



EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2019

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees
Employees' Retirement System of Georgia:

We have audited the accompanying schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan), as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the ERS Plan as of and for the year ended June 30, 2019, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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



Opinions

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

Other Matter

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

Supplementary and Other Information

The schedule of employer allocations of special funding amounts and schedule of special funding amounts by employer have not been subjected to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and schedule of pension 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 ERS Plan employers, the State of Georgia, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Atlanta, Georgia
April 30, 2020

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2019

Employer Code	Employer Category Code	Employer	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,422,497	0.227735 %
913-0913	AUTH	Lake Lanier Island Development Authority	65,550	0.010494 %
926-0926	AUTH	Georgia Agricultural Exposition Authority	551,906	0.088357 %
928-0928	AUTH	Georgia Environmental Finance Authority	624,077	0.099912 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	99,635	0.015951 %
955-0955	AUTH	Georgia Superior Court Clerks Coop	180,501	0.028897 %
972-0972	AUTH	Georgia Federal-State Inspection	1,448,289	0.231864 %
973-0973	AUTH	Georgia Lottery Corporation	34,229	0.005480 %
361	CSBS	Lookout Mountain CSB	43,407	0.006949 %
363	CSBS	Highland Rivers Center CSB	113,362	0.018149 %
364	CSBS	Georgia Mountains Avita Community Partners	21,580	0.003455 %
365	CSBS	Cobb County Community Service	98,190	0.015720 %
368	CSBS	Dekalb CSB	85,123	0.013628 %
369	CSBS	View Point Health	93,642	0.014992 %
370	CSBS	Clayton Community M.H., Substa	44,139	0.007066 %
371	CSBS	Advantage Behavioral Health Systems	58,345	0.009341 %
372	CSBS	Pathways Center CSB	33,939	0.005433 %
373	CSBS	Mcintosh Trail MH, MR and SA C	23,258	0.003724 %
374	CSBS	River Edge Behavioral Health Center	190,888	0.030560 %
375	CSBS	Phoenix Center	28,133	0.004504 %
376	CSBS	Oconee CSB	20,950	0.003354 %
377	CSBS	East Central Georgia CSB Serenity Behavioral Health Systems	35,991	0.005762 %
379	CSBS	New Horizons	84,141	0.013471 %
380	CSBS	Middle Flint CSB	103,920	0.016637 %
381	CSBS	CSB of Middle Georgia	159,903	0.025600 %
382	CSBS	Albany Area CSB	40,136	0.006426 %
383	CSBS	The Georgia Pines CSB	102,137	0.016352 %
384	CSBS	South Georgia CSB	44,245	0.007083 %
385	CSBS	Pineland Area MH, MR and SA Center	53,056	0.008494 %
386	CSBS	Satilla CSB	110,809	0.017740 %
388	CSBS	Gateway Behavior Health Services CSB	48,918	0.007831 %
127-001	DFAC	Appling County DFACS	78,462	0.012561 %
127-002	DFAC	Atkinson County DFACS	28,038	0.004489 %
127-003	DFAC	Bacon County DFACS	76,211	0.012201 %
127-004	DFAC	Baker County DFACS	32,086	0.005137 %
127-005	DFAC	Baldwin County DFACS	183,799	0.029425 %
127-006	DFAC	Banks County DFACS	90,855	0.014545 %
127-007	DFAC	Barrow County DFACS	319,897	0.051214 %
127-008	DFAC	Bartow County DFACS	404,659	0.064784 %
127-009	DFAC	Ben Hill County DFACS	100,559	0.016099 %
127-010	DFAC	Berrien County DFACS	158,263	0.025337 %
127-011	DFAC	Bibb County DFACS	948,904	0.151915 %
127-012	DFAC	Bleckley County DFACS	52,458	0.008398 %
127-013	DFAC	Brantley County DFACS	134,803	0.021581 %
127-014	DFAC	Brooks County DFACS	144,846	0.023189 %

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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
127-015	DFAC	Bryan County DFACS	\$ 37,281	0.005968 %
127-016	DFAC	Bulloch County DFACS	222,006	0.035542 %
127-017	DFAC	Burke County DFACS	115,719	0.018526 %
127-018	DFAC	Butts County DFACS	135,394	0.021676 %
127-019	DFAC	Calhoun County DFACS	37,924	0.006071 %
127-020	DFAC	Camden County DFACS	181,111	0.028995 %
127-021	DFAC	Candler County DFACS	32,270	0.005166 %
127-022	DFAC	Carroll County DFACS	541,033	0.086617 %
127-023	DFAC	Catoosa County DFACS	220,202	0.035253 %
127-024	DFAC	Charlton County DFACS	89,962	0.014402 %
127-025	DFAC	Chatham County DFACS	962,593	0.154106 %
127-026	DFAC	Chattahoochee County DFACS	33,604	0.005380 %
127-027	DFAC	Chattooga County DFACS	190,546	0.030505 %
127-028	DFAC	Cherokee County DFACS	549,208	0.087925 %
127-029	DFAC	Clarke County DFACS	1,664,598	0.266494 %
127-030	DFAC	Clay County DFACS	43,897	0.007028 %
127-031	DFAC	Clayton County DFACS	1,782,161	0.285315 %
127-032	DFAC	Clinch County DFACS	68,932	0.011036 %
127-033	DFAC	Cobb County DFACS	2,683,056	0.429544 %
127-034	DFAC	Coffee County DFACS	458,827	0.073456 %
127-035	DFAC	Colquitt County DFACS	273,378	0.043766 %
127-036	DFAC	Columbia County DFACS	390,096	0.062453 %
127-037	DFAC	Cook County DFACS	142,036	0.022739 %
127-038	DFAC	Coweta County DFACS	425,331	0.068093 %
127-039	DFAC	Crawford County DFACS	82,417	0.013195 %
127-040	DFAC	Crisp County DFACS	137,265	0.021975 %
127-041	DFAC	Dade County DFACS	73,575	0.011779 %
127-042	DFAC	Dawson County DFACS	53,645	0.008588 %
127-043	DFAC	Decatur County DFACS	172,684	0.027646 %
127-044	DFAC	Dekalb County DFACS	5,085,088	0.814098 %
127-045	DFAC	Dodge County DFACS	76,029	0.012172 %
127-046	DFAC	Dooly County DFACS	76,696	0.012279 %
127-047	DFAC	Dougherty County DFACS	3,521,258	0.563736 %
127-048	DFAC	Douglas County DFACS	530,189	0.084881 %
127-049	DFAC	Early County DFACS	600,865	0.096195 %
127-050	DFAC	Echols County DFACS	17,925	0.002870 %
127-051	DFAC	Effingham County DFACS	171,918	0.027523 %
127-052	DFAC	Elbert County DFACS	128,741	0.020611 %
127-053	DFAC	Emanuel County DFACS	63,200	0.010118 %
127-054	DFAC	Evans County DFACS	49,769	0.007968 %
127-055	DFAC	Fannin County DFACS	101,017	0.016172 %
127-056	DFAC	Fayette County DFACS	207,832	0.033273 %
127-057	DFAC	Floyd County DFACS	1,130,627	0.181008 %
127-058	DFAC	Forsyth County DFACS	288,095	0.046123 %
127-059	DFAC	Franklin County DFACS	135,813	0.021743 %
127-060	DFAC	Fulton County	4,276,279	0.684611 %

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127-061	DFAC	Gilmer County DFACS	\$ 121,894	0.019515 %
127-062	DFAC	Glascok County DFACS	41,051	0.006572 %
127-063	DFAC	Glynn County DFACS	479,445	0.076757 %
127-064	DFAC	Gordon County DFACS	289,581	0.046361 %
127-065	DFAC	Grady County DFACS	123,606	0.019789 %
127-066	DFAC	Greene County DFACS	181,405	0.029042 %
127-067	DFAC	Gwinnett County DFACS	2,537,634	0.406263 %
127-068	DFAC	Habersham County DFACS	178,921	0.028644 %
127-069	DFAC	Hall County DFACS	959,636	0.153633 %
127-070	DFAC	Hancock County DFACS	34,342	0.005498 %
127-071	DFAC	Haralson County DFACS	138,605	0.022190 %
127-072	DFAC	Harris County DFACS	56,543	0.009052 %
127-073	DFAC	Hart County DFACS	202,894	0.032482 %
127-074	DFAC	Heard County DFACS	118,388	0.018953 %
127-075	DFAC	Henry County DFACS	905,766	0.145009 %
127-076	DFAC	Houston County DFACS	550,828	0.088185 %
127-077	DFAC	Irwin County DFACS	83,706	0.013401 %
127-078	DFAC	Jackson County DFACS	249,543	0.039951 %
127-079	DFAC	Jasper County DFACS	40,402	0.006468 %
127-080	DFAC	Jeff Davis County DFACS	130,579	0.020905 %
127-081	DFAC	Jefferson County DFACS	75,981	0.012164 %
127-082	DFAC	Jenkins County DFACS	73,149	0.011711 %
127-083	DFAC	Johnson County DFACS	49,838	0.007979 %
127-084	DFAC	Jones County DFACS	165,501	0.026496 %
127-085	DFAC	Lamar County DFACS	135,974	0.021769 %
127-086	DFAC	Lanier County DFACS	125,771	0.020135 %
127-087	DFAC	Laurens County DFACS	779,408	0.124779 %
127-088	DFAC	Lee County DFACS	107,902	0.017275 %
127-089	DFAC	Liberty County DFACS	257,538	0.041231 %
127-090	DFAC	Lincoln County DFACS	14,304	0.002290 %
127-091	DFAC	Long County DFACS	50,660	0.008110 %
127-092	DFAC	Lowndes County DFACS	544,424	0.087160 %
127-093	DFAC	Lumpkin County DFACS	118,460	0.018965 %
127-094	DFAC	Macon County DFACS	67,922	0.010874 %
127-095	DFAC	Madison County DFACS	147,295	0.023581 %
127-096	DFAC	Marion County DFACS	24,253	0.003883 %
127-097	DFAC	Mcduffie County DFACS	159,276	0.025499 %
127-098	DFAC	Mcintosh County DFACS	53,988	0.008643 %
127-099	DFAC	Meriwether County DFACS	152,333	0.024388 %
127-100	DFAC	Miller County DFACS	15,655	0.002506 %
127-101	DFAC	Mitchell County DFACS	111,112	0.017788 %
127-102	DFAC	Monroe County DFACS	91,235	0.014606 %
127-103	DFAC	Montgomery County DFACS	46,158	0.007390 %
127-104	DFAC	Morgan County DFACS	55,888	0.008947 %
127-105	DFAC	Murray County DFACS	232,958	0.037296 %
127-106	DFAC	Muscogee County DFACS	1,007,741	0.161334 %

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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
127-107	DFAC	Newton County DFACS	\$ 453,181	0.072552 %
127-108	DFAC	Oconee County DFACS	23,713	0.003796 %
127-109	DFAC	Oglethorpe County DFACS	31,370	0.005022 %
127-110	DFAC	Paulding County DFACS	334,210	0.053505 %
127-111	DFAC	Peach County DFACS	178,876	0.028637 %
127-112	DFAC	Pickens County DFACS	162,333	0.025989 %
127-113	DFAC	Pierce County DFACS	75,109	0.012025 %
127-114	DFAC	Pike County DFACS	67,688	0.010836 %
127-115	DFAC	Polk County DFACS	328,534	0.052597 %
127-116	DFAC	Pulaski County DFACS	75,125	0.012027 %
127-117	DFAC	Putnam County DFACS	404,005	0.064679 %
127-118	DFAC	Quitman County DFACS	7,336	0.001174 %
127-119	DFAC	Rabun County DFACS	110,864	0.017749 %
127-120	DFAC	Randolph County DFACS	41,698	0.006676 %
127-121	DFAC	Richmond County DFACS	1,128,374	0.180647 %
127-122	DFAC	Rockdale County DFACS	318,630	0.051011 %
127-123	DFAC	Schley County DFACS	32,039	0.005129 %
127-124	DFAC	Screven County DFACS	69,679	0.011155 %
127-125	DFAC	Seminole County DFACS	88,282	0.014133 %
127-126	DFAC	Spalding County DFACS	925,849	0.148224 %
127-127	DFAC	Stephens County DFACS	143,829	0.023026 %
127-128	DFAC	Stewart County DFACS	47,517	0.007607 %
127-129	DFAC	Sumter County DFACS	770,560	0.123363 %
127-130	DFAC	Talbot County DFACS	55,200	0.008837 %
127-131	DFAC	Taliaferro County DFACS	15,387	0.002463 %
127-132	DFAC	Tattnall County DFACS	89,582	0.014342 %
127-133	DFAC	Taylor County DFACS	36,119	0.005782 %
127-134	DFAC	Telfair County DFACS	77,793	0.012454 %
127-135	DFAC	Terrell County DFACS	89,346	0.014304 %
127-136	DFAC	Thomas County DFACS	241,891	0.038726 %
127-137	DFAC	Tift County DFACS	346,423	0.055461 %
127-138	DFAC	Toombs County DFACS	133,016	0.021295 %
127-139	DFAC	Towns County DFACS	65,437	0.010476 %
127-140	DFAC	Treutlen County DFACS	42,317	0.006775 %
127-141	DFAC	Troup County DFACS	419,580	0.067173 %
127-142	DFAC	Turner County DFACS	32,792	0.005250 %
127-143	DFAC	Twiggs County DFACS	62,495	0.010005 %
127-144	DFAC	Union County DFACS	93,968	0.015044 %
127-145	DFAC	Upson County DFACS	201,589	0.032273 %
127-146	DFAC	Walker County DFACS	322,643	0.051653 %
127-147	DFAC	Walton County DFACS	311,139	0.049812 %
127-148	DFAC	Ware County DFACS	257,836	0.041278 %
127-149	DFAC	Warren County DFACS	22,710	0.003636 %
127-150	DFAC	Washington County DFACS	129,193	0.020683 %
127-151	DFAC	Wayne County DFACS	112,354	0.017987 %
127-152	DFAC	Webster County DFACS	50,254	0.008045 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
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Employer Code	Employer Category Code	Employer	Actual	Employer/ Nonemployer
			Employer/ Nonemployer Contributions	Allocation Percentage
127-153	DFAC	Wheeler County DFACS	\$ 26,037	0.004168 %
127-154	DFAC	White County DFACS	127,550	0.020420 %
127-155	DFAC	Whitfield County DFACS	921,213	0.147482 %
127-156	DFAC	Wilcox County DFACS	52,674	0.008433 %
127-157	DFAC	Wilkes County DFACS	116,186	0.018601 %
127-158	DFAC	Wilkinson County DFACS	58,123	0.009305 %
127-159	DFAC	Worth County DFACS	182,308	0.029187 %
128-001	HLTH	Appling County Health Department	78,369	0.012546 %
128-002	HLTH	Atkinson County Health Department	35,610	0.005701 %
128-003	HLTH	Bacon County Health Department	41,974	0.006720 %
128-004	HLTH	Baker County Health Department	46,076	0.007377 %
128-005	HLTH	Baldwin County Health Department	130,574	0.020904 %
128-006	HLTH	Banks County Health Department	53,681	0.008594 %
128-007	HLTH	Barrow County Public Health	147,069	0.023545 %
128-008	HLTH	Bartow County Health Department	193,296	0.030946 %
128-009	HLTH	Ben Hill County Health Department	53,538	0.008571 %
128-010	HLTH	Berrien County Health Department	44,723	0.007160 %
128-011	HLTH	Bibb County Health Department	441,747	0.070721 %
128-012	HLTH	Bleckley County Health Department	28,720	0.004598 %
128-013	HLTH	Brantley County Health Department	57,305	0.009174 %
128-014	HLTH	Brooks County Health Department	40,491	0.006482 %
128-015	HLTH	Bryan County Health Department	84,601	0.013544 %
128-016	HLTH	Bulloch County Physical Health	198,408	0.031764 %
128-017	HLTH	Burke County Health Department	101,452	0.016242 %
128-018	HLTH	Butts County Health Department	43,788	0.007010 %
128-019	HLTH	Calhoun County Health Department	18,239	0.002920 %
128-020	HLTH	Camden County Health Department	153,935	0.024644 %
128-021	HLTH	Candler County Health Department	46,540	0.007451 %
128-022	HLTH	Carroll County Health Department	198,554	0.031787 %
128-023	HLTH	Catoosa County Health Department	118,483	0.018969 %
128-024	HLTH	Charlton County Health Department	52,131	0.008346 %
128-025	HLTH	Chatham County Health Department	1,212,948	0.194187 %
128-026	HLTH	Chattahoochee County Health Department	19,547	0.003129 %
128-027	HLTH	Chattooga County Health Department	84,633	0.013549 %
128-028	HLTH	Cherokee County Health Department	1,448,990	0.231976 %
128-029	HLTH	Clarke County Health Department	1,069,887	0.171284 %
128-030	HLTH	Clay County Health Department	11,919	0.001908 %
128-031	HLTH	Clayton County Health Department	851,796	0.136368 %
128-032	HLTH	Clinch County Health Department	39,477	0.006320 %
128-033	HLTH	Cobb County Health Department	2,269,574	0.363348 %
128-034	HLTH	Coffee County Health Department	140,488	0.022491 %
128-035	HLTH	Colquitt County Health Department	180,601	0.028913 %
128-036	HLTH	Columbia County Health Department	204,844	0.032794 %
128-037	HLTH	Cook County Health Department	50,976	0.008161 %
128-038	HLTH	Coweta County Health Department	174,915	0.028003 %
128-039	HLTH	Crawford County Health Department	46,264	0.007407 %

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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
128-040	HLTH	Crisp County Health Department	\$ 44,155	0.007069 %
128-041	HLTH	Dade County Health Department	49,097	0.007860 %
128-042	HLTH	Dawson County Health Department	80,864	0.012946 %
128-043	HLTH	Decatur County Health Department	92,023	0.014732 %
128-044	HLTH	Dekalb County Health Department	3,146,256	0.503700 %
128-045	HLTH	Dodge County Health Department	50,147	0.008028 %
128-046	HLTH	Dooly County Health Department	17,589	0.002816 %
128-047	HLTH	Dougherty County Health Department	319,661	0.051176 %
128-047B	HLTH	Southwest Health District	1,029,100	0.164754 %
128-048	HLTH	Douglas County Health Department	141,902	0.022718 %
128-049	HLTH	Early County Health Department	56,576	0.009058 %
128-050	HLTH	Echols County Health Department	19,925	0.003190 %
128-051	HLTH	Effingham County Health Department	103,433	0.016559 %
128-052	HLTH	Elbert County Health Department	39,891	0.006386 %
128-053	HLTH	Emanuel County Health Department	123,200	0.019724 %
128-054	HLTH	Evans County Health Department	45,579	0.007297 %
128-055	HLTH	Fannin County Health Department	78,070	0.012499 %
128-056	HLTH	Fayette County Health Department	180,109	0.028835 %
128-057	HLTH	Floyd County Health Department	970,274	0.155336 %
128-058	HLTH	Forsyth County Health Department	163,958	0.026249 %
128-059	HLTH	Franklin County Health Department	66,559	0.010656 %
128-061	HLTH	Gilmer County Health Department	108,982	0.017447 %
128-062	HLTH	Glascok County Health Department	19,366	0.003100 %
128-063	HLTH	Glynn County Health Department	964,145	0.154355 %
128-064	HLTH	Gordon County Health Department	181,494	0.029056 %
128-065	HLTH	Grady County Health Department	103,441	0.016560 %
128-066	HLTH	Greene County Health Department	50,150	0.008029 %
128-067	HLTH	Gwinnett County Health Department	2,571,116	0.411623 %
128-068	HLTH	Habersham County Health Department	93,020	0.014892 %
128-069	HLTH	Hall County Health Department	1,333,409	0.213472 %
128-070	HLTH	Hancock County Health Department	49,402	0.007909 %
128-071	HLTH	Haralson County Health Department	57,722	0.009241 %
128-072	HLTH	Harris County Health Department	47,238	0.007563 %
128-073	HLTH	Hart County Health Department	54,455	0.008718 %
128-074	HLTH	Heard County Health Department	25,916	0.004149 %
128-075	HLTH	Henry County Health Department	251,306	0.040233 %
128-076	HLTH	Houston County Health Department	1,651,559	0.264406 %
128-077	HLTH	Irwin County Health Department	36,024	0.005767 %
128-078	HLTH	Jackson County Health Department	103,961	0.016644 %
128-079	HLTH	Jasper County Health Department	37,370	0.005983 %
128-080	HLTH	Jeff Davis County Health Department	73,481	0.011764 %
128-081	HLTH	Jefferson County Health Department	67,854	0.010863 %
128-082	HLTH	Jenkins County Health Department	37,776	0.006048 %
128-083	HLTH	Johnson County Health Department	23,931	0.003831 %
128-084	HLTH	Jones County Health Department	54,028	0.008650 %
128-085	HLTH	Lamar County Health Department	55,827	0.008938 %

Employees' Retirement System of Georgia
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Employer Code	Employer Category Code	Employer	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
128-086	HLTH	Lanier County Health Department	\$ 29,323	0.004694 %
128-087	HLTH	Laurens County Health Department	809,569	0.129608 %
128-088	HLTH	Lee County Health Department	113,213	0.018125 %
128-089	HLTH	Liberty County Health Department	201,958	0.032333 %
128-090	HLTH	Lincoln County Health Department	17,183	0.002751 %
128-091	HLTH	Long County Health Department	32,355	0.005180 %
128-092	HLTH	Lowndes County Health Department	1,275,445	0.204193 %
128-093	HLTH	Lumpkin County Health Department	88,883	0.014230 %
128-094	HLTH	Macon County Health Department	27,686	0.004432 %
128-095	HLTH	Madison County Health Department	85,568	0.013699 %
128-096	HLTH	Marion County Health Department	21,572	0.003454 %
128-097	HLTH	Mcduffie County Health Department	69,063	0.011057 %
128-098	HLTH	McIntosh County Health Department	42,424	0.006792 %
128-099	HLTH	Meriwether County Health Department	85,880	0.013749 %
128-100	HLTH	Miller County Health Department	19,608	0.003139 %
128-101	HLTH	Mitchell County Health Department	68,248	0.010926 %
128-102	HLTH	Monroe County Health Department	66,283	0.010612 %
128-103	HLTH	Montgomery County Health Department	29,756	0.004764 %
128-104	HLTH	Morgan County Health Department	71,856	0.011504 %
128-105	HLTH	Murray County Health Department	105,870	0.016949 %
128-106	HLTH	Muscogee County Health Department	1,429,353	0.228832 %
128-107	HLTH	Newton County Health Department	222,607	0.035638 %
128-108	HLTH	Oconee County Health Department	93,656	0.014994 %
128-109	HLTH	Oglethorpe County Health Department	30,252	0.004843 %
128-110	HLTH	Paulding County Health Department	201,440	0.032249 %
128-111	HLTH	Peach County Health Department	57,917	0.009272 %
128-112	HLTH	Pickens County Health Department	65,536	0.010492 %
128-113	HLTH	Pierce County Health Department	70,305	0.011256 %
128-114	HLTH	Pike County Health Department	40,216	0.006438 %
128-115	HLTH	Polk County Health Department	91,269	0.014612 %
128-116	HLTH	Pulaski County Health Department	34,634	0.005545 %
128-117	HLTH	Putnam County Health Department	103,202	0.016522 %
128-118	HLTH	Quitman County Health Dept	4,698	0.000752 %
128-119	HLTH	Rabun County Health Department	82,545	0.013215 %
128-120	HLTH	Randolph County Health Department	17,345	0.002777 %
128-121	HLTH	Richmond County Health Department	1,266,315	0.202731 %
128-122	HLTH	Rockdale County Health Department	175,611	0.028114 %
128-123	HLTH	Schley County Health Department	15,035	0.002407 %
128-124	HLTH	Screven County Health Department	49,553	0.007933 %
128-125	HLTH	Seminole County Health Department	36,559	0.005853 %
128-126	HLTH	Spalding County Health Department	164,519	0.026339 %
128-127	HLTH	Stephens County Health Department	69,010	0.011048 %
128-128	HLTH	Stewart County Health Department	5,672	0.000908 %
128-129	HLTH	Sumter County Health Department	83,371	0.013347 %
128-131	HLTH	Taliaferro County Health Department	22,927	0.003670 %
128-132	HLTH	Tattnall County Health Department	77,824	0.012459 %

Employees' Retirement System of Georgia
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Employer Code	Employer Category Code	Employer	Actual	Employer/ Nonemployer
			Employer/ Nonemployer Contributions	Allocation Percentage
128-133	HLTH	Taylor County Health Department	\$ 41,899	0.006708 %
128-134	HLTH	Telfair County Health Department	65,528	0.010491 %
128-135	HLTH	Terrell County Health Department	22,626	0.003622 %
128-136	HLTH	Thomas County Health Department	200,732	0.032136 %
128-137	HLTH	Tift County Health Department	145,650	0.023318 %
128-138	HLTH	Toombs County Health Department	92,019	0.014732 %
128-139	HLTH	Towns County Health Department	43,299	0.006932 %
128-140	HLTH	Treutlen County Health Department	26,108	0.004180 %
128-141	HLTH	Troup County Health Department	1,255,436	0.200989 %
128-142	HLTH	Turner County Health Department	26,781	0.004287 %
128-143	HLTH	Twiggs County Health Department	19,182	0.003071 %
128-144	HLTH	Union County Health Department	79,918	0.012795 %
128-145	HLTH	Upson County Health Department	94,806	0.015178 %
128-146	HLTH	Walker County Health Department	119,177	0.019080 %
128-147	HLTH	Walton County Health Department	221,190	0.035411 %
128-148	HLTH	Ware County Health Department	1,548,128	0.247848 %
128-149	HLTH	Warren County Health Department	22,840	0.003657 %
128-150	HLTH	Washington County Health Department	92,427	0.014797 %
128-151	HLTH	Wayne County Health Department	98,886	0.015831 %
128-152	HLTH	Webster County Health Department	13,879	0.002222 %
128-153	HLTH	Wheeler County Health Department	29,472	0.004718 %
128-154	HLTH	White County Health Department	82,572	0.013219 %
128-155	HLTH	Whitfield County Health Department	566,097	0.090629 %
128-156	HLTH	Wilcox County Health Department	19,037	0.003048 %
128-157	HLTH	Wilkes County Health Department	47,850	0.007661 %
128-158	HLTH	Wilkinson County Health Department	35,671	0.005711 %
128-159	HLTH	Worth County Health Department	65,033	0.010412 %
129-008	MRCS	Woodright Industries	137,734	0.022050 %
129-009	MRCS	Jessamine Place	152,127	0.024355 %
129-022	MRCS	Carroll County MR Services	137,809	0.022063 %
129-035	MRCS	Green Oaks Service Center	236,916	0.037929 %
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	130,184	0.020842 %
129-101	MRCS	Mitchell-Baker Service Center	165,416	0.026482 %
129-136	MRCS	Thomas/Grady Service Center	257,790	0.041271 %
129-137	MRCS	Tift County - Diversified Enterprises	148,986	0.023852 %
6021	PSCH	Atkinson County Schools	8,637	0.001383 %
6031	PSCH	Bacon County Schools	15,878	0.002542 %
6051	PSCH	Baldwin County Schools	66,319	0.010617 %
6071	PSCH	Barrow County Schools	12,923	0.002069 %
6081	PSCH	Bartow County Schools	5,941	0.000951 %
6091	PSCH	Ben Hill County Schools	14,745	0.002361 %
6111	PSCH	Bibb County Schools	74,834	0.011981 %
6141	PSCH	Brooks County Schools	1,135	0.000182 %
6181	PSCH	Butts County Schools	14,038	0.002247 %
6211	PSCH	Candler County Schools	21,753	0.003482 %
6221	PSCH	Carroll County Schools	14,601	0.002337 %

Employees' Retirement System of Georgia
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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
6241	PSCH	Charlton County Board of Education	\$ 17,738	0.002840 %
6251	PSCH	Chatham County Schools	49,318	0.007896 %
6271	PSCH	Chattooga County Schools	12,536	0.002007 %
6291	PSCH	Clarke County Schools	101,373	0.016229 %
6311	PSCH	Clayton County Schools	27,951	0.004475 %
6331	PSCH	Cobb County Schools	10,346	0.001656 %
6341	PSCH	Coffee County Schools	13,944	0.002232 %
6351	PSCH	Colquitt County Schools	34,230	0.005480 %
6361	PSCH	Columbia County Schools	38,469	0.006159 %
6371	PSCH	Cook County Schools	9,619	0.001540 %
6381	PSCH	Coweta County Schools	31,517	0.005046 %
6401	PSCH	Crisp County Schools	27,026	0.004327 %
6431	PSCH	Decatur County Schools	13,249	0.002121 %
6441	PSCH	Dekalb County Schools	215,126	0.034441 %
6451	PSCH	Dodge County Schools	39,955	0.006397 %
6452	PSCH	Ocmulgee Regional Library System	7,764	0.001243 %
6471	PSCH	Dougherty County Schools	27,026	0.004327 %
6481	PSCH	Douglas County Schools	49,921	0.007992 %
6511	PSCH	Effingham County Schools	34,723	0.005559 %
6561	PSCH	Fayette County Schools	33,708	0.005397 %
6571	PSCH	Floyd County Schools	58,777	0.009410 %
6581	PSCH	Forsyth County Schools	18,162	0.002908 %
6591	PSCH	Franklin County Schools	7,458	0.001194 %
6601	PSCH	Fulton County Board of Education	31,091	0.004978 %
6611	PSCH	Gilmer County Schools	30,692	0.004914 %
6631	PSCH	Glynn County Schools	69,326	0.011099 %
6641	PSCH	Gordon County Schools	15,344	0.002457 %
6651	PSCH	Grady County Schools	37,005	0.005924 %
6661	PSCH	Greene County Schools	18,920	0.003029 %
6671	PSCH	Gwinnett County Schools	66,878	0.010707 %
6731	PSCH	Hart County Schools	11,865	0.001899 %
6751	PSCH	Henry County Schools	48,677	0.007793 %
6761	PSCH	Houston County Schools	81,691	0.013078 %
6771	PSCH	Irwin County Schools	15,448	0.002473 %
6781	PSCH	Jackson County Schools	14,142	0.002264 %
6831	PSCH	Johnson County Schools	1,586	0.000254 %
6851	PSCH	Lamar County Schools	15,215	0.002436 %
6871	PSCH	Laurens County Schools	12,237	0.001959 %
6881	PSCH	Lee County Schools	5,048	0.000808 %
6941	PSCH	Macon County Schools	8,847	0.001416 %
6951	PSCH	Madison County Schools	16,160	0.002587 %
6971	PSCH	Mcduffie County Schools	41,050	0.006572 %
6991	PSCH	Meriwether County Schools	28,397	0.004546 %
7021	PSCH	Monroe County Schools	20,714	0.003316 %
7061	PSCH	Muscogee County Schools	22,116	0.003541 %
7071	PSCH	Newton County Schools	29,448	0.004714 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
7121	PSCH	Pickens County Schools	\$ 3,473	0.000556 %
7141	PSCH	Pike County Schools	10,593	0.001696 %
7151	PSCH	Polk County Schools	44,658	0.007150 %
7191	PSCH	Rabun County Schools	16,501	0.002642 %
7211	PSCH	Richmond County Schools	43,268	0.006927 %
7221	PSCH	Rockdale County Schools	55,341	0.008860 %
7261	PSCH	Spalding County Schools	32,032	0.005128 %
7271	PSCH	Stephens County Schools	4,004	0.000641 %
7321	PSCH	Tattnall County Schools	10,373	0.001661 %
7341	PSCH	Telfair County Schools	3,189	0.000511 %
7351	PSCH	Terrell County Schools	18,076	0.002894 %
7371	PSCH	Tift County Schools	14,560	0.002331 %
7401	PSCH	Treutlen County Schools	10,319	0.001652 %
7451	PSCH	Upson County Schools	19,905	0.003187 %
7481	PSCH	Ware County Schools	27,603	0.004419 %
7501	PSCH	Washington County Board of Education	99,962	0.016003 %
7511	PSCH	Wayne County Schools	11,888	0.001903 %
7571	PSCH	Wilkes County Schools	8,722	0.001396 %
7581	PSCH	Wilkinson County Schools	49,865	0.007983 %
7611	PSCH	Atlanta City Schools	76,131	0.012188 %
7641	PSCH	City of Buford Schools (Gwinnett)	21,911	0.003508 %
7741	PSCH	City of Dublin Schools (Laurens)	15,728	0.002518 %
7851	PSCH	City of Rome Schools (Floyd)	15,027	0.002406 %
7861	PSCH	City of Social Circle Schools (Walton)	12,205	0.001954 %
7891	PSCH	City of Thomasville Schools (Thomas)	12,175	0.001949 %
7921	PSCH	City of Valdosta Schools (Lowndes)	70,757	0.011328 %
968-0968	PSCH	Georgia Military College	44,017	0.007047 %
8504	RESA	Northwest Georgia Regional Education Service Agency	28,636	0.004585 %
8564	RESA	Metro Regional Education Service Agency	22,740	0.003641 %
8804	RESA	First District Regional Education Service Agency	26,372	0.004222 %
402	STAT	Georgia Department of Agriculture	4,928,971	0.789104 %
403	STAT	Georgia Department of Administrative Services	3,617,411	0.579130 %
404	STAT	Georgia Department of Audits	4,024,177	0.644251 %
405	STAT	Department of Public Health	13,561,208	2.171083 %
406	STAT	Georgia Department of Banking and Finance	1,519,621	0.243284 %
407	STAT	State Accounting Office	2,388,124	0.382327 %
408	STAT	Office of Commissioner of Insurance	2,558,204	0.409556 %
409	STAT	Georgia State Finance and Investment Commission	1,878,736	0.300776 %
410	STAT	State Properties Commission	210,135	0.033642 %
411	STAT	Georgia Department of Defense	4,771,796	0.763941 %
414	STAT	Georgia Department of Education	7,567,781	1.211565 %
415	STAT	The Technical College System of Georgia	2,457,364	0.393412 %
418	STAT	Prosecuting Attorneys Council	11,823,528	1.892889 %
419	STAT	Georgia Department of Community Health	11,249,789	1.801036 %
420	STAT	Georgia Forestry Commission	5,109,582	0.818019 %
422	STAT	Office of Planning and Budget	4,450,376	0.712483 %

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Employer Code	Employer Category Code	Employer	Actual	Employer/
			Employer/ Nonemployer Contributions	Nonemployer Allocation Percentage
427	STAT	Georgia Department of Human Services	\$ 34,690,996	5.553859 %
428	STAT	Georgia Department of Community Affairs	4,419,469	0.707535 %
429	STAT	Department of Economic Development	2,483,271	0.397559 %
430	STAT	Administrative Office of the Courts	1,421,186	0.227525 %
432	STAT	Georgia Court of Appeals	3,074,266	0.492175 %
436	STAT	Superior Courts of Georgia	2,978,666	0.476870 %
438	STAT	Supreme Court	2,145,862	0.343542 %
440	STAT	Georgia Department of Labor	9,545,194	1.528139 %
441	STAT	Department of Behavioral Health and Developmental Disabilities	38,057,231	6.092776 %
442	STAT	Georgia Department of Law	4,769,334	0.763547 %
444	STAT	General Assembly of Georgia	2,933,180	0.469588 %
461	STAT	Department of Juvenile Justice	26,504,281	4.243206 %
462	STAT	Georgia Department of Natural Resources	20,724,171	3.317838 %
465	STAT	State Board Pardons and Paroles	2,214,357	0.354508 %
466	STAT	Georgia Department of Public Safety	25,742,907	4.121313 %
467	STAT	Georgia Department of Corrections	76,458,827	12.240688 %
469	STAT	Georgia Department of Early Care Learning	6,276,688	1.004867 %
470	STAT	Georgia Public Service Commission	1,388,122	0.222232 %
471	STAT	Georgia Bureau of Investigation	14,415,940	2.307921 %
474	STAT	Department of Revenue	12,112,332	1.939125 %
475	STAT	Georgia Department of Driver Services	5,357,996	0.857789 %
476	STAT	Georgia Student Finance Commission	1,637,729	0.262192 %
477	STAT	Georgia Department of Community Supervision	21,891,743	3.504761 %
478	STAT	Secretary of State	2,659,951	0.425845 %
482	STAT	Georgia Teachers Retirement System	4,368,758	0.699417 %
484	STAT	Georgia Department of Transportation	43,166,342	6.910720 %
488	STAT	Georgia Department of Veterans Service	1,325,596	0.212221 %
489	STAT	Subsequent Injury Trust Fund	174,944	0.028008 %
490	STAT	State Board of Workers Comp	1,996,796	0.319677 %
492	STAT	Georgia Public Defender Standards Council	10,314,743	1.651340 %
900	STAT	Georgia Building Authority	1,611,642	0.258016 %
921	STAT	Georgia Correctional Industries	1,852,049	0.296504 %
922	STAT	George L. Smith II - GWCCA	4,305,802	0.689338 %
927	STAT	State Road and Tollway Authority	1,608,919	0.257580 %
977	STAT	Georgia Public Broadcasting	1,897,360	0.303758 %
980	STAT	GTA Georgia Technology Authority	3,251,765	0.520592 %
996	STAT	The ATL	94,530	0.015134 %
817	TCOL	Oconee Fall Line Technical College	418,502	0.067000 %
818	TCOL	Coastal Pines Technical College	703,655	0.112652 %
820	TCOL	Albany Technical College	1,084,606	0.173640 %
822	TCOL	Athens Technical College	808,357	0.129414 %
823	TCOL	Atlanta Technical College	1,633,653	0.261540 %
824	TCOL	Augusta Technical College	1,670,611	0.267457 %
826	TCOL	West Georgia Technical College	1,838,274	0.294299 %
827	TCOL	Chattahoochee Technical College	2,103,027	0.336684 %
828	TCOL	Columbus Technical College	776,956	0.124387 %

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Employer Code	Employer Category Code	Employer	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
829	TCOL	Georgia Northwestern Technical College	\$ 1,586,859	0.254048 %
830	TCOL	Georgia Piedmont Technical College	768,793	0.123080 %
831	TCOL	Southern Crescent Technical College	1,167,762	0.186953 %
832	TCOL	Gwinnett Technical College	2,519,000	0.403280 %
834	TCOL	Lanier Technical College	1,000,155	0.160120 %
835	TCOL	Central Georgia Technical College	3,021,855	0.483784 %
837	TCOL	Southern Regional Technical College	1,604,807	0.256922 %
838	TCOL	North Georgia Technical College	807,525	0.129281 %
841	TCOL	Savannah Technical College	1,248,825	0.199931 %
842	TCOL	South Georgia Technical College	809,990	0.129675 %
843	TCOL	Southeastern Technical College	457,505	0.073244 %
844	TCOL	Ogeechee Technical College	129,714	0.020767 %
848	TCOL	Wiregrass Georgia Technical College	1,188,049	0.190201 %
503-0503	UNIV	Georgia Institute of Technology	247,018	0.039546 %
509-0509	UNIV	Georgia State University	250,014	0.040026 %
512-0512	UNIV	Augusta University	770,216	0.123308 %
518-0518	UNIV	University of Georgia	598,037	0.095743 %
521-0521	UNIV	Albany State University	48,946	0.007836 %
528-0528	UNIV	Clayton College and State University	12,884	0.002063 %
530-0530	UNIV	Columbus State University	9,912	0.001587 %
531-0531	UNIV	University of North Georgia	83,367	0.013347 %
536-0536	UNIV	Georgia College and State University	103,427	0.016558 %
539-0539	UNIV	Georgia Southern University	100,911	0.016155 %
540-0540	UNIV	Georgia Gwinnett College	32,235	0.005161 %
542-0542	UNIV	Georgia Southwestern State University	49,254	0.007885 %
543-0543	UNIV	Kennesaw State University	87,944	0.014079 %
547-0547	UNIV	Middle Georgia State College	105,500	0.016890 %
551-0551	UNIV	Valdosta State University	23,708	0.003795 %
554-0554	UNIV	State University of West Georgia	30,195	0.004834 %
557-0557	UNIV	Abraham Baldwin Agricultural College	63,278	0.010130 %
563-0563	UNIV	College of Coastal Georgia	33,694	0.005394 %
567-0567	UNIV	South Georgia State College	27,957	0.004476 %
569-0569	UNIV	Dalton College	2,958	0.000474 %
573-0573	UNIV	Georgia Highlands College	26,403	0.004227 %
576-0576	UNIV	Gordon College	11,202	0.001793 %
598-0598	UNIV	Regents Central Office	499,158	0.079913 %
209-0209	VARS	Agricultural Commodity Commission	75,708	0.012121 %
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	15,133	0.002423 %
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	188,862	0.030236 %
		Total for all Employers	<u>\$ 614,424,908</u>	<u>98.366421 %</u>
		Nonemployer:		
		State of Georgia	<u>10,203,817</u>	<u>1.633579 %</u>
		Total for all Entities	<u>\$ 624,628,725</u>	<u>100.000000 %</u>

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

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
910-0910	AUTH	Jekyll Island State Park Authority	\$ 9,397,555	312,967	165,406	238,503	716,876	—	292,526	—	74,767	367,293	1,788,458	101,140	—	1,889,598
913-0913	AUTH	Lake Lanier Island Development Authority	433,038	14,421	7,622	11,736	33,779	—	13,480	—	1,855	15,335	82,414	3,915	—	86,329
926-0926	AUTH	Georgia Agricultural Exposition Authority	3,646,079	121,425	64,175	22,151	207,751	—	113,495	—	28,755	142,250	693,893	(23,936)	37,321	707,278
928-0928	AUTH	Georgia Environmental Finance Authority	4,122,900	137,305	72,567	—	209,872	—	128,337	—	251,546	379,883	784,632	(339,249)	—	445,383
936-0936	AUTH	Agri Commodity Comm-Peanuts	658,223	21,921	11,585	19,098	52,604	—	20,489	—	10,552	31,041	125,267	(603)	—	124,664
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,192,444	39,712	20,988	—	60,700	—	37,118	—	52,617	89,735	226,938	(59,366)	—	167,572
972-0972	AUTH	Georgia Federal-State Inspection	9,567,940	318,641	168,405	364,003	851,049	—	297,829	—	—	297,829	1,820,885	365,253	41,968	2,228,106
973-0973	AUTH	Georgia Lottery Corporation	226,134	7,531	3,980	—	11,511	—	7,039	—	43,478	50,517	43,035	(94,227)	—	(51,192)
9012	PSCH	Academy for Classical Education	—	—	—	—	—	—	—	—	50,030	50,030	—	(31,226)	20,719	(10,507)
9015	PSCH	Tapestry Public Charter School	—	—	—	—	—	—	—	—	1,948	1,948	—	(25,732)	—	(25,732)
9194	CHAR	Mountain Education Center Inc	—	—	—	2,977	2,977	—	—	—	87,484	87,484	—	(52,814)	15,174	(37,640)
363	CSBS	Highland Rivers Center CSB	748,924	24,941	13,182	—	38,123	—	23,312	—	304,303	327,615	142,527	(378,227)	33,377	(202,323)
364	CSBS	Georgia Mountians Avita Community Partners	142,572	4,748	2,509	—	7,257	—	4,438	—	40,381	44,819	27,134	(69,207)	51,521	9,448
365	CSBS	Cobb County Community Service	648,691	21,603	11,418	—	33,021	—	20,192	—	181,973	202,165	123,452	(241,866)	26,869	(91,545)
368	CSBS	Dekalb CSB	562,364	18,728	9,898	—	28,626	—	17,505	—	228,792	246,297	107,023	(276,115)	23,709	(145,383)
369	CSBS	View Point Health	618,650	20,603	10,889	—	31,492	—	19,257	—	119,601	138,858	117,733	(180,097)	29,404	(32,960)
370	CSBS	Clayton Community M.H., Substa	291,581	9,711	5,132	—	14,843	—	9,076	—	134,815	143,891	55,494	(124,086)	25,454	(43,138)
371	CSBS	Advantage Behavioral Health Systems	385,459	12,837	6,784	—	19,621	—	11,999	—	130,357	142,356	73,356	(142,357)	37,994	(31,007)
372	CSBS	Pathways Center CSB	224,194	7,466	3,946	—	11,412	—	6,979	—	64,367	71,346	42,670	(129,967)	7,691	(79,606)
373	CSBS	Mcintosh Trail MH, MR and SA C	153,672	5,118	2,705	—	7,823	—	4,783	—	155,967	160,750	29,242	(290,903)	—	(261,661)
374	CSBS	River Edge Behavioral Health Center	1,261,068	41,997	22,196	—	64,193	—	39,254	—	196,169	235,423	239,997	(214,771)	168,024	193,250
375	CSBS	Phoenix Center	185,859	6,190	3,271	—	9,461	—	5,785	—	27,199	32,984	35,371	(74,877)	—	(39,506)
376	CSBS	Oconee Community Service Board	138,404	4,609	2,436	—	7,045	—	4,308	—	44,620	48,928	26,340	(98,504)	8,217	(63,947)
377	CSBS	East Central Georgia CSB Serenity Behavioral Health Systems	237,771	7,918	4,185	—	12,103	—	7,401	—	75,390	82,791	45,250	(145,154)	3,692	(96,212)
378	CSBS	Ogeechee MH, MR and SA Community	—	—	—	—	—	—	—	—	219,879	219,879	—	(430,634)	—	(430,634)
379	CSBS	New Horizons	555,885	18,513	9,784	—	28,297	—	17,303	—	313,262	330,565	105,789	(262,977)	91,666	(65,522)
380	CSBS	Middle Flint CSB	686,531	22,864	12,084	—	34,948	—	21,370	—	87,509	108,879	130,654	(157,610)	178,365	151,409
381	CSBS	CSB of Middle Georgia	1,056,392	35,181	18,594	124,277	178,052	—	32,883	—	127,881	160,764	201,041	52,418	31,746	285,205
382	CSBS	Albany Area CSB	265,171	8,831	4,667	—	13,498	—	8,254	—	23,438	31,692	50,462	(43,986)	—	6,476
383	CSBS	The Georgia Pines CSB	674,770	22,472	11,877	—	34,349	—	21,004	—	297,745	318,749	128,413	(415,313)	41,669	(245,231)
384	CSBS	South Georgia CSB	292,282	9,734	5,144	—	14,878	—	9,098	—	80,674	89,772	55,628	(165,404)	6,745	(103,031)
385	CSBS	Pineland Area MH, MR and SA Center	350,508	11,673	6,169	—	17,842	—	10,911	—	50,574	61,485	66,707	(94,696)	9,079	(18,910)
386	CSBS	Satilla CSB	732,047	24,379	12,885	—	37,264	—	22,787	—	71,647	94,434	139,317	(187,284)	—	(47,967)
388	CSBS	Gateway Behavior Health Services CSB	323,149	10,762	5,688	—	16,450	—	10,059	—	51,569	61,628	61,502	(80,367)	—	(18,865)
127-001	DFAC	Appling County DFACS	518,334	17,262	9,123	10,450	36,835	—	16,135	—	52,084	68,219	98,649	12,268	—	110,917
127-002	DFAC	Atkinson County DFACS	185,240	6,169	3,260	—	9,429	—	5,766	—	30,304	36,070	35,252	(12,912)	—	22,340
127-003	DFAC	Bacon County DFACS	503,478	16,767	8,862	71,943	97,572	—	15,672	—	—	15,672	66,064	—	—	161,881
127-004	DFAC	Baker County DFACS	211,980	7,060	3,731	13,074	23,865	—	6,598	—	13,840	20,438	40,341	17,959	—	58,300
127-005	DFAC	Baldwin County DFACS	1,214,232	40,438	21,372	—	61,810	—	37,796	—	149,131	186,927	231,083	(168,632)	36,183	98,634
127-006	DFAC	Banks County DFACS	600,204	19,989	10,564	20,620	51,173	—	18,683	—	1,792	20,475	114,226	59,241	—	173,467
127-007	DFAC	Barrow County DFACS	2,113,362	70,381	37,197	54,722	162,300	—	65,784	—	82,418	148,202	402,196	187,571	13,392	603,159
127-008	DFAC	Barlow County DFACS	2,673,332	89,030	47,053	115,144	251,227	—	83,215	—	—	83,215	508,764	110,892	—	619,656
127-009	DFAC	Ben Hill County DFACS	664,330	22,124	11,693	49,337	83,154	—	20,679	—	8,715	29,394	126,428	42,148	—	168,576
127-010	DFAC	Berrien County DFACS	1,045,539	34,820	18,403	36,947	90,170	—	32,545	—	10,661	43,206	198,977	86,734	—	285,711
127-011	DFAC	Bibb County DFACS	6,268,820	208,771	110,337	9,207	328,315	—	195,135	—	675,497	870,632	1,193,027	(527,822)	33,689	698,894
127-012	DFAC	Bleckley County DFACS	346,546	11,541	6,100	13,148	30,789	—	10,787	—	2,724	13,511	65,952	9,982	—	75,934

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Outflows	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Inflows	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Liabilities of Individual Employers	Pension Expense Related to Specific Pension Plans	Total Pension Expense
127-013	DFAC	Brantley County DFACS	\$ 890,547	29,658	15,674	22,494	67,826	—	27,721	—	7,888	35,609	169,485	45,512	—	214,997
127-014	DFAC	Brooks County DFACS	956,901	31,868	16,842	53,368	102,078	—	29,786	—	59,161	88,947	182,110	90,140	—	272,250
127-015	DFAC	Bryan County DFACS	246,271	8,202	4,335	9,577	22,114	—	7,666	—	65,327	72,993	46,871	(52,029)	—	(5,158)
127-016	DFAC	Bulloch County DFACS	1,466,652	48,844	25,815	—	74,659	—	45,654	—	195,599	241,253	279,122	(52,002)	5,145	232,265
127-017	DFAC	Burke County DFACS	764,481	25,460	13,456	13,073	51,989	—	23,797	—	—	23,797	145,490	(6,054)	18,546	157,982
127-018	DFAC	Butts County DFACS	894,467	29,788	15,743	27,286	72,817	—	72,817	—	56,100	83,943	170,228	4,367	—	174,595
127-019	DFAC	Calhoun County DFACS	250,522	8,343	4,409	—	12,752	—	7,798	—	15,449	23,247	47,680	(27,641)	—	20,039
127-020	DFAC	Camden County DFACS	1,196,488	39,847	21,059	12,053	72,959	—	37,244	—	96,735	133,979	227,705	(10,297)	—	217,408
127-021	DFAC	Candler County DFACS	213,177	7,099	3,752	—	10,851	—	6,636	—	97,921	104,557	40,573	(101,906)	—	(61,333)
127-022	DFAC	Carroll County DFACS	3,574,277	119,034	62,911	100,931	282,876	—	111,260	—	283,777	395,037	680,224	129,731	738	810,693
127-023	DFAC	Catoosa County DFACS	1,454,726	48,447	25,605	66,182	140,234	—	45,282	—	186,491	231,773	276,853	54,996	12,958	344,807
127-024	DFAC	Charlton County DFACS	594,303	19,792	10,460	3,106	33,358	—	18,499	—	34,277	52,776	113,105	(13,102)	9,509	109,512
127-025	DFAC	Chatham County DFACS	6,359,232	211,782	111,929	123,036	446,747	—	197,949	—	794,724	992,673	1,210,234	(390,993)	4,060	823,301
127-026	DFAC	Chattahoochee County DFACS	222,007	7,394	3,908	6,669	17,971	—	6,911	—	2,716	9,627	42,248	2,260	—	44,508
127-027	DFAC	Chattooga County DFACS	1,258,798	41,922	22,156	29,744	93,822	—	39,184	—	20,628	59,812	239,565	66,667	—	306,232
127-028	DFAC	Cherokee County DFACS	3,628,252	120,832	63,861	244,095	428,788	—	112,940	—	452,148	565,088	690,500	303,357	—	993,857
127-029	DFAC	Clarke County DFACS	10,996,958	366,232	193,557	2,424,459	2,984,248	—	342,312	—	—	342,312	2,092,845	2,020,267	50,088	4,163,200
127-030	DFAC	Clay County DFACS	290,013	9,658	5,105	—	14,763	—	9,027	—	27,867	36,894	55,191	(22,134)	—	33,057
127-031	DFAC	Clayton County DFACS	11,773,612	392,097	207,227	252,450	851,774	—	366,487	—	2,642,804	3,009,291	2,240,650	(1,225,434)	10,679	1,025,895
127-032	DFAC	Clinch County DFACS	455,404	15,166	8,016	23,381	46,563	—	14,176	—	—	14,176	86,666	41,799	—	128,465
127-033	DFAC	Cobb County DFACS	17,725,266	590,305	311,982	194,250	1,096,537	—	551,749	—	1,326,542	1,878,291	3,373,316	(205,534)	56,315	3,224,097
127-034	DFAC	Coffee County DFACS	3,031,185	100,948	53,352	52,052	206,352	—	94,354	—	305,528	399,882	576,868	23,147	—	600,015
127-035	DFAC	Colquitt County DFACS	1,806,018	60,146	31,788	50,077	142,011	—	56,217	—	167,559	223,776	343,708	16,514	30,515	390,737
127-036	DFAC	Columbia County DFACS	2,577,142	85,827	45,360	22,641	153,828	—	80,221	—	297,209	377,430	490,455	(109,948)	1,799	382,306
127-037	DFAC	Cook County DFACS	938,332	31,249	16,516	23,234	70,999	—	29,208	—	123,602	178,577	152,810	(28,661)	15,480	165,396
127-038	DFAC	Coweta County DFACS	2,809,879	93,577	49,457	159,260	302,294	—	87,465	—	140,118	227,583	534,754	264,198	3,456	802,408
127-039	DFAC	Crawford County DFACS	544,496	18,133	9,584	1,892	29,609	—	16,949	—	32,580	49,529	103,621	(18,185)	—	85,436
127-040	DFAC	Crisp County DFACS	906,805	30,199	15,961	7,593	53,753	—	28,227	—	165,121	193,348	172,577	(78,927)	—	93,650
127-041	DFAC	Dade County DFACS	486,064	16,187	8,555	—	24,742	—	15,130	—	25,021	40,151	92,504	(26,769)	—	65,735
127-042	DFAC	Dawson County DFACS	354,386	11,802	6,238	—	18,040	—	11,031	—	103,924	114,955	67,443	(74,051)	4,499	(2,109)
127-043	DFAC	Decatur County DFACS	1,140,821	37,993	20,080	—	58,073	—	35,511	—	104,956	140,467	217,110	(70,364)	—	146,746
127-044	DFAC	Dekalb County DFACS	33,594,006	1,118,782	591,288	510,768	2,220,838	—	1,045,709	—	1,739,800	2,785,509	6,393,312	331,702	88,520	6,813,534
127-045	DFAC	Dodge County DFACS	502,281	16,727	8,841	—	25,568	—	15,635	—	43,480	59,115	95,588	11,436	9,087	116,111
127-046	DFAC	Dooly County DFACS	506,697	16,875	8,918	24,598	50,391	—	15,772	—	13,433	29,205	96,428	33,058	—	129,486
127-047	DFAC	Dougherty County DFACS	23,262,741	774,720	409,447	372,861	1,557,028	—	724,119	—	691,608	1,415,727	4,427,160	227,757	2,828	4,657,745
127-048	DFAC	Douglas County DFACS	3,502,641	116,649	61,650	22,633	200,932	—	109,030	—	152,668	261,698	666,589	(71,176)	4,830	600,243
127-049	DFAC	Early County DFACS	3,969,516	132,197	69,867	63,200	265,264	—	123,562	—	—	123,562	755,446	234,554	58,438	1,048,438
127-050	DFAC	Echols County DFACS	118,431	3,944	2,085	15,854	21,883	—	3,687	—	5,617	9,304	22,536	22,143	—	44,679
127-051	DFAC	Effingham County DFACS	1,135,745	37,824	19,990	5,247	63,061	—	35,353	—	32,674	68,027	216,145	3,947	—	220,092
127-052	DFAC	Elbert County DFACS	850,519	28,325	14,970	32,024	75,319	—	26,475	—	32,269	58,744	161,863	58,440	—	220,303
127-053	DFAC	Emanuel County DFACS	417,522	13,905	7,349	—	21,254	—	12,997	—	61,571	74,568	79,458	(7,649)	—	71,809
127-054	DFAC	Evans County DFACS	328,802	10,950	5,787	—	16,737	—	10,235	—	34,005	44,240	62,573	(11,809)	—	50,764
127-055	DFAC	Fannin County DFACS	667,343	22,225	11,746	14,639	48,610	—	20,773	—	78,306	99,079	127,004	(26,548)	20,467	120,923
127-056	DFAC	Fayette County DFACS	1,373,021	45,726	24,167	50,836	120,729	—	42,739	—	176,691	120,729	261,301	11,879	—	273,180
127-057	DFAC	Floyd County DFACS	7,469,351	248,752	131,468	284,567	664,787	—	232,505	—	21,847	254,352	1,421,500	540,270	15,479	1,977,249
127-058	DFAC	Forsyth County DFACS	1,903,280	63,385	33,500	94,349	191,234	—	59,245	—	242,949	302,194	362,212	86,212	16,399	464,823
127-059	DFAC	Franklin County DFACS	897,232	29,881	15,792	60,490	106,163	—	27,929	—	—	27,929	170,753	91,819	—	262,572
127-060	DFAC	Fulton County	28,250,685	940,834	497,240	150,480	1,588,554	—	879,383	—	2,440,394	3,319,777	5,376,421	(1,982,148)	56,009	3,450,282

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	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 Pension Plan Investments	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense	
																Expenses
127-061	DFAC	Gilmer County DFACS	\$ 805,293	26,819	14,174	8,604	49,597	—	25,067	—	141,625	166,692	153,254	(35,314)	4,992	122,932
127-062	DFAC	Glascocok County DFACS	271,196	9,032	4,773	10,604	24,409	—	8,442	—	—	8,442	51,613	4,071	—	55,684
127-063	DFAC	Glynn County DFACS	3,167,401	105,484	55,749	—	161,233	—	98,594	—	207,580	306,174	602,790	(121,648)	14,355	495,497
127-064	DFAC	Gordon County DFACS	1,913,101	63,712	33,672	80,079	177,463	—	59,551	—	76,060	135,611	364,083	117,075	22,658	503,816
127-065	DFAC	Grady County DFACS	816,599	27,195	14,373	—	41,568	—	25,419	—	74,385	99,804	155,406	(38,039)	20,722	138,089
127-066	DFAC	Greene County DFACS	1,198,427	39,911	21,093	72,114	133,118	—	37,304	—	52,897	90,201	228,075	158,237	—	386,312
127-067	DFAC	Gwinnett County DFACS	16,764,569	558,311	295,073	395,771	1,249,155	—	521,845	—	1,356,780	1,878,625	3,190,483	124,436	40,866	3,355,785
127-068	DFAC	Habersham County DFACS	1,182,004	39,364	20,804	25,534	85,702	—	36,793	—	14,318	51,111	224,951	59,594	—	284,545
127-069	DFAC	Hall County DFACS	6,339,713	211,132	111,585	396,096	718,813	—	197,342	—	470,051	667,393	1,206,518	374,141	34,574	1,615,233
127-070	DFAC	Hancock County DFACS	226,877	7,556	3,993	9,558	21,107	—	7,062	—	3,705	10,767	43,176	18,691	—	61,867
127-071	DFAC	Haralson County DFACS	915,677	30,495	16,117	—	46,612	—	28,503	—	63,007	91,510	174,262	(105,831)	13,202	81,633
127-072	DFAC	Harris County DFACS	373,534	12,440	6,575	2,605	11,620	—	11,627	—	45,248	56,875	71,087	(29,635)	—	41,452
127-073	DFAC	Hart County DFACS	1,340,380	44,639	23,592	23,625	91,856	—	41,723	—	37,671	79,394	255,091	11,523	—	266,614
127-074	DFAC	Heard County DFACS	782,101	26,046	13,766	39,745	79,557	—	24,345	—	—	24,345	148,844	39,234	—	188,078
127-075	DFAC	Henry County DFACS	5,983,841	199,280	105,321	231,180	535,781	—	186,264	—	24,906	211,170	1,138,788	323,103	—	1,461,891
127-076	DFAC	Houston County DFACS	3,638,981	121,189	64,050	36,355	221,594	—	113,274	—	183,790	297,064	692,538	8,568	—	701,106
127-077	DFAC	Irwin County DFACS	552,996	18,416	9,733	39,516	67,665	—	17,214	—	64,967	82,181	105,241	24,019	7,087	136,347
127-078	DFAC	Jackson County DFACS	1,648,590	54,903	29,017	104,705	188,625	—	51,317	—	12,931	64,248	313,742	145,742	—	459,484
127-079	DFAC	Jasper County DFACS	266,904	8,889	4,698	—	13,587	—	8,308	—	71,112	79,420	50,794	(52,727)	—	(1,933)
127-080	DFAC	Jeff Davis County DFACS	862,651	28,729	15,184	23,994	67,907	—	26,852	—	35,927	62,779	164,172	50,769	—	214,941
127-081	DFAC	Jefferson County DFACS	501,951	16,716	8,835	30,041	55,592	—	15,625	—	73,215	88,840	95,528	(4,038)	—	91,490
127-082	DFAC	Jenkins County DFACS	483,258	16,094	8,506	91,579	116,179	—	15,043	—	—	15,043	91,967	85,141	—	177,108
127-083	DFAC	Johnson County DFACS	329,256	10,965	5,795	2,207	18,967	—	10,249	—	28,588	38,837	62,660	(7,938)	—	54,722
127-084	DFAC	Jones County DFACS	1,093,366	36,412	19,244	7,815	63,471	—	34,034	—	60,905	94,939	208,080	(39,492)	24,746	193,334
127-085	DFAC	Lamar County DFACS	898,305	29,916	15,811	26,201	71,928	—	27,962	—	68,816	96,778	170,956	8,626	—	179,582
127-086	DFAC	Lanier County DFACS	830,877	27,671	14,624	43,604	85,899	—	25,863	—	142,701	168,564	158,128	(3,822)	7,474	161,780
127-087	DFAC	Laurens County DFACS	5,149,044	171,479	90,628	6,648	268,755	—	160,279	—	114,925	275,204	979,923	19,182	—	999,105
127-088	DFAC	Lee County DFACS	712,858	23,740	12,547	—	36,287	—	22,190	—	28,993	51,183	135,663	(14,273)	—	121,390
127-089	DFAC	Liberty County DFACS	1,701,410	56,662	29,946	22,206	108,814	—	52,961	—	109,524	162,485	323,796	(27,762)	13,188	309,222
127-090	DFAC	Lincoln County DFACS	94,498	3,147	1,663	—	4,810	—	2,942	—	18,525	21,467	17,984	(28,569)	—	(10,585)
127-091	DFAC	Long County DFACS	334,662	11,145	5,890	21,751	38,786	—	10,417	—	48,476	58,893	63,993	25,094	—	88,787
127-092	DFAC	Lowndes County DFACS	3,596,684	119,781	63,305	—	183,086	—	111,957	—	111,089	223,046	684,487	(41,035)	—	643,452
127-093	DFAC	Lumpkin County DFACS	782,597	26,063	13,774	36,400	76,237	—	24,361	—	149,681	174,042	148,937	4,165	14,922	168,024
127-094	DFAC	Macon County DFACS	448,719	14,944	7,898	—	22,842	—	13,968	—	109,840	123,808	85,396	(125,483)	22,667	(17,420)
127-095	DFAC	Madison County DFACS	973,077	32,406	17,127	58,830	108,363	—	30,290	—	221,771	252,061	185,189	(11,254)	24,329	198,264
127-096	DFAC	Marion County DFACS	160,233	5,336	2,820	—	8,156	—	4,988	—	167,080	172,068	30,494	(130,838)	47,767	(52,577)
127-097	DFAC	McDuffie County DFACS	1,052,224	35,042	18,520	1,029	54,591	—	32,753	—	34,564	67,317	200,252	(9,484)	—	190,768
127-098	DFAC	McIntosh County DFACS	356,656	11,878	6,277	62,490	80,645	—	11,102	—	89,684	100,786	67,877	44,281	—	112,158
127-099	DFAC	Meriwether County DFACS	1,006,378	33,515	17,713	44,514	95,742	—	31,326	—	75,962	107,288	191,522	81,632	—	273,154
127-100	DFAC	Miller County DFACS	103,411	3,444	1,820	4,904	10,168	—	3,219	—	59,591	62,810	19,683	(12,299)	—	7,384
127-101	DFAC	Mitchell County DFACS	734,027	24,445	12,920	—	37,365	—	22,849	—	120,474	143,323	139,696	(62,931)	6,484	83,249
127-102	DFAC	Monroe County DFACS	602,721	20,072	10,608	—	30,680	—	18,761	—	44,539	63,300	114,709	(69,368)	—	45,341
127-103	DFAC	Montgomery County DFACS	304,951	10,156	5,367	—	15,523	—	9,492	—	89,471	98,963	58,034	(44,522)	14,636	28,148
127-104	DFAC	Morgan County DFACS	369,201	12,296	6,498	—	18,794	—	11,492	—	145,922	157,414	70,266	(136,959)	—	(66,693)
127-105	DFAC	Murray County DFACS	1,539,031	51,254	27,088	41,259	119,601	—	47,907	—	19,146	67,053	292,893	113,696	15,577	422,166
127-106	DFAC	Muscogee County DFACS	6,657,498	221,715	117,178	122,118	461,011	—	207,234	—	739,772	947,006	1,266,999	80,097	15,806	1,362,902
127-107	DFAC	Newton County DFACS	2,993,881	99,705	52,695	75,582	227,982	—	93,193	—	222,489	315,682	569,770	17,185	—	586,955
127-108	DFAC	Oconee County DFACS	156,643	5,217	2,757	—	7,974	—	4,876	—	82,789	87,665	29,813	(146,249)	—	(116,436)

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Outflows	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
127-109	DFAC	Oglethorpe County DFACS	\$ 207,234	6,902	3,648	5,164	15,714	—	6,451	—	14,748	21,199	39,439	(13,767)	—	25,672
127-110	DFAC	Paulding County DFACS	2,207,900	73,530	38,861	52,154	164,545	—	68,727	—	280,334	349,061	420,191	(8,746)	—	411,445
127-111	DFAC	Peach County DFACS	1,181,715	39,355	20,799	5,581	65,735	—	36,784	—	85,763	122,547	224,894	(11,371)	—	213,523
127-112	DFAC	Pickens County DFACS	1,072,444	35,716	18,876	48,073	102,665	—	33,383	—	68,028	101,411	204,097	58,446	—	262,543
127-113	DFAC	Pierce County DFACS	496,215	16,525	8,734	9,800	35,059	—	15,446	—	87,964	103,410	94,434	(26,538)	6,085	73,981
127-114	DFAC	Pike County DFACS	447,151	14,891	7,870	—	22,761	—	13,919	—	48,319	62,238	85,101	(24,366)	—	60,735
127-115	DFAC	Polk County DFACS	2,170,432	72,282	38,202	154,970	265,454	—	67,561	—	—	67,561	413,056	117,464	—	530,520
127-116	DFAC	Pulaski County DFACS	496,298	16,528	8,735	18,682	43,945	—	15,449	—	39,153	54,602	94,453	47,444	—	141,897
127-117	DFAC	Putnam County DFACS	2,668,999	88,886	46,977	95,779	231,642	—	83,080	—	—	83,080	507,941	163,800	—	671,741
127-118	DFAC	Quitman County DFACS	48,445	1,613	853	—	2,466	—	1,508	—	30,323	31,831	9,222	(28,010)	—	(18,788)
127-119	DFAC	Rabun County DFACS	732,418	24,392	12,891	42,278	79,561	—	22,799	—	96,377	119,176	139,387	13,335	2,161	154,883
127-120	DFAC	Randolph County DFACS	275,487	9,175	4,849	1,605	15,629	—	8,575	—	74,768	83,343	52,424	(32,418)	—	20,043
127-121	DFAC	Richmond County DFACS	7,454,454	248,256	131,206	235,576	615,038	—	232,041	—	249,045	481,086	1,418,666	273,279	74,604	1,766,549
127-122	DFAC	Rockdale County DFACS	2,104,985	70,102	37,050	96,324	203,476	—	65,524	—	202,267	267,791	400,603	(7,425)	10,446	403,624
127-123	DFAC	Schley County DFACS	211,650	7,049	3,725	10,671	21,445	—	6,588	—	4,111	10,699	40,281	23,301	—	63,582
127-124	DFAC	Screven County DFACS	460,315	15,330	8,102	51,153	74,585	—	14,329	—	29,425	43,754	87,605	44,784	—	132,389
127-125	DFAC	Seminole County DFACS	583,203	19,422	10,265	7,101	36,788	—	18,154	—	5,092	23,246	110,995	10,847	19,521	141,363
127-126	DFAC	Spalding County DFACS	6,116,509	203,698	107,657	169,699	481,054	—	190,394	—	269,649	460,043	1,164,039	399,934	23,830	1,587,803
127-127	DFAC	Stephens County DFACS	950,175	31,644	16,724	—	48,368	—	29,577	—	135,134	164,711	180,831	(71,631)	—	109,200
127-128	DFAC	Stewart County DFACS	313,905	10,454	5,525	18,812	34,791	—	9,771	—	19,505	29,276	59,741	38,244	—	97,985
127-129	DFAC	Sumter County DFACS	5,090,612	169,533	89,600	23,874	283,007	—	158,460	—	154,938	313,398	968,797	(35,064)	5,771	939,504
127-130	DFAC	Talbot County DFACS	364,662	12,144	6,418	1,744	20,306	—	11,351	—	12,836	24,187	69,403	7,757	—	77,160
127-131	DFAC	Taliaferro County DFACS	101,636	3,385	1,789	1,857	7,031	—	3,164	—	—	3,164	19,345	9,420	—	28,765
127-132	DFAC	Tattnall County DFACS	591,827	19,710	10,417	22,946	53,073	—	18,422	—	38,070	56,492	112,629	(17,327)	—	95,302
127-133	DFAC	Taylor County DFACS	238,596	7,946	4,200	33,852	45,998	—	7,427	—	26,317	33,744	45,410	34,030	11,257	90,697
127-134	DFAC	Telfair County DFACS	513,918	17,115	9,045	9,939	36,099	—	15,997	—	49,982	65,979	97,806	(18,851)	21,679	100,634
127-135	DFAC	Terrell County DFACS	590,259	19,657	10,389	24,820	54,866	—	18,373	—	49,049	67,422	112,333	12,124	—	124,457
127-136	DFAC	Thomas County DFACS	1,598,040	53,220	28,127	15,083	96,430	—	49,744	—	12,424	62,168	304,122	(35,112)	—	269,010
127-137	DFAC	Tift County DFACS	2,288,615	76,218	40,282	58,125	174,625	—	71,240	—	54,331	125,571	435,545	29,560	—	465,105
127-138	DFAC	Toombs County DFACS	878,745	29,265	15,467	463	45,195	—	27,353	—	137,897	165,250	167,237	(71,710)	—	95,527
127-139	DFAC	Towns County DFACS	432,295	14,397	7,609	—	22,006	—	13,456	—	77,272	90,728	82,270	(11,890)	—	70,380
127-140	DFAC	Treutlen County DFACS	279,572	9,311	4,921	—	14,232	—	8,702	—	73,848	82,550	53,204	(40,945)	—	12,259
127-141	DFAC	Troup County DFACS	2,771,915	92,313	48,788	180,241	321,342	—	86,284	—	122,670	208,954	527,526	284,497	—	812,023
127-142	DFAC	Turner County DFACS	216,643	7,215	3,813	9,624	20,652	—	6,744	—	63,654	70,398	41,229	(40,427)	—	802
127-143	DFAC	Twiggs County DFACS	412,859	13,749	7,267	36,041	52,051	—	12,851	—	—	12,851	78,571	(17,980)	—	60,591
127-144	DFAC	Union County DFACS	620,795	20,674	10,927	117,806	149,407	—	19,324	—	—	19,324	118,143	106,898	14,328	239,369
127-145	DFAC	Upson County DFACS	1,331,755	44,351	23,440	31,767	99,558	—	41,455	—	6,268	47,723	253,541	18,778	—	272,229
127-146	DFAC	Walker County DFACS	2,131,477	70,985	37,516	76,333	184,834	—	66,348	—	136,558	202,906	405,648	95,625	—	501,273
127-147	DFAC	Walton County DFACS	2,055,508	68,455	36,179	63,668	168,302	—	63,984	—	308,324	372,308	391,185	(130,940)	—	260,245
127-148	DFAC	Ware County DFACS	1,703,349	56,727	29,981	94,303	181,011	—	53,022	—	84,019	137,041	324,168	147,531	—	471,699
127-149	DFAC	Warren County DFACS	150,041	4,997	2,641	—	7,638	—	4,670	—	79,166	83,836	28,552	(26,931)	22,540	24,161
127-150	DFAC	Washington County DFACS	853,490	28,424	15,022	29,759	73,205	—	26,567	—	4,219	30,786	162,429	18,970	—	181,399
127-151	DFAC	Wayne County DFACS	742,239	24,719	13,064	—	37,783	—	23,104	—	93,182	116,286	141,257	(69,302)	—	71,955
127-152	DFAC	Webster County DFACS	331,979	11,056	5,843	44,089	60,988	—	10,334	—	—	10,334	63,181	58,683	—	121,864
127-153	DFAC	Wheeler County DFACS	171,994	5,728	3,027	—	8,755	—	5,354	—	16,143	21,497	32,735	(28,521)	—	4,214
127-154	DFAC	White County DFACS	842,638	28,062	14,831	12,943	55,836	—	26,229	—	91,573	117,802	160,366	(31,636)	4,557	133,285
127-155	DFAC	Whitfield County DFACS	6,085,890	202,679	107,118	189,708	499,505	—	189,441	—	189,287	378,728	1,158,210	217,976	40,200	1,416,386
127-156	DFAC	Wilcox County DFACS	347,990	11,589	6,125	6,315	24,029	—	10,832	—	8,558	19,390	66,226	1,065	—	67,291

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	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 Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
127-157	DFAC	Wilkes County DFACS	\$ 767,576	25,563	13,510	25,936	65,009	—	23,893	—	—	23,893	146,077	41,810	—	187,887
127-158	DFAC	Wilkinson County DFACS	383,974	12,787	6,758	28,702	48,247	—	11,952	—	—	11,952	73,077	42,688	11,698	127,463
127-159	DFAC	Worth County DFACS	1,204,411	40,111	21,199	67,925	129,235	—	37,491	—	8,271	45,762	229,211	132,873	—	362,084
128-001	HLTH	Appling County Health Department	517,715	17,241	9,112	10,111	36,464	—	16,115	—	5,164	21,279	98,531	(6,126)	—	92,405
128-002	HLTH	Atkinson County Health Department	235,254	7,835	4,141	—	11,976	—	7,323	—	6,341	13,664	44,771	(1,087)	—	43,684
128-003	HLTH	Bacon County Health Department	277,303	9,235	4,881	5,951	20,067	—	8,632	—	667	9,299	52,774	5,197	—	57,971
128-004	HLTH	Baker County Health Department	304,414	10,138	5,358	6,693	22,189	—	9,476	—	222	9,698	57,930	4,436	—	62,366
128-005	HLTH	Baldwin County Health Department	862,610	28,728	15,183	956	44,867	—	26,851	—	3,394	30,245	164,165	31,894	—	196,059
128-006	HLTH	Banks County Health Department	354,634	11,810	6,242	41,697	59,749	—	11,039	—	—	11,039	67,491	27,250	—	94,741
128-007	HLTH	Barrow County Public Health	971,592	32,357	17,101	93,038	142,496	—	30,244	—	—	30,244	184,905	71,950	—	256,855
128-008	HLTH	Barrow County Health Department	1,276,996	42,528	22,476	—	65,004	—	39,750	—	77,542	117,292	243,025	(46,960)	—	196,065
128-009	HLTH	Ben Hill County Health Department	353,685	11,779	6,225	7,458	25,462	—	11,009	—	9,670	20,679	67,310	(20,785)	—	46,525
128-010	HLTH	Berrien County Health Department	295,460	9,840	5,200	15,344	30,384	—	9,197	—	—	9,197	56,229	15,210	—	71,439
128-011	HLTH	Bibb County Health Department	2,918,324	97,189	51,365	—	148,554	—	90,841	—	90,796	181,637	555,392	(113,035)	4,554	446,911
128-012	HLTH	Bleckley County Health Department	189,738	6,319	3,340	—	9,659	—	5,906	—	2,485	8,391	36,109	(24,414)	—	11,695
128-013	HLTH	Brantley County Health Department	378,568	12,607	6,663	38,102	57,372	—	11,784	—	3,329	15,113	72,048	22,065	—	94,113
128-014	HLTH	Brooks County Health Department	267,482	8,908	4,708	4,256	17,872	—	8,326	—	8,700	17,026	50,906	(9,544)	10,698	52,060
128-015	HLTH	Bryan County Health Department	558,897	18,613	9,837	133,411	161,861	—	17,397	—	20,199	37,596	106,366	209,726	6,996	323,088
128-016	HLTH	Bulloch County Physical Health	1,310,751	43,652	23,071	58,743	125,466	—	40,801	—	—	40,801	249,450	49,576	—	299,026
128-017	HLTH	Burke County Health Department	670,231	22,321	11,797	15,823	49,941	—	20,863	—	713	21,576	127,553	21,254	—	148,807
128-018	HLTH	Butts County Health Department	289,270	9,634	5,091	10,607	25,332	—	9,004	—	7,530	16,534	55,053	19,439	—	74,492
128-019	HLTH	Calhoun County Health Department	120,495	4,013	2,121	—	6,134	—	3,751	—	19,107	22,858	22,932	(13,164)	—	9,768
128-020	HLTH	Camden County Health Department	1,016,942	33,867	17,899	243,840	295,606	—	31,655	—	—	31,655	193,537	380,281	8,536	582,354
128-021	HLTH	Candler County Health Department	307,468	10,240	5,412	16,179	31,831	—	9,571	—	24,859	34,430	58,514	1,464	—	59,978
128-022	HLTH	Carroll County Health Department	1,311,700	43,684	23,087	41,580	108,351	—	40,830	—	—	40,830	249,633	19,929	—	269,562
128-023	HLTH	Catoosa County Health Department	782,762	26,068	13,777	2,280	42,125	—	24,366	—	102,567	126,933	148,965	(111,539)	—	37,426
128-024	HLTH	Charlton County Health Department	344,400	11,470	6,062	—	17,532	—	10,720	—	41,526	52,246	65,542	(64,503)	—	1,039
128-025	HLTH	Chatham County Health Department	8,013,187	266,863	141,040	1,946,898	2,354,801	—	249,433	—	377,570	627,003	1,524,998	3,008,846	—	4,533,844
128-026	HLTH	Chattahoochee County Health	129,119	4,300	2,273	—	6,573	—	4,019	—	12,801	16,820	24,574	15,496	7,722	47,792
128-027	HLTH	Chattooga County Health Department	559,104	18,620	9,841	28,108	56,569	—	17,404	—	—	17,404	106,406	7,890	—	114,296
128-028	HLTH	Cherokee County Health Department	9,572,562	318,795	168,486	446,983	934,264	—	297,973	—	—	297,973	1,821,769	546,094	—	2,367,863
128-029	HLTH	Clarke County Health Department	7,068,087	235,389	124,405	374,160	733,954	—	220,014	—	—	220,014	1,345,133	235,053	6,170	1,586,356
128-030	HLTH	Clay County Health Department	78,734	2,622	1,386	2,920	6,928	—	2,451	—	2,031	4,482	14,984	(911)	—	14,073
128-031	HLTH	Clayton County Health Department	5,627,268	187,405	99,045	—	286,450	—	175,165	—	565,145	740,310	1,070,936	(567,292)	16,572	520,216
128-032	HLTH	Clinch County Health Department	260,797	8,685	4,590	157	13,432	—	8,118	—	1,602	9,720	49,634	2,505	—	52,139
128-033	HLTH	Cobb County Health Department	14,993,668	499,335	263,903	87,987	851,225	—	466,721	—	13,788	480,509	2,853,460	625	—	2,854,085
128-034	HLTH	Coffee County Health Department	928,098	30,908	16,335	28,540	75,783	—	28,890	—	6,722	35,612	176,631	5,738	—	182,369
128-035	HLTH	Colquitt County Health Department	1,193,104	39,734	21,000	—	60,734	—	37,139	—	39,351	76,490	227,063	(31,241)	—	195,822
128-036	HLTH	Columbia County Health Department	1,353,255	45,067	23,819	87,406	156,292	—	42,124	—	—	42,124	257,544	58,180	17,773	333,497
128-037	HLTH	Cook County Health Department	336,766	11,215	5,927	8,752	25,894	—	10,483	—	5,162	15,645	64,091	10,008	—	74,099
128-038	HLTH	Coweta County Health Department	1,155,552	38,483	20,339	39,136	97,958	—	35,970	—	26,198	62,168	219,915	60,919	—	280,834
128-039	HLTH	Crawford County Health Department	305,652	10,179	5,380	26,890	42,449	—	9,514	—	1,168	10,682	58,167	16,146	—	74,313
128-040	HLTH	Crisp County Health Department	291,704	9,715	5,134	18,358	33,207	—	9,080	—	3,422	12,502	55,515	(31,384)	—	24,131
128-041	HLTH	Dade County Health Department	324,345	10,802	—	—	16,511	—	10,096	—	—	11,672	61,727	(13,314)	—	48,413
128-042	HLTH	Dawson County Health Department	534,221	17,791	9,403	44,340	71,534	—	16,629	—	5,219	21,848	101,668	21,310	—	122,978
128-043	HLTH	Decatur County Health Department	607,921	20,246	10,700	—	30,946	—	18,923	—	43,043	61,966	115,697	(51,447)	13,296	77,546
128-044	HLTH	Dekalb County Health Department	20,785,337	692,215	365,842	35,209	1,093,266	—	647,003	—	232,459	879,462	3,955,682	(420,825)	66,698	3,601,555
128-045	HLTH	Dodge County Health Department	331,278	11,033	5,831	—	16,864	—	10,312	—	19,699	30,011	63,046	(21,987)	—	41,059

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	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 Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
128-046	HLTH	Dooly County Health Department	\$ 116,203	3,870	2,045	8,177	14,092	—	3,617	—	30,404	34,021	22,114	(21,823)	10,594	10,885
128-047	HLTH	Dougherty County Health Department	2,111,794	70,329	37,170	—	107,499	—	65,736	—	260,891	326,627	401,900	(339,691)	—	62,209
128-047B	HLTH	Southwest Health District	6,798,625	226,415	119,662	223,617	569,694	—	211,627	—	—	211,627	1,293,853	209,196	53,756	1,556,805
128-048	HLTH	Douglas County Health Department	937,465	31,220	16,500	16,222	63,942	—	29,181	—	—	29,181	178,409	9,512	—	187,921
128-049	HLTH	Early County Health Department	373,781	12,448	6,579	33,631	52,658	—	11,635	—	30,744	42,379	71,133	(25,342)	—	45,791
128-050	HLTH	Echols County Health Department	131,636	4,384	2,317	—	6,701	—	4,098	—	7,672	11,770	25,051	(13,583)	—	11,468
128-051	HLTH	Effingham County Health Department	683,312	22,756	12,027	159,179	193,962	—	21,270	—	—	21,270	130,042	255,685	—	385,727
128-052	HLTH	Elbert County Health Department	263,520	8,776	4,638	1,372	14,786	—	8,203	—	59,160	67,363	50,153	(28,610)	—	21,543
128-053	HLTH	Emanuel County Health Department	813,917	27,106	14,326	35,448	76,880	—	25,335	—	7,612	32,947	154,895	(6,339)	—	148,556
128-054	HLTH	Evans County Health Department	301,113	10,028	5,300	10,326	25,654	—	9,373	—	2,596	11,969	57,305	3,880	—	61,185
128-055	HLTH	Fannin County Health Department	515,775	17,177	9,078	24,356	50,611	—	16,055	—	—	16,055	98,156	21,110	—	119,266
128-056	HLTH	Fayette County Health Department	1,189,885	39,627	20,943	174,462	235,032	—	37,039	—	—	37,039	226,445	104,621	—	331,066
128-057	HLTH	Floyd County Health Department	6,409,988	213,472	112,822	—	326,294	—	199,529	—	1,209,510	1,409,039	1,219,893	(1,171,746)	31,352	79,499
128-058	HLTH	Forsyth County Health Department	1,083,173	36,073	19,065	33,034	88,172	—	33,717	—	41,796	75,513	206,139	(17,451)	—	188,688
128-059	HLTH	Franklin County Health Department	439,723	14,644	7,740	19,553	41,937	—	13,688	—	3,189	16,877	83,683	4,508	—	88,191
128-061	HLTH	Gilmer County Health Department	719,956	23,977	12,672	10,804	47,453	—	22,411	—	6,537	28,948	137,019	2,617	15,052	154,688
128-062	HLTH	Glascok County Health Department	127,922	4,260	2,252	6,956	13,468	—	3,982	—	—	3,982	24,346	6,681	—	31,027
128-063	HLTH	Glynn County Health Department	6,369,507	212,124	112,110	48,140	372,374	—	198,269	—	2,817,731	3,016,000	1,212,187	(4,902,862)	2,114	(3,688,561)
128-064	HLTH	Gordon County Health Department	1,199,005	39,930	21,104	—	61,034	—	37,322	—	35,273	72,595	228,186	(13,659)	—	214,527
128-065	HLTH	Grady County Health Department	683,354	22,758	12,028	7,100	41,886	—	21,271	—	2,772	24,043	130,052	(12,551)	—	117,501
128-066	HLTH	Greene County Health Department	331,319	11,034	5,832	2,988	19,854	—	10,313	—	3,663	13,976	63,051	(7,673)	—	55,378
128-067	HLTH	Gwinnett County Health Department	16,985,751	565,677	298,966	43,771	908,414	—	528,730	—	332,132	860,862	3,232,580	(98,169)	20,650	3,157,061
128-068	HLTH	Habersham County Health Department	614,523	20,465	10,816	65,781	97,062	—	19,129	—	16,521	35,650	116,952	18,085	—	135,037
128-069	HLTH	Hall County Health Department	8,808,988	293,366	155,047	—	448,413	—	274,205	—	344,035	618,240	1,676,450	(465,135)	1,468	1,212,783
128-070	HLTH	Hancock County Health Department	326,367	10,869	5,744	—	16,613	—	10,159	—	6,899	17,058	62,112	(3,761)	9,248	67,599
128-071	HLTH	Haralson County Health Department	381,333	12,700	6,712	—	19,412	—	11,870	—	28,455	40,325	72,570	(22,611)	—	49,959
128-072	HLTH	Harris County Health Department	312,090	10,394	5,493	—	15,887	—	9,715	—	46,580	56,295	59,392	(62,050)	—	(2,658)
128-073	HLTH	Hart County Health Department	359,751	11,981	6,332	11,139	29,452	—	11,198	—	20,156	31,354	68,464	(25,319)	—	43,145
128-074	HLTH	Heard County Health Department	171,210	5,702	3,013	3,328	12,043	—	5,329	—	18,047	23,376	32,583	(18,860)	41,411	55,134
128-075	HLTH	Henry County Health Department	1,660,227	55,291	29,222	78,234	162,747	—	51,679	—	19,768	71,447	315,957	26,635	8,352	350,944
128-076	HLTH	Houston County Health Department	10,910,796	363,363	192,041	324,034	879,438	—	339,630	—	—	339,630	2,076,449	509,045	66,396	2,651,890
128-077	HLTH	Irwin County Health Department	237,977	7,925	4,189	20,748	32,862	—	7,408	—	8,558	15,966	45,291	(14,687)	—	30,604
128-078	HLTH	Jackson County Health Department	686,820	22,873	12,089	33,201	68,163	—	21,379	—	21,853	43,232	130,708	(2,252)	—	128,456
128-079	HLTH	Jasper County Health Department	246,890	8,222	4,346	9,714	22,282	—	7,685	—	—	7,685	46,984	(5,077)	—	41,907
128-080	HLTH	Jeff Davis County Health Department	485,445	16,167	8,544	25,632	50,343	—	15,111	—	—	15,111	92,384	19,079	—	111,463
128-081	HLTH	Jefferson County Health Department	448,265	14,929	7,890	2,476	25,295	—	13,954	—	62,841	76,795	85,310	(27,738)	29,094	86,666
128-082	HLTH	Jenkins County Health Department	249,573	8,312	4,393	9,394	22,099	—	7,769	—	204	7,973	47,496	3,670	—	51,166
128-083	HLTH	Johnson County Health Department	158,087	5,265	2,782	32,914	40,961	—	4,921	—	9,791	14,712	30,087	2,141	—	32,228
128-084	HLTH	Jones County Health Department	356,945	11,887	6,283	5,259	23,429	—	11,111	—	5,831	16,942	67,928	(2,674)	9,654	74,908
128-085	HLTH	Lamar County Health Department	368,829	12,283	6,492	16,469	35,244	—	11,481	—	4,088	15,569	70,190	(651)	—	69,539
128-086	HLTH	Lanier County Health Department	193,699	6,451	3,409	9,399	19,259	—	6,029	—	—	6,029	36,865	21,456	—	58,321
128-087	HLTH	Laurens County Health Department	5,348,314	178,115	94,136	210,203	482,454	—	166,481	—	7,482	173,963	1,017,842	91,141	—	1,108,983
128-088	HLTH	Lee County Health Department	747,934	24,908	13,164	16,468	54,540	—	23,282	—	8,234	31,516	142,341	(2,571)	—	139,770
128-089	HLTH	Liberty County Health Department	1,334,231	44,434	23,484	313,697	381,615	—	41,532	—	—	41,532	253,914	499,148	—	753,062
128-090	HLTH	Lincoln County Health Department	113,521	3,781	1,998	—	5,779	—	3,534	—	1,607	5,141	21,604	928	10,961	33,493
128-091	HLTH	Long County Health Department	213,754	7,119	3,762	59,776	70,657	—	6,654	—	—	6,654	40,678	79,633	—	120,311
128-092	HLTH	Lowndes County Health Department	8,426,087	280,614	148,307	108,796	537,717	—	262,286	—	—	262,286	1,603,576	154,889	45,833	1,804,298
128-093	HLTH	Lumpkin County Health Department	587,205	19,556	10,335	24,118	54,009	—	18,278	—	18,478	36,756	111,751	(13,261)	—	98,490

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	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 Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
128-094	HLTH	Macon County Health Department	\$ 182,888	6,091	3,219	1,793	11,103	—	5,693	—	3,783	9,476	34,808	(2,312)	—	32,496
128-095	HLTH	Madison County Health Department	565,293	18,826	9,950	68,856	97,632	—	17,596	—	—	17,596	107,581	63,542	—	171,123
128-096	HLTH	Marion County Health Department	142,530	4,747	2,509	980	8,236	—	4,437	—	622	5,059	27,122	(276)	—	26,846
128-097	HLTH	Modulife County Health Department	456,271	15,195	8,031	1,854	25,080	—	14,203	—	16,373	30,576	86,831	(7,298)	—	79,533
128-098	HLTH	McIntosh County Health Department	280,274	9,334	4,933	63,339	77,606	—	8,724	—	—	8,724	53,337	104,943	—	158,280
128-099	HLTH	Meriwether County Health Department	567,357	18,895	9,986	—	28,881	—	17,661	—	7,959	25,620	107,974	(21,015)	—	86,959
128-100	HLTH	Miller County Health Department	129,532	4,314	2,280	7,386	13,980	—	4,032	—	11,998	16,030	24,651	(22,575)	—	2,076
128-101	HLTH	Mitchell County Health Department	450,865	15,015	7,936	—	22,951	—	14,034	—	27,278	41,312	85,806	(41,095)	—	44,711
128-102	HLTH	Monroe County Health Department	437,907	14,584	7,708	23,783	46,075	—	13,631	—	—	13,631	83,333	24,694	—	108,027
128-103	HLTH	Montgomery County Health Department	196,588	6,547	3,460	3,705	13,712	—	6,119	—	435	6,554	37,411	2,973	—	40,384
128-104	HLTH	Morgan County Health Department	474,716	15,809	8,355	25,082	49,246	—	14,777	—	—	14,777	90,343	22,921	—	113,264
128-105	HLTH	Murray County Health Department	699,406	23,292	12,310	4,644	40,246	—	21,771	—	8,462	30,233	133,107	1,490	—	134,597
128-106	HLTH	Muscogee County Health Department	9,442,823	314,475	166,203	205,425	686,103	—	293,935	—	—	293,935	1,797,075	(48,251)	34,479	1,783,303
128-107	HLTH	Newton County Health Department	1,470,613	48,976	25,884	—	74,860	—	45,777	—	37,891	83,668	279,875	(31,500)	31,434	279,809
128-108	HLTH	Oconee County Health Department	618,732	20,606	10,890	15,243	46,739	—	19,260	—	9,991	29,251	117,751	17,308	—	135,059
128-109	HLTH	Oglethorpe County Health Department	199,848	6,656	3,518	—	10,174	—	6,221	—	13,631	19,852	38,033	(8,557)	—	29,476
128-110	HLTH	Paulding County Health Department	1,330,765	44,319	23,423	29,892	97,634	—	41,424	—	—	41,424	253,262	48,841	—	302,103
128-111	HLTH	Peach County Health Department	382,612	12,742	6,734	—	19,476	—	11,910	—	42,272	54,182	72,817	(36,631)	—	36,186
128-112	HLTH	Pickens County Health Department	432,956	14,419	7,620	32,757	54,796	—	13,477	—	—	13,477	82,396	30,737	—	113,133
128-113	HLTH	Pierce County Health Department	464,482	15,469	8,175	4,504	28,148	—	14,458	—	—	14,458	88,393	8,287	—	96,680
128-114	HLTH	Pike County Health Department	265,666	8,847	4,676	6,836	20,359	—	8,270	—	1,335	9,605	50,563	1,364	—	51,927
128-115	HLTH	Poik County Health Department	602,969	20,081	10,613	9,417	40,111	—	18,769	—	12,433	31,202	114,750	(61,497)	—	53,253
128-116	HLTH	Pulaski County Health Department	228,816	7,620	4,027	—	11,647	—	7,123	—	11,129	18,252	43,547	(5,337)	—	38,210
128-117	HLTH	Putnam County Health Department	681,785	22,706	12,000	24,148	58,854	—	21,223	—	—	21,223	129,751	20,691	—	150,442
128-118	HLTH	Quitman County Health Dept	31,032	1,033	—	546	1,579	—	966	—	—	12,865	13,831	(2,521)	—	3,386
128-119	HLTH	Rabun County Health Department	545,321	18,161	9,598	9,729	37,488	—	16,975	—	7,148	24,123	103,781	(9,965)	—	93,816
128-120	HLTH	Randolph County Health Department	114,594	3,816	2,017	836	6,669	—	3,567	—	3,199	6,766	21,808	(29,779)	—	(7,971)
128-121	HLTH	Richmond County Health Department	8,365,758	278,605	147,246	154,442	580,293	—	260,408	—	—	260,408	1,592,097	161,249	39,965	1,793,311
128-122	HLTH	Rockdale County Health Department	1,160,133	38,636	20,419	12,692	71,747	—	36,112	—	10,106	46,218	220,789	(47,274)	—	173,515
128-123	HLTH	Schley County Health Department	99,326	3,308	1,748	4,637	9,693	—	3,092	—	12,276	15,368	18,904	(15,992)	—	2,912
128-124	HLTH	Screven County Health Department	327,358	10,902	5,762	11,474	28,138	—	10,190	—	5,257	15,447	62,300	337	—	62,637
128-125	HLTH	Seminole County Health Department	241,526	8,044	4,251	—	12,295	—	7,518	—	46,280	53,798	45,964	(54,498)	11,048	2,514
128-126	HLTH	Spalding County Health Department	1,086,887	36,197	19,130	64,413	119,740	—	33,832	—	—	33,832	206,844	51,185	—	258,029
128-127	HLTH	Stephens County Health Department	455,899	15,183	8,024	25,503	48,710	—	14,191	—	—	14,191	86,763	8,220	—	94,983
128-128	HLTH	Stewart County Health Department	37,469	1,248	659	—	1,907	—	1,166	—	4,081	5,247	7,132	(29,297)	—	(22,165)
128-129	HLTH	Sumter County Health Department	550,768	18,342	9,694	—	28,036	—	17,144	—	33,886	51,030	104,819	(49,564)	31,195	86,450
128-130	HLTH	Talbot County Health Department	—	—	—	—	—	—	—	—	27,398	27,398	—	(51,633)	—	(51,633)
128-131	HLTH	Taliaferro County Health Department	151,444	5,044	2,666	7,458	15,168	—	4,714	—	92	4,806	28,225	7,370	—	36,195
128-132	HLTH	Tattnall County Health Department	514,124	17,122	9,049	—	26,171	—	16,004	—	4,892	20,896	97,845	(17,397)	—	80,448
128-133	HLTH	Taylor County Health Department	276,808	9,219	4,872	1,889	15,980	—	8,616	—	1,197	9,813	52,678	522	—	53,200
128-134	HLTH	Telfair County Health Department	432,914	14,417	7,620	34,405	56,442	—	13,476	—	—	13,476	82,387	26,244	—	108,631
128-135	HLTH	Terrell County Health Department	149,463	4,978	2,631	—	7,609	—	4,652	—	47,332	51,984	28,446	(45,014)	—	(16,568)
128-136	HLTH	Thomas County Health Department	1,326,102	44,163	23,341	215	67,719	—	41,279	—	69,473	110,752	252,373	(129,581)	—	122,792
128-137	HLTH	Tift County Health Department	962,224	32,045	16,936	41,879	90,860	—	29,952	—	13,035	42,987	183,120	15,170	—	198,290
128-138	HLTH	Toombs County Health Department	607,921	20,246	10,700	7,434	38,380	—	18,923	—	483	19,406	115,693	(12,713)	—	102,980
128-139	HLTH	Towns County Health Department	286,051	9,526	5,035	—	14,561	—	8,904	—	13,219	22,123	54,438	(25,456)	30,572	59,554
128-140	HLTH	Treutlen County Health Department	172,489	5,744	3,036	2,280	11,060	—	5,369	—	6,549	11,918	32,825	(7,001)	—	25,824
128-141	HLTH	Troup County Health Department	8,293,873	276,211	145,980	200,865	623,056	—	258,170	—	—	258,170	1,578,418	360,595	28,036	1,967,049

Employees' Retirement System of Georgia
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Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	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 Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
128-142	HLTH	Turner County Health Department	\$ 176,904	5,891	3,114	1,892	10,897	—	5,507	—	25,386	30,893	33,671	(15,674)	—	17,997
128-143	HLTH	Twiggs County Health Department	126,726	4,220	2,230	12,215	18,665	—	3,945	—	5,609	9,554	24,118	(12,652)	—	11,466
128-144	HLTH	Union County Health Department	527,990	17,584	9,293	4,098	30,975	—	16,435	—	—	16,435	100,478	(4,961)	34,872	130,389
128-145	HLTH	Upson County Health Department	626,325	20,859	11,024	—	31,883	—	19,496	—	23,087	42,583	119,196	(41,079)	14,587	92,704
128-146	HLTH	Walker County Health Department	787,342	26,221	13,858	6,048	46,127	—	24,508	—	62,435	86,943	149,837	(119,738)	—	30,099
128-147	HLTH	Walton County Health Department	1,461,246	48,664	25,719	29,965	104,348	—	45,485	—	—	45,485	278,094	75,101	—	353,195
128-148	HLTH	Ware County Health Department	10,227,525	340,608	180,014	503,872	1,024,494	—	318,361	—	—	318,361	1,946,411	450,254	11,095	2,407,760
128-149	HLTH	Warren County Health Department	150,907	5,026	2,656	15,571	23,253	—	4,697	—	—	4,697	28,717	14,626	—	43,343
128-150	HLTH	Washington County Health Department	610,603	20,335	10,747	53,877	84,959	—	19,007	—	—	19,007	116,206	48,165	—	164,371
128-151	HLTH	Wayne County Health Department	653,271	21,756	11,498	9,468	42,722	—	20,335	—	—	20,335	124,325	18,383	—	142,708
128-152	HLTH	Webster County Health Department	91,692	3,054	1,614	622	5,290	—	2,854	—	399	3,253	17,450	231	—	17,681
128-153	HLTH	Wheeler County Health Department	194,690	6,484	3,427	1,316	11,227	—	6,060	—	844	6,904	37,051	147	—	37,198
128-154	HLTH	White County Health Department	545,486	18,166	9,601	14,843	42,610	—	16,980	—	2,541	19,521	103,816	8,131	—	111,947
128-155	HLTH	Whitfield County Health Department	3,739,834	124,548	65,825	5,833	196,206	—	116,413	—	32,496	148,909	711,733	(15,973)	—	695,760
128-156	HLTH	Wilcox County Health Department	125,777	4,189	2,214	—	6,403	—	3,915	—	13,090	17,005	23,935	(18,147)	—	5,788
128-157	HLTH	Wilkes County Health Department	316,134	10,528	5,564	—	16,092	—	9,841	—	2,248	12,089	60,161	(1,428)	—	58,733
128-158	HLTH	Wilkinson County Health Department	235,666	7,848	4,148	—	11,996	—	7,336	—	9,793	17,129	44,848	(30,415)	—	14,433
128-159	HLTH	Worth County Health Department	429,654	14,309	7,562	10,278	32,149	—	13,374	—	3,170	16,544	81,764	(11,045)	—	70,719
129-008	MRCS	Woodright Industries	909,900	30,302	16,015	66,643	112,960	—	28,323	—	—	28,323	173,166	66,766	—	239,932
129-009	MRCS	Jessamine Place	1,005,017	33,470	17,689	32,292	83,451	—	31,284	—	6,685	37,969	191,266	5,292	—	196,558
129-022	MRCS	Carroll County MR Services	910,437	30,320	16,025	24,094	70,439	—	28,340	—	11,127	39,467	173,264	(5,910)	—	167,354
129-035	MRCS	Green Oaks Service Center	1,565,152	52,124	27,548	41,565	121,237	—	48,720	—	764	49,484	297,867	73,959	—	371,826
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	860,052	28,642	15,138	713	44,493	—	26,772	—	81,007	107,779	163,678	(35,678)	—	128,000
129-101	MRCS	Mitchell-Baker Service Center	1,092,788	36,393	19,234	—	55,627	—	34,016	—	39,500	73,516	207,971	(29,696)	28,338	206,613
129-136	MRCS	Thomas/Grady Service Center	1,703,061	56,717	29,976	102,567	189,260	—	53,013	—	30,050	83,063	324,112	(40,907)	—	283,205
129-137	MRCS	Tift County - Diversified Enterprises	984,260	32,779	17,324	19,266	69,369	—	30,638	—	17,116	47,754	187,314	(242,999)	—	(55,685)
6021	PSCH	Atkinson County Schools	57,070	1,901	1,004	33,058	35,963	—	1,776	—	—	1,776	10,859	20,661	—	31,520
6031	PSCH	Bacon County Schools	104,896	3,493	1,846	932	6,271	—	3,265	—	8,771	12,036	19,964	(21,389)	—	(1,425)
6051	PSCH	Baldwin County Schools	438,114	14,591	7,711	—	22,302	—	13,638	—	105,222	118,860	83,381	(34,527)	—	48,854
6071	PSCH	Barrow County Schools	85,378	2,843	1,503	1,936	6,282	—	2,658	—	816	3,474	16,249	(219)	—	16,030
6081	PSCH	Barrow County Schools	39,243	1,307	691	22,732	24,730	—	1,222	—	—	1,222	7,469	14,207	—	21,676
6091	PSCH	Ben Hill County Schools	97,427	3,245	1,715	3,944	8,904	—	3,033	—	3,031	6,064	18,539	(3,192)	—	15,347
6111	PSCH	Bibb County Schools	494,400	16,465	8,702	26,064	51,231	—	15,390	—	—	15,390	94,086	(1,891)	—	92,195
6141	PSCH	Brooks County Schools	7,510	250	132	1,085	1,467	—	234	—	32,245	32,479	1,428	(18,842)	—	(17,414)
6181	PSCH	Butts County Schools	92,723	3,088	1,632	1,674	6,394	—	2,886	—	20,176	23,062	17,648	(33,602)	—	(15,954)
6211	PSCH	Candler County Schools	143,686	4,785	2,529	1,554	8,868	—	4,473	—	4,608	9,081	27,349	1,248	—	28,597
6221	PSCH	Carroll County Schools	96,437	3,212	1,697	3,607	8,516	—	3,002	—	—	3,002	18,356	3,589	—	21,945
6231	PSCH	Catoosa County Board of Education	—	—	—	—	—	—	—	—	—	—	—	(8,336)	—	(8,336)
6241	PSCH	Charlton County Board of Education	117,193	3,903	2,063	33,136	39,102	—	3,648	—	—	3,648	22,301	43,647	—	65,948
6251	PSCH	Chatham County Schools	325,831	10,851	5,735	46,348	62,934	—	10,142	—	23,856	33,998	62,007	(11,007)	—	51,000
6252	PSCH	Live Oak Public Libraries	—	—	—	—	—	—	—	—	—	14,686	—	(33,720)	—	(33,720)
6271	PSCH	Chattooga County Schools	82,819	2,758	1,458	47,973	52,189	—	2,578	—	—	2,578	15,761	29,983	—	45,744
6281	PSCH	Cherokee County Schools	—	—	—	—	—	—	—	—	25,719	25,719	—	(41,962)	—	(41,962)
6291	PSCH	Clarke County Schools	669,695	22,303	11,787	106,737	140,827	—	20,846	—	—	20,846	127,452	89,062	—	216,514
6311	PSCH	Clayton County Schools	184,662	6,150	3,250	—	9,400	—	5,748	—	40,158	45,906	35,141	(21,193)	23,848	37,796
6331	PSCH	Cobb County Schools	68,335	2,276	1,203	30,805	34,284	—	2,127	—	—	2,127	13,006	2,902	—	15,908
6341	PSCH	Coffee County Schools	92,104	3,067	1,621	3,934	8,622	—	2,867	—	—	2,867	17,532	23,467	—	40,999
6351	PSCH	Colquitt County Schools	226,134	7,531	3,980	8,183	19,694	—	7,039	—	—	7,039	43,036	6,136	—	49,172

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of	Pension Expense Related to Specific Liabilities of Employers	Total Pension Expense
6361	PSCH	Columbia County Schools	\$ 254,153	8,464	4,473	4,503	17,440	—	7,911	—	—	7,911	48,366	5,185	—	53,551
6371	PSCH	Cook County Schools	63,549	2,116	1,119	36,810	40,045	—	1,978	—	—	1,978	12,094	23,007	—	35,101
6381	PSCH	Coweta County Schools	208,225	6,935	3,665	34,492	45,092	—	6,482	—	677	7,159	39,626	20,584	—	60,210
6401	PSCH	Crisp County Schools	178,555	5,946	3,143	—	9,089	—	5,558	—	20,011	25,569	33,980	(31,849)	—	2,131
6431	PSCH	Decatur County Schools	87,524	2,915	1,541	—	4,456	—	2,724	—	3,049	5,773	16,657	(23,019)	—	(6,362)
6441	PSCH	Dekalb County Schools	1,421,219	47,331	25,015	—	72,346	—	44,239	—	117,337	161,576	270,471	(67,484)	—	202,987
6451	PSCH	Dodge County Schools	263,974	8,791	4,646	8,151	21,588	—	8,217	—	3,449	11,666	50,234	(31)	—	50,203
6452	PSCH	Ocmulgee Regional Library System	51,293	1,708	903	335	2,946	—	1,597	—	455	2,052	9,761	(976)	—	8,785
6471	PSCH	Dougherty County Schools	178,555	5,946	3,143	34,124	43,213	—	5,558	—	—	5,558	33,979	41,828	—	75,807
6481	PSCH	Douglas County Schools	329,792	10,983	5,805	1,625	18,413	—	10,266	—	1,362	11,628	62,764	(3,359)	—	59,405
6511	PSCH	Effingham County Schools	229,394	7,640	4,038	3,649	15,327	—	7,141	—	—	7,141	43,657	3,483	—	47,140
6561	PSCH	Fayette County Schools	222,709	7,417	3,920	2,275	13,612	—	6,932	—	—	6,932	42,381	4,271	—	46,652
6571	PSCH	Floyd County Schools	388,307	12,932	6,835	139,498	159,265	—	12,087	—	29,817	41,904	73,898	33,292	12,733	119,923
6581	PSCH	Forsyth County Schools	120,000	3,996	2,112	9,169	15,277	—	3,735	—	6,119	9,854	22,835	13,855	—	36,690
6591	PSCH	Franklin County Schools	49,271	1,641	867	7,562	10,070	—	1,534	—	—	1,534	9,377	15,965	—	25,342
6601	PSCH	Fulton County Board of Education	205,419	6,841	3,616	1,530	11,987	—	6,394	—	35,448	41,842	39,090	(13,510)	—	25,580
6611	PSCH	Gilmer County Schools	202,778	6,753	3,569	2,161	12,483	—	6,312	—	—	6,312	38,590	891	—	39,481
6631	PSCH	Glynn County Schools	458,004	15,253	8,061	28,946	52,260	—	14,257	—	7,324	21,581	87,162	8,114	—	95,276
6641	PSCH	Gordon County Schools	101,389	3,377	1,785	6,569	11,731	—	3,156	—	—	3,156	19,291	4,739	—	24,030
6651	PSCH	Grady County Schools	244,456	8,141	4,303	6,384	18,828	—	7,609	—	—	7,609	46,525	20,702	—	67,227
6661	PSCH	Greene County Schools	124,993	4,163	2,200	27,679	34,042	—	3,891	—	4,125	8,016	23,788	8,992	—	32,780
6671	PSCH	Gwinnett County Schools	441,828	14,714	7,777	—	22,491	—	13,753	—	30,188	43,941	84,084	(37,354)	—	46,730
6731	PSCH	Hart County Schools	78,363	2,610	1,379	—	3,989	—	2,439	—	3,737	6,176	14,916	(3,278)	—	11,638
6751	PSCH	Henry County Schools	321,581	10,710	5,660	21,249	37,619	—	10,010	—	520	10,530	61,201	10,770	—	71,971
6761	PSCH	Houston County Schools	539,668	17,973	9,499	—	27,472	—	16,799	—	109,103	125,902	102,706	(86,936)	92,562	108,332
6771	PSCH	Irwin County Schools	102,049	3,399	1,796	14,772	19,967	—	3,177	—	3,458	6,635	19,422	(20,315)	—	(893)
6781	PSCH	Jackson County Schools	93,425	3,111	1,644	1,233	5,988	—	2,908	—	—	2,908	17,781	(137)	—	17,644
6831	PSCH	Johnson County Schools	10,481	349	184	—	533	—	326	—	68,271	68,597	1,994	(45,837)	—	(43,843)
6851	PSCH	Lamar County Schools	100,522	3,348	1,769	6,239	11,356	—	3,129	—	2,280	5,409	19,129	(1,199)	—	17,930
6871	PSCH	Laurens County Schools	80,839	2,692	1,423	10,312	14,427	—	2,516	—	—	2,516	15,385	22,613	—	37,998
6881	PSCH	Lee County Schools	33,342	1,110	587	884	2,581	—	1,038	—	—	1,038	6,347	388	—	6,735
6941	PSCH	Macon County Schools	58,432	1,946	1,028	383	3,357	—	1,819	—	250	2,069	11,124	(13)	—	11,111
6951	PSCH	Madison County Schools	106,753	3,555	1,879	861	6,295	—	3,323	—	2,986	6,309	20,317	(17,225)	—	3,092
6971	PSCH	McDuffie County Schools	271,196	9,032	4,773	—	13,805	—	8,442	—	23,405	31,847	51,613	(41,149)	—	10,464
6991	PSCH	Meriwether County Schools	187,592	6,247	3,302	11,140	20,689	—	5,839	—	16,624	22,463	35,701	(20,842)	—	14,859
7021	PSCH	Monroe County Schools	136,836	4,557	2,408	3,002	9,967	—	4,259	—	—	4,259	26,042	33,011	—	59,053
7061	PSCH	Muscogee County Schools	146,120	4,866	2,572	—	7,438	—	4,548	—	30,616	35,164	27,805	(26,183)	—	1,622
7071	PSCH	Newton County Schools	194,525	6,478	3,424	4,055	13,957	—	6,055	—	—	6,055	37,024	1,430	—	38,454
7091	PSCH	Oglethorpe County Schools	—	—	—	—	—	—	—	—	4,844	4,844	—	(2,251)	—	(2,251)
7101	PSCH	Paulding County Schools	—	—	—	—	—	—	—	—	31,082	31,082	—	(52,450)	—	(52,450)
7121	PSCH	Pickens County Schools	22,944	764	404	311	1,479	—	714	—	223	937	4,367	(265)	—	4,102
7131	PSCH	Pierce County Schools	—	—	—	—	—	—	—	—	—	—	—	(2,016)	—	(2,016)
7141	PSCH	Pike County Schools	69,986	2,331	1,232	14,713	18,276	—	2,179	—	—	2,179	13,318	13,725	—	27,043
7151	PSCH	Polk County Schools	295,047	9,826	5,193	48,237	63,256	—	9,184	—	927	10,111	56,147	32,781	—	88,928
7171	PSCH	Putnam County Schools	—	—	—	—	—	—	—	—	2,235	2,235	—	(10,921)	—	(10,921)
7191	PSCH	Rabun County Schools	109,023	3,631	1,919	14,127	19,677	—	3,394	—	269	3,663	20,746	7,924	—	28,670
7211	PSCH	Richmond County Schools	285,845	9,519	5,031	8,651	23,201	—	8,898	—	—	8,898	54,400	24,120	—	78,520
7221	PSCH	Rockdale County Schools	365,611	12,176	6,435	1,223	19,834	—	11,381	—	29,950	41,331	69,579	(18,929)	—	50,650

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
7261	PSCH	Spalding County Schools	\$ 211,609	7,047	3,725	1,434	12,206	—	6,587	—	741	7,328	40,273	(1,732)	—	38,541
7271	PSCH	Stephens County Schools	26,451	881	466	—	1,347	—	823	—	15,046	15,869	5,033	(5,849)	—	(816)
7291	PSCH	Sumter County Schools	—	—	—	—	—	—	—	—	14,808	14,808	—	(33,162)	—	(33,162)
7321	PSCH	Tattnall County Schools	68,542	2,283	1,206	18,884	22,373	—	2,134	—	408	2,542	13,043	11,053	—	24,096
7341	PSCH	Telfair County Schools	21,087	702	371	12,214	13,287	—	656	—	1,557	2,213	4,011	1,123	—	5,134
7351	PSCH	Terrell County Schools	119,422	3,977	2,102	812	6,891	—	3,717	—	528	4,245	22,726	(1,931)	—	20,795
7371	PSCH	Tift County Schools	96,189	3,203	1,693	2,390	7,286	—	2,994	—	287	3,281	18,306	4,570	—	22,876
7401	PSCH	Treutlen County Schools	68,170	2,270	1,200	932	4,402	—	2,122	—	120	2,242	12,974	4,286	—	17,260
7441	PSCH	Union County Schools	—	—	—	—	—	—	—	—	7,650	7,650	—	(16,156)	—	(16,156)
7451	PSCH	Upson County Schools	131,513	4,380	2,315	—	6,695	—	4,094	—	32,729	36,823	25,028	(22,613)	—	2,415
7481	PSCH	Ware County Schools	182,351	6,073	3,210	—	9,283	—	5,676	—	19,739	25,415	34,703	(20,959)	—	13,744
7501	PSCH	Washington County Board of Education	660,369	21,992	11,623	25,841	59,456	—	20,556	—	—	20,556	125,679	54,320	—	179,999
7511	PSCH	Wayne County Schools	78,528	2,615	1,382	2,917	6,914	—	2,444	—	8,353	10,797	14,945	(18,412)	—	(3,467)
7541	PSCH	White County Board of Education	—	—	—	983	983	—	—	—	2,534	2,534	—	55	—	55
7551	PSCH	Whitfield County Schools	—	—	—	—	—	—	—	—	—	—	—	(20,033)	—	(20,033)
7571	PSCH	Wilkes County Schools	57,606	1,918	1,014	33,369	36,301	—	1,793	—	1,793	10,965	20,855	—	—	31,820
7581	PSCH	Wilkinson County Schools	329,421	10,971	5,798	21,546	38,315	—	10,254	—	—	10,254	62,693	25,803	—	88,496
7611	PSCH	Atlanta City Schools	502,942	16,749	8,852	44,842	70,443	—	15,655	—	2,569	18,224	95,716	(17,323)	—	78,393
7641	PSCH	City of Buford Schools (Gwinnett)	144,759	4,821	2,548	4,134	11,503	—	4,506	—	158	4,664	27,549	2,751	—	30,300
7721	PSCH	City of Dalton Schools (Whitfield)	—	—	—	—	—	—	—	—	—	—	—	(35,801)	—	(35,801)
7741	PSCH	City of Dublin Schools (Laurens)	103,906	3,480	1,829	60,188	65,477	—	3,234	—	—	3,234	19,773	37,618	—	57,391
7851	PSCH	City of Rome Schools (Floyd)	99,284	3,306	1,748	25,335	30,389	—	3,091	—	—	3,091	18,894	18,529	—	37,423
7861	PSCH	City of Social Circle Schools (Walton)	80,632	2,685	1,419	46,706	50,810	—	2,510	—	—	2,510	15,345	29,192	—	44,537
7891	PSCH	City of Thomasville Schools (Thomas)	80,426	2,678	1,416	1,798	5,892	—	2,503	—	54,618	57,121	15,307	8,208	—	23,515
7921	PSCH	City of Valdosta Schools (Lowndes)	467,453	15,568	8,228	68,944	92,740	—	14,551	—	—	14,551	88,959	57,590	—	146,549
968-0968	PSCH	Georgia Military College	290,797	9,684	5,118	26,986	41,788	—	9,052	—	11,478	20,530	55,343	19,804	—	75,147
8504	RESA	Northwest Georgia Regional Education	189,201	6,301	3,330	724	10,355	—	5,889	—	30,165	36,054	36,003	(15,690)	5,043	25,356
8564	RESA	Metro Regional Education Service Agency	150,247	5,004	2,644	1,028	8,676	—	4,677	—	27,704	32,381	28,591	(48,959)	—	(20,368)
8584	RESA	North East Georgia Regional Education	—	—	—	—	—	—	—	—	25,952	25,952	—	(38,683)	—	(38,683)
8804	RESA	First District Regional Education Service	174,222	5,802	3,066	32,101	40,969	—	5,423	—	2,003	7,426	33,157	46,868	—	80,025
402	STAT	Georgia Department of Agriculture	32,562,621	1,084,434	573,134	208,529	1,866,097	—	1,013,604	—	113,142	1,126,746	6,197,031	(854,908)	223,157	5,565,280
403	STAT	Georgia Department of Administrative Services	23,897,979	795,875	420,628	—	1,216,503	—	743,892	—	278,884	1,022,776	4,548,050	(436,935)	88,270	4,199,385
404	STAT	Georgia Department of Audits	26,585,217	885,368	467,926	—	1,353,294	—	827,540	—	1,052,107	1,879,647	5,059,462	(1,578,333)	169,723	3,650,852
405	STAT	Department of Public Health	89,590,413	2,983,633	1,576,879	722,216	5,282,728	—	2,788,756	—	—	2,788,756	17,050,050	1,159,628	335,215	18,544,893
406	STAT	Georgia Department of Banking and Finance	10,039,190	334,335	176,700	160,365	671,400	—	312,498	—	9,957	322,455	1,910,569	35,608	—	1,946,177
407	STAT	State Accounting Office	15,776,842	525,417	277,688	65,783	868,888	—	491,099	—	488,887	979,986	3,002,508	12,883	24,263	3,039,654
408	STAT	Office of Commissioner of Insurance	16,900,455	562,836	297,465	—	860,301	—	526,075	—	699,979	1,226,054	3,216,345	(768,120)	180,847	3,629,072
409	STAT	Georgia State Finance and Investment	12,411,615	413,344	218,457	—	631,801	—	386,347	—	24,662	411,009	2,362,071	(100,610)	119,062	2,380,523
410	STAT	State Properties Commission	1,388,248	46,233	24,435	—	70,668	—	43,213	—	38,635	81,848	264,195	(39,712)	—	224,483
411	STAT	Georgia Department of Defense	31,524,262	1,049,854	554,858	497,742	2,102,454	—	981,282	—	—	981,282	5,999,418	1,248,621	49,152	7,297,191
414	STAT	Georgia Department of Education	49,995,605	1,665,005	879,972	—	2,544,977	—	1,556,255	—	673,415	2,229,670	9,514,717	(1,080,413)	248,234	8,682,538
415	STAT	The Technical College System of Georgia	16,234,268	540,650	285,739	1,732,461	2,558,850	—	505,338	—	157,201	662,539	3,089,561	701,947	11,268	3,802,776
418	STAT	Prosecuting Attorneys Council	78,110,651	2,601,322	1,374,824	1,103,897	5,080,043	—	2,431,416	—	—	2,431,416	14,865,325	834,303	657,323	16,356,951
419	STAT	Georgia Department of Community Health	74,320,309	2,475,092	1,308,110	—	3,783,202	—	2,313,431	—	753,437	3,066,868	14,143,983	(593,350)	305,031	13,855,664
420	STAT	Georgia Forestry Commission	33,755,808	1,124,171	594,135	471,677	2,189,983	—	1,050,745	—	120,430	1,171,175	6,424,105	(119,130)	306,021	6,610,996
422	STAT	Office of Planning and Budget	29,400,832	979,137	517,484	—	1,496,621	—	1,496,621	—	321,473	1,236,657	5,595,306	(383,511)	161,247	5,373,042
427	STAT	Georgia Department of Human Services	229,181,713	7,632,446	4,033,823	5,182,279	16,848,548	—	7,133,932	—	—	7,133,932	43,615,827	2,575,954	983,461	47,175,242
428	STAT	Georgia Department of Community Affairs	29,196,651	972,337	513,890	—	1,486,227	—	908,829	—	790,684	1,699,513	5,556,448	(817,224)	150,187	4,889,411

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Outflows	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Liabilities of Individual Employers			Total Pension Expense	
													of Contributions	of Resources	Investments		of Contributions
429	STAT	Department of Economic Development	\$ 16,405,395	546,349	288,751	119,123	954,223	—	510,665	—	1,440,917	1,951,582	3,122,133	(781,156)	81,066	2,422,043	
430	STAT	Administrative Office of the Courts	9,388,890	312,679	165,254	411,767	889,700	—	292,256	—	—	292,256	1,786,808	376,589	60,469	2,223,866	
432	STAT	Georgia Court of Appeals	20,309,754	676,376	357,472	—	1,033,848	—	632,199	—	392,404	1,024,603	3,865,171	(84,868)	81,210	3,861,513	
436	STAT	Superior Courts of Georgia	19,678,188	655,343	346,355	388,447	1,390,145	—	612,540	—	48,333	660,873	3,744,978	89,451	33,646	3,868,075	
438	STAT	Supreme Court	14,176,367	472,116	249,518	358,250	1,079,884	—	441,280	—	—	441,280	2,697,920	614,746	146,429	3,459,095	
440	STAT	Georgia Department of Labor	63,059,130	2,100,060	1,109,903	—	3,209,963	—	1,962,895	—	7,751,183	9,714,078	12,000,853	(8,349,810)	353,930	4,004,973	
441	STAT	Department of Behavioral Health and	251,420,290	8,373,058	4,425,244	—	12,798,302	—	7,826,171	—	2,497,366	10,323,537	47,848,079	(1,204,949)	861,902	47,505,032	
442	STAT	Georgia Department of Law	31,508,004	1,049,312	554,572	437,926	2,041,810	—	980,776	—	170,376	1,151,152	5,996,324	454,438	73,351	6,524,113	
444	STAT	General Assembly of Georgia	19,377,694	645,336	341,066	376,782	1,363,184	—	603,186	—	95,397	698,583	3,687,788	(1,476)	47,148	3,733,460	
461	STAT	Department of Juvenile Justice	175,097,211	5,831,268	3,081,883	—	8,913,151	—	5,450,398	—	4,882,692	10,333,090	33,322,943	(8,695,828)	806,303	25,433,418	
462	STAT	Georgia Department of Natural Resources	136,911,614	4,559,572	2,409,779	919,533	7,888,884	—	4,261,763	—	—	4,261,763	26,055,804	968,687	1,951,131	28,975,622	
465	STAT	State Board Pardons and Paroles	14,628,883	487,186	257,483	51,569	796,238	—	455,366	—	17,951	473,317	2,784,039	(6,695,244)	278,583	(6,632,622)	
466	STAT	Georgia Department of Public Safety	170,067,259	5,663,756	2,993,351	5,649,108	14,306,215	—	5,293,827	—	—	5,293,827	32,365,693	10,129,351	1,881,243	44,376,287	
467	STAT	Georgia Department of Corrections	505,115,775	16,821,887	8,890,540	—	25,712,427	—	15,723,168	—	9,497,490	25,220,658	96,129,117	(28,651,931)	5,780,181	73,257,367	
469	STAT	Georgia Department of Early Care Learning	41,466,148	1,380,949	729,845	4,756,856	6,867,650	—	1,290,752	—	—	1,290,752	7,891,469	5,655,051	89,814	13,636,334	
470	STAT	Georgia Public Service Commission	9,170,472	305,405	161,409	142,462	609,276	—	285,457	—	6,407	291,864	1,745,240	108,464	40,508	1,894,212	
471	STAT	Georgia Bureau of Investigation	95,237,076	3,171,684	1,676,266	3,511,927	8,359,877	—	2,964,525	—	—	2,964,525	18,124,677	4,787,971	646,581	23,559,229	
474	STAT	Department of Revenue	80,018,594	2,664,862	1,408,406	1,541,560	5,614,828	—	2,490,806	—	—	2,490,806	15,228,429	1,336,790	149,375	16,714,594	
475	STAT	Georgia Department of Driver Services	35,396,929	1,178,825	623,021	195,001	1,996,847	—	1,101,830	—	111,446	1,213,276	6,736,428	(172,567)	154,534	6,718,395	
476	STAT	Georgia Student Finance Commission	10,819,434	360,320	190,433	3,562,689	4,113,442	—	336,786	—	—	336,786	2,059,061	2,287,182	—	4,346,243	
477	STAT	Georgia Department of Community	144,625,049	4,816,453	2,545,543	2,217,937	9,579,933	—	4,501,866	—	—	587,463	5,089,329	27,523,755	33,304,805	1,480,593	62,309,153
478	STAT	Secretary of State	17,572,626	585,222	309,295	137,046	1,031,563	—	546,998	—	—	546,998	3,344,268	57,213	40,274	3,441,755	
482	STAT	Georgia Teachers Retirement System	28,861,659	961,181	507,994	540,972	2,010,147	—	898,401	—	132,141	1,030,542	5,492,691	42,024	78,012	5,612,722	
484	STAT	Georgia Department of Transportation	285,173,003	9,497,126	5,019,325	12,698,606	27,215,057	—	8,876,820	—	1,423,176	10,299,996	54,271,592	2,903,047	2,132,501	59,307,140	
488	STAT	Georgia Department of Veterans Service	8,757,365	291,647	154,138	229,877	675,662	—	272,598	—	—	272,598	1,666,627	108,310	79,191	1,854,128	
489	STAT	Subsequent Injury Trust Fund	1,155,759	38,490	20,342	—	58,832	—	35,976	—	29,987	65,963	219,953	(83,085)	—	136,868	
490	STAT	State Board of Workers Comp	13,191,571	439,319	232,185	346,521	1,018,025	—	410,625	—	13,610	424,235	2,510,504	82,591	32,903	2,625,998	
492	STAT	Georgia Public Defender Standards	68,143,057	2,269,371	1,199,385	143,394	3,612,150	—	2,121,146	—	2,957	2,124,103	12,968,379	(167,613)	231,573	13,032,339	
900	STAT	Georgia Building Authority	10,647,110	354,581	187,400	97,716	639,697	—	331,422	—	125,326	456,748	2,026,263	189,088	158,059	1,995,234	
921	STAT	Georgia Correctional Industries	12,235,329	407,474	215,354	341,788	964,616	—	380,859	—	8,763	389,622	2,328,518	(6,718)	74,265	2,396,065	
922	STAT	George L. Smith II - GWCCA	28,445,746	947,330	500,673	2,048,458	3,496,461	—	885,455	—	749,923	1,635,378	5,413,540	(333,762)	18,079	5,097,857	
927	STAT	State Road and Tollway Authority	10,629,119	353,982	187,083	530,522	1,071,587	—	330,862	—	—	330,862	2,022,840	286,595	—	2,309,435	
977	STAT	Georgia Public Broadcasting	12,534,668	417,442	220,622	363,134	1,001,198	—	390,177	—	257,215	647,392	2,385,487	(60,993)	22,314	2,346,808	
980	STAT	GTA Georgia Technology Authority	21,482,390	715,429	378,111	212,353	1,305,893	—	668,700	—	168,588	837,288	4,088,335	(778,890)	197,094	3,506,539	
817	TCOL	Oconee Fall Line Technical College	2,764,776	92,075	48,663	—	140,738	—	86,062	—	140,129	226,191	526,170	(168,192)	—	357,978	
818	TCOL	Coastal Pines Technical College	4,648,620	154,813	81,820	34,676	271,309	—	144,701	—	10,685	155,386	884,683	127,998	3,787	1,016,468	
820	TCOL	Albany Technical College	7,165,308	238,627	126,116	—	364,743	—	223,041	—	420,835	643,876	1,363,638	(466,622)	3,187	900,203	
822	TCOL	Athens Technical College	5,340,309	177,848	93,995	428,482	700,325	—	166,232	—	—	166,232	1,016,322	353,836	—	1,370,158	
823	TCOL	Atlanta Technical College	10,792,529	359,424	189,959	665,745	1,215,128	—	335,948	—	—	335,948	2,053,938	378,802	28,137	2,460,877	
824	TCOL	Augusta Technical College	11,036,696	367,555	194,257	—	561,812	—	343,549	—	580,046	923,595	2,100,404	(349,026)	59,520	1,810,898	
826	TCOL	West Georgia Technical College	12,144,339	404,443	213,752	—	618,195	—	378,027	—	290,353	668,380	2,311,201	(442,325)	6,039	1,874,915	
827	TCOL	Chattahoochee Technical College	13,893,370	462,691	244,537	—	707,228	—	432,471	—	139,213	571,684	2,644,067	(313,843)	38,566	2,368,790	
828	TCOL	Columbus Technical College	5,132,868	170,940	90,344	270,796	532,080	—	159,775	—	20,361	180,136	976,840	84,164	—	1,061,004	
829	TCOL	Georgia Northwestern Technical College	10,483,369	349,128	184,518	141,912	675,558	—	326,325	—	37,866	364,191	1,995,103	(40,846)	101,505	2,055,762	
830	TCOL	Georgia Piedmont Technical College	5,078,934	169,144	89,394	—	258,538	—	158,096	—	1,246,629	1,404,725	966,576	(932,193)	—	34,383	
831	TCOL	Southern Crescent Technical College	7,714,674	256,922	135,786	507,272	899,980	—	240,141	—	—	240,141	1,468,187	449,167	26,972	1,944,326	
832	TCOL	Gwinnett Technical College	16,641,474	554,212	292,906	164,183	1,011,301	—	518,013	—	—	518,013	3,167,055	428,098	20,149	3,615,302	
834	TCOL	Lanier Technical College	6,607,401	220,047	116,297	372,083	708,427	—	205,674	—	—	205,674	1,257,461	532,952	56,204	1,846,617	

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2019

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
835	TCOL	Central Georgia Technical College	\$ 19,963,497	664,845	351,377	900,640	1,916,862	—	621,421	—	—	621,421	3,799,278	474,533	16,529	4,290,340
837	TCOL	Southern Regional Technical College	10,601,966	353,078	186,605	814,356	1,354,039	—	330,016	—	—	330,016	2,017,670	557,253	23,528	2,598,451
838	TCOL	North Georgia Technical College	5,334,821	177,666	93,898	157,377	428,941	—	166,061	—	59,562	225,623	1,015,274	62,826	—	1,078,100
841	TCOL	Savannah Technical College	8,250,215	274,757	145,212	90,807	510,776	—	256,811	—	103,008	359,819	1,570,105	(27,838)	—	1,542,267
842	TCOL	South Georgia Technical College	5,351,079	178,207	94,184	202,015	474,406	—	166,568	—	—	166,568	1,018,373	232,188	—	1,250,561
843	TCOL	Southeastern Technical College	3,022,436	100,656	53,198	14,819	168,673	—	94,082	—	22,549	116,631	575,206	(14,684)	11,782	572,304
844	TCOL	Ogeechee Technical College	856,957	28,539	15,083	955	44,577	—	26,675	—	44,532	71,207	163,087	1,722	5,187	169,996
848	TCOL	Wiregrass Georgia Technical College	7,848,703	261,386	138,145	800,589	1,200,120	—	244,313	—	—	244,313	1,493,693	840,808	—	2,334,501
503-0503	UNIV	Georgia Institute of Technology	1,631,878	54,346	—	28,723	—	83,069	—	50,797	—	174,770	310,566	(229,020)	41,600	123,146
509-0509	UNIV	Georgia State University	1,651,685	55,006	29,071	75,079	159,156	—	51,413	—	30,439	81,852	314,335	7,985	35,840	358,160
512-0512	UNIV	Augusta University	5,088,343	169,457	89,560	509,590	768,607	—	158,389	—	151,161	309,550	968,366	1,179,122	—	2,147,488
518-0518	UNIV	University of Georgia	3,950,865	131,576	69,539	200,668	401,783	—	122,982	—	—	122,982	751,893	143,424	—	895,317
521-0521	UNIV	Albany State University	323,355	10,789	5,691	11,594	28,054	—	10,065	—	2,541	12,606	61,537	70,924	—	132,461
528-0528	UNIV	Clayton College and State University	85,130	2,835	1,498	598	4,931	—	2,650	—	—	3,021	16,199	(6,702)	—	9,497
530-0530	UNIV	Columbus State University	65,488	2,181	1,153	—	3,334	—	2,039	—	38,942	40,981	12,463	(36,567)	—	(24,104)
531-0531	UNIV	University of North Georgia	550,768	18,342	9,694	24,317	52,353	—	17,144	—	—	17,144	104,814	20,942	—	125,756
536-0536	UNIV	Georgia College and State University	683,271	22,755	12,026	27,602	62,383	—	21,269	—	7,362	28,631	130,035	69,761	—	199,796
539-0539	UNIV	Georgia Southern University	666,641	22,201	11,734	28,898	62,833	—	20,751	—	23,188	43,939	126,871	11,556	—	138,427
540-0540	UNIV	Georgia Gwinnett College	212,970	7,093	3,748	67,296	78,137	—	6,629	—	—	6,629	40,529	58,814	—	99,343
542-0542	UNIV	Georgia Southwestern State University	325,377	10,836	5,727	31,241	47,804	—	10,128	—	19	10,147	61,925	49,782	—	111,707
543-0543	UNIV	Kennesaw State University	580,974	19,348	10,226	208,122	237,696	—	18,084	—	25,108	43,192	110,569	100,630	—	211,199
547-0547	UNIV	Middle Georgia State College	696,971	23,211	12,267	—	35,478	—	21,695	—	68,723	90,418	132,643	(96,848)	—	35,795
551-0551	UNIV	Valdosta State University	156,602	5,215	2,756	—	7,971	—	4,875	—	69,186	74,061	29,808	(61,257)	—	(31,449)
554-0554	UNIV	State University of West Georgia	199,477	6,643	3,511	—	10,154	—	6,209	—	74,893	81,102	37,963	(52,554)	30,621	16,030
557-0557	UNIV	Abraham Baldwin Agricultural College	418,018	13,921	7,358	—	21,279	—	13,012	—	18,198	31,210	79,557	(84,548)	—	(4,991)
563-0563	UNIV	College of Coastal Georgia	222,585	7,413	3,918	2,949	14,280	—	6,929	—	—	6,929	42,361	1,173	—	43,534
567-0567	UNIV	South Georgia State College	184,704	6,151	3,251	—	9,402	—	5,749	—	66,910	72,659	35,150	(69,854)	23,806	(10,898)
569-0569	UNIV	Dalton College	19,560	651	344	6,750	7,745	—	609	—	6,071	6,680	3,721	7,455	—	11,176
570-0570	UNIV	Darton College	—	—	—	—	—	—	—	—	—	—	—	(20,939)	—	(20,939)
573-0573	UNIV	Georgia Highlands College	174,428	5,809	3,070	55,740	64,619	—	5,430	—	—	5,430	33,196	16,380	—	49,576
576-0576	UNIV	Gordon College	73,989	2,464	1,302	2,089	5,855	—	2,303	—	—	2,303	14,082	1,313	—	15,395
598-0598	UNIV	Regents Central Office	3,297,635	109,821	58,042	202,959	370,822	—	102,648	—	48,138	150,786	627,576	(85,853)	236,594	778,317
209-0209	VARS	Agricultural Commodity Commission	500,177	16,657	8,804	45,463	70,924	—	15,569	—	15,085	30,654	95,186	5,504	—	100,690
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	99,986	3,330	1,760	14,204	19,294	—	3,112	—	18,381	21,493	19,025	28,353	—	47,378
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,247,698	41,552	21,961	18,711	82,224	—	38,838	—	49,551	88,389	237,451	20,978	—	258,429
237-092	VARS	District Attorneys Staff	—	—	—	—	—	—	—	—	7,574	7,574	—	(24,800)	—	(24,800)
Total all Employers			\$ 4,059,120,853	135,181,040	71,444,521	80,725,258	287,350,819	—	126,351,671	—	77,408,764	203,760,435	772,495,818	6,100,976	25,904,340	804,501,134
Nonemployers:																
State of Georgia			67,410,147	2,244,960	1,186,479	662,300	4,093,739	—	2,098,329	—	3,978,794	6,077,123	12,828,918	(6,100,976)	200,046	6,927,988
Total all Entities			\$ 4,126,531,000	137,426,000	72,631,000	81,387,558	291,444,558	—	128,450,000	—	81,387,558	209,837,558	785,324,736	—	26,104,386	811,429,122

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

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2019

(1) Plan Description

The Employees' Retirement System (the ERS Plan) was established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia (State) and its political subdivisions. The ERS Plan is a cost-sharing, multiple-employer defined benefit pension plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*, administered by the Employees' Retirement System of Georgia (the System).

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the Old Plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or after 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months of earnings, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through the ERS Plan.

(2) Basis of Presentation

The Schedule of Employer and Nonemployer Allocations and the Schedule of Pension Amounts by Employer and Nonemployer (collectively, the Schedules) present amounts that are elements of the financial statements of the ERS Plan, its participating employers, or the State. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the ERS 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 System 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.

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB Statement No. 68) requires participating employers and nonemployers in the ERS Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense. The employer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of Pension

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2019

Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's contribution to the ERS Plan's total employer and nonemployer contributions during the measurement period July 1, 2018 through June 30, 2019. Contributions from the employer and nonemployer contributing entities are recognized when due, based on statutory requirements.

A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to those reported in the ERS Plan's statement of changes in fiduciary net position for the year ended June 30, 2019 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$624,628,725
Prior year accruals	968,399
Reclassification of prior year corrections	(1,662)
Forfeited leave	25,640,833
Salary spiking penalty	476,648
Service purchases	192,880
Penalties-Fail to Pay	409,075
Transfers in from other retirement systems	636,193
Transfers out from ERS Plan	(5,013,507)
Employees' Retirement System of Georgia contributions	1,266,964
Miscellaneous	3,996
Total employer and nonemployer contributions per audited financial statements	\$649,208,544

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2019 were as follows (amounts in thousands):

Total pension liability	\$ 17,744,003
Plan fiduciary net position	13,617,472
Employers' and nonemployer's net pension liability	\$ 4,126,531

(a) Actuarial Assumptions

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

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2019

Inflation	2.75%
Salary increases	3.25 - 7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back 7 years for males and set forward 3 years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the System on December 17, 2015, the number of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

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

The long-term expected rate of return on pension 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 pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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

*Net of inflation

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2019

(b) Discount Rate

The discount rate used to measure the collective total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	<u>1% Decrease (6.30%)</u>	<u>Current discount rate (7.30%)</u>	<u>1% Increase (8.30%)</u>
Collective net pension liability	\$ 5,864,180	4,126,531	2,645,214

(5) Special Funding Situation

The employer contributions 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. 68 and the State is treated as a nonemployer contributing entity in ERS. Since the local county employers do not contribute directly to the ERS plan, there is no net pension liability, 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 pension liability that is associated with the local county employer. In addition, each local county employer must recognize the pension expense associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with the local county employer.

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2019

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

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

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Differences between expected and actual experience	2017	2.6 years	\$ 16,689	—	16,689	—
	2018	2.6 years	111,172	—	69,483	41,689
	2019	2.6 years	—	155,573	59,836	95,737
Subtotal			<u>127,861</u>	<u>155,573</u>	<u>146,008</u>	<u>137,426</u>
Changes of assumptions	2018	2.6 years	<u>193,682</u>	—	<u>121,051</u>	<u>72,631</u>
Total deferred outflows of resources			<u>\$ 321,543</u>	<u>155,573</u>	<u>267,059</u>	<u>210,057</u>
Deferred inflows of resources:						
Net difference between projected and actual earnings on pension plan investments	2015	5.0 years	(98,560)	—	(98,560)	—
	2016	5.0 years	(321,488)	—	(160,743)	(160,745)
	2017	5.0 years	345,460	—	115,153	230,307
	2018	5.0 years	169,326	—	42,332	126,994
	2019	5.0 years	—	(85,132)	(17,026)	(68,106)
Subtotal			<u>94,738</u>	<u>(85,132)</u>	<u>(118,844)</u>	<u>128,450</u>
Total deferred inflows of resources			<u>\$ 94,738</u>	<u>(85,132)</u>	<u>(118,844)</u>	<u>128,450</u>

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

Year ended June 30:	
2020	\$ 194,442
2021	(104,559)
2022	(25,304)
2023	<u>17,028</u>
Total	<u>\$ 81,607</u>

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2019

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.

(7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2019 (excluding pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$ 135,679
Interest on the total pension liability and net cash flow	1,233,882
Current-period benefit changes	42,097
Member contributions	(36,252)
Projected earnings on plan investments	(958,536)
Administrative expense	7,142
Other	(24,590)
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Differences between expected and actual experience	146,008
Changes of assumptions	121,051
Differences between projected and actual earnings on plan investments	118,844
Collective pension expense	<u>\$ 785,325</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2019

Employer Category Code	Employer	State Pension Support Provided	Employer Allocation Percentage
CORT	Dekalb County State Court	\$ 578,033	0.092540 %
CORT	Bibb County State Court	412,219	0.065994 %
CORT	Chatham County State Court	329,935	0.052821 %
TAXS	Appling County Tax Officials	19,088	0.003056 %
TAXS	Bacon County Tax Officials	20,849	0.003338 %
TAXS	Baker County Tax Officials	12,139	0.001943 %
TAXS	Baldwin County Tax Officials	95,033	0.015214 %
TAXS	Barrow County Tax Officials	25,074	0.004014 %
TAXS	Bartow County Tax Officials	144,603	0.023150 %
TAXS	Berrien County Tax Officials	37,003	0.005924 %
TAXS	Bibb County Tax Officials	214,902	0.034405 %
TAXS	Bleckley County Tax Officials	17,508	0.002803 %
TAXS	Brantley County Tax Officials	27,233	0.004360 %
TAXS	Brooks County Tax Officials	22,329	0.003575 %
TAXS	Bryan County Tax Officials	70,176	0.011235 %
TAXS	Bulloch County Tax Officials	55,915	0.008952 %
TAXS	Burke County Tax Officials	25,814	0.004133 %
TAXS	Butts County Tax Officials	17,622	0.002821 %
TAXS	Calhoun County Tax Officials	13,842	0.002216 %
TAXS	Camden County Tax Officials	74,077	0.011859 %
TAXS	Candler County Tax Officials	29,559	0.004732 %
TAXS	Carroll County Tax Officials	81,637	0.013070 %
TAXS	Catoosa County Tax Officials	20,750	0.003322 %
TAXS	Charlton County Tax Officials	41,789	0.006690 %
TAXS	Chatham County Tax Officials	188,307	0.030147 %
TAXS	Chattahoochee County Tax Officials	9,144	0.001464 %
TAXS	Clarke County Tax Officials	155,825	0.024947 %
TAXS	Clay County Tax Officials	8,418	0.001348 %
TAXS	Clayton County Tax Officials	128,650	0.020596 %
TAXS	Clinch County Tax Officials	28,063	0.004493 %
TAXS	Cobb County Tax Officials	525,346	0.084105 %
TAXS	Coffee County Tax Officials	35,033	0.005609 %
TAXS	Colquitt County Tax Officials	52,694	0.008436 %
TAXS	Columbia County Tax Officials	150,176	0.024042 %
TAXS	Cook County Tax Officials	14,449	0.002313 %
TAXS	Coweta County Tax Officials	148,662	0.023800 %
TAXS	Dade County Tax Officials	31,839	0.005097 %
TAXS	Decatur County Tax Officials	24,466	0.003917 %
TAXS	Dekalb County Tax Officials	480,245	0.076885 %
TAXS	Dodge County Tax Officials	24,455	0.003915 %
TAXS	Dooly County Tax Officials	17,707	0.002835 %
TAXS	Dougherty County Tax Officials	120,723	0.019327 %
TAXS	Douglas County Tax Officials	47,108	0.007542 %
TAXS	Echols County Tax Officials	11,584	0.001854 %
TAXS	Effingham County Tax Officials	41,195	0.006595 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2019

Employer Category Code	Employer	State Pension Support Provided	Employer Allocation Percentage
TAXS	Elbert County Tax Officials	\$ 29,571	0.004734 %
TAXS	Emanuel County Tax Officials	23,390	0.003745 %
TAXS	Evans County Tax Officials	7,927	0.001269 %
TAXS	Fannin County Tax Officials	26,957	0.004316 %
TAXS	Fayette County Tax Officials	71,333	0.011420 %
TAXS	Floyd County Tax Officials	60,679	0.009714 %
TAXS	Forsyth County Tax Officials	297,857	0.047685 %
TAXS	Franklin County Tax Officials	28,044	0.004490 %
TAXS	Fulton County Tax Officials	1,048,217	0.167814 %
TAXS	Glascocock County Tax Officials	11,154	0.001786 %
TAXS	Glynn County Tax Officials	89,685	0.014358 %
TAXS	Gordon County Tax Officials	85,448	0.013680 %
TAXS	Grady County Tax Officials	7,784	0.001246 %
TAXS	Greene County Tax Officials	19,127	0.003062 %
TAXS	Gwinnett County Tax Officials	445,642	0.071345 %
TAXS	Habersham County Tax Officials	36,715	0.005878 %
TAXS	Hall County Tax Officials	46,165	0.007391 %
TAXS	Hancock County Tax Officials	26,129	0.004183 %
TAXS	Haralson County Tax Officials	23,112	0.003700 %
TAXS	Harris County Tax Officials	7,965	0.001275 %
TAXS	Hart County Tax Officials	19,878	0.003182 %
TAXS	Heard County Tax Officials	12,593	0.002016 %
TAXS	Henry County Tax Officials	204,051	0.032667 %
TAXS	Houston County Tax Officials	110,531	0.017696 %
TAXS	Irwin County Tax Officials	13,722	0.002197 %
TAXS	Jackson County Tax Officials	54,019	0.008648 %
TAXS	Jeff Davis County Tax Officials	26,236	0.004200 %
TAXS	Jefferson County Tax Officials	8,845	0.001416 %
TAXS	Jenkins County Tax Officials	12,583	0.002015 %
TAXS	Jones County Tax Officials	65,446	0.010478 %
TAXS	Lamar County Tax Officials	32,721	0.005238 %
TAXS	Lanier County Tax Officials	25,392	0.004065 %
TAXS	Laurens County Tax Officials	60,733	0.009723 %
TAXS	Lee County Tax Officials	27,253	0.004363 %
TAXS	Liberty County Tax Officials	72,680	0.011636 %
TAXS	Lincoln County Tax Officials	8,139	0.001303 %
TAXS	Long County Tax Officials	7,523	0.001204 %
TAXS	Lowndes County Tax Officials	88,858	0.014226 %
TAXS	Lumpkin County Tax Officials	21,671	0.003469 %
TAXS	Macon County Tax Officials	24,207	0.003875 %
TAXS	Madison County Tax Officials	8,101	0.001297 %
TAXS	Marion County Tax Officials	19,065	0.003052 %
TAXS	Mcduffie County Tax Officials	22,859	0.003660 %
TAXS	Mcintosh County Tax Officials	26,639	0.004265 %
TAXS	Meriwether County Tax Officials	22,930	0.003671 %
TAXS	Miller County Tax Officials	13,983	0.002239 %
TAXS	Mitchell County Tax Officials	17,275	0.002766 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2019

Employer Category Code	Employer	State Pension Support Provided	Employer Allocation Percentage
TAXS	Monroe County Tax Officials	\$ 45,317	0.007255 %
TAXS	Montgomery County Tax Official	18,041	0.002888 %
TAXS	Morgan County Tax Officials	29,636	0.004745 %
TAXS	Murray County Tax Officials	28,232	0.004520 %
TAXS	Muscogee County Tax Officials	150,326	0.024066 %
TAXS	Newton County Tax Officials	118,185	0.018921 %
TAXS	Oconee County Tax Officials	31,470	0.005038 %
TAXS	Oglethorpe County Tax Officials	14,909	0.002387 %
TAXS	Paulding County Tax Officials	105,230	0.016847 %
TAXS	Peach County Tax Officials	40,904	0.006549 %
TAXS	Pickens County Tax Officials	40,852	0.006540 %
TAXS	Pierce County Tax Officials	27,563	0.004413 %
TAXS	Pike County Tax Officials	17,624	0.002821 %
TAXS	Polk County Tax Officials	57,449	0.009197 %
TAXS	Rabun County Tax Officials	26,990	0.004321 %
TAXS	Richmond County Tax Officials	227,237	0.036379 %
TAXS	Rockdale County Tax Officials	59,527	0.009530 %
TAXS	Schley County Tax Officials	14,267	0.002284 %
TAXS	Screven County Tax Officials	27,879	0.004463 %
TAXS	Seminole County Tax Officials	7,480	0.001197 %
TAXS	Spalding County Tax Officials	84,589	0.013542 %
TAXS	Stephens County Tax Officials	53,247	0.008525 %
TAXS	Stewart County Tax Officials	14,471	0.002317 %
TAXS	Sumter County Tax Officials	37,616	0.006022 %
TAXS	Talbot County Tax Officials	15,898	0.002545 %
TAXS	Taliaferro County Tax Officials	14,778	0.002366 %
TAXS	Tattnall County Tax Officials	38,425	0.006152 %
TAXS	Taylor County Tax Officials	13,911	0.002227 %
TAXS	Telfair County Tax Officials	7,778	0.001245 %
TAXS	Terrell County Tax Officials	12,521	0.002005 %
TAXS	Thomas County Tax Officials	33,543	0.005370 %
TAXS	Tift County Tax Officials	54,782	0.008770 %
TAXS	Towns County Tax Officials	35,615	0.005702 %
TAXS	Troup County Tax Officials	31,036	0.004969 %
TAXS	Turner County Tax Officials	29,549	0.004731 %
TAXS	Twiggs County Tax Officials	33,359	0.005341 %
TAXS	Upson County Tax Officials	37,270	0.005967 %
TAXS	Walker County Tax Officials	74,222	0.011883 %
TAXS	Walton County Tax Officials	47,625	0.007624 %
TAXS	Ware County Tax Officials	25,012	0.004004 %
TAXS	Warren County Tax Officials	14,642	0.002344 %
TAXS	Washington County Tax Officials	34,824	0.005575 %
TAXS	Wayne County Tax Officials	28,765	0.004605 %
TAXS	White County Tax Officials	71,534	0.011452 %
TAXS	Whitfield County Tax Officials	147,500	0.023614 %
TAXS	Wilcox County Tax Officials	12,583	0.002015 %
TAXS	Wilkinson County Tax Officials	19,045	0.003049 %

Employees' Retirement System of Georgia
 Schedule of Employer Allocations of Special Funding Amounts
 As of and for the year ended June 30, 2019

Employer Category Code	<u>Employer</u>	<u>State Pension Support Provided</u>	<u>Employer Allocation Percentage</u>
TAXS	Worth County Tax Officials	\$ 38,509	0.006165 %
	Total State Support Provided	<u>\$ 10,203,817</u>	<u>1.633579 %</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2019
(Unaudited)

Employer/ Nonemployer Category Code	Employer	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
CORT	Dekalb County State Court	\$ 3,818,692	(528,131)
CORT	Bibb County State Court	2,723,263	324,733
CORT	Chatham County State Court	2,179,675	410,191
TAXS	Appling County Tax Officials	126,107	26,939
TAXS	Bacon County Tax Officials	137,744	24,708
TAXS	Baker County Tax Officials	80,178	15,359
TAXS	Baldwin County Tax Officials	627,810	110,657
TAXS	Barrow County Tax Officials	165,639	54,479
TAXS	Bartow County Tax Officials	955,292	144,209
TAXS	Ben Hill County Tax Officials	—	(25,876)
TAXS	Berrien County Tax Officials	244,456	53,373
TAXS	Bibb County Tax Officials	1,419,733	208,476
TAXS	Bleckley County Tax Officials	115,667	22,316
TAXS	Brantley County Tax Officials	179,917	29,460
TAXS	Brooks County Tax Officials	147,523	8,114
TAXS	Bryan County Tax Officials	463,616	84,321
TAXS	Bulloch County Tax Officials	369,407	76,675
TAXS	Burke County Tax Officials	170,550	22,834
TAXS	Butts County Tax Officials	116,409	(571)
TAXS	Calhoun County Tax Officials	91,444	16,409
TAXS	Camden County Tax Officials	489,365	53,075
TAXS	Candler County Tax Officials	195,267	16,840
TAXS	Carroll County Tax Officials	539,338	74,060
TAXS	Catoosa County Tax Officials	137,083	(66,209)
TAXS	Charlton County Tax Officials	276,065	58,328
TAXS	Chatham County Tax Officials	1,244,025	256,968
TAXS	Chattahoochee County Tax Officials	60,412	13,089
TAXS	Chattooga County Tax Officials	—	(34,758)
TAXS	Clarke County Tax Officials	1,029,446	107,099
TAXS	Clay County Tax Officials	55,626	10,331
TAXS	Clayton County Tax Officials	849,900	54,773
TAXS	Clinch County Tax Officials	185,405	38,314
TAXS	Cobb County Tax Officials	3,470,619	263,949
TAXS	Coffee County Tax Officials	231,457	40,538
TAXS	Colquitt County Tax Officials	348,114	73,309
TAXS	Columbia County Tax Officials	992,101	111,171
TAXS	Cook County Tax Officials	95,447	(6,763)
TAXS	Coweta County Tax Officials	982,114	160,710
TAXS	Crawford County Tax Officials	—	(27,944)
TAXS	Crisp County Tax Officials	—	(35,180)
TAXS	Dade County Tax Officials	210,329	39,431
TAXS	Dawson County Tax Officials	—	(83,044)

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2019
(Unaudited)

Employer/ Nonemployer Category Code	Employer	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
TAXS	Decatur County Tax Officials	\$ 161,636	(7,816)
TAXS	Dekalb County Tax Officials	3,172,683	188,364
TAXS	Dodge County Tax Officials	161,554	30,886
TAXS	Dooly County Tax Officials	116,987	22,933
TAXS	Dougherty County Tax Officials	797,535	60,718
TAXS	Douglas County Tax Officials	311,223	(49,868)
TAXS	Early County Tax Officials	—	(31,291)
TAXS	Echols County Tax Officials	76,506	17,272
TAXS	Effingham County Tax Officials	272,145	41,669
TAXS	Elbert County Tax Officials	195,350	32,560
TAXS	Emanuel County Tax Officials	154,539	28,767
TAXS	Evans County Tax Officials	52,366	(12,337)
TAXS	Fannin County Tax Officials	178,101	35,652
TAXS	Fayette County Tax Officials	471,250	(4,131)
TAXS	Floyd County Tax Officials	400,851	57,942
TAXS	Forsyth County Tax Officials	1,967,736	322,395
TAXS	Franklin County Tax Officials	185,281	36,995
TAXS	Fulton County Tax Officials	6,924,897	822,824
TAXS	GlascocK County Tax Officials	73,700	17,528
TAXS	Glynn County Tax Officials	592,487	(1,229)
TAXS	Gordon County Tax Officials	564,509	58,328
TAXS	Grady County Tax Officials	51,417	(25,109)
TAXS	Greene County Tax Officials	126,354	26,176
TAXS	Gwinnett County Tax Officials	2,944,074	460,169
TAXS	Habersham County Tax Officials	242,557	33,047
TAXS	Hall County Tax Officials	304,992	(4,701)
TAXS	Hancock County Tax Officials	172,613	16,279
TAXS	Haralson County Tax Officials	152,682	(16,086)
TAXS	Harris County Tax Officials	52,613	10,443
TAXS	Hart County Tax Officials	131,306	29,006
TAXS	Heard County Tax Officials	83,191	(5,720)
TAXS	Henry County Tax Officials	1,348,014	125,760
TAXS	Houston County Tax Officials	730,231	54,321
TAXS	Irwin County Tax Officials	90,660	6,215
TAXS	Jackson County Tax Officials	356,862	70,657
TAXS	Jasper County Tax Officials	—	(33,999)
TAXS	Jeff Davis County Tax Officials	173,314	24,354
TAXS	Jefferson County Tax Officials	58,432	11,379
TAXS	Jenkins County Tax Officials	83,150	23,271
TAXS	Jones County Tax Officials	432,378	86,448
TAXS	Lamar County Tax Officials	216,148	32,297
TAXS	Lanier County Tax Officials	167,743	32,456

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2019
(Unaudited)

Employer/ Nonemployer Category Code	Employer	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
TAXS	Laurens County Tax Officials	\$ 401,223	60,375
TAXS	Lee County Tax Officials	180,041	29,158
TAXS	Liberty County Tax Officials	480,163	107,967
TAXS	Lincoln County Tax Officials	53,769	9,661
TAXS	Long County Tax Officials	49,683	10,371
TAXS	Lowndes County Tax Officials	587,040	(23,633)
TAXS	Lumpkin County Tax Officials	143,149	(14,879)
TAXS	Macon County Tax Officials	159,903	17,314
TAXS	Madison County Tax Officials	53,521	10,974
TAXS	Marion County Tax Officials	125,942	23,469
TAXS	Mcduffie County Tax Officials	151,031	(29,507)
TAXS	Mcintosh County Tax Officials	175,997	13,446
TAXS	Meriwether County Tax Officials	151,485	27,982
TAXS	Miller County Tax Officials	92,393	17,554
TAXS	Mitchell County Tax Officials	114,140	22,738
TAXS	Monroe County Tax Officials	299,380	55,741
TAXS	Montgomery County Tax Official	119,174	20,484
TAXS	Morgan County Tax Officials	195,804	12,438
TAXS	Murray County Tax Officials	186,519	(42,225)
TAXS	Muscogee County Tax Officials	993,091	74,856
TAXS	Newton County Tax Officials	780,781	67,255
TAXS	Oconee County Tax Officials	207,895	26,621
TAXS	Oglethorpe County Tax Officials	98,500	18,901
TAXS	Paulding County Tax Officials	695,197	93,229
TAXS	Peach County Tax Officials	270,247	60,520
TAXS	Pickens County Tax Officials	269,875	19,523
TAXS	Pierce County Tax Officials	182,104	25,551
TAXS	Pike County Tax Officials	116,409	22,516
TAXS	Polk County Tax Officials	379,517	37,410
TAXS	Pulaski County Tax Officials	—	(46,234)
TAXS	Quitman County Tax Officials	—	(23,706)
TAXS	Rabun County Tax Officials	178,307	33,934
TAXS	Richmond County Tax Officials	1,501,191	211,107
TAXS	Rockdale County Tax Officials	393,258	66,837
TAXS	Schley County Tax Officials	94,250	18,498
TAXS	Screven County Tax Officials	184,167	38,328
TAXS	Seminole County Tax Officials	49,395	8,346
TAXS	Spalding County Tax Officials	558,815	95,280
TAXS	Stephens County Tax Officials	351,787	68,703
TAXS	Stewart County Tax Officials	95,612	18,079
TAXS	Sumter County Tax Officials	248,500	48,070
TAXS	Talbot County Tax Officials	105,020	18,988

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2019
(Unaudited)

Employer/ Nonemployer Category Code	Employer	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
TAXS	Taliaferro County Tax Officials	\$ 97,634	20,594
TAXS	Tattnall County Tax Officials	253,864	35,761
TAXS	Taylor County Tax Officials	91,898	17,181
TAXS	Telfair County Tax Officials	51,375	9,692
TAXS	Terrell County Tax Officials	82,737	29,613
TAXS	Thomas County Tax Officials	221,595	(3,440)
TAXS	Tift County Tax Officials	361,897	68,412
TAXS	Towns County Tax Officials	235,295	44,231
TAXS	Troup County Tax Officials	205,047	(28,120)
TAXS	Turner County Tax Officials	195,226	39,921
TAXS	Twiggs County Tax Officials	220,398	26,995
TAXS	Upson County Tax Officials	246,230	26,161
TAXS	Walker County Tax Officials	490,356	100,868
TAXS	Walton County Tax Officials	314,607	22,418
TAXS	Ware County Tax Officials	165,226	(719)
TAXS	Warren County Tax Officials	96,726	18,775
TAXS	Washington County Tax Officials	230,054	50,372
TAXS	Wayne County Tax Officials	190,027	25,255
TAXS	Webster County Tax Officials	—	(17,799)
TAXS	White County Tax Officials	472,570	98,834
TAXS	Whitfield County Tax Officials	974,439	171,646
TAXS	Wilcox County Tax Officials	83,150	(12,078)
TAXS	Wilkes County Tax Officials	—	(31,516)
TAXS	Wilkinson County Tax Officials	125,818	23,466
TAXS	Worth County Tax Officials	254,401	37,839
	Total for all employers	<u>\$ 67,410,147</u>	<u>6,927,988</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia

Notes to Supplementary Information Schedules

June 30, 2019

(1) Schedule of Employer Allocations of Special Funding Amounts

The schedule of employer allocations of special funding amounts shows the total State support provided during the measurement period July 1, 2018 through June 30, 2019. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize pension expense and revenue and to disclose the proportionate share of the collective net pension liability in their respective financial statements.

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

(a) State's Proportionate Share of the Net Pension Liability Attributable to Employer

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

(b) Employer Pension Expense and Related Revenue

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