

FEE WORKSHEET FOR GASB 75 VALUATIONS
(Effective July 1, 2016)

City of Powder Springs, Georgia

Name of Employer _____

Measurement Date ==> June 30, 2017

Line 1. Number of covered individuals (*employees & retirees*) ~ 80

Line 2. Base fee (*see the table below*) \$ 4,500.00

<i>Number Shown In Line 1</i>	<i>Base Fee For Line 2</i>	<i>Number Shown In Line 1</i>	<i>Base Fee For Line 2</i>
Less than 10	\$750	250 to 499	\$7,500
10 to 24	\$1,500	500 to 999	\$9,000
25 to 49	\$3,000	1,000 to 2,499	\$10,500
50 to 99	\$4,500	2,500 to 4,999	\$12,000
100 to 249	\$6,000	5,000 and above	\$13,500

Line 3. Self-insured health insurance fee \$ 0.00

(Employer must provide relevant health claims experience to develop expected claims cost; Enter \$1,500 if the employer is self-insured; Enter \$0 otherwise)

Line 4. Multiple health insurance plan fee \$ 600.00

(Enter \$600 multiplied by the number of health plan choices provided to retirees in excess of one plan; Enter \$0 otherwise)

Line 5. Trust fund fee \$ 0.00

(Enter \$1,500 if the employer provides retiree health insurance through the OPEB trust sponsored by the Florida League of Cities; Enter \$3,000 if the employer provides retiree health insurance through a different OPEB trust; Enter \$0 otherwise)

Line 6. Life insurance fee \$ 0.00

(Enter 20% of the base fee if a retiree life insurance benefit must be included in the OPEB liability; Enter \$0 otherwise; Generally, if the retiree life insurance premiums are fully paid for by the retiree and the premiums are age-based, then retiree life insurance does not need to be included in the OPEB liability.)

Line 7. Fee for providing separate unit cost \$ 0.00

(Enter 20% of the base fee multiplied by the number of units in excess of one for which GASB 75 disclosures must be provided; Note: The employer must provide the basis for allocating the GASB 75 costs and liabilities among the units; Enter \$0 otherwise)

TOTAL FEE	\$ 5,100.00
	<i>(sum of lines 2 through 7)</i>