

GASB 45 Actuarial Service Providers

Sponsored by the Iowa Association of Municipal Utilities, Iowa League of Cities, and Iowa State Association of Counties.

Nyhart (formerly known as Alliance Benefit Group)

Alliance Benefit Group (ABG) of Indiana, the retirement division of the Nyhart Company, is a 65 year old company specializing in actuarial services and retirement plans. We currently provide GASB 45 actuarial services to clients in 18 states servicing both small and large municipalities. Our clients include five state capitals, a state plan, and multiple entities including cities, towns, counties, utilities, and school systems. Nationally, we rank as one of the largest actuarial firms providing GASB 45 services. Out of a total actuarial staff of 25 actuaries, ABG will have a team of four actuaries dedicated to Iowa. Randy Gomez FSA, MAAA, EA, will be the primary actuary assigned to Iowa. Joe Polley, ASA, will be Randy's primary backup. You can also contact Alliance Benefit Group of Indiana on our toll free line is 800.428.7106. Our website address is www.nyhart.com.

We look forward to serving municipalities throughout Iowa, and we also believe that you will find our services collaborative and educational. We pride ourselves on our ability to take a very complex subject and reduce the issues to a simple nature.

Our contact information is as follows:

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Silverstone Group

Silverstone Group is an employee-owned consulting and risk management firm with offices in Council Bluffs, Lincoln, Omaha, and Sioux Falls. The actuaries of Silverstone Group have the qualifications and experience to address the financial reporting requirements of GASB 45. In addition to providing the essential information to satisfy these reporting requirements for your Other Postemployment Benefit (OPEB) plans, we are able to provide advice and guidance regarding benefit plan design and to discuss the favorable implications of pre-funding.

OPEB financial reporting has been a mainstay of our actuarial practice for over 15 years. Beginning in 1992 with reporting for corporations, we expanded our practice in 2006 to serve the needs of those reporting to satisfy GASB 45. We have completed GASB 45 valuations in Iowa and the surrounding states.

To discuss a course of action and to make plans to complete a GASB 45 valuation, please contact Donn Jones, as indicated below:

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