

Gabriel, Roeder, Smith & Company (GRS) is the leader in public sector actuarial and benefits consulting. As a trusted advisor to over 800 public sector clients, we are proud to offer education sessions on pension, OPEB, and health and welfare topics that help the public sector manage their employee benefit plans.

We can deliver education sessions at your location, at our offices, or through web-based meetings. The location and time are based on your needs. You can also customize your education sessions by opting for an entire series covering one benefit or topic area or specific topics from different benefit or topic areas. For more information, please contact your GRS consultant or send us an email from our website at [www.gabrielroeder.com](http://www.gabrielroeder.com).

### **The Basics**

Actuarial Concepts 101: Pension and Retiree Health  
Actuarial Valuation Data: What Does the Actuary Need, When, Why, and How?  
Health & Welfare Benefits 101: Medical, Rx, Dental and Vision  
Reading and Understanding Actuarial Reports  
Understanding Option Factors

### **Putting the Basics to Work**

Managing the Friction between Benefit Levels and Funding  
GASB 25/27/50 Financial Reporting  
Role of the Actuary in Collective Bargaining  
Role of Actuarial Audits in Due Diligence

### **Emerging and Evolving Trends**

Cost of Living Adjustments: Challenges and Strategies  
Can a Hybrid Plan Save Your Retirement System?  
Career Average Indexed Retirement Plans: How They Work and the Pros and Cons  
Financial Economics and Implications for PERS  
Funding Policy: Purpose and Components  
Health Care Reform Scenarios: Potential Impact on Public Employers  
PERS' Economic, Investment, and Funding Challenges in 2010 and Beyond  
Potential Impact of GASB's Preliminary Views on Pension Accounting Standards  
Risks and Rewards of Defined Benefit and Defined Contribution Plans