



**STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND
VESTED INACTIVE MEMBERS TRUST FUND**

Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2022

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 2000
303 Peachtree Street, N.E.
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Independent Auditors' Report

The Board of Trustees
State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund:

Opinions

We have audited the schedule of employer and nonemployer allocations of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD), which is administered by the Employees' Retirement System of Georgia (the System), as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of SEAD as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities for SEAD as of and for the year ended June 30, 2022, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of SEAD and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SEAD's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, the financial statements of the Employees' Retirement System of Georgia (the System), which includes SEAD, as of and for the year ended June 30, 2022, and our report thereon, dated September 30, 2022, expressed an unmodified opinion on those financial statements.

Other Information

The schedule of employer allocations of special funding amounts and schedule of special funding amounts by employer have not been subjected to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of the System management, the Board of Trustees, SEAD employers, the State of Georgia, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Atlanta, Georgia
April 27, 2023

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
<u>LRS</u>			
444	General Assembly Of Georgia	\$ 846,610	0.082652 %
<u>GJRS</u>			
418	Prosecuting Attorneys Council	908,061	0.088651 %
436	Superior Courts Of Georgia	11,777,680	1.149823 %
442	Georgia Department Of Law	215,273	0.021016 %
444	General Assembly Of Georgia	173,235	0.016912 %
<u>ERS</u>			
127-001	Appling County DFACS	112,909	0.011023 %
127-002	Atkinson County DFACS	17,407	0.001699 %
127-003	Bacon County DFACS	132,300	0.012916 %
127-004	Baker County DFACS	70,051	0.006839 %
127-005	Baldwin County DFACS	182,743	0.017841 %
127-006	Banks County DFACS	76,161	0.007435 %
127-007	Barrow County DFACS	270,703	0.026428 %
127-008	Bartow County DFACS	310,077	0.030272 %
127-009	Ben Hill County DFACS	81,392	0.007946 %
127-010	Berrien County DFACS	223,731	0.021842 %
127-011	Bibb County DFACS	1,821,167	0.177796 %
127-012	Bleckley County DFACS	61,591	0.006013 %
127-013	Brantley County DFACS	283,653	0.027692 %
127-014	Brooks County DFACS	144,576	0.014115 %
127-016	Bulloch County DFACS	214,684	0.020959 %
127-017	Burke County DFACS	223,540	0.021824 %
127-018	Butts County DFACS	239,715	0.023403 %
127-019	Calhoun County DFACS	61,189	0.005974 %
127-020	Camden County DFACS	317,678	0.031014 %
127-021	Candler County DFACS	8,921	0.000871 %
127-022	Carroll County DFACS	365,096	0.035643 %
127-023	Catoosa County DFACS	173,142	0.016903 %
127-024	Charlton County DFACS	142,652	0.013927 %
127-025	Chatham County DFACS	985,604	0.096222 %
127-027	Chattooga County DFACS	346,684	0.033846 %
127-028	Cherokee County DFACS	558,945	0.054568 %
127-029	Clarke County DFACS	3,585,123	0.350006 %
127-030	Clay County DFACS	162,689	0.015883 %
127-031	Clayton County DFACS	2,390,141	0.233343 %
127-032	Clinch County DFACS	155,425	0.015174 %
127-033	Cobb County DFACS	3,064,879	0.299216 %
127-034	Coffee County DFACS	1,306,535	0.127553 %
127-035	Colquitt County DFACS	285,782	0.027900 %
127-036	Columbia County DFACS	1,128,470	0.110169 %
127-037	Cook County DFACS	264,333	0.025806 %
127-038	Coweta County DFACS	442,729	0.043222 %
127-039	Crawford County DFACS	169,436	0.016542 %
127-040	Crisp County DFACS	340,354	0.033228 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations As of and for the year ended June 30, 2022

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
127-041	Dade County DFACS	\$ 163,282	0.015941 %
127-042	Dawson County DFACS	145,959	0.014250 %
127-043	Decatur County DFACS	442,817	0.043231 %
127-044	Dekalb County DFACS	10,375,394	1.012921 %
127-045	Dodge County DFACS	109,798	0.010719 %
127-046	Dooly County DFACS	106,463	0.010394 %
127-047	Dougherty County DFACS	4,013,207	0.391798 %
127-048	Douglas County DFACS	798,285	0.077934 %
127-049	Early County DFACS	1,469,654	0.143478 %
127-051	Effingham County DFACS	339,031	0.033099 %
127-052	Elbert County DFACS	137,113	0.013386 %
127-053	Emanuel County DFACS	103,506	0.010105 %
127-054	Evans County DFACS	85,684	0.008365 %
127-055	Fannin County DFACS	84,814	0.008280 %
127-056	Fayette County DFACS	554,234	0.054108 %
127-057	Floyd County DFACS	1,858,763	0.181466 %
127-058	Forsyth County DFACS	174,905	0.017075 %
127-059	Franklin County DFACS	202,390	0.019759 %
127-060	Fulton County DFACS	6,016,270	0.587352 %
127-061	Gilmer County DFACS	179,527	0.017527 %
127-062	Glascocock County DFACS	63,235	0.006173 %
127-063	Glynn County DFACS	635,170	0.062010 %
127-064	Gordon County DFACS	346,237	0.033802 %
127-065	Grady County DFACS	288,040	0.028121 %
127-066	Greene County DFACS	318,026	0.031048 %
127-067	Gwinnett County DFACS	3,845,738	0.375449 %
127-068	Habersham County DFACS	293,586	0.028662 %
127-069	Hall County DFACS	1,362,939	0.133060 %
127-071	Haralson County DFACS	204,482	0.019963 %
127-072	Harris County DFACS	128,324	0.012528 %
127-073	Hart County DFACS	169,221	0.016521 %
127-074	Heard County DFACS	201,191	0.019642 %
127-075	Henry County DFACS	858,365	0.083800 %
127-076	Houston County DFACS	1,066,880	0.104157 %
127-077	Irwin County DFACS	194,933	0.019031 %
127-078	Jackson County DFACS	166,764	0.016281 %
127-080	Jeff Davis County DFACS	346,280	0.033806 %
127-081	Jefferson County DFACS	107,955	0.010539 %
127-082	Jenkins County DFACS	223,788	0.021848 %
127-083	Johnson County DFACS	108,182	0.010561 %
127-084	Jones County DFACS	321,507	0.031388 %
127-085	Lamar County DFACS	188,967	0.018448 %
127-086	Lanier County DFACS	150,207	0.014664 %
127-087	Laurens County DFACS	5,233,026	0.510886 %
127-088	Lee County DFACS	227,348	0.022195 %
127-089	Liberty County DFACS	351,025	0.034270 %
127-091	Long County DFACS	33,363	0.003257 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
127-092	Lowndes County DFACS	\$ 600,492	0.058624 %
127-093	Lumpkin County DFACS	147,105	0.014361 %
127-094	Macon County DFACS	25,985	0.002537 %
127-095	Madison County DFACS	177,158	0.017295 %
127-096	Marion County DFACS	64,891	0.006335 %
127-097	Mcduffie County DFACS	151,074	0.014749 %
127-099	Meriwether County DFACS	351,519	0.034318 %
127-101	Mitchell County DFACS	133,704	0.013053 %
127-102	Monroe County DFACS	246,580	0.024073 %
127-103	Montgomery County DFACS	120,207	0.011735 %
127-104	Morgan County DFACS	110,550	0.010793 %
127-105	Murray County DFACS	313,865	0.030642 %
127-106	Muscogee County DFACS	1,204,383	0.117581 %
127-107	Newton County DFACS	491,712	0.048005 %
127-110	Paulding County DFACS	312,881	0.030546 %
127-111	Peach County DFACS	386,637	0.037746 %
127-112	Pickens County DFACS	196,823	0.019215 %
127-113	Pierce County DFACS	102,396	0.009997 %
127-114	Pike County DFACS	74,318	0.007255 %
127-115	Polk County DFACS	572,191	0.055861 %
127-116	Pulaski County DFACS	32,940	0.003216 %
127-117	Putnam County DFACS	1,049,566	0.102466 %
127-119	Rabun County DFACS	156,389	0.015268 %
127-120	Randolph County DFACS	41,428	0.004044 %
127-121	Richmond County DFACS	1,731,261	0.169018 %
127-122	Rockdale County DFACS	275,677	0.026914 %
127-123	Schley County DFACS	29,200	0.002851 %
127-124	Screven County DFACS	94,967	0.009271 %
127-125	Seminole County DFACS	203,966	0.019913 %
127-126	Spalding County DFACS	1,627,600	0.158898 %
127-127	Stephens County DFACS	300,328	0.029320 %
127-128	Stewart County DFACS	90,721	0.008857 %
127-129	Sumter County DFACS	2,439,805	0.238191 %
127-130	Talbot County DFACS	130,959	0.012785 %
127-131	Taliaferro County DFACS	40,706	0.003974 %
127-132	Tattnall County DFACS	127,671	0.012464 %
127-133	Taylor County DFACS	39,328	0.003839 %
127-134	Telfair County DFACS	220,232	0.021501 %
127-135	Terrell County DFACS	175,011	0.017086 %
127-136	Thomas County DFACS	513,191	0.050101 %
127-137	Tift County DFACS	456,339	0.044551 %
127-138	Toombs County DFACS	237,438	0.023180 %
127-139	Towns County DFACS	77,801	0.007596 %
127-140	Treutlen County DFACS	77,875	0.007603 %
127-141	Troup County DFACS	650,140	0.063471 %
127-142	Turner County DFACS	28,658	0.002798 %
127-143	Twiggs County DFACS	97,627	0.009531 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
127-144	Union County DFACS	\$ 148,702	0.014517 %
127-145	Upson County DFACS	297,394	0.029034 %
127-146	Walker County DFACS	335,007	0.032706 %
127-147	Walton County DFACS	138,360	0.013508 %
127-148	Ware County DFACS	356,203	0.034775 %
127-149	Warren County DFACS	74,741	0.007297 %
127-150	Washington County DFACS	252,744	0.024675 %
127-151	Wayne County DFACS	207,095	0.020218 %
127-152	Webster County DFACS	90,949	0.008879 %
127-153	Wheeler County DFACS	44,926	0.004386 %
127-155	Whitfield County DFACS	1,415,073	0.138150 %
127-156	Wilcox County DFACS	135,291	0.013208 %
127-157	Wilkes County DFACS	106,078	0.010356 %
127-158	Wilkinson County DFACS	136,187	0.013296 %
127-159	Worth County DFACS	153,019	0.014939 %
128-001	Appling County Health Dept	175,403	0.017124 %
128-002	Atkinson County Health Dept	112,009	0.010935 %
128-003	Bacon County Health Dept	102,405	0.009997 %
128-004	Baker County Health Dept	222,541	0.021726 %
128-005	Baldwin County Health Dept	241,264	0.023554 %
128-006	Banks County Health Dept	2,288	0.000223 %
128-007	Barrow County Public Health	189,238	0.018475 %
128-008	Bartow County Health Dept	184,968	0.018058 %
128-009	Ben Hill County Health Dept	115,906	0.011316 %
128-010	Berrien County Health Dept	38,953	0.003803 %
128-011	Bibb County Health Dept	477,850	0.046651 %
128-013	Brantley County Health Dept	127,218	0.012420 %
128-014	Brooks County Health Dept	90,171	0.008803 %
128-015	Bryan County Health Dept	58,519	0.005713 %
128-016	Bulloch County Physical Health	268,701	0.026233 %
128-017	Burke County Health Dept	383,713	0.037461 %
128-018	Butts County Health Dept	54,509	0.005322 %
128-019	Calhoun County Health Dept	85,661	0.008363 %
128-020	Camden County Health Dept	217,589	0.021243 %
128-021	Candler County Health Dept	80,791	0.007887 %
128-022	Carroll County Health Dept	275,995	0.026945 %
128-023	Catoosa County Health Dept	135,347	0.013214 %
128-024	Charlton County Health Dept	158,992	0.015522 %
128-025	Chatham County Health Dept	1,903,688	0.185852 %
128-027	Chattooga County Health Dept	305,255	0.029801 %
128-028	Cherokee County Health Dept	2,510,689	0.245112 %
128-029	Clarke County Health Dept	1,204,100	0.117553 %
128-031	Clayton County Health Dept	1,030,313	0.100587 %
128-032	Clinch County Health Dept	74,544	0.007278 %
128-033	Cobb County Health Dept	2,687,751	0.262398 %
128-034	Coffee County Health Dept	121,329	0.011845 %
128-035	Colquitt County Health Dept	389,504	0.038026 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-036	Columbia County Health Dept	\$ 458,523	0.044764 %
128-037	Cook County Health Dept	100,504	0.009812 %
128-038	Coweta County Health Dept	425,879	0.041577 %
128-039	Crawford County Health Dept	102,818	0.010038 %
128-041	Dade County Health Dept	127,569	0.012454 %
128-042	Dawson County Health Dept	359,281	0.035076 %
128-043	Decatur County Health Dept	230,073	0.022461 %
128-044	Dekalb County Health Dept	4,933,876	0.481681 %
128-045	Dodge County Health Dept	68,080	0.006646 %
128-047	Dougherty County Health Dept	2,937,882	0.286817 %
128-048	Douglas County Health Dept	150,462	0.014689 %
128-049	Early County Health Dept	96,628	0.009433 %
128-051	Effingham County Health Dept	225,674	0.022032 %
128-052	Elbert County Health Dept	83,902	0.008191 %
128-053	Emanuel County Health Dept	151,309	0.014772 %
128-054	Evans County Health Dept	75,933	0.007413 %
128-055	Fannin County Health Dept	155,109	0.015143 %
128-056	Fayette County Health Dept	306,114	0.029885 %
128-057	Floyd County Health Dept	1,642,796	0.160382 %
128-058	Forsyth County Health Dept	230,389	0.022492 %
128-059	Franklin County Health Dept	237,090	0.023146 %
128-060	Fulton County Health Dept	435,028	0.042471 %
128-061	Gilmer County Health Dept	281,471	0.027479 %
128-063	Glynn County Health Dept	1,801,662	0.175891 %
128-064	Gordon County Health Dept	529,029	0.051648 %
128-065	Grady County Health Dept	186,447	0.018202 %
128-066	Greene County Health Dept	149,948	0.014639 %
128-067	Gwinnett County Health Dept	4,281,884	0.418029 %
128-068	Habersham County Health Dept	81,443	0.007951 %
128-069	Hall County Health Dept	1,999,020	0.195159 %
128-070	Hancock County Health Dept	141,026	0.013768 %
128-071	Haralson County Health Dept	210,580	0.020558 %
128-072	Harris County Health Dept	132,041	0.012891 %
128-073	Hart County Health Dept	34,300	0.003349 %
128-075	Henry County Health Dept	319,065	0.031149 %
128-076	Houston County Health Dept	2,072,712	0.202353 %
128-077	Irwin County Health Dept	96,086	0.009381 %
128-079	Jasper County Health Dept	53,546	0.005228 %
128-080	Jeff Davis County Health Dept	213,459	0.020839 %
128-081	Jefferson County Health Dept	71,096	0.006941 %
128-083	Johnson County Health Dept	36,997	0.003612 %
128-084	Jones County Health Dept	83,629	0.008164 %
128-085	Lamar County Health Dept	110,558	0.010793 %
128-087	Laurens County Health Dept	2,030,733	0.198255 %
128-088	Lee County Health Dept	221,824	0.021656 %
128-089	Liberty County Health Dept	374,972	0.036607 %
128-091	Long County Health Dept	32,179	0.003142 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-092	Lowndes County Health Dept	\$ 2,052,615	0.200391 %
128-093	Lumpkin County Health Dept	138,831	0.013554 %
128-094	Macon County Health Dept	93,200	0.009099 %
128-095	Madison County Health Dept	38,392	0.003748 %
128-096	Marion County Health Dept	72,591	0.007087 %
128-097	Mcduffie County Health Dept	211,164	0.020615 %
128-098	Mcintosh County Health Dept	61,505	0.006005 %
128-099	Meriwether County Health Dept	184,566	0.018019 %
128-101	Mitchell County Health Dept	165,098	0.016118 %
128-102	Monroe County Health Dept	98,146	0.009582 %
128-103	Montgomery County Health Dept	54,150	0.005287 %
128-104	Morgan County Health Dept	51,803	0.005057 %
128-105	Murray County Health Dept	260,914	0.025472 %
128-106	Muscogee County Health Dept	3,031,591	0.295966 %
128-107	Newton County Health Dept	214,971	0.020987 %
128-108	Oconee County Health Dept	234,365	0.022880 %
128-109	Oglethorpe County Health Dept	66,184	0.006461 %
128-110	Paulding County Health Dept	194,945	0.019032 %
128-111	Peach County Health Dept	40,209	0.003925 %
128-112	Pickens County Health Dept	20,672	0.002018 %
128-113	Pierce County Health Dept	91,726	0.008955 %
128-114	Pike County Health Dept	61,120	0.005967 %
128-115	Polk County Health Dept	218,509	0.021332 %
128-116	Pulaski County Health Dept	58,490	0.005710 %
128-117	Putnam County Health Dept	209,918	0.020494 %
128-119	Rabun County Health Dept	38,130	0.003723 %
128-121	Richmond County Health Dept	1,523,496	0.148735 %
128-122	Rockdale County Health Dept	166,104	0.016216 %
128-123	Schley County Health Dept	47,063	0.004595 %
128-124	Screven County Health Dept	134,982	0.013178 %
128-125	Seminole County Health Dept	141,728	0.013837 %
128-126	Spalding County Health Dept	291,710	0.028479 %
128-127	Stephens County Health Dept	177,042	0.017284 %
128-129	Sumter County Health Dept	9,800	0.000957 %
128-131	Taliaferro County Health Dept	77,006	0.007518 %
128-132	Tattnall County Health Dept	138,836	0.013554 %
128-133	Taylor County Health Dept	31,062	0.003032 %
128-134	Telfair County Health Dept	195,256	0.019062 %
128-135	Terrell County Health Dept	75,146	0.007336 %
128-136	Thomas County Health Dept	487,927	0.047635 %
128-137	Tift County Health Dept	274,568	0.026805 %
128-138	Toombs County Health Dept	290,511	0.028362 %
128-139	Towns County Health Dept	118,809	0.011599 %
128-140	Treutlen County Health Dept	63,381	0.006188 %
128-141	Troup County Health Dept	2,602,993	0.254123 %
128-142	Turner County Health Dept	35,250	0.003441 %
128-144	Union County Health Dept	130,810	0.012771 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations As of and for the year ended June 30, 2022

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
128-145	Upson County Health Dept	\$ 203,603	0.019877 %
128-146	Walker County Health Dept	142,445	0.013907 %
128-147	Walton County Health Dept	295,462	0.028845 %
128-148	Ware County Health Dept	3,364,692	0.328486 %
128-150	Washington County Health Dept	247,023	0.024116 %
128-151	Wayne County Health Dept	211,206	0.020619 %
128-153	Wheeler County Health Dept	35,123	0.003429 %
128-154	White County Health Dept	185,764	0.018136 %
128-155	Whitfield County Health Dept	886,115	0.086509 %
128-156	Wilcox County Health Dept	35,641	0.003480 %
128-157	Wilkes County Health Dept	192,007	0.018745 %
128-158	Wilkinson County Health Dept	53,700	0.005243 %
128-159	Worth County Health Dept	211,434	0.020642 %
129-008	Woodright Industries	17,556	0.001714 %
129-009	Jessamine Place	353,163	0.034478 %
129-022	Carroll County Mr Services	298,423	0.029134 %
129-035	Green Oaks Service Center	349,551	0.034126 %
129-071	Haralson County Center (MH/MR/SA)	47,531	0.004640 %
129-101	Mitchell-Baker Service Center	368,457	0.035971 %
129-136	Thomas/Grady Service Center	324,755	0.031705 %
129-137	Tift County - Diversified Enterprises	282,280	0.027558 %
209-0209	Agric Commodity Commission	120,194	0.011734 %
237-0237	DA-Lookout Mountain Judicial Circuit	106,895	0.010436 %
361	Lookout Mountain Community Service	58,010	0.005663 %
363	Highland Rivers Center Community Service Board	262,471	0.025624 %
365	Cobb County Community Service	306,560	0.029929 %
368	Dekalb Community Service Board	131,075	0.012796 %
369	View Point Health	219,236	0.021403 %
370	Clayton Community M.H., Substance	53,900	0.005262 %
371	Advantage Behavioral Health Systems	95,169	0.009291 %
372	Pathways Center CSB	41,901	0.004091 %
373	Mcintosh Trail MH, MR And SA C	93,859	0.009163 %
374	River Edge Behavioral Health Center	229,570	0.022412 %
376	Oconee Community Service Board	39,413	0.003848 %
377	East Central Georgia CSB Serenity BHS	113,656	0.011096 %
379	New Horizons	197,969	0.019327 %
380	Middle Flint Community Service	160,612	0.015680 %
381	CSB Of Middle Georgia	126,071	0.012308 %
382	Albany Area Community Service	79,568	0.007768 %
383	The Georgia Pines Community Service	68,886	0.006725 %
384	South Georgia Community Service	114,484	0.011177 %
385	Pineland Area MH, MR And SA Co	84,425	0.008242 %
386	Satilla Community Service Boar	179,593	0.017533 %
388	Gateway Behavior Health Services CSB	110,632	0.010801 %
402	Georgia Dept. Of Agriculture	7,992,603	0.780296 %
403	Georgia Dept. Of Admin. Services	7,037,751	0.687076 %
404	Georgia Dept. Of Audits	7,505,983	0.732789 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
405	Department Of Public Health	\$ 20,409,887	1.992561 %
406	Georgia Dept Of Banking & Finance	3,103,835	0.303019 %
407	State Accounting Office	3,829,549	0.373868 %
408	Office Of Comm. Of Insurance	3,990,800	0.389611 %
409	Georgia State Finance & Investment Commission	3,857,524	0.376599 %
410	State Properties Commission	375,568	0.036666 %
411	Georgia Dept. Of Defense	4,330,402	0.422765 %
412	Georgia Vocational Rehab Agency	16,837,854	1.643833 %
414	Georgia. Dept. Of Education	7,867,711	0.768103 %
415	The Technical College System Of Georgia	5,297,344	0.517165 %
416	Georgia Employees Retirement System	2,607,318	0.254545 %
418	Prosecuting Attorneys Council	20,157,772	1.967948 %
419	Georgia Dept Of Community Health	14,713,024	1.436392 %
420	Georgia Forestry Commission	9,643,241	0.941443 %
422	Office Of Planning And Budget	5,237,058	0.511280 %
427	Georgia Dept. Of Human Services	41,863,124	4.086982 %
428	Georgia Dept. Of Community Affairs	6,310,451	0.616072 %
429	Department Of Economic Development	3,965,544	0.387145 %
430	Admin. Office Of The Courts	2,762,774	0.269722 %
432	Georgia Court Of Appeals	4,439,250	0.433392 %
436	Superior Courts Of Georgia	5,357,433	0.523031 %
438	Supreme Court	3,773,113	0.368359 %
440	Georgia Dept. Of Labor	24,292,323	2.371593 %
441	Dept. Of Behavioral Health And Developmental Disabilities	38,990,868	3.806572 %
442	Georgia Department Of Law	7,677,260	0.749510 %
444	General Assembly Of Georgia	4,528,439	0.442099 %
461	Dept. Of Juvenile Justice	33,626,669	3.282880 %
462	Georgia Dept. Of Natural Resources	42,077,880	4.107948 %
465	State Board Pardons & Paroles	5,875,653	0.573624 %
466	Georgia Dept. Of Public Safety	39,324,688	3.839161 %
467	Georgia Dept. Of Corrections	101,462,312	9.905490 %
469	Georgia Dept. Of Early Care Learning	7,603,268	0.742286 %
470	Georgia Public Service Commission	2,909,572	0.284054 %
471	Georgia Bureau Of Investigation	25,697,424	2.508769 %
474	Department Of Revenue	18,075,207	1.764633 %
475	Georgia Dept. Of Driver Services	6,640,355	0.648280 %
476	Georgia Student Finance Commission	848,052	0.082793 %
477	Georgia Dept Of Community Supervision	35,759,488	3.491101 %
478	Secretary Of State	2,615,419	0.255336 %
482	Georgia Teachers Retirement System	12,230,435	1.194024 %
484	Georgia Dept. Of Transportation	95,375,785	9.311276 %
488	Georgia Dept. Of Veterans Service	1,451,813	0.141736 %
489	Subsequent Injury Trust Fund	597,967	0.058378 %
490	State Board Of Workers Comp	4,373,111	0.426935 %
492	Georgia Public Defender Standards Council	16,380,956	1.599228 %
503-0503	Georgia Institute Of Technology	1,413,228	0.137970 %
509-0509	Georgia State University	1,538,674	0.150216 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
512-0512	Augusta University	\$ 2,381,972	0.232545 %
518-0518	University Of Georgia	2,348,313	0.229259 %
521-0521	Albany State University	306,818	0.029954 %
528-0528	Clayton College & State University	25,223	0.002462 %
530-0530	Columbus State University	42,850	0.004183 %
531-0531	University Of North Georgia	289,852	0.028297 %
536-0536	Georgia College And State University	140,450	0.013712 %
539-0539	Georgia Southern University	334,760	0.032682 %
540-0540	Georgia Gwinnett College	162,059	0.015821 %
542-0542	Georgia Southwestern State University	302,550	0.029537 %
543-0543	Kennesaw State University	259,420	0.025326 %
547-0547	Middle Georgia State College	273,228	0.026674 %
551-0551	Valdosta State University	29,303	0.002861 %
554-0554	University Of West Georgia	212,159	0.020712 %
557-0557	Abraham Baldwin Agric College	263,839	0.025758 %
563-0563	College Of Coastal Georgia	237,877	0.023223 %
567-0567	South Georgia State College	55,361	0.005405 %
569-0569	Dalton College	74,850	0.007307 %
573-0573	Georgia Highlands College	52,431	0.005119 %
576-0576	Gordon College	79,047	0.007717 %
598-0598	Board Of Regents Of The University System Of Georgia	1,584,494	0.154690 %
6021	Atkinson County Schools	45,952	0.004486 %
6051	Baldwin County Schools	322,410	0.031476 %
6091	Ben Hill County Schools	65,243	0.006370 %
6111	Bibb County Schools	267,289	0.026095 %
6141	Brooks County Schools	46,409	0.004531 %
6181	Butts County Schools	26,300	0.002568 %
6211	Candler County Schools	100,172	0.009780 %
6221	Carroll County Schools	65,090	0.006355 %
6231	Catoosa County Schools	23,833	0.002327 %
6241	Charlton County Schools	76,373	0.007456 %
6251	Chatham County Schools	263,876	0.025761 %
6271	Chattooga County Schools	65,480	0.006393 %
6291	Clarke County Schools	296,435	0.028940 %
6311	Clayton County Schools	196,856	0.019219 %
6331	Cobb County Schools	70,910	0.006923 %
6341	Coffee County Schools	92,338	0.009015 %
6351	Colquitt County Schools	136,669	0.013343 %
6361	Columbia County Schools	77,746	0.007590 %
6381	Coweta County Schools	80,866	0.007895 %
6401	Crisp County Schools	102,308	0.009988 %
6441	Dekalb County Schools	634,988	0.061992 %
6451	Dodge County Schools	196,917	0.019225 %
6452	Ocmulgee Regional Library System	34,600	0.003378 %
6461	Dooly County Schools	50,563	0.004936 %
6471	Dougherty County Schools	71,987	0.007028 %
6481	Douglas County Schools	206,409	0.020151 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
6511	Effingham County Schools	\$ 157,720	0.015398 %
6561	Fayette County Schools	161,830	0.015799 %
6571	Floyd County Schools	258,158	0.025203 %
6581	Forsyth County Schools	233,825	0.022828 %
6591	Franklin County Schools	41,904	0.004091 %
6601	Fulton County Board Of Education	92,734	0.009053 %
6611	Gilmer County Schools	58,365	0.005698 %
6631	Glynn County Schools	267,327	0.026098 %
6641	Gordon County Schools	68,157	0.006654 %
6651	Grady County Schools	116,378	0.011362 %
6661	Greene County Schools	130,237	0.012715 %
6671	Gwinnett County Schools	242,484	0.023673 %
6751	Henry County Schools	168,833	0.016483 %
6761	Houston County Schools	381,427	0.037238 %
6771	Irwin County Schools	66,527	0.006495 %
6781	Jackson County Schools	51,588	0.005036 %
6851	Lamar County Schools	84,709	0.008270 %
6871	Laurens County Schools	69,312	0.006767 %
6881	Lee County Schools	22,928	0.002238 %
6941	Macon County Schools	38,235	0.003733 %
6971	Mcduffie County Schools	210,053	0.020507 %
6991	Meriwether County Schools	203,082	0.019826 %
7061	Muscogee County Schools	242,544	0.023679 %
7071	Newton County Schools	228,853	0.022342 %
7101	Paulding County Schools	28,016	0.002735 %
7121	Pickens County Schools	20,264	0.001978 %
7141	Pike County Schools	69,127	0.006749 %
7151	Polk County Schools	118,295	0.011549 %
7191	Rabun County Schools	81,304	0.007938 %
7211	Richmond County Schools	83,302	0.008133 %
7221	Rockdale County Schools	150,241	0.014668 %
7261	Spalding County Schools	45,199	0.004413 %
7341	Telfair County Schools	20,546	0.002006 %
7351	Terrell County Schools	77,030	0.007520 %
7401	Treutlen County Schools	51,521	0.005030 %
7411	Troup County Schools	12,141	0.001185 %
7431	Twiggs County Schools	35,759	0.003491 %
7451	Upson County Schools	61,016	0.005957 %
7461	Walker County Schools	63,545	0.006204 %
7481	Ware County Schools	122,052	0.011916 %
7501	Washington County Board Of Education	214,457	0.020937 %
7511	Wayne County Schools	84,246	0.008225 %
7541	White County Board Of Education	21,896	0.002138 %
7571	Wilkes County Schools	112,717	0.011004 %
7581	Wilkinson County Schools	106,853	0.010432 %
7611	Atlanta City Schools	284,561	0.027781 %
7641	City Of Buford Schools (Gwinnett)	112,726	0.011005 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
7741	City Of Dublin Schools (Laurens)	\$ 6,424	0.000627 %
7811	City Of Marietta Schools (Cobb)	44,344	0.004329 %
7851	City Of Rome Schools (Floyd)	47,884	0.004675 %
7861	City Of Social Circle Schools (Walton)	63,654	0.006214 %
7891	City Of Thomasville Schools (Thomas)	15,879	0.001550 %
7921	City Of Valdosta Schools (Lowndes)	263,049	0.025681 %
817	Oconee Fall Line Technical College	683,446	0.066723 %
818	Coastal Pines Technical College	608,365	0.059393 %
820	Albany Technical College	1,345,778	0.131385 %
822	Athens Technical College	777,171	0.075873 %
823	Atlanta Technical College	1,025,588	0.100125 %
824	Augusta Technical College	2,615,924	0.255386 %
826	West Georgia Technical College	1,803,431	0.176064 %
827	Chattahoochee Technical College	1,780,295	0.173805 %
828	Columbus Technical College	884,573	0.086358 %
829	Georgia Northwestern Technical College	2,099,921	0.205010 %
830	Georgia Piedmont Technical College	637,213	0.062209 %
831	Southern Crescent Technical College	753,503	0.073562 %
832	Gwinnett Technical College	1,594,802	0.155696 %
834	Lanier Technical College	834,046	0.081426 %
835	Central Georgia Technical College	3,641,904	0.355549 %
837	Southern Regional Technical College	1,568,074	0.153087 %
838	North Georgia Technical College	535,664	0.052295 %
841	Savannah Technical College	859,610	0.083921 %
842	South Georgia Technical College	1,574,836	0.153747 %
843	Southeastern Technical College	1,088,452	0.106263 %
844	Ogeechee Technical College	396,127	0.038673 %
848	Wiregrass Georgia Technical College	872,652	0.085195 %
8504	Northwest Georgia RESA	64,304	0.006278 %
8564	Metro RESA	87,451	0.008538 %
8804	First District RESA	146,075	0.014261 %
900	Georgia Building Authority	2,371,324	0.231506 %
9030	Georgia School For Innovation And The Classics	38,281	0.003737 %
910-0910	Jekyll Island State Park Authority	1,596,159	0.155829 %
913-0913	Lk Lanier Island Dev Authority	175,183	0.017103 %
921	Georgia Correctional Industries	3,243,633	0.316667 %
922	George L. Smith II - GWCCA	3,720,074	0.363181 %
926-0926	Georgia Agric Exposition Authority	851,155	0.083096 %
927	State Road And Tollway Authority	1,884,417	0.183970 %
928-0928	Georgia Environmental Finance Authority	1,324,143	0.129272 %
936-0936	Agric Com Commission-Peanuts	262,892	0.025665 %
955-0955	Georgia Superior Court Clerks Coop	659,862	0.064420 %
968-0968	Georgia Military College	130,254	0.012716 %
972-0972	Georgia Federal-State Inspection	1,972,190	0.192539 %
973-0973	Georgia Lottery Corporation	71,993	0.007028 %
977	Georgia Public Broadcasting	1,956,224	0.190981 %
980	Georgia Technology Authority	7,817,534	0.763204 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
9915	Foothills Charter High School	\$ 49,235	0.004807 %
996	The ATL	563,484	0.055011 %
	Total for all Employers	<u>\$ 989,938,332</u>	<u>96.644965 %</u>
	Nonemployer:		
	State of Georgia for participants in:		
	ERS	27,970,675	2.730705 %
	GJRS	6,395,081	0.624330 %
	Total all Entities	<u>\$ 1,024,304,088</u>	<u>100.000000 %</u>

See accompanying notes to schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer.

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions		
											of contributions	Total OPEB expense/(benefit)	
LRS													
444 General Assembly of Georgia	\$ (303,818)	1,394	63,333	2,494	67,221	93	1,442	10,736	12,271	(45,252)	12,126	(33,126)	
GJRS													
418 Prosecuting Attorneys Council	(325,870)	1,496	67,930	55,268	124,694	99	1,547	—	1,646	(48,540)	92,223	43,683	
436 Superior Courts of Georgia	(4,226,600)	19,398	881,063	21,380	921,841	1,288	20,064	869	22,221	(629,540)	11,184	(618,356)	
442 Georgia Department of Law	(77,252)	355	16,104	20,193	36,652	24	367	—	391	(11,506)	29,881	18,375	
444 General Assembly of Georgia	(62,166)	285	12,959	—	13,244	19	295	3,978	4,292	(9,258)	(8,955)	(18,213)	
ERS													
127-001 Appling County DFACS	(40,519)	186	8,446	10,509	19,141	12	192	136	340	(6,036)	9,794	3,758	
127-002 Atkinson County DFACS	(6,245)	29	1,302	3,238	4,569	2	30	43	75	(929)	3,083	2,154	
127-003 Bacon County DFACS	(47,478)	218	9,897	—	10,115	14	225	3,282	3,521	(7,074)	(5,202)	(12,276)	
127-004 Baker County DFACS	(25,139)	115	5,240	—	5,355	8	119	1,705	1,832	(3,744)	(2,445)	(6,189)	
127-005 Baldwin County DFACS	(65,581)	301	13,671	—	13,972	20	311	444	775	(9,769)	3,696	(6,073)	
127-006 Banks County DFACS	(27,330)	125	5,697	86	5,908	8	130	2,121	2,259	(4,070)	(980)	(5,050)	
127-007 Barrow County DFACS	(97,146)	446	20,251	133	20,830	30	461	1,132	1,623	(14,471)	324	(14,147)	
127-008 Bartow County DFACS	(111,276)	511	23,196	4,324	28,031	34	528	—	562	(16,575)	8,202	(8,373)	
127-009 Ben Hill County DFACS	(29,208)	134	6,089	125	6,348	9	139	4,002	4,150	(4,349)	(1,983)	(6,332)	
127-010 Berrien County DFACS	(80,288)	368	16,737	612	17,717	24	381	11,008	11,413	(11,960)	(4,519)	(16,479)	
127-011 Bibb County DFACS	(653,555)	2,999	136,238	—	139,237	199	3,103	13,033	16,335	(97,345)	(16,302)	(113,647)	
127-012 Bleckley County DFACS	(22,103)	101	4,608	53	4,762	7	105	3,519	3,631	(3,291)	(6,254)	(6,254)	
127-013 Brantley County DFACS	(101,792)	467	21,219	—	21,686	31	483	6,049	6,563	(15,161)	(10,088)	(25,229)	
127-014 Brooks County DFACS	(51,885)	238	10,816	—	11,054	16	246	3,918	4,180	(7,728)	(5,293)	(13,021)	
127-015 Bryan County DFACS	—	—	—	—	—	—	—	—	—	—	885	885	
127-016 Bulloch County DFACS	(77,043)	354	16,060	8,949	25,363	23	366	149	538	(11,475)	9,112	(2,363)	
127-017 Burke County DFACS	(80,222)	368	16,723	—	17,091	24	381	5,000	5,405	(11,950)	(5,489)	(17,439)	
127-018 Butts County DFACS	(86,026)	395	17,933	123	18,451	26	408	3,690	4,124	(12,814)	(4,426)	(17,240)	
127-019 Calhoun County DFACS	(21,960)	101	4,578	2,810	7,489	7	104	93	204	(3,271)	2,017	(1,254)	
127-020 Camden County DFACS	(114,003)	523	23,765	9,836	34,124	35	541	730	1,306	(16,980)	3,270	(13,710)	
127-021 Candler County DFACS	(3,202)	15	667	5,071	5,753	1	15	32	48	(477)	5,754	5,277	
127-022 Carroll County DFACS	(131,019)	601	27,312	150	28,063	40	622	3,551	4,213	(19,515)	(900)	(20,415)	
127-023 Catoosa County DFACS	(62,133)	285	12,952	107	13,344	19	295	4,284	4,598	(9,254)	(3,577)	(12,831)	
127-024 Charlton County DFACS	(51,194)	235	10,672	173	11,080	16	243	3,196	3,455	(7,625)	(764)	(8,389)	
127-025 Chatham County DFACS	(353,700)	1,623	73,731	663	76,017	108	1,679	11,066	12,853	(52,683)	(3,157)	(55,840)	
127-026 Chattahoochee County DFACS	—	—	—	304	304	—	—	—	—	—	3,471	3,471	
127-027 Chattooga County DFACS	(124,413)	571	25,935	3,402	29,908	38	591	464	1,093	(18,532)	(2,174)	(20,706)	
127-028 Cherokee County DFACS	(200,585)	921	41,813	1,671	44,405	61	952	897	1,910	(29,878)	(8,561)	(38,439)	
127-029 Clarke County DFACS	(1,286,577)	5,905	268,196	—	274,101	392	6,108	53,278	59,778	(191,633)	(89,579)	(281,212)	
127-030 Clay County DFACS	(58,384)	268	12,171	240	12,679	18	277	3,303	3,598	(8,696)	(1,939)	(10,635)	
127-031 Clayton County DFACS	(857,739)	3,936	178,801	11,587	194,324	261	4,072	1,676	6,009	(127,757)	(1,521)	(129,278)	
127-032 Clinch County DFACS	(55,778)	256	11,627	—	11,883	17	265	2,307	2,589	(8,308)	(5,350)	(13,658)	
127-033 Cobb County DFACS	(1,099,879)	5,048	229,277	—	234,325	335	5,221	39,601	45,157	(163,824)	(63,058)	(226,882)	
127-034 Coffee County DFACS	(468,868)	2,152	97,739	—	99,891	143	2,226	14,598	16,967	(69,836)	(32,350)	(102,186)	
127-035 Colquitt County DFACS	(102,557)	471	21,379	7,076	28,926	31	487	139	657	(15,277)	8,278	(6,999)	
127-036 Columbia County DFACS	(404,967)	1,859	84,418	—	86,277	123	1,922	24,930	26,975	(60,320)	(53,302)	(113,622)	
127-037 Cook County DFACS	(94,860)	435	19,774	—	20,209	29	450	10,482	10,961	(14,129)	(13,892)	(28,021)	
127-038 Coweta County DFACS	(158,878)	729	33,119	—	33,848	48	754	6,414	7,216	(23,666)	(9,005)	(32,671)	

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense/(Benefit)		
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
127-039 Crawford County DFACS	\$ (60,806)	279	12,675	—	12,954	19	289	3,805	4,113	(9,055)	(6,671)	(15,726)
127-040 Crisp County DFACS	(122,142)	561	25,461	—	26,022	37	580	4,187	4,804	(18,192)	(9,661)	(27,853)
127-041 Dade County DFACS	(58,597)	269	12,215	—	12,484	18	278	6,492	6,788	(8,728)	(8,226)	(16,954)
127-042 Dawson County DFACS	(52,381)	240	10,919	—	11,159	16	249	4,715	4,980	(7,800)	(11,364)	(19,164)
127-043 Decatur County DFACS	(158,912)	729	33,126	398	34,253	48	754	3,395	4,197	(23,670)	(341)	(24,011)
127-044 DeKalb County DFACS	(3,723,366)	17,088	776,161	—	793,249	1,134	17,675	181,972	200,781	(554,586)	(284,693)	(839,279)
127-045 Dodge County DFACS	(39,402)	181	8,214	216	8,611	12	187	1,754	1,953	(5,869)	(808)	(6,677)
127-046 Dooly County DFACS	(38,207)	175	7,965	290	8,430	12	181	299	492	(5,691)	2,739	(2,952)
127-047 Dougherty County DFACS	(1,440,199)	6,610	300,219	10,179	317,008	439	6,837	—	7,276	(214,514)	25,664	(188,850)
127-048 Douglas County DFACS	(286,475)	1,315	59,718	—	61,033	87	1,360	7,028	8,475	(42,669)	(19,011)	(61,680)
127-049 Early County DFACS	(527,406)	2,420	109,941	—	112,361	161	2,504	7,898	10,563	(78,554)	(15,742)	(94,296)
127-051 Effingham County DFACS	(121,668)	558	25,362	—	25,920	37	578	5,974	6,589	(18,121)	(10,299)	(28,420)
127-052 Elbert County DFACS	(49,205)	226	10,257	318	10,801	15	234	1,801	2,050	(7,328)	1,953	(5,375)
127-053 Emanuel County DFACS	(37,145)	170	7,743	78	7,991	11	176	101	288	(5,533)	(3,462)	(8,995)
127-054 Evans County DFACS	(30,749)	141	6,410	21	6,572	9	146	1,969	2,124	(4,581)	(1,557)	(6,138)
127-055 Fannin County DFACS	(30,436)	140	6,345	4,111	10,596	9	144	—	153	(4,535)	7,493	2,958
127-056 Fayette County DFACS	(198,894)	913	41,461	318	42,692	61	944	20,326	21,331	(29,624)	(20,229)	(49,853)
127-057 Floyd County DFACS	(667,045)	3,061	139,050	3	142,114	203	3,167	7,310	10,680	(99,354)	(7,125)	(106,479)
127-058 Forsyth County DFACS	(62,765)	288	13,084	85	13,457	19	298	402	719	(9,349)	(4,264)	(13,613)
127-059 Franklin County DFACS	(72,632)	333	15,141	300	15,774	22	345	1,610	1,977	(10,820)	464	(10,356)
127-060 Fulton County DFACS	(2,159,030)	9,909	450,064	—	459,973	658	10,249	30,561	41,468	(321,582)	(43,819)	(365,401)
127-061 Gilmer County DFACS	(64,427)	296	13,430	—	13,726	20	306	8,628	8,954	(9,596)	(12,327)	(21,923)
127-062 Glascock County DFACS	(22,691)	104	4,730	729	5,563	7	108	4,625	4,740	(3,380)	2,091	(1,289)
127-063 Glynn County DFACS	(227,941)	1,046	47,516	2,333	50,895	69	1,082	49	1,200	(33,952)	486	(33,466)
127-064 Gordon County DFACS	(124,252)	570	25,901	3,446	29,917	38	590	288	916	(18,506)	2,646	(15,860)
127-065 Grady County DFACS	(103,369)	474	21,548	602	22,624	31	491	489	1,011	(15,397)	(3,140)	(18,537)
127-066 Greene County DFACS	(114,128)	524	23,791	6,203	30,518	35	542	713	1,290	(16,997)	(299)	(17,296)
127-067 Gwinnett County DFACS	(1,380,102)	6,334	287,692	—	294,026	421	6,552	52,766	59,739	(205,562)	(75,283)	(280,845)
127-068 Habersham County DFACS	(105,358)	484	21,963	6,669	29,116	32	500	336	868	(15,694)	2,758	(12,936)
127-069 Hall County DFACS	(489,111)	2,245	101,959	4,425	108,629	149	2,322	—	2,471	(72,852)	2,254	(70,598)
127-070 Hancock County DFACS	—	—	—	7,188	7,188	—	—	—	—	—	10,833	10,833
127-071 Haralson County DFACS	(73,381)	337	15,297	—	15,634	22	348	1,345	1,715	(10,931)	(2,230)	(13,161)
127-072 Harris County DFACS	(46,051)	211	9,600	157	9,968	14	219	2,991	3,224	(6,858)	(1,617)	(8,475)
127-073 Hart County DFACS	(60,729)	279	12,659	12,041	24,979	19	288	—	307	(9,046)	20,545	11,499
127-074 Heard County DFACS	(72,201)	331	15,051	8,154	23,536	22	343	115	480	(10,753)	7,743	(3,010)
127-075 Henry County DFACS	(308,038)	1,414	64,213	—	65,627	94	1,462	3,599	5,155	(45,882)	(11,782)	(57,664)
127-076 Houston County DFACS	(382,868)	1,757	79,811	—	81,568	117	1,818	1,105	3,040	(57,025)	(5,627)	(62,652)
127-077 Irwin County DFACS	(69,955)	321	14,583	1,757	16,661	21	332	284	637	(10,420)	(1,122)	(11,542)
127-078 Jackson County DFACS	(59,847)	275	12,475	701	13,451	18	284	130	432	(8,914)	(527)	(9,441)
127-079 Jasper County DFACS	—	—	—	—	—	—	—	—	—	—	1,107	1,107
127-080 Jeff Davis County DFACS	(124,266)	570	25,904	—	26,474	38	590	16,469	17,097	(18,508)	(18,269)	(36,777)
127-081 Jefferson County DFACS	(38,740)	178	8,076	701	8,955	12	184	11,221	11,417	(5,770)	(3,884)	(9,654)
127-082 Jenkins County DFACS	(80,310)	369	16,741	—	17,110	24	381	5,580	5,985	(11,962)	(9,492)	(21,454)
127-083 Johnson County DFACS	(38,821)	178	8,092	5,923	14,193	12	184	158	354	(5,781)	4,667	(1,114)
127-084 Jones County DFACS	(115,378)	530	24,051	179	24,760	35	548	3,802	4,385	(17,186)	(3,170)	(20,356)
127-085 Lamar County DFACS	(67,812)	311	14,136	—	14,447	21	322	803	1,146	(10,099)	(2,127)	(12,226)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

**Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions		
											of contributions	Total OPEB expense/(benefit)	
127-086 Lanier County DFACS	\$ (53,903)	247	11,236	180	11,663	16	256	14,009	14,281	(8,029)	(13,160)	(21,189)	
127-087 Laurens County DFACS	(1,877,951)	8,619	391,472	—	400,091	572	8,915	43,411	52,898	(279,716)	(253,717)	(533,433)	
127-088 Lee County DFACS	(81,586)	374	17,007	—	17,381	25	387	5,432	5,844	(12,151)	(9,676)	(21,827)	
127-089 Liberty County DFACS	(125,972)	578	26,260	461	27,299	38	598	1,621	2,257	(18,762)	2,420	(16,342)	
127-091 Long County DFACS	(11,972)	55	2,496	275	2,826	4	57	782	843	(1,783)	1,838	55	
127-092 Lowndes County DFACS	(215,494)	989	44,921	16,580	62,490	66	1,023	—	1,089	(32,095)	23,048	(9,047)	
127-093 Lumpkin County DFACS	(52,789)	242	11,004	425	11,671	16	251	7,258	7,525	(7,862)	(3,520)	(11,382)	
127-094 Macon County DFACS	(9,326)	43	1,944	11,133	13,120	3	44	—	47	(1,388)	12,718	11,330	
127-095 Madison County DFACS	(63,574)	292	13,252	72	13,616	19	302	3,030	3,351	(9,470)	(2,030)	(11,500)	
127-096 Marion County DFACS	(23,287)	107	4,854	—	4,961	7	111	1,987	2,105	(3,468)	(3,958)	(7,426)	
127-097 Mcduffie County DFACS	(54,215)	249	11,302	1,184	12,735	17	257	3,673	3,947	(8,075)	9,967	1,892	
127-098 McIntosh County DFACS	—	—	—	—	—	—	—	—	—	—	954	954	
127-099 Meriwether County DFACS	(126,149)	579	26,297	—	26,876	38	599	3,280	3,917	(18,791)	(8,923)	(27,714)	
127-101 Mitchell County DFACS	(47,981)	220	10,002	535	10,757	15	228	3,148	3,391	(7,144)	1,751	(5,393)	
127-102 Monroe County DFACS	(88,489)	406	18,446	—	18,852	27	420	6,910	7,357	(13,180)	(10,007)	(23,187)	
127-103 Montgomery County DFACS	(43,136)	198	8,992	3,640	12,830	13	205	173	391	(6,425)	2,504	(3,921)	
127-104 Morgan County DFACS	(39,674)	182	8,270	8,682	17,134	12	188	507	707	(5,910)	3,984	(1,926)	
127-105 Murray County DFACS	(112,636)	517	23,480	9,123	33,120	34	535	862	1,431	(16,778)	348	(16,430)	
127-106 Muscogee County DFACS	(432,212)	1,984	90,098	—	92,082	132	2,052	17,258	19,442	(64,377)	(30,883)	(95,260)	
127-107 Newton County DFACS	(176,460)	810	36,784	1,781	39,375	54	838	4,560	5,452	(26,283)	15,270	(11,013)	
127-108 Oconee County DFACS	—	—	—	—	—	—	—	—	—	—	687	687	
127-110 Paulding County DFACS	(112,283)	515	23,406	—	23,921	34	533	2,592	3,159	(16,724)	(7,772)	(24,496)	
127-111 Peach County DFACS	(138,749)	637	28,923	—	29,560	42	659	7,371	8,072	(20,665)	(10,822)	(31,487)	
127-112 Pickens County DFACS	(70,632)	324	14,724	29	15,077	22	335	3,372	3,729	(10,521)	(1,497)	(12,018)	
127-113 Pierce County DFACS	(36,748)	169	7,660	88	7,917	11	174	460	645	(5,475)	258	(5,217)	
127-114 Pike County DFACS	(26,668)	122	5,559	4,471	10,152	8	127	—	135	(3,971)	5,233	1,262	
127-115 Polk County DFACS	(205,338)	942	42,804	137	43,883	63	975	1,142	2,180	(30,583)	1,035	(29,548)	
127-116 Pulaski County DFACS	(11,822)	54	2,464	—	2,518	4	56	860	920	(1,760)	(113)	(1,873)	
127-117 Putnam County DFACS	(376,652)	1,729	78,516	—	80,245	115	1,788	8,492	10,395	(56,101)	(11,572)	(67,673)	
127-119 Rabun County DFACS	(56,123)	258	11,699	7,915	19,872	17	266	231	514	(8,360)	7,253	(1,107)	
127-120 Randolph County DFACS	(14,865)	68	3,099	261	3,428	5	71	1,195	1,271	(2,213)	1,745	(468)	
127-121 Richmond County DFACS	(621,288)	2,851	129,512	—	132,363	189	2,949	6,774	9,912	(92,539)	(12,910)	(105,449)	
127-122 Rockdale County DFACS	(98,932)	454	20,623	—	21,077	30	470	5,635	6,135	(14,734)	(8,053)	(22,787)	
127-123 Schley County DFACS	(10,480)	48	2,185	467	2,700	3	50	—	53	(1,562)	3,701	2,139	
127-124 Screven County DFACS	(34,079)	156	7,104	—	7,260	10	162	2,154	2,326	(5,076)	(3,347)	(8,423)	
127-125 Seminole County DFACS	(73,198)	336	15,259	4,129	19,724	22	347	—	369	(10,905)	6,163	(4,742)	
127-126 Spalding County DFACS	(584,088)	2,681	121,757	557	124,995	178	2,773	23,684	26,635	(86,998)	(11,201)	(98,199)	
127-127 Stephens County DFACS	(107,777)	495	22,467	1,479	24,441	33	512	760	1,305	(16,053)	(5,648)	(21,701)	
127-128 Stewart County DFACS	(32,557)	149	6,787	191	7,127	10	155	1,896	2,061	(4,849)	(128)	(4,977)	
127-129 Sumter County DFACS	(875,559)	4,018	182,516	—	186,534	267	4,156	11,838	16,261	(130,412)	(37,216)	(167,628)	
127-130 Talbot County DFACS	(46,996)	216	9,797	1,139	11,152	14	223	—	237	(7,001)	2,462	(4,539)	
127-131 Taliaferro County DFACS	(14,608)	67	3,045	—	3,112	4	69	1,230	1,303	(2,175)	(1,799)	(3,974)	
127-132 Tattnall County DFACS	(45,816)	210	9,551	—	9,761	14	217	9,027	9,258	(6,824)	(9,121)	(15,945)	
127-133 Taylor County DFACS	(14,112)	65	2,942	190	3,197	4	67	4,763	4,834	(2,103)	(2,953)	(5,056)	
127-134 Telfair County DFACS	(79,035)	363	16,475	230	17,068	24	375	12,618	13,017	(11,772)	(10,718)	(22,490)	
127-135 Terrell County DFACS	(62,806)	288	13,092	734	14,114	19	298	219	536	(9,355)	(1,842)	(11,197)	

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense/(Benefit)		
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
127-136 Thomas County DFACS	\$ (184,165)	845	38,390	188	39,423	56	874	18,364	19,294	(27,430)	(19,277)	(46,707)
127-137 Tift County DFACS	(163,764)	752	34,138	9,556	44,446	50	777	—	827	(24,393)	21,298	(3,095)
127-138 Toombs County DFACS	(85,207)	391	17,762	—	18,153	26	404	7,368	7,798	(12,693)	(10,460)	(23,153)
127-139 Towns County DFACS	(27,922)	128	5,821	—	5,949	9	133	7,825	7,967	(4,158)	(10,234)	(14,392)
127-140 Treutlen County DFACS	(27,948)	128	5,826	3,041	8,995	9	133	133	275	(4,162)	887	(3,275)
127-141 Troup County DFACS	(233,311)	1,071	48,635	83	49,789	71	1,108	579	1,758	(34,750)	(2,948)	(37,698)
127-142 Turner County DFACS	(10,285)	47	2,144	—	2,191	3	49	5,160	5,212	(1,531)	(4,818)	(6,349)
127-143 Twiggs County DFACS	(35,035)	161	7,303	1	7,465	11	166	1,963	2,140	(5,220)	(1,123)	(6,343)
127-144 Union County DFACS	(53,363)	245	11,124	418	11,787	16	253	1,671	1,940	(7,949)	2,372	(5,577)
127-145 Upson County DFACS	(106,725)	490	22,248	—	22,738	33	507	595	1,135	(15,896)	(5,618)	(21,514)
127-146 Walker County DFACS	(120,223)	552	25,061	—	25,613	37	571	4,354	4,962	(17,906)	(14,259)	(32,165)
127-147 Walton County DFACS	(49,654)	228	10,351	10,398	20,977	15	236	239	490	(7,397)	11,110	3,713
127-148 Ware County DFACS	(127,828)	587	26,647	417	27,651	39	607	48	694	(19,040)	(480)	(19,520)
127-149 Warren County DFACS	(26,823)	123	5,591	—	5,714	8	127	2,141	2,276	(3,995)	(3,217)	(7,212)
127-150 Washington County DFACS	(90,702)	416	18,907	—	19,323	28	431	5,352	5,811	(13,507)	(7,001)	(20,508)
127-151 Wayne County DFACS	(74,319)	341	15,492	2,355	18,188	23	353	190	566	(11,070)	1,116	(9,954)
127-152 Webster County DFACS	(32,638)	150	6,804	2,905	9,859	10	155	—	165	(4,862)	7,849	2,987
127-153 Wheeler County DFACS	(16,122)	74	3,361	—	3,435	5	77	1,328	1,410	(2,401)	(2,010)	(4,411)
127-154 White County DFACS	—	—	—	233	233	—	—	—	—	—	3,708	3,708
127-155 Whitfield County DFACS	(507,821)	2,331	105,859	—	108,190	155	2,411	20,028	22,594	(75,637)	(21,250)	(96,887)
127-156 Wilcox County DFACS	(48,551)	223	10,121	—	10,344	15	230	3,145	3,390	(7,233)	(4,049)	(11,282)
127-157 Wilkes County DFACS	(38,067)	175	7,935	1,606	9,716	12	181	100	293	(5,668)	1,038	(4,630)
127-158 Wilkinson County DFACS	(48,874)	224	10,188	—	10,412	15	232	3,507	3,754	(7,279)	(6,296)	(13,575)
127-159 Worth County DFACS	(54,914)	252	11,447	3,735	15,434	17	261	—	278	(8,179)	7,798	(381)
128-001 Appling County Health Dept	(62,946)	289	13,121	—	13,410	19	299	3,979	4,297	(9,376)	(6,121)	(15,497)
128-002 Atkinson County Health Dept	(40,196)	184	8,379	—	8,563	12	191	4,072	4,275	(5,985)	(5,932)	(11,917)
128-003 Bacon County Health Dept	(36,748)	169	7,660	9,556	17,385	11	174	227	412	(5,475)	7,700	2,225
128-004 Baker County Health Dept	(79,862)	367	16,648	—	17,015	24	379	5,031	5,434	(11,898)	(8,916)	(20,814)
128-005 Baldwin County Health Dept	(86,581)	397	18,048	—	18,445	26	411	237	674	(12,895)	(1,344)	(14,239)
128-006 Banks County Health Dept	(820)	4	171	8,929	9,104	—	4	70	74	(123)	9,072	8,949
128-007 Barrow County Public Health	(67,912)	312	14,157	2,171	16,640	21	322	—	343	(10,117)	4,405	(5,712)
128-008 Bartow County Health Dept	(66,379)	305	13,837	1,394	15,536	20	315	—	335	(9,888)	9,654	(234)
128-009 Ben Hill County Health Dept	(41,596)	191	8,671	—	8,862	13	197	4,995	5,205	(6,196)	(6,829)	(13,025)
128-010 Berrien County Health Dept	(13,979)	64	2,914	—	2,978	4	66	642	712	(2,082)	(1,187)	(3,269)
128-011 Bibb County Health Dept	(171,483)	787	35,747	3,680	40,214	52	814	—	866	(25,543)	9,145	(16,398)
128-012 Bleckley County Health Dept	—	—	—	3,254	3,254	—	—	—	—	—	6,581	6,581
128-013 Brantley County Health Dept	(45,654)	210	9,517	4,675	14,402	14	217	825	1,056	(6,800)	(3,472)	(10,272)
128-014 Brooks County Health Dept	(32,359)	149	6,745	—	6,894	10	154	1,647	1,811	(4,820)	(2,839)	(7,659)
128-015 Bryan County Health Dept	(21,000)	96	4,378	1,618	6,092	6	100	—	106	(3,129)	16,796	13,667
128-016 Bulloch County Physical Health	(96,429)	443	20,101	—	20,544	29	458	6,196	6,683	(14,362)	(8,243)	(22,605)
128-017 Burke County Health Dept	(137,702)	632	28,705	—	29,337	42	654	8,331	9,027	(20,510)	(15,552)	(36,062)
128-018 Butts County Health Dept	(19,563)	90	4,078	—	4,168	6	93	815	914	(2,913)	(1,572)	(4,485)
128-019 Calhoun County Health Dept	(30,741)	141	6,408	—	6,549	9	146	8,308	8,463	(4,578)	(10,412)	(14,990)
128-020 Camden County Health Dept	(78,087)	358	16,278	—	16,636	24	371	4,674	5,069	(11,632)	(6,045)	(17,677)
128-021 Candler County Health Dept	(28,992)	133	6,043	2,888	9,064	9	138	117	264	(4,319)	1,776	(2,543)
128-022 Carroll County Health Dept	(99,046)	455	20,647	14	21,116	30	470	2,950	3,450	(14,755)	796	(13,959)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense/(Benefit)			
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)	
128-023	Catoosa County Health Dept	\$ (48,573)	223	10,125	—	10,348	15	231	2,335	2,581	(7,234)	(3,926)	(11,160)
128-024	Charlton County Health Dept	(57,057)	262	11,894	—	12,156	17	271	1,851	2,139	(8,499)	(5,843)	(14,342)
128-025	Chatham County Health Dept	(683,168)	3,135	142,411	—	145,546	208	3,243	3,475	6,926	(101,757)	(6,271)	(108,028)
128-026	Chattahoochee County Health Dept	—	—	—	592	592	—	—	—	—	—	6,535	6,535
128-027	Chattooga County Health Dept	(109,545)	503	22,835	—	23,338	33	520	4,557	5,110	(16,317)	(9,193)	(25,510)
128-028	Cherokee County Health Dept	(901,000)	4,135	187,820	20,863	212,818	275	4,277	—	4,552	(134,202)	49,479	(84,723)
128-029	Clarke County Health Dept	(432,110)	1,983	90,076	—	92,059	132	2,051	6,234	8,417	(64,362)	(22,051)	(86,413)
128-030	Clay County Health Dept	—	—	—	365	365	—	—	—	—	—	3,504	3,504
128-031	Clayton County Health Dept	(369,745)	1,697	77,076	29,731	108,504	113	1,755	86	1,954	(55,073)	27,461	(27,612)
128-032	Clinch County Health Dept	(26,753)	123	5,577	115	5,815	8	127	1,165	1,300	(3,985)	229	(3,756)
128-033	Cobb County Health Dept	(964,541)	4,427	201,065	—	205,492	294	4,579	22,690	27,563	(143,666)	(17,527)	(161,193)
128-034	Coffee County Health Dept	(43,541)	200	9,076	11,542	20,818	13	207	—	220	(6,485)	14,257	7,772
128-035	Colquitt County Health Dept	(139,779)	641	29,138	20,909	50,688	43	664	183	890	(20,819)	20,842	23
128-036	Columbia County Health Dept	(164,547)	755	34,301	—	35,056	50	781	10,239	11,070	(24,510)	(13,242)	(37,752)
128-037	Cook County Health Dept	(36,068)	166	7,519	—	7,685	11	171	1,812	1,994	(5,373)	(3,339)	(8,712)
128-038	Coweta County Health Dept	(152,832)	701	31,859	—	32,560	47	726	5,951	6,724	(22,763)	(8,153)	(30,916)
128-039	Crawford County Health Dept	(36,898)	169	7,692	—	7,861	11	175	2,189	2,375	(5,495)	(3,241)	(8,736)
128-041	Dade County Health Dept	(45,779)	210	9,543	181	9,934	14	217	2,340	2,571	(6,818)	(1,230)	(8,048)
128-042	Dawson County Health Dept	(128,935)	592	26,877	—	27,469	39	612	16,466	17,117	(19,204)	(19,266)	(38,470)
128-043	Decatur County Health Dept	(82,564)	379	17,211	—	17,590	25	392	7,868	8,285	(12,298)	(11,220)	(23,518)
128-044	Dekalb County Health Dept	(1,770,597)	8,126	369,093	—	377,219	539	8,405	21,289	30,233	(263,726)	(30,492)	(294,218)
128-045	Dodge County Health Dept	(24,430)	112	5,093	—	5,205	7	116	1,167	1,290	(3,639)	554	(3,085)
128-046	Dooly County Health Dept	—	—	—	—	—	—	—	—	—	—	228	228
128-047	Dougherty County Health Dept	(1,054,302)	4,839	219,776	—	224,615	321	5,005	251,184	256,510	(157,036)	(415,429)	(572,465)
128-047B	Southwest Health District	—	—	—	226,805	226,805	—	—	—	—	—	376,743	376,743
128-048	Douglas County Health Dept	(53,995)	248	11,256	13,728	25,232	16	256	—	272	(8,044)	20,110	12,066
128-049	Early County Health Dept	(34,674)	159	7,228	—	7,387	11	165	2,409	2,585	(5,162)	(3,909)	(9,071)
128-050	Echols County Health Dept	—	—	—	197	197	—	—	—	—	—	2,396	2,396
128-051	Effingham County Health Dept	(80,987)	372	16,882	—	17,254	25	384	2,516	2,925	(12,063)	(5,900)	(17,963)
128-052	Elbert County Health Dept	(30,109)	138	6,276	2,489	8,903	9	143	92	244	(4,484)	1,600	(2,884)
128-053	Emanuel County Health Dept	(54,300)	249	11,319	20,723	32,291	17	258	438	713	(8,087)	18,413	10,326
128-054	Evans County Health Dept	(27,249)	125	5,680	—	5,805	8	129	1,299	1,436	(4,059)	(3,570)	(7,629)
128-055	Fannin County Health Dept	(55,664)	255	11,603	432	12,290	17	264	1,826	2,107	(8,290)	3,346	(4,944)
128-056	Fayette County Health Dept	(109,853)	504	22,900	11,058	34,462	33	521	—	554	(16,362)	13,484	(2,878)
128-057	Floyd County Health Dept	(589,543)	2,706	122,894	609	126,209	180	2,799	5,508	8,487	(87,810)	(3,671)	(91,481)
128-058	Forsyth County Health Dept	(82,678)	379	17,235	557	18,171	25	392	311	728	(12,315)	(3,108)	(15,423)
128-059	Franklin County Health Dept	(85,082)	390	17,736	258	18,384	26	404	12,412	12,842	(12,673)	(12,369)	(25,042)
128-060	Fulton County Health Dept	(156,118)	716	32,544	—	33,260	48	741	78,317	79,106	(23,253)	(87,019)	(110,272)
128-061	Gilmer County Health Dept	(101,009)	464	21,056	—	21,520	31	480	6,064	6,575	(15,043)	(8,746)	(23,789)
128-062	Glascoc County Health Dept	—	—	—	9,975	9,975	—	—	7	7	—	10,843	10,843
128-063	Glynn County Health Dept	(646,552)	2,967	134,778	—	137,745	197	3,069	23,529	26,795	(96,301)	(39,376)	(135,677)
128-064	Gordon County Health Dept	(189,851)	871	39,576	—	40,447	58	901	3,408	4,367	(28,277)	(5,652)	(33,929)
128-065	Grady County Health Dept	(66,908)	307	13,947	—	14,254	20	318	4,224	4,562	(9,964)	(6,729)	(16,693)
128-066	Greene County Health Dept	(53,811)	247	11,217	—	11,464	16	255	3,563	3,834	(8,015)	(5,827)	(13,842)
128-067	Gwinnett County Health Dept	(1,536,620)	7,052	320,319	7,497	334,868	468	7,295	—	7,763	(228,875)	13,453	(215,422)
128-068	Habersham County Health Dept	(29,227)	134	6,093	2,821	9,048	9	139	92	240	(4,353)	2,149	(2,204)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)	
128-069 Hall County Health Dept	\$ (717,379)	3,292	149,543	—	152,835	219	3,406	11,222	14,847	(106,849)	(19,088)	(125,937)	
128-070 Hancock County Health Dept	(50,609)	232	10,550	—	10,782	15	240	3,099	3,354	(7,538)	(4,144)	(11,682)	
128-071 Haralson County Health Dept	(75,569)	347	15,753	—	16,100	23	359	2,002	2,384	(11,256)	(4,590)	(15,846)	
128-072 Harris County Health Dept	(47,386)	217	9,878	—	10,095	14	225	1,929	2,168	(7,058)	(4,182)	(11,240)	
128-073 Hart County Health Dept	(12,310)	56	2,566	78	2,700	4	58	586	648	(1,834)	874	(960)	
128-074 Heard County Health Dept	—	—	—	2,578	2,578	—	—	—	—	—	3,886	3,886	
128-075 Henry County Health Dept	(114,500)	525	23,868	11,430	35,823	35	544	—	579	(17,052)	15,807	(1,245)	
128-076 Houston County Health Dept	(743,823)	3,414	155,055	423	158,892	227	3,531	5,860	9,618	(110,791)	(4,070)	(114,861)	
128-077 Irwin County Health Dept	(34,483)	158	7,188	—	7,346	11	164	1,853	2,028	(5,134)	(3,292)	(8,426)	
128-078 Jackson County Health Dept	—	—	—	28	28	—	—	—	—	—	991	991	
128-079 Jasper County Health Dept	(19,217)	88	4,006	—	4,094	6	91	843	940	(2,862)	(1,565)	(4,427)	
128-080 Jeff Davis County Health Dept	(76,601)	352	15,968	—	16,320	23	364	5,394	5,781	(11,409)	(8,409)	(19,818)	
128-081 Jefferson County Health Dept	(25,514)	117	5,319	85	5,521	8	121	1,629	1,758	(3,801)	(825)	(4,626)	
128-082 Jenkins County Health Dept	—	—	—	4,437	4,437	—	—	—	—	—	7,978	7,978	
128-083 Johnson County Health Dept	(13,277)	61	2,768	—	2,829	4	63	620	687	(1,977)	(1,136)	(3,113)	
128-084 Jones County Health Dept	(30,010)	138	6,256	87	6,481	9	142	2,379	2,530	(4,471)	(400)	(4,871)	
128-085 Lamar County Health Dept	(39,674)	182	8,270	—	8,452	12	188	1,644	1,844	(5,910)	(3,179)	(9,089)	
128-087 Laurens County Health Dept	(728,760)	3,345	151,915	—	155,260	222	3,460	28,082	31,764	(108,547)	(51,779)	(160,326)	
128-088 Lee County Health Dept	(79,605)	365	16,594	2,947	19,906	24	378	139	541	(11,857)	1,284	(10,573)	
128-089 Liberty County Health Dept	(134,563)	618	28,050	7,443	36,111	41	639	—	680	(20,043)	12,413	(7,630)	
128-090 Lincoln County Health Dept	—	—	—	—	—	—	—	—	—	—	273	273	
128-091 Long County Health Dept	(11,550)	53	2,408	—	2,461	4	55	695	754	(1,720)	(1,173)	(2,893)	
128-092 Lowndes County Health Dept	(736,611)	3,381	153,552	897	157,830	224	3,497	8,464	12,185	(109,717)	(2,016)	(111,733)	
128-093 Lumpkin County Health Dept	(49,823)	229	10,386	3,349	13,964	15	237	—	252	(7,422)	7,215	(207)	
128-094 Macon County Health Dept	(33,447)	154	6,972	4,361	11,487	10	159	145	314	(4,982)	2,825	(2,157)	
128-095 Madison County Health Dept	(13,777)	63	2,872	4,976	7,911	4	65	—	69	(2,052)	10,194	8,142	
128-096 Marion County Health Dept	(26,051)	120	5,430	3,649	9,199	8	124	133	265	(3,879)	2,294	(1,585)	
128-097 Mcduffie County Health Dept	(75,778)	348	15,796	—	16,144	23	360	5,928	6,311	(11,286)	(8,344)	(19,630)	
128-098 McIntosh County Health Dept	(22,074)	101	4,601	245	4,947	7	105	64	176	(3,287)	2,079	(1,208)	
128-099 Meriwether County Health Dept	(66,236)	304	13,807	15,569	29,680	20	314	80	414	(9,866)	16,944	7,078	
128-100 Miller County Health Dept	—	—	—	9,678	9,678	—	—	—	—	—	9,180	9,180	
128-101 Mitchell County Health Dept	(59,248)	272	12,351	3,631	16,254	18	281	536	835	(8,826)	(2,053)	(10,879)	
128-102 Monroe County Health Dept	(35,222)	162	7,342	—	7,504	11	167	5,792	5,970	(5,245)	(7,267)	(12,512)	
128-103 Montgomery County Health Dept	(19,434)	89	4,051	203	4,343	6	92	644	742	(2,895)	1,123	(1,772)	
128-104 Morgan County Health Dept	(18,589)	85	3,875	10,989	14,949	6	88	—	94	(2,770)	13,607	10,837	
128-105 Murray County Health Dept	(93,632)	430	19,518	—	19,948	29	444	954	1,427	(13,947)	(4,414)	(18,361)	
128-106 Muscogee County Health Dept	(1,087,933)	4,993	226,787	—	231,780	331	5,165	70,172	75,668	(162,046)	(90,171)	(252,217)	
128-107 Newton County Health Dept	(77,145)	354	16,081	7,466	23,901	24	366	—	390	(11,489)	15,080	3,591	
128-108 Oconee County Health Dept	(84,104)	386	17,532	—	17,918	26	399	1,845	2,270	(12,528)	(8,085)	(20,613)	
128-109 Oglethorpe County Health Dept	(23,750)	109	4,951	—	5,060	7	113	1,982	2,102	(3,537)	(2,942)	(6,479)	
128-110 Paulding County Health Dept	(69,959)	321	14,583	—	14,904	21	332	1,139	1,492	(10,420)	(4,688)	(15,108)	
128-111 Peach County Health Dept	(14,428)	66	3,008	10,249	13,323	4	68	—	72	(2,151)	11,636	9,485	
128-112 Pickens County Health Dept	(7,418)	34	1,546	3,312	4,892	2	35	46	83	(1,105)	3,060	1,955	
128-113 Pierce County Health Dept	(32,917)	151	6,862	3,292	10,305	10	156	—	166	(4,903)	9,897	4,994	
128-114 Pike County Health Dept	(21,934)	101	4,572	—	4,673	7	104	887	998	(3,267)	(1,808)	(5,075)	
128-115 Polk County Health Dept	(78,414)	360	16,346	—	16,706	24	372	5,100	5,496	(11,681)	(8,734)	(20,415)	

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

**Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense/(Benefit)		
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
128-116 Pulaski County Health Dept	\$ (20,989)	96	4,375	2,712	7,183	6	100	10	116	(3,126)	2,699	(427)
128-117 Putnam County Health Dept	(75,333)	346	15,704	—	16,050	23	358	4,188	4,569	(11,221)	(6,297)	(17,518)
128-119 Rabun County Health Dept	(13,685)	63	2,853	1,492	4,408	4	65	—	69	(2,039)	11,161	9,122
128-120 Randolph County Health Dept	—	—	—	218	218	—	—	—	—	—	2,073	2,073
128-121 Richmond County Health Dept	(546,731)	2,509	113,970	—	116,479	167	2,595	2,926	5,688	(81,434)	(9,908)	(91,342)
128-122 Rockdale County Health Dept	(59,608)	274	12,426	487	13,187	18	283	5,939	6,240	(8,881)	(1,314)	(10,195)
128-123 Schley County Health Dept	(16,891)	78	3,521	2,202	5,801	5	80	74	159	(2,516)	1,539	(977)
128-124 Screven County Health Dept	(48,441)	222	10,098	—	10,320	15	230	1,591	1,836	(7,216)	(2,649)	(9,865)
128-125 Seminole County Health Dept	(50,863)	233	10,603	—	10,836	15	241	9,251	9,507	(7,577)	(12,015)	(19,592)
128-126 Spalding County Health Dept	(104,685)	480	21,822	3,960	26,262	32	497	—	529	(15,592)	7,715	(7,877)
128-127 Stephens County Health Dept	(63,534)	292	13,244	—	13,536	19	302	3,257	3,578	(9,464)	(5,933)	(15,397)
128-128 Stewart County Health Dept	—	—	—	296	296	—	—	—	—	—	2,829	2,829
128-129 Sumter County Health Dept	(3,518)	16	733	21,938	22,687	1	17	268	286	(524)	24,160	23,636
128-131 Taliaferro County Health Dept	(27,635)	127	5,761	—	5,888	8	131	1,994	2,133	(4,117)	(3,410)	(7,527)
128-132 Tattnall County Health Dept	(49,823)	229	10,386	1,020	11,635	15	237	138	390	(7,421)	(800)	(8,221)
128-133 Taylor County Health Dept	(11,145)	51	2,323	14,548	16,922	3	53	—	56	(1,660)	20,424	18,764
128-134 Telfair County Health Dept	(70,069)	322	14,606	—	14,928	21	333	3,002	3,356	(10,435)	(5,692)	(16,127)
128-135 Terrell County Health Dept	(26,966)	124	5,621	—	5,745	8	128	1,393	1,529	(4,016)	(3,371)	(7,387)
128-136 Thomas County Health Dept	(175,100)	804	36,501	53	37,358	53	831	1,210	2,094	(26,081)	(1,916)	(27,997)
128-137 Tift County Health Dept	(98,532)	452	20,540	74	21,066	30	468	2,567	3,065	(14,676)	(2,032)	(16,708)
128-138 Toombs County Health Dept	(104,255)	478	21,733	2,399	24,610	32	495	163	690	(15,528)	170	(15,358)
128-139 Towns County Health Dept	(42,636)	196	8,888	35	9,119	13	202	8,748	8,963	(6,351)	(8,869)	(15,220)
128-140 Treutlen County Health Dept	(22,746)	104	4,742	—	4,846	7	108	912	1,027	(3,387)	(1,792)	(5,179)
128-141 Troup County Health Dept	(934,123)	4,287	194,724	—	199,011	285	4,434	22,281	27,000	(139,134)	(30,287)	(169,421)
128-142 Turner County Health Dept	(12,649)	58	2,637	—	2,695	4	60	622	686	(1,885)	(1,319)	(3,204)
128-143 Twiggs County Health Dept	—	—	—	6,727	6,727	—	—	—	—	—	7,750	7,750
128-144 Union County Health Dept	(46,945)	215	9,786	—	10,001	14	223	2,168	2,405	(6,993)	(3,640)	(10,633)
128-145 Upson County Health Dept	(73,065)	335	15,231	286	15,852	22	347	289	658	(10,883)	(2,230)	(13,113)
128-146 Walker County Health Dept	(51,120)	235	10,656	15,462	26,353	16	243	—	259	(7,613)	19,448	11,835
128-147 Walton County Health Dept	(106,030)	487	22,103	4,946	27,536	32	503	161	696	(15,795)	5,449	(10,346)
128-148 Ware County Health Dept	(1,207,472)	5,542	251,706	—	257,248	368	5,732	52,744	58,844	(179,851)	(79,694)	(259,545)
128-149 Warren County Health Dept	—	—	—	5,214	5,214	—	—	—	—	—	6,308	6,308
128-150 Washington County Health Dept	(88,647)	407	18,479	177	19,063	27	421	—	448	(13,203)	(497)	(13,700)
128-151 Wayne County Health Dept	(75,793)	348	15,800	452	16,600	23	360	37	420	(11,289)	(736)	(12,025)
128-152 Webster County Health Dept	—	—	—	710	710	—	—	—	—	—	6,824	6,824
128-153 Wheeler County Health Dept	(12,605)	58	2,628	1,244	3,930	4	60	—	64	(1,879)	4,297	2,418
128-154 White County Health Dept	(66,666)	306	13,897	5,281	19,484	20	316	297	633	(9,932)	2,033	(7,899)
128-155 Whitfield County Health Dept	(317,996)	1,459	66,288	20,013	87,760	97	1,510	—	1,607	(47,364)	33,220	(14,144)
128-156 Wilcox County Health Dept	(12,792)	59	2,667	—	2,726	4	61	827	892	(1,904)	(1,530)	(3,434)
128-157 Wilkes County Health Dept	(68,904)	316	14,364	—	14,680	21	327	4,702	5,050	(10,263)	(7,340)	(17,603)
128-158 Wilkinson County Health Dept	(19,273)	88	4,018	2,357	6,463	6	91	58	155	(2,872)	2,475	(397)
128-159 Worth County Health Dept	(75,877)	348	15,817	—	16,165	23	360	4,278	4,661	(11,301)	(8,530)	(19,831)
129-008 Woodright Industries	(6,300)	29	1,313	698	2,040	2	30	1,001	1,033	(938)	9,642	8,704
129-009 Jessamine Place	(126,737)	582	26,419	300	27,301	39	602	5,993	6,634	(18,877)	(4,209)	(23,086)
129-022 Carroll County MR Services	(107,093)	491	22,324	—	22,815	33	508	9,861	10,402	(15,951)	(15,713)	(31,664)
129-035 Green Oaks Service Center	(125,443)	576	26,149	1,552	28,277	38	595	6,029	6,662	(18,685)	11,368	(7,317)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense/(Benefit)			
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
129-071	Haralson County Center (MH/MR/SA)	\$ (17,056)	78	3,555	17,956	21,589	5	81	—	86	(2,540)	25,961	23,421
129-101	Mitchell-Baker Service Center	(132,225)	607	27,563	—	28,170	40	628	3,451	4,119	(19,695)	(8,945)	(28,640)
129-136	Thomas/Grady Service Center	(116,543)	535	24,294	13,630	38,459	36	553	—	589	(17,357)	20,597	3,240
129-137	Tift County - Diversified Enterprises	(101,300)	465	21,117	—	21,582	31	481	4,383	4,895	(15,089)	(9,749)	(24,838)
209-0209	Agric Commodity Commission	(43,133)	198	8,991	8,251	17,440	13	205	—	218	(6,423)	17,920	11,497
237-0041	Stone Mountain Judicial Circuit DA Staff	—	—	—	—	—	—	—	—	—	—	1,648	1,648
237-0237	Da-Lookout Mountain Judicial Circuit	(38,361)	176	7,997	418	8,591	12	182	1,625	1,819	(5,713)	6,139	426
361	Lookout Mountain Community Service	(20,816)	96	4,339	632	5,067	6	99	1,580	1,685	(3,101)	6,041	2,940
363	Highland Rivers Center Community Service Board	(94,190)	432	19,635	8,159	28,226	29	447	—	476	(14,029)	11,358	(2,671)
364	Georgia Mountains Avita Community Partners	—	—	—	4,413	4,413	—	—	—	—	—	11,204	11,204
365	Cobb County Community Service	(110,015)	505	22,933	—	23,438	34	522	4,929	5,485	(16,385)	(8,850)	(25,235)
366	Douglas Community Service Board	—	—	—	590	590	—	—	—	—	—	4,417	4,417
368	Dekalb Community Service Board	(47,036)	216	9,805	1,320	11,341	14	223	1,591	1,828	(7,006)	13,262	6,256
369	View Point Health	(78,675)	361	16,400	4,750	21,511	24	373	—	397	(11,719)	10,509	(1,210)
370	Clayton Community M.H., Substance	(19,342)	89	4,032	1,770	5,891	6	92	—	98	(2,879)	8,473	5,594
371	Advantage Behavioral Health Systems	(34,153)	157	7,119	6,598	13,874	10	162	—	172	(5,088)	9,985	4,897
372	Pathways Center CSB	(15,038)	69	3,135	4,486	7,690	5	71	—	76	(2,241)	11,311	9,070
373	McIntosh Trail MH, MR And SA Center	(33,682)	155	7,021	—	7,176	10	160	1,036	1,206	(5,016)	(2,278)	(7,294)
374	River Edge Behavioral Health Center	(82,384)	378	17,173	7,586	25,137	25	391	—	416	(12,271)	30,349	18,078
375	Phoenix Center	—	—	—	—	—	—	—	—	—	—	3,064	3,064
376	Oconee Community Service Board	(14,145)	65	2,949	1,140	4,154	4	67	—	71	(2,107)	3,151	1,044
377	East Central Georgia CSB Serenity BHS	(40,787)	187	8,502	271	8,960	12	194	2,757	2,963	(6,073)	(421)	(6,494)
379	New Horizons	(71,044)	326	14,810	399	15,535	22	337	3,026	3,385	(10,582)	2,701	(7,881)
380	Middle Flint Community Service	(57,638)	265	12,015	1,627	13,907	18	274	—	292	(8,585)	8,860	275
381	CSB Of Middle Georgia	(45,243)	208	9,431	14,959	24,598	14	215	—	229	(6,738)	49,411	42,673
382	Albany Area Community Service	(28,554)	131	5,952	10,063	16,146	9	136	—	145	(4,252)	11,331	7,079
383	The Georgia Pines Community Service	(24,720)	113	5,153	26,448	31,714	8	117	—	125	(3,682)	41,357	37,675
384	South Georgia Community Service	(41,085)	189	8,564	1,762	10,515	13	195	—	208	(6,119)	5,067	(1,052)
385	Pineland Area MH, MR And SA	(30,297)	139	6,316	2,045	8,500	9	144	—	153	(4,515)	10,203	5,688
386	Satilla Community Service Board	(64,449)	296	13,435	32,184	45,915	20	306	—	326	(9,599)	38,748	29,149
388	Gateway Behavior Health Services CSB	(39,703)	182	8,276	617	9,075	12	188	656	856	(5,914)	5,618	(296)
402	Georgia Dept. of Agriculture	(2,868,267)	13,164	597,910	—	611,074	874	13,616	52,186	66,676	(427,220)	(58,384)	(485,604)
403	Georgia Dept. of Admin. Services	(2,525,602)	11,591	526,479	—	538,070	770	11,989	54,321	67,080	(376,182)	(88,453)	(464,635)
404	Georgia Dept. of Audits	(2,693,637)	12,362	561,507	—	573,869	821	12,787	50,272	63,880	(401,209)	(94,035)	(495,244)
405	Georgia Dept. of Public Health	(7,324,395)	33,615	1,526,820	—	1,560,435	2,232	34,770	103,663	140,665	(1,090,947)	(230,134)	(1,321,081)
406	Georgia Dept of Banking & Finance	(1,113,858)	5,112	232,191	—	237,303	339	5,288	31,116	36,743	(165,905)	(50,691)	(216,596)
407	State Accounting Office	(1,374,290)	6,307	286,480	37,548	330,335	419	6,524	826	7,769	(204,696)	29,323	(175,373)
408	Office of Comm. of Insurance	(1,432,159)	6,573	298,543	9,482	314,598	436	6,799	13,397	20,632	(213,315)	101,311	(112,004)
409	Georgia State Finance & Investment Commission	(1,384,329)	6,353	288,573	62,665	357,591	422	6,572	2,425	9,419	(206,191)	47,046	(159,145)
410	State Properties Commission	(134,779)	619	28,096	—	28,715	41	640	6,007	6,688	(20,074)	(9,815)	(29,889)
411	Georgia Dept. Of Defense	(1,554,029)	7,132	323,948	96,768	427,848	473	7,377	—	7,850	(231,469)	160,650	(70,819)
412	Georgia Vocational Rehab Agency	(6,042,516)	27,731	1,259,603	—	1,287,334	1,841	28,685	3,031,252	3,061,778	(900,014)	(3,368,058)	(4,268,072)
414	Georgia Dept. Of Education	(2,823,447)	12,958	588,567	12,898	614,423	860	13,403	2,755	17,018	(420,545)	(10,322)	(430,867)
415	The Technical College System Of Georgia	(1,901,031)	8,725	396,283	—	405,008	579	9,025	82,235	91,839	(283,152)	(144,548)	(427,700)
416	Georgia Employees Retirement System	(935,674)	4,294	195,048	—	199,342	285	4,442	44,997	49,724	(139,366)	(77,623)	(216,989)
418	Prosecuting Attorneys Council	(7,233,921)	33,199	1,507,960	20,312	1,561,471	2,204	34,341	3,696	40,241	(1,077,471)	(21,903)	(1,099,374)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense/(Benefit)		
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
419	Georgia Dept Of Community Health	\$ (5,279,990)	24,232	1,100,650	13,631	1,138,513	1,609	25,065	38,333	65,007	(786,440)	178,631	(607,809)
420	Georgia Forestry Commission	(3,460,622)	15,882	721,390	60,635	797,907	1,054	16,428	2,370	19,852	(515,449)	29,229	(486,220)
422	Office Of Planning And Budget	(1,879,399)	8,625	391,773	1,401	401,799	573	8,922	5,849	15,344	(279,929)	(59,016)	(338,945)
427	Georgia Dept. Of Human Services	(15,023,215)	68,947	3,131,691	3,299,417	6,500,055	4,577	71,318	14,271	90,166	(2,237,664)	3,538,193	1,300,529
428	Georgia Dept. of Community Affairs	(2,264,601)	10,393	472,071	—	482,464	690	10,750	42,902	54,342	(337,306)	(131,948)	(469,254)
429	Department of Economic Development	(1,423,095)	6,531	296,654	1,658	304,843	434	6,756	22,571	29,761	(211,965)	7,966	(203,999)
430	Admin. Office of the Courts	(991,463)	4,550	206,677	—	211,227	302	4,707	23,354	28,363	(147,675)	(46,005)	(193,680)
432	Georgia Court of Appeals	(1,593,093)	7,311	332,091	—	339,402	485	7,563	35,878	43,926	(237,286)	(58,933)	(296,219)
436	Superior Courts of Georgia	(1,922,594)	8,824	400,778	—	409,602	586	9,127	6,363	16,076	(286,366)	(49,277)	(335,643)
438	Supreme Court	(1,354,040)	6,214	282,259	16,681	305,154	413	6,428	2,026	8,867	(201,680)	(18,462)	(220,142)
440	Georgia Dept. of Labor	(8,717,668)	40,009	1,817,257	18,501	1,875,767	2,656	41,384	33,594	77,634	(1,298,472)	(336,231)	(1,634,703)
441	Dept. Of Behavioral Health And Developmental Disabilities	(13,992,464)	64,217	2,916,824	394,993	3,376,034	4,263	66,425	—	70,688	(2,084,136)	865,157	(1,218,979)
442	Georgia Department of Law	(2,755,101)	12,644	574,320	73,049	660,013	839	13,079	4,676	18,594	(410,365)	26,063	(384,302)
444	General Assembly of Georgia	(1,625,098)	7,458	338,763	30,065	376,286	495	7,715	694	8,904	(242,053)	21,346	(220,707)
461	Dept. of Juvenile Justice	(12,067,440)	55,382	2,515,540	—	2,570,922	3,677	57,286	55,746	116,709	(1,797,409)	(107,881)	(1,905,290)
462	Georgia Dept. of Natural Resources	(15,100,283)	69,301	3,147,756	69,724	3,286,781	4,601	71,684	3,824	80,109	(2,249,142)	50,034	(2,199,108)
465	State Board Pardons & Paroles	(2,108,567)	9,677	439,545	3,045	452,267	642	10,010	37,948	48,600	(314,064)	(8,370)	(322,434)
466	Georgia Dept. of Public Safety	(14,112,257)	64,767	2,941,796	153,803	3,160,366	4,300	66,993	—	71,293	(2,101,981)	474,576	(1,627,405)
467	Georgia Dept. of Corrections	(36,411,287)	167,093	7,590,167	455,599	8,212,859	11,099	172,850	—	183,949	(5,423,335)	1,137,127	(4,286,208)
469	Georgia Dept. Of Early Care Learning	(2,728,547)	12,522	568,784	—	581,306	831	12,953	63,797	77,581	(406,409)	(101,794)	(508,203)
470	Georgia Public Service Commission	(1,044,146)	4,792	217,659	51,147	273,598	318	4,957	—	5,275	(155,523)	68,109	(87,414)
471	Georgia Bureau Of Investigation	(9,221,909)	42,323	1,922,369	—	1,964,692	2,810	43,778	108,548	155,136	(1,373,577)	(212,376)	(1,585,953)
474	Department Of Revenue	(6,486,562)	29,769	1,352,168	34,003	1,415,940	1,976	30,793	—	32,769	(966,155)	46,774	(919,381)
475	Georgia Dept. Of Driver Services	(2,382,993)	10,936	496,751	37,903	545,590	726	11,312	—	12,038	(354,941)	54,543	(300,398)
476	Georgia Student Finance Commission	(304,336)	1,397	63,441	2,234	67,072	93	1,445	10,236	11,774	(45,330)	22,307	(23,023)
477	Georgia Dept Of Community Supervision	(12,832,833)	58,895	2,675,091	102,769	2,836,755	3,910	60,920	8,758	73,588	(1,911,412)	45,125	(1,866,287)
478	Secretary of State	(938,582)	4,308	195,654	10,776	210,738	286	4,456	—	4,742	(139,801)	12,040	(127,761)
482	Georgia Teachers Retirement System	(4,389,077)	20,143	914,933	—	935,076	1,337	20,836	168,617	190,790	(653,739)	(324,793)	(978,532)
484	Georgia Dept. of Transportation	(34,227,040)	157,081	7,134,858	—	7,291,939	10,429	162,482	351,753	524,664	(5,098,014)	(474,438)	(5,572,452)
488	Georgia Dept. of Veterans Service	(521,003)	2,391	108,607	24,279	135,277	159	2,473	—	2,632	(77,602)	52,148	(25,454)
489	Subsequent Injury Trust Fund	(214,590)	985	44,733	2,786	48,504	65	1,019	1,321	2,405	(31,962)	(12,023)	(43,985)
490	State Board of Workers Comp	(1,569,358)	7,202	327,143	1,178	335,523	478	7,450	28,341	36,269	(233,750)	(22,329)	(256,079)
492	Georgia Public Defender Standards Council	(5,878,554)	26,979	1,225,424	—	1,252,403	1,791	27,907	47,127	76,825	(875,593)	(75,949)	(951,542)
503-0503	Georgia Institute of Technology	(507,160)	2,328	105,721	—	108,049	155	2,408	19,503	22,066	(75,539)	(67,627)	(143,166)
509-0509	Georgia State University	(552,174)	2,534	115,105	729	118,368	168	2,621	116,245	119,034	(82,244)	(126,482)	(208,726)
512-0512	Augusta University	(854,805)	3,923	178,190	30,435	212,548	260	4,058	—	4,318	(127,319)	31,957	(95,362)
518-0518	University of Georgia	(842,726)	3,868	175,672	—	179,540	257	4,001	46,727	50,985	(125,521)	(59,911)	(185,432)
521-0521	Albany State University	(110,107)	505	22,953	—	23,458	34	503	10,892	11,449	(16,400)	(17,091)	(33,491)
528-0528	Clayton College & State Univ	(9,050)	42	1,887	4,481	6,410	3	43	60	106	(1,348)	4,246	2,898
530-0530	Columbus State University	(15,376)	71	3,205	—	3,276	5	73	683	761	(2,291)	(1,303)	(3,594)
531-0531	University of North Georgia	(104,016)	477	21,683	368	22,528	32	494	3,395	3,921	(15,492)	(1,055)	(16,547)
536-0536	Georgia College and State Univ	(50,404)	231	10,507	7,151	17,889	15	239	—	254	(7,508)	14,359	6,851
539-0539	Georgia Southern University	(120,135)	551	25,043	—	25,594	37	570	3,150	3,757	(17,894)	(4,132)	(22,026)
540-0540	Georgia Gwinnett College	(58,156)	267	12,123	4,402	16,792	18	276	581	875	(8,662)	(2,213)	(10,875)
542-0542	Georgia Southwestern State Univ	(108,574)	498	22,633	—	23,131	33	515	8,271	8,819	(16,172)	(16,178)	(32,350)
543-0543	Kennesaw State University	(93,095)	427	19,406	12,463	32,296	28	442	—	470	(13,866)	16,504	2,638

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Net OPEB asset	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense/(Benefit)		
		Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
547-0547 Middle Georgia State College	\$ (98,050)	450	20,439	8,873	20,439	30	465	—	495	(14,605)	10,764	(3,841)
551-0551 Valdosta State University	(10,517)	48	2,192	3,181	5,421	3	50	—	53	(1,566)	10,732	9,166
554-0554 University Of West Georgia	(76,135)	349	15,871	889	17,109	23	361	240	624	(11,340)	(4,818)	(16,158)
557-0557 Abraham Baldwin Agric College	(94,683)	435	19,737	421	20,593	29	449	4,388	4,866	(14,104)	(2,884)	(16,988)
563-0563 College Of Coastal Georgia	(85,365)	392	17,795	—	18,187	26	405	597	1,028	(12,715)	(8,218)	(20,933)
567-0567 South Georgia State College	(19,868)	91	4,142	—	4,233	6	94	962	1,062	(2,960)	(111)	(3,071)
569-0569 Dalton College	(26,860)	123	5,599	—	5,722	8	128	1,326	1,462	(4,001)	(5,868)	(9,869)
573-0573 Georgia Highlands College	(18,817)	86	3,922	145	4,153	6	89	732	827	(2,803)	1,524	(1,279)
576-0576 Gordon College	(28,367)	130	5,913	—	6,043	9	135	6,257	6,401	(4,225)	(7,612)	(11,837)
598-0598 Board Of Regents Of The University System Of Georgia	(568,620)	2,610	118,533	—	121,143	173	2,699	11,943	14,815	(84,695)	(17,479)	(102,174)
6021 Atkinson County Schools	(16,490)	76	3,437	—	3,513	5	78	564	647	(2,456)	(1,605)	(4,061)
6031 Bacon County Schools	—	—	—	6,936	6,936	—	—	—	—	—	9,905	9,905
6051 Baldwin County Schools	(115,702)	531	24,119	—	24,650	35	549	11,763	12,347	(17,236)	(16,904)	(34,140)
6071 Barrow County Schools	—	—	—	2,831	2,831	—	—	—	—	—	6,991	6,991
6081 Bartow County Schools	—	—	—	108	108	—	—	—	—	—	1,456	1,456
6091 Ben Hill County Schools	(23,415)	107	4,881	—	4,988	7	111	731	849	(3,488)	(1,810)	(5,298)
6111 Bibb County Schools	(95,922)	440	19,996	204	20,640	29	455	999	1,483	(14,288)	(228)	(14,516)
6141 Brooks County Schools	(16,655)	76	3,472	—	3,548	5	79	2,596	2,680	(2,480)	(6,850)	(9,330)
6181 Butts County Schools	(9,440)	43	1,968	5,796	7,807	3	45	84	132	(1,406)	5,376	3,970
6211 Candler County Schools	(35,950)	165	7,494	—	7,659	11	171	1,373	1,555	(5,353)	(3,001)	(8,354)
6221 Carroll County Schools	(23,360)	107	4,870	—	4,977	7	111	954	1,072	(3,479)	(2,114)	(5,593)
6231 Catoosa County Schools	(8,554)	39	1,783	—	1,822	3	41	4,291	4,335	(1,273)	(4,768)	(6,041)
6241 Charlton County Schools	(27,407)	126	5,713	—	5,839	8	130	863	1,001	(4,082)	(2,068)	(6,150)
6251 Chatham County Schools	(94,694)	435	19,740	—	20,175	29	450	8,700	9,179	(14,104)	(14,784)	(28,888)
6271 Chattooga County Schools	(23,500)	108	4,899	—	5,007	7	112	816	935	(3,500)	(2,248)	(5,748)
6291 Clarke County Schools	(106,380)	488	22,176	—	22,664	32	505	10,551	11,088	(15,847)	(9,524)	(25,371)
6311 Clayton County Schools	(70,647)	324	14,727	—	15,051	22	335	4,784	5,141	(10,523)	(13,042)	(23,565)
6331 Cobb County Schools	(25,448)	117	5,305	—	5,422	8	121	4,779	4,908	(3,790)	(6,111)	(9,901)
6341 Coffee County Schools	(33,138)	152	6,908	—	7,060	10	157	6,279	6,446	(4,935)	(7,982)	(12,917)
6351 Colquitt County Schools	(49,047)	225	10,224	5,113	15,562	15	233	230	478	(7,304)	2,146	(5,158)
6361 Columbia County Schools	(27,900)	128	5,816	1,013	6,957	9	132	—	141	(4,156)	8,029	3,873
6371 Cook County Schools	—	—	—	1,841	1,841	—	—	—	—	—	5,677	5,677
6381 Coweta County Schools	(29,021)	133	6,050	23,003	29,186	9	138	963	1,110	(4,322)	14,786	10,464
6401 Crisp County Schools	(36,715)	168	7,653	—	7,821	11	174	9,938	10,123	(5,467)	(10,200)	(15,667)
6431 Decatur County Schools	—	—	—	302	302	—	—	—	—	—	3,709	3,709
6441 DeKalb County Schools	(227,875)	1,046	47,502	33,687	82,235	69	1,082	1,841	2,992	(33,941)	19,465	(14,476)
6451 Dodge County Schools	(70,669)	324	14,731	101	15,156	22	335	9,069	9,426	(10,526)	(9,895)	(20,421)
6452 Ocmulgee Regional Library System	(12,417)	57	2,588	—	2,645	4	59	637	700	(1,848)	(1,151)	(2,999)
6461 Dooly County Schools	(18,144)	83	3,782	—	3,865	6	86	2,252	2,344	(2,703)	(7,367)	(10,070)
6471 Dougherty County Schools	(25,834)	119	5,385	3,443	8,947	8	123	—	131	(3,849)	4,696	847
6481 Douglas County Schools	(74,072)	340	15,441	—	15,781	23	352	1,774	2,149	(11,033)	(4,761)	(15,794)
6511 Effingham County Schools	(56,601)	260	11,799	—	12,059	17	269	2,768	3,054	(8,431)	(5,373)	(13,804)
6561 Fayette County Schools	(58,075)	267	12,106	—	12,373	18	276	4,637	4,931	(8,651)	(7,197)	(15,848)
6571 Floyd County Schools	(92,643)	425	19,312	10,903	30,640	28	440	572	1,040	(13,799)	3,532	(10,267)
6581 Forsyth County Schools	(83,913)	385	17,492	—	17,877	26	398	3,139	3,563	(12,498)	(11,635)	(24,133)
6591 Franklin County Schools	(15,038)	69	3,135	—	3,204	5	71	2,356	2,432	(2,242)	(3,002)	(5,244)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)	
6601 Fulton County Board Of Education	\$ (33,278)	153	6,937	—	7,090	10	158	1,970	2,138	(4,957)	(2,289)	(7,246)	
6611 Gilmer County Schools	(20,945)	96	4,366	10,908	15,370	6	99	82	187	(3,120)	10,855	7,735	
6631 Glynn County Schools	(95,933)	440	19,998	—	20,438	29	455	2,260	2,744	(14,289)	(3,666)	(17,955)	
6641 Gordon County Schools	(24,459)	112	5,099	—	5,211	7	116	1,031	1,154	(3,645)	(2,132)	(5,777)	
6651 Grady County Schools	(41,765)	192	8,706	—	8,898	13	198	1,484	1,695	(6,221)	(1,855)	(8,076)	
6661 Greene County Schools	(46,739)	215	9,743	6,480	16,438	14	222	670	906	(6,963)	(1,341)	(8,304)	
6671 Gwinnett County Schools	(87,019)	399	18,140	409	18,948	27	413	6,723	7,163	(12,961)	(4,020)	(16,981)	
6731 Hart County Schools	—	—	—	—	—	—	—	—	—	—	1,293	1,293	
6751 Henry County Schools	(60,589)	278	12,630	165	13,073	18	288	684	990	(9,024)	228	(8,796)	
6761 Houston County Schools	(136,882)	628	28,534	—	29,162	42	650	14,327	15,019	(20,387)	(20,371)	(40,758)	
6771 Irwin County Schools	(23,875)	110	4,977	369	5,456	7	113	103	223	(3,557)	(979)	(4,536)	
6781 Jackson County Schools	(18,512)	85	3,859	8,272	12,216	6	88	592	686	(2,757)	3,021	264	
6831 Johnson County Schools	—	—	—	—	—	—	—	—	—	—	173	173	
6851 Lamar County Schools	(30,399)	140	6,337	—	6,477	9	144	1,606	1,759	(4,529)	(4,639)	(9,168)	
6871 Laurens County Schools	(24,875)	114	5,185	—	5,299	8	118	854	980	(3,706)	(3,142)	(6,848)	
6881 Lee County Schools	(8,227)	38	1,715	—	1,753	3	39	429	471	(1,226)	(855)	(2,081)	
6941 Macon County Schools	(13,722)	63	2,860	76	2,999	4	65	2,265	2,334	(2,044)	(1,853)	(3,897)	
6951 Madison County Schools	—	—	—	782	782	—	—	—	—	—	7,610	7,610	
6971 McDuffie County Schools	(75,381)	346	15,714	—	16,060	23	358	8,493	8,874	(11,229)	(11,586)	(22,815)	
6991 Meriwether County Schools	(72,878)	334	15,192	—	15,526	22	346	2,704	3,072	(10,855)	(10,677)	(21,532)	
7021 Monroe County Schools	—	—	—	3,313	3,313	—	—	—	—	—	10,769	10,769	
7061 Muscogee County Schools	(87,041)	399	18,144	—	18,543	27	413	19,355	19,795	(12,963)	(27,700)	(40,663)	
7071 Newton County Schools	(82,126)	377	17,120	—	17,497	25	390	4,214	4,629	(12,232)	(10,808)	(23,040)	
7101 Paulding County Schools	(10,054)	46	2,096	—	2,142	3	48	510	561	(1,498)	(1,905)	(3,403)	
7121 Pickens County Schools	(7,271)	33	1,516	—	1,549	2	35	658	695	(1,083)	(1,097)	(2,180)	
7141 Pike County Schools	(24,808)	114	5,171	—	5,285	8	118	3,918	4,044	(3,694)	(5,400)	(9,094)	
7151 Polk County Schools	(42,453)	195	8,850	8,665	17,710	13	202	—	215	(6,322)	8,955	2,633	
7191 Rabun County Schools	(29,179)	134	6,083	—	6,217	9	139	2,014	2,162	(4,347)	(3,530)	(7,877)	
7211 Richmond County Schools	(29,896)	137	6,232	5,386	11,755	9	142	—	151	(4,454)	8,065	3,611	
7221 Rockdale County Schools	(53,918)	247	11,240	88	11,575	16	256	2,613	2,885	(8,032)	(785)	(8,817)	
7261 Spalding County Schools	(16,222)	74	3,382	14,363	17,819	5	77	151	233	(2,417)	14,123	11,706	
7271 Stephens County Schools	—	—	—	—	—	—	—	—	—	—	437	437	
7321 Tattnall County Schools	—	—	—	11,177	11,177	—	—	167	167	—	10,217	10,217	
7341 Telfair County Schools	(7,374)	34	1,537	—	1,571	2	35	965	1,002	(1,098)	(1,402)	(2,500)	
7351 Terrell County Schools	(27,643)	127	5,762	—	5,889	8	131	927	1,066	(4,118)	(2,048)	(6,166)	
7371 Tift County Schools	—	—	—	56	56	—	—	—	—	—	2,010	2,010	
7401 Treutlen County Schools	(18,490)	85	3,854	—	3,939	6	88	1,097	1,191	(2,753)	(2,130)	(4,883)	
7411 Troup County Schools	(4,356)	20	908	—	928	1	21	2,186	2,208	(648)	(2,428)	(3,076)	
7431 Twiggs County Schools	(12,832)	59	2,675	—	2,734	4	61	6,437	6,502	(1,911)	(7,153)	(9,064)	
7451 Upson County Schools	(21,897)	100	4,565	—	4,665	7	104	969	1,080	(3,261)	(1,350)	(4,611)	
7461 Walker County Schools	(22,805)	105	4,754	—	4,859	7	108	1,521	1,636	(3,397)	(4,440)	(7,837)	
7481 Ware County Schools	(43,802)	201	9,131	—	9,332	13	208	1,907	2,128	(6,524)	(3,891)	(10,415)	
7501 Washington County Board of Education	(76,962)	353	16,043	11,619	28,015	23	365	—	388	(11,465)	17,545	6,080	
7511 Wayne County Schools	(30,234)	139	6,302	—	6,441	9	144	6,639	6,792	(4,503)	(8,099)	(12,602)	
7541 White County Board of Education	(7,859)	36	1,638	—	1,674	2	37	3,942	3,981	(1,171)	(4,381)	(5,552)	
7571 Wilkes County Schools	(40,449)	186	8,432	—	8,618	12	192	4,779	4,983	(6,027)	(8,572)	(14,599)	

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense/(Benefit)			
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
7581	Wilkinson County Schools	\$ (38,347)	176	7,994	654	8,824	12	182	1,503	1,697	(5,712)	5,340	(372)
7611	Atlanta City Schools	(102,119)	469	21,287	9,939	31,695	31	485	405	921	(15,208)	4,891	(10,317)
7641	City of Buford Schools (Gwinnett)	(40,453)	186	8,433	—	8,619	12	192	2,272	2,476	(6,026)	(4,348)	(10,374)
7741	City of Dublin Schools (Laurens)	(2,305)	11	480	11,956	12,447	1	11	75	87	(343)	11,995	11,652
7811	City of Marietta Schools (Cobb)	(15,913)	73	3,317	—	3,390	5	76	2,603	2,684	(2,370)	(6,713)	(9,083)
7851	City of Rome Schools (Floyd)	(17,185)	79	3,582	970	4,631	5	82	84	171	(2,559)	288	(2,271)
7861	City of Social Circle Schools (Walton)	(22,842)	105	4,762	—	4,867	7	108	914	1,029	(3,403)	(2,316)	(5,719)
7891	City of Thomasville Schools (Thomas)	(5,698)	26	1,188	6,826	8,040	2	27	39	68	(848)	6,804	5,956
7921	City of Valdosta Schools (Lowndes)	(94,400)	433	19,678	6,102	26,213	29	448	437	914	(14,061)	1,244	(12,817)
817	Oconee Fall Line Technical College	(245,265)	1,126	51,127	3,621	55,874	75	1,164	191	1,430	(36,532)	210	(36,322)
818	Coastal Pines Technical College	(218,321)	1,002	45,510	16,919	63,431	67	1,036	372	1,475	(32,518)	15,676	(16,842)
820	Albany Technical College	(482,954)	2,216	100,675	249	103,140	147	2,293	28,151	30,591	(71,934)	(32,182)	(104,116)
822	Athens Technical College	(278,899)	1,280	58,138	12,918	72,336	85	1,324	—	1,409	(41,540)	15,598	(25,942)
823	Atlanta Technical College	(368,046)	1,689	76,722	—	78,411	112	1,747	3,523	5,382	(54,819)	(7,782)	(62,601)
824	Augusta Technical College	(938,766)	4,308	195,692	1,303	201,303	286	4,456	2,432	7,174	(139,827)	11,878	(127,949)
826	West Georgia Technical College	(647,188)	2,970	134,911	37,869	175,750	197	3,072	2,039	5,308	(96,397)	21,047	(75,350)
827	Chattahoochee Technical College	(638,885)	2,932	133,180	9,109	145,221	195	3,033	268	3,496	(95,160)	12,354	(82,806)
828	Columbus Technical College	(317,441)	1,457	66,173	5,846	73,476	97	1,507	—	1,604	(47,283)	7,824	(39,459)
829	Georgia Northwestern Technical College	(753,590)	3,459	157,091	13,572	174,122	230	3,577	1,301	5,108	(112,245)	10,686	(101,559)
830	Georgia Piedmont Technical College	(228,672)	1,049	47,668	8,175	56,892	70	1,086	—	1,156	(34,058)	10,228	(23,830)
831	Southern Crescent Technical College	(270,404)	1,241	56,368	27,913	85,522	82	1,284	277	1,643	(40,276)	29,805	(10,471)
832	Gwinnett Technical College	(572,318)	2,627	119,304	6,635	128,566	174	2,717	—	2,891	(85,247)	4,884	(80,363)
834	Lanier Technical College	(299,311)	1,374	62,393	9,495	73,262	91	1,421	—	1,512	(44,582)	11,607	(32,975)
835	Central Georgia Technical College	(1,306,952)	5,998	272,443	1,070	279,511	398	6,204	16,456	23,058	(194,668)	(7,448)	(202,116)
837	Southern Regional Technical College	(562,728)	2,583	117,304	17,793	137,680	171	2,671	—	2,842	(83,818)	45,652	(38,166)
838	North Georgia Technical College	(192,230)	882	40,072	10,196	51,150	59	913	—	972	(28,633)	18,365	(10,268)
841	Savannah Technical College	(308,483)	1,416	64,305	365	66,086	94	1,464	4,388	5,946	(45,949)	29	(45,920)
842	South Georgia Technical College	(565,154)	2,594	117,810	876	121,280	172	2,683	255	3,110	(84,178)	4,289	(79,889)
843	Southeastern Technical College	(390,609)	1,793	81,425	975	84,193	119	1,854	13,028	15,001	(58,181)	(2,306)	(60,487)
844	Ogeechee Technical College	(142,157)	652	29,634	—	30,286	43	675	4,762	5,480	(21,174)	(10,070)	(31,244)
848	Wiregrass Georgia Technical College	(313,166)	1,437	65,282	5,095	71,814	95	1,487	121	1,703	(46,646)	2,387	(44,259)
8504	Northwest Georgia RESA	(23,077)	106	4,811	1,352	6,269	7	110	144	261	(3,438)	1,136	(2,302)
8564	Metro RESA	(31,385)	144	6,542	654	7,340	10	149	120	279	(4,673)	(761)	(5,434)
8804	First District RESA	(52,422)	241	10,928	—	11,169	16	249	3,337	3,602	(7,809)	(8,286)	(16,095)
900	Georgia Building Authority	(850,986)	3,906	177,394	30,047	211,347	259	4,040	—	4,299	(126,753)	48,905	(77,848)
9030	Georgia School For Innovation And The Classics	(13,737)	63	2,864	—	2,927	4	65	6,891	6,960	(2,048)	(7,656)	(9,704)
910-0910	Jekyll Island State Park Authority	(572,807)	2,629	119,406	—	122,035	175	2,719	14,424	17,318	(85,319)	(33,343)	(118,662)
913-0913	Lk Lanier Island Dev Authority	(62,868)	289	13,105	—	13,394	19	298	2,658	2,975	(9,364)	(5,048)	(14,412)
921	Georgia Correctional Industries	(1,164,027)	5,342	242,649	3,705	251,696	355	5,526	—	5,881	(173,377)	10,243	(163,134)
922	George L. Smith II - GWCCA	(1,335,006)	6,127	278,291	26,138	310,556	407	6,338	26,700	33,445	(198,844)	224,187	25,343
926-0926	Georgia Agric Exposition Authority	(305,450)	1,402	63,673	1,804	66,879	93	1,450	4,459	6,002	(45,496)	11,458	(34,038)
927	State Road And Tollway Authority	(676,250)	3,104	140,969	4,747	148,820	206	3,210	11,933	15,349	(100,727)	29,077	(71,650)
928-0928	Georgia Environmental Finance Authority	(475,187)	2,181	99,056	—	101,237	145	2,256	16,199	18,600	(70,777)	(29,120)	(99,897)
936-0936	Agric Com Commission-Peanuts	(94,341)	433	19,666	—	20,099	29	448	5,080	5,557	(14,051)	(9,446)	(23,497)
955-0955	Georgia Superior Court Clerks Coop	(236,800)	1,087	49,362	—	50,449	72	1,124	9,265	10,461	(35,270)	(19,761)	(55,031)
968-0968	Georgia Military College	(46,742)	215	9,744	545	10,504	14	222	2,432	2,668	(6,963)	2,236	(4,727)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense/(Benefit)			
		Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions		
Employer	Net OPEB asset										Total OPEB expense/	Total OPEB expense/	
972-0972	Georgia Federal-State Inspection	\$ (707,748)	3,248	147,535	—	150,783	216	3,360	26,643	30,219	(105,417)	(37,462)	(142,879)
973-0973	Georgia Lottery Corporation	(25,834)	119	5,385	5,662	11,166	8	123	—	131	(3,847)	8,141	4,294
977	Georgia Public Broadcasting	(702,021)	3,222	146,341	2,300	151,863	214	3,333	15,355	18,902	(104,563)	4,445	(100,118)
980	Georgia Technology Authority	(2,805,439)	12,875	584,813	39,281	636,969	855	13,318	7,913	22,086	(417,861)	(33,254)	(451,115)
9915	Foothills Charter High School	(17,670)	81	3,683	7,733	11,497	5	84	366	455	(2,631)	2,755	124
996	The ATL	(202,213)	928	42,153	—	43,081	62	960	18,478	19,500	(30,119)	(77,197)	(107,316)
	Total all Entities	\$ (355,254,333)	1,630,394	74,055,164	6,879,387	82,564,945	108,247	1,686,459	7,193,205	8,987,911	(52,914,078)	(425,812)	(53,339,890)
	Nonemployer:												
	State of Georgia for participants in:												
	ERS	(10,037,712)	46,071	2,092,436	412,674	2,551,181	3,055	47,648	272,862	323,565	(1,495,091)	147,562	(1,347,529)
	GJRS	(2,294,955)	10,535	478,400	229,557	718,492	698	10,893	55,551	67,142	(341,831)	278,250	(63,581)
	Total all Entities	\$ (367,587,000)	1,687,000	76,626,000	7,521,618	85,834,618	112,000	1,745,000	7,521,618	9,378,618	(54,751,000)	—	(54,751,000)

See accompanying notes to schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer.

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2022

(1) Plan Description

The State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD-OPEB) was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than Pension Plans*. The SEAD-OPEB trust fund accumulates the premiums received, including interest earned on deposits and investments of such payments from retired and vested inactive members. Effective July 1, 2009, no newly hired members of any Georgia public retirement system are eligible for term life insurance under SEAD-OPEB.

Employee contribution rates as a percentage of member's salaries were appropriated for the fiscal year ended June 30, 2022 as follows: ERS Old Plan - 0.45% and ERS New Plan, LRS, and GJRS - 0.23%. ERS Old Plan members were hired prior to July 1, 1982 and New Plan members were hired on or after July 1, 1982, but prior to January 1, 2009.

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2022.

According to the policy terms covering the lives of members, insurance coverage is provided on a monthly, renewable term basis, and no return premiums or cash value are earned. The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance under State Employees' Assurance Department Active Members Fund (SEAD-Active) in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance under SEAD-Active at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Administrative costs for the plan are determined based on the plan's share of overhead costs to accumulate and invest funds, actuarial services, and to process benefit payments to beneficiaries. Administrative fees are financed from the assets of the plan.

(2) Basis of Presentation

The Schedule of Employer and Nonemployer Allocations and the Schedule of OPEB Amounts by Employer and Nonemployer (collectively, the Schedules) present amounts that are elements of the financial statements of the SEAD-OPEB plan, the participating employers, and the State of Georgia (State). Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the SEAD-OPEB plan, its participating employers, or the State. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2022

(3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, (GASB Statement No. 75) requires participating employers and nonemployers in the SEAD-OPEB plan to recognize their proportionate share of the collective net OPEB liability (asset), collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The employer and nonemployer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's covered payroll to the total covered payroll of the plan during the measurement period of July 1, 2021 through June 30, 2022.

(4) Collective Net OPEB Asset

The components of the collective net OPEB asset of the participating employers and nonemployers were as follows (amounts in thousands):

Total OPEB liability	\$ 966,698
Plan fiduciary net position	<u>1,334,285</u>
Employers' and nonemployer's net OPEB asset	<u><u>\$ (367,587)</u></u>

(a) Actuarial Assumptions

The collective total OPEB liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021 with update procedures used to roll forward the total OPEB liability to June 30, 2022. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

Inflation	2.50%
Salary increases, including inflation:	
ERS	3.00% - 6.75%
GJRS	3.75%
LRS	N/A
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2022

- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions in the following table:

Participant Type	Membership Table	Set Forward (+)/ Setback (-)	Adjustment To Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of OPEB plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and estimates of arithmetic real rates of return as provided by the Fund for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	0.20 %
Domestic large cap equities	46.30	9.40
Domestic small cap equities	1.20	13.40
International developed market equities	12.30	9.40
International emerging market equities	5.20	11.40
Alternatives	5.00	10.50
	100.00 %	

*Rates shown are net of inflation

(b) Discount Rate

The discount rate used to measure the collective total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2022

current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

(c) *Sensitivity of the Collective Net OPEB Asset to Changes in the Discount Rate*

The following presents the collective net OPEB asset calculated using a discount rate of 7.00%, as well as what the collective net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate at June 30, 2022 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net OPEB asset	\$ (237,270)	(367,587)	(474,309)

(5) **Special Funding Situation**

The employer contributions, if any, for local tax commissioners and certain state court employees are funded by the State on behalf of the local county employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity in SEAD-OPEB. Since the local county employers do not contribute directly to the SEAD-OPEB plan, there is no net OPEB asset, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local county employers. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB asset that is associated with the local county employer. In addition, each local county employer must recognize the OPEB expense (benefit) associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective OPEB expense (benefit) associated with the local county employer.

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer
June 30, 2022

(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2022 (amounts in thousands):

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Differences between expected and actual experience	2022	1.9 years	\$ —	3,562	1,875	1,687
Net difference between projected and actual earnings on OPEB plan investments	2018	5.0 years	(3,738)	—	(3,738)	—
	2019	5.0 years	2,546	—	1,274	1,272
	2020	5.0 years	13,966	—	4,655	9,311
	2021	5.0 years	(218,273)	—	(54,568)	(163,705)
	2022	5.0 years	—	287,185	57,437	229,748
Subtotal			<u>\$ (205,499)</u>	<u>287,185</u>	<u>5,060</u>	<u>76,626</u>
Total deferred outflows of resources			<u>\$ (205,499)</u>	<u>290,747</u>	<u>6,935</u>	<u>78,313</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2020	2.3 years	\$ 610	—	610	—
	2021	2.1 years	1,227	—	1,115	112
Subtotal			<u>\$ 1,837</u>	<u>—</u>	<u>1,725</u>	<u>112</u>
Changes of assumptions	2021	2.1 years	\$ 19,198	—	17,453	1,745
Total deferred inflows of resources			<u>\$ 21,035</u>	<u>—</u>	<u>19,178</u>	<u>1,857</u>

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer
June 30, 2022

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (amounts in thousands):

Year ended June 30:		
2023	\$	8,626
2024		7,525
2025		2,868
2026		<u>57,437</u>
Total	\$	<u><u>76,456</u></u>

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.3 years, 2.1 years, and 1.9 years for 2020, 2021, and 2022, respectively.

(7) Collective OPEB Expense (Benefit)

The components of collective OPEB expense (benefit) for the year ended June 30, 2022 are as follows (amounts in thousands):

Service cost	\$	2,551
Interest on the total OPEB liability and net cash flow		64,643
Member contributions		(2,641)
Projected earnings on plan investments		(107,816)
Administrative expense		755
Recognition (amortization) of deferred outflows and inflows of resources:		
Differences between expected and actual experience		150
Changes of assumptions		(17,453)
Net difference between projected and actual earnings on plan investments		<u>5,060</u>
Collective OPEB expense (benefit)	\$	<u><u>(54,751)</u></u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer allocation percentage</u>
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ 115,451	0.011271 %
Baldwin County Board of Commissioners	61,800	0.006033 %
Catoosa County Board of Commissioners	57,692	0.005632 %
Charlton County Board of Commissioners	79,469	0.007758 %
Chattooga County Board of Commissioners	41,217	0.004024 %
Cherokee County Board of Commissioners	164,467	0.016056 %
Clarke County Board of Commissioners	262,748	0.025651 %
Clayton County Board of Commissioners	174,225	0.017009 %
Cobb County Board of Commissioners	266,861	0.026053 %
Coffee County Board of Commissioners	89,050	0.008694 %
Coweta County Board of Commissioners	120,252	0.011740 %
Dekalb County Board of Commissioners	426,836	0.041671 %
Dougherty County Board of Commissioners	19,461	0.001900 %
Douglas County Board of Commissioners	139,974	0.013665 %
Effingham County Board of Commissioners	75,342	0.007355 %
Evans County Board of Commissioners	95,067	0.009281 %
Fayette County Board of Commissioners	128,150	0.012511 %
Forsyth County Board of Commissioners	267,468	0.026112 %
Fulton County Board of Commissioners	673,951	0.065796 %
Glynn County Board of Commissioners	85,286	0.008326 %
Gwinnett County Board of Commissioners	269,580	0.026318 %
Hall County Board of Commissioners	223,833	0.021852 %
Jefferson County Board of Commissioners	45,000	0.004393 %
Lamar County Board of Commissioners	119,098	0.011627 %
Liberty County Board of Commissioners	227,081	0.022169 %
Lowndes County Board of Commissioners	129,944	0.012686 %
Madison County Board of Commissioners	100,000	0.009763 %
Mcintosh County Board of Commissioners	150,891	0.014731 %
Miller County Board of Commissioners	65,400	0.006385 %
Mitchell County Board of Commissioners	143,465	0.014006 %
Muscogee County Board of Commissioners	301,065	0.029392 %
Pierce County Board of Commissioners	48,759	0.004760 %
Putnam County Board of Commissioners	62,100	0.006063 %
Richmond County Board of Commissioners	287,524	0.028070 %
Rockdale County Board of Commissioners	41,474	0.004049 %
Screven County Board of Commissioners	40,000	0.003905 %
Stephens County Board of Commissioners	37,939	0.003704 %
Tattnall County Board of Commissioners	74,472	0.007270 %
Tift County Board of Commissioners	116,225	0.011347 %
Treutlen County Board of Commissioners	42,840	0.004182 %
Turner County Board of Commissioners	122,050	0.011915 %
Walton County Board of Commissioners	124,448	0.012150 %
Ware County Board of Commissioners	77,126	0.007530 %
Eighth Judicial Board of Commissioners	200,000	0.019525 %
Total GJRS	<u>\$ 6,395,081</u>	<u>0.624330 %</u>

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
For participants in ERS:		
DeKalb County State Court	\$ 1,048,935	0.102405 %
Bibb County State Court	640,762	0.062556 %
Chatham County State Court	641,390	0.062617 %
Appling County Tax Officials	86,521	0.008447 %
Bacon County Tax Officials	77,048	0.007522 %
Baldwin County Tax Officials	341,143	0.033305 %
Bartow County Tax Officials	638,978	0.062382 %
Berrien County Tax Officials	133,325	0.013016 %
Bibb County Tax Officials	662,896	0.064717 %
Brantley County Tax Officials	73,188	0.007145 %
Brooks County Tax Officials	67,411	0.006581 %
Bryan County Tax Officials	254,492	0.024845 %
Burke County Tax Officials	88,734	0.008663 %
Butts County Tax Officials	78,702	0.007683 %
Calhoun County Tax Officials	66,000	0.006443 %
Camden County Tax Officials	305,499	0.029825 %
Candler County Tax Officials	57,421	0.005606 %
Carroll County Tax Officials	241,573	0.023584 %
Catoosa County Tax Officials	33,753	0.003295 %
Charlton County Tax Officials	131,838	0.012871 %
Chatham County Tax Officials	337,307	0.032930 %
Clarke County Tax Officials	320,244	0.031265 %
Clayton County Tax Officials	235,400	0.022981 %
Clinch County Tax Officials	123,203	0.012028 %
Cobb County Tax Officials	1,533,594	0.149721 %
Coffee County Tax Officials	160,811	0.015700 %
Colquitt County Tax Officials	241,507	0.023578 %
Columbia County Tax Officials	461,945	0.045098 %
Cook County Tax Officials	67,310	0.006571 %
Coweta County Tax Officials	336,473	0.032849 %
Dade County Tax Officials	66,290	0.006472 %
Decatur County Tax Officials	75,939	0.007414 %
Dekalb County Tax Officials	717,603	0.070058 %
Dodge County Tax Officials	108,771	0.010619 %
Dougherty County Tax Officials	220,908	0.021567 %
Douglas County Tax Officials	96,150	0.009387 %
Effingham County Tax Officials	40,893	0.003992 %
Elbert County Tax Officials	123,613	0.012068 %
Emanuel County Tax Officials	85,261	0.008324 %
Fannin County Tax Officials	67,987	0.006637 %
Fayette County Tax Officials	203,564	0.019873 %
Floyd County Tax Officials	176,246	0.017206 %
Forsyth County Tax Officials	1,078,354	0.105277 %
Franklin County Tax Officials	128,112	0.012507 %
Fulton County Tax Officials	4,006,626	0.391156 %
Glascock County Tax Officials	47,760	0.004663 %
Glynn County Tax Officials	262,073	0.025586 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
Gordon County Tax Officials	\$ 259,462	0.025331 %
Grady County Tax Officials	16,962	0.001656 %
Greene County Tax Officials	87,148	0.008508 %
Gwinnett County Tax Officials	982,764	0.095945 %
Habersham County Tax Officials	123,684	0.012075 %
Hall County Tax Officials	158,168	0.015441 %
Hancock County Tax Officials	57,684	0.005632 %
Harris County Tax Officials	41,002	0.004003 %
Heard County Tax Officials	70,315	0.006865 %
Henry County Tax Officials	623,605	0.060881 %
Houston County Tax Officials	331,964	0.032409 %
Jackson County Tax Officials	128,901	0.012584 %
Jeff Davis County Tax Officials	70,788	0.006911 %
Jefferson County Tax Officials	39,561	0.003862 %
Jenkins County Tax Officials	51,297	0.005008 %
Jones County Tax Officials	224,652	0.021932 %
Lamar County Tax Officials	142,821	0.013943 %
Lanier County Tax Officials	112,809	0.011013 %
Laurens County Tax Officials	174,538	0.017040 %
Lee County Tax Officials	74,189	0.007243 %
Liberty County Tax Officials	333,414	0.032550 %
Lincoln County Tax Officials	35,156	0.003432 %
Long County Tax Officials	39,399	0.003846 %
Lowndes County Tax Officials	247,664	0.024179 %
Macon County Tax Officials	110,947	0.010831 %
Marion County Tax Officials	49,512	0.004834 %
Mcduffie County Tax Officials	109,906	0.010730 %
Mcintosh County Tax Officials	118,772	0.011595 %
Miller County Tax Officials	65,810	0.006425 %
Monroe County Tax Officials	141,844	0.013848 %
Montgomery County Tax Officials	79,119	0.007724 %
Morgan County Tax Officials	34,827	0.003400 %
Murray County Tax Officials	100,450	0.009807 %
Muscogee County Tax Officials	601,566	0.058729 %
Newton County Tax Officials	227,442	0.022205 %
Oconee County Tax Officials	147,580	0.014408 %
Paulding County Tax Officials	213,629	0.020856 %
Peach County Tax Officials	149,495	0.014595 %
Pierce County Tax Officials	101,175	0.009877 %
Pike County Tax Officials	80,022	0.007812 %
Polk County Tax Officials	114,710	0.011199 %
Richmond County Tax Officials	583,535	0.056969 %
Rockdale County Tax Officials	147,387	0.014389 %
Screven County Tax Officials	93,955	0.009173 %
Seminole County Tax Officials	33,613	0.003282 %
Spalding County Tax Officials	259,479	0.025332 %
Stephens County Tax Officials	246,006	0.024017 %
Stewart County Tax Officials	65,925	0.006436 %

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer allocation percentage</u>
Sumter County Tax Officials	\$ 31,658	0.003091 %
Talbot County Tax Officials	32,406	0.003164 %
Tattnall County Tax Officials	33,815	0.003301 %
Taylor County Tax Officials	63,178	0.006168 %
Telfair County Tax Officials	63,955	0.006244 %
Terrell County Tax Officials	47,965	0.004683 %
Thomas County Tax Officials	155,501	0.015181 %
Tift County Tax Officials	140,859	0.013752 %
Towns County Tax Officials	67,946	0.006633 %
Troup County Tax Officials	142,018	0.013865 %
Turner County Tax Officials	100,222	0.009784 %
Twiggs County Tax Officials	144,301	0.014088 %
Upson County Tax Officials	46,878	0.004577 %
Walker County Tax Officials	162,862	0.015900 %
Walton County Tax Officials	37,894	0.003700 %
Ware County Tax Officials	87,386	0.008531 %
Washington County Tax Officials	149,380	0.014584 %
Wayne County Tax Officials	83,235	0.008126 %
White County Tax Officials	318,510	0.031095 %
Whitfield County Tax Officials	462,729	0.045175 %
Wilcox County Tax Officials	57,152	0.005580 %
Wilkinson County Tax Officials	78,839	0.007697 %
Worth County Tax Officials	163,780	0.015989 %
Total ERS	<u>\$ 27,970,675</u>	<u>2.730705 %</u>
Total State Support Provided	<u>\$ 34,365,756</u>	<u>3.355035 %</u>

See accompanying independent auditors' report.

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ (41,431)	(10,086)
Baldwin County Board of Commissioners	(22,177)	(4,978)
Bryan County Board of Commissioners	—	17,178
Carroll County Board of Commissioners	—	19,082
Catoosa County Board of Commissioners	(20,702)	(4,763)
Charlton County Board of Commissioners	(28,517)	(6,966)
Chatham County Board of Commissioners	—	62,739
Chattooga County Board of Commissioners	(14,792)	(3,272)
Cherokee County Board of Commissioners	(59,020)	6,590
Clarke County Board of Commissioners	(94,290)	(7,748)
Clayton County Board of Commissioners	(62,523)	8,298
Cobb County Board of Commissioners	(95,767)	28,398
Coffee County Board of Commissioners	(31,958)	(7,021)
Columbia County Board of Commissioners	—	21,466
Coweta County Board of Commissioners	(43,155)	(9,349)
Dekalb County Board of Commissioners	(153,177)	(14,069)
Dougherty County Board of Commissioners	(6,984)	17,286
Douglas County Board of Commissioners	(50,231)	(12,558)
Effingham County Board of Commissioners	(27,036)	18,471
Evans County Board of Commissioners	(34,116)	(7,787)
Fayette County Board of Commissioners	(45,989)	(10,480)
Forsyth County Board of Commissioners	(95,984)	(21,306)
Fulton County Board of Commissioners	(241,858)	(53,176)
Glynn County Board of Commissioners	(30,605)	(7,238)
Gordon County Board of Commissioners	—	11,997
Grady County Board of Commissioners	—	460
Gwinnett County Board of Commissioners	(96,742)	1,846
Hall County Board of Commissioners	(80,325)	(12,615)
Henry County Board of Commissioners	—	14,796
Jefferson County Board of Commissioners	(16,148)	(3,496)
Lamar County Board of Commissioners	(42,739)	(10,287)
Liberty County Board of Commissioners	(81,490)	(18,233)
Lowndes County Board of Commissioners	(46,632)	(10,370)
Madison County Board of Commissioners	(35,888)	(7,775)
Mcintosh County Board of Commissioners	(54,149)	(13,525)
Miller County Board of Commissioners	(23,470)	(5,085)
Mitchell County Board of Commissioners	(51,484)	(12,391)
Muscogee County Board of Commissioners	(108,041)	(23,804)
Newton County Board of Commissioners	—	11,546
Pierce County Board of Commissioners	(17,497)	(3,888)
Putnam County Board of Commissioners	(22,287)	(5,216)
Richmond County Board of Commissioners	(103,182)	11,863

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

Employer	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Rockdale County Board of Commissioners	\$ (14,884)	10,080
Screven County Board of Commissioners	(14,354)	(3,661)
Spalding County Board of Commissioners	—	1,850
Stephens County Board of Commissioners	(13,615)	(3,567)
Tattnall County Board of Commissioners	(26,724)	(5,885)
Thomas County Board of Commissioners	—	5,296
Tift County Board of Commissioners	(41,710)	(9,278)
Toombs County Board of Commissioners	—	4,330
Treutlen County Board of Commissioners	(15,372)	516
Troup County Board of Commissioners	—	2,555
Turner County Board of Commissioners	(43,798)	(10,556)
Upson County Board of Commissioners	—	12,627
Walker County Board of Commissioners	—	600
Walton County Board of Commissioners	(44,662)	(10,425)
Ware County Board of Commissioners	(27,679)	(3,101)
Eighth Judicial Board of Commissioners	(71,771)	504
Total GJRS	<u>\$ (2,294,955)</u>	<u>(63,581)</u>
For participants in ERS:		
DeKalb County State Court	\$ (376,427)	(3,959)
Bibb County State Court	(229,948)	(32,471)
Chatham County State Court	(230,172)	(29,324)
Appling County Tax Officials	(31,050)	(7,886)
Bacon County Tax Officials	(27,650)	(4,592)
Baker County Tax Officials	—	7,453
Baldwin County Tax Officials	(122,425)	(23,916)
Barrow County Tax Officials	—	34,641
Bartow County Tax Officials	(229,308)	(58,416)
Berrien County Tax Officials	(47,845)	(10,386)
Bibb County Tax Officials	(237,891)	(47,476)
Bleckley County Tax Officials	—	4,981
Brantley County Tax Officials	(26,264)	(6,144)
Brooks County Tax Officials	(24,191)	(1,703)
Bryan County Tax Officials	(91,327)	(13,402)
Bulloch County Tax Officials	—	17,399
Burke County Tax Officials	(31,844)	(3,042)
Butts County Tax Officials	(28,242)	(7,183)
Calhoun County Tax Officials	(23,684)	(6,424)
Camden County Tax Officials	(109,633)	(25,476)
Candler County Tax Officials	(20,607)	4,986
Carroll County Tax Officials	(86,692)	(10,176)
Catoosa County Tax Officials	(12,112)	1,931
Charlton County Tax Officials	(47,312)	(8,188)
Chatham County Tax Officials	(121,046)	22,096

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Clarke County Tax Officials	\$ (114,926)	6,901
Clayton County Tax Officials	(84,475)	(11,475)
Clinch County Tax Officials	(44,213)	(10,504)
Cobb County Tax Officials	(550,355)	(75,148)
Coffee County Tax Officials	(57,711)	(15,193)
Colquitt County Tax Officials	(86,670)	(21,168)
Columbia County Tax Officials	(165,774)	(30,940)
Cook County Tax Officials	(24,154)	(6,343)
Coweta County Tax Officials	(120,749)	(3,338)
Dade County Tax Officials	(23,790)	3,061
Decatur County Tax Officials	(27,253)	(5,804)
Dekalb County Tax Officials	(257,524)	55,955
Dodge County Tax Officials	(39,034)	(9,663)
Dooly County Tax Officials	—	10,185
Dougherty County Tax Officials	(79,277)	12,409
Douglas County Tax Officials	(34,505)	(8,309)
Echols County Tax Officials	—	6,756
Effingham County Tax Officials	(14,674)	2,255
Elbert County Tax Officials	(44,360)	(9,345)
Emanuel County Tax Officials	(30,598)	(8,376)
Evans County Tax Officials	—	871
Fannin County Tax Officials	(24,397)	246
Fayette County Tax Officials	(73,051)	(18,218)
Floyd County Tax Officials	(63,247)	(9,594)
Forsyth County Tax Officials	(386,985)	(83,185)
Franklin County Tax Officials	(45,974)	(11,943)
Fulton County Tax Officials	(1,437,839)	(323,984)
Glascocok County Tax Officials	(17,141)	(4,044)
Glynn County Tax Officials	(94,051)	(13,702)
Gordon County Tax Officials	(93,113)	(8,031)
Grady County Tax Officials	(6,087)	1,503
Greene County Tax Officials	(31,274)	(8,115)
Gwinnett County Tax Officials	(352,681)	(39,977)
Habersham County Tax Officials	(44,386)	(6,046)
Hall County Tax Officials	(56,759)	(7,503)
Hancock County Tax Officials	(20,702)	(1,045)
Haralson County Tax Officials	—	9,459
Harris County Tax Officials	(14,715)	(4,405)
Hart County Tax Officials	—	5,920
Heard County Tax Officials	(25,235)	(8,254)
Henry County Tax Officials	(223,791)	(39,835)
Houston County Tax Officials	(119,131)	(4,617)
Irwin County Tax Officials	—	7,846
Jackson County Tax Officials	(46,257)	(4,965)

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Jeff Davis County Tax Officials	\$ (25,404)	(5,845)
Jefferson County Tax Officials	(14,196)	(3,316)
Jenkins County Tax Officials	(18,409)	(3,986)
Jones County Tax Officials	(80,619)	(19,603)
Lamar County Tax Officials	(51,253)	(12,037)
Lanier County Tax Officials	(40,482)	(9,803)
Laurens County Tax Officials	(62,637)	135
Lee County Tax Officials	(26,624)	(6,795)
Liberty County Tax Officials	(119,650)	(29,231)
Lincoln County Tax Officials	(12,616)	(3,101)
Long County Tax Officials	(14,137)	(4,091)
Lowndes County Tax Officials	(88,879)	(11,678)
Lumpkin County Tax Officials	—	10,877
Macon County Tax Officials	(39,813)	(9,838)
Marion County Tax Officials	(17,769)	(2,336)
Mcduffie County Tax Officials	(39,442)	(10,851)
Mcintosh County Tax Officials	(42,622)	(10,567)
Meriwether County Tax Officials	—	9,659
Miller County Tax Officials	(23,617)	(7,223)
Mitchell County Tax Officials	—	10,258
Monroe County Tax Officials	(50,903)	(11,603)
Montgomery County Tax Officials	(28,392)	(5,895)
Morgan County Tax Officials	(12,498)	1,966
Murray County Tax Officials	(36,049)	(8,707)
Muscogee County Tax Officials	(215,880)	(54,963)
Newton County Tax Officials	(81,623)	4,332
Oconee County Tax Officials	(52,962)	(13,560)
Paulding County Tax Officials	(76,664)	(4,826)
Peach County Tax Officials	(53,649)	(11,336)
Pickens County Tax Officials	—	13,747
Pierce County Tax Officials	(36,307)	(9,227)
Pike County Tax Officials	(28,716)	(7,291)
Polk County Tax Officials	(41,166)	2,385
Richmond County Tax Officials	(209,411)	(31,594)
Rockdale County Tax Officials	(52,892)	(1,897)
Schley County Tax Officials	—	8,300
Screven County Tax Officials	(33,719)	(12,775)
Seminole County Tax Officials	(12,064)	(2,850)
Spalding County Tax Officials	(93,117)	(6,145)
Stephens County Tax Officials	(88,283)	(24,574)
Stewart County Tax Officials	(23,658)	(6,040)
Sumter County Tax Officials	(11,362)	1,019
Talbot County Tax Officials	(11,630)	(950)
Tattnall County Tax Officials	(12,134)	3,333

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Taylor County Tax Officials	\$ (22,673)	(5,743)
Telfair County Tax Officials	(22,952)	(9,289)
Terrell County Tax Officials	(17,214)	(3,260)
Thomas County Tax Officials	(55,803)	(14,623)
Tift County Tax Officials	(50,551)	(2,987)
Towns County Tax Officials	(24,382)	6,185
Troup County Tax Officials	(50,966)	(12,905)
Turner County Tax Officials	(35,965)	(8,860)
Twiggs County Tax Officials	(51,786)	(12,234)
Upson County Tax Officials	(16,824)	6,946
Walker County Tax Officials	(58,446)	(14,704)
Walton County Tax Officials	(13,601)	5,043
Ware County Tax Officials	(31,359)	(4,122)
Warren County Tax Officials	—	8,309
Washington County Tax Officials	(53,609)	(11,637)
Wayne County Tax Officials	(29,870)	(2,395)
White County Tax Officials	(114,301)	(27,932)
Whitfield County Tax Officials	(166,057)	(22,620)
Wilcox County Tax Officials	(20,511)	(5,241)
Wilkinson County Tax Officials	(28,293)	(5,817)
Worth County Tax Officials	(58,773)	(14,741)
Total ERS	<u>\$ (10,037,712)</u>	<u>(1,347,529)</u>
Total for all employers	<u><u>\$ (12,332,667)</u></u>	<u><u>(1,411,110)</u></u>

See accompanying independent auditors' report.

State Employees' Assurance Department Retired And Vested Inactive Members Trust Fund

Notes to Supplementary Information Schedules

June 30, 2022

(1) Schedule of Employer Allocations of Special Funding Amounts

The schedule of employer allocations of special funding amounts shows the total State support provided to the employers for the year ending June 30, 2022. The total of State provided contributions has been allocated based upon the covered payroll of employees in SEAD-OPEB plan at the measurement date of June 30, 2022. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize OPEB expense (benefit) and revenue and to disclose the proportionate share of the collective net OPEB asset in their respective financial statements.

(2) Components of Schedule of Special Funding Amounts by Employer

(a) *State's Proportionate Share of the Net OPEB Asset Attributable to Employer*

The State's proportionate share of the net OPEB asset attributable to the employer is equal to the collective net OPEB asset multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2022, as shown in the schedule of employer allocations of special funding amounts.

(b) *Employer OPEB Expense (Benefit) and Related Revenue*

Employers in a special funding situation are required to recognize OPEB expense (benefit) and revenue for the support provided by the nonemployer contributing entity. Certain employers in the SEAD-OPEB plan are considered special funding situations, as employer contributions are paid by the State. The amounts reported in the column Employer OPEB Expense (Benefit) and Related Revenue are calculated for each participating employer by multiplying the collective OPEB expense (benefit) by the allocation percentage as shown in the schedule of employer allocations of special funding amounts and adjusting for the amortization of changes in proportion and difference between employer contributions and proportionate share of contributions.