



**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, 2021

(With Independent Auditors' Report Thereon)





KPMG LLP  
Suite 2000  
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## **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, 2021, and the related notes. We have also audited the total for all entities of the columns titled net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer as of and for the year ended June 30, 2021, 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 audits. We conducted our audits 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 audits opinions.



*Opinions*

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities for SEAD as of and for the year ended June 30, 2021, 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, 2021, and our report thereon, dated September 30, 2021, 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 26, 2022

## 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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
<b><u>LRS</u></b>			
444	General Assembly of Georgia	\$ 832,833	0.076830 %
<b><u>GJRS</u></b>			
418	Prosecuting Attorneys Council	1,263,317	0.116542 %
436	Superior Courts of Georgia	12,589,736	1.161417 %
442	Georgia Department of Law	341,700	0.031522 %
444	General Assembly of Georgia	162,927	0.015030 %
<b><u>ERS</u></b>			
127-001	Appling County DFACS	181,270	0.016722 %
127-002	Atkinson County DFACS	37,454	0.003455 %
127-003	Bacon County DFACS	121,550	0.011213 %
127-004	Baker County DFACS	64,579	0.005957 %
127-005	Baldwin County DFACS	190,938	0.017614 %
127-006	Banks County DFACS	68,127	0.006285 %
127-007	Barrow County DFACS	279,824	0.025814 %
127-008	Bartow County DFACS	352,201	0.032491 %
127-009	Ben Hill County DFACS	62,609	0.005776 %
127-010	Berrien County DFACS	172,049	0.015872 %
127-011	Bibb County DFACS	1,853,354	0.170974 %
127-012	Bleckley County DFACS	44,499	0.004105 %
127-013	Brantley County DFACS	266,520	0.024587 %
127-014	Brooks County DFACS	130,854	0.012071 %
127-016	Bulloch County DFACS	279,799	0.025812 %
127-017	Burke County DFACS	207,421	0.019135 %
127-018	Butts County DFACS	231,999	0.021402 %
127-019	Calhoun County DFACS	81,278	0.007498 %
127-020	Camden County DFACS	394,011	0.036348 %
127-021	Candler County DFACS	39,251	0.003621 %
127-022	Carroll County DFACS	365,488	0.033717 %
127-023	Catoosa County DFACS	158,049	0.014580 %
127-024	Charlton County DFACS	132,182	0.012194 %
127-025	Chatham County DFACS	977,997	0.090221 %
127-027	Chattooga County DFACS	386,892	0.035691 %
127-028	Cherokee County DFACS	601,341	0.055474 %
127-029	Clarke County DFACS	3,495,428	0.322457 %
127-030	Clay County DFACS	152,760	0.014092 %
127-031	Clayton County DFACS	2,597,556	0.239627 %
127-032	Clinch County DFACS	152,375	0.014057 %
127-033	Cobb County DFACS	3,023,585	0.278929 %
127-034	Coffee County DFACS	1,306,806	0.120554 %
127-035	Colquitt County DFACS	344,029	0.031737 %
127-036	Columbia County DFACS	1,062,844	0.098049 %
127-037	Cook County DFACS	220,042	0.020299 %
127-038	Coweta County DFACS	431,826	0.039836 %
127-039	Crawford County DFACS	158,303	0.014604 %
127-040	Crisp County DFACS	339,596	0.031328 %

## 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, 2021

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
127-041	Dade County DFACS	\$ 135,468	0.012497 %
127-042	Dawson County DFACS	129,496	0.011946 %
127-043	Decatur County DFACS	448,671	0.041390 %
127-044	Dekalb County DFACS	9,944,778	0.917417 %
127-045	Dodge County DFACS	105,889	0.009768 %
127-046	Dooly County DFACS	110,918	0.010232 %
127-047	Dougherty County DFACS	4,298,856	0.396574 %
127-048	Douglas County DFACS	810,856	0.074802 %
127-049	Early County DFACS	1,511,663	0.139453 %
127-051	Effingham County DFACS	325,469	0.030025 %
127-052	Elbert County DFACS	134,511	0.012409 %
127-053	Emanuel County DFACS	109,990	0.010147 %
127-054	Evans County DFACS	79,104	0.007297 %
127-055	Fannin County DFACS	112,059	0.010338 %
127-056	Fayette County DFACS	467,041	0.043085 %
127-057	Floyd County DFACS	1,924,123	0.177502 %
127-058	Forsyth County DFACS	185,589	0.017121 %
127-059	Franklin County DFACS	204,726	0.018886 %
127-060	Fulton County DFACS	6,191,537	0.571176 %
127-061	Gilmer County DFACS	140,657	0.012976 %
127-062	Glascocock County DFACS	39,725	0.003665 %
127-063	Glynn County DFACS	685,903	0.063275 %
127-064	Gordon County DFACS	386,668	0.035671 %
127-065	Grady County DFACS	308,363	0.028447 %
127-066	Greene County DFACS	373,030	0.034412 %
127-067	Gwinnett County DFACS	3,770,046	0.347791 %
127-068	Habersham County DFACS	349,907	0.032279 %
127-069	Hall County DFACS	1,468,191	0.135442 %
127-070	Hancock County DFACS	40,171	0.003706 %
127-071	Haralson County DFACS	208,530	0.019237 %
127-072	Harris County DFACS	118,226	0.010906 %
127-073	Hart County DFACS	245,827	0.022678 %
127-074	Heard County DFACS	260,852	0.024064 %
127-075	Henry County DFACS	891,109	0.082206 %
127-076	Houston County DFACS	1,123,663	0.103659 %
127-077	Irwin County DFACS	216,622	0.019984 %
127-078	Jackson County DFACS	180,606	0.016661 %
127-080	Jeff Davis County DFACS	270,731	0.024975 %
127-081	Jefferson County DFACS	48,283	0.004454 %
127-082	Jenkins County DFACS	205,629	0.018969 %
127-083	Johnson County DFACS	149,295	0.013773 %
127-084	Jones County DFACS	317,889	0.029326 %
127-085	Lamar County DFACS	196,702	0.018146 %
127-086	Lanier County DFACS	76,608	0.007067 %
127-087	Laurens County DFACS	5,372,260	0.495597 %
127-088	Lee County DFACS	210,381	0.019408 %
127-089	Liberty County DFACS	361,960	0.033391 %

**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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
127-091	Long County DFACS	\$ 30,709	0.002833 %
127-092	Lowndes County DFACS	729,626	0.067309 %
127-093	Lumpkin County DFACS	113,010	0.010425 %
127-094	Macon County DFACS	92,685	0.008550 %
127-095	Madison County DFACS	169,668	0.015652 %
127-096	Marion County DFACS	58,297	0.005378 %
127-097	Mcduffie County DFACS	138,288	0.012757 %
127-099	Meriwether County DFACS	355,961	0.032838 %
127-101	Mitchell County DFACS	122,994	0.011346 %
127-102	Monroe County DFACS	221,788	0.020460 %
127-103	Montgomery County DFACS	148,604	0.013709 %
127-104	Morgan County DFACS	168,026	0.015501 %
127-105	Murray County DFACS	385,780	0.035589 %
127-106	Muscogee County DFACS	1,183,009	0.109134 %
127-107	Newton County DFACS	493,564	0.045532 %
127-110	Paulding County DFACS	317,969	0.029333 %
127-111	Peach County DFACS	368,496	0.033994 %
127-112	Pickens County DFACS	188,463	0.017386 %
127-113	Pierce County DFACS	105,652	0.009747 %
127-114	Pike County DFACS	103,538	0.009551 %
127-115	Polk County DFACS	598,818	0.055242 %
127-116	Pulaski County DFACS	30,010	0.002768 %
127-117	Putnam County DFACS	1,064,170	0.098171 %
127-119	Rabun County DFACS	212,035	0.019560 %
127-120	Randolph County DFACS	36,818	0.003396 %
127-121	Richmond County DFACS	1,793,557	0.165458 %
127-122	Rockdale County DFACS	259,696	0.023957 %
127-123	Schley County DFACS	31,882	0.002941 %
127-124	Screven County DFACS	88,480	0.008162 %
127-125	Seminole County DFACS	239,353	0.022081 %
127-126	Spalding County DFACS	1,583,224	0.146054 %
127-127	Stephens County DFACS	326,524	0.030122 %
127-128	Stewart County DFACS	84,861	0.007829 %
127-129	Sumter County DFACS	2,523,399	0.232786 %
127-130	Talbot County DFACS	144,265	0.013309 %
127-131	Taliaferro County DFACS	36,096	0.003330 %
127-132	Tattnall County DFACS	82,476	0.007609 %
127-133	Taylor County DFACS	13,619	0.001256 %
127-134	Telfair County DFACS	158,898	0.014658 %
127-135	Terrell County DFACS	189,530	0.017484 %
127-136	Thomas County DFACS	435,137	0.040142 %
127-137	Tift County DFACS	531,084	0.048993 %
127-138	Toombs County DFACS	209,550	0.019331 %
127-139	Towns County DFACS	37,319	0.003443 %
127-140	Treutlen County DFACS	100,294	0.009252 %
127-141	Troup County DFACS	684,625	0.063157 %
127-143	Twiggs County DFACS	91,767	0.008466 %

**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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
127-144	Union County DFACS	\$ 147,547	0.013611 %
127-145	Upson County DFACS	313,385	0.028910 %
127-146	Walker County DFACS	333,812	0.030795 %
127-147	Walton County DFACS	207,556	0.019147 %
127-148	Ware County DFACS	379,412	0.035001 %
127-149	Warren County DFACS	66,961	0.006177 %
127-150	Washington County DFACS	236,208	0.021790 %
127-151	Wayne County DFACS	233,005	0.021495 %
127-152	Webster County DFACS	109,937	0.010142 %
127-153	Wheeler County DFACS	40,036	0.003693 %
127-155	Whitfield County DFACS	1,384,058	0.127681 %
127-156	Wilcox County DFACS	125,238	0.011553 %
127-157	Wilkes County DFACS	121,695	0.011227 %
127-158	Wilkinson County DFACS	125,114	0.011542 %
127-159	Worth County DFACS	181,550	0.016748 %
128-001	Appling County Health Dept	163,143	0.015050 %
128-002	Atkinson County Health Dept	95,276	0.008789 %
128-003	Bacon County Health Dept	164,543	0.015179 %
128-004	Baker County Health Dept	207,556	0.019147 %
128-005	Baldwin County Health Dept	254,715	0.023498 %
128-006	Banks County Health Dept	54,908	0.005065 %
128-007	Barrow County Public Health	212,453	0.019599 %
128-008	Bartow County Health Dept	198,926	0.018351 %
128-009	Ben Hill County Health Dept	94,002	0.008672 %
128-010	Berrien County Health Dept	37,703	0.003478 %
128-011	Bibb County Health Dept	525,097	0.048441 %
128-012	Bleckley Co. Health Dept	18,039	0.001664 %
128-013	Brantley County Health Dept	162,117	0.014955 %
128-014	Brooks County Health Dept	86,343	0.007965 %
128-015	Bryan County Health Dept	62,395	0.005756 %
128-016	Bulloch County Physical Health	248,614	0.022935 %
128-017	Burke County Health Dept	360,573	0.033263 %
128-018	Butts County Health Dept	53,259	0.004913 %
128-019	Calhoun County Health Dept	42,769	0.003946 %
128-020	Camden County Health Dept	203,989	0.018818 %
128-021	Candler County Health Dept	102,473	0.009453 %
128-022	Carroll County Health Dept	274,739	0.025345 %
128-023	Catoosa County Health Dept	130,536	0.012042 %
128-024	Charlton County Health Dept	158,892	0.014658 %
128-025	Chatham County Health Dept	1,997,233	0.184247 %
128-027	Chattooga County Health Dept	298,273	0.027516 %
128-028	Cherokee County Health Dept	2,760,351	0.254645 %
128-029	Clarke County Health Dept	1,245,683	0.114916 %
128-031	Clayton County Health Dept	1,265,136	0.116710 %
128-032	Clinch County Health Dept	72,044	0.006646 %
128-033	Cobb County Health Dept	2,711,825	0.250169 %
128-034	Coffee County Health Dept	195,565	0.018041 %



**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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
128-035	Colquitt County Health Dept	\$ 535,117	0.049365 %
128-036	Columbia County Health Dept	428,073	0.039490 %
128-037	Cook County Health Dept	96,402	0.008893 %
128-038	Coweta County Health Dept	416,450	0.038418 %
128-039	Crawford County Health Dept	96,320	0.008886 %
128-041	Dade County Health Dept	121,247	0.011185 %
128-042	Dawson County Health Dept	283,460	0.026150 %
128-043	Decatur County Health Dept	198,794	0.018339 %
128-044	Dekalb County Health Dept	5,103,401	0.470794 %
128-045	Dodge County Health Dept	65,769	0.006067 %
128-047	Dougherty County Health Dept	1,723,404	0.158986 %
128-047B	Southwest Health District	1,251,196	0.115424 %
128-048	Douglas County Health Dept	236,182	0.021788 %
128-049	Early County Health Dept	88,728	0.008185 %
128-051	Effingham County Health Dept	225,546	0.020807 %
128-052	Elbert County Health Dept	103,422	0.009541 %
128-053	Emanuel County Health Dept	281,952	0.026010 %
128-054	Evans County Health Dept	73,919	0.006819 %
128-055	Fannin County Health Dept	153,417	0.014153 %
128-056	Fayette County Health Dept	387,371	0.035735 %
128-057	Floyd County Health Dept	1,706,156	0.157395 %
128-058	Forsyth County Health Dept	247,086	0.022794 %
128-059	Franklin County Health Dept	177,936	0.016415 %
128-061	Gilmer County Health Dept	264,019	0.024356 %
128-062	Glascocock County Health Dept	58,629	0.005409 %
128-063	Glynn County Health Dept	1,774,998	0.163746 %
128-064	Gordon County Health Dept	540,015	0.049817 %
128-065	Grady County Health Dept	173,729	0.016027 %
128-066	Greene County Health Dept	138,715	0.012797 %
128-067	Gwinnett County Health Dept	4,573,368	0.421898 %
128-068	Habersham County Health Dept	102,769	0.009481 %
128-069	Hall County Health Dept	2,055,309	0.189605 %
128-070	Hancock County Health Dept	131,526	0.012133 %
128-071	Haralson County Health Dept	212,500	0.019603 %
128-072	Harris County Health Dept	129,356	0.011933 %
128-073	Hart County Health Dept	32,860	0.003031 %
128-074	Heard County Health Dept	14,951	0.001379 %
128-075	Henry County Health Dept	403,200	0.037196 %
128-076	Houston County Health Dept	2,159,049	0.199175 %
128-077	Irwin County Health Dept	91,463	0.008438 %
128-079	Jasper County Health Dept	52,046	0.004801 %
128-080	Jeff Davis County Health Dept	195,359	0.018022 %
128-081	Jefferson County Health Dept	65,659	0.006057 %
128-082	Jenkins County Health Dept	23,979	0.002212 %
128-083	Johnson County Health Dept	35,747	0.003298 %
128-084	Jones County Health Dept	74,514	0.006874 %
128-085	Lamar County Health Dept	108,058	0.009968 %

## 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, 2021

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
128-087	Laurens County Health Dept	\$ 1,995,842	0.184119 %
128-088	Lee County Health Dept	252,076	0.023254 %
128-089	Liberty County Health Dept	437,154	0.040328 %
128-091	Long County Health Dept	30,174	0.002784 %
128-092	Lowndes County Health Dept	2,122,483	0.195801 %
128-093	Lumpkin County Health Dept	163,960	0.015125 %
128-094	Macon County Health Dept	124,266	0.011464 %
128-095	Madison County Health Dept	66,594	0.006143 %
128-096	Marion County Health Dept	98,270	0.009066 %
128-097	Mcduffie County Health Dept	189,947	0.017523 %
128-098	McIntosh County Health Dept	64,717	0.005970 %
128-099	Meriwether County Health Dept	286,845	0.026462 %
128-100	Miller County Health Dept	56,685	0.005229 %
128-101	Mitchell County Health Dept	196,057	0.018087 %
128-102	Monroe County Health Dept	70,253	0.006481 %
128-103	Montgomery County Health Dept	53,525	0.004938 %
128-104	Morgan County Health Dept	118,981	0.010976 %
128-105	Murray County Health Dept	272,667	0.025154 %
128-106	Muscogee County Health Dept	2,800,286	0.258329 %
128-107	Newton County Health Dept	269,139	0.024828 %
128-108	Oconee County Health Dept	240,624	0.022198 %
128-109	Oglethorpe County Health Dept	58,787	0.005423 %
128-110	Paulding County Health Dept	203,510	0.018774 %
128-111	Peach County Health Dept	102,436	0.009450 %
128-112	Pickens County Health Dept	41,344	0.003814 %
128-113	Pierce County Health Dept	111,855	0.010319 %
128-114	Pike County Health Dept	59,870	0.005523 %
128-115	Polk County Health Dept	202,773	0.018706 %
128-116	Pulaski County Health Dept	77,840	0.007181 %
128-117	Putnam County Health Dept	198,426	0.018305 %
128-119	Rabun County Health Dept	43,092	0.003975 %
128-121	Richmond County Health Dept	1,600,135	0.147614 %
128-122	Rockdale County Health Dept	140,868	0.012995 %
128-123	Schley County Health Dept	62,751	0.005789 %
128-124	Screven County Health Dept	133,857	0.012348 %
128-125	Seminole County Health Dept	96,575	0.008909 %
128-126	Spalding County Health Dept	330,216	0.030463 %
128-127	Stephens County Health Dept	169,442	0.015631 %
128-129	Sumter County Health Dept	139,340	0.012854 %
128-131	Taliaferro County Health Dept	70,350	0.006490 %
128-132	Tattnall County Health Dept	152,917	0.014107 %
128-133	Taylor County Health Dept	115,285	0.010635 %
128-134	Telfair County Health Dept	190,702	0.017592 %
128-135	Terrell County Health Dept	71,852	0.006628 %
128-136	Thomas County Health Dept	509,251	0.046979 %
128-137	Tift County Health Dept	275,477	0.025413 %
128-138	Toombs County Health Dept	321,544	0.029663 %

## 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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
128-139	Towns County Health Dept	\$ 74,309	0.006855 %
128-140	Treutlen County Health Dept	62,131	0.005732 %
128-141	Troup County Health Dept	2,626,548	0.242302 %
128-142	Turner County Health Dept	34,000	0.003137 %
128-143	Twiggs County Health Dept	38,499	0.003552 %
128-144	Union County Health Dept	126,591	0.011678 %
128-145	Upson County Health Dept	217,150	0.020032 %
128-146	Walker County Health Dept	239,540	0.022098 %
128-147	Walton County Health Dept	341,752	0.031527 %
128-148	Ware County Health Dept	3,260,209	0.300758 %
128-149	Warren County Health Dept	30,442	0.002808 %
128-150	Washington County Health Dept	262,282	0.024196 %
128-151	Wayne County Health Dept	226,166	0.020864 %
128-153	Wheeler County Health Dept	43,477	0.004011 %
128-154	White County Health Dept	227,638	0.021000 %
128-155	Whitfield County Health Dept	1,046,661	0.096556 %
128-156	Wilcox County Health Dept	33,219	0.003064 %
128-157	Wilkes County Health Dept	176,863	0.016316 %
128-158	Wilkinson County Health Dept	70,689	0.006521 %
128-159	Worth County Health Dept	200,566	0.018502 %
129-008	Woodright Industries	12,694	0.001171 %
129-009	Jessamine Place	338,511	0.031228 %
129-022	Carroll County MR Services	260,742	0.024054 %
129-035	Green Oaks Service Center	334,487	0.030857 %
129-071	Haralson County Center (MH/MR/SA)	151,316	0.013959 %
129-101	Mitchell-Baker Service Center	372,895	0.034400 %
129-136	Thomas/Grady Service Center	420,343	0.038777 %
129-137	Tift County - Diversified Enterprises	275,553	0.025420 %
209-0209	Agric Commodity Commission	169,407	0.015628 %
237-0237	DA-Lookout Mountain Judicial Circuit	103,576	0.009555 %
361	Lookout Mountain Community Ser	52,101	0.004806 %
363	Highland Rivers Center Community Service Board	325,456	0.030024 %
364	Georgia Mountains Avita Community Partners	21,661	0.001998 %
365	Cobb County Community Service	299,665	0.027644 %
368	Dekalb Community Service Board	129,351	0.011933 %
369	View Point Health	256,981	0.023707 %
370	Clayton Community M.H., Substa	64,002	0.005904 %
371	Advantage Behavioral Health Systems	138,839	0.012808 %
372	Pathways Center CSB	66,338	0.006120 %
373	Mcintosh Trail MH, MR and SA C	93,859	0.008659 %
374	River Edge Behavioral Health Center	278,327	0.025676 %
376	Oconee Community Service Board	47,394	0.004372 %
377	East Central Georgia CSB Serenity BHS	104,071	0.009601 %
379	New Horizons	191,719	0.017686 %
380	Middle Flint Community Service	178,252	0.016444 %
381	CSB of Middle Georgia	201,267	0.018567 %
382	Albany Area Community Service	143,069	0.013198 %

## 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, 2021

	<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
383	The Georgia Pines CSB	\$ 221,110	0.020398 %
384	South Georgia CSB	129,304	0.011928 %
385	Pineland Area MH, MR and SA Co	96,718	0.008922 %
386	Satilla Community Service Boar	376,594	0.034741 %
388	Gateway Behavior Health Services CSB	113,222	0.010445 %
402	Georgia Dept. of Agriculture	8,151,800	0.752013 %
403	Georgia Dept. of Admin. Services	7,135,104	0.658221 %
404	Georgia Dept. of Audits	7,672,554	0.707802 %
405	Department of Public Health	21,069,520	1.943687 %
406	Georgia Dept of Banking & Finance	3,111,275	0.287019 %
407	State Accounting Office	4,273,447	0.394230 %
408	Office of Comm. of Insurance	4,144,626	0.382346 %
409	Georgia State Finance & Investment Commission	4,450,696	0.410582 %
410	State Properties Commission	364,722	0.033646 %
411	Georgia Dept. of Defense	5,124,657	0.472755 %
414	Georgia Dept. of Education	8,402,050	0.775098 %
415	The Technical College System of Georgia	5,151,156	0.475200 %
416	Georgia Employees Retirement System	2,510,618	0.231607 %
418	Prosecuting Attorneys Council	21,451,912	1.978963 %
419	Georgia Dept of Community Health	15,345,120	1.415604 %
420	Georgia Forestry Commission	10,561,668	0.974325 %
422	Office of Planning and Budget	5,550,507	0.512040 %
427	Georgia Dept. of Human Services	63,698,307	5.876239 %
428	Georgia Dept. of Community Affairs	6,480,377	0.597822 %
429	Department of Economic Development	4,063,964	0.374905 %
430	Admin. Office of the Courts	2,798,851	0.258197 %
432	Georgia Court of Appeals	4,495,503	0.414715 %
436	Superior Courts of Georgia	5,651,929	0.521397 %
438	Supreme Court	4,091,064	0.377405 %
440	Georgia Dept. of Labor	25,816,771	2.381626 %
441	Dept. of Behavioral Health and Developmental Disabilities	43,322,883	3.996584 %
442	Georgia Department of Law	8,554,092	0.789124 %
444	General Assembly of Georgia	4,969,079	0.458403 %
461	Dept. of Juvenile Justice	35,294,935	3.255997 %
462	Georgia Dept. of Natural Resources	44,939,935	4.145759 %
465	State Board Pardons & Paroles	5,994,996	0.553045 %
466	Georgia Dept. of Public Safety	42,338,798	3.905801 %
467	Georgia Dept. of Corrections	109,743,604	10.123985 %
469	Georgia Dept. of Early Care Learning	7,684,977	0.708948 %
470	Georgia Public Service Commission	3,370,642	0.310945 %
471	Georgia Bureau of Investigation	26,602,941	2.454151 %
474	Department of Revenue	19,326,819	1.782920 %
475	Georgia Dept. of Driver Services	7,240,219	0.667918 %
476	Georgia Student Finance Commission	837,302	0.077242 %
477	Georgia Dept of Community Supervision	38,447,587	3.546832 %
478	Secretary of State	2,830,689	0.261134 %
482	Georgia Teachers Retirement System	12,025,072	1.109326 %

**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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
484	Georgia Dept. of Transportation	\$ 98,876,503	9.121466 %
488	Georgia Dept. of Veterans Service	1,665,781	0.153670 %
489	Subsequent Injury Trust Fund	649,196	0.059889 %
490	State Board of Workers Comp	4,461,365	0.411566 %
492	Georgia Public Defender Standards Council	17,073,477	1.575047 %
503-0503	Georgia Institute of Technology	1,406,975	0.129795 %
509-0509	Georgia State University	945,001	0.087177 %
512-0512	Augusta University	2,698,558	0.248945 %
518-0518	University of Georgia	2,213,116	0.204162 %
521-0521	Albany State University	262,500	0.024216 %
528-0528	Clayton College & State University	53,034	0.004892 %
530-0530	Columbus State University	41,600	0.003838 %
531-0531	University of North Georgia	286,780	0.026456 %
536-0536	Georgia College and State University	189,603	0.017491 %
539-0539	Georgia Southern University	336,610	0.031053 %
540-0540	Georgia Gwinnett College	197,377	0.018208 %
542-0542	Georgia Southwestern State University	274,900	0.025360 %
543-0543	Kennesaw State University	344,089	0.031743 %
547-0547	Middle Georgia State College	341,083	0.031465 %
551-0551	Valdosta State University	44,153	0.004073 %
554-0554	University of West Georgia	229,740	0.021194 %
557-0557	Abraham Baldwin Agric College	253,416	0.023378 %
563-0563	College of Coastal Georgia	251,231	0.023176 %
567-0567	South Georgia State College	53,286	0.004916 %
569-0569	Dalton College	73,600	0.006790 %
573-0573	Georgia Highlands College	51,181	0.004722 %
576-0576	Gordon College	47,216	0.004356 %
598-0598	Board of Regents of the University System of Georgia	1,613,417	0.148839 %
6021	Atkinson County Schools	45,743	0.004220 %
6031	Bacon County Schools	39,199	0.003616 %
6051	Baldwin County Schools	274,220	0.025297 %
6071	Barrow County Schools	13,982	0.001290 %
6091	Ben Hill County Schools	65,243	0.006019 %
6111	Bibb County Schools	276,997	0.025553 %
6141	Brooks County Schools	36,559	0.003373 %
6181	Butts County Schools	61,912	0.005711 %
6211	Candler County Schools	98,600	0.009096 %
6221	Carroll County Schools	63,856	0.005891 %
6241	Charlton County Schools	76,308	0.007040 %
6251	Chatham County Schools	231,020	0.021312 %
6271	Chattooga County Schools	65,099	0.006005 %
6291	Clarke County Schools	252,446	0.023288 %
6311	Clayton County Schools	184,742	0.017043 %
6331	Cobb County Schools	47,347	0.004368 %
6341	Coffee County Schools	61,340	0.005659 %
6351	Colquitt County Schools	174,698	0.016116 %
6361	Columbia County Schools	83,278	0.007682 %

## 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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
6371	Cook County Schools	\$ 8,194	0.000756 %
6381	Coweta County Schools	220,799	0.020369 %
6401	Crisp County Schools	50,323	0.004642 %
6441	Dekalb County Schools	870,017	0.080260 %
6451	Dodge County Schools	155,090	0.014307 %
6452	Ocmulgee Regional Library System	33,097	0.003053 %
6461	Dooly County Schools	43,475	0.004011 %
6471	Dougherty County Schools	95,527	0.008813 %
6481	Douglas County Schools	209,462	0.019323 %
6511	Effingham County Schools	151,813	0.014005 %
6561	Fayette County Schools	145,027	0.013379 %
6571	Floyd County Schools	337,291	0.031116 %
6581	Forsyth County Schools	231,562	0.021362 %
6591	Franklin County Schools	30,700	0.002832 %
6601	Fulton County Board of Education	87,219	0.008046 %
6611	Gilmer County Schools	125,888	0.011613 %
6631	Glynn County Schools	269,749	0.024885 %
6641	Gordon County Schools	66,572	0.006141 %
6651	Grady County Schools	114,978	0.010607 %
6661	Greene County Schools	175,927	0.016229 %
6671	Gwinnett County Schools	217,094	0.020027 %
6751	Henry County Schools	174,658	0.016112 %
6761	Houston County Schools	322,315	0.029734 %
6771	Irwin County Schools	72,575	0.006695 %
6781	Jackson County Schools	103,218	0.009522 %
6851	Lamar County Schools	81,961	0.007561 %
6871	Laurens County Schools	69,554	0.006416 %
6881	Lee County Schools	21,956	0.002025 %
6941	Macon County Schools	27,159	0.002505 %
6971	Mcduffie County Schools	173,395	0.015996 %
6991	Meriwether County Schools	203,013	0.018728 %
7021	Monroe County Schools	14,587	0.001346 %
7061	Muscogee County Schools	146,544	0.013519 %
7071	Newton County Schools	219,593	0.020258 %
7101	Paulding County Schools	27,094	0.002499 %
7121	Pickens County Schools	17,734	0.001636 %
7141	Pike County Schools	50,663	0.004674 %
7151	Polk County Schools	176,070	0.016243 %
7191	Rabun County Schools	74,863	0.006906 %
7211	Richmond County Schools	118,770	0.010957 %
7221	Rockdale County Schools	143,644	0.013251 %
7261	Spalding County Schools	132,267	0.012202 %
7321	Tattnall County Schools	65,699	0.006061 %
7341	Telfair County Schools	16,214	0.001496 %
7351	Terrell County Schools	76,578	0.007064 %
7401	Treutlen County Schools	48,535	0.004477 %
7451	Upson County Schools	59,384	0.005478 %

## 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, 2021

	<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer/ nonemployer allocation percentage</u>
7461	Walker County Schools	\$ 59,111	0.005453 %
7481	Ware County Schools	118,887	0.010967 %
7501	Washington County Board of Education	292,463	0.026980 %
7511	Wayne County Schools	50,516	0.004660 %
7571	Wilkes County Schools	92,370	0.008521 %
7581	Wilkinson County Schools	104,246	0.009617 %
7611	Atlanta City Schools	359,574	0.033171 %
7641	City of Buford Schools (Gwinnett)	106,691	0.009842 %
7741	City of Dublin Schools (Laurens)	77,082	0.007111 %
7811	City of Marietta Schools (Cobb)	34,150	0.003150 %
7851	City of Rome Schools (Floyd)	56,374	0.005201 %
7861	City of Social Circle Schools (Walton)	62,583	0.005773 %
7891	City of Thomasville Schools (Thomas)	56,931	0.005252 %
7921	City of Valdosta Schools (Lowndes)	314,255	0.028990 %
817	Oconee Fall Line Technical College	744,565	0.068687 %
818	Coastal Pines Technical College	743,278	0.068568 %
820	Albany Technical College	1,258,723	0.116119 %
822	Athens Technical College	896,973	0.082747 %
823	Atlanta Technical College	1,068,641	0.098583 %
824	Augusta Technical College	2,754,076	0.254067 %
826	West Georgia Technical College	2,131,136	0.196600 %
827	Chattahoochee Technical College	1,937,588	0.178745 %
828	Columbus Technical College	969,373	0.089426 %
829	Georgia Northwestern Technical College	2,302,081	0.212370 %
830	Georgia Piedmont Technical College	721,942	0.066600 %
831	Southern Crescent Technical College	961,493	0.088699 %
832	Gwinnett Technical College	1,724,614	0.159098 %
834	Lanier Technical College	936,190	0.086365 %
835	Central Georgia Technical College	3,757,412	0.346625 %
837	Southern Regional Technical College	1,745,862	0.161058 %
838	North Georgia Technical College	622,889	0.057462 %
841	Savannah Technical College	883,902	0.081541 %
842	South Georgia Technical College	1,665,113	0.153609 %
843	Southeastern Technical College	1,075,306	0.099198 %
844	Ogeechee Technical College	393,348	0.036287 %
848	Wiregrass Georgia Technical College	953,460	0.087958 %
8504	Northwest Georgia RESA	76,004	0.007011 %
8564	Metro RESA	96,401	0.008893 %
8804	First District RESA	137,825	0.012714 %
900	Georgia Building Authority	2,680,909	0.247317 %
910-0910	Jekyll Island State Park Authority	1,614,790	0.148966 %
913-0913	Lk Lanier Island Dev Authority	170,910	0.015767 %
921	Georgia Correctional Industries	3,445,729	0.317872 %
922	George L. Smith II - GWCCA	3,779,917	0.348702 %
926-0926	Georgia Agric Exposition Authority	874,552	0.080678 %
927	State Road and Tollway Authority	1,924,086	0.177499 %
928-0928	Georgia Environmental Finance Authority	1,312,702	0.121098 %

**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, 2021

		<u>Employer</u>	Actual member payroll	Employer/ nonemployer allocation percentage
936-0936	Agric Com Commission-Peanuts		\$ 250,472	0.023106 %
955-0955	Georgia Superior Court Clerks Coop		649,183	0.059888 %
968-0968	Georgia Military College		123,540	0.011397 %
972-0972	Georgia Federal-State Inspection		1,938,165	0.178798 %
973-0973	Georgia Lottery Corporation		108,047	0.009967 %
977	Georgia Public Broadcasting		1,979,965	0.182654 %
980	Georgia Technology Authority		8,504,027	0.784506 %
9915	Foothills Charter High School		97,574	0.009001 %
996	The ATL		526,411	0.048562 %
	Total for all Employers		<u>\$ 1,045,848,251</u>	<u>96.480660 %</u>
	Nonemployer:			
	State of Georgia for participants in:			
	ERS		30,411,151	2.805459 %
	GJRS		7,738,472	0.713881 %
	Total all Entities		<u>\$ 1,083,997,874</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, 2021

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense/(Benefit)			
		Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
	<b>LRS</b>													
444	General Assembly of Georgia	\$ (473,139)	—	—	27,439	27,439	1,411	157,885	14,750	890	174,936	(78,986)	22,138	(56,848)
	<b>GJRS</b>													
418	Prosecuting Attorneys Council	(717,696)	—	—	42,194	42,194	2,141	239,493	22,374	3,281	267,289	(119,812)	23,264	(96,548)
436	Superior Courts of Georgia	(7,152,308)	—	—	—	—	21,335	2,386,700	222,969	13,440	2,644,444	(1,194,007)	(4,373)	(1,198,380)
442	Georgia Department of Law	(194,121)	—	—	9,175	9,175	579	64,777	6,052	—	71,408	(32,406)	12,991	(19,415)
444	General Assembly of Georgia	(92,559)	—	—	—	—	276	30,886	2,885	5,607	38,654	(15,454)	(3,902)	(19,356)
	<b>ERS</b>													
127-001	Appling County DFACS	(102,978)	—	—	—	—	307	34,364	3,210	2,019	39,900	(17,190)	(2,974)	(20,164)
127-002	Atkinson County DFACS	(21,277)	—	—	—	—	63	7,100	663	558	8,384	(3,554)	(839)	(4,393)
127-003	Bacon County DFACS	(69,053)	—	—	—	—	206	23,043	2,153	1,855	27,257	(11,527)	(2,756)	(14,283)
127-004	Baker County DFACS	(36,685)	—	—	146	146	109	12,242	1,144	863	14,358	(6,124)	259	(5,865)
127-005	Baldwin County DFACS	(108,472)	—	—	4,414	4,414	324	36,197	3,382	278	40,181	(18,107)	17,980	(127)
127-006	Banks County DFACS	(38,705)	—	—	1,462	1,462	115	12,916	1,207	—	14,238	(6,461)	3,163	(3,298)
127-007	Barrow County DFACS	(158,969)	—	—	1,715	1,715	474	53,048	4,956	—	58,478	(26,537)	3,370	(23,167)
127-008	Bartow County DFACS	(200,088)	—	—	3,888	3,888	597	66,769	6,238	—	73,604	(33,403)	5,388	(28,015)
127-009	Ben Hill County DFACS	(35,570)	—	—	2,589	2,589	106	11,870	1,109	—	13,085	(5,937)	5,631	(306)
127-010	Berrien County DFACS	(97,744)	—	—	8,325	8,325	292	32,617	3,047	—	35,956	(16,317)	11,474	(4,843)
127-011	Bibb County DFACS	(1,052,902)	—	—	2,215	2,215	3,141	351,350	32,824	4,992	392,307	(175,771)	14,954	(160,817)
127-012	Bleckley County DFACS	(25,280)	—	—	999	999	75	8,436	788	—	9,299	(4,221)	1,682	(2,539)
127-013	Brantley County DFACS	(151,413)	—	—	—	—	452	50,526	4,720	4,029	59,727	(25,277)	(3,800)	(29,077)
127-014	Brooks County DFACS	(74,336)	—	—	381	381	222	24,806	2,317	1,634	28,979	(12,409)	(1,012)	(13,421)
127-015	Bryan County DFACS	—	—	—	885	885	—	—	—	—	—	—	4,005	4,005
127-016	Bulloch County DFACS	(158,957)	—	—	656	656	474	53,043	4,955	1,636	60,108	(26,537)	2,629	(23,908)
127-017	Burke County DFACS	(117,838)	—	—	435	435	352	39,322	3,674	456	43,804	(19,671)	340	(19,331)
127-018	Butts County DFACS	(131,799)	—	—	1,359	1,359	393	43,981	4,109	1,562	50,045	(22,001)	(4,865)	(26,866)
127-019	Calhoun County DFACS	(46,175)	—	—	—	—	138	15,408	1,439	1,199	18,184	(7,709)	(1,744)	(9,453)
127-020	Camden County DFACS	(223,840)	—	—	—	—	668	74,695	6,978	8,388	90,729	(37,367)	(8,409)	(45,776)
127-021	Candler County DFACS	(22,299)	—	—	447	447	67	7,441	695	359	8,562	(3,723)	3,260	(463)
127-022	Carroll County DFACS	(207,638)	—	—	3,196	3,196	619	69,288	6,473	—	76,380	(34,663)	9,640	(25,023)
127-023	Catoosa County DFACS	(89,787)	—	—	1,290	1,290	268	29,962	2,799	—	33,029	(14,988)	3,865	(11,123)
127-024	Charlton County DFACS	(75,094)	—	—	2,960	2,960	224	25,059	2,341	—	27,624	(12,536)	5,967	(6,569)
127-025	Chatham County DFACS	(555,604)	—	—	9,801	9,801	1,657	185,403	17,321	—	204,381	(92,754)	16,999	(75,755)
127-026	Chattahoochee County DFACS	—	—	—	3,775	3,775	—	—	—	—	—	—	4,356	4,356
127-027	Chattooga County DFACS	(219,794)	—	—	—	—	656	73,345	6,852	6,419	87,272	(36,691)	(8,588)	(45,279)
127-028	Cherokee County DFACS	(341,623)	—	—	—	—	1,019	113,999	10,650	11,314	136,982	(57,031)	(13,466)	(70,497)
127-029	Clarke County DFACS	(1,985,774)	—	—	—	—	5,924	662,646	61,905	35,611	766,086	(331,506)	(118,312)	(449,818)
127-030	Clay County DFACS	(86,782)	—	—	2,648	2,648	259	28,959	2,705	677	32,600	(14,487)	707	(13,780)
127-031	Clayton County DFACS	(1,475,685)	—	—	2,365	2,365	4,402	492,431	46,004	18,437	561,274	(246,351)	53,985	(192,366)
127-032	Clinch County DFACS	(86,567)	—	—	—	—	258	28,887	2,699	3,309	35,153	(14,453)	(5,831)	(20,284)
127-033	Cobb County DFACS	(1,717,717)	—	—	415	415	5,124	573,196	53,549	24,098	655,967	(286,754)	(21,991)	(308,745)
127-034	Coffee County DFACS	(742,403)	—	—	—	—	2,215	247,737	23,144	19,701	292,797	(123,937)	(17,185)	(141,122)
127-035	Colquitt County DFACS	(195,445)	—	—	1,805	1,805	583	65,219	6,093	1,528	73,423	(32,628)	8,414	(24,214)
127-036	Columbia County DFACS	(603,811)	—	—	—	—	1,801	201,490	18,823	31,050	253,164	(100,800)	(30,676)	(131,476)
127-037	Cook County DFACS	(125,007)	—	—	651	651	373	41,714	3,897	3,587	49,571	(20,869)	1,692	(19,177)
127-038	Coweta County DFACS	(245,320)	—	—	—	—	732	81,863	7,648	2,238	92,481	(40,952)	(1,397)	(42,349)

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	
												of contributions	of contributions
127-039 Crawford County DFACS	\$ (89,935)	—	—	—	—	268	30,011	2,804	2,931	36,014	(15,013)	(3,031)	(18,044)
127-040 Crisp County DFACS	(192,926)	—	—	1,067	1,067	575	64,379	6,014	7,518	78,486	(32,208)	(1,143)	(33,351)
127-041 Dade County DFACS	(76,960)	—	—	239	239	230	25,681	2,399	1,550	29,860	(12,849)	(943)	(13,792)
127-042 Dawson County DFACS	(73,567)	—	—	—	—	219	24,549	2,293	7,110	34,171	(12,282)	(9,047)	(21,329)
127-043 Decatur County DFACS	(254,890)	—	—	4,376	4,376	760	85,056	7,946	547	94,309	(42,552)	1,826	(40,726)
127-044 Dekalb County DFACS	(5,649,692)	—	—	—	—	16,853	1,885,283	176,126	94,875	2,173,137	(943,159)	(151,463)	(1,094,622)
127-045 Dodge County DFACS	(60,154)	—	—	2,370	2,370	179	20,073	1,875	1,014	23,141	(10,044)	(481)	(10,525)
127-046 Dooly County DFACS	(63,011)	—	—	3,361	3,361	188	21,027	1,964	—	23,179	(10,518)	2,309	(8,209)
127-047 Dougherty County DFACS	(2,442,206)	—	—	17,250	17,250	7,285	814,956	76,134	—	898,375	(407,702)	16,835	(390,867)
127-048 Douglas County DFACS	(460,650)	—	—	—	—	1,374	153,717	14,360	13,846	183,297	(76,901)	(12,303)	(89,204)
127-049 Early County DFACS	(858,788)	—	—	—	—	2,562	286,575	26,772	7,971	323,880	(143,366)	(15,410)	(158,776)
127-051 Effingham County DFACS	(184,902)	—	—	—	—	552	61,701	5,764	4,306	72,323	(30,868)	(7,301)	(38,169)
127-052 Elbert County DFACS	(76,418)	—	—	4,273	4,273	228	25,500	2,382	—	28,110	(12,758)	4,665	(8,093)
127-053 Emanuel County DFACS	(62,488)	—	—	—	—	186	20,852	1,948	3,649	26,635	(10,433)	(8,156)	(18,589)
127-054 Evans County DFACS	(44,937)	—	—	652	652	134	14,995	1,401	—	16,530	(7,502)	2,506	(4,996)
127-055 Fannin County DFACS	(63,664)	—	—	3,592	3,592	190	21,244	1,985	—	23,419	(10,629)	5,109	(5,520)
127-056 Fayette County DFACS	(265,329)	—	—	3,502	3,502	791	88,539	8,271	828	98,429	(44,295)	877	(43,418)
127-057 Floyd County DFACS	(1,093,103)	—	—	1,000	1,000	3,261	364,765	34,077	—	402,103	(182,482)	(4,035)	(186,517)
127-058 Forsyth County DFACS	(105,436)	—	—	—	—	315	35,183	3,287	4,761	43,546	(17,602)	(3,342)	(20,944)
127-059 Franklin County DFACS	(116,305)	—	—	3,294	3,294	347	38,811	3,626	7,242	43,526	(19,415)	(3,191)	(19,734)
127-060 Fulton County DFACS	(3,517,450)	—	—	—	—	10,493	1,173,761	109,654	11,408	1,305,316	(587,201)	3,428	(583,773)
127-061 Gilmer County DFACS	(79,910)	—	—	—	—	238	26,666	2,491	3,239	32,634	(13,341)	(3,050)	(16,391)
127-062 Glascock County DFACS	(22,570)	—	—	8,017	8,017	67	7,532	704	59	8,362	(3,768)	6,741	2,973
127-063 Glynn County DFACS	(389,664)	—	—	—	—	1,162	130,029	12,148	2,155	145,494	(65,050)	(1,779)	(66,829)
127-064 Gordon County DFACS	(219,671)	—	—	1,688	1,688	655	73,304	6,848	3,159	83,966	(36,672)	3,377	(33,295)
127-065 Grady County DFACS	(175,184)	—	—	1,087	1,087	523	58,458	5,461	5,384	69,826	(29,246)	(1,559)	(30,805)
127-066 Greene County DFACS	(211,918)	—	—	—	—	632	70,716	6,606	7,904	85,858	(35,378)	(7,303)	(42,681)
127-067 Gwinnett County DFACS	(2,141,787)	—	—	—	—	6,389	714,707	66,769	20,378	808,243	(357,550)	(20,194)	(377,744)
127-068 Habersham County DFACS	(198,782)	—	—	—	—	593	66,333	6,197	4,989	78,112	(33,184)	(8,637)	(41,821)
127-069 Hall County DFACS	(834,087)	—	—	365	365	2,488	278,332	26,002	2,959	309,781	(139,244)	(7,116)	(146,360)
127-070 Hancock County DFACS	(22,823)	—	—	3,886	3,886	68	7,616	711	293	8,688	(3,811)	3,212	(599)
127-071 Haralson County DFACS	(118,466)	—	—	—	—	353	39,532	3,693	749	44,327	(19,777)	(539)	(20,316)
127-072 Harris County DFACS	(67,162)	—	—	1,864	1,864	200	22,412	2,094	—	24,706	(11,212)	2,125	(9,087)
127-073 Hart County DFACS	(139,657)	—	—	8,617	8,617	417	46,603	4,354	—	51,374	(23,314)	9,793	(13,521)
127-074 Heard County DFACS	(148,192)	—	—	—	—	442	49,451	4,620	1,432	55,945	(24,739)	(4,122)	(28,861)
127-075 Henry County DFACS	(506,246)	—	—	—	—	1,510	168,933	15,782	9,175	195,400	(84,512)	(14,802)	(99,314)
127-076 Houston County DFACS	(638,359)	—	—	—	—	1,904	213,018	19,900	4,793	239,615	(106,569)	(6,981)	(113,550)
127-077 Irwin County DFACS	(123,067)	—	—	—	—	367	41,067	3,837	3,359	48,630	(20,545)	(4,604)	(25,149)
127-078 Jackson County DFACS	(102,603)	—	—	5	5	306	34,238	3,199	1,440	39,183	(17,129)	(2,647)	(19,776)
127-079 Jasper County DFACS	—	—	—	1,107	1,107	—	—	—	—	—	—	6,209	6,209
127-080 Jeff Davis County DFACS	(153,803)	—	—	1,677	1,677	459	51,323	4,795	2,037	58,614	(25,676)	2,680	(22,996)
127-081 Jefferson County DFACS	(27,429)	—	—	9,285	9,285	82	9,153	855	—	10,090	(4,579)	11,360	6,781
127-082 Jenkins County DFACS	(116,816)	—	—	—	—	348	38,981	3,642	3,864	46,835	(19,502)	(7,697)	(27,199)
127-083 Johnson County DFACS	(84,818)	—	—	—	—	253	28,303	2,644	2,072	33,272	(14,160)	(2,241)	(16,401)
127-084 Jones County DFACS	(180,597)	—	—	1,973	1,973	539	60,265	5,630	739	67,173	(30,148)	1,569	(28,579)
127-085 Lamar County DFACS	(111,748)	—	—	942	942	333	37,290	3,484	2,696	43,803	(18,655)	49	(18,606)

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	
												of contributions	of contributions
127-086 Lanier County DFACS	\$ (43,520)	—	—	2,586	2,586	130	14,523	1,357	—	16,010	(7,264)	6,166	(1,098)
127-087 Laurens County DFACS	(3,052,015)	—	—	—	—	9,104	1,018,447	95,145	237,608	1,360,304	(509,503)	(389,012)	(898,515)
127-088 Lee County DFACS	(119,520)	—	—	—	—	357	39,883	3,726	4,258	48,224	(19,953)	(6,797)	(26,750)
127-089 Liberty County DFACS	(205,630)	—	—	5,078	5,078	613	68,618	6,410	395	76,036	(34,329)	4,076	(30,253)
127-091 Long County DFACS	(17,446)	—	—	3,027	3,027	52	5,822	544	45	6,463	(2,912)	2,422	(490)
127-092 Lowndes County DFACS	(414,506)	—	—	6,220	6,220	1,236	138,319	12,922	401	152,878	(69,198)	3,755	(65,443)
127-093 Lumpkin County DFACS	(64,200)	—	—	4,969	4,969	192	21,423	2,001	—	23,616	(10,717)	6,177	(4,540)
127-094 Macon County DFACS	(52,653)	—	—	494	494	157	17,570	1,641	50	19,418	(8,790)	2,610	(6,180)
127-095 Madison County DFACS	(96,389)	—	—	1,408	1,408	288	32,165	3,005	—	35,458	(16,090)	7,028	(9,062)
127-096 Marion County DFACS	(33,119)	—	—	230	230	99	11,052	1,032	2,449	14,632	(5,528)	1,369	(4,159)
127-097 Mcduffie County DFACS	(78,561)	—	—	15,233	15,233	234	26,216	2,449	—	28,899	(13,115)	21,270	8,155
127-098 McIntosh County DFACS	—	—	—	954	954	—	—	—	—	—	—	5,650	5,650
127-099 Meriwether County DFACS	(202,225)	—	—	—	—	603	67,482	6,304	6,442	80,831	(33,760)	(6,417)	(40,177)
127-101 Mitchell County DFACS	(69,872)	—	—	5,881	5,881	208	23,316	2,178	97	25,799	(11,666)	7,918	(3,748)
127-102 Monroe County DFACS	(125,998)	—	—	—	—	376	42,045	3,928	2,852	49,201	(21,034)	(2,533)	(23,567)
127-103 Montgomery County DFACS	(84,424)	—	—	190	190	252	28,172	2,632	1,904	32,960	(14,094)	(22)	(14,116)
127-104 Morgan County DFACS	(95,459)	—	—	—	—	285	31,854	2,976	6,169	41,284	(15,935)	(6,223)	(22,158)
127-105 Murray County DFACS	(219,166)	—	—	—	—	654	73,135	6,832	10,650	91,271	(36,588)	(12,126)	(48,714)
127-106 Muscogee County DFACS	(672,076)	—	—	3,251	3,251	2,005	224,269	20,952	18,509	265,735	(112,196)	(4,193)	(116,389)
127-107 Newton County DFACS	(280,398)	—	—	22,117	22,117	836	93,568	8,741	—	103,145	(46,810)	26,036	(20,774)
127-108 Oconee County DFACS	—	—	—	687	687	—	—	—	—	—	—	3,222	3,222
127-110 Paulding County DFACS	(180,640)	—	—	—	—	539	60,279	5,631	5,642	72,091	(30,155)	(9,822)	(39,977)
127-111 Peach County DFACS	(209,344)	—	—	1,393	1,393	624	69,857	6,526	4,980	81,987	(34,949)	2,306	(32,643)
127-112 Pickens County DFACS	(107,068)	—	—	2,279	2,279	319	35,728	3,338	—	39,385	(17,875)	5,769	(12,106)
127-113 Pierce County DFACS	(60,025)	—	—	975	975	179	20,030	1,871	117	22,197	(10,021)	2,644	(7,377)
127-114 Pike County DFACS	(58,818)	—	—	2,605	2,605	175	19,627	1,834	1,840	23,476	(9,820)	(3,623)	(13,443)
127-115 Polk County DFACS	(340,195)	—	—	2,440	2,440	1,015	113,522	10,605	—	125,142	(56,791)	1,588	(55,203)
127-116 Pulaski County DFACS	(17,046)	—	—	1,145	1,145	51	5,688	531	374	6,644	(2,846)	4,022	1,176
127-117 Putnam County DFACS	(604,563)	—	—	2,958	2,958	1,803	201,740	18,847	6,302	228,692	(100,926)	(1,180)	(102,106)
127-119 Rabun County DFACS	(120,456)	—	—	760	760	359	40,196	3,755	2,532	46,842	(20,109)	1,577	(18,532)
127-120 Randolph County DFACS	(20,913)	—	—	3,334	3,334	62	6,979	652	—	7,693	(3,492)	6,419	2,927
127-121 Richmond County DFACS	(1,018,933)	—	—	—	—	3,039	340,015	31,765	5,824	380,643	(170,099)	(6,187)	(176,286)
127-122 Rockdale County DFACS	(147,533)	—	—	—	—	440	49,231	4,599	2,176	56,446	(24,628)	1,639	(22,989)
127-123 Schley County DFACS	(18,111)	—	—	3,818	3,818	54	6,044	565	—	6,663	(3,023)	4,138	1,115
127-124 Screven County DFACS	(50,264)	—	—	14	14	150	16,773	1,567	1,198	19,688	(8,390)	153	(8,237)
127-125 Seminole County DFACS	(135,981)	—	—	1,851	1,851	406	45,376	4,239	—	50,021	(22,701)	2,119	(20,582)
127-126 Spalding County DFACS	(899,439)	—	—	15,672	15,672	2,683	300,140	28,039	—	330,862	(150,153)	29,754	(120,399)
127-127 Stephens County DFACS	(185,499)	—	—	311	311	553	61,900	5,783	8,362	76,598	(30,967)	(5,524)	(36,491)
127-128 Stewart County DFACS	(48,213)	—	—	2,169	2,169	144	16,089	1,503	—	17,736	(8,047)	1,548	(6,499)
127-129 Sumter County DFACS	(1,433,557)	—	—	—	—	4,276	478,373	44,690	28,014	555,353	(239,319)	(46,545)	(285,864)
127-130 Talbot County DFACS	(81,960)	—	—	1,901	1,901	244	27,350	2,555	340	30,489	(13,682)	76	(13,606)
127-131 Taliaferro County DFACS	(20,507)	—	—	—	—	61	6,843	639	521	8,064	(3,425)	(746)	(4,171)
127-132 Tattnall County DFACS	(46,858)	—	—	1,561	1,561	140	15,636	1,461	808	18,045	(7,822)	4,273	(3,549)
127-133 Taylor County DFACS	(7,735)	—	—	2,529	2,529	23	2,581	241	—	2,845	(1,292)	3,894	2,602
127-134 Telfair County DFACS	(90,268)	—	—	3,533	3,533	269	30,122	2,814	—	33,205	(15,070)	6,265	(8,805)
127-135 Terrell County DFACS	(107,671)	—	—	—	—	321	35,929	3,357	2,877	42,484	(17,975)	(3,136)	(21,111)

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

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As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	
												of contributions	of resources
127-136 Thomas County DFACS	\$ (247,205)	—	—	2,064	2,064	737	82,491	7,706	748	91,682	(41,270)	(1,290)	(42,560)
127-137 Tift County DFACS	(301,712)	—	—	15,022	15,022	900	100,680	9,406	1,460	112,446	(50,367)	6,428	(43,939)
127-138 Toombs County DFACS	(119,045)	—	—	140	140	355	39,725	3,711	2,985	46,776	(19,873)	2,192	(17,681)
127-139 Towns County DFACS	(21,203)	—	—	—	—	63	7,075	661	1,892	9,691	(3,540)	(1,471)	(5,011)
127-140 Treutlen County DFACS	(56,976)	—	—	—	—	170	19,013	1,776	2,624	23,583	(9,511)	(4,236)	(13,747)
127-141 Troup County DFACS	(388,937)	—	—	914	914	1,160	129,787	12,125	3,135	146,207	(64,929)	(11,034)	(75,963)
127-142 Turner County DFACS	—	—	—	915	915	—	—	—	—	—	—	3,261	3,261
127-143 Twiggs County DFACS	(52,136)	—	—	1,060	1,060	156	17,398	1,625	—	19,179	(8,705)	1,336	(7,369)
127-144 Union County DFACS	(83,820)	—	—	4,646	4,646	250	27,970	2,613	—	30,833	(13,994)	1,124	(12,870)
127-145 Upson County DFACS	(178,035)	—	—	—	—	531	59,410	5,550	5,730	71,221	(29,721)	(11,086)	(40,807)
127-146 Walker County DFACS	(189,644)	—	—	—	—	566	63,283	5,912	11,174	80,935	(31,660)	(12,240)	(43,900)
127-147 Walton County DFACS	(117,912)	—	—	1,936	1,936	352	39,347	3,676	2,619	45,994	(19,683)	8,494	(11,189)
127-148 Ware County DFACS	(215,545)	—	—	—	—	643	71,927	6,719	991	80,280	(35,983)	(4,412)	(40,395)
127-149 Warren County DFACS	(38,040)	—	—	—	—	113	12,694	1,186	998	14,991	(6,350)	1,530	(4,820)
127-150 Washington County DFACS	(134,188)	—	—	—	—	400	44,778	4,183	1,121	50,482	(22,401)	(3,116)	(25,517)
127-151 Wayne County DFACS	(132,372)	—	—	400	400	395	44,172	4,127	2,091	50,785	(22,097)	(2,095)	(24,192)
127-152 Webster County DFACS	(62,457)	—	—	6,339	6,339	186	20,842	1,947	502	23,477	(10,427)	2,877	(7,550)
127-153 Wheeler County DFACS	(22,742)	—	—	—	—	68	7,589	709	640	9,006	(3,795)	(555)	(4,350)
127-154 White County DFACS	—	—	—	3,941	3,941	—	—	—	—	—	—	7,726	7,726
127-155 Whitfield County DFACS	(786,293)	—	—	7,432	7,432	2,345	262,383	24,512	7,955	297,195	(131,264)	20,122	(111,142)
127-156 Wilcox County DFACS	(71,146)	—	—	292	292	212	23,741	2,218	1,044	27,215	(11,877)	196	(11,681)
127-157 Wilkes County DFACS	(69,139)	—	—	256	256	206	23,071	2,155	1,103	26,535	(11,543)	1,605	(9,938)
127-158 Wilkinson County DFACS	(71,079)	—	—	38	38	212	23,719	2,216	3,013	29,160	(11,866)	(2,722)	(14,588)
127-159 Worth County DFACS	(103,139)	—	—	4,490	4,490	308	34,417	3,215	—	37,940	(17,218)	3,726	(13,492)
128-001 Appling County Health Dept	(92,682)	—	—	—	—	276	30,928	2,889	2,027	36,120	(15,472)	(2,352)	(17,824)
128-002 Atkinson County Health Dept	(54,125)	—	—	—	—	161	18,061	1,687	1,649	21,558	(9,037)	(1,949)	(10,986)
128-003 Bacon County Health Dept	(93,476)	—	—	—	—	279	31,193	2,914	3,144	37,530	(15,605)	(4,969)	(20,574)
128-004 Baker County Health Dept	(117,912)	—	—	—	—	352	39,347	3,676	3,908	47,283	(19,683)	(6,411)	(26,094)
128-005 Baldwin County Health Dept	(144,707)	—	—	108	108	432	48,288	4,511	1,471	54,702	(24,156)	(1,227)	(25,383)
128-006 Banks County Health Dept	(31,192)	—	—	—	—	93	10,409	972	919	12,393	(5,208)	(635)	(5,843)
128-007 Barrow County Public Health	(120,696)	—	—	2,200	2,200	360	40,276	3,763	—	44,399	(20,148)	3,677	(16,471)
128-008 Bartow County Health Dept	(113,010)	—	—	9,907	9,907	337	37,711	3,523	—	41,571	(18,866)	11,635	(7,231)
128-009 Ben Hill County Health Dept	(53,404)	—	—	—	—	159	17,821	1,665	1,531	21,176	(8,915)	(2,212)	(11,127)
128-010 Berrien County Health Dept	(21,418)	—	—	—	—	64	7,147	668	563	8,442	(3,576)	(844)	(4,420)
128-011 Bibb County Health Dept	(298,312)	—	—	5,857	5,857	890	99,546	9,300	—	109,736	(49,799)	12,664	(37,135)
128-012 Bleckley Co. Health Dept	(10,247)	—	—	3,358	3,358	31	3,420	319	—	3,770	(1,711)	6,134	4,423
128-013 Brantley County Health Dept	(92,097)	—	—	—	—	275	30,732	2,871	9,491	43,369	(15,374)	(10,003)	(25,377)
128-014 Brooks County Health Dept	(49,051)	—	—	—	—	146	16,368	1,529	1,225	19,268	(8,189)	(23)	(8,212)
128-015 Bryan County Health Dept	(35,447)	—	—	18,246	18,246	106	11,829	1,105	—	13,040	(5,916)	20,496	14,580
128-016 Bulloch County Physical Health	(141,240)	—	—	—	—	421	47,131	4,403	1,600	53,555	(23,579)	(2,176)	(25,755)
128-017 Burke County Health Dept	(204,842)	—	—	—	—	611	68,355	6,386	7,540	82,892	(34,196)	(10,745)	(44,941)
128-018 Butts County Health Dept	(30,256)	—	—	—	—	90	10,096	943	795	11,924	(5,052)	(1,193)	(6,245)
128-019 Calhoun County Health Dept	(24,300)	—	—	268	268	72	8,109	758	1,792	10,731	(4,056)	573	(3,483)
128-020 Camden County Health Dept	(115,886)	—	—	942	942	346	38,671	3,613	2,221	44,851	(19,345)	(640)	(19,985)
128-021 Candler County Health Dept	(58,214)	—	—	—	—	174	19,426	1,815	1,550	22,965	(9,718)	(977)	(10,695)
128-022 Carroll County Health Dept	(156,081)	—	—	4,088	4,088	466	52,084	4,866	—	57,416	(26,055)	11,545	(14,510)

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)			
	Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)	
128-023	Catoosa County Health Dept	\$ (74,158)	—	—	207	207	221	24,746	2,312	1,906	29,185	(12,381)	(204)	(12,585)
128-024	Charlton County Health Dept	(90,268)	—	—	—	—	269	30,122	2,814	4,331	37,536	(15,070)	(6,931)	(22,001)
128-025	Chatham County Health Dept	(1,134,641)	—	—	2,174	2,174	3,385	378,626	35,372	5,672	423,055	(189,415)	9,227	(180,188)
128-026	Chattahoochee County Health Dept	—	—	—	7,127	7,127	—	—	—	—	—	—	8,241	8,241
128-027	Chattooga County Health Dept	(169,451)	—	—	—	—	505	56,545	5,283	4,855	67,188	(28,289)	(7,839)	(36,128)
128-028	Cherokee County Health Dept	(1,568,170)	—	—	36,114	36,114	4,678	523,293	48,887	2,883	579,741	(261,791)	14,303	(247,488)
128-029	Clarke County Health Dept	(707,683)	—	—	—	—	2,111	236,151	22,062	18,020	278,344	(118,141)	(18,732)	(136,873)
128-030	Clay County Health Dept	—	—	—	4,014	4,014	—	—	—	145	145	—	3,403	3,403
128-031	Clayton County Health Dept	(718,731)	—	—	—	—	2,144	239,838	22,406	5,660	270,048	(119,985)	(17,523)	(137,508)
128-032	Clinch County Health Dept	(40,928)	—	—	1,639	1,639	122	13,657	1,276	—	15,055	(6,833)	1,966	(4,867)
128-033	Cobb County Health Dept	(1,540,606)	—	—	8,939	8,939	4,596	514,095	48,027	1,550	568,268	(257,188)	32,523	(224,665)
128-034	Coffee County Health Dept	(111,101)	—	—	1,679	1,679	331	37,074	3,464	—	40,869	(18,546)	3,264	(15,282)
128-035	Colquitt County Health Dept	(304,003)	—	—	—	—	907	101,445	9,477	2,574	114,403	(50,749)	(4,459)	(55,208)
128-036	Columbia County Health Dept	(243,190)	—	—	2,699	2,699	725	81,152	7,581	5,650	95,108	(40,600)	2,507	(38,093)
128-037	Cook County Health Dept	(54,765)	—	—	—	—	163	18,275	1,707	1,573	21,718	(9,143)	(1,118)	(10,261)
128-038	Coweta County Health Dept	(236,588)	—	—	—	—	706	78,949	7,375	1,806	88,836	(39,495)	(2,616)	(42,111)
128-039	Crawford County Health Dept	(54,722)	—	—	—	—	163	18,261	1,706	944	21,074	(9,135)	(1,943)	(11,078)
128-040	Crisp County Health Dept	—	—	—	—	—	—	—	—	—	—	—	374	374
128-041	Dade County Health Dept	(68,880)	—	—	1,989	1,989	205	22,985	2,147	438	25,775	(11,500)	519	(10,981)
128-042	Dawson County Health Dept	(161,038)	—	—	—	—	480	53,738	5,020	983	60,221	(26,883)	(5,309)	(32,192)
128-043	Decatur County Health Dept	(112,936)	—	—	—	—	337	37,686	3,521	3,041	44,585	(18,853)	(1,236)	(20,089)
128-044	Dekalb County Health Dept	(2,899,272)	—	—	3,953	3,953	8,648	967,477	90,383	13,352	1,079,860	(484,005)	8,068	(475,937)
128-045	Dodge County Health Dept	(37,362)	—	—	2,730	2,730	111	12,468	1,165	1,088	14,832	(6,237)	8,650	2,413
128-046	Dooly County Health Dept	—	—	—	228	228	—	—	—	—	—	—	1,621	1,621
128-047	Dougherty County Health Dept	(979,077)	—	—	1,113	1,113	2,921	326,715	30,522	170,090	530,248	(163,445)	(145,902)	(309,347)
128-047B	Southwest Health District	(710,811)	—	—	154,211	154,211	2,120	237,195	22,159	—	261,474	(118,663)	139,292	20,629
128-048	Douglas County Health Dept	(134,176)	—	—	7,002	7,002	400	44,774	4,183	800	50,157	(22,398)	5,196	(17,202)
128-049	Early County Health Dept	(50,405)	—	—	—	—	150	16,820	1,571	1,459	20,000	(8,416)	(918)	(9,334)
128-050	Echols County Health Dept	—	—	—	2,593	2,593	—	—	—	—	—	—	5,136	5,136
128-051	Effingham County Health Dept	(128,135)	—	—	—	—	382	42,758	3,995	3,647	50,782	(21,390)	(5,983)	(27,373)
128-052	Elbert County Health Dept	(58,756)	—	—	—	—	175	19,607	1,832	1,258	22,872	(9,809)	456	(9,353)
128-053	Emanuel County Health Dept	(160,176)	—	—	—	—	478	53,450	4,993	5,051	63,972	(26,740)	(6,841)	(33,581)
128-054	Evans County Health Dept	(41,993)	—	—	—	—	125	14,013	1,309	2,557	18,004	(7,011)	(1,654)	(8,665)
128-055	Fannin County Health Dept	(87,158)	—	—	5,806	5,806	260	29,084	2,717	—	32,061	(14,551)	6,694	(7,857)
128-056	Fayette County Health Dept	(220,065)	—	—	2,976	2,976	656	73,435	6,860	1,207	82,158	(36,738)	(4,753)	(41,491)
128-057	Floyd County Health Dept	(969,279)	—	—	6,709	6,709	2,891	323,445	30,217	3,651	360,204	(161,811)	22,792	(139,019)
128-058	Forsyth County Health Dept	(140,371)	—	—	—	—	419	46,841	4,376	4,037	55,673	(23,434)	(5,021)	(28,455)
128-059	Franklin County Health Dept	(101,088)	—	—	2,842	2,842	302	33,733	3,151	1,162	38,348	(16,874)	(2,068)	(18,942)
128-061	Gilmer County Health Dept	(149,991)	—	—	693	693	447	50,051	4,676	3,345	58,519	(25,041)	(1,101)	(26,142)
128-062	Glascock County Health Dept	(33,310)	—	—	—	—	99	11,115	1,038	247	12,499	(5,562)	(942)	(6,504)
128-063	Glynn County Health Dept	(1,008,390)	—	—	—	—	3,008	336,496	31,436	15,625	386,565	(168,341)	(22,246)	(190,587)
128-064	Gordon County Health Dept	(306,786)	—	—	—	—	915	102,373	9,564	1,932	114,784	(51,215)	(6,452)	(57,667)
128-065	Grady County Health Dept	(98,698)	—	—	—	—	294	32,935	3,077	2,485	38,791	(16,476)	(1,661)	(18,137)
128-066	Greene County Health Dept	(78,807)	—	—	—	—	235	26,298	2,457	2,218	31,208	(13,154)	(3,511)	(16,665)
128-067	Gwinnett County Health Dept	(2,598,158)	—	—	5,887	5,887	7,750	866,996	80,996	—	955,742	(433,737)	5,930	(427,807)
128-068	Habersham County Health Dept	(58,386)	—	—	—	—	174	19,483	1,820	1,078	22,555	(9,747)	(1,349)	(11,096)

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
128-069 Hall County Health Dept	\$ (1,167,637)	—	—	2,098	2,098	3,483	389,636	36,400	10,786	440,305	(194,927)	14,453	(180,474)
128-070 Hancock County Health Dept	(74,718)	—	—	41	41	223	24,933	2,329	919	28,404	(12,472)	150	(12,322)
128-071 Haralson County Health Dept	(120,720)	—	—	—	—	360	40,284	3,763	2,874	47,281	(20,154)	(3,342)	(23,496)
128-072 Harris County Health Dept	(73,487)	—	—	—	—	219	24,522	2,291	2,382	29,414	(12,268)	(2,826)	(15,094)
128-073 Hart County Health Dept	(18,666)	—	—	1,603	1,603	56	6,229	582	—	6,867	(3,115)	4,810	1,695
128-074 Heard County Health Dept	(8,492)	—	—	1,096	1,096	25	2,834	265	—	3,124	(1,417)	2,923	1,506
128-075 Henry County Health Dept	(229,063)	—	—	3,697	3,697	683	76,437	7,141	—	84,261	(38,241)	5,612	(32,629)
128-076 Houston County Health Dept	(1,226,571)	—	—	4,656	4,656	3,659	409,303	38,238	1,791	452,991	(204,761)	1,176	(203,585)
128-077 Irwin County Health Dept	(51,963)	—	—	—	—	155	17,340	1,620	1,473	20,588	(8,674)	(2,140)	(10,814)
128-078 Jackson County Health Dept	—	—	—	1,019	1,019	—	—	—	—	—	—	4,499	4,499
128-079 Jasper County Health Dept	(29,566)	—	—	—	—	88	9,866	922	746	11,622	(4,936)	(1,139)	(6,075)
128-080 Jeff Davis County Health Dept	(110,984)	—	—	—	—	331	37,035	3,460	2,836	43,662	(18,527)	(5,124)	(23,651)
128-081 Jefferson County Health Dept	(37,301)	—	—	1,071	1,071	111	12,447	1,163	—	13,721	(6,228)	4,646	(1,582)
128-082 Jenkins County Health Dept	(13,622)	—	—	3,941	3,941	41	4,546	425	136	5,148	(2,272)	2,893	621
128-083 Johnson County Health Dept	(20,310)	—	—	—	—	61	6,777	633	533	8,004	(3,391)	(599)	(3,990)
128-084 Jones County Health Dept	(42,332)	—	—	2,330	2,330	126	14,126	1,320	—	15,572	(7,067)	5,903	(1,164)
128-085 Lamar County Health Dept	(61,386)	—	—	—	—	183	20,484	1,914	1,612	24,193	(10,247)	(2,419)	(12,666)
128-087 Laurens County Health Dept	(1,133,853)	—	—	—	—	3,382	378,363	35,347	24,831	441,923	(189,286)	(32,481)	(221,767)
128-088 Lee County Health Dept	(143,204)	—	—	—	—	427	47,787	4,464	2,129	54,807	(23,907)	(3,540)	(27,447)
128-089 Liberty County Health Dept	(248,350)	—	—	6,392	6,392	741	82,874	7,742	1,021	92,378	(41,459)	472	(40,987)
128-090 Lincoln County Health Dept	—	—	—	273	273	—	—	—	—	—	—	1,554	1,554
128-091 Long County Health Dept	(17,145)	—	—	—	—	51	5,721	534	475	6,781	(2,863)	(314)	(3,177)
128-092 Lowndes County Health Dept	(1,205,793)	—	—	9,871	9,871	3,597	402,369	37,590	1,585	445,141	(201,294)	5,781	(195,513)
128-093 Lumpkin County Health Dept	(93,144)	—	—	4,978	4,978	278	31,082	2,904	530	34,794	(15,548)	1,899	(13,649)
128-094 Macon County Health Dept	(70,598)	—	—	—	—	211	23,558	2,201	2,165	28,135	(11,785)	(3,691)	(15,476)
128-095 Madison County Health Dept	(37,830)	—	—	6,170	6,170	113	12,624	1,179	323	14,239	(6,315)	1,606	(4,709)
128-096 Marion County Health Dept	(55,831)	—	—	—	—	167	18,631	1,740	1,893	22,431	(9,320)	(3,042)	(12,362)
128-097 Mcduffie County Health Dept	(107,911)	—	—	258	258	322	36,010	3,364	2,492	42,188	(18,015)	(1,271)	(19,286)
128-098 McIntosh County Health Dept	(36,765)	—	—	2,691	2,691	110	12,268	1,146	295	13,819	(6,138)	1,597	(4,541)
128-099 Meriwether County Health Dept	(162,960)	—	—	447	447	486	54,379	5,080	882	60,827	(27,206)	(578)	(27,784)
128-100 Miller County Health Dept	(32,202)	—	—	393	393	96	10,746	1,004	1,891	13,737	(5,376)	(5,944)	(11,320)
128-101 Mitchell County Health Dept	(111,384)	—	—	—	—	332	37,169	3,472	6,623	47,596	(18,595)	(7,442)	(26,037)
128-102 Monroe County Health Dept	(39,912)	—	—	—	—	119	13,318	1,244	987	15,668	(6,664)	(1,522)	(8,186)
128-103 Montgomery County Health Dept	(30,409)	—	—	2,227	2,227	91	10,148	948	186	11,373	(5,075)	1,092	(3,983)
128-104 Morgan County Health Dept	(67,593)	—	—	1,553	1,553	202	22,556	2,107	—	24,865	(11,282)	3,184	(8,098)
128-105 Murray County Health Dept	(154,905)	—	—	—	—	462	51,691	4,829	4,131	61,113	(25,860)	(3,956)	(29,816)
128-106 Muscogee County Health Dept	(1,590,857)	—	—	—	—	4,746	530,864	49,594	13,825	599,029	(265,577)	(29,986)	(295,563)
128-107 Newton County Health Dept	(152,897)	—	—	7,593	7,593	456	51,021	4,766	—	56,243	(25,526)	16,045	(9,481)
128-108 Oconee County Health Dept	(136,701)	—	—	—	—	408	45,617	4,262	7,275	57,562	(22,820)	(6,733)	(29,553)
128-109 Oglethorpe County Health Dept	(33,396)	—	—	—	—	100	11,144	1,041	882	13,167	(5,575)	(1,364)	(6,939)
128-110 Paulding County Health Dept	(115,615)	—	—	2,470	2,470	345	38,580	3,604	7,293	49,822	(19,302)	2,214	(17,088)
128-111 Peach County Health Dept	(58,196)	—	—	663	663	174	19,420	1,814	287	21,695	(9,714)	547	(9,167)
128-112 Pickens County Health Dept	(23,488)	—	—	—	—	70	7,838	732	666	9,306	(3,921)	(1,130)	(5,051)
128-113 Pierce County Health Dept	(63,547)	—	—	8,550	8,550	190	21,205	1,981	671	24,047	(10,608)	5,877	(4,731)
128-114 Pike County Health Dept	(34,012)	—	—	—	—	101	11,350	1,060	967	13,478	(5,679)	(1,583)	(7,262)
128-115 Polk County Health Dept	(115,196)	—	—	—	—	344	38,441	3,591	3,611	45,987	(19,231)	(4,181)	(23,412)

**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, 2021**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
128-116 Pulaski County Health Dept	\$ (44,222)	—	—	—	—	132	14,757	1,379	325	16,593	(7,383)	(1,042)	(8,425)
128-117 Putnam County Health Dept	(112,727)	—	—	—	—	336	37,617	3,514	1,964	43,431	(18,818)	(3,188)	(22,006)
128-119 Rabun County Health Dept	(24,479)	—	—	11,672	11,672	73	8,169	763	—	9,005	(4,085)	11,757	7,672
128-120 Randolph County Health Dept	—	—	—	2,401	2,401	—	—	—	110	110	—	1,768	1,768
128-121 Richmond County Health Dept	(909,045)	—	—	978	978	2,712	303,345	28,339	9,447	343,843	(151,756)	2,479	(149,277)
128-122 Rockdale County Health Dept	(80,027)	—	—	5,772	5,772	239	26,705	2,495	—	29,439	(13,359)	6,147	(7,212)
128-123 Schley County Health Dept	(35,650)	—	—	—	—	106	11,896	1,111	981	14,094	(5,952)	(1,631)	(7,583)
128-124 Screven County Health Dept	(76,042)	—	—	—	—	227	25,375	2,371	1,009	28,982	(12,693)	(1,488)	(14,181)
128-125 Seminole County Health Dept	(54,864)	—	—	—	—	164	18,308	1,710	2,082	22,264	(9,158)	(615)	(9,773)
128-126 Spalding County Health Dept	(187,599)	—	—	3,951	3,951	560	62,601	5,848	—	69,009	(31,318)	4,384	(26,934)
128-127 Stephens County Health Dept	(96,260)	—	—	—	—	287	32,122	3,001	2,755	38,165	(16,070)	(4,248)	(20,318)
128-128 Stewart County Health Dept	—	—	—	3,254	3,254	—	—	—	129	129	—	2,462	2,462
128-129 Sumter County Health Dept	(79,158)	—	—	2,472	2,472	236	26,415	2,468	2,956	32,075	(13,213)	6,262	(6,951)
128-131 Taliaferro County Health Dept	(39,967)	—	—	—	—	119	13,337	1,246	1,402	16,104	(6,671)	(2,392)	(9,063)
128-132 Tattnall County Health Dept	(86,875)	—	—	—	—	259	28,990	2,708	2,071	34,028	(14,503)	(3,899)	(18,402)
128-133 Taylor County Health Dept	(65,493)	—	—	5,802	5,802	195	21,855	2,042	428	24,520	(10,934)	3,339	(7,595)
128-134 Telfair County Health Dept	(108,336)	—	—	230	230	323	36,151	3,377	3,201	43,052	(18,087)	(3,611)	(21,698)
128-135 Terrell County Health Dept	(40,817)	—	—	—	—	122	13,620	1,272	2,008	17,022	(6,814)	(4,350)	(11,164)
128-136 Thomas County Health Dept	(289,309)	—	—	575	575	863	96,541	9,019	1,094	107,517	(48,297)	(5,288)	(53,585)
128-137 Tift County Health Dept	(156,500)	—	—	894	894	467	52,223	4,879	—	57,569	(26,127)	440	(25,687)
128-138 Toombs County Health Dept	(182,672)	—	—	—	—	545	60,957	5,695	2,658	69,855	(30,495)	(5,024)	(35,519)
128-139 Towns County Health Dept	(42,215)	—	—	886	886	126	14,087	1,316	—	15,529	(7,048)	3,127	(3,921)
128-140 Treutlen County Health Dept	(35,299)	—	—	—	—	105	11,779	1,100	929	13,913	(5,893)	(1,392)	(7,285)
128-141 Troup County Health Dept	(1,492,159)	—	—	—	—	4,451	497,928	46,517	6,550	555,446	(249,102)	(11,256)	(260,358)
128-142 Turner County Health Dept	(19,318)	—	—	—	—	58	6,447	602	757	7,864	(3,224)	(983)	(4,207)
128-143 Twiggs County Health Dept	(21,874)	—	—	1,950	1,950	65	7,299	682	1,301	9,347	(3,653)	(3,086)	(6,739)
128-144 Union County Health Dept	(71,916)	—	—	127	127	215	23,998	2,242	1,680	28,135	(12,003)	1,100	(10,903)
128-145 Upson County Health Dept	(123,362)	—	—	352	352	368	41,166	3,846	3,188	48,568	(20,595)	(602)	(21,197)
128-146 Walker County Health Dept	(136,085)	—	—	3,936	3,936	406	45,411	4,242	913	50,972	(22,719)	2,156	(20,563)
128-147 Walton County Health Dept	(194,151)	—	—	1,569	1,569	579	64,788	6,053	1,776	73,196	(32,412)	2,403	(30,009)
128-148 Ware County Health Dept	(1,852,146)	—	—	—	—	5,525	618,055	57,740	24,495	705,815	(309,196)	(48,484)	(357,680)
128-149 Warren County Health Dept	(17,292)	—	—	591	591	52	5,770	539	—	6,361	(2,888)	1,138	(1,750)
128-150 Washington County Health Dept	(149,005)	—	—	327	327	444	49,723	4,645	958	55,770	(24,875)	(5,125)	(30,000)
128-151 Wayne County Health Dept	(128,486)	—	—	—	—	383	42,875	4,005	1,275	48,538	(21,450)	(4,096)	(25,546)
128-152 Webster County Health Dept	—	—	—	7,816	7,816	—	—	—	282	282	—	6,000	6,000
128-153 Wheeler County Health Dept	(24,701)	—	—	3,275	3,275	74	8,243	770	—	9,087	(4,123)	6,013	1,890
128-154 White County Health Dept	(129,323)	—	—	—	—	386	43,155	4,032	4,132	51,705	(21,587)	(5,613)	(27,200)
128-155 Whitfield County Health Dept	(594,617)	—	—	16,339	16,339	1,774	198,422	18,537	2,218	220,951	(99,264)	5,419	(93,845)
128-156 Wilcox County Health Dept	(18,869)	—	—	—	—	56	6,296	588	737	7,677	(3,151)	255	(2,896)
128-157 Wilkes County Health Dept	(100,478)	—	—	—	—	300	33,529	3,132	2,586	39,547	(16,775)	(2,698)	(19,473)
128-158 Wilkinson County Health Dept	(40,158)	—	—	431	431	120	13,401	1,252	632	15,405	(6,703)	803	(5,900)
128-159 Worth County Health Dept	(113,940)	—	—	—	—	340	38,021	3,552	4,477	46,390	(19,020)	(7,037)	(26,057)
129-008 Woodright Industries	(7,211)	—	—	11,453	11,453	22	2,406	225	—	2,653	(1,203)	19,761	18,558
129-009 Jessamine Place	(192,310)	—	—	3,310	3,310	574	64,173	5,995	560	71,302	(32,104)	(657)	(32,761)
129-022 Carroll County MR Services	(148,131)	—	—	—	—	442	49,431	4,618	5,798	60,289	(24,728)	(7,372)	(32,100)
129-035 Green Oaks Service Center	(190,025)	—	—	19,618	19,618	567	63,411	5,924	—	69,902	(31,724)	23,112	(8,612)

**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, 2021

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense/(Benefit)			
		Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
129-071	Haralson Co. Center (MH/MR/SA)	\$ (85,963)	—	—	8,485	8,485	256	28,686	2,680	846	32,468	(14,351)	4,171	(10,180)
129-101	Mitchell-Baker Service Center	(211,844)	—	—	—	—	632	70,692	6,604	6,280	84,208	(35,365)	(4,680)	(40,045)
129-136	Thomas/Grady Service Center	(238,799)	—	—	6,696	6,696	712	79,686	7,444	—	87,842	(39,866)	4,628	(35,238)
129-137	Tift County - Diversified Enterprises	(156,543)	—	—	—	—	467	52,238	4,880	5,809	63,394	(26,134)	(7,873)	(34,007)
209-0209	Agric Commodity Commission	(96,241)	—	—	11,791	11,791	287	32,115	3,000	778	36,180	(16,069)	6,895	(9,174)
237-0041	Stone Mountain Judicial Circuit DA Staff	—	—	—	1,648	1,648	—	—	—	—	—	—	6,026	6,026
237-0237	DA-Lookout Mountain Judicial Circuit	(58,842)	—	—	8,362	8,362	176	19,635	1,834	—	21,645	(9,823)	17,441	7,618
361	Lookout Mountain CSB	(29,597)	—	—	8,428	8,428	88	9,876	923	—	10,887	(4,942)	13,262	8,320
363	Highland Rivers Center Community Service Board	(184,896)	—	—	2,388	2,388	552	61,699	5,764	—	68,015	(30,866)	13,741	(17,125)
364	Georgia Mountains AVITA Community Partners	(12,304)	—	—	8,015	8,015	37	4,106	384	175	4,702	(2,054)	7,595	5,541
365	Cobb County Community Service	(170,239)	—	—	2,983	2,983	508	56,808	5,307	7,866	70,489	(28,419)	5,853	(22,566)
366	Douglas Community Service Board	—	—	—	6,499	6,499	—	—	—	1,492	1,492	—	939	939
368	Dekalb Community Service Board	(73,487)	—	—	16,350	16,350	219	24,522	2,291	—	27,032	(12,268)	24,000	11,732
369	View Point Health	(145,994)	—	—	6,289	6,289	435	48,718	4,551	—	53,704	(24,374)	9,133	(15,241)
370	Clayton Community M.H., Substance	(36,358)	—	—	7,745	7,745	108	12,133	1,133	—	13,374	(6,069)	13,869	7,800
371	Advantage Behavioral Health Systems	(78,875)	—	—	2,891	2,891	235	26,320	2,459	—	29,014	(13,168)	9,706	(3,462)
372	Pathways Center CSB	(37,689)	—	—	8,184	8,184	112	12,577	1,175	287	14,151	(6,291)	7,085	794
373	Mcintosh Trail MH, MR and SA	(53,324)	—	—	—	—	159	17,794	1,662	1,351	20,966	(8,902)	789	(8,113)
374	River Edge Behavioral Health Center	(158,119)	—	—	25,229	25,229	472	52,764	4,929	—	58,165	(26,397)	45,874	19,477
375	Phoenix Center	—	—	—	3,064	3,064	—	—	—	—	—	—	10,015	10,015
376	Oconee Community Service Board	(26,924)	—	—	2,251	2,251	80	8,984	839	—	9,903	(4,496)	3,513	(983)
377	East Central Georgia CSB Serenity BHS	(59,125)	—	—	2,983	2,983	176	19,730	1,843	69	21,818	(9,870)	4,269	(5,601)
379	New Horizons	(108,915)	—	—	6,463	6,463	325	36,345	3,395	—	40,065	(18,183)	20,654	2,471
380	Middle Flint Community Service	(101,266)	—	—	7,513	7,513	302	33,792	3,157	—	37,251	(16,905)	20,040	3,135
381	CSB of Middle Georgia	(114,340)	—	—	40,005	40,005	341	38,155	3,564	—	42,060	(19,089)	45,302	26,213
382	Albany Area Community Service	(81,277)	—	—	555	555	242	27,122	2,534	300	30,198	(13,568)	(730)	(14,298)
383	The Georgia Pines CSB	(125,616)	—	—	14,577	14,577	375	41,918	3,916	—	46,209	(20,970)	21,686	716
384	South Georgia CSB	(73,456)	—	—	4,142	4,142	219	24,512	2,290	237	27,258	(12,263)	3,710	(8,553)
385	Pineland Area MH, MR and SA	(54,944)	—	—	9,600	9,600	164	18,335	1,713	—	20,212	(9,172)	11,802	2,630
386	Satilla Community Service Board	(213,944)	—	—	4,974	4,974	638	71,392	6,670	1,031	79,731	(35,715)	1,659	(34,056)
388	Gateway Behavior Health Services CSB	(64,323)	—	—	6,964	6,964	192	21,464	2,005	—	23,661	(10,738)	7,323	(3,415)
402	Georgia Dept. of Agriculture	(4,631,092)	—	—	—	—	13,814	1,545,379	144,371	467	1,704,031	(773,117)	(2,197)	(775,314)
403	Georgia Dept. of Admin. Services	(4,053,496)	—	—	—	—	12,092	1,352,638	126,365	30,444	1,521,539	(676,690)	(50,293)	(726,983)
404	Georgia Dept. of Audits	(4,358,829)	—	—	—	—	13,002	1,454,526	135,884	47,035	1,650,447	(727,663)	(25,617)	(753,280)
405	Georgia Dept. of Public Health	(11,969,730)	—	—	5,381	5,381	35,706	3,994,257	373,149	148,915	4,552,027	(1,998,226)	(117,599)	(2,115,825)
406	Georgia Dept. of Banking & Finance	(1,767,538)	—	—	—	—	5,273	589,821	55,102	19,520	669,716	(295,072)	(31,747)	(326,819)
407	State Accounting Office	(2,427,771)	—	—	—	—	7,242	810,139	75,684	13,223	906,288	(405,293)	(23,156)	(428,449)
408	Office of Comm. of Insurance	(2,354,586)	—	—	125,679	125,679	7,024	785,717	73,403	—	866,144	(393,075)	169,855	(223,220)
409	Georgia State Finance & Investment Commission	(2,528,471)	—	—	1,672	1,672	7,542	843,742	78,824	26,679	956,787	(422,101)	(15,774)	(437,875)
410	State Properties Commission	(207,201)	—	—	751	751	618	69,142	6,459	4,816	81,035	(34,590)	(1,388)	(35,978)
411	Georgia Dept. of Defense	(2,911,348)	—	—	62,812	62,812	8,685	971,507	90,760	—	1,070,952	(486,019)	88,687	(397,332)
414	Georgia Dept. of Education	(4,773,255)	—	—	2,892	2,892	14,239	1,592,819	148,803	30,301	1,786,162	(796,847)	13,616	(783,231)
415	The Technical College System of Georgia	(2,926,405)	—	—	—	—	8,729	976,531	91,229	63,416	1,139,905	(488,535)	(102,582)	(591,117)
416	Georgia Employees Retirement System	(1,426,296)	—	—	—	—	4,255	475,950	44,464	33,324	557,993	(238,105)	(39,688)	(277,793)
418	Prosecuting Attorneys Council	(12,186,969)	—	—	—	—	36,354	4,066,749	379,921	48,168	4,531,192	(2,034,495)	(63,736)	(2,098,231)
419	Georgia Dept of Community Health	(8,717,657)	—	—	234,855	234,855	26,005	2,909,052	271,768	—	3,206,825	(1,455,326)	424,932	(1,030,394)



## 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, 2021

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense/(Benefit)			
		Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
420	Georgia Forestry Commission	\$ (6,000,147)	—	—	—	—	17,898	2,002,228	187,051	40,513	2,247,690	(1,001,665)	(86,580)	(1,088,245)
422	Office of Planning and Budget	(3,153,275)	—	—	—	—	9,406	1,052,237	98,301	66,422	1,226,366	(526,408)	(54,937)	(581,345)
427	Georgia Dept. of Human Services	(36,187,408)	—	—	14,884	14,884	107,947	12,075,612	1,128,120	156,980	13,468,659	(6,041,128)	(118,457)	(6,159,585)
428	Georgia Dept. of Community Affairs	(3,681,543)	—	—	—	—	10,982	1,228,518	114,770	103,804	1,458,074	(614,598)	(56,329)	(670,927)
429	Department of Economic Development	(2,308,762)	—	—	34,703	34,703	6,887	770,426	71,974	—	849,287	(385,424)	82,285	(303,139)
430	Admin. Office of the Courts	(1,590,044)	—	—	—	—	4,743	530,592	49,569	24,493	609,397	(265,440)	(28,494)	(293,934)
432	Georgia Court of Appeals	(2,553,923)	—	—	—	—	7,618	852,235	79,617	—	961,573	(426,352)	(36,085)	(462,437)
436	Superior Courts of Georgia	(3,210,898)	—	—	—	—	9,578	1,071,466	100,098	49,279	1,230,421	(536,027)	(77,575)	(613,602)
438	Supreme Court	(2,324,158)	—	—	—	—	6,933	775,564	72,454	39,022	893,973	(387,994)	(82,574)	(470,568)
440	Georgia Dept. of Labor	(14,666,672)	—	—	—	—	43,750	4,894,218	457,225	390,381	5,785,574	(2,448,454)	(310,261)	(2,758,715)
441	Dept. of Behavioral Health and Developmental Disabilities	(24,612,003)	—	—	520,449	520,449	73,417	8,212,940	767,264	—	9,053,621	(4,108,728)	618,825	(3,489,903)
442	Georgia Department of Law	(4,859,631)	—	—	—	—	14,496	1,621,642	151,496	59,779	1,847,413	(811,267)	(88,037)	(899,304)
444	General Assembly of Georgia	(2,822,965)	—	—	—	—	8,421	942,014	88,004	12,753	1,051,192	(471,267)	(22,042)	(493,309)
461	Dept. of Juvenile Justice	(20,051,276)	—	—	8,940	8,940	59,813	6,691,041	625,086	67,913	7,443,853	(3,347,360)	11,573	(3,335,787)
462	Georgia Dept. of Natural Resources	(25,530,662)	—	—	10,803	10,803	76,158	8,519,493	795,903	42,064	9,433,618	(4,262,090)	(21,036)	(4,283,126)
465	State Board Pardons & Paroles	(3,405,795)	—	—	36,840	36,840	10,159	1,136,502	106,174	—	1,252,835	(568,563)	27,722	(540,841)
466	Georgia Dept. of Public Safety	(24,052,938)	—	—	368,955	368,955	71,750	8,026,382	749,836	—	8,847,968	(4,015,397)	410,057	(3,605,340)
467	Georgia Dept. of Corrections	(62,346,130)	—	—	742,148	742,148	185,990	20,804,688	1,943,611	—	22,934,289	(10,408,061)	1,209,361	(9,198,700)
469	Georgia Dept. of Early Care and Learning	(4,365,886)	—	—	—	—	13,023	1,456,881	136,104	35,809	1,641,817	(728,841)	(80,061)	(808,902)
470	Georgia Public Service Commission	(1,914,880)	—	—	17,139	17,139	5,712	638,989	59,695	2,568	706,964	(319,669)	5,788	(313,881)
471	Georgia Bureau of Investigation	(15,113,300)	—	—	—	—	45,083	5,043,256	471,148	108,301	5,667,788	(2,523,013)	(212,317)	(2,735,330)
474	Department of Revenue	(10,979,685)	—	—	9,587	9,587	32,752	3,663,883	342,285	—	4,038,920	(1,832,947)	12,944	(1,820,003)
475	Georgia Dept. of Driver Services	(4,113,213)	—	—	18,600	18,600	12,270	1,372,565	128,227	2,604	1,515,666	(686,660)	9,218	(677,442)
476	Georgia Student Finance Commission	(475,676)	—	—	35,915	35,915	1,419	158,732	14,829	—	174,980	(79,408)	50,511	(28,897)
477	Georgia Dept. of Community Supervision	(21,842,314)	—	—	18,524	18,524	65,155	7,288,704	680,921	96,345	8,131,125	(3,646,357)	(28,723)	(3,675,080)
478	Secretary of State	(1,608,131)	—	—	917	917	4,797	536,628	50,133	673	592,231	(268,460)	(881)	(269,341)
482	Georgia Teachers Retirement System	(6,831,518)	—	—	—	—	20,378	2,279,654	212,968	163,687	2,676,687	(1,140,454)	(250,297)	(1,390,751)
484	Georgia Dept. of Transportation	(56,172,359)	—	—	—	—	167,561	18,744,521	1,751,139	87,275	20,750,496	(9,377,416)	(542,865)	(9,920,281)
488	Georgia Dept. of Veterans Services	(946,340)	—	—	29,969	29,969	2,823	315,790	29,502	—	348,115	(157,983)	40,529	(117,454)
489	Subsequent Injury Trust Fund	(368,812)	—	—	—	—	1,100	123,071	11,497	16,440	152,108	(61,570)	(20,794)	(82,364)
490	State Board of Workers Comp	(2,534,530)	—	—	12,948	12,948	7,560	845,764	79,012	2,609	934,945	(423,114)	(9,581)	(432,695)
492	Georgia Public Defender Standards Council	(9,699,549)	—	—	—	—	28,934	3,236,706	302,378	28,941	3,596,959	(1,619,242)	(20,846)	(1,640,088)
503-0503	Georgia Institute of Technology	(799,311)	—	—	—	—	2,384	266,727	24,918	55,305	349,334	(133,438)	(64,521)	(197,959)
509-0509	Georgia State University	(536,859)	—	—	8,029	8,029	1,601	179,148	16,736	4,621	202,106	(89,624)	(13,517)	(103,141)
512-0512	Augusta University	(1,533,068)	—	—	2,141	2,141	4,573	511,579	47,792	3,592	567,536	(255,931)	(12,240)	(268,171)
518-0518	University of Georgia	(1,257,283)	—	—	—	—	3,750	419,551	39,195	8,938	471,434	(209,891)	(28,306)	(238,197)
521-0521	Albany State University	(149,128)	—	—	—	—	445	49,764	4,649	5,645	60,503	(24,894)	(11,456)	(36,350)
528-0528	Clayton College & State Univ	(30,126)	—	—	—	—	90	10,053	939	792	11,874	(5,029)	(1,188)	(6,217)
530-0530	Columbus State University	(23,635)	—	—	—	—	71	7,887	737	643	9,338	(3,943)	78	(3,865)
531-0531	University of North Georgia	(162,923)	—	—	4,039	4,039	486	54,367	5,079	954	60,886	(27,198)	(1,065)	(28,263)
536-0536	Georgia College and State Univ	(107,714)	—	—	6,799	6,799	321	35,944	3,358	—	39,623	(17,982)	16,972	(1,010)
539-0539	Georgia Southern University	(191,232)	—	—	671	671	570	63,814	5,962	1,611	71,957	(31,924)	(1,359)	(33,283)
540-0540	Georgia Gwinnett College	(112,130)	—	—	—	—	334	37,417	3,496	7,685	48,932	(18,720)	(12,355)	(31,075)
542-0542	Georgia Southwestern State University	(156,173)	—	—	—	—	466	52,115	4,869	8,187	65,637	(26,070)	(13,804)	(39,874)
543-0543	Kennesaw State University	(195,482)	—	—	6,924	6,924	583	65,232	6,094	2,938	74,847	(32,634)	(12,201)	(44,835)
547-0547	Middle Georgia State College	(193,770)	—	—	985	985	578	64,660	6,041	—	71,279	(32,350)	2,272	(30,078)

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
551-0551 Valdosta State University	\$ (25,083)	—	—	10,401	10,401	75	8,370	782	1,206	10,433	(4,188)	6,600	2,412
554-0554 University of West Georgia	(130,518)	—	—	—	—	389	43,553	4,069	6,045	54,056	(21,790)	(11,243)	(33,033)
557-0557 Abraham Baldwin Agric College	(143,968)	—	—	4,631	4,631	429	48,042	4,488	2,218	55,177	(24,034)	(3,191)	(27,225)
563-0563 College of Coastal Georgia	(142,724)	—	—	—	—	426	47,626	4,449	8,632	61,133	(23,828)	(15,607)	(39,435)
567-0567 South Georgia State College	(30,274)	—	—	1,509	1,509	90	10,102	944	679	11,815	(5,055)	6,015	960
569-0569 Dalton College	(41,815)	—	—	—	—	125	13,953	1,304	5,182	20,564	(6,980)	(7,115)	(14,095)
573-0573 Georgia Highlands College	(29,079)	—	—	2,483	2,483	87	9,704	907	—	10,698	(4,855)	2,086	(2,769)
576-0576 Gordon College	(26,825)	—	—	—	—	80	8,952	836	785	10,653	(4,477)	(1,211)	(5,688)
598-0598 Board of Regents of the University System of Georgia	(916,589)	—	—	6,041	6,041	2,734	305,863	28,574	12,685	349,866	(153,014)	(4,184)	(157,198)
6021 Atkinson County Schools	(25,988)	—	—	—	—	78	8,672	810	1,133	10,693	(4,337)	(3,150)	(7,487)
6031 Bacon County Schools	(22,268)	—	—	2,958	2,958	66	7,431	694	194	8,385	(3,717)	1,843	(1,874)
6051 Baldwin County Schools	(155,786)	—	—	—	—	465	51,985	4,857	4,614	61,921	(26,007)	(2,303)	(28,310)
6071 Barrow County Schools	(7,944)	—	—	4,979	4,979	24	2,651	248	178	3,101	(1,325)	3,723	2,398
6081 Bartow County Schools	—	—	—	1,564	1,564	—	—	—	—	—	—	1,418	1,418
6091 Ben Hill County Schools	(37,067)	—	—	—	—	111	12,369	1,156	1,175	14,811	(6,188)	(1,986)	(8,174)
6111 Bibb County Schools	(157,362)	—	—	2,250	2,250	469	52,511	4,906	1,163	59,049	(26,271)	(3,006)	(29,277)
6141 Brooks County Schools	(20,772)	—	—	124	124	62	6,931	648	5,062	12,703	(3,468)	(2,995)	(6,463)
6181 Butts County Schools	(35,170)	—	—	—	—	105	11,736	1,096	1,148	14,085	(5,871)	(1,798)	(7,669)
6211 Candler County Schools	(56,016)	—	—	—	—	167	18,692	1,746	1,711	22,316	(9,352)	(3,005)	(12,357)
6221 Carroll County Schools	(36,278)	—	—	—	—	108	12,106	1,131	1,261	14,606	(6,056)	(1,862)	(7,918)
6241 Charlton County Schools	(43,354)	—	—	—	—	129	14,467	1,352	1,311	17,259	(7,236)	(2,393)	(9,629)
6251 Chatham County Schools	(131,245)	—	—	—	—	392	43,796	4,091	6,164	54,443	(21,910)	(9,583)	(31,493)
6271 Chattooga County Schools	(36,980)	—	—	—	—	110	12,340	1,153	1,553	15,156	(6,174)	(4,425)	(10,599)
6291 Clarke County Schools	(143,414)	—	—	3,351	3,351	428	47,857	4,471	1,424	54,180	(23,940)	5,619	(18,321)
6311 Clayton County Schools	(104,955)	—	—	—	—	313	35,023	3,272	9,355	47,963	(17,521)	(9,590)	(27,111)
6331 Cobb County Schools	(26,899)	—	—	—	—	80	8,976	839	943	10,838	(4,490)	(2,414)	(6,904)
6341 Coffee County Schools	(34,850)	—	—	—	—	104	11,629	1,086	1,196	14,015	(5,818)	(1,785)	(7,603)
6351 Colquitt County Schools	(99,247)	—	—	—	—	296	33,118	3,094	3,766	40,274	(16,568)	(7,086)	(23,654)
6361 Columbia County Schools	(47,308)	—	—	9,263	9,263	141	15,786	1,475	580	17,982	(7,900)	5,944	(1,956)
6371 Cook County Schools	(4,656)	—	—	4,915	4,915	14	1,554	145	340	2,053	(777)	1,857	1,080
6381 Coweta County Schools	(125,438)	—	—	—	—	374	41,858	3,910	11,735	57,877	(20,942)	(15,077)	(36,019)
6401 Crisp County Schools	(28,587)	—	—	1,546	1,546	85	9,539	891	872	11,387	(4,774)	4,247	(527)
6431 Decatur County Schools	—	—	—	4,011	4,011	—	—	—	—	—	—	5,177	5,177
6441 Dekalb County Schools	(494,262)	—	—	448	448	1,474	164,933	15,408	20,253	202,068	(82,513)	(17,088)	(99,601)
6451 Dodge County Schools	(88,106)	—	—	1,111	1,111	263	29,401	2,747	828	33,239	(14,709)	(2,473)	(17,182)
6452 Ocmulgee Regional Library System	(18,801)	—	—	—	—	56	6,274	586	522	7,438	(3,139)	(837)	(3,976)
6461 Dooly County Schools	(24,701)	—	—	—	—	74	8,243	770	6,019	15,106	(4,123)	(5,472)	(9,595)
6471 Dougherty County Schools	(54,273)	—	—	1,660	1,660	162	18,111	1,692	471	20,436	(9,061)	(792)	(9,853)
6481 Douglas County Schools	(118,996)	—	—	—	—	355	39,709	3,710	3,312	47,086	(19,864)	(5,023)	(24,887)
6511 Effingham County Schools	(86,246)	—	—	—	—	257	28,780	2,689	2,718	34,444	(14,398)	(4,254)	(18,652)
6561 Fayette County Schools	(82,391)	—	—	—	—	246	27,494	2,569	2,413	32,722	(13,753)	(3,808)	(17,561)
6571 Floyd County Schools	(191,620)	—	—	—	—	572	63,943	5,974	9,155	79,644	(31,988)	(21,089)	(53,077)
6581 Forsyth County Schools	(131,553)	—	—	—	—	392	43,899	4,101	9,067	57,459	(21,962)	(18,571)	(40,533)
6591 Franklin County Schools	(17,440)	—	—	—	—	52	5,820	544	458	6,874	(2,911)	(704)	(3,615)
6601 Fulton County Board of Education	(49,549)	—	—	902	902	148	16,534	1,545	1,240	19,467	(8,272)	2,880	(5,392)
6611 Gilmer County Schools	(71,516)	—	—	—	—	213	23,865	2,229	1,346	27,653	(11,940)	(2,710)	(14,650)

**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, 2021

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense/(Benefit)			
		Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/(benefit)
6631	Glynn County Schools	\$ (153,248)	—	—	—	—	457	51,138	4,777	1,204	57,576	(25,584)	(5,227)	(30,811)
6641	Gordon County Schools	(37,818)	—	—	—	—	113	12,620	1,179	1,167	15,079	(6,312)	(1,972)	(8,284)
6651	Grady County Schools	(65,321)	—	—	612	612	195	21,797	2,036	1,013	25,041	(10,905)	618	(10,287)
6661	Greene County Schools	(99,942)	—	—	—	—	298	33,350	3,116	9,211	45,975	(16,685)	(14,052)	(30,737)
6671	Gwinnett County Schools	(123,331)	—	—	4,502	4,502	368	41,155	3,845	642	46,010	(20,589)	2,349	(18,240)
6731	Hart County Schools	—	—	—	1,293	1,293	—	—	—	—	—	—	4,311	4,311
6751	Henry County Schools	(99,222)	—	—	1,813	1,813	296	33,110	3,093	660	37,159	(16,564)	(1,856)	(18,420)
6761	Houston County Schools	(183,110)	—	—	—	—	546	61,103	5,708	5,486	72,843	(30,570)	(2,584)	(33,154)
6771	Inwin County Schools	(41,230)	—	—	—	—	123	13,758	1,285	1,492	16,658	(6,885)	(2,952)	(9,837)
6781	Jackson County Schools	(58,639)	—	—	—	—	175	19,568	1,828	6,762	28,333	(9,788)	(6,922)	(16,710)
6831	Johnson County Schools	—	—	—	173	173	—	—	—	—	—	—	3,036	3,036
6851	Lamar County Schools	(46,563)	—	—	—	—	139	15,538	1,452	3,485	20,614	(7,773)	(4,019)	(11,792)
6871	Laurens County Schools	(39,511)	—	—	—	—	118	13,185	1,232	2,630	17,165	(6,593)	(3,642)	(10,235)
6881	Lee County Schools	(12,470)	—	—	—	—	37	4,161	389	455	5,042	(2,083)	(634)	(2,717)
6941	Macon County Schools	(15,426)	—	—	827	827	46	5,148	481	88	5,763	(2,574)	350	(2,224)
6951	Madison County Schools	—	—	—	8,606	8,606	—	—	—	214	214	—	6,911	6,911
6971	Mcduffie County Schools	(98,508)	—	—	—	—	294	32,872	3,071	2,519	38,756	(16,444)	(4,112)	(20,556)
6991	Meriwether County Schools	(115,332)	—	—	—	—	344	38,486	3,595	9,107	51,532	(19,254)	(12,971)	(32,225)
7021	Monroe County Schools	(8,289)	—	—	9,149	9,149	25	2,766	258	307	3,356	(1,383)	6,976	5,593
7061	Muscogee County Schools	(83,254)	—	—	—	—	248	27,781	2,595	7,504	38,128	(13,899)	(7,741)	(21,640)
7071	Newton County Schools	(124,754)	—	—	—	—	372	41,630	3,889	6,909	52,800	(20,827)	(13,593)	(34,420)
7091	Oglethorpe County Schools	—	—	—	—	—	—	—	—	—	—	—	68	68
7101	Paulding County Schools	(15,389)	—	—	—	—	46	5,135	480	1,496	7,157	(2,569)	(2,874)	(5,443)
7121	Pickens County Schools	(10,075)	—	—	—	—	30	3,362	314	424	4,130	(1,681)	(709)	(2,390)
7141	Pike County Schools	(28,784)	—	—	—	—	86	9,605	897	1,241	11,829	(4,805)	(2,164)	(6,969)
7151	Polk County Schools	(100,029)	—	—	96	96	298	33,379	3,118	749	37,544	(16,700)	(4,680)	(21,380)
7191	Rabun County Schools	(42,529)	—	—	—	—	127	14,192	1,326	1,527	17,172	(7,099)	(2,812)	(9,911)
7211	Richmond County Schools	(67,476)	—	—	2,457	2,457	201	22,517	2,104	—	24,822	(11,263)	2,708	(8,555)
7221	Rockdale County Schools	(81,603)	—	—	2,206	2,206	243	27,231	2,544	—	30,018	(13,624)	5,570	(8,054)
7261	Spalding County Schools	(75,143)	—	—	—	—	224	25,075	2,343	1,987	29,629	(12,544)	(2,996)	(15,540)
7271	Stephens County Schools	—	—	—	437	437	—	—	—	—	—	—	1,973	1,973
7321	Tattnall County Schools	(37,325)	—	—	—	—	111	12,455	1,164	2,368	16,098	(6,230)	(4,266)	(10,496)
7341	Telfair County Schools	(9,213)	—	—	—	—	27	3,074	287	382	3,770	(1,539)	(1,090)	(2,629)
7351	Terrell County Schools	(43,502)	—	—	—	—	130	14,516	1,356	1,200	17,202	(7,261)	(1,901)	(9,162)
7371	Tift County Schools	—	—	—	2,066	2,066	—	—	—	—	—	—	5,137	5,137
7401	Treutlen County Schools	(27,571)	—	—	—	—	82	9,200	859	1,075	11,216	(4,604)	(1,656)	(6,260)
7451	Upson County Schools	(33,735)	—	—	502	502	101	11,257	1,052	956	13,366	(5,630)	1,758	(3,872)
7461	Walker County Schools	(33,581)	—	—	—	—	100	11,206	1,047	3,037	15,390	(5,605)	(6,476)	(12,081)
7481	Ware County Schools	(67,538)	—	—	—	—	201	22,537	2,105	2,104	26,947	(11,277)	(2,642)	(13,919)
7501	Washington County Board of Education	(166,150)	—	—	5,639	5,639	496	55,444	5,180	—	61,120	(27,736)	4,704	(23,032)
7511	Wayne County Schools	(28,697)	—	—	—	—	86	9,576	895	859	11,416	(4,790)	(1,368)	(6,158)
7541	White County Board of Education	—	—	—	—	—	—	—	—	—	—	—	95	95
7571	Wilkes County Schools	(52,475)	—	—	—	—	157	17,511	1,636	3,686	22,990	(8,760)	(8,270)	(17,030)
7581	Wilkinson County Schools	(59,224)	—	—	7,664	7,664	177	19,763	1,846	—	21,786	(9,887)	7,287	(2,600)
7611	Atlanta City Schools	(204,276)	—	—	—	—	609	68,166	6,368	6,557	81,700	(34,104)	(13,538)	(47,642)
7641	City of Buford Schools (Gwinnett)	(60,610)	—	—	—	—	181	20,225	1,889	2,093	24,388	(10,119)	(3,926)	(14,045)

**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, 2021

	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense/(Benefit)		
		Net OPEB 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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions
7721	City of Dalton Schools (Whitfield)	\$ —	—	—	—	—	—	—	—	—	—	164	164
7741	City of Dublin Schools (Laurens)	(43,791)	—	—	—	131	14,613	1,365	1,365	17,474	(7,309)	(4,984)	(12,293)
7811	City of Marietta Schools (Cobb)	(19,399)	—	—	—	58	6,473	605	4,727	11,863	(3,238)	(4,298)	(7,536)
7851	City of Rome Schools (Floyd)	(32,029)	—	—	59	96	10,688	998	932	12,714	(5,346)	(1,104)	(6,450)
7861	City of Social Circle Schools (Walton)	(35,552)	—	—	—	106	11,863	1,108	1,514	14,591	(5,936)	(4,229)	(10,165)
7891	City of Thomasville Schools (Thomas)	(32,343)	—	—	—	96	10,793	1,008	820	12,717	(5,399)	247	(5,152)
7921	City of Valdosta Schools (Lowndes)	(178,528)	—	—	—	533	59,574	5,566	5,973	71,646	(29,802)	(11,039)	(40,841)
817	Oconee Fall Line Technical College	(422,992)	—	—	—	1,262	141,151	13,187	4,005	159,605	(70,613)	(6,209)	(76,822)
818	Coastal Pines Technical College	(422,260)	—	—	598	1,260	140,907	13,164	4,092	159,423	(70,492)	(3,542)	(74,034)
820	Albany Technical College	(715,091)	—	—	2,739	2,133	238,623	22,293	3,394	266,443	(119,379)	(10,115)	(129,494)
822	Athens Technical College	(509,578)	—	—	2,658	1,520	170,044	15,886	902	188,352	(85,069)	(3,687)	(88,756)
823	Atlanta Technical College	(607,100)	—	—	2,175	1,811	202,587	18,926	7,477	230,801	(101,350)	4,910	(96,440)
824	Augusta Technical College	(1,564,611)	—	—	15,883	4,667	522,105	48,776	—	575,548	(261,196)	25,615	(235,581)
826	West Georgia Technical College	(1,210,714)	—	—	—	3,612	404,011	37,743	23,068	468,434	(202,118)	(16,269)	(218,387)
827	Chattahoochee Tech College	(1,100,758)	—	—	4,908	3,284	367,319	34,315	2,944	407,862	(183,761)	21,776	(161,985)
828	Columbus Technical College	(550,709)	—	—	2,068	1,643	183,770	17,168	342	202,923	(91,935)	(4,262)	(96,197)
829	Georgia Northwestern Technical College	(1,307,830)	—	—	8,618	3,901	436,418	40,771	14,313	495,403	(218,330)	25,999	(192,331)
830	Georgia Piedmont Technical College	(410,140)	—	—	1,309	1,223	136,862	12,786	—	150,871	(68,469)	13,542	(54,927)
831	Southern Crescent Technical College	(546,232)	—	—	1,555	1,629	182,276	17,028	3,042	203,975	(91,189)	3,488	(87,701)
832	Gwinnett Technical College	(979,767)	—	—	3,985	2,923	326,945	30,544	5,710	366,122	(163,560)	(8,804)	(172,364)
834	Lanier Technical College	(531,858)	—	—	4,251	1,587	177,479	16,580	2,377	198,023	(88,788)	(2,355)	(91,143)
835	Central Georgia Technical College	(2,134,607)	—	—	11,906	6,368	712,311	66,545	—	785,224	(356,351)	3,823	(352,528)
837	Southern Regional Technical College	(991,837)	—	—	34,052	2,959	330,973	30,920	1,637	366,489	(165,576)	20,690	(144,886)
838	North Georgia Technical College	(353,866)	—	—	8,446	1,056	118,084	11,032	—	130,172	(59,075)	13,104	(45,971)
841	Savannah Technical College	(502,151)	—	—	5,270	1,498	167,566	15,654	—	184,718	(83,831)	8,288	(75,543)
842	South Georgia Technical College	(945,964)	—	—	9,646	2,822	315,665	29,490	4,198	352,175	(157,920)	(8,138)	(166,058)
843	Southeastern Technical College	(610,887)	—	—	13,144	1,822	203,851	19,044	—	224,717	(101,982)	17,471	(84,511)
844	Ogeechee Technical College	(223,465)	—	—	—	667	74,569	6,966	5,544	87,746	(37,305)	(6,991)	(44,296)
848	Wiregrass Georgia Technical College	(541,668)	—	—	—	1,616	180,753	16,886	3,395	202,650	(90,426)	(8,690)	(99,116)
8504	Northwest Georgia RESA	(43,176)	—	—	1,068	129	14,408	1,346	1,578	17,461	(7,207)	2,954	(4,253)
8564	Metro RESA	(54,765)	—	—	—	163	18,275	1,707	1,608	21,753	(9,143)	(2,415)	(11,558)
8584	Northeast Georgia RESA	—	—	—	—	—	—	—	—	—	—	322	322
8804	First District RESA	(78,296)	—	—	—	234	26,127	2,441	5,600	34,402	(13,071)	(7,258)	(20,329)
900	Georgia Building Authority	(1,523,042)	—	—	17,401	4,543	508,234	47,480	—	560,257	(254,255)	34,770	(219,485)
9012	Academy for Classical Education	—	—	—	—	—	—	—	—	—	—	1,816	1,816
910-0910	Jekyll Island State Park Authority	(917,371)	—	—	—	2,737	306,124	28,598	21,050	358,509	(153,146)	(22,802)	(175,948)
913-0913	Lk Lanier Island Dev Authority	(97,097)	—	—	—	290	32,401	3,027	2,504	38,222	(16,209)	(3,808)	(20,017)
9194	Mountain Education Center Inc	—	—	—	—	—	—	—	—	—	—	3,274	3,274
921	Georgia Correctional Industries	(1,957,538)	—	—	16,309	5,839	653,224	61,025	7,051	727,139	(326,791)	(23,497)	(350,288)
922	George L. Smith II - GWCCA	(2,147,398)	—	—	287,514	6,406	716,579	66,944	7,523	797,452	(358,486)	216,853	(141,633)
926-0926	Georgia Agric Exposition Authority	(496,836)	—	—	19,845	1,482	165,792	15,489	1,629	184,392	(82,943)	12,942	(70,001)
927	State Road and Tollway Authority	(1,093,085)	—	—	52,213	3,261	364,759	34,076	5,131	407,227	(182,479)	21,430	(161,049)
928-0928	Georgia Environmental Finance Authority	(745,753)	—	—	—	2,225	248,855	23,248	13,498	287,826	(124,496)	(6,623)	(131,119)
936-0936	Agric Com Commission-Peanuts	(142,293)	—	—	—	424	47,483	4,436	4,564	56,907	(23,755)	(5,006)	(28,761)
955-0955	Georgia Superior Court Clerks Coop	(368,806)	—	—	—	1,100	123,069	11,497	11,383	147,049	(61,569)	(13,708)	(75,277)
968-0968	Georgia Military College	(70,186)	—	—	5,985	209	23,421	2,188	502	26,320	(11,718)	2,300	(9,418)

**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, 2021

	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense/(Benefit)		
	Net OPEB 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 plan OPEB expense/ (benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Total OPEB expense/ (benefit)
<b>Employer</b>													
972-0972 Georgia Federal-State Inspection	\$ (1,101,085)	—	—	3,738	3,738	3,285	367,428	34,326	14,351	419,390	(183,815)	(1,659)	(185,474)
973-0973 Georgia Lottery Corporation	(61,379)	—	—	2,681	2,681	183	20,482	1,913	319	22,897	(10,246)	1,438	(8,808)
977 Georgia Public Broadcasting	(1,124,831)	—	—	25,308	25,308	3,355	375,352	35,066	1,502	415,275	(187,779)	13,599	(174,180)
980 Georgia Technology Authority	(4,831,192)	—	—	2,239	2,239	14,411	1,612,152	150,609	87,052	1,864,224	(806,519)	(81,334)	(887,853)
9915 Foothills Charter High School	(55,430)	—	—	—	—	165	18,497	1,728	6,204	26,594	(9,254)	(10,911)	(20,165)
996 The ATL	(299,057)	—	—	1,884	1,884	892	99,794	9,323	72,454	182,463	(49,924)	(62,382)	(112,306)
<b>Total for all Employers</b>	<b>(594,152,986)</b>	<b>—</b>	<b>—</b>	<b>4,152,606</b>	<b>4,152,606</b>	<b>1,772,355</b>	<b>198,266,797</b>	<b>18,522,362</b>	<b>4,252,601</b>	<b>222,814,115</b>	<b>(99,187,891)</b>	<b>11,409</b>	<b>(99,176,482)</b>
<b>Nonemployer:</b>													
State of Georgia for participants in:													
ERS	(17,276,748)	—	—	325,566	325,566	51,531	5,765,187	538,589	329,208	6,684,515	(2,884,199)	(106,431)	(2,990,630)
GJRS	(4,396,266)	—	—	187,702	187,702	13,114	1,467,016	137,049	84,065	1,701,244	(733,910)	95,022	(638,888)
<b>Total all Entities</b>	<b>\$ (615,826,000)</b>	<b>—</b>	<b>—</b>	<b>4,665,874</b>	<b>4,665,874</b>	<b>1,837,000</b>	<b>205,499,000</b>	<b>19,198,000</b>	<b>4,665,874</b>	<b>231,199,874</b>	<b>(102,806,000)</b>	<b>—</b>	<b>(102,806,000)</b>

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, 2021

## (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, 2021 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, 2021.

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, 2021

### (3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, (GASB Statement No. 75) requires participating employers and nonemployers in the SEAD-OPEB plan to recognize their proportionate share of the collective net OPEB liability (asset), collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The employer and nonemployer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's covered payroll to the total covered payroll of the plan during the measurement period of July 1, 2020 through June 30, 2021.

### (4) Collective Net OPEB Asset

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

Total OPEB liability	\$ 950,995
Plan fiduciary net position	<u>1,566,821</u>
Employers' and nonemployer's net OPEB asset	<u><u>\$ (615,826)</u></u>

#### (a) Actuarial Assumptions

The collective total OPEB liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020 with update procedures used to roll forward the total OPEB liability to June 30, 2021. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

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

Mortality rates are as follows:

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

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

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

June 30, 2021

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

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	(1.50)%
Domestic large cap equities	46.40	9.20
Domestic small cap equities	1.10	13.40
International developed market equities	11.70	9.20
International emerging market equities	5.80	10.40
Alternatives	5.00	10.60
	<u>100.00 %</u>	

\*Rates shown are net of inflation

### (b) Discount Rate

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



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

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

June 30, 2021

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

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

The following presents the collective net OPEB asset calculated using a discount rate of 7.00%, as well as what the collective net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate at June 30, 2021 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net OPEB asset	\$ (484,342)	(615,826)	(723,187)

### (5) **Special Funding Situation**

The employer contributions, if any, for local tax commissioners and certain state court employees are funded by the State on behalf of the local county employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity in SEAD-OPEB. Since the local county employers do not contribute directly to the SEAD-OPEB plan, there is no net OPEB asset, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local county employers. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB asset that is associated with the local county employer. In addition, each local county employer must recognize the OPEB expense (benefit) associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective OPEB expense (benefit) associated with the local county employer.

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

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

June 30, 2021

### (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, 2021 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred outflows of resources:</b>						
Differences between expected and actual experience	2019	2.5 years	\$ 74	—	74	—
Total deferred outflows of resources			<u>\$ 74</u>	<u>—</u>	<u>74</u>	<u>—</u>
<b>Deferred inflows of resources:</b>						
Difference between expected and actual experience	2020	2.3 years	2,640	—	2,030	610
	2021	2.1 years	—	2,342	1,115	1,227
Subtotal			<u>2,640</u>	<u>2,342</u>	<u>3,145</u>	<u>1,837</u>
Changes of assumptions	2021	2.1 years	—	36,651	17,453	19,198
Net difference between projected and actual earnings on OPEB plan investments	2017	5.0 years	9,929	—	9,929	—
	2018	5.0 years	7,478	—	3,740	3,738
	2019	5.0 years	(3,820)	—	(1,274)	(2,546)
	2020	5.0 years	(18,621)	—	(4,655)	(13,966)
	2021	5.0 years	—	272,841	54,568	218,273
Subtotal			<u>(5,034)</u>	<u>272,841</u>	<u>62,308</u>	<u>205,499</u>
Total deferred inflows of resources			<u>\$ (2,394)</u>	<u>311,834</u>	<u>82,906</u>	<u>226,534</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:	
2022	\$ (71,555)
2023	(50,498)
2024	(49,912)
2025	(54,569)
Total	<u>\$ (226,534)</u>

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

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

June 30, 2021

### *Changes in Proportion*

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.5 years, 2.3 years, and 2.1 years for 2019, 2020, and 2021, respectively.

### **(7) Collective OPEB Expense (Benefit)**

The components of collective OPEB expense (benefit) for the year ended June 30, 2021 are as follows (amounts in thousands):

Service cost	\$	2,957
Interest on the total OPEB liability and net cash flow		69,011
Member contributions		(2,817)
Projected earnings on plan investments		(89,822)
Administrative expense		697
Recognition (amortization) of deferred outflows and inflows of resources:		
Differences between expected and actual experience		(3,071)
Changes of assumptions		(17,453)
Net difference between projected and actual earnings on plan investments		(62,308)
Collective OPEB expense (benefit)	\$	<u>(102,806)</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, 2021  
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ 107,342	0.009902 %
Baldwin County Board of Commissioners	61,194	0.005645 %
Bryan County Board of Commissioners	66,809	0.006163 %
Carroll County Board of Commissioners	57,956	0.005346 %
Catoosa County Board of Commissioners	56,769	0.005237 %
Charlton County Board of Commissioners	76,734	0.007079 %
Chatham County Board of Commissioners	188,465	0.017386 %
Chattooga County Board of Commissioners	42,866	0.003954 %
Cherokee County Board of Commissioners	264,530	0.024403 %
Clarke County Board of Commissioners	288,062	0.026574 %
Clayton County Board of Commissioners	254,356	0.023465 %
Cobb County Board of Commissioners	478,031	0.044099 %
Coffee County Board of Commissioners	89,050	0.008215 %
Coweta County Board of Commissioners	120,252	0.011093 %
Dekalb County Board of Commissioners	539,161	0.049738 %
Dougherty County Board of Commissioners	126,496	0.011669 %
Douglas County Board of Commissioners	127,178	0.011732 %
Effingham County Board of Commissioners	220,231	0.020317 %
Evans County Board of Commissioners	94,937	0.008758 %
Fayette County Board of Commissioners	125,458	0.011574 %
Forsyth County Board of Commissioners	264,530	0.024403 %
Fulton County Board of Commissioners	673,951	0.062173 %
Glynn County Board of Commissioners	85,268	0.007866 %
Gordon County Board of Commissioners	40,851	0.003769 %
Gwinnett County Board of Commissioners	336,976	0.031086 %
Hall County Board of Commissioners	244,182	0.022526 %
Jefferson County Board of Commissioners	45,000	0.004151 %
Lamar County Board of Commissioners	113,230	0.010446 %
Liberty County Board of Commissioners	224,568	0.020717 %
Lowndes County Board of Commissioners	128,790	0.011881 %
Madison County Board of Commissioners	100,000	0.009225 %
Mcintosh County Board of Commissioners	143,891	0.013274 %
Miller County Board of Commissioners	65,400	0.006033 %
Mitchell County Board of Commissioners	139,128	0.012835 %
Muscogee County Board of Commissioners	299,682	0.027646 %
Pierce County Board of Commissioners	48,759	0.004498 %
Putnam County Board of Commissioners	60,750	0.005604 %
Richmond County Board of Commissioners	359,851	0.033197 %
Rockdale County Board of Commissioners	90,258	0.008326 %
Screven County Board of Commissioners	40,000	0.003690 %
Stephens County Board of Commissioners	34,688	0.003200 %
Tattnall County Board of Commissioners	74,472	0.006870 %
Thomas County Board of Commissioners	10,313	0.000951 %
Tift County Board of Commissioners	116,225	0.010722 %
Toombs County Board of Commissioners	5,234	0.000483 %
Treutlen County Board of Commissioners	48,960	0.004517 %

# 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, 2021  
(Unaudited)

<u>Employer</u>	Actual member payroll	Employer allocation percentage
Turner County Board of Commissioners	\$ 118,168	0.010901 %
Walton County Board of Commissioners	120,117	0.011081 %
Ware County Board of Commissioners	88,105	0.008128 %
Eighth Judicial Board of Commissioners	231,250	0.021333 %
Total GJRS	<u>7,738,472</u>	<u>0.713881 %</u>
For participants in ERS:		
DeKalb County State Court	1,273,942	0.117523 %
Bibb County State Court	734,940	0.067799 %
Chatham County State Court	725,984	0.066973 %
Appling County Tax Officials	82,652	0.007625 %
Bacon County Tax Officials	84,994	0.007841 %
Baker County Tax Officials	29,261	0.002699 %
Baldwin County Tax Officials	347,445	0.032052 %
Bartow County Tax Officials	596,731	0.055049 %
Berrien County Tax Officials	133,325	0.012299 %
Bibb County Tax Officials	690,406	0.063691 %
Brantley County Tax Officials	70,038	0.006461 %
Brooks County Tax Officials	79,254	0.007311 %
Bryan County Tax Officials	296,697	0.027371 %
Bulloch County Tax Officials	52,130	0.004809 %
Burke County Tax Officials	114,258	0.010540 %
Butts County Tax Officials	75,004	0.006919 %
Calhoun County Tax Officials	61,791	0.005700 %
Camden County Tax Officials	292,182	0.026954 %
Candler County Tax Officials	89,773	0.008282 %
Carroll County Tax Officials	284,586	0.026253 %
Catoosa County Tax Officials	50,781	0.004685 %
Charlton County Tax Officials	123,410	0.011385 %
Chatham County Tax Officials	513,362	0.047358 %
Clarke County Tax Officials	479,440	0.044229 %
Clayton County Tax Officials	251,210	0.023174 %
Clinch County Tax Officials	121,307	0.011191 %
Cobb County Tax Officials	1,737,272	0.160265 %
Coffee County Tax Officials	150,996	0.013930 %
Colquitt County Tax Officials	233,417	0.021533 %
Columbia County Tax Officials	487,333	0.044957 %
Cook County Tax Officials	64,416	0.005942 %
Coweta County Tax Officials	368,143	0.033962 %
Dade County Tax Officials	81,141	0.007485 %
Decatur County Tax Officials	73,707	0.006800 %
Dekalb County Tax Officials	994,340	0.091729 %
Dodge County Tax Officials	103,830	0.009578 %
Dooly County Tax Officials	35,771	0.003300 %
Dougherty County Tax Officials	326,375	0.030108 %
Douglas County Tax Officials	86,678	0.007996 %
Echols County Tax Officials	22,215	0.002049 %
Effingham County Tax Officials	59,259	0.005467 %
Elbert County Tax Officials	126,517	0.011671 %

# 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, 2021  
(Unaudited)

<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer allocation percentage</u>
Emanuel County Tax Officials	\$ 77,533	0.007153 %
Fannin County Tax Officials	78,943	0.007283 %
Fayette County Tax Officials	180,629	0.016663 %
Floyd County Tax Officials	173,086	0.015967 %
Forsyth County Tax Officials	1,088,638	0.100428 %
Franklin County Tax Officials	121,773	0.011234 %
Fulton County Tax Officials	3,843,679	0.354584 %
Glascocock County Tax Officials	46,615	0.004300 %
Glynn County Tax Officials	248,377	0.022913 %
Gordon County Tax Officials	295,823	0.027290 %
Grady County Tax Officials	33,645	0.003104 %
Greene County Tax Officials	81,347	0.007504 %
Gwinnett County Tax Officials	1,111,274	0.102516 %
Habersham County Tax Officials	138,224	0.012751 %
Hall County Tax Officials	188,430	0.017383 %
Hancock County Tax Officials	70,191	0.006475 %
Haralson County Tax Officials	33,151	0.003058 %
Harris County Tax Officials	38,936	0.003592 %
Heard County Tax Officials	59,425	0.005482 %
Henry County Tax Officials	628,323	0.057963 %
Houston County Tax Officials	436,856	0.040300 %
Irwin County Tax Officials	27,470	0.002534 %
Jackson County Tax Officials	110,760	0.010218 %
Jeff Davis County Tax Officials	67,638	0.006240 %
Jefferson County Tax Officials	39,872	0.003678 %
Jenkins County Tax Officials	51,297	0.004732 %
Jones County Tax Officials	225,370	0.020791 %
Lamar County Tax Officials	143,150	0.013206 %
Lanier County Tax Officials	110,284	0.010174 %
Laurens County Tax Officials	247,398	0.022823 %
Lee County Tax Officials	70,887	0.006539 %
Liberty County Tax Officials	328,161	0.030273 %
Lincoln County Tax Officials	33,465	0.003087 %
Long County Tax Officials	35,648	0.003289 %
Lowndes County Tax Officials	243,336	0.022448 %
Lumpkin County Tax Officials	36,467	0.003364 %
Macon County Tax Officials	106,122	0.009790 %
Marion County Tax Officials	60,367	0.005569 %
Mcduffie County Tax Officials	100,332	0.009256 %
Mcintosh County Tax Officials	114,627	0.010574 %
Meriwether County Tax Officials	30,271	0.002793 %
Miller County Tax Officials	60,367	0.005569 %
Mitchell County Tax Officials	35,917	0.003313 %
Monroe County Tax Officials	141,826	0.013084 %
Montgomery County Tax Officials	80,928	0.007466 %
Morgan County Tax Officials	33,275	0.003070 %
Murray County Tax Officials	97,009	0.008949 %
Muscogee County Tax Officials	551,121	0.050842 %

# 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, 2021  
(Unaudited)

<u>Employer</u>	<u>Actual member payroll</u>	<u>Employer allocation percentage</u>
Newton County Tax Officials	\$ 296,251	0.027329 %
Oconee County Tax Officials	141,050	0.013012 %
Paulding County Tax Officials	233,184	0.021511 %
Peach County Tax Officials	157,834	0.014560 %
Pickens County Tax Officials	17,968	0.001658 %
Pierce County Tax Officials	96,851	0.008935 %
Pike County Tax Officials	76,652	0.007071 %
Polk County Tax Officials	145,079	0.013384 %
Richmond County Tax Officials	692,399	0.063875 %
Rockdale County Tax Officials	189,046	0.017440 %
Schley County Tax Officials	28,787	0.002656 %
Screven County Tax Officials	70,800	0.006531 %
Seminole County Tax Officials	32,635	0.003011 %
Spalding County Tax Officials	320,016	0.029522 %
Stephens County Tax Officials	218,566	0.020163 %
Stewart County Tax Officials	63,048	0.005816 %
Sumter County Tax Officials	45,734	0.004219 %
Talbot County Tax Officials	32,406	0.002989 %
Tattnall County Tax Officials	36,365	0.003355 %
Taylor County Tax Officials	60,367	0.005569 %
Telfair County Tax Officials	51,839	0.004782 %
Terrell County Tax Officials	51,933	0.004791 %
Thomas County Tax Officials	145,247	0.013399 %
Tift County Tax Officials	161,074	0.014859 %
Towns County Tax Officials	114,690	0.010580 %
Troup County Tax Officials	133,969	0.012359 %
Turner County Tax Officials	95,716	0.008830 %
Twiggs County Tax Officials	141,889	0.013089 %
Upson County Tax Officials	73,684	0.006797 %
Walker County Tax Officials	155,227	0.014320 %
Walton County Tax Officials	56,073	0.005173 %
Ware County Tax Officials	104,974	0.009684 %
Warren County Tax Officials	23,048	0.002126 %
Washington County Tax Officials	162,039	0.014948 %
Wayne County Tax Officials	90,638	0.008361 %
White County Tax Officials	305,334	0.028167 %
Whitfield County Tax Officials	529,679	0.048863 %
Wilcox County Tax Officials	54,491	0.005027 %
Wilkinson County Tax Officials	82,732	0.007632 %
Worth County Tax Officials	157,259	0.014507 %
Total ERS	<u>\$ 30,411,151</u>	<u>2.805459 %</u>
Total State Support Provided	<u>\$ 38,149,623</u>	<u>3.519340 %</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, 2021  
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ (60,979)	(12,417)
Bacon County Board of Commissioners	—	130
Baldwin County Board of Commissioners	(34,763)	(7,154)
Bryan County Board of Commissioners	(37,953)	(3,763)
Carroll County Board of Commissioners	(32,922)	7,667
Catoosa County Board of Commissioners	(32,251)	(7,133)
Charlton County Board of Commissioners	(43,594)	(9,211)
Chatham County Board of Commissioners	(107,068)	4,717
Chattooga County Board of Commissioners	(24,350)	(5,094)
Cherokee County Board of Commissioners	(150,280)	(22,805)
Clarke County Board of Commissioners	(163,650)	(26,530)
Clayton County Board of Commissioners	(144,504)	(17,411)
Cobb County Board of Commissioners	(271,573)	(34,566)
Coffee County Board of Commissioners	(50,590)	(10,524)
Columbia County Board of Commissioners	—	25,647
Coweta County Board of Commissioners	(68,314)	(14,054)
Dekalb County Board of Commissioners	(306,300)	(64,086)
Dougherty County Board of Commissioners	(71,861)	(14,681)
Douglas County Board of Commissioners	(72,249)	(18,082)
Effingham County Board of Commissioners	(125,117)	(27,012)
Evans County Board of Commissioners	(53,934)	(11,488)
Fayette County Board of Commissioners	(71,276)	(14,801)
Forsyth County Board of Commissioners	(150,280)	(30,876)
Fulton County Board of Commissioners	(382,877)	(79,668)
Glynn County Board of Commissioners	(48,441)	(9,977)
Gordon County Board of Commissioners	(23,210)	(278)
Grady County Board of Commissioners	—	2,122
Gwinnett County Board of Commissioners	(191,436)	(16,886)
Hall County Board of Commissioners	(138,721)	(27,083)
Henry County Board of Commissioners	—	28,957
Jefferson County Board of Commissioners	(25,563)	(5,198)
Jenkins County Board of Commissioners	—	225
Lamar County Board of Commissioners	(64,329)	(13,083)
Liberty County Board of Commissioners	(127,581)	(26,978)
Lowndes County Board of Commissioners	(73,166)	(15,098)
Madison County Board of Commissioners	(56,810)	(11,555)
Mcintosh County Board of Commissioners	(81,745)	(17,149)
Miller County Board of Commissioners	(37,153)	(7,413)
Mitchell County Board of Commissioners	(79,041)	(16,734)
Muscogee County Board of Commissioners	(170,251)	(35,375)
Newton County Board of Commissioners	—	12,212
Paulding County Board of Commissioners	—	4,315

# 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, 2021  
(Unaudited)

Employer	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Pierce County Board of Commissioners	\$ (27,700)	(5,879)
Putnam County Board of Commissioners	(34,511)	(7,161)
Richmond County Board of Commissioners	(204,436)	(20,420)
Rockdale County Board of Commissioners	(51,274)	(6,220)
Screven County Board of Commissioners	(22,724)	(5,454)
Spalding County Board of Commissioners	—	8,369
Stephens County Board of Commissioners	(19,706)	(4,074)
Tattnall County Board of Commissioners	(42,307)	(9,329)
Thomas County Board of Commissioners	(5,857)	2,064
Tift County Board of Commissioners	(66,029)	(13,655)
Toombs County Board of Commissioners	(2,974)	2,624
Treutlen County Board of Commissioners	(27,817)	(2,711)
Troup County Board of Commissioners	—	8,368
Turner County Board of Commissioners	(67,131)	(14,122)
Upson County Board of Commissioners	—	11,938
Walker County Board of Commissioners	—	5,059
Walton County Board of Commissioners	(68,240)	(13,843)
Ware County Board of Commissioners	(50,054)	(9,415)
Eighth Judicial Board of Commissioners	(131,374)	(16,856)
Total GJRS	<u>(4,396,266)</u>	<u>(638,888)</u>
For participants in ERS:		
DeKalb County State Court	\$ (723,737)	(68,751)
Bibb County State Court	(417,524)	(80,040)
Chatham County State Court	(412,437)	(80,380)
Appling County Tax Officials	(46,957)	(10,068)
Bacon County Tax Officials	(48,287)	(9,820)
Baker County Tax Officials	(16,621)	(1,262)
Baldwin County Tax Officials	(197,385)	(36,908)
Barrow County Tax Officials	—	15,031
Bartow County Tax Officials	(339,006)	(68,659)
Berrien County Tax Officials	(75,740)	(16,059)
Bibb County Tax Officials	(392,226)	(79,879)
Bleckley County Tax Officials	—	6,834
Brantley County Tax Officials	(39,789)	(6,542)
Brooks County Tax Officials	(45,023)	(7,943)
Bryan County Tax Officials	(168,558)	(33,781)
Bulloch County Tax Officials	(29,615)	2,610
Burke County Tax Officials	(64,908)	(14,258)
Butts County Tax Officials	(42,609)	(7,696)
Calhoun County Tax Officials	(35,102)	(7,710)
Camden County Tax Officials	(165,990)	(32,830)
Candler County Tax Officials	(51,003)	(6,143)
Carroll County Tax Officials	(161,673)	(30,560)

# 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, 2021  
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Catoosa County Tax Officials	\$ (28,851)	(2,922)
Charlton County Tax Officials	(70,112)	(10,162)
Chatham County Tax Officials	(291,643)	(45,672)
Clarke County Tax Officials	(272,374)	(45,440)
Clayton County Tax Officials	(142,712)	(21,250)
Clinch County Tax Officials	(68,917)	(14,798)
Cobb County Tax Officials	(986,954)	(183,272)
Coffee County Tax Officials	(85,785)	(18,476)
Colquitt County Tax Officials	(132,606)	(29,571)
Columbia County Tax Officials	(276,857)	(49,669)
Cook County Tax Officials	(36,592)	(8,299)
Coweta County Tax Officials	(209,147)	(25,315)
Dade County Tax Officials	(46,095)	(4,263)
Dawson County Tax Officials	—	564
Decatur County Tax Officials	(41,876)	(6,516)
Dekalb County Tax Officials	(564,891)	(40,608)
Dodge County Tax Officials	(58,984)	(12,617)
Dooly County Tax Officials	(20,322)	(462)
Dougherty County Tax Officials	(185,413)	(23,483)
Douglas County Tax Officials	(49,241)	(7,377)
Echols County Tax Officials	(12,618)	53
Effingham County Tax Officials	(33,667)	(3,063)
Elbert County Tax Officials	(71,873)	(14,864)
Emanuel County Tax Officials	(44,050)	(9,400)
Evans County Tax Officials	—	2,905
Fannin County Tax Officials	(44,851)	(5,948)
Fayette County Tax Officials	(102,615)	(15,484)
Floyd County Tax Officials	(98,329)	(16,147)
Forsyth County Tax Officials	(618,462)	(127,651)
Franklin County Tax Officials	(69,182)	(14,993)
Fulton County Tax Officials	(2,183,620)	(418,364)
Glascok County Tax Officials	(26,481)	(5,505)
Glynn County Tax Officials	(141,104)	(14,995)
Gordon County Tax Officials	(168,059)	(29,020)
Grady County Tax Officials	(19,115)	(4,102)
Greene County Tax Officials	(46,212)	(9,763)
Gwinnett County Tax Officials	(631,320)	(111,210)
Habersham County Tax Officials	(78,524)	(15,015)
Hall County Tax Officials	(107,049)	(21,870)
Hancock County Tax Officials	(39,875)	(6,878)
Haralson County Tax Officials	(18,832)	(530)
Harris County Tax Officials	(22,120)	(5,229)
Hart County Tax Officials	—	7,809
Heard County Tax Officials	(33,760)	(7,731)

# 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, 2021  
(Unaudited)

<u>Employer</u>	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Henry County Tax Officials	\$ (356,951)	(57,488)
Houston County Tax Officials	(248,178)	(46,082)
Irwin County Tax Officials	(15,605)	(408)
Jackson County Tax Officials	(62,925)	(4,944)
Jeff Davis County Tax Officials	(38,428)	(6,174)
Jefferson County Tax Officials	(22,650)	(5,045)
Jenkins County Tax Officials	(29,141)	(6,284)
Jones County Tax Officials	(128,036)	(28,661)
Lamar County Tax Officials	(81,326)	(17,551)
Lanier County Tax Officials	(62,654)	(13,480)
Laurens County Tax Officials	(140,550)	(27,736)
Lee County Tax Officials	(40,269)	(8,682)
Liberty County Tax Officials	(186,429)	(41,928)
Lincoln County Tax Officials	(19,011)	(3,967)
Long County Tax Officials	(20,255)	(4,635)
Lowndes County Tax Officials	(138,241)	(15,670)
Lumpkin County Tax Officials	(20,716)	3,246
Macon County Tax Officials	(60,289)	(12,493)
Marion County Tax Officials	(34,295)	(7,397)
Mcduffie County Tax Officials	(57,001)	(11,966)
Mcintosh County Tax Officials	(65,117)	(12,824)
Meriwether County Tax Officials	(17,200)	2,391
Miller County Tax Officials	(34,295)	(7,559)
Mitchell County Tax Officials	(20,402)	(617)
Monroe County Tax Officials	(80,575)	(17,168)
Montgomery County Tax Officials	(45,978)	(10,037)
Morgan County Tax Officials	(18,906)	2,797
Murray County Tax Officials	(55,110)	(11,774)
Muscogee County Tax Officials	(313,098)	(62,907)
Newton County Tax Officials	(168,299)	(17,949)
Oconee County Tax Officials	(80,131)	(17,607)
Paulding County Tax Officials	(132,470)	(17,325)
Peach County Tax Officials	(89,664)	(20,611)
Pickens County Tax Officials	(10,210)	7,624
Pierce County Tax Officials	(55,024)	(11,874)
Pike County Tax Officials	(43,545)	(9,371)
Polk County Tax Officials	(82,422)	(10,916)
Richmond County Tax Officials	(393,359)	(83,924)
Rockdale County Tax Officials	(107,400)	(19,936)
Schley County Tax Officials	(16,356)	(318)
Screven County Tax Officials	(40,220)	(9,693)
Seminole County Tax Officials	(18,543)	(3,920)
Spalding County Tax Officials	(181,804)	(34,299)
Stephens County Tax Officials	(124,169)	(25,104)

# 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, 2021  
(Unaudited)

Employer	State proportionate share of net OPEB asset attributable to employer	Employer OPEB expense/(benefit) and related revenue
Stewart County Tax Officials	\$ (35,816)	(7,714)
Sumter County Tax Officials	(25,982)	(4,501)
Talbot County Tax Officials	(18,407)	(874)
Tattnall County Tax Officials	(20,661)	4,213
Taylor County Tax Officials	(34,295)	(7,344)
Telfair County Tax Officials	(29,449)	(8,089)
Terrell County Tax Officials	(29,504)	(6,373)
Thomas County Tax Officials	(82,515)	(17,199)
Tift County Tax Officials	(91,506)	(15,270)
Towns County Tax Officials	(65,154)	(10,260)
Troup County Tax Officials	(76,110)	(16,347)
Turner County Tax Officials	(54,377)	(11,355)
Twiggs County Tax Officials	(80,605)	(16,228)
Upson County Tax Officials	(41,858)	(948)
Walker County Tax Officials	(88,186)	(18,824)
Walton County Tax Officials	(31,857)	2,399
Ware County Tax Officials	(59,637)	(11,832)
Warren County Tax Officials	(13,092)	1,134
Washington County Tax Officials	(92,054)	(20,723)
Wayne County Tax Officials	(51,489)	(7,508)
White County Tax Officials	(173,460)	(37,577)
Whitfield County Tax Officials	(300,911)	(62,196)
Wilcox County Tax Officials	(30,958)	(6,645)
Wilkinson County Tax Officials	(47,000)	(10,089)
Worth County Tax Officials	(89,338)	(18,797)
Total ERS	<u>(17,276,748)</u>	<u>(2,990,630)</u>
Total for all employers	<u>\$ (21,673,014)</u>	<u>(3,629,518)</u>

See accompanying independent auditors' report.

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

Notes to Supplementary Information Schedules

June 30, 2021

## **(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, 2021. 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, 2021. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize OPEB expense (benefit) and revenue and to disclose the proportionate share of the collective net OPEB asset in their respective financial statements.

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

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

The State's proportionate share of the net OPEB asset attributable to the employer is equal to the collective net OPEB asset multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2021, as shown in the schedule of employer allocations of special funding amounts.

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

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