



**STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND
VESTED INACTIVE MEMBERS TRUST FUND**

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

June 30, 2017 and 2016

(With Independent Auditors' Report Thereon)



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

The Board of Trustees

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

We have audited the accompanying schedules of employer and nonemployer allocations of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD), which is administered by the Employees' Retirement System of Georgia (the System), for the year ended June 30, 2017 and 2016, and the related notes. We have also audited the columns titled net Other Post Employment Benefits (OPEB) liability(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense included in the accompanying schedule of OPEB amounts by employer and nonemployer of SEAD as of and for the year ended June 30, 2017, and the column titled net OPEB liability(asset) included in the accompanying schedule of OPEB amounts by employer and nonemployer as of June 30, 2016 (collectively, the "specified column totals") 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 schedules of employer and nonemployer allocations and the specified column totals included in the schedules of OPEB amounts by employer and nonemployer based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer and nonemployer allocations and specified column totals included in the schedules of OPEB amounts by employer and nonemployer are free from material misstatement.

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense of SEAD as of and for the year ended June 30, 2017, and the employer and nonemployer allocations and net OPEB liability (asset) as of and for the year ended June 30, 2016 in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Employees' Retirement System of Georgia, which includes SEAD, as of and for the year ended June 30, 2017, and our report thereon, dated October 4, 2017, expressed unmodified opinions on those financial statements.

Supplementary and Other Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
July 23, 2018

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Employer and Nonemployer Allocations
As of and for the years ended June 30, 2017 and 2016

	Employer	2017		2016	
		Actual Member Payroll	Employer/ Nonemployer Allocation Percentage	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
444	LRS General Assembly of Georgia	\$ 1,584,254	0.108789%	\$ 1,724,366	0.114922%
418	GJRS Prosecuting Attorneys Council	2,307,092	0.158426%	2,493,334	0.166171%
436	Superior Courts of Georgia	17,811,343	1.223088%	18,770,456	1.250978%
442	Georgia Department of Law	780,037	0.053564%	765,319	0.051006%
444	General Assembly of Georgia	291,700	0.020031%	275,000	0.018328%
127-001	ERS Appling County DFACS	209,136	0.014361%	181,694	0.012109%
127-002	Atkinson County DFACS	34,183	0.002347%	67,918	0.004526%
127-003	Bacon County DFACS	117,593	0.008075%	143,961	0.009594%
127-004	Baker County DFACS	64,934	0.004459%	57,013	0.003800%
127-005	Baldwin County DFACS	519,134	0.035648%	578,605	0.038562%
127-006	Banks County DFACS	157,705	0.010829%	152,503	0.010164%
127-007	Barrow County DFACS	473,859	0.032539%	316,313	0.021081%
127-008	Bartow County DFACS	456,929	0.031377%	563,574	0.037560%
127-009	Ben Hill County DFACS	199,668	0.013711%	155,780	0.010382%
127-010	Berrien County DFACS	306,172	0.021025%	312,215	0.020808%
127-011	Bibb County DFACS	2,952,290	0.202731%	3,243,888	0.216192%
127-012	Bleckley County DFACS	64,034	0.004397%	92,446	0.006161%
127-013	Brantley County DFACS	283,137	0.019443%	270,460	0.018025%
127-014	Brooks County DFACS	132,793	0.009119%	168,230	0.011212%
127-015	Bryan County DFACS	76,604	0.005260%	176,567	0.011767%
127-016	Bulloch County DFACS	526,491	0.036154%	429,214	0.028605%
127-017	Burke County DFACS	268,476	0.018436%	326,833	0.021782%
127-018	Butts County DFACS	218,683	0.015017%	242,523	0.016163%
127-019	Calhoun County DFACS	107,382	0.007374%	130,946	0.008727%
127-020	Camden County DFACS	458,190	0.031463%	439,733	0.029306%
127-021	Candler County DFACS	209,523	0.014388%	216,575	0.014434%
127-022	Carroll County DFACS	786,025	0.053976%	744,385	0.049610%
127-023	Catoosa County DFACS	313,864	0.021553%	366,897	0.024452%
127-024	Charlton County DFACS	260,558	0.017892%	272,393	0.018154%
127-025	Chatham County DFACS	1,551,138	0.106515%	1,720,444	0.114661%
127-026	Chattahoochee County DFACS	63,513	0.004361%	81,449	0.005428%
127-027	Chattooga County DFACS	430,327	0.029550%	377,576	0.025164%
127-028	Cherokee County DFACS	658,837	0.045242%	712,026	0.047454%
127-029	Clarke County DFACS	1,804,169	0.123890%	1,786,141	0.119039%
127-030	Clay County DFACS	202,215	0.013886%	201,053	0.013399%
127-031	Clayton County DFACS	5,311,676	0.364748%	5,710,938	0.380612%
127-032	Clinch County DFACS	115,712	0.007946%	112,723	0.007513%
127-033	Cobb County DFACS	3,688,950	0.253317%	3,454,792	0.230248%
127-034	Coffee County DFACS	1,475,996	0.101355%	1,256,267	0.083725%
127-035	Colquitt County DFACS	541,935	0.037214%	536,722	0.035770%
127-036	Columbia County DFACS	1,264,971	0.086864%	1,168,976	0.077908%
127-037	Cook County DFACS	369,854	0.025398%	361,425	0.024088%
127-038	Coweta County DFACS	651,848	0.044762%	641,485	0.042752%
127-039	Crawford County DFACS	171,486	0.011776%	220,598	0.014702%
127-040	Crisp County DFACS	498,727	0.034247%	471,919	0.031452%
127-041	Dade County DFACS	211,162	0.014500%	221,634	0.014771%
127-042	Dawson County DFACS	138,485	0.009510%	164,645	0.010973%
127-043	Decatur County DFACS	597,675	0.041042%	584,062	0.038925%
127-044	Dekalb County DFACS	11,344,568	0.779020%	11,226,736	0.748218%
127-045	Dodge County DFACS	153,819	0.010563%	145,407	0.009691%
127-046	Dooly County DFACS	123,341	0.008470%	83,512	0.005566%
127-047	Dougherty County DFACS	5,615,032	0.385579%	6,384,271	0.425487%
127-048	Douglas County DFACS	969,314	0.066562%	1,105,494	0.073677%
127-049	Early County DFACS	1,656,699	0.113764%	1,409,543	0.093941%
127-051	Effingham County DFACS	324,373	0.022274%	394,483	0.026291%
127-052	Elbert County DFACS	167,798	0.011523%	218,486	0.014561%
127-053	Emanuel County DFACS	126,915	0.008715%	107,723	0.007179%
127-054	Evans County DFACS	190,602	0.013088%	158,938	0.010593%
127-055	Fannin County DFACS	216,903	0.014895%	210,602	0.014036%
127-056	Fayette County DFACS	589,694	0.040494%	522,787	0.034842%
127-057	Floyd County DFACS	2,200,394	0.151099%	2,091,744	0.139407%
127-058	Forsyth County DFACS	262,065	0.017996%	334,709	0.022307%
127-059	Franklin County DFACS	206,021	0.014147%	202,265	0.013480%
127-060	Fulton County DFACS	9,407,667	0.646015%	11,061,213	0.737187%
127-061	Gilmer County DFACS	230,421	0.015823%	253,806	0.016915%
127-062	Glascock County DFACS	110,438	0.007584%	124,905	0.008324%
127-063	Glynn County DFACS	1,123,665	0.077161%	1,185,029	0.078978%
127-064	Gordon County DFACS	523,288	0.035934%	505,058	0.033660%
127-065	Grady County DFACS	382,957	0.026297%	359,938	0.023988%
127-066	Greene County DFACS	357,937	0.024579%	196,858	0.013120%
127-067	Gwinnett County DFACS	4,562,902	0.313330%	4,627,231	0.308387%
127-068	Habersham County DFACS	382,012	0.026232%	370,362	0.024683%
127-069	Hall County DFACS	1,690,475	0.116083%	1,850,359	0.123319%
127-070	Hancock County DFACS	86,292	0.005926%	73,585	0.004904%
127-071	Haralson County DFACS	339,553	0.023317%	440,126	0.029333%
127-072	Harris County DFACS	174,168	0.011960%	194,034	0.012932%
127-073	Hart County DFACS	436,576	0.029979%	425,054	0.028328%
127-074	Heard County DFACS	262,314	0.018013%	267,363	0.017819%
127-075	Henry County DFACS	1,083,548	0.074406%	1,376,623	0.091747%
127-076	Houston County DFACS	1,428,449	0.098090%	1,428,365	0.095195%

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
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		Actual Member Payroll	Employer/ Nonemployer Allocation Percentage	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
127-077	Irwin County DFACS	\$ 184,094	0.012642%	\$ 205,856	0.013720%
127-078	Jackson County DFACS	195,557	0.013429%	247,703	0.016508%
127-079	Jasper County DFACS	169,376	0.011631%	148,810	0.009918%
127-080	Jeff Davis County DFACS	349,724	0.024015%	297,985	0.019860%
127-081	Jefferson County DFACS	136,975	0.009406%	195,858	0.013053%
127-082	Jenkins County DFACS	105,682	0.007257%	115,181	0.007676%
127-083	Johnson County DFACS	198,819	0.013653%	176,706	0.011777%
127-084	Jones County DFACS	430,576	0.029567%	444,724	0.029639%
127-085	Lamar County DFACS	281,242	0.019313%	300,927	0.020056%
127-086	Lanier County DFACS	219,886	0.015099%	295,073	0.019665%
127-087	Laurens County DFACS	2,456,439	0.168681%	2,397,598	0.159791%
127-088	Lee County DFACS	228,740	0.015707%	307,718	0.020508%
127-089	Liberty County DFACS	555,842	0.038169%	591,800	0.039441%
127-090	Lincoln County DFACS	13,604	0.000934%	27,208	0.001813%
127-091	Long County DFACS	55,734	0.003827%	52,744	0.003515%
127-092	Lowndes County DFACS	1,127,498	0.077424%	1,241,359	0.082732%
127-093	Lumpkin County DFACS	226,500	0.015554%	223,833	0.014918%
127-094	Macon County DFACS	260,954	0.017919%	346,897	0.023119%
127-095	Madison County DFACS	411,764	0.028275%	398,601	0.026565%
127-096	Marion County DFACS	195,792	0.013445%	154,472	0.010295%
127-097	McDuffie County DFACS	406,968	0.027946%	382,716	0.025507%
127-098	McIntosh County DFACS	49,809	0.003420%	58,655	0.003909%
127-099	Meriwether County DFACS	337,545	0.023179%	284,605	0.018968%
127-101	Mitchell County DFACS	315,627	0.021674%	349,300	0.023280%
127-102	Monroe County DFACS	330,162	0.022672%	339,519	0.022628%
127-103	Montgomery County DFACS	208,064	0.014288%	187,001	0.012463%
127-104	Morgan County DFACS	219,355	0.015063%	268,932	0.017923%
127-105	Murray County DFACS	357,448	0.024546%	353,763	0.023577%
127-106	Muscogee County DFACS	1,586,376	0.108935%	1,680,063	0.111970%
127-107	Newton County DFACS	909,570	0.062459%	947,457	0.063144%
127-108	Oconee County DFACS	51,990	0.003570%	238,789	0.015914%
127-110	Paulding County DFACS	392,069	0.026923%	467,870	0.031182%
127-111	Peach County DFACS	541,827	0.037207%	491,128	0.032732%
127-112	Pickens County DFACS	246,792	0.016947%	269,090	0.017934%
127-113	Pierce County DFACS	195,509	0.013425%	185,941	0.012392%
127-114	Pike County DFACS	122,933	0.008442%	123,366	0.008222%
127-115	Polk County DFACS	708,108	0.048625%	723,460	0.048216%
127-116	Pulaski County DFACS	105,224	0.007226%	78,752	0.005249%
127-117	Putnam County DFACS	1,251,284	0.085924%	1,073,460	0.071542%
127-118	Quitman County DFACS	17,586	0.001208%	53,864	0.003590%
127-119	Rabun County DFACS	294,639	0.020233%	316,853	0.021117%
127-120	Randolph County DFACS	159,441	0.010949%	153,681	0.010242%
127-121	Richmond County DFACS	2,400,043	0.164809%	2,518,017	0.167816%
127-122	Rockdale County DFACS	535,632	0.036781%	686,679	0.045764%
127-123	Schley County DFACS	58,022	0.003984%	55,834	0.003721%
127-124	Screven County DFACS	70,537	0.004844%	153,083	0.010202%
127-125	Seminole County DFACS	309,765	0.021271%	292,552	0.019497%
127-126	Spalding County DFACS	2,174,092	0.149293%	2,047,987	0.136490%
127-127	Stephens County DFACS	433,063	0.029738%	405,491	0.027024%
127-128	Stewart County DFACS	105,927	0.007274%	83,210	0.005546%
127-129	Sumter County DFACS	2,573,968	0.176752%	2,445,563	0.162987%
127-130	Talbot County DFACS	162,644	0.011169%	121,282	0.008083%
127-131	Taliaferro County DFACS	33,353	0.002290%	13,081	0.000872%
127-132	Tattall County DFACS	199,883	0.013726%	197,197	0.013142%
127-133	Taylor County DFACS	37,679	0.002587%	39,212	0.002613%
127-134	Telfair County DFACS	288,683	0.019824%	291,483	0.019426%
127-135	Terrell County DFACS	201,910	0.013865%	193,302	0.012883%
127-136	Thomas County DFACS	601,700	0.041318%	635,173	0.042332%
127-137	Tift County DFACS	744,970	0.051156%	836,688	0.055762%
127-138	Toombs County DFACS	342,401	0.023512%	376,462	0.025090%
127-139	Towns County DFACS	94,403	0.006483%	87,699	0.005845%
127-140	Treutlen County DFACS	157,675	0.010827%	140,278	0.009349%
127-141	Troup County DFACS	704,389	0.048370%	806,345	0.053740%
127-142	Turner County DFACS	41,106	0.002823%	60,279	0.004017%
127-143	Twiggs County DFACS	57,865	0.003974%	142,316	0.009485%
127-144	Union County DFACS	139,585	0.009585%	143,304	0.009551%
127-145	Upson County DFACS	422,691	0.029026%	463,835	0.030913%
127-146	Walker County DFACS	462,416	0.031754%	463,263	0.030875%
127-147	Walton County DFACS	631,295	0.043350%	808,527	0.053885%
127-148	Ware County DFACS	383,107	0.026308%	444,276	0.029609%
127-149	Warren County DFACS	138,533	0.009513%	64,813	0.004320%
127-150	Washington County DFACS	286,126	0.019648%	277,249	0.018478%
127-151	Wayne County DFACS	296,413	0.020354%	354,402	0.023620%
127-152	Webster County DFACS	92,252	0.006335%	60,496	0.004032%
127-153	Wheeler County DFACS	67,098	0.004608%	72,447	0.004828%
127-154	White County DFACS	166,220	0.011414%	156,409	0.010424%
127-155	Whitfield County DFACS	2,039,733	0.140066%	2,206,353	0.147045%
127-156	Wilcox County DFACS	168,336	0.011559%	158,281	0.010549%
127-157	Wilkes County DFACS	230,136	0.015803%	229,620	0.015303%
127-158	Wilkinson County DFACS	117,414	0.008063%	108,906	0.007258%
127-159	Worth County DFACS	258,848	0.017775%	239,574	0.015967%
128-001	Appling County Health Dept	229,854	0.015784%	239,087	0.015934%
128-002	Atkinson County Health Dept	128,997	0.008858%	115,773	0.007716%

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		Actual Member Payroll	Employer/Nonemployer Allocation Percentage	Actual Member Payroll	Employer/Nonemployer Allocation Percentage
128-003	Bacon County Health Dept	\$ 141,073	0.009687%	\$ 130,624	0.008706%
128-004	Baker County Health Dept	174,661	0.011994%	164,078	0.010935%
128-005	Baldwin County Health Dept	319,521	0.021941%	308,829	0.020582%
128-006	Banks County Health Dept	91,661	0.006294%	120,938	0.008060%
128-007	Barrow County Public Health	334,845	0.022993%	346,322	0.023081%
128-008	Bartow County Health Dept	427,791	0.029376%	444,591	0.029630%
128-009	Ben Hill County Health Dept	96,787	0.006646%	151,683	0.010109%
128-010	Berrien County Health Dept	98,073	0.006735%	119,194	0.007944%
128-011	Bibb County Health Dept	969,564	0.066579%	940,997	0.062714%
128-012	Bleckley Co. Health Dept	90,084	0.006186%	155,052	0.010334%
128-013	Brantley County Health Dept	92,309	0.006339%	85,366	0.005689%
128-014	Brooks County Health Dept	101,034	0.006938%	154,261	0.010281%
128-016	Bulloch County Physical Health	327,099	0.022462%	336,266	0.022411%
128-017	Burke County Health Dept	308,196	0.021163%	265,628	0.017703%
128-018	Butts County Health Dept	46,649	0.003203%	43,638	0.002908%
128-019	Calhoun County Health Dept	84,504	0.005803%	79,455	0.005295%
128-021	Candler County Health Dept	118,886	0.008164%	104,797	0.006984%
128-022	Carroll County Health Dept	469,043	0.032209%	541,524	0.036090%
128-023	Catoosa County Health Dept	237,292	0.016295%	380,999	0.025392%
128-024	Charlton County Health Dept	221,957	0.015242%	245,076	0.016333%
128-026	Chattahoochee County Health Dept	90,955	0.006246%	28,481	0.001898%
128-027	Chattooga County Health Dept	260,365	0.017879%	258,863	0.017252%
128-028	Cherokee County Health Dept	3,420,720	0.234898%	3,023,447	0.201501%
128-029	Clarke County Health Dept	1,527,505	0.104892%	1,613,815	0.107554%
128-030	Clay County Health Dept	41,171	0.002827%	26,541	0.001769%
128-031	Clayton County Health Dept	1,582,895	0.108696%	1,838,005	0.122496%
128-032	Clinch County Health Dept	103,213	0.007088%	95,885	0.006390%
128-033	Cobb County Health Dept	4,464,845	0.306597%	4,696,266	0.312988%
128-034	Coffee County Health Dept	334,283	0.022955%	322,824	0.021515%
128-035	Colquitt County Health Dept	629,445	0.043223%	578,287	0.038541%
128-036	Columbia County Health Dept	563,149	0.038671%	579,458	0.038619%
128-037	Cook County Health Dept	117,961	0.008100%	140,015	0.009331%
128-038	Coweta County Health Dept	503,375	0.034566%	471,297	0.031410%
128-039	Crawford County Health Dept	90,879	0.006241%	84,035	0.005601%
128-040	Crisp County Health Dept	66,861	0.004591%	156,342	0.010420%
128-041	Dade County Health Dept	179,673	0.012338%	170,546	0.011366%
128-042	Dawson County Health Dept	231,240	0.015879%	221,035	0.014731%
128-043	Decatur County Health Dept	317,238	0.021784%	344,752	0.022976%
128-044	Dekalb County Health Dept	7,595,911	0.521604%	8,066,387	0.537593%
128-045	Dodge County Health Dept	195,171	0.013402%	204,635	0.013638%
128-046	Dooly County Health Dept	33,070	0.002271%	67,398	0.004492%
128-047	Dougherty County Health Dept	974,379	0.066910%	1,040,323	0.069333%
128-047B	Southwest Health District	2,901,724	0.199259%	2,813,478	0.187507%
128-048	Douglas County Health Dept	372,665	0.025591%	388,360	0.025883%
128-049	Early County Health Dept	165,796	0.011385%	149,865	0.009988%
128-050	Echols County Health Dept	89,606	0.006153%	81,310	0.005419%
128-052	Elbert County Health Dept	149,249	0.010249%	125,255	0.008348%
128-053	Emanuel County Health Dept	284,540	0.019539%	336,322	0.022415%
128-054	Evans County Health Dept	134,757	0.009254%	126,428	0.008426%
128-055	Fannin County Health Dept	232,109	0.015939%	241,824	0.016117%
128-056	Fayette County Health Dept	408,283	0.028036%	427,194	0.028471%
128-057	Floyd County Health Dept	3,163,110	0.217208%	3,676,203	0.245005%
128-058	Forsyth County Health Dept	269,429	0.018501%	328,540	0.021896%
128-059	Franklin County Health Dept	183,278	0.012586%	171,929	0.011458%
128-061	Gilmer County Health Dept	319,857	0.021964%	347,335	0.023149%
128-062	Glascok County Health Dept	53,340	0.003663%	47,436	0.003161%
128-063	Glynn County Health Dept	6,393,382	0.439027%	6,935,692	0.462237%
128-064	Gordon County Health Dept	601,554	0.041308%	533,867	0.035580%
128-065	Grady County Health Dept	236,937	0.016270%	265,695	0.017708%
128-066	Greene County Health Dept	126,400	0.008680%	157,008	0.010464%
128-067	Gwinnett County Health Dept	5,772,483	0.396391%	5,937,098	0.395684%
128-068	Habersham County Health Dept	188,222	0.012925%	256,837	0.017117%
128-069	Hall County Health Dept	3,370,175	0.231427%	3,571,754	0.238043%
128-070	Hancock County Health Dept	179,430	0.012321%	167,020	0.011131%
128-071	Haralson County Health Dept	218,995	0.015038%	205,263	0.013680%
128-072	Harris County Health Dept	174,681	0.011995%	188,019	0.012531%
128-073	Hart County Health Dept	150,509	0.010335%	159,338	0.010619%
128-074	Heard County Health Dept	61,300	0.004209%	115,213	0.007678%
128-075	Henry County Health Dept	677,906	0.046551%	707,142	0.047128%
128-076	Houston County Health Dept	2,917,278	0.200327%	2,962,114	0.197413%
128-077	Inwin County Health Dept	121,855	0.008368%	167,338	0.011152%
128-078	Jackson County Health Dept	220,144	0.015117%	224,584	0.014968%
128-079	Jasper County Health Dept	50,424	0.003463%	119,323	0.007952%
128-080	Jeff Davis County Health Dept	156,988	0.010780%	158,761	0.010581%
128-081	Jefferson County Health Dept	204,730	0.014059%	191,663	0.012774%
128-082	Jenkins County Health Dept	69,510	0.004773%	107,276	0.007150%
128-083	Johnson County Health Dept	86,089	0.005912%	80,521	0.005366%
128-084	Jones County Health Dept	178,924	0.012287%	168,854	0.011253%
128-085	Lamar County Health Dept	135,339	0.009294%	157,127	0.010472%
128-087	Laurens County Health Dept	2,284,699	0.156888%	2,377,488	0.158450%
128-088	Lee County Health Dept	296,446	0.020357%	283,893	0.018920%
128-090	Lincoln County Health Dept	28,838	0.001980%	27,449	0.001829%
128-092	Lowndes County Health Dept	2,919,858	0.200504%	2,980,622	0.198647%

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128-093	Lumpkin County Health Dept	\$ 232,106	0.015939%	\$ 224,889	0.014988%
128-094	Macon County Health Dept	108,959	0.007482%	103,939	0.006927%
128-095	Madison County Health Dept	27,004	0.001854%	69,821	0.004653%
128-096	Marion County Health Dept	85,348	0.005861%	80,567	0.005369%
128-097	McDuffie County Health Dept	221,138	0.015185%	226,801	0.015115%
128-099	Meriwether County Health Dept	323,115	0.022188%	355,371	0.023684%
128-100	Miller County Health Dept	41,416	0.002844%	63,451	0.004229%
128-101	Mitchell County Health Dept	203,638	0.013984%	239,374	0.015953%
128-102	Monroe County Health Dept	71,384	0.004902%	128,602	0.008571%
128-103	Montgomery County Health Dept	69,988	0.004806%	67,894	0.004525%
128-104	Morgan County Health Dept	184,319	0.012657%	182,106	0.012137%
128-105	Murray County Health Dept	299,156	0.020543%	280,523	0.018696%
128-106	Muscogee County Health Dept	3,408,410	0.234052%	3,835,608	0.255628%
128-107	Newton County Health Dept	614,182	0.042175%	674,182	0.044932%
128-108	Oconee County Health Dept	246,964	0.016959%	231,222	0.015410%
128-109	Oglethorpe County Health Dept	55,396	0.003804%	80,879	0.005390%
128-110	Paulding County Health Dept	266,179	0.018278%	279,404	0.018621%
128-111	Peach County Health Dept	154,242	0.010592%	148,222	0.009878%
128-112	Pickens County Health Dept	36,744	0.002523%	148,867	0.009921%
128-113	Pierce County Health Dept	212,061	0.014562%	208,811	0.013916%
128-114	Pike County Health Dept	55,952	0.003842%	94,439	0.006294%
128-115	Polk County Health Dept	240,166	0.016492%	301,821	0.020115%
128-116	Pulaski County Health Dept	87,768	0.006027%	89,790	0.005984%
128-117	Putnam County Health Dept	192,309	0.013206%	190,576	0.012701%
128-118	Quitman County Health Dept	14,099	0.000968%	0	0.000000%
128-119	Rabun County Health Dept	254,997	0.017510%	211,627	0.014104%
128-120	Randolph County Health Dept	49,406	0.003393%	98,877	0.006590%
128-121	Richmond County Health Dept	2,438,942	0.167480%	2,605,196	0.173626%
128-122	Rockdale County Health Dept	281,795	0.019351%	451,701	0.030104%
128-123	Schley County Health Dept	86,763	0.005958%	78,507	0.005232%
128-124	Screven County Health Dept	172,048	0.011814%	159,302	0.010617%
128-125	Seminole County Health Dept	195,248	0.013408%	239,689	0.015974%
128-126	Spalding County Health Dept	473,298	0.032501%	456,405	0.030418%
128-127	Stephens County Health Dept	165,977	0.011397%	167,683	0.011175%
128-128	Stewart County Health Dept	22,440	0.001541%	77,335	0.005154%
128-129	Sumter County Health Dept	310,314	0.021309%	340,410	0.022687%
128-130	Talbot County Health Dept	35,506	0.002438%	82,164	0.005476%
128-131	Taliaferro County Health Dept	56,517	0.003881%	47,297	0.003152%
128-132	Tattnall County Health Dept	156,993	0.010781%	194,759	0.012980%
128-133	Taylor County Health Dept	165,768	0.011383%	153,945	0.010260%
128-134	Telfair County Health Dept	169,305	0.011626%	159,494	0.010630%
128-135	Terrell County Health Dept	59,859	0.004110%	54,916	0.003660%
128-136	Thomas County Health Dept	672,800	0.046201%	662,170	0.044131%
128-137	Tift County Health Dept	405,121	0.027819%	358,899	0.023919%
128-138	Toombs County Health Dept	334,203	0.022949%	308,907	0.020587%
128-139	Towns County Health Dept	195,564	0.013429%	202,899	0.013522%
128-140	Treutlen County Health Dept	56,137	0.003855%	84,451	0.005628%
128-141	Troup County Health Dept	3,080,212	0.211515%	2,931,133	0.195349%
128-142	Turner County Health Dept	35,666	0.002449%	53,537	0.003568%
128-143	Twiggs County Health Dept	18,720	0.001286%	45,009	0.003000%
128-144	Union County Health Dept	208,793	0.014338%	198,744	0.013246%
128-145	Upson County Health Dept	300,268	0.020619%	311,252	0.020744%
128-146	Walker County Health Dept	522,939	0.035910%	536,794	0.035775%
128-147	Walton County Health Dept	438,130	0.030086%	417,246	0.027808%
128-148	Ware County Health Dept	3,461,476	0.237696%	3,429,144	0.228539%
128-149	Warren County Health Dept	51,849	0.003560%	59,784	0.003984%
128-150	Washington County Health Dept	207,881	0.014275%	198,267	0.013214%
128-151	Wayne County Health Dept	225,534	0.015487%	198,314	0.013217%
128-152	Webster County Health Dept	54,912	0.003771%	50,844	0.003389%
128-153	Wheeler County Health Dept	116,603	0.008007%	108,782	0.007250%
128-154	White County Health Dept	248,214	0.017045%	228,184	0.015208%
128-155	Whitfield County Health Dept	1,478,078	0.101498%	1,585,496	0.105667%
128-156	Wilcox County Health Dept	94,681	0.006502%	103,593	0.006904%
128-157	Wilkes County Health Dept	190,947	0.013112%	179,934	0.011992%
128-158	Wilkinson County Health Dept	108,719	0.007466%	124,424	0.008292%
128-159	Worth County Health Dept	153,382	0.010533%	180,463	0.012027%
129-008	Woodright Industries	286,815	0.019695%	265,038	0.017664%
129-009	Jessamine Place	396,773	0.027246%	390,403	0.026019%
129-022	Carroll County MR Services	254,473	0.017474%	246,828	0.016450%
129-035	Green Oaks Service Center	618,533	0.042474%	600,698	0.040034%
129-071	Haralson Co. Center (MH/MR/SA)	212,645	0.014602%	203,442	0.013559%
129-101	Mitchell-Baker Service Center	492,204	0.033799%	469,158	0.031268%
129-136	Thomas/Grady Service Center	564,452	0.038760%	613,030	0.040856%
129-137	Tift County - Diversified Enterprises	309,632	0.021262%	375,475	0.025024%
209-0209	Agric Commodity Commission	247,889	0.017022%	231,004	0.015396%
237-0041	Stone Mountain Judicial Circuit DA Staff	40,714	0.002796%	0	0.000000%
237-0237	DA Lookout Mountain Judicial Circuit	336,655	0.023118%	354,718	0.023641%
237-092	District Attorneys Staff Southern Judicial Circuit	20,029	0.001375%	48,068	0.003204%
361	Lookout Mountain Community Services Board	363,840	0.024985%	606,325	0.040409%
363	Highland Rivers Center Community Service Board	897,740	0.061647%	1,084,452	0.072274%
364	Georgia Mountains Avita Community Partners	143,078	0.009825%	216,019	0.014397%
365	Cobb County Community Service	690,369	0.047407%	780,997	0.052050%
368	Dekalb Community Service Board	698,259	0.047949%	785,227	0.052332%

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369	View Point Health	\$ 575,289	0.039505%	\$ 666,566	0.044424%
370	Clayton Community M.H., Substa	350,479	0.024067%	367,687	0.024505%
371	Advantage Behavioral Health Systems	415,980	0.028565%	458,136	0.030533%
372	Pathways Center CSB	262,078	0.017997%	366,276	0.024411%
373	Mcintosh Trail MH, MR, and SA Center	387,535	0.026612%	629,868	0.041978%
374	River Edge Behavioral Health Center	1,029,378	0.070686%	1,075,280	0.071663%
375	Phoenix Center	178,437	0.012253%	245,811	0.016382%
376	Oconee Community Service Board	162,858	0.011183%	269,538	0.017964%
377	East Central Georgia CSB Serenity BHS	247,219	0.016976%	424,589	0.028297%
378	Ogeechee MH, MR, and SA Community Service	581,695	0.039944%	704,621	0.046960%
379	New Horizons	698,831	0.047988%	750,756	0.050035%
380	Middle Flint Community Service	561,083	0.038529%	695,769	0.046370%
381	CSB of Middle Georgia	430,377	0.029554%	587,361	0.039145%
382	Albany Area Community Service	211,933	0.014553%	224,475	0.014960%
383	The Georgia Pines Community Service	881,136	0.060507%	1,114,519	0.074278%
384	South Georgia Community Service	335,325	0.023026%	471,359	0.031414%
385	Pineland Area MH, MR, and SA Co	285,119	0.019579%	393,194	0.026205%
386	Satilla Community Service Board	549,861	0.037758%	798,173	0.053195%
388	Gateway Behavior Health Services CSB	281,901	0.019358%	325,472	0.021691%
402	Georgia Dept. of Agriculture	10,476,901	0.719439%	11,561,574	0.770534%
403	Georgia Dept. of Admin. Services	9,202,934	0.631957%	9,173,702	0.611391%
404	Georgia Dept. of Audits	10,764,035	0.739156%	11,404,037	0.760035%
405	Department of Public Health	26,255,184	1.802918%	26,374,183	1.757736%
406	Georgia Dept. of Banking & Finance	3,489,943	0.239651%	3,717,130	0.247732%
407	State Accounting Office	5,227,284	0.358952%	5,056,802	0.337016%
408	Office of Comm. of Insurance	7,862,382	0.539902%	7,691,624	0.512617%
409	Georgia State Finance & Investment Commission	5,860,355	0.402425%	5,952,186	0.396690%
410	State Properties Commission	472,297	0.032432%	479,135	0.031932%
411	Georgia Dept. of Defense	7,812,711	0.536491%	7,868,312	0.524392%
414	Georgia Dept. of Education	13,239,289	0.909129%	14,582,455	0.971864%
415	The Technical College System of Georgia	5,326,140	0.365741%	5,571,949	0.371349%
416	Georgia Employees Retirement System	2,808,596	0.192864%	2,848,280	0.189827%
418	Prosecuting Attorneys Council	27,864,258	1.913411%	28,595,695	1.905791%
419	Ga. Dept. of Community Health	26,063,327	1.789743%	25,935,076	1.728472%
420	Georgia Forestry Commission	12,659,398	0.869309%	12,965,282	0.864085%
422	Office of Planning And Budget	7,026,739	0.482519%	7,923,349	0.528060%
427	Georgia Dept. of Human Services	82,256,236	5.648456%	83,567,011	5.569415%
428	Georgia Dept. of Community Affairs	9,617,866	0.660450%	10,703,205	0.713327%
429	Department of Economic Development	6,243,911	0.428763%	6,355,270	0.423554%
430	Admin. office of The Courts	3,355,488	0.230418%	3,289,347	0.219222%
432	Georgia Court of Appeals	5,346,974	0.367172%	5,210,874	0.347284%
436	Superior Courts of Georgia	6,895,954	0.473538%	7,095,578	0.472893%
438	Supreme Court	4,176,444	0.286792%	4,042,520	0.269418%
440	Georgia Dept. of Labor	35,913,939	2.466175%	37,658,727	2.509807%
441	Dept. of Behavioral Health And Developmental Disabilities	67,983,371	4.668352%	69,405,816	4.625627%
442	Georgia Department of Law	10,543,662	0.724023%	10,198,373	0.679682%
444	General Assembly of Georgia	6,538,653	0.449003%	6,775,696	0.451574%
461	Dept. of Juvenile Justice	53,035,586	3.641902%	59,377,442	3.957275%
462	Georgia Dept. of Natural Resources	58,527,095	4.018999%	59,603,026	3.972309%
465	State Board Pardons & Paroles	7,528,565	0.516979%	19,168,985	1.277538%
466	Georgia Dept. of Public Safety	57,130,964	3.923128%	53,079,115	3.537516%
467	Georgia Dept. of Corrections	166,366,599	11.424232%	202,642,084	13.505305%
469	Georgia Dept. of Early Care Learning	7,196,991	0.494210%	7,059,889	0.470514%
470	Georgia Public Service Commission	4,336,672	0.297795%	4,296,511	0.286346%
471	Georgia Bureau of Investigation	30,183,291	2.072657%	28,716,549	1.913846%
474	Department of Revenue	25,827,406	1.773543%	26,564,361	1.770411%
475	Georgia Dept. of Driver Services	9,830,931	0.675080%	10,642,757	0.709298%
476	Georgia Student Finance Commission	1,228,592	0.084366%	1,385,423	0.092333%
477	Georgia Dept. of Community Supervision	48,211,991	3.310670%	3,266,093	0.217672%
478	Secretary of State	3,729,552	0.256105%	4,125,915	0.274976%
480	Soil And Water Commission	735,165	0.050483%	983,516	0.065548%
482	Georgia Teachers Retirement System	12,196,157	0.837498%	12,411,053	0.827148%
484	Georgia Dept. of Transportation	121,267,786	8.327341%	127,255,552	8.481086%
488	Georgia Dept. of Veterans Service	2,871,402	0.197176%	3,020,366	0.201296%
489	Subsequent Injury Trust Fund	636,945	0.043738%	681,766	0.045437%
490	State Board of Workers Comp	5,742,312	0.394319%	6,082,006	0.405342%
492	Georgia Public Defender Standards Council	22,917,604	1.573730%	23,776,875	1.584636%
503-0503	Georgia Institute of Technology	1,313,726	0.090212%	1,337,706	0.089153%
509-0509	Georgia State University	985,266	0.067657%	905,810	0.060369%
512-0512	Augusta University	1,811,707	0.124408%	723,246	0.048201%
518-0518	University of Ga	2,000,294	0.137358%	2,071,556	0.138061%
521-0521	Albany State University	187,042	0.012844%	15,167	0.001011%
524-0524	Armstrong Atlantic State Univ	170,251	0.011691%	98,086	0.006537%
528-0528	Clayton College & State Univ	50,975	0.003500%	67,113	0.004473%
530-0530	Columbus State University	96,017	0.006593%	93,916	0.006259%
531-0531	University of North Georgia	292,893	0.020113%	278,582	0.018566%
536-0536	Georgia College And State Univ	340,674	0.023394%	255,223	0.017010%
539-0539	Georgia Southern University	257,700	0.017696%	230,829	0.015384%
540-0540	Georgia Gwinnett College	31,000	0.002129%	30,145	0.002009%
542-0542	Georgia Southwestern State Univ	161,398	0.011083%	80,672	0.005377%
543-0543	Kennesaw State University	198,196	0.013610%	158,276	0.010548%
547-0547	Middle Georgia State College	548,022	0.037632%	551,091	0.036728%
551-0551	Valdosta State University	215,048	0.014767%	168,597	0.011236%
554-0554	University of West Ga	227,812	0.015644%	200,704	0.013376%
557-0557	Abraham Baldwin Agric. College	227,317	0.015610%	237,276	0.015814%
562-0562	Bainbridge College	41,133	0.002825%	189,895	0.012656%

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563-0563	College of Coastal Georgia	\$ 128,199	0.008803%	\$ 124,797	0.008317%
567-0567	South Georgia State College	204,851	0.014067%	220,555	0.014699%
573-0573	Georgia Highlands College	44,470	0.003054%	89,312	0.005952%
576-0576	Gordon College	41,290	0.002835%	39,958	0.002663%
598-0598	Board of Regents of The University System of Georgia	1,879,233	0.129045%	2,097,653	0.139800%
6031	Bacon County Schools	84,600	0.005809%	97,745	0.006514%
6051	Baldwin County Schools	369,066	0.025343%	274,255	0.018278%
6071	Barrow County Schools	50,911	0.003496%	48,428	0.003228%
6091	Ben Hill County Schools	61,879	0.004249%	60,097	0.004005%
6111	Bibb County Schools	242,277	0.016637%	311,239	0.020743%
6141	Brooks County Schools	34,680	0.002381%	34,061	0.002270%
6181	Butts County Schools	106,766	0.007332%	103,656	0.006908%
6211	Candler County Schools	96,000	0.006592%	72,000	0.004799%
6221	Carroll County Schools	52,006	0.003571%	48,589	0.003238%
6251	Chatham County Schools	209,224	0.014367%	198,838	0.013252%
6252	Live Oak Public Libraries	38,855	0.002668%	58,900	0.003925%
6281	Cherokee County Schools	68,045	0.004673%	62,333	0.004154%
6291	Clarke County Schools	254,308	0.017463%	240,280	0.016014%
6311	Clayton County Schools	169,632	0.011648%	140,830	0.009386%
6341	Coffee County Schools	47,174	0.003239%	0	0.000000%
6351	Colquitt County Schools	125,743	0.008635%	117,177	0.007809%
6361	Columbia County Schools	145,428	0.009986%	133,765	0.008915%
6381	Coweta County Schools	90,159	0.006191%	85,107	0.005672%
6401	Crisp County Schools	151,752	0.010421%	151,516	0.010098%
6431	Decatur County Schools	59,160	0.004062%	100,334	0.006687%
6441	Dekalb County Schools	1,065,703	0.073181%	841,878	0.056108%
6451	Dodge County Schools	157,680	0.010828%	147,967	0.009861%
6452	Ocmulgee Regional Library System	31,356	0.002153%	30,741	0.002049%
6471	Dougherty County Schools	35,361	0.002428%	39,483	0.002631%
6481	Douglas County Schools	197,971	0.013594%	192,687	0.012842%
6511	Effingham County Schools	131,703	0.009044%	123,376	0.008223%
6561	Fayette County Schools	129,266	0.008877%	116,932	0.007793%
6571	Floyd County Schools	170,088	0.011680%	167,899	0.011190%
6581	Forsyth County Schools	53,341	0.003663%	44,852	0.002989%
6591	Franklin County Schools	10,597	0.000728%	0	0.000000%
6601	Fulton County Board of Education	154,439	0.010605%	131,825	0.008786%
6611	Gilmer County Schools	118,309	0.008124%	113,266	0.007549%
6631	Glynn County Schools	261,918	0.017986%	242,952	0.016192%
6641	Gordon County Schools	51,636	0.003546%	50,348	0.003356%
6651	Grady County Schools	133,399	0.009160%	94,779	0.006317%
6661	Greene County Schools	56,809	0.003901%	57,273	0.003817%
6671	Gwinnett County Schools	295,157	0.020268%	321,535	0.021429%
6731	Hart County Schools	50,960	0.003499%	49,717	0.003313%
6751	Henry County Schools	170,728	0.011724%	165,760	0.011047%
6761	Houston County Schools	457,801	0.031437%	440,234	0.029340%
6771	Irwin County Schools	54,637	0.003752%	108,575	0.007236%
6781	Jackson County Schools	54,022	0.003710%	53,761	0.003583%
6831	Johnson County Schools	79,731	0.005475%	77,852	0.005189%
6851	Lamar County Schools	59,381	0.004078%	59,381	0.003957%
6871	Laurens County Schools	32,231	0.002213%	0	0.000000%
6881	Lee County Schools	18,907	0.001298%	18,323	0.001221%
6941	Macon County Schools	35,000	0.002403%	32,786	0.002185%
6951	Madison County Schools	70,467	0.004839%	97,338	0.006487%
6971	McDuffie County Schools	221,226	0.015191%	217,716	0.014510%
6991	Meriwether County Schools	144,057	0.009892%	136,786	0.009116%
7021	Monroe County Schools	78,004	0.005356%	0	0.000000%
7061	Muscogee County Schools	126,332	0.008675%	124,215	0.008278%
7071	Newton County Schools	111,017	0.007623%	108,554	0.007235%
7091	Oglethorpe County Schools	9,828	0.000675%	0	0.000000%
7101	Paulding County Schools	77,310	0.005309%	82,381	0.005490%
7121	Pickens County Schools	13,917	0.000956%	13,385	0.000892%
7141	Pike County Schools	19,467	0.001337%	18,450	0.001230%
7151	Polk County Schools	128,331	0.008812%	111,676	0.007443%
7171	Putnam County Schools	5,917	0.000406%	22,798	0.001519%
7191	Rabun County Schools	51,020	0.003504%	49,444	0.003295%
7211	Richmond County Schools	158,406	0.010878%	109,519	0.007299%
7221	Rockdale County Schools	244,822	0.016812%	237,448	0.015825%
7261	Spalding County Schools	126,264	0.008670%	123,014	0.008198%
7271	Stephens County Schools	31,302	0.002149%	20,971	0.001398%
7291	Sumter County Schools	39,169	0.002690%	57,375	0.003824%
7321	Tattnall County Schools	22,447	0.001541%	21,434	0.001428%
7341	Telfair County Schools	4,131	0.000284%	13,243	0.000883%
7351	Terrell County Schools	71,547	0.004913%	71,547	0.004768%
7371	Tift County Schools	55,491	0.003811%	44,098	0.002939%
7401	Treutlen County Schools	39,880	0.002738%	28,491	0.001899%
7441	Union County Schools	20,247	0.001390%	27,323	0.001821%
7451	Upson County Schools	114,464	0.007860%	109,486	0.007297%
7481	Ware County Schools	140,798	0.009668%	135,401	0.009024%
7501	Washington County Board of Education	339,113	0.023287%	271,641	0.018104%
7511	Wayne County Schools	65,778	0.004517%	77,434	0.005161%
7581	Wilkinson County Schools	151,848	0.010427%	148,040	0.009866%
7611	Atlanta City Schools	259,728	0.017835%	344,265	0.022944%
7641	City of Buford Schools (Gwinnett)	82,210	0.005645%	76,926	0.005127%
7721	City of Dalton Schools (Whitfield)	56,232	0.003861%	54,422	0.003627%
7851	City of Rome Schools (Floyd)	4,950	0.000340%	41,361	0.002757%
7891	City of Thomasville Schools (Thomas)	99,097	0.006805%	0	0.000000%

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Employer and Nonemployer Allocations
As of and for the years ended June 30, 2017 and 2016

		2017		2016	
	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
7921	City of Valdosta Schools (Lowndes)	\$ 183,455	0.012598%	\$ 175,622	0.011705%
817	Oconee Fall Line Technical College	1,181,114	0.081106%	1,404,242	0.093587%
818	Coastal Pines Technical College	914,336	0.062787%	975,027	0.064982%
820	Albany Technical College	1,570,522	0.107846%	1,902,434	0.126790%
822	Athens Technical College	1,026,761	0.070507%	1,136,872	0.075768%
823	Atlanta Technical College	1,679,185	0.115308%	2,114,706	0.140937%
824	Augusta Technical College	4,134,103	0.283885%	4,283,266	0.285463%
826	West Georgia Technical College	2,836,826	0.194802%	3,002,592	0.200111%
827	Chattahoochee Tech College	3,291,665	0.226035%	3,453,152	0.230139%
828	Columbus Technical College	1,136,208	0.078022%	1,197,610	0.079816%
829	Georgia Northwestern Technical College	3,658,122	0.251200%	3,830,205	0.255268%
830	Georgia Piedmont Technical College	1,394,271	0.095743%	1,382,771	0.092156%
831	Southern Crescent Technical College	1,650,078	0.113309%	1,768,692	0.117876%
832	Gwinnett Technical College	2,265,962	0.155601%	2,328,165	0.155163%
834	Lanier Technical College	1,244,648	0.085469%	1,176,424	0.078404%
835	Central Georgia Technical College	4,837,313	0.332174%	5,167,087	0.344366%
837	Southern Regional Technical College	2,382,138	0.163579%	2,514,668	0.167593%
838	North Georgia Technical College	1,228,690	0.084373%	1,330,473	0.088671%
841	Savannah Technical College	1,338,821	0.091936%	1,461,015	0.097371%
842	South Georgia Technical College	1,986,248	0.136394%	2,028,014	0.135159%
843	Southeastern Technical College	1,563,594	0.107370%	1,568,953	0.104565%
844	Ogeechee Technical College	459,620	0.031562%	411,301	0.027412%
848	Wiregrass Georgia Technical College	1,419,131	0.097450%	1,490,039	0.099305%
8504	Northwest Georgia Resa	141,515	0.009718%	129,472	0.008629%
8564	Metro Resa	161,541	0.011093%	161,318	0.010751%
8584	North East Georgia Resa	54,732	0.003758%	62,369	0.004157%
8804	First District Resa	75,924	0.005214%	0	0.000000%
900	Georgia Building Authority	4,159,474	0.285627%	4,436,261	0.295659%
9012	Academy For Classical Education	53,730	0.003690%	47,150	0.003142%
9015	Tapestry Public Charter School	5,148	0.000354%	58,582	0.003904%
910-0910	Jekyll Island State Park Authority	2,011,080	0.138099%	2,062,226	0.137439%
913-0913	Lake Lanier Island Dev Authority	162,678	0.011171%	152,981	0.010196%
9194	Mountain Education Center Inc	81,892	0.005623%	85,026	0.005667%
921	Georgia Correctional Industries	3,937,817	0.270406%	4,322,597	0.288084%
922	George L. Smith II - GWCCA	8,184,638	0.562031%	8,906,592	0.593593%
926-0926	Georgia Agric Exposition Authority	1,312,226	0.090109%	1,371,826	0.091427%
927	State Road And Tollway Authority	2,866,622	0.196848%	3,134,685	0.208914%
928-0928	Georgia Environmental Finance Authority	1,896,579	0.130236%	2,008,030	0.133827%
936-0936	Agric Com Commission-Peanuts	288,638	0.019821%	278,370	0.018552%
955-0955	Georgia Superior Court Clerks Coop	703,479	0.048307%	765,505	0.051018%
968-0968	Georgia Military College	175,536	0.012054%	113,693	0.007577%
972-0972	Georgia Federal-State Inspection	2,749,146	0.188781%	2,702,096	0.180084%
973-0973	Georgia Lottery Corporation	231,404	0.015890%	299,015	0.019928%
977	Georgia Public Broadcasting	3,024,890	0.207716%	3,064,064	0.204208%
980	Georgia Technology Authority	9,877,687	0.678291%	10,557,853	0.703640%
	Total for all Employers	\$ 1,405,977,579	96.547112%	\$ 1,447,428,421	96.465454%
	Nonemployer:				
	State of Georgia for participants in:				
	ERS	\$ 39,419,508	2.706899%	\$ 41,828,404	2.787700%
	JRS	\$ 10,863,544	0.745989%	\$ 11,206,152	0.746846%
	Total all Entities	\$ 1,456,260,631	100.000000%	\$ 1,500,462,977	100.000000%

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

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
 Schedules of OPEB Amounts by Employer and Nonemployer
 As of and for the fiscal years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources for the Year Ended June 30, 2017					Deferred Inflows of Resources for the Year Ended June 30, 2017					OPEB Expense for the Year Ended June 30, 2017				
	Year Ended June 30, 2016 Net OPEB Liability/Asset	Year Ended June 30, 2017 Net OPEB Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plans	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense			
127-082 Jenkins County DFACS	(15,058)	(18,861)	-	-	548	-	2,882	-	2,882	(1,743)	274	(1,469)			
127-083 Johnson County DFACS	(23,103)	(35,485)	-	-	-	-	1,422	-	1,422	(3,280)	(1,227)	(4,507)			
127-084 Jones County DFACS	(58,143)	(76,846)	-	-	94	-	11,742	-	11,742	(7,102)	47	(7,055)			
127-085 Lamar County DFACS	(39,344)	(50,195)	-	-	971	-	7,670	-	7,670	(4,638)	486	(4,152)			
127-086 Lanier County DFACS	(39,243)	(39,243)	-	-	5,971	-	5,996	-	5,996	(3,627)	2,986	(641)			
127-087 Laurens County DFACS	(313,465)	(438,410)	-	-	-	-	66,398	-	66,398	(40,517)	(5,813)	(46,330)			
127-088 Lee County DFACS	(40,231)	(40,823)	-	-	6,279	-	6,238	-	6,238	(3,772)	3,139	(633)			
127-089 Liberty County DFACS	(77,372)	(99,203)	-	-	1,663	-	15,158	-	15,158	(9,168)	832	(8,336)			
127-090 Lincoln County DFACS	(2,428)	(3,571)	-	-	1,150	-	371	-	371	(225)	575	350			
127-091 Long County DFACS	(6,895)	(9,947)	-	-	-	-	1,520	-	1,520	409	(919)	(204)			
127-092 Lowndes County DFACS	(162,297)	(201,239)	-	-	6,942	-	30,747	-	30,747	(18,588)	3,471	(15,127)			
127-093 Lumpkin County DFACS	(29,265)	(40,426)	-	-	6,942	-	6,177	-	6,177	832	7,009	(416)			
127-094 Macon County DFACS	(45,353)	(46,572)	-	-	6,801	-	7,116	-	7,116	(4,304)	3,400	(904)			
127-095 Madison County DFACS	(52,113)	(73,488)	-	-	-	-	11,229	-	11,229	(6,791)	(1,118)	(7,909)			
127-096 Marion County DFACS	(20,196)	(34,944)	-	-	-	-	5,339	-	5,339	(3,230)	(2,060)	(5,290)			
127-097 McDuffie County DFACS	(50,038)	(72,633)	-	-	-	-	11,098	-	11,098	(6,713)	(1,585)	(8,308)			
127-098 McIntosh County DFACS	(7,668)	(8,889)	-	-	639	-	1,358	-	1,358	(822)	320	(502)			
127-099 Meriwether County DFACS	(37,210)	(60,243)	-	-	-	-	9,205	-	9,205	(5,507)	(2,754)	(8,321)			
127-100 Mitchell County DFACS	(45,699)	(56,332)	-	-	2,101	-	8,607	-	8,607	(5,447)	1,050	(4,157)			
127-101 Monroe County DFACS	(44,390)	(58,926)	-	-	-	-	9,004	-	9,004	(5,446)	(29)	(5,475)			
127-102 Montgomery County DFACS	(24,445)	(27,633)	-	-	-	-	3,432	-	3,432	(2,387)	8,061	(1,935)			
127-103 Morgan County DFACS	(35,160)	(39,149)	-	-	3,741	-	5,982	-	5,982	(3,618)	1,870	(1,748)			
127-104 Murray County DFACS	(46,251)	(63,796)	-	-	-	-	9,748	-	9,748	(5,896)	(634)	(6,530)			
127-105 Muscogee County DFACS	(219,654)	(283,128)	-	-	3,969	-	43,261	-	43,261	(26,167)	1,985	(24,182)			
127-106 Newton County DFACS	(123,871)	(162,334)	-	-	896	-	24,804	-	24,804	(15,003)	448	(14,555)			
127-108 Oconee County DFACS	(31,218)	(31,218)	-	-	16,144	-	1,418	-	1,418	(858)	8,072	7,214			
127-110 Paulding County DFACS	(61,170)	(69,974)	-	-	5,570	-	10,692	-	10,692	(6,467)	2,785	(3,682)			
127-111 Peach County DFACS	(64,211)	(96,703)	-	-	-	-	14,776	-	14,776	(5,853)	20,629	(11,863)			
127-112 Pickens County DFACS	(35,181)	(44,046)	-	-	1,291	-	6,730	-	6,730	-	675	(3,426)			
127-113 Pierce County DFACS	(24,310)	(34,892)	-	-	-	-	5,331	-	5,331	1,351	6,682	(3,900)			
127-114 Pike County DFACS	(16,941)	(21,841)	-	-	-	-	3,353	-	3,353	(2,027)	3,641	(141)			
127-115 Polk County DFACS	(94,586)	(126,379)	-	-	-	-	19,310	-	19,310	535	19,845	(11,948)			
127-116 Pulaski County DFACS	(18,297)	-	-	-	-	-	2,870	-	2,870	(2,585)	5,455	(1,293)			
127-117 Putnam County DFACS	(140,345)	(223,321)	-	-	-	-	34,123	-	34,123	(18,809)	52,932	(30,044)			
127-118 Quitman County DFACS	(7,043)	(3,140)	-	-	3,115	-	480	-	480	(290)	1,598	1,268			
127-119 Rabun County DFACS	(41,426)	(45,597)	-	-	1,157	-	8,035	-	8,035	(4,261)	578	(3,683)			
127-120 Randolph County DFACS	(20,092)	(28,457)	-	-	-	-	4,348	-	4,348	925	5,273	(462)			
127-121 Richmond County DFACS	(329,208)	(428,347)	-	-	3,933	-	65,451	-	65,451	-	1,966	(37,621)			
127-122 Rockdale County DFACS	(89,776)	(95,596)	-	-	11,748	-	14,607	-	14,607	(8,835)	5,874	(2,961)			
127-123 Schley County DFACS	(7,300)	(10,355)	-	-	-	-	1,582	-	1,582	343	1,925	(1,130)			
127-124 Screven County DFACS	(20,013)	(21,590)	-	-	7,007	-	1,924	-	1,924	(1,824)	2,340	(416)			
127-125 Seminole County DFACS	(38,248)	(55,284)	-	-	-	-	8,447	-	8,447	2,320	10,767	(6,269)			
127-126 Spalding County DFACS	(267,755)	(388,020)	-	-	-	-	59,289	-	59,289	(16,744)	76,033	(44,232)			
127-127 Stephens County DFACS	(53,014)	(77,291)	-	-	-	-	11,810	-	11,810	3,549	15,359	(8,918)			
127-128 Stewart County DFACS	(10,880)	(18,905)	-	-	-	-	2,889	-	2,889	2,260	5,149	(2,876)			
127-129 Sumter County DFACS	(319,735)	(459,397)	-	-	-	-	18,002	-	18,002	(8,455)	89,196	(9,011)			
127-130 Talbot County DFACS	(15,857)	(29,029)	-	-	-	-	4,436	-	4,436	4,035	8,471	(4,701)			
127-131 Taliaferro County DFACS	(1,711)	(5,952)	-	-	-	-	909	-	909	1,854	2,763	(927)			
127-132 Tattnall County DFACS	(25,781)	(35,675)	-	-	-	-	5,451	-	5,451	764	6,215	(3,679)			
127-133 Taylor County DFACS	(5,126)	(6,724)	-	-	34	-	1,027	-	1,027	(622)	17	(605)			
127-134 Telfair County DFACS	(38,108)	(51,524)	-	-	-	-	7,873	-	7,873	521	8,394	(5,022)			
127-135 Terrell County DFACS	(25,273)	(36,036)	-	-	-	-	5,506	-	5,506	1,284	6,790	(642)			
127-136 Thomas County DFACS	(83,044)	(107,388)	-	-	1,327	-	16,409	-	16,409	(9,925)	663	(9,262)			
127-137 Tift County DFACS	(109,389)	(132,957)	-	-	6,023	-	20,316	-	20,316	(12,287)	3,012	(9,275)			
127-138 Toombs County DFACS	(49,220)	(61,109)	-	-	2,064	-	9,337	-	9,337	(5,648)	1,032	(4,616)			
127-139 Towns County DFACS	(11,466)	(16,850)	-	-	-	-	2,575	-	2,575	835	3,410	(1,417)			
127-140 Treutlen County DFACS	(18,340)	(28,140)	-	-	-	-	4,300	-	4,300	1,933	6,233	(3,567)			
127-141 Troup County DFACS	(105,423)	(125,716)	-	-	7,023	-	19,209	-	19,209	(11,619)	9,617	(8,107)			
127-142 Turner County DFACS	(7,880)	(7,337)	-	-	1,561	-	1,121	-	1,121	-	1,121	103			
127-143 Twiggs County DFACS	(18,607)	(10,329)	-	-	7,207	-	1,578	-	1,578	(955)	3,604	2,649			
127-144 Union County DFACS	(18,736)	(24,912)	-	-	-	-	3,806	-	3,806	45	3,851	(2,225)			
127-145 Upson County DFACS	(60,643)	(75,440)	-	-	2,468	-	11,527	-	11,527	(6,972)	1,234	(5,738)			
127-146 Walker County DFACS	(60,568)	(82,530)	-	-	-	-	12,610	-	12,610	1,149	13,759	(8,203)			
127-147 Walton County DFACS	(105,707)	(112,669)	-	-	13,777	-	17,216	-	17,216	(10,412)	6,889	(3,523)			
127-148 Ware County DFACS	(68,085)	(88,376)	-	-	4,317	-	10,448	-	10,448	(6,319)	2,159	(4,160)			
127-149 Warren County DFACS	(8,475)	(9,376)	-	-	-	-	3,285	-	3,285	6,791	10,569	(3,396)			
127-150 Washington County DFACS	(36,249)	(51,066)	-	-	-	-	7,803	-	7,803	1,530	9,333	(5,484)			
127-151 Wayne County DFACS	(46,336)	(52,901)	-	-	4,271	-	8,083	-	8,083	(4,889)	2,136	(2,753)			
127-152 Webster County DFACS	(7,910)	(16,465)	-	-	-	-	2,516	-	2,516	3,011	5,527	(3,028)			
127-153 Wheeler County DFACS	(9,471)	(11,976)	-	-	287	-	1,830	-	1,830	(1,106)	144	(962)			
127-154 White County DFACS	(20,448)	(24,959)	-	-	-	-	4,533	-	4,533	1,295	5,828	(647)			
127-155 Whitfield County DFACS	(288,461)	(364,039)	-	-	9,127	-	55,624	-	55,624	(33,645)	4,564	(29,081)			
127-156 Wilcox County DFACS	(20,694)	(30,042)	-	-	-	-	4,590	-	4,590	1,321	5,911	(661)			
127-157 Wilkes County DFACS	(30,020)	(41,073)	-	-	-	-	6,276	-	6,276	654	6,930	(3,276)			
127-158 Wilkinson County DFACS	(14,238)	(20,956)	-	-	-	-	3,202	-	3,202	1,053	4,255	(526)			
127-159 Worth County DFACS	(31,323)	(46,198)	-	-	-	-	7,059	-	7,059	2,365	9,424	(1,842)			
128-001 Appling County Health Dept	(31,258)	(41,023)	-	-	196	-	6,268	-	6,268	(3,791)	98	(3,693)			
128-002 Atkinson County Health Dept	(15,137)	(23,022)	-	-	-	-	3,518	-	3,518	1,493	5,011	(2,874)			
128-003 Bacon County Health Dept	(17,079)	(25,177)	-	-	-	-	3,847	-	3,847	1,283	5,130	(2,968)			
128-004 Baker County Health Dept	(21,451)	(31,173)	-	-	-	-	4,763	-	4,763	1,385	6,148	(693)			
128-005 Baldwin County Health Dept	(40,376)	(57,036)	-	-	-	-	10,490	-	10,490	1,777	10,490	(889)			
128-006 Banks County Health Dept	(15,811)	(16,358)	-	-	2,309	-	2,500	-	2,500	-	2,500	1,155			
128-007 Barrow County Public Health	(45,278)	(59,760)	-	-	115	-	9,131	-	9,131	(5,523)	57	(5,466)			
128-008 Bartow County Health Dept	(58,126)	(76,350)	-	-	333	-	11,666	-	11,666	(7,057)	691	(6,891)			
128-009 Ben Hill County Health Dept	(19,831)	(17,273)	-	-	4,529	-	2,639	-	2,639	(1,596)	2,264	668			
128-010 Berrien County Health Dept	(15,595)	(19,597)	-	-	1,581	-	2,575	-	2,575	(1,571)	791	(827)			
128-011 Bibb County Health Dept	(123,027)	(173,042)	-	-	-	-	26,441	-	26,441	5,055	31,496	(18,519)			
128-012 Bleckley Co. Health Dept	(20,272)	(26,078)	-	-	5,425	-	2,457	-	2,457	(1,486)	2,712	1,226			

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
 Schedules of OPEB Amounts by Employer and Nonemployer
 As of and for the fiscal years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources for the Year Ended June 30, 2017					Deferred Inflows of Resources for the Year Ended June 30, 2017					OPEB Expense for the Year Ended June 30, 2017				
	Year Ended June 30, 2016	Year Ended June 30, 2017	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense			
	Net OPEB Liability/Asset	Net OPEB Liability/Asset											Contribution	Contribution	Contribution
128-013	Branley County Health Dept	(11,160)	(16,475)	-	-	-	2,517	-	3,367	(1,523)	(425)	(1,948)			
128-014	Brooks County Health Dept	(20,168)	(18,032)	-	4,372	4,372	2,755	-	2,755	(1,667)	2,186	519			
128-016	Bulloch County Physical Health	(43,964)	(58,380)	-	-	-	8,920	67	8,987	(5,396)	(33)	(5,429)			
128-017	Burke County Health Dept	(34,728)	(55,004)	-	-	-	8,404	-	4,525	(5,084)	(2,263)	(7,347)			
128-018	Butts County Health Dept	(5,705)	(8,325)	-	-	-	1,272	-	385	(770)	(193)	(963)			
128-019	Calhoun County Health Dept	(10,387)	(15,082)	-	-	-	2,305	-	665	(1,935)	(332)	(9,225)			
128-021	Candler County Health Dept	(13,701)	(21,219)	-	-	-	3,242	-	1,543	(1,962)	(771)	(2,733)			
128-022	Carroll County Health Dept	(70,798)	(83,713)	-	5,075	5,075	12,791	-	12,791	(7,737)	2,538	(5,199)			
128-023	Catoosa County Health Dept	(49,812)	(42,352)	-	11,897	11,897	6,471	-	6,471	(3,915)	5,949	2,034			
128-024	Chatahoochee County Health Dept	(32,041)	(39,615)	-	1,427	1,427	6,053	-	6,053	(3,661)	713	(2,948)			
128-025	Chattahoochee County Health Dept	(3,723)	(16,234)	-	-	-	2,480	-	5,687	(1,501)	(2,843)	(4,344)			
128-027	Chattooga County Health Dept	(33,844)	(46,468)	-	-	-	7,100	-	820	(4,294)	(410)	(4,704)			
128-028	Cherokee County Health Dept	(395,289)	(610,512)	-	-	-	93,285	-	43,677	(56,423)	(21,388)	(78,261)			
128-029	Clarke County Health Dept	(210,991)	(272,620)	-	3,481	3,481	41,656	-	41,656	(25,195)	1,741	(23,454)			
128-030	Clay County Health Dept	(3,470)	(7,348)	-	-	-	1,123	-	1,384	(679)	(692)	(1,371)			
128-031	Clayton County Health Dept	(240,303)	(282,508)	-	18,048	18,048	28,166	-	43,166	(26,166)	9,323	(17,085)			
128-032	Clinch County Health Dept	(12,535)	(18,422)	-	-	-	2,815	-	913	(1,702)	(457)	(2,159)			
128-033	Cobb County Health Dept	(613,995)	(796,861)	-	8,359	8,359	121,759	-	121,759	(73,645)	4,179	(69,466)			
128-034	Coffee County Health Dept	(42,206)	(59,661)	-	-	-	9,116	-	10,999	(5,514)	(942)	(6,456)			
128-035	Colquitt County Health Dept	(75,607)	(112,339)	-	-	-	17,165	-	6,123	(10,383)	(3,061)	(13,444)			
128-036	Columbia County Health Dept	(100,508)	(100,508)	-	-	-	4,900	-	68	(15,425)	1,462	(3,598)			
128-037	Cook County Health Dept	(18,305)	(21,052)	-	1,610	1,610	3,217	-	3,217	(1,945)	805	(1,140)			
128-038	Coweta County Health Dept	(61,618)	(89,839)	-	-	-	13,727	-	4,127	(8,303)	(2,064)	(10,367)			
128-039	Crawford County Health Dept	(10,988)	(16,221)	-	-	-	2,478	-	837	(1,500)	(418)	(1,918)			
128-040	Crisp County Health Dept	(20,441)	(11,932)	-	7,623	7,623	1,823	-	1,823	(1,103)	3,812	2,709			
128-041	Dade County Health Dept	(22,267)	(32,067)	-	-	-	4,900	-	1,271	(2,293)	6,171	(3,598)			
128-042	Dawson County Health Dept	(28,898)	(41,270)	-	-	-	6,306	-	1,501	(3,814)	(751)	(4,565)			
128-043	Decatur County Health Dept	(45,072)	(56,618)	-	1,559	1,559	8,651	-	8,651	(5,233)	779	(4,454)			
128-044	Dekalb County Health Dept	(1,054,607)	(1,355,675)	-	20,911	20,911	207,145	-	207,145	(125,289)	10,455	(114,834)			
128-045	Dodge County Health Dept	(26,734)	(34,832)	-	309	309	5,322	-	5,322	(3,219)	154	(3,065)			
128-046	Dooly County Health Dept	(8,302)	(9,902)	-	2,902	2,902	902	-	902	(5,465)	1,462	(4,003)			
128-047	Dougherty County Health Dept	(136,012)	(173,902)	-	3,169	3,169	26,572	-	26,572	(16,071)	1,584	(14,487)			
128-047B	Southwest Health District	(367,836)	(517,884)	-	-	-	79,132	-	15,369	(47,862)	(7,685)	(55,547)			
128-048	Douglas County Health Dept	(60,775)	(66,512)	-	382	382	10,163	-	10,163	(6,147)	191	(5,956)			
128-049	Early County Health Dept	(19,594)	(29,590)	-	-	-	4,521	-	1,827	(2,735)	(913)	(3,648)			
128-050	Etowah County Health Dept	(10,635)	(12,992)	-	-	-	2,444	-	959	(1,478)	3,403	(460)			
128-052	Elbert County Health Dept	(16,376)	(26,638)	-	-	-	4,070	-	2,487	(2,462)	(1,243)	(3,705)			
128-053	Emanuel County Health Dept	(43,972)	(50,783)	-	3,761	3,761	7,760	-	7,760	(4,693)	1,881	(2,812)			
128-054	Evans County Health Dept	(16,529)	(24,052)	-	-	-	3,675	-	1,083	(4,758)	(542)	(2,765)			
128-055	Fannin County Health Dept	(31,617)	(41,426)	-	233	233	6,330	-	6,330	(3,828)	284	(3,712)			
128-056	Fayette County Health Dept	(55,867)	(62,867)	-	569	569	11,134	-	11,134	(6,134)	116	(6,450)			
128-057	Floyd County Health Dept	(480,631)	(564,534)	-	36,353	36,353	86,260	-	86,260	(52,173)	18,177	(33,996)			
128-058	Forsyth County Health Dept	(42,954)	(48,085)	-	4,440	4,440	7,347	-	7,347	(4,224)	2,220	(2,004)			
128-059	Franklin County Health Dept	(22,477)	(32,712)	-	-	-	4,998	-	1,475	(6,473)	(3,024)	(7,388)			
128-061	Glimer County Health Dept	(45,412)	(57,086)	-	1,550	1,550	8,723	-	8,723	(5,276)	775	(4,501)			
128-062	Glascock County Health Dept	(6,201)	(7,455)	-	-	-	1,455	-	657	(2,112)	(879)	(3,291)			
128-063	Glynn County Health Dept	(906,780)	(1,141,053)	-	30,355	30,355	174,351	-	174,351	(105,454)	15,177	(90,277)			
128-064	Gordon County Health Dept	(69,798)	(107,362)	-	-	-	16,405	-	7,491	(9,922)	(3,746)	(13,668)			
128-065	Grady County Health Dept	(42,787)	(42,287)	-	1,881	1,881	6,461	-	6,461	(3,909)	940	(2,969)			
128-066	Greene County Health Dept	(20,527)	(22,527)	-	2,333	2,333	3,447	-	3,447	(2,085)	1,166	(919)			
128-067	Gwinnett County Health Dept	(776,221)	(1,030,240)	-	-	-	157,419	-	925	(95,213)	(462)	(95,675)			
128-068	Habersham County Health Dept	(33,579)	(33,593)	-	5,483	5,483	6,133	-	5,133	(3,105)	2,741	(3,646)			
128-069	Hall County Health Dept	(466,974)	(601,490)	-	8,653	8,653	91,907	-	91,907	(55,588)	4,326	(51,262)			
128-070	Hancock County Health Dept	(21,836)	(32,023)	-	-	-	4,893	-	1,556	(6,449)	(2,960)	(7,788)			
128-071	Haralson County Health Dept	(26,836)	(39,085)	-	-	-	5,972	-	1,776	(3,613)	(888)	(4,501)			
128-072	Harris County Health Dept	(24,582)	(31,176)	-	701	701	11,134	-	4,764	(2,881)	350	(2,531)			
128-073	Hart County Health Dept	(20,832)	(26,861)	-	372	372	4,104	-	4,104	(2,483)	186	(2,297)			
128-074	Heard County Health Dept	(15,062)	(10,939)	-	4,537	4,537	1,672	-	1,672	(1,010)	2,268	1,258			
128-075	Henry County Health Dept	(92,452)	(120,988)	-	755	755	18,487	-	18,487	(11,181)	377	(10,804)			
128-076	Houston County Health Dept	(387,269)	(520,660)	-	-	-	79,556	-	3,811	(48,119)	(1,905)	(60,024)			
128-077	Irwin County Health Dept	(21,877)	(21,749)	-	3,641	3,641	3,323	-	3,323	(2,010)	1,820	(110)			
128-078	Jackson County Health Dept	(29,363)	(39,290)	-	-	-	6,003	-	195	(6,198)	(97)	(3,729)			
128-079	Jasper County Health Dept	(15,600)	(9,001)	-	5,871	5,871	1,375	-	1,375	(833)	2,936	2,103			
128-080	Jeff Davis County Health Dept	(20,757)	(28,018)	-	-	-	4,281	-	260	(2,590)	(130)	(2,720)			
128-081	Jefferson County Health Dept	(25,059)	(36,540)	-	-	-	5,583	-	1,681	(7,264)	(840)	(4,217)			
128-082	Jenkins County Health Dept	(14,026)	(15,396)	-	3,109	3,109	1,896	-	1,896	(1,486)	1,896	408			
128-083	Johnson County Health Dept	(10,527)	(15,366)	-	-	-	2,348	-	714	(3,062)	(1,420)	(357)			
128-084	Jones County Health Dept	(22,075)	(31,935)	-	-	-	4,880	-	1,353	(6,233)	(676)	(3,627)			
128-085	Lamar County Health Dept	(20,543)	(24,156)	-	1,541	1,541	3,691	-	3,691	(2,233)	770	(1,463)			
128-087	Laurens County Health Dept	(310,835)	(407,760)	-	2,043	2,043	62,305	-	62,305	(37,685)	1,022	(36,663)			
128-088	Lee County Health Dept	(91,116)	(98,939)	-	-	-	8,084	-	1,879	(4,898)	(963)	(5,830)			
128-090	Lincoln County Health Dept	(3,588)	(5,146)	-	-	-	786	-	197	(476)	(99)	(575)			
128-092	Lowndes County Health Dept	(389,690)	(521,120)	-	-	-	79,626	-	2,429	(82,055)	(48,161)	(1,214)			
128-093	Lumpkin County Health Dept	(29,402)	(41,426)	-	-	-	6,330	-	1,244	(3,828)	(622)	(4,450)			
128-094	Macon County Health Dept	(13,589)	(19,446)	-	-	-	2,971	-	726	(1,797)	(363)	(2,160)			
128-095	Madison County Health Dept	(9,189)	(4,819)	-	3,661	3,661	736	-	736	(446)	1,384	938			
128-096	Marion County Health Dept	(10,532)	(15,233)	-	-	-	2,328	-	644	(2,972)	(1,407)	(3,222)			
128-097	McDuffie County Health Dept	(29,651)	(39,467)	-	-	-	6,030	-	92	(6,122)	(3,648)	(46)			
128-099	Meriwether County Health Dept	(46,461)	(57,668)	-	1,956	1,956	8,812	-	8,812	(5,329)	978	(4,351)			
128-100	Miller County Health Dept	(8,296)	(7,392)	-	1,811	1,811	1,129	-	1,129	(684)	906	222			
128-101	Mitchell County Health Dept	(31,295)	(36,345)	-	-	-	5,553	-	5,553	(3,553)	5,553	(2,072)			
128-102	Monroe County Health Dept	(16,814)	(12,741)	-	4,799	4,799	1,947	-	1,947	(1,178)	2,399	1,221			
128-103	Montgomery County Health Dept	(8,877)	(12,491)	-	-	-	1,909	-	367	(2,276)	(184)	(1,338)			
128-104	Morgan County Health Dept	(23,809)	(32,896)	-	-	-	8,508	-	680	(5,706)	(3,041)	(3,381)			
128-105	Murray County Health Dept	(36,676)	(53,392)	-	-	-	10,526	-	2,416	(10,574)	(4,934)	(1,208)			
128-106	Muscogee County Health Dept	(501,471)	(608,313)	-	28,216	28,216	92,949	-	92,949	(60,473)	14,109	(42,111)			
128-107	Newton County Health Dept	(88,144)	(109,615)	-	3,605	3,605	16,749	-	16,749	(10,130)	1,803	(8,327)			
128-108	Oconee County Health Dept	(30,230)	(44,077)	-	-	-	6,735	-	2,026	(8,761)	(1,013)	(5,086)			

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
 Schedules of OPEB Amounts by Employer and Nonemployer
 As of and for the fiscal years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources for the Year Ended June 30, 2017					Deferred Inflows of Resources for the Year Ended June 30, 2017					OPEB Expense for the Year Ended June 30, 2017				
	Year Ended June 30, 2016 Net OPEB Liability/Asset	Year Ended June 30, 2017 Net OPEB Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense			
128-109	Oglethorpe County Health Dept	(10,574)	(9,887)		2,075	1,511		1,511	(914)		1,233	123			
128-110	Paulding County Health Dept	(36,529)	(47,505)		449	7,259		7,259	(4,390)		224	(4,166)			
128-111	Peach County Health Dept	(19,378)	(27,529)		4,206	4,206		4,206	(2,544)		(467)	(3,011)			
128-112	Pickens County Health Dept	(19,462)	(6,557)		9,675	1,002		1,002	(606)		4,838	4,232			
128-113	Pierce County Health Dept	(27,299)	(37,847)		-	5,783		5,783	(3,497)		(423)	(3,920)			
128-114	Pike County Health Dept	(12,947)	(9,986)		3,207	1,526		1,526	(923)		1,603	680			
128-115	Polk County Health Dept	(39,460)	(42,864)		4,738	6,549		6,549	(3,962)		2,369	(1,593)			
128-116	Pulaski County Health Dept	(11,738)	(15,664)		-	2,394		2,394	56		(28)	(1,475)			
128-117	Putnam County Health Dept	(24,916)	(34,323)		-	5,244		5,244	(3,173)		(330)	(3,503)			
128-118	Quitman County Health Dept	-	(2,516)		-	384		384	1,266		(233)	(866)			
128-119	Rabun County Health Dept	(27,668)	(45,509)		-	6,354		6,354	(4,455)		(2,227)	(6,432)			
128-120	Randolph County Health Dept	(12,928)	(8,819)		4,181	1,347		1,347	(816)		2,091	1,275			
128-121	Richmond County Health Dept	(340,606)	(435,289)		8,038	66,511		66,511	(40,229)		4,019	(36,210)			
128-122	Rockdale County Health Dept	(59,056)	(50,294)		14,063	7,685		7,685	(4,648)		7,032	2,384			
128-123	Schley County Health Dept	(10,264)	(15,485)		-	2,366		2,366	949		3,315	(1,906)			
128-124	Screen County Health Dept	(20,828)	(30,739)		-	4,692		4,692	1,565		6,257	(3,623)			
128-125	Seminole County Health Dept	(31,337)	(34,848)		3,356	5,325		5,325	(3,220)		1,678	(1,542)			
128-126	Spalding County Health Dept	(59,672)	(84,472)		-	12,907		12,907	(7,807)		1,362	(9,169)			
128-127	Stephens County Health Dept	(21,922)	(29,621)		-	4,526		4,526	291		4,817	(2,882)			
128-128	Stewart County Health Dept	(10,111)	(4,005)		4,725	612		612	(370)		2,363	1,993			
128-129	Sumter County Health Dept	(44,308)	(35,383)		1,807	8,462		8,462	(4,205)		901	(4,218)			
128-130	Talbot County Health Dept	(10,742)	(6,336)		3,973	968		968	(585)		1,986	1,401			
128-131	Taliaferro County Health Dept	(6,183)	(10,087)		-	1,541		1,541	953		(933)	(477)			
128-132	Tattnall County Health Dept	(25,463)	(28,020)		2,876	4,281		4,281	(2,590)		1,438	(1,152)			
128-133	Taylor County Health Dept	(20,127)	(29,585)		-	4,521		4,521	1,469		5,990	(3,468)			
128-134	Telfair County Health Dept	(20,831)	(20,831)		-	1,303		1,303	5,920		(651)	(3,541)			
128-135	Terrell County Health Dept	(7,180)	(10,682)		-	1,632		1,632	589		2,221	(1,281)			
128-136	Thomas County Health Dept	(86,573)	(120,079)		-	18,348		18,348	2,707		21,055	(11,098)			
128-137	Tift County Health Dept	(46,922)	(72,303)		-	11,048		11,048	5,101		16,149	(9,232)			
128-138	Toombs County Health Dept	(40,386)	(59,646)		-	9,114		9,114	3,089		12,203	(7,057)			
128-139	Townsend County Health Dept	(34,709)	(44,309)		12	5,333		5,333	(3,236)		5,333	(3,155)			
128-140	Treutlen County Health Dept	(11,041)	(10,019)		2,319	1,531		1,531	(926)		1,160	234			
128-141	Troup County Health Dept	(383,220)	(549,738)		-	83,999		83,999	21,142		105,141	(61,377)			
128-142	Turner County Health Dept	(6,999)	(6,365)		1,463	973		973	(508)		732	144			
128-143	Twiggs County Health Dept	(5,885)	(3,342)		2,241	511		511	(308)		1,121	813			
128-144	Union County Health Dept	(25,985)	(37,265)		-	5,694		5,694	1,428		7,122	(4,158)			
128-145	Upson County Health Dept	(40,694)	(53,590)		163	8,188		8,188	(4,953)		82	(4,871)			
128-146	Walker County Health Dept	(70,181)	(93,332)		-	14,261		14,261	176		14,437	(8,714)			
128-147	Walton County Health Dept	(54,552)	(78,195)		-	11,948		11,948	2,979		14,927	(1,489)			
128-148	Ware County Health Dept	(448,330)	(617,784)		-	94,396		94,396	11,975		106,371	(5,988)			
128-149	Warren County Health Dept	(7,815)	(9,253)		554	1,414		1,414	(855)		277	(678)			
128-150	Washington County Health Dept	(25,922)	(37,101)		-	5,669		5,669	1,388		7,057	(4,122)			
128-151	Wayne County Health Dept	(25,928)	(40,251)		-	6,150		6,150	2,969		9,119	(1,484)			
128-152	Webster County Health Dept	(6,648)	(9,801)		-	1,498		1,498	500		1,998	(1,155)			
128-153	Wheeler County Health Dept	(14,222)	(20,811)		-	3,180		3,180	990		4,170	(495)			
128-154	White County Health Dept	(29,309)	(44,309)		-	4,769		4,769	2,403		9,172	(1,201)			
128-155	Whitfield County Health Dept	(207,289)	(263,798)		5,452	40,308		40,308	(24,379)		2,726	(21,653)			
128-156	Wilcox County Health Dept	(13,544)	(16,899)		526	2,582		2,582	(1,562)		263	(1,299)			
128-157	Wilkes County Health Dept	(23,525)	(34,079)		-	5,207		5,207	1,465		6,672	(3,882)			
128-158	Wilkinson County Health Dept	(16,267)	(19,405)		1,081	2,965		2,965	(1,794)		540	(1,254)			
128-159	Worth County Health Dept	(27,376)	(27,376)		1,954	4,183		4,183	(1,533)		977	(1,553)			
129-008	Woodrigh Industries	(34,652)	(51,188)		-	7,821		7,821	2,656		10,477	(1,328)			
129-009	Jessamine Place	(51,042)	(70,814)		-	10,820		10,820	1,605		12,425	(802)			
129-022	Carroll County MR Services	(32,270)	(45,416)		-	6,939		6,939	1,339		8,278	(4,868)			
129-035	Green Oaks Service Center	(78,535)	(110,392)		-	16,868		16,868	3,191		20,059	(11,798)			
129-071	Haralson Co. Center (H/MR/SA)	(26,598)	(37,951)		-	5,799		5,799	1,364		7,163	(4,189)			
129-101	Mitchell-Baker Service Center	(61,339)	(87,845)		-	13,423		13,423	3,310		16,733	(1,655)			
129-136	Thomas/Grady Service Center	(80,148)	(100,739)		2,741	15,393		15,393	(9,110)		1,371	(7,939)			
129-137	Tift County - Diversified Enterprises	(49,090)	(55,261)		4,920	8,444		8,444	(5,107)		2,460	(2,647)			
209-0209	Agric Commodity Commission	(30,203)	(44,241)		-	6,760		6,760	2,126		8,886	(5,152)			
237-0041	Stone Mountain Judicial Circuit DA Staff	-	(7,267)		-	1,110		1,110	3,657		4,767	(1,828)			
237-0237	DA Lookout Mountain Judicial Circuit	(46,377)	(60,085)		684	9,181		9,181	(5,555)		342	(5,211)			
237-092	District Attorneys Staff Southern Judicial Circuit	(6,285)	(3,574)		2,392	546		546	(331)		1,196	865			
361	Lookout Mountain Community Services Board	(79,271)	(64,937)		20,171	9,922		9,922	(6,001)		10,086	4,085			
363	Highland Rivers Center Community Service Board	(141,781)	(180,224)		13,898	24,482		24,482	(14,808)		6,949	(7,859)			
364	Georgia Mountains Avia Community Partners	(28,538)	(25,979)		5,979	3,902		3,902	(2,360)		3,902	2,950			
365	Cobb County Community Service	(102,108)	(123,213)		6,073	18,827		18,827	(11,387)		3,036	(8,351)			
368	Dekalb Community Service Board	(102,661)	(102,622)		5,732	19,042		19,042	(11,517)		2,866	(8,651)			
369	View Point Health	(87,147)	(102,675)		6,433	15,689		15,689	(9,488)		3,216	(6,272)			
370	Clayton Community M.H., Substa	(48,072)	(62,551)		5,73	9,558		9,558	(5,780)		286	(5,494)			
371	Advanced Behavioral Health Systems	(29,577)	(47,242)		5,979	11,344		11,344	(6,941)		4,544	(6,574)			
372	Pathways Center CSB	(47,888)	(46,775)		8,389	7,147		7,147	(4,323)		4,194	(1,129)			
373	Mcintosh Trail MH, MR, and SA Center	(82,349)	(20,096)		20,096	10,568		10,568	(6,393)		10,048	3,655			
374	River Edge Behavioral Health Center	(140,583)	(183,716)		1,278	28,072		28,072	(16,978)		639	(16,339)			
375	Phoenix Center	(32,137)	(31,846)		5,400	4,866		4,866	(2,943)		2,700	(243)			
376	Oconee Community Service Board	(35,968)	(35,968)		8,868	4,441		4,441	(2,686)		4,434	1,748			
377	East Central Georgia CSB Serenity Bhs	(55,511)	(44,121)		14,806	6,742		6,742	(4,077)		7,403	3,328			
378	Ogeechee MH, MR, and SA Community Service	(92,122)	(103,816)		9,175	15,863		15,863	(9,594)		4,588	(5,006)			
379	New Horizons	(98,155)	(124,723)		2,677	19,057		19,057	(11,527)		1,339	(10,188)			
380	Middle Flint Community Service	(90,965)	(100,139)		10,255	15,301		15,301	(9,255)		5,127	(4,128)			
381	CSB of Middle Georgia	(76,812)	(76,812)		12,543	11,737		11,737	(7,098)		6,272	(826)			
382	Albany Area Community Service	(29,347)	(37,824)		532	5,779		5,779	(3,496)		266	(3,230)			
383	The Georgia Pines Community Service	(145,713)	(157,261)		18,010	24,029		24,029	(14,534)		9,005	(5,529)			
384	South Georgia Community Service	(61,625)	(59,846)		10,969	9,144		9,144	(5,531)		5,485	(46)			
385	PineLand Area MH, MR, and SA Co	(51,407)	(50,887)		8,665	7,775		7,775	(4,703)		4,333	(3,70)			
386	Satilla Community Service Board	(104,185)	(98,185)		20,185	14,995		14,995	(9,095)		10,094	1,025			
388	Gateway Behavior Health Services CSB	(42,552)	(50,312)		3,051	7,688		7,688	(4,649)		1,526	(3,123)			
402	Georgia Dept. of Agriculture	(1,511,572)	(1,869,858)		66,823	285,711		285,711	(172,809)		33,411	(139,398)			
403	Georgia Dept. of Admin. Services	(1,199,378)	(1,642,488)		-	250,969		250,969	26,897		277,866	(165,244)			

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
 Schedules of OPEB Amounts by Employer and Nonemployer
 As of and for the fiscal years ended June 30, 2017 and 2016

Employer	Year Ended		Deferred Outflows of Resources for the Year Ended June 30, 2017				Deferred Inflows of Resources for the Year Ended June 30, 2017				OPEB Expense for the Year Ended June 30, 2017			
	June 30, 2016	June 30, 2017	Difference Between Expected and Actual Experience	Change of Assumptions	Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total OPEB Expense
	Net OPEB Liability/(Asset)	Net OPEB Liability/(Asset)												
404 Georgia Dept. of Audits	(1,490,976)	(1,921,103)			27,306	27,306		293,541		293,541	(177,545)	13,653	(163,892)	
405 Department of Public Health	(3,448,186)	(4,685,874)			-	-		715,993		775,082	(59,089)	433,061	(462,606)	
406 Georgia Dept. of Banking & Finance	(485,981)	(622,865)			10,569	10,569		95,173		95,173		5,284	(52,280)	
407 State Accounting Office	(681,131)	(832,934)			-	-		142,551		171,239		14,344	(100,564)	
408 Office of Comm. of Insurance	(1,005,611)	(1,403,232)			-	-		214,411		35,684		(129,684)	(174,526)	
409 Georgia State Finance & Investment Commission	(778,195)	(1,045,923)			-	-		159,815		7,500		(96,663)	(3,750)	
410 State Properties Commission	(62,642)	(84,292)			-	-		12,880		654		(7,789)	(3,277)	
411 Georgia Dept. of Defense	(1,028,710)	(1,394,367)			-	-		213,057		15,823		(128,865)	(7,912)	
414 Georgia Dept. of Education	(1,906,525)	(2,362,872)			82,045	82,045		361,042		361,042		(218,373)	41,023	
415 The Technical College System of Georgia	(728,483)	(950,579)			7,335	7,335		145,247		145,247		(87,851)	3,667	
416 Georgia Employees Retirement System	(372,387)	(501,263)			-	-		76,592		3,972		(46,326)	(1,986)	
418 Prosecuting Attorneys Council	(3,738,628)	(4,973,051)			-	-		759,873		9,966		(459,601)	(4,983)	
419 Ga. Dept. of Community Health	(3,390,778)	(4,651,632)			-	-		710,761		80,313		(429,896)	(40,066)	
420 Georgia Forestry Commission	(1,695,093)	(2,259,378)			-	-		345,229		6,832		(208,808)	(3,416)	
422 Office of Planning And Budget	(1,005,906)	(1,254,091)			-	-		191,623		191,623		(115,820)	29,780	
427 Georgia Dept. of Human Services	(10,925,633)	(14,680,620)			-	-		2,243,171		103,371		(1,356,760)	(51,685)	
428 Georgia Dept. of Community Affairs	(1,399,348)	(1,716,543)			69,153	69,153		262,285		-		(158,640)	34,577	
429 Department of Economic Development	(830,894)	(1,114,376)			-	-		170,275		6,813		(177,088)	(3,406)	
430 Admn. office of The Courts	(4,030,522)	(5,988,868)			-	-		91,506		14,643		(55,346)	(7,321)	
432 Georgia Court of Appeals	(684,298)	(954,298)			-	-		145,811		26,010		(178,825)	(13,005)	
436 Superior Courts of Georgia	(927,684)	(1,230,749)			-	-		188,056		843		(113,744)	(4,222)	
438 Supreme Court	(528,523)	(745,387)			-	-		113,894		22,722		(68,887)	(11,361)	
440 Georgia Dept. of Labor	(4,923,539)	(6,409,712)			57,063	57,063		979,392		-		(592,375)	28,531	
441 Dept. of Behavioral Health And Developmental Disabilities	(9,074,185)	(12,133,280)			-	-		1,853,943		55,876		(1,121,338)	(27,938)	
442 Georgia Department of Law	(1,333,346)	(1,881,772)			-	-		287,531		57,989		(173,911)	(28,995)	
444 General Assembly of Georgia	(885,862)	(1,166,981)			3,363	3,363		178,313		-		(107,850)	1,681	
461 Dept. of Juvenile Justice	(7,763,066)	(9,485,485)			412,449	412,449		1,446,309		1,446,309		(874,784)	206,225	
462 Georgia Dept. of Natural Resources	(7,792,558)	(10,445,579)			-	-		1,596,065		61,062		(965,363)	(30,531)	
465 State Board Pardons & Poles	(2,506,172)	(1,343,654)			994,669	994,669		205,308		-		(124,178)	497,335	
466 Georgia Dept. of Public Safety	(6,939,616)	(10,196,406)			-	-		1,557,992		504,309		(942,335)	(252,154)	
467 Georgia Student Finance Commission	(25,492,138)	(33,022,137)			2,721,655	2,721,655		4,536,306		-		(2,744,901)	1,360,819	
469 Georgia Dept. of Early Care Learning	(923,017)	(1,284,477)			-	-		196,266		30,990		(118,709)	(15,495)	
470 Georgia Public Service Commission	(561,731)	(773,984)			-	-		118,263		14,973		(71,531)	(7,486)	
471 Georgia Bureau of Investigation	(3,754,430)	(5,386,939)			-	-		823,114		207,695		(497,852)	(103,848)	
474 Department of Revenue	(3,473,051)	(4,609,527)			-	-		704,327		4,096		(708,423)	(2,048)	
475 Georgia Dept. of Driver Services	(1,391,444)	(1,754,567)			44,751	44,751		268,095		-		(162,154)	22,375	
476 Georgia Student Finance Commission	(181,131)	(191,271)			10,419	10,419		33,504		-		(31,504)	5,210	
477 Georgia Dept. of Community Supervision	(427,012)	(6,604,597)			-	-		1,314,766		4,045,064		(5,359,830)	(795,223)	
478 Secretary of State	(539,426)	(665,630)			24,680	24,680		101,707		-		(101,707)	12,340	
480 Soil And Water Commission	(128,587)	(131,208)			19,702	19,702		20,048		-		(12,126)	9,851	
482 Georgia Teachers Retirement System	(1,622,633)	(2,176,699)			-	-		332,596		13,536		(201,166)	(6,768)	
484 Georgia Dept. of Transportation	(16,637,516)	(21,643,176)			201,070	201,070		3,307,037		-		(2,000,228)	100,855	
488 Georgia Dept. of Veterans Service	(394,866)	(512,300)			5,388	5,388		78,305		-		(78,305)	2,694	
489 Subsequent Injury Trust Fund	(89,135)	(113,677)			2,222	2,222		17,370		-		(17,370)	1,111	
490 State Board of Workers Comp	(795,168)	(1,024,855)			14,417	14,417		156,596		-		(94,716)	7,208	
492 Georgia Public Defender Standards Council	(3,108,612)	(4,090,203)			14,263	14,263		624,975		-		(378,010)	7,131	
503-0503 Georgia Institute of Technology	(174,893)	(234,465)			-	-		35,826		1,385		(21,668)	(693)	
509-0509 Georgia State University	(175,841)	(175,841)			-	-		26,269		9,531		(16,221)	(4,766)	
512-0512 Augusta University	(94,557)	(323,343)			-	-		49,406		99,665		149,071	(29,883)	
518-0518 University of Ga	(270,837)	(357,000)			919	919		54,549		-		(32,993)	460	
521-0521 Albany State University	(1,983)	(33,382)			-	-		5,101		15,475		(3,085)	(7,738)	
524-0524 Armstrong Atlantic State Univ	(12,824)	(30,385)			-	-		4,643		6,740		(2,808)	(3,370)	
528-0528 Clayton College & State Univ	(6,775)	(9,097)			1,273	1,273		1,390		-		(641)	636	
530-0530 Columbus State University	(12,278)	(17,136)			-	-		2,618		437		(1,684)	(219)	
531-0531 University of North Georgia	(36,421)	(52,275)			-	-		7,987		2,023		(4,832)	(1,012)	
536-0536 Georgia College And State Univ	(33,369)	(60,802)			-	-		9,290		8,349		(5,620)	(4,174)	
539-0539 Georgia Southern University	(30,179)	(45,993)			-	-		7,028		3,024		(4,250)	(1,512)	
540-0540 Georgia Gwinnett College	(3,941)	(5,533)			-	-		845		157		(511)	(79)	
542-0542 Georgia Southwestern State Univ	(10,548)	(28,805)			-	-		4,401		7,463		(2,662)	(3,731)	
543-0543 Kennesaw State University	(20,692)	(35,373)			-	-		5,405		4,005		(3,269)	(2,002)	
547-0547 Middle Georgia State College	(72,050)	(97,807)			-	-		14,945		1,182		(9,039)	(591)	
551-0551 Valdosta State University	(22,042)	(38,380)			-	-		5,864		4,618		(3,547)	(2,309)	
554-0554 University of West Ga	(26,240)	(40,660)			-	-		6,213		2,966		(9,179)	(1,483)	
557-0557 Abraham Baldwin Agric. College	(31,023)	(40,571)			267	267		6,199		-		(3,750)	134	
562-0562 Bainbridge College	(24,828)	(7,342)			12,857	12,857		1,122		-		(678)	6,429	
563-0563 College of Coastal Georgia	(16,316)	(22,879)			-	-		3,496		635		(2,114)	(318)	
567-0567 South Georgia State College	(28,835)	(36,561)			826	826		5,586		-		(3,379)	413	
573-0573 Georgia Highlands College	(11,676)	(7,937)			3,790	3,790		1,213		-		(733)	1,895	
576-0576 Gordon College	(5,224)	(7,368)			-	-		1,126		225		(1,351)	(112)	
588-0588 Board of Regents of The University System of Georgia	(274,248)	(376,394)			14,065	14,065		51,248		-		(30,248)	7,033	
6031 Bacon County Schools	(12,779)	(15,098)			922	922		2,307		-		(1,395)	461	
6051 Baldwin County Schools	(35,856)	(65,868)			-	-		10,064		9,240		(6,088)	(4,620)	
6071 Barrow County Schools	(6,332)	(9,086)			-	-		1,388		1,739		(840)	(175)	
6091 Ben Hill County Schools	(7,857)	(11,043)			-	-		1,687		319		(2,006)	(159)	
6111 Bibb County Schools	(40,692)	(43,240)			5,370	5,370		6,607		6,607		(3,996)	2,685	
6141 Brooke County Schools	(4,458)	(6,188)			-	-		1,946		145		(1,091)	(73)	
6181 Butts County Schools	(13,552)	(19,056)			-	-		2,912		554		(3,466)	(2,038)	
6211 Candler County Schools	(9,414)	(17,133)			-	-		2,618		2,345		(4,963)	(1,173)	
6221 Carroll County Schools	(6,352)	(9,281)			-	-		1,418		435		(858)	(218)	
6251 Chatham County Schools	(25,997)	(37,341)			-	-		5,706		1,458		(7,164)	(4,180)	
6252 Live Oak Public Libraries	(7,793)	(9,934)			1,644	1,644		1,060		-		(1,060)	922	
6281 Cherokee County Schools	(8,149)	(12,145)			-	-		1,856		679		(1,122)	(339)	
6291 Clarke County Schools	(31,415)	(45,387)			-	-		6,935		1,895		(8,830)	(948)	
6311 Clayton County Schools	(18,413)	(30,274)			-	-		4,626		2,958		(7,584)	(1,479)	
6341 Coffee County Schools	-	(8,418)			-	-		1,286		4,236		(778)	(2,118)	
6351 Colquitt County Schools	(15,319)	(22,443)			-	-		3,429		1,080		(2,075)	(540)	

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
 Schedules of OPEB Amounts by Employer and Nonemployer
 As of and for the fiscal years ended June 30, 2017 and 2016

Employer	Year Ended		Deferred Outflows of Resources for the Year Ended June 30, 2017				Deferred Inflows of Resources for the Year Ended June 30, 2017				OPEB Expense for the Year Ended June 30, 2017					
	June 30, 2016	June 30, 2017	Difference Between Expected and Actual Experience	Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources		Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources		Total OPEB Expense
	Net OPEB Liability/(Asset)	Net OPEB Liability/(Asset)		Assumptions	Contributions			Change of Assumptions	Contributions	Change of Assumptions	Contributions					
6361 Columbia County Schools	\$ (17,489)	\$ (25,954)	\$ -	\$ -	\$ -	\$ -	\$ 3,966	\$ -	\$ 1,401	\$ 5,367	\$ -	\$ (2,398)	\$ (700)	\$ (3,098)		
6381 Coweta County Schools	(11,127)	(16,091)	-	-	-	-	2,459	-	679	3,138	-	679	3,138	(339)		
6401 Crisp County Schools	(19,809)	(27,085)	-	-	-	-	4,138	-	423	4,561	-	423	4,561	(211)		
6431 Decatur County Schools	(13,118)	(10,557)	-	-	3,433	3,433	1,613	-	-	1,613	-	-	(975)	1,716		
6441 DeKalb County Schools	(110,068)	(190,201)	-	-	-	-	29,062	-	22,329	51,391	-	(17,578)	(11,164)	(28,742)		
6451 Dodge County Schools	(19,345)	(28,143)	-	-	-	-	4,300	-	1,265	5,565	-	(2,601)	(632)	(3,233)		
6452 Ocmulgee Regional Library System	(4,020)	(5,598)	-	-	-	-	855	-	136	991	-	(517)	(68)	(585)		
6471 Dougherty County Schools	(5,161)	(6,310)	-	-	265	265	964	-	964	964	-	(583)	133	(450)		
6481 Douglas County Schools	(25,192)	(35,331)	-	-	-	-	5,399	-	984	6,383	-	(3,264)	(492)	(3,756)		
6511 Effingham County Schools	(16,131)	(23,506)	-	-	-	-	3,592	-	1,074	4,666	-	(2,172)	(537)	(2,709)		
6561 Fayette County Schools	(15,288)	(23,072)	-	-	-	-	3,525	-	1,417	4,942	-	(2,133)	(709)	(2,842)		
6571 Floyd County Schools	(21,952)	(30,357)	-	-	-	-	4,638	-	641	5,279	-	(2,806)	(320)	(3,126)		
6581 Forsyth County Schools	(5,864)	(9,520)	-	-	-	-	1,455	-	881	2,336	-	(879)	(441)	(1,320)		
6591 Franklin County Schools	(1,892)	(2,892)	-	-	-	-	289	-	1,241	1,530	-	(1,175)	(476)	(651)		
6601 Fulton County Board of Education	(17,236)	(27,563)	-	-	-	-	4,212	-	2,379	6,591	-	(2,547)	(1,189)	(3,786)		
6611 Gilmer County Schools	(14,809)	(21,115)	-	-	-	-	3,226	-	752	3,978	-	(1,952)	(376)	(2,328)		
6631 Glynn County Schools	(31,764)	(46,747)	-	-	-	-	7,143	-	2,346	9,489	-	(4,321)	(1,173)	(5,494)		
6641 Gordon County Schools	(6,584)	(9,216)	-	-	-	-	1,408	-	1,656	3,064	-	(852)	(124)	(976)		
6651 Grady County Schools	(12,392)	(23,807)	-	-	-	-	3,638	-	3,718	7,356	-	(2,200)	(1,859)	(4,059)		
6661 Greene County Schools	(7,488)	(10,139)	-	-	-	-	1,541	-	1,659	3,200	-	(937)	(65)	(922)		
6671 Gwinnett County Schools	(42,038)	(52,678)	-	-	1,519	1,519	8,049	-	-	8,049	-	(4,869)	759	(4,110)		
6731 Hart County Schools	(6,499)	(9,094)	-	-	-	-	1,390	-	243	1,633	-	(840)	(122)	(962)		
6751 Henry County Schools	(21,671)	(30,471)	-	-	-	-	4,656	-	885	5,541	-	(2,816)	(443)	(3,259)		
6761 Houston County Schools	(57,557)	(81,706)	-	-	-	-	12,485	-	2,743	15,228	-	(7,550)	(1,371)	(8,921)		
6771 Irwin County Schools	(14,195)	(9,752)	-	-	4,557	4,557	1,490	-	-	1,490	-	(902)	2,278	1,376		
6781 Jackson County Schools	(7,029)	(9,642)	-	-	-	-	1,473	-	166	1,639	-	(891)	(83)	(974)		
6831 Johnson County Schools	(10,179)	(14,230)	-	-	-	-	2,174	-	374	2,548	-	(1,316)	(187)	(1,503)		
6851 Lamar County Schools	(7,763)	(10,599)	-	-	-	-	1,619	-	158	1,777	-	(980)	(79)	(1,059)		
6871 Laurens County Schools	-	(5,752)	-	-	-	-	879	-	2,894	3,773	-	(532)	(1,447)	(1,979)		
6881 Lee County Schools	(2,395)	(3,374)	-	-	-	-	515	-	101	616	-	(313)	(50)	(363)		
6941 Macon County Schools	(4,266)	(4,266)	-	-	-	-	964	-	285	1,239	-	(578)	(143)	(721)		
6951 Madison County Schools	(12,726)	(12,577)	-	-	2,155	2,155	1,922	-	-	1,922	-	(1,162)	(108)	(864)		
6971 McDuffie County Schools	(28,465)	(39,482)	-	-	-	-	6,033	-	890	6,923	-	(3,649)	(445)	(4,094)		
6991 Meriwether County Schools	(17,883)	(25,710)	-	-	-	-	3,928	-	1,015	4,943	-	(2,377)	(507)	(2,884)		
7021 Monroe County Schools	-	(13,921)	-	-	-	-	2,127	-	7,005	9,132	-	(1,789)	(3,502)	(4,789)		
7061 Muscogee County Schools	(16,239)	(22,547)	-	-	-	-	3,445	-	519	3,964	-	(2,084)	(260)	(2,344)		
7071 Newton County Schools	(14,193)	(19,813)	-	-	-	-	3,027	-	3,534	6,561	-	(1,832)	(254)	(2,086)		
7091 Oglethorpe County Schools	-	(1,754)	-	-	-	-	268	-	883	1,151	-	(162)	(441)	(603)		
7101 Paulding County Schools	(10,770)	(13,798)	-	-	237	237	2,108	-	-	2,108	-	(1,275)	118	(1,157)		
7121 Pickens County Schools	(1,750)	(2,485)	-	-	-	-	380	-	83	463	-	(230)	(42)	(272)		
7141 Pike County Schools	(3,475)	(3,475)	-	-	-	-	531	-	140	671	-	(321)	(70)	(391)		
7151 Polk County Schools	(14,601)	(22,903)	-	-	-	-	3,500	-	1,791	5,291	-	(2,118)	(895)	(3,011)		
7171 Putnam County Schools	(2,980)	(1,055)	-	-	1,456	1,456	161	-	-	161	-	(98)	728	630		
7191 Rabun County Schools	(6,464)	(9,107)	-	-	-	-	1,392	-	273	1,665	-	(841)	(137)	(978)		
7211 Richmond County Schools	(14,319)	(28,272)	-	-	-	-	4,320	-	4,681	9,001	-	(2,612)	(2,340)	(4,952)		
7221 Rockdale County Schools	(31,044)	(43,695)	-	-	-	-	6,677	-	1,291	7,968	-	(4,038)	(645)	(4,683)		
7261 Spalding County Schools	(16,082)	(22,534)	-	-	-	-	3,443	-	617	4,060	-	(2,083)	(309)	(2,392)		
7271 Stephens County Schools	(2,742)	(2,742)	-	-	-	-	983	-	853	1,836	-	(1,068)	(491)	(1,007)		
7291 Sumter County Schools	(7,502)	(6,991)	-	-	1,483	1,483	1,068	-	-	1,068	-	(646)	742	96		
7321 Tattnall County Schools	(2,801)	(4,005)	-	-	-	-	612	-	148	760	-	(370)	(74)	(444)		
7341 Telfair County Schools	(1,732)	(738)	-	-	783	783	113	-	-	113	-	(68)	392	324		
7351 Terrell County Schools	(9,353)	(12,769)	-	-	-	-	1,951	-	190	2,141	-	(1,180)	(95)	(1,275)		
7371 Tift County Schools	(5,765)	(9,905)	-	-	-	-	1,513	-	1,141	2,654	-	(916)	(570)	(1,486)		
7401 Treutlen County Schools	(3,729)	(7,116)	-	-	-	-	1,087	-	1,097	2,184	-	(658)	(549)	(1,207)		
7441 Union County Schools	(3,572)	(3,613)	-	-	563	563	552	-	-	552	-	(334)	282	(52)		
7451 Upson County Schools	(14,315)	(20,429)	-	-	-	-	3,121	-	736	3,857	-	(1,889)	(368)	(2,257)		
7481 Ware County Schools	(17,703)	(25,128)	-	-	-	-	3,839	-	842	4,681	-	(2,323)	(421)	(2,744)		
7501 Washington County Board of Education	(35,515)	(60,524)	-	-	-	-	9,248	-	6,779	16,027	-	(5,593)	(3,389)	(8,982)		
7511 Wayne County Schools	(10,126)	(11,740)	-	-	842	842	1,794	-	-	1,794	-	(1,085)	421	(664)		
7581 Wilkinson County Schools	(19,354)	(27,100)	-	-	-	-	4,141	-	734	4,875	-	(2,504)	(367)	(2,871)		
7611 Atlanta City Schools	(45,010)	(46,354)	-	-	6,682	6,682	7,083	-	-	7,083	-	(4,284)	3,341	(943)		
7641 City of Buford Schools (Gwinnett)	(10,058)	(14,672)	-	-	-	-	2,242	-	677	2,919	-	(1,356)	(339)	(1,695)		
7721 City of Dalton Schools (Whitfield)	(7,115)	(10,035)	-	-	-	-	1,533	-	306	1,839	-	(928)	(153)	(1,081)		
7851 City of Rome Schools (Floyd)	(5,408)	(884)	-	-	3,161	3,161	135	-	-	135	-	(82)	1,498	1,416		
7891 City of Thomasville Schools (Thomas)	-	(17,687)	-	-	-	-	2,702	-	8,900	11,602	-	(1,635)	(4,450)	(6,085)		
7921 City of Valdosta Schools (Lowndes)	(22,962)	(32,743)	-	-	-	-	5,003	-	1,168	6,171	-	(3,025)	(584)	(3,610)		
817 Oconee Fall Line Technical College	(183,591)	(210,799)	-	-	16,323	16,323	32,210	-	-	32,210	-	(19,482)	8,161	(11,321)		
818 Coastal Pines Technical College	(127,476)	(163,187)	-	-	2,870	2,870	24,935	-	-	24,935	-	(15,081)	1,435	(13,646)		
820 Albany Technical College	(248,726)	(280,297)	-	-	24,775	24,775	42,829	-	-	42,829	-	(25,904)	12,387	(13,517)		
822 Athens Technical College	(116,381)	(163,281)	-	-	6,880	6,880	28,000	-	-	28,000	-	(16,306)	3,440	(12,866)		
823 Atlanta Technical College	(276,479)	(299,691)	-	-	33,518	33,518	45,792	-	-	45,792	-	(27,697)	16,759	(10,938)		
824 Augusta Technical College	(559,998)	(737,831)	-	-	2,063	2,063	112,739	-	-	112,739	-	(68,189)	1,032	(67,157)		
826 West Georgia Technical College	(392,562)	(506,300)	-	-	6,943	6,943	77,362	-	-	77,362	-	(46,791)	3,472	(43,319)		
827 Chattahoochee Tech College	(451,468)	(587,476)	-	-	5,367	5,367	89,765	-	-	89,765	-	(54,294)	2,884	(51,610)		
828 Columbus Technical College	(156,577)	(202,783)	-	-	2,347	2,347	30,985	-	-	30,985	-	(18,741)	1,173	(17,568)		
829 Georgia Northwestern Technical College	(500,768)	(652,881)	-	-	5,320	5,320	99,759	-	-	99,759	-	(60,759)	2,660	(57,878)		
830 Georgia Piedmont Technical College	(180,784)	(248,841)	-	-	-	-	38,022	-	4,691	42,713	-	(22,998)	(2,346)	(25,344)		
831 Southern Crescent Technical College	(231,240)	(294,496)	-	-	5,973	5,973	44,998	-	-	44,998	-	(27,217)	2,986	(24,231)		
832 Gwinnett Technical College	(304,386)	(404,415)	-	-	-	-	61,794	-	573	62,367	-	(37,375)	(287)	(37,662)		
834 Lanier Technical College	(153,807)	(222,138)	-	-	-	-	33,942	-	9,239	43,181	-	(20,530)	(4,620)	(25,150)		
835 Central Georgia Technical College	(863,337)	(1,033,337)	-	-	15,945	15,945	131,816	-	-	131,816	-	(79,530)	7,923	(71,613)		
837 Southern Regional Technical College	(328,771)	(425,150)	-	-	5,250											

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the fiscal years ended June 30, 2017 and 2016

Employer	Year Ended		Deferred Outflows of Resources for the Year Ended June 30, 2017				Deferred Inflows of Resources for the Year Ended June 30, 2017				OPEB Expense for the Year Ended June 30, 2017			
	June 30, 2016	June 30, 2017	Difference Between Expected and Actual Experience	Change of Assumptions	Proportion and Differences Between Employer Contributions and 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	Change of Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
	Net OPEB Liability/(Asset)	Net OPEB Liability/(Asset)												
844 Ogeechee Technical College	\$ (53,775)	\$ (82,031)	\$ -	\$ -	\$ -	\$ -	\$ 12,534	\$ -	\$ 5,427	\$ 17,961	\$ (7,581)	\$ (2,714)	\$ (10,295)	
848 Wiregrass Georgia Technical College	(194,809)	(253,277)	-	-	2,426	2,426	38,700	-	-	38,700	(23,407)	1,213	(22,194)	
8504 Northwest Georgia Resa	(16,928)	(25,259)	-	-	-	-	3,859	-	1,424	5,283	(2,335)	(712)	(3,047)	
8564 Metro Resa	(21,090)	(28,831)	-	-	-	-	4,405	-	447	4,852	(2,665)	(224)	(2,889)	
8884 North East Georgia Resa	(8,155)	(9,767)	-	-	522	522	1,492	-	-	1,492	(903)	261	(642)	
8804 First District Resa	-	(13,551)	-	-	-	-	2,071	-	6,819	8,890	(1,252)	(3,409)	(4,661)	
900 Georgia Building Authority	(580,000)	(742,359)	-	-	13,120	13,120	113,431	-	-	113,431	(68,608)	6,560	(62,048)	
9012 Academy For Classical Education	(6,164)	(9,590)	-	-	-	-	1,465	-	717	2,182	(898)	(358)	(1,244)	
9015 Tapestry Public Charter School	(7,659)	(920)	-	-	-	-	141	-	-	141	(85)	2,322	2,237	
910-0910 Jekyll Island State Park Authority	(269,617)	(358,926)	-	-	-	-	54,843	-	863	55,706	(33,171)	(432)	(33,603)	
913-0913 Lake Lanier Island Dev Authority	(20,002)	(29,034)	-	-	-	-	4,436	-	1,275	5,711	(2,684)	(637)	(3,321)	
9194 Mountain Education Center Inc	(11,117)	(14,614)	-	-	57	57	2,233	-	-	2,233	(1,350)	29	(1,321)	
921 Georgia Correctional Industries	(565,140)	(702,799)	-	-	23,119	23,119	107,386	-	-	107,386	(64,952)	11,560	(53,392)	
922 George L. Smith II - GWCCA	(1,164,457)	(1,460,747)	-	-	41,273	41,273	223,199	-	-	223,199	(135,001)	20,637	(114,364)	
926-0926 Georgia Agric Exposition Authority	(119,354)	(234,198)	-	-	1,723	1,723	35,785	-	-	35,785	(21,644)	862	(20,782)	
927 State Road And Tollway Authority	(409,831)	(511,618)	-	-	15,780	15,780	78,174	-	-	78,174	(47,283)	7,890	(39,393)	
928-0928 Georgia Environmental Finance Authority	(262,531)	(338,490)	-	-	4,696	4,696	51,721	-	-	51,721	(31,282)	2,348	(28,934)	
936-0936 Agric Com Commission-Peanuts	(36,394)	(51,516)	-	-	-	-	7,872	-	1,659	9,531	(4,761)	(830)	(5,591)	
955-0955 Georgia Superior Court Clerks Coop	(100,083)	(125,552)	-	-	3,545	3,545	19,184	-	-	19,184	(11,603)	1,773	(9,830)	
968-0968 Georgia Military College	(14,864)	(31,325)	-	-	-	-	4,787	-	5,855	10,642	(2,895)	(2,928)	(5,823)	
972-0972 Georgia Federal-State Inspection	(353,274)	(490,651)	-	-	-	-	74,971	-	11,374	86,345	(45,345)	(5,687)	(51,032)	
973-0973 Georgia Lottery Corporation	(39,093)	(41,299)	-	-	5,281	5,281	6,310	-	-	6,310	(3,817)	2,640	(1,177)	
977 Georgia Public Broadcasting	(400,599)	(539,864)	-	-	-	-	82,490	-	4,588	87,078	(49,893)	(2,294)	(52,187)	
980 GTA Georgia Technology Authority	(1,380,345)	(1,762,912)	-	-	33,152	33,152	269,370	-	-	269,370	(162,925)	16,576	(146,349)	
Total for all Employers	\$ (189,238,204)	\$ (250,930,765)	\$ -	\$ -	\$ 6,349,348	\$ 6,349,348	\$ 38,341,751	\$ -	\$ 6,456,147	\$ 44,797,898	\$ (23,190,608)	\$ (53,403)	\$ (23,244,011)	
Nonemployer:														
State of Georgia for participants in:														
ERS	\$ (5,468,689)	\$ (7,035,378)	\$ -	\$ -	\$ 186,796	\$ 186,796	\$ 1,074,992	\$ -	\$ 81,126	\$ 1,156,118	\$ (650,203)	\$ 52,836	\$ (597,367)	
JRS	\$ (1,465,107)	\$ (1,938,857)	\$ -	\$ -	\$ 54,062	\$ 54,062	\$ 296,257	\$ -	\$ 52,933	\$ 349,190	\$ (179,189)	\$ 567	\$ (178,622)	
Total all Entities	\$ (196,172,000)	\$ (259,905,000)	\$ -	\$ -	\$ 6,590,206	\$ 6,590,206	\$ 39,713,000	\$ -	\$ 6,590,206	\$ 46,303,206	\$ (24,020,000)	\$ -	\$ (24,020,000)	

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

**STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND
VESTED INACTIVE MEMBERS TRUST FUND**

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

June 30, 2017 and 2016

(1) Plan Description

The State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD-OPEB) was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than Pension Plans*. The SEAD-OPEB trust fund accumulates the premiums received, including interest earned on deposits and investments of such payments from retired and vested inactive members. Effective July 1, 2009, no newly hired members of any Georgia public retirement system are eligible for term life insurance under SEAD-OPEB.

Employee contribution rates as a percentage of member's salaries were appropriated for the fiscal years ended June 30, 2017 and 2016 as follows: ERS Old Plan – 0.45% and ERS New Plan, LRS, and GJRS – 0.23%. ERS Old Plan members were hired prior to July 1, 1982 and New Plan members were hired on or after July 1, 1982, but prior to January 1, 2009.

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal years ended June 30, 2017 and 2016.

According to the policy terms covering the lives of members, insurance coverage is provided on a monthly, renewable term basis, and no return premiums or cash value are earned. The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance under SEAD-Active in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance under SEAD-Active at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Administrative costs for the plan are determined based on the plan's share of overhead costs to accumulate and invest funds, actuarial services, and to process benefit payments to beneficiaries. Administrative fees are financed from the assets of the plan.

(2) Basis of Presentation

The Schedules of Employer and Nonemployer Allocations and the Schedules of OPEB Amounts by Employer and Nonemployer (collectively, the Schedules) present amounts that are elements of the financial statements of the SEAD-OPEB plan, the participating employers, and the State of Georgia, as a nonemployer. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the SEAD-OPEB plan, its participating employers, or the State of Georgia. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND
VESTED INACTIVE MEMBERS TRUST FUND**

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

June 30, 2017 and 2016

(3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires participating employers and nonemployers in the SEAD-OPEB plan to recognize their proportionate share of the collective net OPEB liability (asset), collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The employer and nonemployer allocation percentages presented in the Schedules of Employer and Nonemployer Allocations and applied to amounts presented in the Schedules of OPEB Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's covered payroll to the total covered payroll of the plan during the measurement periods of July 1, 2016 through June 30, 2017 and July 1, 2015 through June 30, 2016.

(4) Collective Net OPEB Liability (Asset)

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

	June 30	
	<u>2017</u>	<u>2016</u>
Total OPEB liability	\$ 861,346	832,369
Plan fiduciary net position	<u>1,121,251</u>	<u>1,028,541</u>
Employers' and nonemployers' net OPEB liability (asset)	<u>\$ (259,905)</u>	<u>(196,172)</u>

(a) Actuarial Assumptions

The collective total OPEB liability (asset) for the June 30, 2017 and 2016 measurement dates were determined by an actuarial valuation as of June 30, 2016 with update procedures used to roll forward the total OPEB liability (asset) to June 30, 2017. 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. These actuarial valuations used the following key actuarial assumptions:

Inflation	2.75%
Salary increases:	
ERS	3.25%–7.00%
GJRS	4.5%
LRS	N/A
Investment rate of return	7.50%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

**STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND
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Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with projection scale BB and set forward 2 years for both males and females is used for the period after service retirement and for dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

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

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return*</u>
Fixed income	30.00 %	(0.50)%
Domestic large cap equities	37.20	9.00
Domestic mid cap equities	3.40	12.00
Domestic small cap equities	1.40	13.50
International developed market equities	17.80	8.00
International emerging market equities	5.20	12.00
Alternatives	5.00	10.50
	<u>100.00 %</u>	

* Rates shown are net of inflation

(b) Discount Rate

The discount rate used to measure the collective total OPEB liability (asset) was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability (asset).

**STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND
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(c) Sensitivity of the Collective Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the collective net OPEB liability (asset) calculated using a discount rate of 7.50%, as well as what the collective net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.5%) than the current rate at June 30, 2017 (amounts in thousands):

	<u>1% Decrease (6.50%)</u>	<u>Current discount rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Collective net OPEB liability (asset)	\$ (142,257)	(259,905)	(356,322)

(5) Special Funding Situation

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

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

The following presents a summary of changes in the collective deferred inflows of resources for the year ended June 30, 2017 (amounts in thousands):

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred inflows of resources:						
Difference between projected and actual earnings on pension plan investments	2017	5.0 years	\$ —	(49,641)	9,928	(39,713)
Total deferred inflows of resources			\$ —	(49,641)	9,928	(39,713)

**STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND
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June 30, 2017

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

Year ended June 30:		
2018	\$	(9,928)
2019		(9,928)
2020		(9,928)
2021		<u>(9,929)</u>
Total	\$	<u><u>(39,713)</u></u>

(7) Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2017 are as follows (amounts in thousands):

Service cost	\$	3,959
Interest on the total OPEB liability and net cash flow		61,076
Member contributions		(3,793)
Projected earnings on plan investments		(75,909)
Administrative expense		576
Other		(1)
Recognition (amortization) of deferred outflows and deferred inflows of resources:		
Difference between projected and actual earnings on plan investments		<u>(9,928)</u>
Collective OPEB expense	\$	<u><u>(24,020)</u></u>

SUPPLEMENTARY INFORMATION
(See Accompanying Independent Auditors' Report)

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Employer Allocations of Special Funding Amounts
As of and for the years ended June 30, 2017 and 2016
(Unaudited)

	2017		2016	
<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer Allocation Percentage</u>	<u>Actual Member Payroll</u>	<u>Employer Allocation Percentage</u>
Special Funding through the State of Georgia: For participants in JRS:				
Appling County Board of Commissioners	\$ 94,703	0.006503%	\$ 92,457	0.006162%
Bacon County Board of Commissioners	31,797	0.002183%	41,366	0.002757%
Baldwin County Board of Commissioners	60,753	0.004172%	53,685	0.003578%
Brooks County Board of Commissioners	10,500	0.000721%	21,000	0.001400%
Bryan County Board of Commissioners	40,093	0.002753%	175,357	0.011687%
Carroll County Board of Commissioners	221,703	0.015224%	220,587	0.014701%
Catoosa County Board of Commissioners	46,750	0.003210%	37,000	0.002466%
Charlton County Board of Commissioners	65,744	0.004515%	82,707	0.005512%
Chatham County Board of Commissioners	429,506	0.029494%	426,649	0.028434%
Chattooga County Board of Commissioners	43,654	0.002998%	40,948	0.002729%
Cherokee County Board of Commissioners	378,795	0.026011%	339,761	0.022644%
Clarke County Board of Commissioners	345,019	0.023692%	337,218	0.022474%
Clayton County Board of Commissioners	372,432	0.025575%	364,802	0.024313%
Clinch County Board of Commissioners	21,250	0.001459%	42,500	0.002832%
Cobb County Board of Commissioners	979,552	0.067265%	1,207,168	0.080453%
Coffee County Board of Commissioners	81,838	0.005620%	81,563	0.005436%
Columbia County Board of Commissioners	239,583	0.016452%	245,252	0.016345%
Coweta County Board of Commissioners	111,002	0.007622%	115,627	0.007706%
Decatur County Board of Commissioners	31,111	0.002136%	60,410	0.004026%
Dekalb County Board of Commissioners	481,008	0.033030%	481,008	0.032057%
Dougherty County Board of Commissioners	129,724	0.008908%	121,754	0.008114%
Effingham County Board of Commissioners	203,918	0.014003%	210,772	0.014047%
Evans County Board of Commissioners	87,000	0.005974%	83,079	0.005537%
Fayette County Board of Commissioners	114,529	0.007865%	112,500	0.007498%
Forsyth County Board of Commissioners	240,504	0.016515%	240,504	0.016029%
Fulton County Board of Commissioners	631,325	0.043352%	616,293	0.041074%
Glynn County Board of Commissioners	85,286	0.005856%	83,632	0.005574%
Gordon County Board of Commissioners	83,416	0.005728%	78,809	0.005252%
Grady County Board of Commissioners	34,033	0.002337%	34,108	0.002273%
Gwinnett County Board of Commissioners	631,325	0.043352%	616,293	0.041074%
Habersham County Board of Commissioners	56,667	0.003891%	68,000	0.004532%
Hall County Board of Commissioners	249,754	0.017150%	240,504	0.016029%
Henry County Board of Commissioners	378,795	0.026011%	369,776	0.024644%
Jefferson County Board of Commissioners	66,000	0.004532%	87,750	0.005848%
Jenkins County Board of Commissioners	19,204	0.001319%	19,204	0.001280%
Lamar County Board of Commissioners	103,154	0.007084%	103,154	0.006875%
Liberty County Board of Commissioners	191,709	0.013164%	208,637	0.013905%
Long County Board of Commissioners	12,908	0.000886%	18,343	0.001223%
Lowndes County Board of Commissioners	131,121	0.009004%	122,565	0.008168%
Madison County Board of Commissioners	84,728	0.005818%	0	0.000000%
McDuffie County Board of Commissioners	19,615	0.001347%	68,000	0.004532%
McIntosh County Board of Commissioners	138,891	0.009538%	135,584	0.009036%
Miller County Board of Commissioners	67,242	0.004617%	59,774	0.003984%
Mitchell County Board of Commissioners	102,891	0.007065%	80,977	0.005397%
Muscogee County Board of Commissioners	291,635	0.020026%	272,696	0.018174%
Newton County Board of Commissioners	106,760	0.007331%	109,491	0.007297%
Oconee County Board of Commissioners	12,692	0.000872%	38,076	0.002538%
Paulding County Board of Commissioners	106,912	0.007342%	103,613	0.006905%
Pierce County Board of Commissioners	43,769	0.003006%	42,905	0.002859%
Putnam County Board of Commissioners	58,050	0.003986%	56,700	0.003779%
Richmond County Board of Commissioners	700,648	0.048113%	682,794	0.045506%
Rockdale County Board of Commissioners	152,628	0.010481%	231,100	0.015402%
Screven County Board of Commissioners	31,716	0.002178%	31,716	0.002114%
Spalding County Board of Commissioners	151,850	0.010427%	165,425	0.011025%
Stephens County Board of Commissioners	32,772	0.002250%	32,772	0.002184%
Tattnall County Board of Commissioners	57,789	0.003968%	56,933	0.003794%
Thomas County Board of Commissioners	39,089	0.002684%	39,089	0.002605%
Tift County Board of Commissioners	108,065	0.007421%	84,273	0.005616%
Toombs County Board of Commissioners	36,050	0.002476%	36,250	0.002416%
Treutlen County Board of Commissioners	78,000	0.005356%	78,000	0.005198%
Troup County Board of Commissioners	91,475	0.006281%	82,609	0.005506%
Turner County Board of Commissioners	110,617	0.007596%	105,573	0.007036%
Upson County Board of Commissioners	100,000	0.006867%	100,000	0.006665%
Walker County Board of Commissioners	112,011	0.007692%	115,720	0.007712%
Walton County Board of Commissioners	107,059	0.007352%	112,547	0.007501%
Ware County Board of Commissioners	87,921	0.006037%	85,296	0.005685%
Eighth Judicial Board of Commissioners	295,501	0.020296%	295,501	0.019692%
Total JRS	<u>10,863,544</u>	<u>0.745989%</u>	<u>11,206,152</u>	<u>0.746846%</u>
For participants in ERS:				
Dekalb County State Court	2,756,047	0.189255%	3,054,699	0.203584%
Bibb County State Court	994,341	0.068280%	1,081,393	0.072071%
Chatham County State Court	833,314	0.057223%	910,642	0.060691%
Appling County Tax Officials	72,543	0.004981%	65,325	0.004354%
Bacon County Tax Officials	82,936	0.005695%	80,614	0.005373%
Baker County Tax Officials	47,033	0.003230%	45,267	0.003017%
Baldwin County Tax Officials	379,458	0.026057%	370,861	0.024716%
Barrow County Tax Officials	59,376	0.004077%	59,376	0.003957%
Bartow County Tax Officials	616,750	0.042352%	602,366	0.040145%

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
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(Unaudited)

Employer	2017		2016	
	Actual Member Payroll	Employer Allocation Percentage	Actual Member Payroll	Employer Allocation Percentage
Ben Hill County Tax Officials	\$ 30,090	0.002066%	\$ 59,734	0.003981%
Berrien County Tax Officials	111,288	0.007642%	111,288	0.007417%
Bibb County Tax Officials	713,139	0.048971%	748,332	0.049873%
Bleckley County Tax Officials	67,667	0.004647%	65,003	0.004332%
Brantley County Tax Officials	89,399	0.006139%	90,265	0.006016%
Brooks County Tax Officials	109,045	0.007488%	118,823	0.007919%
Bryan County Tax Officials	300,437	0.020631%	259,069	0.017266%
Bulloch County Tax Officials	127,067	0.008726%	122,798	0.008184%
Burke County Tax Officials	90,301	0.006201%	90,933	0.006060%
Butts County Tax Officials	105,139	0.007220%	101,658	0.006775%
Calhoun County Tax Officials	54,725	0.003758%	53,658	0.003576%
Camden County Tax Officials	318,849	0.021895%	355,821	0.023714%
Candler County Tax Officials	142,842	0.009809%	144,921	0.009658%
Carroll County Tax Officials	320,765	0.022027%	332,594	0.022166%
Catoosa County Tax Officials	152,764	0.010490%	240,269	0.016013%
Charlton County Tax Officials	153,842	0.010564%	146,742	0.009780%
Chatham County Tax Officials	572,410	0.039307%	545,431	0.036351%
Chattooga County Tax Officials	34,526	0.002371%	63,777	0.004251%
Clarke County Tax Officials	633,236	0.043484%	727,798	0.048505%
Clayton County Tax Officials	434,102	0.029809%	429,316	0.028612%
Clinch County Tax Officials	105,823	0.007267%	99,550	0.006635%
Cobb County Tax Officials	2,241,719	0.153937%	2,355,922	0.157013%
Coffee County Tax Officials	127,364	0.008746%	144,249	0.009614%
Colquitt County Tax Officials	191,966	0.013182%	186,513	0.012430%
Columbia County Tax Officials	590,328	0.040537%	593,042	0.039524%
Cook County Tax Officials	79,515	0.005460%	100,543	0.006701%
Coweta County Tax Officials	514,841	0.035354%	553,736	0.036904%
Crawford County Tax Officials	26,104	0.001793%	52,209	0.003480%
Crisp County Tax Officials	32,856	0.002256%	65,713	0.004380%
Dade County Tax Officials	124,491	0.008549%	120,185	0.008010%
Dawson County Tax Officials	74,235	0.005098%	105,380	0.007023%
Decatur County Tax Officials	129,502	0.008893%	164,343	0.010953%
DeKalb County Tax Officials	2,054,807	0.141102%	2,363,871	0.157543%
Dodge County Tax Officials	96,655	0.006637%	90,107	0.006005%
Dooly County Tax Officials	69,356	0.004763%	64,286	0.004284%
Dougherty County Tax Officials	583,007	0.040035%	573,409	0.038215%
Douglas County Tax Officials	207,402	0.014242%	291,020	0.019395%
Early County Tax Officials	21,778	0.001495%	62,603	0.004172%
Echols County Tax Officials	41,238	0.002832%	38,966	0.002597%
Effingham County Tax Officials	106,063	0.007283%	103,013	0.006865%
Elbert County Tax Officials	120,687	0.008287%	118,960	0.007928%
Emanuel County Tax Officials	71,369	0.004901%	70,341	0.004688%
Evans County Tax Officials	32,930	0.002261%	81,858	0.005456%
Fannin County Tax Officials	101,189	0.006949%	98,613	0.006572%
Fayette County Tax Officials	341,879	0.023476%	364,442	0.024289%
Floyd County Tax Officials	210,399	0.014448%	239,310	0.015949%
Forsyth County Tax Officials	1,088,530	0.074748%	1,089,845	0.072634%
Franklin County Tax Officials	106,771	0.007332%	101,998	0.006798%
Fulton County Tax Officials	4,424,911	0.303854%	4,513,764	0.300825%
Glascok County Tax Officials	40,289	0.002767%	35,108	0.002340%
Glynn County Tax Officials	467,511	0.032104%	544,914	0.036316%
Gordon County Tax Officials	387,727	0.026625%	405,819	0.027046%
Grady County Tax Officials	62,449	0.004288%	94,495	0.006298%
Greene County Tax Officials	72,292	0.004964%	67,628	0.004507%
Gwinnett County Tax Officials	1,307,972	0.089817%	1,425,524	0.095006%
Habersham County Tax Officials	140,327	0.009636%	152,462	0.010161%
Hall County Tax Officials	283,265	0.019452%	265,085	0.017667%
Hancock County Tax Officials	91,414	0.006277%	109,997	0.007331%
Haralson County Tax Officials	97,165	0.006672%	150,698	0.010043%
Harris County Tax Officials	30,239	0.002076%	29,155	0.001943%
Hart County Tax Officials	73,384	0.005039%	66,940	0.004461%
Heard County Tax Officials	68,535	0.004706%	87,685	0.005844%
Henry County Tax Officials	895,627	0.061502%	930,481	0.062013%
Houston County Tax Officials	529,815	0.036382%	529,192	0.035269%
Inwin County Tax Officials	52,694	0.003618%	48,585	0.003238%
Jackson County Tax Officials	164,901	0.011324%	162,727	0.010845%
Jasper County Tax Officials	23,333	0.001602%	35,000	0.002333%
Jeff Davis County Tax Officials	84,654	0.005813%	106,085	0.007070%
Jefferson County Tax Officials	33,912	0.002329%	32,680	0.002178%
Jenkins County Tax Officials	36,021	0.002474%	36,021	0.002401%
Jones County Tax Officials	189,231	0.012994%	181,903	0.012123%
Lamar County Tax Officials	126,733	0.008703%	125,107	0.008338%
Lanier County Tax Officials	99,484	0.006831%	93,278	0.006217%
Laurens County Tax Officials	250,400	0.017195%	255,553	0.017032%
Lee County Tax Officials	62,580	0.004297%	59,903	0.003992%
Liberty County Tax Officials	260,106	0.017861%	243,778	0.016247%
Lincoln County Tax Officials	31,788	0.002183%	31,692	0.002112%
Long County Tax Officials	26,329	0.001808%	27,574	0.001838%
Lowndes County Tax Officials	502,430	0.034501%	492,860	0.032847%
Lumpkin County Tax Officials	156,474	0.010745%	144,649	0.009640%

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Employer Allocations of Special Funding Amounts
As of and for the years ended June 30, 2017 and 2016
(Unaudited)

<u>Employer</u>	<u>2017</u>		<u>2016</u>	
	Actual Member Payroll	Employer Allocation Percentage	Actual Member Payroll	Employer Allocation Percentage
Macon County Tax Officials	\$ 120,602	0.008282%	\$ 107,798	0.007184%
Marion County Tax Officials	53,227	0.003655%	51,014	0.003400%
McDuffie County Tax Officials	141,842	0.009740%	195,662	0.013040%
McIntosh County Tax Officials	135,668	0.009316%	131,171	0.008742%
Meriwether County Tax Officials	90,571	0.006219%	86,917	0.005793%
Miller County Tax Officials	53,294	0.003660%	52,967	0.003530%
Mitchell County Tax Officials	64,119	0.004403%	63,802	0.004252%
Monroe County Tax Officials	127,986	0.008789%	123,231	0.008213%
Montgomery County Tax Officials	72,954	0.005010%	71,119	0.004740%
Morgan County Tax Officials	127,508	0.008756%	127,550	0.008501%
Murray County Tax Officials	160,375	0.011013%	231,419	0.015423%
Muscogee County Tax Officials	639,893	0.043941%	683,785	0.045572%
Newton County Tax Officials	501,386	0.034430%	580,742	0.038704%
Oconee County Tax Officials	120,534	0.008277%	149,614	0.009971%
Paulding County Tax Officials	355,351	0.024402%	369,738	0.024642%
Peach County Tax Officials	120,070	0.008245%	117,038	0.007800%
Pickens County Tax Officials	124,728	0.008565%	175,478	0.011695%
Pierce County Tax Officials	82,539	0.005668%	81,897	0.005458%
Pike County Tax Officials	68,043	0.004672%	65,325	0.004354%
Polk County Tax Officials	232,466	0.015963%	256,557	0.017099%
Pulaski County Tax Officials	37,259	0.002559%	89,656	0.005975%
Quitman County Tax Officials	22,256	0.001528%	44,219	0.002947%
Richmond County Tax Officials	681,620	0.046806%	714,801	0.047639%
Rockdale County Tax Officials	194,245	0.013339%	217,727	0.014511%
Schley County Tax Officials	54,608	0.003750%	52,510	0.003500%
Screven County Tax Officials	54,559	0.003747%	50,794	0.003385%
Seminole County Tax Officials	30,484	0.002093%	29,784	0.001985%
Spalding County Tax Officials	349,409	0.023994%	331,612	0.022101%
Stephens County Tax Officials	188,785	0.012964%	205,853	0.013719%
Stewart County Tax Officials	56,188	0.003858%	54,472	0.003630%
Sumter County Tax Officials	52,376	0.003597%	48,547	0.003235%
Talbot County Tax Officials	61,776	0.004242%	61,776	0.004117%
Tattnall County Tax Officials	146,401	0.010053%	144,413	0.009625%
Taylor County Tax Officials	55,044	0.003780%	52,264	0.003483%
Telfair County Tax Officials	30,371	0.002086%	29,247	0.001949%
Terrell County Tax Officials	35,491	0.002437%	21,059	0.001403%
Thomas County Tax Officials	190,944	0.013112%	201,405	0.013423%
Tift County Tax Officials	181,472	0.012461%	182,381	0.012155%
Towns County Tax Officials	144,380	0.009914%	131,215	0.008745%
Troup County Tax Officials	173,934	0.011944%	218,691	0.014575%
Turner County Tax Officials	86,672	0.005952%	83,768	0.005583%
Twiggs County Tax Officials	158,649	0.010894%	145,617	0.009705%
Upson County Tax Officials	158,399	0.010877%	181,394	0.012089%
Walker County Tax Officials	141,197	0.009696%	131,897	0.008790%
Walton County Tax Officials	179,850	0.012350%	210,516	0.014030%
Ware County Tax Officials	131,056	0.008999%	152,520	0.010165%
Warren County Tax Officials	56,525	0.003882%	54,038	0.003601%
Washington County Tax Officials	139,434	0.009575%	112,529	0.007500%
Wayne County Tax Officials	131,210	0.009011%	123,255	0.008214%
Webster County Tax Officials	16,755	0.001151%	33,184	0.002212%
White County Tax Officials	257,051	0.017651%	256,895	0.017121%
Whitfield County Tax Officials	513,072	0.035232%	488,131	0.032532%
Wilcox County Tax Officials	74,807	0.005137%	99,318	0.006619%
Wilkes County Tax Officials	29,432	0.002021%	58,865	0.003923%
Wilkinson County Tax Officials	74,186	0.005094%	72,319	0.004820%
Worth County Tax Officials	166,223	0.011410%	159,767	0.010646%
Total ERS	39,419,508	2.706899%	41,828,404	2.787700%
Total State Support Provided	\$ 50,283,052	3.452888%	\$ 53,034,557	3.534546%

See accompanying independent auditors' report.

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Special Funding Amounts by Employer
As of June 30, 2017 and 2016 and for the year ended June 30, 2017
(Unaudited)

<u>Employer</u>	2017		2016	
	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer
Special Funding through the State of Georgia:				
For participants in JRS:				
Appling County Board of Commissioners	\$ (16,902)	\$ (1,785)	\$ (12,088)	
Bacon County Board of Commissioners	(5,674)	(150)	(5,408)	
Baldwin County Board of Commissioners	(10,843)	(1,390)	(7,019)	
Brooks County Board of Commissioners	(1,874)	270	(2,746)	
Bryan County Board of Commissioners	(7,155)	5,181	(22,927)	
Carroll County Board of Commissioners	(39,568)	(3,999)	(28,839)	
Catoosa County Board of Commissioners	(8,343)	(1,257)	(4,838)	
Charlton County Board of Commissioners	(11,735)	(433)	(10,813)	
Chatham County Board of Commissioners	(76,656)	(7,777)	(55,780)	
Chattooga County Board of Commissioners	(7,792)	(896)	(5,354)	
Cherokee County Board of Commissioners	(67,604)	(8,450)	(44,421)	
Clarke County Board of Commissioners	(61,577)	(6,487)	(44,088)	
Clayton County Board of Commissioners	(66,471)	(6,968)	(47,695)	
Clinch County Board of Commissioners	(3,792)	547	(5,556)	
Cobb County Board of Commissioners	(174,825)	(7,533)	(157,826)	
Coffee County Board of Commissioners	(14,607)	(1,470)	(10,664)	
Columbia County Board of Commissioners	(42,760)	(4,022)	(32,064)	
Coweta County Board of Commissioners	(19,810)	(1,776)	(15,117)	
Decatur County Board of Commissioners	(5,552)	722	(7,898)	
Dekalb County Board of Commissioners	(85,847)	(8,570)	(62,887)	
Dougherty County Board of Commissioners	(23,152)	(2,658)	(15,917)	
Effingham County Board of Commissioners	(36,394)	(3,334)	(27,556)	
Evans County Board of Commissioners	(15,527)	(1,722)	(10,862)	
Fayette County Board of Commissioners	(20,442)	(2,130)	(14,709)	
Forsyth County Board of Commissioners	(42,923)	(4,284)	(31,444)	
Fulton County Board of Commissioners	(112,674)	(11,903)	(80,576)	
Glynn County Board of Commissioners	(15,220)	(1,590)	(10,935)	
Gordon County Board of Commissioners	(14,887)	(1,686)	(10,303)	
Grady County Board of Commissioners	(6,074)	(603)	(4,459)	
Gwinnett County Board of Commissioners	(112,674)	(11,903)	(80,576)	
Habersham County Board of Commissioners	(10,113)	(516)	(8,891)	
Hall County Board of Commissioners	(44,574)	(4,853)	(31,444)	
Henry County Board of Commissioners	(67,604)	(7,142)	(48,345)	
Jefferson County Board of Commissioners	(11,779)	(228)	(11,472)	
Jenkins County Board of Commissioners	(3,428)	(342)	(2,511)	
Lamar County Board of Commissioners	(18,412)	(1,839)	(13,487)	
Liberty County Board of Commissioners	(34,214)	(2,677)	(27,278)	
Long County Board of Commissioners	(2,303)	7	(2,399)	
Lowndes County Board of Commissioners	(23,402)	(2,710)	(16,023)	
Madison County Board of Commissioners	(15,121)	(5,201)	-	
McDuffie County Board of Commissioners	(3,501)	1,759	(8,891)	
McIntosh County Board of Commissioners	(24,790)	(2,619)	(17,726)	
Miller County Board of Commissioners	(12,000)	(1,523)	(7,815)	
Mitchell County Board of Commissioners	(18,362)	(2,787)	(10,587)	
Muscogee County Board of Commissioners	(52,049)	(6,022)	(35,652)	
Newton County Board of Commissioners	(19,054)	(1,784)	(14,315)	
Oconee County Board of Commissioners	(2,266)	880	(4,979)	
Paulding County Board of Commissioners	(19,082)	(2,049)	(13,546)	
Pierce County Board of Commissioners	(7,813)	(818)	(5,609)	
Putnam County Board of Commissioners	(10,360)	(1,093)	(7,413)	
Richmond County Board of Commissioners	(125,048)	(13,262)	(89,270)	
Rockdale County Board of Commissioners	(27,241)	700	(30,214)	
Screven County Board of Commissioners	(5,661)	(565)	(4,147)	
Spalding County Board of Commissioners	(27,100)	(2,113)	(21,628)	
Stephens County Board of Commissioners	(5,848)	(583)	(4,284)	
Tattnall County Board of Commissioners	(10,313)	(1,067)	(7,443)	
Thomas County Board of Commissioners	(6,976)	(697)	(5,110)	
Tift County Board of Commissioners	(19,288)	(2,963)	(11,017)	
Toombs County Board of Commissioners	(6,435)	(634)	(4,740)	
Treutlen County Board of Commissioners	(13,921)	(1,390)	(10,197)	
Troup County Board of Commissioners	(16,325)	(2,016)	(10,801)	
Turner County Board of Commissioners	(19,742)	(2,190)	(13,803)	
Upson County Board of Commissioners	(17,848)	(1,782)	(13,075)	
Walker County Board of Commissioners	(19,992)	(1,834)	(15,129)	
Walton County Board of Commissioners	(19,108)	(1,668)	(14,715)	
Ware County Board of Commissioners	(15,690)	(1,680)	(11,152)	

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Special Funding Amounts by Employer
As of June 30, 2017 and 2016 and for the year ended June 30, 2017
(Unaudited)

	2017	2016	
Employer	State Proportionate Share of Net OPEB Liability (Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue	State Proportionate Share of Net OPEB Liability (Asset) Attributable to Employer
	\$	\$	\$
Eighth Judicial Board of Commissioners	(52,740)	(5,265)	(38,634)
Total JRS	(1,938,857)	(178,622)	(1,465,107)
For participants in ERS:			
Dekalb County State Court	(491,883)	(36,089)	(399,375)
Bibb County State Court	(177,463)	(13,922)	(141,383)
Chatham County State Court	(148,725)	(11,476)	(119,059)
Appling County Tax Officials	(12,946)	(1,607)	(8,541)
Bacon County Tax Officials	(14,802)	(1,579)	(10,540)
Baker County Tax Officials	(8,395)	(915)	(5,919)
Baldwin County Tax Officials	(67,723)	(7,135)	(48,486)
Barrow County Tax Officials	(10,596)	(1,057)	(7,763)
Bartow County Tax Officials	(110,075)	(11,616)	(78,753)
Ben Hill County Tax Officials	(5,370)	755	(7,810)
Berrien County Tax Officials	(19,862)	(1,983)	(14,550)
Bibb County Tax Officials	(127,278)	(11,173)	(97,837)
Bleckley County Tax Officials	(12,078)	(1,323)	(8,498)
Brantley County Tax Officials	(15,956)	(1,555)	(11,802)
Brooks County Tax Officials	(19,462)	(1,517)	(15,535)
Bryan County Tax Officials	(53,621)	(7,156)	(33,871)
Bulloch County Tax Officials	(22,679)	(2,450)	(16,055)
Burke County Tax Officials	(16,117)	(1,581)	(11,888)
Butts County Tax Officials	(18,765)	(2,025)	(13,291)
Calhoun County Tax Officials	(9,767)	(1,022)	(7,015)
Camden County Tax Officials	(56,906)	(4,070)	(46,520)
Candler County Tax Officials	(25,494)	(2,455)	(18,946)
Carroll County Tax Officials	(57,249)	(5,199)	(43,483)
Catoosa County Tax Officials	(27,264)	1,092	(31,413)
Charlton County Tax Officials	(27,456)	(3,050)	(19,186)
Chatham County Tax Officials	(102,161)	(11,375)	(71,310)
Chattooga County Tax Officials	(6,162)	660	(8,339)
Clarke County Tax Officials	(113,017)	(7,162)	(95,153)
Clayton County Tax Officials	(77,475)	(7,943)	(56,129)
Clinch County Tax Officials	(18,887)	(2,158)	(13,016)
Cobb County Tax Officials	(400,090)	(34,964)	(308,016)
Coffee County Tax Officials	(22,731)	(1,533)	(18,860)
Colquitt County Tax Officials	(34,261)	(3,659)	(24,384)
Columbia County Tax Officials	(105,358)	(10,400)	(77,535)
Cook County Tax Officials	(14,191)	(501)	(13,145)
Coweta County Tax Officials	(91,887)	(7,479)	(72,395)
Crawford County Tax Officials	(4,660)	672	(6,827)
Crisp County Tax Officials	(5,863)	848	(8,592)
Dade County Tax Officials	(22,219)	(2,406)	(15,713)
Dawson County Tax Officials	(13,250)	35	(13,777)
Decatur County Tax Officials	(23,113)	(788)	(21,487)
Dekalb County Tax Officials	(366,731)	(23,141)	(309,055)
Dodge County Tax Officials	(17,250)	(2,007)	(11,780)
Dooly County Tax Officials	(12,379)	(1,456)	(8,404)
Dougherty County Tax Officials	(104,053)	(10,807)	(74,967)
Douglas County Tax Officials	(37,016)	(51)	(38,048)
Early County Tax Officials	(3,886)	1,391	(8,184)
Echols County Tax Officials	(7,361)	(834)	(5,095)
Effingham County Tax Officials	(18,929)	(2,023)	(13,467)
Elbert County Tax Officials	(21,538)	(2,225)	(15,553)
Emanuel County Tax Officials	(12,738)	(1,317)	(9,197)
Evans County Tax Officials	(5,876)	1,546	(10,703)
Fannin County Tax Officials	(18,061)	(1,916)	(12,892)
Fayette County Tax Officials	(61,015)	(5,107)	(47,648)
Floyd County Tax Officials	(37,551)	(2,489)	(31,287)
Forsyth County Tax Officials	(194,274)	(19,336)	(142,488)
Franklin County Tax Officials	(19,056)	(2,110)	(13,336)
Fulton County Tax Officials	(789,732)	(74,967)	(590,134)
Glascocock County Tax Officials	(7,192)	(944)	(4,590)
Glynn County Tax Officials	(83,440)	(4,958)	(71,242)
Gordon County Tax Officials	(69,200)	(6,120)	(53,057)
Grady County Tax Officials	(11,145)	284	(12,355)
Greene County Tax Officials	(12,902)	(1,492)	(8,841)
Gwinnett County Tax Officials	(233,439)	(18,181)	(186,375)
Habersham County Tax Officials	(25,044)	(1,971)	(19,933)
Hall County Tax Officials	(50,557)	(5,840)	(34,658)

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Special Funding Amounts by Employer
As of June 30, 2017 and 2016 and for the year ended June 30, 2017
(Unaudited)

	2017		2016	
	Employer	State Proportionate Share of Net OPEB Liability (Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue	State Proportionate Share of Net OPEB Liability (Asset) Attributable to Employer
Hancock County Tax Officials	\$ (16,314)	\$ (818)	\$ (14,381)	
Haralson County Tax Officials	(17,341)	602	(19,702)	
Harris County Tax Officials	(5,396)	(586)	(3,812)	
Hart County Tax Officials	(13,097)	(1,589)	(8,751)	
Heard County Tax Officials	(12,231)	(386)	(11,464)	
Henry County Tax Officials	(159,847)	(14,439)	(121,652)	
Houston County Tax Officials	(94,559)	(9,468)	(69,188)	
Irwin County Tax Officials	(9,403)	(1,117)	(6,352)	
Jackson County Tax Officials	(29,432)	(3,033)	(21,275)	
Jasper County Tax Officials	(4,164)	93	(4,577)	
Jeff Davis County Tax Officials	(15,108)	(574)	(13,869)	
Jefferson County Tax Officials	(6,053)	(658)	(4,273)	
Jenkins County Tax Officials	(6,430)	(643)	(4,710)	
Jones County Tax Officials	(33,772)	(3,691)	(23,782)	
Lamar County Tax Officials	(22,620)	(2,330)	(16,357)	
Lanier County Tax Officials	(17,754)	(2,042)	(12,196)	
Laurens County Tax Officials	(44,691)	(4,237)	(33,412)	
Lee County Tax Officials	(11,168)	(1,232)	(7,831)	
Liberty County Tax Officials	(46,422)	(5,346)	(31,872)	
Lincoln County Tax Officials	(5,674)	(571)	(4,143)	
Long County Tax Officials	(4,699)	(414)	(3,606)	
Lowndes County Tax Officials	(89,670)	(9,369)	(64,437)	
Lumpkin County Tax Officials	(27,927)	(3,304)	(18,911)	
Macon County Tax Officials	(21,525)	(2,707)	(14,093)	
Marion County Tax Officials	(9,500)	(1,045)	(6,670)	
McDuffie County Tax Officials	(25,315)	(182)	(25,581)	
McIntosh County Tax Officials	(24,213)	(2,613)	(17,149)	
Meriwether County Tax Officials	(16,163)	(1,772)	(11,364)	
Miller County Tax Officials	(9,513)	(965)	(6,925)	
Mitchell County Tax Officials	(11,444)	(1,157)	(8,341)	
Monroe County Tax Officials	(22,843)	(2,488)	(16,112)	
Montgomery County Tax Officials	(13,021)	(1,379)	(9,299)	
Morgan County Tax Officials	(22,757)	(2,270)	(16,677)	
Murray County Tax Officials	(28,623)	239	(30,256)	
Muscogee County Tax Officials	(114,205)	(9,488)	(89,400)	
Newton County Tax Officials	(89,485)	(5,475)	(75,926)	
Oconee County Tax Officials	(21,512)	(880)	(19,560)	
Paulding County Tax Officials	(63,422)	(5,704)	(48,341)	
Peach County Tax Officials	(21,429)	(2,272)	(15,301)	
Pickens County Tax Officials	(22,261)	(11)	(22,942)	
Pierce County Tax Officials	(14,731)	(1,498)	(10,707)	
Pike County Tax Officials	(12,143)	(1,331)	(8,541)	
Polk County Tax Officials	(41,489)	(3,092)	(33,543)	
Pulaski County Tax Officials	(6,651)	1,619	(11,721)	
Quitman County Tax Officials	(3,971)	562	(5,781)	
Richmond County Tax Officials	(121,651)	(10,698)	(93,454)	
Rockdale County Tax Officials	(34,669)	(2,438)	(28,467)	
Schley County Tax Officials	(9,746)	(1,064)	(6,866)	
Screven County Tax Officials	(9,739)	(1,137)	(6,640)	
Seminole County Tax Officials	(5,440)	(574)	(3,894)	
Spalding County Tax Officials	(62,362)	(7,001)	(43,356)	
Stephens County Tax Officials	(33,694)	(2,620)	(26,913)	
Stewart County Tax Officials	(10,027)	(1,076)	(7,121)	
Sumter County Tax Officials	(9,349)	(1,102)	(6,346)	
Talbot County Tax Officials	(11,025)	(1,100)	(8,076)	
Tattnall County Tax Officials	(26,128)	(2,695)	(18,882)	
Taylor County Tax Officials	(9,824)	(1,102)	(6,833)	
Telfair County Tax Officials	(5,422)	(592)	(3,823)	
Terrell County Tax Officials	(6,334)	(1,261)	(2,752)	
Thomas County Tax Officials	(34,079)	(2,947)	(26,332)	
Tift County Tax Officials	(32,387)	(3,193)	(23,845)	
Towns County Tax Officials	(25,767)	(3,146)	(17,155)	
Troup County Tax Officials	(31,043)	(1,149)	(28,592)	
Turner County Tax Officials	(15,470)	(1,671)	(10,952)	
Twiggs County Tax Officials	(28,314)	(3,395)	(19,038)	
Upson County Tax Officials	(28,270)	(1,820)	(23,715)	
Walker County Tax Officials	(25,200)	(2,920)	(17,244)	
Walton County Tax Officials	(32,098)	(1,867)	(27,523)	
Ware County Tax Officials	(23,389)	(1,399)	(19,941)	

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of Special Funding Amounts by Employer
As of June 30, 2017 and 2016 and for the year ended June 30, 2017
(Unaudited)

	2017		2016	
	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer
<u>Employer</u>				
Warren County Tax Officials	\$ (10,090)	\$ (1,117)	\$ (7,064)	
Washington County Tax Officials	(24,886)	(3,657)	(14,713)	
Wayne County Tax Officials	(23,417)	(2,684)	(16,114)	
Webster County Tax Officials	(2,992)	417	(4,339)	
White County Tax Officials	(45,876)	(4,586)	(33,587)	
Whitfield County Tax Officials	(91,570)	(10,228)	(63,819)	
Wilcox County Tax Officials	(13,351)	(265)	(12,985)	
Wilkes County Tax Officials	(5,253)	759	(7,696)	
Wilkinson County Tax Officials	(13,240)	(1,403)	(9,455)	
Worth County Tax Officials	(29,666)	(3,243)	(20,888)	
Total ERS	<u>(7,035,378)</u>	<u>(597,367)</u>	<u>(5,468,689)</u>	
Total for all employers	<u>\$ (8,974,235)</u>	<u>\$ (775,989)</u>	<u>\$ (6,933,796)</u>	

See accompanying independent auditors' report.