

**POLICE AND FIRE PENSION FUND  
ADVISORY COMMITTEE  
MEETING AGENDA – NOVEMBER 9, 2016**

**PFPF MISSION STATEMENT:**

*To provide long term benefits to participants and their beneficiaries*

**PRESENT**

Battalion Chief Brady Rigdon, Chair  
James Holderfield, V. Chair  
Battalion Chief Sean Hatchett, Fire Representative  
David McCall, Fire Representative  
Lt. Michael Shell, Police Representative  
Rick Townsend, Retired Police Representative

**STAFF**

Timothy H. Johnson, Executive Director – Plan Administrator  
Beth McCague, Consultant  
Paul Daragjati, Fund Counsel – *via phone*  
Chuck Hayes, Pension Benefits Manager  
Debbie Manning, Executive Assistant

**EXCUSED**

Lt. Ellis Burns, Police Representative

**GUESTS**

**NOTE:** Any person requiring a special accommodation to participate in the meeting because of disability shall contact the Debbie Manning, Executive Assistant, at (904) 255-7373, at least five business days in advance of the meeting to make appropriate arrangements.

- I. **CALL TO ORDER**
- II. **A MOMENT OF SILENCE WILL BE OBSERVED FOR THE FOLLOWING DECEASED MEMBERS:**
- III. **PUBLIC SPEAKING PERIOD**
- IV. **CONSENT AGENDA (ITEMS 1-11)**

1. **MEETING SUMMARY TO BE APPROVED**

Summary of the meeting held October 18, 2016. Copy in the meeting file.

2. **APPLICATION FOR MEMBERSHIP**

**CLEARED (POLICE):**

BARRIER, Christopher A.  
LEGGETT, Whitney D.  
LEVERENZ, Patrick T.  
REYNOLDS, Jonathon S.  
SANCHEZ, Aaron D.

**TRUSTEE RULE 13.3 (POLICE):**

BRABSTON, Derek A.  
CAVENDER, Casey W.  
DAUDELIN, Jay B.  
FUSSELL, Garrett S.  
LONGDON, Amber L.  
LYLES, Willard E.  
PARENT, J. Patrick G.  
SOLOMON Jr., George H.

**CLEARED (FIRE):**

BRINSON, Rhett E.  
BURT, Toure M.  
CARTER, Doyle D.  
CLARK, Nicole M.  
DENBY, Jordan T.  
DONNELL, Joseph C.  
GRAY, Aaron G.  
GREGORY, Jesse E.  
JENNINGS, Adam M.  
KRAUS, Robin O.  
LAMPRECHT, Thomas B.  
LAVASSEUR, Cullen N.  
LOWELL, Joshua M.  
O'STEEN, Justin R.  
SEXTON, Nicholas H.  
STRICKLAND, Marshall G.  
TALAVERA, Gabriela I.  
WALLACE Jr., Edward P.  
WOMACK, David A.

**TRUSTEE RULE 13.3 (FIRE):**

FERGUSON, Theodore R.  
FOLEY, Kyle J.  
GEYER, Colin T.  
MATTHEWS, Martin L.  
NODINE, Robert A.  
PHILIPS, Colton C.  
STAFFORD, Brian H.  
SWEAT, Zachary S.  
WALKER, Caleb D.  
WILLETTS, Eric A.

**3. APPLICATION FOR SURVIVOR BENEFITS**

1. **BLACKWELL, Rosemary**, widow of George R. Blackwell Jr. who passed away on September 25, 2016, bi-weekly gross pension benefit of \$2,523.74.
2. **DEARBORN, Barbara A.**, widow of William G. Dearborn who passed away on October 1, 2016, bi-weekly gross pension benefit of \$1,846.35.
3. **JOYEUSAZ, Deborah L.**, widow of Charles G. Joyeusaz who passed away on October 10, 2016, bi-weekly gross pension benefit of \$735.44.

**4. APPLICATION FOR CHILD'S BENEFIT**

1. **CALDWELL, Ava Tate**, child of deceased member Richard A. Caldwell who passed away on September 29, 2016, bi-weekly gross pension benefit of \$122.31 payable to Guardian Jennifer L. Caldwell-Short.

**5. APPLICATION FOR TIME SERVICE CONNECTIONS**

1. **BALANKY, Matthew D.**, Prior Wartime Military Service (2 yrs.), \$21,998.50.  
Police Officer
2. **DOUGLAS, Quinton L.**, Prior Duval Service (2 yrs., 8 mths., 5 days),  
\$12,038.08. Police Officer
3. **DUNAJSKI, Derek L.**, Prior Wartime Military Service (2 yrs.), \$14,495.95.  
Police Officer
4. **MEJIA-ORTIZ, Freddy**, Prior Wartime Military Service (2 yrs.), \$18,785.62.  
Fire Fighter

5. **PALMER III, Joseph C.**, Prior Florida Service (2 yrs., 7 mths., 29 days), \$22,634.71. Fire Fighter
6. **RODRIQUENZ, Christopher J.**, Prior Wartime Military Service (11 mths., 29 days), \$8,905.57. Police Officer
7. **WINFREE, Robert C.**, Prior Florida Service (2 yrs., 1 mth., 16 days), \$15,422.08. Police Officer

6. **APPLICATION FOR TIME SERVICE RETIREMENT**

1. **WYNNE, Daniel H.**, date of retirement October 21, 2016, monthly pension base amount of \$6,390.32. Police Officer

7. **REFUND OF PENSION CONTRIBUTIONS**

1. **ARCHIE, Bryan R.**, refund of pension contributions in the amount of \$6,758.20. Fire Fighter
2. **COHILL, David D.**, refund of pension contributions in the amount of \$4,851.04. Police Officer
3. **CRUZ, Kevin E.**, refund of pension contributions in the amount of \$9,357.33. Fire Fighter
4. **FRANCOIS, Gael**, refund of pension contributions in the amount of \$1,814.34. Fire Fighter
5. **OSHMAN, Emily L.**, refund of pension contributions in the amount of \$4,249.79. Police Officer
6. **POWELL, David P.**, refund of pension contributions in the amount of \$44,627.68. Fire Fighter

8. **SHARE PLAN DISTRIBUTION**

**THE FOLLOWING MEMBERS RECEIVED A GROSS SHARE PLAN DISTRIBUTION IN THE AMOUNT OF \$1,500.65:**

1. ATKINS, Glenn A.
2. BAKER, David B.
3. BINDER, Michael A.
4. CALDWELL, Richard A.
5. CALLAHAN, Trudy L.



POLICE AND FIRE PENSION FUND  
ADVISORY COMMITTEE  
MEETING AGENDA – NOVEMBER 9, 2016  
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6. CATIR, David W.
7. CREWS, David L.
8. DOSHIER, Anthony F.
9. ELLISON, Tracy M.
10. FEACHER, Roderic D.
11. GIBSON, Annmarie
12. GRAHAM, Gloria A.
13. HUBER, Stephen M.
14. JOHNSON, William M.
15. NEMETH, Mathew S.
16. PELLOT, Dennis E.
17. PENN, James T.
18. PFISTER, Shannon L.
19. POWELL, David P.
20. SMITH, Bradley R.
21. SNYDER, Gary M.
22. THOMAS, David
23. TUTEN III, Richard H.
24. VILLABROZA, Glenn G.
25. WHITE, Clifton E.

9. **DROP PARTICIPANT TERMINATION OF EMPLOYMENT**

1. **HAYES, Scott D.**, DROP commencement date of January 20, 2012, termination of employment date effective October 21, 2016, with a monthly retirement base of \$3,304.21. Police Officer
2. **JOHNSON, Rudolph**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,869.07. Fire Lieutenant
3. **MILEY, Kenneth R.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,505.95. Police Officer
4. **MORGAN II, Corinthian R.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,376.40. Police Officer
5. **NORSE, Ronald A.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$5,353.21. Police Lieutenant
6. **PARSHALL, Eric K.**, DROP commencement date of April 24, 2015, termination of employment date effective October 21, 2016, with a monthly retirement base of \$4,162.95. Fire Captain

7. **PEOPLES, Terence G.**, DROP commencement date of July 17, 2015, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,036.44. Police Officer
  8. **RIGGS, Terrence W.**, DROP commencement date of January 20, 2012, termination of employment date effective October 21, 2016, with a monthly retirement base of \$4,341.37. Police Sergeant
  9. **SMITH II, Wesley G.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,172.39. Fire Fighter Engineer
  10. **SNOW, Randall J.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,107.82. Police Officer
  11. **WALKER, Robert C.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,377.67. Fire Fighter Engineer
  12. **WHITE JR., Dennis R.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,809.20. Police Sergeant
  13. **WHITTLESEY, William D.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,495.26. Police Officer
  14. **YOUNG, Terry L.**, DROP commencement date of October 28, 2011, termination of employment date effective October 7, 2016, with a monthly retirement base of \$3,899.16. Fire Captain
10. **DROP DISTRIBUTIONS**
1. **BROWN, Susan E.**, the entire value of her DROP account \$261,129.48 will be paid in a direct rollover to Midland National.
  2. **GEORGE, Cornell L.**, the entire value of his DROP account \$18,880.00 will be paid to him lump sum.
  3. **HAYES, Scott D.**, the entire value of his DROP account \$245,399.36 will be paid to him over the next 37 yrs.
  4. **JOHNSON JR., Rudolph**, the entire value of his DROP account \$300,348.96 will be paid to him over the next 44.6 yrs.

5. **MILEY, Kenneth R.**, the entire value of his DROP account \$272,161.04 will be paid to him over the next 36 yrs.
6. **MORGAN II, Corinthian R.**, the entire value of his DROP account \$262,105.01 will be paid to him over the next 47.5 yrs.
7. **NORSE, Ronald A.**, the entire value of his DROP account \$415,560.79 will be paid to him over the next 45.5 yrs.
8. **PARSHALL, Eric K.**, the entire value of his DROP account \$82,818.23 will be paid to him over the next 20 yrs.
9. **PEOPLES, Terence G.**, the entire value of his DROP account \$49,414.09 will be paid to Ameriprise Financial.
10. **RIGGS, Terrence W.**, a portion of this DROP account \$122,427.75 will be paid to him lump sum; the balance \$200,000.00 will be paid to him over the next 42.6 hrs.
11. **SIEMER, Rex M.**, the entire value of his DROP account \$38,942.21 will be paid to him lump sum.
12. **SMITH II, Wesley G.**, a portion of his DROP account \$50,000.00 will be paid in a direct rollover to Empower Retirement; the balance \$196,069.03 will be paid to him over the next 12 yrs.
13. **SNOW, Randall J.**, the entire value of his DROP account \$241,255.08 will be paid to him over the next 48.8 yrs.
14. **WALKER, Robert C.**, a portion of his DROP account \$55,000.00 will be paid to him lump sum; the balance \$207,202.94 will be paid to him over the next 20 yrs.
15. **WHITE JR., Dennis R.**, the entire value of his DROP account \$295,701.02 will be paid to him over the next 51.5 yrs.
16. **WHITTLESEY, William D.**, the entire value of his DROP account \$271,332.60 will be paid to him over the next 35.1 yrs.
17. **YOUNG, Terry L.**, a portion of this DROP account \$50,000.00 will be paid to him lump sum; the balance \$252,685.91 will be paid to him over the next 25 yrs.

11. **DROP PARTICIPATION FOR SURVIVOR**

1. **BLACKWELL, Rosemary S.**, the entire value \$64,457.78 will be paid to her

over the next 8 yrs.

**V. OLD BUSINESS**

- Discussion Regarding Re-Employment of Retired Member
- Term Expiration for Advisory Committee

**VI. EXECUTIVE DIRECTOR'S REPORT**

- Time Service Connections (*DRAFT*) – Procedures Manual
- 2017 PFPF Calendar

**VII. NEW BUSINESS**

**VIII. ADJOURNMENT**

**NOTE:** The public meeting may be continued to a date, time, and place to be specified on the record at the meeting. If any person decides to appeal any decision made with respect to any matter considered at this public meeting such person will need to a record of proceedings, and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and that such record includes the testimony and evidence on which the appeal is based.

**ADDITIONAL ITEMS MAY BE ADDED/CHANGED PRIOR TO MEETING**



**POLICE AND FIRE PENSION FUND  
ADVISORY COMMITTEE  
MEETING SUMMARY – OCTOBER 18, 2016**

**PFPF MISSION STATEMENT:**

*To provide long term benefits to participants and their beneficiaries*

**PRESENT**

Battalion Chief Brady Rigdon, Chair – *arrived late*  
James Holderfield, V. Chair  
Chief Sean Hatchett, Fire Representative  
Lt. David McCall, Fire Representative  
Rick Townsend, Retired Police Representative

**STAFF**

Timothy H. Johnson, Executive Director – Plan Administrator  
Debbie Manning, Executive Assistant

**EXCUSED**

Lt. Ellis Burns, Police Representative  
Michael Shell, Police Representative  
Beth McCague, Consultant

**GUESTS**

**NOTE:** Any person requiring a special accommodation to participate in the meeting because of disability shall contact the Debbie Manning, Executive Assistant, at (904) 255-7373, at least five business days in advance of the meeting to make appropriate arrangements.

**I. CALL TO ORDER**

**VICE CHAIRMAN JAMES HOLDERFIELD CALLED THE MEETING TO ORDER AT 9:09AM.**

**II. A MOMENT OF SILENCE WAS OBSERVED FOR THE FOLLOWING DECEASED MEMBERS:**

Charles G. Joyeusaz, Retired Police Officer  
William G. Dearborn, Retired Police Officer  
Richard A. Caldwell, Active Police Officer  
George R. Blackwell, Retired Fire Lieutenant  
Vernon M. Evans, Retired Police Officer  
Jack E. Anderson, Retired Police Officer

**III. PUBLIC SPEAKING PERIOD**

**NO REQUESTS FOR PUBLIC SPEAKING. PUBLIC SPEAKING PERIOD CLOSED.**

**IV. CONSENT AGENDA (ITEMS 1-9)**

**1. MEETING SUMMARY TO BE APPROVED**

Summary of the meeting held September 14, 2016. Copy in the meeting file.

**A MOTION WAS MADE BY SEAN HATCHETT TO APPROVE THE MEETING SUMMARY OF SEPTEMBER 14, 2016. SECONDED BY RICK TOWNSEND. VOTE WAS UNANIMOUS.**

**2. APPLICATION FOR MEMBERSHIP (POLICE)**

**CLEARED:**

ARGUDO, Luis A.  
AUTHEMENT, Jacob L.  
CALDERON, Jordon C.  
DUNLAP, Marguex E.  
ELKINS, Jonathan R.  
MADDOX, Stuart R.  
MINEO, Anthony S.  
NEADER, Richard A.  
OTTE, Evan A.  
REDMOND, Brittany A.  
SCOTT, Annastasia G.  
WALKER, Jeremy K.

**TRUSTEE RULE 13.3:**

BEALL, Steven A.  
BINGHAM, Rebecca L.  
BRUNO, Jeffrey M.  
FONTANA, Alexander  
GRIGSBY, Thomas D.  
NELSON, Joshua D.  
RODRIGUEZ, Nelson E.  
RONDAIN, Roberto J.  
SEITER, Scott T.  
VAUGHAN, Monique R.

**A MOTION WAS MADE BY DAVID MCCALL TO APPROVE THE APPLICATIONS FOR MEMBERSHIP AS LISTED. SECONDED BY SEAN HATCHETT. VOTE WAS UNANIMOUS.**

**3. APPLICATION FOR SURVIVOR BENEFITS**

1. **ANDERSON, Adrienne M.**, widow of Jack E. Anderson who passed away on August 30, 2016, bi-weekly gross pension benefit of \$1,232.33.
2. **EVANS, Cheryl D.**, widow of Vernon M. Evans who passed away on September 14, 2016, bi-weekly gross pension benefit of \$1,704.37.

**A MOTION WAS MADE BY SEAN HATCHETT TO APPROVE THE APPLICATIONS FOR SURVIVOR BENEFITS AS VERIFIED WITH SUPPORTING DOCUMENTATION. SECONDED BY DAVID MCCALL. VOTE WAS UNANIMOUS.**

**4. APPLICATION FOR TIME SERVICE CONNECTIONS**

1. **ALLOUSH, Tom S.**, Prior Florida Service (2 yrs., 8 mths., 5 days), \$28,499.60. Fire Fighter
2. **DAVIS III, John A.**, Prior Wartime Military Service (9 mths., 8 days), \$12,076.34. Fire Lieutenant

**A MOTION WAS MADE BY RICK TOWNSEND TO APPROVE THE APPLICATIONS FOR TIME SERVICE CONNECTIONS AS VERIFIED WITH SUPPORTING DOCUMENTATION. SECONDED BY SEAN HATCHETT. VOTE WAS UNANIMOUS.**

**5. APPLICATION FOR TIME SERVICE RETIREMENT**

1. **KOCS, Attila R.**, date of retirement September 23, 2016, monthly pension base amount of \$3,407.02. Police Officer

**A MOTION WAS MADE BY RICK TOWNSEND TO APPROVE THE APPLICATION FOR TIME SERVICE RETIREMENT AS VERIFIED WITH SUPPORTING DOCUMENTATION. SECONDED BY DAVID MCCALL. VOTE WAS UNANIMOUS.**

**6. APPLICATION FOR VESTED RETIREMENT**

1. **MACEACHERN, David A.**, date of vesting September 16, 2016, to be placed on pension July 10, 2024, monthly pension base amount of \$1,831.44. Police Officer
2. **SELZER, Bryan.**, date of vesting August 5, 2016, to be placed on pension April 20, 2017, monthly pension base amount of \$3,648.48. Police Sergeant



**A MOTION WAS MADE BY DAVID MCCALL TO APPROVE THE APPLICATIONS FOR VESTED RETIREMENT AS VERIFIED WITH SUPPORTING DOCUMENTATION. SECONDED BY RICK TOWNSEND. VOTE WAS UNANIMOUS.**

**7. REFUND OF PENSION CONTRIBUTIONS**

1. **HOLTZENDORFF, Michael J.**, refund of pension contributions in the amount of \$404.21. Police Officer
2. **LAMB, Nanette C.**, refund of pension contributions in the amount of \$23,473.43. Police Officer

**A MOTION WAS MADE BY RICK TOWNSEND TO APPROVE THE REFUND OF PENSION CONTRIBUTIONS AS VERIFIED WITH SUPPORTING DOCUMENTATION. SECONDED BY DAVID MCCALL. VOTE WAS UNANIMOUS.**

**8. SHARE PLAN DISTRIBUTION**

1. **BROWN JR., Curtis J.**, refund of \$1,500.65
2. **SELZER, Bryan**, refund of \$1,500.65
3. **VITALE, John**, refund of \$1,500.65

**A MOTION WAS MADE BY DAVID MCCALL TO APPROVE THE SHARE PLAN DISTRIBUTIONS AS VERIFIED WITH SUPPORTING DOCUMENTATION. SECONDED BY BRADY RIGDON. VOTE WAS UNANIMOUS.**

**9. RECISION OF DROP PARTICIPATION**

1. **AYOUB, Andre E.**, DROP commencement date of October 10, 2015, date of recision September 17, 2016, 6% pension contribution requirement at the rate of \$5,159.16. Police Lieutenant

**A MOTION WAS MADE BY RICK TOWNSEND TO APPROVE THE RECISION OF DROP PARTICIPATION AS VERIFIED WITH SUPPORTING DOCUMENTATION. SECONDED BY BRADY RIGDON. VOTE WAS UNANIMOUS.**

**V. OLD BUSINESS**

**NO OLD BUSINESS ON THE AGENDA**

## **VI. EXECUTIVE DIRECTOR'S REPORT**

**TIM JOHNSON SHARED WITH THE ADVISORY COMMITTEE A FIRE DEPARTMENT EMPLOYMENT DOCUMENT DATING BACK TO 1963. A FIREFIGHTER WHEN HIRED BY THE CITY HAD TO STATE THAT HE WAS NOT A MEMBER OF THE COMMUNIST PARTY AND THAT HE DOES NOT BELIEVE IN THE OVERTHROW OF THE GOVERNMENT OF THE UNITED STATES OR OF THE STATE OF FLORIDA. THIS DOCUMENT HAD TO BE SIGNED AND NOTARIZED BY THE EMPLOYEE.**

- Annual Cycle of Work

**TIM JOHNSON REVIEWED WITH THE ADVISORY COMMITTEE THE DRAFT OF THE ANNUAL CYCLE OF WORK FOR 2016/2017 FISCAL YEAR AS IT PERTAINS TO THE OPERATION OF THE OFFICE.**

**TIM WELCOMES INPUT FROM THE ADVISORY COMMITTEE SUCH AS SUGGESTIONS AS TO THE MEMBERS USE OF THE BUILDING FOR SPECIAL EVENTS, ANNUAL STATEMENTS TO THE MEMBERS TO VERIFY TIME SERVED AND CONTRIBUTIONS TO THE PLAN, THE ADVISORY COMMITTEE MAKING RECOMMENDATIONS TO THE BOARD FOR THE HOLIDAY BONUS, AND FIDUCIARY TRAINING FOR ADVISORY MEMBERS.**

**ALSO, WE HAVE TWO MEMBERS ON THE ADVISORY COMMITTEE RETIRING IN DECEMBER, 2016 AND APRIL, 2017. ELECTIONS WILL BE HELD. ALSO WE NEED TO VERIFY THE END OF TERM DATE FOR THE REMAINING ADVISORY COMMITTEE MEMBERS.**

- New Member Orientation Slides and Presentation

**DUE TO THE CHANGE IN THE DATE OF THE ADVISORY MEETING, THE NEW MEMBER ORIENTATION OCCURRED ON OCTOBER 17<sup>TH</sup> THEREFORE, THE ADVISORY COMMITTEE WAS UNABLE TO REVIEW THE PRESENTATION PRIOR TO THAT PRESENTATION. FUTURE SLIDES WILL BE CHANGED SLIGHTLY BASED ON RECOMMENDATIONS FROM THOSE ATTENDING. QUESTIONS WERE ASKED ABOUT TIME SERVICE CONNECTIONS, COULD THEIR BENEFITS CHANGE, ETC. WHICH WILL NOW BE INCORPORATED.**

**SEAN HATCHETT RECOMMENDED TALKING TO MEMBERS ABOUT CONTRIBUTIONS AND PROVIDING A BENEFIT CALCULATOR FOR MEMBERS ON THE WEBSITE. THINK ABOUT THEIR FUTURE.**

**A VESTING SEMINAR WAS SUGGESTED.**

**RICK TOWNSEND SUGGESTED TELLING THE MEMBERS HOW THE WINDFALL ELIMINATION PROCESS MIGHT IMPACT MEMBERS WITH REGARDS TO SOCIAL SECURITY BENEFITS WHEN THEY RETIRE.**

**TALK TO FIRE CHIEFS ABOUT INCORPORATING PRESENTATION WITH FUTURE MEETINGS. AT THE POLICE ACADEMY POSSIBLY BLOCK OUT AN HOUR DURING ORIENTATION CLASSES (LOTS OF DOWN TIME) FOR THE ORIENTATION.**

**VII. NEW BUSINESS**

**INFORMATION WAS DISTRIBUTED TO THE ADVISORY COMMITTEE REGARDING THE RE-EMPLOYMENT OF A RETIRED MEMBER. INFORMATION IS TO BE REVIEWED BY THE ADVISORY COMMITTEE PRIOR TO THE NEXT ADVISORY MEETING IN NOVEMBER AND FURTHER DISCUSSION WILL ENSUE.**

**VIII. ADJOURNMENT**

**VICE CHAIRMAN HOLDERFIELD ADJOURNED THE MEETING AT 10:38AM**

**NOTE:** The public meeting may be continued to a date, time, and place to be specified on the record at the meeting. If any person decides to appeal any decision made with respect to any matter considered at this public meeting such person will need to a record of proceedings, and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and that such record includes the testimony and evidence on which the appeal is based.

**TO BE APPROVED AT THE NEXT ADVISORY  
COMMITTEE MEETING HELD ON NOVEMBER 9, 2016**

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James Holderfield, V. Chair



**Plan**

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Survivor  
 Pension Class: DROP Survivor Bi-Weekly Payout  
 Pension Index: PFP62163FWP Length of Service: 30 Yrs MOS

**Pay Status**

Frequency: Bi-Weekly Days to be Paid: 14  
 Pay Status: Y Daily Base Rate: 87.660000  
 Adjustment: Create Adjustment ...

**Pay Components**

	Bi-Weekly	Monthly
Pension Base:	1227.24	2659.02
Supplement:	69.23	150.00
COLA Base:	2028.44	4394.95
COLA Amount:	801.20	1735.93
S/R Adjustment:		
DROP:	426.07	923.15
Bonus:		
<b>Total Earnings:</b>	<b>2523.74</b>	<b>5468.10</b>

**Tax**

☐ No Tax Tax Marital Status: Married  
 Fixed Withholding: 200.00 Tax Percentage: %  
 Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

**Dates**

Proj. Vested Ret. Date: Retire/DROP Date: 01/02/2004 Spouse Effective Date: 09/26/2016  
 COLA Start Date: 01/01/2000 Annual Cert. Date: Annual Cert. Flag:  
 Retire Termination Date: Termination Reason:

Save Cancel



## Pension Benefit

### §3 Police/Fire Pension Fund

## Survivor Retirement

75.00

10

28 Yrs.

09/21/1996

Adj. Pen. Date:

72,348215

01/01/1997

## Pension Benefit Amount

**Bi-Weekly**

1012.88

64.61

768.86

1846.35

## Monthly

2194.56

139.99

165.86

4000.42

## Back Drop

100

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**PLOP**

**Back**

## Finish

Cancel

Plan

Pension Plan: 37 Police/Fire Pension Fund Pen. Type: Survivor  
Pension Class: Survivor Retirement  
Pension Index: PFP62137PWP Length of Service: 21 Yrs MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 27.215447  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	381.02	825.54
Supplement:	48.46	105.00
COLA Base:	686.98	1488.46
COLA Amount:	305.96	662.91
S/R Adjustment:		
DROP:		
Bonus:		
Total Earnings:	735.44	1593.45

Tax

☐ No Tax Tax Marital Status: Single Exemption: 1  
Fixed Withholding: Additional Withholding: Tax Percentage: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 03/31/1984 Spouse Effective Date: 10/11/2016  
COLA Start Date: 04/01/1996 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:



Pensioner : RICHARD A CALDWELL SSN: 2

Add Child Benefit

Last Name	First Name	SSN	Date Of Birth	Marital Status	Disable	Student	Orphan	Daily Rate	Pay Status	Term. Re
CALDWELL	AVA		05/08/2011	S						

Child Benefit Amount

Monthly Amount:	200
Daily Pay Rate:	6.593400
Bi-Weekly	
Pension Base:	92.31
Supplement:	30.00
COLA Amount:	
Gross:	122.31
COLA Base Amount:	
Monthly	
Pension Base:	200.00
Supplement:	65.00
COLA Amount:	
Gross:	265.00
COLA Base Amount:	

Child Pension Info

Pension Plan:	63 Police/Fire Pension Fund
Pension Class:	Guardian pension account
Retiree Retirement Date:	10/21/2016
Effective Date:	09/29/2016

Retiree Bi-Weekly Payment Data

Daily Pay Rate:	200.664591	Pension Base:	2809.30	Supplement:	30.00
COLA Base Amount:	2809.30	COLA Amount:		COLA Start Date:	01/01/2017

Add Child ... Save Cancel



TSC Details

Status:	Pending	<input type="checkbox"/> Pension Date Adjusted
TSC Type:	Military Time	<input type="checkbox"/> TSC Forced Completion
Last Month Salary:	4583.02	Type Of Purchase:
Available Time:	24 Mos 0 Days	Calculation Date:
Purchase Time:	24 Mos 0 Days	Period Start Date:
Deduction Amount:		Period End Date:
Start Date:		Actual End Date:

Comments

Click here to add new comments.

Add Comment to History >

Save	Setup Deduction...	Setup Lump Sum...	Adj Pension Dates...	Force Completion...	Delete
Add New TSC...					Cancel

Summary Details Balance Info Ded. History

TSC Details

Status: Pending  
 TSC Type: COJ Time  
 Last Month Salary: 4678.01  
 Available Time: 32 Mos 5 Days  
 Purchase Time: 32 Mos 5 Days  
 Deduction Amount:  
 Start Date:

Pension Date Adjusted  
 TSC Forced Completion  
 Type Of Purchase: Time  
 Calculation Date: 10/05/2016  
 Available Amount: 10533.32  
 Purchase Amount: 10533.32  
 Max Ded. Amount: 10533.32  
 Expected End Date:

Period Start Date: 03/26/2004  
 Period End Date: 12/01/2006  
 Actual End Date:

7% = 10,533.32  
 8% = 12,038.08

Comments

Click here to add new comments.

Add Comment to History >

Save Setup Deduction... Setup Lump Sum... Adj Pension Dates... Force Completion... Delete

Add New TSC... Cancel

# Setup Wizard

## Choose TSC Type

Time Service Connection Type:

COJ Time

Calculation Percentage:

7.00 %

## Type Of Purchase

Type Of Purchase:

Time

## Purchase By Time

Total Available Time:

32

Mos

Purchase Time:

32

Mos

## Purchase By Amount

Amount:

Cancel

Next >>

<< Back

Should be 8%



# Setup Wizard

70%

## TSC Available

Available Time: 32 Mos 5 Days Total Amount: 10533.32

## TSC Purchase

Purchase Time: 32 Mos 5 Days Purchase Amount: 10533.32

## Calculate Ded. Amt.

PayPeriods: 0 Ded. Amount: Calc. Max. Limit:

<< Back Finish Cancel

Summary Details Balance Info Ded. History

## TSC Details

Status: ☐ In Progress ☐ Pension Date Adjusted☐ TSC Forced CompletionTSC Type: ☐ Military Time ☐ Time

Type Of Purchase:

Last Month Salary:  Calculation Date: Available Time:  Mos  Days Available Amount: Period Start Date: Purchase Time:  Mos  Days Purchase Amount: Period End Date: Deduction Amount:  Max Ded. Amount: Start Date:  Expected End Date: Actual End Date: 

## Comments

Click here to add new comments.

Add Comment to History &gt;

Save

Update Deduction...

Setup Lump Sum...

Adj Pension Dates...

Force Completion...

Delete

Add New TSC...

Cancel



Summary Details Balance Info Ded. History

TSC Details

Status:	<input type="text" value="In Progress"/>	<input type="checkbox"/> Pension Date Adjusted
TSC Type:	<input type="text" value="Military Time"/>	<input type="checkbox"/> TSC Forced Completion
Last Month Salary:	<input type="text" value="3913.67"/>	Type Of Purchase: <input type="text" value="Time"/>
Available Time:	<input type="text" value="24"/> Mos <input type="text" value="0"/> Days	Calculation Date: <input type="text" value="09/30/2016"/>
Purchase Time:	<input type="text" value="24"/> Mos <input type="text" value="0"/> Days	Available Amount: <input type="text" value="18785.62"/>
Deduction Amount:	<input type="text" value="144.50"/>	Period Start Date: <input type="text" value="02/25/2004"/>
Start Date:	<input type="text" value="10/25/2016"/>	Period End Date: <input type="text" value="01/24/2008"/>
		Max Ded. Amount: <input type="text" value="18785.62"/>
		Expected End Date: <input type="text" value="10/25/2021"/>
		Actual End Date: <input type="text"/>

Comments

Click here to add new comments.

Add Comment to History >

Save Update Deduction... Setup Lump Sum... Adj Pension Dates... Force Completion... Delete

Add New TSC...

Cancel

Summary Details Balance Info Ded. History

TSC Details

Status:	Pending	<input type="checkbox"/> Pension Date Adjusted
TSC Type:	Other Govt	<input type="checkbox"/> TSC Forced Completion
Last Month Salary:	3540.36	Type Of Purchase: Time
Available Time:	33 Mos 29 Days	Calculation Date: 08/31/2016
Purchase Time:	31 Mos 29 Days	Period Start Date: 07/01/2013
Deduction Amount:		Period End Date: 04/30/2016
Start Date:		Available Amount: 24050.85
		Purchase Amount: 22634.71
		Max Ded. Amount: 22634.71
		Expected End Date:
		Actual End Date:

Comments

Click here to add new comments.

Add Comment to History >

Save Setup Deduction... Setup Lump Sum... Adj Pension Dates... Force Completion... Delete

Add New TSC... Cancel



Summary Details Balance Info Ded. History

## TSC Details

Status:	In Progress	<input type="checkbox"/> Pension Date Adjusted
TSC Type:	Military Time	<input type="checkbox"/> TSC Forced Completion
Last Month Salary:	3720.99	Calculation Date: 09/17/2016
Available Time:	11 Mos 29 Days	Available Amount: 8905.57
Purchase Time:	11 Mos 29 Days	Purchase Amount: 8905.57
Deduction Amount:	68.50	Max Ded. Amount: 8905.57
Start Date:	09/29/2016	Expected End Date: 09/29/2021
		Actual End Date: 10/31/2005
		Period End Date: 10/29/2006

## Comments

Click here to add new comments.

Add Comment to History &gt;

Save Update Deduction... Setup Lump Sum... Adj Pension Dates... Force Completion... Delete

Add New TSC...

Cancel



Summary Details Balance Info Ded. History

## TSC Details

Status:	Pending	<input type="checkbox"/> Pension Date Adjusted
TSC Type:	Other Govt	<input type="checkbox"/> TSC Forced Completion
Last Month Salary:	3019.99	Time: 10/24/2016
Available Time:	25 Mos 16 Days	Available Amount: 15422.08
Purchase Time:	25 Mos 16 Days	Purchase Amount: 15422.08
Deduction Amount:		Max Ded. Amount: 15422.08
Start Date:		Expected End Date:
		Actual End Date:
		Period Start Date: 04/21/2014
		Period End Date: 06/06/2016

## Comments

Click here to add new comments.

Add Comment to History &gt;

Save

Setup Deduction...

Setup Lump Sum...

Adj Pension Dates...

Force Completion...

Delete

## **ESTIMATED PENSION BENEFIT**

Name	:	WYNNE, DANIEL H
SSN	:	
EIN	:	7417
Age	:	45
Year Service	:	20
Date of Employment	:	04/19/1999
Adjusted Date of Employment	:	
Pension Date	:	08/25/1996
Adjusted Pension Date	:	08/25/1996
Estimated Retirement Date	:	10/21/2016
Benefits Estimated on	:	10/22/2016
Estimated Biweekly Gross	:	2,949.38
Average Monthly Salary	:	10,650.55
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	6,390.32

# Setup Wizard

<b>Total Balance</b>	
Gross Total Balance: 6758.2	Pre-Tax Amount: 6758.2
Post Tax Amount: 0	
<b>Lump Sum Details</b>	
Taxable Refund Amount: 6758.20	Rollover Amount: [REDACTED]
NonTaxable Refund Amount: [REDACTED]	
<b>Total Refund Amount</b>	
Total Refund Amount: 6758.20	
<b>Index Code</b>	
Index Code: PEPF62137REF	<input type="checkbox"/> DB to DC



IRE PENSION FUND



Employee : DAVID D COHILL SSN: 2-1-1 EIN: 68973

Check #	Payment Type	Check Date	Ava. Gross Amt	Net Amount	Dist. Code	Trustee	Account #	Acc. Type
1	R		4851.04	4851.04	G	USAA INVEST		

Amount Details

Available Rollover Amt.: 4851.04 Net Rollover Amount: 4851.04

Check Message

ROLLOVER OF PENSION CONTRIBUTIONS

Personal Information

First Name: USAA INVEST DAVID MI: D Last Name: COHILL  
SSN: Payment Type: R

Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

Bank Information

Trustee: USAA INVESTMENT Account #: Account Type: IRA  
Check #: Check Date: Distribution Code: G

Save New Process Payment Void

Pension Contribution

Pension Plan	Pre/Post Tax	Amount
Police Fire Plan	PRE	9357.33

Total: Pre-Tax: \$9,357.33 Post Tax: \$0.00

Cancel

Pension Contribution

Pension Plan	Pre/Post Tax	Amount
Police Fire Plan Group 2	PRE	1814.34

Total: Pre-Tax: \$1,814.34 Post Tax: \$0.00

Cancel



# IRE PENSION FUND

## Joe Pension

Employee : EMILY L OSHMAN SSN: EIN: 75340

Check #	Payment Type	Check Date	Ava. Gross Amt	Net Amount	Dist. Code	Trustee	Account #	Acc. Type
Temp200648	R	10/07/2016	4249.79	4249.79	G	FIDELITY TRUS		

### Amount Details

Available Rollover Amt.: 4249.79 Net Rollover Amount: 4249.79

### Check Message

rollover of pension contributions

### Personal Information

First Name: EMILY MI: L Last Name: OSHMAN  
 SSN: . . . Payment Type: R

### Address

Country: United States City: Delivery Point:  
 Street 1: State: FL Check Digit:  
 Street 2: Zip: Lot:  
 Street 3: Carrier Route: Country Code:

### Bank Information

Trustee: FIDELITY TRUST COMPANY Account #: IRA  
 Check #: Temp200648 Check Date: 10/07/2016 Distribution Code: G

Save New Process Payment Delete



**Total Balance**

Gross Total Balance: 44627.68 Pre-Tax Amount: 44627.68 Post Tax Amount: 0

**Lump Sum Details**

Taxable Refund Amount: 44627.68  
NonTaxable Refund Amount:

**Rollover Details**

Rollover Amount:

**Total Refund Amount**

Total Refund Amount: 44627.68

**Index Code**

Index Code: PFPF62137REF ☐ DB to DC

Verify Pension Contribution...

<< Back

Next >>

Cancel



Summary Lump Sum Rollover Detail

Check Information

First Name:  MI:  Last Name:

SSN:  Payment Type:  Distribution Code:

Check Date:  Check #:

Address

Country:  City:  Delivery Point:

Street 1:  State:  Check Digit:

Street 2:  Zip:  Lot:

Street 3:  Carrier Route:  Country Code:

Amount Details

Gross Amount:

Tax:  Amt.  %

Net:

Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Save Process Payment Delete

## Check Information

First Name: DAVID MI: B Last Name: BAKER  
SSN: L Payment Type: Temp200664  
Check Date: 10/21/2016 Check #: Distribution Code: 1

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 450.20 30.00 %  
Net: 1050.45

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save

Process Payment

Delete



## Check Information

First Name: MICHAEL MI: A Last Name: BINDER  
SSN: [REDACTED] Payment Type: L  
Check Date: 10/21/2016 Check #: Temp200668 Distribution Code: 2

## Address

Country: United States City: [REDACTED] Delivery Point: [REDACTED]  
Street 1: [REDACTED] State: IL Check Digit: [REDACTED]  
Street 2: [REDACTED] Zip: [REDACTED] Lot: [REDACTED]  
Street 3: [REDACTED] Carrier Route: [REDACTED] Country Code: [REDACTED]

## Amount Details

Gross Amount: 1500.65  
Tax: 300.13 20 %  
Net: 1200.52

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Save

Process Payment

Delete

Check Information

First Name: RICHARD MI: A Last Name: CALDWELL  
SSN: L Payment Type: L Distribution Code: 1  
Check Date: 11/04/2016 Check #: Temp200682

Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

Amount Details

Gross Amount: 1500.65  
Tax: 450.20 30.00 %  
Net: 1050.45

Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save Process Payment Delete



## Check Information

First Name: TRUDY MI: L Last Name: CALLAHAN  
SSN: L Payment Type: L Distribution Code: 1  
Check Date: 10/21/2016 Check #: Temp200660

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 450.20 30.00 %  
Net: 1050.45

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save

Process Payment

Delete

## Check Information

First Name: DAVID MI: W Last Name: CATIR  
SSN: L Payment Type: Distribution Code: 2  
Check Date: 10/21/2016 Check #: Temp200666

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 300.13 % 20 %  
Net: 1200.52

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Save

Process Payment

Delete



## Check Information

First Name: DAVID MI: L Last Name: CREWS  
SSN: L Payment Type: L Distribution Code: 2  
Check Date: 10/21/2016 Check #: Temp200673

## Address

Country: United States City: Delivery Point:  
Street 1: 12 State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: 300.13 20 %  
Net: 1200.52

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Delete

Save Process Payment

## Check Information

First Name: ANTHONY MI: F Last Name: DOSHIER  
SSN: L Payment Type: L Distribution Code: 1  
Check Date: 10/21/2016 Check #: Temp200676

## Address

Country: United States City: - Delivery Point: -  
Street 1: F State: F Check Digit: -  
Street 2: - Zip: - Lot: -  
Street 3: - Carrier Route: - Country Code: -

## Amount Details

Gross Amount: 1500.65  
Tax: 30.00 %  
Net: 1050.45

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Delete

Process Payment

Save



### Check Information

First Name:  MI:  Last Name:   
 SSN:  Payment Type:   
 Check Date:  Check #:  Distribution Code:

### Address

Country:  City:  Delivery Point:   
 Street 1:  State:  Check Digit:   
 Street 2:  Zip:  Lot:   
 Street 3:  Carrier Route:  Country Code:

### Amount Details

Gross Amount:   
 Tax:  Amt.  %  
 Net:

### Check Message

REFUND OF SHARE PLAN  
 \$1,500.65 GROSS  
 \$450.20 30% TAX  
 \$1,050.45 NET

## Check Information

First Name: RODERIC MI: D Last Name: FEACHER  
SSN: L Payment Type: L Distribution Code: 1  
Check Date: 10/21/2016 Check #: Temp200658

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 450.20 30.00 %  
Net: 1050.45

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save

Process Payment

Delete



## Check Information

First Name: ANIMMARIE MI: Last Name: GIBSON  
SSN: Payment Type: L Distribution Code: 1  
Check Date: 11/04/2016 Check #: 1

## Address

Country: United States City: Delivery Point:  
Street 1: FL State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: 450.20 30.00 %  
Net: 1050.45

## Check Message

\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Void

Process Payment

Save

## Check Information

First Name: **GLORIA** MI: **A** Last Name: **GRAHAM**  
SSN: **---** Payment Type: **L** Distribution Code: **2**  
Check Date: **10/21/2016** Check #: **Temp200670**

## Address

Country: **United States** City: **---** Delivery Point: **---**  
Street 1: **---** State: **---** Check Digit: **---**  
Street 2: **---** Zip: **---** Lot: **---**  
Street 3: **---** Carrier Route: **---** Country Code: **---**

## Amount Details

Gross Amount: **1500.65**  
Tax: **300.13** **20** %  
Net: **1200.52**

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Save

Process Payment

Delete



Share Plan Details

Summary

Lump Sum

Rollover Detail

Check Information

First Name:STEPHEN

M1:

Payment Type:

Check #:10/21/2016

Last Name:HUBER

Distribution Code:1

Address

Country:United States

City:

State:

Zip:

Carrier Route:

Street 1:

Street 2:

Street 3:

Delivery Point:

Check Digit:

Lot:

Country Code:

Amount Details

Gross Amount:1500.65

Tax:450.20

Net:1050.45

Gross Amount:

Tax:

Net:

30.00%

Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save

Process Payment

Delete

## Check Information

First Name:  MI:  Last Name:   
SSN:  Payment Type:  Distribution Code:   
Check Date:  Check #:

## Address

Country:  City:  Delivery Point:   
Street 1:  State:  Check Digit:   
Street 2:  Zip:  Lot:   
Street 3:  Carrier Route:  Country Code:

## Amount Details

Gross Amount:   
Tax:  Amt.  %  
Net:

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,020.52 NET

Save

Process Payment

Delete



## Check Information

First Name: **MATHEW** MI: **S** Last Name: **NEMETH**  
SSN: **[REDACTED]** Payment Type: **L** Distribution Code: **1**  
Check Date: **10/21/2016** Check #: **Temp200669**

## Address

Country: **United States** City: **[REDACTED]** Delivery Point: **[REDACTED]**  
Street 1: **[REDACTED]** State: **[REDACTED]** Check Digit: **[REDACTED]**  
Street 2: **[REDACTED]** Zip: **[REDACTED]** Lot: **[REDACTED]**  
Street 3: **[REDACTED]** Carrier Route: **[REDACTED]** Country Code: **[REDACTED]**

## Amount Details

Gross Amount: **1500.65**  
Tax: **0** Amt. **450.20** % **30.00**  
Net: **1050.45**

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save Process Payment Delete

## Check Information

First Name: DENNIS MI: E Last Name: PELLOT  
SSN: L Payment Type: Temp200663  
Check Date: 10/21/2016 Check #: 2 Distribution Code: 2

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 300.13 20 %  
Net: 1200.52

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Save

Process Payment

Delete



## Check Information

First Name: JAMES MI: T Last Name: PENN  
SSN: [REDACTED] Payment Type: L Distribution Code: 1  
Check Date: 10/21/2016 Check #: Temp200662

## Address

Country: United States City: [REDACTED] Delivery Point: [REDACTED]  
Street 1: [REDACTED] State: [REDACTED] Check Digit: [REDACTED]  
Street 2: [REDACTED] Zip: [REDACTED] Lot: [REDACTED]  
Street 3: [REDACTED] Carrier Route: [REDACTED] Country Code: [REDACTED]

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 450.20 30.00 %  
Net: 1050.45

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save

Process Payment

Delete

## Check Information

First Name: SHANNON MI: Last Name: PFISTER  
SSN: Payment Type: Distribution Code: 1  
Check Date: 10/21/2016 Check #:

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 450.20 30.00 %  
Net: 1050.45

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save

Process Payment

Void



## Check Information

First Name: DAVID MI: P Last Name: POWELL  
SSN: [REDACTED] Payment Type: L Distribution Code: 2  
Check Date: 11/04/2016 Check #: Temp200681

## Address

Country: United States City: [REDACTED] Delivery Point: [REDACTED]  
Street 1: [REDACTED] State: [REDACTED] Check Digit: [REDACTED]  
Street 2: [REDACTED] Zip: [REDACTED] Lot: [REDACTED]  
Street 3: [REDACTED] Carrier Route: [REDACTED] Country Code: [REDACTED]

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 300.13 % 20 %  
Net: 1200.52

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Save

Process Payment

Delete

RefundPaym	RefundId	CheckId	CheckNumb	CheckType	PaymentTyp	CheckDate	NetAmount	TaxAmount	GrossAmount	Di
▶	12313	12081	2393906	Temp20067	79	R	10/21/2016	1500.65	1500.65	G

### Amount Details

Available Rollover Amt.:  Net Rollover Amount:

### Check Message

### Personal Information

First Name:  Last Name:   
 SSN:  MI:  Payment Type:

### Address

Country:  City:   
 Street 1:  State:  Delivery Point:   
 Street 2:  Zip:  Check Digit:   
 Street 3:  Carrier Route:  Lot:   
 Country Code:

### Bank Information

Trustee:  Account #:  Account Type:   
 Check #:  Check Date:  Distribution Code:

Delete

Process Payment

New

Save



## Check Information

First Name: **GARY** MI: **M** Last Name: **SNYDER**  
SSN:  Payment Type: **L** Distribution Code: **2**  
Check Date: **10/21/2016** Check #: **Temp200661**

## Address

Country: **United States** City:  Delivery Point:   
Street 1:  State:  Check Digit:   
Street 2:  Zip:  Lot:   
Street 3:  Carrier Route:  Country Code:

## Amount Details

Gross Amount: **1500.65**  
Tax: **300.13** **20** %  
Net: **1200.52**

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Save Process Payment Delete

## Check Information

First Name: DAVID MI: Last Name: THOMAS  
SSN: Payment Type: L Distribution Code: 2  
Check Date: 10/21/2016 Check #: Temp200674

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: 300.13 20 %  
Net: 1200.52

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$300.13 20% TAX  
\$1,200.52 NET

Delete

Process Payment

Save



Check Information

First Name:  MI:  Last Name:

SSN:  Payment Type:

Check Date:  Check #:  Distribution Code:

Address

Country:  City:

Street 1:  State:

Street 2:  Zip:  -

Street 3:  Carrier Route:  Country Code:

Delivery Point:  Check Digit:  Lot:

Amount Details

Gross Amount:

Tax:  Amt.  %

Net:

Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Save

Process Payment

Delete

## Check Information

First Name:  MI:  Last Name:   
SSN:  Payment Type:   
Check Date:  Check #:  Distribution Code:

## Address

Country:  City:  Delivery Point:   
Street 1:  State:  Check Digit:   
Street 2:  Zip:  Lot:   
Street 3:  Carrier Route:  Country Code:

## Amount Details

Gross Amount:   
Tax:  Amt.  %  
Net:

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Delete

Process Payment

Save



## Check Information

First Name: CLIFTON MI: WHITE  
SSN: Payment Type: L  
Check Date: 10/21/2016 Check #: Temp200665 Distribution Code: 1

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 1500.65  
Tax: Amt. 450.20 30.00 %  
Net: 1050.45

## Check Message

REFUND OF SHARE PLAN  
\$1,500.65 GROSS  
\$450.20 30% TAX  
\$1,050.45 NET

Delete

Process Payment

Save

Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee

Pension Class: DROP Bi-Weekly Payout

Pension Index: PFF62163PTS Length of Service: 20 Yrs 0 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14

Pay Status: Y Daily Base Rate: 108.929957

Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1525.02	3304.21
Supplement:	46.15	100.00
COLA Base:	1716.42	3718.91
COLA Amount:	191.40	414.70
S/R Adjustment:		
DROP:	829.74	1797.77
Bonus:		
Total Earnings:	2592.31	5616.68

Tax

☐ No Tax Tax Marital Status: Single Exemption: 0

Fixed Withholding: Additional Withholding: Tax Percentage: %

Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 01/07/2012 Spouse Effective Date:

COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:

Retire Termination Date: Termination Reason:

Save Cancel



Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: PFP62163FTS Length of Service: 20 Yrs 0 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 127.551631  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1785.72	3869.07
Supplement:	46.15	100.00
COLA Base:	2009.84	4354.65
COLA Amount:	224.12	485.59
S/R Adjustment:		
DROP:	993.93	2153.52
Bonus:		
Total Earnings:	3049.92	6608.18

Tax

☐ No Tax Tax Marital Status: Single  
Fixed Withholding: Additional Withholding: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:



Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: PFP62163PTS Length of Service: 22 Yrs 0 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 115.580931  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1618.13	3505.95
Supplement:	50.77	110.00
COLA Base:	1821.22	3945.98
COLA Amount:	203.09	440.03
S/R Adjustment:		
DROP:	923.99	2001.98
Bonus:		
Total Earnings:	2795.98	6057.96

Tax

☐ No Tax Tax Marital Status: Married  
Fixed Withholding: Additional Withholding: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:



Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: PFP62163PTS Length of Service: 20 Yrs 5 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 111.309911  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1558.34	3376.40
Supplement:	46.15	100.00
COLA Base:	1753.93	3800.18
COLA Amount:	195.59	423.78
S/R Adjustment:		
DROP:	862.66	1869.10
Bonus:		
Total Earnings:	2662.74	5769.28

Tax

☐ No Tax Tax Marital Status: Married  
Fixed withholding: Additional withholding: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:

**Plan**

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee

Pension Class: DROP Bi-Weekly Payout

Pension Index: PFPF62163PTS Length of Service: 25 Yrs 0 MOS

**Pay Status**

Frequency: Bi-Weekly Days to be Paid: 14

Pay Status: Y Daily Base Rate: 176.479439

Adjustment: Create Adjustment ...

**Pay Components**

	Bi-Weekly	Monthly
Pension Base:	2470.71	5353.21
Supplement:	57.69	125.00
COLA Base:	2780.80	6025.07
COLA Amount:	310.09	671.86
S/R Adjustment:		
DROP:	1372.81	2974.42
Bonus:		
Total Earnings:	4211.30	9124.49

**Tax**

☐ No Tax Tax Marital Status: Single

Fixed Withholding: Additional Withholding: Tax Percentage: %

Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

**Dates**

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:

COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:

Retire Termination Date: Termination Reason:

Save Cancel



Plan		Pay Components	
Pension Plan:	63 Police/Fire Pension Fund	Pension Base:	1921.36 4162.95
Pension Class:	DROP Bi-Weekly Payout	Supplement:	53.08 115.00
Pension Index:	PFPF62163FTS	COLA Base:	1979.00 4287.83
Length of Service: 23 Yrs 3 MOS		COLA Amount:	57.64 124.89
Days to be Paid: 14		S/R Adjustment:	
Frequency:	Bi-Weekly	DROP:	329.06 712.96
Pay Status:	Y	Bonus:	
Adjustment:	Create Adjustment ...	Total Earnings:	2361.14 5115.80

Tax	
Fixed Withholding:	Exemption: 0
Tax Free Amount/PR:	Tax Percentage: %
	Post Tax Rem. Contribution:

Dates	
Proj. Vested Ret. Date:	Spouse Effective Date:
COLA Start Date:	Annual Cert. Flag:
Retire Termination Date:	



## Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Time Service Retirement  
Pension Index: PFPF62163PTS Length of Service: 20 Yrs 0 MOS

## Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 100.102449  
Adjustment: Create Adjustment ...

## Pay Components

	Bi-Weekly	Monthly
Pension Base:	1401.43	3036.44
Supplement:	46.15	100.00
COLA Base:	1443.47	3127.52
COLA Amount:	42.04	91.09
S/R Adjustment:		
DROP:		
Bonus:		
Total Earnings:	1489.62	3227.53

## Tax

☐ No Tax Tax Marital Status: Single Exemption: 1  
Fixed Withholding: Additional Withholding: Tax Percentage: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

## Dates

Proj. Vested Ret. Date: Retire/DROP Date: 07/04/2015 Spouse Effective Date:  
COLA Start Date: 01/01/2016 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:

## Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: FFF62163PTS Length of Service: 22 Yrs 0 MOS

## Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 143.122143  
Adjustment: Create Adjustment ...

## Pay Components

	Bi-Weekly	Monthly
Pension Base:	2003.71	4341.37
Supplement:	50.77	110.00
COLA Base:	2255.19	4886.25
COLA Amount:	251.48	544.87
S/R Adjustment:		
DROP:	664.86	1440.53
Bonus:		
Total Earnings:	2970.82	6436.77

## Tax

☐ No Tax Tax Marital Status: Single Exemption: 1  
Fixed Withholding: Additional Withholding: Tax Percentage: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

## Dates

Proj. Vested Ret. Date: Retire/DROP Date: 01/07/2012 Spouse Effective Date:  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:

Save

Cancel



Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: PFP62163FTS Length of Service: 20 Yrs 0 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 104.584285  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1464.18	3172.39
Supplement:	46.15	100.00
COLA Base:	1647.95	3570.56
COLA Amount:	183.77	398.17
S/R Adjustment:		
DROP:	998.42	2163.24
Bonus:		
Total Earnings:	2692.52	5833.80

Tax

☐ No Tax Tax Marital Status: Single Exemption: 0  
Fixed Withholding: Additional Withholding: Tax Percentage: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:



**Plan**

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
 Pension Class: DROP Bi-Weekly Payout  
 Pension Index: PFP62163PTS Length of Service: 22 Yrs 2 MOS

**Pay Status**

Frequency: Bi-Weekly Days to be Paid: 14  
 Pay Status: Y Daily Base Rate: 102.455528  
 Adjustment: Create Adjustment ...

**Pay Components**

	Bi-Weekly	Monthly
Pension Base:	1434.38	3107.82
Supplement:	50.77	110.00
COLA Base:	1614.40	3497.87
COLA Amount:	180.02	390.04
S/R Adjustment:		
DROP:	792.84	1717.82
Bonus:		
Total Earnings:	2458.01	5325.68

**Tax**

☐ No Tax Tax Marital Status: Single Exemption: 0  
 Fixed Withholding: Additional Withholding: Tax Percentage: %  
 Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

**Dates**

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:  
 COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
 Retire Termination Date: Termination Reason:

Save Cancel

Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: PFP62163FTS Length of Service: 23 Yrs 2 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 111.351607  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1558.92	3377.67
Supplement:	53.08	115.00
COLA Base:	1754.58	3801.59
COLA Amount:	195.66	423.93
S/R Adjustment:		
DROP:	823.28	1783.77
Bonus:		
Total Earnings:	2630.94	5700.37

Tax

☐ No Tax Tax Marital Status: Married Exemption: 2  
Fixed Withholding: Additional Withholding: Tax Percentage: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:



Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: PFP62163PTS Length of Service: 20 Yrs 2 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 125.577962  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1758.09	3809.20
Supplement:	46.15	100.00
COLA Base:	1978.73	4287.25
COLA Amount:	220.64	478.05
S/R Adjustment:		
DROP:	968.02	2097.38
Bonus:		
Total Earnings:	2992.90	6484.63

Tax

☐ No Tax Tax Marital Status: Single Exemption: 0  
Fixed Withholding: Additional Withholding: 75.00 Tax Percentage: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:



**Plan**

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee

Pension Class: DROP Bi-Weekly Payout

Pension Index: PFP62163PTS Length of Service: 21 Yrs 2 MOS

**Pay Status**

Frequency: Bi-Weekly Days to be Paid: 14

Pay Status: Y Daily Base Rate: 115.228316

Adjustment: Create Adjustment ...

**Pay Components**

	Bi-Weekly	Monthly
Pension Base:	1613.20	3495.26
Supplement:	48.46	105.00
COLA Base:	1815.67	3933.95
COLA Amount:	202.47	438.69
S/R Adjustment:		
DROP:	924.79	2003.71
Bonus:		
Total Earnings:	2788.92	6042.66

**Tax**

☐ No Tax Tax Marital Status: Single

Fixed Withholding: Additional Withholding: Tax Percentage: %

Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

**Dates**

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011 Spouse Effective Date:

COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:

Retire Termination Date: Termination Reason:

Save Cancel

Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee  
Pension Class: DROP Bi-Weekly Payout  
Pension Index: PFP62163FTS Length of Service: 20 Yrs 3 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 14  
Pay Status: Y Daily Base Rate: 128.543806  
Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1799.61	3899.16
Supplement:	46.15	100.00
COLA Base:	2025.48	4388.54
COLA Amount:	225.87	489.39
S/R Adjustment:		
DROP:	930.73	2016.58
Bonus:		
Total Earnings:	3002.36	6505.13

Tax

☐ No Tax Tax Marital Status: Married  
Fixed Withholding: Additional Withholding: %  
Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/15/2011  
COLA Start Date: 01/01/2013 Annual Cert. Date: Annual Cert. Flag:  
Retire Termination Date: Termination Reason:



Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
▶ DROP Refund Roll Over		261129.48	10/21/2016	2	DROP Refund Roll Over Chec	
DROP Phase 2 Periodic Payment		948.80	10/07/2016	2		
DROP Phase 2 Periodic Interest	843.99		10/07/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	09/23/2016	2		
DROP Phase 2 Periodic Interest	844.33		09/23/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	09/09/2016	2		
DROP Phase 2 Periodic Interest	844.66		09/09/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	08/26/2016	2		
DROP Phase 2 Periodic Interest	845.00		08/26/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	08/12/2016	2		
DROP Phase 2 Periodic Interest	845.33		08/12/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	07/29/2016	2		
DROP Phase 2 Periodic Interest	845.66		07/29/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	07/15/2016	2		
DROP Phase 2 Periodic Interest	846.00		07/15/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	07/01/2016	2		
DROP Phase 2 Periodic Interest	846.33		07/01/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	06/17/2016	2		
DROP Phase 2 Periodic Interest	846.66		06/17/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	06/03/2016	2		
DROP Phase 2 Periodic Interest	846.99		06/03/2016	2		8.4%
DROP Phase 2 Periodic Payment		948.80	05/20/2016	2		



Details Ledger

## Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
▶ DROP Refund Lump Sum Check		18880.00	11/04/2016	2	DROP Refund Lump Sum Ch	
DROP Phase 2 Periodic Payment		113.82	10/21/2016	2		
DROP Phase 2 Periodic Interest	61.17		10/21/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	10/07/2016	2		
DROP Phase 2 Periodic Interest	61.34		10/07/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	09/23/2016	2		
DROP Phase 2 Periodic Interest	61.51		09/23/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	09/09/2016	2		
DROP Phase 2 Periodic Interest	61.67		09/09/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	08/26/2016	2		
DROP Phase 2 Periodic Interest	61.84		08/26/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	08/12/2016	2		
DROP Phase 2 Periodic Interest	62.01		08/12/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	07/29/2016	2		
DROP Phase 2 Periodic Interest	62.18		07/29/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	07/15/2016	2		
DROP Phase 2 Periodic Interest	62.34		07/15/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	07/01/2016	2		
DROP Phase 2 Periodic Interest	62.51		07/01/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	06/17/2016	2		
DROP Phase 2 Periodic Interest	62.67		06/17/2016	2		8.4%
DROP Phase 2 Periodic Payment		113.82	06/03/2016	2		

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
DROP Phase 2 Conversion In	245399.36		10/22/2016	2		
DROP Phase 1 Conversion Out		245399.36	10/22/2016	1		
DROP Phase 1 Interest Adjustme	1158.89		10/22/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		10/21/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		10/07/2016	1		
DROP Phase 1 Interest	1620.81		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1716.42		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		09/09/2016	1		
DROP Phase 1 Interest	1586.30		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1716.42		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		08/12/2016	1		
DROP Phase 1 Interest	1540.31		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1716.42		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		07/01/2016	1		
DROP Phase 1 Interest	1506.35		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1716.42		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		06/03/2016	1		
DROP Phase 1 Interest	1472.63		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1716.42		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1716.42		05/06/2016	1		

Details

Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	300348.96		10/09/2016	2		
DROP Phase 1 Conversion Out		300348.96	10/09/2016	1		
DROP Phase 1 Interest Adjustme	477.82		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2009.84		10/07/2016	1		
DROP Phase 1 Interest	2006.37		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2009.84		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2009.84		09/09/2016	1		
DROP Phase 1 Interest	1965.22		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2009.84		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2009.84		08/12/2016	1		
DROP Phase 1 Interest	1910.63		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2009.84		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2009.84		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2009.84		07/01/2016	1		
DROP Phase 1 Interest	1870.14		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2009.84		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2009.84		06/03/2016	1		
DROP Phase 1 Interest	1829.92		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2009.84		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2009.84		05/06/2016	1		
DROP Phase 1 Interest	1788.08		04/30/2016	1		8.4%



Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	272161.04		10/09/2016	2		
DROP Phase 1 Conversion Out		272161.04	10/09/2016	1		
DROP Phase 1 Interest Adjustme	432.98		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1821.22		10/07/2016	1		
DROP Phase 1 Interest	1818.07		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1821.22		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1821.22		09/09/2016	1		
DROP Phase 1 Interest	1780.78		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1821.22		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1821.22		08/12/2016	1		
DROP Phase 1 Interest	1731.32		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1821.22		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1821.22		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1821.22		07/01/2016	1		
DROP Phase 1 Interest	1694.63		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1821.22		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1821.22		06/03/2016	1		
DROP Phase 1 Interest	1658.18		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1821.22		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1821.22		05/06/2016	1		
DROP Phase 1 Interest	1621.00		04/30/2016	1		8.4%

Refresh Save Phase 1 Balance Drop Transfer Adjustment... Cancel

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	262105.01		10/09/2016	2		
DROP Phase 1 Conversion Out		262105.01	10/09/2016	1		
DROP Phase 1 Interest Adjustme	416.98		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1753.93		10/07/2016	1		
DROP Phase 1 Interest	1750.89		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1753.93		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1753.93		09/09/2016	1		
DROP Phase 1 Interest	1714.99		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1753.93		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1753.93		08/12/2016	1		
DROP Phase 1 Interest	1667.35		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1753.93		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1753.93		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1753.93		07/01/2016	1		
DROP Phase 1 Interest	1632.01		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1753.93		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1753.93		06/03/2016	1		
DROP Phase 1 Interest	1596.92		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1753.93		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1753.93		05/06/2016	1		
DROP Phase 1 Interest	1522.02		04/30/2016	1		8.4%

Refresh Save Phase 1 Balance Drop Transfer Adjustment... Cancel

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
DROP Phase 2 Conversion In	415560.79		10/09/2016	2		
DROP Phase 1 Conversion Out		415560.79	10/09/2016	1		
DROP Phase 1 Interest Adjustme	661.11		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2780.80		10/07/2016	1		
DROP Phase 1 Interest	2776.00		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2780.80		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2780.80		09/09/2016	1		
DROP Phase 1 Interest	2719.07		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2780.80		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2780.80		08/12/2016	1		
DROP Phase 1 Interest	2643.54		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2780.80		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2780.80		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2780.80		07/01/2016	1		
DROP Phase 1 Interest	2587.51		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2780.80		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2780.80		06/03/2016	1		
DROP Phase 1 Interest	2531.87		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2780.80		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2780.80		05/06/2016	1		
DROP Phase 1 Interest	2472.61		04/30/2016	1		8.4%



Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	82818.23		10/22/2016	2		
DROP Phase 1 Conversion Out		82818.23	10/22/2016	1		
DROP Phase 1 Interest Adjustme	377.70		10/22/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		10/21/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		10/07/2016	1		
DROP Phase 1 Interest	508.86		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1979.00		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		09/09/2016	1		
DROP Phase 1 Interest	478.36		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1979.00		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		08/12/2016	1		
DROP Phase 1 Interest	434.55		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1979.00		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		07/01/2016	1		
DROP Phase 1 Interest	404.56		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1979.00		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		06/03/2016	1		
DROP Phase 1 Interest	374.77		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1979.00		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1979.00		05/06/2016	1		

Cancel

Adjustment...

Drop Transfer

Phase 1 Balance

Save

Refresh

Details Ledger

## Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	49414.09		10/09/2016	2		
DROP Phase 1 Conversion Out		49414.09	10/09/2016	1		
DROP Phase 1 Interest Adjustme	76.83		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1443.47		10/07/2016	1		
DROP Phase 1 Interest	307.31		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1443.47		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1443.47		09/09/2016	1		
DROP Phase 1 Interest	285.50		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1443.47		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1443.47		08/12/2016	1		
DROP Phase 1 Interest	253.98		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1443.47		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1443.47		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1443.47		07/01/2016	1		
DROP Phase 1 Interest	232.53		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1443.47		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1443.47		06/03/2016	1		
DROP Phase 1 Interest	211.23		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1443.47		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1443.47		05/06/2016	1		
DROP Phase 1 Interest	190.08		04/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1443.47		04/22/2016	1		

Refresh

Save

Phase 1 Balance

Drop Transfer

Adjustment...

Cancel

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
DROP Phase 2 Conversion In	322427.75		10/22/2016	2		
DROP Phase 1 Conversion Out		322427.75	10/22/2016	1		
DROP Phase 1 Interest Adjustme	1522.65		10/22/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		10/21/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		10/07/2016	1		
DROP Phase 1 Interest	2129.56		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2255.19		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		09/09/2016	1		
DROP Phase 1 Interest	2084.23		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2255.19		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		08/12/2016	1		
DROP Phase 1 Interest	2023.80		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2255.19		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		07/01/2016	1		
DROP Phase 1 Interest	1979.18		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2255.19		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		06/03/2016	1		
DROP Phase 1 Interest	1934.87		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2255.19		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2255.19		05/06/2016	1		



Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Refund Lump Sum Check		38942.21	11/04/2016	2	DROP Refund Lump Sum Ch	
DROP Phase 2 Periodic Payment		269.49	10/21/2016	2		8.4%
DROP Phase 2 Periodic Interest	126.28		10/21/2016	2		
DROP Phase 2 Periodic Payment		269.49	10/07/2016	2		8.4%
DROP Phase 2 Periodic Interest	126.74		10/07/2016	2		
DROP Phase 2 Periodic Payment		269.49	09/23/2016	2		8.4%
DROP Phase 2 Periodic Interest	127.20		09/23/2016	2		
DROP Phase 2 Periodic Payment		269.49	09/09/2016	2		8.4%
DROP Phase 2 Periodic Interest	127.66		09/09/2016	2		
DROP Phase 2 Periodic Payment		269.49	08/26/2016	2		8.4%
DROP Phase 2 Periodic Interest	128.11		08/26/2016	2		
DROP Phase 2 Periodic Payment		269.49	08/12/2016	2		8.4%
DROP Phase 2 Periodic Interest	128.57		08/12/2016	2		
DROP Phase 2 Periodic Payment		269.49	07/29/2016	2		8.4%
DROP Phase 2 Periodic Interest	129.02		07/29/2016	2		
DROP Phase 2 Periodic Payment		269.49	07/15/2016	2		8.4%
DROP Phase 2 Periodic Interest	129.47		07/15/2016	2		
DROP Phase 2 Periodic Payment		269.49	07/01/2016	2		8.4%
DROP Phase 2 Periodic Interest	129.92		07/01/2016	2		
DROP Phase 2 Periodic Payment		269.49	06/17/2016	2		8.4%
DROP Phase 2 Periodic Interest	130.37		06/17/2016	2		
DROP Phase 2 Periodic Payment		269.49	06/03/2016	2		8.4%

Cancel

Adjustment...

Drop Transfer

Phase 1 Balance

Save

Refresh

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	246069.03		10/09/2016	2		
DROP Phase 1 Conversion Out		246069.03	10/09/2016	1		
DROP Phase 1 Interest Adjustme	391.46		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1647.95		10/07/2016	1		
DROP Phase 1 Interest	1643.74		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1647.95		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1647.95		09/09/2016	1		
DROP Phase 1 Interest	1610.02		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1647.95		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1647.95		08/12/2016	1		
DROP Phase 1 Interest	1565.27		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1647.95		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1647.95		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1647.95		07/01/2016	1		
DROP Phase 1 Interest	1532.07		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1647.95		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1647.95		06/03/2016	1		
DROP Phase 1 Interest	1499.11		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1647.95		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1647.95		05/06/2016	1		
DROP Phase 1 Interest	1422.97		04/30/2016	1		8.4%

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
▶ DROP Phase 2 Conversion In	241255.08		10/09/2016	2		
DROP Phase 1 Conversion Out		241255.08	10/09/2016	1		
DROP Phase 1 Interest Adjustme	383.81		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1614.40		10/07/2016	1		
DROP Phase 1 Interest	1611.61		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1614.40		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1614.40		09/09/2016	1		
DROP Phase 1 Interest	1578.56		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1614.40		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1614.40		08/12/2016	1		
DROP Phase 1 Interest	1534.71		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1614.40		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1614.40		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1614.40		07/01/2016	1		
DROP Phase 1 Interest	1502.19		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1614.40		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1614.40		06/03/2016	1		
DROP Phase 1 Interest	1469.89		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1614.40		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1614.40		05/06/2016	1		
DROP Phase 1 Interest	1437.80		04/30/2016	1		8.4%



Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
DROP Phase 2 Conversion In	262202.94		10/09/2016	2		
DROP Phase 1 Conversion Out		262202.94	10/09/2016	1		
DROP Phase 1 Interest Adjustme	417.13		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1754.58		10/07/2016	1		
DROP Phase 1 Interest	1751.55		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1754.58		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1754.58		09/09/2016	1		
DROP Phase 1 Interest	1715.63		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1754.58		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1754.58		08/12/2016	1		
DROP Phase 1 Interest	1667.97		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1754.58		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1754.58		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1754.58		07/01/2016	1		
DROP Phase 1 Interest	1632.62		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1754.58		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1754.58		06/03/2016	1		
DROP Phase 1 Interest	1597.51		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1754.58		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1754.58		05/06/2016	1		
DROP Phase 1 Interest	1527.64		04/30/2016	1		8.4%

Refresh

Save

Phase 1 Balance

Drop Transfer

Adjustment...

Cancel

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
DROP Phase 2 Conversion In	295701.02		10/09/2016	2		
DROP Phase 1 Conversion Out		295701.02	10/09/2016	1		
DROP Phase 1 Interest Adjustme	470.42		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1978.73		10/07/2016	1		
DROP Phase 1 Interest	1975.32		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1978.73		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1978.73		09/09/2016	1		
DROP Phase 1 Interest	1934.81		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1978.73		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1978.73		08/12/2016	1		
DROP Phase 1 Interest	1881.07		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1978.73		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1978.73		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1978.73		07/01/2016	1		
DROP Phase 1 Interest	1841.20		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1978.73		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1978.73		06/03/2016	1		
DROP Phase 1 Interest	1801.61		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1978.73		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1978.73		05/06/2016	1		
DROP Phase 1 Interest	1722.28		04/30/2016	1		8.4%

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
DROP Phase 2 Conversion In	271332.60		10/09/2016	2		
DROP Phase 1 Conversion Out		271332.60	10/09/2016	1		
DROP Phase 1 Interest Adjustme	431.66		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1815.67		10/07/2016	1		
DROP Phase 1 Interest	1812.53		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1815.67		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1815.67		09/09/2016	1		
DROP Phase 1 Interest	1775.36		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1815.67		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1815.67		08/12/2016	1		
DROP Phase 1 Interest	1726.05		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1815.67		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1815.67		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1815.67		07/01/2016	1		
DROP Phase 1 Interest	1689.47		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1815.67		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1815.67		06/03/2016	1		
DROP Phase 1 Interest	1653.14		05/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1815.67		05/20/2016	1		
DROP Phase 1 Bi-Weekly Deposit	1815.67		05/06/2016	1		
DROP Phase 1 Interest	1417.05		04/29/2016	1		8.4%



Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
▶ DROP Phase 2 Periodic Payment		930.73	11/04/2016	2		
DROP Phase 2 Periodic Interest	816.00		11/04/2016	2		8.4%
DROP Phase 2 Periodic Payment		930.73	10/21/2016	2		
DROP Phase 2 Periodic Interest	816.37		10/21/2016	2		8.4%
DROP Refund Lump Sum Check		50000.00	10/21/2016	2	DROP Refund Lump Sum Ch	
DROP Phase 2 Conversion In	302685.91		10/09/2016	2		
DROP Phase 1 Conversion Out		302685.91	10/09/2016	1		
DROP Phase 1 Interest Adjustme	481.54		10/09/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2025.48		10/07/2016	1		
DROP Phase 1 Interest	2021.98		09/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2025.48		09/23/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2025.48		09/09/2016	1		
DROP Phase 1 Interest	1980.51		08/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2025.48		08/26/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2025.48		08/12/2016	1		
DROP Phase 1 Interest	1925.50		07/31/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2025.48		07/29/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2025.48		07/15/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2025.48		07/01/2016	1		
DROP Phase 1 Interest	1884.69		06/30/2016	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	2025.48		06/17/2016	1		
DROP Phase 1 Bi-Weekly Deposit	2025.48		06/03/2016	1		

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Transfer Out		64457.78	10/14/2016	2		
DROP Phase 2 Periodic Payment		1240.01	10/07/2016	2		
DROP Phase 2 Periodic Interest	211.57		10/07/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	09/23/2016	2		
DROP Phase 2 Periodic Interest	214.88		09/23/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	09/09/2016	2		
DROP Phase 2 Periodic Interest	218.18		09/09/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	08/26/2016	2		
DROP Phase 2 Periodic Interest	221.47		08/26/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	08/12/2016	2		
DROP Phase 2 Periodic Interest	224.75		08/12/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	07/29/2016	2		
DROP Phase 2 Periodic Interest	228.02		07/29/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	07/15/2016	2		
DROP Phase 2 Periodic Interest	231.28		07/15/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	07/01/2016	2		
DROP Phase 2 Periodic Interest	234.53		07/01/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	06/17/2016	2		
DROP Phase 2 Periodic Interest	237.77		06/17/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	06/03/2016	2		
DROP Phase 2 Periodic Interest	241.00		06/03/2016	2		8.4%
DROP Phase 2 Periodic Payment		1240.01	05/20/2016	2		





# Pensioner Summary

**JAMES W CROSBY**



Type: **Employee**

Birth Date: **02/17/1958**

Pensioner Status: **Active**

SSN: **[REDACTED]**

Gender: **M**

Pension Plan: **83 Police/Fire Pension Fund**

EIN: **[REDACTED]**

Marital Status: **Married**

Pension Class: **Time Service Retirement**

Group: A

## Employment Data

Employment Index: **SHPO011PTAD**

Employment Date: **06/06/1977**

Adj. Employment Date: **[REDACTED]**

Pension Service: **22 Yrs.**

Emp. Termination Date: **[REDACTED]**

Emp. Termination Reason: **[REDACTED]**

Twenty Year Retiree: **[REDACTED]**

## Pension Data

Original Retiree Name: **JAMES W CROSBY 201234081**

Pension Index: **PFPF62163PTS**

EE Pension Date: **06/06/1977**

EE Adj. Pension Date: **[REDACTED]**

EE Retired/DROP Date: **09/04/1999**

Spouse/Child Effective Date: **[REDACTED]**

Annual Affidavit Date: **08/19/2016**

COLA Start Date: **01/01/2000**

Pen. Termination Date: **[REDACTED]**

Pen. Termination Reason: **[REDACTED]**

## Pay Data

Pay Status: **Y**

Pay Frequency: **Bi-Weekly**

Daily Rate: **111.011429**

Bi-Weekly Base: **1554.16**

Bi-Weekly COLA: **1014.61**

Bi-Weekly COLA Base: **2568.77**

Bi-Weekly Supplement: **50.76**

Tax Free Amount: **12.37**

Grand Total: **2619.53**

## DROP Data

DROP Index: **[REDACTED]**

Payroll Start Date: **[REDACTED]**

Payroll End Date: **[REDACTED]**

Bi-Weekly DROP Payment: **[REDACTED]**

Remaining Principal: **[REDACTED]**

RLA Balance: **[REDACTED]**

Payout Periods: **[REDACTED]**

Payout Option: **[REDACTED]**

## Notes

[REDACTED]

10189

**AGREEMENT  
BETWEEN  
THE CITY OF JACKSONVILLE  
AND  
JAMES W. CROSBY  
FOR POSITION AS  
ANIMAL CARE AND PROTECTIVE SERVICES CONSULTANT**

**THIS AGREEMENT** is made and entered into in duplicate this 21<sup>st</sup> day of March, 2016 (the "Effective Date"), by and between the CITY OF JACKSONVILLE, a municipal corporation existing under the Constitution and the laws of the State of Florida (the "CITY"), and JAMES W. CROSBY, a natural person with an address at 1435 Oak Haven Road, Jacksonville, Florida 32207 (the "CONSULTANT"), for a position as Animal Care and Protective Services ("ACPS") Consultant.

**WITNESSETH:**

**WHEREAS**, CITY has exhausted all resources to identify a qualified candidate to assume the role and responsibilities of ACPS Consultant; and

**WHEREAS**, an active investigation by the Office of Inspector General has prevented CITY from considering internal candidates for the position of ACPS Consultant at the present time; and

**WHEREAS**, CONSULTANT is a recognized expert in canine behavior and shelter management and operations; and

**WHEREAS**, CITY has made a sole source administrative award (Bid No. SS-0438-16) to CONSULTANT for a position as the ACPS Consultant; and

**WHEREAS**, CITY and CONSULTANT have negotiated mutually satisfactory terms for the position of ACPS Consultant; now therefore

**IN CONSIDERATION** of the premises and of the mutual covenants and agreements

hereinafter contained, CITY hereby engages CONSULTANT in accordance with the following:

#### **ARTICLE 1: Engagement of CONSULTANT**

1.01. CITY hereby engages CONSULTANT and CONSULTANT hereby accepts said engagement for the purpose of providing to CITY the services set forth in the Scope of Services, attached hereto as **Exhibit A** and incorporated herein by this reference (the "Services").

1.02. If any services, functions, or responsibilities not specifically described in the Scope of Services are necessary for the proper performance and provision of the Services, they shall be deemed to be implied by and included within the Scope of the Services to the same extent and in the same manner as if specifically described in this Agreement and/or the Scope of Services.

#### **ARTICLE 2: Duration of Agreement, Termination and Default**

2.01. The term of this Agreement shall become effective as of the Effective Date and shall continue and remain in full force and effect as to all its terms, conditions, and provisions as set forth herein for up to one (1) year unless sooner terminated by either party, with or without cause, by giving of not less than thirty (30) days' prior written notice to the other party to this Agreement.

2.02. Should either party default in its obligations under this Agreement, the non defaulting party shall provide written notice to the defaulting party of the default. The defaulting party shall be given ten (10) business days from receipt of the notice of default (or any such other amount of time agreed to by the parties in writing) to remedy the default. If the default is not remedied within such time frame, the non defaulting party may terminate this Agreement as provided in Section 2.01 hereof.

2.03. Notwithstanding the foregoing or any other provision of this Agreement to the



contrary, CITY may terminate this Agreement at any time in the event of loss of funding for any reason by giving CONSULTANT twenty-four (24) hours' oral notice with written confirmation following. In the event this Agreement is terminated, CONSULTANT shall be paid for any unpaid billings for all Services performed up to the date of receiving notice of termination, reasonable costs, and the fees associated with an orderly close-out of the work to the extent authorized in writing by CITY.

2.04. Notwithstanding the foregoing or any other provision of this Agreement to the contrary, in the event of a default, the non defaulting party shall be entitled to all available remedies at law or equity.

### **ARTICLE 3. Meetings and Public Hearings**

CONSULTANT will attend all meetings and public hearings relative to the Services being performed by it where its presence is determined to be necessary and requested by CITY and CONSULTANT can reasonably schedule its appearance.

### **ARTICLE 4: Payments for Services of CONSULTANT**

4.01. CITY will compensate CONSULTANT for the Services rendered hereunder in accordance with the following terms:

4.01.01. CONSULTANT's compensation shall be \$60.00 per hour.

4.01.02. The maximum indebtedness of CITY for all fees, reimbursable items, or other costs for Services provided by CONSULTANT pursuant to this Agreement shall not exceed the sum of SIXTY-FIVE THOUSAND AND 00/100 DOLLARS (\$65,000.00) for the term of this Agreement.

4.02. CITY's obligations under this Agreement are contingent upon the availability of

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day

and year first above written.

ATTEST:

CITY OF JACKSONVILLE

By James R. McCain, Jr.  
Corporation Secretary



By Lenny Curry  
Mayor

Sam E. Mousa  
Chief Administrative Officer  
For: Mayor Lenny Curry  
Under Authority of:  
Executive Order No. 2015-05

In accordance with the Ordinance Code of the City of Jacksonville, I do hereby certify that there is an unexpended, unencumbered, and unimpounded balance in the appropriation sufficient to cover the foregoing agreement, and that provision has been made for the payment of monies provided therein to be paid.

[Signature]  
Director Finance  
CITY Contract Number: 10189

Form Approved:

James R. McCain, Jr.  
Office of General Counsel

WITNESS:

JAMES W. CROSBY

By \_\_\_\_\_  
Signature

By James W. Crosby  
Signature

\_\_\_\_\_  
Type/Print Name

**ADMINISTRATIVE AWARD**

**BID No.: SS-0438-16**

**DESCRIPTION OF GOODS/SERVICES**

Recommend approval of Sole Source award to James W. Crosby to serve as the temporary Chief of Animal Care and Protective Services and also assist with recruiting a permanent Chief. Period of service is up to one year from date of executed agreement, with a total not to exceed expenditure amount of \$65,000.00 or \$60.00 per hour.

**FUNDING SOURCE:** ERAC011-03109

**FOR AGENCY/DEPARTMENT:** Regulatory Compliance/Animal Care & Protective Services

**REQUISITION NUMBERS:** N/A

**NUMBER FIRMS SOLICITED:** N/A      **NUMBER FIRMS BIDDING:** N/A

**REASON FOR LESS THAN REQUIRED MINIMUM SOLICITATION/QUOTATION:**

Exempt under 126.206 Non-competitive purchases.


**RECOMMEND AWARD TO:** James W. Crosby

**CONCURRENCE BY:** Sam Mousa, P.E., Chief Administrative Officer

**PRICE:** \$65,000.00 or \$60.00/hr

**TERMS:** NET 30 DAYS

**REASON FOR NOT ACCEPTING LOW BID:** N/A

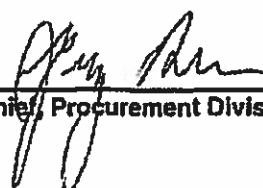
  
\_\_\_\_\_  
Analyst

\_\_\_\_\_  
Asst. Manager of Purchasing Services

3/11/16  
\_\_\_\_\_  
Date

\_\_\_\_\_  
\_\_\_\_\_  
Date

**APPROVAL:**

  
\_\_\_\_\_  
Gregory Pease, Chief, Procurement Division

3/11/16  
\_\_\_\_\_  
Date



**SOLE SOURCE/PROPRIETARY REQUEST**

Pursuant to the City of Jacksonville Procurement Code § 126.206 & § 126.312, when requesting a purchase from a vendor subject to the referenced sections, please complete this form to justify your request and submit to Procurement with applicable attachments.

REQUESTING AGENCY (DEPT/DIVISION): Regulatory Compliance/Animal Care & Protective Services

PROPRIETARY ☐

SOLE SOURCE ☒

FUNDING SOURCE: ERAC011-03109

**BRIEF DESCRIPTION OF GOODS/SERVICES:**

Temporary Chief of Animal Care and Protective Services who will also provide assistance with recruiting a permanent Chief while providing operational efficiency review.

AMOUNT OF PROJECT (attach quote): \$65,000 annual or \$60.00 per hour

**PROVIDE A SUMMARY OF THE SCOPE OF GOODS/SERVICES TO BE PROVIDED; IDENTIFY EACH ITEM, COMPONENT OR SERVICE BEING PROCURED (ATTACH QUOTE/PROPOSAL):**

James Crosby is a recognized expert in canine behavior and shelter management and operations. Mr. Crosby is willing to manage and operate the Jacksonville operations on a temporary basis while assisting the City with recruiting a permanent Chief. Mr. Crosby will also offer his expert consulting services to improve the overall operations at the facility.

**PROVIDE A DETAILED JUSTIFICATION AS TO WHY THE REQUESTED GOODS/SERVICES CAN ONLY BE EFFICIENTLY AND EFFECTIVELY PROCURED THROUGH THE RECOMMENDED PROPRIETARY/SOLE SOURCE PROVIDER:**

The City has exhausted all resources to identify a qualified candidate to assume the roles and responsibilities of Chief of Animal Care and Protective Services. An active investigation by the Office of Inspector General has prevented the City from considering internal candidates at the present time.

**ASSERT THAT YOU HAVE RESEARCHED THE AVAILABILITY OF THE REQUESTED GOODS/SERVICES FROM OTHER SOURCES IN APPLICABLE MARKETS AND HAVE DISCUSSED AND EVALUATED THE SAME WITH COJ'S PROCUREMENT AND EBO DIVISIONS:**

The posting commenced on 7/1/15. 149 applicants applied. 49 met the basic minimum requirements. 6 were selected for consideration. 5 were interviewed. 1 offer was made, which was subsequently declined. Networking calls were conducted with each of neighboring Florida counties for referrals which resulted in no progress. The City also conducted a national search that produced no viable candidates.

Submitted by: Sam E. Mouss, P.E  
(Name)

Chief Administrative Officer  
(Title)

Date: \_\_\_\_\_

Requesting Agency's Director's Signature: \_\_\_\_\_

Procurement Division

September, 2008

## Sec. 120.209. - Vesting, termination, re-employment.

- (a) Except as otherwise provided in this section, all rights to benefits under this Plan shall terminate when a member's employment terminates for any reason other than normal service retirement, early service retirement, or disability retirement. Any member who completes five years of credited service and whose contributions remain in the Plan has a vested right to accrued benefits from the System. No member who has completed less than five years of credited service shall have a vested interest in any accrued benefit.
- (b) A member who shall leave the service of the City prior to eligibility for normal service retirement or early service retirement, but who has completed five years of creditable service shall be entitled to receive retirement benefits commencing at age 65 at a 2.5 percent accrual rate for each year of creditable service. Such benefits will be based on final monthly compensation and credited service as of the date of termination.
- (c) If a retiree or separated vested member re-enters City service in a position covered by this Plan, benefit payments shall cease and the retiree or separated vested member shall again become an active member of the Plan. Upon subsequent retirement, the new pension benefit shall be computed in accordance with the provisions of Section 120.206, but based on a final monthly compensation computed as if there were no gap in time between the original retirement date and the reemployment date, provided that the period of re-employment exceeds one year. This section shall not apply to retired members re-hired as poll workers, part-time workers or temporary workers.
- (d) Notwithstanding the provisions of subparagraph (c) to Section 120.209, Ordinance Code, or any other City ordinance to the contrary, any time service retiree of the City of Jacksonville General Employees Retirement Plan, who otherwise qualifies, may be re-employed by the City on a part-time or temporary basis without the cessation of retirement benefits payable to such retiree pursuant to Chapter 120, Ordinance Code, because of, and during, such re-employment. For purposes of this subparagraph (d), the term "part-time" shall mean a position routinely requiring fewer than 25 hours of work per week (50 hours per pay period) on a regular and recurring basis, and the term "temporary" shall mean a full-time temporary position required for less than six months on a special assignment or to replace an employee on leave. In no event shall any time service retiree of the City of Jacksonville General Employees Retirement Plan acquire time service credit or any other benefit under Chapter 120, Ordinance Code, during, or in connection with, such re-employment, nor shall any amendment to the Plan not otherwise applicable to retired members apply to any re-employed retired member.

- (e) Members of the General Employees Retirement Plan may be re-employed by the City on a full-time basis in any capacity. In that event, payment of retirement benefits and accrual of COLA benefits shall be suspended for the period of re-employment and the retired members shall again become active members of the Plan. Upon the completion of the period of re-employment, and provided that the period of re-employment exceeds one year, the time service retirement benefit shall be re-computed, taking into account the additional credited service and any change in final monthly compensation occurring from the period of re-employment, as provided in Section 120.209(c). In the case of a member of the General Employees Retirement Plan who is re-employed in accordance with this section, the member may, in lieu of continuing in the Plan, make a one-time, irrevocable election to join the Defined Contribution Plan as set forth in Sections 120.501, et. seq. Such election must be made within ninety (90) days of re-employment. In the case of such an election, the member's benefits in the General Employees Retirement Plan shall be frozen at the level in effect at the time of re-employment and will re-commence at the same amount upon separation from service. Members electing to join the Defined Contribution Plan shall not accrue any additional benefits, service, pensionable compensation, plan amendment or any other benefit from the General Employees Retirement Plan except for the benefits to be restarted upon separation from service; provided however that the accrual of COLA benefits under the General Employees Retirement Plan shall not be affected during such re-employment period.
- (Ord. 2005-432-E, § 2; Ord. 2006-1391-E, § 2; Ord. 2007-1136-E, § 1)



**JACKSONVILLE POLICE AND FIRE PENSION FUND  
ADVISORY COMMITTEE**

**In re: Monthly Written Report of  
Legal Counsel Paul Daragjati of  
Klausner, Kaufman, Jensen  
& Levinson**

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New Matters

1. A request for a legal opinion was made to this firm by the Chairman regarding the re-employment of a retired member as an independent contractor. The opinion is attached. The primary issue of concern to the Board on matters of this type is that an in-service distribution is permissible *only* if the plan allows it. Chapter 121 of the Code only allows limited classes of re-employment by the City. The matter could be resolved by amending the Code to add the classification in question, but this firm believes the Board should take no position on whether amending the class of positions is a good or bad idea. The Board's concern should be with insuring the Fund remains tax-qualified. In sum, the opinion describes the law governing a determination of whether a newly re-employed retired member is considered an employee or an independent contractor under the law. This determination is a question of fact, and the opinion recommends that the member's due process rights require the matter be referred to the Advisory Committee to perform the factual inquiry.



A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS  
ATTORNEYS AT LAW

Writer's e-mail: [bob@robertdklausner.com](mailto:bob@robertdklausner.com)

October 5, 2016

Lt. Richard Tuten, Chairman  
Board of Trustees  
Jacksonville Police and Fire Pension Fund  
1 West Adams Street  
Jacksonville, FL 32202

Re: Re-employment of a retired member as an independent contractor  
Our File No. 900342

Dear Chairman Tuten:

This is in response to your request for analysis concerning the re-employment of a retired Police member of the Fund by the City under the claimed terms of a contract designating him as an independent contractor. You have asked whether under the known facts and applicable law, whether the retiree is an employee or a contractor.

#### **Applicable Ordinance Code Provisions**

The Ordinance Code, Section 121.105 has specific limitations to the rehiring of retired members who are receiving benefits. Members re-employed outside of the permitted categories are required to have benefits suspended during re-employment. That Code section provides:

*Sec. 121.105. - Pensioner's rights upon reemployment by City.*

*(a) Notwithstanding any provisions to the contrary contained in Laws of Fla. Ch. 18615 (1937), as amended; or Laws of Fla. Ch. 23259 (1945), as amended; any pensioner of the pension funds created by these acts who is retired or elects to retire under the provisions of his respective fund for time-service retirement or vested retirement and who has been or is thereafter reemployed by the City shall cease to receive his or her pension or pension entitlement during such period of*

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*reemployment, except as further provided by this Section. The pensioner upon reemployment including appointed positions, shall be required to join the applicable pension fund and make the required contribution payments into the fund and shall be entitled to the benefits of the fund, except for participation in the DROP Plan as created in Section 121.209 for those reemployed members who were former DROP participants, during his or her period of reemployment not inconsistent with the intent of this Section.*

*(b) A pensioner of the pension funds listed in subsection (a) of this Section who has been reemployed by the City for a continuous period of at least four years shall be entitled to receive time-service credit in whatever increased pension benefits as are provided for under the pension fund for his or her former period of employment by the City as if such former period of employment and the period which he or she served upon reemployment were continuous or consecutive years; provided, that the computation of such reemployed pensioners' retirement benefit entitlement shall be based on the average monthly salary he or she received over the last five years of his or her employment by the City; and further provided, that, in the event a pensioner is reemployed by the City in a position which required that he become a member of pension fund other than the one from which he or she retired and such pensioner elects to receive the additional benefits provided by this Section, the retirement benefits payable to such pensioner upon subsequent retirement from the City shall be prorated between the respective pension funds to which the pensioner contributed during his periods of employment with the City.*

*(c) Application for the time service credit and increased benefits provided for in this Section shall be made to the Board pursuant to the rules and regulations promulgated by it for the administration of this Section.*

*(d) Notwithstanding the provisions of any other law or ordinance to the contrary, any retiree under the City of Jacksonville's Police and Fire Pension Plan, who otherwise qualifies, may be re-employed by the Office of the Sheriff or the City in a full or part-time capacity as a Temporary Part Time Court Bailiff or a Logistical and Technical Support Officer, Corrections Mail Coordinators, Aviation Supervisor, Court Bailiff Supervisor, Corrections Bond Custodian, without loss of and with the continued payment of retirement benefits from the Police and Fire or Corrections Pension Funds because of such employment. Under no circumstances can any such retiree acquire time service credit during such employment for the Police and Fire Pension Fund or any other City Pension Fund.*



**Florida Jurisprudence**

Generally, Florida has adopted the test set out in the Restatement (Second) of Agency § 220 (1958), for determining whether one is an employee or an independent contractor. *Kane Furniture Corp. v. Miranda*, 506 So.2d 1061, 1063 (Fla. 2d DCA 1987) (citing *Cantor v. Cochran*, 184 So.2d 173 (Fla.1966)). The test sets out ten factors for consideration:

1. The extent of control which, by the agreement, the master may exercise over the details of the work;
2. Whether or not the one employed is engaged in a distinct occupation or business;
3. The kind of occupation, with reference to whether, in the locality, the work is usually done under the direction of the employer or by a specialist without supervision;
4. The skill required in the particular occupation;
5. Whether the employer or the workman supplies the instrumentalities, tools, and the place of work for the person doing the work;
6. The length of time for which the person is employed;
7. The method of payment, whether by the time or by the job;
8. Whether or not the work is a part of the regular business of the employer;
9. Whether or not the parties believe they are creating the relationship of master and servant; and
10. Whether the principal is or is not in business.

*Kane*, 506 So.2d at 1063.

More specifically, there are several Florida cases relating to the re-employment of retired public employees and whether they are properly deemed employees or independent contractors. The Florida Department of Management Services has also adopted administrative definitions of “independent contractor” consistent with the rules articulated by the Internal Revenue Service and the federal courts:

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Tamburello v. State, Department of Management Services, 657 So.2d 32 (Fla. 1<sup>st</sup> DCA 1995) - The Florida court relied on the 20 point IRS test to determine contractor status. Here, the contractor worked at home, set his own hours, and determined the type and sequence of work he would perform. He hired others directly to assist him. As a result, he was found to be a contractor and not an employee.

Johnson v. Dept. of Management Services, 962 So.2d 1038 (Fla. 1<sup>st</sup> DCA 2007) - Whether one is an employee or a contractor is a fact question. An agency cannot reject factual findings based on competent and substantial evidence. Case remanded back to the administrative law judge (ALJ) to make factual findings.

Cantor v. Cochran, 184 So.2d 173 (Fla. 1966) - In a workers' compensation case, the Florida Supreme Court held that status of contractor vs. employee is dependent on the circumstances of the parties' dealings and not upon the statements they make concerning their relationship.

Rule 60S-6.001(33), Florida Administrative Code - For the purposes of the Florida Retirement System, the term "independent contractor" follows the 20 point Internal Revenue Code test. That test is set forth in full later in this opinion.

### **Out-of-State Cases**

There is a substantial body of jurisprudence from the sister states on the re-employment of person who have retired from a public employee retirement system which has re-employment restrictions. Generally, those state courts, like Florida, have applied the common law standard of employee as articulated by the Internal Revenue Service. Those cases are summarized below:

### **Michigan**

Mantei v. Michigan PERS, 663 NW2d 486 (Mich. App. 2003) - relies on the "economic reality test" rather than the IRS 20 point test as to who is a contractor and who is an employee. The economic reality test has 4 factors: (1) control of the worker's duties (2) payment of wages (3) right to hire, fire and discipline (4) performance of duties as an integral part of the employer's business toward accomplishment of a common goal. Here a teacher employed by a personnel services company was not a school district employee because wage was lower, servicing company paid, servicing company had exclusive authority to discipline on an at will basis, and school district provided no supervision.

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### Texas

Home Interiors v. Veliz, 695 So.2d 35 (Tex. App. Corpus Christi 1985) - test of employment is whether the employed person can control the details of his work. Test of independent contractor is (1) independent nature of the business, (2) obligation to furnish tools of the work, (3) right to control progress of the work except as to the final result, (4) time for which he is employed, and (5) method of payment.

Alaniz v. Galena Park ISD, 833 S.W.2d 204 (Tex. App. Houston 14<sup>th</sup> Dist. 1992) - custodian employed by a servicing company for schools is not a public employee. Servicing company had primary control over worker.

Hoechst v. Compton, 89 S.W.2d 215 (Tex. App. Houston 14<sup>th</sup> Dist 1994) - every person performing work for another is presumed to be an employee. Once that presumption attaches, the burden shifts to establish the status of independent contractor. Standard test for determining whether one is an independent contractor measures the amount of control that the employer exerts or the right to exert control over the details of the work. Texas relies on a 5 part test: (1) independent nature of the workmen's employer (2) obligation to furnish necessary tools, material or supplies (3) right to control the progress of the work except as to the final results (4) the time for which he is employed and (5) whether he is paid by time or the job. Here is the quintessential example of a contractor taken from *Pitchfork Land & Cattle v. King*, 346 SW2d 598, 603 (Tex. 1961):

*There was no right to discharge because, as said, claimant had virtually the status of a drayman. Plaintiff could not tell when he came whether he would get any work. He was not obliged to accept any that was offered. He was at all times at liberty to haul for others rather than defendant. The most that could be done was to refrain from giving him coal to deliver. The only power the defendant had was to elect whether he should be given work and how long it should continue. There was the right to interrupt or terminate the contract, but not to discharge.*

White v. Liberty Eylau ISD, 920 SW2d 809 (Tex App Texarkana 1996) - To be an employee, a person must be under the control and direction of the alleged employer. Here, bus drivers were employees of a multi-district transportation consortium. As a result, they were employees of the consortium and not the school district. The determination of employee vs. contractor status is a question of fact.



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### **New Jersey**

Stevens v. Board of Trustees, 684 A.2d 104 (N.J. Super. 1996) - Retiree was hired as an assistant to the Tax Assessor. He was paid from contingency rather than payroll funds and had a limited term (1 year) engagement. No fringe benefits were paid. No regular hours were set but the contractor provided services as needed. The Board determined he was an employee using IRS factors but failed to adopt adequate findings of fact. The case sent back to the Board to adopt findings.

Stevens v. Board of Trustees, 708 A.2d 1191 (N.J. Super. 1998) - Board made same conclusion as above but supported by findings using IRS standards. Court upheld agency decision, although it noted burden should be on the System to prove loss of entitlement. However, because the result would not have changed based on an intensive factual examination, the Board finding was upheld.

Hemsey v. Board of Trustees, 966 A.2d 1020 (N.J. 2009) - A retired police officer performing consulting work in communications was not a police employee but was a contractor. Because he did not perform supervisory work "over police officers" he did not meet the statutory definition of supervisory employee. Statutory analysis of the New Jersey law predominated rather than employee/contractor analysis.

Catalano v. Dept of Treasury, 2011 WL 2652130 (N.J. Super. 2011)(unreported) -An employee tried to purchase service credit while employed by a staffing company for 3 years after he later became a regular state employee. Court found control test or employee vs. contractor analysis was relevant only when paid by a public agency not a private employer. Service credit was denied.

Barckett v. New Jersey Division of Pension and Benefits, 2102 WL 2682793 (N.J. Super. 2101)(unpublished) - This decision addresses many of the issues present in the matter under review. The New Jersey TRS concluded that a 35 year teacher/administrator was an "employee" rather than a contractor. 2 years after retiring, the retiree began working for a charter school as a "contractor." He held the title of Director until pressed by the ERS. He replaced the title with "consultant." He had a monthly payment but no leave time. He did not seek approval of the ERS as to whether his arrangement would violate the law on re-employment. In an administrative hearing, the ALJ applied the 20 point IRS test in Rev. Rul. 87-41 and concluded the retiree was an employee. Key in those findings was the integration of the retiree in the organization. The retiree was listed at the top of the organizational chart. Similarly, supervision of staff was deemed significant. Even though the retiree was not required to work at the employer's place of business, he primarily performed his services there. The ALJ also found that the services were not available generally to the public but rather to a single employer. Annual increases in pay were also deemed dispositive of an employer-employee relationship.

### **California**

*Municipal Water District v. Board of Administration*, 2006 WL 3012950 (Cal. App. 2006) - An individual who provided engineering services to the water district was found by CalPERS to be an "employee" for the purposes of past service credit. Although he was labeled an independent contractor, CalPERS found that the employer-employee factors predominated over contractor status. As the Board's decision was based on competent and substantial evidence, the court declined to substitute its judgment on a question of fact.

*Chaffee v. Board of Administration*, 2012 WL 274416 (Cal. App. 2012) - In another fact intensive examination of job duties a fitness manager for a California city resulted in his being found eligible for Cal PERS membership. The Court found that the title given to a position is generally irrelevant when compared to the actual duties. To find otherwise, would elevate "form over substance."

### **Illinois**

*Frazen v. Shoop*, 974 N.E.2d 1006 (Ill. App. 2012) - a former city employee formed a corporation immediately prior to retirement. The corporation was hired to provide engineering services to the City. An action was later commenced to force the employee to surrender retirement benefits on the basis that the corporation was formed to avoid the re-employment restrictions of the state pension code. The court rejected this position finding the Board lacked to power to make such a determination as to the validity of a corporate entity.

### **Ohio**

*State v. State Teachers' Retirement System*, 2011 WL 69231459 Ohio App. 2011) - The Court declined to overturn the Retirement System's determination that applicants for membership were independent contractors rather than employees. The Court found that since evidence in the record supported the Board's conclusion, the Court would not substitute its judgment on a question of fact.

### **The IRS 20 Point Employee-Contractor Test**

The prevailing test in American jurisprudence concerning the status of an individual as an employee or independent contractor is set forth in the 20 point test in IRS Revenue Ruling 87-41. The 20 point IRS Test is set forth verbatim below.

1. INSTRUCTIONS. A worker who is required to comply with other persons' instructions about when, where, and how he or she is to work is ordinarily an employee. This control factor is present if the person or persons for whom the services are performed have the right to require compliance with instructions. See, for example, Rev. Rul. 68-598, 1968-2 C.B. 464, and Rev. Rul. 66-381, 1966-2 C.B. 449.

2. **TRAINING.** Training a worker by requiring an experienced employee to work with the worker, by corresponding with the worker, by requiring the worker to attend meetings, or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner. See Rev. Rul. 70-630, 1970-2 C.B. 229.
3. **INTEGRATION.** Integration of the worker's services into the business operations generally shows that the worker is subject to direction and control. When the success or continuation of a business depends to an appreciable degree upon the performance of certain services, the workers who perform those services must necessarily be subject to a certain amount of control by the owner of the business. See *United States v. Silk*, 331 U.S. 704 (1947), 1947-2 C.B. 167.
4. **SERVICES RENDERED PERSONALLY.** If the Services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results. See Rev. Rul. 55-695, 1955-2 C.B. 410.
5. **HIRING, SUPERVISING, AND PAYING ASSISTANTS.** If the person or persons for whom the services are performed hire, supervise, and pay assistants, that factor generally shows control over the workers on the job. However, if one worker hires, supervises, and pays the other assistants pursuant to a contract under which the worker agrees to provide materials and labor and under which the worker is responsible only for the attainment of a result, this factor indicates an independent contractor. Compare Rev. Rul. 63-115, 1963-1 C.B. 178, with Rev. Rul. 55-593 1955-2 C.B. 610.
6. **CONTINUING RELATIONSHIP.** A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists. A continuing relationship may exist where is performed at frequently recurring although irregular intervals. See *United States v. Silk*.
7. **SET HOURS OF WORK.** The establishment of set hours of work by the person or persons for whom the services are performed is a factor indicating control. See Rev. Rul. 73-591, 1973-2 C.B. 337.
8. **FULL TIME REQUIRED.** If the worker must devote substantially full time to the business of the person or persons for whom the services are performed, such person or persons have control over the amount of time the worker spends working and impliedly restrict the worker from doing other gainful work. An independent contractor on the other hand, is free to work when and for whom he or she chooses. See Rev. Rul. 56-694, 1956-2 C.B. 694.



9. **DOING WORK ON EMPLOYER'S PREMISES.** If the work is performed on the premises of the person or persons for whom the services are performed, that factor suggests control over the worker, especially if the work could be done elsewhere. Rev. Rul. 56-660, 1956-2 C.B. 693. Work done off the premises of the person or persons receiving the services, such as at the office of the worker, indicates some freedom from control. However, this fact by itself does not mean that the worker is not an employee. The importance of this factor depends on the nature of the service involved and the extent to which an employer generally would require that employees perform such services on the employer's premises. Control over the place of work is indicated when the person or persons for whom the services are performed have the right to compel the worker to travel a designated route, to canvass a territory within a certain time, or to work at specific places as required. See Rev. Rul. 56-694.
10. **ORDER OR SEQUENCE SET.** If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow the established routines and schedules of the person or persons for whom the services are performed. Often, because of the nature of an occupation, the person or persons for whom the services are performed do not set the order of the services or set the order infrequently. It is sufficient to show control, however, if such person or persons retain the right to do so. See Rev. Rul. 56-694.
11. **ORAL OR WRITTEN REPORTS.** A requirement that the worker submit regular or written reports to the person or persons for whom the services are performed indicates a degree of control. See Rev. Rul. 70-309, 1970-1 C.B. 199, and Rev. Rul. 68-248, 1968-1 C.B. 431.
12. **PAYMENT BY HOUR, WEEK, MONTH.** Payment by the hour, week, or month generally points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor. See Rev. Rul. 74-389, 1974-2 C.B. 330.
13. **PAYMENT OF BUSINESS AND/OR TRAVELING EXPENSES.** If the person or persons for whom the services are performed ordinarily pay the worker's business and/or traveling expenses, the worker is ordinarily an employee. An employer, to be able to control expenses, generally retains the right to regulate and direct the worker's business activities. See Rev. Rul. 55-144, 1955-1 C.B. 483.
14. **FURNISHING OF TOOLS AND MATERIALS.** The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship. See Rev. Rul. 71-524, 1971-2 C.B. 346.

15. **SIGNIFICANT INVESTMENT.** If the worker invests in facilities that are used by the worker in performing services and are not typically maintained by employees (such as the maintenance of an office rented at fair value from an unrelated party), that factor tends to indicate that the worker is an independent contractor. On the other hand, lack of investment in facilities indicates dependence on the person or persons for whom the services are performed for such facilities and, accordingly, the existence of an employer-employee relationship. See Rev. Rul. 71-524. Special scrutiny is required with respect to certain types of facilities, such as home offices.
16. **REALIZATION OF PROFIT OR LOSS.** A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot is an employee. See Rev. Rul. 70-309. For example, if the worker is subject to a real risk of economic loss due to significant investments or a bona fide liability for expenses, such as salary payments to unrelated employees, that factor indicates that the worker is an independent contractor. The risk that a worker will not receive payment for his or her services, however, is common to both independent contractors and employees and thus does not constitute a sufficient economic risk to support treatment as an independent contractor.
17. **WORKING FOR MORE THAN ONE FIRM AT A TIME.** If a worker performs more than *de minimis* services for a multiple of unrelated persons or firms at the same time, that factor generally indicates that the worker is an independent contractor. See Rev. Rul. 70-572, 1970-2 C.B. 221. However, a worker who performs services for more than one person may be an employee of each of the persons, especially where such persons are part of the same service arrangement.
18. **MAKING SERVICE AVAILABLE TO GENERAL PUBLIC.** The fact that a worker makes his or her services available to the general public on a regular and consistent basis indicates an independent contractor relationship. See Rev. Rul. 56-660.
19. **RIGHT TO DISCHARGE.** The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. An independent contractor, on the other hand, cannot be fired so long as the independent contractor produces a result that meets the contract specifications. Rev. Rul. 75-41, 1975-1 C.B. 323.
20. **RIGHT TO TERMINATE.** If the worker has the right to end the relationship at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship. See Rev. Rul. 70-309.

**Tax Qualification Issues Related to the Fund**

In-service distributions are permitted in the Fund only for the classifications identified in Ordinance Code Section 121.105. The position about which you have inquired is not among them. While recent Treasury Regulations reflected in IRS Bulletin 2016-17 permit in-service distributions to persons who have reached normal retirement eligibility, the plan must also expressly permit in-service distributions. The Ordinance Code, Section 121.105, only permits such distributions in a discrete class of classifications and requires a suspension of benefits in all other instances of re-employment.

Many employers seek to avoid this issue through independent contractor arrangements in lieu of common law employment relationships. In a February 28, 2013 decision, *Kurek v. Commissioner of Internal Revenue*, 2013 WL 776315 (U.S. Tax Ct. 2013), the U.S. Tax Court reviewed the distinctions between an “employee” and an independent contractor.”

In order to qualify as an independent contractor, a 7-part common law test has been applied by the Tax Court. The factors to be considered are:

1. The degree of control exercised by the principal over the work performed.
2. Which party invests in the facilities used by the worker.
3. The opportunity of the worker for profit or loss.
4. Whether the principal can discharge the worker.
5. Whether the work is part of the principal’s regular business.
6. The permanency of the relationship.
7. The relationship the parties believed they were creating

The greater the amount of control exercised by the principal and the more regular the hours, the more likely the IRS is to find that the individual is an employee rather than a contractor. While the belief of the parties concerning the nature of the relationship they were creating weighs in favor of a contract relationship, it is by no means the controlling factor. In the end, this is a fact-intensive analysis. An additional factor likely to arise is how common such relationships are in the work place among recently retired employees. It should further be noted that when a local government participates under a 218 Agreement regarding Social Security, Section 530 of the Tax Code deems that determination as conclusive for all covered positions on their status as “employees” subject to FICA and FUTA tax.

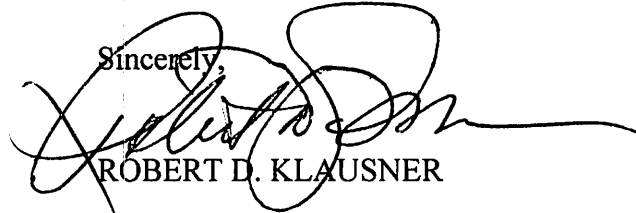


October 5, 2016  
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**Conclusions and Recommendations**

In light of the forgoing analysis, it appears from the information known that employment factors predominate over contractor factors. Under the plain language of the Ordinance Code, it would appear a question of entitlement to an in-service distribution is presented.

Under Florida law, this question of contractor vs. employee status is a question of fact. In light of this conclusion, it is appropriate to put the member on notice of this issue. On a due process basis, this matter should be referred to the Advisory Committee which performs the factual inquiry into entitlement to all retirement benefits. The member would be entitled to attend and present evidence at this meeting. The Advisory Committee should then report its findings to the Board for final action.

Sincerely,  
  
ROBERT D. KLAUSNER

cc: Timothy H. Johnson  
Executive Director

All trustees



## Jacksonville Police and Fire Pension Fund

### Standard Procedure Manual

Time Service Connections	Section	Page
Processing Applications and Authorizations for Time Service Connections	6 (a)	1 of 3
	Date Effective	Cancels Issue of
	<del>5-1-2014</del> <u>12-1-2016</u>	<u>1 of 2</u>

Employees that have previous service with the City of Jacksonville for which they received a refund of pension contributions or did not originally participate in a City Pension Plan during the initial periods of City employment, may be able to purchase such previous service for pension purposes. Such time service purchases will allow the employee to connect their previous City service with their current City service for pension purposes. An application for Time Service Connection can be made at any time prior to retirement, termination of employment, or the commencement of DROP participation.

The cost to purchase such "City" time is based upon the Member's current pensionable pay which is applied against the employee pension contribution rate (~~currently 7%~~) (8% for Group 1A and 1B and 10% for Group 2). The payment of such purchase may be made in the form of a lump sum payment (personal check or 457 Trustee-to-Trustee transfer) or via payroll deduction over a series of bi-weekly payments not to exceed 130 pay periods (5 years). Payments by payroll deduction are available for treatment as a "pre-tax contribution" in accordance with Ordinance Code Section 121.113(f). Lump sum payments are available only in the form of "after-tax contributions".

In addition to the connection of time service credit for City of Jacksonville service as described above, Members may purchase time service credit for Active Duty Wartime Military Service, subject to a maximum purchase of 24 months for such military service. Members may also purchase service credit for Police Officer and Firefighter service rendered to a State, County, or Municipal Government employer in the State of Florida, subject to a maximum purchase of 5 years for such Florida-based public safety service. Please note that service previously rendered by a member as an MP or a firefighter for a military unit or other Federal Government employer does not qualify for TSC under the City Ordinance Code (even if such service was performed within the State of Florida). Please also note that service rendered as a Correctional Officer to an otherwise eligible unit of state or local government, does not qualify for TSC inasmuch as such service does not fall within the definition of service as a "Police Officer" under Sections 943.10 and 185.02, Florida Statutes. The pension contribution rate which is used for the purchase of Wartime Military Service and eligible Florida-based Public Safety Service is established at a rate of 20% ~~in lieu of the more favorable rate of 7% that is used for other forms of time service connection.~~

All Time Service Connections and purchases of time service credit require the approval of the Board of Pension Trustees. Accordingly, all such transactions are recorded as an agenda item at the monthly Pension Trustees meeting (on the Consent Agenda). However, in the interim, the Pension Office processes all TSC applications, receives lump sum payments and sets-up payroll deductions in advance of the formal approval by the Board of Pension Trustees based upon the presumption that all such transactions will be endorsed and approved by the Pension Trustees. In the event that a particular transaction is not approved by the Trustees, or if a transaction is subsequently determined to be improper or processed in error, appropriate adjustments and/or reversals will be made on a case by case basis.



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Processing Applications and Authorizations for Time Service Connections	6 (a)	2 of 3
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Applications that relate to service that entitles a member to the current or future receipt of pension benefit distributions from another employer are not eligible for time connection with the PFPF under current City Ordinance Code provisions. Such denials due to the existence of pension benefit entitlements from other governmental entities relate both to members who are currently receiving pension distributions as well as to members who are currently only vested, but not presently receiving pension distributions from such governmental entity. Vested pension benefits under the FRS are currently attained upon 6 years of service under the FRS (previously 10 years of service). Military pensions are earned upon the attainment of 20 years of service.

#### **APPLICATIONS FOR TSC CREDIT FOR PRIOR DUVAL COUNTY SERVICE:**

1. Members who wish to purchase prior Duval County service ~~(at 7%)~~ (at 8% for Group 1A and 1B or 10% for Group 2) will express their desire to a PFPF staff member, ~~who will conduct research upon the member's record to verify that the desired TSC is eligible for connection.~~ An Application for Time Service provided by the PFPF staff member (sample attached) is required for the purpose of purchasing the prior full time service. The Application for Time Service must be completed by a COJ, JSO or JFRD Human Resources Director or Designee. The PFPF staff member will then conduct research upon the member's record to verify that the desired TSC is eligible for connection. A basic element of such research will be to review the "Employment Date" and the "Adjusted Employment Date" recorded for the member.
2. Upon verifying that the desired Duval County service is eligible for TSC, the member will be asked to sign an Authorization Letter that directs the PFPF to act upon the member's TSC request (See sample attached hereto as **Exhibit 1**).
3. Upon execution of this document, PFPF staff will process any lump sum payments and establish any payroll deductions that may be necessary to comply with the TSC authorization.
4. The Authorization Letter is forwarded to the Executive Director/Administrator for signature and inclusion on the next available Pension Trustees agenda.
5. Upon securing the signature of the Executive Director/Administrator and Trustee approval (which is evidenced on the Authorization Letter with a stamp indicating the Consent Agenda item), the Authorization Letter is placed in the member's file jacket.

#### **APPLICATIONS FOR TSC CREDIT FOR WARTIME MILITARY SERVICE:**

1. Members who wish to purchase prior Wartime Military Service (at 20%) will express their desire to a PFPF staff member in the form of the submittal of an "Application for the Purchase of Wartime Military Service for Pension Purposes" (See sample attached hereto as **Exhibit 2**).
2. Upon receipt of this application, PFPF staff will ask that the member provide a copy of a DD-214 Form as documentation for eligible periods of military service (See the sample DD-214 attached hereto as **Exhibit 3**). Part-time military service in the Reserves is not eligible for TSC purchase and

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such service in a Reserve unit is generally not reflected on Form DD-214. Reserve units who are called up for active duty military service are reflected on the DD-214 Form.

3. Upon verifying that the desired Wartime Military service is eligible for TSC, the member will be asked to sign an Authorization Letter that directs the PFPF to act upon the member's TSC request (See sample attached hereto as **Exhibit 4**).
4. Upon execution of this document, PFPF staff will process any lump sum payments and establish any payroll deductions that may be necessary to comply with the TSC authorization.
5. The Authorization Letter is forwarded to the Executive Director/Administrator for signature and inclusion on the next available Pension Trustee agenda.
6. Upon securing the signature of the Executive Director/Administrator and Trustee approval (which is evidenced on the Authorization Letter with a stamp indicating the Consent Agenda item), the Authorization Letter is placed in the member's file jacket.

#### **APPLICATIONS FOR TIME SERVICE CREDIT FOR PRIOR FLORIDA SERVICE:**

1. Members who wish to purchase prior service as a police officer or firefighter within the State of Florida will express their desire to a PFPF staff member, who will review the eligibility requirements concerning the TSC requirements for this form of time connection with the member.
2. Members who wish to purchase time service credit for eligible public safety service rendered to an eligible Florida-based governmental unit are given an "Application For Time Service Purchase" (See sample attached hereto as **Exhibit 5**) and asked to have the application completed. The application includes a section that is to be completed by a personnel representative from the Florida-based governmental unit who certifies the dates of service and the nature of such service rendered to the governmental unit.
3. Upon completing this "Application For Time Service Purchase", the member will present the completed form to PFPF for review and verification.
4. Upon verifying that the Florida-based service is eligible for TSC, the member will be asked to sign an Authorization Letter that directs the PFPF to act upon the member's TSC request (See sample attached hereto as **Exhibit 6**).
5. Upon execution of this document, PFPF staff will process any lump sum payments and establish any payroll deductions that may be necessary to comply with the TSC authorization.
6. The Authorization Letter is forwarded to the Executive Director/Administrator for signature and inclusion on the next available Pension Trustee agenda.
7. Upon securing the signature of the Executive Director/Administrator and Trustee approval (which is evidenced on the Authorization Letter with a stamp indicating the Consent Agenda item), the Authorization Letter is placed in the member's file jacket.

**Special Note: When structuring TSC programs for the purpose of buying the exact number of days in order to attain exactly one year of additional pension service credit, the operators should follow the "Anniversary Date and One Day Method".**



# POLICE AND FIRE PENSION FUND

"We Serve...and We Protect"

Telephone (904) 255-7373  
Fax (904)-353-8837

## APPLICATION FOR PURCHASE OF TSC CREDIT FOR PRIOR DUVAL COUNTY SERVICE FOR PENSION PURPOSES

**Member Information:** This section is to be completed by the Member before submitting to HR Director or Designee.

Printed Name: \_\_\_\_\_ SSN: XXX-XX-\_\_\_\_\_

Maiden/Other Names Previously Used: \_\_\_\_\_ Birth Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Employment Certification:** This section is to be completed by the HR Director or Designee.

Governmental  
Prior Duval County Service

Retirement System

Periods of Service

_____	_____	From _____ To _____
_____	_____	From _____ To _____
_____	_____	From _____ To _____

I hereby certify that the above named individual was employed by the indicated employing agency as a full-time Employee of the City of Jacksonville for the indicated periods of service.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Employing Agency: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: ( ) \_\_\_\_\_

**Pension Certification:** This section is to be completed by the Plan Administrator or Designee.

I hereby certify that the above named individual is not eligible to receive a pension benefit from the governmental retirement system described above, now or in the future, in conjunction with the indicated service.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Governmental Retirement System: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: ( ) \_\_\_\_\_

**PLEASE RETURN COMPLETED FORM TO THE**  
**JACKSONVILLE POLICE AND FIRE PENSION FUND**  
**ONE WEST ADAMS STREET, SUITE 100**  
**JACKSONVILLE, FLORIDA 32202-3616**



# POLICE AND FIRE PENSION FUND

## Holiday - Meeting Schedules

2017

**Holidays**

**Advisory Committee**

**Trustees**

**FIAC**

JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
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29	30	31				

FEBRUARY						
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APRIL						
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MAY						
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OCTOBER						
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NOVEMBER						
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DECEMBER						
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