

**CERTIFICATION OF ACTUARIAL ASSUMPTIONS  
ON EXCESS RESERVES OF THE PENSION TRUST FUNDS**

**County of \_\_\_\_\_**

**Countywide Cost Allocation Plan FY \_\_\_\_\_**

I hereby certify, as the responsible official of \_\_\_\_\_ County, that:

- (1) Reserves for deficiencies, undistributed earnings, self-insurance, and supplemental benefits are included in the Pension Trust Fund actuarial assets used to calculate pension cost claimed under Federal Programs.
- (2) An account of any changes in the amount of the reserve balances be reported in the Annual Audit Report.
- (3) That current actuarial or other studies be available for inspection or review to support the reserves established for specific benefits, including (a) reserves for self-insurance (b) reserves for supplemental benefits.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Name**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Date**