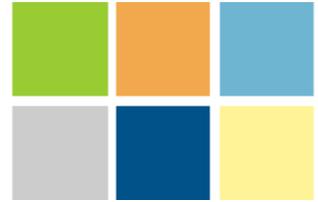


Data required to complete GASBhelp



GASBhelp™ is an easy-to-use online tool that helps small public employers to comply with GASB 75 and GASB 74. This document lists the information that you'll need to enter in the step-by-step GASBhelp screens, so it can calculate your entity's GASB 75 liability.

No matter what method you have chosen to comply with GASB 75 — GASBhelp™, a Milliman actuary, or other source, you will need to provide the following data.

Section 1: Other (than pension) Post-employment Benefit Offerings

Detail all OPEB offerings that you make available to your retirees:

- Prepare a list of all OPEB offerings available to your retirees, including medical, pharmacy, dental, vision, and life insurance.
- For each OPEB offering, identify the premiums by rate tier paid to an insurance company for benefit coverage.
- For each OPEB offering, identify the following:
 - Does the benefit cover early retirees (i.e., pre-Medicare eligibility), regular retirees (i.e., post-Medicare eligibility), or both?
 - Does the benefit pay primary to or secondary to Medicare?
 - Who is covered under the benefit—are spouse and/or children covered in addition to the retiree?
 - How are the premiums for the benefit offering structured—
 - Are premiums segregated for the retiree population, or are retirees on the same plan as actives?
 - What is the tier structure of the premiums (e.g., single/family, single/two-party/family)?
 - Are premiums broken out by whether the employee, and/or covered spouse, is younger-than-65 or 65-and-older?
 - What is the frequency of the premium payments to the insurer (i.e., annual, monthly)?
 - What are the gross premiums, by rate tier?
 - What is the effective date of those premiums?

Data required to complete GASBhelp



Section 2: Key assumptions

Provide key economic and actuarial assumptions specific to your entity. These assumptions will be used in the benefit cost projection process.

- Planned future employer contribution strategy—are you likely to continue contributing the same percentage of premium as current, the same dollar level of premium as current (i.e., no future planned contribution increases), or an increase in contributions according to some fixed percentage?
- Valuation date—the last day of the fiscal year for which you’re reporting.
- Measurement date from last year—the last day of the prior fiscal year
- Dollar value of any plan assets irrevocably set aside to fund your OPEB liability. Enter zero (\$0) if you’re funding OPEB with broader employer assets or on a pay-as-you-go basis.
- Investment return earned on plan assets (if any), and the yield for 20-year tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.
- Your expected payroll growth rate – the annual salary increase for a typical employee.
- Average age at which your employees retire, based on historical data if available. Note, GASBhelp provides examples to help you determine the right value.
- Expected medical, dental, and vision (if applicable) cost trends over the next 10 years. Note, GASBhelp prepopulates trend information with data consistent with the Getzen long-term trend model promulgated by the Society of Actuaries, or you may provide your own.

Data required to complete GASBhelp



Section 3: Characteristics of groups of plan members

Provide information on how OPEB benefits are made available to retirees. In this section, you'll define groups of plan members that have different rules regarding: (1) eligibility requirements, (2) employer contribution rates, and/or (3) available benefits.

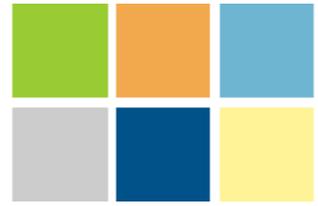
If your entire plan membership is subject to the same eligibility, employer contribution schedule, and benefit availability, you need only create one group. Provide the following for each group:

- Eligibility requirements to receive OPEB—the minimum years of service and/or attained age at termination that an employee must reach to be eligible for OPEB.
- Employer contribution schedule for each OPEB offering—the contribution you make toward the total premium, as a percentage of premium or flat dollar amount, which may vary by rate tier.
- OPEB benefits available to the group—which benefits can they choose from?

Section 4: Demographic information

Detail who is covered under the terms of your OPEB plan. Provide the following information for each plan member:

- An ID number to uniquely identify the plan subscriber
- Employment status of the subscriber—active, retired, deceased, or terminated
- Subscriber's gender
- Subscriber's year of birth, year of hire, and year of retirement (if retired/deceased)
- Any years of past service credits applicable toward benefit eligibility
- Whether the subscriber has opted-out of Medicare, and hence, will never be eligible for Medicare benefits even upon attaining Medicare-eligible age
- Birth year for any covered dependents—spouses, children
- The group to which the subscriber belongs, as defined in Section 2
- OPEB coverage for the subscriber and the appropriate rate tier for each—these will appear in GASBhelp as drop-down boxes based on your inputs in Sections 1 and 2



Section 5: Financial Reporting

GASB 75 requires a detailed reconciliation of the prior period Net OPEB Liability to the current period Net OPEB Liability via a Changes in Net OPEB Liability Exhibit. Provide the following information:

- Net OPEB Liability Balance as of Prior Measurement Date
- Fiduciary Net Position (Asset Balance) as of Prior Measurement Date
- Service Cost
- Current Period Actual OPEB Benefit Payments
- Employer Contributions to OPEB Fund
- Employee Contributions to OPEB Fund
- Net Investment Income
- Administrative Expenses