



Lauterbach & Amen

May 22, 2026

SERVICE PROPOSAL

Pension Administration

PREPARED FOR:



City of Ocala General Employees
Retirement System, Police Officers'
Retirement System and Firefighters'
Retirement Plan

668 N. River Road
Naperville, Illinois 60563
Phone: 630.393.1483
Fax: 630.393.2516

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May 22, 2026

Members of the Boards of Trustees of the City of Ocala General Employees' Retirement System, Police Officers' Retirement System and Firefighters' Retirement Plan
110 SE Watula Avenue
Ocala, FL 34471

Lauterbach & Amen (L&A) is pleased to respond to your request to provide Administrative Services to the Retirement System for the City of Ocala General Employees Retirement System, Police Officers' Retirement System and the Firefighters' Retirement Plan.

Enclosed with this proposal are details about our firm, our team and our longstanding reputation for delivering high-quality service to public pension plans. It also outlines our engagement approach and the comprehensive scope of services we will provide. With extensive experience supporting defined benefit public safety pension plans, cities, municipalities, special districts, and other units of government, L&A offers a unique combination of national best practices and Florida-specific knowledge tailored to the needs of local pension boards.

Our team of partners collectively offer more than 100 years of exclusive governmental experience, strengthened by backgrounds in pension administration, payroll, tax, non profit and commercial fields. Our team's in-depth understanding of Chapter 175/185, DROP plan administration, and DMS reporting requirements ensures that the City of Ocala General Employees Retirement System, Police Officers' Retirement System and the Firefighters' Retirement Plan receive guidance grounded in both expertise and Florida compliance expectations.

While L&A does not yet have a large footprint in Florida, we view this as an opportunity—not a limitation. Several years ago, the City of Deltona Firefighters' Pension Plan placed its confidence in L&A, and since then they have experienced the steady, accurate, and service-driven administration we promise to each of our clients. Their results demonstrate the standard of excellence we aim to replicate across all Florida pension systems. We are committed to growing our presence in the state. We believe this allows us to provide exceptionally attentive service, ensure partner-level involvement, and build meaningful long-term relationships with each Florida pension board we hope to serve. Our goal is not simply to enter the Florida market, but to contribute to it in a positive, lasting, and service-driven way.

One of L&A's strengths is our ability to deliver services efficiently and seamlessly from our Illinois office, without sacrificing quality, responsiveness, or personal connection. **With a team of more than 80 professionals dedicated exclusively to public safety defined benefit pension plans** across Florida, Illinois, Texas, and Pennsylvania, we bring deep specialization and ample resources to every board we serve. While most of our services are delivered remotely, we also believe in maintaining personal, face-to-face engagement. To support this, L&A can provide options to the board for both in person and virtual attendance at meetings to facilitate the best value at the discretion of the Board. We continue to exceed expectations transitioning funds from an in-house to an outsourced administration model where your fund never loses critical institutional knowledge.

At L&A, our mission is to provide pension administration, assurance, and financial services to governments and pension plans with excellence, integrity, and unwavering professionalism. We uphold the strict ethical and statutory standards required of public pension professionals in Florida—including Sunshine Law compliance, open records support, and adherence to fiduciary responsibilities. We deliberately tailor our approach to each plan's specific structure, regulatory requirements, and member needs, ensuring that Florida boards receive service that is thorough, accurate, and personalized. We continually strive to distinguish ourselves from other third-party pension administration firms by emphasizing the following:



EXPERTISE

- Providing pension administration services and monthly detailed financial reports to over 300 public safety pension funds, giving us a unique understanding of public safety structures, board responsibilities, and regulatory requirements.
- Striving to continually be a proven leader in the government accounting industry and assisting our clients with the implementation of new, complex statutes and issues affecting public sector pensions. We will provide thorough and timely answers to any of your questions or needs.
- Maintaining a highly professional staff, each of whom possesses a thorough understanding of the nuances of local government, continually broadening their knowledge of local pension fund and governmental issues through participation in and instruction of continuing professional education programs, including in-house training, and involvement in various local government organizations.

SERVICE AND QUALITY

- Allowing our clients to dictate scheduling needs. We continually meet or exceed statutory, and client driven deadlines. Our teams are structured to guarantee continuity of service when life happens.
- Identifying, communicating and assisting in the implementation of identified opportunities for improved and more efficient pension administration processes.
- Maintaining a program of continuity for multi-year engagements, allowing for the establishment of an efficient working relationship with each pension fund we serve.
- Continually promoting communication throughout our engagement. We are committed to listening to your needs and customizing the engagement to meet those needs.
- Providing the accessibility and relationship-building typical of a smaller firm while offering the technical resources and depth of a larger organization.

CLIENT TRAINING OPPORTUNITIES

- Conducting Member Workshops with our clients and their membership, covering pension fundamentals and current topics related to pension benefits and pension administration.
- Forming professional resource alliances with other businesses in the areas of legal, investment consulting, human resources, tax and information technology to provide the highest level of service.

We are very excited about the opportunity to serve the City of Ocala General Employees Retirement System, Police Officers' Retirement System and the Firefighters' Retirement Plan and are committed to providing you with quality personalized service. We are committed to performing all aspects of administrative services for your fund within the established time period. The combination of professionals and services L&A offers under the umbrella of pension administration gives us unique capabilities as one stop full-service provider. We believe we have talented passionate pension professionals and the appropriate experience to provide you with a quality engagement at a fair and competitive price. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,

Molly Barker
Manager

A.J. Weber
Partner



FIRM PROFILE

Lauterbach & Amen (L&A) provides clients with unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

L&A is based in the Chicagoland area, with clients based in nearly all 50 states. Founded in 1997 by Sherry Lauterbach and Ron Amen, L&A provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

OUR SERVICES



Audit Services



Actuarial Services



Client Accounting & Advisory Services



Pension Administration Services



Tax Services

OUR TEAM

13 Partners
50+ Managers
200+ Staff



OUR INDUSTRIES

Government
Private Sector
Nonprofit



Municipalities

135+



Park Districts

75+



School Districts

50+



Libraries

70+



Pension Funds

600+



Other Entities

110+



FIRM PROFILE

Firm Philosophy

At L&A, our philosophy is rooted in building trusted relationships and delivering exceptional service across every area of our expertise—from audit and actuarial services to client accounting, pension administration, and tax solutions. We believe that meaningful client service goes beyond compliance—it’s about understanding your organization’s goals, tailoring our approach to meet your needs, and being a dependable resource year-round.

With deep specialization in the governmental and nonprofit sectors, our professionals bring technical precision, proactive communication, and a sincere commitment to your success. Whether we’re guiding your pension board, supporting your finance department, or helping you navigate new standards, we approach every engagement with integrity, transparency, and genuine care.

Firm Values



RESPECT

We hold in high regard and acknowledge the ideas, contributions, and dedicated efforts of our valued clients and team members. This dedication fosters an exceptional professional atmosphere, one that both clients and team members take pride in supporting.

- Thoughtful, timely responses to client inquiries
- Flexible scheduling and proactive check-ins
- Ongoing communication throughout the year



BALANCE

We are dedicated to fostering equilibrium across work, life, and community within our firm's ecosystem. We firmly believe that nurturing balance empowers our firm to deliver exceptional service to our employees and clients.

- Empowered staff who are engaged and enthusiastic
- A culture of service inside and outside the firm
- A holistic approach fostering long-term partnership



TEAMWORK

We understand that success relies on collaboration, and our finest work emerges in an environment that promotes teamwork. Our culture extends this collaborative ethos to include our clients, creating a synergy that enhances the services we deliver.

- Strong working relationships with management
- Clear expectations and transparency
- Team continuity that builds long-term understanding



PASSION

We take pride in the fact that each member of our team wholeheartedly believes in the services we offer and the value they contribute to our clients. Our commitment to delivering the utmost quality in services extends not only to our clients but also internally to our team members, reflecting our unwavering dedication.

- 600+ local governments and 600+ pension funds served annually
- Extensive client training and educational resources
- Engagement teams that love what they do—and it shows



EDUCATION & EXPERIENCE

We believe that strong client service and staff excellence are built on a foundation of continuous learning. Our dedication to education ensures that both clients and professionals are equipped with the knowledge and skills to succeed in today’s evolving government finance landscape.

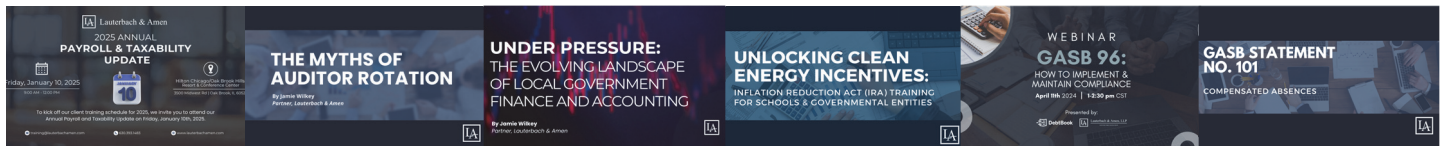
Empowering Clients Through Education

We provide year-round training, on-demand webinars, and essential newsletter updates to clients. Our training covers key topics such as:

- Free on-demand and live webinars on key accounting and compliance topics
- In-person and virtual workshops tailored to local pension plan needs
- Newsletters, guides, and explainer resources for easy reference
- Custom training sessions for onboarding or refresher learning



We record and share many of our client trainings so that they may be accessed on-demand directly from our website. Scan the QR code to go to our News Page.



Depth of Experience

For over two decades, Lauterbach & Amen has been recognized as a go-to expert for Defined Benefit Public Safety Pension Plans, providing peace of mind to the trustees and membership of more than 500 Police & Fire Boards. Since 1997, L&A has evolved to continuously assist with the changing needs of our clients. Pension Boards are constantly faced with new statutes and updated regulations. From the nuances of administering elections to reviewing unique benefit calculations, from helping trustees understand financial reporting and the actuarial funding process to organizing and coordinating the retention and destruction of documents, L&A has the experience to help you successfully maneuver through any challenge presented.

Depth of Technical Knowledge

Our staff’s unparalleled expertise is recognized and relied upon by our pension membership as well as by countless professionals and regulators. Our firm is built with loyal teams of knowledgeable, diligently trained, and dedicated employees, respectful of critical deadlines and unique client requests. Our employees possess a thorough understanding of the nuances of local government, continually broadening their knowledge of local pension fund and governmental issues through participation in and instruction of continuing professional education programs, including in-house training and involvement in various local government organizations.

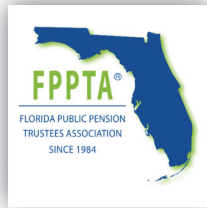




FIRM PROFILE

We Support the Organizations that Support You

We actively engage with the industries we serve through membership, support, and active participation in various professional organizations dedicated to serving the financial and management teams of our clients.





COMMUNITY INVOLVEMENT

A Culture and Passion for Community Involvement



Our firm is dedicated to both the clients we serve and the communities in which we reside. Our partners and team members are actively involved with numerous deserving nonprofit organizations. We are grateful to have individuals on our team who share our firm's philanthropic ethos, regularly volunteering their time, resources, and talents. In addition to volunteering, L&A organizes various fundraisers and donation drives to support local organizations and neighborhoods. Here is a glimpse of some of our recent community involvement and initiatives:



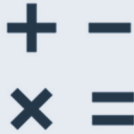
L&A is honored to collaborate with Working Together Chicago, a nearby nonprofit dedicated to offering development and placement opportunities for individuals with disabilities. The team members introduced to L&A through Working Together Chicago have not only enriched our company culture but have also contributed valuable skills to our projects.





FIRM PROFILE

Our Services



Actuary Services

Seasoned actuaries craft data-driven pension and OPEB valuations, aligning funding strategies with stakeholder goals and regulations.



Audit Services

Independent audits led by government specialists deliver clear, timely reports that strengthen credibility for 600-plus public-sector clients.



Client Accounting and Advisory Services

Our talented advisory team runs accounting, reporting, payroll, and analytics, giving leaders real-time insight without added overhead.



Pension Administration Services

With two decades managing 500-plus funds, we streamline compliance, benefit calculations, meeting administration and trustee reporting for peace of mind.



Tax Services

Experienced CPAs navigate complex codes to maximize savings and ensure full compliance for governments, nonprofits, and related entities.

Depth of Services Across Government Finance

L&A offers clients a wide range of tailored financial, compliance, and advisory services. Our expertise spans critical areas such as:

- Financial Reporting & GASB Implementation
- GFOA Certificate Support (ACFR & Budget Awards)
- Utility & Rate Studies
- Federal, State & Local Grant Reporting
- Budget & Levy Assistance
- Executive Search & HR Consulting
- Policy Development & Internal Controls
- Temporary Staffing & Training
- Pension & Benefit Calculations
- Outsourced Finance Department Services
- Revenue Audits & Compliance
- Capital Asset Tracking & Reporting



ENGAGEMENT APPROACH

Firm Philosophy

Navigating state statutes, the local ordinance/plan document, governmental accounting regulations and federal tax reporting can be difficult. Lauterbach & Amen (L&A) takes pride in the fact that we've been working to help police and fire pension fund trustees understand these nuances for over two decades. We recognize the importance of a Board's responsibility and the challenge it presents to accomplish these tasks in conjunction with the daily responsibilities of life outside of the pension world.

L&A also recognizes the sacrifices made by our clients' members, who are entitled to a pension benefit that is calculated accurately and remitted timely. Our dedicated staff is available to work directly with your members, treating them with the respect they deserve.

The entire L&A Pension Team possesses unparalleled knowledge of the complex public pension industry. We are the premier go-to resource for public pension administration in the State of Illinois and our client list continues to grow across borders. L&A's growth is directly tied to the satisfaction of our clients, who consistently renew their engagements because of our specialty expertise and the exceptional service we provide.

Communication

We believe communication contributes to the peace of mind of your Trustees and members, as illustrated by the following standard components of our pension services:

- Dedicated Administrators, familiar with any unique matters being addressed by your Pension Board;
- Accessible and knowledgeable Pension Benefits Team to answer questions and perform calculations;
- Proprietary Pension Benefit Bulletins addressing statutory changes;
- Detailed payment stubs reflecting monthly and annual benefit and deduction amounts;
- Inclusion of helpful F.A.Q. statement with 1099-R forms;
- Annual Active Member & Drop Plan Statements provided to membership;
- Coordination of communication between the Pension Board and the Fund's accountants, actuary and auditors;
- Virtual & In-Person meeting attendance available.

Training

L&A is a constant presence at conferences and seminars, whether we are in the audience listening or at our booth visiting with clients. You may even recognize several of our Partners and Principals as regular speakers at Pension and Governmental training programs.

In addition to internal training sessions throughout the year, our Pension Services Team Members each Certified Trustee Program for Government Pensions. Our Administrators are also required to complete the Freedom of Information Act Training and the Open Meetings Act Training.



ENGAGEMENT APPROACH

Accounting-Services Provided

Our Accounting Services involve more than balancing a check book. We provide those extra sets of trained but impartial eyes, making sure all transactions are accounted for and recorded properly. Our processes are built on checks-and-balances and our monthly financial reports reflect the pertinent information our Trustees need to help them fulfill their fiduciary responsibility.

Transparency of financial records is more critical now than ever before. Our CPAs and trained bookkeepers are dedicated to providing detailed financial statements timely to our Pension Boards. Our monthly reports contain an array of information to help keep your Trustees informed and aware of the financial health of the Fund. The following work is included in our Accounting engagements:

- Reconcile all Bank Accounts and Investment Statements
- Compare and reconcile trading confirmations and investment management invoices
- Post Journal Entries for all activity
- Prepare & Distribute Detailed Monthly Financial Reports
- Confirm Contribution Deposits and Identify Discrepancies
- Cash Flow Analysis for Benefits Administration
- Prepare Year-End Auditor Workpapers and Communicate with the Auditors on any Subsequent Document or Verification Requests
- Create Annual Active Member Statements
- Assist with Private Market Documents & Capital Calls

Accounting-Sample Documents

We invite you to review the sample Accounting documents in the Appendix of this Proposal.

- Monthly Financial Packet



ENGAGEMENT APPROACH

Pension Benefits Administration-Services Provided

Our Pension Benefits Administration goes far beyond simply cutting checks. Trustees of pension boards which engage a local CPA firm or a bank to issue pension payments must still shoulder most of the work and responsibility behind those payments. L&A takes that work off your plate: from compiling information for your actuary to processing contribution refunds and tax filings, and from answering each member's and trustee's pension question to ensuring compliance with state and federal agencies.

L&A is unrivaled in Pension Benefits and Creditable Service Expertise. The following work is included in our Pension Benefits Administration engagements:

Pension Benefits

- Compile Retiree Information Worksheet for Actuary Benefit Calculation Certification
- Review Existing Pension Benefit Calculations for Accuracy of Payment
- Calculate and Track Taxability of Pension Benefits per IRS Requirements
- Prepare Annual List of Benefit Payments, Increases and Statutory Adjustments
- Process Monthly Payroll Disbursements via Direct Deposit or Physical Check
- Remit Payroll Deductions to Appropriate Parties
- Dedicated "Live" Benefits Team Available to Pension Board Trustees and Entire Membership
- Prepare Verification Letters and Benefit Estimates
- Process Board- and Attorney-approved QDROs
- Prepare, File and Distribute 1099Rs, 1096 and 945 Forms

Member Contributions

- Track Individual Member Contributions
- Track Taxability of Contributions
- Process Contribution Refunds, Including IRS-Required Notifications and Withholding

Accounts Payable

- Provide Vendor Check Report (Warrant List)
- Process Approved Invoices and Expense Reimbursements
- Prepare, File and Distribute Year-End 1099MISC, 1099NEC and 1096 Forms

Pension Benefits Administration-Transition

Our unsurpassed quality of service is immediately apparent as we strive to make the transition of services seamless for the Trustees as well as the members. Upon engagement for Pension Benefits Administration, our New Client Implementation Team will directly coordinate the collection of any necessary information and documentation from the Pension Board and Municipality/District. Additionally, we will prepare a mailing to all pensioners which introduces our firm, explains the services we will be providing, and encourages the members to contact our Benefits Department directly with any questions they may have. The mailing includes a Benefits Department business card reflecting our toll-free Hotline as well as our email and mailing addresses.



ENGAGEMENT APPROACH

Pension Benefits Administration-Monthly Processing

Our Pension Benefits Department processes file changes, contribution refunds and pension payments for over 20,000 public safety defined benefit pension members every month. Changes to direct deposits, mailing address and federal tax withholding are received from the members through documentation provided directly by the pensioner or through forms available from our team. Adjustments for deductions such as insurance premiums are coordinated between our Benefits Department and the appropriate employer representative. Pensioners can easily recognize their processed requested changes on the direct deposit slip they receive through our Pensioner Portal (or USPS), where all monthly and year-to-date benefit and deduction amounts are itemized.

Deductions withheld from the monthly pension payments are remitted to the appropriate entities on the same date as the pensioners' pay date. Any required or requested detailed reporting is included with the transmission.

Monthly reports provided to the Pension Board will capture the information needed for formal Board action and approval as well as for record keeping purposes.

Pension Benefits Administration-Funding for Payments

L&A monitors the balance in your Pension Fund's operating bank account daily to ensure sufficient funding exists for any upcoming pension benefit and vendor payments. If additional funding is required, L&A will communicate directly with the Pension Board Trustees and the appropriate City and Investment consultant contacts to make sure cash is available in the operating account for payment of monthly benefits.

During the transition of Benefit services, our New Client Implementation Team will provide the documentation to get administration access to the operating account or open a new operating checking account at BMO Bank, for which the Pension Board Trustees can elect to have on-line viewing access and the option to receive monthly bank statements, for an additional level of transparency. (This operating account is in the name of the Pension Fund only and does not reflect the name of our Firm nor of the municipality/district.)



ENGAGEMENT APPROACH

PSA-Services Provided

Our Professional Services Administration doesn't stop when your board meeting is over. Our Administration team handles the administrative noise - agendas, board packets, meeting minutes, trustee elections, training and conference registration, active member files, affidavits of eligibility – and give you back the time to focus on the other responsibilities and commitments in your life.

L&A thrives on continuing to identify new ways to assist Board Trustees with their increasing responsibilities to their membership and regulators. The complexities of board administration often discourage members from serving as Trustees. In 2008, L&A proudly created the Professional Services Administrator role to ease the mounting burdens on our Trustees. We recognize that each local Board is made up of unique individuals, and our Administrators professionally assist to transition new Trustees into a blended and functional Board. The following work is included in our PSA engagements:

- Prepare Meeting Agendas and Board Packets, Coordinating Information between Legal, Actuary, Investment and Other Professional Vendors
- Attend Board Meetings and Prepare Meeting Minutes
- Conduct Trustee Elections (from Nomination through Certification)
- Coordinate and Track Trustee Training
- Prepare Affidavits of Eligibility
- Coordinate Trustee Portal Content and Accessibility
- Respond to inquiries from participants, retirees and beneficiaries
- Work with our benefits and accounting teams to prepare information for Actuary
- Perform ad hoc duties as requested by the board
- Onboarding of new pension trustees
- Prepare all mandated reports required by the State of Florida Division of Retirement

Our administrators act as the Liaison between your board and membership and our entire professional team. Molly Barker has worked with the City of Deltona Firefighters' Pension Plan as well as more than 20 other public safety boards since she started with us more than 5 years ago. She is one of our most senior administrators and a Manager in the Department. She will work closely with our Pension Administration Partner, A.J. Weber to ensure your pension fund gets best in class client service. Our pension administration practice has grown from word of mouth since it's inception and we look forward to the continuation of that growth strategy.



KEY ENGAGEMENT PERSONNEL

A.J. Weber, CPA

Partner | Public Safety Pension Specialist

A.J. has over 18 years of professional accounting experience, including more than 15 years working in the governmental and private sectors of public accounting. He has participated in and lead hundreds of government pension administration engagements as well as corporate and not for profit tax engagements.

Educational and Membership Background

- Truman State University, BS Business Administration
- Certified Public Accountant in FL, IL, MI and TX
- Member, American Institute of Certified Public Accountants (AICPA)
- Speaker, Associated Fire Fighters of Illinois (AFFI)
- Speaker, Illinois Association of Fire Protection Districts (IAFPD)
- Speaker, Illinois Government Finance Officers Association (IGFOA)
- Speaker, Illinois Professional Firefighters Association (IPFA)
- Instructor, Illinois Public Pension Fund Association (IPPPFA) Certified Trustee Program and Speaker
- Speaker, Northern Illinois Alliance of Fire Protection Districts (NIAFPD)

Governmental Accounting & Administration Experience

A.J. brings over 15 years of direct experience working with firefighter and police pension boards nationwide. He currently oversees the administration of over 100 public safety pension funds, with a special focus on Texas, Florida & Pennsylvania systems. His experience includes overseeing the accounting and compliance reporting, along with the general ledger, payroll, accounts payable, accounts receivable, meeting administration and the financial statement preparation functions.

A.J. has attended hundreds of pension board meetings to present financial statements, budget and other compliance reports as required by governmental agencies. He works closely with key personnel to ensure that all parties have working knowledge of the administration function for which Lauterbach & Amen is engaged. He has presented at various pension association events, and is regularly called upon to assist boards in fiduciary governance, policy development, and compliance training.



668 N. River Road
Naperville, Illinois 60563



630.393.1483



aweber@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Molly Barker

Manager, Professional Services Administration

Since coming to Lauterbach & Amen in 2020, Molly has focused on helping pension boards streamline their processes while delivering steady, reliable support. She partners with clients throughout Illinois, in addition to the City of Deltona Firefighters' Pension Plan, and is recognized for her unwavering dedication to client service and operational consistency.

Educational and Membership Background

- University of Illinois at Urbana-Champaign
- Certified, Illinois Open Meetings Act Requirements
- Certified, Illinois Freedom of Information Act Requirements
- Certified, Illinois Public Pension Fund Association Certified Trustee Program

Governmental Accounting & Administration Experience

Molly brings enthusiasm and dedication to her work in the PSA department, where she supports more than 100 pension board trustees throughout Illinois. She also serves as the PSA for the City of Deltona Firefighters' Pension Plan. In addition to providing thorough administrative oversight, she plays an active role in team development and in sharing knowledge across the firm.

With strong expertise in pension board operations and a genuine commitment to client success, Molly has become a trusted resource for both her colleagues and the pension plans she assists. Her upbeat outlook and approachable, engaging style help foster a collaborative atmosphere that supports continuous growth.



668 N. River Road
Naperville, Illinois 60563



630.393.1483



mbarker@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Accounting Team Key Personnel



Kelly Calgaro

Kelly has over 30 years of professional experience in operations and management. Her diverse background working in the public pension and health sectors provides our team and clients with an invaluable resource. Kelly is responsible for the oversight of our benefits team which pays over 20,000 pensioners every month.



Lindsey Rappeport

Lindsey has over 9 years of governmental accounting experience and is a Northern Illinois University graduate. She manages the team responsible for pension fund financial compilations and specializes in out-of-state pension accounting and state compliance reporting.



Derek Flessner

Derek is a seasoned finance expert proficient in all accounting areas, including payroll and financial statements. His meticulousness ensures accurate financial document preparation. As a trusted advisor to many pension boards, he confidently navigates pension complexities and presents comprehensive reports at fund meetings.



Cristen Roesler

Cristen has over 5 years of professional accounting and public pension benefit administration experience. She graduated with a Masters Degree in Accountancy from Aurora University. Cristen specializes in calculating service purchases, staff training, and supporting our out-of-state client services. She led the implementation of our online Pension Portal and manages our Benefits Hotline supporting our clients' active and retired members.



PRICING & BILLING

Comprehensive Pension Administration

PRICE STRUCTURE

General Employees' Retirement System	FYE 09/30/2026	FYE 09/30/2027	FYE 09/30/2028
Comprehensive Administrative Services	\$6,900 / Monthly	\$6,900 / Monthly	\$7,150 / Monthly
Trustee Portal	Included	Included	Included
Annual Subtotal	\$82,800*	\$82,800	\$85,800

Police Officers' Retirement System	FYE 09/30/2026	FYE 09/30/2027	FYE 09/30/2028
Comprehensive Administrative Services	\$5,350 / Monthly	\$5,350 / Monthly	\$5,550 / Monthly
Trustee Portal	Included	Included	Included
Annual Subtotal	\$64,200*	\$64,200	\$66,600

Firefighters' Retirement Plan	FYE 09/30/2026	FYE 09/30/2027	FYE 09/30/2028
Comprehensive Administrative Services	\$4,600 / Monthly	\$4,600 / Monthly	4,775 / Monthly
Trustee Portal	Included	Included	Included
Annual Subtotal	\$55,200 *	\$55,200	\$57,300


**To be prorated based upon start of engagement*

We will discount the services by 8% if engaged by all three funds with coordinated quarterly meetings in the same 2-3 day period. As we expand our footprint in this market, our priority is forming long-term relationships. In support of that, **we've chosen not to include a one-time setup fee** and instead focus on delivering consistent ongoing service. We will also provide additional discounts for mutually beneficial changes in scope such as virtual meeting availability.



REFERENCES

Our strongest endorsement comes from satisfied clients. Feel free to reach out to the individuals listed below, who have benefited from our firm's services, to learn about their experiences and the ongoing value our services bring to their organizations. Additional references can be provided upon request. If you would like to see a complete list of all 500+ defined benefit pension funds we serve, we are happy to provide that.

	Client	Contact	Services Provided
	DELTONA FIREFIGHTERS' PENSION PLAN	Kurt Vroman Chairman 386.235.6765 kvroman@deltonafl.gov	Full Pension Administration
	LUBBOCK FIRE PENSION FUND	Kevin Pounds Chairman 806.789.6801 kmaxlbs@gmail.com	Full Pension Administration
	BERWYN POLICE PENSION FUND	Tom O'Halloran Appointed Member, Board President 708.670.6680 toh2020@outlook.com	Full Pension Administration
	CITY OF IRVING SUPPLEMENTAL BENEFIT PLAN	Angie Frettoloso Benefit Program Assistant 972.721.4757 afrettoloso@cityofirving.org	Full Pension Administration



Municipalities
135+



Park Districts
75+



School Districts
50+



Libraries
70+



Pension Funds
600+



Other Entities
125+



REFERENCES

Client & Member Testimonials

"You guys are doing nothing less than a fantastic job. We appreciate the hard work."

Pension Board Trustee, Homewood Police Pension Fund

"Thank you for all the great work you do for the Matteson Police Pension Fund; you make our job a lot easier and stress free. Hiring Lauterbach & Amen was the best decision the Police Pension Fund ever made. You are the best!"

Pension Board Trustee, Matteson Police Pension Fund

"I can't say 'Thank You enough... You were a huge help. I am very lucky to have your help. "

Pensioner, Bolingbrook Police

"You really made this unusual & complicated issue a simple process for us. This letter spells things out clearly for all involved. I now truly understand and appreciate the value of your services."

Pension Board Trustee, Brookfield Police Pension Fund

"I must say that you guys are GREAT!! Hiring you guys was probably one of the best things our board has done!

Pension Board Trustee, Edwardsville Police Pension Fund

"I just wanted you to know how kindly and professionally I was treated by all contacts that I had with your office."

Pensioner, Belvidere Firefighters Pension Fund

"Thanks again for everything you do throughout the year for me. You make my job 100 times easier and it's very much appreciated!

Accountant, Village of Lombard

"Had a great meeting last night. One Of the best decisions we have made."

Pension Board Trustee, Skokie Police Pension Fund

"You're a miracle worker!!! Thanks soooooo much!"

City of Elgin

"The business and work involved With the pension fund is very demanding. Even With the trustee education and seminars, we as firefighters still need the 'Sexpert' help to properly perform our trustee fiduciary responsibilities. I most highly recommend Lauterbach & Amen accounting services. "

Pension Board Trustee, Chicago Ridge Fire Pension Fund

"I know you folks are doing your job, but I truly felt like you ALL eared about getting us on the right track and that meant a lot."

Trustee, Stillman Fire Protection District

"Wow, you are fast! Thank you so much for your quick action and responses. You rock!"

Active Member, Peoria Police Pension Fund

"Thank you so much for your prompt reply. It is greatly appreciated although not surprising considering the tremendous job you and the entire Lauterbach and Amen team perform on a daily basis."

Pension Board Trustee, Bolingbrook Police Pension Fund



COMPLIANCE AND CREDENTIALS

Quality Assurance

We are dedicated to delivering the utmost quality to our clients at every stage of the engagement. Our Quality Assurance Team plays a crucial role in this commitment by reviewing all deliverables before issuance, offering support for technical inquiries, and scrutinizing documentation and reports to ensure compliance with both professional standards and our Firm's policies. At L&A, our commitment to providing high-quality deliverables is evident in our membership in the Private Companies Practice Section (PCPS) of the Division for CPA Firms within the American Institute of Certified Public Accountants (AICPA). This membership involves subjecting our accounting and auditing practice to quality control reviews, ensuring adherence to the professional standards set by the AICPA.

L&A has undergone no federal or state desk reviews of its audits in the past five years. Additionally, there has been no disciplinary action taken against the firm by state regulatory bodies or professional associations within the same timeframe.

Peer Review

As a requirement for membership in the AICPA, the national organization representing CPAs in public practice, industry, government, and education, our Firm undergoes an independent peer review of our accounting and auditing practice. You can find a copy of our most recent peer review opinion within this proposal. L&A has received the highest opinion, a "pass," demonstrating our commitment to maintaining the highest standards in our practices.

Independence

All personnel are mandated to promptly report to the Firm any instances of compromised independence concerning any clients. The guidelines for maintaining independence align with the AICPA's Code of Professional Ethics. Furthermore, our adherence extends to compliance with the standards established by the General Accounting Office (GAO). It is important to note that we maintain independence specifically in relation to your engagement.

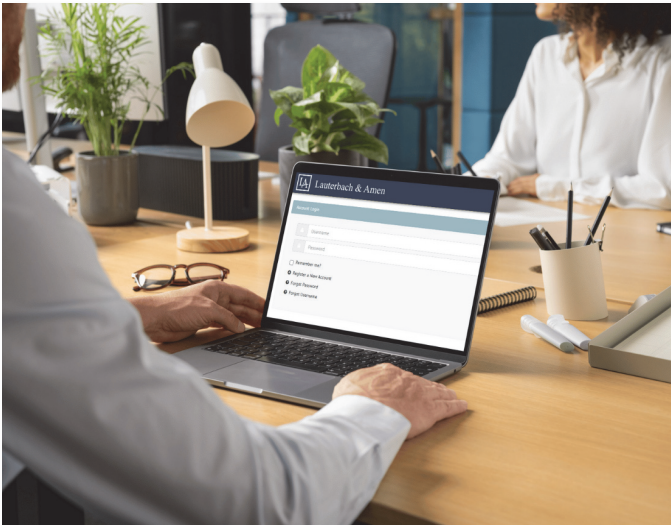
License to Practice

We affirm that Lauterbach & Amen and all key personnel are duly licensed to practice in the State of Florida.



COMPLIANCE AND CREDENTIALS

Cybersecurity



In the face of ever-evolving threats that are increasingly perilous, it is imperative for us to stay ahead of the curve, consistently refining our strategies for information security. In order to meet the distinctive security standards expected by our clients and effectively tackle the dynamic regulatory landscape, L&A has deliberately chosen tools and procedures essential for safeguarding client data and managing security risks throughout the duration of a client project. Various safeguards, such as Multi-Factor Authentication, restricted human access, anti-virus software, and firewalls, have been implemented firm-wide to reduce risks and bolster the security of client data.

L&A Portal Security

L&A has opted for an application for online access to client data that operates through a secure portal hosted at some of the world's most extensive and secure data centers. Employing the industry's cutting-edge security and reliability measures, this system is designed to ensure the safety of your data. The incorporation of built-in redundancy encompasses multiple data locations, internet connections, and power sources, ensuring the continuous operation of our secure portal. Additionally, we employ secure password protection and 256-bit encryption to safeguard your data during its transmission between the data center and your computer.

Disaster Contingency Plans

L&A has formulated recovery plans for our IT infrastructure, encompassing systems, applications, and data. These plans extend to networks, servers, desktops, laptops, wireless devices, and connectivity. Our recovery strategies are designed to preemptively address potential disruptions to one or more of the following system components:

- Hardware (networks, servers, laptops)
- Internet connectivity
- Software applications
- Data and restoration





COMPLIANCE AND CREDENTIALS

DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our

membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

While we do not foresee any issues arising throughout the engagement, we will promptly communicate any noteworthy concerns to the relevant representatives of management and/or the governing board. This communication will align with our established standards for addressing such matters.

No employee or officer has been charged with any offense involving fraud, theft or dishonesty and there is no pending litigation against our firm..

Homeland Security's E-Verify System

L&A is currently registered with the Homeland Security's E-Verify System to verify that all employees hired after January 1, 2021 are citizens of the United States or are otherwise legally permitted to perform services.

Fiduciary Accountability

L&A is willing to accept fiduciary responsibility specific to the functions performed by L&A in the agreed upon scope of service.

Miscellaneous

We further state the if selected by the City of Ocala General Employees, Police Officers' & Firefighters' Retirement Plans that we understand the work to be done, commit to perform the work and will comply with all applicable laws, rules, regulations and ordinances of the City of Ocala, Marion County, the State of Florida and the United States.

We also affirm that there are no conflicts of interest with the City of Ocala, that we will be willing to sign a completed statement that we abide by the Florida laws and will have an early termination close in our agreement which is standard for our firm.



COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Members of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM'S RESPONSIBILITY

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2025 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 17, 2025



ELLINANDTUCKER.COM | 410.727.5735

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Sample Fire Pension Fund

Monthly Financial Report

For the Month Ended

December 31, 2025

Prepared By



Lauterbach & Amen

Sample Fire Pension Fund

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Accountants' Compilation Report

SAMPLE



February 11, 2026

Sample Fire Pension Fund
Sample Address
Sample City, State Zip

To Members of the Pension Board:

Management is responsible for the accompanying interim financial statements of the Sample Fire Pension Fund which comprise the statement of net position - modified cash basis as of December 31, 2025 and the related statement of changes in net position - modified cash basis for the three months then ended in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

The interim financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in interim financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the interim financial statements and other supplementary information, they might influence the user's conclusions about the Pension Fund's assets, liabilities, net position, additions and deductions. Accordingly, the interim financial statements and other supplementary information are not designed for those who are not informed about such matters.

Other Matter

The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The other supplementary information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the other supplementary information.

Cordially,

Lauterbach & Amen

Lauterbach & Amen



Financial Statements

SAMPLE

Sample Fire Pension Fund
Statement of Net Position - Modified Cash Basis
As of December 31, 2025

Assets

Cash and Cash Equivalents \$ 212,190.64

Investments at Fair Market Value

Money Market Mutual Funds 1,907,013.80

Fixed Income 9,381,338.29

Alternative Investments 6,858,120.55

Stock Equities 8,078,651.54

Mutual Funds 30,289,386.19

Total Cash and Investments 56,726,701.01

Accrued Interest 96,490.14

Prepays 5,350.27

Total Assets 56,828,541.42

Liabilities

DROP Plan Payable 1,421,274.36

Expenses Due/Unpaid 40,285.39

Total Liabilities 1,461,559.75

Net Position Held in Trust for Pension Benefits 55,366,981.67

Sample Fire Pension Fund
Statement of Changes in Net Position - Modified Cash Basis
For the Three Months Ended December 31, 2025

Additions

Contributions - Municipal	\$ 409,943.29
Contributions - Members	145,693.13
Total Contributions	555,636.42

Investment Income

Interest and Dividends Earned	901,579.16
Net Change in Fair Value	266,077.96
Total Investment Income	1,167,657.12
Less Investment Expense	(40,670.37)
Net Investment Income	1,126,986.75

Total Additions

1,682,623.17

Deductions

Administration	37,245.74
Pension Benefits and Refunds	
Pension Benefits	679,763.50
Refunds	6,637.80
	723,647.04

Total Deductions

723,647.04

Change in Position

958,976.13

Net Position Held in Trust for Pension Benefits

Beginning of Year	54,408,005.54
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End of Period

55,366,981.67

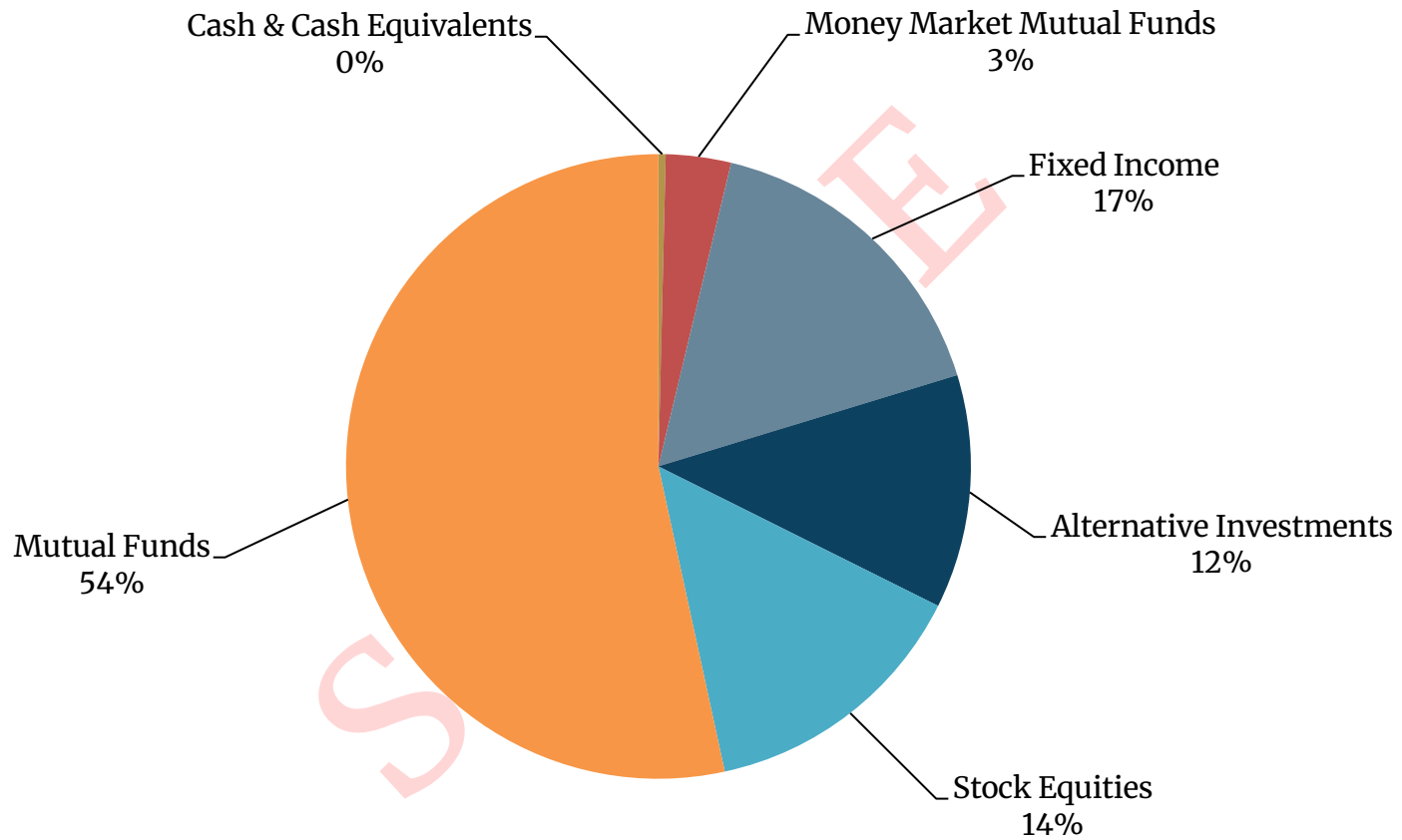


Other Supplementary Information

SAMPLE

Sample Fire Pension Fund

Cash and Investments



See Accountants' Compilation Report

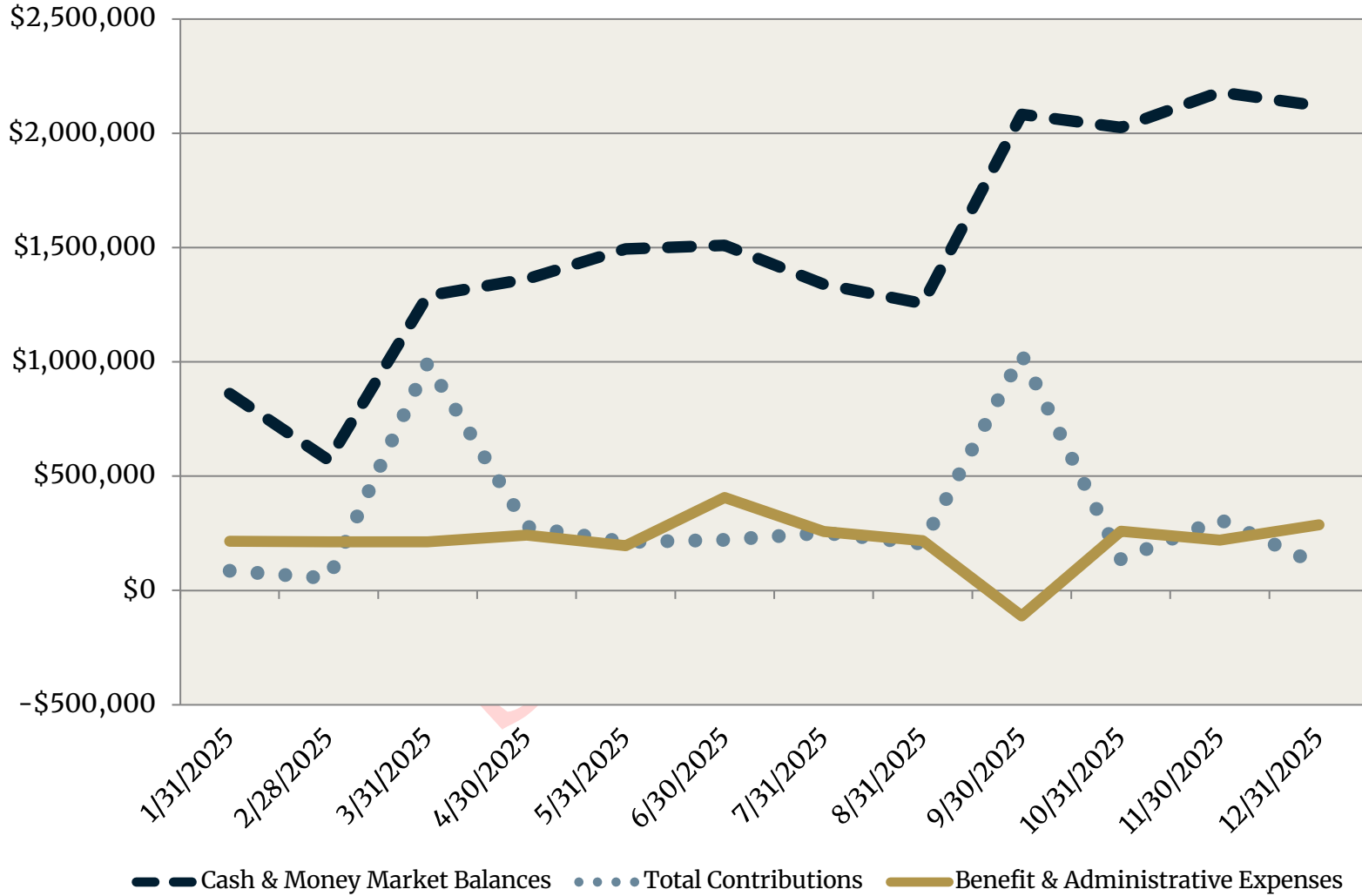
Sample Fire Pension Fund Cash Analysis Report For the Twelve Periods Ending December 31, 2025

	01/31/25	02/28/25	03/31/25	04/30/25	05/31/25	06/30/25	07/31/25	08/31/25	09/30/25	10/31/25	11/30/25	12/31/25
Financial Institutions												
Bank - CK	\$ 198,680	202,027	205,529	198,678	201,961	205,012	204,014	202,551	201,803	192,310	218,158	212,191
	<u>198,680</u>	<u>202,027</u>	<u>205,529</u>	<u>198,678</u>	<u>201,961</u>	<u>205,012</u>	<u>204,014</u>	<u>202,551</u>	<u>201,803</u>	<u>192,310</u>	<u>218,158</u>	<u>212,191</u>
Bank- MM	222,169	293,178	1,083,768	1,127,691	1,255,946	1,229,238	1,134,188	1,051,636	1,881,110	1,832,867	1,962,234	1,907,014
Bank	330,000	-	-	-	-	-	-	-	-	-	-	-
Bank	35,112	-	-	35,112	35,112	35,112	-	-	-	-	-	-
Bank	75,000	75,000	-	-	-	40,000	-	-	-	-	-	-
	<u>662,281</u>	<u>368,178</u>	<u>1,083,768</u>	<u>1,162,803</u>	<u>1,291,058</u>	<u>1,304,350</u>	<u>1,134,188</u>	<u>1,051,636</u>	<u>1,881,110</u>	<u>1,832,867</u>	<u>1,962,234</u>	<u>1,907,014</u>
Total	<u>860,961</u>	<u>570,205</u>	<u>1,289,297</u>	<u>1,361,481</u>	<u>1,493,019</u>	<u>1,509,362</u>	<u>1,338,202</u>	<u>1,254,187</u>	<u>2,082,913</u>	<u>2,025,177</u>	<u>2,180,392</u>	<u>2,119,205</u>
Contributions												
City Contributions	-	-	934,664	224,434	155,273	162,396	167,716	147,091	920,098	77,469	249,474	83,000
State Contributions	-	-	-	-	-	-	-	-	56,183	-	-	-
Contributions - Current Year	85,429	53,698	59,022	53,496	55,664	58,218	83,387	56,448	56,288	57,546	59,797	28,351
	<u>85,429</u>	<u>53,698</u>	<u>993,686</u>	<u>277,930</u>	<u>210,937</u>	<u>220,614</u>	<u>251,103</u>	<u>203,539</u>	<u>1,032,569</u>	<u>135,015</u>	<u>309,271</u>	<u>111,351</u>
Expenses												
Pension Benefits	181,240	189,160	195,591	189,726	189,726	363,065	212,889	213,062	(107,928)	213,218	213,218	253,327
Refunds/Transfers of Service	-	-	-	-	-	-	-	-	-	-	-	6,638
Administration	33,800	23,567	17,124	52,366	5,303	43,798	44,582	4,223	(3,414)	45,814	5,838	26,264
	<u>215,040</u>	<u>212,727</u>	<u>212,715</u>	<u>242,092</u>	<u>195,029</u>	<u>406,863</u>	<u>257,471</u>	<u>217,285</u>	<u>(111,342)</u>	<u>259,032</u>	<u>219,056</u>	<u>286,229</u>
Total Contributions less Expenses	<u>(129,611)</u>	<u>(159,029)</u>	<u>780,971</u>	<u>35,838</u>	<u>15,908</u>	<u>(186,249)</u>	<u>(6,368)</u>	<u>(13,746)</u>	<u>1,143,911</u>	<u>(124,017)</u>	<u>90,215</u>	<u>(174,878)</u>

See Accountants' Compilation Report

Sample Fire Pension Fund

Cash Analysis Summary



See Accountants' Compilation Report

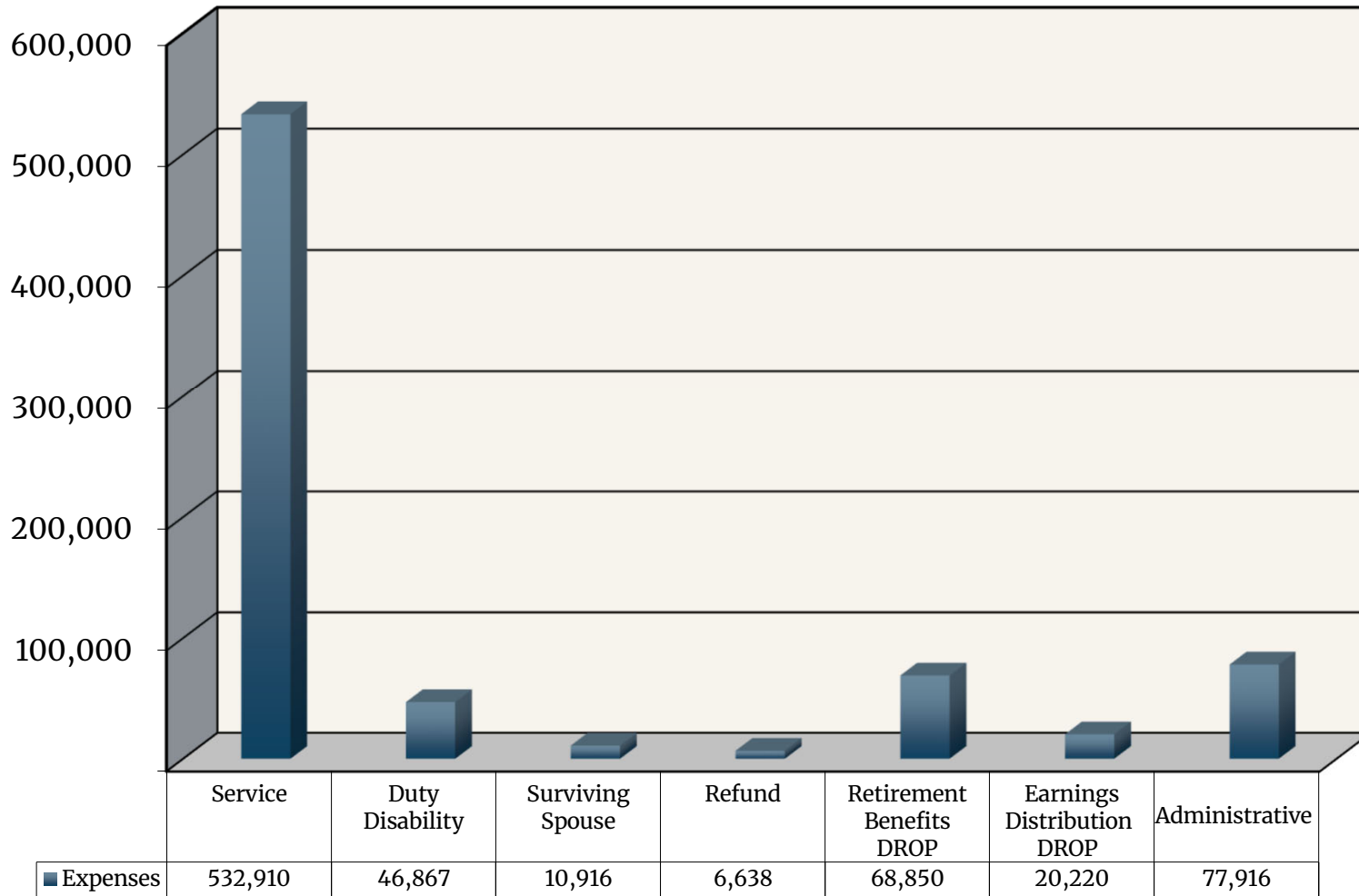
Sample Fire Pension Fund

Revenue Report as of December 31, 2025

	<u>Received this Month</u>	<u>Received this Year</u>
<u>Contributions</u>		
Contributions - Municipal		
41-210-00 - City Contributions	\$ 83,000.22	409,943.29
	83,000.22	409,943.29
Contributions - Members		
41-410-00 - Contributions - Current Year	28,350.50	145,693.13
	28,350.50	145,693.13
Total Contributions	111,350.72	555,636.42
<u>Investment Income</u>		
Interest and Dividends		
43-252-01 - Bank- Fixed Income	35,316.53	127,521.55
43-350-03 - Bank- Real Estate	0.00	60,331.90
43-350-08 - Bank- Private Equity	0.00	12,193.40
43-450-01 - Bank- Stock Equities	12,005.41	23,740.11
43-550-01 - Bank - Mutual Funds	612,154.19	671,904.12
	659,476.13	895,691.08
Gains and Losses		
44-252-01 - Bank - Fixed Income	(59,928.91)	(11,686.34)
44-350-01 - Bank - Real Estate	(28,752.00)	(28,752.00)
44-350-03 - Bank - Real Estate	0.00	(61,480.00)
44-350-04 - Bank - Alternatives	6,059.81	16,424.78
44-350-05 - Bank - Real Estate	0.00	(12,325.52)
44-450-01 - Bank - Stock Equities	100,065.05	216,502.87
44-550-01 - Bank - Mutual Funds	(391,820.95)	147,394.17
	(374,377.00)	266,077.96
Other Income		
45-200-00 - Accrued Interest	6,836.48	5,888.08
	6,836.48	5,888.08
Total Investment Income	291,935.61	1,167,657.12
Total Revenue	403,286.33	1,723,293.54

Sample Fire Pension Fund

Pension Benefits and Expenses



See Accountants' Compilation Report

Sample Fire Pension Fund Expense Report as of December 31, 2025

	Expended this Month	Expended this Year
Pensions and Benefits		
51-020-00 - Service Pensions	\$ 190,804.22	532,909.62
51-040-00 - Duty Disability Pensions	15,622.49	46,867.47
51-060-00 - Surviving Spouse Pensions	3,638.78	10,916.34
51-080-00 - Retirement Benefits DROP Pension Accrual	23,041.11	68,849.75
51-090-00 - Earnings Distribution DROP Pension Accrual	20,220.32	20,220.32
51-100-00 - Refund of Contributions	6,637.80	6,637.80
Total Pensions and Benefits	259,964.72	686,401.30
Administrative		
Professional Services		
52-170-01 - Actuarial Services	4,117.00	10,299.00
52-170-03 - Accounting & Bookkeeping Services	3,272.00	9,389.00
52-170-04 - Medical Services	3,583.30	6,083.30
52-170-05 - Legal Services	3,677.80	5,781.00
	14,650.10	31,552.30
Investment		
52-190-01 - Investment Manager/Advisor Fees	5,858.42	35,013.61
52-190-02 - Custodial Fees	0.00	5,476.50
52-190-04 - Bank Fees	62.49	180.26
	5,920.91	40,670.37
Other Expense		
52-290-27 - Travel Expense	5,693.44	5,693.44
	5,693.44	5,693.44
Total Administrative	26,264.45	77,916.11
Total Expenses	286,229.17	764,317.41

Sample Fire Pension Fund Quarterly Disbursement Report

All Bank Accounts

October 1, 2025 - December 31, 2025

Date	Check Number	Vendor Name	Invoice Amount	Check Amount
10/10/25	50094	Vendor #1		
		Invoice #1	1,059.94	
		Invoice #2	3,524.68	
		Invoice #3	111.70	
		Invoice #4	780.18	
			Check Amount	<u>5,476.50</u>
10/14/25	30395	Vendor #2		
		Invoice #1	2,845.00	
			ACH Amount (Direct Deposit)	<u>2,845.00</u>
10/14/25	30396	Vendor #3		
		Invoice #1	3,382.00	
		Invoice #2	533.00	
		Invoice #3	2,267.00	
			ACH Amount (Direct Deposit)	<u>6,182.00</u>
10/14/25	30397	Vendor #4		
		Invoice #1	18,750.00	
			ACH Amount (Direct Deposit)	<u>18,750.00</u>
10/14/25	30398	Vendor #5		
		Invoice #1	1,816.40	
		Invoice #2	286.80	
			ACH Amount (Direct Deposit)	<u>2,103.20</u>
10/22/25	50095	Vendor #6		
		Invoice #1	52.04	
			Check Amount	<u>52.04</u>
10/27/25	30401	Vendor #7		
		Invoice #1	1,735.14	
			ACH Amount (Direct Deposit)	<u>1,735.14</u>
10/27/25	30402	Vendor #8		
		Invoice #1	8,670.05	
			ACH Amount (Direct Deposit)	<u>8,670.05</u>
11/14/25	30404	Vendor #9		
		Invoice #1	2,500.00	
			Check Amount	<u>2,500.00</u>
			Total Payments	<u><u>48,313.93</u></u>

Human Trafficking Affidavit

The undersigned, on behalf of Contractor, hereby attests as follows:

- A. Contractor understands and affirms that Section 787.06(13), Florida Statutes, prohibits the Board from executing, renewing, or extending a contract to entities that use coercion for labor or services.
- B. Contractor hereby attests, under penalty of perjury, that Contractor does not use coercion for labor or services as defined in Section 787.06(2), Florida Statutes.

I, the undersigned, am an officer or representative of the non-governmental entity named below, and hereby represent that I: make the above attestation based upon personal knowledge; am over the age of 18 years and otherwise competent to make the above attestation; and am authorized to legally bind, and make the above attestation on behalf of, the Contractor.

Under penalties of perjury, I declare that I have read the forgoing document and that the facts stated in it are true. Further Affiant sayeth naught.

Contractor: Lauterbach & Ames, LLP

Authorized Signature: *Anthony J. Weber*

Date: 5/4/26

Printed Name: Anthony J. Weber

Title: Partner

STATE OF Illinois
COUNTY OF DuPage

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 4th day of May, 2026, by Elizabeth R. Adelman, as Notary Public on behalf of the company/corporation. They are personally known to me or have produced _____ as identification.

Elizabeth R. Adelman
Signature of Notary Public

Elizabeth R. Adelman
Name of Notary Typed, Printed or Stamped
My Commission Expires: 12/6/26



COMPANY NOT AN ENTITY OF A FOREIGN COUNTRY OF CONCERN

For purposes of this affidavit, "foreign country of concern" means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern.

The undersigned, on behalf of the entity listed below hereby attests under penalty of perjury as follows:

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein.
2. I am an officer or representative of Lauterbach & Amen, LLP (herein after "Entity"), and I am authorized to provide this affidavit on its behalf.
3. Entity is not owned by the government of a foreign country of concern.
4. No government of a foreign country of concern has a controlling interest in Entity.
5. Entity is not organized under the laws of or has its principal place of business in a foreign country of concern.
6. If, at any time in the future, Entity does become owned by a foreign country of concern, if a foreign country of concern acquires a controlling interest in Entity, or Entity becomes organized under the laws of or relocated to a foreign country of concern, Entity will immediately notify the Pension Fund and no contracts may be executed, renewed, or extended between the parties.
7. I have read the foregoing affidavit and confirm that the facts stated in it are true, and are made for the benefit of, and reliance by Pension Fund.

Company: Lauterbach & Amen, LLP

Authorized Signature:  Date: 5/4/26

Printed Name: Anthony J. Weber

Title: Partner

STATE OF Illinois
COUNTY OF DuPage

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 4th day of May, 2026, by Elizabeth R. Adelmann, as Notary Public on behalf of the company/corporation. They are personally known to me or have produced _____ as identification.

Elizabeth R Adelmann
Notary Public Signature

(Affix Notary Stamp or Seal)



Elizabeth R. Adelmann
Print, Type or Stamp Name of Notary

My commission expires: 12/6/26

**SWORN STATEMENT ON PUBLIC ENTITY CRIMES
UNDER SECTION 287.133, FLORIDA STATUTES**

**THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC
OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to the Retirement System for General Employees of the St. Lucie County Fire District ("Owner") by: Anthony J. Weber (print individual's name and title) for Lauterbach & Amen, LLP (print name of entity submitting sworn statement) whose business address is 1168 N. River Road, Naples, FL 34103 in accordance with the request for proposals for Professional Service ("Services").
2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means: (1) A predecessor or successor of a person convicted of a public entity crime; or (2) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

**SWORN STATEMENT ON PUBLIC ENTITY CRIMES
UNDER SECTION 287.133, FLORIDA STATUTES**

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which submits proposals or applies to submit a proposal on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

Neither the entity submitting this sworn statement, nor one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, has been charged with and convicted of public entity crime subsequent to July 1, 2008.

There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. [Please attach a copy of the Final Order.]

The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. [Please attach a copy of the Final Order.]

The person or affiliate has been placed on the convicted vendor list. [Please describe any action taken by or pending with the Department of General Services.]

**SWORN STATEMENT ON PUBLIC ENTITY CRIMES
UNDER SECTION 287.133, FLORIDA STATUTES**

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE OWNER IDENTIFIED IN PARAGRAPH 1 (ONE) AND THAT THIS FORM IS VALID THROUGH PROJECT COMPLETION. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE OWNER OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM DURING THE PROJECT.

Anthony J. Weber
(Signature)

5/4/26
Date

Name: Anthony J. Weber
Position: Partner

STATE OF FLORIDA)
) ss
COUNTY OF)

Sworn to (or affirmed) and subscribed before me by means of physical presence or online notarization this 4th day of May, 2026, by

Elizabeth R Adelman

(Signature of Notary Public-State of Florida)

In accordance with the provisions of Florida Statutes, §117.04(4)(I), Notary name must printed, typed or stamped below Notary's signature; seal must be stamped next to signature or below printed name:



Personally Known OR _____ Produced Identification
(Type of Identification Produced) _____