POLICE AND FIRE PENSION FUND
ADVISORY COMMITTEE
MEETING AGENDA – JUNE 14, 2017 – 9:00AM

PRESENT

James Holderfield, Chair
Battalion Chief Sean Hatchett, V. Chair
Lt. Michael Lynch, Fire Representative
Lt. Christopher Stover, Fire Representative
Rick Townsend, Retired Police Representative

STAFF

Timothy H. Johnson, Executive Director – Plan Administrator
Chuck Hayes, Pension Benefits Manager
Lawsikia Hodges, Office of General Counsel
Steve Lundy, Pension Benefits Specialist

EXCUSED

Lt. Ellis Burns, Police Representative
Lt. Michael Shell, Police Representative

GUESTS

I. CALL TO ORDER

II. A MOMENT OF SILENCE WILL BE OBSERVED FOR THE FOLLOWING DECEASED MEMBERS:

William C. Barker Jr., retired Police Officer
James W. Black, retired Fire District Chief
William “Bill” Bolena III, retired Police Officer
William M. “Bill” Plaster, retired Police Officer
Gerald Roach, active Fire District Chief
Anthony R. Rodgers, retired Police Officer
Thomas C. Simms Jr., retired Police Officer
William R. Van Cleave, retired Firefighter Engineer
III. PUBLIC SPEAKING PERIOD

IV. CONSENT AGENDA (ITEMS 1-10)

1. MEETING SUMMARY TO BE APPROVED
   Committee action requested

   1. Summary of the meeting held May 10, 2017
      Copy held in the meeting file.

2. APPLICATION FOR MEMBERSHIP
   Committee action requested

   1. CLEARED (POLICE):
      BARTLETT, Brent J.
      BUTLER, Jasmine L.
      DRABEK, Christopher D.
      PETERSON, Jordan N.
      RIVERA, Vicente J.
      ROBINSON, Garrin K.
      SMOOT II, Marvin E.
      SOLES, Kenneth A.
      UMLAND III, Walter J.
      WALLACE, Amanda N.
      WHITAKER Jr., Richard E.
      WILSON, Gregory Q.

   2. TRUSTEE RULE 13.3 (POLICE):
      BOWERS, Donald J.
      CAMPBELL, Tavalas T.
      CARTER, Cory P.
      COOK, Lynetta E.
      DAVIS, Margarett R.
      GILLILAND Jr., Mitchell G.
      GRIEVE, Matthew
      GRIFFIN, Craig M.
      JANOSKEY, Michael J.
      JONES, David A.
3. **APPLICATION FOR SURVIVOR BENEFITS**
   *Committee action requested*

1. **BLACK, Brenda T.**
   Widow of James W. Black who passed away on May 7, 2017, bi-weekly gross pension benefit of $3,126.20.

2. **DYAL, Patricia J.**
   Widow of Carroll Dyal who passed away on April 28, 2017, bi-weekly gross pension benefit of $1,946.76.

3. **ROACH, Susan D.**
   Widow of Gerald M. Roach who passed away on May 18, 2017, bi-weekly gross pension benefit of $1,710.48.

4. **APPLICATION FOR VESTED RETIREMENT**
   *Committee action requested*

1. **JAMES, Adrienne L.**
   Date of Vesting April 20, 2017, to be placed on pension February 7, 2024, monthly pension base amount of $1,903.76. Police Officer.

2. **PARKER Jr., Willie L.**
   Date of Vesting April 14, 2017, to be placed on pension June 30, 2023, monthly pension base amount of $1,894.98. Police Officer.
5. **APPLICATION FOR TIME SERVICE CONNECTIONS**
To be received as information

1. **CORTEZ, Sergo**
   Prior Military Service (5 mos., 10 days), $7,069.82. Fire Captain.

2. **GARRIOTT, Jeremy P.**
   Prior Duval Service (10 mos., 4 days), $3,715.30. Police Officer.

3. **HANKINS, Jacobs T.**
   Prior Military Service (2 yrs.), $18,000.00. Firefighter.

4. **HINTON, Alex D.**
   Prior Duval Service (2 yrs., 3 mos., 9 days), $8,072.04. Police Officer.

5. **HOLTSMAN, Frank R.**
   Prior Duval Service (5 yrs.), $24,796.94. Police Officer.

6. **MARX, James B.**
   Prior Florida Service (5 mos., 18 days), $6,961.91. Fire Lieutenant.

7. **RODRIGUES, Maurice A.**
   Prior Florida Service (2 yrs., 11 mos., 14 days), $28,706.93. Firefighter.

8. **SZCZEPANIK, Paul S.**
   Prior Florida Service (2 yrs., 1 mos.), $26,993.30. Firefighter Engineer.

6. **REFUND OF PENSION CONTRIBUTIONS**
To be received as information

1. **ADON, Adanet**
   Refund of pension contributions in the amount of $4,540.88. Police Officer.

2. **BAXLEY, Damon M.**
   Refund of pension contributions in the amount of $2,130.91. Police Officer.

3. **CONLEY, Dontrell L.**
   Refund of pension contributions in the amount of $10,264.74. Firefighter Engineer.
### 7. SHARE PLAN DISTRIBUTIONS

_To be received as information_

The following members received gross Share Plan Distributions in the following amounts:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARCENEAUX, Kent A.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>ASHENFELDER, Russ C.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>BAKER, David B.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>BELL, Sherri A.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>BINDER, Michael A.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>BLANTON, Donald R.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>BOWLING, Erin K.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>BROWN, Steven L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>BRUNO, Michael D.</td>
<td>$3,167.76</td>
</tr>
<tr>
<td>CALDWELL, Richard A.</td>
<td>$1,517.04</td>
</tr>
<tr>
<td>CARNES, Andrew B.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>CARTER, Michael D.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>CATIR, David W.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>CHIZIK, Mitchell P.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>CRANCE, Elizabeth S.</td>
<td>$1,517.04</td>
</tr>
<tr>
<td>CREWS, David L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>CUSATTI, Rita S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>DENMAN, Bryan S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>DOSHER, Anthony F.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>DOUCETTE, Richard R.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>DUNKLEY, Daniel W.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>ELLISON, Tracy M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>FARHAT, Joseph V.</td>
<td>$3,167.76</td>
</tr>
<tr>
<td>FEACHER, Roderic D.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>FIELLIN, Kurt K.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>FOWLER, Tanya M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GAYLE, Lawrence J.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GEIGER, Casey B.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GIBSON, Annmarie</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GODFREY, Dennis J.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GRAF, Richard J.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GRAHAM, Gloria A.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GRANT, James S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>GREEN, Mark B.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>HAGAN, Philip W.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>HEMSELEY, Thomas L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>HIDAY, Michael S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>Name</td>
<td>Payroll</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>HOLLINS, Bertrand L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>HOLSENBECK, Emory D.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>HOUSTON, Jeffrey A.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>HUBER, Stephen M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>HULTQUIST, Shawn L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>JOHNSON, William M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>JONES, Eric L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>KEA, Nolan J.</td>
<td>$1,500.65</td>
</tr>
<tr>
<td>KIEFFER, Kevin M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>MACDONALD, Bryan S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>MAGILL, Jimmy A.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>MARTI, David W.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>McPHILOMY, Jaime D.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>MESH, Mindy L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>MILLS, James D.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>NELSON, Gary E.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>NEMETH, Mathew S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>O’DONNELL, William F.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>PALMER, Jason D.</td>
<td>$1,517.04</td>
</tr>
<tr>
<td>PAUSCHE, Walter S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>PELLOT, Dennis E.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>PENN, James T.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>PFISTER, Shannon L.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>PICKERING, Sharon K.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>PLATAS, Jason L.</td>
<td>$1,517.69</td>
</tr>
<tr>
<td>POPE, Olen D.</td>
<td>$1,517.04</td>
</tr>
<tr>
<td>PORTER, Tonya F.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>POWELL, David P.</td>
<td>$1,517.04</td>
</tr>
<tr>
<td>PRESTI, Peter M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>RAGASA, Rainiel J.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>RHATIGAN, Margaret M.</td>
<td>$1,500.65</td>
</tr>
<tr>
<td>RUSSO, Steven S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SCHMUCKER, Lisa M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SESSIONS, Anthony S.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SHARP, Gregory G.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SHORE, Brian J.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SIMMONS, Roscoe G.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SIRCAR, Ashish</td>
<td>$3,167.76</td>
</tr>
<tr>
<td>SMITH, Bradley R.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SNYDER, Christopher D.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SNYDER, Gary M.</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>SOSA, Manuel</td>
<td>$1,667.11</td>
</tr>
<tr>
<td>STEVENS, Norman E.</td>
<td>$1,667.11</td>
</tr>
</tbody>
</table>
8. APPLICATION FOR DROP

Committee action requested

1. POLICE:

BRITT, Jimmy W.
BRUNO, Michael D.
FUCCI, David
FUTCH Jr., Guilford B.
JOHNSON, Roberto Y.
LEWIS, Derrick L.
MATSICK, David S.
MITCHELL, Derrick D.
PENDLEY, James A.
SIRCAR, Ashish
TOMLIN, Nathaniel L.
VANDYKE Jr., Elliott M.
WATERS Jr., Charles C.
WHITWORTH, Jay T.

(There were no Fire enrollments in the July, 2017 DROP Class)
9. **DROP PARTICIPANT TERMINATION OF EMPLOYMENT**  
To be received as information

1. **BARREIRA, Steven J.**  
DROP commencement date of January 3, 2015, termination of employment date effective May 19, 2017, with a retirement base of $3,841.30. Police Officer

2. **HARRIS, Karl D.**  
DROP commencement date of October 10, 2015, termination of employment date effective May 5, 2017, with a retirement base of $3,268.06. Police Officer

3. **Snyder, Gary M.**  
DROP commencement date of October 8, 2016, termination of employment date effective May 20, 2017, with a retirement base of $3,171.07. Police Officer

4. **TIDWELL, Jason H.**  
DROP commencement date of April 13, 2013, termination of employment date effective May 19, 2017, with a retirement base of $5,083.83. Fire District Chief.

10. **DROP DISTRIBUTIONS**  
To be received as information

1. **BARREIRA, Steven J.**  
The entire value of his DROP account $123,477.47 will be paid to him over the next 38.8 years.

2. **HARRIS, Karl D.**  
The entire value of his DROP account $66,382.45 will be paid to him lump sum.

3. **Snyder, Gary M.**  
The entire value of his DROP account $24,511.99 will be paid to him lump sum.

4. **TIDWELL, Jason H.**  
The entire value of his DROP account $313,141.26 will be paid to him over the next 49.5 years.
V. OLD BUSINESS

Lawsikia Hodges

1. Reemployed PFIF Pensioners Affidavits

2. Rounsville Vested Retirement Application / Survivor Benefit Legal Opinion

3. Reclamation Legal Opinion

4. Bailiff Legal Opinion

VI. EXECUTIVE DIRECTOR’S REPORT

Timothy Johnson

1. DROP Enrollment Statistics as of June 2, 2017

VII. NEW BUSINESS

VIII. ADJOURNMENT

NOTES:

Any person requiring a special accommodation to participate in the meeting because of disability shall contact Steve Lundy, Pension Benefits Specialist, at (904) 255-7373, at least five business days in advance of the meeting to make appropriate arrangements.

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.

SL
PRESENT

James Holderfield, Chair
Battalion Chief Sean Hatchett, V. Chair
Lt. Michael Lynch, Fire Representative
Lt. Michael Shell, Police Representative
Lt. Christopher Stover, Fire Representative
Rick Townsend, Retired Police Representative

STAFF

Timothy H. Johnson, Executive Director – Plan Administrator
Chuck Hayes, Pension Benefits Manager
Steve Lundy, Pension Benefits Specialist

EXCUSED

Lt. Ellis Burns, Police Representative

GUESTS

I. CALL TO ORDER

Chairman James Holderfield called the meeting to order at 9:02AM.

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

William E. Anderson, Retired Firefighter
Carroll Dyal, Retired Police Officer
Larry T. Hester, Retired Firefighter Engineer
Warren B. Jennings, Retired Police Officer
Michael B. Johnson, Active Police Officer
Claude E. Midget, Retired Police Officer
Gene Parker, Retired Police Officer
Chairman James Holderfield said he remembered working with Michael B. Johnson, and that it saddened him to see such a strong officer pass away.

III. PUBLIC SPEAKING PERIOD

There were no requests for Public Speaking. Public Speaking Period was closed.

IV. CONSENT AGENDA (ITEMS 1-10)

1. MEETING SUMMARY TO BE APPROVED

   1. Summary of the meeting held April 12, 2017  
      Copy held in the meeting file.

   A motion was made by Sean Hatchett to approve the meeting summary for April 12, 2017, seconded by Rick Townsend. The vote was unanimous.

2. APPLICATION FOR MEMBERSHIP

   James Holderfield noted that MATSICK, David S. had retired and come back to work again at the Jacksonville Sheriff’s Office (JSO). James Holderfield asked Chuck Hayes if any Jacksonville Fire and Rescue Department (JFRD) members have retired and come back to work.

   Chuck Hayes said that no JFRD members have retired and reemployed with the department.

   A motion was made by Michael Shell to approve the Applications for Membership, seconded by Michael Lynch. The vote was unanimous.

3. APPLICATION FOR SURVIVOR BENEFITS

   A motion was made by Sean Hatchett to approve the Applications for Survivor Benefits, seconded by Rick Townsend. The vote was unanimous.

4. APPLICATION FOR TIME SERVICE CONNECTIONS
James Holderfield remarked that a few of these Time Service Connections (TSCs) were for members who were Community Service Officers.

Sean Hatchett noted that GINTHER, Paul D. needs to be corrected to show that his TSC was for prior Duval service, not prior Florida service. Correction has been made by Steve Lundy.

The Applications for Time Service Connections were verified with supporting documentation and received as information by the Advisory Committee.

5. **REFUND OF PENSION CONTRIBUTIONS**

The Refund of Pension Contributions were verified with supporting documentation and received as information by the Advisory Committee.

6. **SHARE PLAN DISTRIBUTIONS**

James Holderfield asked for clarification on the differing dollar amounts.

Chuck Hayes clarified that the differing dollar amounts are due to the different 2016 and 2017 shares. Some members are receiving their first 2016 share and some members are receiving their second share (2017).

Chuck Hayes said that the Police and Fire Pension Fund (PFPF) staff is having difficulty receiving back share plan distribution letters from members. He said that the Information Technology Division (ITD) is pressuring PFPF staff to clear out the outstanding accounts of members due shares. He said that PFPF staff has cleared about 50 out of 120 of these outstanding accounts, and that Lynn West has done a great job assisting him in the effort.

Sean Hatchett asked if members' share plan accounts are cleared out when they sign up for the DROP.

Chuck Hayes clarified that yes, share plan accounts of anyone entering DROP or leaving work and eligible for a share plan distribution would be cleared.

Sean Hatchett asked if members may roll over their share plan distributions.

Chuck Hayes affirmed that members may elect to receive a lump sum distribution or a rollover into another qualified plan.

Michael Shell asked if the PFPF will manage the share plan accounts after the 2017 pension reform takes effect.
Chuck Hayes said that it will be up to the police and fire unions to decide.

Michael Lynch said that the unions haven’t decided yet.

Michael Shell remarked that we don’t know what date the share plan money will be transferred to the unions.

Timothy Johnson and Chuck Hayes told the advisory committee that in July of last year, the dollar amount of the year’s share plan distribution was told to the PFPF; however the PFPF didn’t receive the funds until much later.

Timothy Johnson said that he would like to convene a special meeting with the Advisory Committee Chair, the Financial Investment and Advisory Committee (FIAC) Chair, the Board of Trustees Chair, the police and fire union presidents, and the PFPF counsel in order to clarify how the 2017 pension reform will be administered. Timothy Johnson said that the PFPF attorneys had reservations concerning inviting the union presidents to the special meeting.

The Share Plan Distributions were verified with supporting documentation and received as information by the Advisory Committee.

7. **DROP PARTICIPANT TERMINATION OF EMPLOYMENT**

The DROP Participant Termination of Employment were verified with supporting documentation and received as information by the Advisory Committee.

8. **DROP DISTRIBUTIONS**

The DROP Distributions were verified with supporting documentation and received as information by the Advisory Committee.

9. **DROP DISTRIBUTIONS FOR SURVIVORS**

The DROP Distributions for Survivors were verified with supporting documentation and received as information by the Advisory Committee.

10. **EDUCATIONAL OPPORTUNITIES**

The Educational Opportunities were received as information by the Advisory Committee.
V. OLD BUSINESS

1. Reemployed PFPP Pensioners
   Postponed

   1. Contract Employees list
   2. James Crosby Opinion – Expected in June
   3. Office of General Counsel Review of Affidavits

   James Holderfield updated the Advisory Committee on his conference call earlier in the month in which he, the PFPP staff, and counsel discussed the reemployed PFPP Pensioners issue, and that the postponing of the issue is due to the PFPP counsel being busy with many other important matters surrounding the 2017 pension reform.

2. Rounsville Vested Retirement Application / Survivor Benefit Legal Opinion
   Postponed

   Chuck Hayes informed the Advisory Committee that he had spoken with Rounsville in a phone call earlier in the month, in which Rounsville told Chuck Hayes that he was being transferred to a new facility. In the phone call, Rounsville asked Chuck Hayes if his pension benefit will be lost. Chuck Hayes informed Rounsville that the decision to terminate his benefit has not yet been made, however Rounsville will be invited to participate in that discussion when it is scheduled.

   James Holderfield briefly summarized Rounsville’s case to new Advisory Committee Member Christopher Stover.

3. Reclamation Legal Opinion
   Postponed

   Timothy Johnson said he would like to have this legal opinion by June.

VI. EXECUTIVE DIRECTOR’S REPORT

   Timothy Johnson
Timothy Johnson said that he has wanted to improve efficiency in the operations of the Advisory Committee. He noted that now, requested Committee actions will be in red letters on the agendas, for greater visibility. He said that Steve Lundy has done a great job updating the agendas and book to be more efficient.

Timothy Johnson told the Advisory Committee many issues that PFPF counsel Bob Sugarman has been dealing with lately concerning the 2017 pension reform, in addition to updating the PFPF’s securities litigation policy.

Timothy Johnson briefed the Advisory Committee on the monthly agenda review conference calls. Each month, the PFPF staff, counsel, Investment Consultant, FIAC chair, and Advisory Committee Chair will discuss everything on the agenda for that month’s upcoming meetings. Timothy Johnson thanked James Holderfield for participating in the May conference call.

James Holderfield recommended that the Advisory Committee Chair always participate in these calls, as it was very educational. James Holderfield thanked Timothy Johnson for the invitation to participate.

James Holderfield asked Timothy Johnson if the PFPF is involved in any securities litigation cases with other pension funds.

Timothy Johnson said that the PFPF is involved in a case along with the Georgia Peace Officers’ Fund.

Timothy Johnson asked the Advisory Committee if they thought any educational information should be communicated or published and sent to the members concerning the changes resulting from the 2017 pension reform.

James Holderfield said that the officers that he has spoken to have been happy with the changes resulting from the 2017 pension reform.

Chuck Hayes disagrees. Chuck Hayes said that he has had several police officers who have entered the DROP under the variable interest rates, and who prefer that plan. He said that some of these members intend to sue if their benefits are changed.

Michael Lynch said that he thought there was an IRS rule that prohibited changes to a member’s pension benefits without their consent, and that this rule was brought up by the PFPF’s previous counsel at a public meeting, and that this issue needs to be investigated further.
Timothy Johnson said that the 2015 pension reform, the consent decree, and the 2017 pension reform all say different things. He asked the Advisory Committee if they would want to publish an FAQ or fact sheet to members.

James Holderfield said that everybody is in a rough spot because no one seems to be sure how all the pension reform changes will be administered. He expressed his concerns with publishing something in writing before things become clear.

James Holderfield said that when things are clear, something similar to Steve Lundy’s ‘fantastic’ informational powerpoints would be good.

Timothy Johnson said that it is his intention to get all the Old Business items resolved in June.

VII. NEW BUSINESS

Michael Lynch asked if the PFPF had anything to do with the City’s selection of a manager to run the new 401(a) program for new hires after the 2017 pension reform takes effect.

Timothy Johnson said that the City did not reach out to the PFPF, and that there has been no input from the PFPF on the matter.

VIII. ADJOURNMENT

James Holderfield adjourned the meeting at 9:48AM.

NOTES:

Any person requiring a special accommodation to participate in the meeting because of disability shall contact Steve Lundy, Pension Benefits Specialist, at (904) 255-7373, at least five business days in advance of the meeting to make appropriate arrangements.

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.
James Holderfield, Chairman
To be approved at the Advisory Committee Meeting on June 14, 2017
<table>
<thead>
<tr>
<th>Monthly</th>
<th>Bi-Weekly</th>
</tr>
</thead>
<tbody>
<tr>
<td>2392.47</td>
<td>1104.22</td>
</tr>
<tr>
<td>145.00</td>
<td>66.92</td>
</tr>
<tr>
<td>1879.84</td>
<td>775.26</td>
</tr>
<tr>
<td>1800.51</td>
<td>900.26</td>
</tr>
<tr>
<td>4217.99</td>
<td>2108.99</td>
</tr>
</tbody>
</table>

**Total Earnings:** 1946.76

**Bonus:**

**Pay Components**

<table>
<thead>
<tr>
<th>Plan</th>
<th>Pay Status</th>
<th>Frequency</th>
<th>Length of Service</th>
<th>Days to be Paid</th>
<th>Daily Base Rate</th>
<th>Create Adjustment</th>
<th>Tax Free Amount/PR:</th>
</tr>
</thead>
<tbody>
<tr>
<td>63 Police/Fire Pension Fund</td>
<td>Bi-Weekly</td>
<td>Y</td>
<td>29 Yrs</td>
<td>14</td>
<td>78.872678</td>
<td></td>
<td>No Tax</td>
</tr>
</tbody>
</table>

**Adjustment**

<table>
<thead>
<tr>
<th>Tax</th>
<th>Fixed Withholding</th>
<th>Additional Withholding</th>
<th>Post Tax Begin Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Dates**

<table>
<thead>
<tr>
<th>Dates</th>
<th>Proj-Vested Ret. Date:</th>
<th>COLA Start Date:</th>
<th>Retire Termination Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>01/01/2000</td>
<td></td>
</tr>
</tbody>
</table>

**Exemption**

- Single: Yes

**Spouse Effective Date:** 04/30/2017

**Annual Cert. Flag:**

- Yes

**Post Tax Rem. Contribution:**

- Yes

**Pension Base:**

- Supplement: 66.92
- COLA Base: 1879.84
- S/R Adjustment: 775.26

**DROP:**

- Yes
## Pension Benefit

<table>
<thead>
<tr>
<th>Pension Plan:</th>
<th>63 Police/Fire Pension Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension Class:</td>
<td>Vested Retirement</td>
</tr>
<tr>
<td>Benefit Percent:</td>
<td>39.00</td>
</tr>
<tr>
<td>Penalty Percent:</td>
<td></td>
</tr>
<tr>
<td>Pension Service:</td>
<td>13 Yrs. 2 Mos. Age: 44</td>
</tr>
<tr>
<td>Retire Date:</td>
<td>02/07/2024</td>
</tr>
<tr>
<td>Pension Date:</td>
<td>02/07/2004 Adj. Pen. Date:</td>
</tr>
<tr>
<td>Daily Rate:</td>
<td>62.761309</td>
</tr>
<tr>
<td>COLA Date:</td>
<td>01/01/2025 415 Limit</td>
</tr>
</tbody>
</table>

## Pension Benefit Amount

<table>
<thead>
<tr>
<th>Bi-Weekly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension Base:</td>
<td>878.66</td>
</tr>
<tr>
<td>Supplement:</td>
<td>30.00</td>
</tr>
<tr>
<td>COLA:</td>
<td></td>
</tr>
<tr>
<td>Gross:</td>
<td>908.66</td>
</tr>
</tbody>
</table>

## Back DROP

| Back DROP Date: |  |
| Back DROP Months: |  |
| Lump Sum Benefit: |  |
| Lump Sum Interest: |  |
| Total Lump Sum: |  |

## PLOP

| Emp. Date Of Birth: |  |
| Spouse Date Of Birth: |  |
| PLOP Percent: |  |
| PLOP Amount: |  |
| Mon. Benefit Amount: |  |
Check Information

First Name: ADANET  Last Name: ADON
SSN:  Payment Type: L
Check Date: 05/23/2017  Check #: Temp200898  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: 4540.88  Tax: 1362.26 30.00%
Net: 3178.62

Check Message

REFUND OF PENSION CONTRIBUTIONS 4540.88 GROSS
1362.26 30% TAX
3178.62 NET
<table>
<thead>
<tr>
<th>First Name: SHERRI</th>
<th>SSN: Temp-200915</th>
<th>Check Date: 05/24/2017</th>
<th>Amount Details:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name: BELL</td>
<td></td>
<td></td>
<td>Gross Amount: 1,667.11</td>
</tr>
<tr>
<td>Payment Type:</td>
<td></td>
<td></td>
<td>Amt: 333.42</td>
</tr>
<tr>
<td>Distribution Code:</td>
<td>2</td>
<td></td>
<td>%: 20.00</td>
</tr>
<tr>
<td>Delivery Point:</td>
<td></td>
<td></td>
<td>Net: 1,333.69</td>
</tr>
<tr>
<td>Check Digit:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zip:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carrier Route:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Check Message:</td>
<td>SHARE PLAN REFUND</td>
<td>1,667.11 GROSS</td>
<td>1,333.69 NET</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
REFUND OF SHARE PLAN
GROSS 1667.11
TAX 333.69
NET 1333.69

Check Message
Check Message:
REFUND SHARE PLAN GROSS 1667.11
20% TAX 333.42
NET 1333.69
### Check Information

- **First Name:** ANDREW
- **MI:** E
- **Last Name:** CARNES
- **SSN:**
- **Check Date:** 05/24/2017
- **Payment Type:** L
- **Check #:** Temp200916
- **Distribution Code:** 1

### Address

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

### Amount Details

- **Gross Amount:** 1667.11
- **Tax:**
  - **Amt:** 500.13
  - **%:** 30.00
- **Net:** 1166.98

---

**Check Message**

SHARE PLAN REFUND 1667.11 GROSS
500.13 30% TAX
1166.98 NET
**Share Plan Details**

**Check Information**
- **First Name:** DAVID
- **MI:** W
- **Last Name:** CATIR
- **SSN:**
- **Payment Type:** L
- **Check Date:** 05/05/2017
- **Check #:** Temp200836
- **Distribution Code:** 2

**Address**
- **Country:** United States
- **City:** JACKSONVILLE BEAC
- **State:** FL
- **Zip:** 32250
- **Delivery Point:**
- **Check Digit:**
- **Lot:**
- **Carrier Route:**
- **Country Code:**

**Amount Details**
- **Gross Amount:** 1667.11
- **Tax:** 333.42 20.06%
- **Net:** 1333.69

**Check Message**
- REFUND OF SHARE PLAN GROSS 1667.11
- 20% TAX 333.42
- NET 1333.69

**Buttons:** Save, Process Payment, Delete
**Share Plan Details**

### Check Information
- **Fst Name:** ANTHONY
- **MI:** F
- **Last Name:** DOSHIER
- **SSN:**
- **Payment Type:** L
- **Check Date:** 05/05/2017
- **Check #:** 152466
- **Distribution Code:** 1

### Address
- **Country:** United States
- **City:** PALM COAST
- **State:** FL
- **Street 1:** 4 CLEE COURT
- **Street 2:**
- **Street 3:**
- **Zip:** 32137 9046
- **Delivery Point:** 4
- **Check Digit:** 1
- **Lot:**
- **Carrier Route:** R045
- **Country Code:**

### Amount Details
- **Gross Amount:** 1667.11
- **Tax:**
- **Net:** 1166.98

**Check Message**

REFUND OF SHARE PLAN GROSS 1667.11
30% TAX 500.13
NET 1166.98
First Name: RICHARD
MI: 
Last Name: DOUCETTE
SSN: 
Payment Type: L
Check Date: 05/10/2017
Check #: Temp200872
Distribution Code: 2

Country: United States
City: 
Delivery Point: 
State: 
Check Digit: 
Zip: 
Lot: 
Carrier Route: 
Country Code: 

Gross Amount: 1667.11
Tax: 333.42 20.00 %
Net: 1333.69

REFUND SHARE PLAN GROSS AMOUNT 1667.11
20% TAX 333.42
NET 1333.69
Share Plan Details

Check Information

First Name: KURT
MI: K
Last Name: FIELLIN
SSN: 
Payment Type: L
Check Date: 05/10/2017
Check #: Temp200873
Distribution Code: 2

Address

Country: United States
City:
State:
Zip:
Carrier Route:
Country Code:

Amount Details

Gross Amount: 1667.11
Tax: Amt.
333.42
26.00%
Net: 1333.69

Check Message

REFUND SHARE PLAN GROSS 1667.11
20% TAX 333.42
NET 1333.69
Check Information

First Name: TANYA
MI: M
Last Name: FOWLER
SSN: 
Payment Type: L
Check Date: 05/22/2017
Check #: Temp200896
Distribution Code: 1

Address

Country: United States
City: 
Delivery Point: 
State: 
Check Digit: 
Zip: 
Lot: 
Carrier Route: 
Country Code: 

Amount Details

Gross Amount: 1667.11
Tax: 500.13 30% 30% TAX
Net: 1166.98

Check Message

SHARE PLAN REFUND
1667.11 GROSS
500.13 30% TAX
1166.98 NET
Check Information:
First Name: LAWRENCE
MI: J
Last Name: GAYLE
SSN: 
Payment Type: L
Check Date: 05/10/2017
Check #: Temp200874
Distribution Code: 2

Address:
Country: United States
City: 
State: 
Delivery Point: 67
Street 1: 
Street 2: 
Street 3: 
Zip: 1077
Check Digit: 3
Lot: 
Carrier Route: R005
Country Code: 

Amount Details:
Gross Amount: 1667.11
Tax: 533.42 20.00%
Net: 1333.69

Check Message:
REFUND SHARE PLAN GROSS 1667.11
20% TAX 333.42
NET 1333.69
<table>
<thead>
<tr>
<th>Check Information</th>
<th>Address</th>
<th>Amount Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name:</td>
<td>Country:</td>
<td>Gross Amount:</td>
</tr>
<tr>
<td>Last Name:</td>
<td>State:</td>
<td>1667.11</td>
</tr>
<tr>
<td>SSN:</td>
<td>Zip:</td>
<td>500.13</td>
</tr>
<tr>
<td>Check Date:</td>
<td>Street 1:</td>
<td>166.98</td>
</tr>
<tr>
<td>Payment Type:</td>
<td>Street 2:</td>
<td>30.00</td>
</tr>
<tr>
<td>MI:</td>
<td>Street 3:</td>
<td>166.98</td>
</tr>
<tr>
<td>Check #:</td>
<td>Carrier Route:</td>
<td>%</td>
</tr>
</tbody>
</table>

Check Message:
REFUND SHARE PLAN 1667.11 GROSS 500.13 30% TAX 166.98 NET
Check Information
- First Name: DENNIS
- MI: 
- Last Name: GODFREY
- SSN: 
- Payment Type: L
- Check Date: 05/05/2017
- Check #: 162479
- Distribution Code: 2

Address
- Country: United States
- City: ATLANTIC BEACH
- State: FL
- Street 1: 190 SEMINOLE RD
- Zip: 32233

Amount Details
- Gross Amount: 1667.11
- Tax: 333.42
  - 20.00%
- Net: 1333.69

Check Message
- REFUND OF SHARE PLAN
- GROSS 1667.11
- 20% TAX 333.42
- NET 1333.69
Check Information

First Name: RICHARD
MI: 
Last Name: GRAF
SSN: 
Payment Type: L
Check Date: 05/15/2017
Check #: Temp200879
Distribution Code: 1

Address

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

Amount Details

Gross Amount: 1667.11
Tax: 500.13 30.00 %
Net: 1166.98

Check Message

REFUND SHARE PLAN GROSS 1667.11
30% TAX 500.13
NET 1166.98
Check Information
- First Name: JAMES
- Last Name: GRANT
- Check Date: 05/09/2017
- Payment Type: L
- Distribution Code: 2

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

Amount Details
- Gross Amount: 1667.11
- Tax: 333.42 (20.00%)
- Net: 1333.69

Check Message
- REFUND SHARE PLAN GROSS 1667.11
  20% TAX 333.42
  NET 1333.69
Check Information
- First Name: MARK
- MI: E
- Last Name: GREEN
- SSN: 
- Payment Type: L
- Check Date: 05/05/2017
- Check #: Temp200838
- Distribution Code: 2

Address
- Country: United States
- City: JACKSONVILLE
- State: FL
- Zip: 32210
- Street 1: 7052 BETH ANN TER
- Street 2: 
- Street 3: 
- Carrier Route: 
- Delivery Point: 
- Lot: 
- Check Digit: 
- Country Code: 

Amount Details
- Gross Amount: 1667.11
- Tax Amount: 333.42
  - Tax: 20.00%
- Net: 1333.69

Check Message
- REFUND OF SHARE PLAN GROSS 1667.11
- 20% TAX 333.42
- NET 1333.69
Check Information
First Name: PHILIP
MI: W
Last Name: HAGAN
SSN: 123-45-6789
Payment Type: L
Check Date: 05/05/2017
Check #: 162481
Distribution Code: 1

Address
Country: United States
City: YULEE
State: FL
Street 1: 76480 LONG LEAF LOOP
Street 2:
Street 3:
Zip: 32097
Delivery Point:
Lot:
Carrier Route:
Country Code:

Amount Details
Gross Amount: 1667.11
Tax: 500.13
30% TAX
Net: 1166.98

Check Message
REFUND OF SHARE PLAN
GROSS 1667.11
30% TAX
NET 1166.98
Check Information

First Name: MICHAEL
MI: S
Last Name: HIDAY
SSN:
Payment Type: L
Check Date: 05/05/2017
Check #: Temp200839
Distribution Code: 2

Address

Country: United States
City: PONTE VEDRA BEACH
Delivery Point:
State: FL
Check Digit:
Zip: 32082
Lot:
Street 1: 105 SANDY POINT PLACE APT 2601
Street 2:
Street 3:
Carrier Route:
Country Code:

Amount Details

Gross Amount: 1667.11
Tax: 333.42 20.00%
Net: 1333.69

Check Message

REFUND OF SHARE PLAN GROSS 1667.11
20% TAX 333.42
NET 1333.69
Check Information

First Name: STEPHEN
MI: M
Last Name: HUBER
SSN: 
Payment Type: L
Check Date: 05/05/2017
Check #: 152488
Distribution Code: 1

Address

Country: United States
City: JACKSONVILLE BEAC
State: FL
Street 1: 458 10TH AVENUE S
Street 2: 
Street 3: 
Zip: 32250
Carrier Route: 
Delivery Point: 
Check Digit: 
Lot: 
Country Code: 

Amount Details

Gross Amount: 1667.11
Tax: 500.13 30.00%
Net: 1166.98

Check Message

REFUND OF SHARE PLAN
GROSS 1667.11
30% TAX 500.13
NET 1166.98
Check Information
First Name: SHAWN
MI: 
Last Name: HULTQUIST
SSN: 
Payment Type: L
Check Date: 05/24/2017
Check #: Temp200938
Distribution Code: 1

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

Amount Details
Gross Amount: 1667.11
Tax: Amt. 500.13 30%
Net: 1166.98

Check Message
SHARE PLAN REFUND 1667.11 GROSS
500.13 30% TAX
1166.98 NET
Check Information
- First Name: NOLAN
- MI: J
- Last Name: KEA
- SSN: 223-98-2568
- Payment Type: L
- Check Date: 05/25/2017
- Check #: 
- Distribution Code: 1

Address
- Country: United States
- City: JACKSONVILLE
- State: FL
- Street 1: 2169 MESA GRANDE LN
- Zip: 32224
- Carrier Route: 
- Country Code: 
- Delivery Point: 
- Check Digit: 
- Lot: 

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  Void
<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Available Rollover Amt.</td>
<td>1567.11</td>
</tr>
<tr>
<td>Net Rollover Amount</td>
<td>1667.11</td>
</tr>
<tr>
<td>Check Message</td>
<td>ROLLOVER OF SHARE PLAN</td>
</tr>
<tr>
<td>First Name</td>
<td>KEVIN</td>
</tr>
<tr>
<td>MI</td>
<td>M</td>
</tr>
<tr>
<td>Last Name</td>
<td>KIEFFER</td>
</tr>
<tr>
<td>Country</td>
<td>United States</td>
</tr>
<tr>
<td>State</td>
<td></td>
</tr>
<tr>
<td>Zip</td>
<td></td>
</tr>
<tr>
<td>Carrier Route</td>
<td></td>
</tr>
<tr>
<td>Trustee</td>
<td>JANUS</td>
</tr>
<tr>
<td>Account #</td>
<td></td>
</tr>
<tr>
<td>Account Type</td>
<td>IRA</td>
</tr>
<tr>
<td>Check #</td>
<td></td>
</tr>
<tr>
<td>Check Date</td>
<td></td>
</tr>
<tr>
<td>Distribution Code</td>
<td>G</td>
</tr>
</tbody>
</table>
Share Plan Details

Check Information
- First Name: BRYAN
- Last Name: MACDONALD
- Check Date: 05/24/2017
- Payment Type: L
- Distribution Code: 1

Address
- Country: United States
- Street 1: 
- Street 2: 
- Street 3: 
- City: 
- State: 
- Zip: 
- Carrier Route: 
- Country Code: 

Amount Details
- Gross Amount: 1667.11
- Tax: 500.13 30.00%
- Net: 1166.98

Check Message
SHARE PLAN REFUND
1667.11 GROSS
500.13 30% TAX
1166.98 NET
<table>
<thead>
<tr>
<th>RefundPaym</th>
<th>RefundId</th>
<th>CheckId</th>
<th>CheckNumb</th>
<th>CheckType</th>
<th>PaymentTyp</th>
<th>CheckDate</th>
<th>NetAmount</th>
<th>TaxAmount</th>
<th>GrossAmour</th>
<th>Di</th>
</tr>
</thead>
<tbody>
<tr>
<td>12762</td>
<td>12534</td>
<td>2510676</td>
<td>Temp20087</td>
<td>79</td>
<td>R</td>
<td>05/15/2017</td>
<td>1667.11</td>
<td>1667.11</td>
<td>1667.11</td>
<td>G</td>
</tr>
</tbody>
</table>

**Amount Details**
- Available Rollover Amt.: 1667.11
- Net Rollover Amount: 1667.11

**Check Message**
- ROLLOVER OF SHARE PLAN

**Personal Information**
- First Name: JIMNY
- MI: A
- Last Name: MAGILL
- SSN: 
- Payment Type: R

**Address**
- Country: United States
- City: 
- State: 
- Zip: 
- Carrier Route: 
- Delivery Point: 
- Check Digit: 
- Lot: 
- Country Code: 

**Bank Information**
- Trustee: 
- Account #: 
- Account Type: IRA
- Check #: Temp200877
- Check Date: 05/15/2017
- Distribution Code: G
**Share Plan Details**

<table>
<thead>
<tr>
<th>RefundPaym</th>
<th>RefundId</th>
<th>CheckId</th>
<th>CheckNum</th>
<th>CheckType</th>
<th>PaymentTyp</th>
<th>CheckDate</th>
<th>NetAmount</th>
<th>TaxAmount</th>
<th>GrossAmount</th>
<th>Distrib Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>12774</td>
<td>12548</td>
<td>2518512</td>
<td>Temp20080</td>
<td>79</td>
<td>R</td>
<td>05/17/2017</td>
<td>1667.11</td>
<td></td>
<td>1667.11</td>
<td>G</td>
</tr>
</tbody>
</table>

**Amount Details**
- Available Rollover Amt.: 1667.11
- Net Rollover Amount: 1667.11

**Check Message**
ROLLOVER OF SHARE PLAN

**Personal Information**
- First Name: JAIME
- MI: D
- Last Name: MCPHILONY
- SSN: 
- Payment Type: R

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

**Bank Information**
- Trustee: 
- Account #: 
- Check #: Temp200888
- Check Date: 05/17/2017
- Account Type: IRA
- Distribution Code: G
<table>
<thead>
<tr>
<th>Check Information</th>
<th>Address</th>
<th>Amount Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name: JAMES</td>
<td>Street 1: 4003 JULINGTON CREEK ROAD</td>
<td>Gross Amount: 1667.11</td>
</tr>
<tr>
<td>SSN: 266-74-3316</td>
<td>Street 2:</td>
<td>Tax: 0.15</td>
</tr>
<tr>
<td>Check Date: 05/22/2017</td>
<td>Street 3:</td>
<td>Net: 1166.98</td>
</tr>
<tr>
<td>M1: D</td>
<td>City: United States</td>
<td>%: 30.00</td>
</tr>
<tr>
<td>Payment Type:</td>
<td>State: FL</td>
<td></td>
</tr>
<tr>
<td>Check #: D Temp0004017</td>
<td>Zip: 32223</td>
<td></td>
</tr>
</tbody>
</table>
Check Information

First Name: JASON
SSN: 
Check Date: 05/18/2017

MI: 
Payment Type: L
Check #: Temp20999

Last Name: PALMER
Distribution Code: 1

Address

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

Amount Details

Gross Amount: 1517.04
Tax: 455.11 30%
Net: 1061.93

Check Message

SHARE PLAN REFUND
1517.04 GROSS
455.11 30% TAX
1061.93 NET
Share Plan Details

Check Information
- **First Name:** WALTER
- **Last Name:** PAUSCHE
- **SSN:**
- **Check Date:** 05/24/2017
- **Payment Type:** L
- **Check #:** Temp209823
- **Distribution Code:** 1

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

Amount Details
- **Gross Amount:** 1667.11
- **Tax:**
  - **Tax Amount:** 500.13
  - **Tax Rate:** 30%
- **Net:** 1166.98

Check Message
- SHARE PLAN REFUND
- 1667.11 GROSS
- 500.13 30% TAX
- 1166.98 NET
### Share Plan Details

#### Amount Details
- **Available Rollover Amount:** 1667.11
- **Net Rollover Amount:** 1667.11
- **Check Message:** Rollover, OF SHARE PLAN

#### Personal Information
- **First Name:** SHANNON
- **MI:** L
- **Last Name:** PFISTER
- **Payment Type:** R

#### Address
- **Country:** United States
- **City:**
- **State:**
- **Zip:**
- **Carrier Route:**
- **Delivery Point:**
- **Check Digit:**
- **Lot:**
- **Country Code:**

#### Bank Information
- **Trustee:**
- **Account #:** 2518875
- **Account Type:** IRA
- **Check #:** Temp200891
- **Check Date:** 05/18/2017
- **Distribution Code:** G
### Share Plan Details

**Amount Details**
- **Available Rollover Amt.**: 1667.11
- **Net Rollover Amount**: 1667.11

**Check Message**
- **SHARE PLAN REFUND**

**Personal Information**
- **First Name**: SHARON
- **MI**: K
- **Last Name**: PICKERING

**Address**
- **Country**: United States
- **Street 1**: 
- **Street 2**: 
- **Street 3**: 
- **City**: 
- **State**: 
- **Zip**: 3764
- **Delivery Point**: 
- **Check Digit**: 

**Bank Information**
- **Trustee**: 
- **Account #**: 949499
- **Account Type**: IRA
- **Check #:** Temp200902
- **Check Date**: 05/23/2017
- **Distribution Code**: G

[Image of the Share Plan Details interface]
First Name: JASON
Last Name: PLATAS
SSN:
Check Date: 05/24/2017
Payment Type: L
Check #: Temp200914
Distribution Code: 1

Address

Country: United States
Inc.: 
City: 
Delivery Point: 
State: 
Check Digit: 
Zip: 
Lot: 
Carrier Route: 
Country Code: 

Amount Details

Gross Amount: 1517.69
Tax: 455.31 30.00%
Net: 1062.38

Check Message
SHARE PLAN REFUND
1517.69 GROSS
455.31 30% TAX
1062.38 NET
Share Plan Details

Check Information
- First Name: TONYA
- Last Name: PORTER
- SSN: [redacted]
- Payment Type: L
- Check Date: 05/24/2017
- Check #: Temp200909
- Distribution Code: 2

Address
- Country: United States
- City: [redacted]
- State: [redacted]
- Zip: [redacted]
- Carrier Route: [redacted]
- Country Code: [redacted]

Amount Details
- Gross Amount: 1667.11
- Tax: [redacted]
- Net: 1333.69

Check Message
SHARE PLAN REFUND
1667.11 GROSS
333.42 20% TAX
1333.69 NET
Check Information

First Name: DAVID
MI: P
Last Name: POWELL
SSN:  
Payment Type: L
Check Date: 05/05/2017
Check #: Temp200842
Distribution Code: 2

Address

Country: United States
City: ORANGE PARK
Delivery Point:
State: FL
Check Digit:
Zip: 32073
Lot:
Carrier Route:
Country Code:

Amount Details

Gross Amount: 1517.04
Tax: 303.41 20.00%
Net: 1213.63

Check Message

REFUND SHARE PLAN GROSS 1517.04
20% TAX 303.41
NET 1213.63

Save  Process Payment  Delete
Share Plan Details

Check Information
First Name: PETER
MI: M
Last Name: PRESTI
SSN: Temp200886
Check Date: 05/17/2017
Payment Type: L
Distribution Code: 2

Address
Country: United States
City: 
Delivery Point: 
State: 
Check Digit: 
Zip: 
Lot: 
Carrier Route: 
Country Code: 

Amount Details
Gross Amount: 1667.11
Tax: 333.42 20.00%
Net: 1333.69

Check Message
REFUND SHARE PLAN
1667.11 GROSS
333.42 20% TAX
1333.69 NET
Check Information:
First Name: STEVEN
Last Name: RUSSO
Payment Type: L
Distribution Code: 1
Check Date: 05/24/2017
Check #: Temp200919

Address:
Country: United States
City:
State:
Zip:
Delivery Point:
Check Digit:
Lot:
Carrier Route:
Country Code:

Amount Details:
Gross Amount: 1667.11
Tax: 500.13 30.00 %
Net: 1166.98

Check Message:
SHARE PLAN REFUND
1667.11 GROSS
500.13 30% TAX
1166.98 NET
Share Plan Details

Check Information
- First Name: LISA
- MI: M
- Last Name: SCHMUCKER
- SSN: [hidden]
- Payment Type: L
- Check Date: 05/24/2017
- Check #: Temp200920
- Distribution Code: 2

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

Amount Details
- Gross Amount: 1667.11
- Tax: 333.42 20.00%
- Net: 1333.69

Check Message:
SHARE PLAN REFUND
1667.11 GROSS
333.42 20% TAX
1333.69 NET
Check Information
First Name: BRIAN
MI: J
Last Name: SHORE
SSN:
Payment Type: L
Check Date: 05/09/2017
Check #: Temp200064
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: 1567.11
Tax: 333.42 20.00 %
Net: 1333.69

Check Message
REFUND SHARE PLAN GROSS 1667.11
20% TAX 333.42
NET 1333.69
Check Message
refund of share plan
$1,667.11 gross
$1,533.69 net
<table>
<thead>
<tr>
<th>RefundPaym</th>
<th>RefundId</th>
<th>CheckId</th>
<th>CheckNumb</th>
<th>CheckType</th>
<th>PaymentTyp</th>
<th>CheckDate</th>
<th>NetAmount</th>
<th>TaxAmount</th>
<th>GrossAmount</th>
<th>Di</th>
</tr>
</thead>
<tbody>
<tr>
<td>12810</td>
<td>12583</td>
<td>2518548</td>
<td>Temp20090</td>
<td>79</td>
<td>R</td>
<td>05/24/2017</td>
<td>3167.76</td>
<td>3167.76</td>
<td>3167.76</td>
<td>G</td>
</tr>
</tbody>
</table>

**Amount Details**
- Available Rollover Amt.: 3167.76
- Net Rollover Amount: 3167.76

**Check Message**
- Share Plan Rollover

**Personal Information**
- First Name: ASHISH
- MI: 
- Last Name: SIRCAR
- SSN:
- Payment Type: R

**Address**
- Country: United States
- Street 1: 8515 E. ORCHARD RD
- State:
- Zip: 
- Carrier Route:
- Delivery Point:
- Check Digit:
- Lot:
- Country Code:

**Bank Information**
- Trustee: 
- Account #: 
- Account Type: IRA
- Check #: Temp20090
- Check Date: 05/24/2017
- Distribution Code: G
### Check Information
- **First Name:** BRADLEY
- **MI:** R
- **Last Name:** SMITH
- **SSN:**
- **Check Date:** 05/05/2017
- **Check #:** 162504
- **Payment Type:** L
- **Distribution Code:** 1

### Address
- **Country:** United States
- **City:** JACKSONVILLE BEAC
- **State:** FL
- **Zip:** 32250
- **Street 1:** 810 7TH AVE SOUTH
- **Street 2:**
- **Street 3:**
- **Carrier Route:**
- **Country Code:**
- **Delivery Point:**
- **Check Digit:**
- **Lot:**

### Amount Details
- **Gross Amount:** 1667.11
- **Tax:** 500.13  30.00  %
- **Net:** 1166.98
- **Check Message:**
  
  **REFUND OF SHARE PLAN GROSS 1667.11**
  30% TAX 500.13
  NET 1166.98
### Share Plan Details

#### Check Information
- **First Name:** MANUEL
- **Last Name:** SOSA
- **SSN:** 141-80-1009
- **Check Date:** 05/24/2017
- **Check #:** Temp200926
- **Distribution Code:** 1

#### Address
- **Country:** United States
- **State:** FL
- **City:** JACKSONVILLE
- **Street 1:** 12337 WYNNFIELD LAKES DR UNIT 913
- **Zip:** 32246

#### Amount Details
- **Gross Amount:** 1667.11
- **Tax:** 500.13 (30.00 %)
- **Net:** 1166.98

**Check Message:**

SHARE PLAN REFUND 1667.11 GROSS
500.13 30% TAX
1166.98 NET
Check Information

First Name: NORHAN
MI: E
Last Name: STEVENS
SSN: 
Payment Type: L
Check Date: 05/09/2017
Check #: Temp200865
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: 1667.11
Tax: 
Net: 1333.69

Check Message

REFUND SHARE PLAN GROSS 1667.11
20% TAX 333.42
NET 1333.69
Check Information

First Name: MISTY
MI: D
Last Name: TURNER
SSN: 592-00-1102
Payment Type: L
Check Date: 05/24/2017
Check #: Temp200924
Distribution Code: 1

Address

Country: United States
City: CALLAHAN
Delivery Point:
State: FL
Check Digit:
Zip: 32011
Lot:
Carrier Route:
Country Code:

Amount Details

Gross Amount: 3167.76
Tax: Amt. 950.33 30.00%
Net: 2217.43

Check Message
SHARE PLAN REFUND
3167.76 GROSS
950.33 30% TAX
2217.43 NET
Check Information
First Name: JOSHUA
MI: M
Last Name: WATHEN
SSN: Temp200901
Check Date: 05/23/2017
Check #: Temp200901
Payment Type: L
Distribution Code: 1

Address
Country: United States
City: 
State: 
Zip: 
Carrier Route: 
Country Code: 
Delivery Point: 
Check Digit: 
Lot: 

Amount Details
Gross Amount: 1519.33
Tax: 455.80 30%
Net: 1063.53

Check Message
REFUND OF PENSION CONTRIBUTIONS
1519.33 GROSS
455.80 30% TAX
1063.53 NET
First Name: CLIFTON
MI: E
Last Name: WHITE
SSN: 
Payment Type: L
Check Date: 05/15/2017
Check #: Temp200880
Distribution Code: 1
Country: United States
City: 
State: 
Street 1: 
Street 2: 
Street 3: 
Zip: 
Delivery Point: 
Check Digit: 
Lot: 
Carrier Route: 
Country Code: 
Gross Amount: 1667.11
Tax: 500.13 30.00%
Net: 1166.98
Check Message:
REFUND SHARE PLAN
GROSS 1667.11
30% TAX 500.13
NET 1166.98
First Name: RONALD
MI: D
Last Name: WILLIAMS
SSN: 
Payment Type: L
Check Date: 05/09/2017
Check #: Temp200867
Distribution Code: 2

Country: United States
City: 
State: 
Zip: 
Carrier Route: 
Country Code: 

Gross Amount: 1667.11
Tax: 
Net: 1333.69

Check Message:
REFUND SHARE PLAN GROSS 1667.11
20% TAX 333.42
NET 1333.69
<table>
<thead>
<tr>
<th><strong>Name</strong></th>
<th>BRITT, JIMMY W</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SSN</strong></td>
<td>[Redacted]</td>
</tr>
<tr>
<td><strong>EIN</strong></td>
<td>5343</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td>52</td>
</tr>
<tr>
<td><strong>Year Service</strong></td>
<td>20</td>
</tr>
<tr>
<td><strong>Date of Employment</strong></td>
<td>04/19/1999</td>
</tr>
<tr>
<td><strong>Adjusted Date of Employment</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Pension Date</strong></td>
<td>04/19/1999</td>
</tr>
<tr>
<td><strong>Adjusted Pension Date</strong></td>
<td>04/19/1997</td>
</tr>
<tr>
<td><strong>Estimated Retirement Date</strong></td>
<td>07/15/2017</td>
</tr>
<tr>
<td><strong>Benefits Estimated on</strong></td>
<td>04/27/2017</td>
</tr>
<tr>
<td><strong>Estimated Biweekly Gross</strong></td>
<td>1,496.85</td>
</tr>
<tr>
<td><strong>Average Monthly Salary</strong></td>
<td>5,405.31</td>
</tr>
<tr>
<td><strong>% of Pension Benefit</strong></td>
<td>60.00 %</td>
</tr>
<tr>
<td><strong>Estimated Monthly Pension Benefit</strong></td>
<td>3,243.18</td>
</tr>
</tbody>
</table>
### ESTIMATED PENSION BENEFIT

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>BRUNO, MICHAEL D</td>
</tr>
<tr>
<td>SSN</td>
<td>***</td>
</tr>
<tr>
<td>EIN</td>
<td>:</td>
</tr>
<tr>
<td>Age</td>
<td>47</td>
</tr>
<tr>
<td>Year Service</td>
<td>23</td>
</tr>
<tr>
<td>Date of Employment</td>
<td>04/11/1994</td>
</tr>
<tr>
<td>Adjusted Date of Employment</td>
<td>:</td>
</tr>
<tr>
<td>Pension Date</td>
<td>04/11/1994</td>
</tr>
<tr>
<td>Adjusted Pension Date</td>
<td>:</td>
</tr>
<tr>
<td>Estimated Retirement Date</td>
<td>07/15/2017</td>
</tr>
<tr>
<td>Benefits Estimated on</td>
<td>05/09/2017</td>
</tr>
<tr>
<td>Estimated Biweekly Gross</td>
<td>3,419.00</td>
</tr>
<tr>
<td>Average Monthly Salary</td>
<td>11,223.99</td>
</tr>
<tr>
<td>% of Pension Benefit</td>
<td>66.00 %</td>
</tr>
<tr>
<td>Estimated Monthly Pension Benefit</td>
<td>7,407.83</td>
</tr>
</tbody>
</table>
Name: FUCCI, DAVID
SSN: [REDACTED]
EIN: 5745
Age: 52
Year Service: 22
Date of Employment: 03/20/1996
Adjusted Date of Employment: 
Pension Date: 03/20/1996
Adjusted Pension Date: 03/20/1995
Estimated Retirement Date: 07/15/2017
Benefits Estimated on: 05/22/2017
Estimated Biweekly Gross: 1,613.03
Average Monthly Salary: 5,460.79
% of Pension Benefit: 64.00 %
Estimated Monthly Pension Benefit: 3,494.90
Name: FUTCH JR, GUILFORD B
SSN: [redacted]
EIN: 7324
Age: 45
Year Service: 24
Date of Employment: 06/28/1993
Adjusted Date of Employment: 
Pension Date: 06/28/1993
Adjusted Pension Date: 
Estimated Retirement Date: 07/15/2017
Benefits Estimated on: 05/31/2017
Estimated Biweekly Gross: 1,747.76
Average Monthly Salary: 5,568.86
% of Pension Benefit: 68.00%
Estimated Monthly Pension Benefit: 3,786.82
# ESTIMATED PENSION BENEFIT

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>JOHNSON, ROBERTO Y</td>
</tr>
<tr>
<td>SSN</td>
<td>[redacted]</td>
</tr>
<tr>
<td>EIN</td>
<td>7764</td>
</tr>
<tr>
<td>Age</td>
<td>59</td>
</tr>
<tr>
<td>Year Service</td>
<td>21</td>
</tr>
<tr>
<td>Date of Employment</td>
<td>06/17/1998</td>
</tr>
<tr>
<td>Adjusted Date of Employment</td>
<td></td>
</tr>
<tr>
<td>Pension Date</td>
<td>06/17/1998</td>
</tr>
<tr>
<td>Adjusted Pension Date</td>
<td>06/17/1996</td>
</tr>
<tr>
<td>Estimated Retirement Date</td>
<td>07/15/2017</td>
</tr>
<tr>
<td>Benefits Estimated on</td>
<td>05/01/2017</td>
</tr>
<tr>
<td>Estimated Biweekly Gross</td>
<td>1,819.84</td>
</tr>
<tr>
<td>Average Monthly Salary</td>
<td>6,359.66</td>
</tr>
<tr>
<td>% of Pension Benefit</td>
<td>62.00 %</td>
</tr>
<tr>
<td>Estimated Monthly Pension Benefit</td>
<td>3,942.99</td>
</tr>
<tr>
<td><strong>ESTIMATED PENSION BENEFIT</strong></td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td></td>
</tr>
<tr>
<td><strong>Name</strong>                    : LEWIS, DERRICK L</td>
<td></td>
</tr>
<tr>
<td><strong>SSN</strong>                     : [Redacted]</td>
<td></td>
</tr>
<tr>
<td><strong>EIN</strong>                     : 7453</td>
<td></td>
</tr>
<tr>
<td><strong>Age</strong>                     : 51</td>
<td></td>
</tr>
<tr>
<td><strong>Year Service</strong>            : 21</td>
<td></td>
</tr>
<tr>
<td><strong>Date of Employment</strong>      : 06/18/1996</td>
<td></td>
</tr>
<tr>
<td><strong>Adjusted Date of Employment</strong> :</td>
<td></td>
</tr>
<tr>
<td><strong>Pension Date</strong>            : 06/18/1996</td>
<td></td>
</tr>
<tr>
<td><strong>Adjusted Pension Date</strong>   :</td>
<td></td>
</tr>
<tr>
<td><strong>Estimated Retirement Date</strong> : 07/15/2017</td>
<td></td>
</tr>
<tr>
<td><strong>Benefits Estimated on</strong>   : 05/01/2017</td>
<td></td>
</tr>
<tr>
<td><strong>Estimated Biweekly Gross</strong> : 2,854.46</td>
<td></td>
</tr>
<tr>
<td><strong>Average Monthly Salary</strong>  : 9,975.28</td>
<td></td>
</tr>
<tr>
<td><strong>% of Pension Benefit</strong>    : 62.00 %</td>
<td></td>
</tr>
<tr>
<td><strong>Estimated Monthly Pension Benefit</strong> : 6,184.67</td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td>MATSICK, DAVID S</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>SSN</td>
<td>[redacted]</td>
</tr>
<tr>
<td>EIN</td>
<td>7416</td>
</tr>
<tr>
<td>Age</td>
<td>44</td>
</tr>
<tr>
<td>Year Service</td>
<td>20</td>
</tr>
<tr>
<td>Date of Employment</td>
<td>06/18/1996</td>
</tr>
<tr>
<td>Adjusted Date of Employment</td>
<td></td>
</tr>
<tr>
<td>Pension Date</td>
<td>06/18/1996</td>
</tr>
<tr>
<td>Adjusted Pension Date</td>
<td></td>
</tr>
<tr>
<td>Estimated Retirement Date</td>
<td>07/15/2016</td>
</tr>
<tr>
<td>Benefits Estimated on</td>
<td>07/15/2016</td>
</tr>
<tr>
<td>Estimated Biweekly Gross</td>
<td>1,524.89</td>
</tr>
<tr>
<td>Average Monthly Salary</td>
<td>5,506.55</td>
</tr>
<tr>
<td>% of Pension Benefit</td>
<td>60.00 %</td>
</tr>
<tr>
<td>Estimated Monthly Pension Benefit</td>
<td>3,303.93</td>
</tr>
</tbody>
</table>

Received 1500 in 2016. Nothing else.
<table>
<thead>
<tr>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>MITCHELL, DERRICK D</td>
</tr>
<tr>
<td>SSN</td>
<td>[Redacted]</td>
</tr>
<tr>
<td>EIN</td>
<td>5935</td>
</tr>
<tr>
<td>Age</td>
<td>50</td>
</tr>
<tr>
<td>Year Service</td>
<td>23</td>
</tr>
<tr>
<td>Date of Employment</td>
<td>06/17/1994</td>
</tr>
<tr>
<td>Adjusted Date of Employment</td>
<td></td>
</tr>
<tr>
<td>Pension Date</td>
<td>06/17/1994</td>
</tr>
<tr>
<td>Adjusted Pension Date</td>
<td></td>
</tr>
<tr>
<td>Estimated Retirement Date</td>
<td>07/15/2017</td>
</tr>
<tr>
<td>Benefits Estimated on</td>
<td>04/27/2017</td>
</tr>
<tr>
<td>Estimated Biweekly Gross</td>
<td>2,808.48</td>
</tr>
<tr>
<td>Average Monthly Salary</td>
<td>9,219.77</td>
</tr>
<tr>
<td>% of Pension Benefit</td>
<td>66.00 %</td>
</tr>
<tr>
<td>Estimated Monthly Pension Benefit</td>
<td>6,085.04</td>
</tr>
<tr>
<td>Description</td>
<td>Details</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>Name</td>
<td>PENDLEY, JAMES A</td>
</tr>
<tr>
<td>SSN</td>
<td>[Redacted]</td>
</tr>
<tr>
<td>EIN</td>
<td>7396</td>
</tr>
<tr>
<td>Age</td>
<td>46</td>
</tr>
<tr>
<td>Year Service</td>
<td>24</td>
</tr>
<tr>
<td>Date of Employment</td>
<td>07/06/1993</td>
</tr>
<tr>
<td>Adjusted Date of Employment</td>
<td></td>
</tr>
<tr>
<td>Pension Date</td>
<td>07/06/1993</td>
</tr>
<tr>
<td>Adjusted Pension Date</td>
<td></td>
</tr>
<tr>
<td>Estimated Retirement Date</td>
<td>07/15/2017</td>
</tr>
<tr>
<td>Benefits Estimated on</td>
<td>04/27/2017</td>
</tr>
<tr>
<td>Estimated Biweekly Gross</td>
<td>2,877.90</td>
</tr>
<tr>
<td>Average Monthly Salary</td>
<td>9,169.79</td>
</tr>
<tr>
<td>% of Pension Benefit</td>
<td>68.00 %</td>
</tr>
<tr>
<td>Estimated Monthly Pension Benefit</td>
<td>6,235.45</td>
</tr>
<tr>
<td>Information</td>
<td>Value</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>------------------------------</td>
</tr>
<tr>
<td>Name</td>
<td>SIRCAR, ASHISH</td>
</tr>
<tr>
<td>SSN</td>
<td>7422</td>
</tr>
<tr>
<td>EIN</td>
<td>7422</td>
</tr>
<tr>
<td>Age</td>
<td>47</td>
</tr>
<tr>
<td>Year Service</td>
<td>21</td>
</tr>
<tr>
<td>Date of Employment</td>
<td>06/18/1996</td>
</tr>
<tr>
<td>Adjusted Date of Employment</td>
<td></td>
</tr>
<tr>
<td>Pension Date</td>
<td>06/18/1996</td>
</tr>
<tr>
<td>Adjusted Pension Date</td>
<td></td>
</tr>
<tr>
<td>Estimated Retirement Date</td>
<td>07/15/2017</td>
</tr>
<tr>
<td>Benefits Estimated on</td>
<td>04/27/2017</td>
</tr>
<tr>
<td>Estimated Biweekly Gross</td>
<td>2,145.02</td>
</tr>
<tr>
<td>Average Monthly Salary</td>
<td>7,496.05</td>
</tr>
<tr>
<td>% of Pension Benefit</td>
<td>62.00 %</td>
</tr>
<tr>
<td>Estimated Monthly Pension Benefit</td>
<td>4,647.55</td>
</tr>
<tr>
<td><strong>Name</strong></td>
<td>TOMLIN, NATHANIEL L</td>
</tr>
<tr>
<td>------------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td><strong>SSN</strong></td>
<td>[Redacted]</td>
</tr>
<tr>
<td><strong>EIN</strong></td>
<td>7514</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td>44</td>
</tr>
<tr>
<td><strong>Year Service</strong></td>
<td>20</td>
</tr>
<tr>
<td><strong>Date of Employment</strong></td>
<td>05/15/1997</td>
</tr>
<tr>
<td><strong>Adjusted Date of Employment</strong></td>
<td>02/03/1997</td>
</tr>
<tr>
<td><strong>Pension Date</strong></td>
<td>05/15/1997</td>
</tr>
<tr>
<td><strong>Adjusted Pension Date</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Estimated Retirement Date</strong></td>
<td>07/15/2017</td>
</tr>
<tr>
<td><strong>Benefits Estimated on</strong></td>
<td>05/17/2017</td>
</tr>
<tr>
<td><strong>Estimated Biweekly Gross</strong></td>
<td>1,455.58</td>
</tr>
<tr>
<td><strong>Average Monthly Salary</strong></td>
<td>5,256.27</td>
</tr>
<tr>
<td><strong>% of Pension Benefit</strong></td>
<td>60.00 %</td>
</tr>
<tr>
<td><strong>Estimated Monthly Pension Benefit</strong></td>
<td>3,153.76</td>
</tr>
<tr>
<td><strong>Name</strong></td>
<td>VANDYKE, ELLIOTT M</td>
</tr>
<tr>
<td>---------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td><strong>SSN</strong></td>
<td>[redacted]</td>
</tr>
<tr>
<td><strong>EIN</strong></td>
<td>6175</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td>45</td>
</tr>
<tr>
<td><strong>Year Service</strong></td>
<td>20</td>
</tr>
<tr>
<td><strong>Date of Employment</strong></td>
<td>03/17/1997</td>
</tr>
<tr>
<td><strong>Adjusted Date of Employment</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Pension Date</strong></td>
<td>03/17/1997</td>
</tr>
<tr>
<td><strong>Adjusted Pension Date</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Estimated Retirement Date</strong></td>
<td>07/15/2017</td>
</tr>
<tr>
<td><strong>Benefits Estimated on</strong></td>
<td>05/15/2017</td>
</tr>
<tr>
<td><strong>Estimated Biweekly Gross</strong></td>
<td>1,484.51</td>
</tr>
<tr>
<td><strong>Average Monthly Salary</strong></td>
<td>5,360.75</td>
</tr>
<tr>
<td><strong>% of Pension Benefit</strong></td>
<td>60.00 %</td>
</tr>
<tr>
<td><strong>Estimated Monthly Pension Benefit</strong></td>
<td>3,216.45</td>
</tr>
</tbody>
</table>
## ESTIMATED PENSION BENEFIT

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>WATERS JR, CHARLES C</td>
</tr>
<tr>
<td>SSN</td>
<td><strong>XXX-XX-5034</strong></td>
</tr>
<tr>
<td>EIN</td>
<td>7349</td>
</tr>
<tr>
<td>Age</td>
<td>50</td>
</tr>
<tr>
<td>Year Service</td>
<td>26</td>
</tr>
<tr>
<td>Date of Employment</td>
<td>05/13/1991</td>
</tr>
<tr>
<td>Adjusted Date of Employment</td>
<td></td>
</tr>
<tr>
<td>Pension Date</td>
<td>05/13/1991</td>
</tr>
<tr>
<td>Adjusted Pension Date</td>
<td></td>
</tr>
<tr>
<td>Estimated Retirement Date</td>
<td>07/15/2017</td>
</tr>
<tr>
<td>Benefits Estimated on</td>
<td>04/27/2017</td>
</tr>
<tr>
<td>Estimated Biweekly Gross</td>
<td>1,777.83</td>
</tr>
<tr>
<td>Average Monthly Salary</td>
<td>5,349.95</td>
</tr>
<tr>
<td>% of Pension Benefit</td>
<td>72.00 %</td>
</tr>
<tr>
<td>Estimated Monthly Pension Benefit</td>
<td>3,851.96</td>
</tr>
<tr>
<td><strong>Name</strong></td>
<td>WHITWORTH, JAY T</td>
</tr>
<tr>
<td>----------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td><strong>SSN</strong></td>
<td></td>
</tr>
<tr>
<td><strong>EIN</strong></td>
<td>5339</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td>49</td>
</tr>
<tr>
<td><strong>Year Service</strong></td>
<td>20</td>
</tr>
<tr>
<td><strong>Date of Employment</strong></td>
<td>01/15/1997</td>
</tr>
<tr>
<td><strong>Adjusted Date of Employment</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Pension Date</strong></td>
<td>01/15/1997</td>
</tr>
<tr>
<td><strong>Adjusted Pension Date</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Estimated Retirement Date</strong></td>
<td>07/15/2017</td>
</tr>
<tr>
<td><strong>Benefits Estimated on</strong></td>
<td>05/22/2017</td>
</tr>
<tr>
<td><strong>Estimated Biweekly Gross</strong></td>
<td>1,846.73</td>
</tr>
<tr>
<td><strong>Average Monthly Salary</strong></td>
<td>6,668.76</td>
</tr>
<tr>
<td><strong>% of Pension Benefit</strong></td>
<td>60.00 %</td>
</tr>
<tr>
<td><strong>Estimated Monthly Pension Benefit</strong></td>
<td>4,001.25</td>
</tr>
</tbody>
</table>
## Pension Plan Details

**Plan**

- **Pension Plan:** 63 Police/Fire Pension Fund
- **Pen. Type:** Employee
- **Pension Class:** DROP Bi-Weekly Payout
- **Pension Index:** PPPF62163PTS
- **Length of Service:** 20 Yrs 2 MOS

### Pay Components

<table>
<thead>
<tr>
<th></th>
<th>Bi-Weekly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension Base</td>
<td>1772.91</td>
<td>3841.30</td>
</tr>
<tr>
<td>Supplement</td>
<td>46.15</td>
<td>100.00</td>
</tr>
<tr>
<td>COLA Base</td>
<td>1880.88</td>
<td>4075.24</td>
</tr>
<tr>
<td>COLA Amount</td>
<td>107.97</td>
<td>233.94</td>
</tr>
<tr>
<td>Total Earnings</td>
<td>2341.81</td>
<td>5073.93</td>
</tr>
</tbody>
</table>

### Pay Status

- **Frequency:** Bi-Weekly
- **Days to be Paid:** 14
- **Pay Status:** Y
- **Daily Base Rate:** 126.636401

### Tax

- **No Tax**
- **Tax Marital Status:** Married
- **Exemption:** 3
- **Fixed Withholding:**
- **Additional Withholding:** 100.00
- **Tax Percentage:** %

### Dates

- **Proj. Vested Ret. Date:**
- **Reire/DROP Date:** 01/03/2015
- **Spouse Effective Date:**
- **COLA Start Date:** 01/01/2016
- **Annual Cert. Date:**
- **Annual Cert. Flag:**
- **Retire Termination Date:**
- **Termination Reason:**
<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Date</th>
<th>Phase</th>
<th>Remarks</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>DROP Phase 2 Conversion In</td>
<td>123477.47</td>
<td></td>
<td>05/20/2017</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Conversion Out</td>
<td></td>
<td>123477.47</td>
<td>05/20/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest Adjustme</td>
<td>519.00</td>
<td></td>
<td>05/20/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>05/19/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>05/05/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>708.20</td>
<td></td>
<td>04/30/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>04/21/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>04/07/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>757.13</td>
<td></td>
<td>03/31/2017</td>
<td>1</td>
<td></td>
<td>8.4%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>03/24/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>03/10/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>726.27</td>
<td></td>
<td>02/28/2017</td>
<td>1</td>
<td></td>
<td>8.4%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>02/24/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>02/10/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>695.63</td>
<td></td>
<td>01/31/2017</td>
<td>1</td>
<td></td>
<td>8.4%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>01/27/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1880.88</td>
<td></td>
<td>01/13/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>653.47</td>
<td></td>
<td>12/31/2016</td>
<td>1</td>
<td></td>
<td>8.4%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1826.10</td>
<td></td>
<td>12/30/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1826.10</td>
<td></td>
<td>12/16/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1826.10</td>
<td></td>
<td>12/02/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>624.07</td>
<td></td>
<td>11/30/2016</td>
<td>1</td>
<td></td>
<td>8.4%</td>
</tr>
</tbody>
</table>
Check Information

First Name: KARL
SSN: [redacted]
Check Date: 05/19/2017
Check #: Temp200852
MI: D
Payment Type: L
Last Name: HARRIS
Distribution Code: 1

Address

Country: United States
City: [redacted]
Delivery Point: [redacted]
State: [redacted]
Zip: [redacted]
Carrier Rout: [redacted]

Amount Details

Gross Amount: 66382.45
Tax: 19914.74 30.00 %
Net: 46467.71

Check Message

REFUND OF DROP ACCOUNT
$66,382.45 GROSS
$19,914.74 30% TAX
$46,467.71 NET
### Ledger Details

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Date</th>
<th>Phase</th>
<th>Remarks</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>DROP Phase 2 Conversion In</td>
<td>24511.99</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Conversion Out</td>
<td></td>
<td>24511.99</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest Adjusme</td>
<td>118.20</td>
<td></td>
<td>05/20/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Principal Adjusme</td>
<td>107.48</td>
<td></td>
<td>05/20/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>05/19/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>05/05/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>150.97</td>
<td></td>
<td>04/30/2017</td>
<td>1</td>
<td></td>
<td>10.000%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>04/21/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>04/07/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>124.85</td>
<td></td>
<td>03/31/2017</td>
<td>1</td>
<td></td>
<td>10.000%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>03/24/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>03/10/2017</td>
<td>1</td>
<td></td>
<td>10.000%</td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>98.95</td>
<td></td>
<td>02/28/2017</td>
<td>1</td>
<td></td>
<td>10.000%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>02/24/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>02/10/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>73.26</td>
<td></td>
<td>01/31/2017</td>
<td>1</td>
<td></td>
<td>10.000%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>01/27/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1504.71</td>
<td></td>
<td>01/13/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>7.32</td>
<td></td>
<td>12/31/2016</td>
<td>1</td>
<td></td>
<td>2.000%</td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1463.57</td>
<td></td>
<td>12/30/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1463.57</td>
<td></td>
<td>12/16/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>1463.57</td>
<td></td>
<td>12/07/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transaction Type</td>
<td>Debit Amount</td>
<td>Credit Amount</td>
<td>Date</td>
<td>Phase</td>
<td>Remarks</td>
<td>Rate</td>
</tr>
<tr>
<td>----------------------------</td>
<td>--------------</td>
<td>---------------</td>
<td>------------</td>
<td>-------</td>
<td>---------</td>
<td>------</td>
</tr>
<tr>
<td>DROP Phase 2 Conversion In</td>
<td>313141.26</td>
<td></td>
<td>05/20/2017</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Conversion Out</td>
<td>313141.26</td>
<td>1334.66</td>
<td>05/20/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest Adjustme</td>
<td>1334.66</td>
<td></td>
<td>05/20/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>05/19/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>05/05/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>2056.90</td>
<td></td>
<td>04/30/2017</td>
<td>8.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>04/21/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>04/07/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>2006.80</td>
<td></td>
<td>03/31/2017</td>
<td>8.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>03/24/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>03/10/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>1957.03</td>
<td></td>
<td>02/28/2017</td>
<td>8.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>02/24/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>02/10/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>1907.60</td>
<td></td>
<td>01/31/2017</td>
<td>8.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>01/27/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2640.88</td>
<td></td>
<td>01/13/2017</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>1084.06</td>
<td></td>
<td>12/31/2016</td>
<td>8.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2563.96</td>
<td></td>
<td>12/30/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2563.96</td>
<td></td>
<td>12/16/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Bi-Weekly Deposit</td>
<td>2563.96</td>
<td></td>
<td>12/02/2016</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DROP Phase 1 Interest</td>
<td>1794.47</td>
<td></td>
<td>11/30/2016</td>
<td>8.4%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
AFFIDAVIT OF CONTINUED ELIGIBILITY FOR BENEFITS FROM THE JACKSONVILLE POLICE AND FIRE PENSION FUND

AS A PENSIONER OF THE JACKSONVILLE POLICE AND FIRE PENSION FUND, IN ORDER TO CONTINUE TO RECEIVE PENSION BENEFITS FROM THE PENSION FUND, UPON OATH OR AFFIRMATION, I STATE AS FOLLOWS:

“I ACKNOWLEDGE THAT I MUST NOTIFY THE JACKSONVILLE POLICE & FIRE PENSION FUND OFFICE IMMEDIATELY IF I ACCEPT EMPLOYMENT WITH THE CITY OF JACKSONVILLE, FLORIDA CONSOLIDATED GOVERNMENT, INCLUDING ANY OF ITS AUTHORITIES OR AGENCIES, INCLUDING THE JACKSONVILLE SHERIFF’S OFFICE, JACKSONVILLE ELECTRIC AUTHORITY, JACKSONVILLE PORT AUTHORITY, JACKSONVILLE AVIATION AUTHORITY AND JACKSONVILLE TRANSPORTATION AUTHORITY.

I FURTHER ACKNOWLEDGE THAT ACCEPTANCE OF CITY EMPLOYMENT POSITIONS (OTHER THAN ELECTED OFFICIAL, ELECTION POLL WORKER, TEMPORARY PART TIME COURT BAILIFF, SHERIFF’S OFFICE LOGISTICAL AND TECHNICAL SUPPORT OFFICER, CORRECTIONS MAIL COORDINATOR, AVIATION SUPERVISOR, COURT BAILIFF SUPERVISOR, OR CORRECTIONS BOND CUSTODIAN), WILL RESULT IN THE SUSPENSION AND PERMANENT LOSS OF MY PENSION BENEFIT DURING SUCH EMPLOYMENT PERIODS.

I FURTHER ACKNOWLEDGE THAT ACCORDING TO SECTIONS 175.195 AND 185.185 OF THE FLORIDA STATUTES, FALSE, MISLEADING OR FRAUDULENT STATEMENTS OR WITHHOLDING INFORMATION CONCERNING MY EMPLOYMENT WITH THE CITY OF JACKSONVILLE CONSOLIDATED GOVERNMENT IS A FIRST-DEGREE MISDEMEANOR AND CONVICTION OF THIS CRIME CAN BE GROUNDS FOR PERMANENT LOSS AND FORFEITURE OF ALL PENSION, DEATH AND SURVIVOR BENEFITS FROM THE POLICE AND FIRE PENSION FUND.”

_________________________  ____________________________
SIGNATURE OF PENSIONER                 DATE

CONTINUED ON REVERSE SIDE
PLEASE CHECK ONE OF THE FOLLOWING:

☐ I AM NOT CURRENTLY EMPLOYED WITH THE CITY OF JACKSONVILLE OR UNDER CONTRACT WITH THE CITY OF JACKSONVILLE AND HAVE NOT BEEN SO FOR THE PAST TWELVE MONTHS,

☐ I AM PRESENTLY OR HAVE DURING THE PAST 12 MONTHS BEEN EMPLOYED BY THE CITY OF JACKSONVILLE CONSOLIDATED GOVERNMENT, INCLUDING ANY OF ITS AUTHORITIES OR AGENCIES, OR EMPLOYED BY A COMPANY, FIRM OR BUSINESS BY WHICH I AM EMPLOYED OR IN WHICH I HAVE AN OWNERSHIP INTEREST OR FOR WHICH I SERVE AS AN OFFICER, PARTNER, OR DIRECTOR, CURRENTLY HAS OR HAS HAD A CONTRACT WITH THE CITY OF JACKSONVILLE CONSOLIDATED GOVERNMENT, INCLUDING ANY OF ITS AUTHORITIES OR AGENCIES, EMPLOYED WITHIN THE PAST TWELVE MONTHS, PLEASE PROVIDE THE FOLLOWING:

NAME OF CITY DEPARTMENT, AUTHORITY OR AGENCY: ________________________________
TYPE OF WORK PERFORMED: _________________________________________________
DATE EMPLOYMENT OR CONTRACT BEGAN: _________________________________
DATE EMPLOYMENT OR CONTRACT ENDED (IF NOT STILL ONGOING): ____________

_________________________  _____________________________
SIGNATURE OF PENSIONER    DATE

THE ABOVE STATEMENT WAS PERSONALLY SIGNED, SWORN TO OR ACKNOWLEDGED
BEFORE ME BY THE PERSON FIRST NAMED ABOVE WHO IS (CHECK ONE) ☐
PERSONALLY KNOWN TO ME OR ☐ PROVIDED AS PROOF THE FOLLOWING
IDENTIFICATION ____________, ON THIS ___ DAY OF ________________, 2017.

_________________________
NOTARY SIGNATURE / STAMP
MY COMMISSION EXPIRES:

UPDATE CONTACT INFORMATION BELOW:

PENSIONER ADDRESS xxx-xx-
LAST 4 OF SOCIAL SECURITY #

_________________________  _____________________________
CITY, STATE & ZIP    AREA CODE & PHONE NUMBER

NOTARIZED AFFIDAVIT MUST BE RETURNED TO OUR OFFICE NO LATER THAN _____.

XXX-XX-
RECLAIMING IMPROPER PAYMENTS MADE AFTER THE DEATH OF A RECIPIENT

1. Upon learning of the death of a pension recipient, the pension office shall determine whether any pension benefits were paid after the date of death.
   a. If the participant elected a 100% Joint & Survivor option, then the survivor annuitant shall receive the same benefit as was received by the decedent. The pension recipient shall be switched to the survivor annuitant prospectively and there will be no recoupment of benefits made after the death but before the switch.
   b. If the participant elected a Joint & Survivor option with less than a 100% survivor annuity, then
      i. The survivor annuitant shall receive the survivor benefit percentage selected by the decedent.
      ii. If benefit payments in excess of the survivor benefit percentage selected by the decedent were paid after the participant’s death, then any overpayments shall be recouped by deduction from the next payments due to the survivor annuitant until the amount of the overpayments are recovered. The pension office shall notify the survivor annuitant in writing of the amount of the overpayment, the deductions to be made from the forthcoming payments, the opportunity to discuss the matter with the pension office, and, should the survivor annuitant and the pension office not agree on the recoupment, the opportunity for the survivor annuitant to appear before the Advisory Committee at its next regular meeting to contest the pension office’s proposed recoupment.
   c. If the participant elected a 10 year certain benefit and died before receiving 120 months’ of benefits, then the remainder of the 120 months shall be paid to the designated beneficiary. The pension recipient shall be switched to the beneficiary prospectively and there will be no recoupment of benefits made after the death but before the switch. If the deceased participant had named a contingent beneficiary, then the pension office shall attempt to determine if that person is still alive to receive any benefits that may remain unpaid after the designated beneficiary dies. If the deceased participant does not have a surviving contingent beneficiary, then the designated beneficiary shall be asked to name a beneficiary to receive any payments remaining after the designated beneficiary dies.
   d. If the participant elected an 10 year certain benefit and died after 120 months’ of payments, if the participant elected a life annuity, or if a survivor annuitant died, and payments were made after the date of death, then the collection procedure in section 2 below shall be followed.

2. Collection procedure:
   a. If the overpaid benefit was paid by direct deposit, the pension office shall
      i. attempt to initiate an ACH reclamation or reversal request to the bank that received the payment, and
      ii. Contact the bank that received the benefit to determine the co-owners or beneficiaries of the account into which the overpayment was deposited.
iii. Upon locating such persons, the pension office shall send a demand letter to those persons demanding prompt repayment of the overpayment.

b. If the overpaid benefit was paid by check, in addition to the steps in 2.a.ii and iii above, the pension office shall examine the endorsement on the check and notify any banks that endorsed the check that the decedent’s endorsement was forged and claim repayment from the bank.

c. Should repayment not be made within 30 days after following steps a and b, above, the pension office shall refer the matter to the Office of General Counsel for collection.

3. OGC Collection Procedure

a. The OGC shall determine and pursue the collection procedures that are most appropriate and in the Pension Fund’s best interests.

b. The OGC is authorized to:
   i. Send demand letters to recipients and banks who received improper payments;
   ii. File a creditor claim or caveat of creditor in probate court;
   iii. File a proof of claim in bankruptcy court;
   iv. Incur expenses of up to $1,000 on behalf of the Pension Fund to locate improper recipients or determine their assets;
   v. Refer collection to a collection agency used by City departments, agencies or authorities; an
   vi. Take any other collection action except filing suit that the OGC deems appropriate

c. The OGC may recommend to the Advisory Committee that a lawsuit be filed to recover the improper payments
   i. The Advisory Committee shall decide whether to recommend such litigation to the Board of Trustees.
   ii. The Board of Trustees will decide whether to authorize the OGC to initiate such litigation.
   iii. The Board of Trustees hereby delegates to the Advisory Committee the authority to settle, dismiss or discontinue such litigation and to pursue post-judgment asset discovery and recovery upon the advice of the OGC.

d. Discontinuation of collection efforts:
   i. Should the OGC determine that further collection efforts are not worthwhile, it shall so advise the Advisory Committee.
   ii. The Board of Trustees hereby delegates to the Advisory Committee the authority to discontinue collection efforts based upon the recommendation of the OGC.
MEMORANDUM

TO: Tim Johnson, Executive Director-Plan Administrator of the PFPF
FROM: Stephen Durden, Chief Assistant General Counsel
RE: Buyback/Connection Rights of Full-time Bailiffs
DATE: June 2, 2017

I. Introduction.

In a July 8, 2016, opinion, the Office of General Counsel concluded that Police and Fire Pension Fund ("PFPF") Members who had previously worked as Community Service Officers had a right, under Section 121.107, Ordinance Code, to buyback or connect their time as Community Service Officers with their time in the Fund. (A copy of that 2016 opinion is attached.)

This July 8 opinion used as a foundational opinion, an August 4, 2015, opinion, which concluded that while the term “temporary employee” may not have an exact definition, employees hired without an expectation of a specific termination date could not be considered temporary, at least as regards the Charter provisions providing that any full-time employee could join the applicable City retirement plan. (A copy of that 2015 opinion is also attached.)

An indistinguishable question has now been raised as to the buyback/connection rights of PFPF Members who previously worked as full-time Bailiffs.

II. Question Presented

Whether Bailiffs, who worked full-time and who later joined the Police and Fire Pension Fund as a police officer or firefighter, may connect their time service as Bailiffs pursuant to Section 121.107, Ordinance Code,
III. Short Answer

Yes, Court Bailiffs, who worked full-time and who later joined the Police and Fire Pension Fund as a police officer or firefighter, may connect their time service as Bailiffs pursuant to Section 121.107, Ordinance Code.

IV. Discussion

In sum, the 2015 memorandum concludes that (1) the Charter guarantees to non-temporary, full-time employees the right to join one of the City’s retirement plans and (2) the City Council may not, by ordinance, simply declare a non-temporary, full-time employee to be a part-time or temporary employee. The question of whether an employee is a full-time employee turns on the question whether the non-temporary employee has an expectation of continual service i.e., whether the employee has a fixed termination date. The employer cannot use a series of six-month “contracts” to avoid the conclusion that the employee is a non-temporary, full-time employee. A non-temporary, full-time employee does not become a temporary employee simply because the employer pays the employee’s salary from an account designated temporary employee account.

Consequently, any full-time Bailiff who is not, in fact, a temporary or part-time employee and who later becomes a member of the Fund is entitled to connect or buyback such time on the same terms as any other full-time, non-temporary employee who previously worked for another department of the Consolidated Government.

Chapter 185 does not interfere with this conclusion. First, and foremost, Chapter 185 in no uncertain terms, deems the Fund in compliance with Chapter 185. Second, Section 185.035(1)(g) states that “the use of premium tax revenues, . . . , may deviate from [the requirement of Chapter 185] by mutual consent of the member’s bargaining representative, . . . , and by consent of the municipality.” The City and the collective bargaining agent have now mutually agreed to use of the Chapter 185 funds, so any use of those funds consistent with that Agreement cannot be inconsistent with Chapter 185. Consequently, in no way does Chapter 185 interfere with the buyback/connection by Bailiffs. Finally, non-sworn-officer employees of the Consolidated Government and of the federal government, e.g., veterans, have become sworn-officer members of the Fund for nearly 50 years, and it does not appear that the Board has ever used Chapter 185 to distinguish those buyback/connections from any others.

The conclusion, then, is that Bailiffs who worked full-time and are now Fund members are authorized to buyback/connect their time in the same fashion and with the same rules as any other former employee of the Consolidated Government.

V. Conclusion

I trust this answers your questions. Please do not hesitate to contact me with other questions or concerns.
Attachments

CC:
Jason Gabriel, General Counsel
Lawsikia Hodges, Deputy General Counsel
Robert Sugarman, Esquire
Steve Zona, President FOP Lodge 5-30

GC-#1129546-V2-Memo_Re_PFPF_Members_Buyback_Of_Time.Docx
### Jacksonville Police and Fire Pension Fund
#### Analysis of DROP Enrollment Statistics
From FY1999 to July FY2017
As of 6/2/2016

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>New DROP Enrollments</th>
<th>Average Whole Years of Service</th>
<th>DROP Enrollment</th>
<th>DROP End</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY1999</td>
<td>319</td>
<td>28.54</td>
<td>53.29</td>
<td>57.29</td>
</tr>
<tr>
<td>FY2000</td>
<td>128</td>
<td>26.20</td>
<td>50.49</td>
<td>54.49</td>
</tr>
<tr>
<td>FY2001</td>
<td>107</td>
<td>25.63</td>
<td>49.79</td>
<td>54.79</td>
</tr>
<tr>
<td>FY2002</td>
<td>61</td>
<td>24.81</td>
<td>47.89</td>
<td>52.89</td>
</tr>
<tr>
<td>FY2003</td>
<td>49</td>
<td>24.33</td>
<td>48.56</td>
<td>53.56</td>
</tr>
<tr>
<td>FY2004</td>
<td>55</td>
<td>24.44</td>
<td>48.95</td>
<td>54.95</td>
</tr>
<tr>
<td>FY2005</td>
<td>44</td>
<td>25.77</td>
<td>49.77</td>
<td>54.77</td>
</tr>
<tr>
<td>FY2006</td>
<td>60</td>
<td>23.38</td>
<td>49.62</td>
<td>54.62</td>
</tr>
<tr>
<td>FY2007</td>
<td>58</td>
<td>22.71</td>
<td>48.83</td>
<td>53.83</td>
</tr>
<tr>
<td>FY2008</td>
<td>101</td>
<td>21.59</td>
<td>48.08</td>
<td>53.08</td>
</tr>
<tr>
<td>FY2009</td>
<td>93</td>
<td>21.44</td>
<td>48.27</td>
<td>53.27</td>
</tr>
<tr>
<td>FY2010</td>
<td>105</td>
<td>21.85</td>
<td>47.59</td>
<td>52.59</td>
</tr>
<tr>
<td>FY2011</td>
<td>158</td>
<td>21.42</td>
<td>47.22</td>
<td>52.22</td>
</tr>
<tr>
<td>FY2012</td>
<td>135</td>
<td>21.79</td>
<td>47.66</td>
<td>52.66</td>
</tr>
<tr>
<td>FY2013</td>
<td>105</td>
<td>21.42</td>
<td>47.63</td>
<td>52.63</td>
</tr>
<tr>
<td>FY2014</td>
<td>85</td>
<td>21.24</td>
<td>47.83</td>
<td>52.83</td>
</tr>
<tr>
<td>FY2015</td>
<td>121</td>
<td>20.67</td>
<td>48.06</td>
<td>53.06</td>
</tr>
<tr>
<td>FY2016</td>
<td>78</td>
<td>20.95</td>
<td>48.50</td>
<td>53.50</td>
</tr>
<tr>
<td>FY2017</td>
<td>103</td>
<td>20.90</td>
<td>49.45</td>
<td>54.45</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1965</strong></td>
<td><strong>23.09</strong></td>
<td><strong>48.81</strong></td>
<td><strong>53.76</strong></td>
</tr>
</tbody>
</table>

(1) This column represents the ages of DROP participants at separation from service assuming they remained employed for the full 4 or 5 year DROP authorization period.

(2) The initial two years of the DROP Program carried a DROP participation period of 4 years. This participation period was extended to 5 years for new DROP participants commencing in 2001.

(3) The average whole years of service for the 25 members enrolling in the DROP class of April 3, 2010 was the lowest (at 20.68 years) of all prior 45 DROP classes since 1999. The 38 members tentatively enrolled in the DROP class of July 10, 2010 was the second highest enrollment class over the last 9 years.

(4) 47 of this total of 101 came from the last quarterly DROP class of FY2008.
<table>
<thead>
<tr>
<th>Month</th>
<th>Class</th>
<th>Students</th>
<th>Male</th>
<th>Female</th>
<th>Male%</th>
<th>Female%</th>
</tr>
</thead>
<tbody>
<tr>
<td>October</td>
<td>Class</td>
<td>19</td>
<td>20.89</td>
<td>47.66</td>
<td>52.66</td>
<td>(7 Fire, 12 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>37</td>
<td>21.95</td>
<td>47.73</td>
<td>52.73</td>
<td>(5 Fire, 32 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>45</td>
<td>22.02</td>
<td>47.12</td>
<td>52.12</td>
<td>(10 Fire, 35 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>34</td>
<td>21.82</td>
<td>48.29</td>
<td>53.29</td>
<td>(24 Fire, 10 Police)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>135</td>
<td>21.79</td>
<td>47.66</td>
<td>52.66</td>
<td>(12)</td>
</tr>
<tr>
<td>November</td>
<td>Class</td>
<td>44</td>
<td>20.84</td>
<td>47.70</td>
<td>52.70</td>
<td>(4 Fire, 40 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15</td>
<td>22.80</td>
<td>48.51</td>
<td>53.51</td>
<td>(7 Fire, 8 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>18</td>
<td>21.94</td>
<td>46.87</td>
<td>51.87</td>
<td>(10 Fire, 8 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>28</td>
<td>21.25</td>
<td>47.53</td>
<td>52.53</td>
<td>(10 Fire, 18 Police)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>105</td>
<td>21.42</td>
<td>47.63</td>
<td>52.63</td>
<td>(12)</td>
</tr>
<tr>
<td>December</td>
<td>Class</td>
<td>16</td>
<td>21.19</td>
<td>49.16</td>
<td>54.16</td>
<td>(8 Fire, 8 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8</td>
<td>20.00</td>
<td>46.27</td>
<td>51.27</td>
<td>(2 Fire, 6 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>31</td>
<td>20.81</td>
<td>47.72</td>
<td>52.72</td>
<td>(10 Fire, 21 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>30</td>
<td>22.03</td>
<td>47.64</td>
<td>52.64</td>
<td>(10 Fire, 20 Police)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>85</td>
<td>21.24</td>
<td>47.83</td>
<td>52.83</td>
<td>(12)</td>
</tr>
<tr>
<td>January</td>
<td>Class</td>
<td>31</td>
<td>20.52</td>
<td>48.24</td>
<td>53.24</td>
<td>(10 Fire, 21 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>45</td>
<td>20.64</td>
<td>48.41</td>
<td>53.41</td>
<td>(13 Fire, 32 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>24</td>
<td>20.71</td>
<td>47.21</td>
<td>52.21</td>
<td>(10 Fire, 14 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>21</td>
<td>20.90</td>
<td>48.04</td>
<td>53.04</td>
<td>(5 Fire, 16 Police)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>121</td>
<td>20.67</td>
<td>48.06</td>
<td>53.06</td>
<td>(12)</td>
</tr>
<tr>
<td>February</td>
<td>Class</td>
<td>14</td>
<td>21.00</td>
<td>49.38</td>
<td>54.38</td>
<td>(2 Fire, 12 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>25</td>
<td>20.84</td>
<td>48.06</td>
<td>53.06</td>
<td>(9 Fire, 16 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>24</td>
<td>20.75</td>
<td>48.53</td>
<td>53.53</td>
<td>(7 Fire, 17 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15</td>
<td>20.75</td>
<td>48.36</td>
<td>53.63</td>
<td>(8 Fire, 7 Police)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>78</td>
<td>20.95</td>
<td>48.50</td>
<td>53.50</td>
<td>(12)</td>
</tr>
<tr>
<td>March</td>
<td>Class</td>
<td>22</td>
<td>20.73</td>
<td>49.10</td>
<td>54.10</td>
<td>(7 Fire, 16 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>31</td>
<td>20.81</td>
<td>48.56</td>
<td>53.56</td>
<td>(10 Fire, 21 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>36</td>
<td>20.72</td>
<td>50.52</td>
<td>55.52</td>
<td>(18 Fire, 18 Police)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14</td>
<td>21.86</td>
<td>49.25</td>
<td>54.25</td>
<td>(0 Fire, 14 Police)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>103</td>
<td>20.90</td>
<td>49.45</td>
<td>54.45</td>
<td>(12)</td>
</tr>
</tbody>
</table>
(10) Every enrollment for the January, FY2014 DROP class and every Police enrollment for the April, 2015 DROP class had no more than 20 whole years of service at DROP class commencement.

(11) For the first time in the history of the program, there were no Fire enrollments in the July, 2017 DROP class.

(12) The total average whole years of service, average age at DROP enrollment, and average age at DROP end are all weighted.