



**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, 2025

(With Independent Auditors' Report Thereon)



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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, 2025, 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, 2025, 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, 2025, 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, 2025, and our report thereon, dated September 26, 2025, expressed an unmodified opinion on those financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the schedule of employer and nonemployer allocations, the specified column totals included in the schedule of OPEB amounts by employer and nonemployer, and the related notes. The supplemental schedule of employer allocations of special funding amounts and the supplemental schedule of special funding amounts by employer are presented for purposes of additional analysis and are not a required part of the schedules. Such information has not been subjected to the auditing procedures applied in the audit of the schedules, and accordingly, we do not express an opinion or provide any assurance on it.

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
March 20, 2026

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, 2025

Employer code	Employer	Actual member payroll	Employer/nonemployer allocation percentage
	<u>LRS</u>		
444	General Assembly of Georgia	\$ 810,090	0.082787 %
	<u>GJRS</u>		
418	Prosecuting Attorneys Council	900,075	0.091983 %
436	Superior Courts of Georgia	9,272,613	0.947618 %
442	Georgia Department of Law	134,750	0.013771 %
	<u>ERS</u>		
127-003	Bacon County DFACS	86,133	0.008802 %
127-004	Baker County DFACS	88,281	0.009022 %
127-005	Baldwin County DFACS	79,059	0.008079 %
127-006	Banks County DFACS	94,097	0.009616 %
127-007	Barrow County DFACS	165,759	0.016940 %
127-008	Bartow County DFACS	350,359	0.035805 %
127-009	Ben Hill County DFACS	49,109	0.005019 %
127-010	Berrien County DFACS	296,476	0.030298 %
127-011	Bibb County DFACS	1,443,193	0.147488 %
127-012	Bleckley County DFACS	120,625	0.012327 %
127-013	Brantley County DFACS	266,324	0.027217 %
127-014	Brooks County DFACS	161,495	0.016504 %
127-016	Bulloch County DFACS	230,524	0.023558 %
127-017	Burke County DFACS	125,790	0.012855 %
127-018	Butts County DFACS	264,498	0.027030 %
127-020	Camden County DFACS	163,065	0.016665 %
127-021	Candler County DFACS	60,120	0.006144 %
127-022	Carroll County DFACS	254,686	0.026028 %
127-023	Catoosa County DFACS	6,933	0.000709 %
127-024	Charlton County DFACS	124,110	0.012683 %
127-025	Chatham County DFACS	460,380	0.047049 %
127-027	Chattooga County DFACS	304,826	0.031152 %
127-028	Cherokee County DFACS	293,596	0.030004 %
127-029	Clarke County DFACS	3,507,431	0.358443 %
127-030	Clay County DFACS	195,724	0.020002 %
127-031	Clayton County DFACS	2,676,752	0.273552 %
127-032	Clinch County DFACS	150,136	0.015343 %
127-033	Cobb County DFACS	2,392,282	0.244480 %
127-034	Coffee County DFACS	1,463,520	0.149565 %
127-035	Colquitt County DFACS	246,262	0.025167 %
127-036	Columbia County DFACS	2,034,846	0.207952 %
127-037	Cook County DFACS	246,058	0.025146 %
127-038	Coweta County DFACS	325,368	0.033251 %
127-039	Crawford County DFACS	161,762	0.016531 %
127-040	Crisp County DFACS	171,999	0.017577 %
127-041	Dade County DFACS	213,709	0.021840 %
127-042	Dawson County DFACS	84,450	0.008630 %
127-043	Decatur County DFACS	358,079	0.036594 %
127-044	Dekalb County DFACS	12,028,330	1.229239 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/nonemployer allocation percentage
127-045	Dodge County DFACS	\$ 90,211	0.009219 %
127-046	Dooly County DFACS	108,179	0.011055 %
127-047	Dougherty County DFACS	3,800,732	0.388417 %
127-048	Douglas County DFACS	481,152	0.049171 %
127-049	Early County DFACS	1,623,991	0.165964 %
127-051	Effingham County DFACS	299,353	0.030592 %
127-052	Elbert County DFACS	66,328	0.006778 %
127-053	Emanuel County DFACS	84,073	0.008592 %
127-054	Evans County DFACS	86,610	0.008851 %
127-055	Fannin County DFACS	76,890	0.007858 %
127-056	Fayette County DFACS	598,860	0.061201 %
127-057	Floyd County DFACS	1,931,822	0.197423 %
127-058	Forsyth County DFACS	97,178	0.009931 %
127-059	Franklin County DFACS	188,793	0.019294 %
127-060	Fulton County DFACS	4,810,970	0.491659 %
127-061	Gilmer County DFACS	135,484	0.013846 %
127-062	Glascocock County DFACS	38,040	0.003887 %
127-063	Glynn County DFACS	292,301	0.029872 %
127-064	Gordon County DFACS	337,794	0.034521 %
127-065	Grady County DFACS	174,119	0.017794 %
127-066	Greene County DFACS	205,525	0.021004 %
127-067	Gwinnett County DFACS	3,342,827	0.341621 %
127-068	Habersham County DFACS	301,674	0.030830 %
127-069	Hall County DFACS	1,718,732	0.175646 %
127-071	Haralson County DFACS	247,167	0.025259 %
127-072	Harris County DFACS	112,466	0.011494 %
127-073	Hart County DFACS	116,174	0.011872 %
127-074	Heard County DFACS	37,034	0.003785 %
127-075	Henry County DFACS	804,543	0.082221 %
127-076	Houston County DFACS	827,701	0.084587 %
127-077	Irwin County DFACS	212,895	0.021757 %
127-078	Jackson County DFACS	124,571	0.012731 %
127-080	Jeff Davis County DFACS	234,330	0.023947 %
127-081	Jefferson County DFACS	136,828	0.013983 %
127-082	Jenkins County DFACS	215,702	0.022044 %
127-083	Johnson County DFACS	109,911	0.011232 %
127-084	Jones County DFACS	314,657	0.032156 %
127-085	Lamar County DFACS	260,479	0.026620 %
127-086	Lanier County DFACS	175,432	0.017928 %
127-087	Laurens County DFACS	4,709,562	0.481295 %
127-088	Lee County DFACS	156,776	0.016022 %
127-089	Liberty County DFACS	202,005	0.020644 %
127-091	Long County DFACS	39,217	0.004008 %
127-092	Lowndes County DFACS	360,268	0.036818 %
127-093	Lumpkin County DFACS	73,826	0.007545 %
127-094	Macon County DFACS	64,039	0.006544 %
127-095	Madison County DFACS	332,837	0.034014 %

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

Schedule of Employer and Nonemployer Allocations
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Employer code	Employer	Actual member payroll	Employer/nonemployer allocation percentage
127-096	Marion County DFACS	\$ 74,357	0.007599 %
127-097	Mcduffie County DFACS	175,266	0.017911 %
127-099	Meriwether County DFACS	372,331	0.038050 %
127-101	Mitchell County DFACS	133,379	0.013631 %
127-102	Monroe County DFACS	248,601	0.025406 %
127-103	Montgomery County DFACS	96,245	0.009836 %
127-104	Morgan County DFACS	124,833	0.012757 %
127-105	Murray County DFACS	318,088	0.032507 %
127-106	Muscogee County DFACS	994,396	0.101623 %
127-107	Newton County DFACS	167,574	0.017125 %
127-108	Oconee County DFACS	26,872	0.002746 %
127-110	Paulding County DFACS	336,563	0.034395 %
127-111	Peach County DFACS	327,350	0.033454 %
127-112	Pickens County DFACS	195,809	0.020011 %
127-113	Pierce County DFACS	125,023	0.012777 %
127-114	Pike County DFACS	96,779	0.009890 %
127-115	Polk County DFACS	447,902	0.045773 %
127-117	Putnam County DFACS	1,212,814	0.123944 %
127-119	Rabun County DFACS	182,469	0.018648 %
127-120	Randolph County DFACS	28,482	0.002911 %
127-121	Richmond County DFACS	1,474,030	0.150639 %
127-122	Rockdale County DFACS	312,139	0.031899 %
127-123	Schley County DFACS	31,637	0.003233 %
127-124	Screven County DFACS	27,059	0.002765 %
127-125	Seminole County DFACS	231,281	0.023636 %
127-126	Spalding County DFACS	1,610,717	0.164608 %
127-127	Stephens County DFACS	219,491	0.022431 %
127-128	Stewart County DFACS	127,535	0.013033 %
127-129	Sumter County DFACS	2,109,684	0.215600 %
127-130	Talbot County DFACS	74,652	0.007629 %
127-131	Taliaferro County DFACS	50,052	0.005115 %
127-132	Tattnall County DFACS	189,655	0.019382 %
127-134	Telfair County DFACS	226,616	0.023159 %
127-135	Terrell County DFACS	82,418	0.008423 %
127-136	Thomas County DFACS	394,654	0.040332 %
127-137	Tift County DFACS	343,631	0.035117 %
127-138	Toombs County DFACS	164,879	0.016850 %
127-139	Towns County DFACS	59,140	0.006044 %
127-140	Treutlen County DFACS	71,492	0.007306 %
127-141	Troup County DFACS	750,032	0.076650 %
127-142	Turner County DFACS	77,720	0.007943 %
127-143	Twiggs County DFACS	82,867	0.008469 %
127-144	Union County DFACS	230,989	0.023606 %
127-145	Upson County DFACS	307,590	0.031434 %
127-146	Walker County DFACS	227,596	0.023259 %
127-147	Walton County DFACS	121,475	0.012414 %
127-148	Ware County DFACS	325,190	0.033233 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/nonemployer allocation percentage
127-149	Warren County DFACS	\$ 47,048	0.004808 %
127-150	Washington County DFACS	165,164	0.016879 %
127-151	Wayne County DFACS	164,879	0.016850 %
127-152	Webster County DFACS	23,129	0.002364 %
127-154	White County DFACS	71,510	0.007308 %
127-155	Whitfield County DFACS	1,668,967	0.170561 %
127-156	Wilcox County DFACS	118,615	0.012122 %
127-157	Wilkes County DFACS	169,772	0.017350 %
127-158	Wilkinson County DFACS	88,486	0.009043 %
127-159	Worth County DFACS	200,613	0.020502 %
128-001	Appling County Health Department	139,508	0.014257 %
128-002	Atkinson County Health Department	44,233	0.004520 %
128-003	Bacon County Health Department	79,759	0.008151 %
128-004	Baker County Health Department	86,769	0.008867 %
128-005	Baldwin County Health Department	250,315	0.025581 %
128-007	Barrow County Health Department	234,429	0.023958 %
128-008	Bartow County Health Department	201,379	0.020580 %
128-009	Ben Hill County Health Department	42,564	0.004350 %
128-010	Berrien County Health Department	46,935	0.004797 %
128-011	Bibb County Health Department	474,649	0.048507 %
128-014	Brooks County Health Department	106,836	0.010918 %
128-015	Bryan County Health Department	80,403	0.008217 %
128-016	Bulloch County Health Department	142,515	0.014564 %
128-017	Burke County Health Department	388,558	0.039709 %
128-018	Butts County Health Department	70,885	0.007244 %
128-019	Calhoun County Health Department	34,952	0.003572 %
128-020	Camden County Health Department	247,016	0.025244 %
128-022	Carroll County Health Department	223,662	0.022857 %
128-023	Catoosa County Health Department	203,813	0.020829 %
128-024	Charlton County Health Department	75,701	0.007736 %
128-025	Chatham County Health Department	1,699,412	0.173672 %
128-027	Chattooga County Health Department	319,623	0.032664 %
128-028	Cherokee County Health Department	2,524,782	0.258021 %
128-029	Clarke County Health Department	1,355,681	0.138544 %
128-031	Clayton County Health Department	1,035,745	0.105848 %
128-032	Clinch County Health Department	46,661	0.004769 %
128-033	Cobb County Health Department	2,709,978	0.276947 %
128-034	Coffee County Health Department	121,300	0.012396 %
128-035	Colquitt County Health Department	185,225	0.018929 %
128-036	Columbia County Health Department	369,982	0.037810 %
128-037	Cook County Health Department	130,602	0.013347 %
128-038	Coweta County Health Department	278,537	0.028465 %
128-039	Crawford County Health Department	126,621	0.012940 %
128-041	Dade County Health Department	52,346	0.005350 %
128-042	Dawson County Health Department	208,794	0.021338 %
128-043	Decatur County Health Department	311,908	0.031876 %
128-044	Dekalb County Health Department	4,095,800	0.418572 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/ nonemployer allocation percentage
128-047	Dougherty County Health Department	\$ 3,051,221	0.311820 %
128-048	Douglas County Health Department	188,673	0.019281 %
128-049	Early County Health Department	127,167	0.012996 %
128-051	Effingham County Health Department	126,793	0.012958 %
128-052	Elbert County Health Department	61,994	0.006336 %
128-053	Emanuel County Health Department	186,652	0.019075 %
128-054	Evans County Health Department	97,925	0.010008 %
128-055	Fannin County Health Department	126,121	0.012889 %
128-056	Fayette County Health Department	264,003	0.026980 %
128-057	Floyd County Health Department	1,985,564	0.202915 %
128-058	Forsyth County Health Department	171,514	0.017528 %
128-059	Franklin County Health Department	231,394	0.023647 %
128-060	Fulton County Health Department	495,089	0.050596 %
128-061	Gilmer County Health Department	282,869	0.028908 %
128-063	Glynn County Health Department	1,743,560	0.178184 %
128-064	Gordon County Health Department	488,618	0.049934 %
128-065	Grady County Health Department	132,956	0.013587 %
128-066	Greene County Health Department	150,049	0.015334 %
128-067	Gwinnett County Health Department	4,506,422	0.460535 %
128-068	Habersham County Health Department	120,965	0.012362 %
128-069	Hall County Health Department	2,110,530	0.215686 %
128-070	Hancock County Health Department	88,907	0.009086 %
128-071	Haralson County Health Department	169,757	0.017348 %
128-073	Hart County Health Department	42,048	0.004297 %
128-075	Henry County Health Department	351,515	0.035923 %
128-076	Houston County Health Department	2,241,548	0.229076 %
128-077	Irwin County Health Department	79,759	0.008151 %
128-079	Jasper County Health Department	72,067	0.007365 %
128-080	Jeff Davis County Health Department	96,695	0.009882 %
128-081	Jefferson County Health Department	97,596	0.009974 %
128-083	Johnson County Health Department	44,881	0.004587 %
128-084	Jones County Health Department	93,252	0.009530 %
128-085	Lamar County Health Department	134,134	0.013708 %
128-087	Laurens County Health Department	1,921,552	0.196374 %
128-088	Lee County Health Department	279,189	0.028532 %
128-089	Liberty County Health Department	409,011	0.041799 %
128-092	Lowndes County Health Department	1,735,822	0.177393 %
128-093	Lumpkin County Health Department	174,416	0.017825 %
128-095	Madison County Health Department	55,146	0.005636 %
128-097	Mcduffie County Health Department	243,119	0.024846 %
128-098	McIntosh County Health Department	67,600	0.006908 %
128-099	Meriwether County Health Department	141,265	0.014437 %
128-101	Mitchell County Health Department	101,041	0.010326 %
128-102	Monroe County Health Department	122,297	0.012498 %
128-103	Montgomery County Health Department	70,884	0.007244 %
128-104	Morgan County Health Department	52,474	0.005363 %
128-105	Murray County Health Department	263,556	0.026934 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/nonemployer allocation percentage
128-106	Muscogee County Health Department	\$ 2,979,897	0.304531 %
128-107	Newton County Health Department	127,369	0.013016 %
128-108	Oconee County Health Department	294,271	0.030073 %
128-109	Oglethorpe County Health Department	93,518	0.009557 %
128-110	Paulding County Health Department	184,517	0.018857 %
128-111	Peach County Health Department	48,880	0.004995 %
128-113	Pierce County Health Department	93,801	0.009586 %
128-114	Pike County Health Department	79,829	0.008158 %
128-115	Polk County Health Department	285,408	0.029167 %
128-116	Pulaski County Health Department	77,210	0.007890 %
128-117	Putnam County Health Department	268,728	0.027463 %
128-119	Rabun County Health Department	51,503	0.005263 %
128-121	Richmond County Health Department	1,649,315	0.168552 %
128-122	Rockdale County Health Department	149,543	0.015283 %
128-124	Screven County Health Department	70,884	0.007244 %
128-125	Seminole County Health Department	206,293	0.021082 %
128-126	Spalding County Health Department	243,490	0.024884 %
128-127	Stephens County Health Department	142,728	0.014586 %
128-131	Taliaferro County Health Department	89,477	0.009144 %
128-132	Tattnall County Health Department	169,124	0.017284 %
128-134	Telfair County Health Department	141,621	0.014473 %
128-135	Terrell County Health Department	44,739	0.004572 %
128-136	Thomas County Health Department	381,921	0.039031 %
128-137	Tift County Health Department	380,945	0.038931 %
128-138	Toombs County Health Department	241,551	0.024685 %
128-139	Towns County Health Department	142,728	0.014586 %
128-140	Treutlen County Health Department	82,131	0.008393 %
128-141	Troup County Health Department	2,959,578	0.302455 %
128-142	Turner County Health Department	50,955	0.005207 %
128-144	Union County Health Department	157,279	0.016073 %
128-145	Upson County Health Department	151,032	0.015435 %
128-146	Walker County Health Department	145,913	0.014912 %
128-147	Walton County Health Department	390,696	0.039927 %
128-148	Ware County Health Department	3,121,591	0.319012 %
128-150	Washington County Health Department	182,587	0.018660 %
128-151	Wayne County Health Department	113,853	0.011635 %
128-153	Wheeler County Health Department	42,969	0.004391 %
128-154	White County Health Department	138,377	0.014141 %
128-155	Whitfield County Health Department	641,421	0.065550 %
128-156	Wilcox County Health Department	43,457	0.004441 %
128-157	Wilkes County Health Department	195,561	0.019985 %
128-159	Worth County Health Department	248,717	0.025418 %
129-009	Jessamine Place	293,478	0.029992 %
129-022	Carroll County MR Services	263,491	0.026927 %
129-035	Green Oaks Service Center	469,903	0.048022 %
129-101	Mitchell-Baker Service Center	400,710	0.040951 %
129-136	Thomas/Grady Service Center	283,753	0.028998 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/ nonemployer allocation percentage
129-137	Tift County - Diversified Enterprises	\$ 343,235	0.035077 %
209-0209	Agriculture Commodity Commission	68,250	0.006975 %
237-0237	DA-Lookout Mountain Judicial Circuit	59,523	0.006083 %
363	Highland Rivers Center Community Service Board	218,438	0.022323 %
368	Dekalb Community Service Board	138,990	0.014204 %
369	View Point Health	144,758	0.014794 %
370	Clayton Community M.H., Substance	40,482	0.004137 %
371	Advantage Behavioral Health Systems	72,662	0.007426 %
372	Pathways Center CSB	49,919	0.005101 %
373	Mcintosh Trail MH, MR and SA CSB	110,405	0.011283 %
374	River Edge Behavioral Health Center	144,246	0.014741 %
377	East Central Georgia CSB Serenity BHS	145,006	0.014819 %
379	New Horizons	191,434	0.019564 %
380	Middle Flint Community Service	75,827	0.007749 %
381	CSB of Middle Georgia	74,137	0.007576 %
382	Albany Area Community Service	34,726	0.003549 %
385	Pineland Area MH, MR and SA CSB	111,948	0.011441 %
386	Satilla Community Service Board	118,229	0.012082 %
388	Gateway Behavior Health Services CSB	144,227	0.014739 %
402	Georgia Department of Agriculture	8,512,538	0.869941 %
403	Georgia Department of Administrative Services	7,712,848	0.788217 %
404	Georgia Department of Audits	8,000,163	0.817579 %
405	Department of Public Health	18,780,223	1.919251 %
406	Georgia Department of Banking and Finance	2,496,909	0.255172 %
407	State Accounting Office	2,910,233	0.297412 %
408	Office of Commissioner of Insurance	4,297,363	0.439170 %
409	Georgia State Finance and Investment Commission	2,588,684	0.264551 %
410	State Properties Commission	426,697	0.043606 %
411	Georgia Department of Defense	3,210,661	0.328115 %
412	Georgia Vocational Rehab Agency	12,348,990	1.262009 %
414	Georgia Department of Education	7,550,866	0.771663 %
415	The Technical College System of Georgia	8,739,398	0.893125 %
416	Georgia Employees Retirement System	2,712,005	0.277154 %
418	Prosecuting Attorneys Council	19,691,919	2.012422 %
419	Georgia Department of Community Health	14,066,491	1.437529 %
420	Georgia Forestry Commission	9,592,278	0.980286 %
422	Office of Planning and Budget	5,299,507	0.541585 %
427	Georgia Department of Human Services	42,661,805	4.359836 %
428	Georgia Department of Community Affairs	5,710,461	0.583582 %
429	Department of Economic Development	3,708,086	0.378949 %
430	Administrative Office of the Courts	2,718,681	0.277836 %
432	Georgia Court of Appeals	4,075,694	0.416517 %
436	Superior Courts of Georgia	5,029,814	0.514023 %
438	Supreme Court	2,873,486	0.293657 %
440	Georgia Department of Labor	17,753,015	1.814275 %
441	Department of Behavioral Health and Developmental Disabilities	41,574,737	4.248743 %
442	Georgia Department of Law	6,378,010	0.651803 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/ nonemployer allocation percentage
444	General Assembly of Georgia	\$ 4,319,076	0.441389 %
461	Department of Juvenile Justice	32,346,086	3.305618 %
462	Georgia Department of Natural Resources	40,253,212	4.113689 %
465	State Board Pardons and Paroles	5,905,167	0.603480 %
466	Georgia Department of Public Safety	36,295,864	3.709267 %
467	Georgia Department of Corrections	98,819,564	10.098896 %
469	Georgia Department of Early Care Learning	7,329,760	0.749067 %
470	Georgia Public Service Commission	2,833,470	0.289567 %
471	Georgia Bureau of Investigation	24,930,859	2.547817 %
474	Department of Revenue	16,440,840	1.680177 %
475	Georgia Department of Driver Services	6,111,302	0.624546 %
476	Georgia Student Finance Commission	721,233	0.073707 %
477	Georgia Department of Community Supervision	37,815,406	3.864557 %
478	Secretary of State	2,770,778	0.283161 %
482	Georgia Teachers Retirement System	12,137,023	1.240347 %
484	Georgia Department of Transportation	96,389,292	9.850533 %
488	Georgia Department of Veterans Service	828,054	0.084623 %
489	Subsequent Injury Trust Fund	677,544	0.069242 %
490	State Board of Workers Comp	4,525,626	0.462498 %
492	Georgia Public Defender Standards Council	16,311,656	1.666975 %
503-0503	Georgia Institute of Technology	1,906,903	0.194877 %
509-0509	Georgia State University	1,724,801	0.176267 %
512-0512	Augusta University	2,355,221	0.240693 %
518-0518	University of Georgia	2,457,692	0.251165 %
521-0521	Albany State University	194,443	0.019871 %
530-0530	Columbus State University	112,440	0.011491 %
531-0531	University of North Georgia	224,185	0.022911 %
533-0533	Fort Valley State University	85,000	0.008687 %
536-0536	Georgia College and State University	234,598	0.023975 %
539-0539	Georgia Southern University	397,164	0.040588 %
540-0540	Georgia Gwinnett College	65,590	0.006703 %
542-0542	Georgia Southwestern State University	345,728	0.035332 %
543-0543	Kennesaw State University	218,215	0.022301 %
547-0547	Middle Georgia State College	219,506	0.022432 %
551-0551	Valdosta State University	54,636	0.005584 %
554-0554	University of West Georgia	266,317	0.027216 %
557-0557	Abraham Baldwin Agricultural College	122,477	0.012517 %
563-0563	College of Coastal Georgia	209,402	0.021400 %
567-0567	South Georgia State College	64,905	0.006633 %
572-0572	East Georgia College	42,853	0.004379 %
573-0573	Georgia Highlands College	71,510	0.007308 %
576-0576	Gordon College	120,920	0.012357 %
598-0598	Board of Regents of the University System of Georgia	1,150,893	0.117616 %
6011	Appling County Schools	48,414	0.004948 %
6021	Atkinson County Schools	67,972	0.006946 %
6051	Baldwin County Schools	176,335	0.018021 %
6111	Bibb County Schools	140,503	0.014359 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/ nonemployer allocation percentage
6161	Bulloch County Schools	\$ 60,837	0.006217 %
6201	Camden County Schools	56,619	0.005786 %
6211	Candler County Schools	111,464	0.011391 %
6221	Carroll County Schools	70,207	0.007175 %
6241	Charlton County Schools	39,100	0.003996 %
6251	Chatham County Schools	347,164	0.035478 %
6261	Chattahoochee County Schools	79,377	0.008112 %
6271	Chattooga County Schools	71,308	0.007287 %
6291	Clarke County Schools	413,031	0.042210 %
6311	Clayton County Schools	252,672	0.025822 %
6331	Cobb County Schools	89,023	0.009098 %
6341	Coffee County Schools	35,589	0.003637 %
6351	Colquitt County Schools	146,549	0.014977 %
6371	Cook County Schools	61,944	0.006330 %
6381	Coweta County Schools	79,751	0.008150 %
6401	Crisp County Schools	62,688	0.006406 %
6441	Dekalb County Schools	496,994	0.050790 %
6451	Dodge County Schools	189,015	0.019316 %
6452	Ocmulgee Regional Library System	38,105	0.003894 %
6461	Dooly County Schools	56,075	0.005731 %
6511	Effingham County Schools	147,337	0.015057 %
6561	Fayette County Schools	60,622	0.006195 %
6571	Floyd County Schools	58,248	0.005953 %
6581	Forsyth County Schools	236,994	0.024220 %
6591	Franklin County Schools	54,088	0.005528 %
6601	Fulton County Board of Education	425,302	0.043464 %
6611	Gilmer County Schools	64,915	0.006634 %
6631	Glynn County Schools	240,352	0.024563 %
6641	Gordon County Schools	80,078	0.008184 %
6651	Grady County Schools	51,393	0.005252 %
6661	Greene County Schools	126,730	0.012951 %
6671	Gwinnett County Schools	358,821	0.036670 %
6711	Haralson County Schools	37,498	0.003832 %
6751	Henry County Schools	178,912	0.018284 %
6761	Houston County Schools	387,081	0.039558 %
6811	Jefferson County Schools	47,891	0.004894 %
6871	Laurens County Schools	87,417	0.008934 %
6901	Lincoln County Schools	73,045	0.007465 %
6921	Lowndes County Schools	61,658	0.006301 %
6941	Macon County Schools	21,073	0.002154 %
6971	Mcduffie County Schools	257,969	0.026363 %
6991	Meriwether County Schools	233,965	0.023910 %
7041	Morgan County Schools	82,786	0.008460 %
7061	Muscogee County Schools	134,947	0.013791 %
7071	Newton County Schools	361,424	0.036936 %
7101	Paulding County Schools	224,767	0.022970 %
7121	Pickens County Schools	25,853	0.002642 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/ nonemployer allocation percentage
7141	Pike County Schools	\$ 86,731	0.008863 %
7151	Polk County Schools	153,078	0.015644 %
7191	Rabun County Schools	96,901	0.009903 %
7211	Richmond County Schools	65,743	0.006719 %
7291	Sumter County Schools	54,404	0.005560 %
7351	Terrell County Schools	144,550	0.014772 %
7401	Treutlen County Schools	64,617	0.006604 %
7481	Ware County Schools	65,368	0.006680 %
7501	Washington County Board of Education	243,575	0.024892 %
7511	Wayne County Schools	34,582	0.003534 %
7551	Whitfield County Schools	53,858	0.005504 %
7571	Wilkes County Schools	114,177	0.011668 %
7581	Wilkinson County Schools	59,765	0.006108 %
7611	Atlanta City Schools	847,975	0.086659 %
7641	City of Buford Schools (Gwinnett)	134,941	0.013790 %
7721	City of Dalton Schools (Whitfield)	98,118	0.010027 %
7761	City of Gainesville Schools (Hall)	65,888	0.006733 %
7811	City of Marietta Schools (Cobb)	60,348	0.006167 %
7851	City of Rome Schools (Floyd)	216,728	0.022149 %
7861	City of Social Circle Schools (Walton)	76,931	0.007862 %
7891	City of Thomasville Schools (Thomas)	105,171	0.010748 %
7921	City of Valdosta Schools (Lowndes)	90,535	0.009252 %
817	Oconee Fall Line Technical College	799,989	0.081755 %
818	Coastal Pines Technical College	479,966	0.049050 %
820	Albany Technical College	1,552,067	0.158614 %
822	Athens Technical College	592,569	0.060558 %
823	Atlanta Technical College	880,721	0.090006 %
824	Augusta Technical College	2,037,199	0.208192 %
826	West Georgia Technical College	1,373,105	0.140325 %
827	Chattahoochee Technical College	1,520,211	0.155358 %
828	Columbus Technical College	670,390	0.068511 %
829	Georgia Northwestern Technical College	1,834,636	0.187491 %
830	Georgia Piedmont Technical College	619,543	0.063314 %
831	Southern Crescent Technical College	659,669	0.067415 %
832	Gwinnett Technical College	1,331,346	0.136057 %
834	Lanier Technical College	768,509	0.078538 %
835	Central Georgia Technical College	3,525,812	0.360321 %
837	Southern Regional Technical College	1,213,965	0.124062 %
838	North Georgia Technical College	430,842	0.044030 %
841	Savannah Technical College	549,351	0.056141 %
842	South Georgia Technical College	1,881,651	0.192296 %
843	Southeastern Technical College	1,050,590	0.107365 %
844	Ogeechee Technical College	153,449	0.015682 %
848	Wiregrass Georgia Technical College	634,841	0.064878 %
8504	Northwest Georgia RESA	77,349	0.007905 %
8804	First District RESA	85,293	0.008717 %
900	Georgia Building Authority	2,307,893	0.235856 %

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, 2025

Employer code	Employer	Actual member payroll	Employer/ nonemployer allocation percentage
910-0910	Jekyll Island State Park Authority	\$ 1,309,398	0.133814 %
921	Georgia Correctional Industries	2,521,065	0.257641 %
922	George L. Smith II - GWCCA	3,239,484	0.331060 %
926-0926	Georgia Agriculture Exposition Authority	521,828	0.053328 %
927	State Road and Tollway Authority	1,981,675	0.202518 %
928-0928	Georgia Environmental Finance Authority	1,462,256	0.149436 %
936-0936	Agriculture Commodity Commission for Peanuts	305,394	0.031210 %
955-0955	Georgia Superior Court Clerks Coop	510,918	0.052213 %
968-0968	Georgia Military College	131,529	0.013442 %
972-0972	Georgia Federal-State Inspection	1,396,575	0.142723 %
973-0973	Georgia Lottery Corporation	80,743	0.008252 %
977	Georgia Public Broadcasting	1,732,300	0.177033 %
980	Georgia Technology Authority	7,108,591	0.726465 %
996	The ATL	755,197	0.077178 %
Total for all Employers		<u>\$ 949,964,509</u>	<u>97.081912 %</u>
Nonemployer:			
State of Georgia for participants in:			
	ERS	23,838,916	2.436230 %
	GJRS	4,715,090	0.481858 %
Total all Entities		<u>\$ 978,518,515</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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)			
			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 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 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	\$ (558,789)	206	17,230	17,436	69,134	—	69,134	(64,775)	66,348	1,573	
	GJRS											
418	Prosecuting Attorneys Council	(620,859)	229	773	1,002	76,813	—	76,813	(71,971)	32	(71,939)	
436	Superior Courts of Georgia	(6,396,156)	2,360	107,229	109,589	791,337	—	791,337	(741,454)	455,102	(286,352)	
442	Georgia Department of Law	(92,950)	34	—	34	11,500	1,966	13,466	(10,774)	(7,638)	(18,412)	
444	General Assembly of Georgia	—	—	—	—	—	—	—	—	22,339	22,339	
	ERS											
127-001	Appling County DFACS	—	—	—	—	—	—	—	—	4,017	4,017	
127-003	Bacon County DFACS	(59,411)	22	7,118	7,140	7,350	—	7,350	(6,888)	22,311	15,423	
127-004	Baker County DFACS	(60,896)	22	—	22	7,534	993	8,527	(7,059)	(4,403)	(11,462)	
127-005	Baldwin County DFACS	(54,531)	20	15,003	15,023	6,747	—	6,747	(6,321)	52,395	46,074	
127-006	Banks County DFACS	(64,905)	24	—	24	8,030	1,275	9,305	(7,524)	(5,036)	(12,560)	
127-007	Barrow County DFACS	(114,340)	42	2,965	3,007	14,146	—	14,146	(13,254)	18,279	5,025	
127-008	Bartow County DFACS	(241,674)	89	—	89	29,900	2,342	32,242	(28,016)	(8,906)	(36,922)	
127-009	Ben Hill County DFACS	(33,877)	12	10,539	10,551	4,191	—	4,191	(3,927)	35,997	32,070	
127-010	Berrien County DFACS	(204,503)	75	—	75	25,301	1,547	26,848	(23,707)	(7,584)	(31,291)	
127-011	Bibb County DFACS	(995,503)	367	—	367	123,164	7,399	130,563	(115,401)	11,123	(104,278)	
127-012	Bleckley County DFACS	(83,204)	31	—	31	10,294	2,068	12,362	(9,645)	(13,411)	(23,056)	
127-013	Brantley County DFACS	(183,707)	68	—	68	22,728	3,703	26,431	(21,296)	(11,465)	(32,761)	
127-014	Brooks County DFACS	(111,397)	41	7,715	7,756	13,782	—	13,782	(12,913)	20,499	7,586	
127-016	Bulloch County DFACS	(159,010)	59	—	59	19,673	7,068	26,741	(18,433)	(30,570)	(49,003)	
127-017	Burke County DFACS	(86,768)	32	5,108	5,140	10,735	—	10,735	(10,059)	20,981	10,922	
127-018	Butts County DFACS	(182,445)	67	—	67	22,572	3,810	26,382	(21,149)	(14,915)	(36,064)	
127-019	Calhoun County DFACS	—	—	—	—	—	—	—	—	4,351	4,351	
127-020	Camden County DFACS	(112,484)	41	—	41	13,917	2,165	16,082	(13,038)	(33)	(13,071)	
127-021	Candler County DFACS	(41,470)	15	—	15	5,131	779	5,910	(4,806)	(4,453)	(9,259)	
127-022	Carroll County DFACS	(175,682)	65	—	65	21,735	2,409	24,144	(20,366)	15,439	(4,927)	
127-023	Catoosa County DFACS	(4,786)	2	5,004	5,006	592	—	592	(556)	30,007	29,451	
127-024	Charlton County DFACS	(85,607)	32	—	32	10,591	2,109	12,700	(9,925)	(4,030)	(13,955)	
127-025	Chatham County DFACS	(317,568)	117	25,463	25,580	39,290	—	39,290	(36,813)	105,197	68,384	
127-027	Chattooga County DFACS	(210,267)	78	—	78	26,014	4,411	30,425	(24,376)	(10,001)	(34,377)	
127-028	Cherokee County DFACS	(202,519)	75	20,718	20,793	25,056	—	25,056	(23,476)	74,346	50,870	
127-029	Clarke County DFACS	(2,419,390)	893	2,085	2,978	299,329	—	299,329	(280,461)	2,937	(277,524)	
127-030	Clay County DFACS	(135,008)	50	—	50	16,703	2,216	18,919	(15,651)	(8,702)	(24,353)	
127-031	Clayton County DFACS	(1,846,399)	681	—	681	228,438	26,092	254,530	(214,037)	(92,486)	(306,523)	
127-032	Clinch County DFACS	(103,561)	38	—	38	12,813	266	13,079	(12,005)	3,203	(8,802)	
127-033	Cobb County DFACS	(1,650,172)	609	12,544	13,153	204,160	—	204,160	(191,292)	88,359	(102,933)	
127-034	Coffee County DFACS	(1,009,522)	372	—	372	124,899	6,249	131,148	(117,024)	(31,088)	(148,112)	
127-035	Colquitt County DFACS	(169,870)	63	2,879	2,942	21,016	—	21,016	(19,692)	9,715	(9,977)	
127-036	Columbia County DFACS	(1,403,618)	518	—	518	173,657	49,154	222,811	(162,710)	(196,045)	(358,755)	
127-037	Cook County DFACS	(169,728)	63	—	63	20,999	30	21,029	(19,675)	99	(19,576)	
127-038	Coweta County DFACS	(224,435)	83	5,866	5,949	27,767	—	27,767	(26,017)	27,213	1,196	
127-039	Crawford County DFACS	(111,580)	41	—	41	13,805	2,034	15,839	(12,934)	(1,828)	(14,762)	
127-040	Crisp County DFACS	(118,640)	44	—	44	14,678	1,371	16,049	(13,754)	(320)	(14,074)	
127-041	Dade County DFACS	(147,414)	54	—	54	18,238	971	19,209	(17,088)	(5,545)	(22,633)	

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			Differences between expected and actual experience	Changes in proportion & diff between employer 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 proportionate share of contributions	Total deferred inflows of resources	Proportionate share of OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer proportionate share of contributions	Total OPEB expense/(benefit)
127-042	Dawson County DFACS	\$ (58,250)	21	—	21	7,207	505	7,712	(6,751)	3,497	(3,254)
127-043	Decatur County DFACS	(246,999)	91	—	91	30,559	3,094	33,653	(28,633)	(6,309)	(34,942)
127-044	Dekalb County DFACS	(8,297,019)	3,061	—	3,061	1,026,513	43,618	1,070,131	(961,807)	(108,653)	(1,070,460)
127-045	Dodge County DFACS	(62,226)	23	3,116	3,139	7,699	—	7,699	(7,213)	8,959	1,746
127-046	Dooly County DFACS	(74,618)	28	—	28	9,232	2,155	11,387	(8,650)	(5,174)	(13,824)
127-047	Dougherty County DFACS	(2,621,706)	967	—	967	324,359	16,399	340,758	(303,913)	(52,998)	(356,911)
127-048	Douglas County DFACS	(331,890)	122	—	122	41,062	44	41,106	(38,472)	34,811	(3,661)
127-049	Early County DFACS	(1,120,211)	413	—	413	138,593	20,088	158,681	(129,858)	(66,332)	(196,190)
127-051	Effingham County DFACS	(206,487)	76	—	76	25,547	4,301	29,848	(23,936)	(3,685)	(27,621)
127-052	Elbert County DFACS	(45,750)	17	2,283	2,300	5,660	—	5,660	(5,304)	14,534	9,230
127-053	Emanuel County DFACS	(57,994)	21	6,305	6,326	7,175	—	7,175	(6,722)	26,947	20,225
127-054	Evans County DFACS	(59,742)	22	789	811	7,391	—	7,391	(6,926)	2,164	(4,762)
127-055	Fannin County DFACS	(53,039)	20	5,080	5,100	6,562	—	6,562	(6,149)	15,912	9,763
127-056	Fayette County DFACS	(413,090)	152	1,828	1,980	51,108	—	51,108	(47,886)	2,753	(45,133)
127-057	Floyd County DFACS	(1,332,550)	492	—	492	164,864	5,542	170,406	(154,472)	(26,424)	(180,896)
127-058	Forsyth County DFACS	(67,031)	25	6,992	7,017	8,293	—	8,293	(7,770)	24,086	16,316
127-059	Franklin County DFACS	(130,229)	48	—	48	16,112	30	16,142	(15,096)	2,759	(12,337)
127-060	Fulton County DFACS	(3,318,561)	1,224	821	2,045	410,575	—	410,575	(384,693)	81,144	(303,549)
127-061	Gilmer County DFACS	(93,457)	34	—	34	11,563	1,058	12,621	(10,834)	(1,419)	(12,253)
127-062	Glascock County DFACS	(26,236)	10	—	10	3,246	286	3,532	(3,041)	(1,400)	(4,441)
127-063	Glynn County DFACS	(201,628)	74	5,241	5,315	24,946	—	24,946	(23,372)	37,559	14,187
127-064	Gordon County DFACS	(233,007)	86	—	86	28,828	5,020	33,848	(27,011)	(19,229)	(46,240)
127-065	Grady County DFACS	(120,105)	44	1,474	1,518	14,859	—	14,859	(13,924)	15,259	1,335
127-066	Greene County DFACS	(141,771)	52	1,940	1,992	17,540	—	17,540	(16,434)	7,835	(8,599)
127-067	Gwinnett County DFACS	(2,305,846)	851	14,267	15,118	285,281	—	285,281	(267,297)	57,761	(209,536)
127-068	Habersham County DFACS	(208,094)	77	—	77	25,746	4,826	30,572	(24,123)	(12,486)	(36,609)
127-069	Hall County DFACS	(1,185,561)	437	—	437	146,678	34,784	181,462	(137,432)	(131,256)	(268,688)
127-071	Haralson County DFACS	(170,491)	63	—	63	21,093	2,729	23,822	(19,764)	(10,935)	(30,699)
127-072	Harris County DFACS	(77,581)	29	1,870	1,899	9,598	—	9,598	(8,995)	12,753	3,758
127-073	Hart County DFACS	(80,133)	30	6,741	6,771	9,914	—	9,914	(9,290)	22,071	12,781
127-074	Heard County DFACS	(25,548)	9	2,607	2,616	3,161	—	3,161	(2,961)	15,813	12,852
127-075	Henry County DFACS	(554,969)	205	—	205	68,661	3,977	72,638	(64,334)	(4,667)	(69,001)
127-076	Houston County DFACS	(570,939)	211	5,476	5,687	70,637	—	70,637	(66,185)	17,530	(48,655)
127-077	Inwin County DFACS	(146,854)	54	—	54	18,169	2,780	20,949	(17,023)	(11,456)	(28,479)
127-078	Jackson County DFACS	(85,931)	32	6,378	6,410	10,631	—	10,631	(9,963)	19,722	9,759
127-080	Jeff Davis County DFACS	(161,636)	60	5,357	5,417	19,998	—	19,998	(18,738)	23,904	5,166
127-081	Jefferson County DFACS	(94,381)	35	951	986	11,677	—	11,677	(10,941)	508	(10,433)
127-082	Jenkins County DFACS	(148,791)	55	—	55	18,409	2,565	20,974	(17,248)	(3,641)	(20,889)
127-083	Johnson County DFACS	(75,813)	28	—	28	9,380	1,107	10,487	(8,788)	(4,617)	(13,405)
127-084	Jones County DFACS	(217,044)	80	—	80	26,853	1,779	28,632	(25,160)	(4,333)	(29,493)
127-085	Lamar County DFACS	(179,678)	66	299	365	22,230	—	22,230	(20,829)	1,804	(19,025)
127-086	Lanier County DFACS	(121,009)	45	—	45	14,971	2,956	17,927	(14,029)	(9,458)	(23,487)
127-087	Laurens County DFACS	(3,248,606)	1,198	—	1,198	401,920	33,055	434,975	(376,584)	(77,672)	(454,256)
127-088	Lee County DFACS	(108,144)	40	4,706	4,746	13,380	—	13,380	(12,537)	14,346	1,809
127-089	Liberty County DFACS	(139,341)	51	4,625	4,676	17,239	—	17,239	(16,152)	23,974	7,822
127-091	Long County DFACS	(27,053)	10	—	10	3,347	295	3,642	(3,137)	(915)	(4,052)

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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)
127-092	Lowndes County DFACS	\$ (248,511)	92	9,519	9,611	30,746	—	30,746	(28,809)	47,118	18,309
127-093	Lumpkin County DFACS	(50,927)	19	6,222	6,241	6,301	—	6,301	(5,904)	24,634	18,730
127-094	Macon County DFACS	(44,170)	16	—	16	5,465	5,149	10,614	(5,119)	(20,590)	(25,709)
127-095	Madison County DFACS	(229,585)	85	—	85	28,404	1,967	30,371	(26,614)	(26,149)	(52,763)
127-096	Marion County DFACS	(51,291)	19	—	19	6,346	602	6,948	(5,946)	(2,591)	(8,537)
127-097	Mcduffie County DFACS	(120,894)	45	—	45	14,957	1,772	16,729	(14,014)	(6,379)	(20,393)
127-099	Meriwether County DFACS	(256,827)	95	—	95	31,775	2,072	33,847	(29,772)	(2,829)	(32,601)
127-101	Mitchell County DFACS	(92,005)	34	—	34	11,383	1,543	12,926	(10,665)	(8,896)	(19,561)
127-102	Monroe County DFACS	(171,483)	63	2,197	2,260	21,216	—	21,216	(19,878)	5,089	(14,789)
127-103	Montgomery County DFACS	(66,390)	24	2,637	2,661	8,214	—	8,214	(7,695)	8,535	840
127-104	Morgan County DFACS	(86,106)	32	—	32	10,653	4,881	15,534	(9,982)	(19,078)	(29,060)
127-105	Murray County DFACS	(219,413)	81	2,941	3,022	27,146	—	27,146	(25,435)	4,905	(20,530)
127-106	Muscogee County DFACS	(685,927)	253	—	253	84,863	4,451	89,314	(79,514)	1,001	(78,513)
127-107	Newton County DFACS	(115,589)	43	4,908	4,951	14,301	—	14,301	(13,400)	37,645	24,245
127-108	Oconee County DFACS	(18,535)	7	—	7	2,293	3,254	5,547	(2,149)	(10,846)	(12,995)
127-110	Paulding County DFACS	(232,157)	86	—	86	28,723	245	28,968	(26,912)	(5,423)	(32,335)
127-111	Peach County DFACS	(225,805)	83	3,812	3,895	27,937	—	27,937	(26,175)	20,243	(5,932)
127-112	Pickens County DFACS	(135,069)	50	2,609	2,659	16,711	—	16,711	(15,658)	6,703	(8,955)
127-113	Pierce County DFACS	(86,241)	32	—	32	10,670	2,083	12,753	(9,998)	(7,549)	(17,547)
127-114	Pike County DFACS	(66,755)	25	—	25	8,259	1,582	9,841	(7,739)	(6,218)	(13,957)
127-115	Polk County DFACS	(308,955)	114	3,064	3,178	38,224	—	38,224	(35,815)	15,734	(20,081)
127-116	Pulaski County DFACS	—	—	1,458	1,458	—	—	—	—	8,679	8,679
127-117	Putnam County DFACS	(836,587)	309	—	309	103,503	8,554	112,057	(96,978)	(33,599)	(130,577)
127-119	Rabun County DFACS	(125,869)	46	—	46	15,573	2,873	18,446	(14,590)	(10,693)	(25,283)
127-120	Randolph County DFACS	(19,648)	7	1,726	1,733	2,431	—	2,431	(2,277)	5,716	3,439
127-121	Richmond County DFACS	(1,016,771)	375	3,100	3,475	125,796	—	125,796	(117,866)	34,660	(83,206)
127-122	Rockdale County DFACS	(215,309)	79	—	79	26,638	3,347	29,985	(24,959)	(5,885)	(30,844)
127-123	Schley County DFACS	(21,822)	8	—	8	2,700	237	2,937	(2,529)	752	(1,777)
127-124	Screven County DFACS	(18,663)	7	3,793	3,800	2,309	—	2,309	(2,164)	12,105	9,941
127-125	Seminole County DFACS	(159,536)	59	—	59	19,738	2,583	22,321	(18,493)	(10,251)	(28,744)
127-126	Spalding County DFACS	(1,111,058)	410	—	410	137,461	3,179	140,640	(128,796)	(10,568)	(139,364)
127-127	Stephens County DFACS	(151,403)	56	—	56	18,732	3,042	21,774	(17,550)	(1,046)	(18,596)
127-128	Stewart County DFACS	(87,969)	32	—	32	10,884	3,766	14,650	(10,197)	(13,110)	(23,307)
127-129	Sumter County DFACS	(1,455,240)	537	2,549	3,086	180,043	—	180,043	(168,694)	8,754	(159,940)
127-130	Talbot County DFACS	(51,494)	19	—	19	6,371	771	7,142	(5,969)	(2,196)	(8,165)
127-131	Taliaferro County DFACS	(34,525)	13	—	13	4,271	673	4,944	(4,003)	(2,670)	(6,673)
127-132	Tattnall County DFACS	(130,823)	48	—	48	16,186	1,612	17,798	(15,164)	(9,247)	(24,411)
127-134	Telfair County DFACS	(156,317)	58	1,526	1,584	19,340	—	19,340	(18,121)	4,585	(13,536)
127-135	Terrell County DFACS	(56,853)	21	584	605	7,034	—	7,034	(6,591)	9,527	2,936
127-136	Thomas County DFACS	(272,230)	100	—	100	33,680	1,404	35,084	(31,558)	(1,458)	(33,016)
127-137	Tift County DFACS	(237,030)	87	643	730	29,326	—	29,326	(27,476)	884	(26,592)
127-138	Toombs County DFACS	(113,733)	42	—	42	14,071	1,486	15,557	(13,184)	2,997	(10,187)
127-139	Towns County DFACS	(40,795)	15	2,033	2,048	5,047	—	5,047	(4,729)	7,782	3,053
127-140	Treutlen County DFACS	(49,313)	18	—	18	6,101	776	6,877	(5,716)	(3,153)	(8,869)
127-141	Troup County DFACS	(517,366)	191	—	191	64,009	7,816	71,825	(59,975)	(39,488)	(99,463)
127-142	Turner County DFACS	(53,613)	20	234	254	6,633	—	6,633	(6,215)	234	(5,981)

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

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As of and for the year ended June 30, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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)
127-143	Twiggs County DFACS	\$ (57,163)	21	—	21	7,072	1,097	8,169	(6,627)	435	(6,192)
127-144	Union County DFACS	(159,334)	59	—	59	19,713	2,392	22,105	(18,470)	(17,467)	(35,937)
127-145	Upson County DFACS	(212,171)	78	—	78	26,250	1,666	27,916	(24,595)	(819)	(25,414)
127-146	Walker County DFACS	(156,992)	58	—	58	19,423	2,264	21,687	(18,200)	(2,650)	(20,850)
127-147	Walton County DFACS	(83,791)	31	3,870	3,901	10,367	—	10,367	(9,713)	14,813	5,100
127-148	Ware County DFACS	(224,313)	83	—	83	27,752	6,878	34,630	(26,003)	(20,183)	(46,186)
127-149	Warren County DFACS	(32,453)	12	—	12	4,015	637	4,652	(3,763)	(1,402)	(5,165)
127-150	Washington County DFACS	(113,929)	42	—	42	14,095	2,105	16,200	(13,208)	(11,179)	(24,387)
127-151	Wayne County DFACS	(113,733)	42	—	42	14,071	5,773	19,844	(13,184)	(14,084)	(27,268)
127-152	Webster County DFACS	(15,956)	6	6,086	6,092	1,974	—	1,974	(1,850)	23,687	21,837
127-153	Wheeler County DFACS	—	—	—	—	—	—	—	—	3,687	3,687
127-154	White County DFACS	(49,327)	18	—	18	6,103	745	6,848	(5,718)	(6,333)	(12,051)
127-155	Whitfield County DFACS	(1,151,239)	425	—	425	142,432	14,198	156,630	(133,454)	(68,263)	(201,717)
127-156	Wilcox County DFACS	(81,820)	30	3,468	3,498	10,123	—	10,123	(9,485)	12,990	3,505
127-157	Wilkes County DFACS	(117,108)	43	—	43	14,489	5,598	20,087	(13,575)	(21,632)	(35,207)
127-158	Wilkinson County DFACS	(61,038)	23	—	23	7,552	2,406	9,958	(7,076)	(4,322)	(11,398)
127-159	Worth County DFACS	(138,383)	51	—	51	17,121	2,281	19,402	(16,042)	(8,999)	(25,041)
128-001	Appling County Health Department	(96,231)	35	2,742	2,777	11,906	—	11,906	(11,155)	10,037	(1,118)
128-002	Atkinson County Health Department	(30,509)	11	5,004	5,015	3,775	—	3,775	(3,536)	22,257	18,721
128-003	Bacon County Health Department	(55,017)	20	—	20	6,807	591	7,398	(6,377)	(2,627)	(9,004)
128-004	Baker County Health Department	(59,850)	22	6,597	6,619	7,405	—	7,405	(6,938)	28,839	21,901
128-005	Baldwin County Health Department	(172,665)	64	—	64	21,362	1,927	23,289	(20,017)	(8,930)	(28,947)
128-007	Barrow County Health Department	(161,710)	60	—	60	20,007	1,691	21,698	(18,746)	(7,745)	(26,491)
128-008	Bartow County Health Department	(138,909)	51	46	97	17,186	—	17,186	(16,102)	(1,962)	(18,064)
128-009	Ben Hill County Health Department	(29,361)	11	7,151	7,162	3,633	—	3,633	(3,403)	34,888	31,485
128-010	Berrien County Health Department	(32,378)	12	—	12	4,006	353	4,359	(3,753)	(1,680)	(5,433)
128-011	Bibb County Health Department	(327,409)	121	—	121	40,507	2,943	43,450	(37,955)	(5,459)	(43,414)
128-013	Brantley County Health Department	—	—	—	—	—	—	—	—	15,401	15,401
128-014	Brooks County Health Department	(73,693)	27	—	27	9,117	802	9,919	(8,542)	(3,715)	(12,257)
128-015	Bryan County Health Department	(55,462)	20	—	20	6,862	1,083	7,945	(6,428)	(4,720)	(11,148)
128-016	Bulloch County Health Department	(98,303)	36	1,743	1,779	12,162	—	12,162	(11,396)	18,414	7,018
128-017	Burke County Health Department	(268,025)	99	—	99	33,160	2,828	35,988	(31,071)	(6,028)	(37,099)
128-018	Butts County Health Department	(48,895)	18	—	18	6,049	532	6,581	(5,668)	(2,346)	(8,014)
128-019	Calhoun County Health Department	(24,110)	9	1,272	1,281	2,983	—	2,983	(2,795)	3,635	840
128-020	Camden County Health Department	(170,390)	63	—	63	21,081	1,847	22,928	(19,752)	(13,896)	(33,648)
128-021	Candler County Health Department	—	—	8,053	8,053	—	—	—	—	25,667	25,667
128-022	Carroll County Health Department	(154,278)	57	—	57	19,087	189	19,276	(17,884)	11,538	(6,346)
128-023	Catoosa County Health Department	(140,590)	52	—	52	17,394	4,179	21,573	(16,297)	(15,619)	(31,916)
128-024	Charlton County Health Department	(52,216)	19	—	19	6,460	568	7,028	(6,054)	(2,592)	(8,646)
128-025	Chatham County Health Department	(1,172,237)	432	7,433	7,865	145,030	—	145,030	(135,887)	38,868	(97,019)
128-027	Chattooga County Health Department	(220,473)	81	5,542	5,623	27,277	—	27,277	(25,557)	15,324	(10,233)
128-028	Cherokee County Health Department	(1,741,570)	642	—	642	215,468	8,464	223,932	(201,886)	(16,422)	(218,308)
128-029	Clarke County Health Department	(935,133)	345	—	345	115,695	8,268	123,963	(108,403)	(35,326)	(143,729)
128-031	Clayton County Health Department	(714,444)	264	7,195	7,459	88,392	—	88,392	(82,819)	10,467	(72,352)
128-032	Clinch County Health Department	(32,189)	12	967	979	3,982	—	3,982	(3,731)	7,019	3,288
128-033	Cobb County Health Department	(1,869,315)	690	14,277	14,967	231,273	—	231,273	(216,695)	29,451	(187,244)

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

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As of and for the year ended June 30, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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)
128-034	Coffee County Health Department	\$ (83,670)	31	3,606	3,637	10,352	—	10,352	(9,699)	8,584	(1,115)
128-035	Colquitt County Health Department	(127,765)	47	—	47	15,807	1,885	17,692	(14,811)	(4,280)	(19,091)
128-036	Columbia County Health Department	(255,207)	94	12,858	12,952	31,574	—	31,574	(29,584)	36,659	7,075
128-037	Cook County Health Department	(90,089)	33	—	33	11,146	1,609	12,755	(10,443)	(7,090)	(17,533)
128-038	Coweta County Health Department	(192,131)	71	—	71	23,771	1,748	25,519	(22,272)	12,535	(9,737)
128-039	Crawford County Health Department	(87,341)	32	734	766	10,806	—	10,806	(10,124)	(405)	(10,529)
128-041	Dade County Health Department	(36,111)	13	12,010	12,023	4,468	—	4,468	(4,185)	39,491	35,306
128-042	Dawson County Health Department	(144,026)	53	—	53	17,819	72	17,891	(16,696)	15,394	(1,302)
128-043	Decatur County Health Department	(215,154)	79	—	79	26,619	1,960	28,579	(24,940)	(10,812)	(35,752)
128-044	Dekalb County Health Department	(2,825,244)	1,042	25,010	26,052	349,541	—	349,541	(327,507)	123,078	(204,429)
128-047	Dougherty County Health Department	(2,104,698)	776	8,127	8,903	260,395	—	260,395	(243,980)	11,736	(232,244)
128-048	Douglas County Health Department	(130,141)	48	47	95	16,101	—	16,101	(15,086)	(2,656)	(17,742)
128-049	Early County Health Department	(87,719)	32	—	32	10,853	1,481	12,334	(10,167)	(5,953)	(16,120)
128-051	Effingham County Health Department	(87,463)	32	718	750	10,821	—	10,821	(10,139)	12,605	2,466
128-052	Elbert County Health Department	(42,766)	16	—	16	5,291	356	5,647	(4,957)	(1,728)	(6,685)
128-053	Emanuel County Health Department	(128,751)	47	2,891	2,938	15,929	—	15,929	(14,925)	(853)	(15,778)
128-054	Evans County Health Department	(67,551)	25	—	25	8,357	646	9,003	(7,831)	(4,025)	(11,856)
128-055	Fannin County Health Department	(86,997)	32	—	32	10,763	4,172	14,935	(10,085)	(10,836)	(20,921)
128-056	Fayette County Health Department	(182,107)	67	—	67	22,530	1,751	24,281	(21,111)	1,552	(19,559)
128-057	Floyd County Health Department	(1,369,619)	505	—	505	169,450	10,384	179,834	(158,768)	(51,494)	(210,262)
128-058	Forsyth County Health Department	(118,309)	44	—	44	14,637	1,369	16,006	(13,715)	2,956	(10,759)
128-059	Franklin County Health Department	(159,611)	59	27	86	19,747	—	19,747	(18,503)	2,823	(15,680)
128-060	Fulton County Health Department	(341,509)	126	—	126	42,252	3,387	45,639	(39,588)	(1)	(39,589)
128-061	Gilmer County Health Department	(195,121)	72	2,727	2,799	24,140	—	24,140	(22,619)	9,534	(13,085)
128-063	Glynn County Health Department	(1,202,692)	444	—	444	148,798	3,262	152,060	(139,419)	(3,420)	(142,839)
128-064	Gordon County Health Department	(337,041)	124	6,353	6,477	41,699	—	41,699	(39,070)	17,671	(21,399)
128-065	Grady County Health Department	(91,708)	34	9,022	9,056	11,346	—	11,346	(10,631)	30,100	19,469
128-066	Greene County Health Department	(103,500)	38	—	38	12,805	872	13,677	(11,997)	(3,287)	(15,284)
128-067	Gwinnett County Health Department	(3,108,482)	1,147	—	1,147	384,584	36,502	421,086	(360,341)	(146,982)	(507,323)
128-068	Habersham County Health Department	(83,440)	31	—	31	10,323	909	11,232	(9,673)	(7,457)	(17,130)
128-069	Hall County Health Department	(1,455,820)	537	—	537	180,115	15,627	195,742	(168,761)	(38,611)	(207,372)
128-070	Hancock County Health Department	(61,328)	23	—	23	7,588	742	8,330	(7,109)	2,671	(4,438)
128-071	Haralson County Health Department	(117,094)	43	3,838	3,881	14,487	—	14,487	(13,573)	12,311	(1,262)
128-073	Hart County Health Department	(29,004)	11	—	11	3,588	315	3,903	(3,364)	(1,532)	(4,896)
128-075	Henry County Health Department	(242,470)	89	3,137	3,226	29,999	—	29,999	(28,107)	7,682	(20,425)
128-076	Houston County Health Department	(1,546,199)	570	2,770	3,340	191,297	—	191,297	(179,237)	(6,747)	(185,984)
128-077	Inwin County Health Department	(55,017)	20	—	20	6,807	591	7,398	(6,377)	(1,860)	(8,237)
128-079	Jasper County Health Department	(49,712)	18	—	18	6,150	541	6,691	(5,763)	(2,382)	(8,145)
128-080	Jeff Davis County Health Department	(66,701)	25	1,168	1,193	8,252	—	8,252	(7,733)	16,592	8,859
128-081	Jefferson County Health Department	(67,322)	25	—	25	8,329	775	9,104	(7,805)	(4,579)	(12,384)
128-083	Johnson County Health Department	(30,961)	11	—	11	3,831	338	4,169	(3,589)	(1,619)	(5,208)
128-084	Jones County Health Department	(64,325)	24	—	24	7,958	631	8,589	(7,458)	(10,221)	(16,709)
128-085	Lamar County Health Department	(92,525)	34	—	34	11,447	807	12,254	(10,726)	(3,810)	(14,536)
128-087	Laurens County Health Department	(1,325,470)	489	—	489	163,988	666	164,654	(153,651)	(1,230)	(154,881)
128-088	Lee County Health Department	(192,583)	71	—	71	23,827	2,498	26,325	(22,325)	(10,849)	(33,174)
128-089	Liberty County Health Department	(282,132)	104	—	104	34,906	2,122	37,028	(32,705)	(8,768)	(41,473)

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			Differences between expected and actual experience	Changes in proportion & diff between employer 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)
128-091	Long County Health Department	\$ —	—	3,075	3,075	—	—	—	—	11,798	11,798
128-092	Lowndes County Health Department	(1,197,353)	442	27,282	27,724	148,137	—	148,137	(138,801)	108,512	(30,289)
128-093	Lumpkin County Health Department	(120,314)	44	—	44	14,885	1,302	16,187	(13,947)	(5,956)	(19,903)
128-095	Madison County Health Department	(38,041)	14	840	854	4,707	—	4,707	(4,409)	(665)	(5,074)
128-097	Mdulfie County Health Department	(167,704)	62	394	456	20,748	—	20,748	(19,442)	(791)	(20,233)
128-098	McIntosh County Health Department	(46,627)	17	—	17	5,769	507	6,276	(5,404)	(5,431)	(10,835)
128-099	Meriwether County Health Department	(97,446)	36	—	36	12,056	1,641	13,697	(11,296)	(3,018)	(14,314)
128-101	Mitchell County Health Department	(69,698)	26	5,199	5,225	8,623	—	8,623	(8,080)	20,871	12,791
128-102	Monroe County Health Department	(84,358)	31	—	31	10,437	903	11,340	(9,778)	(4,079)	(13,857)
128-103	Montgomery County Health Department	(48,895)	18	—	18	6,049	532	6,581	(5,668)	(2,619)	(8,287)
128-104	Morgan County Health Department	(36,199)	13	798	811	4,479	—	4,479	(4,196)	1,904	(2,292)
128-105	Murray County Health Department	(181,797)	67	—	67	22,492	1,738	24,230	(21,075)	(4,481)	(25,556)
128-106	Muscogee County Health Department	(2,055,499)	758	14,578	15,336	254,308	—	254,308	(238,277)	63,353	(174,924)
128-107	Newton County Health Department	(87,854)	32	6,613	6,645	10,869	—	10,869	(10,183)	20,626	10,443
128-108	Oconee County Health Department	(202,984)	75	—	75	25,113	2,434	27,547	(23,531)	(11,242)	(34,773)
128-109	Oglethorpe County Health Department	(64,507)	24	—	24	7,981	2,061	10,042	(7,477)	(7,823)	(15,300)
128-110	Paulding County Health Department	(127,279)	47	8,161	8,208	15,747	—	15,747	(14,755)	19,463	4,708
128-111	Peach County Health Department	(33,715)	12	—	12	4,171	367	4,538	(3,908)	(1,724)	(5,632)
128-113	Pierce County Health Department	(64,703)	24	—	24	8,005	675	8,680	(7,501)	(3,664)	(11,165)
128-114	Pike County Health Department	(55,064)	20	—	20	6,813	600	7,413	(6,382)	(2,603)	(8,985)
128-115	Polk County Health Department	(196,869)	73	—	73	24,357	1,697	26,054	(22,822)	(8,272)	(31,094)
128-116	Pulaski County Health Department	(53,255)	20	—	20	6,589	579	7,168	(6,173)	(2,528)	(8,701)
128-117	Putnam County Health Department	(185,368)	68	—	68	22,934	2,137	25,071	(21,489)	(10,470)	(31,959)
128-119	Rabun County Health Department	(35,524)	13	—	13	4,395	6,236	10,631	(4,118)	(20,788)	(24,906)
128-121	Richmond County Health Department	(1,137,679)	420	—	420	140,754	8,144	148,898	(131,883)	(42,222)	(174,105)
128-122	Rockdale County Health Department	(103,156)	38	5,779	5,817	12,763	—	12,763	(11,957)	19,306	7,349
128-124	Screven County Health Department	(48,895)	18	—	18	6,049	532	6,581	(5,668)	(1,283)	(6,951)
128-125	Seminole County Health Department	(142,298)	52	—	52	17,605	1,915	19,520	(16,496)	(9,073)	(25,569)
128-126	Spalding County Health Department	(167,960)	62	—	62	20,780	2,379	23,159	(19,471)	(4,827)	(24,298)
128-127	Stephens County Health Department	(98,451)	36	—	36	12,180	1,064	13,244	(11,412)	(1,354)	(12,766)
128-131	Taliaferro County Health Department	(61,719)	23	—	23	7,636	620	8,256	(7,154)	(2,713)	(9,867)
128-132	Tattnall County Health Department	(116,662)	43	—	43	14,434	2,214	16,648	(13,522)	(8,747)	(22,269)
128-134	Telfair County Health Department	(97,689)	36	4,752	4,788	12,086	—	12,086	(11,325)	19,359	8,034
128-135	Terrell County Health Department	(30,860)	11	4,797	4,808	3,818	—	3,818	(3,577)	15,348	11,771
128-136	Thomas County Health Department	(263,448)	97	—	97	32,594	3,670	36,264	(30,539)	(15,244)	(45,783)
128-137	Tift County Health Department	(262,773)	97	—	97	32,510	4,825	37,335	(30,461)	(22,158)	(52,619)
128-138	Toombs County Health Department	(166,617)	61	3,496	3,557	20,614	—	20,614	(19,313)	16,595	(2,718)
128-139	Towns County Health Department	(98,451)	36	—	36	12,180	1,064	13,244	(11,412)	(4,721)	(16,133)
128-140	Treutlen County Health Department	(56,650)	21	—	21	7,009	597	7,606	(6,567)	(2,606)	(9,173)
128-141	Troup County Health Department	(2,041,487)	753	1,231	1,984	252,574	—	252,574	(236,654)	(40,093)	(276,747)
128-142	Turner County Health Department	(35,146)	13	—	13	4,348	667	5,015	(4,075)	(3,317)	(7,392)
128-144	Union County Health Department	(108,488)	40	—	40	13,422	1,181	14,603	(12,576)	(5,486)	(18,062)
128-145	Upson County Health Department	(104,182)	38	3,404	3,442	12,889	—	12,889	(12,077)	13,016	939
128-146	Walker County Health Department	(100,652)	37	—	37	12,453	1,068	13,521	(11,668)	(4,780)	(16,448)
128-147	Walton County Health Department	(269,496)	99	—	99	33,342	3,385	36,727	(31,241)	(15,501)	(46,742)
128-148	Ware County Health Department	(2,153,242)	794	24,490	25,284	266,401	—	266,401	(249,607)	116,992	(132,615)

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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)
128-150	Washington County Health Department	\$ (125,950)	46	3,328	3,374	15,583	—	15,583	(14,600)	14,027	(573)
128-151	Wayne County Health Department	(78,533)	29	—	29	9,716	918	10,634	(9,104)	2,518	(6,586)
128-153	Wheeler County Health Department	(29,638)	11	—	11	3,667	322	3,989	(3,436)	(1,560)	(4,996)
128-154	White County Health Department	(95,448)	35	—	35	11,809	1,031	12,840	(11,064)	(2,463)	(13,527)
128-155	Whitfield County Health Department	(442,444)	163	—	163	54,739	3,396	58,135	(51,289)	(16,326)	(67,615)
128-156	Wilcox County Health Department	(29,976)	11	—	11	3,709	326	4,035	(3,475)	(1,574)	(5,049)
128-157	Wilkes County Health Department	(134,893)	50	2,870	2,920	16,689	—	16,689	(15,637)	7,278	(8,359)
128-158	Wilkinson County Health Department	—	—	—	—	—	—	—	—	3,375	3,375
128-159	Worth County Health Department	(171,564)	63	—	63	21,226	1,777	23,003	(19,887)	(7,780)	(27,667)
129-009	Jessamine Place	(202,438)	75	1,063	1,138	25,046	—	25,046	(23,467)	6,913	(16,554)
129-022	Carroll County MR Services	(181,750)	67	3,250	3,317	22,486	—	22,486	(21,069)	8,912	(12,157)
129-035	Green Oaks Service Center	(324,135)	120	—	120	40,102	5,418	45,520	(37,575)	(25,559)	(63,134)
129-101	Mitchell-Baker Service Center	(276,408)	102	463	565	34,197	—	34,197	(32,043)	(3,119)	(35,162)
129-136	Thomas/Grady Service Center	(195,728)	72	—	72	24,216	1,272	25,488	(22,688)	(8,987)	(31,675)
129-137	Tift County - Diversified Enterprises	(236,760)	87	—	87	29,292	1,262	30,554	(27,445)	(9,835)	(37,280)
209-0209	Agriculture Commodity Commission	(47,079)	17	—	17	5,825	685	6,510	(5,457)	(3,167)	(8,624)
237-0237	DA-Lookout Mountain Judicial Circuit	(41,059)	15	—	15	5,080	1,864	6,944	(4,759)	(2,324)	(7,083)
361	Lookout Mountain Community Services	—	—	—	—	—	—	—	—	3,277	3,277
363	Highland Rivers Center Community Service Board	(150,674)	56	24,202	24,258	18,641	—	18,641	(17,467)	84,071	66,604
368	Dekalb Community Service Board	(95,873)	35	—	35	11,861	1,024	12,885	(11,114)	(2,249)	(13,363)
369	View Point Health	(99,855)	37	—	37	12,354	1,041	13,395	(11,575)	2,007	(9,568)
370	Clayton Community M.H., Substance	(27,924)	10	—	10	3,455	305	3,760	(3,237)	(1,470)	(4,707)
371	Advantage Behavioral Health Systems	(50,123)	18	—	18	6,201	521	6,722	(5,811)	(1,944)	(7,755)
372	Pathways Center CSB	(34,430)	13	—	13	4,260	294	4,554	(3,991)	(1,560)	(5,551)
373	Mcintosh Trail MH, MR and SA CSB	(76,157)	28	—	28	9,422	668	10,090	(8,829)	(3,270)	(12,099)
374	River Edge Behavioral Health Center	(99,498)	37	—	37	12,310	1,083	13,393	(11,535)	2,458	(9,077)
377	East Central Georgia CSB Serenity BHS	(100,024)	37	—	37	12,375	1,368	13,743	(11,596)	(6,004)	(17,600)
379	New Horizons	(132,052)	49	—	49	16,338	546	16,884	(15,308)	(669)	(15,977)
380	Middle Flint Community Service	(52,304)	19	—	19	6,471	435	6,906	(6,063)	39	(6,024)
381	CSB of Middle Georgia	(51,136)	19	4,886	4,905	6,327	—	6,327	(5,928)	17,637	11,709
382	Albany Area Community Service	(23,955)	9	2,267	2,276	2,964	—	2,964	(2,777)	11,012	8,235
384	South Georgia Community Service	—	—	2,249	2,249	—	—	—	—	16,428	16,428
385	Pineland Area MH, MR and SA CSB	(77,224)	28	—	28	9,554	1,374	10,928	(8,952)	(6,038)	(14,990)
386	Satilla Community Service Board	(81,550)	30	992	1,022	10,089	—	10,089	(9,454)	2,033	(7,421)
388	Gateway Behavior Health Services CSB	(99,484)	37	—	37	12,308	1,802	14,110	(11,534)	(8,025)	(19,559)
402	Georgia Department of Agriculture	(5,871,858)	2,166	—	2,166	726,470	60,982	787,452	(680,677)	(230,989)	(911,666)
403	Georgia Department of Administrative Services	(5,320,244)	1,963	—	1,963	658,224	24,297	682,521	(616,734)	(163,336)	(780,070)
404	Georgia Department of Audits	(5,518,429)	2,036	1,154	3,190	682,744	—	682,744	(639,707)	(14,380)	(654,087)
405	Department of Public Health	(12,954,407)	4,779	9,220	13,999	1,602,728	—	1,602,728	(1,501,699)	163,186	(1,338,513)
406	Georgia Department of Banking and Finance	(1,722,340)	635	—	635	213,089	773	213,862	(199,657)	47,065	(152,592)
407	State Accounting Office	(2,007,448)	741	35,333	36,074	248,363	—	248,363	(232,707)	161,289	(71,418)
408	Office of Comm. of Insurance	(2,964,275)	1,094	—	1,094	366,742	50,496	417,238	(343,626)	(189,058)	(532,684)
409	Georgia State Finance and Investment Commission	(1,785,645)	659	21,195	21,854	220,921	—	220,921	(206,995)	135,931	(71,064)
410	State Properties Commission	(294,328)	109	—	109	36,414	7,914	44,328	(34,120)	(24,483)	(58,603)
411	Georgia Department of Defense	(2,214,684)	817	60,436	61,253	274,002	—	274,002	(256,730)	221,479	(35,251)
412	Georgia Vocational Rehab Agency	(8,518,207)	3,142	17,819	20,961	1,053,878	—	1,053,878	(987,446)	332,537	(654,909)

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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 investments on OPEB Plan	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)
414	Georgia Department of Education	\$ (5,208,509)	1,921	32,028	33,949	644,400	—	644,400	(603,780)	98,494	(505,286)
415	The Technical College System of Georgia	(6,028,344)	2,224	—	2,224	745,831	39,808	785,639	(698,817)	(385,019)	(1,083,836)
416	Georgia Employees Retirement System	(1,870,712)	690	12,267	12,957	231,446	—	231,446	(216,856)	8,878	(207,978)
418	Prosecuting Attorneys Council	(13,583,285)	5,011	20,785	25,796	1,680,533	—	1,680,533	(1,574,600)	(31,059)	(1,605,659)
419	Georgia Department of Community Health	(9,702,918)	3,579	—	3,579	1,200,452	49,204	1,249,656	(1,124,780)	(246,119)	(1,370,899)
420	Georgia Forestry Commission	(6,616,656)	2,441	43,933	46,374	818,617	—	818,617	(767,016)	38,806	(728,210)
422	Office of Planning and Budget	(3,655,547)	1,349	—	1,349	452,267	1,496	453,763	(423,757)	(12,665)	(436,422)
427	Georgia Department of Human Services	(29,427,672)	10,856	—	10,856	3,640,812	174,318	3,815,130	(3,411,310)	(682,355)	(4,093,665)
428	Georgia Department of Community Affairs	(3,939,015)	1,453	—	1,453	487,338	26,760	514,098	(456,617)	(59,241)	(515,858)
429	Department of Economic Development	(2,557,800)	944	2,818	3,762	316,453	—	316,453	(296,505)	8,847	(287,658)
430	Administrative Office of the Courts	(1,875,315)	692	9,522	10,214	232,015	—	232,015	(217,390)	14,878	(202,512)
432	Georgia Court of Appeals	(2,811,373)	1,037	29,290	30,327	347,825	—	347,825	(325,899)	83,090	(242,809)
436	Superior Courts of Georgia	(3,469,511)	1,280	12,858	14,138	429,250	—	429,250	(402,192)	18,192	(384,000)
438	Supreme Court	(1,982,103)	731	30,803	31,534	245,227	—	245,227	(229,769)	151,927	(77,842)
440	Georgia Department of Labor	(12,245,848)	4,518	208,059	212,577	1,515,065	—	1,515,065	(1,419,561)	1,119,480	(300,081)
441	Department of Behavioral Health and Developmental Disabilities	(28,677,826)	10,579	—	10,579	3,548,040	54,351	3,602,391	(3,324,387)	(428,257)	(3,752,644)
442	Georgia Department of Law	(4,399,488)	1,623	49,754	51,377	544,308	—	544,308	(509,996)	184,287	(325,709)
444	General Assembly of Georgia	(2,979,252)	1,099	—	1,099	368,595	11,706	380,301	(345,360)	(49,351)	(394,711)
461	Department of Juvenile Justice	(22,311,996)	8,231	21,266	29,497	2,760,455	—	2,760,455	(2,586,448)	158,433	(2,428,015)
462	Georgia Department of Natural Resources	(27,766,249)	10,243	8,390	18,633	3,435,259	—	3,435,259	(3,218,715)	(40,178)	(3,258,893)
465	State Board Pardons and Paroles	(4,073,321)	1,503	—	1,503	503,954	5,602	509,556	(472,188)	(44,746)	(516,934)
466	Georgia Department of Public Safety	(25,036,514)	9,236	—	9,236	3,097,535	21,876	3,119,411	(2,902,279)	(34,555)	(2,936,834)
467	Georgia Department of Corrections	(68,164,708)	25,153	—	25,153	8,433,376	396,502	8,829,878	(7,901,778)	(1,091,970)	(8,993,748)
469	Georgia Department of Early Care Learning	(5,055,993)	1,865	8,885	10,750	625,531	—	625,531	(586,101)	20,133	(565,968)
470	Georgia Public Service Commission	(1,954,496)	721	3,542	4,263	241,812	—	241,812	(226,567)	5,834	(220,733)
471	Georgia Bureau of Investigation	(17,197,051)	6,344	—	6,344	2,127,631	68,322	2,195,953	(1,993,513)	(228,191)	(2,221,704)
474	Department of Revenue	(11,340,724)	4,184	5,110	9,294	1,403,082	—	1,403,082	(1,314,638)	26,829	(1,287,809)
475	Georgia Department of Driver Services	(4,215,511)	1,555	—	1,555	521,546	7,790	529,336	(488,670)	(32,616)	(521,286)
476	Georgia Student Finance Commission	(497,502)	184	—	184	61,551	4,033	65,584	(57,673)	619	(57,054)
477	Georgia Department of Community Supervision	(26,084,678)	9,623	—	9,623	3,227,214	198,979	3,426,193	(3,023,784)	(944,561)	(3,968,345)
478	Secretary of State	(1,911,257)	705	—	705	236,462	6,674	243,136	(221,556)	(39,793)	(261,349)
482	Georgia Teachers Retirement System	(8,371,995)	3,088	—	3,088	1,035,789	2,254	1,038,043	(970,497)	(109,092)	(1,079,589)
484	Georgia Department of Transportation	(66,488,340)	24,528	44,046	68,574	8,225,983	—	8,225,983	(7,707,451)	(425,899)	(8,133,350)
488	Georgia Department of Veterans Service	(571,182)	211	26,632	26,843	70,667	—	70,667	(66,213)	118,136	51,923
489	Subsequent Injury Trust Fund	(467,364)	172	—	172	57,823	5,227	63,050	(54,177)	(24,797)	(78,974)
490	State Board of Workers Comp	(3,121,732)	1,152	—	1,152	386,223	3,086	389,309	(361,877)	(39,160)	(401,037)
492	Georgia Public Defender Standards Council	(11,251,614)	4,151	71,726	75,877	1,392,057	—	1,392,057	(1,304,309)	142,998	(1,161,311)
503-0503	Georgia Institute of Technology	(1,315,365)	485	—	485	162,738	27,105	189,843	(152,479)	(128,429)	(280,908)
509-0509	Georgia State University	(1,189,753)	439	—	439	147,197	2,075	149,272	(137,918)	(10,446)	(148,364)
512-0512	Augusta University	(1,624,610)	599	6,888	7,487	200,998	—	200,998	(188,327)	(621)	(188,948)
518-0518	University of Georgia	(1,695,293)	625	6,182	6,807	209,743	—	209,743	(196,520)	7,392	(189,128)
521-0521	Albany State University	(134,124)	49	—	49	16,594	1,474	18,068	(15,548)	(4,328)	(19,876)
528-0528	Clayton College and State University	—	—	1,121	1,121	—	—	—	—	13,622	13,622
530-0530	Columbus State University	(77,561)	29	—	29	9,596	7,875	17,471	(8,991)	(26,745)	(35,736)
531-0531	University of North Georgia	(154,643)	57	—	57	19,133	505	19,638	(17,925)	4,153	(13,772)

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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 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 OPEB expense/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
533-0533	Fort Valley State University	\$ (58,635)	22	—	22	7,254	607	7,861	(6,798)	(5,677)	(12,475)
536-0536	Georgia College and State University	(161,825)	60	—	60	20,021	14,998	35,019	(18,759)	(40,954)	(59,713)
539-0539	Georgia Southern University	(273,958)	101	4,157	4,258	33,894	—	33,894	(31,758)	892	(30,866)
540-0540	Georgia Gwinnett College	(45,243)	17	—	17	5,598	560	6,158	(5,245)	(1,402)	(6,647)
542-0542	Georgia Southwestern State University	(238,481)	88	392	480	29,505	—	29,505	(27,645)	2,114	(25,531)
543-0543	Kennesaw State University	(150,526)	56	—	56	18,623	1,357	19,980	(17,450)	(7,365)	(24,815)
547-0547	Middle Georgia State College	(151,410)	56	8,636	8,692	18,733	—	18,733	(17,552)	20,176	2,624
551-0551	Valdosta State University	(37,690)	14	—	14	4,663	1,634	6,297	(4,369)	(5,678)	(10,047)
554-0554	University of West Georgia	(183,700)	68	—	68	22,728	2,265	24,993	(21,294)	(5,335)	(26,629)
557-0557	Abraham Baldwin Agricultural College	(84,486)	31	9,284	9,315	10,453	—	10,453	(9,794)	46,119	36,325
563-0563	College of Coastal Georgia	(144,444)	53	—	53	17,871	1,335	19,206	(16,743)	(5,056)	(21,799)
567-0567	South Georgia State College	(44,771)	17	—	17	5,539	570	6,109	(5,190)	(2,557)	(7,747)
572-0572	East Georgia College	(29,557)	11	—	11	3,657	20	3,677	(3,426)	(1,021)	(4,447)
573-0573	Georgia Highlands College	(49,327)	18	—	18	6,103	537	6,640	(5,718)	(2,363)	(8,081)
576-0576	Gordon College	(83,406)	31	—	31	10,319	548	10,867	(9,668)	(2,988)	(12,656)
598-0598	Board of Regents of the University System of Georgia	(793,875)	293	7,801	8,094	98,219	—	98,219	(92,027)	36,027	(56,000)
6011	Appling County Schools	(33,398)	12	—	12	4,132	974	5,106	(3,871)	(4,666)	(8,537)
6021	Atkinson County Schools	(46,884)	17	—	17	5,800	1,089	6,889	(5,435)	(4,986)	(10,421)
6051	Baldwin County Schools	(121,637)	45	—	45	15,049	1,883	16,932	(14,101)	(8,332)	(22,433)
6111	Bibb County Schools	(96,919)	36	5,616	5,652	11,991	—	11,991	(11,234)	33,727	22,493
6141	Brooks County Schools	—	—	953	953	—	—	—	—	9,840	9,840
6161	Bulloch County Schools	(41,963)	15	—	15	5,192	1,742	6,934	(4,863)	(13,207)	(18,070)
6201	Camden County Schools	(39,054)	14	—	14	4,832	299	5,131	(4,527)	(1,848)	(6,375)
6211	Candler County Schools	(76,886)	28	—	28	9,512	1,192	10,704	(8,913)	(4,687)	(13,600)
6221	Carroll County Schools	(48,429)	18	15	33	5,992	—	5,992	(5,613)	(802)	(6,415)
6231	Caloosa County Schools	—	—	—	—	—	—	—	—	1,286	1,286
6241	Charlton County Schools	(26,972)	10	—	10	3,337	300	3,637	(3,127)	(207)	(3,334)
6251	Chatham County Schools	(239,467)	88	—	88	29,627	5,850	35,477	(27,759)	(24,680)	(52,439)
6261	Chattahoochee County Schools	(54,754)	20	—	20	6,774	1,266	8,040	(6,347)	(6,037)	(12,384)
6271	Chattooga County Schools	(49,185)	18	—	18	6,085	498	6,583	(5,702)	(2,183)	(7,885)
6291	Clarke County Schools	(284,906)	105	3,181	3,286	35,249	—	35,249	(33,026)	3,288	(29,738)
6311	Clayton County Schools	(174,291)	64	5,665	5,729	21,563	—	21,563	(20,204)	10,658	(9,546)
6331	Cobb County Schools	(61,409)	23	—	23	7,598	708	8,306	(7,118)	(3,809)	(10,927)
6341	Coffee County Schools	(24,549)	9	—	9	3,037	229	3,266	(2,846)	356	(2,490)
6351	Colquitt County Schools	(101,091)	37	—	37	12,507	1,211	13,718	(11,719)	(2,109)	(13,828)
6371	Cook County Schools	(42,726)	16	—	16	5,286	1,815	7,101	(4,953)	(13,531)	(18,484)
6381	Coweta County Schools	(55,010)	20	—	20	6,806	297	7,103	(6,376)	(1,654)	(8,030)
6401	Crisp County Schools	(43,239)	16	—	16	5,350	809	6,159	(5,013)	(2,591)	(7,604)
6441	Dekalb County Schools	(342,818)	126	—	126	42,414	11,376	53,790	(39,739)	(25,105)	(64,844)
6451	Dodge County Schools	(130,378)	48	857	905	16,130	—	16,130	(15,114)	4,741	(10,373)
6452	Ocmulgee Regional Library System	(26,283)	10	—	10	3,252	268	3,520	(3,046)	(1,141)	(4,187)
6461	Dooly County Schools	(38,683)	14	—	14	4,786	816	5,602	(4,484)	(1,104)	(5,588)
6471	Dougherty County Schools	—	—	4,521	4,521	—	—	—	—	20,440	20,440
6481	Douglas County Schools	—	—	8,709	8,709	—	—	—	—	29,461	29,461
6511	Effingham County Schools	(101,631)	37	—	37	12,574	704	13,278	(11,781)	720	(11,061)
6561	Fayette County Schools	(41,815)	15	14,257	14,272	5,173	—	5,173	(4,847)	45,425	40,578

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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)
6571	Floyd County Schools	\$ (40,181)	15	—	15	4,971	745	5,716	(4,658)	5,275	617
6581	Forsyth County Schools	(163,478)	60	1,589	1,649	20,226	—	20,226	(18,950)	2,085	(16,865)
6591	Franklin County Schools	(37,312)	14	—	14	4,616	518	5,134	(4,325)	(2,894)	(7,219)
6601	Fulton County Board of Education	(293,370)	108	—	108	36,296	2,031	38,327	(34,008)	(44,387)	(78,395)
6611	Gilmer County Schools	(44,778)	17	—	17	5,540	438	5,978	(5,191)	(2,188)	(7,379)
6631	Glynn County Schools	(165,793)	61	—	61	20,512	1,509	22,021	(19,218)	(3,374)	(22,592)
6641	Gordon County Schools	(55,240)	20	—	20	6,834	766	7,600	(6,403)	(3,456)	(9,859)
6651	Grady County Schools	(35,450)	13	—	13	4,386	447	4,833	(4,111)	9,117	5,006
6661	Greene County Schools	(87,416)	32	—	32	10,815	2,690	13,505	(10,134)	(10,573)	(20,707)
6671	Gwinnett County Schools	(247,512)	91	—	91	30,622	374	30,996	(28,692)	(31,972)	(60,664)
6711	Haralson County Schools	(25,865)	10	—	10	3,200	4,541	7,741	(2,999)	(15,135)	(18,134)
6751	Henry County Schools	(123,412)	46	4,564	4,610	15,269	—	15,269	(14,307)	7,813	(6,494)
6761	Houston County Schools	(267,005)	98	5,541	5,639	33,034	—	33,034	(30,951)	14,190	(16,761)
6771	Inwin County Schools	—	—	1,474	1,474	—	—	—	—	14,254	14,254
6781	Jackson County Schools	—	—	493	493	—	—	—	—	8,541	8,541
6811	Jefferson County Schools	(33,033)	12	—	12	4,087	494	4,581	(3,829)	(3,011)	(6,840)
6851	Lamar County Schools	—	—	—	—	—	—	—	—	1,098	1,098
6871	Laurens County Schools	(60,302)	22	—	22	7,461	1,143	8,604	(6,990)	(6,435)	(13,425)
6901	Lincoln County Schools	(50,387)	19	—	19	6,234	1,629	7,863	(5,842)	(14,924)	(20,766)
6921	Lowndes County Schools	(42,530)	16	—	16	5,262	5,184	10,446	(4,931)	(20,282)	(25,213)
6941	Macon County Schools	(14,539)	5	2,427	2,432	1,799	—	1,799	(1,684)	7,619	5,935
6971	Mduffie County Schools	(177,943)	66	—	66	22,015	2,612	24,627	(20,628)	(13,132)	(33,760)
6991	Meriwether County Schools	(161,386)	60	—	60	19,967	1,725	21,692	(18,708)	(9,047)	(27,755)
7041	Morgan County Schools	(57,103)	21	—	21	7,065	1,131	8,196	(6,619)	(15,470)	(22,089)
7061	Muscogee County Schools	(93,085)	34	12,981	13,015	11,517	—	11,517	(10,789)	48,067	37,278
7071	Newton County Schools	(249,308)	92	—	92	30,845	6,960	37,805	(28,900)	(31,186)	(60,086)
7101	Paulding County Schools	(155,041)	57	—	57	19,182	6,541	25,723	(17,972)	(33,309)	(51,281)
7121	Pickens County Schools	(17,833)	7	—	7	2,206	92	2,298	(2,067)	(634)	(2,701)
7141	Pike County Schools	(59,823)	22	—	22	7,401	667	8,068	(6,935)	(3,183)	(10,118)
7151	Polk County Schools	(105,593)	39	—	39	13,064	1,658	14,722	(12,241)	(6,951)	(19,192)
7191	Rabun County Schools	(66,842)	25	—	25	8,270	939	9,209	(7,748)	(4,124)	(11,872)
7211	Richmond County Schools	(45,351)	17	—	17	5,611	348	5,959	(5,257)	(1,661)	(6,918)
7221	Rockdale County Schools	—	—	14,943	14,943	—	—	—	—	54,660	54,660
7291	Sumter County Schools	(37,528)	14	—	14	4,643	983	5,626	(4,351)	(4,947)	(9,298)
7341	Telfair County Schools	—	—	2,038	2,038	—	—	—	—	7,412	7,412
7351	Terrell County Schools	(99,707)	37	—	37	12,336	1,984	14,320	(11,558)	(10,997)	(22,555)
7401	Treutlen County Schools	(44,575)	16	—	16	5,515	358	5,873	(5,166)	(2,605)	(7,771)
7431	Twiggs County Schools	—	—	—	—	—	—	—	—	1,158	1,158
7451	Upson County Schools	—	—	—	—	—	—	—	—	2,421	2,421
7461	Walker County Schools	—	—	—	—	—	—	—	—	9,222	9,222
7481	Ware County Schools	(45,088)	17	199	216	5,578	—	5,578	(5,227)	4,716	(511)
7501	Washington County Board of Education	(168,014)	62	2,384	2,446	20,787	—	20,787	(19,477)	(805)	(20,282)
7511	Wayne County Schools	(23,854)	9	3,607	3,616	2,951	—	2,951	(2,766)	11,506	8,740
7541	White County Board of Education	—	—	3,665	3,665	—	—	—	—	11,841	11,841
7551	Whitfield County Schools	(37,150)	14	—	14	4,596	450	5,046	(4,307)	(2,605)	(6,912)
7571	Wilkes County Schools	(78,756)	29	4,362	4,391	9,744	—	9,744	(9,130)	13,532	4,402

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, 2025

Employer code	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense/(Benefit)		
			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)
7581	Wilkinson County Schools	\$ (41,227)	15	—	15	5,101	1,249	6,350	(4,778)	(4,232)	(9,010)
7611	Atlanta City Schools	(584,924)	216	—	216	72,367	15,340	87,707	(67,806)	(105,847)	(173,653)
7641	City of Buford Schools (Gwinnett)	(93,079)	34	—	34	11,516	1,562	13,078	(10,790)	(6,704)	(17,494)
7721	City of Dalton Schools (Whitfield)	(67,679)	25	—	25	8,373	1,048	9,421	(7,845)	(287)	(8,132)
7761	City of Gainesville Schools (Hall)	(45,446)	17	—	17	5,623	385	6,008	(5,268)	(2,092)	(7,360)
7811	City of Marietta Schools (Cobb)	(41,626)	15	—	15	5,150	504	5,654	(4,825)	(3,400)	(8,225)
7851	City of Rome Schools (Floyd)	(149,500)	55	—	55	18,496	1,864	20,360	(17,331)	(12,358)	(29,689)
7861	City of Social Circle Schools (Walton)	(53,066)	20	—	20	6,565	741	7,306	(6,153)	(3,347)	(9,500)
7891	City of Thomasville Schools (Thomas)	(72,546)	27	—	27	8,975	8,817	17,792	(8,411)	(30,840)	(39,251)
7921	City of Valdosta Schools (Lowndes)	(62,448)	23	7,966	7,989	7,726	—	7,726	(7,238)	37,463	30,225
817	Oconee Fall Line Technical College	(551,823)	204	1,545	1,749	68,272	—	68,272	(63,968)	(7,505)	(71,473)
818	Coastal Pines Technical College	(331,074)	122	11,131	11,253	40,961	—	40,961	(38,379)	29,337	(9,042)
820	Albany Technical College	(1,070,600)	395	—	395	132,455	11,531	143,986	(124,106)	(54,023)	(178,129)
822	Athens Technical College	(408,750)	151	3,590	3,741	50,571	—	50,571	(47,383)	12,723	(34,660)
823	Atlanta Technical College	(607,515)	224	6,851	7,075	75,162	—	75,162	(70,424)	42,646	(27,778)
824	Augusta Technical College	(1,405,238)	518	28,287	28,805	173,857	—	173,857	(162,897)	114,048	(48,849)
826	West Georgia Technical College	(947,154)	349	7,579	7,928	117,183	—	117,183	(109,795)	34,869	(74,926)
827	Chattahoochee Technical College	(1,048,623)	387	27,224	27,611	129,736	—	129,736	(121,560)	71,806	(49,754)
828	Columbus Technical College	(462,430)	171	18,145	18,316	57,212	—	57,212	(53,606)	71,568	17,962
829	Georgia Northwestern Technical College	(1,265,512)	467	17,113	17,580	156,570	—	156,570	(146,700)	53,254	(93,446)
830	Georgia Piedmont Technical College	(427,352)	158	—	158	52,872	2,103	54,975	(49,540)	(3,809)	(53,349)
831	Southern Crescent Technical College	(455,032)	168	12,122	12,290	56,297	—	56,297	(52,748)	32,431	(20,317)
832	Gwinnett Technical College	(918,347)	339	883	1,222	113,618	—	113,618	(106,458)	16,873	(89,585)
834	Lanier Technical College	(530,110)	196	10,097	10,293	65,586	—	65,586	(61,452)	38,766	(22,686)
835	Central Georgia Technical College	(2,432,066)	897	514	1,411	300,897	—	300,897	(281,929)	(9,743)	(291,672)
837	Southern Regional Technical College	(837,384)	309	13,180	13,489	103,602	—	103,602	(97,071)	44,337	(52,734)
838	North Georgia Technical College	(297,190)	110	1,900	2,010	36,769	—	36,769	(34,450)	6,807	(27,643)
841	Savannah Technical College	(378,936)	140	23,482	23,622	46,882	—	46,882	(43,927)	79,078	35,151
842	South Georgia Technical College	(1,297,944)	479	—	479	160,583	12,629	173,212	(150,460)	(67,491)	(217,951)
843	Southeastern Technical College	(724,684)	267	—	267	89,658	7,292	96,950	(84,007)	(12,387)	(96,394)
844	Ogeechee Technical College	(105,849)	39	11,905	11,944	13,096	—	13,096	(12,270)	52,190	39,920
848	Wiregrass Georgia Technical College	(437,908)	162	7,500	7,662	54,178	—	54,178	(50,763)	27,261	(23,502)
8504	Northwest Georgia RESA	(53,357)	20	—	20	6,601	750	7,351	(6,186)	(3,237)	(9,423)
8804	First District RESA	(58,837)	22	381	403	7,279	—	7,279	(6,821)	10,330	3,509
900	Georgia Building Authority	(1,591,962)	587	—	587	196,959	7,757	204,716	(184,542)	(15,774)	(200,316)
910-0910	Jekyll Island State Park Authority	(903,207)	333	—	333	111,745	4,895	116,640	(104,701)	31,249	(73,452)
913-0913	Lake Lanier Island Dev Authority	—	—	1,871	1,871	—	—	—	—	32,566	32,566
921	Georgia Correctional Industries	(1,739,005)	642	7,107	7,749	215,151	—	215,151	(201,589)	60,895	(140,694)
922	George L. Smith II - GWCCA	(2,234,562)	824	30,979	31,803	276,462	—	276,462	(259,034)	113,612	(145,422)
926-0926	Georgia Agriculture Exposition Authority	(359,949)	133	11,567	11,700	44,533	—	44,533	(41,726)	60,563	18,837
927	State Road and Tollway Authority	(1,366,940)	504	—	504	169,119	3,260	172,379	(158,457)	(31,511)	(189,968)
928-0928	Georgia Environmental Finance Authority	(1,008,651)	372	—	372	124,791	603	125,394	(116,925)	(31,206)	(148,131)
936-0936	Agriculture Commodity Commission for Peanuts	(210,659)	78	—	78	26,063	2,757	28,820	(24,420)	(12,001)	(36,421)
955-0955	Georgia Superior Court Clerks Coop	(352,423)	130	3,144	3,274	43,602	—	43,602	(40,854)	17,555	(23,299)
968-0968	Georgia Military College	(90,730)	33	1,800	1,833	11,225	—	11,225	(10,517)	4,745	(5,772)
972-0972	Georgia Federal-State Inspection	(963,340)	355	20,581	20,936	119,185	—	119,185	(111,672)	94,019	(17,653)

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, 2025

Employer code	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 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)
973-0973	Georgia Lottery Corporation	\$ (55,699)	21	—	21	6,891	585	7,476	(6,458)	(4,634)	(11,092)
977	Georgia Public Broadcasting	(1,194,923)	441	—	441	147,837	12,565	160,402	(138,517)	(22,003)	(160,520)
980	Georgia Technology Authority	(4,903,435)	1,809	28,187	29,996	606,656	—	606,656	(568,415)	101,052	(467,363)
996	The ATL	(520,930)	192	—	192	64,450	23,994	88,444	(60,387)	(86,631)	(147,018)
	Total all Entities	<u>\$ (655,275,724)</u>	<u>241,736</u>	<u>1,981,892</u>	<u>2,223,628</u>	<u>81,071,158</u>	<u>2,155,358</u>	<u>83,226,516</u>	<u>(75,960,772)</u>	<u>(858,074)</u>	<u>(76,818,846)</u>
	Nonemployer:										
	State of Georgia for participants in:										
	ERS	(16,443,868)	6,064	251,178	257,242	2,034,448	101,422	2,135,870	(1,906,205)	681,518	(1,224,687)
	GJRS	(3,252,408)	1,200	57,289	58,489	402,394	33,579	435,973	(377,023)	176,556	(200,467)
	Total all Entities	<u>\$ (674,972,000)</u>	<u>249,000</u>	<u>2,290,359</u>	<u>2,539,359</u>	<u>83,508,000</u>	<u>2,290,359</u>	<u>85,798,359</u>	<u>(78,244,000)</u>	<u>—</u>	<u>(78,244,000)</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

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

June 30, 2025

(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, 2025 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, 2025.

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, 2025

(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 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, 2024 through June 30, 2025.

(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	\$1,034,260
Plan fiduciary net position	<u>1,709,232</u>
Employers' and nonemployer's net OPEB asset	<u><u>\$ (674,972)</u></u>

(a) Actuarial Assumptions

The collective total OPEB liability for the June 30, 2025 measurement date was determined by an actuarial valuation as of June 30, 2024 with update procedures used to roll forward the total OPEB liability to June 30, 2025. 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, 2025

- 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, 2024 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 %	1.90 %
Domestic large cap equities	43.20	9.30
Domestic small cap equities	4.30	13.00
International developed market equities	12.30	9.30
International emerging market equities	5.20	11.30
Alternatives	5.00	11.40
	<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, 2025

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, 2025 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net OPEB asset	\$ (543,210)	(674,972)	(783,443)

(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, 2025

(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, 2025 (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	2024	1.5 years	\$ 2,255	—	2,255	—
	2025	1.3 years	—	1,079	830	249
Subtotal			<u>2,255</u>	<u>1,079</u>	<u>3,085</u>	<u>249</u>
Total deferred outflows of resources			<u>\$ 2,255</u>	<u>1,079</u>	<u>3,085</u>	<u>249</u>
Deferred inflows of resources:						
Net difference between projected and actual investment earnings on OPEB plan investments	2021	5.0 years	\$ 54,569	—	54,569	—
	2022	5.0 years	(114,874)	—	(57,437)	(57,437)
	2023	5.0 years	32,996	—	10,999	21,997
	2024	5.0 years	77,357	—	19,339	58,018
	2025	5.0 years	—	76,163	15,233	60,930
Subtotal			<u>50,048</u>	<u>76,163</u>	<u>42,703</u>	<u>83,508</u>
Total deferred inflows of resources			<u>\$ 50,048</u>	<u>76,163</u>	<u>42,703</u>	<u>83,508</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, 2025

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

Year ended June 30:		
2026	\$	12,115
2027		(45,570)
2028		(34,573)
2029		(15,231)
Total	\$	<u>(83,259)</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 1.5 years and 1.3 years for 2024 and 2025, respectively.

(7) Collective OPEB Expense (Benefit)

The components of collective OPEB expense (benefit) for the year ended June 30, 2025 are as follows (amounts in thousands):

Service cost	\$	2,137
Interest on the total OPEB liability and net cash flow		69,285
Member contributions		(2,449)
Projected earnings on plan investments		(108,624)
Administrative expense		1,025
Recognition (amortization) of deferred outflows and inflows of resources:		
Differences between expected and actual experience		3,085
Net difference between projected and actual investment earnings on plan investments		(42,703)
Collective OPEB expense (benefit)	\$	<u>(78,244)</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

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

Supplemental Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	Actual member payroll	Employer allocation percentage
Special Funding through the State of Georgia:			
For participants in GJRS:			
50-001	Appling County Board of Commissioners	\$ 97,931	0.010008 %
50-023	Catoosa County Board of Commissioners	60,000	0.006132 %
50-024	Charlton County Board of Commissioners	33,172	0.003390 %
50-027	Chattooga County Board of Commissioners	49,342	0.005042 %
50-028	Cherokee County Board of Commissioners	144,790	0.014797 %
50-033	Cobb County Board of Commissioners	289,581	0.029594 %
50-034	Coffee County Board of Commissioners	41,562	0.004247 %
50-038	Coweta County Board of Commissioners	144,790	0.014797 %
50-044	Dekalb County Board of Commissioners	217,185	0.022195 %
50-048	Douglas County Board of Commissioners	144,790	0.014797 %
50-054	Evans County Board of Commissioners	105,753	0.010807 %
50-056	Fayette County Board of Commissioners	144,790	0.014797 %
50-058	Forsyth County Board of Commissioners	144,675	0.014785 %
50-060	Fulton County Board of Commissioners	723,954	0.073984 %
50-063	Glynn County Board of Commissioners	126,443	0.012922 %
50-067	Gwinnett County Board of Commissioners	134,790	0.013775 %
50-081	Jefferson County Board of Commissioners	53,500	0.005467 %
50-085	Lamar County Board of Commissioners	129,062	0.013190 %
50-089	Liberty County Board of Commissioners	84,211	0.008606 %
50-092	Lowndes County Board of Commissioners	138,790	0.014184 %
50-095	Madison County Board of Commissioners	125,000	0.012774 %
50-098	Mcintosh County Board of Commissioners	180,452	0.018441 %
50-100	Miller County Board of Commissioners	56,894	0.005814 %
50-101	Mitchell County Board of Commissioners	139,790	0.014286 %
50-106	Muscogee County Board of Commissioners	175,937	0.017980 %
50-113	Pierce County Board of Commissioners	59,242	0.006054 %
50-117	Putnam County Board of Commissioners	63,450	0.006484 %
50-121	Richmond County Board of Commissioners	144,359	0.014753 %
50-124	Screven County Board of Commissioners	20,000	0.002044 %
50-127	Stephens County Board of Commissioners	37,995	0.003883 %
50-132	Tattnall County Board of Commissioners	74,472	0.007611 %
50-137	Tift County Board of Commissioners	126,591	0.012937 %
50-140	Treutlen County Board of Commissioners	55,000	0.005621 %
50-142	Turner County Board of Commissioners	67,698	0.006918 %
50-147	Walton County Board of Commissioners	68,250	0.006975 %
50-148	Ware County Board of Commissioners	98,849	0.010102 %
50-161	Eighth Judicial Board of Commissioners	212,000	0.021665 %
	Total GJRS	<u>\$ 4,715,090</u>	<u>0.481858 %</u>

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

Supplemental Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	Actual member payroll	Employer allocation percentage
For participants in ERS:			
51-0217	DeKalb County State Court	\$ 838,612	0.085702 %
51-0237	Bibb County State Court	371,278	0.037943 %
51-0248	Chatham County State Court	563,746	0.057612 %
75-001	Appling County Tax Officials	50,011	0.005111 %
75-003	Bacon County Tax Officials	32,962	0.003369 %
75-005	Baldwin County Tax Officials	448,198	0.045804 %
75-008	Bartow County Tax Officials	669,206	0.068390 %
75-010	Berrien County Tax Officials	136,194	0.013918 %
75-011	Bibb County Tax Officials	377,030	0.038531 %
75-013	Brantley County Tax Officials	83,227	0.008505 %
75-014	Brooks County Tax Officials	76,830	0.007852 %
75-015	Bryan County Tax Officials	109,677	0.011209 %
75-018	Butts County Tax Officials	88,673	0.009062 %
75-020	Camden County Tax Officials	279,323	0.028546 %
75-021	Candler County Tax Officials	72,370	0.007396 %
75-022	Carroll County Tax Officials	179,555	0.018350 %
75-024	Charlton County Tax Officials	164,409	0.016802 %
75-025	Chatham County Tax Officials	214,222	0.021893 %
75-029	Clarke County Tax Officials	318,793	0.032579 %
75-032	Clinch County Tax Officials	147,731	0.015097 %
75-033	Cobb County Tax Officials	1,296,998	0.132547 %
75-034	Coffee County Tax Officials	123,414	0.012612 %
75-035	Colquitt County Tax Officials	193,667	0.019792 %
75-036	Columbia County Tax Officials	457,380	0.046742 %
75-037	Cook County Tax Officials	76,896	0.007858 %
75-038	Coweta County Tax Officials	145,244	0.014843 %
75-041	Dade County Tax Officials	71,527	0.007310 %
75-043	Decatur County Tax Officials	50,480	0.005159 %
75-044	Dekalb County Tax Officials	486,870	0.049756 %
75-045	Dodge County Tax Officials	92,518	0.009455 %
75-047	Dougherty County Tax Officials	214,957	0.021968 %
75-048	Douglas County Tax Officials	48,389	0.004945 %
75-051	Effingham County Tax Officials	51,848	0.005299 %
75-052	Elbert County Tax Officials	105,550	0.010787 %
75-053	Emanuel County Tax Officials	46,130	0.004714 %
75-055	Fannin County Tax Officials	37,493	0.003832 %
75-056	Fayette County Tax Officials	201,723	0.020615 %
75-057	Floyd County Tax Officials	200,873	0.020528 %
75-058	Forsyth County Tax Officials	1,223,785	0.125065 %
75-059	Franklin County Tax Officials	139,990	0.014306 %
75-060	Fulton County Tax Officials	3,857,609	0.394230 %
75-062	Glascocock County Tax Officials	55,376	0.005659 %
75-063	Glynn County Tax Officials	130,187	0.013305 %
75-064	Gordon County Tax Officials	299,650	0.030623 %
75-067	Gwinnett County Tax Officials	836,911	0.085528 %
75-068	Habersham County Tax Officials	149,720	0.015301 %
75-069	Hall County Tax Officials	162,872	0.016645 %

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

Supplemental Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	Actual member payroll	Employer allocation percentage
75-070	Hancock County Tax Officials	\$ 31,675	0.003237 %
75-074	Heard County Tax Officials	76,210	0.007788 %
75-075	Henry County Tax Officials	304,403	0.031109 %
75-076	Houston County Tax Officials	276,489	0.028256 %
75-078	Jackson County Tax Officials	133,818	0.013676 %
75-080	Jeff Davis County Tax Officials	80,827	0.008260 %
75-081	Jefferson County Tax Officials	50,253	0.005136 %
75-082	Jenkins County Tax Officials	67,406	0.006889 %
75-084	Jones County Tax Officials	230,629	0.023569 %
75-085	Lamar County Tax Officials	83,895	0.008574 %
75-086	Lanier County Tax Officials	123,969	0.012669 %
75-087	Laurens County Tax Officials	164,306	0.016791 %
75-089	Liberty County Tax Officials	216,757	0.022152 %
75-090	Lincoln County Tax Officials	51,674	0.005281 %
75-091	Long County Tax Officials	46,722	0.004775 %
75-092	Lowndes County Tax Officials	231,299	0.023638 %
75-094	Macon County Tax Officials	96,720	0.009884 %
75-096	Marion County Tax Officials	73,010	0.007461 %
75-097	Mcduffie County Tax Officials	130,201	0.013306 %
75-098	Mcintosh County Tax Officials	142,092	0.014521 %
75-100	Miller County Tax Officials	35,089	0.003586 %
75-102	Monroe County Tax Officials	142,055	0.014517 %
75-103	Montgomery County Tax Officials	32,962	0.003369 %
75-104	Morgan County Tax Officials	50,258	0.005136 %
75-105	Murray County Tax Officials	80,080	0.008184 %
75-106	Muscogee County Tax Officials	371,809	0.037997 %
75-107	Newton County Tax Officials	123,071	0.012577 %
75-108	Oconee County Tax Officials	115,509	0.011804 %
75-110	Paulding County Tax Officials	186,950	0.019105 %
75-111	Peach County Tax Officials	49,522	0.005061 %
75-113	Pierce County Tax Officials	97,048	0.009918 %
75-114	Pike County Tax Officials	92,781	0.009482 %
75-115	Polk County Tax Officials	132,384	0.013529 %
75-121	Richmond County Tax Officials	643,731	0.065786 %
75-122	Rockdale County Tax Officials	125,663	0.012842 %
75-124	Screven County Tax Officials	71,298	0.007286 %
75-125	Seminole County Tax Officials	35,444	0.003622 %
75-126	Spalding County Tax Officials	303,891	0.031056 %
75-127	Stephens County Tax Officials	274,595	0.028062 %
75-128	Stewart County Tax Officials	36,462	0.003726 %
75-129	Sumter County Tax Officials	36,927	0.003774 %
75-130	Talbot County Tax Officials	32,406	0.003312 %
75-132	Tattnall County Tax Officials	35,119	0.003589 %
75-133	Taylor County Tax Officials	74,638	0.007628 %
75-134	Telfair County Tax Officials	73,926	0.007555 %
75-135	Terrell County Tax Officials	36,250	0.003705 %
75-136	Thomas County Tax Officials	185,602	0.018968 %
75-137	Tift County Tax Officials	161,064	0.016460 %

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

Supplemental Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	Actual member payroll	Employer allocation percentage
75-139	Towns County Tax Officials	\$ 52,566	0.005372 %
75-141	Troup County Tax Officials	170,052	0.017379 %
75-142	Turner County Tax Officials	117,973	0.012056 %
75-143	Twiggs County Tax Officials	162,731	0.016630 %
75-145	Upson County Tax Officials	54,915	0.005612 %
75-146	Walker County Tax Officials	179,405	0.018334 %
75-147	Walton County Tax Officials	24,812	0.002536 %
75-150	Washington County Tax Officials	44,399	0.004537 %
75-151	Wayne County Tax Officials	69,933	0.007147 %
75-154	White County Tax Officials	260,218	0.026593 %
75-155	Whitfield County Tax Officials	362,752	0.037072 %
75-159	Worth County Tax Officials	110,167	0.011259 %
	Total ERS	<u>\$ 23,838,916</u>	<u>2.436230 %</u>
	Total State Support Provided	<u>\$ 28,554,006</u>	<u>2.918088 %</u>

See accompanying independent auditors' report and accompanying notes to supplementary information schedules.

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

Supplemental Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	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:			
50-001	Appling County Board of Commissioners	\$ (67,551)	2,774
50-005	Baldwin County Board of Commissioners	—	4,680
50-023	Catoosa County Board of Commissioners	(41,389)	(5,951)
50-024	Charlton County Board of Commissioners	(22,882)	16,232
50-027	Chattooga County Board of Commissioners	(34,032)	(6,144)
50-028	Cherokee County Board of Commissioners	(99,876)	(14,582)
50-029	Clarke County Board of Commissioners	—	20,642
50-031	Clayton County Board of Commissioners	—	20,415
50-033	Cobb County Board of Commissioners	(199,751)	(28,919)
50-034	Coffee County Board of Commissioners	(28,666)	(3,541)
50-038	Coweta County Board of Commissioners	(99,876)	(20,275)
50-044	Dekalb County Board of Commissioners	(149,810)	40,705
50-048	Douglas County Board of Commissioners	(99,876)	(17,482)
50-054	Evans County Board of Commissioners	(72,944)	(11,370)
50-056	Fayette County Board of Commissioners	(99,876)	(15,055)
50-058	Forsyth County Board of Commissioners	(99,795)	(3,441)
50-060	Fulton County Board of Commissioners	(499,371)	(75,337)
50-063	Glynn County Board of Commissioners	(87,220)	(25,586)
50-067	Gwinnett County Board of Commissioners	(92,977)	(2,436)
50-069	Hall County Board of Commissioners	—	13,029
50-081	Jefferson County Board of Commissioners	(36,901)	(6,522)
50-085	Lamar County Board of Commissioners	(89,029)	(14,045)
50-089	Liberty County Board of Commissioners	(58,088)	41,134
50-092	Lowndes County Board of Commissioners	(95,738)	(14,492)
50-095	Madison County Board of Commissioners	(86,221)	(17,775)
50-098	Mcintosh County Board of Commissioners	(124,472)	(24,831)
50-100	Miller County Board of Commissioners	(39,243)	(2,021)
50-101	Mitchell County Board of Commissioners	(96,426)	(15,063)
50-106	Muscogee County Board of Commissioners	(121,360)	(16,426)
50-113	Pierce County Board of Commissioners	(40,863)	(8,769)
50-117	Putnam County Board of Commissioners	(43,765)	(6,474)
50-121	Richmond County Board of Commissioners	(99,579)	(813)
50-122	Rockdale County Board of Commissioners	—	30,028
50-124	Screven County Board of Commissioners	(13,796)	5,920
50-127	Stephens County Board of Commissioners	(26,209)	(3,563)
50-132	Tattnall County Board of Commissioners	(51,372)	(6,987)
50-137	Tift County Board of Commissioners	(87,321)	(13,973)
50-140	Treutlen County Board of Commissioners	(37,940)	(7,485)
50-142	Turner County Board of Commissioners	(46,695)	10,252
50-147	Walton County Board of Commissioners	(47,079)	18,473

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

Supplemental Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
50-148	Ware County Board of Commissioners	\$ (68,186)	(14,827)
50-161	Eighth Judicial Board of Commissioners	(146,233)	(20,566)
	Total GJRS	<u>\$ (3,252,408)</u>	<u>(200,467)</u>

For participants in ERS:

51-0217	DeKalb County State Court	\$ (578,465)	(53,030)
51-0237	Bibb County State Court	(256,105)	25,636
51-0248	Chatham County State Court	(388,865)	(38,020)
75-001	Appling County Tax Officials	(34,498)	13,352
75-003	Bacon County Tax Officials	(22,740)	9,754
75-005	Baldwin County Tax Officials	(309,164)	(59,434)
75-008	Bartow County Tax Officials	(461,613)	(66,517)
75-010	Berrien County Tax Officials	(93,943)	(4,195)
75-011	Bibb County Tax Officials	(260,073)	(7,452)
75-013	Brantley County Tax Officials	(57,406)	(9,945)
75-014	Brooks County Tax Officials	(52,999)	(9,774)
75-015	Bryan County Tax Officials	(75,658)	28,098
75-018	Butts County Tax Officials	(61,166)	(9,947)
75-019	Calhoun County Tax Officials	—	5,833
75-020	Camden County Tax Officials	(192,678)	(14,675)
75-021	Candler County Tax Officials	(49,921)	(9,135)
75-022	Carroll County Tax Officials	(123,857)	8,781
75-024	Charlton County Tax Officials	(113,409)	(19,371)
75-025	Chatham County Tax Officials	(147,772)	17,123
75-029	Clarke County Tax Officials	(219,899)	(3,278)
75-031	Clayton County Tax Officials	—	21,645
75-032	Clinch County Tax Officials	(101,901)	(18,498)
75-033	Cobb County Tax Officials	(894,655)	(62,239)
75-034	Coffee County Tax Officials	(85,127)	4,024
75-035	Colquitt County Tax Officials	(133,590)	(11,186)
75-036	Columbia County Tax Officials	(315,495)	(41,480)
75-037	Cook County Tax Officials	(53,039)	(8,964)
75-038	Coweta County Tax Officials	(100,186)	24,211
75-041	Dade County Tax Officials	(49,340)	(9,140)
75-043	Decatur County Tax Officials	(34,822)	3,526
75-044	DeKalb County Tax Officials	(335,839)	(36,198)
75-045	Dodge County Tax Officials	(63,819)	835
75-047	Dougherty County Tax Officials	(148,278)	(10,704)
75-048	Douglas County Tax Officials	(33,377)	(1,348)
75-051	Effingham County Tax Officials	(35,767)	(7,957)
75-052	Elbert County Tax Officials	(72,809)	(13,315)
75-053	Emanuel County Tax Officials	(31,818)	12,738
75-055	Fannin County Tax Officials	(25,865)	10,176
75-056	Fayette County Tax Officials	(139,145)	(7,183)

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

Supplemental Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
75-057	Floyd County Tax Officials	\$ (138,558)	(24,247)
75-058	Forsyth County Tax Officials	(844,154)	(148,697)
75-059	Franklin County Tax Officials	(96,561)	(15,886)
75-060	Fulton County Tax Officials	(2,660,942)	(290,084)
75-062	GlascocK County Tax Officials	(38,197)	(6,713)
75-063	Glynn County Tax Officials	(89,805)	709
75-064	Gordon County Tax Officials	(206,697)	(34,485)
75-066	Greene County Tax Officials	—	24,901
75-067	Gwinnett County Tax Officials	(577,290)	(44,243)
75-068	Habersham County Tax Officials	(103,277)	(19,664)
75-069	Hall County Tax Officials	(112,349)	(9,944)
75-070	Hancock County Tax Officials	(21,849)	8,835
75-072	Harris County Tax Officials	—	4,567
75-074	Heard County Tax Officials	(52,567)	(8,661)
75-075	Henry County Tax Officials	(209,977)	70,244
75-076	Houston County Tax Officials	(190,720)	(16,095)
75-078	Jackson County Tax Officials	(92,309)	(7,118)
75-080	Jeff Davis County Tax Officials	(55,753)	(9,684)
75-081	Jefferson County Tax Officials	(34,667)	(5,949)
75-082	Jenkins County Tax Officials	(46,499)	(8,932)
75-084	Jones County Tax Officials	(159,084)	(22,225)
75-085	Lamar County Tax Officials	(57,872)	14,064
75-086	Lanier County Tax Officials	(85,512)	(13,155)
75-087	Laurens County Tax Officials	(113,335)	(4,242)
75-088	Lee County Tax Officials	—	30,727
75-089	Liberty County Tax Officials	(149,520)	26,506
75-090	Lincoln County Tax Officials	(35,645)	(10,435)
75-091	Long County Tax Officials	(32,230)	(5,978)
75-092	Lowndes County Tax Officials	(159,550)	(12,186)
75-094	Macon County Tax Officials	(66,714)	(744)
75-096	Marion County Tax Officials	(50,360)	(9,042)
75-097	Mcduffie County Tax Officials	(89,812)	(15,756)
75-098	Mcintosh County Tax Officials	(98,013)	(17,877)
75-100	Miller County Tax Officials	(24,204)	9,467
75-102	Monroe County Tax Officials	(97,986)	(16,609)
75-103	Montgomery County Tax Officials	(22,740)	9,261
75-104	Morgan County Tax Officials	(34,667)	(7,500)
75-105	Murray County Tax Officials	(55,240)	(6,114)
75-106	Muscogee County Tax Officials	(256,469)	35,323
75-107	Newton County Tax Officials	(84,891)	7,085
75-108	Oconee County Tax Officials	(79,674)	6,059
75-110	Paulding County Tax Officials	(128,953)	(20,705)
75-111	Peach County Tax Officials	(34,160)	25,041
75-113	Pierce County Tax Officials	(66,944)	(4,002)

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

Supplemental Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2025
(Unaudited)

Employer code	Employer	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
75-114	Pike County Tax Officials	\$ (64,001)	(11,935)
75-115	Polk County Tax Officials	(91,317)	(15,487)
75-121	Richmond County Tax Officials	(444,037)	(76,729)
75-122	Rockdale County Tax Officials	(86,680)	(14,159)
75-124	Screven County Tax Officials	(49,178)	(221)
75-125	Seminole County Tax Officials	(24,447)	(3,102)
75-126	Spalding County Tax Officials	(209,619)	(40,544)
75-127	Stephens County Tax Officials	(189,411)	(30,844)
75-128	Stewart County Tax Officials	(25,149)	9,875
75-129	Sumter County Tax Officials	(25,473)	(4,524)
75-130	Talbot County Tax Officials	(22,355)	(3,039)
75-132	Tattnall County Tax Officials	(24,225)	(2,408)
75-133	Taylor County Tax Officials	(51,487)	(9,662)
75-134	Telfair County Tax Officials	(50,994)	(9,077)
75-135	Terrell County Tax Officials	(25,008)	7,954
75-136	Thomas County Tax Officials	(128,029)	(22,176)
75-137	Tift County Tax Officials	(111,100)	(19,485)
75-139	Towns County Tax Officials	(36,259)	(8,065)
75-141	Troup County Tax Officials	(117,303)	(19,948)
75-142	Turner County Tax Officials	(81,375)	(14,212)
75-143	Twiggs County Tax Officials	(112,248)	(16,958)
75-145	Upson County Tax Officials	(37,879)	(7,015)
75-146	Walker County Tax Officials	(123,749)	(21,297)
75-147	Walton County Tax Officials	(17,117)	4,315
75-148	Ware County Tax Officials	—	10,237
75-150	Washington County Tax Officials	(30,623)	13,250
75-151	Wayne County Tax Officials	(48,240)	603
75-154	White County Tax Officials	(179,495)	(20,225)
75-155	Whitfield County Tax Officials	(250,226)	(21,323)
75-159	Worth County Tax Officials	(75,995)	12,950
	Total ERS	<u>\$ (16,443,868)</u>	<u>(1,224,687)</u>
	Total for all employers	<u>\$ (19,696,276)</u>	<u>(1,425,154)</u>

See accompanying independent auditors' report and accompanying notes to supplementary information schedules.

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

Notes to Supplementary Information Schedules

June 30, 2025

(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, 2025. 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, 2025. 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, 2025, 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.