

February 19, 2020

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

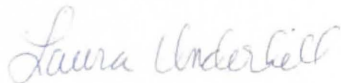
Dear Ms. Browning:

This letter is in response to the Division letter dated February 18, 2020 regarding the 2019 Annual Report for the Southern Manatee Fire & Rescue District Firefighters' Pension Fund. Please note the following responses:

- **Detailed Accounting Report:** This will be uploaded after it is approved at their April meeting.
- **Audited financial statements:** This will be uploaded as soon as it's available.
- **Page 6:** The performance evaluation date has been added.
- **Page 17:** The prior period adjustment to fund balance is the addition to the advance employer contribution during this fiscal year. This is where we were told to place this in prior years.

Please let us know if you need additional information.

Sincerely,



Laura Underhill  
Senior Financial Analyst

cc: KC Corigliano, Chairman  
Charles Carr, Plan Actuary  
Jim Linn, Plan Attorney  
Charles Durant, Chairman, Board of Fire Commissioners



February 19, 2020

Ms. Laura Underhill  
Senior Financial Analyst  
Florida League of Cities, Inc.  
P.O. Box 1757  
Tallahassee, Florida

Dear Ms. Underhill:

We have completed our preliminary review of the 2019 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.

- Page 4 – Detailed Accounting Report– This is a separate report from the Audited Financial statements. Pursuant to: s.175.061 (8)(a), F.S. or s.185.05 (8)(a), F.S. The board of trustees shall: 1. Provide a detailed accounting report of its expenses for each fiscal year to the plan sponsor and the Department of Management Services and make the report available to each member of the plan and post the report on the board's website, if the board has a website. The report must include all administrative expenses that, for purposes of this subsection, are expenses relating to any legal counsel, actuary, plan administrator, and all other consultants, and all travel and other expenses paid to or on behalf of the members of the board of trustees or anyone else on behalf of the plan.
- Please upload a complete copy of the audited financial statements to the online report as soon as received.
- Page 6 - Please provide the requested date of the performance evaluation. If this is done on a quarterly basis, then "quarterly" may be inserted for the date.
- Page 17 – Other Expenditures – Prior period adjustment to fund balance – Please explain this fund balance adjustment and the prior year fund balance adjustment.

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.

Laura Underhill  
February 18, 2020  
Page Two

Sincerely,

A handwritten signature in dark ink, appearing to read "Julie Browning".

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

JB:kf

Copy: KC Corigliano, Chairman  
Charles T. Carr, Plan Actuary  
Jim Linn, Plan Attorney  
Charles A. Durant, Chairman, Board of Fire Commissioners



Bureau of 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

**Ron DeSantis, Governor**  
Jonathan R. Satter, Secretary

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