

**Association of Bay Area Governments  
MetroCenter Auditorium  
101 Eighth Street, Oakland, CA 94607**

**The Challenges of Other Post Employment Benefits (OPEB) Symposium  
Friday, August 24, 2007**

- 8:30 to 9:00 am      **Registration and continental breakfast**
- 9:00 to 9:10 am      **Welcome and opening remarks: The many challenges resulting from compliance with GASB 45—Accounting and Financial Reporting by Employers for Post Employment Benefits other than Pension**  
President/Past Past President of ABAG
- 9:10 to 9:45 am      **Panel discussion: policies and politics of OPEB**  
Mark Green, Mayor, City of Union City; Mathew Hymel, County Administrator, County of Marin; John Maltbie, County Manager, County of San Mateo; Tim Smith, Councilmember, City of Rohnert Park, Board member and Past President, Redwood Empire Municipal Insurance Fund
- 9:45 to 10:00 am    Q & A
- 10:00 to 10:30 am    **Panel discussion: human resource management and financial issues in controlling OPEB costs**  
Audrey Daniels, HR Director, City of Foster City; Ann Goodrich, HR Director, County of Sonoma; Don McVey, Finance Director, City of Daly City
- 10:30 to 10:45 am    Q & A
- 10:45 to 10:55 am    **Break**
- 10:55 to 11:20 am    **Panel discussion: bond rating issues related to unfunded liability and legal issues related to OPEB management**  
Richard Winnie, County Council, County of Alameda and Steven Zimmermann, Managing Director, Standard and Poor's
- 11:20 to 11:30 am    Q & A

- 11:30 to 11:45 am     **Actuarial analysis: how OPEB unfunded liabilities and ARC will change under different underlying assumptions**  
John Bartel, President, Bartel Associates
- Discount rate
  - Retiree vs. retiree and spouse coverage
  - 100% coverage vs. cap
  - Vesting
  - Ramp up vs. full contribution
- 11:45 to 11:50 am     Q & A
- 11:50am to 12:00pm   **Comparison of OPEB trust fund alternatives-CalPERS, ICMA and PARS: implications on procedures and financial reporting**  
Cory Biggs, Partner, Maze & Associates
- 12:00 to 12:10 pm     Q & A
- 12:10 to 12:15 pm     **Closing summary**  
Henry Gardner, Executive Director, ABAG