ID:
SoManFire

Description	Amount
387-0414 Individual benefit calculation for Mark D. Crawford, submitted 4/23/14	375.00

B. Gorski
7/29/14

*If paying by check, please make check payable to Florida Municipal Pension Trust Fund and return 1 copy of invoice with payment. Thank you.