



Rick Scott, Governor

Chad Poppell, Secretary

February 22, 2016

Mr. Jeff Blomeley  
Investment & Retirement Services Manager  
Florida League of Cities, Inc.  
P.O. Box 1757  
Tallahassee, Florida 32302

Dear Mr. Blomeley:

We have completed our preliminary review of the 2015 Annual Report for the Southern Manatee Fire & Rescue District Firefighters' Pension Fund.

Based on that review, listed below are items that need corrections, clarification and/or additional information.

- Please send a complete copy of the audited financial statements as soon as received.
- To document the plan's compliance with statutory requirements for the use of state premium tax revenues, please submit an actuarial confirmation of the use of premium tax money, prepared and signed by the plan actuary, as described beginning on page 14 of the Instructions for completing the 2015 Annual Report. This actuarial calculation and confirmation page is necessary to complete our review of the Annual Report and determine eligibility for participation in the distribution of the 2015 premium taxes.
- Page 1 – Please provide the city, state and zip code for the Chairman and Secretary.
- Page 12 – Please complete the disability category box at the lower left of the page.
- Page 14 – Please verify the date of plan entry for Christopher Burghdurf. He is not listed on the prior years' report. If he previously terminated and did not receive a refund then use his original employment date in Column F and adjust the plan entry date (Column H) to account for his break in service. If he terminated and received a refund of his contributions then use his new employment and new plan entry date.
- Page 14 – It appears Travis Dowell should have 4 years of service. Please revise.
- Page 14 – It appears Justin Markey should have 7 years of service. Please revise.
- Page 14 – Please use the original date of employment for Michael Murphy and adjust the plan entry date to account for his break in service. Also, please keep the footnote.
- Page 14A – Kevin Harvill does not appear to be listed on this years' report. Please explain.
- Please provide revised pages of any information that has been corrected.

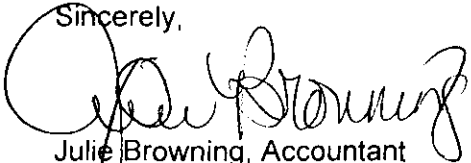
Please be advised that ss. 175.121(2) and 185.10(2), require that in order for a municipality or special fire control district and its pension fund to participate in the distribution of premium tax moneys under Chapters 175 and 185, F. S., all the provisions of these chapters shall be complied with annually, **including state acceptance pursuant to Part VII of Chapter 112, F. S.** If you receive a notice from the Local Retirement Section (LRS) that the plan is "not state accepted," or there is some outstanding issue that the LRS office is waiting on, please provide a prompt response so as not to jeopardize release of your state premium tax moneys.

If the plan has not been approved by September 30, 2016, you will not be able to include the 2015 premium tax moneys on the 2016 Annual Report, and any resulting funding deficiency will have to be contributed by the city/district.

The 37<sup>th</sup> Annual Police Officers' and Firefighters' Pension Trustees' School at FSU's Center for Academic & Professional Program Services in Tallahassee will take place on May 16-18, 2016. Continue to check our website to access information and updates about the Trustees' School, including area maps, a copy of the program when completed, and links to register with FSU as well as hotel information on our website at [www.myflorida.com/frs/mpf](http://www.myflorida.com/frs/mpf). All police officer and firefighter plan participants, board of trustee members, plan sponsors, and anyone interested in the administration and operation of the Chapters 175 and 185 pension plans should take advantage of this unique, insightful and informative program.

If you have any questions or need further information, please call our office at 850/922-0667.

Sincerely,



Julie Browning, Accountant  
Municipal Police Officers' and  
Firefighters' Retirement Trust Funds

JB:mjm

Copy: Derek Foss, Chairman  
Charles T. Carr, Plan Actuary  
Jim Linn, Plan Attorney

1.12.2016 10:00



February 29, 2016

Sarah Carr  
Benefits Administrator  
Division of Retirement  
P.O. Box 3010  
Tallahassee, FL 32315

Dear Ms. Carr:

This letter is in response to the Division letter dated February 22, 2016 regarding the 2015 Annual Report for the Southern Manatee Fire & Rescue District Firefighter's Pension Plan. Please note the following response:

- The actuarial confirmation of the use of premium tax money will be provided as soon as it's complete.
- Audited financial statements will be provided to you by the District as soon as it's complete.
- **Page 1:** Please see the enclosed, revised page 1 with the city, state and zip for the Chairman and Secretary.
- **Page 12:** Please see the enclosed, revised page 12 with the disability category box completed.
- **Page 14:** Please see the enclosed, revised page 14 with Christopher Burghdurf's corrected employment date. I have also revised Michael Murphy's employment date to reflect his break in service. Travis Dowell and Justin Markey's years of service were correct. Their plan tracks credited years of service from date of hire as a full-time firefighter. The volunteer years don't count towards credited service, only vesting service.
- **Page 14A:** Kevin Harvill was listed on last year's Annual Report on page 13 as terminated and having received a return of his employee contributions.

Should any additional information be required, please let us know.

Sincerely,

Laura Underhill  
Senior Financial Analyst

cc: **Derek Foss, Chairman**  
Jim Linn, Plan Attorney  
Charles T. Carr, Plan Actuary



FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

**retirement**  
We serve those who serve Florida

**Bureau Local Retirement Systems**  
**Municipal Police Officers' & Firefighters' Trust Funds' Office**  
P.O. Box 3010  
Tallahassee, FL 32315-3010  
Tel: 850-922-0667 | Fax: 850-921-2161 | Toll-Free: 877-738-6737

Rick Scott, Governor

Chad Poppell, Secretary

March 10, 2016

Mr. Jeff Blomeley  
Investment & Retirement Services Manager  
Florida League of Cities, Inc.  
P.O. Box 1757  
Tallahassee, Florida 32302

Dear Mr. Blomeley:

We have received your response to our previous correspondence regarding the 2015 Annual Report for the Southern Manatee Fire & Rescue District Firefighters' Pension Fund.

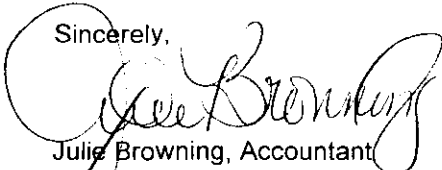
Based on our review of that reply, listed below are items that need corrections, clarification and/or additional information.

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- Please provide revised pages of any information that has been corrected.

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Julie Browning, Accountant  
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