

FY 2016

Plan: Southern Manatee Fire & Rescue District Firefighters

Actuarial Valuation Authorization

Our records indicate that an actuarial valuation was last completed for the plan year 10/1/2015.

Chapters 175, 185 & 112 of the Florida Statutes require that an actuarial valuation be performed once every three years. The Administrator recommends that a valuation be performed once every two years in accordance with the following GASB rule:

Governmental Accounting Standards Board Statement (GASB) No. 27, paragraph 9, states, "For financial reporting purposes, an actuarial evaluation should be performed at least biennially in accordance with this paragraph and paragraph 10. The actuarial valuation date should be the same date each year (biennium). However, a new valuation should be performed if significant changes have occurred since the previous valuation in benefit provisions, the size or composition of the population covered by the plan, or other factors that affect the results of the valuation."

An actuarial valuation should be performed every year if significant plan amendments or changes in census have occurred.

IF you use Southern Actuarial Services as your actuary, please indicate below whether or not you would like for us to have a valuation prepared for you:

YES, prepare an actuarial valuation as of 10/01/2016.

NO, do not prepare an actuarial valuation as of 10/01/2016.

Signature, Title, Date: G. Foundas Dep. Fire Chief 09/26/2016

IF you do not use Southern Actuarial Services as your actuary, please indicate below whether or not you will have a valuation prepared, and whether you will be contacting your actuary directly for your valuation, or if you authorize us to contact them to have your valuation prepared:

YES, we will have an actuarial valuation prepared & indicate below:

I will contact our actuary directly to have the 2016 actuarial valuation prepared

I authorize the FMPTF to contact my actuary directly to have the 2016 actuarial valuation prepared, and I have provided the appropriate contact information below:

Plan Actuary Contact Information: _____

NO, we will not have an actuarial valuation prepared

Signature, Title, Date: _____

Participant Data Verification for FY 2016

I verify that the accumulated participant data for FY 2016 on the attached spreadsheet is correct:

Name, Title, Date: Deborah Hisee Accountant 9/26/16

Deborah Hisee
Signature

Please return this form to our office by **November 14, 2016** to:

Florida Municipal Pension Trust Fund
P.O. Box 1757
Tallahassee, FL 32302

Fax (850) 222-3806, Attn: Laura Underhill
Email: lunderhill@flcities.com

EMAILED
9/26/16