



**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, 2024

(With Independent Auditors' Report Thereon)



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

The Board of Trustees

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

Opinions

We have audited the schedule of employer and nonemployer allocations of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD), which is administered by the Employees' Retirement System of Georgia (the System) as of and for the year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of SEAD as of and for the year ended June 30, 2024, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities for SEAD as of and for the year ended June 30, 2024, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

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



In performing an audit in accordance with GAAS, we:

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

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

Other Matter

We have audited, in accordance with GAAS, the financial statements of the Employees' Retirement System of Georgia (the System), which includes SEAD, as of and for the year ended June 30, 2024, and our report thereon, dated September 27, 2024, expressed an unmodified opinion on those financial statements.

Supplementary Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
April 24, 2025

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, 2024

Employer		Actual member payroll	Employer/ nonemployer allocation percentage
<u>LRS</u>			
444	General Assembly of Georgia	\$ 976,312	0.097328 %
<u>GJRS</u>			
418	Prosecuting Attorneys Council	929,232	0.092635 %
436	Superior Courts of Georgia	10,413,416	1.038112 %
442	Georgia Department of Law	121,500	0.012112 %
<u>ERS</u>			
127-003	Bacon County DFACS	148,551	0.014809 %
127-004	Baker County DFACS	82,096	0.008184 %
127-005	Baldwin County DFACS	208,050	0.020740 %
127-006	Banks County DFACS	85,663	0.008540 %
127-007	Barrow County DFACS	195,026	0.019442 %
127-008	Bartow County DFACS	339,331	0.033828 %
127-009	Ben Hill County DFACS	139,566	0.013913 %
127-010	Berrien County DFACS	290,819	0.028992 %
127-011	Bibb County DFACS	1,416,835	0.141244 %
127-012	Bleckley County DFACS	106,150	0.010582 %
127-013	Brantley County DFACS	241,672	0.024092 %
127-014	Brooks County DFACS	230,867	0.023015 %
127-016	Bulloch County DFACS	176,479	0.017593 %
127-017	Burke County DFACS	172,191	0.017166 %
127-018	Butts County DFACS	238,894	0.023815 %
127-020	Camden County DFACS	148,846	0.014838 %
127-021	Candler County DFACS	55,044	0.005487 %
127-022	Carroll County DFACS	240,699	0.023995 %
127-023	Catoosa County DFACS	49,477	0.004932 %
127-024	Charlton County DFACS	109,365	0.010903 %
127-025	Chatham County DFACS	687,509	0.068538 %
127-027	Chattooga County DFACS	275,141	0.027429 %
127-028	Cherokee County DFACS	476,363	0.047489 %
127-029	Clarke County DFACS	3,613,230	0.360202 %
127-030	Clay County DFACS	181,883	0.018132 %
127-031	Clayton County DFACS	2,523,147	0.251532 %
127-032	Clinch County DFACS	151,648	0.015118 %
127-033	Cobb County DFACS	2,558,592	0.255066 %
127-034	Coffee County DFACS	1,447,397	0.144291 %
127-035	Colquitt County DFACS	276,830	0.027597 %
127-036	Columbia County DFACS	1,669,865	0.166469 %
127-037	Cook County DFACS	251,996	0.025121 %
127-038	Coweta County DFACS	383,211	0.038202 %
127-039	Crawford County DFACS	148,612	0.014815 %
127-040	Crisp County DFACS	164,713	0.016420 %
127-041	Dade County DFACS	210,861	0.021021 %
127-042	Dawson County DFACS	82,291	0.008204 %
127-043	Decatur County DFACS	340,887	0.033983 %
127-044	Dekalb County DFACS	11,961,374	1.192428 %

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, 2024

		Actual member payroll	Employer/ nonemployer allocation percentage
<u>Employer</u>			
127-045	Dodge County DFACS	\$ 118,856	0.011849 %
127-046	Dooly County DFACS	92,649	0.009236 %
127-047	Dougherty County DFACS	3,757,427	0.374577 %
127-048	Douglas County DFACS	492,865	0.049134 %
127-049	Early County DFACS	1,494,746	0.149011 %
127-051	Effingham County DFACS	270,460	0.026962 %
127-052	Elbert County DFACS	87,324	0.008705 %
127-053	Emanuel County DFACS	139,559	0.013913 %
127-054	Evans County DFACS	95,465	0.009517 %
127-055	Fannin County DFACS	121,827	0.012145 %
127-056	Fayette County DFACS	629,388	0.062744 %
127-057	Floyd County DFACS	1,933,457	0.192746 %
127-058	Forsyth County DFACS	158,808	0.015832 %
127-059	Franklin County DFACS	193,286	0.019269 %
127-060	Fulton County DFACS	4,938,839	0.492352 %
127-061	Gilmer County DFACS	129,934	0.012953 %
127-062	Glascocock County DFACS	36,576	0.003646 %
127-063	Glynn County DFACS	344,013	0.034295 %
127-064	Gordon County DFACS	303,782	0.030284 %
127-065	Grady County DFACS	190,976	0.019038 %
127-066	Greene County DFACS	227,113	0.022641 %
127-067	Gwinnett County DFACS	3,547,621	0.353662 %
127-068	Habersham County DFACS	268,407	0.026757 %
127-069	Hall County DFACS	1,467,462	0.146291 %
127-071	Haralson County DFACS	230,279	0.022956 %
127-072	Harris County DFACS	131,127	0.013072 %
127-073	Hart County DFACS	176,160	0.017561 %
127-074	Heard County DFACS	60,037	0.005985 %
127-075	Henry County DFACS	791,103	0.078865 %
127-076	Houston County DFACS	894,857	0.089208 %
127-077	Irwin County DFACS	194,718	0.019411 %
127-078	Jackson County DFACS	181,702	0.018114 %
127-080	Jeff Davis County DFACS	285,562	0.028468 %
127-081	Jefferson County DFACS	148,324	0.014786 %
127-082	Jenkins County DFACS	199,404	0.019879 %
127-083	Johnson County DFACS	103,303	0.010298 %
127-084	Jones County DFACS	307,502	0.030655 %
127-085	Lamar County DFACS	269,555	0.026872 %
127-086	Lanier County DFACS	154,807	0.015433 %
127-087	Laurens County DFACS	4,548,100	0.453399 %
127-088	Lee County DFACS	200,556	0.019993 %
127-089	Liberty County DFACS	246,236	0.024547 %
127-091	Long County DFACS	37,709	0.003759 %
127-092	Lowndes County DFACS	449,910	0.044851 %
127-093	Lumpkin County DFACS	128,359	0.012796 %
127-094	Macon County DFACS	22,054	0.002199 %
127-095	Madison County DFACS	324,543	0.032354 %

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, 2024

		Actual member payroll	Employer/ nonemployer allocation percentage
<u>Employer</u>			
127-096	Marion County DFACS	\$ 71,126	0.007091 %
127-097	Mcduffie County DFACS	164,675	0.016416 %
127-099	Meriwether County DFACS	364,144	0.036301 %
127-101	Mitchell County DFACS	123,669	0.012329 %
127-102	Monroe County DFACS	273,446	0.027260 %
127-103	Montgomery County DFACS	120,992	0.012062 %
127-104	Morgan County DFACS	86,649	0.008638 %
127-105	Murray County DFACS	350,974	0.034989 %
127-106	Muscogee County DFACS	981,712	0.097867 %
127-107	Newton County DFACS	213,329	0.021267 %
127-110	Paulding County DFACS	342,943	0.034188 %
127-111	Peach County DFACS	367,856	0.036671 %
127-112	Pickens County DFACS	222,817	0.022213 %
127-113	Pierce County DFACS	110,536	0.011019 %
127-114	Pike County DFACS	85,818	0.008555 %
127-115	Polk County DFACS	485,095	0.048359 %
127-116	Pulaski County DFACS	12,337	0.001230 %
127-117	Putnam County DFACS	1,170,878	0.116725 %
127-119	Rabun County DFACS	162,736	0.016223 %
127-120	Randolph County DFACS	43,818	0.004368 %
127-121	Richmond County DFACS	1,537,318	0.153255 %
127-122	Rockdale County DFACS	291,641	0.029074 %
127-123	Schley County DFACS	30,420	0.003033 %
127-124	Screven County DFACS	59,848	0.005966 %
127-125	Seminole County DFACS	215,224	0.021456 %
127-126	Spalding County DFACS	1,624,291	0.161925 %
127-127	Stephens County DFACS	199,257	0.019864 %
127-128	Stewart County DFACS	98,861	0.009855 %
127-129	Sumter County DFACS	2,184,288	0.217751 %
127-130	Talbot County DFACS	70,000	0.006978 %
127-131	Taliaferro County DFACS	45,610	0.004547 %
127-132	Tattnall County DFACS	180,778	0.018022 %
127-134	Telfair County DFACS	245,234	0.024447 %
127-135	Terrell County DFACS	89,440	0.008916 %
127-136	Thomas County DFACS	392,691	0.039147 %
127-137	Tift County DFACS	357,713	0.035660 %
127-138	Toombs County DFACS	156,441	0.015596 %
127-139	Towns County DFACS	77,845	0.007760 %
127-140	Treutlen County DFACS	66,719	0.006651 %
127-141	Troup County DFACS	702,721	0.070054 %
127-142	Turner County DFACS	81,654	0.008140 %
127-143	Twiggs County DFACS	75,660	0.007543 %
127-144	Union County DFACS	216,542	0.021587 %
127-145	Upson County DFACS	301,215	0.030028 %
127-146	Walker County DFACS	214,145	0.021348 %
127-147	Walton County DFACS	157,293	0.015680 %
127-148	Ware County DFACS	275,130	0.027428 %

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, 2024

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
127-149	Warren County DFACS	\$ 42,831	0.004270 %
127-150	Washington County DFACS	151,488	0.015102 %
127-151	Wayne County DFACS	120,149	0.011978 %
127-152	Webster County DFACS	75,231	0.007500 %
127-154	White County DFACS	67,000	0.006679 %
127-155	Whitfield County DFACS	1,590,726	0.158579 %
127-156	Wilcox County DFACS	150,960	0.015049 %
127-157	Wilkes County DFACS	126,656	0.012626 %
127-158	Wilkinson County DFACS	70,353	0.007013 %
127-159	Worth County DFACS	186,347	0.018577 %
128-001	Appling County Health Dept	166,221	0.016571 %
128-002	Atkinson County Health Dept	87,703	0.008743 %
128-003	Bacon County Health Dept	76,759	0.007652 %
128-004	Baker County Health Dept	144,790	0.014434 %
128-005	Baldwin County Health Dept	240,294	0.023955 %
128-007	Barrow County Public Health	226,007	0.022531 %
128-008	Bartow County Health Dept	206,830	0.020619 %
128-009	Ben Hill County Health Dept	104,176	0.010385 %
128-010	Berrien County Health Dept	45,130	0.004499 %
128-011	Bibb County Health Dept	461,666	0.046023 %
128-014	Brooks County Health Dept	102,727	0.010241 %
128-015	Bryan County Health Dept	73,260	0.007303 %
128-016	Bulloch County Physical Health	160,853	0.016035 %
128-017	Burke County Health Dept	374,381	0.037322 %
128-018	Butts County Health Dept	68,158	0.006795 %
128-019	Calhoun County Health Dept	46,592	0.004645 %
128-020	Camden County Health Dept	237,583	0.023685 %
128-021	Candler County Health Dept	68,168	0.006796 %
128-022	Carroll County Health Dept	227,674	0.022697 %
128-023	Catoosa County Health Dept	173,559	0.017302 %
128-024	Charlton County Health Dept	72,789	0.007256 %
128-025	Chatham County Health Dept	1,805,052	0.179945 %
128-027	Chattooga County Health Dept	374,572	0.037341 %
128-028	Cherokee County Health Dept	2,516,586	0.250878 %
128-029	Clarke County Health Dept	1,319,757	0.131566 %
128-031	Clayton County Health Dept	1,122,680	0.111920 %
128-032	Clinch County Health Dept	56,024	0.005585 %
128-033	Cobb County Health Dept	2,898,950	0.288996 %
128-034	Coffee County Health Dept	154,874	0.015439 %
128-035	Colquitt County Health Dept	173,922	0.017338 %
128-036	Columbia County Health Dept	488,128	0.048661 %
128-037	Cook County Health Dept	120,263	0.011989 %
128-038	Coweta County Health Dept	270,740	0.026990 %
128-039	Crawford County Health Dept	136,017	0.013559 %
128-041	Dade County Health Dept	155,340	0.015486 %
128-042	Dawson County Health Dept	213,428	0.021277 %
128-043	Decatur County Health Dept	303,158	0.030222 %

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, 2024

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-044	Dekalb County Health Dept	\$ 4,410,468	0.439679 %
128-047	Dougherty County Health Dept	3,196,707	0.318679 %
128-048	Douglas County Health Dept	193,811	0.019321 %
128-049	Early County Health Dept	117,822	0.011746 %
128-051	Effingham County Health Dept	136,062	0.013564 %
128-052	Elbert County Health Dept	60,547	0.006036 %
128-053	Emanuel County Health Dept	215,821	0.021515 %
128-054	Evans County Health Dept	94,925	0.009463 %
128-055	Fannin County Health Dept	93,971	0.009368 %
128-056	Fayette County Health Dept	255,817	0.025502 %
128-057	Floyd County Health Dept	1,947,556	0.194152 %
128-058	Forsyth County Health Dept	164,241	0.016373 %
128-059	Franklin County Health Dept	237,435	0.023670 %
128-060	Fulton County Health Dept	478,863	0.047738 %
128-061	Gilmer County Health Dept	313,060	0.031209 %
128-063	Glynn County Health Dept	1,759,772	0.175431 %
128-064	Gordon County Health Dept	554,679	0.055296 %
128-065	Grady County Health Dept	212,666	0.021201 %
128-066	Greene County Health Dept	146,434	0.014598 %
128-067	Gwinnett County Health Dept	4,310,665	0.429730 %
128-068	Habersham County Health Dept	116,313	0.011595 %
128-069	Hall County Health Dept	2,031,279	0.202498 %
128-070	Hancock County Health Dept	84,865	0.008460 %
128-071	Haralson County Health Dept	206,508	0.020587 %
128-073	Hart County Health Dept	40,430	0.004031 %
128-075	Henry County Health Dept	386,901	0.038570 %
128-076	Houston County Health Dept	2,321,339	0.231414 %
128-077	Irwin County Health Dept	76,759	0.007652 %
128-079	Jasper County Health Dept	69,295	0.006908 %
128-080	Jeff Davis County Health Dept	109,014	0.010868 %
128-081	Jefferson County Health Dept	93,493	0.009320 %
128-083	Johnson County Health Dept	43,154	0.004302 %
128-084	Jones County Health Dept	90,252	0.008997 %
128-085	Lamar County Health Dept	130,674	0.013027 %
128-087	Laurens County Health Dept	1,964,215	0.195812 %
128-088	Lee County Health Dept	265,058	0.026424 %
128-089	Liberty County Health Dept	401,320	0.040008 %
128-091	Long County Health Dept	26,033	0.002595 %
128-092	Lowndes County Health Dept	2,010,402	0.200417 %
128-093	Lumpkin County Health Dept	167,776	0.016726 %
128-095	Madison County Health Dept	63,649	0.006345 %
128-097	Mcduffie County Health Dept	252,560	0.025178 %
128-098	McIntosh County Health Dept	65,000	0.006480 %
128-099	Meriwether County Health Dept	130,930	0.013052 %
128-101	Mitchell County Health Dept	147,600	0.014714 %
128-102	Monroe County Health Dept	117,728	0.011736 %
128-103	Montgomery County Health Dept	68,158	0.006795 %

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, 2024

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-104	Morgan County Health Dept	\$ 60,547	0.006036 %
128-105	Murray County Health Dept	255,466	0.025467 %
128-106	Muscogee County Health Dept	3,178,195	0.316834 %
128-107	Newton County Health Dept	186,547	0.018597 %
128-108	Oconee County Health Dept	281,058	0.028019 %
128-109	Oglethorpe County Health Dept	78,421	0.007818 %
128-110	Paulding County Health Dept	258,242	0.025744 %
128-111	Peach County Health Dept	47,000	0.004685 %
128-113	Pierce County Health Dept	90,441	0.009016 %
128-114	Pike County Health Dept	76,758	0.007652 %
128-115	Polk County Health Dept	278,214	0.027735 %
128-116	Pulaski County Health Dept	74,240	0.007401 %
128-117	Putnam County Health Dept	257,393	0.025659 %
128-121	Richmond County Health Dept	1,621,823	0.161679 %
128-122	Rockdale County Health Dept	202,230	0.020160 %
128-124	Screven County Health Dept	68,158	0.006795 %
128-125	Seminole County Health Dept	195,268	0.019466 %
128-126	Spalding County Health Dept	229,470	0.022876 %
128-127	Stephens County Health Dept	137,306	0.013688 %
128-131	Taliaferro County Health Dept	86,477	0.008621 %
128-132	Tattnall County Health Dept	154,636	0.015416 %
128-134	Telfair County Health Dept	185,410	0.018483 %
128-135	Terrell County Health Dept	86,477	0.008621 %
128-136	Thomas County Health Dept	360,459	0.035934 %
128-137	Tift County Health Dept	349,676	0.034859 %
128-138	Toombs County Health Dept	277,220	0.027636 %
128-139	Towns County Health Dept	137,306	0.013688 %
128-140	Treutlen County Health Dept	79,131	0.007889 %
128-141	Troup County Health Dept	3,044,381	0.303494 %
128-142	Turner County Health Dept	46,583	0.004644 %
128-144	Union County Health Dept	151,230	0.015076 %
128-145	Upson County Health Dept	183,645	0.018308 %
128-146	Walker County Health Dept	140,549	0.014011 %
128-147	Walton County Health Dept	371,852	0.037070 %
128-148	Ware County Health Dept	3,407,371	0.339680 %
128-150	Washington County Health Dept	215,361	0.021469 %
128-151	Wayne County Health Dept	108,935	0.010860 %
128-153	Wheeler County Health Dept	41,316	0.004119 %
128-154	White County Health Dept	133,122	0.013271 %
128-155	Whitfield County Health Dept	628,792	0.062684 %
128-156	Wilcox County Health Dept	41,785	0.004166 %
128-157	Wilkes County Health Dept	224,771	0.022407 %
128-159	Worth County Health Dept	239,920	0.023918 %
129-009	Jessamine Place	309,847	0.030889 %
129-022	Carroll County MR Services	297,621	0.029670 %
129-035	Green Oaks Service Center	435,853	0.043450 %
129-101	Mitchell-Baker Service Center	414,708	0.041342 %

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, 2024

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
129-136	Thomas/Grady Service Center	\$ 280,110	0.027924 %
129-137	Tift County - Diversified Enterprises	341,178	0.034012 %
209-0209	Agric Commodity Commission	64,167	0.006397 %
237-0237	DA-Lookout Mountain Judicial Circuit	45,236	0.004510 %
363	Highland Rivers Center Community Service Board	428,808	0.042748 %
368	Dekalb Community Service Board	133,817	0.013340 %
369	View Point Health	139,588	0.013916 %
370	Clayton Community M.H., Substance	38,925	0.003880 %
371	Advantage Behavioral Health Systems	70,082	0.006986 %
372	Pathways Center CSB	48,683	0.004853 %
373	Mcintosh Trail MH, MR and SA Center	107,526	0.010719 %
374	River Edge Behavioral Health Center	138,698	0.013827 %
377	East Central Georgia CSB Serenity BHS	137,067	0.013664 %
379	New Horizons	191,626	0.019103 %
380	Middle Flint Community Service	74,045	0.007382 %
381	CSB Of Middle Georgia	117,357	0.011699 %
382	Albany Area Community Service	54,788	0.005462 %
384	South Georgia Community Service	19,042	0.001898 %
385	Pineland Area MH, MR and SA	103,130	0.010281 %
386	Satilla Community Service Board	129,595	0.012919 %
388	Gateway Behavior Health Services CSB	132,589	0.013218 %
402	Georgia Dept. of Agriculture	8,210,228	0.818476 %
403	Georgia Dept. of Admin. Services	7,701,000	0.767712 %
404	Georgia Dept. of Audits	8,211,002	0.818553 %
405	Department Of Public Health	19,330,272	1.927032 %
406	Georgia Dept of Banking & Finance	2,553,119	0.254520 %
407	State Accounting Office	3,282,487	0.327231 %
408	Office of Comm. of Insurance	3,977,892	0.396555 %
409	Georgia State Finance & Investment Commission	2,833,168	0.282438 %
410	State Properties Commission	370,423	0.036927 %
411	Georgia Dept. of Defense	3,802,981	0.379119 %
412	Georgia Vocational Rehab Agency	12,810,204	1.277047 %
414	Georgia Dept. of Education	8,011,768	0.798692 %
415	The Technical College System Of Georgia	8,622,037	0.859530 %
416	Georgia Employees Retirement System	2,884,018	0.287507 %
418	Prosecuting Attorneys Council	20,362,782	2.029963 %
419	Georgia Dept of Community Health	14,003,468	1.396004 %
420	Georgia Forestry Commission	10,205,267	1.017362 %
422	Office of Planning and Budget	5,420,036	0.540323 %
427	Georgia Dept. Of Human Services	42,258,292	4.212723 %
428	Georgia Dept. of Community Affairs	5,627,439	0.560998 %
429	Department of Economic Development	3,825,136	0.381327 %
430	Admin. Office of the Courts	2,867,613	0.285872 %
432	Georgia Court of Appeals	4,426,093	0.441236 %
436	Superior Courts of Georgia	5,265,066	0.524874 %
438	Supreme Court	3,206,471	0.319653 %
440	Georgia Dept. of Labor	19,960,541	1.989863 %

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, 2024

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
441	Dept. Of Behavioral Health And Developmental Disabilities	\$ 42,159,496	4.202874 %
442	Georgia Department of Law	6,959,503	0.693792 %
444	General Assembly of Georgia	4,328,522	0.431510 %
461	Dept. of Juvenile Justice	33,339,052	3.323565 %
462	Georgia Dept. of Natural Resources	41,335,910	4.120770 %
465	State Board Pardons & Paroles	6,006,146	0.598752 %
466	Georgia Dept. of Public Safety	37,022,879	3.690805 %
467	Georgia Dept. of Corrections	97,946,626	9.764278 %
469	Georgia Dept. Of Early Care Learning	7,589,186	0.756565 %
470	Georgia Public Service Commission	2,934,664	0.292556 %
471	Georgia Bureau of Investigation	24,979,053	2.490158 %
474	Department of Revenue	16,897,307	1.684490 %
475	Georgia Dept. Of Driver Services	6,198,948	0.617972 %
476	Georgia Student Finance Commission	705,215	0.070303 %
477	Georgia Dept Of Community Supervision	37,081,333	3.696632 %
478	Secretary of State	2,783,924	0.277529 %
482	Georgia Teachers Retirement System	12,422,981	1.238445 %
484	Georgia Dept. of Transportation	99,184,674	9.887705 %
488	Georgia Dept. of Veterans Service	1,074,323	0.107099 %
489	Subsequent Injury Trust Fund	650,325	0.064831 %
490	State Board of Workers Comp	4,613,249	0.459894 %
492	Georgia Public Defender Standards Council	17,328,819	1.727507 %
503-0503	Georgia Institute of Technology	1,725,374	0.172002 %
509-0509	Georgia State University	1,750,585	0.174516 %
512-0512	Augusta University	2,472,727	0.246506 %
518-0518	University of Georgia	2,571,793	0.256382 %
521-0521	Albany State University	186,849	0.018627 %
528-0528	Clayton College & State University	9,486	0.000946 %
530-0530	Columbus State University	48,600	0.004845 %
531-0531	University of North Georgia	225,548	0.022485 %
533-0533	Fort Valley State University	82,000	0.008175 %
536-0536	Georgia College and State University	113,534	0.011318 %
539-0539	Georgia Southern University	442,334	0.044096 %
540-0540	Georgia Gwinnett College	62,495	0.006230 %
542-0542	Georgia Southwestern State University	357,739	0.035663 %
543-0543	Kennesaw State University	212,215	0.021156 %
547-0547	Middle Georgia State College	298,126	0.029720 %
551-0551	Valdosta State University	42,181	0.004205 %
554-0554	University Of West Georgia	253,826	0.025304 %
557-0557	Abraham Baldwin Agric College	204,148	0.020352 %
563-0563	College Of Coastal Georgia	203,371	0.020274 %
567-0567	South Georgia State College	61,716	0.006152 %
572-0572	East Georgia College	43,752	0.004362 %
573-0573	Georgia Highlands College	68,760	0.006855 %
576-0576	Gordon College	119,323	0.011895 %
598-0598	Board Of Regents Of The University System Of Georgia	1,245,860	0.124200 %
6011	Appling County Schools	41,384	0.004126 %

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, 2024

		Actual member payroll	Employer/ nonemployer allocation percentage
<u>Employer</u>			
6021	Atkinson County Schools	\$ 60,454	0.006027 %
6051	Baldwin County Schools	164,836	0.016432 %
6111	Bibb County Schools	191,584	0.019099 %
6141	Brooks County Schools	8,066	0.000804 %
6161	Bulloch County Schools	47,620	0.004747 %
6201	Camden County Schools	55,509	0.005534 %
6211	Candler County Schools	104,172	0.010385 %
6221	Carroll County Schools	72,108	0.007188 %
6241	Charlton County Schools	37,551	0.003743 %
6251	Chatham County Schools	306,360	0.030541 %
6261	Chattahoochee County Schools	70,660	0.007044 %
6271	Chattooga County Schools	68,880	0.006867 %
6291	Clarke County Schools	450,343	0.044895 %
6311	Clayton County Schools	306,987	0.030603 %
6331	Cobb County Schools	85,271	0.008501 %
6341	Coffee County Schools	34,549	0.003444 %
6351	Colquitt County Schools	139,979	0.013955 %
6371	Cook County Schools	48,129	0.004798 %
6381	Coweta County Schools	79,235	0.007899 %
6401	Crisp County Schools	57,408	0.005723 %
6441	Dekalb County Schools	413,168	0.041189 %
6451	Dodge County Schools	201,009	0.020039 %
6452	Ocmulgee Regional Library System	36,795	0.003668 %
6461	Dooly County Schools	50,579	0.005042 %
6471	Dougherty County Schools	38,272	0.003815 %
6481	Douglas County Schools	73,731	0.007350 %
6511	Effingham County Schools	145,085	0.014463 %
6561	Fayette County Schools	182,840	0.018227 %
6571	Floyd County Schools	53,409	0.005324 %
6581	Forsyth County Schools	256,410	0.025561 %
6591	Franklin County Schools	51,064	0.005091 %
6601	Fulton County Board Of Education	418,801	0.041750 %
6611	Gilmer County Schools	62,844	0.006265 %
6631	Glynn County Schools	233,622	0.023290 %
6641	Gordon County Schools	75,615	0.007538 %
6651	Grady County Schools	48,892	0.004874 %
6661	Greene County Schools	107,138	0.010681 %
6671	Gwinnett County Schools	364,667	0.036354 %
6751	Henry County Schools	222,046	0.022136 %
6761	Houston County Schools	443,721	0.044234 %
6771	Irwin County Schools	12,475	0.001244 %
6781	Jackson County Schools	4,177	0.000416 %
6811	Jefferson County Schools	44,913	0.004477 %
6871	Laurens County Schools	79,935	0.007969 %
6901	Lincoln County Schools	61,087	0.006090 %
6921	Lowndes County Schools	19,320	0.001926 %
6941	Macon County Schools	42,146	0.004202 %

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, 2024

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
6971	Mcduffie County Schools	\$ 242,346	0.024159 %
6991	Meriwether County Schools	225,241	0.022454 %
7041	Morgan County Schools	75,296	0.007506 %
7061	Muscogee County Schools	248,231	0.024746 %
7071	Newton County Schools	311,585	0.031062 %
7101	Paulding County Schools	175,040	0.017450 %
7121	Pickens County Schools	25,726	0.002565 %
7141	Pike County Schools	83,255	0.008300 %
7151	Polk County Schools	142,892	0.014245 %
7191	Rabun County Schools	91,395	0.009111 %
7211	Richmond County Schools	64,454	0.006425 %
7221	Rockdale County Schools	126,505	0.012611 %
7291	Sumter County Schools	47,447	0.004730 %
7341	Telfair County Schools	17,254	0.001720 %
7351	Terrell County Schools	131,391	0.013098 %
7401	Treutlen County Schools	63,212	0.006302 %
7481	Ware County Schools	68,693	0.006848 %
7501	Washington County Board of Education	269,880	0.026904 %
7511	Wayne County Schools	65,983	0.006578 %
7541	White County Board of Education	31,025	0.003093 %
7551	Whitfield County Schools	51,400	0.005124 %
7571	Wilkes County Schools	153,965	0.015349 %
7581	Wilkinson County Schools	50,702	0.005054 %
7611	Atlanta City Schools	739,425	0.073713 %
7641	City of Buford Schools (Gwinnett)	125,109	0.012472 %
7721	City of Dalton Schools (Whitfield)	91,710	0.009143 %
7761	City of Gainesville Schools (Hall)	64,281	0.006408 %
7811	City of Marietta Schools (Cobb)	57,601	0.005742 %
7851	City of Rome Schools (Floyd)	206,399	0.020576 %
7861	City of Social Circle Schools (Walton)	72,588	0.007236 %
7891	City of Thomasville Schools (Thomas)	33,175	0.003307 %
7921	City of Valdosta Schools (Lowndes)	160,251	0.015975 %
817	Oconee Fall Line Technical College	833,174	0.083059 %
818	Coastal Pines Technical College	586,253	0.058444 %
820	Albany Technical College	1,493,461	0.148883 %
822	Athens Technical College	637,854	0.063588 %
823	Atlanta Technical College	960,865	0.095788 %
824	Augusta Technical College	2,327,863	0.232064 %
826	West Georgia Technical College	1,471,773	0.146721 %
827	Chattahoochee Tech College	1,788,879	0.178333 %
828	Columbus Technical College	840,843	0.083824 %
829	Georgia Northwestern Technical College	2,025,616	0.201933 %
830	Georgia Piedmont Technical College	617,305	0.061539 %
831	Southern Crescent Technical College	778,865	0.077645 %
832	Gwinnett Technical College	1,372,273	0.136802 %
834	Lanier Technical College	873,297	0.087059 %
835	Central Georgia Technical College	3,618,776	0.360755 %

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, 2024

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
837	Southern Regional Technical College	\$ 1,356,058	0.135185 %
838	North Georgia Technical College	457,764	0.045634 %
841	Savannah Technical College	761,940	0.075958 %
842	South Georgia Technical College	1,822,030	0.181638 %
843	Southeastern Technical College	1,015,259	0.101211 %
844	Ogeechee Technical College	258,095	0.025729 %
848	Wiregrass Georgia Technical College	714,296	0.071208 %
8504	Northwest Georgia RESA	72,944	0.007272 %
8804	First District RESA	90,657	0.009038 %
900	Georgia Building Authority	2,300,232	0.229310 %
910-0910	Jekyll Island State Park Authority	1,300,869	0.129683 %
913-0913	Lk Lanier Island Dev Authority	15,841	0.001579 %
921	Georgia Correctional Industries	2,644,595	0.263639 %
922	George L. Smith II - GWCCA	3,583,154	0.357204 %
926-0926	Georgia Agric Exposition Authority	632,863	0.063090 %
927	State Road And Tollway Authority	2,003,884	0.199767 %
928-0928	Georgia Environmental Finance Authority	1,493,901	0.148927 %
936-0936	Agric Com Commission-Peanuts	289,726	0.028883 %
955-0955	Georgia Superior Court Clerks Coop	550,365	0.054866 %
968-0968	Georgia Military College	150,078	0.014961 %
972-0972	Georgia Federal-State Inspection	1,605,905	0.160092 %
973-0973	Georgia Lottery Corporation	77,817	0.007758 %
977	Georgia Public Broadcasting	1,669,470	0.166429 %
980	Georgia Technology Authority	7,525,877	0.750253 %
996	The ATL	571,065	0.056929 %
	Total for all Employers	<u>\$ 972,371,113</u>	<u>96.935523 %</u>
	Nonemployer:		
	State of Georgia for participants in:		
	ERS	25,705,809	2.562611 %
	GJRS	5,034,279	0.501866 %
	Total all Entities	<u>\$ 1,003,111,201</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, 2024

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			OPEB Expense/(Benefit)		
		Net OPEB asset	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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)
	LRS										
444	General Assembly of Georgia	\$ (546,265)	2,195	8,915	11,110	48,711	—	48,711	(44,588)	(19,460)	(64,048)
	GJRS										
418	Prosecuting Attorneys Council	(519,925)	2,089	—	2,089	46,362	2,543	48,905	(42,437)	(9,387)	(51,824)
436	Superior Courts of Georgia	(5,826,528)	23,409	97,673	121,082	519,554	—	519,554	(475,579)	285,037	(190,542)
442	Georgia Department of Law	(67,980)	273	—	273	6,062	1,085	7,147	(5,548)	15,383	9,835
444	General Assembly of Georgia	—	—	22,339	22,339	—	—	—	—	49,398	49,398
	ERS										
127-001	Appling County DFACS	—	—	4,017	4,017	—	—	—	—	23,477	23,477
127-002	Atkinson County DFACS	—	—	—	—	—	—	—	—	3,106	3,106
127-003	Bacon County DFACS	(83,117)	334	—	334	7,412	1,415	8,827	(6,784)	(4,632)	(11,416)
127-004	Baker County DFACS	(45,934)	185	—	185	4,096	1,094	5,190	(3,750)	(3,365)	(7,115)
127-005	Baldwin County DFACS	(116,406)	468	2,387	2,855	10,380	—	10,380	(9,503)	(3,326)	(12,829)
127-006	Banks County DFACS	(47,932)	193	—	193	4,274	787	5,061	(3,913)	(2,672)	(6,585)
127-007	Barrow County DFACS	(109,121)	438	8,397	8,835	9,730	—	9,730	(8,907)	19,719	10,812
127-008	Bartow County DFACS	(189,864)	763	—	763	16,930	1,098	18,028	(15,498)	(7,410)	(22,908)
127-009	Ben Hill County DFACS	(78,088)	314	868	1,182	6,963	—	6,963	(6,374)	(10,192)	(16,566)
127-010	Berrien County DFACS	(162,721)	654	—	654	14,510	2,426	16,936	(13,282)	(15,080)	(28,362)
127-011	Bibb County DFACS	(792,749)	3,185	35,785	38,970	70,690	—	70,690	(64,707)	96,430	31,723
127-012	Bleckley County DFACS	(59,393)	239	—	239	5,296	6,519	11,815	(4,850)	(13,746)	(18,596)
127-013	Brantley County DFACS	(135,219)	543	879	1,422	12,058	—	12,058	(11,035)	7,309	(3,726)
127-014	Brooks County DFACS	(129,174)	519	—	519	11,519	5,217	16,736	(10,543)	(20,588)	(31,131)
127-016	Bulloch County DFACS	(98,743)	397	—	397	8,805	7,010	15,815	(8,060)	356	(7,704)
127-017	Burke County DFACS	(96,346)	387	3,953	4,340	8,591	—	8,591	(7,864)	11,787	3,923
127-018	Butts County DFACS	(133,665)	537	—	537	11,919	2,217	14,136	(10,911)	(2,587)	(13,498)
127-019	Calhoun County DFACS	—	—	4,351	4,351	—	—	—	—	14,521	14,521
127-020	Camden County DFACS	(83,280)	335	7,183	7,518	7,426	—	7,426	(6,798)	35,518	28,720
127-021	Candler County DFACS	(30,796)	124	—	124	2,746	1,858	4,604	(2,514)	(9,976)	(12,490)
127-022	Carroll County DFACS	(134,675)	541	23,469	24,010	12,009	—	12,009	(10,993)	40,707	29,714
127-023	Catoosa County DFACS	(27,681)	111	13,327	13,438	2,468	—	2,468	(2,260)	32,911	30,651
127-024	Charlton County DFACS	(61,194)	246	3,001	3,247	5,457	—	5,457	(4,994)	8,010	3,016
127-025	Chatham County DFACS	(384,678)	1,546	20,320	21,866	34,302	—	34,302	(31,399)	67,423	36,024
127-027	Chattooga County DFACS	(153,949)	619	4,703	5,322	13,728	—	13,728	(12,566)	15,622	3,056
127-028	Cherokee County DFACS	(266,538)	1,071	5,284	6,355	23,767	—	23,767	(21,756)	17,314	(4,442)
127-029	Clarke County DFACS	(2,021,677)	8,123	—	8,123	180,274	4,011	184,285	(165,016)	(21,960)	(186,976)
127-030	Clay County DFACS	(101,768)	409	—	409	9,075	1,316	10,391	(8,306)	(5,200)	(13,506)
127-031	Clayton County DFACS	(1,411,754)	5,672	—	5,672	125,887	5,512	131,399	(115,232)	(37,815)	(153,047)
127-032	Clinch County DFACS	(84,852)	341	4,091	4,432	7,566	—	7,566	(6,927)	3,486	(3,441)
127-033	Cobb County DFACS	(1,431,589)	5,752	46,546	52,298	127,655	—	127,655	(116,852)	119,221	2,369
127-034	Coffee County DFACS	(809,851)	3,254	—	3,254	72,215	10,256	82,471	(66,103)	(39,086)	(105,189)
127-035	Colquitt County DFACS	(154,891)	622	118	740	13,812	—	13,812	(12,641)	652	(11,989)
127-036	Columbia County DFACS	(934,327)	3,754	—	3,754	83,314	32,197	115,511	(76,263)	(129,568)	(205,831)
127-037	Cook County DFACS	(140,995)	566	198	764	12,573	—	12,573	(11,508)	1,417	(10,091)
127-038	Coweta County DFACS	(214,413)	861	7,658	8,519	19,119	—	19,119	(17,500)	15,512	(1,988)
127-039	Crawford County DFACS	(83,151)	334	4,950	5,284	7,415	—	7,415	(6,787)	7,251	464
127-040	Crisp County DFACS	(92,159)	370	4,250	4,620	8,218	—	8,218	(7,523)	34,247	26,724

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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								
127-041	Dade County DFACS	\$ (117,983)	474	—	474	10,521	2,310	12,831	(9,630)	(11,200)	(20,830)
127-042	Dawson County DFACS	(46,046)	185	5,180	5,365	4,106	—	4,106	(3,758)	15,339	11,581
127-043	Decatur County DFACS	(190,734)	766	4,003	4,769	17,008	—	17,008	(15,568)	20,221	4,653
127-044	Dekalb County DFACS	(6,692,645)	26,889	36,741	63,630	596,786	—	596,786	(546,275)	(297,825)	(844,100)
127-045	Dodge County DFACS	(66,504)	267	—	267	5,930	1,429	7,359	(5,428)	(3,249)	(8,677)
127-046	Dooly County DFACS	(51,838)	208	2,011	2,219	4,622	—	4,622	(4,230)	3,780	(450)
127-047	Dougherty County DFACS	(2,102,358)	8,447	1,667	10,114	187,468	—	187,468	(171,602)	32,866	(138,736)
127-048	Douglas County DFACS	(275,770)	1,108	34,958	36,066	24,591	—	24,591	(22,509)	81,571	59,062
127-049	Early County DFACS	(836,342)	3,360	628	3,988	74,577	—	74,577	(68,265)	(9,596)	(77,861)
127-051	Effingham County DFACS	(151,327)	608	10,653	11,261	13,494	—	13,494	(12,351)	20,032	7,681
127-052	Elbert County DFACS	(48,858)	196	6,923	7,119	4,357	—	4,357	(3,989)	14,286	10,297
127-053	Emanuel County DFACS	(78,088)	314	5,931	6,245	6,963	—	6,963	(6,374)	(2,056)	(8,430)
127-054	Evans County DFACS	(53,415)	215	—	215	4,763	467	5,230	(4,361)	(2,492)	(6,853)
127-055	Fannin County DFACS	(68,165)	274	—	274	6,078	1,021	7,099	(5,563)	(7,913)	(13,476)
127-056	Fayette County DFACS	(352,158)	1,415	—	1,415	31,402	3,342	34,744	(28,744)	(18,555)	(47,299)
127-057	Floyd County DFACS	(1,081,810)	4,346	—	4,346	96,466	7,950	104,416	(88,300)	(27,201)	(115,501)
127-058	Forsyth County DFACS	(88,859)	357	779	1,136	7,924	—	7,924	(7,252)	2,917	(4,335)
127-059	Franklin County DFACS	(108,150)	435	2,857	3,292	9,644	—	9,644	(8,828)	3,260	(5,568)
127-060	Fulton County DFACS	(2,763,385)	11,103	78,406	89,509	246,412	—	246,412	(225,558)	238,547	12,989
127-061	Gilmer County DFACS	(72,700)	292	2,108	2,400	6,483	—	6,483	(5,934)	10,108	4,174
127-062	Glascok County DFACS	(20,464)	82	—	82	1,825	448	2,273	(1,669)	4,250	2,581
127-063	Glynn County DFACS	(192,485)	773	20,090	20,863	17,164	—	17,164	(15,711)	67,291	51,580
127-064	Gordon County DFACS	(169,973)	683	—	683	15,157	2,494	17,651	(13,874)	4,370	(9,504)
127-065	Grady County DFACS	(106,853)	429	10,345	10,774	9,528	—	9,528	(8,722)	25,163	16,441
127-066	Greene County DFACS	(127,075)	511	1,369	1,880	11,331	—	11,331	(10,372)	16,503	6,131
127-067	Gwinnett County DFACS	(1,984,970)	7,975	10,203	18,178	177,001	—	177,001	(162,019)	48,274	(113,745)
127-068	Habersham County DFACS	(150,177)	603	3,601	4,204	13,391	—	13,391	(12,258)	6,462	(5,796)
127-069	Hall County DFACS	(821,076)	3,299	—	3,299	73,216	15,311	88,527	(67,020)	(36,855)	(103,875)
127-071	Haralson County DFACS	(128,843)	518	—	518	11,489	1,839	13,328	(10,518)	(6,994)	(17,512)
127-072	Harris County DFACS	(73,368)	295	6,519	6,814	6,542	—	6,542	(5,990)	4,398	(1,592)
127-073	Hart County DFACS	(98,563)	396	—	396	8,789	399	9,188	(8,045)	(2,232)	(10,277)
127-074	Heard County DFACS	(33,592)	135	7,123	7,258	2,995	—	2,995	(2,743)	30,861	28,118
127-075	Henry County DFACS	(442,639)	1,778	8,588	10,366	39,470	—	39,470	(36,128)	16,125	(20,003)
127-076	Houston County DFACS	(500,691)	2,012	—	2,012	44,647	722	45,369	(40,868)	26,736	(14,132)
127-077	Inwin County DFACS	(108,947)	438	—	438	9,715	2,190	11,905	(8,894)	(2,506)	(11,400)
127-078	Jackson County DFACS	(101,667)	408	—	408	9,066	1,540	10,606	(8,297)	(4,626)	(12,923)
127-080	Jeff Davis County DFACS	(159,780)	642	6,047	6,689	14,248	—	14,248	(13,042)	14,761	1,719
127-081	Jefferson County DFACS	(82,988)	333	—	333	7,400	2,664	10,064	(6,773)	(9,970)	(16,743)
127-082	Jenkins County DFACS	(111,573)	448	4,911	5,359	9,949	—	9,949	(9,107)	7,661	(1,446)
127-083	Johnson County DFACS	(57,799)	232	—	232	5,154	928	6,082	(4,717)	(286)	(5,003)
127-084	Jones County DFACS	(172,055)	691	1,595	2,286	15,342	—	15,342	(14,045)	2,660	(11,385)
127-085	Lamar County DFACS	(150,822)	606	809	1,415	13,449	—	13,449	(12,309)	(14,734)	(27,043)
127-086	Lanier County DFACS	(86,620)	348	396	744	7,724	—	7,724	(7,071)	(1,078)	(8,149)
127-087	Laurens County DFACS	(2,544,756)	10,224	32,510	42,734	226,917	—	226,917	(207,711)	131,998	(75,713)
127-088	Lee County DFACS	(112,213)	451	—	451	10,006	1,339	11,345	(9,159)	2,919	(6,240)
127-089	Liberty County DFACS	(137,773)	554	8,558	9,112	12,285	—	12,285	(11,247)	24,857	13,610

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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)	
Employer	Net OPEB asset	Differences between expected and actual experience									
127-091	Long County DFACS	\$ (21,098)	85	67	152	1,881	—	1,881	(1,723)	(862)	(2,585)
127-092	Lowndes County DFACS	(251,732)	1,011	15,389	16,400	22,447	—	22,447	(20,547)	37,910	17,363
127-093	Lumpkin County DFACS	(71,819)	289	3,893	4,182	6,404	—	6,404	(5,863)	6,081	218
127-094	Macon County DFACS	(12,342)	50	—	50	1,101	3,428	4,529	(1,007)	(2,217)	(3,224)
127-095	Madison County DFACS	(181,591)	730	—	730	16,193	19,592	35,785	(14,822)	(43,739)	(58,561)
127-096	Marion County DFACS	(39,799)	160	—	160	3,549	585	4,134	(3,248)	(1,866)	(5,114)
127-097	Mcduffie County DFACS	(92,137)	370	—	370	8,216	474	8,690	(7,521)	(3,440)	(10,961)
127-099	Meriwether County DFACS	(203,744)	819	4,079	4,898	18,168	—	18,168	(16,631)	(252)	(16,883)
127-101	Mitchell County DFACS	(69,198)	278	—	278	6,170	3,754	9,924	(5,648)	(1,781)	(7,429)
127-102	Monroe County DFACS	(153,000)	615	—	615	13,643	2,234	15,877	(12,488)	(7,675)	(20,163)
127-103	Montgomery County DFACS	(67,699)	272	—	272	6,037	257	6,294	(5,525)	(811)	(6,336)
127-104	Morgan County DFACS	(48,482)	195	—	195	4,323	2,810	7,133	(3,958)	1,616	(2,342)
127-105	Murray County DFACS	(196,380)	789	—	789	17,511	4,899	22,410	(16,031)	(12,001)	(28,032)
127-106	Muscogee County DFACS	(549,290)	2,207	15,836	18,043	48,980	—	48,980	(44,835)	49,143	4,308
127-107	Newton County DFACS	(119,364)	480	21,284	21,764	10,644	—	10,644	(9,743)	66,492	56,749
127-110	Paulding County DFACS	(191,884)	771	—	771	17,110	4,605	21,715	(15,661)	(10,468)	(26,129)
127-111	Peach County DFACS	(205,820)	827	7,537	8,364	18,353	—	18,353	(16,799)	8,199	(8,600)
127-112	Pickens County DFACS	(124,673)	501	—	501	11,117	1,995	13,112	(10,177)	(7,131)	(17,308)
127-113	Pierce County DFACS	(61,845)	248	—	248	5,515	605	6,120	(5,047)	(2,369)	(7,416)
127-114	Pike County DFACS	(48,016)	193	—	193	4,282	945	5,227	(3,919)	(3,158)	(7,077)
127-115	Polk County DFACS	(271,421)	1,090	5,520	6,610	24,203	—	24,203	(22,153)	18,282	(3,871)
127-116	Pulaski County DFACS	(6,904)	28	3,821	3,849	616	—	616	(564)	6,791	6,227
127-117	Putnam County DFACS	(655,133)	2,632	—	2,632	58,419	5,084	63,503	(53,473)	(30,276)	(83,749)
127-119	Rabun County DFACS	(91,054)	366	—	366	8,119	1,115	9,234	(7,433)	(2,668)	(10,101)
127-120	Randolph County DFACS	(24,516)	98	—	98	2,186	39	2,225	(2,001)	(624)	(2,625)
127-121	Richmond County DFACS	(860,162)	3,456	24,327	27,783	76,701	—	76,701	(70,209)	48,942	(21,267)
127-122	Rockdale County DFACS	(163,181)	656	5,273	5,929	14,551	—	14,551	(13,319)	412	(12,907)
127-123	Schley County DFACS	(17,023)	68	1,543	1,611	1,518	—	1,518	(1,389)	944	(445)
127-124	Screven County DFACS	(33,485)	135	—	135	2,986	539	3,525	(2,734)	5,597	2,863
127-125	Seminole County DFACS	(120,424)	484	—	484	10,738	1,640	12,378	(9,830)	(4,177)	(14,007)
127-126	Spalding County DFACS	(908,823)	3,651	30	3,681	81,040	—	81,040	(74,181)	(5,511)	(79,692)
127-127	Stephens County DFACS	(111,489)	448	9,094	9,542	9,942	—	9,942	(9,100)	24,811	15,711
127-128	Stewart County DFACS	(55,312)	222	—	222	4,932	558	5,490	(4,513)	(2,287)	(6,800)
127-129	Sumter County DFACS	(1,222,154)	4,910	259	5,169	108,980	—	108,980	(99,755)	37,587	(62,168)
127-130	Talbot County DFACS	(39,165)	157	376	533	3,492	—	3,492	(3,197)	10,928	7,731
127-131	Taliaferro County DFACS	(25,521)	103	—	103	2,276	427	2,703	(2,085)	(1,401)	(3,486)
127-132	Tattnall County DFACS	(101,151)	406	—	406	9,020	3,875	12,895	(8,256)	(13,366)	(21,622)
127-133	Taylor County DFACS	—	—	—	—	—	—	—	—	7,020	7,020
127-134	Telfair County DFACS	(137,212)	551	—	551	12,235	503	12,738	(11,200)	(5,803)	(17,003)
127-135	Terrell County DFACS	(50,042)	201	7,579	7,780	4,462	—	4,462	(4,085)	21,208	17,123
127-136	Thomas County DFACS	(219,717)	883	3,222	4,105	19,592	—	19,592	(17,935)	22,694	4,759
127-137	Tift County DFACS	(200,146)	804	—	804	17,847	1,261	19,108	(16,336)	15,214	(1,122)
127-138	Toombs County DFACS	(87,534)	352	7,950	8,302	7,805	—	7,805	(7,145)	20,442	13,297
127-139	Towns County DFACS	(43,554)	175	1,004	1,179	3,884	—	3,884	(3,555)	531	(3,024)
127-140	Treutlen County DFACS	(37,330)	150	—	150	3,329	566	3,895	(3,047)	1,273	(1,774)
127-141	Troup County DFACS	(393,186)	1,580	—	1,580	35,061	13,436	48,497	(32,092)	(23,150)	(55,242)

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual investment earnings on OPEB Plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred 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)	
Employer		Net OPEB asset	Differences between expected and actual experience								
127-142	Turner County DFACS	\$ (45,687)	184	—	184	4,074	544	4,618	(3,730)	(10,217)	(13,947)
127-143	Twigg County DFACS	(42,336)	170	4,092	4,262	3,775	—	3,775	(3,456)	7,020	3,564
127-144	Union County DFACS	(121,160)	487	—	487	10,804	9,492	20,296	(9,890)	(20,777)	(30,667)
127-145	Upson County DFACS	(168,536)	677	4,734	5,411	15,028	—	15,028	(13,757)	2,097	(11,660)
127-146	Walker County DFACS	(119,818)	481	4,898	5,379	10,684	—	10,684	(9,779)	24,817	15,038
127-147	Walton County DFACS	(88,006)	354	1,913	2,267	7,848	—	7,848	(7,183)	(2,389)	(9,572)
127-148	Ware County DFACS	(153,943)	619	2,745	3,364	13,727	—	13,727	(12,566)	15,703	3,137
127-149	Warren County DFACS	(23,966)	96	723	819	2,137	—	2,137	(1,957)	6,133	4,176
127-150	Washington County DFACS	(84,762)	341	—	341	7,558	4,161	11,719	(6,920)	14,063	7,143
127-151	Wayne County DFACS	(67,228)	270	5,160	5,430	5,995	—	5,995	(5,487)	19,334	13,847
127-152	Webster County DFACS	(42,095)	169	3,401	3,570	3,754	—	3,754	(3,435)	5,335	1,900
127-153	Wheeler County DFACS	—	—	3,687	3,687	—	—	—	—	11,070	11,070
127-154	White County DFACS	(37,487)	151	—	151	3,343	3,849	7,192	(3,060)	(15,396)	(18,456)
127-155	Whitfield County DFACS	(890,044)	3,576	—	3,576	79,366	20,937	100,303	(72,649)	(54,669)	(127,318)
127-156	Wilcox County DFACS	(84,464)	339	1,429	1,768	7,532	—	7,532	(6,893)	(2,183)	(9,076)
127-157	Wilkes County DFACS	(70,865)	285	—	285	6,319	2,974	9,293	(5,785)	(6,610)	(12,395)
127-158	Wilkinson County DFACS	(39,361)	158	3,696	3,854	3,510	—	3,510	(3,212)	14,544	11,332
127-159	Worth County DFACS	(104,266)	419	—	419	9,297	1,397	10,694	(8,512)	(7,807)	(16,319)
128-001	Appling County Health Dept	(93,007)	374	896	1,270	8,293	—	8,293	(7,592)	1,753	(5,839)
128-002	Atkinson County Health Dept	(49,071)	197	5,578	5,775	4,376	—	4,376	(4,005)	8,621	4,616
128-003	Bacon County Health Dept	(42,948)	173	—	173	3,830	656	4,486	(3,505)	3,744	239
128-004	Baker County Health Dept	(81,013)	325	6,851	7,176	7,224	—	7,224	(6,612)	18,999	12,387
128-005	Baldwin County Health Dept	(134,450)	540	—	540	11,989	2,508	14,497	(10,975)	(2,807)	(13,782)
128-006	Banks County Health Dept	—	—	—	—	—	—	—	—	408	408
128-007	Barrow County Public Health	(126,458)	508	—	508	11,276	2,109	13,385	(10,321)	(9,161)	(19,482)
128-008	Bartow County Health Dept	(115,727)	465	—	465	10,319	2,117	12,436	(9,446)	(6,433)	(15,879)
128-009	Ben Hill County Health Dept	(58,287)	234	11,051	11,285	5,197	—	5,197	(4,758)	10,842	6,084
128-010	Berrien County Health Dept	(25,251)	101	—	101	2,252	502	2,754	(2,059)	(1,688)	(3,747)
128-011	Bibb County Health Dept	(258,310)	1,038	4,352	5,390	23,034	—	23,034	(21,084)	4,748	(16,336)
128-013	Brantley County Health Dept	—	—	15,401	15,401	—	—	—	—	35,446	35,446
128-014	Brooks County Health Dept	(57,479)	231	—	231	5,125	1,041	6,166	(4,692)	(3,490)	(8,182)
128-015	Bryan County Health Dept	(40,989)	165	—	165	3,655	1,110	4,765	(3,346)	(3,825)	(7,171)
128-016	Bulloch County Physical Health	(89,998)	362	12,603	12,965	8,025	—	8,025	(7,346)	29,070	21,724
128-017	Burke County Health Dept	(209,474)	842	3,400	4,242	18,679	—	18,679	(17,097)	3,066	(14,031)
128-018	Butts County Health Dept	(38,138)	153	—	153	3,401	572	3,973	(3,113)	(3,166)	(6,279)
128-019	Calhoun County Health Dept	(26,071)	105	—	105	2,325	603	2,928	(2,128)	6,298	4,170
128-020	Camden County Health Dept	(132,935)	534	—	534	11,854	7,738	19,592	(10,851)	(10,864)	(21,715)
128-021	Candler County Health Dept	(38,143)	153	—	153	3,401	1,175	4,576	(3,113)	1,023	(2,090)
128-022	Carroll County Health Dept	(127,390)	512	12,170	12,682	11,359	—	11,359	(10,399)	17,832	7,433
128-023	Catoosa County Health Dept	(97,110)	390	—	390	8,659	1,688	10,347	(7,927)	(8,871)	(16,798)
128-024	Charlton County Health Dept	(40,725)	164	—	164	3,631	697	4,328	(3,325)	14,538	11,213
128-025	Chatham County Health Dept	(1,009,963)	4,058	14,091	18,149	90,059	—	90,059	(82,437)	22,454	(59,983)
128-027	Chattooga County Health Dept	(209,581)	842	—	842	18,688	3,149	21,837	(17,107)	(16,390)	(33,497)
128-028	Cherokee County Health Dept	(1,408,083)	5,657	11,791	17,448	125,559	—	125,559	(114,932)	(791)	(115,723)
128-029	Clarke County Health Dept	(738,430)	2,967	—	2,967	65,846	7,765	73,611	(60,272)	(32,044)	(92,316)
128-031	Clayton County Health Dept	(628,164)	2,524	—	2,524	56,014	13,515	69,529	(51,271)	(31,900)	(83,171)

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual investment earnings on OPEB Plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred 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)	
Employer	Net OPEB asset	Differences between expected and actual experience									
128-032	Clinch County Health Dept	\$ (31,346)	126	3,797	3,923	2,795	—	2,795	(2,558)	6,237	3,679
128-033	Cobb County Health Dept	(1,622,025)	6,517	—	6,517	144,637	18,140	162,777	(132,395)	(63,636)	(196,031)
128-034	Coffee County Health Dept	(86,653)	348	—	348	7,727	3,434	11,161	(7,072)	(9,412)	(16,484)
128-035	Colquitt County Health Dept	(97,312)	391	2,003	2,394	8,677	—	8,677	(7,943)	39,483	31,540
128-036	Columbia County Health Dept	(273,116)	1,097	—	1,097	24,354	6,199	30,553	(22,293)	(12,252)	(34,545)
128-037	Cook County Health Dept	(67,290)	270	—	270	6,000	1,726	7,726	(5,492)	(5,407)	(10,899)
128-038	Coweta County Health Dept	(151,485)	609	18,360	18,969	13,508	—	13,508	(12,366)	41,857	29,491
128-039	Crawford County Health Dept	(76,102)	306	—	306	6,786	2,850	9,636	(6,213)	(8,795)	(15,008)
128-041	Dade County Health Dept	(86,917)	349	—	349	7,750	544	8,294	(7,095)	(5,994)	(13,089)
128-042	Dawson County Health Dept	(119,420)	480	15,635	16,115	10,649	—	10,649	(9,747)	38,162	28,415
128-043	Decatur County Health Dept	(169,625)	682	—	682	15,126	4,279	19,405	(13,845)	(17,730)	(31,575)
128-044	Dekalb County Health Dept	(2,467,751)	9,915	39,711	49,626	220,051	—	220,051	(201,427)	109,641	(91,786)
128-045	Dodge County Health Dept	—	—	—	—	—	—	—	—	12,152	12,152
128-047	Dougherty County Health Dept	(1,788,624)	7,186	—	7,186	159,492	15,356	174,848	(145,994)	(70,957)	(216,951)
128-048	Douglas County Health Dept	(108,441)	436	—	436	9,670	2,814	12,484	(8,851)	(10,797)	(19,648)
128-049	Early County Health Dept	(65,926)	265	—	265	5,879	1,015	6,894	(5,381)	(5,068)	(10,449)
128-051	Effingham County Health Dept	(76,130)	306	10,211	10,517	6,789	—	6,789	(6,214)	23,928	17,714
128-052	Elbert County Health Dept	(33,878)	136	—	136	3,021	543	3,564	(2,765)	3,492	727
128-053	Emanuel County Health Dept	(120,756)	485	—	485	10,768	10,491	21,259	(9,857)	(21,006)	(30,863)
128-054	Evans County Health Dept	(53,112)	213	—	213	4,736	1,872	6,608	(4,335)	(5,297)	(9,632)
128-055	Fannin County Health Dept	(52,579)	211	3,071	3,282	4,688	—	4,688	(4,293)	13,100	8,807
128-056	Fayette County Health Dept	(143,133)	575	7,389	7,964	12,763	—	12,763	(11,683)	14,125	2,442
128-057	Floyd County Health Dept	(1,089,701)	4,378	—	4,378	97,169	16,882	114,051	(88,945)	(75,709)	(164,654)
128-058	Forsyth County Health Dept	(91,895)	369	7,518	7,887	8,194	—	8,194	(7,500)	17,406	9,906
128-059	Franklin County Health Dept	(132,851)	534	2,731	3,265	11,846	—	11,846	(10,844)	1,299	(9,545)
128-060	Fulton County Health Dept	(267,935)	1,076	11,288	12,364	23,892	—	23,892	(21,869)	(295)	(22,164)
128-061	Gilmer County Health Dept	(175,164)	704	446	1,150	15,619	—	15,619	(14,298)	(6,451)	(20,749)
128-063	Glynn County Health Dept	(984,628)	3,956	7,453	11,409	87,800	—	87,800	(80,368)	7,006	(73,362)
128-064	Gordon County Health Dept	(310,355)	1,247	—	1,247	27,675	3,507	31,182	(25,332)	(9,570)	(34,902)
128-065	Grady County Health Dept	(118,993)	478	27	505	10,611	—	10,611	(9,713)	(5,461)	(15,174)
128-066	Greene County Health Dept	(81,933)	329	—	329	7,306	379	7,685	(6,687)	(239)	(6,926)
128-067	Gwinnett County Health Dept	(2,411,911)	9,690	—	9,690	215,071	25,310	240,381	(196,867)	(42,328)	(239,195)
128-068	Habersham County Health Dept	(65,078)	261	—	261	5,803	4,427	10,230	(5,310)	(10,325)	(15,635)
128-069	Hall County Health Dept	(1,136,544)	4,566	13,479	18,045	101,346	—	101,346	(92,768)	(2,270)	(95,038)
128-070	Hancock County Health Dept	(47,483)	191	5,143	5,334	4,234	—	4,234	(3,876)	13,958	10,082
128-071	Haralson County Health Dept	(115,547)	464	—	464	10,303	482	10,785	(9,431)	(451)	(9,882)
128-072	Harris County Health Dept	—	—	—	—	—	—	—	—	23,570	23,570
128-073	Hart County Health Dept	(22,624)	91	—	91	2,017	482	2,499	(1,847)	(1,645)	(3,492)
128-075	Henry County Health Dept	(216,479)	870	—	870	19,304	2,773	22,077	(17,670)	(15,863)	(33,533)
128-076	Houston County Health Dept	(1,298,839)	5,218	—	5,218	115,818	15,981	131,799	(106,016)	(66,354)	(172,370)
128-077	Inwin County Health Dept	(42,948)	173	111	284	3,830	—	3,830	(3,505)	3,252	(253)
128-079	Jasper County Health Dept	(38,772)	156	—	156	3,457	577	4,034	(3,166)	(3,549)	(6,715)
128-080	Jeff Davis County Health Dept	(60,998)	245	12,697	12,942	5,439	—	5,439	(4,978)	28,732	23,754
128-081	Jefferson County Health Dept	(52,310)	210	—	210	4,664	1,997	6,661	(4,271)	(6,002)	(10,273)
128-083	Johnson County Health Dept	(24,145)	97	—	97	2,153	494	2,647	(1,970)	(1,671)	(3,641)
128-084	Jones County Health Dept	(50,497)	203	—	203	4,503	658	5,161	(4,121)	(2,068)	(6,189)

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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)	
Employer		Net OPEB asset	Differences between expected and actual experience								
128-085	Lamar County Health Dept	\$ (73,116)	294	—	294	6,520	1,121	7,641	(5,967)	(5,012)	(10,979)
128-087	Laurens County Health Dept	(1,099,018)	4,416	990	5,406	98,000	—	98,000	(89,705)	5,284	(84,421)
128-088	Lee County Health Dept	(148,308)	596	—	596	13,225	2,524	15,749	(12,105)	(10,806)	(22,911)
128-089	Liberty County Health Dept	(224,550)	902	—	902	20,023	1,694	21,717	(18,329)	(7,620)	(25,949)
128-091	Long County Health Dept	(14,565)	59	1,548	1,607	1,299	—	1,299	(1,189)	2,280	1,091
128-092	Lowndes County Health Dept	(1,124,864)	4,519	17,573	22,092	100,305	—	100,305	(91,815)	14,487	(77,328)
128-093	Lumpkin County Health Dept	(93,877)	377	—	377	8,371	1,615	9,986	(7,663)	(7,134)	(14,797)
128-094	Macon County Health Dept	—	—	—	—	—	—	—	—	16,637	16,637
128-095	Madison County Health Dept	(35,612)	143	—	143	3,176	3,465	6,641	(2,907)	(7,615)	(10,522)
128-096	Marion County Health Dept	—	—	—	—	—	—	—	—	12,958	12,958
128-097	Mdcaffie County Health Dept	(141,315)	568	—	568	12,601	2,103	14,704	(11,536)	(10,081)	(21,617)
128-098	McIntosh County Health Dept	(36,370)	146	—	146	3,243	3,740	6,983	(2,969)	(3,961)	(6,930)
128-099	Meriwether County Health Dept	(73,256)	294	2,453	2,747	6,532	—	6,532	(5,979)	11,111	5,132
128-101	Mitchell County Health Dept	(82,584)	332	3,539	3,871	7,364	—	7,364	(6,742)	5,493	(1,249)
128-102	Monroe County Health Dept	(65,870)	265	—	265	5,874	1,069	6,943	(5,377)	(4,823)	(10,200)
128-103	Montgomery County Health Dept	(38,138)	153	—	153	3,401	845	4,246	(3,114)	(3,455)	(6,569)
128-104	Morgan County Health Dept	(33,878)	136	—	136	3,021	754	3,775	(2,766)	(2,414)	(5,180)
128-105	Murray County Health Dept	(142,937)	574	1,313	1,887	12,746	—	12,746	(11,667)	1,095	(10,572)
128-106	Muscogee County Health Dept	(1,778,269)	7,145	14,758	21,903	158,569	—	158,569	(145,148)	(25,950)	(171,098)
128-107	Newton County Health Dept	(104,378)	419	—	419	9,307	1,417	10,724	(8,520)	3,198	(5,322)
128-108	Oconee County Health Dept	(157,260)	632	—	632	14,023	3,130	17,153	(12,835)	(11,986)	(24,821)
128-109	Oglethorpe County Health Dept	(43,879)	176	—	176	3,913	953	4,866	(3,580)	(3,269)	(6,849)
128-110	Paulding County Health Dept	(144,491)	581	—	581	12,884	7,740	20,624	(11,795)	(18,673)	(30,468)
128-111	Peach County Health Dept	(26,295)	106	—	106	2,345	499	2,844	(2,146)	(1,802)	(3,948)
128-112	Pickens County Health Dept	—	—	—	—	—	—	—	—	3,690	3,690
128-113	Pierce County Health Dept	(50,603)	203	—	203	4,512	1,412	5,924	(4,130)	(1,280)	(5,410)
128-114	Pike County Health Dept	(42,948)	173	—	173	3,830	605	4,435	(3,506)	(3,581)	(7,087)
128-115	Polk County Health Dept	(155,666)	625	—	625	13,881	2,616	16,497	(12,705)	(13,870)	(26,575)
128-116	Pulaski County Health Dept	(41,539)	167	—	167	3,704	596	4,300	(3,390)	(3,585)	(6,975)
128-117	Putnam County Health Dept	(144,014)	579	—	579	12,842	3,345	16,187	(11,756)	(12,211)	(23,967)
128-119	Rabun County Health Dept	—	—	—	—	—	—	—	—	6,807	6,807
128-121	Richmond County Health Dept	(907,443)	3,646	—	3,646	80,917	15,076	95,993	(74,069)	(36,135)	(110,204)
128-122	Rockdale County Health Dept	(113,150)	455	44	499	10,090	—	10,090	(9,235)	(7,175)	(16,410)
128-123	Schley County Health Dept	—	—	—	—	—	—	—	—	8,402	8,402
128-124	Screven County Health Dept	(38,138)	153	491	644	3,401	—	3,401	(3,113)	12,077	8,964
128-125	Seminole County Health Dept	(109,255)	439	—	439	9,742	2,691	12,433	(8,918)	(12,518)	(21,436)
128-126	Spalding County Health Dept	(128,394)	516	3,104	3,620	11,449	—	11,449	(10,480)	12,812	2,332
128-127	Stephens County Health Dept	(76,826)	309	2,193	2,502	6,851	—	6,851	(6,271)	8,390	2,119
128-129	Sumter County Health Dept	—	—	—	—	—	—	—	—	1,750	1,750
128-131	Taliaferro County Health Dept	(48,386)	194	—	194	4,315	646	4,961	(3,948)	(2,551)	(6,499)
128-132	Tattnall County Health Dept	(86,524)	348	—	348	7,715	1,369	9,084	(7,063)	(4,536)	(11,599)
128-133	Taylor County Health Dept	—	—	—	—	—	—	—	—	5,544	5,544
128-134	Telfair County Health Dept	(103,738)	417	3,520	3,937	9,250	—	9,250	(8,468)	3,970	(4,498)
128-135	Terrell County Health Dept	(48,386)	194	—	194	4,315	644	4,959	(3,949)	(2,882)	(6,831)
128-136	Thomas County Health Dept	(201,684)	810	—	810	17,984	3,012	20,996	(16,462)	18,903	2,441
128-137	Tift County Health Dept	(195,650)	786	—	786	17,446	6,074	23,520	(15,969)	(19,749)	(35,718)

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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)
Employer		Net OPEB asset	Differences between expected and actual experience							
128-138	Toombs County Health Dept	\$ (155,110)	623	4,940	5,563	13,831	—	13,831	(12,660)	5,413 (7,247)
128-139	Towns County Health Dept	(76,826)	309	—	309	6,851	1,174	8,025	(6,271)	(4,791) (11,062)
128-140	Treutlen County Health Dept	(44,278)	178	—	178	3,948	616	4,564	(3,614)	(3,620) (7,234)
128-141	Troup County Health Dept	(1,703,396)	6,844	—	6,844	151,893	44,197	196,090	(139,036)	(126,825) (265,861)
128-142	Turner County Health Dept	(26,065)	105	—	105	2,324	1,094	3,418	(2,128)	(3,105) (5,233)
128-144	Union County Health Dept	(84,616)	340	—	340	7,545	1,548	9,093	(6,906)	(5,495) (12,401)
128-145	Upson County Health Dept	(102,756)	413	1,668	2,081	9,163	—	9,163	(8,388)	4,249 (4,139)
128-146	Walker County Health Dept	(78,638)	316	—	316	7,012	1,222	8,234	(6,418)	(1,200) (7,618)
128-147	Walton County Health Dept	(208,060)	836	—	836	18,553	4,217	22,770	(16,982)	(18,527) (35,509)
128-148	Ware County Health Dept	(1,906,495)	7,660	35,358	43,018	170,003	—	170,003	(155,614)	8,776 (146,838)
128-150	Washington County Health Dept	(120,497)	484	2,932	3,416	10,745	—	10,745	(9,835)	7,265 (2,570)
128-151	Wayne County Health Dept	(60,953)	245	5,579	5,824	5,435	—	5,435	(4,975)	22,458 17,483
128-153	Wheeler County Health Dept	(23,118)	93	—	93	2,061	486	2,547	(1,888)	(1,664) (3,552)
128-154	White County Health Dept	(74,485)	299	974	1,273	6,642	—	6,642	(6,080)	9,702 3,622
128-155	Whitfield County Health Dept	(351,821)	1,414	—	1,414	31,372	5,006	36,378	(28,717)	39,422 10,705
128-156	Wilcox County Health Dept	(23,382)	94	—	94	2,085	488	2,573	(1,909)	(1,657) (3,566)
128-157	Wilkes County Health Dept	(125,762)	505	—	505	11,214	2,288	13,502	(10,265)	(8,588) (18,853)
128-158	Wilkinson County Health Dept	—	—	3,375	3,375	—	—	—	—	12,378 12,378
128-159	Worth County Health Dept	(134,243)	539	—	539	11,970	1,855	13,825	(10,957)	(7,525) (18,482)
129-008	Woodright Industries	—	—	—	—	—	—	—	—	3,134 3,134
129-009	Jessamine Place	(173,368)	697	3,370	4,067	15,459	—	15,459	(14,151)	9,351 (4,800)
129-022	Carroll County MR Services	(166,526)	669	—	669	14,849	1,922	16,771	(13,592)	(2,570) (16,162)
129-035	Green Oaks Service Center	(243,868)	980	—	980	21,746	7,501	29,247	(19,906)	(23,252) (43,158)
129-071	Haralson Co. Center (MH/MR/SA)	—	—	—	—	—	—	—	—	8,484 8,484
129-101	Mitchell-Baker Service Center	(232,037)	932	—	932	20,691	4,664	25,355	(18,940)	(13,678) (32,618)
129-136	Thomas/Grady Service Center	(156,727)	630	—	630	13,975	4,745	18,720	(12,794)	2,989 (9,805)
129-137	Tift County - Diversified Enterprises	(190,896)	767	—	767	17,022	5,628	22,650	(15,582)	(16,455) (32,037)
209-0209	Agric Commodity Commission	(35,904)	144	—	144	3,202	884	4,086	(2,930)	9,028 6,098
237-0237	DA-Lookout Mountain Judicial Circuit	(25,313)	102	3,889	3,991	2,257	—	2,257	(2,067)	14,052 11,985
361	Lookout Mountain Community Service	—	—	3,277	3,277	—	—	—	—	13,064 13,064
363	Highland Rivers Center Community Service Board	(239,928)	964	3,398	4,362	21,395	—	21,395	(19,582)	(28,499) (48,081)
365	Cobb County Community Service	—	—	—	—	—	—	—	—	54,722 54,722
368	Dekalb Community Service Board	(74,872)	301	1,163	1,464	6,676	—	6,676	(6,112)	(33) (6,145)
369	View Point Health	(78,105)	314	5,475	5,789	6,965	—	6,965	(6,375)	18,217 11,842
370	Clayton Community M.H., Substance	(21,777)	87	—	87	1,942	455	2,397	(1,777)	2,150 373
371	Advantage Behavioral Health Systems	(39,210)	158	—	158	3,496	208	3,704	(3,201)	4,042 841
372	Pathways Center CSB	(27,238)	109	—	109	2,429	580	3,009	(2,223)	(1,873) (4,096)
373	Mcintosh Trail MH, MR and SA Center	(60,162)	242	—	242	5,365	1,043	6,408	(4,912)	(3,706) (8,618)
374	River Edge Behavioral Health Center	(77,606)	312	6,067	6,379	6,920	—	6,920	(6,335)	20,715 14,380
376	Oconee Community Service Board	—	—	—	—	—	—	—	—	7,036 7,036
377	East Central Georgia CSB Serenity BHS	(76,691)	308	—	308	6,839	1,442	8,281	(6,259)	(5,888) (12,147)
379	New Horizons	(107,218)	431	1,152	1,583	9,561	—	9,561	(8,752)	1,362 (7,390)
380	Middle Flint Community Service	(41,432)	166	1,490	1,656	3,695	—	3,695	(3,381)	16,405 13,024
381	CSB Of Middle Georgia	(65,662)	264	1,352	1,616	5,855	—	5,855	(5,360)	2,231 (3,129)
382	Albany Area Community Service	(30,656)	123	3,457	3,580	2,734	—	2,734	(2,501)	7,076 4,575
383	The Georgia Pines Community Service	—	—	—	—	—	—	—	—	12,296 12,296

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, 2024

		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense/(Benefit)		
			Differences	Changes in	Total	Net difference	Changes in	Total	Proportionate	Net amortization		
			between	proportion &	deferred	between	proportion &	deferred	share of	of changes in		
			expected	diff between	outflows	projected	diff between	inflows	plan	proportion &		
			and actual	employer	of	and actual	employer	of	OPEB	diff between		
			experience	contributions &	resources	investment	contributions &	of	expense/	employer		
				proportionate		earnings on	proportionate	resources	plan	contributions &	Total	
				share		OPEB Plan	share		OPEB	proportionate	OPEB	
				of contributions		investments	of contributions		expense/	share	expense/	
									(benefit)	of contributions	(benefit)	
Employer		asset										
384	South Georgia Community Service	\$ (10,653)	43	8,931	8,974	950	—	950	(870)	24,352	23,482	
385	Pineland Area MH, MR and SA	(57,703)	232	—	232	5,145	1,456	6,601	(4,710)	(4,932)	(9,642)	
386	Satilla Community Service Board	(72,509)	291	—	291	6,466	1,272	7,738	(5,918)	7,385	1,467	
388	Gateway Behavior Health Services CSB	(74,188)	298	—	298	6,615	2,019	8,634	(6,056)	(6,088)	(12,144)	
402	Georgia. Dept. of Agriculture	(4,593,795)	18,457	—	18,457	409,631	27,715	437,346	(374,961)	(92,730)	(467,691)	
403	Georgia Dept. of Admin. Services	(4,308,876)	17,312	—	17,312	384,225	82,347	466,572	(351,705)	(215,543)	(567,248)	
404	Georgia Dept. of Audits	(4,594,227)	18,458	—	18,458	409,669	18,228	427,897	(374,995)	(171,888)	(546,883)	
405	Department Of Public Health	(10,815,698)	43,455	132,453	175,908	964,441	—	964,441	(882,812)	229,363	(653,449)	
406	Georgia Dept of Banking & Finance	(1,428,524)	5,739	49,640	55,379	127,382	—	127,382	(116,600)	129,733	13,133	
407	State Accounting Office	(1,836,623)	7,379	43,512	50,891	163,773	—	163,773	(149,910)	121,260	(28,650)	
408	Office of Comm. of Insurance	(2,225,713)	8,942	—	8,942	198,468	20,740	219,208	(181,670)	(29,851)	(211,521)	
409	Georgia State Finance & Investment Commission	(1,585,217)	6,369	65,283	71,652	141,355	—	141,355	(129,390)	226,161	96,771	
410	State Properties Commission	(207,257)	833	1,897	2,730	18,481	—	18,481	(16,916)	1,091	(15,825)	
411	Georgia Dept. of Defense	(2,127,851)	8,549	20,025	28,574	189,741	—	189,741	(173,682)	96,365	(77,317)	
412	Georgia Vocational Rehab Agency	(7,167,580)	28,797	273,140	301,937	639,136	—	639,136	(585,042)	896,545	311,503	
414	Georgia Dept. of Education	(4,482,755)	18,011	—	18,011	399,729	8,265	407,994	(365,897)	(62,765)	(428,662)	
415	The Technical College System Of Georgia	(4,824,215)	19,382	—	19,382	430,178	252,326	682,504	(393,767)	(834,679)	(1,228,446)	
416	Georgia Employees Retirement System	(1,613,668)	6,483	—	6,483	143,892	32,014	175,906	(131,713)	(86,746)	(218,459)	
418	Prosecuting Attorneys Council	(11,393,411)	45,776	—	45,776	1,015,956	100,342	1,116,298	(929,967)	(196,380)	(1,126,347)	
419	Georgia Dept of Community Health	(7,835,240)	31,480	—	31,480	698,672	82,106	780,778	(639,538)	5,938	(633,600)	
420	Georgia Forestry Commission	(5,710,066)	22,942	—	22,942	509,169	107,636	616,805	(466,075)	(227,834)	(693,909)	
422	Office of Planning and Budget	(3,032,628)	12,184	—	12,184	270,421	7,680	278,101	(247,533)	(59,455)	(306,988)	
427	Georgia Dept. Of Human Services	(23,644,413)	94,997	—	94,997	2,108,384	101,293	2,209,677	(1,929,932)	(313,684)	(2,243,616)	
428	Georgia Dept. of Community Affairs	(3,148,669)	12,651	29,960	42,611	280,768	—	280,768	(257,005)	125,477	(131,528)	
429	Department of Economic Development	(2,140,244)	8,599	—	8,599	190,847	545	191,392	(174,694)	10,187	(164,507)	
430	Admin. Office of the Courts	(1,604,491)	6,446	—	6,446	143,073	16,862	159,935	(130,964)	(43,476)	(174,440)	
432	Georgia Court of Appeals	(2,476,490)	9,950	—	9,950	220,830	14,544	235,374	(202,139)	(26,371)	(228,510)	
436	Superior Courts of Georgia	(2,945,918)	11,836	—	11,836	262,689	24,666	287,355	(240,455)	(23,771)	(264,226)	
438	Supreme Court	(1,794,091)	7,208	49,249	56,457	159,980	—	159,980	(146,439)	129,787	(16,652)	
440	Georgia Dept. of Labor	(11,168,345)	44,871	425,950	470,821	995,887	—	995,887	(911,596)	1,050,256	138,660	
441	Dept. Of Behavioral Health And Developmental Disabilities	(23,589,135)	94,775	—	94,775	2,103,454	247,086	2,350,540	(1,925,422)	(928,964)	(2,854,386)	
442	Georgia Department of Law	(3,893,991)	15,645	18,441	34,086	347,229	—	347,229	(317,841)	117,128	(200,713)	
444	General Assembly of Georgia	(2,421,902)	9,731	—	9,731	215,962	10,332	226,294	(197,684)	10,815	(186,869)	
461	Dept. of Juvenile Justice	(18,653,907)	74,946	87,548	162,494	1,663,378	—	1,663,378	(1,522,590)	(1,979)	(1,524,569)	
462	Georgia Dept. of Natural Resources	(23,128,316)	92,923	—	92,923	2,062,363	68,146	2,130,509	(1,887,806)	(79,806)	(1,967,612)	
465	State Board Pardons & Paroles	(3,360,567)	13,502	—	13,502	299,663	26,072	325,735	(274,301)	(67,508)	(341,809)	
466	Georgia Dept. of Public Safety	(20,715,086)	83,228	38,365	121,593	1,847,174	—	1,847,174	(1,690,833)	302,987	(1,387,846)	
467	Georgia Dept. of Corrections	(54,803,177)	220,180	229,709	449,889	4,886,831	—	4,886,831	(4,473,181)	448,180	(4,025,001)	
469	Georgia Dept. Of Early Care Learning	(4,246,312)	17,061	—	17,061	378,646	9,483	388,129	(346,598)	(33,951)	(380,549)	
470	Georgia Public Service Commission	(1,642,006)	6,597	—	6,597	146,418	5,971	152,389	(134,026)	(20,483)	(154,509)	
471	Georgia Bureau of Investigation	(13,976,311)	56,153	—	56,153	1,246,274	452	1,246,726	(1,140,792)	33,655	(1,107,137)	
474	Department of Revenue	(9,454,402)	37,985	9,794	47,779	843,054	—	843,054	(771,698)	154,636	(617,062)	
475	Georgia Dept. Of Driver Services	(3,468,442)	13,935	—	13,935	309,283	6,650	315,933	(283,105)	49,916	(233,189)	
476	Georgia Student Finance Commission	(394,584)	1,585	14,064	15,649	35,185	—	35,185	(32,207)	34,469	2,262	
477	Georgia Dept Of Community Supervision	(20,747,791)	83,359	—	83,359	1,850,090	281,297	2,131,387	(1,693,502)	(608,451)	(2,301,953)	
478	Secretary of State	(1,557,665)	6,258	—	6,258	138,898	17,548	156,446	(127,141)	(55,092)	(182,233)	

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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								
482	Georgia Teachers Retirement System	\$ (6,950,921)	27,927	—	27,927	619,817	101,580	721,397	(567,357)	(165,234)	(732,591)
484	Georgia Dept. of Transportation	(55,495,931)	222,968	—	222,968	4,948,599	572,719	5,521,318	(4,529,756)	(1,527,636)	(6,057,392)
488	Georgia Dept. of Veterans Service	(601,106)	2,415	29,361	31,776	53,601	—	53,601	(49,064)	87,615	38,551
489	Subsequent Injury Trust Fund	(363,872)	1,462	—	1,462	32,447	7,375	39,822	(29,700)	(17,898)	(47,598)
490	State Board of Workers Comp	(2,581,210)	10,371	—	10,371	230,168	28,875	259,043	(210,686)	(84,145)	(294,831)
492	Georgia Public Defender Standards Council	(9,695,840)	38,955	—	38,955	864,583	96,089	960,672	(791,406)	(314,021)	(1,105,427)
503-0503	Georgia Institute of Technology	(965,382)	3,879	—	3,879	86,084	38,078	124,162	(78,798)	(93,718)	(172,516)
509-0509	Georgia State University	(979,492)	3,935	—	3,935	87,342	3,529	90,871	(79,950)	(47,349)	(127,299)
512-0512	Augusta University	(1,383,545)	5,559	—	5,559	123,371	23,582	146,953	(112,930)	(45,031)	(157,961)
518-0518	University of Georgia	(1,438,975)	5,781	—	5,781	128,314	13,213	141,527	(117,454)	(60,519)	(177,973)
521-0521	Albany State University	(104,546)	420	585	1,005	9,322	—	9,322	(8,534)	21,194	12,660
528-0528	Clayton College & State Univ	(5,310)	21	9,885	9,906	473	—	473	(434)	10,947	10,513
530-0530	Columbus State University	(27,193)	109	—	109	2,425	494	2,919	(2,219)	(1,619)	(3,838)
531-0531	University of North Georgia	(126,200)	507	5,836	6,343	11,253	—	11,253	(10,301)	15,454	5,153
533-0533	Fort Valley State University	(45,883)	184	—	184	4,091	3,655	7,746	(3,745)	(17,971)	(21,716)
536-0536	Georgia College and State Univ	(63,524)	255	9,038	9,293	5,664	—	5,664	(5,186)	11,853	6,667
539-0539	Georgia Southern University	(247,494)	994	—	994	22,069	12,963	35,032	(20,201)	(31,592)	(51,793)
540-0540	Georgia Gwinnett College	(34,967)	140	466	606	3,118	—	3,118	(2,854)	17,921	15,067
542-0542	Georgia Southwestern State Univ	(200,163)	804	807	1,611	17,849	—	17,849	(16,337)	(10,533)	(26,870)
543-0543	Kennesaw State University	(118,741)	477	—	477	10,588	2,843	13,431	(9,692)	5,273	(4,419)
547-0547	Middle Georgia State College	(166,807)	670	—	670	14,874	8,610	23,484	(13,615)	(12,690)	(26,305)
551-0551	Valdosta State University	(23,601)	95	—	95	2,105	231	2,336	(1,926)	(2,647)	(4,573)
554-0554	University Of West Georgia	(142,022)	571	2,217	2,788	12,664	—	12,664	(11,593)	(6,563)	(18,156)
557-0557	Abraham Baldwin Agric College	(114,228)	459	15,172	15,631	10,186	—	10,186	(9,324)	22,434	13,110
563-0563	College Of Coastal Georgia	(113,790)	457	—	457	10,147	608	10,755	(9,288)	4,889	(4,399)
567-0567	South Georgia State College	(34,529)	139	—	139	3,079	657	3,736	(2,818)	(1,909)	(4,727)
569-0569	Dalton College	—	—	—	—	—	—	—	—	13,360	13,360
572-0572	East Georgia College	(24,482)	98	—	98	2,183	953	3,136	(1,997)	(8,763)	(10,760)
573-0573	Georgia Highlands College	(38,475)	155	—	155	3,431	575	4,006	(3,141)	(3,649)	(6,790)
576-0576	Gordon College	(66,762)	268	—	268	5,953	1,163	7,116	(5,449)	(8,601)	(14,050)
598-0598	Board Of Regents Of The University System Of Georgia	(697,087)	2,801	10,022	12,823	62,160	—	62,160	(56,898)	64,036	7,138
6011	Appling County Schools	(23,158)	93	—	93	2,065	1,419	3,484	(1,889)	(8,717)	(10,606)
6021	Atkinson County Schools	(33,827)	136	—	136	3,016	1,356	4,372	(2,762)	(3,939)	(6,701)
6051	Baldwin County Schools	(92,227)	371	—	371	8,224	2,057	10,281	(7,529)	25,805	18,276
6091	Ben Hill County Schools	—	—	—	—	—	—	—	—	11,647	11,647
6111	Bibb County Schools	(107,195)	431	15,006	15,437	9,559	—	9,559	(8,749)	25,202	16,453
6141	Brooks County Schools	(4,513)	18	6,664	6,682	402	—	402	(369)	12,326	11,957
6161	Bulloch County Schools	(26,643)	107	—	107	2,376	7,400	9,776	(2,174)	(14,800)	(16,974)
6181	Butts County Schools	—	—	—	—	—	—	—	—	4,695	4,695
6201	Camden County Schools	(31,060)	125	—	125	2,770	853	3,623	(2,535)	(10,823)	(13,358)
6211	Candler County Schools	(58,287)	234	—	234	5,197	714	5,911	(4,758)	(1,696)	(6,454)
6221	Carroll County Schools	(40,344)	162	—	162	3,597	854	4,451	(3,294)	(2,229)	(5,523)
6231	Catoosa County Schools	—	—	1,286	1,286	—	—	—	—	5,318	5,318
6241	Charlton County Schools	(21,008)	84	792	876	1,873	—	1,873	(1,714)	7,443	5,729
6251	Chatham County Schools	(171,415)	689	—	689	15,285	5,180	20,465	(13,992)	(13,024)	(27,016)
6261	Chattahoochee County Schools	(39,535)	159	—	159	3,525	1,819	5,344	(3,227)	(14,383)	(17,610)

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, 2024

		Deferred Outflows of Resources				Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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)	
Employer	Net OPEB asset	Differences between expected and actual experience									
6271	Chattooga County Schools	\$ (38,542)	155	—	155	3,437	525	3,962	(3,146)	(1,301)	(4,447)
6291	Clarke County Schools	(251,979)	1,012	—	1,012	22,469	7,317	29,786	(20,568)	(35,224)	(55,792)
6311	Clayton County Schools	(171,763)	690	—	690	15,316	8,226	23,542	(14,021)	(27,618)	(41,639)
6331	Cobb County Schools	(47,713)	192	—	192	4,255	1,451	5,706	(3,895)	(4,086)	(7,981)
6341	Coffee County Schools	(19,330)	78	1,118	1,196	1,724	—	1,724	(1,578)	11,110	9,532
6351	Colquitt County Schools	(78,324)	315	1,927	2,242	6,984	—	6,984	(6,394)	475	(5,919)
6361	Columbia County Schools	—	—	—	—	—	—	—	—	13,878	13,878
6371	Cook County Schools	(26,929)	108	—	108	2,401	7,479	9,880	(2,198)	(14,959)	(17,157)
6381	Coweta County Schools	(44,334)	178	—	178	3,953	662	4,615	(3,619)	(555)	(4,174)
6401	Crisp County Schools	(32,121)	129	106	235	2,864	—	2,864	(2,622)	7,886	5,264
6441	Dekalb County Schools	(231,178)	929	12,817	13,746	20,614	—	20,614	(18,869)	48,637	29,768
6451	Dodge County Schools	(112,471)	452	1,886	2,338	10,029	—	10,029	(9,179)	71	(9,108)
6452	Ocmulgee Regional Library System	(20,587)	83	—	83	1,836	248	2,084	(1,680)	(736)	(2,416)
6461	Dooly County Schools	(28,299)	114	1,617	1,731	2,523	—	2,523	(2,311)	1,143	(1,168)
6471	Dougherty County Schools	(21,412)	86	5,372	5,458	1,909	—	1,909	(1,747)	10,317	8,570
6481	Douglas County Schools	(41,253)	166	430	596	3,679	—	3,679	(3,366)	23,761	20,395
6511	Effingham County Schools	(81,175)	326	3,066	3,392	7,238	—	7,238	(6,625)	4,245	(2,380)
6561	Fayette County Schools	(102,301)	411	—	411	9,122	2,098	11,220	(8,349)	(6,175)	(14,524)
6571	Floyd County Schools	(29,882)	120	7,760	7,880	2,665	—	2,665	(2,440)	42,765	40,325
6581	Forsyth County Schools	(143,464)	576	—	576	12,793	3,211	16,004	(11,709)	(7,654)	(19,363)
6591	Franklin County Schools	(28,574)	115	—	115	2,548	1,168	3,716	(2,332)	(2,795)	(5,127)
6601	Fulton County Board Of Education	(234,327)	941	—	941	20,895	37,617	58,512	(19,127)	(90,895)	(110,022)
6611	Gilmer County Schools	(35,163)	141	—	141	3,136	730	3,866	(2,869)	(1,640)	(4,509)
6631	Glynn County Schools	(130,718)	525	1,654	2,179	11,656	—	11,656	(10,670)	6,502	(4,168)
6641	Gordon County Schools	(42,308)	170	—	170	3,773	904	4,677	(3,453)	(2,365)	(5,818)
6651	Grady County Schools	(27,356)	110	10,609	10,719	2,439	—	2,439	(2,233)	20,638	18,405
6661	Greene County Schools	(59,948)	241	—	241	5,346	1,607	6,953	(4,892)	2,389	(2,503)
6671	Gwinnett County Schools	(204,041)	820	—	820	18,194	30,724	48,918	(16,655)	(48,597)	(65,252)
6751	Henry County Schools	(124,241)	499	—	499	11,079	7,402	18,481	(10,140)	(16,458)	(26,598)
6761	Houston County Schools	(248,269)	997	—	997	22,138	4,279	26,417	(20,265)	(16,330)	(36,595)
6771	Irwin County Schools	(6,982)	28	9,341	9,369	623	—	623	(569)	17,325	16,756
6781	Jackson County Schools	(2,335)	9	6,898	6,907	208	—	208	(190)	14,152	13,962
6811	Jefferson County Schools	(25,128)	101	—	101	2,241	1,364	3,605	(2,051)	(9,314)	(11,365)
6851	Lamar County Schools	—	—	1,098	1,098	—	—	—	—	16,028	16,028
6871	Laurens County Schools	(44,727)	180	—	180	3,988	2,624	6,612	(3,651)	(4,368)	(8,019)
6881	Lee County Schools	—	—	—	—	—	—	—	—	4,092	4,092
6901	Lincoln County Schools	(34,181)	137	—	137	3,048	9,493	12,541	(2,790)	(18,987)	(21,777)
6921	Lowndes County Schools	(10,810)	43	—	43	964	3,002	3,966	(882)	(6,005)	(6,887)
6941	Macon County Schools	(23,584)	95	—	95	2,103	469	2,572	(1,925)	(1,246)	(3,171)
6971	Mdulfie County Schools	(135,595)	545	—	545	12,091	4,427	16,518	(11,068)	(10,339)	(21,407)
6991	Meriwether County Schools	(126,026)	506	—	506	11,238	3,295	14,533	(10,287)	(7,531)	(17,818)
7041	Morgan County Schools	(42,128)	169	—	169	3,757	11,701	15,458	(3,438)	(23,401)	(26,839)
7061	Muscogee County Schools	(138,890)	558	4,798	5,356	12,385	—	12,385	(11,337)	2,018	(9,319)
7071	Newton County Schools	(174,339)	700	—	700	15,546	7,984	23,530	(14,229)	(22,547)	(36,776)
7101	Paulding County Schools	(97,940)	393	—	393	8,733	11,506	20,239	(7,994)	(36,420)	(44,414)
7121	Pickens County Schools	(14,396)	58	—	58	1,284	329	1,613	(1,174)	(1,346)	(2,520)

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, 2024

		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Net difference between projected and actual earnings on OPEB Plan investments	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								
7141	Pike County Schools	\$ (46,585)	187	—	187	4,154	959	5,113	(3,803)	(3,628)	(7,431)
7151	Polk County Schools	(79,952)	321	—	321	7,129	1,426	8,555	(6,526)	(6,109)	(12,635)
7191	Rabun County Schools	(51,137)	205	—	205	4,560	996	5,556	(4,174)	(2,969)	(7,143)
7211	Richmond County Schools	(36,061)	145	—	145	3,216	499	3,715	(2,943)	2,710	(233)
7221	Rockdale County Schools	(70,781)	284	4,850	5,134	6,312	—	6,312	(5,777)	7,772	1,995
7261	Spalding County Schools	—	—	—	—	—	—	—	—	8,069	8,069
7291	Sumter County Schools	(26,548)	107	—	107	2,367	1,670	4,037	(2,167)	(10,030)	(12,197)
7341	Telfair County Schools	(9,654)	39	618	657	861	—	861	(789)	1,034	245
7351	Terrell County Schools	(73,514)	295	—	295	6,555	4,385	10,940	(6,000)	(13,826)	(19,826)
7401	Treutlen County Schools	(35,371)	142	—	142	3,154	1,412	4,566	(2,887)	(3,494)	(6,381)
7411	Troup County Schools	—	—	—	—	—	—	—	—	2,167	2,167
7431	Twiggs County Schools	—	—	1,158	1,158	—	—	—	—	7,341	7,341
7451	Upson County Schools	—	—	2,421	2,421	—	—	—	—	12,894	12,894
7461	Walker County Schools	—	—	9,222	9,222	—	—	—	—	18,972	18,972
7481	Ware County Schools	(38,435)	154	4,053	4,207	3,427	—	3,427	(3,137)	12,619	9,482
7501	Washington County Board of Education	(151,002)	607	—	607	13,465	8,753	22,218	(12,326)	(18,149)	(30,475)
7511	Wayne County Schools	(36,920)	148	—	148	3,292	517	3,809	(3,014)	2,584	(430)
7541	White County Board of Education	(17,360)	70	—	70	1,548	376	1,924	(1,418)	(2,057)	(3,475)
7551	Whitfield County Schools	(28,759)	116	—	116	2,564	1,105	3,669	(2,349)	(10,284)	(12,633)
7571	Wilkes County Schools	(86,148)	346	—	346	7,682	1,007	8,689	(7,032)	(8,777)	(15,809)
7581	Wilkinson County Schools	(28,366)	114	—	114	2,529	69	2,598	(2,316)	9,777	7,461
7611	Atlanta City Schools	(413,723)	1,662	—	1,662	36,892	54,713	91,605	(33,769)	(129,235)	(163,004)
7641	City of Buford Schools (Gwinnett)	(70,001)	281	—	281	6,242	1,499	7,741	(5,715)	(3,922)	(9,637)
7721	City of Dalton Schools (Whitfield)	(51,316)	206	3,205	3,411	4,576	—	4,576	(4,189)	(14,066)	(18,255)
7741	City of Dublin Schools (Laurens)	—	—	—	—	—	—	—	—	1,146	1,146
7761	City of Gainesville Schools (Hall)	(35,966)	145	—	145	3,207	809	4,016	(2,936)	(12,386)	(15,322)
7811	City of Marietta Schools (Cobb)	(32,228)	129	—	129	2,874	1,721	4,595	(2,630)	(4,007)	(6,637)
7851	City of Rome Schools (Floyd)	(115,485)	464	—	464	10,298	6,145	16,443	(9,425)	(34,156)	(43,581)
7861	City of Social Circle Schools (Walton)	(40,613)	163	—	163	3,621	875	4,496	(3,315)	(2,591)	(5,906)
7891	City of Thomasville Schools (Thomas)	(18,561)	75	—	75	1,655	1,451	3,106	(1,516)	(4,413)	(5,929)
7921	City of Valdosta Schools (Lowndes)	(89,662)	360	10,909	11,269	7,995	—	7,995	(7,318)	26,768	19,450
817	Oconee Fall Line Technical College	(466,179)	1,873	—	1,873	41,569	12,656	54,225	(38,052)	(40,337)	(78,389)
818	Coastal Pines Technical College	(328,024)	1,318	—	1,318	29,250	7,768	37,018	(26,775)	(4,689)	(31,464)
820	Albany Technical College	(835,624)	3,357	—	3,357	74,513	15,588	90,101	(68,207)	(44,886)	(113,093)
822	Athens Technical College	(356,895)	1,434	756	2,190	31,825	—	31,825	(29,131)	23,088	(6,043)
823	Atlanta Technical College	(537,622)	2,160	19,808	21,968	47,940	—	47,940	(43,883)	24,313	(19,570)
824	Augusta Technical College	(1,302,487)	5,233	19,760	24,993	116,143	—	116,143	(106,313)	58,985	(47,328)
826	West Georgia Technical College	(823,489)	3,309	9,606	12,915	73,431	—	73,431	(67,215)	61,595	(5,620)
827	Chattahoochee Tech College	(1,000,915)	4,021	—	4,021	89,252	18,940	108,192	(81,698)	(23,944)	(105,642)
828	Columbus Technical College	(470,472)	1,890	11,086	12,976	41,952	—	41,952	(38,400)	13,803	(24,597)
829	Georgia Northwestern Technical College	(1,133,373)	4,554	—	4,554	101,063	3,788	104,851	(92,510)	2,493	(90,017)
830	Georgia Piedmont Technical College	(345,395)	1,388	3,202	4,590	30,799	—	30,799	(28,194)	3,873	(24,321)
831	Southern Crescent Technical College	(435,792)	1,751	—	1,751	38,860	7,975	46,835	(35,571)	(14,061)	(49,632)
832	Gwinnett Technical College	(767,818)	3,085	13,930	17,015	68,467	—	68,467	(62,672)	46,067	(16,605)
834	Lanier Technical College	(488,629)	1,963	5,110	7,073	43,571	—	43,571	(39,883)	(6,073)	(45,956)
835	Central Georgia Technical College	(2,024,781)	8,135	—	8,135	180,551	11,457	192,008	(165,270)	(18,995)	(184,265)

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, 2024

		Deferred Outflows of Resources				Deferred Inflows of Resources			OPEB Expense/(Benefit)		

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, 2024

(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, 2024 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, 2024.

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, 2024

(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, 2023 through June 30, 2024.

(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	\$1,017,833
Plan fiduciary net position	<u>1,579,095</u>
Employers' and nonemployer's net OPEB asset	<u><u>\$ (561,262)</u></u>

(a) Actuarial Assumptions

The collective total OPEB liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023 with update procedures used to roll forward the total OPEB liability to June 30, 2024. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

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

Mortality rates are as follows:

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

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

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

June 30, 2024

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

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	1.50 %
Domestic large cap equities	46.40	9.10
Domestic small cap equities	1.10	13.00
International developed market equities	13.60	9.10
International emerging market equities	3.90	11.10
Alternatives	5.00	10.60
	<u>100.00 %</u>	

*Rates shown are net of inflation

(b) Discount Rate

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

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

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

June 30, 2024

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

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

The following presents the collective net OPEB asset calculated using a discount rate of 7.00%, as well as what the collective net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate at June 30, 2024 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net OPEB asset	\$ (429,845)	(561,262)	(669,239)

(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, 2024

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer and nonemployer specific amounts) for the year ended June 30, 2024 (amounts in thousands):

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Differences between expected and actual experience	2023	1.7 years	\$ 2,817	—	2,817	—
	2024	1.5 years	—	6,764	4,509	2,255
Subtotal			<u>2,817</u>	<u>6,764</u>	<u>7,326</u>	<u>2,255</u>
Total deferred outflows of resources			<u>\$ 2,817</u>	<u>6,764</u>	<u>7,326</u>	<u>2,255</u>
Deferred inflows of resources:						
Net difference between projected and actual investment earnings on OPEB plan investments	2020	5.0 years	\$ (4,656)	—	(4,656)	—
	2021	5.0 years	109,137	—	54,568	54,569
	2022	5.0 years	(172,311)	—	(57,437)	(114,874)
	2023	5.0 years	43,995	—	10,999	32,996
	2024	5.0 years	—	96,696	19,339	77,357
Subtotal			<u>(23,835)</u>	<u>96,696</u>	<u>22,813</u>	<u>50,048</u>
Total deferred inflows of resources			<u>\$ (23,835)</u>	<u>96,696</u>	<u>22,813</u>	<u>50,048</u>

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

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

June 30, 2024

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

Year ended June 30:	
2025	\$ (25,215)
2026	27,099
2027	(30,337)
2028	(19,340)
Total	<u>\$ (47,793)</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 1.7 years and 1.5 years for 2023 and 2024, respectively.

(7) Collective OPEB Expense (Benefit)

The components of collective OPEB expense (benefit) for the year ended June 30, 2024 are as follows (amounts in thousands):

Service cost	\$ 2,228
Interest on the total OPEB liability and net cash flow	67,632
Member contributions	(2,533)
Projected earnings on plan investments	(98,559)
Administrative expense	907
Recognition (amortization) of deferred outflows and inflows of resources:	
Differences between expected and actual experience	7,326
Net difference between projected and actual earnings on plan investments	(22,813)
Collective OPEB expense (benefit)	<u>\$ (45,812)</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, 2024
(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	\$ 132,012	0.013160 %
Catoosa County Board of Commissioners	57,693	0.005751 %
Charlton County Board of Commissioners	83,843	0.008358 %
Chattooga County Board of Commissioners	46,333	0.004619 %
Cherokee County Board of Commissioners	139,790	0.013936 %
Cobb County Board of Commissioners	282,965	0.028209 %
Coffee County Board of Commissioners	31,250	0.003115 %
Coweta County Board of Commissioners	129,364	0.012896 %
Dekalb County Board of Commissioners	354,476	0.035338 %
Douglas County Board of Commissioners	134,790	0.013437 %
Evans County Board of Commissioners	105,131	0.010480 %
Fayette County Board of Commissioners	141,790	0.014135 %
Forsyth County Board of Commissioners	142,161	0.014172 %
Fulton County Board of Commissioners	708,919	0.070672 %
Glynn County Board of Commissioners	95,013	0.009472 %
Gwinnett County Board of Commissioners	134,790	0.013437 %
Jefferson County Board of Commissioners	51,000	0.005084 %
Lamar County Board of Commissioners	124,098	0.012371 %
Liberty County Board of Commissioners	192,775	0.019218 %
Lowndes County Board of Commissioners	135,790	0.013537 %
Madison County Board of Commissioners	115,500	0.011514 %
Mcintosh County Board of Commissioners	162,891	0.016239 %
Miller County Board of Commissioners	65,397	0.006519 %
Mitchell County Board of Commissioners	134,790	0.013437 %
Muscogee County Board of Commissioners	172,802	0.017227 %
Pierce County Board of Commissioners	52,613	0.005245 %
Putnam County Board of Commissioners	62,100	0.006191 %
Richmond County Board of Commissioners	140,620	0.014018 %
Rockdale County Board of Commissioners	43,628	0.004349 %
Screven County Board of Commissioners	40,000	0.003988 %
Stephens County Board of Commissioners	37,995	0.003788 %
Tattnall County Board of Commissioners	74,472	0.007424 %
Tift County Board of Commissioners	122,904	0.012252 %
Treutlen County Board of Commissioners	52,973	0.005281 %
Turner County Board of Commissioners	100,898	0.010059 %
Walton County Board of Commissioners	133,500	0.013309 %
Ware County Board of Commissioners	85,211	0.008495 %
Eighth Judicial Board of Commissioners	212,000	0.021134 %
Total GJRS	<u>\$ 5,034,279</u>	<u>0.501866 %</u>

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2024
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
For participants in ERS:		
DeKalb County State Court	\$ 897,140	0.089436 %
Bibb County State Court	489,143	0.048763 %
Chatham County State Court	579,200	0.057740 %
Appling County Tax Officials	99,021	0.009871 %
Bacon County Tax Officials	65,925	0.006572 %
Baldwin County Tax Officials	418,549	0.041725 %
Bartow County Tax Officials	665,822	0.066376 %
Berrien County Tax Officials	162,312	0.016181 %
Bibb County Tax Officials	353,560	0.035246 %
Brantley County Tax Officials	79,034	0.007879 %
Brooks County Tax Officials	72,230	0.007201 %
Bryan County Tax Officials	183,258	0.018269 %
Butts County Tax Officials	84,664	0.008440 %
Camden County Tax Officials	299,124	0.029820 %
Candler County Tax Officials	68,210	0.006800 %
Carroll County Tax Officials	244,528	0.024377 %
Charlton County Tax Officials	155,774	0.015529 %
Chatham County Tax Officials	295,114	0.029420 %
Clarke County Tax Officials	393,027	0.039181 %
Clayton County Tax Officials	39,927	0.003980 %
Clinch County Tax Officials	139,909	0.013948 %
Cobb County Tax Officials	1,384,427	0.138013 %
Coffee County Tax Officials	165,231	0.016472 %
Colquitt County Tax Officials	191,834	0.019124 %
Columbia County Tax Officials	466,219	0.046477 %
Cook County Tax Officials	74,053	0.007382 %
Coweta County Tax Officials	203,104	0.020247 %
Dade County Tax Officials	67,556	0.006735 %
Decatur County Tax Officials	66,590	0.006638 %
Dekalb County Tax Officials	507,610	0.050604 %
Dodge County Tax Officials	118,642	0.011827 %
Dougherty County Tax Officials	236,684	0.023595 %
Douglas County Tax Officials	47,502	0.004735 %
Effingham County Tax Officials	44,837	0.004470 %
Elbert County Tax Officials	95,040	0.009475 %
Emanuel County Tax Officials	91,261	0.009098 %
Fannin County Tax Officials	73,985	0.007376 %
Fayette County Tax Officials	243,063	0.024231 %
Floyd County Tax Officials	186,747	0.018617 %
Forsyth County Tax Officials	1,139,852	0.113632 %
Franklin County Tax Officials	134,112	0.013370 %
Fulton County Tax Officials	3,826,814	0.381494 %
Glascock County Tax Officials	52,375	0.005221 %
Glynn County Tax Officials	147,834	0.014738 %
Gordon County Tax Officials	287,638	0.028675 %
Greene County Tax Officials	46,708	0.004656 %
Gwinnett County Tax Officials	867,071	0.086438 %

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, 2024
(Unaudited)

<u>Employer</u>	Actual	Employer
	member payroll	allocation percentage
Habersham County Tax Officials	\$ 143,189	0.014275 %
Hall County Tax Officials	171,874	0.017134 %
Hancock County Tax Officials	63,101	0.006290 %
Heard County Tax Officials	73,672	0.007344 %
Henry County Tax Officials	525,948	0.052432 %
Houston County Tax Officials	274,170	0.027332 %
Jackson County Tax Officials	150,909	0.015044 %
Jeff Davis County Tax Officials	76,788	0.007655 %
Jefferson County Tax Officials	48,298	0.004815 %
Jenkins County Tax Officials	63,684	0.006349 %
Jones County Tax Officials	233,664	0.023294 %
Lamar County Tax Officials	135,528	0.013511 %
Lanier County Tax Officials	122,051	0.012167 %
Laurens County Tax Officials	195,110	0.019451 %
Lee County Tax Officials	80,189	0.007994 %
Liberty County Tax Officials	325,564	0.032455 %
Lincoln County Tax Officials	37,855	0.003774 %
Long County Tax Officials	43,437	0.004330 %
Lowndes County Tax Officials	256,299	0.025550 %
Macon County Tax Officials	120,120	0.011975 %
Marion County Tax Officials	69,457	0.006924 %
Mcduffie County Tax Officials	122,689	0.012231 %
Mcintosh County Tax Officials	134,375	0.013396 %
Miller County Tax Officials	69,175	0.006896 %
Monroe County Tax Officials	132,927	0.013251 %
Montgomery County Tax Officials	64,657	0.006446 %
Morgan County Tax Officials	46,518	0.004637 %
Murray County Tax Officials	77,165	0.007693 %
Muscogee County Tax Officials	524,018	0.052239 %
Newton County Tax Officials	139,517	0.013908 %
Oconee County Tax Officials	161,753	0.016125 %
Paulding County Tax Officials	161,389	0.016089 %
Peach County Tax Officials	126,998	0.012660 %
Pierce County Tax Officials	111,921	0.011157 %
Pike County Tax Officials	86,021	0.008575 %
Polk County Tax Officials	125,558	0.012517 %
Richmond County Tax Officials	604,896	0.060302 %
Rockdale County Tax Officials	116,587	0.011623 %
Screven County Tax Officials	82,335	0.008208 %
Seminole County Tax Officials	36,421	0.003631 %
Spalding County Tax Officials	275,375	0.027452 %
Stephens County Tax Officials	274,016	0.027317 %
Stewart County Tax Officials	71,925	0.007170 %
Sumter County Tax Officials	34,969	0.003486 %
Talbot County Tax Officials	32,406	0.003231 %
Tattnall County Tax Officials	38,450	0.003833 %
Taylor County Tax Officials	69,178	0.006896 %
Telfair County Tax Officials	69,955	0.006974 %

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, 2024
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
Terrell County Tax Officials	\$ 69,516	0.006930 %
Thomas County Tax Officials	176,864	0.017632 %
Tift County Tax Officials	152,628	0.015215 %
Towns County Tax Officials	46,490	0.004635 %
Troup County Tax Officials	161,654	0.016115 %
Turner County Tax Officials	110,401	0.011006 %
Twiggs County Tax Officials	163,805	0.016330 %
Upson County Tax Officials	50,509	0.005035 %
Walker County Tax Officials	168,454	0.016793 %
Walton County Tax Officials	42,720	0.004259 %
Ware County Tax Officials	17,690	0.001764 %
Washington County Tax Officials	87,799	0.008753 %
Wayne County Tax Officials	89,983	0.008970 %
White County Tax Officials	264,108	0.026329 %
Whitfield County Tax Officials	381,067	0.037989 %
Worth County Tax Officials	167,759	0.016724 %
Total ERS	<u>\$ 25,705,809</u>	<u>2.562611 %</u>
Total State Support Provided	<u><u>\$ 30,740,088</u></u>	<u><u>3.064477 %</u></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, 2024
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ (73,862)	(11,011)
Baldwin County Board of Commissioners	—	14,902
Catoosa County Board of Commissioners	(32,278)	(2,564)
Charlton County Board of Commissioners	(46,910)	(5,536)
Chattooga County Board of Commissioners	(25,925)	(3,640)
Cherokee County Board of Commissioners	(78,217)	(2,178)
Clarke County Board of Commissioners	—	63,974
Clayton County Board of Commissioners	—	47,983
Cobb County Board of Commissioners	(158,326)	(17,106)
Coffee County Board of Commissioners	(17,483)	12,293
Coweta County Board of Commissioners	(72,380)	(9,006)
Dekalb County Board of Commissioners	(198,339)	485
Dougherty County Board of Commissioners	—	3,474
Douglas County Board of Commissioners	(75,417)	(6,179)
Effingham County Board of Commissioners	—	13,448
Evans County Board of Commissioners	(58,820)	(8,335)
Fayette County Board of Commissioners	(79,334)	(10,158)
Forsyth County Board of Commissioners	(79,542)	24,063
Fulton County Board of Commissioners	(396,655)	(44,904)
Glynn County Board of Commissioners	(53,163)	(7,964)
Gwinnett County Board of Commissioners	(75,417)	25,398
Hall County Board of Commissioners	—	50,730
Jefferson County Board of Commissioners	(28,535)	(4,199)
Lamar County Board of Commissioners	(69,434)	(7,432)
Liberty County Board of Commissioners	(107,863)	1,515
Lowndes County Board of Commissioners	(75,978)	(8,452)
Madison County Board of Commissioners	(64,624)	(10,794)
Mcintosh County Board of Commissioners	(91,143)	(11,605)
Miller County Board of Commissioners	(36,589)	(3,446)
Mitchell County Board of Commissioners	(75,417)	(5,555)
Muscogee County Board of Commissioners	(96,689)	14,860
Pierce County Board of Commissioners	(29,438)	(3,981)
Putnam County Board of Commissioners	(34,748)	(3,274)
Richmond County Board of Commissioners	(78,678)	30,547
Rockdale County Board of Commissioners	(24,409)	8,090
Screven County Board of Commissioners	(22,383)	(2,111)
Stephens County Board of Commissioners	(21,261)	(2,012)
Tattnall County Board of Commissioners	(41,668)	(3,924)
Tift County Board of Commissioners	(68,766)	(8,216)
Treutlen County Board of Commissioners	(29,640)	(5,872)
Turner County Board of Commissioners	(56,457)	1,482
Walton County Board of Commissioners	(74,698)	(9,116)

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, 2024
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Ware County Board of Commissioners	\$ (47,679)	(6,132)
Eighth Judicial Board of Commissioners	(118,617)	(13,879)
Total GJRS	\$ (2,816,782)	74,663
For participants in ERS:		
DeKalb County State Court	\$ (501,970)	(17,857)
Bibb County State Court	(273,688)	13,289
Chatham County State Court	(324,073)	(12,116)
Appling County Tax Officials	(55,402)	(8,325)
Bacon County Tax Officials	(36,886)	(1,489)
Baldwin County Tax Officials	(234,187)	(40,700)
Bartow County Tax Officials	(372,543)	(41,888)
Berrien County Tax Officials	(90,818)	(15,056)
Bibb County Tax Officials	(197,822)	67,241
Brantley County Tax Officials	(44,222)	(5,629)
Brooks County Tax Officials	(40,416)	(5,305)
Bryan County Tax Officials	(102,537)	11,083
Burke County Tax Officials	—	15,839
Butts County Tax Officials	(47,371)	(5,580)
Calhoun County Tax Officials	—	16,605
Camden County Tax Officials	(167,368)	(11,475)
Candler County Tax Officials	(38,166)	(6,121)
Carroll County Tax Officials	(136,819)	(13,170)
Catoosa County Tax Officials	—	6,025
Charlton County Tax Officials	(87,158)	(12,962)
Chatham County Tax Officials	(165,123)	(3,317)
Clarke County Tax Officials	(219,908)	(35,620)
Clayton County Tax Officials	(22,338)	37,819
Clinch County Tax Officials	(78,285)	(11,677)
Cobb County Tax Officials	(774,615)	(25,376)
Coffee County Tax Officials	(92,451)	(10,078)
Colquitt County Tax Officials	(107,336)	5,122
Columbia County Tax Officials	(260,858)	(27,008)
Cook County Tax Officials	(41,432)	(5,635)
Coweta County Tax Officials	(113,639)	25,741
Dade County Tax Officials	(37,801)	(4,517)
Decatur County Tax Officials	(37,257)	(200)
Dekalb County Tax Officials	(284,021)	11,877
Dodge County Tax Officials	(66,380)	(8,565)
Dougherty County Tax Officials	(132,430)	(14,468)
Douglas County Tax Officials	(26,576)	9,107
Effingham County Tax Officials	(25,088)	(3,366)
Elbert County Tax Officials	(53,180)	653
Emanuel County Tax Officials	(51,064)	(6,321)

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, 2024
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Fannin County Tax Officials	\$ (41,399)	(5,410)
Fayette County Tax Officials	(135,999)	(23,482)
Floyd County Tax Officials	(104,490)	(11,636)
Forsyth County Tax Officials	(637,773)	(72,033)
Franklin County Tax Officials	(75,041)	(8,528)
Fulton County Tax Officials	(2,141,181)	(100,298)
Glascocock County Tax Officials	(29,303)	(3,870)
Glynn County Tax Officials	(82,719)	17,599
Gordon County Tax Officials	(160,942)	(21,592)
Grady County Tax Officials	—	3,028
Greene County Tax Officials	(26,132)	10,296
Gwinnett County Tax Officials	(485,144)	(6,435)
Habersham County Tax Officials	(80,120)	(13,574)
Hall County Tax Officials	(96,167)	(9,997)
Hancock County Tax Officials	(35,303)	(4,655)
Harris County Tax Officials	—	11,097
Heard County Tax Officials	(41,219)	(4,913)
Henry County Tax Officials	(294,281)	—
Houston County Tax Officials	(153,404)	4,754
Jackson County Tax Officials	(84,436)	(12,895)
Jeff Davis County Tax Officials	(42,965)	(5,557)
Jefferson County Tax Officials	(27,025)	(4,498)
Jenkins County Tax Officials	(35,635)	(6,526)
Jones County Tax Officials	(130,740)	(15,392)
Lamar County Tax Officials	(75,832)	(4,347)
Lanier County Tax Officials	(68,289)	(8,726)
Laurens County Tax Officials	(109,171)	(14,651)
Lee County Tax Officials	(44,867)	(5,735)
Liberty County Tax Officials	(182,158)	(12,096)
Lincoln County Tax Officials	(21,182)	(2,644)
Long County Tax Officials	(24,303)	(3,270)
Lowndes County Tax Officials	(143,402)	(15,239)
Macon County Tax Officials	(67,211)	(8,628)
Marion County Tax Officials	(38,862)	(7,890)
Mcduffie County Tax Officials	(68,648)	(9,259)
Mcintosh County Tax Officials	(75,187)	(11,144)
Miller County Tax Officials	(38,705)	(4,685)
Monroe County Tax Officials	(74,373)	(5,185)
Montgomery County Tax Officials	(36,179)	(827)
Morgan County Tax Officials	(26,026)	(5,637)
Murray County Tax Officials	(43,178)	2,185
Muscogee County Tax Officials	(293,198)	(4,785)
Newton County Tax Officials	(78,060)	18,449
Oconee County Tax Officials	(90,503)	(11,994)

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, 2024
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Paulding County Tax Officials	\$ (90,301)	6,437
Peach County Tax Officials	(71,056)	(3,099)
Pierce County Tax Officials	(62,620)	(8,390)
Pike County Tax Officials	(48,128)	(6,093)
Polk County Tax Officials	(70,253)	(8,890)
Richmond County Tax Officials	(338,452)	(36,693)
Rockdale County Tax Officials	(65,235)	316
Screven County Tax Officials	(46,068)	(476)
Seminole County Tax Officials	(20,379)	(2,553)
Spalding County Tax Officials	(154,078)	(18,114)
Stephens County Tax Officials	(153,320)	(23,465)
Stewart County Tax Officials	(40,242)	(5,300)
Sumter County Tax Officials	(19,566)	(2,680)
Talbot County Tax Officials	(18,134)	(1,708)
Tattnall County Tax Officials	(21,513)	(3,193)
Taylor County Tax Officials	(38,705)	(5,155)
Telfair County Tax Officials	(39,142)	(5,249)
Terrell County Tax Officials	(38,895)	(8,841)
Thomas County Tax Officials	(98,962)	(14,264)
Tift County Tax Officials	(85,396)	(11,041)
Towns County Tax Officials	(26,014)	743
Troup County Tax Officials	(90,447)	(12,619)
Turner County Tax Officials	(61,772)	(7,798)
Twiggs County Tax Officials	(91,654)	(13,863)
Upson County Tax Officials	(28,260)	(3,431)
Walker County Tax Officials	(94,253)	(10,043)
Walton County Tax Officials	(23,904)	(3,391)
Ware County Tax Officials	(9,901)	14,268
Washington County Tax Officials	(49,127)	6,775
Wayne County Tax Officials	(50,345)	(6,484)
White County Tax Officials	(147,775)	(2,005)
Whitfield County Tax Officials	(213,218)	(904)
Wilcox County Tax Officials	—	10,203
Wilkinson County Tax Officials	—	14,073
Worth County Tax Officials	(93,865)	(8,861)
Total ERS	<u>\$ (14,382,960)</u>	<u>(715,833)</u>
Total for all employers	<u><u>\$ (17,199,742)</u></u>	<u><u>(641,170)</u></u>

See accompanying independent auditors' report.

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

Notes to Supplementary Information Schedules

June 30, 2024

(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, 2024. 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, 2024. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize OPEB expense (benefit) and revenue and to disclose the proportionate share of the collective net OPEB asset in their respective financial statements.

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

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

The State's proportionate share of the net OPEB asset attributable to the employer is equal to the collective net OPEB asset multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2024, as shown in the schedule of employer allocations of special funding amounts.

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

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