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)

Nyhart is an employee benefit consulting, actuarial, and administration firm that has been in business since 1943. We are 100% employee owned, a unique factor that makes the success of our clients personally important to every one of our employee-owners. We provide actuarial services, consulting and administrative services for defined contribution and defined benefit plans, consulting and administrative services for Flexible Spending Accounts (FSA), Health Reimbursement Arrangements (HRA), Health Savings Accounts (HSA) and COBRA, as well as human resource consulting to more than 1,000 clients in 48 states. Headquartered in Indianapolis, IN, we have 86 employees with offices in Chicago, Kansas City, Atlanta and St. Louis.

We have been providing GASB 45 services to governmental entities across lowa since 2008 and are a preferred vendor through the lowa State Association of Counties (ISAC) and the lowa Public Agency Investment Trust (IPAIT). We have the right experience, tools, and consultants to effectively manage your Other Post-Employment Benefit (OPEB) reporting obligations. Nyhart has over 50 clients in the state of lowa, and over 300 clients nationwide. Our clients include six state capitals, the state of Indiana, five universities and colleges, 40 school districts, and over 150 cities, towns, and counties.

Randy Gomez, FSA, MAAA will be the primary actuary assigned to all lowa cases. Randy has over 25 years of experience as an actuary. Suraj Datta, MBA will be Randy's primary back-up and valuation actuary. We look forward to serving municipalities throughout lowa, 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:

Randy Gomez, FSA, MAAA randy.gomez@nyhart.com 317.845.3595

Suraj Datta, MBA suraj.datta@nyhart.com 317.845.3594

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 lowa 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:

Donn Jones, FSA, FCA, MAAA, EA

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