



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

Erin Rock, Secretary

June 6, 2017

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 2016 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.

- Please provide a reconciliation between the audit and annual report.
- Does this plan have a mutual consent agreement? Please revise page 4 of the online report to indicate whether or not your plan has a mutual consent agreement. If yes, please upload a copy of the agreement.
- Please submit an online revision 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 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



June 8, 2017

Julie Browning, Accountant
Municipal Police Officers' and
Firefighters' Retirement Trust Funds
P.O. Box 3010
Tallahassee, FL 32315

Dear Ms. Browning:

This letter is in response to the Division letter dated June 6, 2017 regarding the 2016 Annual Report for the Southern Manatee Fire & Rescue District Firefighters' Pension Fund. Please note the following responses:

- **Reconciliation between audit and annual report:**
 - The employer contribution on the Annual Report includes the Advance ER contribution of 163,120 which the audit doesn't include.
 - The audit includes the 10/2016 supplemental state contribution, but the Annual Report includes the 10/2015 supplemental state contribution.
- **Mutual consent:** This has been corrected online.

Please let us know if you need additional information.

Sincerely,

Laura Underhill
Senior Financial Analyst

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