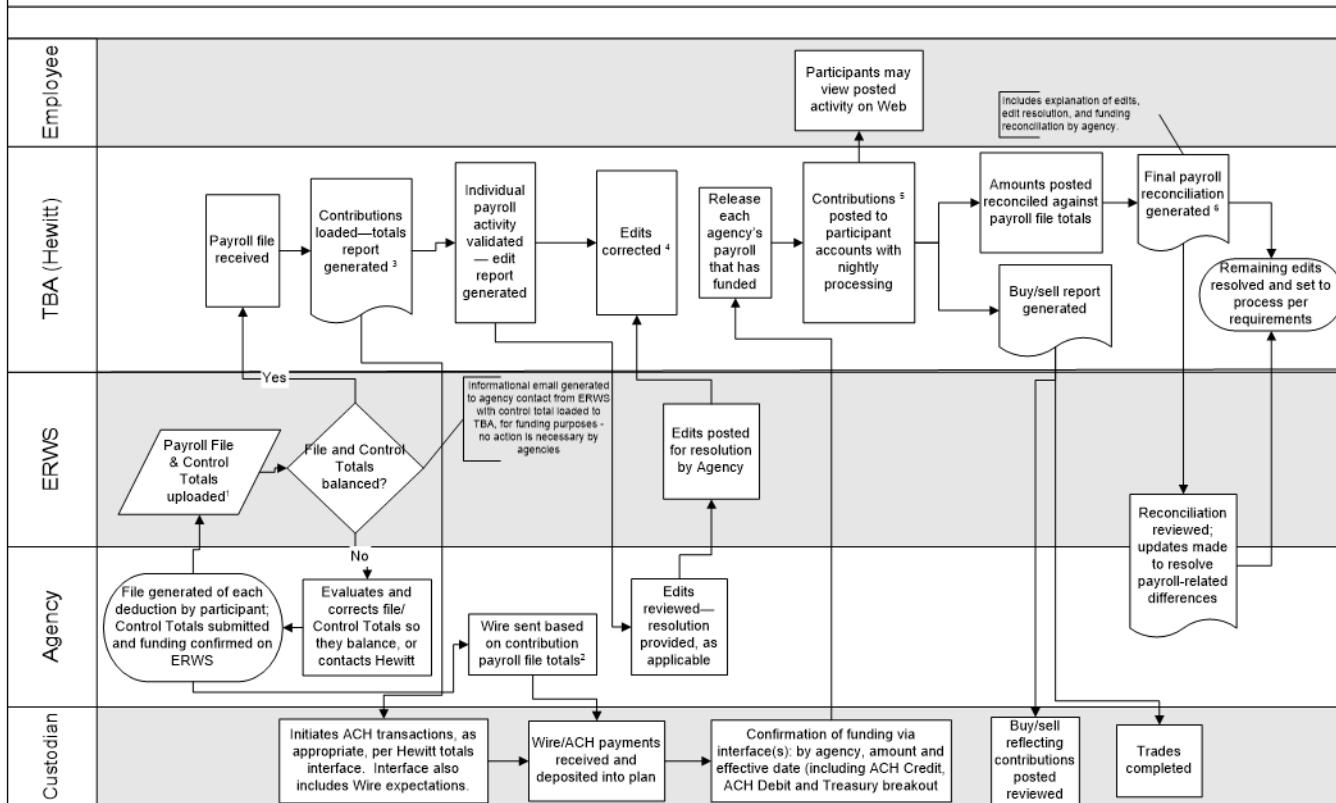
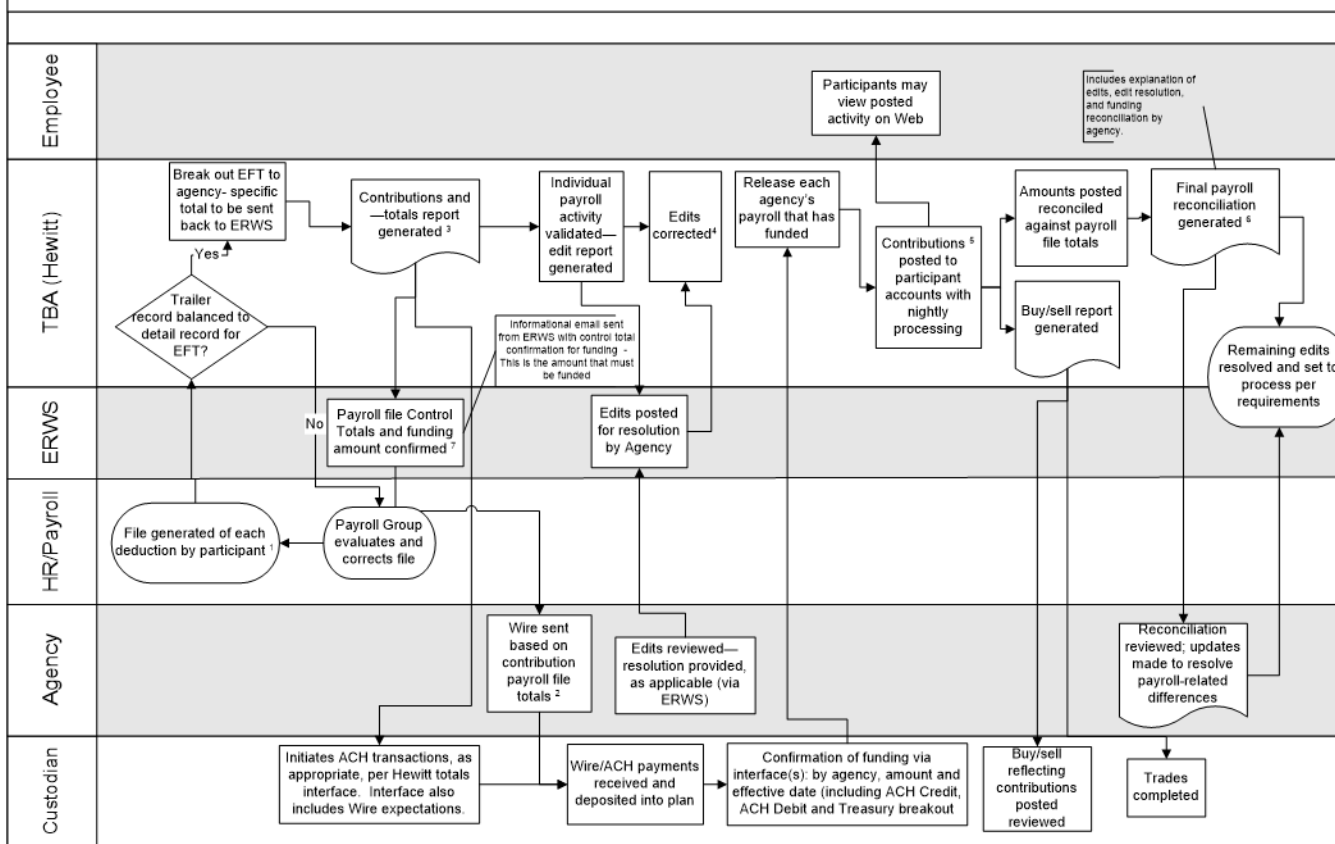


Payroll Processing Storyboard - ERWS Manual Agencies (Funding Based on Payroll File Totals)



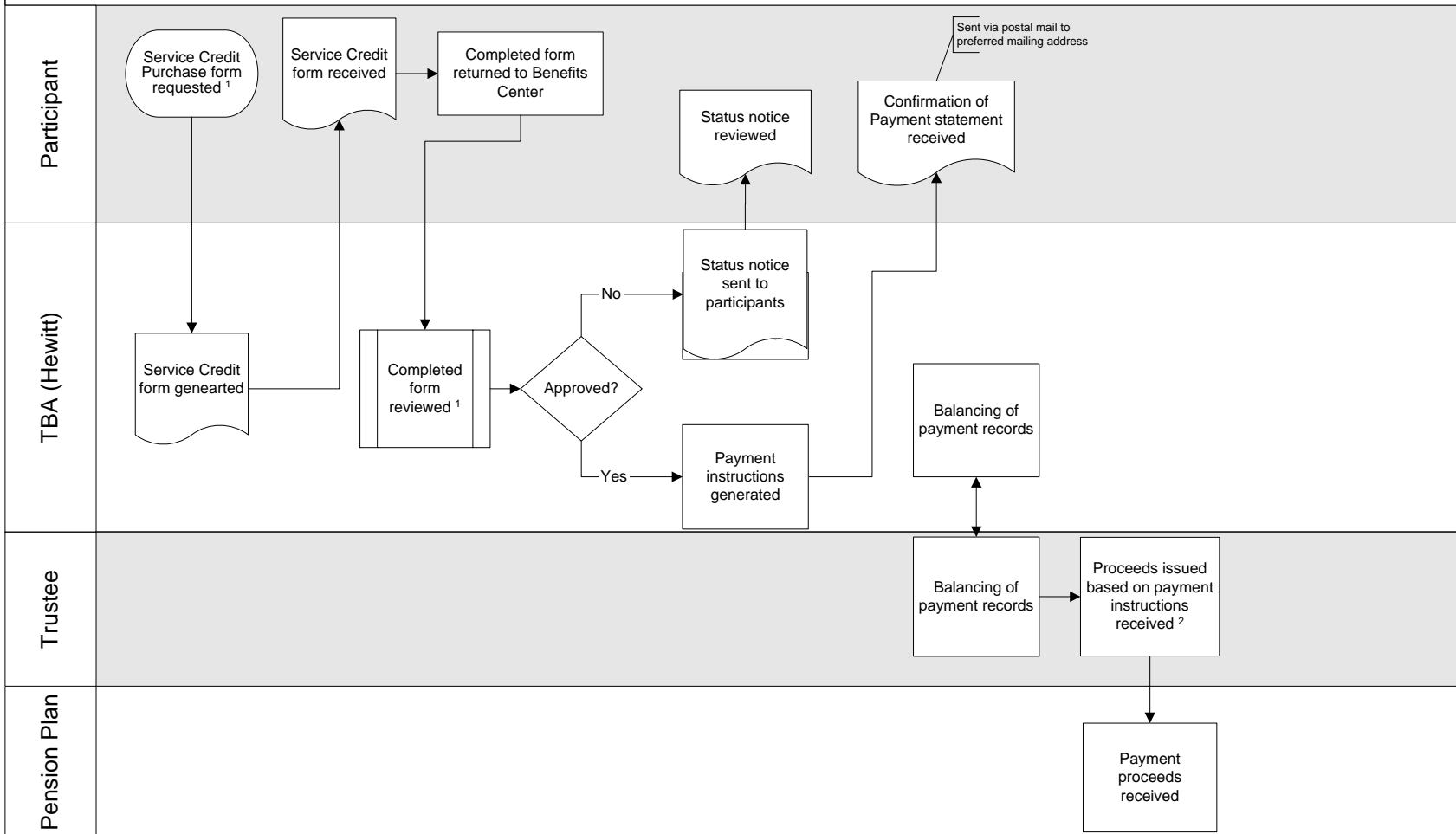
¹ File is sent 2 business days prior to payroll posting date. (Hewitt posts contributions on Friday's, the 15th of the month and last business day of the month). Agencies submit files and control totals report interdependently onto the ERWS. ERWS will combine agency files into 1 file to load to TBA.
² Wire must be sent no later than the morning of the business day following the day the payroll activity posts to participant accounts, keeping in mind that Treasury has a 2PM EST cutoff for next day wires, unless there is an exception to the timing. For example: V7 employer contributions are funded monthly from the Dept of Revenue and not when the file/Control Totals are provided from the agency.
³ Once files are loaded to TBA, Hewitt will generate funding invoices for agencies who fund via ACH, and send to JPMC.
⁴ Edits that are not resolved by Hewitt or the client carry forward to the next scheduled payroll posting date.
⁵ Includes all contribution types (employee and employer) applicable from the payroll file. V7A (Tax Offices) and V7B (State Courts) are exceptions where employer contributions will pend until end of the current month. Payroll posting date will roll forward every day after payroll posting date (Friday, 15th, last bus day) until receipt of funding is confirmed from JPMC.
⁶ Final reconciliation is split out by agency and sent to ERWS. Information is only sent back to Agency if there is a discrepancy between Control Totals and what actually posted to TBA.

Payroll Processing Storyboard—SAO, SMI, and Henry County Agencies (Funding Based on Payroll File Totals)



¹ File is sent 2 business days prior to payroll posting date (Hewitt posts contributions on Friday's, the 15th of the month and last business day of the month).
² Wire must be sent no later than the morning of the business day following the day the payroll activity posts to participant accounts, keeping in mind that Treasury has a 2PM EST cutoff for next day wires, unless there is an exception to the timing. For example: V7 employer contributions are funded monthly from the Dept of Revenue and not when the file/Control Totals are provided from the agency.
³ Once files are loaded to TBA, Hewitt will generate funding invoices for agencies who fund via ACH, and send to JPMC.
⁴ Edits that are not resolved by Hewitt or the client carry forward to the next scheduled payroll posting date.
⁵ Includes all contribution types (employee and employer) applicable to the pay period. V7A (Tax Offices) and V7B (State Courts) are exceptions where employer contributions will pend until end of the current month. Employee contributions will post based on payroll frequency. Payroll posting date will roll forward every day after payroll posting date (Friday, 15th, last bus day) until receipt of funding is confirmed from JPMC.
⁶ Final reconciliation is split out by agency and sent to ERWS. Information is only sent back to Agency if there is a discrepancy between Control Totals and what actually posted to TBA.
⁷ An informational email is sent to agency contact via ERWS. Contains control totals with explicit direction that this is the amount that must be funded. Agencies with payroll adjustments are expected to provide the instructions on the next payroll file.

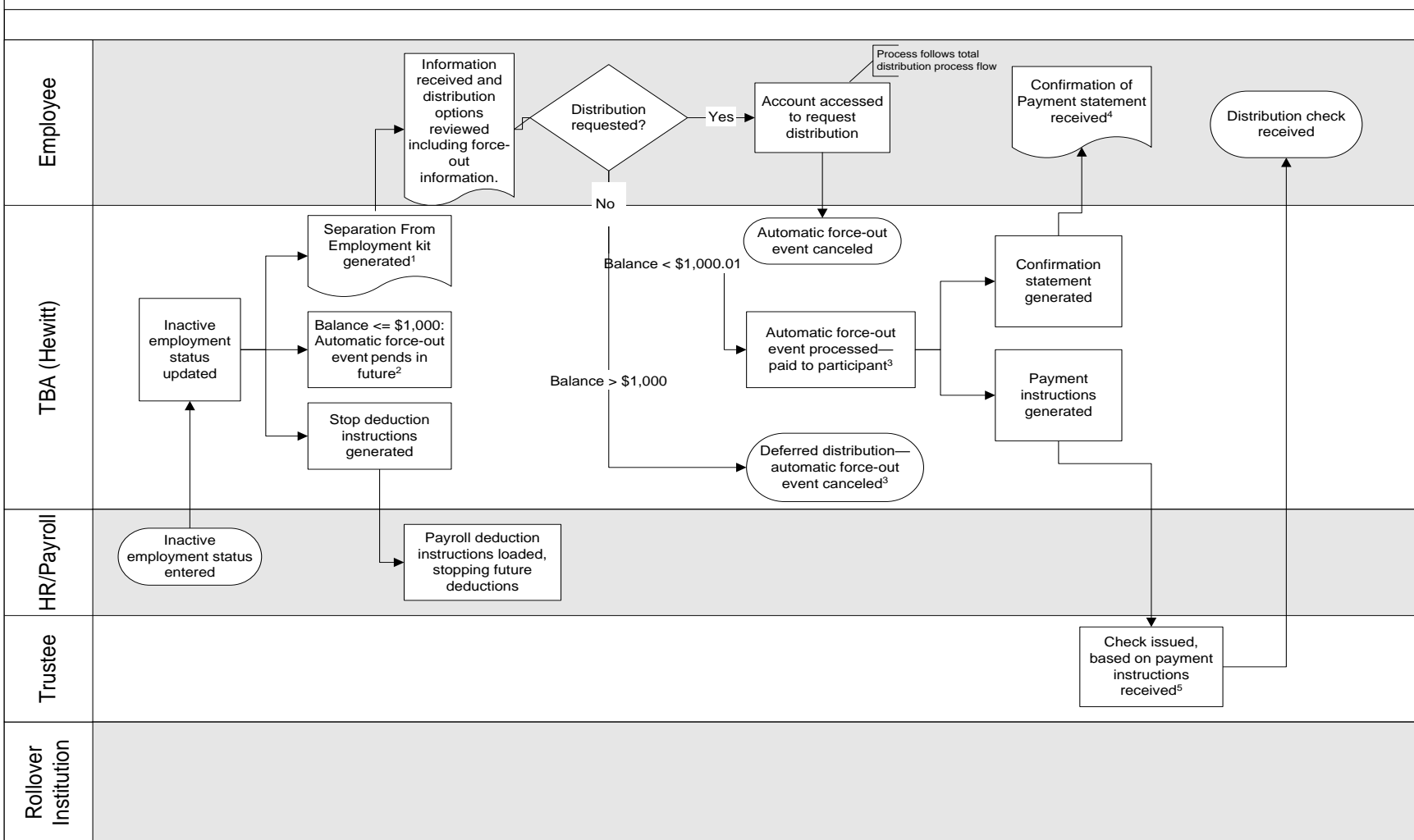
Service Credit Purchase Process Storyboard (Paper based)



¹ Participant received a letter from ERS, JRS, LRS, PSERS, TRS or another applicable retirement plan. The payment is elected via the Benefits Center as a rollover for the specific amount the participant confirms made out to the appropriate retirement plan provided. The cutoff date will also be referenced in the application evaluation to confirm it is at least 10 days prior to the the retirement system's stated deadline to receive the rollover.

² Proceeds will be issued as a check. Forms 1099-R are generated by the trustee and sent the following January.

\$1,000 Limit Automatic Force-Out Process Storyboard



¹ Separation From Employment kit includes such items as the Separation From Employment Notice and Payment Rights Notice.

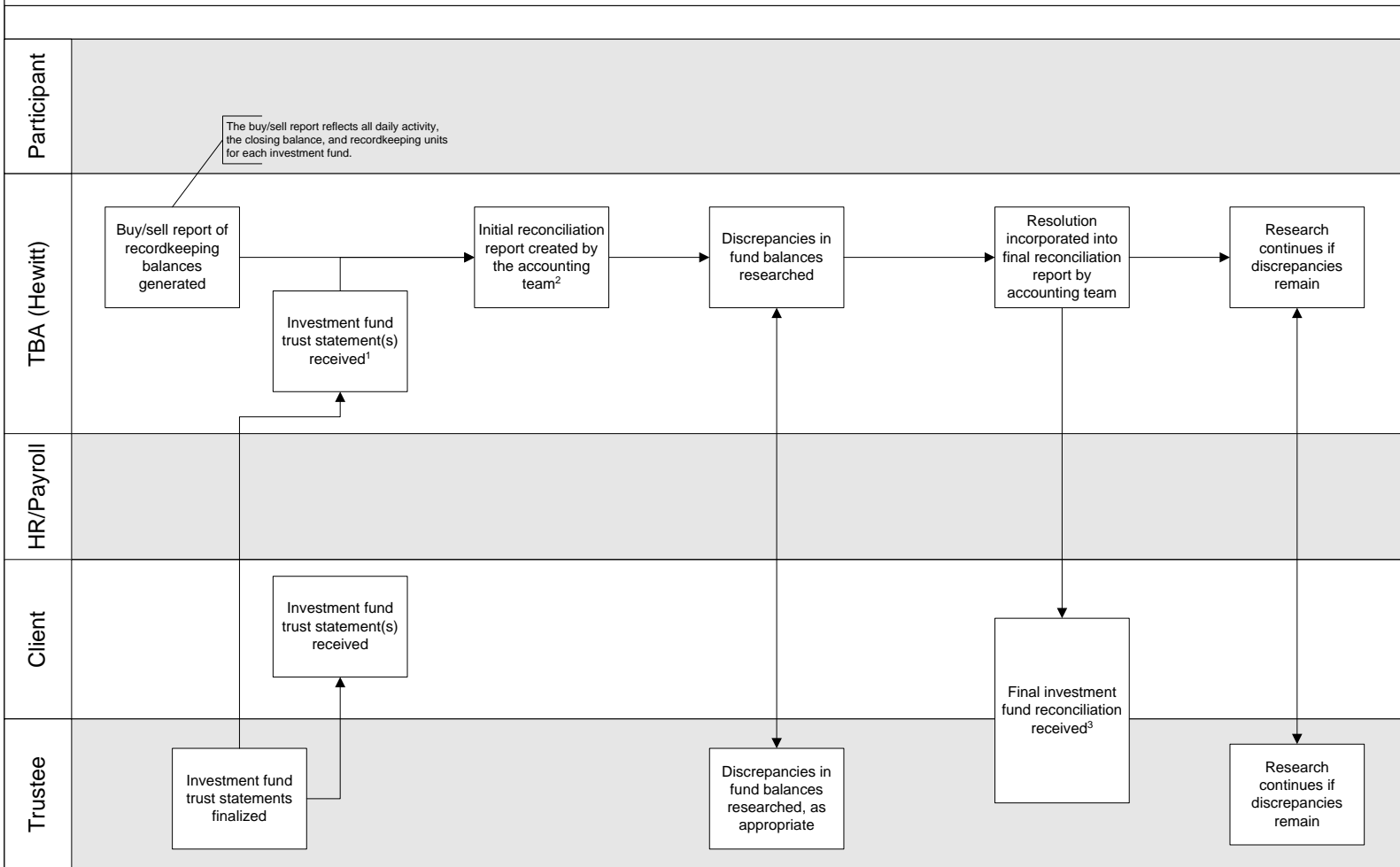
² The timing for the automatic force-out is based on client plan provisions. If the participant also has an outstanding loan, a loan foreclosure event will also pend. See the applicable process storyboard.

³ Balance determination is completed again at the time the automatic force-out event attempts to process.

⁴ Confirmation of Payment statements are sent via U.S. mail to the preferred mailing address on file.

⁵ Forms 1099-R are generated and sent the following January.

Investment Fund Reconciliation Process Storyboard



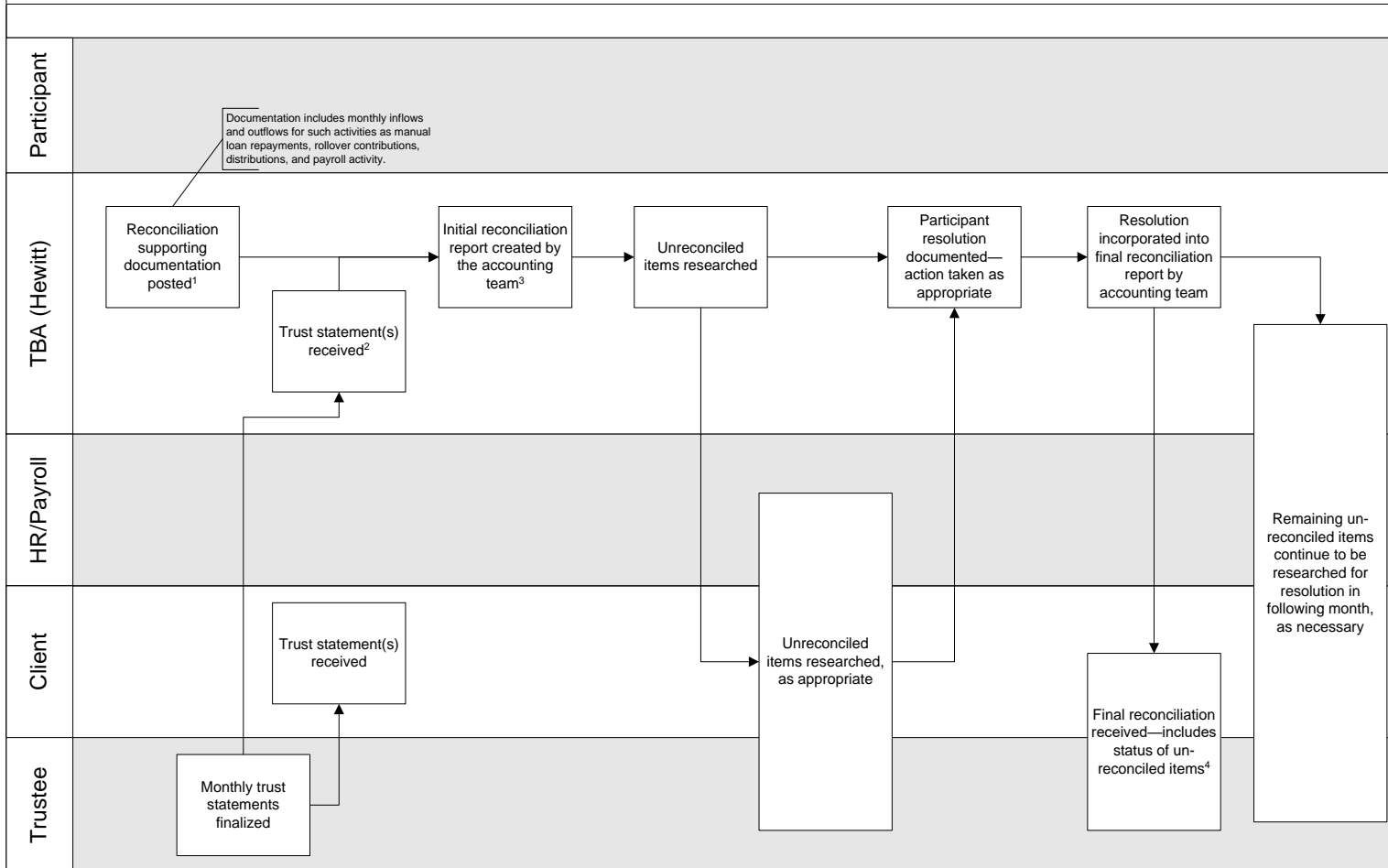
The investment fund reconciliation is completed on a quarterly basis for each investment fund offered under the plan. Each quarter, the closing balances on the Hewitt recordkeeping system are reconciled against the closing balances on the trustee system. Any discrepancies greater than \$250 are researched. Generally, discrepancies less than \$250 are due to rounding differences between the two systems.

¹ Generally, trust statements for each investment fund are received by the 6th business day of the quarter.

² The initial reconciliation is generally completed by the 12th business day of the quarter. The report reflects the closing balance from the trust statement, adjusted for activity processed on the last business day of the quarter, against the closing balance on the Hewitt recordkeeping system.

³ The final reconciliation of prior quarter balances is provided by the last business day of the month following quarter-end.

Clearing Account Reconciliation Process Storyboard



The clearing account is defined as a non-recordkeeping account maintained by the trustee to hold money before it is invested into the plan's investment funds or while waiting to be paid to participants. In general, the clearing account should be a zero-balance account. There are certain activities, such as the build-up of earnings, that will continue to accrue in the clearing account but should be used by the plan annually.

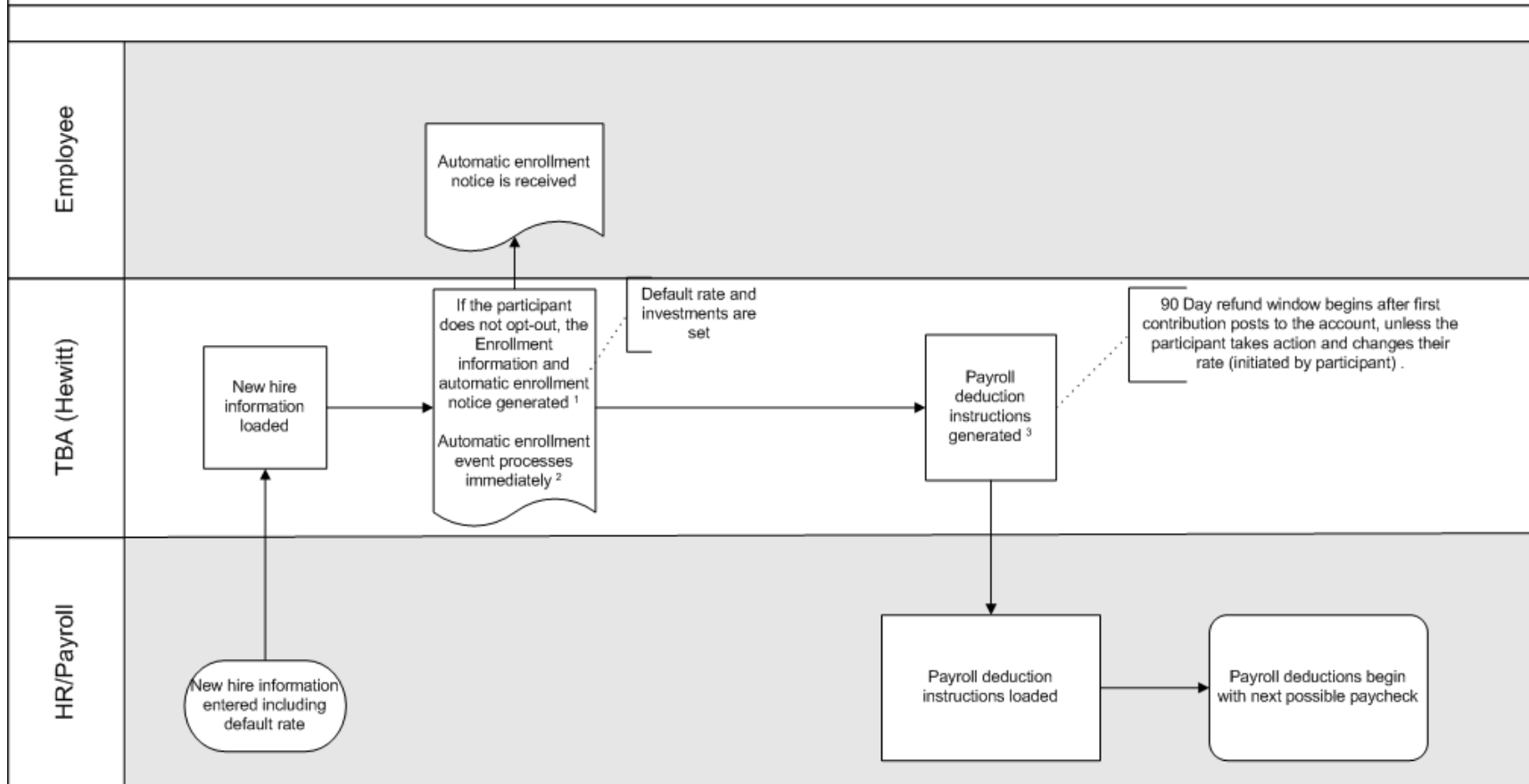
¹ Documentation is posted by the 5th business day of the month.

² Generally, trust statements are received by the 6th business day of the month.

³ Generally, the initial reconciliation is completed by the 12th business day. The report reflects a summary of all inflow and outflow reconciliation between Hewitt supporting documentation and the trust statement. Unreconciled items are identified as requiring additional research.

⁴ The final reconciliation of prior month activity is provided by the last business day of the current month.

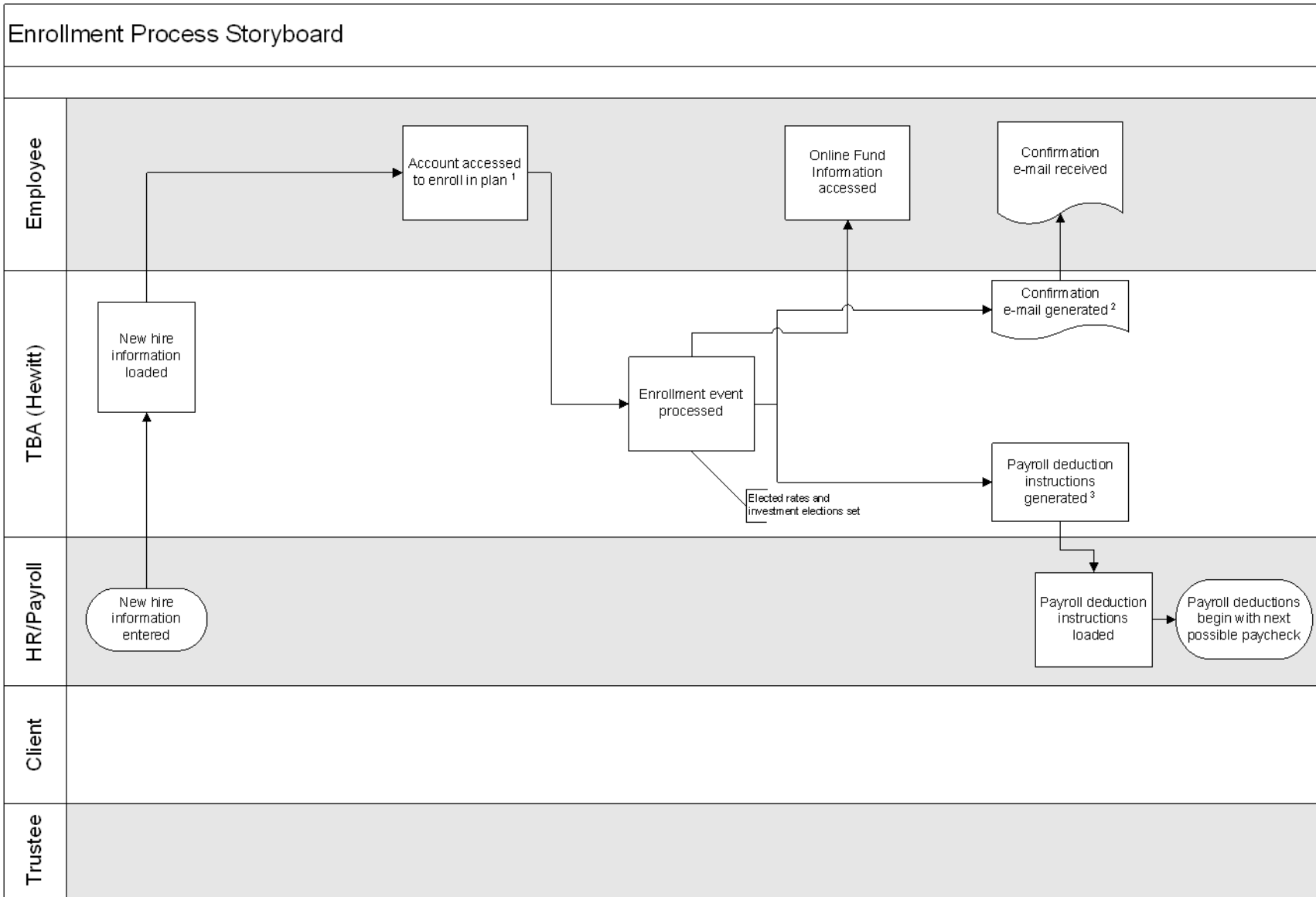
Automatic Enrollment Process Storyboard -- Immediate Enrollment



¹ Information is sent once eligibility requirements have been met. In addition, annual notices will be provided as applicable.

² Automatic enrollment is processed immediately.

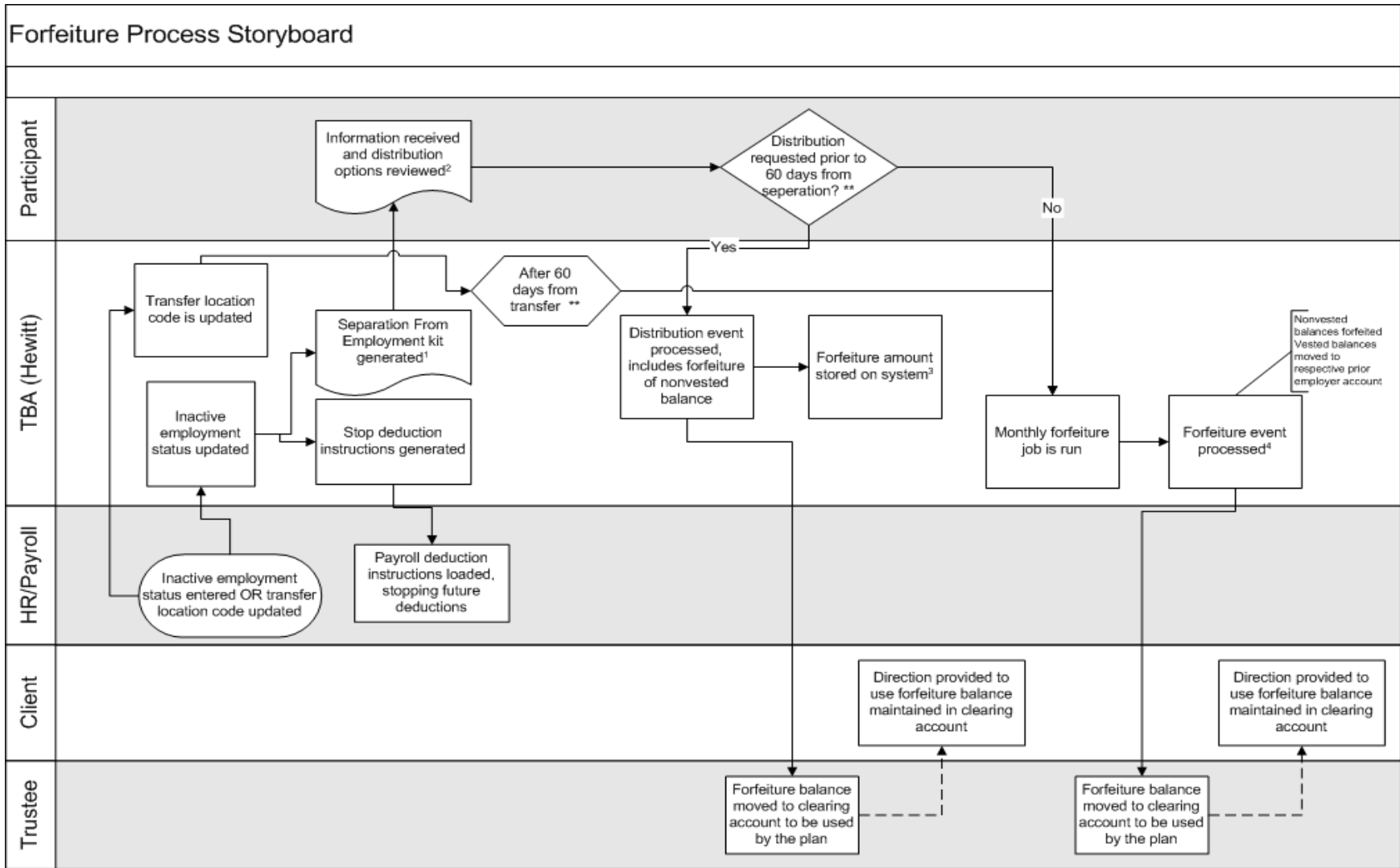
³ Payroll deduction are set as "unreported" on the TBA System and are sent back to payroll.



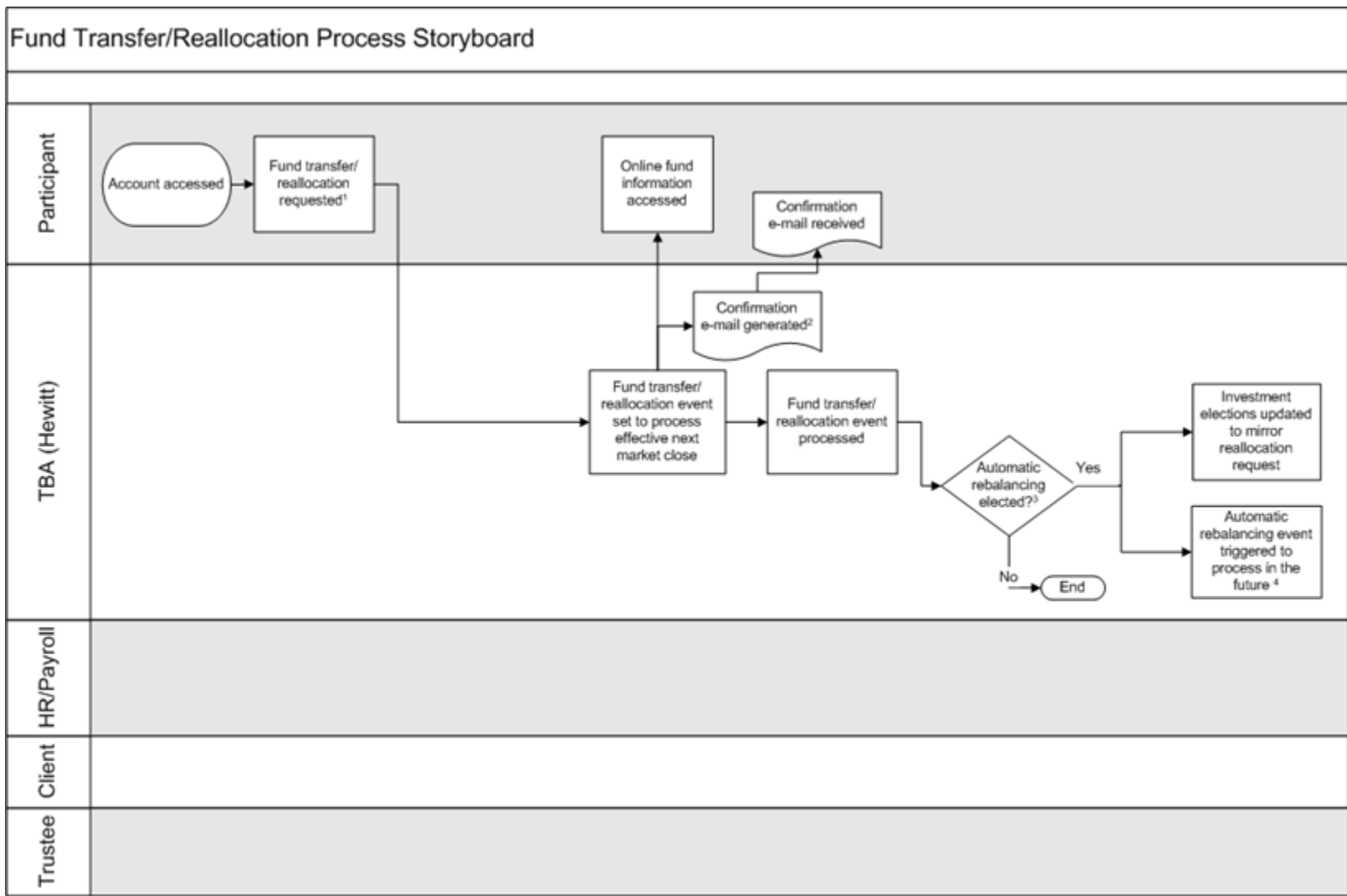
1 Upon initial login, employees who do not already have a balance in the plan may create a User ID and password using the first-time user functionality.

2 Confirmation e-mails are generated for employees enrolling on the Internet who have a valid, preferred e-mail address on file.

3 Payroll deduction instructions are held, as applicable, and forwarded to payroll at the appropriate time for deductions to begin. Plan 457 deductions are effective the first of the following month, unless the change is to a zero election, in which case the rate change is effective immediately.



¹ Separation From Employment kit includes such items as the Separation From Employment Notice and Payment Rights Notice.
² If the participant did not have a vested balance at separation, the forfeiture event will process 60 days from separation.
³ Once a participant has been separated or transferred for more than 31 days, the non-vested amount will be forfeited after 60 days and no longer stored on the system. At that point, the participant is not eligible for a restore. If the participant is rehired prior to a 31 day break in service, the forfeiture will be restored or if the participant is rehired within 60 days but after 31 days the forfeiture will process before the rehire.
⁴ When the forfeiture processes after 60 days, the participant is no longer eligible for a forfeiture restore and this amount is not stored on the system.
 **Non-vested balances are forfeited if terminated, the earlier of total distribution or 60 days from separation of service OR If transferred >31 days forfeiture is processed after 60 days from transfer, if rehired after 31 days but prior to 60 days forfeiture would process prior to the rehire-- at which point vested money would move to appropriate 100% vested source (GSEPS, non-GSEPS) and non-vested money would be forfeited.



¹ Participants may view a transfer restrictions document that explains all fund-specific restrictions or redemption fees the plan funds are subject to. If the transfer request results in a redemption fee, the participant will be notified prior to completing the transfer request.

² Confirmation e-mails are generated for participants requesting a fund transfer/reallocation on the Internet and who have a valid, preferred e-mail address on file.

³ Automatic rebalancing is only available for participants requesting a fund reallocation. Automatic rebalancing is not an available option for fund transfers.

⁴ Participants may elect to have their account automatically rebalanced every 90 days, 180 days, or annual until the participant requests to stop the rebalancing option.