

## Warren County School District

### Proposal for July 1, 2020 Actuarial Valuation of Other Post-Employment Benefits (OPEB) prepared by Mockenhaupt Benefits Group

#### Overview of Valuation Report:

Actuarial valuation report as of July 1, 2020 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 2020-2021 and 2021-2022.

#### Information and Data Needed (a detailed data request will be provided to the District):

To prepare the July 1, 2020 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, 2020
  - Name, Dates of Birth and Hire, Sex, Employee Group, Employment Status (Active, Retired)
  - Current Coverage Selected – Plan and Coverage Level (single, family, h/w)
  - For actives: PSERS Service credit at valuation date, Sick days accumulated
  - For retirees: Date of Retirement, Spouse Date of Birth (for retirees with spousal benefit coverage), Monthly retiree contributions toward medical, Medical account balances (for those retirees who elected to use sick day payment for medical coverage)

***Proposed Fee for 2020 Actuarial Valuation Report:                      \$7,600***

#### 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 Benefits Group at the corresponding fee.

\_\_\_\_\_  
Warren County School District representative signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

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

\_\_\_\_\_  
Mockenhaupt Benefits Group representative signature

May 19, 2021

\_\_\_\_\_  
Date

Carrie Troutman

\_\_\_\_\_  
Print Name

Vice President of Operations

\_\_\_\_\_  
Title