



**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, 2019

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees

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

We have audited the accompanying schedule of employer and nonemployer allocations of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD), which is administered by the Employees' Retirement System of Georgia (the System), as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer as of and for the year ended June 30, 2019, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express opinions on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense of SEAD as of and for the year ended June 30, 2019, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Employees' Retirement System of Georgia, which includes SEAD, as of and for the year ended June 30, 2019, and our report thereon, dated September 30, 2019, expressed unmodified opinions on those financial statements.

Supplementary and Other Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
April 30, 2020

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, 2019

<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer/ Nonemployer Allocation Percentage</u>
<u>LRS</u>		
444 General Assembly of Georgia	\$ 1,180,200	0.092531 %
<u>GJRS</u>		
418 Prosecuting Attorneys Council	1,723,484	0.135126 %
436 Superior Courts of Georgia	14,588,510	1.143777 %
442 Georgia Department of Law	484,368	0.037976 %
444 General Assembly of Georgia	143,270	0.011233 %
<u>ERS</u>		
127-001 Appling County DFACS	181,158	0.014203 %
127-002 Atkinson County DFACS	36,720	0.002879 %
127-003 Bacon County DFACS	118,842	0.009318 %
127-004 Baker County DFACS	74,021	0.005803 %
127-005 Baldwin County DFACS	385,859	0.030252 %
127-006 Banks County DFACS	107,578	0.008434 %
127-007 Barrow County DFACS	351,166	0.027532 %
127-008 Bartow County DFACS	485,346	0.038052 %
127-009 Ben Hill County DFACS	130,584	0.010238 %
127-010 Berrien County DFACS	318,776	0.024993 %
127-011 Bibb County DFACS	2,220,339	0.174080 %
127-012 Bleckley County DFACS	72,520	0.005686 %
127-013 Brantley County DFACS	265,916	0.020848 %
127-014 Brooks County DFACS	154,163	0.012087 %
127-015 Bryan County DFACS	32,807	0.002572 %
127-016 Bulloch County DFACS	339,619	0.026627 %
127-017 Burke County DFACS	256,330	0.020097 %
127-018 Butts County DFACS	226,673	0.017772 %
127-019 Calhoun County DFACS	80,589	0.006318 %
127-020 Camden County DFACS	382,117	0.029959 %
127-021 Candler County DFACS	59,654	0.004677 %
127-022 Carroll County DFACS	501,293	0.039303 %
127-023 Catoosa County DFACS	199,997	0.015680 %
127-024 Charlton County DFACS	211,157	0.016555 %
127-025 Chatham County DFACS	1,305,753	0.102374 %
127-026 Chattahoochee County DFACS	44,547	0.003493 %
127-027 Chattooga County DFACS	363,328	0.028486 %
127-028 Cherokee County DFACS	570,188	0.044704 %
127-029 Clarke County DFACS	3,571,411	0.280008 %
127-030 Clay County DFACS	177,147	0.013889 %
127-031 Clayton County DFACS	2,987,287	0.234211 %
127-032 Clinch County DFACS	134,295	0.010529 %
127-033 Cobb County DFACS	3,368,212	0.264076 %
127-034 Coffee County DFACS	1,339,372	0.105010 %
127-035 Colquitt County DFACS	458,680	0.035962 %
127-036 Columbia County DFACS	910,803	0.071409 %
127-037 Cook County DFACS	252,528	0.019799 %

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, 2019

	<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer/ Nonemployer Allocation Percentage</u>
127-038	Coweta County DFACS	\$ 478,602	0.037524 %
127-039	Crawford County DFACS	150,391	0.011791 %
127-040	Crisp County DFACS	375,179	0.029415 %
127-041	Dade County DFACS	155,112	0.012161 %
127-042	Dawson County DFACS	35,669	0.002797 %
127-043	Decatur County DFACS	544,874	0.042719 %
127-044	Dekalb County DFACS	10,027,092	0.786150 %
127-045	Dodge County DFACS	107,142	0.008400 %
127-046	Dooly County DFACS	164,155	0.012870 %
127-047	Dougherty County DFACS	5,266,124	0.412878 %
127-048	Douglas County DFACS	834,207	0.065404 %
127-049	Early County DFACS	1,632,892	0.128023 %
127-051	Effingham County DFACS	318,980	0.025009 %
127-052	Elbert County DFACS	216,725	0.016992 %
127-053	Emanuel County DFACS	26,066	0.002044 %
127-054	Evans County DFACS	110,367	0.008653 %
127-055	Fannin County DFACS	165,534	0.012978 %
127-056	Fayette County DFACS	548,624	0.043013 %
127-057	Floyd County DFACS	2,300,367	0.180355 %
127-058	Forsyth County DFACS	168,278	0.013193 %
127-059	Franklin County DFACS	241,385	0.018925 %
127-060	Fulton County DFACS	7,092,610	0.556079 %
127-061	Gilmer County DFACS	119,675	0.009383 %
127-062	Glascock County DFACS	112,711	0.008837 %
127-063	Glynn County DFACS	742,858	0.058242 %
127-064	Gordon County DFACS	490,671	0.038470 %
127-065	Grady County DFACS	357,340	0.028016 %
127-066	Greene County DFACS	369,794	0.028993 %
127-067	Gwinnett County DFACS	4,234,975	0.332033 %
127-068	Habersham County DFACS	332,462	0.026066 %
127-069	Hall County DFACS	1,621,006	0.127091 %
127-070	Hancock County DFACS	69,468	0.005446 %
127-071	Haralson County DFACS	219,375	0.017200 %
127-072	Harris County DFACS	158,727	0.012445 %
127-073	Hart County DFACS	392,688	0.030788 %
127-074	Heard County DFACS	289,763	0.022718 %
127-075	Henry County DFACS	915,800	0.071801 %
127-076	Houston County DFACS	1,203,056	0.094323 %
127-077	Irwin County DFACS	219,670	0.017223 %
127-078	Jackson County DFACS	200,457	0.015716 %
127-079	Jasper County DFACS	40,995	0.003214 %
127-080	Jeff Davis County DFACS	363,345	0.028487 %
127-081	Jefferson County DFACS	180,851	0.014179 %
127-082	Jenkins County DFACS	183,690	0.014402 %
127-083	Johnson County DFACS	148,635	0.011653 %
127-084	Jones County DFACS	363,404	0.028492 %
127-085	Lamar County DFACS	243,427	0.019085 %

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, 2019

	<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer/ Nonemployer Allocation Percentage</u>
127-086	Lanier County DFACS	\$ 129,396	0.010145 %
127-087	Laurens County DFACS	2,297,037	0.180094 %
127-088	Lee County DFACS	181,678	0.014244 %
127-089	Liberty County DFACS	454,437	0.035629 %
127-091	Long County DFACS	60,184	0.004719 %
127-092	Lowndes County DFACS	896,495	0.070287 %
127-093	Lumpkin County DFACS	183,665	0.014400 %
127-094	Macon County DFACS	111,387	0.008733 %
127-095	Madison County DFACS	228,919	0.017948 %
127-096	Marion County DFACS	56,282	0.004413 %
127-097	Mcduffie County DFACS	355,127	0.027843 %
127-098	Mcintosh County DFACS	35,314	0.002769 %
127-099	Meriwether County DFACS	353,300	0.027700 %
127-101	Mitchell County DFACS	191,083	0.014981 %
127-102	Monroe County DFACS	232,888	0.018259 %
127-103	Montgomery County DFACS	165,690	0.012991 %
127-104	Morgan County DFACS	128,459	0.010072 %
127-105	Murray County DFACS	330,299	0.025896 %
127-106	Muscogee County DFACS	1,355,061	0.106240 %
127-107	Newton County DFACS	840,533	0.065900 %
127-108	Oconee County DFACS	25,469	0.001997 %
127-110	Paulding County DFACS	276,614	0.021687 %
127-111	Peach County DFACS	442,889	0.034724 %
127-112	Pickens County DFACS	297,011	0.023286 %
127-113	Pierce County DFACS	128,315	0.010060 %
127-114	Pike County DFACS	75,812	0.005944 %
127-115	Polk County DFACS	751,921	0.058953 %
127-116	Pulaski County DFACS	74,560	0.005846 %
127-117	Putnam County DFACS	1,308,176	0.102564 %
127-119	Rabun County DFACS	256,122	0.020081 %
127-120	Randolph County DFACS	84,754	0.006645 %
127-121	Richmond County DFACS	1,960,277	0.153691 %
127-122	Rockdale County DFACS	282,182	0.022124 %
127-123	Schley County DFACS	84,247	0.006605 %
127-124	Screven County DFACS	94,451	0.007405 %
127-125	Seminole County DFACS	309,032	0.024229 %
127-126	Spalding County DFACS	2,268,626	0.177866 %
127-127	Stephens County DFACS	324,675	0.025455 %
127-128	Stewart County DFACS	120,308	0.009432 %
127-129	Sumter County DFACS	2,519,437	0.197530 %
127-130	Talbot County DFACS	173,319	0.013589 %
127-131	Taliaferro County DFACS	36,096	0.002830 %
127-132	Tattnall County DFACS	148,033	0.011606 %
127-133	Taylor County DFACS	50,056	0.003925 %
127-134	Telfair County DFACS	245,507	0.019248 %
127-135	Terrell County DFACS	185,421	0.014537 %
127-136	Thomas County DFACS	501,802	0.039343 %

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, 2019

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
127-137	Tift County DFACS	\$ 698,480	0.054763 %
127-138	Toombs County DFACS	226,412	0.017751 %
127-139	Towns County DFACS	26,000	0.002038 %
127-140	Treutlen County DFACS	62,667	0.004913 %
127-141	Troup County DFACS	697,166	0.054660 %
127-142	Turner County DFACS	33,887	0.002657 %
127-143	Twiggs County DFACS	147,142	0.011536 %
127-144	Union County DFACS	214,641	0.016828 %
127-145	Upson County DFACS	271,273	0.021268 %
127-146	Walker County DFACS	239,703	0.018793 %
127-147	Walton County DFACS	293,652	0.023023 %
127-148	Ware County DFACS	424,572	0.033288 %
127-149	Warren County DFACS	65,648	0.005147 %
127-150	Washington County DFACS	246,680	0.019340 %
127-151	Wayne County DFACS	271,179	0.021261 %
127-152	Webster County DFACS	164,633	0.012908 %
127-153	Wheeler County DFACS	38,927	0.003052 %
127-154	White County DFACS	73,099	0.005731 %
127-155	Whitfield County DFACS	1,836,288	0.143970 %
127-156	Wilcox County DFACS	149,312	0.011706 %
127-157	Wilkes County DFACS	143,315	0.011236 %
127-158	Wilkinson County DFACS	122,998	0.009643 %
127-159	Worth County DFACS	254,400	0.019946 %
128-001	Appling County Health Dept	165,778	0.012997 %
128-002	Atkinson County Health Dept	86,778	0.006804 %
128-003	Bacon County Health Dept	148,670	0.011656 %
128-004	Baker County Health Dept	185,942	0.014578 %
128-005	Baldwin County Health Dept	291,216	0.022832 %
128-006	Banks County Health Dept	52,519	0.004118 %
128-007	Barrow County Public Health	300,840	0.023587 %
128-008	Bartow County Health Dept	333,064	0.026113 %
128-009	Ben Hill County Health Dept	91,148	0.007146 %
128-010	Berrien County Health Dept	36,964	0.002898 %
128-011	Bibb County Health Dept	715,657	0.056109 %
128-012	Bleckley Co. Health Dept	87,176	0.006835 %
128-013	Brantley County Health Dept	98,066	0.007689 %
128-014	Brooks County Health Dept	88,087	0.006906 %
128-015	Bryan County Health Dept	266,245	0.020874 %
128-016	Bulloch County Physical Health	269,187	0.021105 %
128-017	Burke County Health Dept	329,964	0.025870 %
128-018	Butts County Health Dept	52,215	0.004094 %
128-019	Calhoun County Health Dept	45,038	0.003531 %
128-020	Camden County Health Dept	256,039	0.020074 %
128-021	Candler County Health Dept	99,674	0.007815 %
128-022	Carroll County Health Dept	470,455	0.036885 %
128-023	Catoosa County Health Dept	145,072	0.011374 %
128-024	Charlton County Health Dept	107,326	0.008415 %

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, 2019

		Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
<u>Employer</u>			
128-025	Chatham County Health Dept	\$ 2,382,319	0.186780 %
128-026	Chattahoochee County Health Dept	77,958	0.006112 %
128-027	Chattooga County Health Dept	279,231	0.021892 %
128-028	Cherokee County Health Dept	3,448,022	0.270334 %
128-029	Clarke County Health Dept	1,229,136	0.096367 %
128-030	Clay County Health Dept	28,762	0.002255 %
128-031	Clayton County Health Dept	1,306,053	0.102398 %
128-032	Clinch County Health Dept	109,118	0.008555 %
128-033	Cobb County Health Dept	3,508,834	0.275102 %
128-034	Coffee County Health Dept	255,626	0.020042 %
128-035	Colquitt County Health Dept	591,709	0.046392 %
128-036	Columbia County Health Dept	555,619	0.043562 %
128-037	Cook County Health Dept	91,980	0.007211 %
128-038	Coweta County Health Dept	462,598	0.036269 %
128-039	Crawford County Health Dept	98,351	0.007711 %
128-041	Dade County Health Dept	143,329	0.011237 %
128-042	Dawson County Health Dept	299,249	0.023462 %
128-043	Decatur County Health Dept	204,977	0.016071 %
128-044	Dekalb County Health Dept	6,037,778	0.473377 %
128-045	Dodge County Health Dept	169,282	0.013272 %
128-046	Dooly County Health Dept	8,433	0.000661 %
128-047	Dougherty County Health Dept	623,371	0.048874 %
128-047B	Southwest Health District	2,801,276	0.219627 %
128-048	Douglas County Health Dept	307,751	0.024129 %
128-049	Early County Health Dept	84,079	0.006592 %
128-050	Echols County Health Dept	33,909	0.002659 %
128-051	Effingham County Health Dept	210,749	0.016523 %
128-052	Elbert County Health Dept	103,973	0.008152 %
128-053	Emanuel County Health Dept	282,406	0.022141 %
128-054	Evans County Health Dept	56,328	0.004416 %
128-055	Fannin County Health Dept	259,755	0.020365 %
128-056	Fayette County Health Dept	436,370	0.034213 %
128-057	Floyd County Health Dept	1,929,273	0.151260 %
128-058	Forsyth County Health Dept	238,654	0.018711 %
128-059	Franklin County Health Dept	190,465	0.014933 %
128-061	Gilmer County Health Dept	307,871	0.024138 %
128-062	Glascocock County Health Dept	62,227	0.004879 %
128-063	Glynn County Health Dept	1,865,635	0.146271 %
128-064	Gordon County Health Dept	573,658	0.044976 %
128-065	Grady County Health Dept	179,357	0.014062 %
128-066	Greene County Health Dept	133,298	0.010451 %
128-067	Gwinnett County Health Dept	5,485,578	0.430083 %
128-068	Habersham County Health Dept	110,118	0.008634 %
128-069	Hall County Health Dept	2,404,413	0.188512 %
128-070	Hancock County Health Dept	148,441	0.011638 %
128-071	Haralson County Health Dept	219,295	0.017193 %
128-072	Harris County Health Dept	115,390	0.009047 %

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, 2019

		Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
<u>Employer</u>			
128-073	Hart County Health Dept	\$ 73,491	0.005762 %
128-074	Heard County Health Dept	47,368	0.003714 %
128-075	Henry County Health Dept	523,781	0.041066 %
128-076	Houston County Health Dept	2,513,652	0.197077 %
128-077	Irwin County Health Dept	88,813	0.006963 %
128-078	Jackson County Health Dept	29,036	0.002276 %
128-079	Jasper County Health Dept	51,270	0.004020 %
128-080	Jeff Davis County Health Dept	187,322	0.014687 %
128-081	Jefferson County Health Dept	89,942	0.007052 %
128-082	Jenkins County Health Dept	56,671	0.004443 %
128-083	Johnson County Health Dept	35,046	0.002748 %
128-084	Jones County Health Dept	146,728	0.011504 %
128-085	Lamar County Health Dept	105,939	0.008306 %
128-087	Laurens County Health Dept	2,061,302	0.161611 %
128-088	Lee County Health Dept	261,290	0.020486 %
128-089	Liberty County Health Dept	530,884	0.041623 %
128-090	Lincoln County Health Dept	10,099	0.000792 %
128-091	Long County Health Dept	28,735	0.002253 %
128-092	Lowndes County Health Dept	2,522,568	0.197776 %
128-093	Lumpkin County Health Dept	215,590	0.016903 %
128-094	Macon County Health Dept	111,729	0.008760 %
128-095	Madison County Health Dept	118,867	0.009319 %
128-096	Marion County Health Dept	87,055	0.006825 %
128-097	Mcduffie County Health Dept	211,838	0.016609 %
128-098	McIntosh County Health Dept	88,095	0.006907 %
128-099	Meriwether County Health Dept	346,570	0.027172 %
128-101	Mitchell County Health Dept	153,908	0.012067 %
128-102	Monroe County Health Dept	69,366	0.005438 %
128-103	Montgomery County Health Dept	75,018	0.005882 %
128-104	Morgan County Health Dept	174,245	0.013661 %
128-105	Murray County Health Dept	283,392	0.022219 %
128-106	Muscogee County Health Dept	3,024,492	0.237128 %
128-107	Newton County Health Dept	477,718	0.037454 %
128-108	Oconee County Health Dept	198,031	0.015526 %
128-109	Oglethorpe County Health Dept	57,446	0.004504 %
128-110	Paulding County Health Dept	268,954	0.021087 %
128-111	Peach County Health Dept	115,562	0.009060 %
128-112	Pickens County Health Dept	38,683	0.003033 %
128-113	Pierce County Health Dept	179,458	0.014070 %
128-114	Pike County Health Dept	55,901	0.004383 %
128-115	Polk County Health Dept	186,052	0.014587 %
128-116	Pulaski County Health Dept	82,954	0.006504 %
128-117	Putnam County Health Dept	208,150	0.016320 %
128-119	Rabun County Health Dept	160,823	0.012609 %
128-120	Randolph County Health Dept	16,343	0.001281 %
128-121	Richmond County Health Dept	1,838,693	0.144158 %
128-122	Rockdale County Health Dept	226,749	0.017778 %

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, 2019

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
128-123	Schley County Health Dept	\$ 60,674	0.004757 %
128-124	Screven County Health Dept	139,082	0.010904 %
128-125	Seminole County Health Dept	88,266	0.006920 %
128-126	Spalding County Health Dept	440,660	0.034549 %
128-127	Stephens County Health Dept	162,867	0.012769 %
128-128	Stewart County Health Dept	22,889	0.001795 %
128-129	Sumter County Health Dept	230,423	0.018066 %
128-131	Taliaferro County Health Dept	61,438	0.004817 %
128-132	Tattnall County Health Dept	146,597	0.011494 %
128-133	Taylor County Health Dept	169,083	0.013257 %
128-134	Telfair County Health Dept	205,716	0.016129 %
128-135	Terrell County Health Dept	37,925	0.002973 %
128-136	Thomas County Health Dept	563,588	0.044187 %
128-137	Tift County Health Dept	334,281	0.026209 %
128-138	Toombs County Health Dept	330,837	0.025938 %
128-139	Towns County Health Dept	109,246	0.008565 %
128-140	Treutlen County Health Dept	60,913	0.004776 %
128-141	Troup County Health Dept	2,999,741	0.235187 %
128-142	Turner County Health Dept	31,217	0.002447 %
128-143	Twiggs County Health Dept	13,655	0.001071 %
128-144	Union County Health Dept	139,355	0.010926 %
128-145	Upson County Health Dept	241,439	0.018929 %
128-146	Walker County Health Dept	281,456	0.022067 %
128-147	Walton County Health Dept	445,122	0.034899 %
128-148	Ware County Health Dept	3,434,848	0.269301 %
128-149	Warren County Health Dept	46,593	0.003653 %
128-150	Washington County Health Dept	275,901	0.021631 %
128-151	Wayne County Health Dept	230,585	0.018078 %
128-152	Webster County Health Dept	56,010	0.004391 %
128-153	Wheeler County Health Dept	118,935	0.009325 %
128-154	White County Health Dept	208,303	0.016331 %
128-155	Whitfield County Health Dept	1,288,226	0.101000 %
128-156	Wilcox County Health Dept	30,652	0.002403 %
128-157	Wilkes County Health Dept	182,213	0.014286 %
128-158	Wilkinson County Health Dept	93,765	0.007351 %
128-159	Worth County Health Dept	174,598	0.013689 %
129-008	Woodright Industries	220,063	0.017253 %
129-009	Jessamine Place	405,740	0.031811 %
129-022	Carroll County MR Services	246,586	0.019333 %
129-035	Green Oaks Service Center	632,712	0.049606 %
129-071	Haralson CO. Center (MH/MR/SA)	218,812	0.017155 %
129-101	Mitchell-Baker Service Center	379,888	0.029784 %
129-136	Thomas/Grady Service Center	557,693	0.043725 %
129-137	Tift County - Diversified Enterprises	247,678	0.019419 %
209-0209	Agric Commodity Commission	270,715	0.021225 %
237-0041	Stone Mountain Judicial Circuit DA Staff	61,071	0.004788 %
237-0237	DA-Lookout Mountain Judicial Circuit	300,131	0.023531 %

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, 2019

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
361	Lookout Mountain CSB	\$ 175,170	0.013734 %
363	Highland Rivers Center CSB	457,475	0.035867 %
364	Georgia Mountains AVITA Community Partners	87,087	0.006828 %
365	Cobb County CSB	396,249	0.031067 %
368	Dekalb CSB	343,514	0.026932 %
369	View Point Health	377,893	0.029628 %
370	Clayton Community M.H, CSB	178,123	0.013965 %
371	Advantage Behavioral Health Systems	235,451	0.018460 %
372	Pathways Center CSB	136,960	0.010738 %
373	Mcintosh Trail MH, MR and SA CSB	93,859	0.007359 %
374	River Edge Behavioral Health Center	770,329	0.060396 %
375	Phoenix Center	113,533	0.008901 %
376	Oconee CSB	84,545	0.006629 %
377	East Central Georgia CSB Serenity BHS	145,244	0.011388 %
379	New Horizons	339,552	0.026622 %
380	Middle Flint CSB	419,370	0.032880 %
381	CSB Of Middle Georgia	645,288	0.050592 %
382	Albany Area CSB	161,970	0.012699 %
383	The Georgia Pines CSB	412,173	0.032315 %
384	South Georgia CSB	178,551	0.013999 %
385	Pineland Area MH, MR and SA CSB	221,031	0.017329 %
386	Satilla CSB	447,169	0.035059 %
388	Gateway Behavior Health Services CSB	197,407	0.015477 %
402	Georgia Dept. of Agriculture	9,584,452	0.751446 %
403	Georgia Dept. of Admin. Services	7,616,622	0.597163 %
404	Georgia Dept. of Audits	8,603,125	0.674507 %
405	Dept. of Public Health	23,724,809	1.860086 %
406	Georgia Dept of Banking & Finance	3,443,607	0.269988 %
407	State Accounting Office	4,797,763	0.376157 %
408	Office of Comm. of Insurance	6,555,275	0.513950 %
409	Georgia State Finance & Investment Commission	5,072,033	0.397660 %
410	State Properties Commission	416,073	0.032621 %
411	Georgia Dept. of Defense	6,916,917	0.542304 %
414	Georgia Dept. of Education	9,735,747	0.763307 %
415	The Technical College System of Georgia	5,235,159	0.410450 %
416	Georgia Employees Retirement Sys.	2,567,096	0.201267 %
418	Prosecuting Attorneys Council	24,617,123	1.930045 %
419	Georgia Dept of Community Health	22,476,084	1.762183 %
420	Georgia Forestry Commission	11,670,477	0.914995 %
422	Office of Planning and Budget	5,906,976	0.463122 %
427	Georgia Dept. of Human Services	74,166,756	5.814864 %
428	Georgia Dept. of Community Affairs	6,683,930	0.524037 %
429	Department of Economic Development	5,546,526	0.434862 %
430	Admin. Office of the Courts	3,046,169	0.238827 %
432	Georgia Court of Appeals	4,921,835	0.385884 %
436	Superior Courts of Georgia	5,876,575	0.460739 %
438	Supreme Court	4,004,398	0.313955 %

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, 2019

<u>Employer</u>		Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
440	Georgia Dept. of Labor	\$ 26,463,467	2.074804 %
441	Dept. of Behavioral Health and Developmental Disabilities	56,248,230	4.410005 %
442	Georgia Department of Law	9,318,938	0.730629 %
444	General Assembly of Georgia	5,592,069	0.438433 %
461	Dept. of Juvenile Justice	41,283,199	3.236709 %
462	Georgia Dept. of Natural Resources	52,920,557	4.149107 %
465	State Board Pardons & Paroles	7,462,612	0.585088 %
466	Georgia Dept. of Public Safety	53,777,238	4.216273 %
467	Georgia Dept. of Corrections	140,071,954	10.982000 %
469	Georgia Dept. of Early Care Learning	8,444,566	0.662076 %
470	Georgia Public Service Commission	4,016,546	0.314908 %
471	Georgia Bureau of Investigation	29,749,276	2.332419 %
474	Department of Revenue	23,007,805	1.803871 %
475	Georgia Dept. of Driver Services	8,580,729	0.672751 %
476	Georgia Student Finance Commission	1,613,949	0.126538 %
477	Georgia Dept. of Community Supervision	45,106,141	3.536437 %
478	Secretary of State	3,313,532	0.259789 %
482	Georgia Teachers Retirement Sys.	11,989,213	0.939985 %
484	Georgia Dept. of Transportation	113,654,267	8.910786 %
488	Georgia Dept. of Veterans Service	2,356,587	0.184762 %
489	Subsequent Injury Trust Fund	569,889	0.044681 %
490	State Board of Workers Comp	5,262,770	0.412615 %
492	Georgia Public Defender Standards Council	19,813,904	1.553461 %
503-0503	Georgia Institute of Technology	996,845	0.078155 %
509-0509	Georgia State University	1,008,934	0.079103 %
512-0512	Augusta University	3,060,305	0.239936 %
518-0518	University of Georgia	2,413,384	0.189215 %
521-0521	Albany State University	197,521	0.015486 %
528-0528	Clayton College & State University	51,994	0.004076 %
530-0530	Columbus State University	40,000	0.003136 %
531-0531	University of North Georgia	336,429	0.026377 %
536-0536	Georgia College and State University	417,381	0.032724 %
539-0539	Georgia Southern University	407,229	0.031928 %
540-0540	Georgia Gwinnett College	130,084	0.010199 %
542-0542	Georgia Southwestern State University	198,766	0.015584 %
543-0543	Kennesaw State University	354,900	0.027825 %
547-0547	Middle Georgia State College	425,746	0.033380 %
551-0551	Valdosta State University	95,672	0.007501 %
554-0554	University of West Georgia	121,853	0.009554 %
557-0557	Abraham Baldwin Agric College	255,358	0.020021 %
563-0563	College of Coastal Georgia	135,972	0.010661 %
567-0567	South Georgia State College	112,822	0.008846 %
569-0569	Dalton College	11,936	0.000936 %
573-0573	Georgia Highlands College	106,550	0.008354 %
576-0576	Gordon College	45,207	0.003544 %
598-0598	Board of Regents of The University System of Georgia	2,014,360	0.157931 %
6021	Atkinson County Schools	34,854	0.002733 %

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, 2019

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
6031	Bacon County Schools	\$ 64,075	0.005024 %
6051	Baldwin County Schools	267,632	0.020983 %
6071	Barrow County Schools	52,150	0.004089 %
6081	Bartow County Schools	23,976	0.001880 %
6091	Ben Hill County Schools	59,504	0.004665 %
6111	Bibb County Schools	301,993	0.023677 %
6141	Brooks County Schools	4,579	0.000359 %
6181	Butts County Schools	56,651	0.004442 %
6211	Candler County Schools	87,783	0.006882 %
6221	Carroll County Schools	58,921	0.004620 %
6241	Charlton County Schools	71,584	0.005612 %
6251	Chatham County Schools	199,025	0.015604 %
6271	Chattooga County Schools	50,587	0.003966 %
6291	Clarke County Schools	409,093	0.032074 %
6311	Clayton County Schools	112,796	0.008843 %
6331	Cobb County Schools	41,751	0.003273 %
6341	Coffee County Schools	56,273	0.004412 %
6351	Colquitt County Schools	138,135	0.010830 %
6361	Columbia County Schools	155,240	0.012171 %
6371	Cook County Schools	38,819	0.003043 %
6381	Coweta County Schools	127,186	0.009972 %
6401	Crisp County Schools	109,062	0.008551 %
6431	Decatur County Schools	53,467	0.004192 %
6441	Dekalb County Schools	868,144	0.068065 %
6451	Dodge County Schools	161,238	0.012641 %
6452	Ocmulgee Regional Library System	31,333	0.002457 %
6471	Dougherty County Schools	109,064	0.008551 %
6481	Douglas County Schools	201,456	0.015795 %
6511	Effingham County Schools	140,124	0.010986 %
6561	Fayette County Schools	136,031	0.010665 %
6571	Floyd County Schools	237,196	0.018597 %
6581	Forsyth County Schools	73,292	0.005746 %
6591	Franklin County Schools	30,098	0.002360 %
6601	Fulton County Board of Education	125,468	0.009837 %
6611	Gilmer County Schools	123,859	0.009711 %
6631	Glynn County Schools	279,767	0.021934 %
6641	Gordon County Schools	61,922	0.004855 %
6651	Grady County Schools	149,333	0.011708 %
6661	Greene County Schools	76,351	0.005986 %
6671	Gwinnett County Schools	269,887	0.021160 %
6731	Hart County Schools	47,880	0.003754 %
6751	Henry County Schools	196,437	0.015401 %
6761	Houston County Schools	329,664	0.025847 %
6771	Irwin County Schools	62,341	0.004888 %
6781	Jackson County Schools	57,068	0.004474 %
6831	Johnson County Schools	6,401	0.000502 %
6851	Lamar County Schools	61,398	0.004814 %

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, 2019

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
6871	Laurens County Schools	\$ 49,381	0.003872 %
6881	Lee County Schools	20,371	0.001597 %
6941	Macon County Schools	35,700	0.002799 %
6951	Madison County Schools	65,212	0.005113 %
6971	Mcduffie County Schools	165,657	0.012988 %
6991	Meriwether County Schools	114,596	0.008985 %
7021	Monroe County Schools	83,592	0.006554 %
7061	Muscogee County Schools	89,250	0.006997 %
7071	Newton County Schools	118,838	0.009317 %
7121	Pickens County Schools	14,015	0.001099 %
7141	Pike County Schools	42,748	0.003352 %
7151	Polk County Schools	180,219	0.014130 %
7191	Rabun County Schools	66,591	0.005221 %
7211	Richmond County Schools	174,609	0.013690 %
7221	Rockdale County Schools	223,328	0.017509 %
7261	Spalding County Schools	129,267	0.010135 %
7271	Stephens County Schools	16,158	0.001267 %
7321	Tattnall County Schools	41,860	0.003282 %
7341	Telfair County Schools	12,870	0.001009 %
7351	Terrell County Schools	72,946	0.005719 %
7371	Tift County Schools	58,755	0.004607 %
7401	Treutlen County Schools	41,641	0.003265 %
7451	Upson County Schools	80,326	0.006298 %
7481	Ware County Schools	111,394	0.008734 %
7501	Washington County Board of Education	403,397	0.031627 %
7511	Wayne County Schools	47,975	0.003761 %
7571	Wilkes County Schools	35,197	0.002760 %
7581	Wilkinson County Schools	201,230	0.015777 %
7611	Atlanta City Schools	307,228	0.024087 %
7641	City of Buford Schools (Gwinnett)	88,422	0.006933 %
7741	City of Dublin Schools (Laurens)	63,471	0.004976 %
7851	City of Rome Schools (Floyd)	60,640	0.004754 %
7861	City of Social Circle Schools (Walton)	49,253	0.003862 %
7891	City of Thomasville Schools (Thomas)	49,131	0.003852 %
7921	City of Valdosta Schools (Lowndes)	285,541	0.022387 %
817	Oconee Fall Line Technical College	787,694	0.061757 %
818	Coastal Pines Technical College	861,924	0.067577 %
820	Albany Technical College	1,378,630	0.108088 %
822	Athens Technical College	1,044,552	0.081896 %
823	Atlanta Technical College	1,274,417	0.099918 %
824	Augusta Technical College	3,419,566	0.268103 %
826	West Georgia Technical College	2,293,382	0.179807 %
827	Chattahoochee Tech College	2,436,636	0.191039 %
828	Columbus Technical College	1,145,472	0.089808 %
829	Georgia Northwestern Technical College	2,906,335	0.227864 %
830	Georgia Piedmont Technical College	873,582	0.068491 %
831	Southern Crescent Technical College	1,163,046	0.091186 %

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, 2019

<u>Employer</u>		<u>Actual Member Payroll</u>	<u>Employer/ Nonemployer Allocation Percentage</u>
832	Gwinnett Technical College	\$ 1,851,554	0.145167 %
834	Lanier Technical College	1,049,621	0.082293 %
835	Central Georgia Technical College	4,526,277	0.354872 %
837	Southern Regional Technical College	2,283,050	0.178997 %
838	North Georgia Technical College	835,841	0.065532 %
841	Savannah Technical College	1,120,645	0.087861 %
842	South Georgia Technical College	1,885,669	0.147841 %
843	Southeastern Technical College	1,446,097	0.113378 %
844	Ogeechee Technical College	371,326	0.029113 %
848	Wiregrass Georgia Technical College	1,033,849	0.081056 %
8504	Northwest Georgia RESA	115,563	0.009060 %
8564	Metro RESA	91,770	0.007195 %
8804	First District RESA	106,424	0.008344 %
900	Georgia Building Authority	3,519,469	0.275935 %
910-0910	Jekyll Island State Park Authority	1,675,745	0.131383 %
913-0913	Lk Lanier Island Dev Authority	169,250	0.013270 %
921	Georgia Correctional Industries	3,931,780	0.308262 %
922	George L. Smith II - GWCCA	6,612,573	0.518443 %
926-0926	Georgia Agric Exposition Authority	1,137,316	0.089168 %
927	State Road and Tollway Authority	2,517,615	0.197387 %
928-0928	Georgia Environmental Finance Authority	1,398,220	0.109624 %
936-0936	Agric Com Commission-Peanuts	239,000	0.018738 %
955-0955	Georgia Superior Court Clerks Coop	627,022	0.049160 %
968-0968	Georgia Military College	177,633	0.013927 %
972-0972	Georgia Federal-State Inspection	2,297,003	0.180091 %
973-0973	Georgia Lottery Corporation	138,131	0.010830 %
977	Georgia Public Broadcasting	2,489,161	0.195157 %
980	GTA Georgia Technology Authority	9,349,213	0.733002 %
996	The ATL	73,333	0.005750 %
Total for all Employers		<u>\$ 1,230,282,413</u>	<u>96.457293 %</u>
Nonemployer:			
State of Georgia for participants in:			
	ERS	35,027,685	2.746260 %
	GJRS	10,158,425	0.796447 %
Total all Entities		<u>\$ 1,275,468,523</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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense
LRS														
444	General Assembly of Georgia	\$ (261,645)	1,330	5,297	9,570	16,197	—	24,040	—	—	24,040	(19,599)	17,321	(2,278)
GJRS														
418	Prosecuting Attorneys Council	(382,089)	1,942	7,736	18,186	27,864	—	35,107	—	12,464	47,571	(28,621)	22,734	(5,887)
436	Superior Courts of Georgia	(3,234,201)	16,436	65,481	76,744	158,661	—	297,165	—	—	297,165	(242,263)	88,444	(153,819)
442	Georgia Department of Law	(107,383)	546	2,174	16,709	19,429	—	9,867	—	—	9,867	(8,042)	12,410	4,368
444	General Assembly of Georgia	(31,763)	161	643	7,322	8,126	—	2,918	—	—	2,918	(2,379)	6,466	4,087
ERS														
127-001	Appling County DFACS	(40,161)	204	813	400	1,417	—	3,690	—	67	3,757	(3,008)	(1,300)	(4,308)
127-002	Atkinson County DFACS	(8,141)	41	165	—	206	—	748	—	505	1,253	(610)	956	346
127-003	Bacon County DFACS	(26,348)	134	533	—	667	—	2,421	—	1,359	3,780	(1,973)	(134)	(2,107)
127-004	Baker County DFACS	(16,409)	83	332	1,680	2,095	—	1,508	—	1,427	2,935	(1,227)	(1,347)	(2,574)
127-005	Baldwin County DFACS	(85,542)	435	1,732	10,553	12,720	—	7,860	—	1,056	8,916	(6,408)	7,433	1,025
127-006	Banks County DFACS	(23,848)	121	483	2,392	2,996	—	2,191	—	—	2,191	(1,786)	1,700	(86)
127-007	Barrow County DFACS	(77,851)	396	1,576	5,026	6,998	—	7,153	—	—	7,153	(5,833)	(3,029)	(8,862)
127-008	Bartow County DFACS	(107,598)	547	2,178	—	2,725	—	9,886	—	6,299	16,185	(8,062)	(1,837)	(9,899)
127-009	Ben Hill County DFACS	(28,949)	147	586	2,554	3,287	—	3,287	—	—	2,660	(2,168)	757	(1,411)
127-010	Berrien County DFACS	(70,671)	359	1,431	107	1,897	—	6,493	—	2,307	8,800	(5,295)	(3,367)	(8,662)
127-011	Bibb County DFACS	(492,237)	2,502	9,966	38,448	50,916	—	45,228	—	—	45,228	(36,872)	36,048	(824)
127-012	Bleckley County DFACS	(16,078)	82	326	—	408	—	1,477	—	1,133	2,610	(1,205)	32	(1,173)
127-013	Brantley County DFACS	(58,951)	300	1,194	3,013	4,507	—	5,417	—	1,983	7,400	(4,417)	(1,752)	(6,169)
127-014	Brooks County DFACS	(34,178)	174	692	—	866	—	3,140	—	3,141	6,281	(2,562)	(1,306)	(3,868)
127-015	Bryan County DFACS	(7,273)	37	147	3,455	3,639	—	668	—	—	668	(545)	6,784	6,239
127-016	Bulloch County DFACS	(75,292)	383	1,524	8,959	10,866	—	6,918	—	—	6,918	(5,640)	3,450	(2,190)
127-017	Burke County DFACS	(56,827)	289	1,151	—	1,440	—	5,221	—	2,222	7,443	(4,257)	609	(3,648)
127-018	Butts County DFACS	(50,253)	255	1,017	—	1,272	—	4,617	—	3,208	7,825	(3,763)	(1,784)	(5,547)
127-019	Calhoun County DFACS	(17,865)	91	362	886	1,339	—	1,641	—	723	2,364	(1,341)	1,669	328
127-020	Camden County DFACS	(84,714)	431	1,715	1,008	3,154	—	7,784	—	—	7,784	(6,346)	(157)	(6,503)
127-021	Candler County DFACS	(13,225)	67	268	9,376	9,711	—	1,215	—	—	1,215	(991)	8,622	7,631
127-022	Carroll County DFACS	(111,135)	565	2,250	13,834	16,649	—	10,211	—	—	10,211	(8,325)	10,070	1,745
127-023	Catoosa County DFACS	(44,338)	225	898	7,788	8,911	—	4,074	—	—	4,074	(3,321)	7,463	4,142
127-024	Charlton County DFACS	(46,812)	238	948	2,069	3,255	—	4,301	—	47	4,348	(3,506)	1,483	(2,023)
127-025	Chatham County DFACS	(289,478)	1,471	5,861	6,014	13,346	—	26,598	—	—	26,598	(21,684)	9,344	(12,340)
127-026	Chattahoochee County DFACS	(9,877)	50	200	652	902	—	908	—	401	1,309	(740)	1,362	622
127-027	Chattooga County DFACS	(80,548)	409	1,631	1,373	3,413	—	7,401	—	—	7,401	(6,033)	(1,866)	(7,899)
127-028	Cherokee County DFACS	(126,407)	642	2,559	959	4,160	—	11,615	—	69	11,684	(9,467)	1,988	(7,479)
127-029	Clarke County DFACS	(791,765)	4,024	16,030	—	20,054	—	72,749	—	208,912	281,661	(59,309)	(151,526)	(210,835)
127-030	Clay County DFACS	(39,273)	200	795	1,674	2,669	—	3,609	—	658	4,267	(2,941)	(143)	(3,084)
127-031	Clayton County DFACS	(662,267)	3,366	13,409	189,195	205,970	—	60,850	—	—	60,850	(49,609)	136,967	87,358
127-032	Clinch County DFACS	(29,772)	151	603	161	915	—	2,736	—	4,173	6,909	(2,229)	(2,836)	(5,065)
127-033	Cobb County DFACS	(746,715)	3,795	15,118	—	18,913	—	68,610	—	8,817	77,427	(55,935)	(24,329)	(80,264)
127-034	Coffee County DFACS	(296,932)	1,509	6,012	10,024	17,545	—	27,283	—	6,015	33,298	(22,242)	(13,439)	(35,681)
127-035	Colquitt County DFACS	(101,688)	517	2,059	11,358	13,934	—	9,343	—	3,736	13,079	(7,617)	1,289	(6,328)
127-036	Columbia County DFACS	(201,920)	1,026	4,088	16,109	21,223	—	18,553	—	—	18,553	(15,125)	8,027	(7,098)
127-037	Cook County DFACS	(55,985)	285	1,133	8,348	9,766	—	5,144	—	76	5,220	(4,194)	4,602	408

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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense					
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Outflows of Resources	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		Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share				
				of Contributions	Resources				of Contributions	Resources			of Contributions	Resources	of Contributions	Expense	Total OPEB
127-038 Coweta County DFACS	(106,105)	539	2,148	6,915	9,602	—	9,749	—	—	9,749	(7,948)	5,078	(2,870)				
127-039 Crawford County DFACS	(33,341)	169	675	1,696	2,540	—	3,063	—	673	3,736	(2,498)	2,082	(416)				
127-040 Crisp County DFACS	(83,175)	423	1,684	6,657	8,764	—	7,642	—	—	7,642	(6,230)	2,798	(3,432)				
127-041 Dade County DFACS	(34,387)	175	696	1,727	2,598	—	3,160	—	1,002	4,162	(2,576)	1,979	(597)				
127-042 Dawson County DFACS	(7,909)	40	160	7,837	8,037	—	727	—	—	727	(591)	7,133	6,542				
127-043 Decatur County DFACS	(120,794)	614	2,446	—	3,060	—	11,099	—	1,561	12,660	(9,049)	(2,859)	(11,908)				
127-044 DeKalb County DFACS	(2,222,957)	11,297	45,007	25,459	81,763	—	204,250	—	14,049	218,299	(166,513)	(23,237)	(189,750)				
127-045 Dodge County DFACS	(23,752)	121	481	2,598	3,200	—	2,182	—	—	2,182	(1,780)	1,433	(347)				
127-046 Dooly County DFACS	(36,392)	185	737	—	922	—	3,344	—	4,659	8,003	(2,726)	(5,865)	(8,591)				
127-047 Dougherty County DFACS	(1,167,474)	5,933	23,637	—	29,570	—	107,270	—	22,983	130,253	(87,451)	2,534	(84,917)				
127-048 Douglas County DFACS	(184,940)	940	3,744	1,517	6,201	—	16,993	—	—	16,993	(13,853)	5,747	(8,106)				
127-049 Early County DFACS	(362,004)	1,840	7,329	—	9,169	—	33,262	—	10,945	44,207	(27,116)	(25,085)	(52,201)				
127-051 Effingham County DFACS	(70,717)	359	1,432	—	1,791	—	6,498	—	3,497	9,995	(5,296)	56	(5,240)				
127-052 Elbert County DFACS	(48,047)	244	973	—	1,217	—	4,415	—	5,127	9,542	(3,599)	(2,825)	(6,424)				
127-053 Emanuel County DFACS	(5,780)	29	117	6,187	6,333	—	531	—	—	531	(433)	4,854	4,421				
127-054 Evans County DFACS	(24,468)	124	495	4,199	4,818	—	2,248	—	—	2,248	(1,833)	2,279	446				
127-055 Fannin County DFACS	(36,697)	186	743	4,726	5,655	—	3,372	—	758	4,130	(2,572)	1,507	(1,241)				
127-056 Fayette County DFACS	(121,626)	618	2,462	1,363	4,443	—	11,175	—	1,972	13,147	(9,110)	(5,605)	(14,715)				
127-057 Floyd County DFACS	(509,981)	2,592	10,325	—	12,917	—	46,858	—	30,041	76,899	(38,201)	(33,847)	(72,048)				
127-058 Forsyth County DFACS	(37,305)	190	755	6,033	6,978	—	3,428	—	—	3,428	(2,794)	7,314	4,520				
127-059 Franklin County DFACS	(53,513)	272	1,083	—	1,355	—	4,917	—	4,256	9,173	(4,008)	(4,601)	(8,609)				
127-060 Fulton County DFACS	(1,572,397)	7,991	31,836	91,324	131,151	—	144,475	—	—	144,475	(117,783)	139,982	22,199				
127-061 Gilmer County DFACS	(26,532)	135	537	6,320	6,992	—	2,438	—	—	2,438	(1,987)	6,431	4,444				
127-062 Glascock County DFACS	(24,988)	127	506	—	633	—	2,296	—	1,358	3,654	(1,872)	(652)	(2,524)				
127-063 Glynn County DFACS	(164,688)	837	3,334	18,238	22,409	—	15,132	—	—	15,132	(12,335)	17,923	5,588				
127-064 Gordon County DFACS	(108,780)	553	2,202	1,860	4,615	—	9,995	—	2,177	12,172	(8,148)	(3,356)	(11,504)				
127-065 Grady County DFACS	(79,219)	403	1,604	—	2,007	—	7,279	—	1,505	8,784	(5,934)	(3,003)	(8,937)				
127-066 Greene County DFACS	(81,982)	417	1,660	143	2,220	—	7,533	—	2,575	10,108	(6,141)	(11,078)	(17,219)				
127-067 Gwinnett County DFACS	(938,873)	4,771	19,009	2,068	25,848	—	86,265	—	11,487	97,752	(70,329)	(18,265)	(88,594)				
127-068 Habersham County DFACS	(73,706)	375	1,492	1,238	3,105	—	6,772	—	2,919	9,691	(5,521)	(1,189)	(6,710)				
127-069 Hall County DFACS	(359,369)	1,826	7,276	7,244	16,346	—	33,020	—	9,122	42,142	(26,919)	(3,473)	(30,392)				
127-070 Hancock County DFACS	(15,399)	78	312	1,961	2,351	—	1,415	—	495	1,910	(1,154)	(68)	(1,222)				
127-071 Haralson County DFACS	(48,636)	247	985	6,790	8,022	—	4,469	—	—	4,469	(3,644)	9,501	5,857				
127-072 Harris County DFACS	(35,190)	179	712	326	1,217	—	3,233	—	405	3,638	(2,635)	275	(2,360)				
127-073 Hart County DFACS	(87,058)	442	1,763	252	2,457	—	7,999	—	1,820	9,819	(6,523)	(1,935)	(8,458)				
127-074 Heard County DFACS	(64,239)	326	1,301	130	1,757	—	5,902	—	7,186	13,088	(4,813)	(4,730)	(9,543)				
127-075 Henry County DFACS	(203,028)	1,032	4,111	3,619	8,762	—	18,655	—	5,439	24,094	(15,207)	12,883	(2,324)				
127-076 Houston County DFACS	(266,712)	1,355	5,400	12,086	18,841	—	24,506	—	2,587	27,093	(19,979)	2,470	(17,509)				
127-077 Irwin County DFACS	(48,701)	247	986	—	1,233	—	4,475	—	4,410	8,885	(3,649)	(3,346)	(6,995)				
127-078 Jackson County DFACS	(44,439)	226	900	285	1,411	—	4,083	—	4,061	8,144	(3,329)	(284)	(3,613)				
127-079 Jasper County DFACS	(9,088)	46	184	9,404	9,634	—	835	—	—	835	(680)	6,552	5,872				
127-080 Jeff Davis County DFACS	(80,551)	409	1,631	—	2,040	—	7,401	—	4,477	11,878	(6,034)	(6,702)	(12,736)				
127-081 Jefferson County DFACS	(40,093)	204	812	—	1,016	—	3,684	—	4,388	8,072	(3,003)	(1,801)	(4,804)				
127-082 Jenkins County DFACS	(40,724)	207	825	—	1,032	—	3,742	—	7,777	11,519	(3,052)	(6,202)	(9,254)				
127-083 Johnson County DFACS	(32,951)	167	667	1,951	2,785	—	3,028	—	—	3,028	(2,468)	547	(1,921)				
127-084 Jones County DFACS	(80,565)	409	1,631	6,724	8,764	—	7,403	—	2,021	9,424	(6,034)	1,641	(4,393)				

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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense															
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense													
127-085	Lamar County DFACS	\$ (53,966)	274	1,093	883	2,250	—	4,958	—	1,921	6,879	(4,044)	465	(3,579)													
127-086	Lanier County DFACS	(28,687)	146	581	7,110	7,837	—	2,636	—	—	2,636	(2,149)	7,777	5,628													
127-087	Laurens County DFACS	(509,243)	2,588	10,310	—	12,898	—	46,790	—	11,586	58,376	(38,146)	(16,012)	(54,158)													
127-088	Lee County DFACS	(40,277)	205	815	1,312	2,332	—	3,701	—	1,218	4,919	(3,017)	4,203	1,186													
127-089	Liberty County DFACS	(100,746)	512	2,040	2,862	5,414	—	9,257	—	—	9,257	(7,546)	3,151	(4,395)													
127-090	Lincoln County DFACS	—	—	—	533	533	—	—	—	—	—	—	1,337	1,337													
127-091	Long County DFACS	(13,344)	68	270	—	338	—	1,226	—	839	2,065	(999)	(991)	(1,990)													
127-092	Lowndes County DFACS	(198,747)	1,010	4,024	4,732	9,766	—	18,261	—	1,680	19,941	(14,888)	9,112	(5,776)													
127-093	Lumpkin County DFACS	(40,718)	207	824	2,821	3,852	—	3,741	—	447	4,188	(3,050)	827	(2,223)													
127-094	Macon County DFACS	(24,694)	125	500	9,492	10,117	—	2,269	—	—	2,269	(1,848)	11,637	9,789													
127-095	Madison County DFACS	(50,751)	258	1,028	13,697	14,983	—	4,663	—	—	4,663	(3,802)	8,673	4,871													
127-096	Marion County DFACS	(12,478)	63	253	10,322	10,638	—	1,147	—	—	1,147	(934)	6,215	5,281													
127-097	Mcduffie County DFACS	(78,730)	400	1,594	6,230	8,224	—	7,234	—	2,382	9,616	(5,897)	(845)	(6,742)													
127-098	Mcintosh County DFACS	(7,830)	40	159	7,417	7,616	—	719	—	2,536	3,255	(589)	1,643	1,054													
127-099	Meriwether County DFACS	(78,326)	398	1,586	1,067	3,051	—	7,197	—	2,999	10,196	(5,866)	(6,326)	(12,192)													
127-101	Mitchell County DFACS	(42,361)	215	858	9,107	10,180	—	3,892	—	—	3,892	(3,174)	7,437	4,263													
127-102	Monroe County DFACS	(51,630)	262	1,045	3,221	4,528	—	4,744	—	—	4,744	(3,867)	3,694	(173)													
127-103	Montgomery County DFACS	(36,734)	187	744	3,229	4,160	—	3,375	—	525	3,900	(2,751)	208	(2,543)													
127-104	Morgan County DFACS	(28,480)	145	577	4,334	5,056	—	2,617	—	—	2,617	(2,135)	6,202	4,067													
127-105	Murray County DFACS	(73,225)	372	1,483	1,106	2,961	—	6,728	—	1,204	7,932	(5,487)	(1,615)	(7,102)													
127-106	Muscogee County DFACS	(300,410)	1,527	6,082	5,404	13,013	—	27,602	—	579	28,181	(22,504)	4,759	(17,745)													
127-107	Newton County DFACS	(186,342)	947	3,773	—	4,720	—	17,121	—	2,271	19,392	(13,960)	(2,412)	(16,372)													
127-108	Oconee County DFACS	(5,647)	29	114	2,788	2,931	—	519	—	195	714	(422)	9,652	9,230													
127-110	Paulding County DFACS	(61,323)	312	1,242	3,559	5,113	—	5,634	—	1,452	7,086	(4,594)	6,900	2,306													
127-111	Peach County DFACS	(98,187)	499	1,988	6,563	9,050	—	9,022	—	1,155	10,177	(7,355)	(201)	(7,556)													
127-112	Pickens County DFACS	(65,845)	335	1,333	—	1,668	—	6,050	—	5,531	11,581	(4,932)	(4,860)	(9,792)													
127-113	Pierce County DFACS	(28,446)	145	576	6,431	7,152	—	2,614	—	600	3,214	(2,131)	2,755	624													
127-114	Pike County DFACS	(16,808)	85	340	1,680	2,105	—	1,544	—	—	1,544	(1,261)	1,938	677													
127-115	Polk County DFACS	(166,698)	847	3,375	—	4,222	—	15,317	—	11,164	26,481	(12,486)	(9,615)	(22,101)													
127-116	Pulaski County DFACS	(16,530)	84	335	1,779	2,198	—	1,519	—	—	1,519	(1,238)	7	(1,231)													
127-117	Putnam County DFACS	(290,015)	1,474	5,872	—	7,346	—	26,647	—	19,189	45,836	(21,726)	(24,675)	(46,401)													
127-118	Quitman County DFACS	—	—	—	690	690	—	—	—	—	—	—	2,542	2,542													
127-119	Rabun County DFACS	(56,782)	289	1,150	4,031	5,470	—	5,217	—	1,493	6,710	(4,255)	1,134	(3,121)													
127-120	Randolph County DFACS	(18,790)	95	380	6,826	7,301	—	1,726	—	219	1,945	(1,408)	3,777	2,369													
127-121	Richmond County DFACS	(434,584)	2,209	8,799	22,949	33,957	—	39,930	—	2,647	42,577	(32,554)	13,484	(19,070)													
127-122	Rockdale County DFACS	(62,559)	318	1,267	15,721	17,306	—	5,748	—	—	5,748	(4,686)	19,118	14,432													
127-123	Schley County DFACS	(18,677)	95	378	—	473	—	1,716	—	2,493	4,209	(1,399)	(2,483)	(3,882)													
127-124	Screven County DFACS	(20,939)	106	424	3,583	4,113	—	1,924	—	2,866	4,790	(1,567)	1,797	230													
127-125	Seminole County DFACS	(68,511)	348	1,387	—	1,735	—	6,295	—	2,698	8,993	(5,131)	(3,750)	(8,881)													
127-126	Spalding County DFACS	(502,943)	2,569	10,183	—	12,739	—	46,211	—	30,241	76,452	(37,676)	(34,120)	(71,796)													
127-127	Stephens County DFACS	(71,978)	366	1,457	4,341	6,164	—	6,613	—	—	6,613	(5,392)	2,052	(3,340)													
127-128	Stewart County DFACS	(26,670)	136	540	—	676	—	2,451	—	2,314	4,765	(1,997)	(3,080)	(5,077)													
127-129	Sumter County DFACS	(558,546)	2,839	11,309	—	14,148	—	51,320	—	17,537	68,857	(41,841)	(26,944)	(68,785)													
127-130	Talbot County DFACS	(38,425)	195	778	—	973	—	3,531	—	2,328	5,859	(2,878)	(4,157)	(7,035)													
127-131	Taliaferro County DFACS	(8,002)	41	162	—	203	—	735	—	504	1,239	(600)	(1,402)	(2,002)													
127-132	Tattnall County DFACS	(32,818)	167	664	1,445	2,276	—	3,015	—	596	3,611	(2,459)	1,283	(1,176)													

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
127-133 Taylor County DFACS	\$ (11,099)	56	225	1,588	1,869	—	1,020	—	1,385	2,405	(832)	(905)	(1,737)
127-134 Telfair County DFACS	(54,427)	277	1,102	1,897	3,276	—	5,001	—	415	5,416	(4,076)	411	(3,665)
127-135 Terrell County DFACS	(41,106)	209	832	1,787	2,828	—	3,777	—	1,083	4,860	(3,079)	(999)	(4,078)
127-136 Thomas County DFACS	(111,248)	565	2,252	1,917	4,734	—	10,222	—	2,015	12,237	(8,333)	2,060	(6,273)
127-137 Tift County DFACS	(154,851)	787	3,135	718	4,640	—	14,228	—	7,087	21,315	(11,601)	(687)	(12,288)
127-138 Toombs County DFACS	(50,194)	255	1,016	13,310	14,581	—	4,612	—	1,928	6,540	(3,760)	7,152	3,392
127-139 Towns County DFACS	(5,763)	29	117	3,274	3,420	—	529	—	—	529	(432)	3,337	2,905
127-140 Treutlen County DFACS	(13,892)	71	281	5,118	5,470	—	1,276	—	—	1,276	(1,041)	4,163	3,122
127-141 Troup County DFACS	(154,559)	785	3,129	—	3,914	—	14,201	—	6,172	20,373	(11,577)	(2,072)	(13,649)
127-142 Turner County DFACS	(7,513)	38	152	634	824	—	690	—	154	844	(563)	983	420
127-143 Twiggs County DFACS	(32,620)	166	660	—	826	—	2,997	—	8,307	11,304	(2,444)	(3,264)	(5,708)
127-144 Union County DFACS	(47,584)	242	963	—	1,205	—	4,372	—	10,027	14,399	(3,564)	(6,965)	(10,529)
127-145 Upson County DFACS	(60,138)	306	1,218	6,468	7,992	—	5,526	—	5,204	10,730	(4,506)	7,006	2,500
127-146 Walker County DFACS	(53,140)	270	1,076	12,601	13,947	—	4,883	—	—	4,883	(3,980)	10,910	6,930
127-147 Walton County DFACS	(65,101)	331	1,318	19,673	21,322	—	5,982	—	—	5,982	(4,876)	24,882	20,006
127-148 Ware County DFACS	(94,127)	478	1,906	—	2,384	—	8,649	—	8,310	16,959	(7,050)	(4,295)	(11,345)
127-149 Warren County DFACS	(14,554)	74	295	8,499	8,868	—	1,337	—	839	2,176	(1,091)	1,073	(18)
127-150 Washington County DFACS	(54,687)	278	1,107	471	1,856	—	5,025	—	755	5,780	(4,096)	(594)	(4,690)
127-151 Wayne County DFACS	(60,119)	306	1,217	1,275	2,798	—	5,524	—	4,573	10,097	(4,504)	907	(3,597)
127-152 Webster County DFACS	(36,499)	185	739	—	924	—	3,354	—	5,963	9,317	(2,732)	(7,254)	(9,986)
127-153 Wheeler County DFACS	(8,630)	44	175	1,361	1,580	—	793	—	—	793	(647)	1,496	849
127-154 White County DFACS	(16,205)	82	328	4,669	5,079	—	1,489	—	—	1,489	(1,213)	4,237	3,024
127-155 Whitfield County DFACS	(407,097)	2,069	8,242	7,730	18,041	—	37,405	—	5,259	42,664	(30,494)	2,205	(28,289)
127-156 Wilcox County DFACS	(33,100)	168	670	518	1,356	—	3,041	—	288	3,329	(2,479)	(724)	(3,203)
127-157 Wilkes County DFACS	(31,771)	161	643	5,805	6,609	—	2,919	—	—	2,919	(2,379)	3,959	1,580
127-158 Wilkinson County DFACS	(27,267)	139	552	—	691	—	2,505	—	1,097	3,602	(2,044)	(1,849)	(3,893)
127-159 Worth County DFACS	(56,400)	287	1,142	—	1,429	—	5,182	—	2,296	7,478	(4,226)	(3,139)	(7,365)
128-001 Appling County Health Dept	(36,751)	187	744	2,051	2,982	—	3,377	—	—	3,377	(2,751)	2,451	(300)
128-002 Atkinson County Health Dept	(19,239)	98	390	2,104	2,592	—	1,768	—	—	1,768	(1,442)	1,093	(349)
128-003 Bacon County Health Dept	(32,959)	167	667	—	834	—	3,028	—	2,153	5,181	(2,469)	(2,428)	(4,897)
128-004 Baker County Health Dept	(41,221)	209	835	—	1,044	—	3,788	—	2,806	6,594	(3,087)	(3,033)	(6,120)
128-005 Baldwin County Health Dept	(64,561)	328	1,307	—	1,635	—	5,932	—	965	6,897	(4,836)	(1,695)	(6,531)
128-006 Banks County Health Dept	(11,644)	59	236	2,271	2,566	—	873	—	—	1,070	(873)	3,109	2,236
128-007 Barrow County Public Health	(66,696)	339	1,350	901	2,590	—	6,128	—	3,164	9,292	(4,997)	(764)	(5,761)
128-008 Bartow County Health Dept	(73,838)	375	1,495	4,366	6,236	—	6,784	—	—	6,784	(5,531)	3,268	(2,263)
128-009 Ben Hill County Health Dept	(20,206)	103	409	35	547	—	1,857	—	819	2,676	(1,512)	1,770	258
128-010 Berrien County Health Dept	(8,195)	42	166	2,321	2,529	—	753	—	332	1,085	(615)	3,883	3,268
128-011 Bibb County Health Dept	(158,657)	806	3,212	11,927	15,945	—	14,578	—	—	14,578	(11,884)	7,055	(4,829)
128-012 Bleckley Co. Health Dept	(19,327)	98	391	—	489	—	1,776	—	546	2,322	(1,446)	2,152	706
128-013 Brantley County Health Dept	(21,742)	110	440	—	550	—	1,998	—	1,422	3,420	(1,627)	(1,640)	(3,267)
128-014 Brooks County Health Dept	(19,528)	99	395	4,057	4,551	—	1,794	—	1,571	3,365	(1,462)	2,645	1,183
128-015 Bryan County Health Dept	(59,024)	300	1,195	2,108	3,603	—	5,423	—	12,743	18,166	(4,421)	(16,798)	(21,219)
128-016 Bulloch County Physical Health	(59,678)	303	1,208	969	2,480	—	5,483	—	—	5,483	(4,470)	1,107	(3,363)
128-017 Burke County Health Dept	(73,151)	372	1,481	—	1,853	—	6,721	—	5,104	11,825	(5,480)	(6,525)	(12,005)
128-018 Butts County Health Dept	(11,576)	59	234	—	293	—	1,064	—	794	1,858	(867)	(968)	(1,835)
128-019 Calhoun County Health Dept	(9,984)	51	202	3,925	4,178	—	917	—	242	1,159	(748)	1,939	1,191

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
128-020 Camden County Health Dept	(56,762)	288	1,149	—	1,437	—	5,215	—	14,672	19,887	(4,252)	(16,935)	(21,187)
128-021 Candler County Health Dept	(22,098)	112	447	3,262	3,821	—	2,030	—	1,079	3,109	(1,655)	(139)	(1,794)
128-022 Carroll County Health Dept	(104,298)	530	2,112	—	2,642	—	9,583	—	5,806	15,389	(7,812)	(1,828)	(9,640)
128-023 Catoosa County Health Dept	(32,162)	163	651	4,335	5,149	—	2,955	—	—	2,955	(2,409)	10,229	7,820
128-024 Charlton County Health Dept	(23,795)	121	482	5,068	5,671	—	2,186	—	—	2,186	(1,783)	6,488	4,705
128-025 Chatham County Health Dept	(528,148)	2,684	10,693	21,422	34,799	—	48,527	—	115,022	163,549	(39,561)	(150,036)	(189,597)
128-026 Chattahoochee County Health Dept	(17,283)	88	350	859	1,297	—	1,588	—	261	1,849	(1,295)	(2,642)	(3,937)
128-027 Chattooga County Health Dept	(61,903)	315	1,253	—	1,568	—	5,688	—	3,816	9,504	(4,637)	(3,951)	(8,588)
128-028 Cherokee County Health Dept	(764,410)	3,885	15,477	—	19,362	—	70,235	—	36,491	106,726	(57,261)	(53,593)	(110,854)
128-029 Clarke County Health Dept	(272,492)	1,385	5,517	14,207	21,109	—	25,037	—	702	25,739	(20,412)	10,210	(10,202)
128-030 Clay County Health Dept	(6,376)	32	129	758	—	—	586	—	—	586	(477)	(150)	(627)
128-031 Clayton County Health Dept	(289,546)	1,471	5,862	4,728	12,061	—	26,604	—	2,888	29,492	(21,689)	13,851	(7,838)
128-032 Clinch County Health Dept	(24,191)	123	490	—	613	—	2,223	—	1,585	3,808	(1,812)	(1,784)	(3,596)
128-033 Cobb County Health Dept	(777,892)	3,953	15,750	25,520	45,223	—	71,474	—	—	71,474	(58,268)	31,189	(27,079)
128-034 Coffee County Health Dept	(56,672)	288	1,147	3,090	4,525	—	5,207	—	—	5,207	(4,245)	1,685	(2,560)
128-035 Colquitt County Health Dept	(131,180)	667	2,656	—	3,323	—	12,053	—	3,189	15,242	(9,826)	(5,889)	(15,715)
128-036 Columbia County Health Dept	(123,178)	626	2,494	—	3,120	—	11,318	—	5,254	16,572	(9,227)	(4,454)	(13,681)
128-037 Cook County Health Dept	(20,390)	104	413	2,995	3,512	—	1,873	—	666	2,539	(1,528)	1,850	322
128-038 Coweta County Health Dept	(102,556)	521	2,076	149	2,746	—	9,423	—	1,030	10,453	(7,682)	(3,436)	(11,118)
128-039 Crawford County Health Dept	(21,804)	111	441	—	552	—	2,003	—	1,738	3,741	(1,633)	(1,776)	(3,409)
128-040 Crisp County Health Dept	—	—	—	3,304	3,304	—	—	—	—	—	—	7,676	7,676
128-041 Dade County Health Dept	(31,774)	161	643	942	1,746	—	2,919	—	—	2,919	(2,380)	319	(2,061)
128-042 Dawson County Health Dept	(66,342)	337	1,343	—	1,680	—	6,096	—	8,364	14,460	(4,969)	(7,643)	(12,612)
128-043 Decatur County Health Dept	(45,443)	231	920	6,527	7,678	—	4,175	—	—	4,175	(3,404)	6,012	2,608
128-044 DeKalb County Health Dept	(1,338,544)	6,802	27,101	40,361	74,264	—	122,988	—	—	122,988	(100,265)	52,039	(48,226)
128-045 Dodge County Health Dept	(37,529)	191	760	1,614	2,565	—	3,448	—	559	4,007	(2,812)	434	(2,378)
128-046 Dooly County Health Dept	(1,869)	9	38	2,588	—	—	172	—	94	266	(140)	3,042	2,902
128-047 Dougherty County Health Dept	(138,199)	702	2,798	19,445	22,945	—	12,698	—	—	12,698	(10,352)	17,900	7,548
128-047 Southwest Health District	(621,028)	3,156	12,574	—	15,730	—	57,061	—	16,114	73,175	(46,518)	(25,083)	(71,601)
128-048 Douglas County Health Dept	(68,228)	347	1,381	4,498	6,226	—	6,269	—	928	7,197	(5,109)	1,863	(3,246)
128-049 Early County Health Dept	(18,640)	95	377	4,707	5,179	—	1,713	—	—	1,713	(1,395)	3,341	1,946
128-050 Echols County Health Dept	(7,519)	38	152	5,309	5,499	—	691	—	85	776	(565)	2,937	2,372
128-051 Effingham County Health Dept	(46,721)	237	946	—	1,183	—	4,293	—	10,635	14,928	(3,499)	(13,687)	(17,186)
128-052 Elbert County Health Dept	(23,051)	117	467	6,583	7,167	—	2,118	—	1,383	3,501	(1,726)	1,169	(557)
128-053 Emanuel County Health Dept	(62,607)	318	1,268	520	2,106	—	5,752	—	5,114	10,866	(4,690)	(789)	(5,479)
128-054 Evans County Health Dept	(12,487)	63	253	5,368	5,684	—	1,147	—	—	1,147	(935)	3,862	2,927
128-055 Fannin County Health Dept	(57,585)	293	1,166	—	1,459	—	5,291	—	4,576	9,867	(4,314)	(3,852)	(8,166)
128-056 Fayette County Health Dept	(96,742)	492	1,959	514	2,965	—	8,889	—	10,307	19,196	(7,248)	(5,853)	(13,101)
128-057 Floyd County Health Dept	(427,710)	2,174	8,660	90,303	101,137	—	39,299	—	—	39,299	(32,039)	81,204	49,165
128-058 Forsyth County Health Dept	(52,908)	269	1,071	469	1,809	—	4,861	—	303	5,164	(3,962)	2,098	(1,864)
128-059 Franklin County Health Dept	(42,225)	215	855	—	1,070	—	3,880	—	2,760	6,640	(3,162)	(2,900)	(6,062)
128-061 Gilmer County Health Dept	(68,254)	347	1,382	—	1,729	—	6,271	—	1,915	8,186	(5,113)	(1,116)	(6,229)
128-062 Glascock County Health Dept	(13,796)	70	279	—	349	—	1,268	—	1,280	2,548	(1,031)	(1,424)	(2,455)
128-063 Glynn County Health Dept	(413,603)	2,102	8,374	167,584	178,060	—	38,003	—	1,173	39,176	(30,981)	253,803	222,822
128-064 Gordon County Health Dept	(127,176)	646	2,575	—	3,221	—	11,685	—	3,641	15,326	(9,526)	(7,008)	(16,534)
128-065 Grady County Health Dept	(39,762)	202	805	2,963	3,970	—	3,653	—	—	3,653	(2,978)	3,042	64

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense	
128-066	Greene County Health Dept	29,552	150	598	—	748	—	2,715	—	2,023	4,738	(2,215)	(455)	(2,670)
128-067	Gwinnett County Health Dept	(1,216,124)	6,180	24,622	—	30,802	—	111,740	—	26,603	138,343	(91,095)	(29,233)	(120,328)
128-068	Habersham County Health Dept	(24,414)	124	494	2,720	3,338	—	2,243	—	692	2,935	(1,828)	6,167	4,339
128-069	Hall County Health Dept	(533,046)	2,709	10,792	55,992	69,493	—	48,977	—	—	48,977	(39,929)	44,856	4,927
128-070	Hancock County Health Dept	(32,908)	167	666	2,552	3,385	—	3,024	—	611	3,635	(2,464)	52	(2,412)
128-071	Haralson County Health Dept	(48,616)	247	984	—	1,231	—	4,467	—	1,581	6,048	(3,641)	(2,706)	(6,347)
128-072	Harris County Health Dept	(25,582)	130	518	3,046	3,694	—	2,351	—	—	2,351	(1,916)	2,995	1,079
128-073	Hart County Health Dept	(16,293)	83	330	5,439	5,852	—	1,497	—	—	1,497	(1,220)	4,412	3,192
128-074	Heard County Health Dept	(10,502)	53	213	629	895	—	965	—	—	965	(787)	2,734	1,947
128-075	Henry County Health Dept	(116,120)	590	2,351	4,460	7,401	—	10,669	—	—	10,669	(8,698)	5,085	(3,613)
128-076	Houston County Health Dept	(557,265)	2,832	11,283	8,732	22,847	—	51,203	—	1,566	52,769	(41,743)	1,676	(40,067)
128-077	Inwin County Health Dept	(19,689)	100	399	1,115	1,614	—	1,809	—	798	2,607	(1,475)	2,882	1,407
128-078	Jackson County Health Dept	(6,436)	33	130	10,693	10,856	—	591	—	—	591	(481)	10,965	10,484
128-079	Jasper County Health Dept	(11,367)	58	230	—	288	—	1,044	—	599	1,643	(852)	2,432	1,580
128-080	Jeff Davis County Health Dept	(41,530)	211	841	—	1,052	—	3,816	—	4,019	7,835	(3,109)	(3,630)	(6,739)
128-081	Jefferson County Health Dept	(19,941)	101	404	10,142	10,647	—	1,832	—	—	1,832	(1,493)	5,952	4,459
128-082	Jenkins County Health Dept	(12,563)	64	254	466	784	—	1,154	—	708	1,862	(941)	1,748	807
128-083	Johnson County Health Dept	(7,770)	39	157	1,985	2,181	—	714	—	—	714	(582)	2,255	1,673
128-084	Jones County Health Dept	(32,529)	165	659	1,356	2,180	—	2,989	—	84	3,073	(2,436)	106	(2,330)
128-085	Lamar County Health Dept	(23,486)	119	476	938	1,533	—	2,158	—	953	3,111	(1,758)	1,474	(284)
128-087	Laurens County Health Dept	(456,979)	2,322	9,252	1,361	12,935	—	41,988	—	10,352	52,340	(34,229)	(3,937)	(38,166)
128-088	Lee County Health Dept	(57,927)	294	1,173	94	1,561	—	5,322	—	430	5,752	(4,339)	(1,089)	(5,428)
128-089	Liberty County Health Dept	(117,695)	598	2,383	—	2,981	—	10,814	—	27,294	38,108	(8,816)	(34,564)	(43,380)
128-090	Lincoln County Health Dept	(2,239)	11	45	1,940	1,996	—	206	—	83	289	(165)	1,078	913
128-091	Long County Health Dept	(6,371)	32	129	1,052	1,213	—	585	—	1,699	2,284	(477)	(1,725)	(2,202)
128-092	Lowndes County Health Dept	(559,241)	2,842	11,323	6,265	20,430	—	51,384	—	897	52,281	(41,891)	1,678	(40,213)
128-093	Lumpkin County Health Dept	(47,796)	243	968	461	1,672	—	4,392	—	2,582	6,974	(3,581)	(1,684)	(5,265)
128-094	Macon County Health Dept	(24,770)	126	502	—	628	—	2,276	—	1,379	3,655	(1,856)	(1,519)	(3,375)
128-095	Madison County Health Dept	(26,351)	134	534	—	668	—	2,421	—	9,606	12,027	(1,975)	(5,195)	(7,170)
128-096	Marion County Health Dept	(19,299)	98	391	—	489	—	1,773	—	1,025	2,798	(1,446)	(1,193)	(2,639)
128-097	Mcduffie County Health Dept	(46,964)	239	951	416	1,606	—	4,315	—	976	5,291	(3,517)	(1,162)	(4,679)
128-098	McIntosh County Health Dept	(19,531)	99	395	400	894	—	1,795	—	4,100	5,895	(1,461)	(5,590)	(7,051)
128-099	Meriwether County Health Dept	(76,833)	390	1,556	—	1,946	—	7,060	—	5,154	12,214	(5,755)	(3,492)	(9,247)
128-100	Miller County Health Dept	—	—	—	1,623	1,623	—	—	—	—	—	—	3,225	3,225
128-101	Mitchell County Health Dept	(34,121)	173	691	1,680	2,544	—	3,135	—	—	3,135	(2,555)	2,954	399
128-102	Monroe County Health Dept	(15,377)	78	311	—	389	—	1,413	—	684	2,097	(1,151)	1,896	745
128-103	Montgomery County Health Dept	(16,632)	85	337	—	422	—	1,528	—	1,184	2,712	(1,247)	(1,162)	(2,409)
128-104	Morgan County Health Dept	(38,629)	196	782	—	978	—	3,549	—	601	4,150	(2,893)	(1,165)	(4,058)
128-105	Murray County Health Dept	(62,828)	319	1,272	—	1,591	—	5,773	—	963	6,736	(4,705)	(2,576)	(7,281)
128-106	Muscookee County Health Dept	(670,515)	3,408	13,576	3,456	20,440	—	61,608	—	13,298	74,906	(50,227)	10,180	(40,047)
128-107	Newton County Health Dept	(105,907)	538	2,144	4,425	7,107	—	9,731	—	—	9,731	(7,933)	5,957	(1,976)
128-108	Oconee County Health Dept	(43,902)	223	889	5,569	6,681	—	4,034	—	1,365	5,399	(3,290)	751	(2,539)
128-109	Oglethorpe County Health Dept	(12,736)	65	258	—	323	—	1,170	—	772	1,942	(954)	401	(553)
128-110	Paulding County Health Dept	(59,627)	303	1,207	1,837	3,347	—	5,479	—	2,323	7,802	(4,466)	(1,871)	(6,337)
128-111	Peach County Health Dept	(25,619)	130	519	2,695	3,344	—	2,354	—	182	2,536	(1,919)	1,070	(849)
128-112	Pickens County Health Dept	(8,576)	44	174	—	218	—	788	—	581	1,369	(643)	4,370	3,727

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

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As of and for the year ended June 30, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		
				of Contributions	Resources					of Contributions	Resources			Total OPEB Expense	of Contributions	Expense
128-113	Pierce County Health Dept	\$(39,785)	202	806	1,016	2,024	—	3,656	—	118	3,774	(2,980)	88	(2,892)		
128-114	Pike County Health Dept	(12,394)	63	251	—	314	—	1,139	—	613	1,752	(930)	1,109	179		
128-115	Polk County Health Dept	(41,247)	210	835	2,870	3,915	—	3,790	—	36	3,826	(3,090)	4,229	1,139		
128-116	Pulaski County Health Dept	(18,391)	93	372	20	485	—	1,690	—	746	2,436	(1,376)	(498)	(1,874)		
128-117	Putnam County Health Dept	(46,147)	235	934	—	1,169	—	4,240	—	3,000	7,240	(3,457)	(3,084)	(6,541)		
128-118	Quitman County Health Dept	—	—	—	552	552	—	—	—	—	—	—	157	157		
128-119	Rabun County Health Dept	(35,654)	181	722	3,199	4,102	—	3,276	—	—	3,276	(2,672)	1,840	(832)		
128-120	Randolph County Health Dept	(3,622)	18	73	1,264	1,355	—	333	—	146	479	(270)	3,797	3,527		
128-121	Richmond County Health Dept	(407,628)	2,072	8,253	27,560	37,885	—	37,454	—	—	37,454	(30,534)	25,541	(4,993)		
128-122	Rockdale County Health Dept	(50,270)	255	1,018	1,031	2,304	—	4,619	—	340	4,959	(3,764)	8,278	4,514		
128-123	Schley County Health Dept	(13,451)	68	272	1,074	1,414	—	1,236	—	991	2,227	(1,005)	399	(606)		
128-124	Screven County Health Dept	(30,833)	157	624	1,003	1,784	—	2,833	—	—	2,833	(2,310)	44	(2,266)		
128-125	Seminole County Health Dept	(19,567)	99	396	7,224	7,719	—	1,798	—	—	1,798	(1,464)	7,588	6,124		
128-126	Spalding County Health Dept	(97,692)	496	1,978	—	2,474	—	8,976	—	2,592	11,568	(7,317)	(3,282)	(10,599)		
128-127	Stephens County Health Dept	(36,106)	183	731	—	914	—	3,318	—	1,937	5,255	(2,703)	(1,469)	(4,172)		
128-128	Stewart County Health Dept	(5,076)	26	103	—	129	—	466	—	272	738	(381)	2,133	1,752		
128-129	Sumter County Health Dept	(51,084)	260	1,034	3,144	4,438	—	4,694	—	—	4,694	(3,826)	3,774	(52)		
128-130	Talbot County Health Dept	—	—	—	1,392	1,392	—	—	—	—	—	—	3,975	3,975		
128-131	Taliaferro County Health Dept	(13,621)	69	276	—	345	—	1,252	—	1,113	2,365	(1,020)	(1,340)	(2,360)		
128-132	Tattnall County Health Dept	(32,501)	165	658	393	1,216	—	2,986	—	2,043	5,029	(2,436)	639	(1,797)		
128-133	Taylor County Health Dept	(37,486)	191	759	—	950	—	3,444	—	1,993	5,437	(2,810)	(2,425)	(5,235)		
128-134	Telfair County Health Dept	(45,607)	232	923	—	1,155	—	4,190	—	5,251	9,441	(3,417)	(4,794)	(8,211)		
128-135	Terrell County Health Dept	(8,407)	43	170	669	882	—	772	—	47	819	(631)	627	(4)		
128-136	Thomas County Health Dept	(124,945)	635	2,530	3,698	6,863	—	11,480	—	6,501	17,981	(9,359)	(406)	(9,765)		
128-137	Tift County Health Dept	(74,110)	377	1,500	1,612	3,489	—	6,809	—	1,770	8,579	(5,552)	(1,427)	(6,979)		
128-138	Toombs County Health Dept	(73,344)	373	1,485	—	1,858	—	6,739	—	2,604	9,343	(5,494)	(4,140)	(9,634)		
128-139	Towns County Health Dept	(24,219)	123	490	4,798	5,411	—	2,225	—	—	2,225	(1,814)	4,382	2,568		
128-140	Treutlen County Health Dept	(13,505)	69	273	—	342	—	1,241	—	859	2,100	(1,012)	349	(663)		
128-141	Troup County Health Dept	(665,027)	3,380	13,464	—	16,844	—	61,104	—	17,749	78,853	(49,816)	(30,619)	(80,435)		
128-142	Turner County Health Dept	(6,919)	35	140	111	286	—	636	—	280	916	(516)	702	186		
128-143	Twiggs County Health Dept	(3,028)	15	61	733	809	—	278	—	1,561	1,839	(225)	1,129	904		
128-144	Union County Health Dept	(30,895)	157	626	6,621	7,404	—	2,839	—	647	3,486	(2,316)	2,776	460		
128-145	Upson County Health Dept	(53,525)	272	1,084	3,374	4,730	—	4,730	—	358	5,276	(4,018)	1,820	(2,190)		
128-146	Walker County Health Dept	(62,398)	317	1,263	10,866	12,446	—	5,733	—	—	5,733	(4,674)	11,721	7,047		
128-147	Walton County Health Dept	(98,682)	501	1,998	—	2,499	—	9,067	—	4,956	14,023	(7,391)	(5,803)	(13,194)		
128-148	Ware County Health Dept	(761,489)	3,870	15,417	—	19,287	—	69,967	—	35,963	105,930	(57,040)	(34,908)	(91,948)		
128-149	Warren County Health Dept	(10,329)	52	209	338	599	—	949	—	185	1,134	(772)	237	(535)		
128-150	Washington County Health Dept	(61,165)	311	1,238	—	1,549	—	5,620	—	8,263	13,883	(4,582)	(7,407)	(11,989)		
128-151	Wayne County Health Dept	(51,118)	260	1,035	—	1,295	—	4,697	—	3,008	7,705	(3,831)	(3,866)	(7,697)		
128-152	Webster County Health Dept	(12,416)	63	251	—	314	—	1,141	—	660	1,801	(809)	(809)	(1,738)		
128-153	Wheeler County Health Dept	(26,368)	134	534	—	668	—	2,423	—	1,402	3,825	(1,975)	(1,684)	(3,659)		
128-154	White County Health Dept	(46,178)	235	935	807	1,977	—	4,243	—	—	4,243	(3,459)	(549)	(4,008)		
128-155	Whitfield County Health Dept	(285,593)	1,451	5,782	2,682	9,915	—	26,241	—	6,118	32,359	(21,392)	2,478	(18,914)		
128-156	Wilcox County Health Dept	(6,795)	35	138	4,362	4,535	—	624	—	—	624	(509)	3,961	3,452		
128-157	Wilkes County Health Dept	(40,396)	205	818	—	1,023	—	3,712	—	698	4,410	(3,027)	(1,695)	(4,722)		
128-158	Wilkinson County Health Dept	(20,786)	106	421	134	661	—	1,910	—	174	2,084	(1,556)	616	(940)		

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense							
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share						
												of Contributions	of Resources	of Contributions	of Resources	of Contributions	of Resources	Total
128-159	Worth County Health Dept	\$ (38,708)	197	784	—	981	—	3,557	—	3,596	7,153	(2,900)	(1,911)	(4,811)				
129-008	Woodright Industries	(48,785)	248	988	1,755	2,991	—	4,483	—	—	4,483	(3,655)	726	(2,929)				
129-009	Jessamine Place	(89,950)	457	1,821	—	2,278	—	8,265	—	5,898	14,163	(6,736)	(5,104)	(11,840)				
129-022	Carroll County MR Services	(54,667)	278	1,107	319	1,704	—	5,023	—	3,519	8,542	(4,096)	(2,561)	(6,657)				
129-035	Green Oaks Service Center	(140,268)	713	2,840	—	3,553	—	12,888	—	5,662	18,550	(10,506)	(7,691)	(18,197)				
129-071	Haralson CO. Center (MH/MR/SA)	(48,508)	247	982	—	1,229	—	4,457	—	2,774	7,231	(3,634)	(2,995)	(6,629)				
129-101	Mitchell-Baker Service Center	(84,219)	428	1,705	5,018	7,151	—	7,738	—	—	7,738	(6,309)	2,098	(4,211)				
129-136	Thomas/Grady Service Center	(123,639)	628	2,503	—	3,131	—	11,360	—	6,457	17,817	(9,261)	(3,315)	(12,576)				
129-137	Tift County - Diversified Enterprises	(54,910)	279	1,112	1,387	2,778	—	5,045	—	855	5,900	(4,113)	3,872	(241)				
209-020	Agric Commodity Commission	(60,017)	305	1,215	—	1,520	—	5,514	—	4,646	10,160	(4,495)	(4,886)	(9,381)				
237-004	Stone Mountain Judicial Circuit DA Staff	(13,539)	69	274	1,593	1,936	—	1,244	—	1,761	3,005	(1,014)	(3,284)	(4,298)				
237-023	DA-Lookout Mountain Judicial Circuit	(66,537)	338	1,347	2,212	3,897	—	6,114	—	1,102	7,216	(4,982)	241	(4,741)				
237-092	District Attorneys Staff Southern Judicial Circuit	—	—	—	786	786	—	—	—	—	—	—	2,317	2,317				
361	Lookout Mountain CSB	(38,835)	197	786	10,097	11,080	—	3,568	—	—	3,568	(2,907)	19,906	16,999				
363	Highland Rivers Center CSB	(101,419)	515	2,053	27,426	29,994	—	9,319	—	—	9,319	(7,594)	30,205	22,611				
364	Georgia Mountains AVITA Community Partners	(19,307)	98	391	3,346	3,835	—	1,774	—	—	1,774	(1,447)	5,721	4,274				
365	Cobb County CSB	(87,847)	446	1,779	14,911	17,136	—	17,136	—	—	8,072	(6,579)	17,342	10,763				
368	Dekalb CSB	(76,154)	387	1,542	20,557	22,486	—	6,997	—	—	6,997	(5,705)	21,510	15,805				
369	View Point Health	(83,778)	426	1,696	8,452	10,574	—	7,698	—	—	7,698	(6,275)	11,765	5,490				
370	Clayton Community M.H. CSB	(39,488)	201	799	12,495	13,495	—	3,628	—	—	3,628	(2,959)	9,707	6,750				
371	Advantage Behavioral Health Systems	(52,198)	265	1,057	11,322	12,644	—	4,796	—	—	4,796	(3,910)	10,503	6,593				
372	Pathways Center CSB	(30,363)	154	615	5,247	6,016	—	2,790	—	—	2,790	(2,275)	10,309	8,034				
373	Mcintosh Trail MH, MR and SA CSB	(20,809)	106	421	15,460	15,987	—	1,912	—	—	1,912	(1,559)	26,534	24,975				
374	River Edge Behavioral Health Center	(170,779)	868	3,458	12,336	16,662	—	15,691	—	—	15,691	(12,794)	10,165	(2,629)				
375	Phoenix Center	(25,169)	128	510	2,150	2,788	—	2,313	—	602	2,915	(1,886)	5,369	3,483				
376	Oconee CSB	(18,744)	95	380	3,781	4,256	—	1,722	—	—	1,722	(1,405)	8,356	6,951				
377	East Central Georgia CSB Serenity BHS	(32,201)	164	652	6,451	7,267	—	2,959	—	—	2,959	(2,412)	12,532	10,120				
378	Ogeechee MH, MR and SA CSB	—	—	—	22,803	22,803	—	—	—	—	—	—	37,162	37,162				
379	New Horizons	(75,278)	383	1,524	30,009	31,916	—	6,917	—	—	6,917	(5,639)	21,891	16,252				
380	Middle Flint CSB	(92,973)	472	1,882	4,741	7,095	—	8,543	—	—	8,543	(6,963)	10,001	3,038				
381	CSB Of Middle Georgia	(143,056)	727	2,896	9,368	12,991	—	13,144	—	15,681	28,825	(10,715)	(9,886)	(20,601)				
382	Albany Area CSB	(35,908)	182	727	1,340	2,249	—	3,299	—	716	4,015	(2,690)	1,701	(989)				
383	The Georgia Pines CSB	(91,376)	464	1,850	27,127	29,441	—	8,396	—	—	8,396	(6,845)	33,934	27,089				
384	South Georgia CSB	(39,584)	201	801	6,497	7,499	—	3,637	—	—	3,637	(2,963)	13,082	10,119				
385	Pineland Area MH, MR and SA CSB	(49,000)	249	992	2,923	4,164	—	4,502	—	—	4,502	(3,671)	6,456	2,785				
386	Satilla CSB	(99,135)	504	2,007	2,593	5,104	—	9,109	—	—	9,109	(7,425)	12,480	5,055				
388	Gateway Behavior Health Services CSB	(43,764)	222	886	3,251	4,359	—	4,021	—	—	4,021	(3,278)	4,872	1,594				
402	Georgia Dept. of Agriculture	(2,124,826)	10,798	43,020	—	53,818	—	195,233	—	20,998	216,231	(159,162)	6,831	(152,331)				
403	Georgia Dept. of Admin. Services	(1,688,568)	8,581	34,188	64,628	107,397	—	155,149	—	5,467	160,616	(126,485)	21,828	(104,657)				
404	Georgia Dept. of Audits	(1,907,270)	9,693	38,616	72,034	120,343	—	175,244	—	—	175,244	(142,869)	72,544	(70,325)				
405	Dept. of Public Health	(5,259,672)	26,729	106,490	—	133,219	—	483,269	—	32,931	516,200	(393,983)	(76,219)	(470,202)				
406	Geogia Dept of Banking & Finance	(763,432)	3,880	15,457	—	19,337	—	70,146	—	34,911	105,057	(57,187)	(22,545)	(79,732)				
407	State Accounting Office	(1,063,640)	5,405	21,535	—	26,940	—	97,729	—	11,834	109,563	(79,672)	(28,729)	(108,401)				
408	Office of Comm. of Insurance	(1,453,271)	7,385	29,424	21,695	58,504	—	133,529	—	—	133,529	(108,861)	4,532	(104,329)				
409	Georgia State Finance & Investment Commission	(1,124,443)	5,714	22,766	8,725	37,205	—	103,316	—	699	104,015	(84,227)	1,068	(83,159)				
410	State Properties Commission	(92,241)	469	1,868	1,447	3,784	—	8,475	—	675	9,150	(6,911)	(327)	(7,238)				

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense	
411	Georgia Dept. of Defense	\$ (1,533,446)	7,793	31,047	4,777	43,617	—	140,896	—	5,190	146,086	(114,866)	(12,142)	(127,008)
414	Georgia Dept. of Education	(2,158,365)	10,969	43,699	140,748	195,416	—	198,315	—	—	198,315	(161,675)	170,041	8,366
415	The Technical College System of Georgia	(1,160,609)	5,898	23,498	—	29,396	—	106,639	—	63,049	169,688	(86,937)	(39,384)	(126,321)
416	Georgia Employees Retirement Sys.	(569,113)	2,892	11,523	—	14,415	—	52,291	—	5,863	58,154	(42,631)	(9,026)	(51,657)
418	Prosecuting Attorneys Council	(5,457,492)	27,735	110,495	—	138,230	—	501,445	—	12,652	514,097	(408,803)	(19,103)	(427,906)
419	Georgia Dept of Community Health	(4,982,837)	25,323	100,885	25,870	152,078	—	457,833	—	—	457,833	(373,249)	(15,809)	(389,058)
420	Georgia Forestry Commission	(2,587,286)	13,148	52,383	—	65,531	—	237,725	—	52,952	290,677	(193,806)	(45,393)	(239,199)
422	Office of Planning and Budget	(1,309,547)	6,655	26,514	31,470	64,639	—	120,324	—	1,260	121,584	(98,095)	48,958	(49,137)
427	Georgia Dept. of Human Services	(16,442,400)	83,560	332,901	—	416,461	—	1,510,760	—	141,264	1,652,024	(1,231,647)	(195,520)	(1,427,167)
428	Georgia Dept. of Community Affairs	(1,481,793)	7,530	30,001	156,375	193,906	—	136,150	—	—	136,150	(110,996)	159,609	48,613
429	Department of Economic Development	(1,229,638)	6,249	24,896	32,530	63,675	—	112,981	—	16,232	129,213	(4,908)	(97,017)	(97,017)
430	Admin. Office of the Courts	(675,319)	3,432	13,673	—	17,105	—	62,050	—	10,138	72,188	(50,585)	(15,117)	(65,702)
432	Georgia Court of Appeals	(1,091,145)	5,545	22,092	—	27,637	—	100,257	—	11,990	112,247	(81,733)	(28,495)	(110,228)
436	Superior Courts of Georgia	(1,302,809)	6,621	26,377	10,415	43,413	—	119,705	—	7,933	127,638	(97,589)	9,170	(88,419)
438	Supreme Court	(887,755)	4,512	17,974	—	22,486	—	81,569	—	27,436	109,005	(66,499)	(35,608)	(102,107)
440	Georgia Dept. of Labor	(5,866,820)	29,815	118,783	397,069	545,667	—	539,055	—	—	539,055	(439,466)	378,199	(61,267)
441	Dept. of Behavioral Health and Developmental	(12,469,951)	63,372	252,473	281,653	597,498	—	1,145,763	—	—	1,145,763	(934,085)	206,311	(727,774)
442	Georgia Department of Law	(2,065,963)	10,499	41,829	12,079	64,407	—	189,825	—	40,444	230,269	(154,754)	(38,699)	(193,453)
444	General Assembly of Georgia	(1,239,735)	6,300	25,100	9,639	41,039	—	113,909	—	—	113,909	(92,864)	10,934	(81,930)
461	Dept. of Juvenile Justice	(9,152,280)	46,512	185,302	310,689	542,503	—	840,929	—	—	840,929	(685,569)	550,608	(134,961)
462	Georgia Dept. of Natural Resources	(11,732,222)	59,623	237,536	—	297,159	—	1,077,979	—	108,582	1,186,561	(878,823)	(142,662)	(1,021,485)
465	State Board Pardons & Paroles	(1,654,424)	8,408	33,496	—	41,904	—	152,012	—	64,208	216,220	(123,927)	437,342	313,415
466	Georgia Dept. of Public Safety	(11,922,144)	60,588	241,382	14,006	315,976	—	1,095,430	—	172,836	1,268,266	(893,048)	(489,727)	(1,382,775)
467	Georgia Dept. of Corrections	(31,053,215)	157,813	628,726	509,682	1,296,221	—	2,853,233	—	—	2,853,233	(2,326,113)	1,766,672	(559,441)
469	Georgia Dept. of Early Care Learning	(1,872,119)	9,514	37,904	—	47,418	—	172,014	—	137,031	309,045	(140,236)	(159,628)	(299,864)
470	Georgia Public Service Commission	(890,450)	4,525	18,028	—	22,553	—	81,816	—	12,021	93,837	(66,700)	(21,839)	(88,539)
471	Georgia Bureau of Investigation	(6,595,265)	33,517	133,531	—	167,048	—	605,986	—	258,072	864,058	(494,030)	(334,968)	(828,998)
474	Department of Revenue	(5,100,716)	25,922	103,272	—	129,194	—	468,664	—	38,370	507,034	(382,077)	(30,478)	(412,555)
475	Georgia Dept. of Driver Services	(1,902,304)	9,667	38,515	3,128	51,310	—	174,787	—	—	174,787	(142,496)	24,591	(117,905)
476	Georgia Student Finance Commission	(357,805)	1,818	7,244	—	9,062	—	32,876	—	41,604	74,480	(26,801)	(32,262)	(59,063)
477	Georgia Dept. of Community Supervision	(9,999,806)	50,819	202,461	—	253,280	—	918,802	—	134,149	1,052,951	(749,053)	(2,207,575)	(2,956,628)
478	Secretary of State	(734,592)	3,733	14,873	1,595	20,201	—	67,496	—	2,729	70,225	(55,024)	9,506	(45,518)
480	Soil and Water Commission	—	—	—	28,820	28,820	—	—	—	—	—	—	51,021	51,021
482	Georgia Teachers Retirement Sys.	(2,657,949)	13,508	53,814	—	67,322	—	244,218	—	124,581	368,799	(199,099)	(101,951)	(301,050)
484	Georgia Dept. of Transportation	(25,196,584)	128,048	510,142	17,693	655,883	—	2,315,111	—	894,985	3,210,096	(1,887,393)	(470,845)	(2,358,238)
488	Georgia Dept. of Veterans Service	(522,442)	2,655	10,578	9,347	22,580	—	48,003	—	—	48,003	(39,134)	13,215	(25,919)
489	Subsequent Injury Trust Fund	(126,342)	642	2,558	921	4,121	—	11,609	—	3,725	15,334	(9,464)	(56)	(9,520)
490	State Board of Workers Comp	(1,166,731)	5,929	23,622	4,432	33,983	—	107,202	—	37,958	145,160	(87,395)	(11,765)	(99,160)
492	Georgia Public Defender Standards Council	(4,392,644)	22,323	88,936	26,086	137,345	—	403,605	—	—	403,605	(329,039)	26,211	(302,828)
503-050	Georgia Institute of Technology	(220,995)	1,123	4,474	10,111	15,708	—	20,305	—	—	20,305	(16,559)	9,708	(6,847)
509-050	Georgia State University	(223,676)	1,137	4,529	—	5,666	—	20,552	—	16,405	36,957	(16,755)	(15,833)	(32,588)
512-051	Augusta University	(678,455)	3,448	13,736	—	17,184	—	62,338	—	69,982	132,320	(50,821)	(144,757)	(195,578)
518-051	University of Georgia	(535,034)	2,719	10,833	—	13,552	—	49,160	—	48,655	97,815	(40,878)	(45,178)	(85,256)
521-052	Albany State University	(43,789)	223	887	—	1,110	—	4,023	—	3,228	7,251	(3,283)	(10,194)	(13,477)
528-052	Clayton College & State University	(11,526)	59	233	—	292	—	1,059	—	612	1,671	(864)	117	(747)
530-053	Columbus State University	(8,868)	45	180	3,722	3,947	—	815	—	—	815	(665)	2,909	2,244

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/Asset	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
531-053 University of North Georgia	\$ (74,585)	379	1,510	—	1,889	—	6,853	—	6,415	13,268	(5,587)	(6,618)	(12,205)
536-053 Georgia College and State University	(92,532)	470	1,873	—	2,343	—	8,502	—	6,786	15,288	(6,931)	(12,040)	(18,971)
539-053 Georgia Southern University	(90,281)	459	1,828	1,055	3,342	—	8,295	—	6,393	14,688	(6,761)	(7,637)	(14,398)
540-054 Georgia Gwinnett College	(28,839)	147	584	—	731	—	2,650	—	8,695	11,345	(2,161)	(7,376)	(9,537)
542-054 Georgia Southwestern State University	(44,066)	224	892	—	1,116	—	4,049	—	5,636	9,685	(3,302)	(7,942)	(11,244)
543-054 Kennesaw State University	(78,679)	400	1,593	2,119	4,112	—	7,229	—	26,113	33,342	(5,894)	(16,384)	(22,278)
547-054 Middle Georgia State College	(94,387)	480	1,911	2,450	4,841	—	8,672	—	—	8,672	(7,070)	2,881	(4,189)
551-055 Valdosta State University	(21,210)	108	429	6,273	6,810	—	1,949	—	—	1,949	(1,587)	3,989	2,402
554-055 University of West Georgia	(27,015)	137	547	8,031	8,715	—	2,482	—	—	2,482	(2,023)	4,283	2,260
557-055 Abraham Baldwin Agric College	(56,612)	288	1,146	—	1,434	—	5,202	919	—	6,121	(4,241)	5,265	1,024
563-056 College of Coastal Georgia	(30,146)	153	610	—	763	—	2,770	—	1,855	4,625	(2,256)	(1,973)	(4,229)
567-056 South Georgia State College	(25,013)	127	506	5,904	6,537	—	2,298	—	—	2,298	(1,873)	5,184	3,311
569-056 Dalton College	(2,647)	13	54	590	657	—	243	—	766	1,009	(199)	(700)	(899)
573-057 Georgia Highlands College	(23,622)	120	478	—	598	—	2,170	—	7,246	9,416	(1,769)	(3,169)	(4,938)
576-057 Gordon College	(10,021)	51	203	—	254	—	921	—	738	1,659	(749)	(749)	(1,498)
598-059 Board of Regents of The University System of Georgia	(446,574)	2,269	9,042	—	11,311	—	41,032	—	39,817	80,849	(33,452)	(20,622)	(54,074)
6021 Atkinson County Schools	(7,728)	39	156	—	195	—	710	—	3,981	4,691	(578)	(2,654)	(3,232)
6031 Bacon County Schools	(14,206)	72	288	684	1,044	—	1,305	—	601	1,906	(1,066)	1,037	(29)
6051 Baldwin County Schools	(59,333)	302	1,201	9,698	11,201	—	5,452	—	1,311	6,763	(4,445)	(29)	(4,474)
6071 Barrow County Schools	(11,562)	59	234	—	293	—	1,062	—	715	1,777	(868)	(725)	(1,593)
6081 Bartow County Schools	(5,316)	27	108	—	135	—	488	—	2,738	3,226	(399)	(1,826)	(2,225)
6091 Ben Hill County Schools	(13,191)	67	267	115	449	—	1,212	—	901	2,113	(986)	(596)	(1,582)
6111 Bibb County Schools	(66,950)	340	1,356	—	1,696	—	6,152	—	6,169	12,321	(5,015)	(3,433)	(8,448)
6141 Brooks County Schools	(1,015)	5	21	3,584	3,610	—	93	—	251	344	(77)	1,960	1,883
6181 Butts County Schools	(12,560)	64	254	1,896	2,214	—	1,154	—	626	1,780	(940)	2,012	1,072
6211 Candler County Schools	(19,460)	99	394	170	663	—	1,788	—	856	2,644	(1,458)	(1,500)	(2,958)
6221 Carroll County Schools	(13,064)	66	264	—	330	—	1,200	—	1,055	2,255	(978)	(1,152)	(2,130)
6241 Charlton County Schools	(15,869)	81	321	—	402	—	1,458	—	4,297	5,755	(1,189)	(4,769)	(5,958)
6251 Chatham County Schools	(44,123)	224	893	1,935	3,052	—	4,054	—	6,741	10,795	(3,305)	(2,457)	(5,762)
6252 Live Oak Public Libraries	—	—	—	1,522	1,522	—	—	—	—	—	—	2,998	2,998
6271 Chattooga County Schools	(11,214)	57	227	—	284	—	1,030	—	5,777	6,807	(840)	(3,851)	(4,691)
6281 Cherokee County Schools	—	—	—	2,667	2,667	—	—	—	—	—	—	3,471	3,471
6291 Clarke County Schools	(90,694)	461	1,836	—	2,297	—	8,333	—	16,109	24,442	(6,794)	(14,227)	(21,021)
6311 Clayton County Schools	(25,005)	127	506	3,504	4,137	—	2,297	—	—	2,297	(1,874)	1,142	(732)
6331 Cobb County Schools	(9,255)	47	187	—	234	—	850	—	3,789	4,639	(692)	(3,007)	(3,699)
6341 Coffee County Schools	(12,476)	63	253	—	316	—	1,146	—	1,053	2,199	(935)	(3,143)	(4,078)
6351 Colquitt County Schools	(30,623)	156	620	—	776	—	2,814	—	2,449	5,263	(2,294)	(2,540)	(4,834)
6361 Columbia County Schools	(34,415)	175	697	—	872	—	3,162	—	2,241	5,403	(2,579)	(2,657)	(5,236)
6371 Cook County Schools	(8,605)	44	174	—	218	—	791	—	4,432	5,223	(645)	(2,955)	(3,600)
6381 Coweta County Schools	(28,197)	143	571	—	714	—	2,591	—	5,112	7,703	(2,112)	(3,942)	(6,054)
6401 Crisp County Schools	(24,179)	123	490	1,199	1,812	—	2,222	—	337	2,559	(1,811)	1,278	(533)
6431 Decatur County Schools	(11,854)	60	240	62	362	—	1,089	—	347	1,436	(889)	1,574	685
6441 DeKalb County Schools	(192,464)	978	3,897	3,120	7,995	—	17,684	—	508	18,192	(14,417)	(7,047)	(21,464)
6451 Dodge County Schools	(35,744)	182	724	—	906	—	3,284	—	2,350	5,634	(2,678)	(2,342)	(5,020)
6452 Ocmulgee Regional Library System	(6,948)	35	141	—	176	—	638	—	345	983	(521)	(345)	(866)
6471 Dougherty County Schools	(24,179)	123	490	—	613	—	2,222	—	4,830	7,052	(1,812)	(5,097)	(6,909)

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

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense						
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share				
				of Contributions	Resources					of Contributions	Resources			of Contributions	Resources	of Contributions	Expense	Total OPEB Expense
6481 Douglas County Schools	\$ (44,663)	227	904	—	—	1,131	—	4,104	—	—	2,316	6,420	(3,345)	(2,473)	(5,818)			
6511 Effingham County Schools	(31,065)	158	629	—	—	787	—	2,854	—	—	1,978	4,832	(2,328)	(2,274)	(4,602)			
6561 Fayette County Schools	(30,157)	153	611	—	—	764	—	2,771	—	—	1,781	4,552	(2,259)	(2,299)	(4,558)			
6571 Floyd County Schools	(52,586)	267	1,065	2,888	—	4,220	—	4,832	—	—	17,443	22,275	(3,939)	(7,824)	(11,763)			
6581 Forsyth County Schools	(16,248)	83	329	122	—	534	—	1,493	—	—	1,238	2,731	(1,218)	(2,125)	(3,343)			
6591 Franklin County Schools	(6,673)	34	135	—	—	169	—	613	—	—	1,128	1,741	(501)	(1,842)	(2,343)			
6601 Fulton County Board of Education	(27,816)	141	563	3,011	—	3,715	—	2,556	—	—	741	3,297	(2,083)	(243)	(2,326)			
6611 Gilmer County Schools	(27,459)	140	556	—	—	696	—	2,523	—	—	1,633	4,156	(2,058)	(1,798)	(3,856)			
6631 Glynn County Schools	(62,022)	315	1,256	—	—	1,571	—	5,699	—	—	5,546	11,245	(4,646)	(4,970)	(9,616)			
6641 Gordon County Schools	(13,728)	70	278	—	—	348	—	1,261	—	—	1,406	2,667	(1,027)	(1,308)	(2,335)			
6651 Grady County Schools	(33,106)	168	670	—	—	838	—	3,042	—	—	2,366	5,408	(2,480)	(4,097)	(6,577)			
6661 Greene County Schools	(16,926)	86	343	260	—	689	—	1,555	—	—	3,698	5,253	(1,268)	(2,151)	(3,419)			
6671 Gwinnett County Schools	(59,833)	304	1,211	1,196	—	2,711	—	5,498	—	—	978	6,476	(4,481)	160	(4,321)			
6731 Hart County Schools	(10,615)	54	215	10	—	279	—	975	—	—	149	1,124	(796)	(328)	(1,124)			
6751 Henry County Schools	(43,549)	221	882	—	—	1,103	—	4,001	—	—	4,473	8,474	(3,263)	(3,858)	(7,121)			
6761 Houston County Schools	(73,086)	371	1,480	8,032	—	9,883	—	6,715	—	—	—	6,715	(5,475)	4,037	(1,438)			
6771 Irwin County Schools	(13,822)	70	280	192	—	542	—	1,270	—	—	2,143	3,413	(1,036)	1,124	88			
6781 Jackson County Schools	(12,651)	64	256	—	—	320	—	1,162	—	—	778	1,940	(947)	(766)	(1,713)			
6831 Johnson County Schools	(1,419)	7	29	7,378	—	7,414	—	130	—	—	52	182	(106)	4,656	4,550			
6851 Lamar County Schools	(13,612)	69	276	41	—	386	—	1,251	—	—	1,175	2,426	(1,020)	(805)	(1,825)			
6871 Laurens County Schools	(10,949)	56	222	—	—	278	—	1,006	—	—	1,662	2,668	(821)	(2,925)	(3,746)			
6881 Lee County Schools	(4,516)	23	91	—	—	114	—	415	—	—	327	742	(339)	(322)	(661)			
6941 Macon County Schools	(7,915)	40	160	—	—	200	—	727	—	—	421	1,148	(593)	(499)	(1,092)			
6951 Madison County Schools	(14,458)	73	293	78	—	444	—	1,328	—	—	599	1,927	(1,084)	790	(294)			
6971 Mcluffie County Schools	(36,726)	187	744	1,708	—	2,639	—	3,374	—	—	1,151	4,525	(2,752)	1,228	(1,524)			
6991 Meriwether County Schools	(25,406)	129	514	1,356	—	1,999	—	2,334	—	—	2,138	4,472	(1,903)	3	(1,900)			
7021 Monroe County Schools	(18,532)	94	375	—	—	469	—	1,703	—	—	1,272	2,975	(1,387)	(4,583)	(5,970)			
7061 Muscogee County Schools	(19,785)	101	401	2,291	—	2,793	—	1,818	—	—	—	1,818	(1,484)	1,344	(140)			
7071 Newton County Schools	(26,345)	134	533	—	—	667	—	2,421	—	—	1,785	4,206	(1,973)	(1,777)	(3,750)			
7091 Oglethorpe County Schools	—	—	—	511	—	511	—	—	—	—	—	—	—	130	130			
7101 Paulding County Schools	—	—	—	3,237	—	3,237	—	—	—	—	—	—	1	4,485	4,486			
7121 Pickens County Schools	(3,108)	16	63	—	—	79	—	286	—	—	168	454	(234)	(173)	(407)			
7141 Pike County Schools	(9,478)	48	192	—	—	240	—	871	—	—	2,060	2,931	(710)	(1,872)	(2,582)			
7151 Polk County Schools	(39,955)	203	809	—	—	1,012	—	3,671	—	—	7,177	10,848	(2,992)	(5,960)	(8,952)			
7171 Putnam County Schools	—	—	—	232	—	232	—	—	—	—	—	—	—	1,059	1,059			
7191 Rabun County Schools	(14,763)	75	299	—	—	374	—	1,356	—	—	2,257	3,613	(1,106)	(1,760)	(2,866)			
7211 Richmond County Schools	(38,711)	197	784	—	—	981	—	3,557	—	—	2,906	6,463	(2,902)	(4,862)	(7,764)			
7221 Rockdale County Schools	(49,509)	252	1,002	1,636	—	2,890	—	4,549	—	—	1,040	5,589	(3,709)	(1,039)	(4,748)			
7261 Spalding County Schools	(28,658)	146	580	—	—	726	—	2,633	—	—	1,541	4,174	(2,148)	(1,627)	(3,775)			
7271 Stephens County Schools	(3,583)	18	73	1,555	—	1,646	—	329	—	—	105	434	(269)	393	124			
7291 Sumter County Schools	—	—	—	1,535	—	1,535	—	—	—	—	—	—	—	2,935	2,935			
7321 Tattnall County Schools	(9,280)	47	188	—	—	235	—	853	—	—	2,478	3,331	(695)	(1,755)	(2,450)			
7341 Telfair County Schools	(2,853)	14	58	163	—	235	—	262	—	—	1,470	1,732	(213)	(358)	(571)			
7351 Terrell County Schools	(16,171)	82	327	—	—	409	—	1,486	—	—	860	2,346	(1,210)	(822)	(2,032)			
7371 Tift County Schools	(13,027)	66	264	—	—	330	—	1,197	—	—	895	2,092	(974)	(1,297)	(2,271)			
7401 Treutlen County Schools	(9,232)	47	187	—	—	234	—	848	—	—	561	1,409	(691)	(1,024)	(1,715)			

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense
7441 Union County Schools	\$ —	—	—	793	793	—	—	—	—	—	—	1,415	1,415
7451 Upson County Schools	(17,809)	91	361	2,866	3,318	—	1,636	—	231	1,867	(1,337)	1,212	(125)
7481 Ware County Schools	(24,697)	126	500	845	1,471	—	2,269	—	—	2,269	(1,851)	396	(1,455)
7501 Washington County Board of Education	(89,430)	454	1,811	—	2,265	—	8,217	—	7,288	15,505	(6,699)	(10,635)	(17,334)
7511 Wayne County Schools	(10,635)	54	215	706	975	—	977	—	699	1,676	(797)	963	166
7541 White County Board of Education	—	—	—	285	285	—	—	—	111	111	—	30	30
7571 Wilkes County Schools	(7,804)	40	158	—	198	—	717	—	4,020	4,737	(585)	(2,680)	(3,265)
7581 Wilkinson County Schools	(44,612)	227	903	—	1,130	—	4,099	—	4,552	8,651	(3,341)	(4,993)	(8,334)
7611 Atlanta City Schools	(68,110)	346	1,379	—	1,725	—	6,258	—	8,077	14,335	(5,101)	(2,549)	(7,650)
7641 City of Buford Schools (Gwinnett)	(19,604)	100	397	—	497	—	1,801	—	1,435	3,236	(1,469)	(1,511)	(2,980)
7721 City of Dalton Schools (Whitfield)	—	—	—	2,503	2,503	—	—	—	—	—	—	3,049	3,049
7741 City of Dublin Schools (Laurens)	(14,070)	72	285	—	357	—	1,293	—	7,248	8,541	(1,054)	(4,832)	(5,886)
7851 City of Rome Schools (Floyd)	(13,443)	68	272	—	340	—	1,235	—	3,351	4,586	(1,005)	(2,165)	(3,170)
7861 City of Social Circle Schools (Walton)	(10,920)	55	221	—	276	—	1,003	—	5,625	6,628	(818)	(3,750)	(4,568)
7891 City of Thomasville Schools (Thomas)	(10,892)	55	221	5,752	6,028	—	1,001	—	568	1,569	(815)	(1,427)	(2,242)
7921 City of Valdosta Schools (Lowndes)	(63,303)	322	1,282	—	1,604	—	5,816	—	10,640	16,456	(4,743)	(9,454)	(14,197)
817 Oconee Fall Line Technical College	(174,627)	887	3,536	14,781	19,204	—	16,045	—	—	16,045	(13,080)	24,597	11,517
818 Coastal Pines Technical College	(191,084)	971	3,869	—	4,840	—	17,557	—	6,043	23,600	(14,314)	(3,053)	(17,367)
820 Albany Technical College	(305,635)	1,553	6,188	1,383	9,124	—	28,082	—	3,884	31,966	(22,894)	11,776	(11,118)
822 Athens Technical College	(231,573)	1,177	4,689	—	5,866	—	21,277	—	12,146	33,423	(6,837)	(24,185)	(24,185)
823 Atlanta Technical College	(282,533)	1,436	5,720	16,918	24,074	—	25,960	—	—	25,960	(21,163)	30,737	9,574
824 Augusta Technical College	(758,101)	3,853	15,349	22,575	41,777	—	69,656	—	—	69,656	(56,786)	16,283	(40,503)
826 West Georgia Technical College	(508,431)	2,584	10,294	19,947	32,825	—	46,716	—	—	46,716	(38,085)	17,699	(20,386)
827 Chattahoochee Tech College	(540,191)	2,745	10,937	34,739	48,421	—	49,634	—	—	49,634	(40,464)	33,816	(6,648)
828 Columbus Technical College	(253,946)	1,291	5,142	—	6,433	—	23,333	—	15,847	39,180	(19,024)	(10,039)	(29,063)
829 Georgia Northwestern Technical College	(644,320)	3,274	13,045	32,081	48,400	—	59,201	—	—	59,201	(48,265)	24,985	(23,280)
830 Georgia Piedmont Technical College	(193,669)	984	3,921	36,079	40,984	—	17,795	—	—	17,795	(14,508)	23,484	8,976
831 Southern Crescent Technical College	(257,842)	1,310	5,220	14,586	21,116	—	23,691	—	—	23,691	(19,312)	21,373	2,061
832 Gwinnett Technical College	(410,481)	2,086	8,311	19,828	30,225	—	37,716	—	1,814	39,530	(30,747)	10,340	(20,407)
834 Lanier Technical College	(232,696)	1,183	4,711	5,114	11,008	—	21,381	—	192	21,573	(17,430)	(1,483)	(18,913)
835 Central Georgia Technical College	(1,003,454)	5,100	20,316	—	25,416	—	92,199	—	26,347	118,546	(75,165)	(12,890)	(88,055)
837 Southern Regional Technical College	(506,141)	2,572	10,248	—	12,820	—	46,505	—	17,581	64,086	(37,915)	(11,491)	(49,406)
838 North Georgia Technical College	(185,302)	942	3,752	15,828	20,522	—	17,026	—	—	17,026	(13,881)	19,067	5,186
841 Savannah Technical College	(248,440)	1,263	5,030	3,156	9,449	—	22,827	—	—	22,827	(18,611)	7,023	(11,588)
842 South Georgia Technical College	(418,043)	2,124	8,464	—	10,588	—	38,411	—	11,846	50,257	(31,313)	(11,075)	(42,388)
843 Southeastern Technical College	(320,593)	1,629	6,491	—	8,120	—	29,457	—	4,067	33,524	(24,015)	(6,846)	(30,861)
844 Ogeechee Technical College	(82,321)	418	1,667	5,457	7,542	—	7,564	—	740	8,304	(6,166)	(133)	(6,299)
848 Wiregrass Georgia Technical College	(229,198)	1,165	4,640	10,040	15,845	—	21,059	—	1,736	22,795	(17,168)	14,396	(2,772)
8504 Northwest Georgia RESA	(25,619)	130	519	2,495	3,144	—	2,354	—	603	2,957	(1,919)	92	(1,827)
8564 Metro RESA	(20,345)	103	412	2,548	3,063	—	1,869	—	824	2,693	(1,524)	2,868	1,344
8584 North East Georgia RESA	—	—	—	2,734	2,734	—	—	—	—	—	—	3,429	3,429
8804 First District RESA	(23,594)	120	478	—	598	—	2,168	—	4,480	6,648	(1,766)	(6,436)	(8,202)
900 Georgia Building Authority	(780,248)	3,965	15,797	6,473	26,235	—	71,691	—	—	71,691	(58,446)	14,630	(43,816)
9012 Academy for Classical Education	—	—	—	5,449	5,449	—	—	—	30	30	—	3,233	3,233
9015 Tapestry Public Chsrter School	—	—	—	201	201	—	—	—	—	—	—	2,610	2,610
910-091 Jekyll Island State Park Authority	(371,505)	1,888	7,522	4,171	13,581	—	34,135	—	—	34,135	(27,828)	5,106	(22,722)

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, 2019

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Differences Between Expected and Actual	Changes of Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
Employer	Liability/(Asset)													
913-091	Lk Lanier Island Dev Authority	\$ (37,523)	191	760	—	951	—	3,448	—	2,354	5,802	(2,810)	(2,552)	(5,362)
9194	Mountain Education Center INC	—	—	—	9,822	9,822	—	—	—	640	640	—	5,663	5,663
921	Georgia Correctional Industries	(871,657)	4,430	17,648	—	22,078	—	80,090	—	48,650	128,740	(65,293)	(24,061)	(89,354)
922	George L. Smith II - GWCCA	(1,465,975)	7,450	29,681	47,744	84,875	—	134,697	—	58,332	193,029	(109,811)	49,955	(59,856)
926-092	Georgia Agric Exposition Authority	(252,136)	1,281	5,105	1,145	7,531	—	23,167	—	—	23,167	(18,885)	1,734	(17,151)
927	State Road and Tollway Authority	(558,141)	2,836	11,300	10,191	24,327	—	51,283	—	26,788	78,071	(41,808)	4,591	(37,217)
928-092	Georgia Environmental Finance Authority	(309,978)	1,575	6,276	26,967	34,818	—	28,481	—	—	28,481	(23,219)	21,826	(1,393)
936-093	Agric Com Commission-Peanuts	(52,985)	269	1,073	1,739	3,081	—	4,868	—	64	4,932	(3,969)	240	(3,729)
955-095	Georgia Superior Court Clerks Coop	(139,007)	706	2,814	134	3,654	—	12,772	—	539	13,311	(10,413)	1,091	(9,322)
968-096	Georgia Military College	(39,381)	200	797	656	1,653	—	3,618	—	4,403	8,021	(2,951)	(4,925)	(7,876)
972-097	Georgia Federal-State Inspection	(509,234)	2,588	10,310	6,219	19,117	—	46,789	—	3,211	50,000	(38,145)	1,057	(37,088)
973-097	Georgia Lottery Corporation	(30,623)	156	620	2,998	3,774	—	2,814	—	—	2,814	(2,294)	6,788	4,494
977	Georgia Public Broadcasting	(551,836)	2,804	11,173	12,347	26,324	—	50,704	—	13,209	63,913	(41,335)	6,537	(34,798)
980	GTA Georgia Technology Authority	(2,072,673)	10,533	41,964	—	52,497	—	190,441	—	48,858	239,299	(155,257)	(31,137)	(186,394)
996	THE ATL	(16,259)	83	329	—	412	—	1,494	—	8,375	9,869	(1,218)	(5,584)	(6,802)
Total for all Employers		\$ (272,747,459)	1,386,087	5,522,188	4,727,958	11,636,233	—	25,060,572	—	4,575,511	29,636,083	(20,430,628)	37,635	(20,392,993)
Nonemployer:														
State of Georgia for participants in:														
	ERS	(7,765,462)	39,468	157,216	166,690	363,374	—	713,505	—	265,110	978,615	(581,681)	7,395	(574,286)
	GJRS	(2,252,079)	11,445	45,596	89,812	146,853	—	206,923	—	143,839	350,762	(168,691)	(45,030)	(213,721)
Total all Entities		\$ (282,765,000)	1,437,000	5,725,000	4,984,460	12,146,460	—	25,981,000	—	4,984,460	30,965,460	(21,181,000)	—	(21,181,000)

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, 2019

(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, 2019 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, 2019.

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, 2019

(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. 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, 2018 through June 30, 2019.

(4) Collective Net OPEB Liability (Asset)

The components of the collective net OPEB liability (asset) of the participating employers and nonemployers were as follows (amounts in thousands):

Total OPEB liability	\$ 951,091
Plan fiduciary net position	1,233,856
Employers' and nonemployer's net OPEB liability (asset)	<u>\$ (282,765)</u>

(a) Actuarial Assumptions

The collective total OPEB liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 with update procedures used to roll forward the total OPEB liability to June 30, 2019. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

Inflation	2.75%
Salary increases:	
ERS	3.25% - 7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with projection scale BB and set forward 2 years for both

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, 2019

males and females for the period after service retirement and for dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014, with the exception of the assumed investment rate of return.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	(0.10)%
Domestic large cap equities	46.20	8.90
Domestic small cap equities	1.30	13.20
International developed market equities	12.40	8.90
International emerging market equities	5.10	10.90
Alternatives	5.00	12.00
	100.00 %	

*Rates shown are net of inflation

(b) Discount Rate

The discount rate used to measure the collective total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

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

June 30, 2019

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

The following presents the collective net OPEB liability (asset) calculated using a discount rate of 7.30%, as well as what the collective net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current rate at June 30, 2019 (amounts in thousands):

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Collective net OPEB liability (asset)	\$ (156,471)	(282,765)	(386,551)

(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 liability (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 liability (asset) that is associated with the local county employer. In addition, each local county employer must recognize the OPEB expense 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 associated with the local county employer.

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

The following presents a summary of changes in the collective deferred inflows of resources for the year ended June 30, 2019 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Differences between expected and actual experience	2018	2.7 years	\$ 2,957	—	1,740	1,217
	2019	2.5 years	—	366	146	220
Subtotal			2,957	366	1,886	1,437
Changes of assumptions	2018	2.7 years	13,905	—	8,180	5,725
Total deferred outflows of resources			\$ 16,862	366	10,066	7,162

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, 2019

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred inflows of resources:						
Net difference between projected and actual earnings on OPEB plan investments	2017	5.0 years	\$ 29,785	—	9,928	19,857
	2018	5.0 years	14,958	—	3,740	11,218
	2019	5.0 years	—	(6,368)	(1,274)	(5,094)
Subtotal			<u>44,743</u>	<u>(6,368)</u>	<u>12,394</u>	<u>25,981</u>
Total deferred inflows of resources			<u>\$ 44,743</u>	<u>(6,368)</u>	<u>12,394</u>	<u>25,981</u>

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

Year ended June 30:		
2020		\$ (5,306)
2021		(12,321)
2022		(2,464)
2023		<u>1,272</u>
Total		<u>\$ (18,819)</u>

(7) Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2019 are as follows (amounts in thousands):

Service cost	\$ 3,617
Interest on the total OPEB liability and net cash flow	65,708
Member contributions	(3,328)
Projected earnings on plan investments	(85,561)
Administrative expense	716
Other	(5)
Recognition (amortization) of deferred outflows and inflows of resources:	
Differences between expected and actual experience	1,886
Changes of assumptions	8,180
Net difference between projected and actual earnings on plan investments	<u>(12,394)</u>
Collective OPEB expense	<u>\$ (21,181)</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, 2019
(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	\$ 107,863	0.008457 %
Baldwin County Board of Commissioners	60,588	0.004750 %
Bryan County Board of Commissioners	129,714	0.010170 %
Carroll County Board of Commissioners	203,692	0.015970 %
Catoosa County Board of Commissioners	50,000	0.003920 %
Charlton County Board of Commissioners	74,000	0.005802 %
Chatham County Board of Commissioners	453,534	0.035558 %
Chattooga County Board of Commissioners	42,025	0.003295 %
Cherokee County Board of Commissioners	330,663	0.025925 %
Clarke County Board of Commissioners	352,007	0.027598 %
Clayton County Board of Commissioners	382,578	0.029995 %
Cobb County Board of Commissioners	604,181	0.047369 %
Coffee County Board of Commissioners	87,900	0.006892 %
Columbia County Board of Commissioners	264,265	0.020719 %
Coweta County Board of Commissioners	120,252	0.009428 %
Dekalb County Board of Commissioners	529,060	0.041480 %
Dougherty County Board of Commissioners	126,008	0.009879 %
Douglas County Board of Commissioners	132,265	0.010370 %
Effingham County Board of Commissioners	203,918	0.015988 %
Evans County Board of Commissioners	89,610	0.007026 %
Fayette County Board of Commissioners	123,754	0.009703 %
Forsyth County Board of Commissioners	264,530	0.020740 %
Fulton County Board of Commissioners	661,325	0.051850 %
Glynn County Board of Commissioners	85,286	0.006687 %
Gordon County Board of Commissioners	83,633	0.006557 %
Grady County Board of Commissioners	17,016	0.001334 %
Gwinnett County Board of Commissioners	529,060	0.041480 %
Hall County Board of Commissioners	256,684	0.020125 %
Henry County Board of Commissioners	264,530	0.020740 %
Jefferson County Board of Commissioners	45,000	0.003528 %
Lamar County Board of Commissioners	113,230	0.008878 %
Liberty County Board of Commissioners	219,684	0.017224 %
Lowndes County Board of Commissioners	126,265	0.009900 %
Madison County Board of Commissioners	100,000	0.007840 %
Mcintosh County Board of Commissioners	138,891	0.010889 %
Miller County Board of Commissioners	65,400	0.005128 %
Mitchell County Board of Commissioners	132,265	0.010370 %
Muscogee County Board of Commissioners	294,097	0.023058 %
Newton County Board of Commissioners	120,117	0.009417 %
Pierce County Board of Commissioners	46,664	0.003659 %
Putnam County Board of Commissioners	59,400	0.004657 %
Richmond County Board of Commissioners	573,723	0.044981 %
Rockdale County Board of Commissioners	132,265	0.010370 %
Screven County Board of Commissioners	31,205	0.002447 %
Spalding County Board of Commissioners	68,552	0.005375 %

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, 2019
(Unaudited)

<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer Allocation Percentage</u>
Stephens County Board of Commissioners	\$ 34,430	0.002699 %
Tattnall County Board of Commissioners	70,882	0.005557 %
Thomas County Board of Commissioners	41,250	0.003234 %
Tift County Board of Commissioners	114,065	0.008943 %
Toombs County Board of Commissioners	36,050	0.002826 %
Treutlen County Board of Commissioners	78,000	0.006115 %
Troup County Board of Commissioners	94,661	0.007422 %
Turner County Board of Commissioners	113,479	0.008897 %
Upson County Board of Commissioners	115,000	0.009016 %
Walker County Board of Commissioners	22,254	0.001745 %
Walton County Board of Commissioners	120,440	0.009443 %
Ware County Board of Commissioners	96,216	0.007544 %
Eighth Judicial Board of Commissioners	<u>324,999</u>	<u>0.025481 %</u>
Total GJRS	<u>10,158,425</u>	<u>0.796447 %</u>
For participants in ERS:		
DeKalb County State Court	1,959,709	0.153646 %
Bibb County State Court	724,165	0.056776 %
Chatham County State Court	753,606	0.059085 %
Appling County Tax Officials	77,846	0.006103 %
Bacon County Tax Officials	84,994	0.006664 %
Baker County Tax Officials	49,447	0.003877 %
Baldwin County Tax Officials	387,072	0.030347 %
Barrow County Tax Officials	102,216	0.008014 %
Bartow County Tax Officials	589,195	0.046194 %
Berrien County Tax Officials	132,419	0.010382 %
Bibb County Tax Officials	681,351	0.053420 %
Bleckley County Tax Officials	71,372	0.005596 %
Brantley County Tax Officials	85,627	0.006713 %
Brooks County Tax Officials	90,957	0.007131 %
Bryan County Tax Officials	283,196	0.022203 %
Bulloch County Tax Officials	138,755	0.010879 %
Burke County Tax Officials	105,137	0.008243 %
Butts County Tax Officials	71,956	0.005642 %
Calhoun County Tax Officials	56,427	0.004424 %
Camden County Tax Officials	301,767	0.023659 %
Candler County Tax Officials	120,409	0.009440 %
Carroll County Tax Officials	304,971	0.023911 %
Catoosa County Tax Officials	84,517	0.006626 %
Charlton County Tax Officials	170,940	0.013402 %
Chatham County Tax Officials	646,314	0.050673 %
Clarke County Tax Officials	593,996	0.046571 %
Clayton County Tax Officials	291,913	0.022887 %
Clinch County Tax Officials	114,344	0.008965 %
Cobb County Tax Officials	1,847,752	0.144868 %
Coffee County Tax Officials	142,767	0.011193 %
Colquitt County Tax Officials	212,645	0.016672 %
Columbia County Tax Officials	541,372	0.042445 %
Cook County Tax Officials	54,060	0.004238 %

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, 2019
(Unaudited)

<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer Allocation Percentage</u>
Coweta County Tax Officials	\$ 544,852	0.042718 %
Dade County Tax Officials	129,795	0.010176 %
Decatur County Tax Officials	98,734	0.007741 %
Dekalb County Tax Officials	1,669,395	0.130885 %
Dodge County Tax Officials	98,688	0.007737 %
Dooly County Tax Officials	71,459	0.005603 %
Dougherty County Tax Officials	464,056	0.036383 %
Douglas County Tax Officials	118,919	0.009324 %
Echols County Tax Officials	47,186	0.003699 %
Effingham County Tax Officials	93,319	0.007316 %
Elbert County Tax Officials	120,500	0.009448 %
Emanuel County Tax Officials	73,488	0.005762 %
Evans County Tax Officials	32,314	0.002533 %
Fannin County Tax Officials	109,890	0.008616 %
Fayette County Tax Officials	227,663	0.017849 %
Floyd County Tax Officials	210,660	0.016516 %
Forsyth County Tax Officials	1,076,904	0.084432 %
Franklin County Tax Officials	113,170	0.008873 %
Fulton County Tax Officials	4,038,031	0.316592 %
Glascock County Tax Officials	45,470	0.003565 %
Glynn County Tax Officials	365,104	0.028625 %
Gordon County Tax Officials	348,066	0.027289 %
Grady County Tax Officials	31,707	0.002486 %
Greene County Tax Officials	77,972	0.006113 %
Gwinnett County Tax Officials	1,252,544	0.098203 %
Habersham County Tax Officials	149,619	0.011731 %
Hall County Tax Officials	186,301	0.014606 %
Hancock County Tax Officials	82,622	0.006478 %
Haralson County Tax Officials	64,684	0.005071 %
Harris County Tax Officials	32,444	0.002544 %
Hart County Tax Officials	80,971	0.006348 %
Heard County Tax Officials	51,297	0.004022 %
Henry County Tax Officials	765,594	0.060025 %
Houston County Tax Officials	452,305	0.035462 %
Irwin County Tax Officials	53,862	0.004223 %
Jackson County Tax Officials	188,759	0.014799 %
Jeff Davis County Tax Officials	86,467	0.006779 %
Jefferson County Tax Officials	35,694	0.002799 %
Jenkins County Tax Officials	51,297	0.004022 %
Jones County Tax Officials	203,071	0.015921 %
Lamar County Tax Officials	133,338	0.010454 %
Lanier County Tax Officials	103,415	0.008108 %
Laurens County Tax Officials	257,738	0.020207 %
Lee County Tax Officials	66,259	0.005195 %
Liberty County Tax Officials	295,888	0.023198 %
Lincoln County Tax Officials	32,843	0.002575 %
Long County Tax Officials	30,359	0.002380 %
Lowndes County Tax Officials	362,112	0.028390 %

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, 2019
(Unaudited)

<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer Allocation Percentage</u>
Lumpkin County Tax Officials	\$ 88,637	0.006949 %
Macon County Tax Officials	99,073	0.007768 %
Marion County Tax Officials	56,427	0.004424 %
Mcduffie County Tax Officials	93,115	0.007300 %
Mcintosh County Tax Officials	108,703	0.008523 %
Meriwether County Tax Officials	92,535	0.007255 %
Miller County Tax Officials	56,427	0.004424 %
Mitchell County Tax Officials	70,426	0.005522 %
Monroe County Tax Officials	132,744	0.010407 %
Montgomery County Tax Officials	73,471	0.005760 %
Morgan County Tax Officials	92,791	0.007275 %
Murray County Tax Officials	92,244	0.007232 %
Muscogee County Tax Officials	568,942	0.044607 %
Newton County Tax Officials	448,785	0.035186 %
Oconee County Tax Officials	128,291	0.010058 %
Paulding County Tax Officials	325,865	0.025549 %
Peach County Tax Officials	139,639	0.010948 %
Pickens County Tax Officials	110,751	0.008683 %
Pierce County Tax Officials	90,488	0.007095 %
Pike County Tax Officials	71,846	0.005633 %
Polk County Tax Officials	205,673	0.016125 %
Richmond County Tax Officials	653,283	0.051219 %
Rockdale County Tax Officials	209,139	0.016397 %
Schley County Tax Officials	57,574	0.004514 %
Screven County Tax Officials	57,470	0.004506 %
Seminole County Tax Officials	30,480	0.002390 %
Spalding County Tax Officials	344,631	0.027020 %
Stephens County Tax Officials	217,177	0.017027 %
Stewart County Tax Officials	58,992	0.004625 %
Sumter County Tax Officials	53,750	0.004214 %
Talbot County Tax Officials	64,812	0.005081 %
Tattnall County Tax Officials	125,566	0.009845 %
Taylor County Tax Officials	56,927	0.004463 %
Telfair County Tax Officials	31,683	0.002484 %
Terrell County Tax Officials	46,319	0.003632 %
Thomas County Tax Officials	136,606	0.010710 %
Tift County Tax Officials	193,270	0.015153 %
Towns County Tax Officials	143,723	0.011268 %
Troup County Tax Officials	126,398	0.009910 %
Turner County Tax Officials	94,818	0.007434 %
Twiggs County Tax Officials	134,621	0.010555 %
Upson County Tax Officials	151,994	0.011917 %
Walker County Tax Officials	146,202	0.011463 %
Walton County Tax Officials	134,334	0.010532 %
Ware County Tax Officials	101,212	0.007935 %
Warren County Tax Officials	59,924	0.004698 %
Washington County Tax Officials	141,799	0.011117 %
Wayne County Tax Officials	117,160	0.009186 %

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, 2019
(Unaudited)

<u>Employer</u>	Actual Member Payroll	Employer Allocation Percentage
White County Tax Officials	\$ 291,429	0.022849 %
Whitfield County Tax Officials	515,149	0.040389 %
Wilcox County Tax Officials	51,297	0.004022 %
Wilkinson County Tax Officials	77,633	0.006087 %
Worth County Tax Officials	<u>155,402</u>	<u>0.012184 %</u>
Total ERS	<u>35,027,685</u>	<u>2.746260 %</u>
Total State Support Provided	<u>\$ 45,186,110</u>	<u>3.542707 %</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, 2019
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ (23,913)	(3,751)
Bacon County Board of Commissioners	—	2,197
Baldwin County Board of Commissioners	(13,431)	(1,930)
Brooks County Board of Commissioners	—	1,032
Bryan County Board of Commissioners	(28,757)	(3,224)
Carroll County Board of Commissioners	(45,158)	(4,325)
Catoosa County Board of Commissioners	(11,084)	(1,944)
Charlton County Board of Commissioners	(16,406)	(1,715)
Chatham County Board of Commissioners	(100,546)	(14,035)
Chattooga County Board of Commissioners	(9,317)	(1,155)
Cherokee County Board of Commissioners	(73,307)	(7,298)
Clarke County Board of Commissioners	(78,037)	(10,228)
Clayton County Board of Commissioners	(84,815)	(11,179)
Clinch County Board of Commissioners	—	2,088
Cobb County Board of Commissioners	(133,943)	16,752
Coffee County Board of Commissioners	(19,488)	(2,742)
Columbia County Board of Commissioners	(58,586)	(8,313)
Coweta County Board of Commissioners	(26,659)	(3,582)
Decatur County Board of Commissioners	—	2,978
Dekalb County Board of Commissioners	(117,291)	(17,091)
Dougherty County Board of Commissioners	(27,934)	(3,532)
Douglas County Board of Commissioners	(29,323)	(12,040)
Effingham County Board of Commissioners	(45,208)	(5,173)
Evans County Board of Commissioners	(19,867)	(2,719)
Fayette County Board of Commissioners	(27,437)	(3,961)
Forsyth County Board of Commissioners	(58,645)	(8,511)
Fulton County Board of Commissioners	(146,614)	(20,234)
Glynn County Board of Commissioners	(18,908)	(2,361)
Gordon County Board of Commissioners	(18,541)	(2,475)
Grady County Board of Commissioners	(3,772)	684
Gwinnett County Board of Commissioners	(117,291)	(7,939)
Habersham County Board of Commissioners	—	3,593
Hall County Board of Commissioners	(56,906)	(7,715)
Henry County Board of Commissioners	(58,645)	144
Jefferson County Board of Commissioners	(9,976)	888
Jenkins County Board of Commissioners	—	1,122
Lamar County Board of Commissioners	(25,104)	(3,588)
Liberty County Board of Commissioners	(48,703)	(6,881)
Long County Board of Commissioners	—	944
Lowndes County Board of Commissioners	(27,994)	(3,496)

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, 2019
(Unaudited)

Employer	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Madison County Board of Commissioners	\$ (22,169)	(7,211)
Mcduffie County Board of Commissioners	—	3,182
Mcintosh County Board of Commissioners	(30,790)	(3,869)
Miller County Board of Commissioners	(14,500)	(1,935)
Mitchell County Board of Commissioners	(29,323)	(6,110)
Muscogee County Board of Commissioners	(65,200)	(8,934)
Newton County Board of Commissioners	(26,628)	(3,830)
Oconee County Board of Commissioners	—	1,801
Paulding County Board of Commissioners	—	7,085
Pierce County Board of Commissioners	(10,346)	(1,466)
Putnam County Board of Commissioners	(13,168)	(1,727)
Richmond County Board of Commissioners	(127,191)	(9,481)
Rockdale County Board of Commissioners	(29,323)	916
Screven County Board of Commissioners	(6,919)	(809)
Spalding County Board of Commissioners	(15,199)	4,075
Stephens County Board of Commissioners	(7,632)	(1,028)
Tattnall County Board of Commissioners	(15,713)	(2,787)
Thomas County Board of Commissioners	(9,145)	(1,224)
Tift County Board of Commissioners	(25,288)	(4,426)
Toombs County Board of Commissioners	(7,991)	(958)
Treutlen County Board of Commissioners	(17,291)	(2,093)
Troup County Board of Commissioners	(20,987)	(3,060)
Turner County Board of Commissioners	(25,158)	(3,422)
Upson County Board of Commissioners	(25,494)	(3,934)
Walker County Board of Commissioners	(4,934)	5,473
Walton County Board of Commissioners	(26,701)	(3,720)
Ware County Board of Commissioners	(21,332)	(3,181)
Eighth Judicial Board of Commissioners	<u>(72,051)</u>	<u>(10,333)</u>
Total GJRS	<u>(2,252,079)</u>	<u>(213,721)</u>
For participants in ERS:		
DeKalb County State Court	(434,457)	8,675
Bibb County State Court	(160,543)	928
Chatham County State Court	(167,072)	(12,474)
Appling County Tax Officials	(17,257)	(2,700)
Bacon County Tax Officials	(18,843)	(2,493)
Baker County Tax Officials	(10,963)	(1,541)
Baldwin County Tax Officials	(85,811)	(11,272)
Barrow County Tax Officials	(22,661)	(5,288)
Bartow County Tax Officials	(130,620)	(14,551)
Ben Hill County Tax Officials	—	2,938
Berrien County Tax Officials	(29,357)	(4,892)
Bibb County Tax Officials	(151,053)	(14,754)

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, 2019
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Bleckley County Tax Officials	\$ (15,824)	(2,241)
Brantley County Tax Officials	(18,982)	(1,968)
Brooks County Tax Officials	(20,164)	(1,039)
Bryan County Tax Officials	(62,782)	(7,873)
Bulloch County Tax Officials	(30,762)	(4,599)
Burke County Tax Officials	(23,308)	(3,664)
Butts County Tax Officials	(15,954)	150
Calhoun County Tax Officials	(12,510)	(1,662)
Camden County Tax Officials	(66,899)	(5,543)
Candler County Tax Officials	(26,693)	(1,611)
Carroll County Tax Officials	(67,612)	(6,663)
Catoosa County Tax Officials	(18,736)	5,237
Charlton County Tax Officials	(37,896)	(5,994)
Chatham County Tax Officials	(143,286)	(22,831)
Chattooga County Tax Officials	—	3,163
Clarke County Tax Officials	(131,686)	(9,719)
Clayton County Tax Officials	(64,716)	891
Clinch County Tax Officials	(25,350)	(3,837)
Cobb County Tax Officials	(409,636)	(20,903)
Coffee County Tax Officials	(31,650)	(3,989)
Colquitt County Tax Officials	(47,143)	(7,300)
Columbia County Tax Officials	(120,020)	(11,045)
Cook County Tax Officials	(11,984)	893
Coweta County Tax Officials	(120,792)	(14,819)
Crawford County Tax Officials	—	2,566
Crisp County Tax Officials	—	3,228
Dade County Tax Officials	(28,774)	(3,968)
Dawson County Tax Officials	—	5,597
Decatur County Tax Officials	(21,889)	509
Dekalb County Tax Officials	(370,097)	(8,312)
Dodge County Tax Officials	(21,878)	(3,088)
Dooly County Tax Officials	(15,843)	(2,274)
Dougherty County Tax Officials	(102,878)	(6,141)
Douglas County Tax Officials	(26,365)	5,239
Early County Tax Officials	—	2,970
Echols County Tax Officials	(10,459)	(1,694)
Effingham County Tax Officials	(20,687)	(1,764)
Elbert County Tax Officials	(26,716)	(3,204)
Emanuel County Tax Officials	(16,293)	(2,141)
Evans County Tax Officials	(7,162)	1,332
Fannin County Tax Officials	(24,363)	(3,568)
Fayette County Tax Officials	(50,471)	1,510
Floyd County Tax Officials	(46,701)	(4,467)

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, 2019
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Forsyth County Tax Officials	\$ (238,744)	(28,415)
Franklin County Tax Officials	(25,090)	(3,607)
Fulton County Tax Officials	(895,211)	(81,219)
Glascocock County Tax Officials	(10,081)	(1,729)
Glynn County Tax Officials	(80,941)	(87)
Gordon County Tax Officials	(77,164)	(6,478)
Grady County Tax Officials	(7,030)	2,217
Greene County Tax Officials	(17,285)	(2,612)
Gwinnett County Tax Officials	(277,684)	(24,564)
Habersham County Tax Officials	(33,171)	(4,054)
Hall County Tax Officials	(41,301)	(428)
Hancock County Tax Officials	(18,318)	(940)
Haralson County Tax Officials	(14,339)	2,363
Harris County Tax Officials	(7,194)	(1,047)
Hart County Tax Officials	(17,950)	(2,877)
Heard County Tax Officials	(11,373)	394
Henry County Tax Officials	(169,730)	(11,178)
Houston County Tax Officials	(100,274)	(7,108)
Irwin County Tax Officials	(11,941)	(1,694)
Jackson County Tax Officials	(41,846)	(6,540)
Jasper County Tax Officials	—	1,785
Jeff Davis County Tax Officials	(19,169)	(1,463)
Jefferson County Tax Officials	(7,915)	(1,120)
Jenkins County Tax Officials	(11,373)	(2,325)
Jones County Tax Officials	(45,019)	(6,627)
Lamar County Tax Officials	(29,560)	(4,006)
Lanier County Tax Officials	(22,927)	(3,277)
Laurens County Tax Officials	(57,138)	(7,148)
Lee County Tax Officials	(14,690)	(2,102)
Liberty County Tax Officials	(65,596)	(10,890)
Lincoln County Tax Officials	(7,281)	(955)
Long County Tax Officials	(6,730)	(982)
Lowndes County Tax Officials	(80,277)	(2,130)
Lumpkin County Tax Officials	(19,649)	1,544
Macon County Tax Officials	(21,965)	(1,906)
Marion County Tax Officials	(12,510)	(1,793)
Mcduffie County Tax Officials	(20,642)	2,623
Mcintosh County Tax Officials	(24,100)	(1,310)
Meriwether County Tax Officials	(20,515)	(2,778)
Miller County Tax Officials	(12,510)	(1,707)
Mitchell County Tax Officials	(15,614)	(2,282)
Monroe County Tax Officials	(29,427)	(4,002)
Montgomery County Tax Officials	(16,287)	(2,101)

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, 2019
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Morgan County Tax Officials	\$ (20,571)	(346)
Murray County Tax Officials	(20,450)	4,309
Muscogee County Tax Officials	(126,133)	(9,735)
Newton County Tax Officials	(99,494)	(5,137)
Oconee County Tax Officials	(28,441)	(2,624)
Paulding County Tax Officials	(72,244)	(6,402)
Peach County Tax Officials	(30,957)	(5,156)
Pickens County Tax Officials	(24,552)	(23)
Pierce County Tax Officials	(20,062)	(2,904)
Pike County Tax Officials	(15,928)	(2,261)
Polk County Tax Officials	(45,596)	(3,114)
Pulaski County Tax Officials	—	4,320
Quitman County Tax Officials	—	2,173
Richmond County Tax Officials	(144,829)	(14,404)
Rockdale County Tax Officials	(46,365)	(5,467)
Schley County Tax Officials	(12,764)	(1,804)
Screven County Tax Officials	(12,741)	(1,908)
Seminole County Tax Officials	(6,758)	(834)
Spalding County Tax Officials	(76,403)	(9,774)
Stephens County Tax Officials	(48,146)	(6,508)
Stewart County Tax Officials	(13,078)	(1,816)
Sumter County Tax Officials	(11,916)	(1,710)
Talbot County Tax Officials	(14,367)	(1,935)
Tattnall County Tax Officials	(27,838)	(2,316)
Taylor County Tax Officials	(12,620)	(1,758)
Telfair County Tax Officials	(7,024)	(970)
Terrell County Tax Officials	(10,270)	(2,423)
Thomas County Tax Officials	(30,284)	(95)
Tift County Tax Officials	(42,847)	(5,859)
Towns County Tax Officials	(31,862)	(4,413)
Troup County Tax Officials	(28,022)	1,110
Turner County Tax Officials	(21,021)	(3,170)
Twiggs County Tax Officials	(29,846)	(2,584)
Upson County Tax Officials	(33,697)	(2,740)
Walker County Tax Officials	(32,413)	(4,604)
Walton County Tax Officials	(29,781)	702
Ware County Tax Officials	(22,437)	76
Warren County Tax Officials	(13,284)	(1,935)
Washington County Tax Officials	(31,435)	(5,066)
Wayne County Tax Officials	(25,975)	(2,650)
Webster County Tax Officials	—	1,632
White County Tax Officials	(64,609)	(10,021)
Whitfield County Tax Officials	(114,206)	(15,072)

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, 2019
(Unaudited)

	<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Wilcox County Tax Officials		\$ (11,373)	971
Wilkes County Tax Officials		—	2,891
Wilkinson County Tax Officials		(17,212)	(2,365)
Worth County Tax Officials		<u>(34,452)</u>	<u>(3,952)</u>
Total ERS		<u>(7,765,462)</u>	<u>(574,286)</u>
Total for all employers		<u>\$ (10,017,541)</u>	<u>(788,007)</u>

See accompanying independent auditors' report.

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

Notes to Supplementary Schedules

June 30, 2019

(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, 2019. 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, 2019. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize OPEB expense and revenue and to disclose the proportionate share of the collective net OPEB liability (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 Liability (Asset) Attributable to Employer

The State's proportionate share of the net OPEB liability (asset) attributable to the employer is equal to the collective net OPEB liability (asset) multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2019, as shown in the schedule of employer allocations of special funding amounts.

(b) Employer OPEB Expense and Related Revenue

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