CITY OF ATLANTIC BEACH

PENSION BOARD OF TRUSTEES

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN THAT THE ATLANTIC BEACH GENERAL EMPLOYEES' AND ATLANTIC BEACH POLICE OFFICERS PENSION BOARD OF TRUSTEES WILL MEET AS FOLLOWS:

PLACE: COMMISSION CHAMBERS
800 Seminole Road
Atlantic Beach, FL 32233

DATE: August 18, 2011

TIME: 6:30 P.M.

THE ABOVE MEETING IS OPEN TO THE PUBLIC.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should contact Finance Department, Nelson Van Liere at 247-5807 or at City Hall, 800 Seminole Road.

FOR ADDITIONAL INFORMATION OR QUESTIONS CONTACT:

CITY OF ATLANTIC BEACH
FINANCE DEPARTMENT
PHONE 247-5807

Notice Posted: 08/08/11
Posted by: Nelson Van Liere

CITY OF ATLANTIC BEACH
BOARD OF TRUSTEES OF THE ATLANTIC BEACH PENSION FUNDS
BOARD MEETING AGENDA FOR
August 18, 2011 at 6:30 P.M.

1. Call to Order both boards
2. Ratify Police Officers' Board of Trustees Election Results & Elect a Chair Person (I)
3. Discuss General Employees' Board of Trustees Resignations, Ratify Election Results & Elect a Chair Person (II)
4. Approval of the Minutes for May 16, 2011, Police Officers' board special meeting (III)
5. Approval of the Minutes for May 19, 2011, General Employees' board meeting (IV)
6. Approval of the Minutes for May 19, 2011, Police Officers' board meeting (V)
7. Approval of the Minutes for June 28, 2011, General Employees' board special meeting (VI)
8. Quarterly Investment Performance Reports for the quarter ended 06/30/11 - to be discussed by Michael O'Shields, Morgan Stanley Smith Barney)
9. Discuss Schedule of General Employees Pension Changes (VII)
10. Discuss Matters of Interest to the General Employees' & Police Officers' Pension Board – Pension Board Attorney Scott Christiansen of Christiansen & Dehner, P.A.
    i. RMLO (VIII)
    ii. Dual Pension Board Trustees
    iii. Term Expirations of Elected Replacement Trustees – Discussion & Vote
    iv. Attorney Report
11. Financial Expenditures through June 30, 2011 – General Employees' Pension Fund (IX)
12. Financial Expenditures through June 30, 2011 – Police Officers' Pension Fund (X)
13. Discuss Presentation of General Employees' & Police Officers Actuarial Reports to City Commission on 07/11/11
14. Any New Business
15. Adjournment – General
16. Adjournment – Police

08/01/11

CITY OF ATLANTIC BEACH

POLICE EMPLOYEE'S PENSION BOARD OF TRUSTEES:
2 year term; no term limit

Name and Address	Position	Business Phone	Home Phone	Term Expiration
Employee Elected				
Vic Gualillo Atlantic Beach Police Department 850 Seminole Road Atlantic Beach, FL 32233	Vice Chair	247-5859	N/A	02/09/12
Employee Elected				
Brannon Hicks Atlantic Beach Police Department 850 Seminole Road Atlantic Beach, FL 32233	Member	247-5859	N/A	
Civilian Appointed by Commission				
Bob Sternfeld 2248 Barefoot Trace Atlantic Beach, FL 32233 bobsternfeld@comcast.net	Member	296-8635	246-8064	12/31/11
Civilian Appointed by Commission				
John Wolfel 435 Inland Way Atlantic Beach, FL 32233 e-mail: John.Wolfel@comcast.net	Member		699-8887 241-9800 (FAX)	10/11/11
Resident selected by Board, Confirmed by Commission				
Harry E. McNally 353 Buoy Lane Atlantic Beach, FL 32233	Secretary	247-5838	241-4694	05/14/13

CITY OF ATLANTIC BEACH

GENERAL EMPLOYEE'S PENSION BOARD OF TRUSTEES:

4 year term; no term limit

Name and Address	Position	Business Phone	Home Phone	Term Expiration
Employee Elected				
Timothy Townsend 902 Assisi Lane Atlantic Beach, FL 32233 ttownsend@coab.us	Member	247-5839	247-5839	
Employee Elected	Member			
Civilian Appointed by Commission				
Bob Sternfeld 2248 Barefoot Trace Atlantic Beach, FL 32233 bobsternfeld@comcast.net Bob.Sternfeld@jhancock.com	Member	296-8635	246-8064	12/31/11
Civilian Appointed by Commission –				
Alan Gleit 10 Tenth Street Unit 32 Atlantic Beach agleit@hotmail.com	Secretary		241-9966	10/11/11
Resident selected by Board, Confirmed by Commission				
Harry E. McNally 353 Buoy Lane Atlantic Beach, FL 32233 hmcnally@coab.us	Vice Chair	247-5838	241-4694	05/09/15

CITY OF ATLANTIC BEACH
BOARD OF TRUSTEES OF THE ATLANTIC BEACH PENSION FUND
POLICE OFFICERS' PENSION BOARD SPECIAL MEETING
MINUTES
May 16, 2011

1. **The City of Atlantic Beach Police Officers' Pension Board Special Meeting was called to order at 4:00 PM.** The members in attendance were trustees: Dale Hatfield, John Wolfel, Harry McNally and Vic Gualillo. Bob Sternfeld was absent. Also in attendance were Nelson Van Liere, Pension Plan Administrator; Scott Christiansen of Christiansen & Dehner, P.A., Pension Board Attorney; Lawana R. Jackson, disability pension applicant; & Mr. Tad Delegal, Ms. Jackson's attorney.
2. **The hearing for a disability pension claim for Lawana R. Jackson was discussed:** Mr. Christiansen, Pension Board Attorney, discussed the preponderance of evidence in this case would govern the ruling & not to the exclusion of any reasonable doubt. A motion asking for a postponement until Dr. Weiss' credentials could be reviewed was made by John Wolfel and there was no second. A motion asking for a postponement until the applicant's x-rays & MRI's could be reviewed by Dr. Felix was made by Vic Gualillo and there was no second. A break was taken for Ms. Lawana R. Jackson, disability pension applicant, & Mr. Tad Delegal, Ms. Jackson's attorney, to discuss the whether they would agree to the motion & postponement. When Ms. Lawana R. Jackson, disability pension applicant, & Mr. Tad Delegal, Ms. Jackson's attorney, re-joined the meeting, Mr. Delegal advised the attendees of Dr. Weiss' credentials (per his internet search) and stated they would not agree to an extension. A motion to accept Ms. Jackson's injury as line of duty was made by Vic Gualillo and there was no second. A motion to deny Ms. Jackson's injury as line of duty was made by Dale Hatfield and was seconded by John Wolfel. The Board then requested that all of the applicant's x-rays & MRI's be reviewed by Dr. Felix. The motion was unanimously approved. Mr. Scott Christiansen of Christiansen & Dehner, P.A., Pension Board Attorney & Mr. Tad Delegal, Ms. Jackson's attorney, agreed to schedule the depositions.
3. **No New Business.**
4. **Adjourn** – the motion was made by John Wolfel & the meeting was adjourned at 5:12 PM

Vic Gualillo
Vice Chair

Harry Mc Nally
Secretary

CITY OF ATLANTIC BEACH
BOARD OF TRUSTEES OF THE ATLANTIC BEACH PENSION FUND
GENERAL EMPLOYEES' PENSION BOARD MEETING
MEETING MINUTES
May 19, 2011

1. **The City of Atlantic Beach General Employees' Pension Board meeting was called to order at 6:38 PM.** The members in attendance were trustees: Alan Gleit, Harry McNally, Erika Hall and Jeri Benjamin. Bob Sternfeld & Pension Board Attorney Scott Christiansen of Christiansen & Dehner, P.A arrived at 6:50 PM. Nelson Van Liere, Pension Plan Administrator & Michael O'Shields, Senior Vice President & Institutional Consultant, Morgan Stanley Smith Barney were also in attendance.

2. **The Minutes for February 17, 2011, General Employees' Pension Board meeting was approved:** the motion was made by Harry McNally, seconded by Alan Gleit & unanimously approved.

3. **The Minutes for March 21, 2011, General Employees' Pension Board meeting was approved:** the motion was made by Harry McNally, seconded by Jeri Benjamin & unanimously approved.

4. **The following was discussed by Pension Board Attorney Scott Christiansen of Christiansen & Dehner, P.A.:**

   i. The Claims Procedures & Application for Disability Retirement were discussed: the motion to adopt these items was made by Jeri Benjamin, seconded by Harry McNally & unanimously approved.

   ii. The Application for Disability Retirement for S. Gorman was not discussed.

   iii. Forms PL-1, PL-2 & PL-3 were discussed. Nelson Van Liere, Pension Plan Administrator, will ensure these forms are sent to the proper authorities within the required deadlines.

   iv. The selection of a Records Management Liaison Officer was discussed and Nelson Van Liere, Pension Plan Administrator was selected: the motion was made by Harry McNally, seconded by Erika Hall & unanimously approved.

   v. Other matters discussed included: financial disclosures by all Board members need to be completed prior to the next quarterly meeting on 08/18/11 & the status of the proposed ordinance is pending until the State of Florida Legislature has completed their changes & the actuarial study by Foster & Foster is completed.

5. **The Quarterly Investment Performance Report for the quarter ended 03/31/11 was presented by Michael O'Shields of Morgan Stanley Smith Barney.** For the quarter ending 03/31/11, the investment portfolio had a 4.46% increase.

6. **The Schedule of General Employees' Pension Changes was approved:** the motion was made by Harry McNally, seconded by Erika Hall & unanimously approved.

7. **The Financial Expenditures through March 31, 2011 for the General Employees' Pension Plan were approved:** the motion was made by Erika Hall, seconded by Jeri Benjamin & unanimously approved.

CITY OF ATLANTIC BEACH
BOARD OF TRUSTEES OF THE ATLANTIC BEACH PENSION FUND
GENERAL EMPLOYEES' PENSION BOARD MEETING
MEETING MINUTES
May 19, 2011

8. **The Budget for General Employees' Pension Fund was discussed & it was agreed to increase the Training line item.** The motion to adopt the revised budget was made by Alan Gleit, seconded by Harry McNally & unanimously approved.

9. **New Business:** the status of the General Disability application for S. Gorman was briefly discussed.

10. **Adjournment** – the meeting was adjourned at 8:20 PM by Jeri Benjamin.

Harry McNally	**Alan Gleit**
Vice Chair	**Secretary**

CITY OF ATLANTIC BEACH
BOARD OF TRUSTEES OF THE ATLANTIC BEACH PENSION FUND
POLICE OFFICERS' PENSION BOARD MEETING
MEETING MINUTES
May 19, 2011

1. **The City of Atlantic Beach Police Officers' Pension Board meeting was called to order at 6:52 PM.** The members in attendance were trustees: John Wolfel, Bob Sternfeld and Harry McNally. Board Member Vic Gualillo arrived at 7:03 PM. Dale Hatfield was absent. Pension Board Attorney Scott Christiansen of Christiansen & Dehner, P.A; Nelson Van Liere, Pension Plan Administrator & Michael O'Shields, Senior Vice President & Institutional Consultant, Morgan Stanley Smith Barney were also in attendance.
2. **The Minutes for February 17, 2011, Police Officers' Pension Board meeting was approved:** the motion was made by Bob Sternfeld, seconded by John Wolfel & unanimously approved.
3. **The Minutes for March 21, 2011, Police Officers' Pension Board meeting was approved:** the motion was made by Harry McNally, seconded by John Wolfel & unanimously approved.
4. **The following was discussed by Pension Board Attorney Scott Christiansen of Christiansen & Dehner, P.A.:**
   i. Forms PL-1, PL-2 & PL-3 were discussed. Nelson Van Liere, Pension Plan Administrator, will ensure these forms are sent to the proper authorities within the required deadlines.
   ii. The selection of a Records Management Liaison Officer was discussed and Nelson Van Liere, Pension Plan Administrator was selected: the motion was made by Harry McNally, seconded by John Wolfel & unanimously approved.
   iii. Other matters discussed included: financial disclosures by all Board members need to be completed prior to the next quarterly meeting on 08/18/11 & the status of the proposed ordinance is pending until the State of Florida Legislature has completed their changes & the actuarial study by Foster & Foster is completed.
5. **The Quarterly Investment Performance Report for the quarter ended 03/31/11 was presented by Michael O'Shields of Morgan Stanley Smith Barney.** For the quarter ending 03/31/11, the investment portfolio had a 3.39% increase.
6. **The Financial Expenditures through March 31, 2011 for the Police Officers' Pension Plan were approved:** the motion was made by Vic Gualillo, seconded by Harry McNally & unanimously approved.
7. **The Budget for General Employees' Pension Fund was discussed & it was agreed to increase the Training line item.** The motion to adopt the revised budget was made by Harry McNally, seconded by John Wolfel & unanimously approved.
8. **New Business:** the status of the Police Disability hearing on L. Jackson was briefly discussed.
9. **Adjournment** – the meeting was adjourned at 8:20 PM by Harry McNally.

Vic Gualillo
Vice Chair

Harry Mc Nally
Secretary

V

CITY OF ATLANTIC BEACH
BOARD OF TRUSTEES OF THE ATLANTIC BEACH PENSION FUND
GENERAL EMPLOYEES' PENSION BOARD SPECIAL MEETING
MINUTES
JUNE 28, 2011

1. **The City of Atlantic Beach General Employees' Pension Board Special Meeting was called to order at 3:24 PM.** The members in attendance were trustees: Jeri Benjamin, Harry McNally and Alan Gleit. Bob Sternfeld and Erika Hall were absent. Also in attendance were Nelson Van Liere, Pension Plan Administrator; Scott Christiansen of Christiansen & Dehner, P.A., Pension Board Attorney; and Susan Gorman, disability pension applicant.
2. **Scott Christiansen, Pension Board Attorney discussed the: provisions of a disability retirement, applicant's employment with the City & independent medical examination.** The provisions are to establish total and permanent disability; the applicant must be unable to perform any duties of the City. A few of the exclusionary factors were also reviewed. The applicant's employment with the City was discussed as well as whether the requirement for an independent medical examination (IME) in the ordinance can be decided by the Board.
3. **Ms. Susan Gorman then addressed the Board briefly.**
4. **The Board Chair Person, Jeri Benjamin asked the Board to discuss four items the: ordinance requiring an independent medical examination, approval of the disability, percentage to be paid based on years of service and determination of the last day on payroll with the City.** A motion was made by Jeri Benjamin to waive the IME, there was no second. Alan Gleit made a motion to use Dr. Simmons examination as the IME, seconded by Harry McNally, and the motion was unanimously approved. Alan Gleit made a motion to approve the disability application as no exclusionary provisions applied, seconded by Harry McNally, and the motion was unanimously approved. A motion was made by Jeri Benjamin to approve the pension benefit based on years of service with no reduction for age, seconded by Harry McNally, and the motion was unanimously approved.
5. **No New Business.**
6. **Adjourn** – the motion was made by Jeri Benjamin & the meeting was adjourned at 3:48 PM.

Harry McNally
Vice Chair

Alan Gleit
Secretary

07/01/11

City of Atlantic Beach
Schedule of General Employees Pension Changes
Status Report

Name	Status	Date
Paul Smith	Vested to retired	05/24/11
Gary McKiernan	DROP	06/17/11
Susan Gorman	Disability retirement	06/28/11

Law Offices
Christiansen & Dehner, P.A.
63 Sarasota Center Blvd. Suite 107 Sarasota, Florida 34240 • 941-377-2200 • Fax 941-377-4848

June 20, 2011

Mr. Nelson Van Liere
Atlantic Beach General Employees'
Retirement System
800 Seminole Road
Atlantic Beach, FL 32233-5455

Re: Records Retention

Dear Nelson:

Enclosed please find a resolution regarding requirements for storage, retention and destruction of public records for the Board of Trustees of the City of Atlantic Beach General Employees' Retirement System, appointing you as the Records Management Liaison Officer. Once this document has been signed by the Chairman and Secretary, please send an executed copy to us for our files and send a copy, along with the attached reporting memorandum to the Division of Library and Information Services.

Should you have any questions, please do not hesitate to contact the office.

Yours very truly,

Scott R. Christiansen

SRC/ksh
enclosures

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE CITY OF ATLANTIC BEACH GENERAL EMPLOYEES' RETIREMENT SYSTEM DESIGNATING A RECORDS MANAGEMENT LIAISON OFFICER AND ADOPTING A RECORDS RETENTION SCHEDULE.

WHEREAS, Florida Statutes §257.36 creates the Records and Information Management Program within the State Division of Library Services, which is responsible for records management;

WHEREAS, the Board of Trustees is a local governmental agency subject to the requirement of Florida Statutes §257.36;

WHEREAS, Florida Statutes §257.36 requires the Board to designate a Records Management Liaison Officer; and

WHEREAS, Florida Statutes §257.36 requires the Board to establish and maintain an active and continuing program for the economical and efficient management of records;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE FUND:

SECTION 1. The Board designates Nelson Van Liere as the Records Management Liaison Officer for purposes of Florida Statutes §257.36.

SECTION 2. The Board adopts the State of Florida General Records Schedule GS1-SL, as amended from time to time, as its records retention schedule, to establish and maintain an active and continuing program for the economical and efficient management of records.

Adopted by the Board this _____ of _____, 2011.

_____
CHAIRMAN

ATTEST:

_____
SECRETARY

Copy to:

Division of Library and Information Services
Florida Department of State
Mail Station 9A
Tallahassee, Florida 32399-0250

ksh/ab/gen/06-16-11.RMLO.Res

FLORIDA DEPARTMENT of STATE

RICK SCOTT
Governor

DIVISION OF LIBRARY AND INFORMATION SERVICES

KURT S. BROWNING
Secretary of State

MEMORANDUM

To: Department / Agency Head

From: Department of State / Division of Library and Information Services

Subject: Records Management Liaison Officer (RMLO) status

Please provide current information about your agency Records Management Liaison Officer (RMLO) in the space below. Thank you.

Agency Name: _____

RMLO Name: _____

RMLO E-mail Address: _____

RMLO Mailing Address_____

_____

_____

Telephone #_____ **Fax #**_____

Authorizing Official: **Name (please print)** _____

Title _____

Signature _____ **Date**_____

RETURN TO: Division of Library and Information Services
Florida Department of State
Mail Station 9A
Tallahassee, FL 32399-0250
Phone: (850) 245-6750 **FAX: (850) 245-6795**

Law Offices
Christiansen & Dehner, P.A.
63 Sarasota Center Blvd. Suite 107 Sarasota, Florida 34240 • 941-377-2200 • Fax 941-377-4848

June 20, 2011

Mr. Nelson Van Liere
Atlantic Beach Police Officers'
Retirement System
800 Seminole Road
Atlantic Beach, FL 32233-5455

Re: Records Retention

Dear Nelson:

Enclosed please find a resolution regarding requirements for storage, retention and destruction of public records for the Board of Trustees of the City of Atlantic Beach Police Officers' Retirement System, appointing you as the Records Management Liaison Officer. Once this document has been signed by the Chairman and Secretary, please send an executed copy to us for our files and send a copy, along with the attached reporting memorandum to the Division of Library and Information Services.

Should you have any questions, please do not hesitate to contact the office.

Yours very truly,

Scott R. Christiansen

SRC/ksh
enclosures

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE CITY OF ATLANTIC BEACH POLICE OFFICERS' RETIREMENT SYSTEM DESIGNATING A RECORDS MANAGEMENT LIAISON OFFICER AND ADOPTING A RECORDS RETENTION SCHEDULE.

WHEREAS, Florida Statutes §257.36 creates the Records and Information Management Program within the State Division of Library Services, which is responsible for records management;

WHEREAS, the Board of Trustees is a local governmental agency subject to the requirement of Florida Statutes §257.36;

WHEREAS, Florida Statutes §257.36 requires the Board to designate a Records Management Liaison Officer; and

WHEREAS, Florida Statutes §257.36 requires the Board to establish and maintain an active and continuing program for the economical and efficient management of records;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE FUND:

SECTION 1. The Board designates Nelson Van Liere as the Records Management Liaison Officer for purposes of Florida Statutes §257.36.

SECTION 2. The Board adopts the State of Florida General Records Schedule GS1-SL, as amended from time to time, as its records retention schedule, to establish and maintain an active and continuing program for the economical and efficient management of records.

Adopted by the Board this _____ of _____, 2011.

_____
CHAIRMAN

ATTEST:

_____
SECRETARY

Copy to:

Division of Library and Information Services
Florida Department of State
Mail Station 9A
Tallahassee, Florida 32399-0250

ksh/ab/pol/06-16-11.RMLO.Res

FLORIDA DEPARTMENT of STATE

RICK SCOTT
Governor

DIVISION OF LIBRARY AND INFORMATION SERVICES

KURT S. BROWNING
Secretary of State

MEMORANDUM

To: Department / Agency Head

From: Department of State / Division of Library and Information Services

Subject: Records Management Liaison Officer (RMLO) status

Please provide current information about your agency Records Management Liaison Officer (RMLO) in the space below. Thank you.

Agency Name: _____

RMLO Name: _____

RMLO E-mail Address: _____

RMLO Mailing Address _____

_____

_____

Telephone # _____ **Fax #** _____

Authorizing Official: **Name (please print)** _____

Title _____

Signature _____ **Date** _____

RETURN TO: Division of Library and Information Services
Florida Department of State
Mail Station 9A
Tallahassee, FL 32399-0250
Phone: (850) 245-6750 **FAX: (850) 245-6795**

City of Atlantic Beach
Pension Expense Analysis
General Employees
FY 2010/2011
3rd Quarter

G/L Account #	Vendor Name	Transaction Type	Transaction Date	Check or Transaction #	Amount	Description of Services
603-8030-513.31-02	Morgan Stanley Smith Barney	AJ	06/30/11	3216	324.61	ADR fee for 06/10
	Morgan Stanley Smith Barney	AJ	05/31/11	2817	291.82	ADR fee for 05/10
	Morgan Stanley Smith Barney	AJ	04/30/11	2520	17,463.88	Consulting fees for 04/01/11 - 06/30/11
					18,080.31	
603-8030-513.31-03	Christiansen & Dehner, P.A.	AP	06/30/11	100880	33.79	Prepare & transmit RMLO resolution
	Christiansen & Dehner, P.A.	AP	06/30/11	100880	3,329.07	Preparation & attendance at Pension Board special meeting, travel time & expense
	Gabriel, Roeder Smith & Company	AP	06/13/11	100708	300.00	Benefit Calculation
	Christiansen & Dehner, P.A.	AP	05/31/11	100587	873.03	Preparation & attendance at Pension Board quarterly meeting, travel time & expense
	Christiansen & Dehner, P.A.	AP	05/31/11	100587	1,568.17	Receipt & review of:disability claim for S. Gorman, pension plan disability provisions & adminstartive rules,personnel records,interrogatories,medical authorization,worker's comp records & correspondence to health care providers
	Christiansen & Dehner, P.A.	AP	04/30/11	100312	162.50	Conference with Jim Hanson-proposed pension plan restatement
	Gabriel, Roeder Smith & Company	AP	04/13/11	100033	3,050.00	Fee for completion of annual actuarial valuation report
	Gabriel, Roeder Smith & Company	AP	04/01/11	99555	18,429.00	Preparation of actuarial experience study,review of plan document re-write & preparation of no-impact Actuarial Impact Statement,work in progress on annual actuarial valuation report & benefit calculations
	Christiansen & Dehner, P.A.	AJ	03/16/11	2484	(483.21)	Reclass from General Pension for: preparation & attendance at Pension Board quarterly meeting, travel time & expense & phone conference with City Manager regarding proposed ordinance
					27,262.35	
603-8030-513.56-00	City Internal Service Allocations	AJ	06/15/11	2866	646.08	
	City Internal Service Allocations	AJ	05/15/11	2572	646.08	
	City Internal Service Allocations	AJ	04/15/11	2253	646.08	
				Sub-Total	1,938.24	
603-8030-518.36-07	Pension Benefits	AJ	06/01/11	2708	28,242.44	Service Retired Pay
	Pension Benefits	AJ	05/02/11	2350	27,810.75	Service Retired Pay
	Pension Benefits	AJ	04/01/11	2017	26,444.70	Service Retired Pay
				Sub-Total	82,497.89	

City of Atlantic Beach
Pension Expense Analysis
General Employees
FY 2010/2011
3rd Quarter

G/L Account #	Vendor Name	Transaction Type	Transaction Date	Check or Transaction #	Amount	Description of Services
603-8030-518.36-08	Pension Benefits	AJ	06/01/11	2708	3,746.51	Disablity Retired Pay
	Pension Benefits	AJ	05/02/11	2350	3,746.51	Disablity Retired Pay
	Pension Benefits	AJ	04/01/11	2017	3,746.51	Disablity Retired Pay
				Sub-Total	11,239.53	
603-8030-518.36-09	Pension Benefits	AJ	06/01/11	2708	7,367.33	Beneficiary Pay
	Pension Benefits	AJ	05/02/11	2350	7,367.33	Beneficiary Pay
	Pension Benefits	AJ	04/01/11	2017	7,367.33	Beneficiary Pay
				Sub-Total	22,101.99	
603-8030-518.36-10	Pension Benefits	AJ	06/01/11	2708	9,999.81	DROP Pay
	Pension Benefits	AJ	05/02/11	2350	9,999.81	DROP Pay
	Pension Benefits	AJ	04/01/11	2017	11,974.10	DROP Pay
				Sub-Total	31,973.72	
603-8030-518.38-00	Pension Benefits	AJ	06/01/11	2708	3,542.56	Pension Refund - B. Hardin
		AJ	05/02/11	2350	1,360.24	Pension Refund - C. Jamison
					4,902.80	
				Total	199,996.83	

O:\Finance\Pension\Board Agendas & Attachments\08-18-11\[2011 pension exp analysis.xls]General 3rd qtr FY 2011

City of Atlantic Beach
Pension Expense Analysis
Police Officers
FY 2010/2011
3rd Quarter

G/L Account #	Vendor Name	Transaction Type	Transaction Date	Check or Transaction #	Amount	Description of Services
601-8010-513.31-00	CGLIC-Chatanooga EASC	AJ	06/01/11	2906	(25.00)	Adjustment for flu shot
601-8010-513.31-02	Morgan Stanley Smith Barney	AJ	06/30/11	3215	125.12	ADR fee for 06/10
	Morgan Stanley Smith Barney	AJ	05/31/11	2816	0.91	ADR fee for 05/10
	Morgan Stanley Smith Barney	AJ	04/30/11	2519	9,494.79	Consulting fees for 04/01/11 - 06/30/11
					9,620.82	
601-8010-513.31-03	Christiansen & Dehner, P.A.	AP	06/30/11	100880	33.79	Prepare & transmit RMLO resolution
	Gabriel, Roeder Smith & Company	AP	06/13/11	100708	2,500.00	Fee for completion of annual actuarial valuation report
	Christiansen & Dehner, P.A.	AP	05/31/11	100587	710.53	Preparation & attendance at Pension Board quarterly meeting, travel time & expense
	Christiansen & Dehner, P.A.	AP	05/31/11	100587	1,821.37	Records review for L. Jackson disability claim,preparation & attendance at Pension Board special meeting,travel time & expense
	Christiansen & Dehner, P.A.	AP	04/30/11	100312	162.50	Conference with Jim Hanson-proposed pension plan restatement
	Christiansen & Dehner, P.A.	AP	04/30/11	100312	108.16	UPS charges for mailing L. Jackson disability paperwork
	Gabriel, Roeder Smith & Company	AP	04/01/11	99555	14,229.00	Preparation of actuarial experience study,review of plan document re-write & preparation of no-impact Actuarial Impact Statement,work in progress on annual actuarial valuation report & benefit calculation
	Christiansen & Dehner, P.A.	AJ	03/16/11	2484	483.21	Reclass from General Pension for: preparation & attendance at Pension Board quarterly meeting, travel time & expense & phone conference with City Manager regarding proposed ordinance
					20,048.56	
601-8010-513.56-00	City Internal Service Allocations	AJ	06/15/11	2866	344.59	
	City Internal Service Allocations	AJ	05/15/11	2572	344.59	
	City Internal Service Allocations	AJ	04/15/11	2253	344.59	
				Sub-Total	1,033.77	
601-8010-518.36-07	Pension Benefits	AJ	06/01/11	2708	33,850.53	Service Retired Pay
	Pension Benefits	AJ	05/02/11	2350	33,850.53	Service Retired Pay
	Pension Benefits	AJ	04/01/11	2017	33,850.53	Service Retired Pay
				Sub-Total	101,551.59	

City of Atlantic Beach
Pension Expense Analysis
Police Officers
FY 2010/2011
3rd Quarter

G/L Account #	Vendor Name	Transaction Type	Transaction Date	Check or Transaction #	Amount	Description of Services
601-8010-518.36-08	Pension Benefits	AJ	06/01/11	2708	8,350.32	Disablity Retired Pay
	Pension Benefits	AJ	05/02/11	2350	8,350.32	Disablity Retired Pay
	Pension Benefits	AJ	04/01/11	2017	8,350.32	Disablity Retired Pay
				Sub-Total	25,050.96	
601-8010-518.36-10	Pension Benefits	AJ	06/01/11	2708	5,335.39	DROP Pay
601-8010-518.38-00	Pension Benefits	AJ	04/01/11	2017	4,726.46	Pension Refund - A. Rivera
				Total	167,342.55	

O:\Finance\Pension\Board Agendas & Attachments\08-18-11\[2011 pension exp analysis.xls]Police 3rd qtr FY 2011