



October 1, 2015

Mr. Brian Gorski  
Southern Manatee Fire & Rescue District Firefighters  
PO Box 20216  
Bradenton, FL 34204

RE: Southern Manatee Fire & Rescue District Firefighters

Dear Mr. Gorski:

Enclosed, please find a form for authorization of the 2015 actuarial valuation and verification of participant data for the 2015 fiscal year. Please return this form to our office no later than **November 14, 2015**. It's important we receive your response by the deadline to ensure a timely actuarial valuation.

Our records indicate that your last actuarial valuation was performed 10/1/2014.

We also request signed verification of participant data in order to begin the year-end reconciliation of the plan and also to ensure the accuracy of the data sent to the actuary for preparation of the 2015 actuarial valuation. If there are discrepancies in participant earnings and contributions, or if any employees have terminated employment and their termination dates are not indicated on the enclosed form, please notify me of any changes. If participant data is not included with this letter, then your Plan has not been uploading your payroll data and we will need for you to begin this process as soon as possible.

If your plan is a F.S. 175 or 185 plan, there is an additional letter enclosed regarding the usage of the premium tax monies and share plans.

If you have any questions, I may be contacted by phone at (850) 701-3633 or by email at [lunderhill@flcities.com](mailto:lunderhill@flcities.com).

Sincerely,

A handwritten signature in blue ink that reads "Laura Underhill".

Laura Underhill, Senior Financial Analyst  
Florida League of Cities, Inc.

FY 2015

Plan: Southern Manatee Fire & Rescue District Firefighters

**Actuarial Valuation Authorization**

Our records indicate that an actuarial valuation was last completed for the plan year 10/1/2014.

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.**

The cost of an actuarial valuation is based on plan complexity, number of participants and last valuation date. Please contact the Administrator if you require a valuation estimate.

**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 10/01/2015.

NO, do not prepare an actuarial valuation as of 10/01/2015.

Signature, Title, Date: Brian Smith, Fire Chief, 10/7/15

**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 2015 actuarial valuation prepared

I authorize the FMPTF to contact my actuary directly to have the 2015 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 2015**

I verify that the accumulated participant data for FY 2015 on the attached spreadsheet is correct:

Name, Title, Date: Deborah Hoyer Accountant 10/7/15

[Signature]  
Signature

Please return this form to our office by **November 14, 2015** to:

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

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