

Warren County School District

Proposal for July 1, 2022 Actuarial Valuation of Other Post-Employment Benefits (OPEB)

prepared by Mockenhaupt

Overview of Valuation Report:

Actuarial valuation report as of July 1, 2022 that will present the liabilities and costs of the employer-paid OPEB benefits. The valuation will provide the district with GASB 75 accounting disclosure information including Net OPEB Liability as of the valuation date as well as a projection (provided that the plan remains “unfunded”) of the Net OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows for fiscal years 2022-2023 and 2023-2024.

Information and Data Needed:

To prepare the July 1, 2022 report we will need to collect the following information, preferably in electronic file format:

- Copy of any new employment contracts since the last valuation date
- Current premium rates charged for plan(s) covering retirees
- Demographic and healthcare enrollment information for actives and retirees as of July 1, 2022
 - A data request will be provided to the District in Excel format for completion

Proposed Fee for 2022 Actuarial Valuation Report: \$7,800

Certification and Authorization

As the authorized representative of the Warren County School District, I hereby authorize the project as described above to be provided by Mockenhaupt at the corresponding fee.

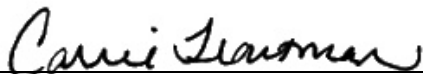
Warren County School District representative signature

Date

Print Name

Title

As the authorized representative of Mockenhaupt, I hereby offer to provide the projects and services indicated in this proposal at the fees indicated.



Mockenhaupt representative signature

March 7, 2022

Date

Carrie Troutman, CEBS

Print Name

Executive Vice President, Retirement Services

Title