



**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, 2020

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 2000
303 Peachtree Street, N.E.
Atlanta, GA 30308-3210

Independent Auditors' Report

The Board of Trustees

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund:

We have audited the accompanying 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, 2020, and the related notes. We have also audited the total of 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 as of and for the year ended June 30, 2020, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes 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' Responsibility

Our responsibility is to express an opinion on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Opinions

In our opinion, the 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 of SEAD as of and for the year ended June 30, 2020, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Employees' Retirement System of Georgia, which includes SEAD, as of and for the year ended June 30, 2020, and our report thereon, dated September 30, 2020, expressed unmodified opinions on those financial statements.

Supplementary and 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 System management, the Board of Trustees, the 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 30, 2021

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, 2020

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
<u>LRS</u>			
444	General Assembly of Georgia	\$ 1,133,334	0.095115 %
<u>GJRS</u>			
418	Prosecuting Attorneys Council	1,723,679	0.144659 %
436	Superior Courts of Georgia	13,762,913	1.155046 %
442	Georgia Department of Law	447,249	0.037535 %
444	General Assembly of Georgia	134,790	0.011312 %
<u>ERS</u>			
127-001	Appling County DFACS	187,377	0.015726 %
127-002	Atkinson County DFACS	37,454	0.003140 %
127-003	Bacon County DFACS	121,219	0.010173 %
127-004	Baker County DFACS	64,131	0.005380 %
127-005	Baldwin County DFACS	207,669	0.017429 %
127-006	Banks County DFACS	82,320	0.006910 %
127-007	Barrow County DFACS	319,157	0.026785 %
127-008	Bartow County DFACS	407,477	0.034197 %
127-009	Ben Hill County DFACS	79,676	0.006690 %
127-010	Berrien County DFACS	242,536	0.020355 %
127-011	Bibb County DFACS	1,997,590	0.167647 %
127-012	Bleckley County DFACS	53,595	0.004500 %
127-013	Brantley County DFACS	264,722	0.022217 %
127-014	Brooks County DFACS	130,854	0.010982 %
127-016	Bulloch County DFACS	294,571	0.024722 %
127-017	Burke County DFACS	224,381	0.018831 %
127-018	Butts County DFACS	265,815	0.022308 %
127-019	Calhoun County DFACS	81,176	0.006810 %
127-020	Camden County DFACS	369,342	0.030997 %
127-021	Candler County DFACS	40,281	0.003380 %
127-022	Carroll County DFACS	414,861	0.034817 %
127-023	Catoosa County DFACS	183,117	0.015368 %
127-024	Charlton County DFACS	160,328	0.013456 %
127-025	Chatham County DFACS	1,132,884	0.095077 %
127-026	Chattahoochee County DFACS	26,505	0.002220 %
127-027	Chattooga County DFACS	384,693	0.032285 %
127-028	Cherokee County DFACS	582,613	0.048896 %
127-029	Clarke County DFACS	3,625,872	0.304300 %
127-030	Clay County DFACS	188,947	0.015857 %
127-031	Clayton County DFACS	2,708,874	0.227341 %
127-032	Clinch County DFACS	145,911	0.012246 %
127-033	Cobb County DFACS	3,132,231	0.262871 %
127-034	Coffee County DFACS	1,288,603	0.108145 %
127-035	Colquitt County DFACS	366,033	0.030719 %
127-036	Columbia County DFACS	942,856	0.079129 %
127-037	Cook County DFACS	213,391	0.017909 %
127-038	Coweta County DFACS	459,812	0.038590 %

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, 2020

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
127-039	Crawford County DFACS	\$ 153,783	0.012906 %
127-040	Crisp County DFACS	313,596	0.026318 %
127-041	Dade County DFACS	136,602	0.011464 %
127-042	Dawson County DFACS	101,538	0.008520 %
127-043	Decatur County DFACS	527,921	0.044306 %
127-044	Dekalb County DFACS	10,419,503	0.874452 %
127-045	Dodge County DFACS	135,210	0.011348 %
127-046	Dooly County DFACS	147,191	0.012353 %
127-047	Dougherty County DFACS	4,845,287	0.406638 %
127-048	Douglas County DFACS	781,960	0.065626 %
127-049	Early County DFACS	1,620,067	0.135963 %
127-051	Effingham County DFACS	331,176	0.027794 %
127-052	Elbert County DFACS	175,630	0.014740 %
127-053	Emanuel County DFACS	112,047	0.009400 %
127-054	Evans County DFACS	88,866	0.007460 %
127-055	Fannin County DFACS	150,836	0.012659 %
127-056	Fayette County DFACS	541,189	0.045419 %
127-057	Floyd County DFACS	2,115,201	0.177517 %
127-058	Forsyth County DFACS	168,874	0.014173 %
127-059	Franklin County DFACS	251,188	0.021081 %
127-060	Fulton County DFACS	6,741,837	0.565805 %
127-061	Gilmer County DFACS	133,983	0.011245 %
127-062	Glascock County DFACS	107,321	0.009010 %
127-063	Glynn County DFACS	749,586	0.062909 %
127-064	Gordon County DFACS	399,960	0.033566 %
127-065	Grady County DFACS	296,202	0.024859 %
127-066	Greene County DFACS	347,812	0.029190 %
127-067	Gwinnett County DFACS	3,990,016	0.334860 %
127-068	Habersham County DFACS	355,246	0.029814 %
127-069	Hall County DFACS	1,616,746	0.135685 %
127-070	Hancock County DFACS	75,003	0.006290 %
127-071	Haralson County DFACS	228,733	0.019196 %
127-072	Harris County DFACS	143,703	0.012060 %
127-073	Hart County DFACS	330,252	0.027716 %
127-074	Heard County DFACS	276,745	0.023226 %
127-075	Henry County DFACS	921,905	0.077370 %
127-076	Houston County DFACS	1,218,869	0.102293 %
127-077	Irwin County DFACS	213,300	0.017901 %
127-078	Jackson County DFACS	187,082	0.015701 %
127-080	Jeff Davis County DFACS	281,416	0.023618 %
127-081	Jefferson County DFACS	114,242	0.009590 %
127-082	Jenkins County DFACS	202,413	0.016988 %
127-083	Johnson County DFACS	150,286	0.012613 %
127-084	Jones County DFACS	365,100	0.030641 %
127-085	Lamar County DFACS	194,820	0.016350 %
127-086	Lanier County DFACS	99,942	0.008390 %
127-087	Laurens County DFACS	4,576,156	0.384052 %

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, 2020

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
127-088	Lee County DFACS	\$ 205,699	0.017263 %
127-089	Liberty County DFACS	438,189	0.036775 %
127-091	Long County DFACS	57,787	0.004850 %
127-092	Lowndes County DFACS	851,402	0.071454 %
127-093	Lumpkin County DFACS	161,319	0.013539 %
127-094	Macon County DFACS	105,799	0.008880 %
127-095	Madison County DFACS	192,862	0.016186 %
127-096	Marion County DFACS	44,636	0.003750 %
127-097	Mcduffie County DFACS	255,444	0.021438 %
127-099	Meriwether County DFACS	343,118	0.028796 %
127-101	Mitchell County DFACS	181,891	0.015265 %
127-102	Monroe County DFACS	222,194	0.018648 %
127-103	Montgomery County DFACS	148,229	0.012440 %
127-104	Morgan County DFACS	140,389	0.011782 %
127-105	Murray County DFACS	348,692	0.029264 %
127-106	Muscogee County DFACS	1,153,414	0.096800 %
127-107	Newton County DFACS	698,171	0.058594 %
127-110	Paulding County DFACS	318,512	0.026731 %
127-111	Peach County DFACS	365,504	0.030675 %
127-112	Pickens County DFACS	209,714	0.017600 %
127-113	Pierce County DFACS	123,886	0.010397 %
127-114	Pike County DFACS	134,489	0.011287 %
127-115	Polk County DFACS	670,216	0.056248 %
127-116	Pulaski County DFACS	30,010	0.002520 %
127-117	Putnam County DFACS	1,119,707	0.093971 %
127-119	Rabun County DFACS	212,963	0.017873 %
127-120	Randolph County DFACS	63,288	0.005310 %
127-121	Richmond County DFACS	1,953,247	0.163925 %
127-122	Rockdale County DFACS	269,544	0.022621 %
127-123	Schley County DFACS	61,387	0.005150 %
127-124	Screven County DFACS	87,749	0.007360 %
127-125	Seminole County DFACS	274,558	0.023042 %
127-126	Spalding County DFACS	1,788,931	0.150135 %
127-127	Stephens County DFACS	292,529	0.024550 %
127-128	Stewart County DFACS	109,957	0.009230 %
127-129	Sumter County DFACS	2,610,165	0.219057 %
127-130	Talbot County DFACS	173,685	0.014577 %
127-131	Taliaferro County DFACS	36,096	0.003030 %
127-132	Tattnall County DFACS	84,256	0.007070 %
127-133	Taylor County DFACS	31,556	0.002650 %
127-134	Telfair County DFACS	194,770	0.016346 %
127-135	Terrell County DFACS	189,130	0.015873 %
127-136	Thomas County DFACS	494,696	0.041517 %
127-137	Tift County DFACS	703,059	0.059004 %
127-138	Toombs County DFACS	206,642	0.017342 %
127-139	Towns County DFACS	26,520	0.002230 %
127-140	Treutlen County DFACS	98,603	0.008280 %

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, 2020

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
127-141	Troup County DFACS	\$ 759,799	0.063766 %
127-143	Twiggs County DFACS	100,899	0.008470 %
127-144	Union County DFACS	198,625	0.016670 %
127-145	Upson County DFACS	312,541	0.026230 %
127-146	Walker County DFACS	294,376	0.024705 %
127-147	Walton County DFACS	207,353	0.017402 %
127-148	Ware County DFACS	412,923	0.034654 %
127-149	Warren County DFACS	66,961	0.005620 %
127-150	Washington County DFACS	256,778	0.021550 %
127-151	Wayne County DFACS	239,529	0.020102 %
127-152	Webster County DFACS	171,181	0.014366 %
127-153	Wheeler County DFACS	39,705	0.003330 %
127-154	White County DFACS	20,269	0.001700 %
127-155	Whitfield County DFACS	1,458,219	0.122380 %
127-156	Wilcox County DFACS	129,360	0.010857 %
127-157	Wilkes County DFACS	125,013	0.010492 %
127-158	Wilkinson County DFACS	113,596	0.009530 %
127-159	Worth County DFACS	234,478	0.019679 %
128-001	Appling County Health Dept	165,721	0.013908 %
128-002	Atkinson County Health Dept	94,770	0.007950 %
128-003	Bacon County Health Dept	160,952	0.013508 %
128-004	Baker County Health Dept	204,083	0.017128 %
128-005	Baldwin County Health Dept	268,318	0.022518 %
128-006	Banks County Health Dept	54,239	0.004550 %
128-007	Barrow County Public Health	242,039	0.020313 %
128-008	Bartow County Health Dept	293,200	0.024607 %
128-009	Ben Hill County Health Dept	92,971	0.007800 %
128-010	Berrien County Health Dept	37,703	0.003160 %
128-011	Bibb County Health Dept	610,344	0.051223 %
128-012	Bleckley Co. Health Dept	36,078	0.003030 %
128-013	Brantley County Health Dept	106,176	0.008910 %
128-014	Brooks County Health Dept	86,039	0.007220 %
128-015	Bryan County Health Dept	202,979	0.017035 %
128-016	Bulloch County Physical Health	263,296	0.022097 %
128-017	Burke County Health Dept	344,883	0.028944 %
128-018	Butts County Health Dept	53,259	0.004470 %
128-019	Calhoun County Health Dept	32,790	0.002750 %
128-020	Camden County Health Dept	206,589	0.017338 %
128-021	Candler County Health Dept	102,473	0.008600 %
128-022	Carroll County Health Dept	303,180	0.025444 %
128-023	Catoosa County Health Dept	128,354	0.010772 %
128-024	Charlton County Health Dept	152,170	0.012771 %
128-025	Chatham County Health Dept	2,150,345	0.180467 %
128-026	Chattahoochee County Health Dept	51,744	0.004340 %
128-027	Chattooga County Health Dept	297,780	0.024991 %
128-028	Cherokee County Health Dept	3,320,955	0.278710 %
128-029	Clarke County Health Dept	1,249,381	0.104854 %

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, 2020

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-030	Clay County Health Dept	\$ 31,873	0.002670 %
128-031	Clayton County Health Dept	1,383,102	0.116076 %
128-032	Clinch County Health Dept	89,313	0.007500 %
128-033	Cobb County Health Dept	2,968,572	0.249136 %
128-034	Coffee County Health Dept	225,171	0.018897 %
128-035	Colquitt County Health Dept	572,243	0.048025 %
128-036	Columbia County Health Dept	425,674	0.035725 %
128-037	Cook County Health Dept	95,727	0.008030 %
128-038	Coweta County Health Dept	446,787	0.037496 %
128-039	Crawford County Health Dept	100,318	0.008420 %
128-041	Dade County Health Dept	149,062	0.012510 %
128-042	Dawson County Health Dept	310,990	0.026100 %
128-043	Decatur County Health Dept	195,223	0.016384 %
128-044	Dekalb County Health Dept	5,503,706	0.461896 %
128-045	Dodge County Health Dept	63,648	0.005340 %
128-047	Dougherty County Health Dept	543,834	0.045641 %
128-047B	Southwest Health District	2,594,699	0.217759 %
128-048	Douglas County Health Dept	315,211	0.026454 %
128-049	Early County Health Dept	88,140	0.007400 %
128-050	Echols County Health Dept	17,294	0.001450 %
128-051	Effingham County Health Dept	225,546	0.018929 %
128-052	Elbert County Health Dept	105,652	0.008870 %
128-053	Emanuel County Health Dept	271,598	0.022794 %
128-054	Evans County Health Dept	63,432	0.005320 %
128-055	Fannin County Health Dept	206,430	0.017325 %
128-056	Fayette County Health Dept	449,434	0.037719 %
128-057	Floyd County Health Dept	1,928,706	0.161866 %
128-058	Forsyth County Health Dept	244,498	0.020519 %
128-059	Franklin County Health Dept	218,163	0.018309 %
128-061	Gilmer County Health Dept	263,656	0.022127 %
128-062	Glascocock County Health Dept	63,784	0.005350 %
128-063	Glynn County Health Dept	1,852,079	0.155435 %
128-064	Gordon County Health Dept	590,865	0.049588 %
128-065	Grady County Health Dept	172,341	0.014464 %
128-066	Greene County Health Dept	137,947	0.011577 %
128-067	Gwinnett County Health Dept	5,058,746	0.424553 %
128-068	Habersham County Health Dept	104,863	0.008800 %
128-069	Hall County Health Dept	2,173,580	0.182417 %
128-070	Hancock County Health Dept	137,276	0.011521 %
128-071	Haralson County Health Dept	212,500	0.017834 %
128-072	Harris County Health Dept	127,872	0.010732 %
128-073	Hart County Health Dept	42,958	0.003610 %
128-074	Heard County Health Dept	19,436	0.001630 %
128-075	Henry County Health Dept	467,590	0.039242 %
128-076	Houston County Health Dept	2,410,241	0.202278 %
128-077	Irwin County Health Dept	90,589	0.007600 %
128-078	Jackson County Health Dept	2,428	0.000204 %

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, 2020

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-079	Jasper County Health Dept	\$ 52,296	0.004390 %
128-080	Jeff Davis County Health Dept	197,343	0.016562 %
128-081	Jefferson County Health Dept	79,674	0.006690 %
128-082	Jenkins County Health Dept	57,649	0.004840 %
128-083	Johnson County Health Dept	35,747	0.003000 %
128-084	Jones County Health Dept	89,483	0.007510 %
128-085	Lamar County Health Dept	108,058	0.009070 %
128-087	Laurens County Health Dept	2,017,838	0.169346 %
128-088	Lee County Health Dept	264,979	0.022238 %
128-089	Liberty County Health Dept	531,270	0.044587 %
128-091	Long County Health Dept	30,174	0.002530 %
128-092	Lowndes County Health Dept	2,411,439	0.202379 %
128-093	Lumpkin County Health Dept	219,757	0.018443 %
128-094	Macon County Health Dept	123,884	0.010397 %
128-095	Madison County Health Dept	122,196	0.010255 %
128-096	Marion County Health Dept	96,471	0.008100 %
128-097	Mcduffie County Health Dept	189,002	0.015862 %
128-098	McIntosh County Health Dept	92,504	0.007760 %
128-099	Meriwether County Health Dept	308,302	0.025874 %
128-100	Miller County Health Dept	65,428	0.005490 %
128-101	Mitchell County Health Dept	168,628	0.014152 %
128-102	Monroe County Health Dept	70,753	0.005940 %
128-103	Montgomery County Health Dept	76,519	0.006420 %
128-104	Morgan County Health Dept	137,265	0.011520 %
128-105	Murray County Health Dept	267,576	0.022456 %
128-106	Muscogee County Health Dept	3,010,861	0.252685 %
128-107	Newton County Health Dept	329,284	0.027635 %
128-108	Oconee County Health Dept	213,200	0.017893 %
128-109	Oglethorpe County Health Dept	58,788	0.004930 %
128-110	Paulding County Health Dept	165,795	0.013914 %
128-111	Peach County Health Dept	117,873	0.009890 %
128-112	Pickens County Health Dept	41,344	0.003470 %
128-113	Pierce County Health Dept	190,850	0.016017 %
128-114	Pike County Health Dept	59,870	0.005020 %
128-115	Polk County Health Dept	200,301	0.016810 %
128-116	Pulaski County Health Dept	84,613	0.007100 %
128-117	Putnam County Health Dept	204,918	0.017198 %
128-119	Rabun County Health Dept	137,003	0.011498 %
128-120	Randolph County Health Dept	19,060	0.001600 %
128-121	Richmond County Health Dept	1,683,875	0.141318 %
128-122	Rockdale County Health Dept	197,347	0.016562 %
128-123	Schley County Health Dept	62,546	0.005250 %
128-124	Screven County Health Dept	141,864	0.011906 %
128-125	Seminole County Health Dept	91,748	0.007700 %
128-126	Spalding County Health Dept	389,191	0.032663 %
128-127	Stephens County Health Dept	168,003	0.014100 %
128-128	Stewart County Health Dept	25,830	0.002170 %

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, 2020

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
128-129	Sumter County Health Dept	\$ 129,689	0.010884 %
128-131	Taliaferro County Health Dept	68,829	0.005780 %
128-132	Tattnall County Health Dept	156,037	0.013095 %
128-133	Taylor County Health Dept	172,782	0.014501 %
128-134	Telfair County Health Dept	184,207	0.015460 %
128-135	Terrell County Health Dept	71,258	0.005980 %
128-136	Thomas County Health Dept	564,345	0.047362 %
128-137	Tift County Health Dept	309,198	0.025949 %
128-138	Toombs County Health Dept	339,277	0.028474 %
128-139	Towns County Health Dept	84,758	0.007110 %
128-140	Treutlen County Health Dept	62,131	0.005210 %
128-141	Troup County Health Dept	2,844,881	0.238755 %
128-142	Turner County Health Dept	32,021	0.002690 %
128-143	Twiggs County Health Dept	57,802	0.004850 %
128-144	Union County Health Dept	125,810	0.010559 %
128-145	Upson County Health Dept	213,373	0.017907 %
128-146	Walker County Health Dept	294,562	0.024721 %
128-147	Walton County Health Dept	361,546	0.030343 %
128-148	Ware County Health Dept	3,442,865	0.288941 %
128-149	Warren County Health Dept	36,531	0.003070 %
128-150	Washington County Health Dept	290,909	0.024414 %
128-151	Wayne County Health Dept	245,347	0.020591 %
128-152	Webster County Health Dept	62,069	0.005210 %
128-153	Wheeler County Health Dept	62,685	0.005260 %
128-154	White County Health Dept	224,218	0.018817 %
128-155	Whitfield County Health Dept	1,280,244	0.107444 %
128-156	Wilcox County Health Dept	31,265	0.002620 %
128-157	Wilkes County Health Dept	174,972	0.014685 %
128-158	Wilkinson County Health Dept	72,686	0.006100 %
128-159	Worth County Health Dept	191,395	0.016063 %
129-008	Woodright Industries	74,914	0.006290 %
129-009	Jessamine Place	398,387	0.033435 %
129-022	Carroll County MR Services	243,639	0.020447 %
129-035	Green Oaks Service Center	503,304	0.042240 %
129-071	Haralson Co. Center(MH/MR/SA)	233,699	0.019613 %
129-101	Mitchell-Baker Service Center	361,568	0.030344 %
129-136	Thomas/Grady Service Center	513,486	0.043094 %
129-137	Tift County - Diversified Enterprises	264,324	0.022183 %
209-0209	Agric Commodity Commission	279,837	0.023485 %
237-0237	DA-Lookout Mountain Judicial Circuit	150,442	0.012626 %
361	Lookout Mountain Community Ser	112,425	0.009440 %
363	Highland Rivers Center Community Service Board	361,624	0.030349 %
364	Georgia Mountains AVITA Community Partners	87,443	0.007340 %
365	Cobb County Community Service	266,928	0.022402 %
366	Douglas Community Service Board	51,601	0.004330 %
368	Dekalb Community Service Board	257,451	0.021607 %
369	View Point Health	326,265	0.027382 %

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, 2020

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
370	Clayton Community M.H., Substa	\$ 121,553	0.010201 %
371	Advantage Behavioral Health Systems	162,345	0.013625 %
372	Pathways Center CSB	137,911	0.011574 %
373	Mcintosh Trail MH, MR and SA C	93,859	0.007880 %
374	River Edge Behavioral Health Center	442,726	0.037156 %
376	Oconee Community Service Board	67,283	0.005650 %
377	East Central Georgia CSB Serenty BHS	138,094	0.011589 %
379	New Horizons	245,627	0.020614 %
380	Middle Flint Community Service	215,061	0.018049 %
381	CSB of Middle Georgia	519,845	0.043628 %
382	Albany Area Community Service	161,674	0.013568 %
383	The Georgia Pines Community Se	350,994	0.029457 %
384	South Georgia Community Servic	175,012	0.014688 %
385	Pineland Area MH, MR and SA Co	175,404	0.014721 %
386	Satilla Community Service Boar	453,459	0.038056 %
388	Gateway Behavior Health Services CSB	178,372	0.014970 %
402	Georgia Department of Agriculture	8,957,777	0.751777 %
403	Georgia Department of Admin. Services	7,745,899	0.650071 %
404	Georgia Department of Audits	8,067,246	0.677040 %
405	Georgia Department of Public Health	21,977,526	1.844454 %
406	Georgia Department of Banking & Finance	3,279,251	0.275210 %
407	State Accounting Office	4,625,284	0.388175 %
408	Office of Comm. of Insurance	5,383,991	0.451849 %
409	Georgia State Finance & Investment Commission	4,680,440	0.392804 %
410	State Properties Commission	362,673	0.030437 %
411	Georgia Department of Defense	6,033,597	0.506367 %
414	Georgia Department of Education	8,995,053	0.754906 %
415	The Technical College System of Georgia	5,238,483	0.439637 %
416	Georgia Employees Retirement System	2,523,965	0.211823 %
418	Prosecuting Attorneys Council	23,257,469	1.951872 %
419	Georgia Department of Community Health	18,058,099	1.515517 %
420	Georgia Forestry Commission	11,402,565	0.956955 %
422	Office of Planning and Budget	5,590,302	0.469163 %
427	Georgia Department of Human Services	68,771,670	5.771630 %
428	Georgia Department of Community Affairs	6,315,465	0.530022 %
429	Department of Economic Development	4,612,067	0.387066 %
430	Admin. Office of the Courts	2,892,870	0.242783 %
432	Georgia Court of Appeals	4,816,062	0.404186 %
436	Superior Courts of Georgia	5,920,081	0.496840 %
438	Supreme Court	4,319,950	0.362550 %
440	Georgia Department of Labor	25,444,061	2.135381 %
441	Dept. of Behavioral Health and Developmental	51,517,394	4.323573 %
442	Georgia Department of Law	8,994,309	0.754843 %
444	General Assembly of Georgia	5,401,506	0.453319 %
461	Georgia Department of Juvenile Justice	38,257,482	3.210741 %
462	Georgia Department of Natural Resources	49,064,655	4.117728 %
465	State Board Pardons & Paroles	6,855,723	0.575363 %

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, 2020

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
466	Georgia Department of Public Safety	\$ 49,239,852	4.132431 %
467	Georgia Department of Corrections	125,235,847	10.510359 %
469	Georgia Department of Early Care Learning	8,244,738	0.691936 %
470	Georgia Public Service Commission	3,841,144	0.322366 %
471	Georgia Bureau of Investigation	28,558,232	2.396736 %
474	Department of Revenue	21,268,789	1.784973 %
475	Georgia Department of Driver Services	8,106,252	0.680313 %
476	Georgia Student Finance Commission	1,115,580	0.093625 %
477	Georgia Department of Community Supervision	41,497,152	3.482629 %
478	Secretary of State	3,118,814	0.261745 %
482	Georgia Teachers Retirement System	12,132,211	1.018190 %
484	Georgia Department of Transportation	108,534,615	9.108716 %
488	Georgia Department of Veterans Service	2,029,567	0.170330 %
489	Subsequent Injury Trust Fund	598,146	0.050199 %
490	State Board of Workers Comp	5,006,813	0.420194 %
492	Georgia Public Defender Standards Council	18,545,781	1.556446 %
503-0503	Georgia Institute of Technology	1,159,897	0.097344 %
509-0509	Georgia State University	1,102,509	0.092528 %
512-0512	Augusta University	2,983,298	0.250372 %
518-0518	University of Georgia	2,393,610	0.200883 %
521-0521	Albany State University	261,346	0.021933 %
528-0528	Clayton College & State Univ	53,034	0.004450 %
530-0530	Columbus State University	41,600	0.003490 %
531-0531	University of North Georgia	347,302	0.029147 %
536-0536	Georgia College and State Univ	224,431	0.018835 %
539-0539	Georgia Southern University	357,217	0.029979 %
540-0540	Georgia Gwinnett College	166,189	0.013947 %
542-0542	Georgia Southwestern State Univ	252,491	0.021190 %
543-0543	Kennesaw State University	433,214	0.036357 %
547-0547	Middle Georgia State College	378,268	0.031746 %
551-0551	Valdosta State University	131,123	0.011004 %
554-0554	University of West Georgia	231,546	0.019432 %
557-0557	Abraham Baldwin Agric College	315,330	0.026464 %
563-0563	College of Coastal Georgia	231,593	0.019436 %
567-0567	South Georgia State College	53,176	0.004460 %
569-0569	Dalton College	48,267	0.004050 %
573-0573	Georgia Highlands College	68,968	0.005790 %
576-0576	Gordon College	46,680	0.003920 %
598-0598	Board of Regents of The University System of Georgia	1,672,761	0.140386 %
6021	Atkinson County Schools	43,902	0.003680 %
6031	Bacon County Schools	66,585	0.005590 %
6051	Baldwin County Schools	269,185	0.022591 %
6071	Barrow County Schools	54,904	0.004610 %
6081	Bartow County Schools	9,444	0.000793 %
6091	Ben Hill County Schools	64,415	0.005410 %
6111	Bibb County Schools	322,336	0.027052 %
6181	Butts County Schools	60,728	0.005100 %

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, 2020

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
6211	Candler County Schools	\$ 98,600	0.008270 %
6221	Carroll County Schools	61,706	0.005180 %
6241	Charlton County Schools	75,434	0.006330 %
6251	Chatham County Schools	210,684	0.017682 %
6271	Chattooga County Schools	62,777	0.005270 %
6291	Clarke County Schools	266,178	0.022339 %
6311	Clayton County Schools	135,773	0.011395 %
6331	Cobb County Schools	46,215	0.003880 %
6341	Coffee County Schools	59,535	0.005000 %
6351	Colquitt County Schools	171,979	0.014433 %
6361	Columbia County Schools	165,071	0.013854 %
6371	Cook County Schools	48,030	0.004030 %
6381	Coweta County Schools	158,676	0.013317 %
6401	Crisp County Schools	48,384	0.004060 %
6431	Decatur County Schools	26,456	0.002220 %
6441	Dekalb County Schools	795,525	0.066764 %
6451	Dodge County Schools	179,293	0.015047 %
6452	Ocmulgee Regional Library System	33,103	0.002780 %
6471	Dougherty County Schools	118,191	0.009920 %
6481	Douglas County Schools	208,628	0.017509 %
6511	Effingham County Schools	149,574	0.012553 %
6561	Fayette County Schools	144,181	0.012100 %
6571	Floyd County Schools	320,833	0.026926 %
6581	Forsyth County Schools	216,519	0.018171 %
6591	Franklin County Schools	30,700	0.002580 %
6601	Fulton County Board of Education	86,031	0.007220 %
6611	Gilmer County Schools	131,257	0.011016 %
6631	Glynn County Schools	294,576	0.024722 %
6641	Gordon County Schools	65,729	0.005520 %
6651	Grady County Schools	118,345	0.009930 %
6661	Greene County Schools	134,798	0.011313 %
6671	Gwinnett County Schools	274,382	0.023027 %
6751	Henry County Schools	206,372	0.017320 %
6761	Houston County Schools	311,559	0.026148 %
6771	Irwin County Schools	70,807	0.005940 %
6781	Jackson County Schools	61,684	0.005180 %
6851	Lamar County Schools	63,940	0.005370 %
6871	Laurens County Schools	58,375	0.004900 %
6881	Lee County Schools	20,943	0.001760 %
6941	Macon County Schools	36,414	0.003060 %
6951	Madison County Schools	68,330	0.005730 %
6971	Mcduffie County Schools	175,324	0.014714 %
6991	Meriwether County Schools	163,876	0.013753 %
7021	Monroe County Schools	88,681	0.007440 %
7061	Muscogee County Schools	106,896	0.008970 %
7071	Newton County Schools	209,013	0.017541 %
7101	Paulding County Schools	23,223	0.001950 %

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, 2020

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
7121	Pickens County Schools	\$ 17,027	0.001430 %
7141	Pike County Schools	47,594	0.003990 %
7151	Polk County Schools	194,309	0.016307 %
7191	Rabun County Schools	72,526	0.006090 %
7211	Richmond County Schools	146,195	0.012269 %
7221	Rockdale County Schools	165,515	0.013891 %
7261	Spalding County Schools	132,267	0.011100 %
7321	Tattnall County Schools	57,699	0.004840 %
7341	Telfair County Schools	15,611	0.001310 %
7351	Terrell County Schools	76,578	0.006430 %
7371	Tift County Schools	4,955	0.000416 %
7401	Treutlen County Schools	46,560	0.003910 %
7451	Upson County Schools	57,678	0.004840 %
7461	Walker County Schools	53,023	0.004450 %
7481	Ware County Schools	116,899	0.009810 %
7501	Washington County Board of Education	363,114	0.030474 %
7511	Wayne County Schools	49,855	0.004180 %
7571	Wilkes County Schools	83,998	0.007050 %
7581	Wilkinson County Schools	171,703	0.014410 %
7611	Atlanta City Schools	359,893	0.030204 %
7641	City of Buford Schools (Gwinnett)	106,027	0.008900 %
7741	City of Dublin Schools (Laurens)	78,250	0.006570 %
7851	City of Rome Schools (Floyd)	54,578	0.004580 %
7861	City of Social Circle Schools (Walton)	59,963	0.005030 %
7891	City of Thomasville Schools (Thomas)	59,098	0.004960 %
7921	City of Valdosta Schools (Lowndes)	307,318	0.025792 %
817	Oconee Fall Line Technical College	801,755	0.067287 %
818	Coastal Pines Technical College	784,523	0.065841 %
820	Albany Technical College	1,405,360	0.117944 %
822	Athens Technical College	1,007,076	0.084518 %
823	Atlanta Technical College	1,115,285	0.093600 %
824	Augusta Technical College	3,141,215	0.263625 %
826	West Georgia Technical College	2,164,449	0.181650 %
827	Chattahoochee Tech College	2,106,447	0.176783 %
828	Columbus Technical College	1,081,971	0.090804 %
829	Georgia Northwestern Technical College	2,416,834	0.202832 %
830	Georgia Piedmont Technical College	800,352	0.067169 %
831	Southern Crescent Technical College	1,032,737	0.086672 %
832	Gwinnett Technical College	1,927,371	0.161754 %
834	Lanier Technical College	1,062,841	0.089199 %
835	Central Georgia Technical College	4,223,620	0.354465 %
837	Southern Regional Technical College	2,189,462	0.183750 %
838	North Georgia Technical College	743,086	0.062363 %
841	Savannah Technical College	1,003,468	0.084216 %
842	South Georgia Technical College	1,906,916	0.160037 %
843	Southeastern Technical College	1,267,118	0.106342 %
844	Ogeechee Technical College	400,710	0.033629 %

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, 2020

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
848	Wiregrass Georgia Technical College	\$ 1,037,558	0.087077 %
8504	Northwest Georgia RESA	71,017	0.005960 %
8564	Metro RESA	95,401	0.008010 %
8804	First District RESA	109,283	0.009170 %
900	Georgia Building Authority	3,024,665	0.253844 %
910-0910	Jekyll Island State Park Authority	1,620,471	0.135997 %
913-0913	Lk Lanier Island Dev Authority	170,910	0.014344 %
921	Georgia Correctional Industries	3,917,086	0.328740 %
922	George L. Smith II - GWCCA	6,437,879	0.540296 %
926-0926	Georgia Agric Exposition Authority	1,118,891	0.093902 %
927	State Road and Tollway Authority	2,529,568	0.212293 %
928-0928	Georgia Environmental Finance Authority	1,344,567	0.112842 %
936-0936	Agric Com Commission-Peanuts	243,779	0.020459 %
955-0955	Georgia Superior Court Clerks Coop	634,364	0.053239 %
968-0968	Georgia Military College	183,323	0.015385 %
972-0972	Georgia Federal-State Inspection	2,016,511	0.169235 %
973-0973	Georgia Lottery Corporation	140,052	0.011754 %
977	Georgia Public Broadcasting	2,377,364	0.199519 %
980	GTA Georgia Technology Authority	8,656,541	0.726496 %
9915	Foothills Charter High School	75,250	0.006320 %
996	The ATL	3,333	0.000280 %
	Total for all Employers	<u>\$ 1,148,664,687</u>	<u>96.401140 %</u>
	Nonemployer:		
	State of Georgia for participants in:		
	ERS	33,600,810	2.819932 %
	GJRS	9,281,295	0.778928 %
	Total all Entities	<u>\$ 1,191,546,791</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, 2020

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 of assumptions	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 plan OPEB expense/ (benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/ (benefit)	
LRS														
444	General Assembly of Georgia	\$ (270,144)	70	4,788	—	158	5,016	2,511	—	3,855	6,366	(21,439)	6,447	(14,992)
GJRS														
418	Prosecuting Attorneys Council	(410,858)	107	7,282	—	—	7,389	3,819	—	18,375	22,194	(32,607)	(1,064)	(33,671)
436	Superior Courts of Georgia	(3,280,539)	855	58,145	—	17,250	76,250	30,493	—	16,812	47,305	(260,349)	46,562	(213,787)
442	Georgia Department of Law	(106,606)	28	1,890	—	4,940	6,858	991	—	—	991	(8,461)	12,933	4,472
444	General Assembly of Georgia	(32,128)	8	569	—	1,260	1,837	299	—	117	416	(2,550)	5,972	3,422
ERS														
127-001	Appling County DFACS	(44,662)	12	792	—	133	937	415	—	2,270	2,685	(3,546)	(1,547)	(5,093)
127-002	Atkinson County DFACS	(8,927)	2	158	—	—	160	83	—	504	587	(709)	(697)	(1,406)
127-003	Bacon County DFACS	(28,893)	8	512	—	—	520	269	—	1,631	1,900	(2,292)	(1,986)	(4,278)
127-004	Baker County DFACS	(15,286)	4	271	—	1,189	1,464	142	—	—	142	(1,215)	176	(1,039)
127-005	Baldwin County DFACS	(49,501)	13	877	—	22,647	23,537	460	—	—	460	(3,928)	20,696	16,768
127-006	Banks County DFACS	(19,623)	5	348	—	2,837	3,190	182	—	—	182	(1,558)	3,580	2,022
127-007	Barrow County DFACS	(76,074)	20	1,348	—	2,304	3,672	707	—	—	707	(6,037)	4,694	(1,343)
127-008	Bartow County DFACS	(97,126)	25	1,721	—	5,752	7,498	903	—	1,364	2,267	(7,708)	(511)	(8,219)
127-009	Ben Hill County DFACS	(18,992)	5	337	—	5,611	5,953	177	—	—	177	(1,507)	6,315	4,808
127-010	Berrien County DFACS	(57,812)	15	1,025	—	6,955	7,995	537	—	—	537	(4,588)	3,086	(1,502)
127-011	Bibb County DFACS	(476,148)	124	8,439	—	21,708	30,271	4,426	—	—	4,426	(37,787)	33,719	(4,068)
127-012	Bleckley County DFACS	(12,775)	3	226	—	1,773	2,002	119	—	217	336	(1,012)	447	(565)
127-013	Brantley County DFACS	(63,100)	16	1,118	—	1,005	2,139	587	—	2,043	2,630	(5,005)	(1,546)	(6,551)
127-014	Brooks County DFACS	(31,191)	8	553	—	1,649	2,210	290	—	794	1,084	(2,475)	(1,079)	(3,554)
127-015	Bryan County DFACS	—	—	—	—	4,890	4,890	—	—	—	—	—	5,354	5,354
127-016	Bulloch County DFACS	(70,215)	18	1,245	—	4,772	6,035	653	—	—	653	(5,572)	9,215	3,643
127-017	Burke County DFACS	(53,483)	14	948	—	1,888	2,850	497	—	698	1,195	(4,243)	(71)	(4,314)
127-018	Butts County DFACS	(63,359)	17	1,123	—	—	1,140	589	—	7,663	8,252	(5,030)	(7,517)	(12,547)
127-019	Calhoun County DFACS	(19,350)	5	343	—	—	348	180	—	980	1,160	(1,534)	(164)	(1,698)
127-020	Camden County DFACS	(88,037)	23	1,560	—	82	1,665	818	—	1,549	2,367	(6,986)	(265)	(7,251)
127-021	Candler County DFACS	(9,603)	3	170	—	4,034	4,207	89	—	—	89	(763)	8,763	8,000
127-022	Carroll County DFACS	(98,887)	26	1,753	—	9,684	11,463	919	—	—	919	(7,849)	15,991	8,142
127-023	Catoosa County DFACS	(43,648)	11	774	—	2,898	3,683	406	—	—	406	(3,464)	5,714	2,250
127-024	Charlton County DFACS	(38,215)	10	677	—	5,314	6,001	355	—	—	355	(3,033)	4,891	1,858
127-025	Chatham County DFACS	(270,036)	70	4,786	—	12,887	17,743	2,510	—	—	2,510	(21,431)	12,388	(9,043)
127-026	Chattahoochee County DFACS	(6,317)	2	112	—	1,893	2,007	59	—	134	193	(502)	1,841	1,339
127-027	Chattooga County DFACS	(91,695)	24	1,625	—	419	2,068	852	—	5,668	6,520	(7,277)	(3,406)	(10,683)
127-028	Cherokee County DFACS	(138,873)	36	2,461	—	319	2,816	1,291	—	6,254	7,545	(11,021)	(4,240)	(15,261)
127-029	Clarke County DFACS	(864,267)	225	15,318	—	—	15,543	8,034	—	101,906	109,940	(68,588)	(171,124)	(239,712)
127-030	Clay County DFACS	(45,037)	12	798	—	558	1,368	419	—	2,936	3,355	(3,574)	(1,801)	(5,375)
127-031	Clayton County DFACS	(645,689)	168	11,444	—	73,111	84,723	6,002	—	—	6,002	(51,240)	134,217	82,977
127-032	Clinch County DFACS	(34,781)	9	616	—	—	625	323	—	3,953	4,276	(2,761)	(4,591)	(7,352)
127-033	Cobb County DFACS	(746,601)	195	13,233	—	1,798	15,226	6,940	—	1,467	8,407	(59,252)	(5,967)	(65,219)
127-034	Coffee County DFACS	(307,151)	80	5,444	—	3,341	8,865	2,855	—	4,677	7,532	(24,376)	(2,929)	(27,305)
127-035	Colquitt County DFACS	(87,247)	23	1,546	—	11,608	13,177	811	—	—	811	(6,923)	9,853	2,930
127-036	Columbia County DFACS	(224,741)	59	3,983	—	3,994	8,036	2,089	—	11,517	13,606	(17,837)	3,256	(14,581)
127-037	Cook County DFACS	(50,865)	13	902	—	5,603	6,518	473	—	—	473	(4,037)	7,658	3,621

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, 2020

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 of assumptions	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)	
														29
127-038	Coweta County DFACS	\$ (109,600)	29	1,943	—	1,526	3,498	1,019	—	1,589	2,608	(8,699)	4,167	(4,532)
127-039	Crawford County DFACS	(36,655)	10	650	—	566	1,226	341	—	1,663	2,004	(2,909)	(823)	(3,732)
127-040	Crisp County DFACS	(74,748)	19	1,325	—	6,759	8,103	695	—	—	695	(5,932)	8,073	2,141
127-041	Dade County DFACS	(32,560)	8	577	—	1,039	1,624	303	—	334	637	(2,583)	1,859	(724)
127-042	Dawson County DFACS	(24,201)	6	429	—	2,195	2,630	225	—	8,539	8,764	(1,921)	(927)	(2,848)
127-043	Decatur County DFACS	(125,837)	33	2,230	—	—	2,263	1,170	—	2,699	3,869	(9,986)	(3,051)	(13,037)
127-044	Dekalb County DFACS	(2,483,601)	647	44,020	—	8,486	53,153	23,086	—	131,735	154,821	(197,101)	(98,411)	(295,512)
127-045	Dodge County DFACS	(32,228)	8	571	—	747	1,326	300	—	4,396	4,696	(2,557)	(1,531)	(4,088)
127-046	Dooly County DFACS	(35,085)	9	622	—	771	1,402	326	—	1,177	1,503	(2,784)	(2,889)	(5,673)
127-047	Dougherty County DFACS	(1,154,925)	301	20,470	—	9,309	30,080	10,735	—	4,056	14,791	(91,657)	(11,766)	(103,423)
127-048	Douglas County DFACS	(186,390)	49	3,304	—	470	3,823	1,733	—	331	2,064	(14,793)	792	(14,001)
127-049	Early County DFACS	(386,159)	101	6,844	—	—	6,945	3,589	—	13,383	16,972	(30,646)	(18,520)	(49,166)
127-051	Effingham County DFACS	(78,940)	21	1,399	—	—	1,420	734	—	5,216	5,950	(6,264)	(5,633)	(11,897)
127-052	Elbert County DFACS	(41,864)	11	742	—	3,359	4,112	389	—	1,099	1,488	(3,322)	(1,444)	(4,766)
127-053	Emanuel County DFACS	(26,706)	7	473	—	1,304	1,784	248	—	10,978	11,226	(2,120)	(3,562)	(5,682)
127-054	Evans County DFACS	(21,182)	6	375	—	2,697	3,078	197	—	—	197	(1,682)	4,657	2,975
127-055	Fannin County DFACS	(35,954)	9	637	—	2,051	2,697	334	—	—	334	(2,853)	2,758	(95)
127-056	Fayette County DFACS	(128,998)	34	2,286	—	454	2,774	1,199	—	3,589	4,788	(10,238)	(3,824)	(14,062)
127-057	Floyd County DFACS	(504,180)	131	8,936	—	4,234	13,301	4,686	—	7,312	11,998	(40,012)	(19,472)	(59,484)
127-058	Forsyth County DFACS	(40,254)	10	713	—	1,805	2,528	374	—	1,462	1,836	(3,194)	3,103	(91)
127-059	Franklin County DFACS	(59,874)	16	1,061	—	—	1,077	557	—	4,055	4,612	(4,751)	(5,893)	(10,644)
127-060	Fulton County DFACS	(1,606,988)	419	28,483	—	21,918	50,820	14,937	—	14,510	29,447	(127,532)	58,244	(69,288)
127-061	Gilmer County DFACS	(31,935)	8	566	—	1,449	2,023	297	—	2,776	3,073	(2,534)	2,735	201
127-062	Glascok County DFACS	(25,582)	7	453	—	—	460	238	—	606	844	(2,030)	(1,201)	(3,231)
127-063	Glynn County DFACS	(178,673)	47	3,167	—	4,078	7,292	1,661	—	6,963	8,624	(14,179)	8,803	(5,376)
127-064	Gordon County DFACS	(95,333)	25	1,690	—	7,936	9,651	886	—	—	886	(7,566)	4,691	(2,875)
127-065	Grady County DFACS	(70,604)	18	1,251	—	4,710	5,979	656	—	287	943	(5,603)	2,405	(3,198)
127-066	Greene County DFACS	(82,905)	22	1,469	—	48	1,539	771	—	294	1,065	(6,578)	(2,707)	(9,285)
127-067	Gwinnett County DFACS	(951,063)	248	16,857	—	690	17,795	8,840	—	4,218	13,058	(75,478)	(13,353)	(88,831)
127-068	Habersham County DFACS	(84,677)	22	1,501	—	—	1,523	787	—	6,564	7,351	(6,720)	(5,009)	(11,729)
127-069	Hall County DFACS	(385,370)	100	6,830	—	2,415	9,345	3,582	—	12,822	16,404	(30,582)	(14,156)	(44,738)
127-070	Hancock County DFACS	(17,879)	5	317	—	654	976	166	—	1,267	1,433	(1,420)	(162)	(1,582)
127-071	Haralson County DFACS	(54,520)	14	966	—	1,808	2,788	507	—	2,978	3,485	(4,325)	2,691	(1,634)
127-072	Harris County DFACS	(34,253)	9	607	—	682	1,298	318	—	—	318	(2,719)	255	(2,464)
127-073	Hart County DFACS	(78,718)	21	1,395	—	4,583	5,999	732	—	606	1,338	(6,247)	2,564	(3,683)
127-074	Heard County DFACS	(65,966)	17	1,169	—	—	1,186	613	—	3,153	3,766	(5,235)	(5,243)	(10,478)
127-075	Henry County DFACS	(219,745)	57	3,895	—	—	3,952	2,043	—	10,122	12,165	(17,438)	(6,398)	(23,836)
127-076	Houston County DFACS	(290,531)	76	5,149	—	4,029	9,254	2,701	—	11,890	14,591	(23,057)	(3,677)	(26,734)
127-077	Irwin County DFACS	(50,842)	13	901	—	—	914	473	—	1,995	2,468	(4,035)	(4,204)	(8,239)
127-078	Jackson County DFACS	(44,594)	12	790	—	22	824	415	—	1,354	1,769	(3,538)	(2,405)	(5,943)
127-079	Jasper County DFACS	—	—	—	—	7,316	7,316	—	—	—	—	—	10,571	10,571
127-080	Jeff Davis County DFACS	(67,079)	17	1,189	—	7,264	8,470	624	—	1,055	1,679	(5,322)	2,165	(3,157)
127-081	Jefferson County DFACS	(27,232)	7	483	—	6,848	7,338	253	—	912	1,165	(2,160)	1,792	(368)
127-082	Jenkins County DFACS	(48,246)	13	855	—	—	868	448	—	5,884	6,332	(3,828)	(8,717)	(12,545)
127-083	Johnson County DFACS	(35,823)	9	635	—	443	1,087	333	—	1,432	1,765	(2,844)	407	(2,437)
127-084	Jones County DFACS	(87,026)	23	1,542	—	2,242	3,807	809	—	3,206	4,015	(6,907)	(6)	(6,913)

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, 2020

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 of assumptions	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 plan OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
127-085 Lamar County DFACS	\$ (46,437)	12	823	—	4,081	4,916	432	—	640	1,072	(3,685)	2,741	(944)
127-086 Lanier County DFACS	(23,823)	6	422	—	4,968	5,396	221	—	—	221	(1,890)	6,780	4,890
127-087 Laurens County DFACS	(1,090,777)	284	19,333	—	—	19,617	10,139	—	307,059	317,198	(86,565)	(242,866)	(329,431)
127-088 Lee County DFACS	(49,030)	13	869	—	—	882	456	—	4,910	5,366	(3,891)	(2,965)	(6,856)
127-089 Liberty County DFACS	(104,448)	27	1,851	—	774	2,652	971	—	1,710	2,681	(8,289)	773	(7,516)
127-090 Lincoln County DFACS	—	—	—	—	—	—	—	—	—	—	—	533	533
127-091 Long County DFACS	(13,775)	4	244	—	—	248	128	—	375	503	(1,094)	(809)	(1,903)
127-092 Lowndes County DFACS	(202,942)	53	3,597	—	—	3,650	1,886	—	2,301	4,187	(16,105)	2,272	(13,833)
127-093 Lumpkin County DFACS	(38,453)	10	682	—	2,225	2,917	357	—	—	357	(3,052)	2,421	(631)
127-094 Macon County DFACS	(25,218)	7	447	—	2,329	2,783	234	—	218	452	(2,002)	6,995	4,993
127-095 Madison County DFACS	(45,971)	12	815	—	6,906	7,733	427	—	—	427	(3,648)	11,442	7,794
127-096 Marion County DFACS	(10,639)	3	189	—	3,826	4,018	99	—	—	99	(845)	8,256	7,411
127-097 Mcduffie County DFACS	(60,888)	16	1,079	—	11,633	12,728	566	—	—	566	(4,833)	9,121	4,288
127-098 Mcintosh County DFACS	—	—	—	—	6,604	6,604	—	—	—	—	—	5,587	5,587
127-099 Meriwether County DFACS	(81,786)	21	1,450	—	355	1,826	760	—	1,635	2,395	(6,491)	(3,545)	(10,036)
127-101 Mitchell County DFACS	(43,355)	11	768	—	2,898	3,677	403	—	423	826	(3,440)	5,883	2,443
127-102 Monroe County DFACS	(52,964)	14	939	—	385	1,338	492	—	580	1,072	(4,205)	2,389	(1,816)
127-103 Montgomery County DFACS	(35,332)	9	626	—	1,899	2,534	328	—	—	328	(2,803)	2,259	(544)
127-104 Morgan County DFACS	(33,463)	9	593	—	814	1,416	311	—	2,551	2,862	(2,655)	1,557	(1,098)
127-105 Murray County DFACS	(83,115)	22	1,473	—	368	1,863	773	—	5,024	5,797	(6,596)	(4,331)	(10,927)
127-106 Muscogee County DFACS	(274,929)	72	4,873	—	15,885	20,830	2,556	—	—	2,556	(21,818)	13,857	(7,961)
127-107 Newton County DFACS	(166,418)	43	2,950	—	10,900	13,893	1,547	—	168	1,715	(13,207)	6,281	(6,926)
127-108 Oconee County DFACS	—	—	—	—	3,909	3,909	—	—	—	—	—	3,955	3,955
127-110 Paulding County DFACS	(75,921)	20	1,346	—	—	1,366	706	—	8,009	8,715	(6,025)	(3,197)	(9,222)
127-111 Peach County DFACS	(87,123)	23	1,544	—	8,227	9,794	810	—	—	810	(6,915)	7,868	953
127-112 Pickens County DFACS	(49,987)	13	886	—	8,483	9,382	465	—	1,048	1,513	(3,966)	2,042	(1,924)
127-113 Pierce County DFACS	(29,529)	8	523	—	2,144	2,675	274	—	504	778	(2,342)	3,300	958
127-114 Pike County DFACS	(32,057)	8	568	—	140	716	298	—	7,971	8,269	(2,544)	(4,591)	(7,135)
127-115 Polk County DFACS	(159,754)	42	2,832	—	4,035	6,909	1,485	—	2,888	4,373	(12,679)	(5,172)	(17,851)
127-116 Pulaski County DFACS	(7,154)	2	127	—	5,507	5,636	67	—	—	67	(567)	5,053	4,486
127-117 Putnam County DFACS	(266,895)	70	4,731	—	12,820	17,621	2,481	—	5,312	7,793	(21,183)	(4,015)	(25,198)
127-118 Quitman County DFACS	—	—	—	—	—	—	—	—	—	—	—	690	690
127-119 Rabun County DFACS	(50,763)	13	900	—	4,638	5,551	472	—	—	472	(4,028)	3,728	(300)
127-120 Randolph County DFACS	(15,084)	4	267	—	4,266	4,537	140	—	—	140	(1,198)	5,863	4,665
127-121 Richmond County DFACS	(465,577)	121	8,252	—	7,650	16,023	4,328	—	15,268	19,596	(36,947)	907	(36,040)
127-122 Rockdale County DFACS	(64,248)	17	1,139	—	4,032	5,188	597	—	741	1,338	(5,100)	11,119	6,019
127-123 Schley County DFACS	(14,633)	4	259	—	2,168	2,431	136	—	547	683	(1,162)	(278)	(1,440)
127-124 Screven County DFACS	(20,915)	5	371	—	1,256	1,632	194	—	—	194	(1,660)	(431)	(2,091)
127-125 Seminole County DFACS	(65,443)	17	1,160	—	1,771	2,948	608	—	554	1,162	(5,194)	(782)	(5,976)
127-126 Spalding County DFACS	(426,410)	111	7,558	—	41,372	49,041	3,964	—	7,637	11,601	(33,840)	9,220	(24,620)
127-127 Stephens County DFACS	(69,726)	18	1,236	—	2,389	3,643	648	—	—	648	(5,533)	4,341	(1,192)
127-128 Stewart County DFACS	(26,209)	7	465	—	304	776	244	—	594	838	(2,080)	(1,486)	(3,566)
127-129 Sumter County DFACS	(622,161)	162	11,027	—	—	11,189	5,783	—	35,227	41,010	(49,373)	(39,130)	(88,503)
127-130 Talbot County DFACS	(41,398)	11	734	—	—	745	385	—	1,992	2,377	(3,285)	(2,942)	(6,227)
127-131 Taliaferro County DFACS	(8,603)	2	152	—	—	154	80	—	405	485	(682)	(624)	(1,306)
127-132 Tattall County DFACS	(20,083)	5	356	—	6,766	7,127	187	—	198	385	(1,594)	6,252	4,658

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, 2020

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 of assumptions	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)
127-133 Taylor County DFACS	\$ (7,521)	2	133	—	2,435	2,570	70	—	—	70	(596)	1,138	542
127-134 Telfair County DFACS	(46,426)	12	823	—	4,962	5,797	432	—	432	—	(3,684)	4,180	496
127-135 Terrell County DFACS	(45,082)	12	799	—	595	1,406	419	—	1,993	2,412	(3,578)	(1,424)	(5,002)
127-136 Thomas County DFACS	(117,916)	31	2,090	—	—	2,121	1,096	—	3,914	5,010	(9,360)	(1,922)	(11,282)
127-137 Tift County DFACS	(167,582)	44	2,970	—	—	3,014	1,558	—	8,689	10,247	(13,299)	(8,874)	(22,173)
127-138 Toombs County DFACS	(49,254)	13	873	—	5,046	5,932	458	—	—	458	(3,909)	7,416	3,507
127-139 Towns County DFACS	(6,322)	2	112	—	404	518	59	—	280	339	(502)	2,655	2,153
127-140 Treutlen County DFACS	(23,502)	6	417	—	955	1,378	218	—	5,016	5,234	(1,865)	305	(1,560)
127-141 Troup County DFACS	(181,107)	47	3,210	—	—	3,257	1,683	—	15,000	16,683	(14,374)	(15,207)	(29,581)
127-142 Turner County DFACS	—	—	—	—	4,176	4,176	—	—	—	—	—	3,317	3,317
127-143 Twiggs County DFACS	(24,051)	6	426	—	4,577	5,009	224	—	2,188	2,412	(1,908)	(2,598)	(4,506)
127-144 Union County DFACS	(47,346)	12	839	—	236	1,087	440	—	3,230	3,670	(3,757)	(6,616)	(10,373)
127-145 Upson County DFACS	(74,498)	19	1,320	—	—	1,339	692	—	9,138	9,830	(5,911)	(2,696)	(8,607)
127-146 Walker County DFACS	(70,167)	18	1,244	—	2,852	4,114	652	—	8,820	9,472	(5,570)	2,965	(2,605)
127-147 Walton County DFACS	(49,425)	13	876	—	12,810	13,699	459	—	—	459	(3,923)	21,699	17,776
127-148 Ware County DFACS	(98,424)	26	1,744	—	—	1,770	915	—	4,409	5,324	(7,811)	(7,507)	(15,318)
127-149 Warren County DFACS	(15,962)	4	283	—	2,833	3,120	148	—	705	853	(1,267)	4,284	3,017
127-150 Washington County DFACS	(61,206)	16	1,085	—	—	1,101	569	—	3,549	4,118	(4,858)	(2,568)	(7,426)
127-151 Wayne County DFACS	(57,093)	15	1,012	—	1,730	2,757	531	—	1,524	2,055	(4,531)	(444)	(4,975)
127-152 Webster County DFACS	(40,802)	11	723	—	—	734	379	—	3,388	3,767	(3,238)	(6,425)	(9,663)
127-153 Wheeler County DFACS	(9,463)	2	168	—	259	429	88	—	418	506	(750)	781	31
127-154 White County DFACS	(4,831)	1	86	—	6,794	6,881	45	—	—	45	(383)	8,511	8,128
127-155 Whitfield County DFACS	(347,581)	91	6,161	—	34,786	41,038	3,231	—	—	3,231	(27,585)	24,671	(2,914)
127-156 Wilcox County DFACS	(30,836)	8	547	—	1,438	1,993	287	—	—	287	(2,447)	1,032	(1,415)
127-157 Wilkes County DFACS	(29,799)	8	528	—	2,864	3,400	277	—	—	277	(2,366)	4,905	2,539
127-158 Wilkinson County DFACS	(27,078)	7	480	—	163	650	252	—	107	359	(2,148)	(865)	(3,013)
127-159 Worth County DFACS	(55,889)	15	991	—	401	1,407	519	—	580	1,099	(4,438)	(1,408)	(5,846)
128-001 Appling County Health Dept	(39,501)	10	700	—	253	963	367	—	1,359	1,726	(3,134)	752	(2,382)
128-002 Atkinson County Health Dept	(22,591)	6	400	—	510	916	210	—	1,716	1,926	(1,792)	274	(1,518)
128-003 Bacon County Health Dept	(38,365)	10	680	—	—	690	357	—	3,326	3,683	(3,046)	(3,714)	(6,760)
128-004 Baker County Health Dept	(48,647)	13	862	—	—	875	452	—	4,535	4,987	(3,861)	(5,003)	(8,864)
128-005 Baldwin County Health Dept	(63,955)	17	1,134	—	468	1,619	594	—	250	844	(5,076)	(355)	(5,431)
128-006 Banks County Health Dept	(12,928)	3	229	—	563	795	120	—	647	767	(1,026)	1,210	184
128-007 Barrow County Public Health	(57,693)	15	1,023	—	4,885	5,923	536	—	1,054	1,590	(4,580)	2,548	(2,032)
128-008 Bartow County Health Dept	(69,888)	18	1,239	—	3,620	4,877	650	—	—	650	(5,546)	4,721	(825)
128-009 Ben Hill County Health Dept	(22,162)	6	393	—	—	399	206	—	1,254	1,460	(1,759)	(1,265)	(3,024)
128-010 Berrien County Health Dept	(8,986)	2	159	—	—	161	84	—	507	591	(711)	1,794	1,083
128-011 Bibb County Health Dept	(145,483)	38	2,579	—	10,550	13,167	1,352	—	—	1,352	(11,547)	14,273	2,726
128-012 Bleckley County Health Dept	(8,600)	2	152	—	5,680	5,834	80	—	96	176	(683)	3,919	3,236
128-013 Brantley County Health Dept	(25,309)	7	449	—	—	456	235	—	2,179	2,414	(2,011)	(2,468)	(4,479)
128-014 Brooks County Health Dept	(20,509)	5	364	—	1,353	1,722	191	—	469	660	(1,629)	772	(857)
128-015 Bryan County Health Dept	(48,382)	13	858	—	6,430	7,301	450	—	—	450	(3,840)	(6,932)	(10,772)
128-016 Bulloch County Physical Health	(62,759)	16	1,112	—	106	1,234	583	—	1,480	2,063	(4,980)	(275)	(5,255)
128-017 Burke County Health Dept	(82,206)	21	1,457	—	—	1,478	764	—	5,911	6,675	(6,523)	(7,307)	(13,830)
128-018 Butts County Health Dept	(12,696)	3	225	—	—	228	118	—	719	837	(1,007)	(1,069)	(2,076)
128-019 Calhoun County Health Dept	(7,816)	2	139	—	2,470	2,611	73	—	—	73	(620)	3,269	2,649

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, 2020

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)								
		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 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)		
Employer	Net OPEB asset	Differences between expected and actual experience	Changes of investments	Changes of assumptions	of contributions	of resources	experience	assumptions	of contributions	of resources	share of OPEB expense/(benefit)	of contributions	of contributions	of contributions	of contributions	of contributions	of contributions	of contributions	of contributions	of contributions
128-020	Camden County Health Dept	\$ (49,243)	13	873	—	4,082	4,968	458	—	1,761	2,219	(3,909)	(9,771)	(13,680)						
128-021	Candler County Health Dept	(24,426)	6	433	—	1,087	1,526	227	—	1,171	1,398	(1,939)	195	(1,744)						
128-022	Carroll County Health Dept	(72,266)	19	1,281	—	17,069	18,369	672	—	1,720	2,392	(5,736)	9,044	3,308						
128-023	Catoosa County Health Dept	(30,594)	8	542	—	1,735	2,285	284	—	—	284	(2,430)	4,191	1,761						
128-024	Charlton County Health Dept	(36,272)	9	643	—	642	1,294	337	—	6,498	6,835	(2,878)	(573)	(3,451)						
128-025	Chatham County Health Dept	(512,559)	134	9,085	—	16,558	25,777	4,764	—	4,764	4,764	(40,678)	(93,496)	(134,174)						
128-026	Chattahoochee County Health Dept	(12,335)	3	219	—	2,926	3,148	115	—	—	115	(979)	2,342	1,363						
128-027	Chattooga County Health Dept	(70,979)	18	1,258	—	—	1,276	660	—	5,460	6,120	(5,632)	(6,536)	(12,168)						
128-028	Cherokee County Health Dept	(791,587)	206	14,030	—	—	14,236	7,358	—	21,410	28,768	(62,821)	(37,188)	(100,009)						
128-029	Clarke County Health Dept	(297,804)	78	5,278	—	4,735	10,091	2,768	—	12,661	15,429	(23,634)	(970)	(24,604)						
128-030	Clay County Health Dept	(7,597)	2	135	—	236	373	71	—	627	698	(603)	40	(563)						
128-031	Clayton County Health Dept	(329,677)	86	5,843	—	—	5,929	3,064	—	21,367	24,431	(26,166)	(12,894)	(39,060)						
128-032	Clinch County Health Dept	(21,290)	6	377	—	1,580	1,963	198	—	410	608	(1,690)	41	(1,649)						
128-033	Cobb County Health Dept	(707,591)	184	12,542	—	42,872	55,598	6,577	—	—	6,577	(56,156)	51,185	(4,971)						
128-034	Coffee County Health Dept	(53,671)	14	951	—	2,492	3,457	499	—	—	499	(4,260)	3,621	(639)						
128-035	Colquitt County Health Dept	(136,400)	36	2,418	—	—	2,454	1,268	—	3,194	4,462	(10,825)	(4,306)	(15,131)						
128-036	Columbia County Health Dept	(101,465)	26	1,798	—	11,692	13,516	943	—	1,350	2,293	(8,051)	5,089	(2,962)						
128-037	Cook County Health Dept	(22,818)	6	404	—	998	1,408	212	—	1,228	1,440	(1,810)	387	(1,423)						
128-038	Coweta County Health Dept	(106,495)	28	1,888	—	50	1,966	990	—	1,830	2,820	(8,453)	(2,339)	(10,792)						
128-039	Crawford County Health Dept	(23,911)	6	424	—	—	430	222	—	1,549	1,771	(1,897)	(2,058)	(3,955)						
128-040	Crisp County Health Dept	—	—	—	—	374	374	—	—	—	—	—	2,930	2,930						
128-041	Dade County Health Dept	(35,531)	9	630	—	172	811	330	—	1,899	2,229	(2,821)	(691)	(3,512)						
128-042	Dawson County Health Dept	(74,129)	19	1,314	—	—	1,333	689	—	6,148	6,837	(5,883)	(9,180)	(15,063)						
128-043	Decatur County Health Dept	(46,534)	12	825	—	1,790	2,627	433	—	466	899	(3,694)	4,378	684						
128-044	Dekalb County Health Dept	(1,311,868)	342	23,252	—	24,160	47,754	12,194	—	—	12,194	(104,112)	46,504	(57,608)						
128-045	Dodge County Health Dept	(15,172)	4	269	—	12,369	12,642	141	—	—	141	(1,204)	9,618	8,414						
128-046	Dooly County Health Dept	—	—	—	—	1,849	1,849	—	—	—	—	—	2,389	2,389						
128-047	Dougherty County Health Dept	(129,629)	34	2,298	—	9,839	12,171	1,205	—	—	1,205	(10,288)	18,139	7,851						
128-047B	Southwest Health District	(618,475)	161	10,962	—	2,787	13,910	5,749	—	2,459	8,208	(49,083)	(11,511)	(60,594)						
128-048	Douglas County Health Dept	(75,134)	20	1,332	—	1,500	2,852	698	—	3,469	4,167	(5,963)	(599)	(6,562)						
128-049	Early County Health Dept	(21,009)	5	372	—	1,081	1,458	195	—	1,201	1,396	(1,667)	2,702	1,035						
128-050	Echols County Health Dept	(4,121)	1	73	—	3,572	3,646	38	—	—	38	(327)	4,840	4,513						
128-051	Effingham County Health Dept	(53,762)	14	953	—	—	967	500	—	4,249	4,749	(4,266)	(12,738)	(17,004)						
128-052	Elbert County Health Dept	(25,184)	7	446	—	2,195	2,648	234	—	1,067	1,301	(1,999)	2,185	186						
128-053	Emanuel County Health Dept	(64,739)	17	1,147	—	—	1,164	602	—	2,678	3,280	(5,137)	(3,639)	(8,776)						
128-054	Evans County Health Dept	(15,118)	4	268	—	1,428	1,700	141	—	1,353	1,494	(1,199)	2,899	1,700						
128-055	Fannin County Health Dept	(49,206)	13	872	—	4,535	5,420	457	—	1,123	1,580	(3,905)	36	(3,869)						
128-056	Fayette County Health Dept	(107,126)	28	1,899	—	—	1,927	996	—	8,665	9,661	(8,502)	(10,379)	(18,881)						
128-057	Floyd County Health Dept	(459,729)	120	8,148	—	28,864	37,132	4,273	—	15,823	20,096	(36,484)	49,267	12,783						
128-058	Forsyth County Health Dept	(58,278)	15	1,033	—	157	1,205	542	—	2,698	3,240	(4,624)	(2,066)	(6,690)						
128-059	Franklin County Health Dept	(52,001)	14	922	—	—	936	483	—	5,814	6,297	(4,129)	(5,856)	(9,985)						
128-061	Gilmer County Health Dept	(62,845)	16	1,114	—	3,001	4,131	584	—	369	953	(4,988)	762	(4,226)						
128-062	Glascock County Health Dept	(15,203)	4	269	—	—	273	141	—	1,028	1,169	(1,207)	(1,503)	(2,710)						
128-063	Glynn County Health Dept	(441,463)	115	7,825	—	—	7,940	4,103	—	14,062	18,165	(35,036)	156,285	121,249						
128-064	Gordon County Health Dept	(140,839)	37	2,496	—	—	2,533	1,309	—	7,728	9,037	(11,177)	(8,087)	(19,264)						
128-065	Grady County Health Dept	(41,080)	11	728	—	933	1,672	382	—	600	982	(3,260)	1,569	(1,691)						

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, 2020

		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 of assumptions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	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)		
128-066	Greene County Health Dept												\$ (32,881)	9
128-067	Gwinnett County Health Dept	(1,205,807)	314	21,372	—	29,936	11,208	—	4,039	15,247	(95,696)	(16,217)	(111,913)	
128-068	Habersham County Health Dept	(24,996)	7	443	—	450	232	—	479	711	(1,985)	2,067	82	
128-069	Hall County Health Dept	(518,097)	135	9,183	—	35,675	4,816	—	—	4,816	(41,117)	45,723	4,606	
128-070	Hancock County Health Dept	(32,722)	9	580	—	1,026	304	—	—	304	(2,599)	1,224	(1,375)	
128-071	Haralson County Health Dept	(50,652)	13	898	—	911	471	—	1,149	1,620	(4,020)	(2,124)	(6,144)	
128-072	Harris County Health Dept	(30,481)	8	540	—	747	283	—	2,514	2,797	(2,419)	365	(2,054)	
128-073	Hart County Health Dept	(10,239)	3	181	—	4,769	95	—	—	95	(813)	6,364	5,551	
128-074	Heard County Health Dept	(4,632)	1	82	—	3,298	43	—	—	43	(367)	2,829	2,462	
128-075	Henry County Health Dept	(111,454)	29	1,975	—	3,448	1,036	—	—	1,036	(8,843)	5,825	(3,018)	
128-076	Houston County Health Dept	(574,506)	150	10,183	—	2,911	5,340	—	7,759	13,099	(45,595)	(1,713)	(47,308)	
128-077	Irwin County Health Dept	(21,594)	6	383	—	389	201	—	1,221	1,422	(1,713)	(152)	(1,865)	
128-078	Jackson County Health Dept	(579)	—	10	—	4,934	5	—	—	5	(45)	11,228	11,183	
128-079	Jasper County Health Dept	(12,466)	3	221	—	224	116	—	705	821	(989)	(868)	(1,857)	
128-080	Jeff Davis County Health Dept	(47,039)	12	834	—	846	437	—	3,777	4,214	(3,733)	(5,191)	(8,924)	
128-081	Jefferson County Health Dept	(18,992)	5	337	—	3,912	177	—	—	177	(1,507)	7,194	5,687	
128-082	Jenkins County Health Dept	(13,741)	4	244	—	248	128	—	825	953	(1,092)	(459)	(1,551)	
128-083	Johnson County Health Dept	(8,521)	2	151	—	97	79	—	376	455	(677)	1,598	921	
128-084	Jones County Health Dept	(21,330)	6	378	—	6,410	198	—	—	198	(1,693)	5,403	3,710	
128-085	Lamar County Health Dept	(25,758)	7	457	—	464	239	—	1,456	1,695	(2,045)	(574)	(2,619)	
128-087	Laurens County Health Dept	(480,973)	125	8,525	—	8,650	4,471	—	14,989	19,460	(38,171)	(14,418)	(52,589)	
128-088	Lee County Health Dept	(63,160)	16	1,119	—	1,135	587	—	2,758	3,345	(5,012)	(2,202)	(7,214)	
128-089	Liberty County Health Dept	(126,635)	33	2,245	—	2,278	1,177	—	6,359	7,536	(10,051)	(28,758)	(38,809)	
128-090	Lincoln County Health Dept	—	—	—	—	1,827	—	—	—	—	—	2,119	2,119	
128-091	Long County Health Dept	(7,191)	2	127	—	350	67	—	416	483	(570)	(1,317)	(1,887)	
128-092	Lowndes County Health Dept	(574,793)	150	10,188	—	2,089	5,343	—	6,867	12,210	(45,617)	(2,003)	(47,620)	
128-093	Lumpkin County Health Dept	(52,381)	14	928	—	942	487	—	3,157	3,644	(4,157)	(3,028)	(7,185)	
128-094	Macon County Health Dept	(29,529)	8	523	—	531	274	—	2,799	3,073	(2,342)	(2,902)	(5,244)	
128-095	Madison County Health Dept	(29,126)	8	516	—	524	271	—	4,327	4,598	(2,310)	(7,750)	(10,060)	
128-096	Marion County Health Dept	(22,994)	6	408	—	414	214	—	2,156	2,370	(1,824)	(2,224)	(4,048)	
128-097	Mcduffie County Health Dept	(45,051)	12	798	—	1,253	419	—	—	419	(3,575)	159	(3,416)	
128-098	McIntosh County Health Dept	(22,048)	6	391	—	133	530	—	1,277	1,482	(1,751)	(4,815)	(6,566)	
128-099	Meriwether County Health Dept	(73,487)	19	1,302	—	1,936	683	—	1,265	1,948	(5,831)	(2,400)	(8,231)	
128-100	Miller County Health Dept	(15,595)	4	276	—	280	145	—	8,192	8,337	(1,237)	(4,678)	(5,915)	
128-101	Mitchell County Health Dept	(40,194)	10	712	—	320	1,042	—	3,111	3,485	(3,188)	(1,033)	(4,221)	
128-102	Monroe County Health Dept	(16,865)	4	299	—	303	157	—	953	1,110	(1,338)	(1,051)	(2,389)	
128-103	Montgomery County Health Dept	(18,240)	5	323	—	328	170	—	1,118	1,288	(1,446)	(1,492)	(2,938)	
128-104	Morgan County Health Dept	(32,719)	9	580	—	3,194	304	—	15	319	(2,597)	1,871	(726)	
128-105	Murray County Health Dept	(63,779)	17	1,130	—	1,147	593	—	357	950	(5,061)	(1,232)	(6,293)	
128-106	Muscogee County Health Dept	(717,671)	187	12,720	—	12,907	6,671	—	27,642	34,313	(56,954)	(23,262)	(80,216)	
128-107	Newton County Health Dept	(78,488)	20	1,391	—	15,597	17,008	—	—	730	(6,228)	14,745	8,517	
128-108	Oconee County Health Dept	(50,819)	13	901	—	1,856	472	—	3,531	4,003	(4,034)	(368)	(4,402)	
128-109	Oglethorpe County Health Dept	(14,013)	4	248	—	252	130	—	845	975	(1,112)	(1,061)	(2,173)	
128-110	Paulding County Health Dept	(39,518)	10	700	—	11,314	12,024	—	—	367	(3,135)	7,132	3,997	
128-111	Peach County Health Dept	(28,095)	7	498	—	899	261	—	1,241	1,502	(2,230)	660	(1,570)	
128-112	Pickens County Health Dept	(9,855)	3	175	—	178	92	—	810	902	(781)	(925)	(1,706)	

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, 2020

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 of assumptions	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)	
128-113	Pierce County Health Dept	\$ (45,491)	12	806	—	338	1,156	423	—	2,905	3,328	(3,610)	(1,674)	(5,284)
128-114	Pike County Health Dept	(14,272)	4	253	—	—	257	133	—	1,124	1,257	(1,133)	(1,183)	(2,316)
128-115	Polk County Health Dept	(47,743)	12	846	—	957	1,815	444	—	3,317	3,761	(3,787)	(674)	(4,461)
128-116	Pulaski County Health Dept	(20,168)	5	357	—	—	362	187	—	1,139	1,326	(1,601)	(1,163)	(2,764)
128-117	Putnam County Health Dept	(48,845)	13	866	—	—	879	454	—	1,980	2,434	(3,876)	(3,338)	(7,214)
128-118	Quitman County Health Dept	—	—	—	—	—	—	—	—	—	—	—	552	552
128-119	Rabun County Health Dept	(32,656)	9	579	—	1,878	2,466	304	—	—	304	(2,592)	4,254	1,662
128-120	Randolph County Health Dept	(4,544)	1	81	—	—	82	42	—	525	567	(362)	801	439
128-121	Richmond County Health Dept	(401,369)	105	7,114	—	12,046	19,265	3,731	—	—	3,731	(31,854)	23,010	(8,844)
128-122	Rockdale County Health Dept	(47,039)	12	834	—	1,814	2,660	437	—	114	551	(3,733)	2,200	(1,533)
128-123	Schley County Health Dept	(14,908)	4	264	—	—	268	139	—	1,064	1,203	(1,184)	(151)	(1,335)
128-124	Screven County Health Dept	(33,815)	9	599	—	265	873	314	—	1,495	1,809	(2,683)	(412)	(3,095)
128-125	Seminole County Health Dept	(21,869)	6	388	—	1,930	2,324	203	—	1,163	1,366	(1,738)	4,399	2,661
128-126	Spalding County Health Dept	(92,769)	24	1,644	—	2,813	4,481	862	—	781	1,643	(7,362)	353	(7,009)
128-127	Stephens County Health Dept	(40,047)	10	710	—	—	720	372	—	2,618	2,990	(3,179)	(2,833)	(6,012)
128-128	Stewart County Health Dept	(6,158)	2	109	—	—	111	57	—	625	682	(490)	(630)	(1,120)
128-129	Sumter County Health Dept	(30,913)	8	548	—	11,422	11,978	287	—	—	287	(2,454)	10,678	8,224
128-130	Talbot County Health Dept	—	—	—	—	—	—	—	—	—	—	—	1,392	1,392
128-131	Taliaferro County Health Dept	(16,405)	4	291	—	—	295	152	—	1,748	1,900	(1,302)	(1,897)	(3,199)
128-132	Tattnall County Health Dept	(37,192)	10	659	—	—	669	346	—	3,070	3,416	(2,951)	(2,806)	(5,757)
128-133	Taylor County Health Dept	(41,185)	11	730	—	—	741	383	—	2,363	2,746	(3,267)	(2,914)	(6,181)
128-134	Telfair County Health Dept	(43,906)	11	778	—	999	1,788	408	—	1,470	1,878	(3,483)	(3,012)	(6,495)
128-135	Terrell County Health Dept	(16,984)	4	301	—	—	305	158	—	4,500	4,658	(1,348)	(2,813)	(4,161)
128-136	Thomas County Health Dept	(134,517)	35	2,384	—	—	2,419	1,250	—	6,904	8,154	(10,676)	(4,279)	(14,955)
128-137	Tift County Health Dept	(73,700)	19	1,306	—	388	1,713	685	—	590	1,275	(5,849)	731	(5,118)
128-138	Toombs County Health Dept	(80,871)	21	1,433	—	—	1,454	752	—	4,275	5,027	(6,417)	(5,022)	(11,439)
128-139	Towns County Health Dept	(20,202)	5	358	—	3,274	3,637	188	—	—	188	(1,603)	5,357	3,754
128-140	Treutlen County Health Dept	(14,809)	4	262	—	—	266	138	—	836	974	(1,176)	(1,178)	(2,354)
128-141	Troup County Health Dept	(678,107)	177	12,019	—	—	12,196	6,303	—	7,645	13,948	(53,815)	(19,522)	(73,337)
128-142	Turner County Health Dept	(7,632)	2	135	—	—	137	71	—	451	522	(606)	(352)	(958)
128-143	Twiggs County Health Dept	(13,778)	4	244	—	—	248	128	—	6,160	6,288	(1,095)	(4,645)	(5,740)
128-144	Union County Health Dept	(29,989)	8	532	—	2,755	3,295	279	—	—	279	(2,380)	4,188	1,808
128-145	Upson County Health Dept	(50,859)	13	901	—	2,649	3,563	473	—	—	473	(4,035)	3,065	(970)
128-146	Walker County Health Dept	(70,212)	18	1,244	—	1,624	2,886	653	—	3,959	4,612	(5,571)	6,196	625
128-147	Walton County Health Dept	(86,180)	22	1,527	—	6,797	8,346	801	—	1,210	2,011	(6,839)	1,482	(5,357)
128-148	Ware County Health Dept	(820,644)	214	14,545	—	—	14,759	7,628	—	39,124	46,752	(65,127)	(48,678)	(113,805)
128-149	Warren County Health Dept	(8,708)	2	154	—	989	1,145	81	—	—	81	(691)	713	22
128-150	Washington County Health Dept	(69,340)	18	1,229	—	—	1,247	645	—	6,380	7,025	(5,502)	(9,229)	(14,731)
128-151	Wayne County Health Dept	(58,482)	15	1,037	—	—	1,052	544	—	4,588	5,132	(4,641)	(5,053)	(9,694)
128-152	Webster County Health Dept	(14,794)	4	262	—	—	266	138	—	1,388	1,526	(1,173)	(1,432)	(2,605)
128-153	Wheeler County Health Dept	(14,942)	4	265	—	6,063	6,332	139	—	356	495	(1,186)	3,618	2,432
128-154	White County Health Dept	(53,444)	14	947	—	219	1,180	497	—	3,709	4,206	(4,241)	(2,265)	(6,506)
128-155	Whitfield County Health Dept	(305,160)	80	5,409	—	—	5,489	2,837	—	11,652	14,489	(24,219)	(8,792)	(33,011)
128-156	Wilcox County Health Dept	(7,453)	2	132	—	1,108	1,242	69	—	330	399	(591)	3,001	2,410
128-157	Wilkes County Health Dept	(41,705)	11	739	—	—	750	388	—	609	997	(3,309)	(1,140)	(4,449)
128-158	Wilkinson County Health Dept	(17,325)	5	307	—	1,866	2,178	161	—	58	219	(1,374)	1,453	79

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, 2020

	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 of assumptions	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)
128-159	Worth County Health Dept	\$ (45,622)	12	809	—	—	821	424	—	4,526	4,950	(3,620)	(5,337)	(8,957)
129-008	Woodright Industries	(17,856)	5	316	—	16,558	16,879	166	—	—	166	(1,417)	14,141	12,724
129-009	Jessamine Place	(94,959)	25	1,683	—	—	1,708	883	—	4,227	5,110	(7,535)	(5,957)	(13,492)
129-022	Carroll County MR Services	(58,073)	15	1,029	—	—	1,044	540	—	2,835	3,375	(4,608)	(3,305)	(7,913)
129-035	Green Oaks Service Center	(119,969)	31	2,126	—	10,989	13,146	1,115	—	871	1,986	(9,520)	3,662	(5,858)
129-071	Haralson Co. Center (MH/MR/SA)	(55,704)	15	987	—	—	1,002	518	—	4,388	4,906	(4,420)	(4,874)	(9,294)
129-101	Mitchell-Baker Service Center	(86,182)	22	1,528	—	1,495	3,045	801	—	835	1,636	(6,840)	2,881	(3,959)
129-136	Thomas/Grady Service Center	(122,395)	32	2,169	—	942	3,143	1,138	—	1,985	3,123	(9,714)	(3,748)	(13,462)
129-137	Tift County - Diversified Enterprises	(63,004)	16	1,117	—	—	1,133	586	—	4,409	4,995	(4,999)	(2,355)	(7,354)
209-0209	Agric Commodity Commission	(66,702)	17	1,182	—	—	1,199	620	—	4,603	5,223	(5,294)	(6,007)	(11,301)
237-0041	Stone Mountain Judicial Circuit DA Staff	—	—	—	—	7,674	7,674	—	—	—	—	—	4,796	4,796
237-0237	DA-Lookout Mountain Judicial Circuit	(35,860)	9	636	—	17,005	17,650	333	—	—	333	(2,846)	12,887	10,041
237-092	District Attorneys Staff Southern Judicial Circuit	—	—	—	—	—	—	—	—	—	—	—	786	786
361	Lookout Mountain Community Ser	(26,797)	7	475	—	8,428	8,910	249	—	—	249	(2,127)	13,016	10,889
363	Highland Rivers Center Community Service Board	(86,197)	22	1,528	—	15,198	16,748	801	—	—	801	(6,842)	26,792	19,950
364	Georgia Mountains AVITA Community Partners	(20,844)	5	369	—	896	1,270	194	—	762	956	(1,653)	1,863	210
365	Cobb County Community Service	(63,626)	17	1,128	—	15,987	17,132	591	—	—	591	(5,051)	21,795	16,744
366	Douglas Community Service Boar	(12,301)	3	218	—	—	221	114	—	6,462	6,576	(976)	(4,970)	(5,946)
368	Dekalb Community Service Board	(61,365)	16	1,088	—	12,638	13,742	570	—	—	570	(4,871)	21,977	17,106
369	View Point Health	(77,770)	20	1,378	—	4,893	6,291	723	—	—	723	(6,171)	9,487	3,316
370	Clayton Community M.H., Substa	(28,973)	8	514	—	9,303	9,825	269	—	—	269	(2,300)	13,126	10,826
371	Advantage Behavioral Health Systems	(38,697)	10	686	—	10,257	10,953	360	—	—	360	(3,070)	13,826	10,756
372	Pathways Center CSB	(32,872)	9	583	—	605	1,197	306	—	1,247	1,553	(2,609)	3,682	1,073
373	Mcintosh Trail MH, MR and SA C	(22,372)	6	397	—	2,450	2,853	208	—	772	980	(1,777)	12,416	10,639
374	River Edge Behavioral Health Center	(105,530)	27	1,870	—	38,214	40,111	981	—	—	981	(8,375)	35,465	27,090
375	Phoenix Center	—	—	—	—	13,279	13,279	—	—	200	200	—	11,963	11,963
376	Oconee Community Service Board	(16,038)	4	284	—	2,112	2,400	149	—	—	149	(1,272)	4,261	2,989
377	East Central Georgia CSB Serenity BHS	(32,915)	9	583	—	1,788	2,380	306	—	300	606	(2,612)	4,432	1,820
378	Ogeechee MH, MR and SA Communi	—	—	—	—	—	—	—	—	—	—	—	22,803	22,803
379	New Horizons	(58,547)	15	1,038	—	18,728	19,781	544	—	—	544	(4,647)	27,140	22,493
380	Middle Flint Community Service	(51,262)	13	909	—	22,955	23,877	476	—	—	476	(4,069)	20,931	16,862
381	CSB of Middle Georgia	(123,911)	32	2,196	—	13,511	15,739	1,152	—	—	1,152	(9,832)	(1,444)	(11,276)
382	Albany Area Community Service	(38,536)	10	683	—	—	693	358	—	1,535	1,893	(3,059)	(135)	(3,194)
383	The Georgia Pines Community Se	(83,663)	22	1,483	—	10,310	11,815	778	—	—	778	(6,639)	24,360	17,721
384	South Georgia Community Servic	(41,717)	11	739	—	736	1,486	388	—	1,028	1,416	(3,311)	4,970	1,659
385	Pineland Area MH, MR and SA Co	(41,810)	11	741	—	4,789	5,541	389	—	—	389	(3,318)	5,018	1,700
386	Satilla Community Service Boar	(108,086)	28	1,916	—	577	2,521	1,005	—	4,471	5,476	(8,577)	(1,424)	(10,001)
388	Gateway Behavior Health Services CSB	(42,517)	11	754	—	1,324	2,089	395	—	—	395	(3,374)	3,265	(109)
402	Georgia Dept. of Agriculture	(2,135,182)	556	37,844	—	—	38,400	19,847	—	1,988	21,835	(169,451)	(19,883)	(189,334)
403	Georgia Dept. of Admin. Services	(1,846,319)	481	32,725	—	21,542	54,748	17,162	—	78,931	96,093	(146,527)	(23,098)	(169,625)
404	Georgia Dept. of Audits	(1,922,915)	501	34,082	—	19,257	53,840	17,874	—	3,779	21,653	(152,603)	49,870	(102,733)
405	Georgia Dept. of Public Health	(5,238,579)	1,365	92,850	—	23,321	117,536	48,694	—	162	48,856	(415,739)	(14,829)	(430,568)
406	Georgia Dept. of Banking & Finance	(781,646)	204	13,854	—	—	14,058	7,266	—	17,435	24,701	(62,031)	(31,260)	(93,291)
407	State Accounting Office	(1,102,487)	287	19,541	—	—	19,828	10,248	—	19,033	29,281	(87,495)	(24,522)	(112,017)
408	Office of Comm. of Insurance	(1,283,332)	334	22,746	—	96,418	119,498	11,929	—	—	11,929	(101,846)	89,191	(12,655)
409	Georgia State Finance & Investment Commission	(1,115,634)	291	19,774	—	10,152	30,217	10,370	—	—	10,370	(88,538)	10,690	(77,848)

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, 2020

	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 of assumptions	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 plan OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
410	State Properties Commission	\$ (86,447)	23	1,532	—	3,741	5,296	804	—	—	804	(6,860)	2,796	(4,064)
411	Georgia Dept. of Defense	(1,438,173)	375	25,491	—	55,205	81,071	13,368	—	—	13,368	(114,135)	39,236	(74,899)
414	Georgia Dept. of Education	(2,144,069)	559	38,002	—	44,054	82,615	19,930	—	—	19,930	(170,156)	118,868	(51,288)
415	The Technical College System of Georgia	(1,248,648)	325	22,131	—	—	22,456	11,606	—	64,115	75,721	(99,093)	(75,973)	(175,066)
416	Georgia Employees Retirement Sys.	(601,615)	157	10,663	—	—	10,820	5,592	—	16,333	21,925	(47,745)	(17,391)	(65,136)
418	Prosecuting Attorneys Council	(5,543,668)	1,444	98,257	—	—	99,701	51,529	—	34,294	85,823	(439,952)	(35,969)	(475,921)
419	Georgia Dept of Community Health	(4,304,341)	1,121	76,291	—	373,550	450,962	1,121	—	—	40,010	(341,596)	303,385	(38,211)
420	Georgia Forestry Commission	(2,717,924)	708	48,173	—	—	48,881	25,264	—	77,329	102,593	(215,697)	(86,375)	(302,072)
422	Office of Planning and Budget	(1,332,507)	347	23,618	—	10,490	34,455	12,386	—	9,012	21,398	(105,749)	12,787	(92,962)
427	Georgia Dept. of Human Services	(16,392,468)	4,271	290,544	—	64,499	359,314	152,371	—	25,363	177,734	(1,300,925)	(66,286)	(1,367,211)
428	Georgia Dept. of Community Affairs	(1,505,358)	392	26,681	—	43,033	70,106	13,993	—	8,929	22,922	(119,467)	106,474	(12,993)
429	Department of Economic Development	(1,099,337)	286	19,485	—	82,150	101,921	10,219	—	—	10,219	(87,244)	60,305	(26,939)
430	Admin. Office of the Courts	(689,547)	180	12,222	—	—	12,402	6,409	—	8,827	15,236	(54,724)	(11,753)	(66,477)
432	Georgia Court of Appeals	(1,147,961)	299	20,347	—	—	20,646	10,671	—	28,023	38,694	(91,103)	(32,275)	(123,378)
436	Superior Courts of Georgia	(1,411,115)	368	25,011	—	—	25,379	13,117	—	56,502	69,619	(111,987)	(36,304)	(148,291)
438	Supreme Court	(1,029,707)	268	18,251	—	—	18,519	9,571	—	79,038	88,609	(81,717)	(76,664)	(158,381)
440	Georgia Dept. of Labor	(6,064,866)	1,580	107,495	—	95,189	204,264	56,374	—	—	146,747	(481,313)	232,362	(248,951)
441	Dept. of Behavioral Health and Developmental Disabilities	(12,279,726)	3,199	217,649	—	202,496	423,344	114,142	—	—	114,142	(974,535)	307,293	(667,242)
442	Georgia Dept. of Law	(2,143,890)	559	37,999	—	—	38,558	19,928	—	49,606	69,534	(170,142)	(42,671)	(212,813)
444	General Assembly of Georgia	(1,287,508)	335	22,820	—	1,976	25,131	11,968	—	22,207	34,175	(102,179)	(9,420)	(111,599)
461	Dept. of Juvenile Justice	(9,119,082)	2,376	161,629	—	82,253	246,258	84,764	—	—	84,764	(723,700)	296,978	(426,722)
462	Georgia Dept. of Natural Resources	(11,695,089)	3,047	207,286	—	46,813	257,146	108,708	—	18,806	127,514	(928,135)	(53,766)	(981,901)
465	State Board Pardons & Paroles	(1,634,134)	426	28,964	—	14,509	43,899	15,190	—	13,884	29,074	(129,687)	(39,164)	(168,851)
466	Georgia Dept. of Public Safety	(11,736,848)	3,058	208,027	—	129,748	340,833	109,096	—	—	109,096	(931,449)	(67,282)	(998,731)
467	Georgia Dept. of Corrections	(29,851,288)	7,775	529,094	—	844,595	1,381,464	277,463	—	—	277,463	(2,369,054)	909,968	(1,459,086)
469	Georgia Dept. of Early Care and Learning	(1,965,223)	512	34,832	—	—	35,344	18,267	—	67,133	85,400	(155,963)	(148,712)	(304,675)
470	Georgia Public Service Commission	(915,577)	239	16,228	—	—	16,467	8,510	—	12,360	20,870	(72,663)	(19,345)	(92,008)
471	Georgia Bureau of Investigation	(6,807,162)	1,774	120,652	—	—	122,426	63,274	—	156,132	219,406	(540,225)	(271,702)	(811,927)
474	Department of Revenue	(5,069,645)	1,321	89,856	—	28,193	119,370	47,123	—	11,543	58,666	(402,333)	(5,140)	(407,473)
475	Georgia Dept. of Driver Services	(1,932,211)	503	34,247	—	986	35,736	17,960	—	11,282	29,242	(153,342)	(6,536)	(159,878)
476	Georgia Student Finance Commission	(265,912)	69	4,713	—	49,102	53,884	2,472	—	9,610	12,082	(21,104)	5,777	(15,327)
477	Georgia Dept. of Community Supervision	(9,891,293)	2,577	175,316	—	80,274	258,167	91,941	—	2,886	94,827	(784,985)	(69,513)	(854,498)
478	Secretary of State	(743,403)	194	13,176	—	531	13,901	6,910	—	2,918	9,828	(58,998)	(3,910)	(62,908)
480	Soil and Water Commission	—	—	—	—	—	—	—	—	—	—	—	28,820	28,820
482	Georgia Teachers Retirement Sys.	(2,891,843)	753	51,256	—	—	52,009	26,880	—	152,892	179,772	(229,500)	(178,108)	(407,608)
484	Georgia Dept. of Transportation	(25,870,393)	6,740	458,533	—	—	465,273	240,470	—	593,614	834,084	(2,053,105)	(806,106)	(2,859,211)
488	Georgia Dept. of Veterans Services	(483,768)	126	8,574	—	22,769	31,469	4,497	—	—	4,497	(38,391)	24,670	(13,721)
489	Subsequent Injury Trust Fund	(142,574)	37	2,527	—	—	2,564	1,325	—	9,473	10,798	(11,315)	(7,896)	(19,211)
490	State Board of Workers Comp	(1,193,427)	311	21,153	—	—	21,464	11,093	—	23,960	35,053	(94,713)	(29,571)	(124,284)
492	Georgia Public Defender Standards Council	(4,420,587)	1,152	78,351	—	7,956	87,459	41,090	—	4,454	45,544	(350,822)	14,704	(336,118)
503-0503	Georgia Institute of Technology	(276,474)	72	4,900	—	1,770	6,742	2,570	—	28,628	31,198	(21,940)	(13,680)	(35,620)
509-0509	Georgia State University	(262,796)	68	4,658	—	—	4,726	2,443	—	25,438	27,881	(20,854)	(26,402)	(47,256)
512-0512	Augusta University	(711,102)	185	12,604	—	—	12,789	6,610	—	17,779	24,389	(56,434)	(79,749)	(136,183)
518-0518	University of Georgia	(570,544)	149	10,112	—	—	10,261	5,303	—	27,850	33,153	(45,279)	(51,602)	(96,881)
521-0521	Albany State University	(62,294)	16	1,104	—	—	1,120	579	—	10,560	11,139	(4,942)	(9,685)	(14,627)
528-0528	Clayton College & State Univ	(12,642)	3	224	—	—	227	118	—	716	834	(1,002)	(886)	(1,888)

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, 2020

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 of assumptions	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)
530-0530 Columbus State University	\$ (9,915)	3	176	—	959	1,138	92	—	529	621	(788)	2,356	1,568
531-0531 University of North Georgia	(82,783)	22	1,467	—	—	1,489	769	—	5,690	6,459	(6,570)	(8,037)	(14,607)
536-0536 Georgia College and State Univ	(53,495)	14	948	—	20,721	21,683	497	—	801	1,298	(4,247)	9,954	5,707
539-0539 Georgia Southern University	(85,146)	22	1,509	—	2,908	4,439	791	—	2,131	2,922	(6,758)	(970)	(7,728)
540-0540 Georgia Gwinnett College	(39,612)	10	702	—	—	712	368	—	7,833	8,201	(3,143)	(10,755)	(13,898)
542-0542 Georgia Southwestern State Univ	(60,183)	16	1,067	—	—	1,083	559	—	10,045	10,604	(4,776)	(10,389)	(15,165)
543-0543 Kennesaw State University	(103,260)	27	1,830	—	—	1,857	960	—	21,433	22,393	(8,194)	(25,081)	(33,275)
547-0547 Middle Georgia State College	(90,164)	23	1,598	—	2,451	4,072	838	—	—	838	(7,154)	4,312	(2,842)
551-0551 Valdosta State University	(31,253)	8	554	—	—	1,165	291	—	5,226	5,517	(2,480)	1,088	(1,392)
554-0554 University of West Georgia	(55,190)	14	978	—	2,497	3,489	513	—	14,737	15,250	(4,379)	(5,802)	(10,181)
557-0557 Abraham Baldwin Agric College	(75,163)	20	1,332	—	—	1,352	699	—	9,619	10,318	(5,966)	(8,306)	(14,272)
563-0563 College of Coastal Georgia	(55,202)	14	978	—	—	992	513	—	13,525	14,038	(4,382)	(11,490)	(15,872)
567-0567 South Georgia State College	(12,676)	3	225	—	8,142	8,370	118	—	—	118	(1,007)	9,331	8,324
569-0569 Dalton College	(11,506)	3	204	—	—	197	107	—	4,647	4,754	(913)	(3,948)	(4,861)
573-0573 Georgia Highlands College	(16,439)	4	291	—	3,828	4,123	153	—	2,314	2,467	(1,304)	(1,987)	(3,291)
576-0576 Gordon College	(11,128)	3	197	—	—	200	103	—	741	844	(883)	(985)	(1,868)
598-0598 Board of Regents of the University System of Georgia	(398,722)	104	7,067	—	26,176	33,347	3,706	—	12,787	16,493	(31,645)	(6,895)	(38,540)
6021 Atkinson County Schools	(10,463)	3	185	—	—	188	97	—	2,746	2,843	(831)	(3,745)	(4,576)
6031 Bacon County Schools	(15,871)	4	281	—	—	285	148	—	1,041	1,189	(1,259)	(364)	(1,623)
6051 Baldwin County Schools	(64,163)	17	1,137	—	3,233	4,387	596	—	2,399	2,995	(5,093)	3,309	(1,784)
6071 Barrow County Schools	(13,088)	3	232	—	—	235	122	—	981	1,103	(1,038)	(1,104)	(2,142)
6081 Bartow County Schools	(2,252)	1	40	—	1,622	1,663	21	—	912	933	(179)	(578)	(757)
6091 Ben Hill County Schools	(15,354)	4	272	—	—	276	143	—	1,405	1,548	(1,219)	(1,336)	(2,555)
6111 Bibb County Schools	(76,833)	20	1,362	—	—	1,382	714	—	6,215	6,929	(6,098)	(8,863)	(14,961)
6141 Brooks County Schools	—	—	—	—	1,730	1,730	—	—	—	—	—	2,551	2,551
6181 Butts County Schools	(14,476)	4	257	—	—	261	135	—	1,186	1,321	(1,148)	726	(422)
6211 Candler County Schools	(23,502)	6	417	—	—	423	218	—	2,364	2,582	(1,865)	(1,999)	(3,864)
6221 Carroll County Schools	(14,709)	4	261	—	—	265	137	—	1,083	1,220	(1,169)	(1,446)	(2,615)
6241 Charlton County Schools	(17,981)	5	319	—	—	324	167	—	1,672	1,839	(1,428)	(4,522)	(5,950)
6251 Chatham County Schools	(50,220)	13	890	—	—	903	467	—	5,347	5,814	(3,986)	(4,943)	(8,929)
6252 Live Oak Public Libraries	—	—	—	—	—	—	—	—	—	—	—	1,522	1,522
6271 Chattooga County Schools	(14,965)	4	265	—	—	269	139	—	3,870	4,009	(1,188)	(5,346)	(6,534)
6281 Cherokee County Schools	—	—	—	—	—	—	—	—	—	—	—	2,667	2,667
6291 Clarke County Schools	(63,447)	17	1,125	—	14,523	15,665	590	—	4,258	4,848	(5,036)	(679)	(5,715)
6311 Clayton County Schools	(32,364)	8	574	—	1,043	1,625	301	—	3,807	4,108	(2,569)	(467)	(3,036)
6331 Cobb County Schools	(11,017)	3	195	—	—	198	102	—	1,956	2,058	(875)	(3,432)	(4,307)
6341 Coffee County Schools	(14,190)	4	251	—	—	255	132	—	1,081	1,213	(1,126)	(1,513)	(2,639)
6351 Colquitt County Schools	(40,992)	11	727	—	—	738	381	—	6,030	6,411	(3,254)	(5,929)	(9,183)
6361 Columbia County Schools	(39,348)	10	697	—	—	707	366	—	3,056	3,422	(3,122)	(3,627)	(6,749)
6371 Cook County Schools	(11,449)	3	203	—	—	206	106	—	2,951	3,057	(909)	(4,089)	(4,998)
6381 Coweta County Schools	(37,823)	10	670	—	—	680	352	—	6,609	6,961	(3,001)	(7,333)	(10,334)
6401 Crisp County Schools	(11,534)	3	204	—	6,698	6,905	107	—	113	220	(914)	6,127	5,213
6431 Decatur County Schools	(6,305)	2	112	—	2,943	3,057	59	—	115	174	(501)	2,093	1,592
6441 Dekalb County Schools	(189,622)	49	3,361	—	1,941	5,351	1,763	—	169	1,932	(15,048)	4,274	(10,774)
6451 Dodge County Schools	(42,736)	11	757	—	—	768	397	—	4,311	4,708	(3,389)	(4,391)	(7,780)
6452 Ocmulgee Regional Library System	(7,890)	2	140	—	—	142	73	—	572	645	(627)	(619)	(1,246)

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, 2020

		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 of assumptions	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)
6471	Dougherty County Schools	\$ (28,172)	7	499	—	—	506	262	—	2,772	3,034	(2,235)	(5,669)	(7,904)
6481	Douglas County Schools	(49,729)	13	881	—	—	894	462	—	3,138	3,600	(3,947)	(3,702)	(7,649)
6511	Effingham County Schools	(35,653)	9	632	—	—	641	331	—	2,813	3,144	(2,830)	(3,300)	(6,130)
6561	Fayette County Schools	(34,366)	9	609	—	—	618	319	—	2,557	2,876	(2,727)	(3,012)	(5,739)
6571	Floyd County Schools	(76,475)	20	1,355	—	—	1,375	711	—	18,240	18,951	(6,070)	(18,298)	(24,368)
6581	Forsyth County Schools	(51,609)	13	915	—	40	968	480	—	18,536	19,016	(4,096)	(15,414)	(19,510)
6591	Franklin County Schools	(7,316)	2	130	—	—	132	68	—	429	497	(581)	(1,269)	(1,850)
6601	Fulton County Board of Education	(20,506)	5	363	—	4,909	5,277	191	—	—	191	(1,627)	4,269	2,642
6611	Gilmer County Schools	(31,287)	8	555	—	—	563	291	—	2,346	2,637	(2,483)	(2,731)	(5,214)
6631	Glynn County Schools	(70,215)	18	1,245	—	—	1,263	653	—	5,964	6,617	(5,572)	(6,941)	(12,513)
6641	Gordon County Schools	(15,666)	4	278	—	—	282	146	—	1,347	1,493	(1,243)	(1,803)	(3,046)
6651	Grady County Schools	(28,209)	7	500	—	2,650	3,157	262	—	499	761	(2,240)	171	(2,069)
6661	Greene County Schools	(32,131)	8	569	—	—	577	299	—	9,179	9,478	(2,549)	(8,319)	(10,868)
6671	Gwinnett County Schools	(65,401)	17	1,159	—	399	1,575	608	—	2,785	3,393	(5,191)	(2,324)	(7,515)
6731	Hart County Schools	—	—	—	—	5,604	5,604	—	—	—	—	—	4,166	4,166
6751	Henry County Schools	(49,192)	13	872	—	—	885	457	—	4,164	4,621	(3,905)	(5,373)	(9,278)
6761	Houston County Schools	(74,262)	19	1,316	—	2,654	3,989	690	—	448	1,138	(5,892)	5,033	(859)
6771	Irwin County Schools	(16,876)	4	299	—	—	303	157	—	2,287	2,444	(1,338)	(2,446)	(3,784)
6781	Jackson County Schools	(14,704)	4	261	—	—	265	137	—	1,236	1,373	(1,167)	(1,398)	(2,565)
6831	Johnson County Schools	—	—	—	—	3,209	3,209	—	—	—	—	—	5,442	5,442
6851	Lamar County Schools	(15,240)	4	270	—	—	274	142	—	1,215	1,357	(1,209)	(1,376)	(2,585)
6871	Laurens County Schools	(13,914)	4	247	—	—	251	129	—	1,925	2,054	(1,104)	(2,448)	(3,552)
6881	Lee County Schools	(4,993)	1	88	—	—	89	46	—	325	371	(396)	(427)	(823)
6941	Macon County Schools	(8,680)	2	154	—	—	156	81	—	489	570	(689)	(610)	(1,299)
6951	Madison County Schools	(16,288)	4	289	—	—	293	151	—	1,127	1,278	(1,292)	(1,036)	(2,328)
6971	Mcduffie County Schools	(41,790)	11	741	—	—	752	388	—	2,958	3,346	(3,316)	(1,040)	(4,356)
6991	Meriwether County Schools	(39,061)	10	692	—	—	702	363	—	7,825	8,188	(3,100)	(5,542)	(8,642)
7021	Monroe County Schools	(21,139)	6	375	—	—	381	196	—	1,649	1,845	(1,679)	(1,970)	(3,649)
7061	Muscogee County Schools	(25,479)	7	452	—	730	1,189	237	—	2,945	3,182	(2,021)	(705)	(2,726)
7071	Newton County Schools	(49,820)	13	883	—	—	896	463	—	12,719	13,182	(3,954)	(10,774)	(14,728)
7091	Oglethorpe County Schools	—	—	—	—	68	68	—	—	—	—	—	443	443
7101	Paulding County Schools	(5,536)	1	98	—	113	212	51	—	2,908	2,959	(439)	887	448
7121	Pickens County Schools	(4,059)	1	72	—	—	73	38	—	539	577	(322)	(500)	(822)
7141	Pike County Schools	(11,344)	3	201	—	—	204	105	—	1,457	1,562	(901)	(2,298)	(3,199)
7151	Polk County Schools	(46,315)	12	821	—	—	833	431	—	5,516	5,947	(3,676)	(7,406)	(11,082)
7171	Putnam County Schools	—	—	—	—	—	—	—	—	—	—	—	232	232
7191	Rabun County Schools	(17,288)	5	306	—	—	311	161	—	1,992	2,153	(1,371)	(2,551)	(3,922)
7211	Richmond County Schools	(34,846)	9	618	—	2,120	2,747	324	—	713	1,037	(2,765)	(562)	(3,327)
7221	Rockdale County Schools	(39,453)	10	699	—	5,942	6,651	367	—	—	367	(3,130)	4,203	1,073
7261	Spalding County Schools	(31,526)	8	559	—	—	567	293	—	1,826	2,119	(2,502)	(2,262)	(4,764)
7271	Stephens County Schools	—	—	—	—	2,410	2,410	—	—	—	—	—	2,385	2,385
7291	Sumter County Schools	—	—	—	—	—	—	—	—	—	—	—	1,535	1,535
7321	Tattnall County Schools	(13,752)	4	244	—	—	248	128	—	3,141	3,269	(1,092)	(3,455)	(4,547)
7341	Telfair County Schools	(3,721)	1	66	—	—	67	35	—	939	974	(295)	(1,163)	(1,458)
7351	Terrell County Schools	(18,254)	5	324	—	—	329	170	—	1,275	1,445	(1,451)	(1,453)	(2,904)
7371	Tift County Schools	(1,182)	—	21	—	6,252	6,273	11	—	241	252	(94)	4,156	4,062

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, 2020

	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 of assumptions	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)
7401	Treutlen County Schools	\$ (11,099)	3	197	—	—	200	103	—	1,101	1,204	(881)	(1,157)	(2,038)
7441	Union County Schools	—	—	—	—	—	—	—	—	—	—	—	793	793
7451	Upson County Schools	(13,749)	4	244	—	3,130	3,378	128	—	—	128	(1,090)	3,351	2,261
7461	Walker County Schools	(12,639)	3	224	—	—	227	117	—	6,639	6,756	(1,003)	(5,107)	(6,110)
7481	Ware County Schools	(27,865)	7	494	—	171	672	259	—	1,606	1,865	(2,211)	(562)	(2,773)
7501	Washington County Board of Education	(86,552)	23	1,534	—	1,719	3,276	805	—	1,386	2,191	(6,868)	(4,579)	(11,447)
7511	Wayne County Schools	(11,883)	3	211	—	—	214	110	—	864	974	(943)	(246)	(1,189)
7541	White County Board of Education	—	—	—	—	95	95	—	—	—	—	—	79	79
7571	Wilkes County Schools	(20,020)	5	355	—	—	360	186	—	7,739	7,925	(1,588)	(7,602)	(9,190)
7581	Wilkinson County Schools	(40,927)	11	725	—	2,040	2,776	380	—	821	1,201	(3,249)	(2,162)	(5,411)
7611	Atlanta City Schools	(85,785)	22	1,520	—	—	1,542	797	—	11,596	12,393	(6,808)	(12,626)	(19,434)
7641	City of Buford Schools (Gwinnett)	(25,272)	7	448	—	—	455	235	—	3,315	3,550	(2,007)	(3,305)	(5,312)
7721	City of Dalton Schools (Whitfield)	—	—	—	—	164	164	—	—	—	—	—	2,339	2,339
7741	City of Dublin Schools (Laurens)	(18,651)	5	331	—	—	336	173	—	4,790	4,963	(1,480)	(6,658)	(8,138)
7851	City of Rome Schools (Floyd)	(13,008)	3	231	—	259	493	121	—	456	577	(1,032)	(2,695)	(3,727)
7861	City of Social Circle Schools (Walton)	(14,292)	4	253	—	—	257	133	—	3,620	3,753	(1,135)	(5,093)	(6,228)
7891	City of Thomasville Schools (Thomas)	(14,087)	4	250	—	1,917	2,171	131	—	1,653	1,784	(1,119)	1,996	877
7921	City of Valdosta Schools (Lowndes)	(73,254)	19	1,298	—	—	1,317	681	—	7,849	8,530	(5,812)	(11,778)	(17,590)
817	Oconee Fall Line Technical College	(191,107)	50	3,387	—	2,047	5,484	1,776	—	8,250	10,026	(15,167)	6,388	(8,779)
818	Coastal Pines Technical College	(187,000)	49	3,314	—	2,590	5,953	1,738	—	1,814	3,552	(14,840)	(2,237)	(17,077)
820	Albany Technical College	(334,982)	87	5,937	—	—	6,024	3,114	—	15,999	19,113	(26,584)	(12,516)	(39,100)
822	Athens Technical College	(240,046)	63	4,255	—	—	4,318	2,231	—	7,005	9,236	(19,051)	(12,061)	(31,112)
823	Atlanta Technical College	(265,841)	69	4,712	—	13,883	18,664	2,471	—	—	2,471	(21,097)	19,710	(1,387)
824	Augusta Technical College	(748,742)	195	13,271	—	14,117	27,583	6,960	—	—	6,960	(59,420)	20,277	(39,143)
826	West Georgia Technical College	(515,919)	134	9,144	—	6,242	15,520	4,796	—	2,750	7,546	(40,942)	11,589	(29,353)
827	Chattahoochee Tech College	(502,096)	131	8,899	—	29,360	38,390	4,667	—	—	4,667	(39,848)	43,007	3,159
828	Columbus Technical College	(257,900)	67	4,571	—	—	4,638	2,397	—	6,484	8,881	(20,467)	(11,991)	(32,458)
829	Georgia Northwestern Technical College	(576,079)	150	10,211	—	47,629	57,990	5,355	—	—	5,355	(45,719)	50,524	4,805
830	Georgia Piedmont Technical College	(190,772)	50	3,381	—	13,221	16,652	1,773	—	—	1,773	(15,140)	26,347	11,207
831	Southern Crescent Technical College	(246,164)	64	4,363	—	7,808	12,235	2,288	—	—	2,288	(19,537)	18,693	(844)
832	Gwinnett Technical College	(459,410)	120	8,143	—	6,609	14,872	4,270	—	24,746	29,016	(36,459)	(7,631)	(44,090)
834	Lanier Technical College	(253,338)	66	4,490	—	1,705	6,261	2,355	—	10,301	12,656	(20,105)	(4,707)	(24,812)
835	Central Georgia Technical College	(1,006,744)	262	17,844	—	608	18,714	9,358	—	7,339	16,697	(79,896)	(18,541)	(98,437)
837	Southern Regional Technical College	(521,883)	136	9,250	—	—	9,386	4,851	—	11,904	16,755	(41,417)	(18,222)	(59,639)
838	North Georgia Technical College	(177,122)	46	3,139	—	7,508	10,693	1,646	—	—	1,646	(14,056)	16,685	2,629
841	Savannah Technical College	(239,189)	62	4,239	—	5,893	10,194	2,223	—	—	2,223	(18,982)	6,884	(12,098)
842	South Georgia Technical College	(454,534)	118	8,056	—	—	8,174	4,225	—	21,106	25,331	(36,071)	(22,932)	(59,003)
843	Southeastern Technical College	(302,030)	79	5,353	—	10,497	15,929	2,807	—	349	3,156	(23,970)	4,356	(19,614)
844	Ogeechee Technical College	(95,512)	25	1,693	—	1,819	3,537	888	—	6,738	7,626	(7,579)	(2,285)	(9,864)
848	Wiregrass Georgia Technical College	(247,314)	64	4,383	—	—	4,447	2,299	—	9,560	11,859	(19,626)	1,972	(17,654)
8504	Northwest Georgia RESA	(16,927)	4	300	—	5,456	5,760	157	—	—	157	(1,342)	4,618	3,276
8564	Metro RESA	(22,741)	6	403	—	—	409	211	—	1,485	1,696	(1,805)	1,066	(739)
8584	Northeast Georgia RESA	—	—	—	—	322	322	—	—	—	—	—	2,412	2,412
8804	First District RESA	(26,050)	7	462	—	—	469	242	—	2,712	2,954	(2,068)	(3,953)	(6,021)
900	Georgia Building Authority	(720,963)	188	12,779	—	33,472	46,439	6,701	—	—	6,701	(57,218)	31,309	(25,909)
9012	Academy for Classical Education	—	—	—	—	1,816	1,816	—	—	—	—	—	3,603	3,603

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, 2020

		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 of assumptions	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)
9015	Tapestry Public Charter School	\$ —	—	—	—	—	—	—	—	—	—	201	201	
910-0910	Jekyll Island State Park Authority	(386,256)	101	6,846	—	185	7,132	3,590	—	6,884	10,474	(30,654)	(1,309)	(31,963)
913-0913	Lk Lanier Island Dev Authority	(40,740)	11	722	—	—	733	379	—	2,236	2,615	(3,233)	(2,953)	(6,186)
9194	Mountain Education Center Inc	—	—	—	—	3,274	3,274	—	—	—	—	—	5,908	5,908
921	Georgia Correctional Industries	(933,681)	243	16,549	—	—	16,792	8,679	—	45,374	54,053	(74,098)	(57,327)	(131,425)
922	George L. Smith II - GWCCA	(1,534,538)	400	27,199	—	—	27,599	14,264	—	52,046	66,310	(121,783)	(16,223)	(138,006)
926-0926	Georgia Agric Exposition Authority	(266,699)	69	4,727	—	334	5,130	2,479	—	7,062	9,541	(21,166)	(4,622)	(25,788)
927	State Road and Tollway Authority	(602,950)	157	10,687	—	—	10,844	5,605	—	31,167	36,772	(47,852)	(24,773)	(72,625)
928-0928	Georgia Environmental Finance Authority	(320,492)	84	5,680	—	8,333	14,097	2,979	—	4,802	7,781	(25,434)	14,941	(10,493)
936-0936	Agric Com Commission-Peanuts	(58,107)	15	1,030	—	580	1,625	540	—	2,567	3,107	(4,611)	(880)	(5,491)
955-0955	Georgia Superior Court Clerks Coop	(151,208)	39	2,680	—	44	2,763	1,406	—	6,085	7,491	(12,000)	(5,130)	(17,130)
968-0968	Georgia Military College	(43,696)	11	774	—	—	785	406	—	3,642	4,048	(3,467)	(3,953)	(7,420)
972-0972	Georgia Federal-State Inspection	(480,658)	125	8,519	—	16,196	24,840	4,468	—	1,071	5,539	(38,145)	16,537	(21,608)
973-0973	Georgia Lottery Corporation	(33,383)	9	592	—	60	661	310	—	1,379	1,689	(2,650)	1,878	(772)
977	Georgia Public Broadcasting	(566,670)	148	10,044	—	—	10,192	5,267	—	10,911	16,178	(44,972)	(1,465)	(46,437)
980	GTA Georgia Technology Authority	(2,063,379)	538	36,572	—	9,706	46,816	19,179	—	9,662	28,841	(163,754)	(31,729)	(195,483)
9915	Foothills Charter High School	(17,936)	5	318	—	—	323	167	—	9,421	9,588	(1,424)	(7,247)	(8,671)
996	The ATL	(795)	—	14	—	8,161	8,175	7	—	2,791	2,798	(63)	693	630
Total for all Employers		\$ (273,796,582)	71,337	4,852,830	—	4,206,643	9,130,810	2,544,988	—	4,067,409	6,612,397	(21,728,824)	161,438	(21,567,386)
Nonemployer:														
State of Georgia for participants in:														
	ERS	(8,009,121)	2,087	141,958	—	165,495	309,540	74,449	—	317,043	391,492	(635,611)	(141,337)	(776,948)
	GJRS	(2,212,297)	576	39,212	—	113,333	153,121	20,563	—	101,019	121,582	(175,565)	(20,101)	(195,666)
Total all Entities		\$ (284,018,000)	74,000	5,034,000	—	4,485,471	9,593,471	2,640,000	—	4,485,471	7,125,471	(22,540,000)	—	(22,540,000)

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, 2020

(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, 2020 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, 2020.

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, 2020

(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, 2019 through June 30, 2020.

(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	\$ 972,700
Plan fiduciary net position	<u>1,256,718</u>
Employers' and nonemployer's net OPEB asset	<u><u>\$ (284,018)</u></u>

(a) Actuarial Assumptions

The collective total OPEB liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019 with update procedures used to roll forward the total OPEB liability to June 30, 2020. 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	2.75%
Salary increases:	
ERS	3.25% - 7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with projection scale BB and set forward 2 years for both males and females for the period after service retirement and for dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

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, 2020

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014, with the exception of the assumed investment rate of return.

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 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 %	(0.10)%
Domestic large cap equities	46.20	8.90
Domestic small cap equities	1.30	13.20
International developed market equities	12.40	8.90
International emerging market equities	5.10	10.90
Alternatives	5.00	12.00
	100.00 %	

*Rates shown are net of inflation

(b) Discount Rate

The discount rate used to measure the collective total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the 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.

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, 2020

(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 7.30%, 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 (6.30%) or 1-percentage-point higher (8.30%) than the current rate at June 30, 2020 (amounts in thousands):

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Collective net OPEB asset	\$ (157,545)	(284,018)	(388,280)

(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, 2020

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

The following presents a summary of changes in the collective deferred inflows of resources for the year ended June 30, 2020 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Differences between expected and actual experience	2018	2.7 years	\$ 1,217	—	1,217	—
	2019	2.5 years	220	—	146	74
Subtotal			1,437	—	1,363	74
Changes of assumptions	2018	2.7 years	5,725	—	5,725	—
Net difference between projected and actual earnings on pension plan investments	2017	5.0 years	(19,857)	—	(9,928)	(9,929)
	2018	5.0 years	(11,218)	—	(3,740)	(7,478)
	2019	5.0 years	5,094	—	1,274	3,820
	2020	5.0 years	—	23,276	4,655	18,621
Subtotal			(25,981)	23,276	(7,739)	5,034
Total deferred outflows of resources			\$ (18,819)	23,276	(651)	5,108
Deferred inflows of resources:						
Difference between expected and actual experience	2020	2.3 years	—	4,670	2,030	2,640
Total deferred inflows of resources			\$ —	4,670	2,030	2,640

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, 2020

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

Year ended June 30:		\$	
2021		(9,696)	
2022		1,581	
2023		5,927	
2024		4,656	
Total		<u>2,468</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 2.7 years, 2.5 years, and 2.3 years for 2018, 2019, and 2020, respectively.

(7) Collective OPEB Expense (Benefit)

The components of collective OPEB expense (benefit) for the year ended June 30, 2020 are as follows (amounts in thousands):

Service cost	\$	3,237
Interest on the total OPEB liability and net cash flow		67,796
Member contributions		(3,088)
Projected earnings on plan investments		(88,524)
Administrative expense		720
Recognition (amortization) of deferred outflows and inflows of resources:		
Differences between expected and actual experience		(667)
Changes of assumptions		5,725
Net difference between projected and actual earnings on plan investments		<u>(7,739)</u>
Collective OPEB expense (benefit)	\$	<u>(22,540)</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, 2020
(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	\$ 110,837	0.009302 %
Baldwin County Board of Commissioners	60,588	0.005085 %
Bryan County Board of Commissioners	110,475	0.009272 %
Carroll County Board of Commissioners	115,911	0.009728 %
Catoosa County Board of Commissioners	57,500	0.004826 %
Charlton County Board of Commissioners	74,000	0.006210 %
Chatham County Board of Commissioners	450,856	0.037838 %
Chattooga County Board of Commissioners	38,954	0.003269 %
Cherokee County Board of Commissioners	264,530	0.022201 %
Clarke County Board of Commissioners	363,984	0.030547 %
Clayton County Board of Commissioners	304,533	0.025558 %
Cobb County Board of Commissioners	578,745	0.048571 %
Coffee County Board of Commissioners	88,283	0.007409 %
Columbia County Board of Commissioners	167,430	0.014052 %
Coweta County Board of Commissioners	120,252	0.010092 %
Dekalb County Board of Commissioners	534,952	0.044896 %
Dougherty County Board of Commissioners	126,496	0.010616 %
Douglas County Board of Commissioners	132,265	0.011100 %
Effingham County Board of Commissioners	212,075	0.017798 %
Evans County Board of Commissioners	92,250	0.007742 %
Fayette County Board of Commissioners	125,458	0.010529 %
Forsyth County Board of Commissioners	264,530	0.022201 %
Fulton County Board of Commissioners	668,690	0.056120 %
Glynn County Board of Commissioners	78,179	0.006561 %
Gordon County Board of Commissioners	83,633	0.007019 %
Gwinnett County Board of Commissioners	404,371	0.033937 %
Hall County Board of Commissioners	254,356	0.021347 %
Henry County Board of Commissioners	89,439	0.007506 %
Jefferson County Board of Commissioners	45,000	0.003777 %
Lamar County Board of Commissioners	113,229	0.009503 %
Liberty County Board of Commissioners	224,428	0.018835 %
Lowndes County Board of Commissioners	128,790	0.010809 %
Madison County Board of Commissioners	100,000	0.008392 %
Mcintosh County Board of Commissioners	138,891	0.011656 %
Miller County Board of Commissioners	65,400	0.005489 %
Mitchell County Board of Commissioners	135,697	0.011388 %
Muscogee County Board of Commissioners	299,554	0.025140 %
Newton County Board of Commissioners	97,017	0.008142 %
Pierce County Board of Commissioners	48,281	0.004052 %
Putnam County Board of Commissioners	59,400	0.004985 %
Richmond County Board of Commissioners	543,589	0.045620 %
Rockdale County Board of Commissioners	132,265	0.011100 %
Screven County Board of Commissioners	36,335	0.003049 %
Stephens County Board of Commissioners	34,222	0.002872 %
Tattnall County Board of Commissioners	74,472	0.006250 %

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, 2020
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
Thomas County Board of Commissioners	\$ 41,250	0.003462 %
Tift County Board of Commissioners	114,065	0.009573 %
Toombs County Board of Commissioners	35,382	0.002969 %
Treutlen County Board of Commissioners	72,150	0.006055 %
Turner County Board of Commissioners	115,121	0.009661 %
Upson County Board of Commissioners	111,250	0.009337 %
Walton County Board of Commissioners	120,117	0.010081 %
Ware County Board of Commissioners	96,816	0.008125 %
Eighth Judicial Board of Commissioners	325,000	0.027275 %
Total GJRS	9,281,295	0.778928 %
For participants in ERS:		
DeKalb County State Court	1,501,941	0.126050 %
Bibb County State Court	747,441	0.062729 %
Chatham County State Court	783,411	0.065747 %
Appling County Tax Officials	78,564	0.006593 %
Bacon County Tax Officials	84,994	0.007133 %
Baker County Tax Officials	49,892	0.004187 %
Baldwin County Tax Officials	352,376	0.029573 %
Barrow County Tax Officials	372,453	0.031258 %
Bartow County Tax Officials	583,615	0.048980 %
Berrien County Tax Officials	133,325	0.011189 %
Bibb County Tax Officials	684,076	0.057411 %
Bleckley County Tax Officials	35,686	0.002995 %
Brantley County Tax Officials	66,256	0.005561 %
Brooks County Tax Officials	92,571	0.007769 %
Bryan County Tax Officials	288,806	0.024238 %
Bulloch County Tax Officials	121,031	0.010157 %
Burke County Tax Officials	109,782	0.009213 %
Butts County Tax Officials	71,076	0.005965 %
Calhoun County Tax Officials	57,005	0.004784 %
Camden County Tax Officials	296,287	0.024866 %
Candler County Tax Officials	124,064	0.010412 %
Carroll County Tax Officials	290,305	0.024364 %
Catoosa County Tax Officials	58,389	0.004900 %
Charlton County Tax Officials	149,786	0.012571 %
Chatham County Tax Officials	674,360	0.056595 %
Clarke County Tax Officials	487,852	0.040943 %
Clayton County Tax Officials	285,572	0.023967 %
Clinch County Tax Officials	116,549	0.009781 %
Cobb County Tax Officials	1,798,897	0.150972 %
Coffee County Tax Officials	142,264	0.011939 %
Colquitt County Tax Officials	228,640	0.019188 %
Columbia County Tax Officials	476,165	0.039962 %
Cook County Tax Officials	60,637	0.005089 %
Coweta County Tax Officials	513,927	0.043131 %
Dade County Tax Officials	131,266	0.011016 %
Decatur County Tax Officials	71,551	0.006005 %
DeKalb County Tax Officials	1,518,593	0.127447 %

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, 2020
(Unaudited)

<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer allocation percentage</u>
Dodge County Tax Officials	\$ 101,487	0.008517 %
Dooly County Tax Officials	70,076	0.005881 %
Dougherty County Tax Officials	411,994	0.034576 %
Douglas County Tax Officials	86,194	0.007234 %
Echols County Tax Officials	47,659	0.004000 %
Effingham County Tax Officials	74,287	0.006234 %
Elbert County Tax Officials	125,531	0.010535 %
Emanuel County Tax Officials	74,222	0.006229 %
Fannin County Tax Officials	111,300	0.009341 %
Fayette County Tax Officials	184,889	0.015517 %
Floyd County Tax Officials	215,669	0.018100 %
Forsyth County Tax Officials	1,078,641	0.090524 %
Franklin County Tax Officials	114,302	0.009593 %
Fulton County Tax Officials	3,970,271	0.333203 %
Glascocock County Tax Officials	45,470	0.003816 %
Glynn County Tax Officials	317,622	0.026656 %
Gordon County Tax Officials	346,478	0.029078 %
Grady County Tax Officials	32,957	0.002766 %
Greene County Tax Officials	78,662	0.006602 %
Gwinnett County Tax Officials	1,228,270	0.103082 %
Habersham County Tax Officials	146,435	0.012290 %
Hall County Tax Officials	182,920	0.015351 %
Hancock County Tax Officials	80,776	0.006779 %
Haralson County Tax Officials	65,653	0.005510 %
Harris County Tax Officials	31,009	0.002602 %
Hart County Tax Officials	43,633	0.003662 %
Heard County Tax Officials	51,771	0.004345 %
Henry County Tax Officials	676,270	0.056756 %
Houston County Tax Officials	464,105	0.038950 %
Irwin County Tax Officials	54,401	0.004566 %
Jackson County Tax Officials	182,446	0.015312 %
Jeff Davis County Tax Officials	64,173	0.005386 %
Jefferson County Tax Officials	37,734	0.003167 %
Jenkins County Tax Officials	51,297	0.004305 %
Jones County Tax Officials	205,866	0.017277 %
Lamar County Tax Officials	134,625	0.011298 %
Lanier County Tax Officials	105,538	0.008857 %
Laurens County Tax Officials	254,618	0.021369 %
Lee County Tax Officials	67,122	0.005633 %
Liberty County Tax Officials	310,399	0.026050 %
Lincoln County Tax Officials	32,843	0.002756 %
Long County Tax Officials	32,969	0.002767 %
Lowndes County Tax Officials	303,220	0.025448 %
Lumpkin County Tax Officials	72,218	0.006061 %
Macon County Tax Officials	104,032	0.008731 %
Marion County Tax Officials	56,991	0.004783 %
Mcduffie County Tax Officials	95,321	0.008000 %
Mcintosh County Tax Officials	109,406	0.009182 %

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, 2020
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
Meriwether County Tax Officials	\$ 61,310	0.005145 %
Miller County Tax Officials	48,137	0.004040 %
Mitchell County Tax Officials	71,130	0.005970 %
Monroe County Tax Officials	137,969	0.011579 %
Montgomery County Tax Officials	82,515	0.006925 %
Morgan County Tax Officials	72,262	0.006065 %
Murray County Tax Officials	95,061	0.007978 %
Muscogee County Tax Officials	553,222	0.046429 %
Newton County Tax Officials	364,052	0.030553 %
Oconee County Tax Officials	134,110	0.011255 %
Paulding County Tax Officials	301,417	0.025296 %
Peach County Tax Officials	149,785	0.012571 %
Pickens County Tax Officials	112,420	0.009435 %
Pierce County Tax Officials	91,784	0.007703 %
Pike County Tax Officials	72,564	0.006090 %
Polk County Tax Officials	195,656	0.016420 %
Richmond County Tax Officials	641,986	0.053878 %
Rockdale County Tax Officials	208,837	0.017527 %
Schley County Tax Officials	57,574	0.004832 %
Screven County Tax Officials	58,651	0.004922 %
Seminole County Tax Officials	32,563	0.002733 %
Spalding County Tax Officials	351,791	0.029524 %
Stephens County Tax Officials	211,643	0.017762 %
Stewart County Tax Officials	59,582	0.005000 %
Sumter County Tax Officials	54,987	0.004615 %
Talbot County Tax Officials	40,507	0.003400 %
Tattnall County Tax Officials	72,620	0.006095 %
Taylor County Tax Officials	57,491	0.004825 %
Telfair County Tax Officials	32,635	0.002739 %
Terrell County Tax Officials	51,035	0.004283 %
Thomas County Tax Officials	139,391	0.011698 %
Tift County Tax Officials	202,469	0.016992 %
Towns County Tax Officials	143,497	0.012043 %
Troup County Tax Officials	131,100	0.011002 %
Turner County Tax Officials	92,752	0.007784 %
Twiggs County Tax Officials	137,257	0.011519 %
Upson County Tax Officials	117,685	0.009877 %
Walker County Tax Officials	149,842	0.012575 %
Walton County Tax Officials	87,373	0.007333 %
Ware County Tax Officials	101,229	0.008496 %
Warren County Tax Officials	61,157	0.005133 %
Washington County Tax Officials	142,159	0.011931 %
Wayne County Tax Officials	114,669	0.009624 %
White County Tax Officials	299,659	0.025149 %
Whitfield County Tax Officials	552,740	0.046388 %
Wilcox County Tax Officials	51,637	0.004334 %
Wilkinson County Tax Officials	79,993	0.006713 %
Worth County Tax Officials	147,724	0.012398 %

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, 2020
(Unaudited)

	<u>Employer</u>		Actual member payroll	Employer allocation percentage
Total ERS			<u>\$ 33,600,810</u>	<u>2.819932 %</u>
Total State Support Provided			<u>\$ 42,882,105</u>	<u>3.598860 %</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, 2020
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense and related revenue
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ (26,419)	(4,551)
Bacon County Board of Commissioners	—	1,354
Baldwin County Board of Commissioners	(14,442)	(2,028)
Brooks County Board of Commissioners	—	412
Bryan County Board of Commissioners	(26,334)	(7,517)
Carroll County Board of Commissioners	(27,629)	4,561
Catoosa County Board of Commissioners	(13,707)	(2,659)
Charlton County Board of Commissioners	(17,638)	(2,834)
Chatham County Board of Commissioners	(107,467)	(16,825)
Chattooga County Board of Commissioners	(9,285)	(980)
Cherokee County Board of Commissioners	(63,055)	153
Clarke County Board of Commissioners	(86,759)	(13,528)
Clayton County Board of Commissioners	(72,589)	(4,209)
Clinch County Board of Commissioners	—	833
Cobb County Board of Commissioners	(137,950)	4,019
Coffee County Board of Commissioners	(21,043)	(3,307)
Columbia County Board of Commissioners	(39,910)	1,081
Coweta County Board of Commissioners	(28,663)	(4,499)
Decatur County Board of Commissioners	—	1,220
Dekalb County Board of Commissioners	(127,513)	(20,865)
Dougherty County Board of Commissioners	(30,151)	(4,124)
Douglas County Board of Commissioners	(31,526)	(12,821)
Effingham County Board of Commissioners	(50,550)	(7,726)
Evans County Board of Commissioners	(21,989)	(3,398)
Fayette County Board of Commissioners	(29,904)	(4,808)
Forsyth County Board of Commissioners	(63,055)	(10,006)
Fulton County Board of Commissioners	(159,391)	(24,540)
Glynn County Board of Commissioners	(18,634)	(2,019)
Gordon County Board of Commissioners	(19,935)	(2,841)
Grady County Board of Commissioners	—	2,591
Gwinnett County Board of Commissioners	(96,387)	4,161
Habersham County Board of Commissioners	—	2,222
Hall County Board of Commissioners	(60,629)	(8,665)
Henry County Board of Commissioners	(21,318)	19,414
Jefferson County Board of Commissioners	(10,727)	(673)
Jenkins County Board of Commissioners	—	936
Lamar County Board of Commissioners	(26,990)	(4,162)
Liberty County Board of Commissioners	(53,495)	(9,452)
Long County Board of Commissioners	—	505
Lowndes County Board of Commissioners	(30,700)	(4,302)

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, 2020
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense and related revenue
Madison County Board of Commissioners	\$ (23,835)	(3,924)
Mcduffie County Board of Commissioners	—	768
Mcintosh County Board of Commissioners	(33,105)	(4,621)
Miller County Board of Commissioners	(15,590)	(1,988)
Mitchell County Board of Commissioners	(32,344)	(5,947)
Muscogee County Board of Commissioners	(71,402)	(10,732)
Newton County Board of Commissioners	(23,125)	(1,860)
Oconee County Board of Commissioners	—	498
Paulding County Board of Commissioners	—	7,747
Pierce County Board of Commissioners	(11,508)	(1,899)
Putnam County Board of Commissioners	(14,158)	(2,029)
Richmond County Board of Commissioners	(129,569)	(11,300)
Rockdale County Board of Commissioners	(31,526)	(3,775)
Screven County Board of Commissioners	(8,660)	(1,609)
Spalding County Board of Commissioners	—	10,866
Stephens County Board of Commissioners	(8,157)	(1,215)
Tattnall County Board of Commissioners	(17,751)	(3,628)
Thomas County Board of Commissioners	(9,833)	(1,460)
Tift County Board of Commissioners	(27,189)	(4,030)
Toombs County Board of Commissioners	(8,432)	(1,121)
Treutlen County Board of Commissioners	(17,197)	(1,920)
Troup County Board of Commissioners	—	7,743
Turner County Board of Commissioners	(27,439)	(4,082)
Upson County Board of Commissioners	(26,519)	(4,055)
Walker County Board of Commissioners	—	7,916
Walton County Board of Commissioners	(28,632)	(4,486)
Ware County Board of Commissioners	(23,076)	(3,675)
Eighth Judicial Board of Commissioners	(77,466)	(11,971)
Total GJRS	(2,212,297)	(195,666)
For participants in ERS:		
DeKalb County State Court	(358,005)	30,813
Bibb County State Court	(178,162)	(11,594)
Chatham County State Court	(186,733)	(25,350)
Appling County Tax Officials	(18,725)	(2,902)
Bacon County Tax Officials	(20,259)	(2,908)
Baker County Tax Officials	(11,892)	(1,802)
Baldwin County Tax Officials	(83,993)	(9,434)
Barrow County Tax Officials	(88,778)	(36,741)
Bartow County Tax Officials	(139,112)	(16,914)
Ben Hill County Tax Officials	—	1,180
Berrien County Tax Officials	(31,779)	(5,816)
Bibb County Tax Officials	(163,058)	(21,090)

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, 2020
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense and related revenue
Bleckley County Tax Officials	\$ (8,506)	1,573
Brantley County Tax Officials	(15,794)	(252)
Brooks County Tax Officials	(22,065)	(2,545)
Bryan County Tax Officials	(68,840)	(7,898)
Bulloch County Tax Officials	(28,848)	(3,160)
Burke County Tax Officials	(26,167)	(4,767)
Butts County Tax Officials	(16,942)	84
Calhoun County Tax Officials	(13,587)	(2,027)
Camden County Tax Officials	(70,624)	(8,729)
Candler County Tax Officials	(29,572)	(2,772)
Carroll County Tax Officials	(69,198)	(7,475)
Catoosa County Tax Officials	(13,917)	2,766
Charlton County Tax Officials	(35,704)	(4,349)
Chatham County Tax Officials	(160,740)	(28,341)
Chattooga County Tax Officials	—	1,354
Clarke County Tax Officials	(116,285)	(6,135)
Clayton County Tax Officials	(68,071)	(438)
Clinch County Tax Officials	(27,780)	(4,467)
Cobb County Tax Officials	(428,788)	(34,889)
Coffee County Tax Officials	(33,909)	(5,426)
Colquitt County Tax Officials	(54,497)	(10,313)
Columbia County Tax Officials	(113,499)	(6,826)
Cook County Tax Officials	(14,454)	(1,469)
Coweta County Tax Officials	(122,500)	(16,405)
Crawford County Tax Officials	—	1,024
Crisp County Tax Officials	—	1,287
Dade County Tax Officials	(31,287)	(4,722)
Dawson County Tax Officials	—	3,376
Decatur County Tax Officials	(17,055)	942
Dekalb County Tax Officials	(361,972)	(18,103)
Dodge County Tax Officials	(24,190)	(3,797)
Dooly County Tax Officials	(16,703)	(2,349)
Dougherty County Tax Officials	(98,202)	(4,212)
Douglas County Tax Officials	(20,546)	3,152
Early County Tax Officials	—	854
Echols County Tax Officials	(11,361)	(1,872)
Effingham County Tax Officials	(17,706)	39
Elbert County Tax Officials	(29,921)	(4,340)
Emanuel County Tax Officials	(17,691)	(2,638)
Evans County Tax Officials	—	2,750
Fannin County Tax Officials	(26,530)	(4,247)
Fayette County Tax Officials	(44,071)	2,832
Floyd County Tax Officials	(51,407)	(7,756)

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, 2020
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense and related revenue
Forsyth County Tax Officials	\$ (257,104)	(36,141)
Franklin County Tax Officials	(27,246)	(4,179)
Fulton County Tax Officials	(946,356)	(106,054)
Glascocock County Tax Officials	(10,838)	(1,716)
Glynn County Tax Officials	(75,708)	(777)
Gordon County Tax Officials	(82,587)	(10,101)
Grady County Tax Officials	(7,856)	(22)
Greene County Tax Officials	(18,751)	(2,918)
Gwinnett County Tax Officials	(292,771)	(34,438)
Habersham County Tax Officials	(34,906)	(5,132)
Hall County Tax Officials	(43,600)	(1,857)
Hancock County Tax Officials	(19,254)	(2,226)
Haralson County Tax Officials	(15,649)	(1,017)
Harris County Tax Officials	(7,390)	(1,018)
Hart County Tax Officials	(10,401)	1,287
Heard County Tax Officials	(12,341)	(1,101)
Henry County Tax Officials	(161,197)	(8,202)
Houston County Tax Officials	(110,625)	(11,274)
Irwin County Tax Officials	(12,968)	(1,914)
Jackson County Tax Officials	(43,489)	(6,684)
Jasper County Tax Officials	—	914
Jeff Davis County Tax Officials	(15,297)	(326)
Jefferson County Tax Officials	(8,995)	(1,521)
Jenkins County Tax Officials	(12,227)	(2,600)
Jones County Tax Officials	(49,070)	(7,894)
Lamar County Tax Officials	(32,088)	(4,847)
Lanier County Tax Officials	(25,155)	(3,885)
Laurens County Tax Officials	(60,692)	(8,659)
Lee County Tax Officials	(15,999)	(2,469)
Liberty County Tax Officials	(73,987)	(13,651)
Lincoln County Tax Officials	(7,828)	(1,165)
Long County Tax Officials	(7,859)	(1,473)
Lowndes County Tax Officials	(72,277)	1,081
Lumpkin County Tax Officials	(17,214)	3,472
Macon County Tax Officials	(24,798)	(2,679)
Marion County Tax Officials	(13,585)	(2,085)
Mcduffie County Tax Officials	(22,721)	(1,159)
Mcintosh County Tax Officials	(26,079)	(1,795)
Meriwether County Tax Officials	(14,613)	363
Miller County Tax Officials	(11,474)	(1,061)
Mitchell County Tax Officials	(16,956)	(2,764)
Monroe County Tax Officials	(32,886)	(5,140)
Montgomery County Tax Officials	(19,668)	(3,562)

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, 2020
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense and related revenue
Morgan County Tax Officials	\$ (17,226)	1,265
Murray County Tax Officials	(22,659)	(821)
Muscogee County Tax Officials	(131,867)	(15,019)
Newton County Tax Officials	(86,776)	(1,647)
Oconee County Tax Officials	(31,966)	(5,306)
Paulding County Tax Officials	(71,845)	(6,613)
Peach County Tax Officials	(35,704)	(7,117)
Pickens County Tax Officials	(26,797)	(3,399)
Pierce County Tax Officials	(21,878)	(3,505)
Pike County Tax Officials	(17,297)	(2,645)
Polk County Tax Officials	(46,636)	(4,924)
Pulaski County Tax Officials	—	1,461
Quitman County Tax Officials	—	872
Richmond County Tax Officials	(153,023)	(19,004)
Rockdale County Tax Officials	(49,780)	(7,675)
Schley County Tax Officials	(13,724)	(2,050)
Screven County Tax Officials	(13,979)	(2,273)
Seminole County Tax Officials	(7,762)	(1,221)
Spalding County Tax Officials	(83,853)	(12,142)
Stephens County Tax Officials	(50,447)	(7,377)
Stewart County Tax Officials	(14,201)	(2,157)
Sumter County Tax Officials	(13,107)	(2,052)
Talbot County Tax Officials	(9,657)	444
Tattnall County Tax Officials	(17,311)	2,734
Taylor County Tax Officials	(13,704)	(2,051)
Telfair County Tax Officials	(7,779)	(1,216)
Terrell County Tax Officials	(12,164)	(2,399)
Thomas County Tax Officials	(33,224)	(2,373)
Tift County Tax Officials	(48,260)	(8,129)
Towns County Tax Officials	(34,204)	(4,780)
Troup County Tax Officials	(31,248)	(3,016)
Turner County Tax Officials	(22,108)	(3,372)
Twiggs County Tax Officials	(32,716)	(3,118)
Upson County Tax Officials	(28,052)	(892)
Walker County Tax Officials	(35,715)	(5,485)
Walton County Tax Officials	(20,827)	3,965
Ware County Tax Officials	(24,130)	(1,631)
Warren County Tax Officials	(14,579)	(2,355)
Washington County Tax Officials	(33,886)	(4,758)
Wayne County Tax Officials	(27,334)	(2,881)
Webster County Tax Officials	—	657
White County Tax Officials	(71,428)	(12,812)
Whitfield County Tax Officials	(131,750)	(21,687)

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, 2020
(Unaudited)

	<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense and related revenue
Wilcox County Tax Officials		\$ (12,309)	(839)
Wilkes County Tax Officials		—	1,154
Wilkinson County Tax Officials		(19,066)	(3,020)
Worth County Tax Officials		<u>(35,213)</u>	<u>(4,106)</u>
Total ERS		<u>(8,009,121)</u>	<u>(776,948)</u>
Total for all employers		<u>\$ (10,221,418)</u>	<u>(972,614)</u>

See accompanying independent auditors' report.

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

Notes to Supplementary Information Schedules

June 30, 2020

(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, 2020. 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, 2020. 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 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, 2020, as shown in the schedule of employer allocations of special funding amounts.

(b) Employer OPEB Expense and Related Revenue

Employers in a special funding situation are required to recognize OPEB expense 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 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.