



**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, 2023

(With Independent Auditors' Report Thereon)



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

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

Opinions

We have audited the schedule of employer and nonemployer allocations of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD), which is administered by the Employees' Retirement System of Georgia (the System), as of and for the year ended June 30, 2023, 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, 2023, 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, 2023, 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, 2023, and our report thereon, dated September 29, 2023, expressed an unmodified opinion on those financial statements.

Supplementary Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
April 26, 2024

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, 2023

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
<u>LRS</u>			
444	General Assembly of Georgia	\$ 1,060,592	0.103047 %
<u>GJRS</u>			
418	Prosecuting Attorneys Council	936,644	0.091004 %
436	Superior Courts of Georgia	11,329,442	1.100769 %
442	Georgia Department of Law	117,500	0.011416 %
444	General Assembly of Georgia	147,487	0.014330 %
<u>ERS</u>			
127-001	Appling County DFACS	26,522	0.002577 %
127-003	Bacon County DFACS	143,070	0.013901 %
127-004	Baker County DFACS	77,012	0.007482 %
127-005	Baldwin County DFACS	229,223	0.022271 %
127-006	Banks County DFACS	82,701	0.008035 %
127-007	Barrow County DFACS	255,550	0.024829 %
127-008	Bartow County DFACS	340,921	0.033124 %
127-009	Ben Hill County DFACS	148,925	0.014470 %
127-010	Berrien County DFACS	282,384	0.027436 %
127-011	Bibb County DFACS	1,689,995	0.164200 %
127-012	Bleckley County DFACS	65,874	0.006400 %
127-013	Brantley County DFACS	253,763	0.024656 %
127-014	Brooks County DFACS	202,425	0.019668 %
127-016	Bulloch County DFACS	134,786	0.013096 %
127-017	Burke County DFACS	202,782	0.019702 %
127-018	Butts County DFACS	230,479	0.022393 %
127-019	Calhoun County DFACS	28,727	0.002791 %
127-020	Camden County DFACS	200,144	0.019446 %
127-021	Candler County DFACS	44,203	0.004295 %
127-022	Carroll County DFACS	401,909	0.039050 %
127-023	Catoosa County DFACS	138,751	0.013481 %
127-024	Charlton County DFACS	132,033	0.012828 %
127-025	Chatham County DFACS	839,574	0.081573 %
127-027	Chattooga County DFACS	313,364	0.030446 %
127-028	Cherokee County DFACS	523,659	0.050879 %
127-029	Clarke County DFACS	3,680,821	0.357629 %
127-030	Clay County DFACS	177,929	0.017288 %
127-031	Clayton County DFACS	2,552,451	0.247996 %
127-032	Clinch County DFACS	182,609	0.017742 %
127-033	Cobb County DFACS	2,932,538	0.284925 %
127-034	Coffee County DFACS	1,417,374	0.137712 %
127-035	Colquitt County DFACS	284,818	0.027673 %
127-036	Columbia County DFACS	1,500,771	0.145815 %
127-037	Cook County DFACS	259,862	0.025248 %
127-038	Coweta County DFACS	443,752	0.043115 %
127-039	Crawford County DFACS	185,156	0.017990 %
127-040	Crisp County DFACS	197,058	0.019146 %
127-041	Dade County DFACS	201,103	0.019539 %

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, 2023

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
127-042	Dawson County DFACS	\$ 118,637	0.011527 %
127-043	Decatur County DFACS	376,195	0.036551 %
127-044	Dekalb County DFACS	12,515,406	1.215997 %
127-045	Dodge County DFACS	112,516	0.010932 %
127-046	Dooly County DFACS	108,337	0.010526 %
127-047	Dougherty County DFACS	3,866,262	0.375646 %
127-048	Douglas County DFACS	736,511	0.071559 %
127-049	Early County DFACS	1,537,812	0.149414 %
127-051	Effingham County DFACS	347,839	0.033796 %
127-052	Elbert County DFACS	135,299	0.013146 %
127-053	Emanuel County DFACS	182,355	0.017718 %
127-054	Evans County DFACS	94,864	0.009217 %
127-055	Fannin County DFACS	118,261	0.011490 %
127-056	Fayette County DFACS	623,709	0.060600 %
127-057	Floyd County DFACS	1,931,314	0.187646 %
127-058	Forsyth County DFACS	168,096	0.016332 %
127-059	Franklin County DFACS	217,183	0.021102 %
127-060	Fulton County DFACS	5,585,109	0.542649 %
127-061	Gilmer County DFACS	147,229	0.014305 %
127-062	Glascocock County DFACS	34,577	0.003359 %
127-063	Glynn County DFACS	485,619	0.047183 %
127-064	Gordon County DFACS	295,220	0.028684 %
127-065	Grady County DFACS	264,246	0.025674 %
127-066	Greene County DFACS	242,068	0.023519 %
127-067	Gwinnett County DFACS	3,707,358	0.360207 %
127-068	Habersham County DFACS	299,171	0.029067 %
127-069	Hall County DFACS	1,404,578	0.136469 %
127-071	Haralson County DFACS	224,121	0.021776 %
127-072	Harris County DFACS	177,579	0.017254 %
127-073	Hart County DFACS	178,105	0.017305 %
127-074	Heard County DFACS	108,626	0.010554 %
127-075	Henry County DFACS	868,405	0.084374 %
127-076	Houston County DFACS	913,391	0.088745 %
127-077	Irwin County DFACS	185,328	0.018006 %
127-078	Jackson County DFACS	176,266	0.017126 %
127-080	Jeff Davis County DFACS	332,926	0.032347 %
127-081	Jefferson County DFACS	134,588	0.013077 %
127-082	Jenkins County DFACS	237,024	0.023029 %
127-083	Johnson County DFACS	99,861	0.009703 %
127-084	Jones County DFACS	326,037	0.031678 %
127-085	Lamar County DFACS	281,919	0.027391 %
127-086	Lanier County DFACS	161,457	0.015687 %
127-087	Laurens County DFACS	4,881,163	0.474254 %
127-088	Lee County DFACS	196,931	0.019134 %
127-089	Liberty County DFACS	309,153	0.030037 %
127-091	Long County DFACS	39,131	0.003802 %
127-092	Lowndes County DFACS	563,230	0.054723 %

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

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As of and for the year ended June 30, 2023

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
127-093	Lumpkin County DFACS	\$ 157,395	0.015293 %
127-095	Madison County DFACS	203,640	0.019786 %
127-096	Marion County DFACS	69,126	0.006716 %
127-097	Mcduffie County DFACS	165,834	0.016112 %
127-099	Meriwether County DFACS	400,559	0.038918 %
127-101	Mitchell County DFACS	102,105	0.009921 %
127-102	Monroe County DFACS	265,817	0.025827 %
127-103	Montgomery County DFACS	122,447	0.011897 %
127-104	Morgan County DFACS	70,345	0.006835 %
127-105	Murray County DFACS	327,768	0.031846 %
127-106	Muscogee County DFACS	1,111,837	0.108026 %
127-107	Newton County DFACS	359,415	0.034921 %
127-110	Paulding County DFACS	321,469	0.031234 %
127-111	Peach County DFACS	427,192	0.041506 %
127-112	Pickens County DFACS	215,448	0.020933 %
127-113	Pierce County DFACS	109,416	0.010631 %
127-114	Pike County DFACS	81,818	0.007949 %
127-115	Polk County DFACS	534,171	0.051900 %
127-116	Pulaski County DFACS	37,890	0.003681 %
127-117	Putnam County DFACS	1,167,809	0.113464 %
127-119	Rabun County DFACS	159,616	0.015508 %
127-120	Randolph County DFACS	44,698	0.004343 %
127-121	Richmond County DFACS	1,737,969	0.168861 %
127-122	Rockdale County DFACS	334,056	0.032457 %
127-123	Schley County DFACS	41,402	0.004023 %
127-124	Screven County DFACS	57,848	0.005620 %
127-125	Seminole County DFACS	210,004	0.020404 %
127-126	Spalding County DFACS	1,666,780	0.161944 %
127-127	Stephens County DFACS	264,496	0.025698 %
127-128	Stewart County DFACS	97,741	0.009497 %
127-129	Sumter County DFACS	2,242,864	0.217917 %
127-130	Talbot County DFACS	74,302	0.007219 %
127-131	Taliaferro County DFACS	43,976	0.004273 %
127-132	Tattnall County DFACS	159,905	0.015536 %
127-134	Telfair County DFACS	248,292	0.024124 %
127-135	Terrell County DFACS	141,805	0.013778 %
127-136	Thomas County DFACS	424,184	0.041214 %
127-137	Tift County DFACS	358,694	0.034851 %
127-138	Toombs County DFACS	213,013	0.020696 %
127-139	Towns County DFACS	86,501	0.008404 %
127-140	Treutlen County DFACS	64,719	0.006288 %
127-141	Troup County DFACS	632,311	0.061435 %
127-142	Turner County DFACS	80,188	0.007791 %
127-143	Twiggs County DFACS	104,647	0.010168 %
127-144	Union County DFACS	159,505	0.015498 %
127-145	Upson County DFACS	340,319	0.033065 %
127-146	Walker County DFACS	252,054	0.024490 %

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, 2023

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
127-147	Walton County DFACS	\$ 174,012	0.016907 %
127-148	Ware County DFACS	300,425	0.029189 %
127-149	Warren County DFACS	48,726	0.004734 %
127-150	Washington County DFACS	127,968	0.012433 %
127-151	Wayne County DFACS	157,350	0.015288 %
127-152	Webster County DFACS	99,649	0.009682 %
127-153	Wheeler County DFACS	24,338	0.002365 %
127-154	White County DFACS	43,333	0.004210 %
127-155	Whitfield County DFACS	1,493,907	0.145148 %
127-156	Wilcox County DFACS	164,330	0.015966 %
127-157	Wilkes County DFACS	110,312	0.010718 %
127-158	Wilkinson County DFACS	96,584	0.009384 %
127-159	Worth County DFACS	181,976	0.017681 %
128-001	Appling County Health Dept	176,476	0.017146 %
128-002	Atkinson County Health Dept	126,810	0.012321 %
128-003	Bacon County Health Dept	74,424	0.007231 %
128-004	Baker County Health Dept	193,794	0.018829 %
128-005	Baldwin County Health Dept	229,989	0.022346 %
128-007	Barrow County Public Health	217,970	0.021178 %
128-008	Bartow County Health Dept	198,240	0.019261 %
128-009	Ben Hill County Health Dept	179,844	0.017474 %
128-010	Berrien County Health Dept	42,988	0.004177 %
128-011	Bibb County Health Dept	502,422	0.048815 %
128-013	Brantley County Health Dept	101,684	0.009880 %
128-014	Brooks County Health Dept	98,530	0.009573 %
128-015	Bryan County Health Dept	67,835	0.006591 %
128-016	Bulloch County Physical Health	248,251	0.024120 %
128-017	Burke County Health Dept	406,580	0.039503 %
128-018	Butts County Health Dept	66,158	0.006428 %
128-019	Calhoun County Health Dept	43,828	0.004258 %
128-020	Camden County Health Dept	192,677	0.018721 %
128-021	Candler County Health Dept	62,182	0.006042 %
128-022	Carroll County Health Dept	313,960	0.030504 %
128-023	Catoosa County Health Dept	166,933	0.016219 %
128-024	Charlton County Health Dept	70,082	0.006809 %
128-025	Chatham County Health Dept	1,945,076	0.188984 %
128-027	Chattooga County Health Dept	363,530	0.035321 %
128-028	Cherokee County Health Dept	2,659,964	0.258442 %
128-029	Clarke County Health Dept	1,302,855	0.126585 %
128-031	Clayton County Health Dept	1,062,676	0.103250 %
128-032	Clinch County Health Dept	82,557	0.008021 %
128-033	Cobb County Health Dept	2,854,665	0.277359 %
128-034	Coffee County Health Dept	136,228	0.013236 %
128-035	Colquitt County Health Dept	191,669	0.018623 %
128-036	Columbia County Health Dept	459,900	0.044684 %
128-037	Cook County Health Dept	112,006	0.010882 %
128-038	Coweta County Health Dept	399,013	0.038768 %

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, 2023

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-039	Crawford County Health Dept	\$ 120,736	0.011731 %
128-041	Dade County Health Dept	155,796	0.015137 %
128-042	Dawson County Health Dept	322,216	0.031307 %
128-043	Decatur County Health Dept	282,805	0.027477 %
128-044	Dekalb County Health Dept	4,787,492	0.465153 %
128-047	Dougherty County Health Dept	3,178,553	0.308828 %
128-048	Douglas County Health Dept	180,280	0.017516 %
128-049	Early County Health Dept	114,197	0.011095 %
128-051	Effingham County Health Dept	207,024	0.020114 %
128-052	Elbert County Health Dept	58,547	0.005688 %
128-053	Emanuel County Health Dept	152,175	0.014785 %
128-054	Evans County Health Dept	85,039	0.008262 %
128-055	Fannin County Health Dept	116,691	0.011338 %
128-056	Fayette County Health Dept	311,264	0.030242 %
128-057	Floyd County Health Dept	1,886,800	0.183322 %
128-058	Forsyth County Health Dept	218,159	0.021196 %
128-059	Franklin County Health Dept	261,647	0.025422 %
128-060	Fulton County Health Dept	565,861	0.054979 %
128-061	Gilmer County Health Dept	324,154	0.031495 %
128-063	Glynn County Health Dept	1,854,795	0.180212 %
128-064	Gordon County Health Dept	545,970	0.053046 %
128-065	Grady County Health Dept	218,387	0.021218 %
128-066	Greene County Health Dept	147,747	0.014355 %
128-067	Gwinnett County Health Dept	4,255,802	0.413494 %
128-068	Habersham County Health Dept	90,104	0.008755 %
128-069	Hall County Health Dept	2,173,170	0.211145 %
128-070	Hancock County Health Dept	121,030	0.011759 %
128-071	Haralson County Health Dept	208,703	0.020278 %
128-073	Hart County Health Dept	38,303	0.003722 %
128-075	Henry County Health Dept	378,667	0.036791 %
128-076	Houston County Health Dept	2,276,262	0.221162 %
128-077	Irwin County Health Dept	79,488	0.007723 %
128-079	Jasper County Health Dept	67,295	0.006538 %
128-080	Jeff Davis County Health Dept	195,691	0.019013 %
128-081	Jefferson County Health Dept	82,744	0.008039 %
128-083	Johnson County Health Dept	41,019	0.003985 %
128-084	Jones County Health Dept	88,252	0.008575 %
128-085	Lamar County Health Dept	126,675	0.012308 %
128-087	Laurens County Health Dept	2,021,890	0.196447 %
128-088	Lee County Health Dept	255,305	0.024805 %
128-089	Liberty County Health Dept	400,591	0.038921 %
128-091	Long County Health Dept	36,928	0.003588 %
128-092	Lowndes County Health Dept	2,178,777	0.211690 %
128-093	Lumpkin County Health Dept	161,489	0.015690 %
128-095	Madison County Health Dept	42,423	0.004122 %
128-097	Mcduffie County Health Dept	245,259	0.023829 %
128-098	Mcintosh County Health Dept	42,000	0.004081 %

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, 2023

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
128-099	Meriwether County Health Dept	\$ 150,535	0.014626 %
128-101	Mitchell County Health Dept	174,810	0.016984 %
128-102	Monroe County Health Dept	113,729	0.011050 %
128-103	Montgomery County Health Dept	64,353	0.006253 %
128-104	Morgan County Health Dept	57,143	0.005552 %
128-105	Murray County Health Dept	270,778	0.026309 %
128-106	Muscogee County Health Dept	3,358,391	0.326301 %
128-107	Newton County Health Dept	182,051	0.017688 %
128-108	Oconee County Health Dept	267,715	0.026011 %
128-109	Oglethorpe County Health Dept	74,175	0.007207 %
128-110	Paulding County Health Dept	213,860	0.020779 %
128-111	Peach County Health Dept	44,926	0.004365 %
128-113	Pierce County Health Dept	83,468	0.008110 %
128-114	Pike County Health Dept	74,758	0.007264 %
128-115	Polk County Health Dept	268,190	0.026057 %
128-116	Pulaski County Health Dept	72,240	0.007019 %
128-117	Putnam County Health Dept	242,002	0.023513 %
128-121	Richmond County Health Dept	1,564,510	0.152008 %
128-122	Rockdale County Health Dept	207,780	0.020188 %
128-124	Screven County Health Dept	73,182	0.007110 %
128-125	Seminole County Health Dept	182,588	0.017740 %
128-126	Spalding County Health Dept	255,940	0.024867 %
128-127	Stephens County Health Dept	155,362	0.015095 %
128-131	Taliaferro County Health Dept	84,472	0.008207 %
128-132	Tattnall County Health Dept	149,634	0.014538 %
128-134	Telfair County Health Dept	213,476	0.020741 %
128-135	Terrell County Health Dept	84,477	0.008208 %
128-136	Thomas County Health Dept	349,956	0.034002 %
128-137	Tift County Health Dept	318,683	0.030963 %
128-138	Toombs County Health Dept	317,051	0.030805 %
128-139	Towns County Health Dept	133,128	0.012935 %
128-140	Treutlen County Health Dept	77,131	0.007494 %
128-141	Troup County Health Dept	2,831,845	0.275142 %
128-142	Turner County Health Dept	40,573	0.003942 %
128-144	Union County Health Dept	144,944	0.014083 %
128-145	Upson County Health Dept	199,444	0.019378 %
128-146	Walker County Health Dept	136,132	0.013227 %
128-147	Walton County Health Dept	353,694	0.034365 %
128-148	Ware County Health Dept	3,729,537	0.362362 %
128-150	Washington County Health Dept	240,325	0.023350 %
128-151	Wayne County Health Dept	148,605	0.014439 %
128-153	Wheeler County Health Dept	39,187	0.003807 %
128-154	White County Health Dept	143,023	0.013896 %
128-155	Whitfield County Health Dept	612,117	0.059473 %
128-156	Wilcox County Health Dept	39,654	0.003853 %
128-157	Wilkes County Health Dept	215,511	0.020939 %
128-158	Wilkinson County Health Dept	22,278	0.002165 %

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, 2023

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
128-159	Worth County Health Dept	\$ 233,920	0.022728 %
129-009	Jessamine Place	340,171	0.033051 %
129-022	Carroll County Mr Services	292,680	0.028437 %
129-035	Green Oaks Service Center	397,678	0.038638 %
129-101	Mitchell-Baker Service Center	394,707	0.038350 %
129-136	Thomas/Grady Service Center	256,071	0.024880 %
129-137	Tift County - Diversified Enterprises	312,903	0.030402 %
209-0209	Agric Commodity Commission	60,000	0.005830 %
237-0237	DA-Lookout Mountain Judicial Circuit	72,095	0.007005 %
361	Lookout Mountain Community Service Board	21,633	0.002102 %
363	Highland Rivers Center Community Service Board	462,416	0.044928 %
368	Dekalb Community Service Board	144,975	0.014086 %
369	DA-Lookout Mountain Judicial Circuit	179,374	0.017428 %
370	Clayton Community M.H., Substance	36,925	0.003588 %
371	Advantage Behavioral Health Systems	70,532	0.006853 %
372	Pathways Center Community Service Board	46,123	0.004481 %
373	Mcintosh Trail MH, MR And SA C	103,442	0.010050 %
374	River Edge Behavioral Health Center	182,367	0.017719 %
377	East Central Georgia CSB Serenity BHS	131,116	0.012739 %
379	New Horizons	204,220	0.019842 %
380	Middle Flint Community Service	85,814	0.008338 %
381	CSB of Middle Georgia	129,338	0.012566 %
382	Albany Area Community Service	79,049	0.007680 %
384	South Georgia Community Service Board	78,500	0.007627 %
385	Pineland Area MH, MR And SA Co	96,206	0.009347 %
386	Satilla Community Service Board	124,564	0.012103 %
388	Gateway Behavior Health Services Community Service Board	122,716	0.011923 %
402	Georgia Dept. Of Agriculture	8,241,017	0.800697 %
403	Georgia Dept. Of Admin. Services	7,357,826	0.714887 %
404	Georgia Dept. Of Audits	8,304,443	0.806860 %
405	Department Of Public Health	20,708,108	2.012000 %
406	Georgia Dept. Of Banking & Finance	2,947,347	0.286364 %
407	State Accounting Office	3,655,246	0.355144 %
408	Office of Comm. Of Insurance	3,944,529	0.383250 %
409	Georgia State Finance & Investment Commission	3,337,963	0.324317 %
410	State Properties Commission	392,587	0.038144 %
411	Georgia Dept. Of Defense	4,034,226	0.391965 %
412	Georgia Vocational Rehab Agency	14,947,142	1.452265 %
414	Georgia Dept. Of Education	8,165,805	0.793390 %
415	The Technical College System Of Georgia	7,180,567	0.697664 %
416	Georgia Employees Retirement System	2,747,735	0.266970 %
418	Prosecuting Attorneys Council	20,230,479	1.965594 %
419	Georgia Dept. Of Community Health	13,825,990	1.343333 %
420	Georgia Forestry Commission	9,760,332	0.948314 %
422	Office Of Planning And Budget	5,510,460	0.535396 %
427	Georgia Dept. Of Human Services	42,689,823	4.147744 %
428	Georgia Dept. Of Community Affairs	5,971,765	0.580217 %

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, 2023

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
429	Department Of Economic Development	\$ 3,921,130	0.380977 %
430	Admin. Office Of The Courts	2,830,947	0.275055 %
432	Georgia Court Of Appeals	4,445,304	0.431906 %
436	Superior Courts Of Georgia	5,239,301	0.509051 %
438	Supreme Court	3,615,130	0.351246 %
440	Georgia Dept. Of Labor	23,292,589	2.263108 %
441	Dept. Of Behavioral Health And Developmental Disabilities	41,625,858	4.044369 %
442	Georgia Department Of Law	7,262,476	0.705622 %
444	General Assembly Of Georgia	4,373,017	0.424882 %
461	Dept. Of Juvenile Justice	34,785,164	3.379727 %
462	Georgia Dept. Of Natural Resources	41,962,270	4.077055 %
465	State Board Pardons & Paroles	5,990,394	0.582027 %
466	Georgia Dept. Of Public Safety	38,240,176	3.715416 %
467	Georgia Dept. Of Corrections	102,013,463	9.911634 %
469	Georgia Dept. Of Early Care Learning	7,724,182	0.750482 %
470	Georgia Public Service Commission	2,971,659	0.288726 %
471	Georgia Bureau Of Investigation	25,626,468	2.489868 %
474	Department Of Revenue	17,401,946	1.690773 %
475	Georgia Dept. Of Driver Services	6,316,442	0.613706 %
476	Georgia Student Finance Commission	816,439	0.079325 %
477	Georgia Dept Of Community Supervision	36,189,593	3.516181 %
478	Secretary Of State	2,740,550	0.266272 %
482	Georgia Teachers Retirement System	12,075,773	1.173282 %
484	Georgia Dept. Of Transportation	97,985,866	9.520308 %
488	Georgia Dept. Of Veterans Service	1,296,155	0.125934 %
489	Subsequent Injury Trust Fund	618,563	0.060100 %
490	State Board Of Workers Comp	4,542,717	0.441371 %
492	Georgia Public Defender Standards Council	17,145,597	1.665866 %
503-0503	Georgia Institute Of Technology	1,518,883	0.147575 %
509-0509	Georgia State University	1,772,866	0.172252 %
512-0512	Augusta University	2,381,409	0.231378 %
518-0518	University Of Georgia	2,551,520	0.247906 %
521-0521	Albany State University	195,577	0.019002 %
528-0528	Clayton College & State University	75,000	0.007287 %
530-0530	Columbus State University	46,600	0.004528 %
531-0531	University Of North Georgia	269,953	0.026229 %
533-0533	Fort Valley State University	60,000	0.005830 %
536-0536	Georgia College And State University	176,164	0.017116 %
539-0539	Georgia Southern University	368,259	0.035780 %
540-0540	Georgia Gwinnett College	67,204	0.006529 %
542-0542	Georgia Southwestern State University	372,384	0.036181 %
543-0543	Kennesaw State University	198,973	0.019332 %
547-0547	Middle Georgia State College	249,042	0.024197 %
551-0551	Valdosta State University	41,757	0.004057 %
554-0554	University Of West Georgia	275,076	0.026726 %
557-0557	Abraham Baldwin Agric College	309,639	0.030085 %
563-0563	College Of Coastal Georgia	204,655	0.019884 %

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, 2023

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
567-0567	South Georgia State College	\$ 58,981	0.005731 %
572-0572	East Georgia College	38,610	0.003751 %
573-0573	Georgia Highlands College	66,760	0.006486 %
576-0576	Gordon College	114,744	0.011149 %
598-0598	Board Of Regents Of The University System of Georgia	1,344,472	0.130629 %
6011	Appling County Schools	33,098	0.003216 %
6021	Atkinson County Schools	53,077	0.005157 %
6051	Baldwin County Schools	155,539	0.015112 %
6111	Bibb County Schools	295,648	0.028725 %
6141	Brooks County Schools	52,277	0.005079 %
6201	Camden County Schools	51,328	0.004987 %
6211	Candler County Schools	102,172	0.009927 %
6221	Carroll County Schools	68,342	0.006640 %
6231	Catoosa County Schools	8,496	0.000825 %
6241	Charlton County Schools	43,750	0.004251 %
6251	Chatham County Schools	280,133	0.027218 %
6261	Chattahoochee County Schools	60,485	0.005877 %
6271	Chattooga County Schools	67,213	0.006530 %
6291	Clarke County Schools	413,758	0.040201 %
6311	Clayton County Schools	260,665	0.025326 %
6331	Cobb County Schools	77,913	0.007570 %
6341	Coffee County Schools	42,822	0.004161 %
6351	Colquitt County Schools	156,350	0.015191 %
6381	Coweta County Schools	76,928	0.007474 %
6401	Crisp County Schools	59,600	0.005791 %
6441	Dekalb County Schools	508,548	0.049411 %
6451	Dodge County Schools	218,706	0.021249 %
6452	Ocmulgee Regional Library System	36,115	0.003509 %
6461	Dooly County Schools	62,567	0.006079 %
6471	Dougherty County Schools	74,729	0.007261 %
6481	Douglas County Schools	78,487	0.007626 %
6511	Effingham County Schools	169,106	0.016430 %
6561	Fayette County Schools	173,744	0.016881 %
6571	Floyd County Schools	106,036	0.010302 %
6581	Forsyth County Schools	241,875	0.023501 %
6591	Franklin County Schools	44,688	0.004342 %
6601	Fulton County Board Of Education	181,340	0.017619 %
6611	Gilmer County Schools	59,664	0.005797 %
6631	Glynn County Schools	250,623	0.024351 %
6641	Gordon County Schools	71,612	0.006958 %
6651	Grady County Schools	120,214	0.011680 %
6661	Greene County Schools	99,322	0.009650 %
6671	Gwinnett County Schools	171,318	0.016645 %
6751	Henry County Schools	178,963	0.017388 %
6761	Houston County Schools	427,016	0.041489 %
6771	Irwin County Schools	74,473	0.007236 %
6781	Jackson County Schools	49,828	0.004841 %

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, 2023

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
6811	Jefferson County Schools	\$ 37,068	0.003602 %
6851	Lamar County Schools	7,241	0.000704 %
6871	Laurens County Schools	64,701	0.006286 %
6941	Macon County Schools	40,146	0.003901 %
6971	Mcduffie County Schools	219,422	0.021319 %
6991	Meriwether County Schools	209,350	0.020340 %
7061	Muscogee County Schools	286,374	0.027824 %
7071	Newton County Schools	266,982	0.025940 %
7101	Paulding County Schools	103,629	0.010069 %
7121	Pickens County Schools	24,226	0.002354 %
7141	Pike County Schools	79,096	0.007685 %
7151	Polk County Schools	137,200	0.013330 %
7191	Rabun County Schools	87,199	0.008472 %
7211	Richmond County Schools	62,839	0.006105 %
7221	Rockdale County Schools	161,818	0.015722 %
7291	Sumter County Schools	37,661	0.003659 %
7341	Telfair County Schools	21,776	0.002116 %
7351	Terrell County Schools	105,853	0.010285 %
7401	Treutlen County Schools	55,540	0.005396 %
7431	Twiggs County Schools	7,649	0.000743 %
7451	Upson County Schools	15,985	0.001553 %
7461	Walker County Schools	60,891	0.005916 %
7481	Ware County Schools	97,239	0.009448 %
7501	Washington County Board of Education	219,114	0.021289 %
7511	Wayne County Schools	64,283	0.006246 %
7541	White County Board Of Education	29,359	0.002852 %
7551	Whitfield County Schools	45,436	0.004415 %
7571	Wilkes County Schools	151,325	0.014703 %
7581	Wilkinson County Schools	51,562	0.005010 %
7611	Atlanta City Schools	397,434	0.038615 %
7641	City Of Buford Schools (Gwinnett)	118,461	0.011510 %
7721	City Of Dalton Schools (Whitfield)	115,267	0.011199 %
7761	City Of Gainesville Schools (Hall)	60,614	0.005889 %
7811	City Of Marietta Schools (Cobb)	47,736	0.004638 %
7851	City Of Rome Schools (Floyd)	171,201	0.016634 %
7861	City Of Social Circle Schools (Walton)	68,706	0.006675 %
7891	City Of Thomasville Schools (Thomas)	24,450	0.002376 %
7921	City Of Valdosta Schools (Lowndes)	236,446	0.022973 %
817	Oconee Fall Line Technical College	771,309	0.074940 %
818	Coastal Pines Technical College	550,240	0.053461 %
820	Albany Technical College	1,429,425	0.138883 %
822	Athens Technical College	659,457	0.064073 %
823	Atlanta Technical College	1,116,661	0.108495 %
824	Augusta Technical College	2,518,941	0.244740 %
826	West Georgia Technical College	1,573,517	0.152883 %
827	Chattahoochee Tech College	1,710,409	0.166183 %
828	Columbus Technical College	935,938	0.090936 %

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, 2023

Employer	Actual member payroll	Employer/ nonemployer allocation percentage
829 Georgia Northwestern Technical College	\$ 2,053,345	0.199503 %
830 Georgia Piedmont Technical College	654,519	0.063593 %
831 Southern Crescent Technical College	746,487	0.072529 %
832 Gwinnett Technical College	1,499,976	0.145738 %
834 Lanier Technical College	929,776	0.090337 %
835 Central Georgia Technical College	3,637,353	0.353405 %
837 Southern Regional Technical College	1,394,027	0.135444 %
838 North Georgia Technical College	472,793	0.045937 %
841 Savannah Technical College	787,108	0.076475 %
842 South Georgia Technical College	1,701,797	0.165347 %
843 Southeastern Technical College	1,120,404	0.108858 %
844 Ogeechee Technical College	347,386	0.033752 %
848 Wiregrass Georgia Technical College	747,806	0.072657 %
8504 Northwest Georgia RESA	69,979	0.006799 %
8804 First District RESA	152,853	0.014851 %
900 Georgia Building Authority	2,426,687	0.235777 %
910-0910 Jekyll Island State Park Authority	1,648,791	0.160197 %
913-0913 Lk Lanier Island Dev Authority	190,089	0.018469 %
921 Georgia Correctional Industries	2,959,084	0.287505 %
922 George L. Smith li - GWCCA	3,744,779	0.363843 %
926-0926 Georgia Agric Exposition Authority	794,630	0.077206 %
927 State Road And Tollway Authority	1,919,751	0.186523 %
928-0928 Georgia Environmental Finance Authority	1,340,040	0.130198 %
936-0936 Agric Com Commission-Peanuts	278,726	0.027081 %
955-0955 Georgia Superior Court Clerks Coop	611,417	0.059405 %
968-0968 Georgia Military College	145,707	0.014157 %
972-0972 Georgia Federal-State Inspection	1,815,517	0.176396 %
973-0973 Georgia Lottery Corporation	62,131	0.006037 %
977 Georgia Public Broadcasting	1,844,194	0.179182 %
980 Georgia Technology Authority	7,768,681	0.754805 %
996 The ATL	542,003	0.052661 %
Total for all Employers	<u>\$ 995,841,558</u>	<u>96.755983 %</u>
Nonemployer:		
State of Georgia for participants in:		
ERS	27,579,065	2.679583 %
GJRS	5,809,331	0.564434 %
Total all Entities	<u>\$ 1,029,229,954</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, 2023

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources		OPEB Expense/(Benefit)			
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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	\$ (454,442)	2,903	24,561	—	27,464	37,290	37,290	(24,334)	(61,514)	(85,848)
GJRS											
418	Prosecuting Attorneys Council	(401,332)	2,564	21,691	—	24,255	4,302	4,302	(21,489)	49,122	27,633
436	Superior Courts of Georgia	(4,854,446)	31,009	262,368	89,691	383,068	—	—	(259,935)	148,641	(111,294)
442	Georgia Department of Law	(50,345)	322	2,721	17,553	20,596	—	—	(2,696)	45,268	42,572
444	General Assembly of Georgia	(63,196)	404	3,416	4,721	8,541	—	—	(3,385)	2,766	(619)
ERS											
127-001	Appling County DFACS	(11,365)	73	614	15,442	16,129	—	—	(608)	32,434	31,826
127-002	Atkinson County DFACS	—	—	—	3,106	3,106	—	—	—	7,633	7,633
127-003	Bacon County DFACS	(61,304)	392	3,313	—	3,705	1,801	1,801	(3,282)	(5,854)	(9,136)
127-004	Baker County DFACS	(32,996)	211	1,783	—	1,994	1,176	1,176	(1,768)	(3,384)	(5,152)
127-005	Baldwin County DFACS	(98,216)	627	5,308	—	5,935	8,099	8,099	(5,259)	(12,015)	(17,274)
127-006	Banks County DFACS	(35,435)	226	1,915	—	2,141	1,097	1,097	(1,898)	(3,602)	(5,500)
127-007	Barrow County DFACS	(109,497)	699	5,918	2,924	9,541	—	—	(5,863)	3,178	(2,685)
127-008	Bartow County DFACS	(146,078)	933	7,895	—	8,828	5,215	5,215	(7,821)	(3,125)	(10,946)
127-009	Ben Hill County DFACS	(63,813)	408	3,449	—	3,857	11,929	11,929	(3,417)	(20,918)	(24,335)
127-010	Berrien County DFACS	(120,994)	773	6,539	—	7,312	10,229	10,229	(6,477)	(25,008)	(31,485)
127-011	Bibb County DFACS	(724,130)	4,626	39,137	24,859	68,622	—	—	(38,774)	22,479	(16,295)
127-012	Bleckley County DFACS	(28,224)	180	1,525	—	1,705	708	708	(1,510)	(4,477)	(5,987)
127-013	Brantley County DFACS	(108,734)	695	5,877	5,551	12,123	—	—	(5,823)	1,881	(3,942)
127-014	Brooks County DFACS	(86,737)	554	4,688	—	5,242	10,153	10,153	(4,644)	(18,423)	(23,067)
127-016	Bulloch County DFACS	(57,754)	369	3,121	14,377	17,867	—	—	(3,092)	29,339	26,247
127-017	Burke County DFACS	(86,887)	555	4,696	3,880	9,131	—	—	(4,653)	543	(4,110)
127-018	Butts County DFACS	(98,754)	631	5,337	1,846	7,814	—	—	(5,286)	(929)	(6,215)
127-019	Calhoun County DFACS	(12,308)	79	665	5,820	6,564	—	—	(658)	11,031	10,373
127-020	Camden County DFACS	(85,758)	548	4,635	21,151	26,334	—	—	(4,592)	39,321	34,729
127-021	Candler County DFACS	(18,941)	121	1,024	—	1,145	6,260	6,260	(1,014)	(3,905)	(4,919)
127-022	Carroll County DFACS	(172,212)	1,100	9,308	—	10,408	6,230	6,230	(9,221)	(12,300)	(21,521)
127-023	Catoosa County DFACS	(59,452)	380	3,213	6,257	9,850	—	—	(3,184)	4,761	1,577
127-024	Charlton County DFACS	(56,572)	361	3,058	2,009	5,428	—	—	(3,029)	(152)	(3,181)
127-025	Chatham County DFACS	(359,741)	2,298	19,443	26,784	48,525	—	—	(19,263)	27,861	8,598
127-026	Chattahoochee County DFACS	—	—	—	—	—	—	—	—	304	304
127-027	Chattooga County DFACS	(134,268)	858	7,257	6,216	14,331	—	—	(7,189)	11,818	4,629
127-028	Cherokee County DFACS	(224,379)	1,433	12,127	6,745	20,305	—	—	(12,014)	10,410	(1,604)
127-029	Clarke County DFACS	(1,577,162)	10,074	85,241	—	95,315	13,938	13,938	(84,449)	(73,190)	(157,639)
127-030	Clay County DFACS	(76,241)	487	4,121	—	4,608	2,569	2,569	(4,082)	(6,733)	(10,815)
127-031	Clayton County DFACS	(1,093,675)	6,986	59,110	—	66,096	26,791	26,791	(58,563)	(28,363)	(86,926)
127-032	Clinch County DFACS	(78,243)	500	4,229	—	4,729	4,695	4,695	(4,190)	(9,015)	(13,205)
127-033	Cobb County DFACS	(1,256,533)	8,026	67,912	26,130	102,068	—	—	(67,282)	(2,272)	(69,554)
127-034	Coffee County DFACS	(607,317)	3,879	32,824	—	36,703	18,575	18,575	(32,520)	(41,133)	(73,653)
127-035	Colquitt County DFACS	(122,039)	780	6,596	415	7,791	—	—	(6,534)	7,530	996
127-036	Columbia County DFACS	(643,051)	4,108	34,755	—	38,863	65,175	65,175	(34,432)	(118,038)	(152,470)
127-037	Cook County DFACS	(111,345)	711	6,018	1,021	7,750	—	—	(5,963)	(9,024)	(14,987)
127-038	Coweta County DFACS	(190,139)	1,215	10,276	195	11,686	—	—	(10,180)	(6,135)	(16,315)
127-039	Crawford County DFACS	(79,337)	507	4,288	—	4,795	2,648	2,648	(4,250)	(7,587)	(11,837)

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, 2023

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources		OPEB Expense/(Benefit)			
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
127-040	Crisp County DFACS	\$ (84,435)	539	4,563	25,748	30,850	—	—	(4,521)	32,596	28,075
127-041	Dade County DFACS	(86,168)	550	4,657	—	5,207	6,579	6,579	(4,613)	(15,890)	(20,503)
127-042	Dawson County DFACS	(50,835)	325	2,747	4,979	8,051	—	—	(2,723)	2,397	(326)
127-043	Decatur County DFACS	(161,192)	1,030	8,712	12,214	21,956	—	—	(8,631)	14,451	5,820
127-044	Dekalb County DFACS	(5,362,608)	34,255	289,833	—	324,088	371,307	371,307	(287,145)	(712,410)	(999,555)
127-045	Dodge County DFACS	(48,211)	308	2,606	—	2,914	390	390	(2,581)	(2,094)	(4,675)
127-046	Dooly County DFACS	(46,420)	297	2,509	—	2,806	241	241	(2,486)	(354)	(2,840)
127-047	Dougherty County DFACS	(1,656,618)	10,582	89,535	29,533	129,650	—	—	(88,705)	52,368	(36,337)
127-048	Douglas County DFACS	(315,579)	2,016	17,056	11,656	30,728	—	—	(16,897)	9,623	(7,274)
127-049	Early County DFACS	(658,923)	4,209	35,613	—	39,822	10,853	10,853	(35,285)	(23,403)	(58,688)
127-051	Effingham County DFACS	(149,042)	952	8,055	—	9,007	1,274	1,274	(7,981)	(7,795)	(15,776)
127-052	Elbert County DFACS	(57,975)	370	3,133	439	3,942	—	—	(3,104)	(857)	(3,961)
127-053	Emanuel County DFACS	(78,137)	499	4,223	—	4,722	13,919	13,919	(4,184)	(19,908)	(24,092)
127-054	Evans County DFACS	(40,647)	260	2,197	—	2,457	1,557	1,557	(2,177)	(4,173)	(6,350)
127-055	Fannin County DFACS	(50,671)	324	2,739	—	3,063	5,870	5,870	(2,711)	(4,274)	(6,985)
127-056	Fayette County DFACS	(267,249)	1,707	14,444	—	16,151	11,870	11,870	(14,309)	(36,966)	(51,275)
127-057	Floyd County DFACS	(827,528)	5,286	44,725	—	50,011	11,300	11,300	(44,311)	(23,449)	(67,760)
127-058	Forsyth County DFACS	(72,025)	460	3,893	1,358	5,711	—	—	(3,857)	1,624	(2,233)
127-059	Franklin County DFACS	(93,061)	594	5,030	—	5,624	2,455	2,455	(4,983)	(4,818)	(9,801)
127-060	Fulton County DFACS	(2,393,109)	15,286	129,340	81,736	226,362	—	—	(128,140)	86,204	(41,936)
127-061	Gilmer County DFACS	(63,086)	403	3,410	5,892	9,705	—	—	(3,380)	(212)	(3,592)
127-062	Glascock County DFACS	(14,813)	95	801	5,145	6,041	—	—	(793)	3,453	2,660
127-063	Glynn County DFACS	(208,079)	1,329	11,246	27,110	39,685	—	—	(11,140)	41,012	29,872
127-064	Gordon County DFACS	(126,498)	808	6,837	9,358	17,003	—	—	(6,774)	16,526	9,752
127-065	Grady County DFACS	(113,224)	723	6,119	4,474	11,316	—	—	(6,063)	6,505	442
127-066	Greene County DFACS	(103,720)	663	5,606	13,766	20,035	—	—	(5,555)	25,156	19,601
127-067	Gwinnett County DFACS	(1,588,531)	10,147	85,855	27,869	123,871	—	—	(85,059)	(12,954)	(98,013)
127-068	Habersham County DFACS	(128,187)	819	6,928	—	7,747	740	740	(6,863)	5,275	(1,588)
127-069	Hall County DFACS	(601,835)	3,844	32,527	—	36,371	6,233	6,233	(32,224)	(4,480)	(36,704)
127-070	Hancock County DFACS	—	—	—	—	—	—	—	—	7,188	7,188
127-071	Haralson County DFACS	(96,033)	613	5,190	—	5,803	3,315	3,315	(5,140)	(6,081)	(11,221)
127-072	Harris County DFACS	(76,091)	486	4,112	—	4,598	8,641	8,641	(4,074)	(15,179)	(19,253)
127-073	Hart County DFACS	(76,316)	487	4,125	—	4,612	1,434	1,434	(4,086)	9,993	5,907
127-074	Heard County DFACS	(46,544)	297	2,516	16,616	19,429	—	—	(2,493)	31,777	29,284
127-075	Henry County DFACS	(372,094)	2,377	20,111	—	22,488	1,050	1,050	(19,924)	(5,098)	(25,022)
127-076	Houston County DFACS	(391,370)	2,500	21,152	28,180	51,832	—	—	(20,957)	39,151	18,194
127-077	Inwin County DFACS	(79,407)	507	4,292	1,874	6,673	—	—	(4,251)	4,150	(101)
127-078	Jackson County DFACS	(75,527)	482	4,082	—	4,564	1,545	1,545	(4,044)	(1,636)	(5,680)
127-080	Jeff Davis County DFACS	(142,652)	911	7,710	2,667	11,288	—	—	(7,639)	(12,658)	(20,297)
127-081	Jefferson County DFACS	(57,670)	368	3,117	—	3,485	4,641	4,641	(3,087)	(17,149)	(20,236)
127-082	Jenkins County DFACS	(101,559)	649	5,489	—	6,138	2,160	2,160	(5,437)	(8,665)	(14,102)
127-083	Johnson County DFACS	(42,791)	273	2,313	1,569	4,155	—	—	(2,292)	8,006	5,714
127-084	Jones County DFACS	(139,702)	892	7,550	—	8,442	530	530	(7,480)	(4,381)	(11,861)
127-085	Lamar County DFACS	(120,796)	772	6,529	—	7,301	16,352	16,352	(6,469)	(24,163)	(30,632)
127-086	Lanier County DFACS	(69,180)	442	3,739	—	4,181	1,870	1,870	(3,705)	(16,501)	(20,206)
127-087	Laurens County DFACS	(2,091,484)	13,360	113,038	66,978	193,376	—	—	(111,989)	52,273	(59,716)

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, 2023

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources		OPEB Expense/(Benefit)			
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
127-088	Lee County DFACS	\$ (84,382)	539	4,561	5,597	10,697	—	—	(4,520)	2,564	(1,956)
127-089	Liberty County DFACS	(132,465)	846	7,159	7,740	15,745	—	—	(7,093)	9,897	2,804
127-091	Long County DFACS	(16,767)	107	906	—	1,013	996	996	(899)	(1,930)	(2,829)
127-092	Lowndes County DFACS	(241,331)	1,542	13,043	7,132	21,717	—	—	(12,922)	26,769	13,847
127-093	Lumpkin County DFACS	(67,443)	431	3,645	—	4,076	1,704	1,704	(3,613)	(9,267)	(12,880)
127-094	Macon County DFACS	—	—	—	4,639	4,639	—	—	—	17,760	17,760
127-095	Madison County DFACS	(87,257)	557	4,716	—	5,273	4,555	4,555	(4,671)	(9,465)	(14,136)
127-096	Marion County DFACS	(29,618)	189	1,601	—	1,790	697	697	(1,586)	(2,982)	(4,568)
127-097	Mcduffie County DFACS	(71,055)	454	3,840	—	4,294	2,493	2,493	(3,803)	(6,050)	(9,853)
127-099	Meriwether County DFACS	(171,630)	1,096	9,276	—	10,372	8,411	8,411	(9,188)	(15,295)	(24,483)
127-101	Mitchell County DFACS	(43,752)	279	2,365	5,727	8,371	—	—	(2,344)	5,568	3,224
127-102	Monroe County DFACS	(113,898)	728	6,156	—	6,884	3,207	3,207	(6,099)	(11,492)	(17,591)
127-103	Montgomery County DFACS	(52,466)	335	2,836	—	3,171	296	296	(2,809)	3,043	234
127-104	Morgan County DFACS	(30,143)	193	1,629	7,237	9,059	—	—	(1,614)	18,513	16,899
127-105	Murray County DFACS	(140,442)	897	7,590	—	8,487	2,202	2,202	(7,518)	5,116	(2,402)
127-106	Muscogee County DFACS	(476,400)	3,043	25,748	17,470	46,261	—	—	(25,509)	7,700	(17,809)
127-107	Newton County DFACS	(154,003)	984	8,323	23,923	33,230	—	—	(8,246)	31,396	23,150
127-110	Paulding County DFACS	(137,744)	880	7,445	—	8,325	1,258	1,258	(7,377)	(4,389)	(11,766)
127-111	Peach County DFACS	(183,044)	1,169	9,893	—	11,062	6,875	6,875	(9,801)	(17,193)	(26,994)
127-112	Pickens County DFACS	(92,316)	590	4,989	—	5,579	3,141	3,141	(4,944)	(7,830)	(12,774)
127-113	Pierce County DFACS	(46,883)	299	2,534	—	2,833	1,159	1,159	(2,509)	(2,028)	(4,537)
127-114	Pike County DFACS	(35,055)	224	1,895	—	2,119	1,269	1,269	(1,879)	2,659	780
127-115	Polk County DFACS	(228,882)	1,462	12,370	7,243	21,075	—	—	(12,257)	9,341	(2,916)
127-116	Pulaski County DFACS	(16,233)	104	877	—	981	850	850	(869)	(2,075)	(2,944)
127-117	Putnam County DFACS	(500,382)	3,196	27,044	—	30,240	20,109	20,109	(26,792)	(37,219)	(64,011)
127-119	Rabun County DFACS	(68,391)	437	3,696	—	4,133	439	439	(3,661)	7,057	3,396
127-120	Randolph County DFACS	(19,153)	122	1,035	—	1,157	546	546	(1,027)	(1,715)	(2,742)
127-121	Richmond County DFACS	(744,685)	4,757	40,248	287	45,292	—	—	(39,874)	(6,364)	(46,238)
127-122	Rockdale County DFACS	(143,137)	914	7,736	—	8,650	10,135	10,135	(7,664)	(20,114)	(27,778)
127-123	Schley County DFACS	(17,742)	113	959	—	1,072	2,143	2,143	(950)	(2,594)	(3,544)
127-124	Screven County DFACS	(24,784)	158	1,340	6,676	8,174	—	—	(1,327)	7,382	6,055
127-125	Seminole County DFACS	(89,983)	575	4,863	—	5,438	898	898	(4,817)	2,847	(1,970)
127-126	Spalding County DFACS	(714,181)	4,562	38,599	—	43,161	5,570	5,570	(38,241)	(31,083)	(69,324)
127-127	Stephens County DFACS	(113,329)	724	6,125	6,622	13,471	—	—	(6,067)	10,180	4,113
127-128	Stewart County DFACS	(41,882)	268	2,264	—	2,532	1,170	1,170	(2,244)	(3,377)	(5,621)
127-129	Sumter County DFACS	(961,025)	6,139	51,941	37,070	95,150	—	—	(51,461)	41,118	(10,343)
127-130	Talbot County DFACS	(31,836)	203	1,721	10,177	12,101	—	—	(1,704)	15,678	13,974
127-131	Taliaferro County DFACS	(18,844)	120	1,018	—	1,138	547	547	(1,007)	(2,011)	(3,018)
127-132	Tattnall County DFACS	(68,515)	438	3,703	—	4,141	5,616	5,616	(3,670)	(17,051)	(20,721)
127-133	Taylor County DFACS	—	—	—	7,020	7,020	—	—	—	5,455	5,455
127-134	Telfair County DFACS	(106,388)	680	5,750	—	6,430	4,796	4,796	(5,697)	(19,239)	(24,936)
127-135	Terrell County DFACS	(60,762)	388	3,284	6,049	9,721	—	—	(3,255)	9,156	5,901
127-136	Thomas County DFACS	(181,756)	1,161	9,823	16,249	27,233	—	—	(9,733)	5,038	(4,695)
127-137	Tift County DFACS	(153,695)	982	8,307	17,736	27,025	—	—	(8,229)	34,892	26,663
127-138	Toombs County DFACS	(91,270)	583	4,933	4,542	10,058	—	—	(4,886)	(880)	(5,766)
127-139	Towns County DFACS	(37,062)	237	2,003	—	2,240	1,477	1,477	(1,986)	(9,935)	(11,921)

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, 2023

Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources		OPEB Expense/(Benefit)				
		Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)	
127-140	Treutlen County DFACS	\$ (27,730)	177	1,499	2,405	4,081	—	—	(1,486)	6,343	4,857
127-141	Troup County DFACS	(270,931)	1,731	14,643	3,722	20,096	—	—	(14,507)	4,822	(9,685)
127-142	Turner County DFACS	(34,359)	219	1,857	—	2,076	9,129	9,129	(1,840)	(18,202)	(20,042)
127-143	Twiggs County DFACS	(44,841)	286	2,424	—	2,710	1,164	1,164	(2,401)	(3,626)	(6,027)
127-144	Union County DFACS	(68,347)	437	3,694	—	4,131	1,794	1,794	(3,659)	(3,815)	(7,474)
127-145	Upson County DFACS	(145,818)	931	7,881	—	8,812	7,371	7,371	(7,807)	(11,124)	(18,931)
127-146	Walker County DFACS	(108,002)	690	5,837	15,022	21,549	—	—	(5,784)	17,107	11,323
127-147	Walton County DFACS	(74,561)	476	4,030	—	4,506	6,214	6,214	(3,993)	1,281	(2,712)
127-148	Ware County DFACS	(128,725)	822	6,957	10,213	17,992	—	—	(6,891)	14,959	8,068
127-149	Warren County DFACS	(20,877)	133	1,128	4,686	5,947	—	—	(1,116)	4,553	3,437
127-150	Washington County DFACS	(54,830)	350	2,963	22,384	25,697	—	—	(2,937)	26,624	23,687
127-151	Wayne County DFACS	(67,421)	431	3,644	9,014	13,089	—	—	(3,612)	15,043	11,431
127-152	Webster County DFACS	(42,698)	273	2,308	—	2,581	1,468	1,468	(2,286)	807	(1,479)
127-153	Wheeler County DFACS	(10,430)	67	564	3,696	4,327	—	—	(561)	3,951	3,390
127-154	White County DFACS	(18,566)	119	1,003	—	1,122	7,698	7,698	(994)	(10,763)	(11,757)
127-155	Whitfield County DFACS	(640,110)	4,089	34,596	—	38,685	12,796	12,796	(34,275)	(38,307)	(72,582)
127-156	Wilcox County DFACS	(70,411)	450	3,805	—	4,255	5,042	5,042	(3,770)	(10,349)	(14,119)
127-157	Wilkes County DFACS	(47,267)	302	2,555	—	2,857	662	662	(2,532)	560	(1,972)
127-158	Wilkinson County DFACS	(41,384)	264	2,237	7,152	9,653	—	—	(2,216)	6,711	4,495
127-159	Worth County DFACS	(77,974)	498	4,214	—	4,712	5,014	5,014	(4,175)	(3,427)	(7,602)
128-001	Appling County Health Dept	(75,615)	483	4,087	—	4,570	40	40	(4,049)	(4,037)	(8,086)
128-002	Atkinson County Health Dept	(54,336)	347	2,937	—	3,284	2,534	2,534	(2,911)	(7,691)	(10,602)
128-003	Bacon County Health Dept	(31,889)	204	1,724	5,057	6,985	—	—	(1,707)	16,554	14,847
128-004	Baker County Health Dept	(83,037)	530	4,488	5,297	10,315	—	—	(4,445)	2,536	(1,909)
128-005	Baldwin County Health Dept	(98,547)	629	5,326	2,209	8,164	—	—	(5,277)	2,918	(2,359)
128-006	Banks County Health Dept	—	—	—	408	408	—	—	—	9,442	9,442
128-007	Barrow County Public Health	(93,396)	597	5,048	—	5,645	4,942	4,942	(5,000)	(4,890)	(9,890)
128-008	Bartow County Health Dept	(84,942)	543	4,591	—	5,134	2,199	2,199	(4,549)	(1,748)	(6,297)
128-009	Ben Hill County Health Dept	(77,061)	492	4,165	—	4,657	11,259	11,259	(4,126)	(21,080)	(25,206)
128-010	Berrien County Health Dept	(18,421)	118	996	—	1,114	684	684	(987)	(1,619)	(2,606)
128-011	Bibb County Health Dept	(215,277)	1,375	11,635	—	13,010	3,957	3,957	(11,527)	(1,972)	(13,499)
128-012	Bleckley Co. Health Dept	—	—	—	—	—	—	—	—	3,254	3,254
128-013	Brantley County Health Dept	(43,571)	278	2,355	4,643	7,276	—	—	(2,331)	10,484	8,153
128-014	Brooks County Health Dept	(42,217)	270	2,282	—	2,552	1,407	1,407	(2,262)	(3,658)	(5,920)
128-015	Bryan County Health Dept	(29,067)	186	1,571	—	1,757	1,606	1,606	(1,556)	(676)	(2,232)
128-016	Bulloch County Physical Health	(106,370)	679	5,749	3,864	10,292	—	—	(5,695)	(677)	(6,372)
128-017	Burke County Health Dept	(174,210)	1,113	9,416	—	10,529	3,733	3,733	(9,329)	(13,665)	(22,994)
128-018	Butts County Health Dept	(28,348)	181	1,532	—	1,713	2,022	2,022	(1,518)	(3,704)	(5,222)
128-019	Calhoun County Health Dept	(18,778)	120	1,015	7,505	8,640	—	—	(1,005)	2,414	1,409
128-020	Camden County Health Dept	(82,561)	527	4,462	4,612	9,601	—	—	(4,422)	1,914	(2,508)
128-021	Candler County Health Dept	(26,646)	170	1,440	3,374	4,984	—	—	(1,428)	7,590	6,162
128-022	Carroll County Health Dept	(134,524)	859	7,271	—	8,130	6,508	6,508	(7,201)	(12,233)	(19,434)
128-023	Catoosa County Health Dept	(71,527)	457	3,866	—	4,323	5,495	5,495	(3,831)	(10,184)	(14,015)
128-024	Charlton County Health Dept	(30,028)	192	1,623	15,931	17,746	—	—	(1,608)	20,908	19,300
128-025	Chatham County Health Dept	(833,429)	5,324	45,044	—	50,368	5,727	5,727	(44,626)	(11,656)	(56,282)
128-026	Chattahoochee County Health Dept	—	—	—	—	—	—	—	—	592	592

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, 2023

Employer	Net OPEB asset	Deferred Outflows of Resources				Deferred Inflows of Resources			OPEB Expense/(Benefit)		
		Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)	
128-027 Chattooga County Health Dept	\$ (155,767)	995	8,419	—	9,414	10,092	10,092	(8,341)	(18,975)	(27,316)	
128-028 Cherokee County Health Dept	(1,139,742)	7,280	61,600	—	68,880	24,373	24,373	(61,028)	(13,955)	(74,983)	
128-029 Clarke County Health Dept	(558,246)	3,566	30,172	—	33,738	16,514	16,514	(29,892)	(29,826)	(59,718)	
128-030 Clay County Health Dept	—	—	—	—	—	—	—	—	365	365	
128-031 Clayton County Health Dept	(455,338)	2,909	24,610	—	27,519	4,869	4,869	(24,382)	22,689	(1,693)	
128-032 Clinch County Health Dept	(35,373)	226	1,912	—	2,138	1,358	1,358	(1,895)	(2,990)	(4,885)	
128-033 Cobb County Health Dept	(1,223,167)	7,813	66,109	—	73,922	27,355	27,355	(65,496)	(61,768)	(127,264)	
128-034 Coffee County Health Dept	(58,371)	373	3,155	—	3,528	2,543	2,543	(3,125)	7,908	4,783	
128-035 Colquitt County Health Dept	(82,128)	525	4,439	35,477	40,441	—	—	(4,399)	71,407	67,008	
128-036 Columbia County Health Dept	(197,059)	1,259	10,650	147	12,056	—	—	(10,552)	(10,030)	(20,582)	
128-037 Cook County Health Dept	(47,990)	307	2,594	—	2,901	1,956	1,956	(2,569)	(4,607)	(7,176)	
128-038 Coweta County Health Dept	(170,969)	1,092	9,240	5,136	15,468	—	—	(9,156)	1,387	(7,769)	
128-039 Crawford County Health Dept	(51,734)	330	2,796	—	3,126	3,096	3,096	(2,769)	(6,611)	(9,380)	
128-041 Dade County Health Dept	(66,755)	426	3,608	—	4,034	4,906	4,906	(3,574)	(9,167)	(12,741)	
128-042 Dawson County Health Dept	(138,065)	882	7,462	6,892	15,236	—	—	(7,393)	(6,621)	(14,014)	
128-043 Decatur County Health Dept	(121,175)	774	6,549	—	7,323	9,171	9,171	(6,488)	(20,970)	(27,458)	
128-044 DeKalb County Health Dept	(2,051,348)	13,103	110,869	30,220	154,192	—	—	(109,840)	21,883	(87,957)	
128-045 Dodge County Health Dept	—	—	—	12,152	12,152	—	—	—	16,193	16,193	
128-047 Dougherty County Health Dept	(1,361,947)	8,700	73,609	—	82,309	40,245	40,245	(72,927)	(308,677)	(381,604)	
128-047B Southwest Health District	—	—	—	—	—	—	—	—	226,805	226,805	
128-048 Douglas County Health Dept	(77,246)	493	4,175	—	4,668	5,169	5,169	(4,133)	6,343	2,210	
128-049 Early County Health Dept	(48,930)	313	2,644	—	2,957	3,039	3,039	(2,621)	(6,751)	(9,372)	
128-050 Echols County Health Dept	—	—	—	—	—	—	—	—	197	197	
128-051 Effingham County Health Dept	(88,704)	567	4,794	3,507	8,868	—	—	(4,751)	2,495	(2,256)	
128-052 Elbert County Health Dept	(25,084)	160	1,356	4,577	6,093	—	—	(1,345)	8,936	7,591	
128-053 Emanuel County Health Dept	(65,203)	416	3,524	—	3,940	24	24	(3,492)	20,251	16,759	
128-054 Evans County Health Dept	(36,436)	233	1,969	—	2,202	1,553	1,553	(1,950)	(3,517)	(5,467)	
128-055 Fannin County Health Dept	(50,001)	319	2,702	6,958	9,979	—	—	(2,678)	8,545	5,867	
128-056 Fayette County Health Dept	(133,369)	852	7,208	—	8,060	653	653	(7,141)	10,126	2,985	
128-057 Floyd County Health Dept	(808,459)	5,164	43,695	—	48,859	41,944	41,944	(43,290)	(64,819)	(108,109)	
128-058 Forsyth County Health Dept	(93,475)	597	5,052	2,370	8,019	—	—	(5,004)	3,631	(1,373)	
128-059 Franklin County Health Dept	(112,112)	716	6,059	—	6,775	4,162	4,162	(6,002)	(18,099)	(24,101)	
128-060 Fulton County Health Dept	(242,460)	1,549	13,104	—	14,653	22,870	22,870	(12,982)	(110,989)	(123,971)	
128-061 Gilmer County Health Dept	(138,895)	887	7,507	—	8,394	7,343	7,343	(7,438)	(16,554)	(23,992)	
128-062 Glascock County Health Dept	—	—	—	—	—	—	—	—	9,968	9,968	
128-063 Glynn County Health Dept	(794,744)	5,077	42,954	—	48,031	7,900	7,900	(42,558)	(34,815)	(77,373)	
128-064 Gordon County Health Dept	(233,936)	1,494	12,644	—	14,138	2,556	2,556	(12,527)	(7,060)	(19,587)	
128-065 Grady County Health Dept	(93,572)	598	5,057	—	5,655	5,514	5,514	(5,011)	(12,102)	(17,113)	
128-066 Greene County Health Dept	(63,306)	404	3,422	519	4,345	—	—	(3,389)	(2,821)	(6,210)	
128-067 Gwinnett County Health Dept	(1,823,529)	11,648	98,556	8,292	118,496	—	—	(97,642)	19,342	(78,300)	
128-068 Habersham County Health Dept	(38,610)	247	2,087	—	2,334	1,470	1,470	(2,069)	630	(1,439)	
128-069 Hall County Health Dept	(931,160)	5,948	50,326	—	56,274	29,229	29,229	(49,860)	(52,978)	(102,838)	
128-070 Hancock County Health Dept	(51,858)	331	2,803	3,673	6,807	—	—	(2,775)	2,147	(628)	
128-071 Haralson County Health Dept	(89,427)	571	4,833	513	5,917	—	—	(4,789)	(1,270)	(6,059)	
128-072 Harris County Health Dept	—	—	—	23,570	23,570	—	—	—	31,743	31,743	
128-073 Hart County Health Dept	(16,414)	105	887	—	992	682	682	(879)	(1,483)	(2,362)	

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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources		OPEB Expense/(Benefit)			
	Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)	
128-074	Heard County Health Dept	\$ —	—	—	—	—	—	—	2,578	2,578	
128-075	Henry County Health Dept	(162,250)	1,036	8,769	—	9,805	10,316	10,316	(8,689)	(3,306)	(11,995)
128-076	Houston County Health Dept	(975,335)	6,230	52,714	—	58,944	34,391	34,391	(52,224)	(54,567)	(106,791)
128-077	Irwin County Health Dept	(34,059)	218	1,841	3,031	5,090	—	—	(1,826)	2,478	652
128-078	Jackson County Health Dept	—	—	—	—	—	—	—	—	28	28
128-079	Jasper County Health Dept	(28,833)	184	1,558	—	1,742	2,396	2,396	(1,543)	(4,265)	(5,808)
128-080	Jeff Davis County Health Dept	(83,848)	536	4,532	3,339	8,407	—	—	(4,490)	(625)	(5,115)
128-081	Jefferson County Health Dept	(35,452)	226	1,916	—	2,142	2,008	2,008	(1,897)	(4,412)	(6,309)
128-082	Jenkins County Health Dept	—	—	—	—	—	—	—	—	4,437	4,437
128-083	Johnson County Health Dept	(17,574)	112	950	—	1,062	682	682	(941)	(1,594)	(2,535)
128-084	Jones County Health Dept	(37,816)	242	2,044	—	2,286	752	752	(2,023)	(3,366)	(5,389)
128-085	Lamar County Health Dept	(54,279)	347	2,934	—	3,281	2,770	2,770	(2,907)	(5,601)	(8,508)
128-087	Laurens County Health Dept	(866,341)	5,534	46,823	3,305	55,662	—	—	(46,387)	(23,360)	(69,747)
128-088	Lee County Health Dept	(109,391)	699	5,912	—	6,611	5,758	5,758	(5,857)	(5,417)	(11,274)
128-089	Liberty County Health Dept	(171,644)	1,096	9,277	—	10,373	4,231	4,231	(9,191)	1,399	(7,792)
128-091	Long County Health Dept	(15,823)	101	855	—	956	815	815	(848)	(1,859)	(2,707)
128-092	Lowndes County Health Dept	(933,563)	5,963	50,456	—	56,419	20,659	20,659	(49,986)	(37,081)	(87,067)
128-093	Lumpkin County Health Dept	(69,194)	442	3,740	—	4,182	3,905	3,905	(3,706)	(2,230)	(5,936)
128-094	Macon County Health Dept	—	—	—	16,637	16,637	—	—	—	27,983	27,983
128-095	Madison County Health Dept	(18,178)	116	982	—	1,098	684	684	(972)	3,999	3,027
128-096	Marion County Health Dept	—	—	—	12,958	12,958	—	—	—	22,027	22,027
128-097	Mcduffie County Health Dept	(105,087)	671	5,680	—	6,351	5,876	5,876	(5,628)	(14,323)	(19,951)
128-098	McIntosh County Health Dept	(17,997)	115	973	3,518	4,606	—	—	(965)	5,207	4,242
128-099	Meriwether County Health Dept	(64,501)	412	3,486	6,204	10,102	—	—	(3,453)	24,352	20,899
128-100	Miller County Health Dept	—	—	—	—	—	—	—	—	9,678	9,678
128-101	Mitchell County Health Dept	(74,900)	478	4,048	—	4,526	1,584	1,584	(4,008)	833	(3,175)
128-102	Monroe County Health Dept	(48,731)	311	2,634	—	2,945	2,684	2,684	(2,609)	(9,627)	(12,236)
128-103	Montgomery County Health Dept	(27,576)	176	1,490	—	1,666	1,766	1,766	(1,476)	(2,965)	(4,441)
128-104	Morgan County Health Dept	(24,485)	156	1,323	—	1,479	905	905	(1,311)	9,696	8,385
128-105	Murray County Health Dept	(116,024)	741	6,271	—	7,012	1,530	1,530	(6,214)	(3,139)	(9,353)
128-106	Muscogee County Health Dept	(1,439,004)	9,192	77,774	—	86,966	55,465	55,465	(77,053)	(149,407)	(226,460)
128-107	Newton County Health Dept	(78,005)	498	4,216	6,032	10,746	—	—	(4,177)	16,082	11,905
128-108	Oconee County Health Dept	(114,710)	733	6,200	—	6,933	5,725	5,725	(6,143)	(10,023)	(16,166)
128-109	Oglethorpe County Health Dept	(31,783)	203	1,718	—	1,921	1,364	1,364	(1,702)	(3,930)	(5,632)
128-110	Paulding County Health Dept	(91,636)	585	4,953	—	5,538	3,194	3,194	(4,907)	(5,702)	(10,609)
128-111	Peach County Health Dept	(19,250)	123	1,040	—	1,163	804	804	(1,030)	9,100	8,070
128-112	Pickens County Health Dept	—	—	—	3,690	3,690	—	—	—	8,537	8,537
128-113	Pierce County Health Dept	(35,766)	228	1,933	1,545	3,706	—	—	(1,916)	5,500	3,584
128-114	Pike County Health Dept	(32,035)	205	1,731	—	1,936	2,372	2,372	(1,715)	(4,275)	(5,990)
128-115	Polk County Health Dept	(114,913)	734	6,211	—	6,945	8,639	8,639	(6,154)	(17,441)	(23,595)
128-116	Pulaski County Health Dept	(30,954)	198	1,673	—	1,871	2,394	2,394	(1,658)	(717)	(2,375)
128-117	Putnam County Health Dept	(103,694)	662	5,604	—	6,266	5,521	5,521	(5,551)	(12,074)	(17,625)
128-119	Rabun County Health Dept	—	—	—	6,807	6,807	—	—	—	11,217	11,217
128-120	Randolph County Health Dept	—	—	—	—	—	—	—	—	218	218
128-121	Richmond County Health Dept	(670,363)	4,282	36,231	—	40,513	5,984	5,984	(35,895)	(11,475)	(47,370)
128-122	Rockdale County Health Dept	(89,030)	569	4,812	—	5,381	7,262	7,262	(4,767)	(15,827)	(20,594)

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, 2023

Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources		OPEB Expense/(Benefit)			
		Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
128-123 Schley County Health Dept	\$ —	—	—	8,402	8,402	—	—	—	14,131	14,131
128-124 Screven County Health Dept	(31,355)	200	1,695	11,095	12,990	—	—	(1,679)	14,259	12,580
128-125 Seminole County Health Dept	(78,234)	500	4,228	—	4,728	7,137	7,137	(4,187)	(19,446)	(23,633)
128-126 Spalding County Health Dept	(109,665)	701	5,927	6,604	13,232	—	—	(5,874)	13,395	7,521
128-127 Stephens County Health Dept	(66,570)	425	3,598	4,003	8,026	—	—	(3,565)	2,461	(1,104)
128-128 Stewart County Health Dept	—	—	—	—	—	—	—	—	296	296
128-129 Sumter County Health Dept	—	—	—	1,750	1,750	—	—	—	24,169	24,169
128-131 Taliaferro County Health Dept	(36,193)	231	1,956	—	2,187	1,260	1,260	(1,936)	(3,794)	(5,730)
128-132 Tattnall County Health Dept	(64,113)	410	3,465	—	3,875	1,799	1,799	(3,433)	(1,688)	(5,121)
128-133 Taylor County Health Dept	—	—	—	5,544	5,544	—	—	—	22,467	22,467
128-134 Telfair County Health Dept	(91,469)	584	4,944	—	5,528	3,070	3,070	(4,898)	(7,388)	(12,286)
128-135 Terrell County Health Dept	(36,198)	231	1,956	—	2,187	1,595	1,595	(1,937)	(3,671)	(5,608)
128-136 Thomas County Health Dept	(149,951)	958	8,104	24,926	33,988	—	—	(8,027)	34,452	26,425
128-137 Tift County Health Dept	(136,548)	872	7,380	—	8,252	7,602	7,602	(7,311)	(13,354)	(20,665)
128-138 Toombs County Health Dept	(135,852)	868	7,342	—	8,210	4,467	4,467	(7,275)	(4,145)	(11,420)
128-139 Towns County Health Dept	(57,044)	364	3,083	—	3,447	2,443	2,443	(3,054)	(12,202)	(15,256)
128-140 Treutlen County Health Dept	(33,049)	211	1,786	—	1,997	2,388	2,388	(1,769)	(4,324)	(6,093)
128-141 Troup County Health Dept	(1,213,390)	7,751	65,580	—	73,331	38,432	38,432	(64,972)	(77,183)	(142,155)
128-142 Turner County Health Dept	(17,384)	111	940	—	1,051	916	916	(931)	(1,930)	(2,861)
128-143 Twiggs County Health Dept	—	—	—	—	—	—	—	—	6,727	6,727
128-144 Union County Health Dept	(62,107)	397	3,357	—	3,754	2,399	2,399	(3,327)	(5,594)	(8,921)
128-145 Upson County Health Dept	(85,458)	546	4,619	912	6,077	—	—	(4,577)	1,301	(3,276)
128-146 Walker County Health Dept	(58,332)	373	3,153	1,244	4,770	—	—	(3,126)	17,238	14,112
128-147 Walton County Health Dept	(151,551)	968	8,191	—	9,159	10,093	10,093	(8,113)	(9,634)	(17,747)
128-148 Ware County Health Dept	(1,598,035)	10,208	86,369	—	96,577	61,940	61,940	(85,567)	(141,229)	(226,796)
128-149 Warren County Health Dept	—	—	—	—	—	—	—	—	5,214	5,214
128-150 Washington County Health Dept	(102,975)	658	5,565	1,400	7,623	—	—	(5,514)	2,178	(3,336)
128-151 Wayne County Health Dept	(63,677)	407	3,442	11,299	15,148	—	—	(3,409)	16,557	13,148
128-152 Webster County Health Dept	—	—	—	—	—	—	—	—	710	710
128-153 Wheeler County Health Dept	(16,789)	107	907	—	1,014	691	691	(898)	257	(641)
128-154 White County Health Dept	(61,282)	391	3,312	7,753	11,456	—	—	(3,280)	16,059	12,779
128-155 Whitfield County Health Dept	(262,279)	1,675	14,175	49,433	65,283	—	—	(14,045)	90,632	76,587
128-156 Wilcox County Health Dept	(16,992)	109	918	—	1,027	682	682	(910)	(1,801)	(2,711)
128-157 Wilkes County Health Dept	(92,342)	590	4,991	—	5,581	4,011	4,011	(4,945)	(10,433)	(15,378)
128-158 Wilkinson County Health Dept	(9,548)	61	516	5,628	6,205	—	—	(512)	10,340	9,828
128-159 Worth County Health Dept	(100,232)	640	5,417	—	6,057	3,814	3,814	(5,367)	(9,727)	(15,094)
129-008 Woodright Industries	—	—	—	3,134	3,134	—	—	—	4,173	4,173
129-009 Jessamine Place	(145,757)	931	7,878	2,610	11,419	—	—	(7,807)	(1,965)	(9,772)
129-022 Carroll County MR Services	(125,409)	801	6,778	1,274	8,853	—	—	(6,716)	(8,040)	(14,756)
129-035 Green Oaks Service Center	(170,396)	1,088	9,209	—	10,297	8,250	8,250	(9,123)	(16,262)	(25,385)
129-071 HARALSON CO. CENTER (MH/MR/SA)	—	—	—	8,484	8,484	—	—	—	30,075	30,075
129-101 Mitchell-Baker Service Center	(169,125)	1,080	9,141	—	10,221	4,350	4,350	(9,055)	(9,665)	(18,720)
129-136 Thomas/Grady Service Center	(109,722)	701	5,930	12,479	19,110	—	—	(5,875)	31,456	25,581
129-137 Tift County - Diversified Enterprises	(134,074)	856	7,246	—	8,102	5,200	5,200	(7,177)	(11,812)	(18,989)
209-0209 Agric Commodity Commission	(25,711)	164	1,390	10,795	12,349	—	—	(1,377)	23,672	22,295
237-0237 DA-Lookout Mountain Judicial Circuit	(30,892)	197	1,670	6,273	8,140	—	—	(1,654)	7,755	6,101

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, 2023

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources		OPEB Expense/(Benefit)			
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
361	Lookout Mountain Community Service	\$ (9,270)	59	501	6,511	7,071	—	—	(496)	8,353	7,857
363	Highland Rivers Center Community Service Board	(198,135)	1,266	10,709	—	11,975	35,296	35,296	(10,611)	(42,263)	(52,874)
364	Georgia Mountains Avita Community Partners	—	—	—	—	—	—	—	—	4,413	4,413
365	Cobb County Community Service	—	—	—	54,722	54,722	—	—	—	73,246	73,246
366	Douglas Community Service Board	—	—	—	—	—	—	—	—	590	590
368	Dekalb Community Service Board	(62,120)	397	3,357	—	3,754	2,359	2,359	(3,326)	(3,640)	(6,966)
369	View Point Health	(76,858)	491	4,154	7,268	11,913	—	—	(4,116)	15,134	11,018
370	Clayton Community M.H., Substance	(15,823)	101	855	3,061	4,017	—	—	(847)	6,142	5,295
371	Advantage Behavioral Health Systems	(30,222)	193	1,633	4,457	6,283	—	—	(1,616)	12,966	11,350
372	Pathways Center CSB	(19,761)	126	1,068	—	1,194	713	713	(1,057)	3,467	2,410
373	Mcintosh Trail MH, MR and SA Center	(44,321)	283	2,395	—	2,678	1,621	1,621	(2,374)	(3,352)	(5,726)
374	River Edge Behavioral Health Center	(78,142)	499	4,223	8,581	13,303	—	—	(4,185)	19,845	15,660
376	Oconee Community Service Board	—	—	—	7,036	7,036	—	—	—	11,192	11,192
377	East Central Georgia CSB Serenty BHS	(56,180)	359	3,036	—	3,395	3,004	3,004	(3,010)	(6,777)	(9,787)
379	New Horizons	(87,504)	559	4,729	—	5,288	942	942	(4,684)	(3,972)	(8,656)
380	Middle Flint Community Service	(36,771)	235	1,987	13,424	15,646	—	—	(1,969)	20,805	18,836
381	CSB Of Middle Georgia	(55,417)	354	2,995	—	3,349	472	472	(2,967)	14,285	11,318
382	Albany Area Community Service	(33,869)	216	1,831	161	2,208	—	—	(1,815)	10,293	8,478
383	The Georgia Pines Community Service	—	—	—	12,296	12,296	—	—	—	44,013	44,013
384	South Georgia Community Service	(33,635)	215	1,818	6,491	8,524	—	—	(1,801)	11,034	9,233
385	Pineland Area MH, MR and SA	(41,221)	263	2,228	—	2,491	2,020	2,020	(2,208)	(840)	(3,048)
386	Satilla Community Service Board	(53,375)	341	2,885	9,928	13,154	—	—	(2,859)	46,368	43,509
388	Gateway Behavior Health Services CSB	(52,581)	336	2,842	—	3,178	2,051	2,051	(2,816)	(2,970)	(5,786)
402	Georgia Dept. of Agriculture	(3,531,114)	22,556	190,846	—	213,402	37,301	37,301	(189,076)	(105,474)	(294,550)
403	Georgia Dept. of Admin. Services	(3,152,687)	20,138	170,393	—	190,531	50,850	50,850	(168,812)	(126,964)	(295,776)
404	Georgia Dept. of Audits	(3,558,293)	22,729	192,315	—	215,044	135,432	135,432	(190,532)	(243,747)	(434,279)
405	Georgia Dept. Of Public Health	(8,873,021)	56,678	479,560	—	536,238	35,543	35,543	(475,113)	(154,438)	(629,551)
406	Georgia Dept of Banking & Finance	(1,262,880)	8,067	68,255	30,452	106,774	—	—	(67,623)	12,387	(55,236)
407	State Accounting Office	(1,566,203)	10,004	84,649	34,235	128,888	—	—	(83,864)	85,629	1,765
408	Office of Comm. of Insurance	(1,690,152)	10,796	91,348	11,630	113,774	—	—	(90,501)	12,700	(77,801)
409	Georgia State Finance & Investment Commission	(1,430,254)	9,136	77,301	95,594	182,031	—	—	(76,586)	196,802	120,216
410	State Properties Commission	(168,217)	1,075	9,092	—	10,167	2,703	2,703	(9,007)	(9,868)	(18,875)
411	Georgia Dept. of Defense	(1,728,585)	11,042	93,425	56,315	160,782	—	—	(92,558)	177,218	84,660
412	Georgia Vocational Rehab Agency	(6,404,561)	40,910	346,147	350,266	737,323	—	—	(342,939)	(2,530,873)	(2,873,812)
414	Georgia Dept. of Education	(3,498,890)	22,350	189,105	—	211,455	46,235	46,235	(187,351)	(55,907)	(243,258)
415	The Technical College System Of Georgia	(3,076,733)	19,653	166,288	—	185,941	330,027	330,027	(164,745)	(553,702)	(718,447)
416	Georgia Employees Retirement System	(1,177,351)	7,521	63,632	—	71,153	22,718	22,718	(63,043)	(77,451)	(140,494)
418	Prosecuting Attorneys Council	(8,668,368)	55,371	468,499	4,304	528,174	—	—	(464,155)	22,764	(441,391)
419	Georgia Dept of Community Health	(5,924,166)	37,842	320,183	170,151	528,176	—	—	(317,216)	218,370	(98,846)
420	Georgia Forestry Commission	(4,182,112)	26,714	226,031	—	252,745	12,563	12,563	(223,934)	40,317	(183,617)
422	Office of Planning And Budget	(2,361,123)	15,082	127,612	—	142,694	44,094	44,094	(126,430)	(67,439)	(193,869)
427	Georgia Dept. Of Human Services	(18,291,758)	116,842	988,615	—	1,105,457	111,098	111,098	(979,448)	3,126,435	2,146,987
428	Georgia Dept. Of Community Affairs	(2,558,786)	16,345	138,295	65,558	220,198	—	—	(137,014)	50,753	(86,261)
429	Department of Economic Development	(1,680,128)	10,732	90,806	11,278	112,816	—	—	(89,965)	(4,802)	(94,767)
430	Admin. Office of the Courts	(1,213,006)	7,748	65,559	—	73,307	9,751	9,751	(64,951)	(37,284)	(102,235)
432	Georgia Court of Appeals	(1,904,727)	12,167	102,945	2,717	117,829	—	—	(101,990)	(31,997)	(133,987)

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, 2023

	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources		OPEB Expense/(Benefit)			
			Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
436	Superior Courts of Georgia	\$ (2,244,940)	14,340	121,332	25,561	161,233	—	—	(120,206)	30,153	(90,053)
438	Supreme Court	(1,549,012)	9,895	83,719	31,290	124,904	—	—	(82,944)	59,355	(23,589)
440	Georgia Dept. of Labor	(9,980,419)	63,752	539,412	198,356	801,520	—	—	(534,410)	268,272	(266,138)
441	Dept. Of Behavioral Health And Developmental Disabilities	(17,835,870)	113,930	963,975	—	1,077,905	434,791	434,791	(955,037)	(226,137)	(1,181,174)
442	Georgia Department of Law	(3,111,828)	19,877	168,185	80,245	268,307	—	—	(166,624)	183,009	16,385
444	General Assembly of Georgia	(1,873,751)	11,969	101,271	31,479	144,719	—	—	(100,332)	74,342	(25,990)
461	Dept. of Juvenile Justice	(14,904,765)	95,207	805,558	—	900,765	177,076	177,076	(798,089)	(308,712)	(1,106,801)
462	Georgia Dept. of Natural Resources	(17,980,016)	114,851	971,766	56,485	1,143,102	—	—	(962,756)	146,593	(816,163)
465	State Board Pardons & Paroles	(2,566,768)	16,396	138,726	—	155,122	15,365	15,365	(137,439)	(56,852)	(194,291)
466	Georgia Dept. of Public Safety	(16,385,170)	104,663	885,569	226,257	1,216,489	—	—	(877,356)	477,027	(400,329)
467	Georgia Dept. of Corrections	(43,710,809)	279,210	2,362,445	—	2,641,655	11,230	11,230	(2,340,590)	439,553	(1,901,037)
469	Georgia Dept. Of Early Care Learning	(3,309,663)	21,141	178,877	—	200,018	14,986	14,986	(177,218)	(85,205)	(262,423)
470	Georgia Public Service Commission	(1,273,296)	8,133	68,818	—	76,951	8,542	8,542	(68,180)	38,944	(29,236)
471	Georgia. Bureau of Investigation	(10,980,442)	70,140	593,460	34,559	698,159	—	—	(587,958)	(59,178)	(647,136)
474	Department of Revenue	(7,456,393)	47,629	402,996	135,047	585,672	—	—	(399,259)	226,927	(172,332)
475	Georgia Dept. Of Driver Services	(2,706,474)	17,288	146,277	63,216	226,781	—	—	(144,921)	128,211	(16,710)
476	Georgia Student Finance Commission	(349,827)	2,235	18,907	6,341	27,483	—	—	(18,733)	1,057	(17,676)
477	Georgia Dept Of Community Supervision	(15,506,534)	99,051	838,082	—	937,133	45,857	45,857	(830,311)	28,501	(801,810)
478	Secretary of State	(1,174,273)	7,501	63,466	—	70,967	19,996	19,996	(62,877)	(17,789)	(80,666)
482	Georgia Teachers Retirement System	(5,174,232)	33,051	279,652	37,925	350,628	—	—	(277,059)	(114,438)	(391,497)
484	Georgia Dept. of Transportation	(41,985,034)	268,187	2,269,165	—	2,537,352	382,197	382,197	(2,248,126)	(897,748)	(3,145,874)
488	Georgia Dept. of Veterans Service	(555,375)	3,548	30,016	28,893	62,457	—	—	(29,738)	65,554	35,816
489	Subsequent Injury Trust Fund	(265,044)	1,693	14,325	—	16,018	3,148	3,148	(14,192)	(3,033)	(17,225)
490	State Board of Workers Comp	(1,946,468)	12,433	105,201	—	117,634	26,395	26,395	(104,226)	(64,869)	(169,095)
492	Georgia Public Defender Standards Council	(7,346,552)	46,927	397,059	—	443,986	121,842	121,842	(393,376)	(221,188)	(614,564)
503-0503	Georgia Institute of Technology	(650,813)	4,157	35,175	—	39,332	17,562	17,562	(34,848)	(44,592)	(79,440)
509-0509	Georgia State University	(759,640)	4,852	41,056	—	45,908	40,291	40,291	(40,674)	(173,075)	(213,749)
512-0512	Augusta University	(1,020,389)	6,518	55,149	2,134	63,801	—	—	(54,639)	33,484	(21,155)
518-0518	University of Georgia	(1,093,278)	6,984	59,088	—	66,072	34,094	34,094	(58,542)	(95,433)	(153,975)
521-0521	Albany State University	(83,800)	535	4,529	20,025	25,089	—	—	(4,488)	17,715	13,227
528-0528	Clayton College & State Univ	(32,136)	205	1,737	—	1,942	8,822	8,822	(1,719)	(8,183)	(9,902)
530-0530	Columbus State University	(19,969)	128	1,079	—	1,207	631	631	(1,070)	(1,584)	(2,654)
531-0531	University of North Georgia	(115,671)	739	6,252	3,781	10,772	—	—	(6,195)	2,375	(3,820)
533-0533	Fort Valley State University	(25,711)	164	1,390	—	1,554	10,660	10,660	(1,377)	(15,228)	(16,605)
536-0536	Georgia College and State Univ	(75,482)	482	4,080	—	4,562	6,224	6,224	(4,041)	(1,740)	(5,781)
539-0539	Georgia Southern University	(157,792)	1,008	8,528	—	9,536	5,665	5,665	(8,449)	(11,242)	(19,691)
540-0540	Georgia Gwinnett College	(28,793)	184	1,556	16,989	18,729	—	—	(1,541)	28,092	26,551
542-0542	Georgia Southwestern State Univ	(159,560)	1,019	8,624	—	9,643	12,148	12,148	(8,543)	(25,626)	(34,169)
543-0543	Kennesaw State University	(85,255)	545	4,608	10,960	16,113	—	—	(4,567)	28,120	23,553
547-0547	Middle Georgia State College	(106,710)	682	5,767	4,529	10,978	—	—	(5,714)	15,343	9,629
551-0551	Valdosta State University	(17,892)	114	967	—	1,081	2,186	2,186	(959)	57	(902)
554-0554	University Of West Georgia	(117,863)	753	6,370	—	7,123	10,996	10,996	(6,310)	(15,060)	(21,370)
557-0557	Abraham Baldwin Agric College	(132,676)	847	7,171	—	8,018	7,911	7,911	(7,104)	(15,269)	(22,373)
563-0563	Cellege Of Coastal Georgia	(87,689)	560	4,739	6,105	11,404	—	—	(4,694)	8,125	3,431
567-0567	South Georgia State College	(25,274)	161	1,366	—	1,527	596	596	(1,353)	(1,813)	(3,166)
569-0569	Dalton College	—	—	—	13,360	13,360	—	—	—	17,760	17,760

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, 2023

Employer	Net OPEB asset	Deferred Outflows of Resources				Deferred Inflows of Resources		OPEB Expense/(Benefit)		
		Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
572-0572 East Georgia College	\$ (16,542)	106	894	—	1,000	6,858	6,858	(886)	(9,798)	(10,684)
573-0573 Georgia Highlands College	(28,604)	183	1,546	—	1,729	2,499	2,499	(1,533)	(4,158)	(5,691)
576-0576 Gordon College	(49,168)	314	2,657	—	2,971	6,275	6,275	(2,634)	(15,221)	(17,855)
598-0598 Board Of Regents Of The University System Of Georgia	(576,080)	3,680	31,135	43,993	78,808	—	—	(30,845)	50,905	20,060
6011 Appling County Schools	(14,183)	91	767	—	858	5,880	5,880	(760)	(8,401)	(9,161)
6021 Atkinson County Schools	(22,743)	145	1,229	—	1,374	1,227	1,227	(1,218)	(2,316)	(3,534)
6031 Bacon County Schools	—	—	—	—	—	—	—	—	6,936	6,936
6051 Baldwin County Schools	(66,645)	426	3,602	29,920	33,948	—	—	(3,568)	30,980	27,412
6071 Barrow County Schools	—	—	—	—	—	—	—	—	2,831	2,831
6081 Bartow County Schools	—	—	—	—	—	—	—	—	108	108
6091 Ben Hill County Schools	—	—	—	11,647	11,647	—	—	—	15,907	15,907
6111 Bibb County Schools	(126,679)	809	6,847	—	7,656	4,809	4,809	(6,783)	(7,664)	(14,447)
6141 Brooks County Schools	(22,399)	143	1,211	—	1,354	1,003	1,003	(1,199)	(4,028)	(5,227)
6181 Butts County Schools	—	—	—	4,695	4,695	—	—	—	12,420	12,420
6201 Camden County Schools	(21,993)	140	1,189	—	1,329	9,118	9,118	(1,178)	(13,026)	(14,204)
6211 Candler County Schools	(43,779)	280	2,366	—	2,646	269	269	(2,345)	(1,757)	(4,102)
6221 Carroll County Schools	(29,283)	187	1,583	—	1,770	521	521	(1,568)	(1,699)	(3,267)
6231 Catoosa County Schools	(3,638)	23	197	2,746	2,966	—	—	(195)	(368)	(563)
6241 Charlton County Schools	(18,747)	120	1,013	5,860	6,993	—	—	(1,004)	7,509	6,505
6251 Chatham County Schools	(120,033)	767	6,487	—	7,254	2,664	2,664	(6,427)	(12,506)	(18,933)
6261 Chattahoochee County Schools	(25,918)	166	1,401	—	1,567	10,745	10,745	(1,389)	(15,351)	(16,740)
6271 Chattooga County Schools	(28,798)	184	1,556	—	1,740	250	250	(1,542)	(1,174)	(2,716)
6291 Clarke County Schools	(177,288)	1,132	9,582	—	10,714	20,589	20,589	(9,492)	(39,965)	(49,457)
6311 Clayton County Schools	(111,689)	713	6,036	—	6,749	11,166	11,166	(5,979)	(20,736)	(26,715)
6331 Cobb County Schools	(33,384)	213	1,804	—	2,017	1,183	1,183	(1,788)	(6,468)	(8,256)
6341 Coffee County Schools	(18,350)	117	992	8,875	9,984	—	—	(982)	6,400	5,418
6351 Colquitt County Schools	(66,993)	428	3,621	—	4,049	3,379	3,379	(3,587)	55	(3,532)
6361 Columbia County Schools	—	—	—	13,878	13,878	—	—	—	20,838	20,838
6371 Cook County Schools	—	—	—	—	—	—	—	—	1,841	1,841
6381 Coweta County Schools	(32,961)	211	1,781	770	2,762	—	—	(1,766)	23,140	21,374
6401 Crisp County Schools	(25,539)	163	1,380	7,674	9,217	—	—	(1,369)	1,026	(343)
6431 Decatur County Schools	—	—	—	—	—	—	—	—	302	302
6441 DeKalb County Schools	(217,905)	1,392	11,777	23,004	36,173	—	—	(11,669)	64,709	53,040
6451 Dodge County Schools	(93,709)	599	5,065	—	5,664	3,701	3,701	(5,019)	(14,254)	(19,273)
6452 Ocmulgee Regional Library System	(15,475)	99	836	—	935	240	240	(828)	(980)	(1,808)
6461 Dooly County Schools	(26,809)	171	1,449	—	1,620	2,090	2,090	(1,436)	(5,238)	(6,674)
6471 Dougherty County Schools	(32,021)	205	1,731	—	1,936	426	426	(1,716)	2,835	1,119
6481 Douglas County Schools	(33,631)	215	1,818	22,901	24,934	—	—	(1,803)	30,942	29,139
6511 Effingham County Schools	(72,457)	463	3,916	—	4,379	1,887	1,887	(3,879)	(5,464)	(9,343)
6561 Fayette County Schools	(74,446)	476	4,024	—	4,500	1,978	1,978	(3,988)	(7,463)	(11,451)
6571 Floyd County Schools	(45,432)	290	2,455	27,245	29,990	—	—	(2,431)	49,252	46,821
6581 Forsyth County Schools	(103,641)	662	5,601	—	6,263	1,231	1,231	(5,549)	(4,897)	(10,446)
6591 Franklin County Schools	(19,148)	122	1,035	—	1,157	459	459	(1,025)	(3,011)	(4,036)
6601 Fulton County Board Of Education	(77,701)	496	4,199	—	4,695	15,662	15,662	(4,160)	(24,344)	(28,504)
6611 Gilmer County Schools	(25,565)	163	1,382	—	1,545	181	181	(1,368)	10,567	9,199
6631 Glynn County Schools	(107,389)	686	5,804	3,194	9,684	—	—	(5,749)	2,303	(3,446)

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, 2023

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources		OPEB Expense/(Benefit)			
		Net OPEB asset	Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
6641	Gordon County Schools	\$ (30,685)	196	1,658	—	1,854	556	556	(1,641)	(1,826)	(3,467)
6651	Grady County Schools	(51,509)	329	2,784	—	3,113	581	581	(2,758)	(2,315)	(5,073)
6661	Greene County Schools	(42,557)	272	2,300	5,604	8,176	—	—	(2,278)	13,816	11,538
6671	Gwinnett County Schools	(73,405)	469	3,967	12,850	17,286	—	—	(3,930)	12,043	8,113
6751	Henry County Schools	(76,682)	490	4,144	—	4,634	1,655	1,655	(4,106)	(2,883)	(6,989)
6761	Houston County Schools	(182,969)	1,169	9,889	—	11,058	7,773	7,773	(9,798)	(25,431)	(35,229)
6771	Irwin County Schools	(31,911)	204	1,725	—	1,929	1,356	1,356	(1,706)	(1,670)	(3,376)
6781	Jackson County Schools	(21,349)	136	1,154	357	1,647	—	—	(1,143)	8,189	7,046
6811	Jefferson County Schools	(15,885)	101	859	—	960	6,586	6,586	(851)	(9,408)	(10,259)
6851	Lamar County Schools	(3,105)	20	168	13,833	14,021	—	—	(165)	18,156	17,991
6871	Laurens County Schools	(27,722)	177	1,498	879	2,554	—	—	(1,484)	402	(1,082)
6881	Lee County Schools	—	—	—	4,092	4,092	—	—	—	5,417	5,417
6941	Macon County Schools	(17,204)	110	930	—	1,040	308	308	(921)	(2,628)	(3,549)
6951	Madison County Schools	—	—	—	—	—	—	—	—	782	782
6971	Mcduffie County Schools	(94,018)	601	5,081	—	5,682	1,485	1,485	(5,034)	(10,614)	(15,648)
6991	Meriwether County Schools	(89,700)	573	4,848	—	5,421	940	940	(4,803)	(4,046)	(8,849)
7021	Monroe County Schools	—	—	—	—	—	—	—	—	3,313	3,313
7061	Muscogee County Schools	(122,705)	784	6,632	—	7,416	7,579	7,579	(6,572)	(30,181)	(36,753)
7071	Newton County Schools	(114,397)	731	6,183	—	6,914	6,578	6,578	(6,127)	(13,612)	(19,739)
7101	Paulding County Schools	(44,405)	284	2,400	—	2,684	13,409	13,409	(2,379)	(19,666)	(22,045)
7121	Pickens County Schools	(10,381)	66	561	—	627	687	687	(556)	(1,640)	(2,196)
7141	Pike County Schools	(33,891)	216	1,832	—	2,048	1,711	1,711	(1,816)	(6,363)	(8,179)
7151	Polk County Schools	(58,786)	376	3,177	—	3,553	3,256	3,256	(3,149)	4,014	865
7191	Rabun County Schools	(37,362)	239	2,019	—	2,258	977	977	(2,000)	(3,409)	(5,409)
7211	Richmond County Schools	(26,923)	172	1,455	3,708	5,335	—	—	(1,441)	10,683	9,242
7221	Rockdale County Schools	(69,335)	443	3,747	—	4,190	1,927	1,927	(3,713)	(5,277)	(8,990)
7261	Spalding County Schools	—	—	—	8,069	8,069	—	—	—	25,739	25,739
7291	Sumter County Schools	(16,136)	103	872	—	975	6,690	6,690	(864)	(9,557)	(10,421)
7321	Tattnall County Schools	—	—	—	—	—	—	—	—	11,010	11,010
7341	Telfair County Schools	(9,332)	60	504	—	564	201	201	(500)	(1,252)	(1,752)
7351	Terrell County Schools	(45,357)	290	2,451	—	2,741	5,055	5,055	(2,428)	(8,149)	(10,577)
7371	Tift County Schools	—	—	—	—	—	—	—	—	56	56
7401	Treutlen County Schools	(23,797)	152	1,286	—	1,438	669	669	(1,275)	(2,053)	(3,328)
7411	Troup County Schools	—	—	—	2,167	2,167	—	—	—	909	909
7431	Twiggs County Schools	(3,277)	21	177	5,024	5,222	—	—	(176)	741	565
7451	Upson County Schools	(6,849)	44	370	8,052	8,466	—	—	(367)	10,534	10,167
7461	Walker County Schools	(26,090)	167	1,410	527	2,104	—	—	(1,398)	(768)	(2,166)
7481	Ware County Schools	(41,666)	266	2,252	4,513	7,031	—	—	(2,230)	4,539	2,309
7501	Washington County Board of Education	(93,886)	600	5,074	—	5,674	644	644	(5,026)	10,699	5,673
7511	Wayne County Schools	(27,545)	176	1,489	3,619	5,284	—	—	(1,476)	(1,470)	(2,946)
7541	White County Board of Education	(12,577)	80	680	—	760	1,306	1,306	(672)	(5,807)	(6,479)
7551	Whitfield County Schools	(19,470)	124	1,052	—	1,176	8,073	8,073	(1,041)	(11,532)	(12,573)
7571	Wilkes County Schools	(64,841)	414	3,504	—	3,918	6,763	6,763	(3,472)	(14,440)	(17,912)
7581	Wilkinson County Schools	(22,094)	141	1,194	9,914	11,249	—	—	(1,183)	13,314	12,131
7611	Atlanta City Schools	(170,294)	1,088	9,204	—	10,292	19,810	19,810	(9,118)	(18,765)	(27,883)
7641	City of Buford Schools (Gwinnett)	(50,760)	324	2,743	—	3,067	923	923	(2,717)	(3,591)	(6,308)

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, 2023

	Employer	Net OPEB asset	Deferred Outflows of Resources			Deferred Inflows of Resources		OPEB Expense/(Benefit)			
			Differences between expected and actual experience	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
7721	City of Dalton Schools (Whitfield)	\$ (49,388)	315	2,669	—	2,984	20,476	20,476	(2,644)	(29,252)	(31,896)
7741	City of Dublin Schools (Laurens)	—	—	—	1,146	1,146	—	—	—	13,519	13,519
7761	City of Gainesville Schools (Hall)	(25,971)	166	1,404	—	1,570	10,768	10,768	(1,391)	(15,382)	(16,773)
7811	City of Marietta Schools (Cobb)	(20,454)	131	1,105	—	1,236	565	565	(1,096)	(3,410)	(4,506)
7851	City of Rome Schools (Floyd)	(73,357)	469	3,965	—	4,434	21,866	21,866	(3,929)	(30,351)	(34,280)
7861	City of Social Circle Schools (Walton)	(29,437)	188	1,591	—	1,779	842	842	(1,576)	(2,118)	(3,694)
7891	City of Thomasville Schools (Thomas)	(10,478)	67	566	—	633	1,510	1,510	(560)	4,629	4,069
7921	City of Valdosta Schools (Lowndes)	(101,312)	647	5,476	4,951	11,074	—	—	(5,426)	12,739	7,313
817	Oconee Fall Line Technical College	(330,489)	2,111	17,862	—	19,973	15,024	15,024	(17,696)	(18,033)	(35,729)
818	Coastal Pines Technical College	(235,766)	1,506	12,742	10,846	25,094	—	—	(12,624)	32,041	19,417
820	Albany Technical College	(612,481)	3,912	33,103	—	37,015	13,709	13,709	(32,797)	(47,487)	(80,284)
822	Athens Technical College	(282,565)	1,805	15,272	21,575	38,652	—	—	(15,131)	43,740	28,609
823	Atlanta Technical College	(478,468)	3,056	25,860	—	28,916	15,304	15,304	(25,619)	(25,386)	(51,005)
824	Augusta Technical College	(1,079,316)	6,894	58,334	19,465	84,693	—	—	(57,793)	26,679	(31,114)
826	West Georgia Technical College	(674,222)	4,307	36,440	42,384	83,131	—	—	(36,102)	96,379	60,277
827	Chattahoochee Tech College	(732,875)	4,681	39,610	13,936	58,227	—	—	(39,242)	28,750	(10,492)
828	Columbus Technical College	(401,032)	2,562	21,675	—	24,237	8,370	8,370	(21,474)	(6,112)	(27,586)
829	Georgia Northwestern Technical College	(879,818)	5,620	47,552	10,069	63,241	—	—	(47,110)	26,655	(20,455)
830	Georgia Piedmont Technical College	(280,448)	1,791	15,157	—	16,948	2,531	2,531	(15,017)	4,560	(10,457)
831	Southern Crescent Technical College	(319,857)	2,043	17,287	1,889	21,219	—	—	(17,127)	30,334	13,207
832	Gwinnett Technical College	(642,712)	4,105	34,737	18,207	57,049	—	—	(34,413)	32,645	(1,768)
834	Lanier Technical College	(398,391)	2,545	21,532	—	24,077	16,293	16,293	(21,333)	(13,781)	(35,114)
835	Central Georgia Technical College	(1,558,534)	9,955	84,234	3,920	98,109	—	—	(83,452)	(9,786)	(93,238)
837	Southern Regional Technical College	(597,315)	3,815	32,283	32,258	68,356	—	—	(31,982)	63,877	31,895
838	North Georgia Technical College	(202,584)	1,294	10,949	11,625	23,868	—	—	(10,848)	26,804	15,956
841	Savannah Technical College	(337,259)	2,154	18,228	13,615	33,997	—	—	(18,059)	15,426	(2,633)
842	South Georgia Technical College	(729,189)	4,658	39,410	—	44,068	21,210	21,210	(39,045)	(29,678)	(68,723)
843	Southeastern Technical College	(480,069)	3,067	25,946	—	29,013	4,745	4,745	(25,705)	(18,831)	(44,536)
844	Ogeechee Technical College	(148,848)	951	8,045	8,998	17,994	—	—	(7,971)	8,092	121
848	Wiregrass Georgia Technical College	(320,421)	2,047	17,318	22,925	42,290	—	—	(17,157)	37,723	20,566
8504	NORTHWEST GEORGIA RESA	(29,984)	192	1,621	—	1,813	953	953	(1,605)	(154)	(1,759)
8564	Metro RESA	—	—	—	15,611	15,611	—	—	—	22,835	22,835
8804	FIRST DISTRICT RESA	(65,494)	418	3,540	—	3,958	1,078	1,078	(3,507)	(4,878)	(8,385)
900	Georgia Building Authority	(1,039,788)	6,642	56,197	—	62,839	7,810	7,810	(55,674)	18,891	(36,783)
9030	Georgia School For Innovation And The Classics	—	—	—	6,833	6,833	—	—	—	2,871	2,871
910-0910	Jekyll Island State Park Authority	(706,477)	4,513	38,183	—	42,696	7,987	7,987	(37,829)	(25,833)	(63,662)
913-0913	Lk Lanier Island Dev Authority	(81,449)	520	4,402	—	4,922	2,498	2,498	(4,359)	(6,227)	(10,586)
921	Georgia Correctional Industries	(1,267,911)	8,099	68,527	53,320	129,946	—	—	(67,891)	79,876	11,985
922	George L. Smith II - GWCCA	(1,604,566)	10,249	86,722	—	96,971	1,210	1,210	(85,919)	(2,291)	(88,210)
926-0926	Georgia Agric Exposition Authority	(340,482)	2,175	18,402	10,770	31,347	—	—	(18,232)	12,730	(5,502)
927	State Road And Tollway Authority	(822,576)	5,254	44,458	—	49,712	4,668	4,668	(44,045)	(13,854)	(57,899)
928-0928	Georgia Environmental Finance Authority	(574,180)	3,668	31,033	—	34,701	1,693	1,693	(30,746)	(18,618)	(49,364)
936-0936	Agric Com Commission-Peanuts	(119,429)	763	6,455	—	7,218	2,589	2,589	(6,396)	(8,779)	(15,175)
955-0955	Georgia Superior Court Clerks Coop	(261,979)	1,673	14,159	9,170	25,002	—	—	(14,027)	3,834	(10,193)
968-0968	Georgia Military College	(62,433)	399	3,374	—	3,773	2,635	2,635	(3,342)	(5,651)	(8,993)
972-0972	Georgia Federal-State Inspection	(777,915)	4,969	42,044	29,516	76,529	—	—	(41,655)	15,523	(26,132)

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, 2023

		Deferred Outflows of Resources				Deferred Inflows of Resources		OPEB Expense/(Benefit)			
		Differences between expected and actual OPEB asset	Net difference between projected and actual investment earnings on OPEB plan	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions			
Employer	experience							investments	of contributions	resources	of contributions
973-0973	Georgia Lottery Corporation	\$ (26,623)	170	1,439	1,812	3,421	—	—	(1,425)	8,250	6,825
977	Georgia Public Broadcasting	(790,202)	5,048	42,708	21,573	69,329	—	—	(42,312)	17,763	(24,549)
980	Georgia Technology Authority	(3,328,728)	21,263	179,908	15,357	216,528	—	—	(178,241)	53,307	(124,934)
9915	Foothills Charter High School	—	—	—	8,789	8,789	—	—	—	19,923	19,923
996	THE ATL	(232,238)	1,483	12,552	4,297	18,332	—	—	(12,436)	(12,340)	(24,776)
Total all Entities		\$ (426,698,732)	2,725,616	23,061,794	4,096,735	29,884,145	4,299,717	4,299,717	(22,847,997)	(603,796)	(23,451,793)
Nonemployer:											
State of Georgia for participants in:											
	ERS	(11,817,094)	75,484	638,676	267,758	981,918	174,292	174,292	(632,732)	273,340	(359,392)
	GJRS	(2,489,174)	15,900	134,530	146,061	296,491	36,545	36,545	(133,271)	330,456	197,185
Total all Entities		\$ (441,005,000)	2,817,000	23,835,000	4,510,554	31,162,554	4,510,554	4,510,554	(23,614,000)	—	(23,614,000)

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

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

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

June 30, 2023

(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, 2023 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, 2023.

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, 2023

(3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, (GASB Statement No. 75) requires participating employers and nonemployers in the SEAD-OPEB plan to recognize their proportionate share of the collective net OPEB liability (asset), collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The employer and nonemployer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's covered payroll to the total covered payroll of the plan during the measurement period of July 1, 2022 through June 30, 2023.

(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	\$ 991,143
Plan fiduciary net position	<u>1,432,148</u>
Employers' and nonemployer's net OPEB asset	<u><u>\$ (441,005)</u></u>

(a) Actuarial Assumptions

The collective total OPEB liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022 with update procedures used to roll forward the total OPEB liability to June 30, 2023. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

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

Mortality rates are as follows:

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

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

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

June 30, 2023

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

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	0.90 %
Domestic large cap equities	46.30	9.40
Domestic small cap equities	1.20	13.40
International developed market equities	12.30	9.40
International emerging market equities	5.20	11.40
Alternatives	5.00	10.50
	100.00 %	

*Rates shown are net of inflation

(b) Discount Rate

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

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

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

June 30, 2023

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, 2023 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net OPEB asset	\$ (310,898)	(441,005)	(547,781)

(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, 2023

(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, 2023 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Differences between expected and actual experience	2022	1.9 years	\$ 1,687	—	1,687	—
	2023	1.7 years	—	6,841	4,024	2,817
Subtotal			<u>\$ 1,687</u>	<u>6,841</u>	<u>5,711</u>	<u>2,817</u>
Net difference between projected and actual investment earnings on OPEB plan investments	2019	5.0 years	1,272	—	1,272	—
	2020	5.0 years	9,311	—	4,655	4,656
	2021	5.0 years	(163,705)	—	(54,568)	(109,137)
	2022	5.0 years	229,748	—	57,437	172,311
	2023	5.0 years	—	(54,994)	(10,999)	(43,995)
Subtotal			<u>\$ 76,626</u>	<u>(54,994)</u>	<u>(2,203)</u>	<u>23,835</u>
Total deferred outflows of resources			<u>\$ 78,313</u>	<u>(48,153)</u>	<u>3,508</u>	<u>26,652</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2021	2.1 years	\$ 112	—	112	—
Changes of assumptions	2021	2.1 years	\$ 1,745	—	1,745	—
Total deferred inflows of resources			<u>\$ 1,857</u>	<u>—</u>	<u>1,857</u>	<u>—</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, 2023

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

Year ended June 30:		
2024	\$	(657)
2025		(8,131)
2026		46,438
2027		(10,998)
Total	\$	<u>26,652</u>

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.1 years, 1.9 years, and 1.7 years for 2021, 2022, and 2023, respectively.

(7) Collective OPEB Expense (Benefit)

The components of collective OPEB expense (benefit) for the year ended June 30, 2023 are as follows (amounts in thousands):

Service cost	\$	2,318
Interest on the total OPEB liability and net cash flow		65,897
Member contributions		(2,624)
Projected earnings on plan investments		(91,691)
Administrative expense		835
Recognition (amortization) of deferred outflows and inflows of resources:		
Differences between expected and actual experience		5,599
Changes of assumptions		(1,745)
Net difference between projected and actual earnings on plan investments		(2,203)
Collective OPEB expense (benefit)	\$	<u>(23,614)</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer allocation percentage</u>
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ 123,264	0.011976 %
Baldwin County Board of Commissioners	30,900	0.003002 %
Catoosa County Board of Commissioners	61,504	0.005976 %
Charlton County Board of Commissioners	81,156	0.007885 %
Chattooga County Board of Commissioners	44,066	0.004281 %
Cherokee County Board of Commissioners	146,063	0.014191 %
Clarke County Board of Commissioners	136,287	0.013242 %
Clayton County Board of Commissioners	134,790	0.013096 %
Cobb County Board of Commissioners	288,411	0.028022 %
Coffee County Board of Commissioners	60,150	0.005844 %
Coweta County Board of Commissioners	124,877	0.012133 %
Dekalb County Board of Commissioners	404,371	0.039289 %
Douglas County Board of Commissioners	134,790	0.013096 %
Evans County Board of Commissioners	97,150	0.009439 %
Fayette County Board of Commissioners	139,790	0.013582 %
Forsyth County Board of Commissioners	215,510	0.020939 %
Fulton County Board of Commissioners	698,535	0.067870 %
Glynn County Board of Commissioners	85,286	0.008286 %
Gwinnett County Board of Commissioners	202,185	0.019644 %
Hall County Board of Commissioners	86,025	0.008358 %
Jefferson County Board of Commissioners	47,500	0.004615 %
Lamar County Board of Commissioners	124,098	0.012057 %
Liberty County Board of Commissioners	237,093	0.023036 %
Lowndes County Board of Commissioners	133,790	0.012999 %
Madison County Board of Commissioners	100,000	0.009716 %
Mcintosh County Board of Commissioners	155,891	0.015146 %
Miller County Board of Commissioners	65,400	0.006354 %
Mitchell County Board of Commissioners	134,790	0.013096 %
Muscogee County Board of Commissioners	181,378	0.017623 %
Pierce County Board of Commissioners	48,456	0.004708 %
Putnam County Board of Commissioners	62,100	0.006034 %
Richmond County Board of Commissioners	234,297	0.022764 %
Rockdale County Board of Commissioners	129,609	0.012593 %
Screven County Board of Commissioners	40,000	0.003886 %
Stephens County Board of Commissioners	37,995	0.003692 %
Tattnall County Board of Commissioners	74,472	0.007236 %
Tift County Board of Commissioners	118,533	0.011517 %
Treutlen County Board of Commissioners	42,840	0.004162 %
Turner County Board of Commissioners	125,050	0.012150 %
Walton County Board of Commissioners	129,793	0.012611 %
Ware County Board of Commissioners	83,635	0.008126 %
Eighth Judicial Board of Commissioners	207,500	0.020161 %
Total GJRS	<u>\$ 5,809,331</u>	<u>0.564433 %</u>

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
For participants in ERS:		
DeKalb County State Court	\$ 915,736	0.088973 %
Bibb County State Court	584,998	0.056838 %
Chatham County State Court	637,539	0.061943 %
Appling County Tax Officials	92,021	0.008941 %
Bacon County Tax Officials	65,925	0.006405 %
Baldwin County Tax Officials	380,030	0.036924 %
Bartow County Tax Officials	649,817	0.063136 %
Berrien County Tax Officials	151,730	0.014742 %
Bibb County Tax Officials	598,280	0.058129 %
Brantley County Tax Officials	75,688	0.007354 %
Brooks County Tax Officials	67,133	0.006523 %
Bryan County Tax Officials	247,342	0.024032 %
Butts County Tax Officials	84,229	0.008184 %
Calhoun County Tax Officials	38,509	0.003742 %
Camden County Tax Officials	324,279	0.031507 %
Candler County Tax Officials	63,422	0.006162 %
Carroll County Tax Officials	246,495	0.023949 %
Charlton County Tax Officials	151,939	0.014762 %
Chatham County Tax Officials	332,675	0.032323 %
Clarke County Tax Officials	377,749	0.036702 %
Clayton County Tax Officials	80,084	0.007781 %
Clinch County Tax Officials	129,383	0.012571 %
Cobb County Tax Officials	1,551,741	0.150767 %
Coffee County Tax Officials	160,591	0.015603 %
Colquitt County Tax Officials	242,645	0.023575 %
Columbia County Tax Officials	452,861	0.044000 %
Cook County Tax Officials	69,810	0.006783 %
Coweta County Tax Officials	303,995	0.029536 %
Dade County Tax Officials	61,730	0.005998 %
Decatur County Tax Officials	79,679	0.007742 %
Dekalb County Tax Officials	516,767	0.050209 %
Dodge County Tax Officials	114,237	0.011099 %
Dougherty County Tax Officials	243,237	0.023633 %
Douglas County Tax Officials	70,853	0.006884 %
Effingham County Tax Officials	42,466	0.004126 %
Elbert County Tax Officials	99,549	0.009672 %
Emanuel County Tax Officials	87,761	0.008527 %
Fannin County Tax Officials	70,486	0.006848 %
Fayette County Tax Officials	214,160	0.020808 %
Floyd County Tax Officials	187,400	0.018208 %
Forsyth County Tax Officials	1,132,016	0.109987 %
Franklin County Tax Officials	131,028	0.012731 %
Fulton County Tax Officials	4,379,920	0.425553 %
Glascock County Tax Officials	50,067	0.004865 %
Glynn County Tax Officials	187,734	0.018240 %
Gordon County Tax Officials	276,437	0.026859 %
Greene County Tax Officials	90,916	0.008833 %

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
Gwinnett County Tax Officials	\$ 1,015,638	0.098679 %
Habersham County Tax Officials	122,878	0.011939 %
Hall County Tax Officials	183,928	0.017870 %
Hancock County Tax Officials	60,184	0.005847 %
Harris County Tax Officials	30,161	0.002930 %
Heard County Tax Officials	70,210	0.006822 %
Henry County Tax Officials	608,068	0.059080 %
Houston County Tax Officials	345,108	0.033531 %
Jackson County Tax Officials	142,816	0.013876 %
Jeff Davis County Tax Officials	73,288	0.007121 %
Jefferson County Tax Officials	45,182	0.004390 %
Jenkins County Tax Officials	56,042	0.005445 %
Jones County Tax Officials	221,944	0.021564 %
Lamar County Tax Officials	147,457	0.014327 %
Lanier County Tax Officials	116,909	0.011359 %
Laurens County Tax Officials	189,567	0.018418 %
Lee County Tax Officials	76,689	0.007451 %
Liberty County Tax Officials	354,787	0.034471 %
Lincoln County Tax Officials	36,528	0.003549 %
Long County Tax Officials	41,368	0.004019 %
Lowndes County Tax Officials	254,762	0.024753 %
Macon County Tax Officials	114,874	0.011161 %
Marion County Tax Officials	64,110	0.006229 %
Mcduffie County Tax Officials	118,620	0.011525 %
Mcintosh County Tax Officials	124,193	0.012067 %
Miller County Tax Officials	65,678	0.006381 %
Monroe County Tax Officials	134,738	0.013091 %
Montgomery County Tax Officials	64,657	0.006282 %
Morgan County Tax Officials	37,757	0.003668 %
Murray County Tax Officials	93,894	0.009123 %
Muscogee County Tax Officials	595,766	0.057885 %
Newton County Tax Officials	220,186	0.021393 %
Oconee County Tax Officials	154,263	0.014988 %
Paulding County Tax Officials	206,235	0.020038 %
Peach County Tax Officials	123,606	0.012010 %
Pierce County Tax Officials	107,339	0.010429 %
Pike County Tax Officials	82,105	0.007977 %
Polk County Tax Officials	122,869	0.011938 %
Richmond County Tax Officials	596,908	0.057996 %
Rockdale County Tax Officials	124,282	0.012075 %
Screven County Tax Officials	96,618	0.009387 %
Seminole County Tax Officials	35,360	0.003436 %
Spalding County Tax Officials	269,280	0.026163 %
Stephens County Tax Officials	241,910	0.023504 %
Stewart County Tax Officials	68,425	0.006648 %
Sumter County Tax Officials	33,003	0.003207 %
Talbot County Tax Officials	32,406	0.003149 %
Tattnall County Tax Officials	35,739	0.003472 %

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer allocation percentage</u>
Taylor County Tax Officials	\$ 65,678	0.006381 %
Telfair County Tax Officials	66,038	0.006416 %
Terrell County Tax Officials	58,878	0.005721 %
Thomas County Tax Officials	167,881	0.016311 %
Tift County Tax Officials	145,450	0.014132 %
Towns County Tax Officials	41,430	0.004025 %
Troup County Tax Officials	156,894	0.015244 %
Turner County Tax Officials	109,111	0.010601 %
Twiggs County Tax Officials	149,843	0.014559 %
Upson County Tax Officials	49,540	0.004813 %
Walker County Tax Officials	167,122	0.016238 %
Walton County Tax Officials	40,486	0.003934 %
Ware County Tax Officials	39,738	0.003861 %
Washington County Tax Officials	91,069	0.008848 %
Wayne County Tax Officials	85,683	0.008325 %
White County Tax Officials	281,707	0.027371 %
Whitfield County Tax Officials	417,817	0.040595 %
Worth County Tax Officials	173,277	0.016836 %
Total ERS	<u>\$ 27,579,065</u>	<u>2.679583 %</u>
Total State Support Provided	<u>\$ 33,388,396</u>	<u>3.244016 %</u>

See accompanying independent auditors' report.

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ (52,815)	(7,275)
Baldwin County Board of Commissioners	(13,239)	6,416
Bryan County Board of Commissioners	—	11,790
Carroll County Board of Commissioners	—	10,455
Catoosa County Board of Commissioners	(26,354)	(3,094)
Charlton County Board of Commissioners	(34,773)	(3,563)
Chatham County Board of Commissioners	—	34,851
Chattooga County Board of Commissioners	(18,879)	(1,905)
Cherokee County Board of Commissioners	(62,583)	16,611
Clarke County Board of Commissioners	(58,398)	31,530
Clayton County Board of Commissioners	(57,754)	19,319
Cobb County Board of Commissioners	(123,578)	22,128
Coffee County Board of Commissioners	(25,772)	5,071
Columbia County Board of Commissioners	—	1,916
Coweta County Board of Commissioners	(53,507)	(5,220)
Dekalb County Board of Commissioners	(173,266)	11,159
Dougherty County Board of Commissioners	—	22,834
Douglas County Board of Commissioners	(57,754)	(5,254)
Effingham County Board of Commissioners	—	42,771
Evans County Board of Commissioners	(41,626)	(3,742)
Fayette County Board of Commissioners	(59,897)	(7,875)
Forsyth County Board of Commissioners	(92,342)	5,116
Fulton County Board of Commissioners	(299,310)	(28,951)
Glynn County Board of Commissioners	(36,542)	(2,879)
Gordon County Board of Commissioners	—	7,393
Gwinnett County Board of Commissioners	(86,631)	21,976
Hall County Board of Commissioners	(36,859)	34,356
Henry County Board of Commissioners	—	1,024
Jefferson County Board of Commissioners	(20,352)	(2,168)
Lamar County Board of Commissioners	(53,172)	(6,279)
Liberty County Board of Commissioners	(101,590)	(10,640)
Lowndes County Board of Commissioners	(57,326)	(5,516)
Madison County Board of Commissioners	(42,848)	(3,277)
Mcintosh County Board of Commissioners	(66,795)	(7,567)
Miller County Board of Commissioners	(28,021)	(2,141)
Mitchell County Board of Commissioners	(57,754)	(3,074)
Muscogee County Board of Commissioners	(77,718)	23,019
Newton County Board of Commissioners	—	1,110
Pierce County Board of Commissioners	(20,763)	(1,520)
Putnam County Board of Commissioners	(26,610)	(2,280)
Richmond County Board of Commissioners	(100,390)	19,634
Rockdale County Board of Commissioners	(55,536)	(17,027)

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

Employer	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Screven County Board of Commissioners	\$ (17,137)	(1,350)
Stephens County Board of Commissioners	(16,282)	(1,815)
Tattnall County Board of Commissioners	(31,911)	(2,442)
Thomas County Board of Commissioners	—	2,096
Tift County Board of Commissioners	(50,791)	(4,472)
Toombs County Board of Commissioners	—	1,230
Treutlen County Board of Commissioners	(18,355)	(104)
Turner County Board of Commissioners	(53,582)	(5,522)
Upson County Board of Commissioners	—	1,274
Walton County Board of Commissioners	(55,615)	(6,289)
Ware County Board of Commissioners	(35,836)	(2,374)
Eighth Judicial Board of Commissioners	(88,911)	(2,279)
Total GJRS	<u>\$ (2,489,174)</u>	<u>197,185</u>
For participants in ERS:		
DeKalb County State Court	\$ (392,375)	43,116
Bibb County State Court	(250,658)	10,491
Chatham County State Court	(273,172)	(5,002)
Appling County Tax Officials	(39,430)	(5,056)
Bacon County Tax Officials	(28,246)	1,898
Baker County Tax Officials	—	5,179
Baldwin County Tax Officials	(162,837)	(20,822)
Barrow County Tax Officials	—	4,264
Bartow County Tax Officials	(278,433)	(31,229)
Berrien County Tax Officials	(65,013)	(9,463)
Bibb County Tax Officials	(256,352)	734
Bleckley County Tax Officials	—	408
Brantley County Tax Officials	(32,432)	(3,666)
Brooks County Tax Officials	(28,767)	19
Bryan County Tax Officials	(105,982)	679
Bulloch County Tax Officials	—	9,598
Burke County Tax Officials	—	25,909
Butts County Tax Officials	(36,092)	(4,782)
Calhoun County Tax Officials	(16,502)	4,678
Camden County Tax Officials	(138,947)	(17,412)
Candler County Tax Officials	(27,175)	2,318
Carroll County Tax Officials	(105,616)	(1,944)
Catoosa County Tax Officials	—	11,199
Charlton County Tax Officials	(65,101)	(11,003)
Chatham County Tax Officials	(142,546)	21,819
Clarke County Tax Officials	(161,858)	588
Clayton County Tax Officials	(34,315)	38,329
Clinch County Tax Officials	(55,439)	(6,122)
Cobb County Tax Officials	(664,890)	(20,160)

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Coffee County Tax Officials	\$ (68,810)	(6,968)
Colquitt County Tax Officials	(103,967)	(9,649)
Columbia County Tax Officials	(194,042)	(8,464)
Cook County Tax Officials	(29,913)	(3,433)
Coweta County Tax Officials	(130,255)	4,982
Dade County Tax Officials	(26,451)	2,172
Decatur County Tax Officials	(34,143)	(3,925)
Dekalb County Tax Officials	(221,424)	84,825
Dodge County Tax Officials	(48,947)	(5,939)
Dooly County Tax Officials	—	6,438
Dougherty County Tax Officials	(104,223)	5,383
Douglas County Tax Officials	(30,359)	2,242
Echols County Tax Officials	—	4,044
Effingham County Tax Officials	(18,196)	1,500
Elbert County Tax Officials	(42,654)	3,087
Emanuel County Tax Officials	(37,604)	(4,829)
Fannin County Tax Officials	(30,200)	(695)
Fayette County Tax Officials	(91,764)	(13,431)
Floyd County Tax Officials	(80,298)	(8,911)
Forsyth County Tax Officials	(485,048)	(48,566)
Franklin County Tax Officials	(56,144)	(6,160)
Fulton County Tax Officials	(1,876,710)	(260,691)
Glascocock County Tax Officials	(21,455)	(2,412)
Glynn County Tax Officials	(80,439)	10,462
Gordon County Tax Officials	(118,450)	(6,480)
Grady County Tax Officials	—	6,948
Greene County Tax Officials	(38,954)	(4,910)
Gwinnett County Tax Officials	(435,179)	(18,247)
Habersham County Tax Officials	(52,652)	(1,281)
Hall County Tax Officials	(78,808)	(7,259)
Hancock County Tax Officials	(25,786)	(347)
Haralson County Tax Officials	—	5,974
Harris County Tax Officials	(12,921)	1,218
Hart County Tax Officials	—	499
Heard County Tax Officials	(30,085)	(4,204)
Henry County Tax Officials	(260,546)	(14,791)
Houston County Tax Officials	(147,873)	3,518
Irwin County Tax Officials	—	4,950
Jackson County Tax Officials	(61,194)	(10,321)
Jeff Davis County Tax Officials	(31,404)	(3,584)
Jefferson County Tax Officials	(19,360)	(2,824)
Jenkins County Tax Officials	(24,013)	(2,995)
Jones County Tax Officials	(95,098)	(6,716)
Lamar County Tax Officials	(63,183)	(6,006)

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Lanier County Tax Officials	\$ (50,094)	(5,313)
Laurens County Tax Officials	(81,224)	2,517
Lee County Tax Officials	(32,859)	(3,723)
Liberty County Tax Officials	(152,019)	(17,932)
Lincoln County Tax Officials	(15,651)	(1,824)
Long County Tax Officials	(17,724)	(2,499)
Lowndes County Tax Officials	(109,162)	(10,127)
Lumpkin County Tax Officials	—	6,570
Macon County Tax Officials	(49,221)	(5,562)
Marion County Tax Officials	(27,470)	(3,866)
Mcduffie County Tax Officials	(50,826)	(7,687)
Mcintosh County Tax Officials	(53,216)	(6,153)
Meriwether County Tax Officials	—	5,470
Miller County Tax Officials	(28,141)	(3,181)
Mitchell County Tax Officials	—	6,472
Monroe County Tax Officials	(57,732)	(2,729)
Montgomery County Tax Officials	(27,704)	1,732
Morgan County Tax Officials	(16,176)	(1,766)
Murray County Tax Officials	(40,233)	(2,083)
Muscogee County Tax Officials	(255,276)	(26,611)
Newton County Tax Officials	(94,344)	6,960
Oconee County Tax Officials	(66,098)	(7,866)
Paulding County Tax Officials	(88,369)	(871)
Peach County Tax Officials	(52,965)	3,580
Pickens County Tax Officials	—	4,118
Pierce County Tax Officials	(45,992)	(5,810)
Pike County Tax Officials	(35,179)	(3,815)
Polk County Tax Officials	(52,647)	(305)
Richmond County Tax Officials	(255,765)	(5,006)
Rockdale County Tax Officials	(53,251)	8,832
Schley County Tax Officials	—	5,194
Screven County Tax Officials	(41,397)	(7,865)
Seminole County Tax Officials	(15,153)	(1,750)
Spalding County Tax Officials	(115,380)	(621)
Stephens County Tax Officials	(103,654)	(11,645)
Stewart County Tax Officials	(29,318)	(3,376)
Sumter County Tax Officials	(14,143)	1,074
Talbot County Tax Officials	(13,887)	(973)
Tattnall County Tax Officials	(15,312)	(794)
Taylor County Tax Officials	(28,141)	(3,270)
Telfair County Tax Officials	(28,295)	(4,939)
Terrell County Tax Officials	(25,230)	(3,934)
Thomas County Tax Officials	(71,932)	(10,322)
Tift County Tax Officials	(62,323)	(1,997)

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Towns County Tax Officials	\$ (17,750)	13,340
Troup County Tax Officials	(67,227)	(10,164)
Turner County Tax Officials	(46,751)	(6,539)
Twiggs County Tax Officials	(64,206)	(6,725)
Upson County Tax Officials	(21,226)	2,761
Walker County Tax Officials	(71,610)	(7,869)
Walton County Tax Officials	(17,349)	1,470
Ware County Tax Officials	(17,027)	13,249
Warren County Tax Officials	—	4,330
Washington County Tax Officials	(39,020)	13,154
Wayne County Tax Officials	(36,714)	(1,880)
White County Tax Officials	(120,707)	(2,546)
Whitfield County Tax Officials	(179,026)	8,839
Wilcox County Tax Officials	—	13,462
Wilkinson County Tax Officials	—	19,860
Worth County Tax Officials	(74,248)	(9,207)
Total ERS	<u>\$ (11,817,094)</u>	<u>(359,392)</u>
Total for all employers	<u><u>\$ (14,306,268)</u></u>	<u><u>(162,207)</u></u>

See accompanying independent auditors' report.

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

Notes to Supplementary Information Schedules

June 30, 2023

(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, 2023. 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, 2023. 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, 2023, 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.