



**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2018

(With Independent Auditors' Report Thereon)





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

## Independent Auditors' Report

The Board of Trustees  
Employees' Retirement System of Georgia:

We have audited the accompanying schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan or the System), as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the ERS Plan as of and for the year ended June 30, 2018, 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 an opinion on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

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

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



### *Opinions*

In our opinion, the schedules referred to above presents fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense of the ERS Plan as of and for the year ended June 30, 2018 in accordance with U.S. generally accepted accounting principles.

### *Other Matter*

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Employees' Retirement System of Georgia (the System), which includes the ERS Plan, as of and for the year ended June 30, 2018, and our report thereon, dated October 5, 2018, expressed unmodified opinions on those financial statements.

### *Supplementary and Other Information*

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

### *Restriction on Use*

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

*KPMG LLP*

Atlanta, Georgia  
May 20, 2019

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2018

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,378,008	0.217757%
913-0913	AUTH	Lake Lanier Island Development Authority	63,301	0.010003%
926-0926	AUTH	Georgia Agricultural Exposition Authority	566,753	0.089560%
928-0928	AUTH	Georgia Environmental Finance Authority	683,396	0.107992%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	95,884	0.015152%
955-0955	AUTH	Georgia Superior Court Clerks Coop	192,608	0.030437%
972-0972	AUTH	Georgia Federal-State Inspection	1,386,244	0.219058%
973-0973	AUTH	Georgia Lottery Corporation	37,624	0.005946%
9012	PSCH	Academy for Classical Education	12,850	0.002031%
9194	CHAR	Mountain Education Center Inc	23,160	0.003660%
361	CSBS	Lookout Mountain Community Service Board	61,420	0.009706%
363	CSBS	Highland Rivers Center Community Service Board	172,473	0.027255%
364	CSBS	Georgia Mountains Avita Community Partners	29,794	0.004708%
365	CSBS	Cobb County Community Service	128,356	0.020283%
368	CSBS	Dekalb Community Service Board	125,693	0.019862%
369	CSBS	View Point Health	112,669	0.017804%
370	CSBS	Clayton Community M.H., Substa	74,061	0.011703%
371	CSBS	Advantage Behavioral Health Systems	84,942	0.013423%
372	CSBS	Pathways Center Community Service Board	41,159	0.006504%
373	CSBS	Mcintosh Trail MH, MR and SA C	42,602	0.006732%
374	CSBS	River Edge Behavioral Health Center	232,493	0.036739%
375	CSBS	Phoenix Center	29,151	0.004607%
376	CSBS	Oconee Community Service Board	27,351	0.004322%
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	51,761	0.008179%
379	CSBS	New Horizons	160,511	0.025364%
380	CSBS	Middle Flint Community Service Board	118,808	0.018774%
381	CSBS	CSB of Middle Georgia	195,857	0.030950%
382	CSBS	Albany Area Community Service Board	41,927	0.006625%
383	CSBS	The Georgia Pines Community Service Board	153,772	0.024300%
384	CSBS	South Georgia Community Service Board	53,294	0.008422%
385	CSBS	Pineland Area MH, MR and SA Center	64,170	0.010140%
386	CSBS	Satilla Community Service Board	124,494	0.019673%
388	CSBS	Gateway Behavior Health Services Community Service Board	57,175	0.009035%
127-001	DFAC	Appling County DFACS	93,276	0.014740%
127-002	DFAC	Atkinson County DFACS	35,569	0.005621%
127-003	DFAC	Bacon County DFACS	64,515	0.010195%
127-004	DFAC	Baker County DFACS	36,169	0.005716%
127-005	DFAC	Baldwin County DFACS	222,043	0.035088%
127-006	DFAC	Banks County DFACS	92,518	0.014620%
127-007	DFAC	Barrow County DFACS	345,914	0.054662%
127-008	DFAC	Bartow County DFACS	392,746	0.062063%
127-009	DFAC	Ben Hill County DFACS	88,818	0.014035%
127-010	DFAC	Berrien County DFACS	163,158	0.025783%
127-011	DFAC	Bibb County DFACS	1,140,183	0.180175%
127-012	DFAC	Bleckley County DFACS	53,866	0.008512%

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2018

Employer Code	Employer Category Code	Employer	Actual	Employer/ Nonemployer
			Employer/ Nonemployer Contributions	Allocation Percentage
127-013	DFAC	Brantley County DFACS	\$ 138,656	0.021911%
127-014	DFAC	Brooks County DFACS	162,408	0.025664%
127-015	DFAC	Bryan County DFACS	55,061	0.008701%
127-016	DFAC	Bulloch County DFACS	264,673	0.041824%
127-017	DFAC	Burke County DFACS	116,303	0.018379%
127-018	DFAC	Butts County DFACS	152,023	0.024023%
127-019	DFAC	Calhoun County DFACS	41,594	0.006573%
127-020	DFAC	Camden County DFACS	209,096	0.033042%
127-021	DFAC	Candler County DFACS	49,696	0.007853%
127-022	DFAC	Carroll County DFACS	623,258	0.098489%
127-023	DFAC	Catoosa County DFACS	272,461	0.043055%
127-024	DFAC	Charlton County DFACS	100,216	0.015836%
127-025	DFAC	Chatham County DFACS	1,185,614	0.187354%
127-026	DFAC	Chattahoochee County DFACS	32,282	0.005101%
127-027	DFAC	Chattooga County DFACS	198,504	0.031368%
127-028	DFAC	Cherokee County DFACS	676,112	0.106841%
127-029	DFAC	Clarke County DFACS	1,113,969	0.176033%
127-030	DFAC	Clay County DFACS	51,650	0.008162%
127-031	DFAC	Clayton County DFACS	2,505,201	0.395879%
127-032	DFAC	Clinch County DFACS	69,700	0.011014%
127-033	DFAC	Cobb County DFACS	3,069,436	0.485041%
127-034	DFAC	Coffee County DFACS	545,730	0.086238%
127-035	DFAC	Colquitt County DFACS	321,319	0.050776%
127-036	DFAC	Columbia County DFACS	473,899	0.074887%
127-037	DFAC	Cook County DFACS	176,618	0.027910%
127-038	DFAC	Coweta County DFACS	468,002	0.073955%
127-039	DFAC	Crawford County DFACS	92,127	0.014558%
127-040	DFAC	Crisp County DFACS	182,780	0.028883%
127-041	DFAC	Dade County DFACS	78,205	0.012358%
127-042	DFAC	Dawson County DFACS	77,193	0.012198%
127-043	DFAC	Decatur County DFACS	201,670	0.031869%
127-044	DFAC	Dekalb County DFACS	5,612,371	0.886884%
127-045	DFAC	Dodge County DFACS	87,248	0.013787%
127-046	DFAC	Dooly County DFACS	81,263	0.012841%
127-047	DFAC	Dougherty County DFACS	3,750,530	0.592670%
127-048	DFAC	Douglas County DFACS	577,563	0.091268%
127-049	DFAC	Early County DFACS	608,298	0.096125%
127-050	DFAC	Echols County DFACS	19,648	0.003105%
127-051	DFAC	Effingham County DFACS	182,824	0.028890%
127-052	DFAC	Elbert County DFACS	138,974	0.021961%
127-053	DFAC	Emanuel County DFACS	78,894	0.012467%
127-054	DFAC	Evans County DFACS	57,446	0.009078%
127-055	DFAC	Fannin County DFACS	123,068	0.019448%
127-056	DFAC	Fayette County DFACS	257,338	0.040665%
127-057	DFAC	Floyd County DFACS	1,151,239	0.181922%

**Employees' Retirement System of Georgia**  
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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
127-058	DFAC	Forsyth County DFACS	\$ 356,193	0.056287%
127-059	DFAC	Franklin County DFACS	131,946	0.020850%
127-060	DFAC	Fulton County DFACS	4,978,434	0.786707%
127-061	DFAC	Gilmer County DFACS	160,987	0.025440%
127-062	DFAC	Glascocock County DFACS	39,817	0.006292%
127-063	DFAC	Glynn County DFACS	537,259	0.084899%
127-064	DFAC	Gordon County DFACS	313,519	0.049543%
127-065	DFAC	Grady County DFACS	144,636	0.022856%
127-066	DFAC	Greene County DFACS	197,790	0.031255%
127-067	DFAC	Gwinnett County DFACS	2,930,110	0.463025%
127-068	DFAC	Habersham County DFACS	185,053	0.029243%
127-069	DFAC	Hall County DFACS	1,096,666	0.173298%
127-070	DFAC	Hancock County DFACS	35,773	0.005653%
127-071	DFAC	Haralson County DFACS	146,803	0.023198%
127-072	DFAC	Harris County DFACS	69,262	0.010945%
127-073	DFAC	Hart County DFACS	215,528	0.034058%
127-074	DFAC	Heard County DFACS	109,499	0.017303%
127-075	DFAC	Henry County DFACS	924,239	0.146051%
127-076	DFAC	Houston County DFACS	606,710	0.095874%
127-077	DFAC	Irwin County DFACS	102,001	0.016119%
127-078	DFAC	Jackson County DFACS	256,239	0.040492%
127-079	DFAC	Jasper County DFACS	56,051	0.008857%
127-080	DFAC	Jeff Davis County DFACS	141,804	0.022408%
127-081	DFAC	Jefferson County DFACS	96,362	0.015227%
127-082	DFAC	Jenkins County DFACS	56,044	0.008856%
127-083	DFAC	Johnson County DFACS	58,058	0.009175%
127-084	DFAC	Jones County DFACS	183,799	0.029044%
127-085	DFAC	Lamar County DFACS	155,976	0.024648%
127-086	DFAC	Lanier County DFACS	165,195	0.026105%
127-087	DFAC	Laurens County DFACS	820,051	0.129587%
127-088	DFAC	Lee County DFACS	114,660	0.018119%
127-089	DFAC	Liberty County DFACS	289,916	0.045813%
127-090	DFAC	Lincoln County DFACS	15,717	0.002484%
127-091	DFAC	Long County DFACS	64,153	0.010138%
127-092	DFAC	Lowndes County DFACS	578,161	0.091363%
127-093	DFAC	Lumpkin County DFACS	159,639	0.025227%
127-094	DFAC	Macon County DFACS	93,921	0.014842%
127-095	DFAC	Madison County DFACS	207,939	0.032859%
127-096	DFAC	Marion County DFACS	55,855	0.008826%
127-097	DFAC	Mcduffie County DFACS	170,513	0.026945%
127-098	DFAC	Mcintosh County DFACS	78,441	0.012395%
127-099	DFAC	Meriwether County DFACS	174,444	0.027566%
127-100	DFAC	Miller County DFACS	31,632	0.004999%
127-101	DFAC	Mitchell County DFACS	141,331	0.022334%
127-102	DFAC	Monroe County DFACS	96,978	0.015325%

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2018

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
127-103	DFAC	Montgomery County DFACS	\$ 68,633	0.010846%
127-104	DFAC	Morgan County DFACS	86,485	0.013667%
127-105	DFAC	Murray County DFACS	241,086	0.038097%
127-106	DFAC	Muscogee County DFACS	1,216,805	0.192283%
127-107	DFAC	Newton County DFACS	518,024	0.081860%
127-108	DFAC	Oconee County DFACS	42,856	0.006772%
127-109	DFAC	Oglethorpe County DFACS	35,688	0.005639%
127-110	DFAC	Paulding County DFACS	412,809	0.065233%
127-111	DFAC	Peach County DFACS	203,929	0.032225%
127-112	DFAC	Pickens County DFACS	182,471	0.028835%
127-113	DFAC	Pierce County DFACS	99,384	0.015705%
127-114	DFAC	Pike County DFACS	80,490	0.012719%
127-115	DFAC	Polk County DFACS	300,947	0.047557%
127-116	DFAC	Pulaski County DFACS	86,475	0.013665%
127-117	DFAC	Putnam County DFACS	384,150	0.060705%
127-118	DFAC	Quitman County DFACS	14,921	0.002358%
127-119	DFAC	Rabun County DFACS	137,833	0.021781%
127-120	DFAC	Randolph County DFACS	62,044	0.009804%
127-121	DFAC	Richmond County DFACS	1,209,103	0.191066%
127-122	DFAC	Rockdale County DFACS	376,358	0.059473%
127-123	DFAC	Schley County DFACS	33,545	0.005301%
127-124	DFAC	Screven County DFACS	78,379	0.012386%
127-125	DFAC	Seminole County DFACS	90,785	0.014346%
127-126	DFAC	Spalding County DFACS	1,009,378	0.159505%
127-127	DFAC	Stephens County DFACS	178,181	0.028157%
127-128	DFAC	Stewart County DFACS	53,299	0.008423%
127-129	DFAC	Sumter County DFACS	821,687	0.129845%
127-130	DFAC	Talbot County DFACS	59,319	0.009374%
127-131	DFAC	Taliaferro County DFACS	15,398	0.002433%
127-132	DFAC	Tattnall County DFACS	84,681	0.013382%
127-133	DFAC	Taylor County DFACS	43,557	0.006883%
127-134	DFAC	Telfair County DFACS	92,043	0.014545%
127-135	DFAC	Terrell County DFACS	103,501	0.016356%
127-136	DFAC	Thomas County DFACS	241,071	0.038095%
127-137	DFAC	Tift County DFACS	365,350	0.057734%
127-138	DFAC	Toombs County DFACS	171,267	0.027064%
127-139	DFAC	Towns County DFACS	84,677	0.013381%
127-140	DFAC	Treutlen County DFACS	60,695	0.009591%
127-141	DFAC	Troup County DFACS	457,563	0.072305%
127-142	DFAC	Turner County DFACS	50,078	0.007913%
127-143	DFAC	Twiggs County DFACS	54,346	0.008588%
127-144	DFAC	Union County DFACS	69,301	0.010951%
127-145	DFAC	Upson County DFACS	195,821	0.030944%
127-146	DFAC	Walker County DFACS	363,021	0.057366%
127-147	DFAC	Walton County DFACS	396,845	0.062711%



**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2018

Employer Code	Employer Category Code	Employer	Actual	Employer/ Nonemployer
			Employer/ Nonemployer Contributions	Allocation Percentage
127-148	DFAC	Ware County DFACS	\$ 283,461	0.044793%
127-149	DFAC	Warren County DFACS	43,893	0.006936%
127-150	DFAC	Washington County DFACS	123,005	0.019438%
127-151	DFAC	Wayne County DFACS	132,616	0.020956%
127-152	DFAC	Webster County DFACS	44,241	0.006991%
127-153	DFAC	Wheeler County DFACS	27,240	0.004305%
127-154	DFAC	White County DFACS	153,467	0.024251%
127-155	DFAC	Whitfield County DFACS	983,407	0.155401%
127-156	DFAC	Wilcox County DFACS	55,632	0.008791%
127-157	DFAC	Wilkes County DFACS	116,800	0.018457%
127-158	DFAC	Wilkinson County DFACS	56,809	0.008977%
127-159	DFAC	Worth County DFACS	186,888	0.029533%
128-001	HLTH	Appling County Health Department	76,716	0.012123%
128-002	HLTH	Atkinson County Health Department	37,683	0.005955%
128-003	HLTH	Bacon County Health Department	40,948	0.006471%
128-004	HLTH	Baker County Health Department	44,908	0.007097%
128-005	HLTH	Baldwin County Health Department	132,029	0.020864%
128-006	HLTH	Banks County Health Department	44,224	0.006988%
128-007	HLTH	Barrow County Public Health	124,949	0.019745%
128-008	HLTH	Bartow County Health Department	213,328	0.033711%
128-009	HLTH	Ben Hill County Health Department	52,267	0.008259%
128-010	HLTH	Berrien County Health Department	41,546	0.006565%
128-011	HLTH	Bibb County Health Department	460,854	0.072826%
128-012	HLTH	Bleckley County Health Department	29,576	0.004674%
128-013	HLTH	Brantley County Health Department	47,968	0.007580%
128-014	HLTH	Brooks County Health Department	43,324	0.006846%
128-015	HLTH	Bryan County Health Department	91,057	0.014389%
128-016	HLTH	Bulloch County Physical Health	186,408	0.029457%
128-017	HLTH	Burke County Health Department	98,593	0.015580%
128-018	HLTH	Butts County Health Department	46,352	0.007325%
128-019	HLTH	Calhoun County Health Department	22,217	0.003511%
128-020	HLTH	Camden County Health Department	149,311	0.023595%
128-021	HLTH	Candler County Health Department	53,730	0.008491%
128-022	HLTH	Carroll County Health Department	197,503	0.031210%
128-023	HLTH	Catoosa County Health Department	147,191	0.023260%
128-024	HLTH	Charlton County Health Department	55,637	0.008792%
128-025	HLTH	Chatham County Health Department	1,328,815	0.209983%
128-026	HLTH	Chattahoochee County Health Department	23,017	0.003637%
128-027	HLTH	Chattooga County Health Department	79,087	0.012498%
128-028	HLTH	Cherokee County Health Department	1,371,639	0.216750%
128-029	HLTH	Clarke County Health Department	990,574	0.156533%
128-030	HLTH	Clay County Health Department	12,614	0.001993%
128-031	HLTH	Clayton County Health Department	982,814	0.155307%
128-032	HLTH	Clinch County Health Department	40,420	0.006387%
128-033	HLTH	Cobb County Health Department	2,276,042	0.359667%

**Employees' Retirement System of Georgia**  
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As of and for the year ended June 30, 2018

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
128-034	HLTH	Coffee County Health Department	\$ 134,774	0.021297%
128-035	HLTH	Colquitt County Health Department	190,058	0.030034%
128-036	HLTH	Columbia County Health Department	186,262	0.029434%
128-037	HLTH	Cook County Health Department	53,012	0.008377%
128-038	HLTH	Coweta County Health Department	184,146	0.029099%
128-039	HLTH	Crawford County Health Department	39,754	0.006282%
128-040	HLTH	Crisp County Health Department	39,874	0.006301%
128-041	HLTH	Dade County Health Department	50,209	0.007934%
128-042	HLTH	Dawson County Health Department	70,188	0.011091%
128-043	HLTH	Decatur County Health Department	99,983	0.015800%
128-044	HLTH	Dekalb County Health Department	3,178,191	0.502227%
128-045	HLTH	Dodge County Health Department	55,593	0.008785%
128-046	HLTH	Dooly County Health Department	25,867	0.004088%
128-047	HLTH	Dougherty County Health Department	366,782	0.057960%
128-047B	HLTH	Southwest Health District	998,880	0.157846%
128-048	HLTH	Douglas County Health Department	141,072	0.022293%
128-049	HLTH	Early County Health Department	48,419	0.007651%
128-050	HLTH	Echols County Health Department	21,649	0.003421%
128-051	HLTH	Effingham County Health Department	102,347	0.016173%
128-052	HLTH	Elbert County Health Department	56,075	0.008861%
128-053	HLTH	Emanuel County Health Department	115,435	0.018241%
128-054	HLTH	Evans County Health Department	43,444	0.006865%
128-055	HLTH	Fannin County Health Department	74,236	0.011731%
128-056	HLTH	Fayette County Health Department	139,376	0.022025%
128-057	HLTH	Floyd County Health Department	1,265,940	0.200048%
128-058	HLTH	Forsyth County Health Department	157,364	0.024867%
128-059	HLTH	Franklin County Health Department	62,259	0.009838%
128-061	HLTH	Gilmer County Health Department	107,546	0.016995%
128-062	HLTH	Glascocock County Health Department	18,179	0.002873%
128-063	HLTH	Glynn County Health Department	964,045	0.152341%
128-064	HLTH	Gordon County Health Department	190,193	0.030055%
128-065	HLTH	Grady County Health Department	102,917	0.016263%
128-066	HLTH	Greene County Health Department	50,021	0.007904%
128-067	HLTH	Gwinnett County Health Department	2,692,760	0.425518%
128-068	HLTH	Habersham County Health Department	76,822	0.012140%
128-069	HLTH	Hall County Health Department	1,406,983	0.222336%
128-070	HLTH	Hancock County Health Department	51,711	0.008172%
128-071	HLTH	Haralson County Health Department	64,974	0.010267%
128-072	HLTH	Harris County Health Department	55,719	0.008805%
128-073	HLTH	Hart County Health Department	52,217	0.008252%
128-074	HLTH	Heard County Health Department	31,037	0.004904%
128-075	HLTH	Henry County Health Department	233,893	0.036960%
128-076	HLTH	Houston County Health Department	1,629,462	0.257492%
128-077	HLTH	Irwin County Health Department	31,000	0.004899%
128-078	HLTH	Jackson County Health Department	96,539	0.015255%

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2018

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
128-079	HLTH	Jasper County Health Department	\$ 36,960	0.005840%
128-080	HLTH	Jeff Davis County Health Department	68,781	0.010869%
128-081	HLTH	Jefferson County Health Department	85,381	0.013492%
128-082	HLTH	Jenkins County Health Department	35,784	0.005655%
128-083	HLTH	Johnson County Health Department	15,531	0.002454%
128-084	HLTH	Jones County Health Department	53,346	0.008430%
128-085	HLTH	Lamar County Health Department	52,202	0.008249%
128-086	HLTH	Lanier County Health Department	28,185	0.004454%
128-087	HLTH	Laurens County Health Department	764,533	0.120814%
128-088	HLTH	Lee County Health Department	110,339	0.017436%
128-089	HLTH	Liberty County Health Department	198,592	0.031382%
128-090	HLTH	Lincoln County Health Department	17,433	0.002755%
128-091	HLTH	Long County Health Department	27,701	0.004377%
128-092	HLTH	Lowndes County Health Department	1,270,788	0.200814%
128-093	HLTH	Lumpkin County Health Department	83,667	0.013221%
128-094	HLTH	Macon County Health Department	27,573	0.004357%
128-095	HLTH	Madison County Health Department	72,133	0.011399%
128-096	HLTH	Marion County Health Department	21,598	0.003413%
128-097	HLTH	Mcduffie County Health Department	74,304	0.011742%
128-098	HLTH	McIntosh County Health Department	42,823	0.006767%
128-099	HLTH	Meriwether County Health Department	88,828	0.014037%
128-100	HLTH	Miller County Health Department	17,908	0.002830%
128-101	HLTH	Mitchell County Health Department	74,299	0.011741%
128-102	HLTH	Monroe County Health Department	64,558	0.010202%
128-103	HLTH	Montgomery County Health Department	29,164	0.004609%
128-104	HLTH	Morgan County Health Department	66,537	0.010514%
128-105	HLTH	Murray County Health Department	109,496	0.017303%
128-106	HLTH	Muscogee County Health Department	1,408,125	0.222516%
128-107	HLTH	Newton County Health Department	234,944	0.037127%
128-108	HLTH	Oconee County Health Department	97,529	0.015412%
128-109	HLTH	Oglethorpe County Health Department	32,442	0.005127%
128-110	HLTH	Paulding County Health Department	203,628	0.032178%
128-111	HLTH	Peach County Health Department	68,222	0.010781%
128-112	HLTH	Pickens County Health Department	61,894	0.009781%
128-113	HLTH	Pierce County Health Department	70,043	0.011068%
128-114	HLTH	Pike County Health Department	38,929	0.006152%
128-115	HLTH	Polk County Health Department	89,973	0.014218%
128-116	HLTH	Pulaski County Health Department	37,994	0.006004%
128-117	HLTH	Putnam County Health Department	99,117	0.015663%
128-118	HLTH	Quitman County Health Department	5,575	0.000881%
128-119	HLTH	Rabun County Health Department	81,049	0.012808%
128-120	HLTH	Randolph County Health Department	17,349	0.002742%
128-121	HLTH	Richmond County Health Department	1,251,550	0.197774%
128-122	HLTH	Rockdale County Health Department	174,552	0.027583%
128-123	HLTH	Schley County Health Department	14,003	0.002213%

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
128-124	HLTH	Screven County Health Department	\$ 47,163	0.007453%
128-125	HLTH	Seminole County Health Department	48,609	0.007681%
128-126	HLTH	Spalding County Health Department	151,129	0.023882%
128-127	HLTH	Stephens County Health Department	63,658	0.010059%
128-128	HLTH	Stewart County Health Department	6,042	0.000955%
128-129	HLTH	Sumter County Health Department	90,690	0.014331%
128-131	HLTH	Taliaferro County Health Department	21,248	0.003358%
128-132	HLTH	Tattnall County Health Department	79,657	0.012588%
128-133	HLTH	Taylor County Health Department	41,950	0.006629%
128-134	HLTH	Telfair County Health Department	58,257	0.009206%
128-135	HLTH	Terrell County Health Department	31,472	0.004973%
128-136	HLTH	Thomas County Health Department	203,308	0.032127%
128-137	HLTH	Tift County Health Department	136,475	0.021566%
128-138	HLTH	Toombs County Health Department	91,256	0.014421%
128-139	HLTH	Towns County Health Department	43,973	0.006949%
128-140	HLTH	Treutlen County Health Department	28,183	0.004454%
128-141	HLTH	Troup County Health Department	1,252,929	0.197992%
128-142	HLTH	Turner County Health Department	33,852	0.005349%
128-143	HLTH	Twiggs County Health Department	16,203	0.002560%
128-144	HLTH	Union County Health Department	80,245	0.012681%
128-145	HLTH	Upson County Health Department	100,186	0.015832%
128-146	HLTH	Walker County Health Department	119,140	0.018827%
128-147	HLTH	Walton County Health Department	223,127	0.035259%
128-148	HLTH	Ware County Health Department	1,450,087	0.229147%
128-149	HLTH	Warren County Health Department	19,459	0.003075%
128-150	HLTH	Washington County Health Department	81,129	0.012820%
128-151	HLTH	Wayne County Health Department	100,050	0.015810%
128-152	HLTH	Webster County Health Department	13,896	0.002196%
128-153	HLTH	Wheeler County Health Department	29,508	0.004663%
128-154	HLTH	White County Health Department	79,725	0.012598%
128-155	HLTH	Whitfield County Health Department	571,976	0.090385%
128-156	HLTH	Wilcox County Health Department	21,692	0.003428%
128-157	HLTH	Wilkes County Health Department	48,956	0.007736%
128-158	HLTH	Wilkinson County Health Department	37,413	0.005912%
128-159	HLTH	Worth County Health Department	63,166	0.009982%
129-008	MRCS	Woodright Industries	124,655	0.019698%
129-009	MRCS	Jessamine Place	145,575	0.023004%
129-022	MRCS	Carroll County MR Services	133,239	0.021055%
129-035	MRCS	Green Oaks Service Center	240,224	0.037961%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	153,337	0.024231%
129-101	MRCS	Mitchell-Baker Service Center	175,438	0.027723%
129-136	MRCS	Thomas/Grady Service Center	234,014	0.036980%
129-137	MRCS	Tift County - Diversified Enterprises	145,837	0.023046%
6031	PSCH	Bacon County Schools	15,837	0.002503%
6051	PSCH	Baldwin County Schools	94,935	0.015002%

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
6071	PSCH	Barrow County Schools	\$ 12,582	0.001988%
6091	PSCH	Ben Hill County Schools	13,899	0.002196%
6111	PSCH	Bibb County Schools	72,982	0.011533%
6141	PSCH	Brooks County Schools	9,686	0.001531%
6181	PSCH	Butts County Schools	13,779	0.002177%
6211	PSCH	Candler County Schools	21,622	0.003417%
6221	PSCH	Carroll County Schools	14,102	0.002228%
6241	PSCH	Charlton County Board of Education	15,032	0.002375%
6251	PSCH	Chatham County Schools	37,700	0.005957%
6291	PSCH	Clarke County Schools	80,037	0.012648%
6311	PSCH	Clayton County Schools	37,746	0.005965%
6331	PSCH	Cobb County Schools	3,797	0.000600%
6341	PSCH	Coffee County Schools	13,662	0.002159%
6351	PSCH	Colquitt County Schools	32,559	0.005145%
6361	PSCH	Columbia County Schools	37,950	0.005997%
6381	PSCH	Coweta County Schools	22,799	0.003603%
6401	PSCH	Crisp County Schools	28,576	0.004516%
6431	PSCH	Decatur County Schools	13,577	0.002145%
6441	PSCH	Dekalb County Schools	232,579	0.036753%
6451	PSCH	Dodge County Schools	38,321	0.006056%
6452	PSCH	Ocmulgee Regional Library System	7,779	0.001229%
6471	PSCH	Dougherty County Schools	24,195	0.003823%
6481	PSCH	Douglas County Schools	50,143	0.007924%
6511	PSCH	Effingham County Schools	34,359	0.005430%
6561	PSCH	Fayette County Schools	33,680	0.005322%
6571	PSCH	Floyd County Schools	22,618	0.003574%
6581	PSCH	Forsyth County Schools	20,024	0.003164%
6591	PSCH	Franklin County Schools	7,343	0.001160%
6601	PSCH	Fulton County Board of Education	40,886	0.006461%
6611	PSCH	Gilmer County Schools	30,528	0.004824%
6631	PSCH	Glynn County Schools	62,570	0.009888%
6641	PSCH	Gordon County Schools	14,121	0.002231%
6651	PSCH	Grady County Schools	36,675	0.005795%
6661	PSCH	Greene County Schools	11,839	0.001871%
6671	PSCH	Gwinnett County Schools	75,498	0.011930%
6731	PSCH	Hart County Schools	12,917	0.002041%
6751	PSCH	Henry County Schools	43,688	0.006904%
6761	PSCH	Houston County Schools	107,545	0.016995%
6771	PSCH	Irwin County Schools	11,738	0.001855%
6781	PSCH	Jackson County Schools	14,043	0.002219%
6831	PSCH	Johnson County Schools	19,120	0.003021%
6851	PSCH	Lamar County Schools	13,763	0.002175%
6871	PSCH	Laurens County Schools	10,523	0.001663%
6881	PSCH	Lee County Schools	4,877	0.000771%
6941	PSCH	Macon County Schools	8,857	0.001400%

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
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Employer Code	Employer Category Code	Employer	Actual	Employer/ Nonemployer
			Employer/ Nonemployer Contributions	Allocation Percentage
6951	PSCH	Madison County Schools	\$ 16,145	0.002551%
6971	PSCH	Mcduffie County Schools	41,896	0.006621%
6991	PSCH	Meriwether County Schools	25,818	0.004080%
7021	PSCH	Monroe County Schools	20,233	0.003197%
7061	PSCH	Muscogee County Schools	29,200	0.004614%
7071	PSCH	Newton County Schools	28,831	0.004556%
7091	PSCH	Oglethorpe County Schools	488	0.000077%
7101	PSCH	Paulding County Schools	803	0.000127%
7121	PSCH	Pickens County Schools	3,436	0.000543%
7141	PSCH	Pike County Schools	7,989	0.001262%
7151	PSCH	Polk County Schools	32,476	0.005132%
7191	PSCH	Rabun County Schools	12,982	0.002051%
7211	PSCH	Richmond County Schools	41,977	0.006633%
7221	PSCH	Rockdale County Schools	63,995	0.010113%
7261	PSCH	Spalding County Schools	32,071	0.005068%
7271	PSCH	Stephens County Schools	8,018	0.001267%
7321	PSCH	Tattnall County Schools	5,514	0.000871%
7351	PSCH	Terrell County Schools	18,098	0.002860%
7371	PSCH	Tift County Schools	14,120	0.002231%
7401	PSCH	Treutlen County Schools	10,206	0.001613%
7451	PSCH	Upson County Schools	28,387	0.004486%
7481	PSCH	Ware County Schools	31,207	0.004931%
7501	PSCH	Washington County Board of Education	98,825	0.015617%
7511	PSCH	Wayne County Schools	11,268	0.001781%
7541	PSCH	White County Board of Education	672	0.000106%
7581	PSCH	Wilkinson County Schools	48,383	0.007646%
7611	PSCH	Atlanta City Schools	65,254	0.010312%
7641	PSCH	City of Buford Schools (Gwinnett)	21,103	0.003335%
7721	PSCH	City of Dalton Schools (Whitfield)	1,166	0.000184%
7851	PSCH	City of Rome Schools (Floyd)	13,106	0.002071%
7891	PSCH	City of Thomasville Schools (Thomas)	26,792	0.004234%
7921	PSCH	City of Valdosta Schools (Lowndes)	57,302	0.009055%
968-0968	PSCH	Georgia Military College	37,450	0.005918%
8504	RESA	Northwest Georgia Regional Education Service Agency	37,000	0.005847%
8564	RESA	Metro Regional Education Service Agency	22,768	0.003598%
8584	RESA	North East Georgia Regional Education Service Agency	2,281	0.000360%
8804	RESA	First District Regional Education Service Agency	18,216	0.002879%
402	STAT	Georgia Department of Agriculture	4,938,398	0.780380%
403	STAT	Georgia Department of Administrative Services	3,684,674	0.582263%
404	STAT	Georgia Department of Audits	4,245,993	0.670965%
405	STAT	Department of Public Health	13,641,499	2.155670%
406	STAT	Georgia Department of Banking and Finance	1,497,095	0.236575%
407	STAT	State Accounting Office	2,548,872	0.402780%
408	STAT	Office of Commissioner of Insurance	2,650,955	0.418912%
409	STAT	Georgia State Finance and Investment Commission	1,904,542	0.300961%



**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
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Employer Code	Employer Category Code	Employer	Actual	Employer/ Nonemployer
			Employer/ Nonemployer Contributions	Allocation Percentage
410	STAT	State Properties Commission	\$ 220,812	0.034893%
411	STAT	Georgia Department of Defense	4,779,522	0.755274%
414	STAT	Georgia Department of Education	7,726,312	1.220935%
415	STAT	The Technical College System of Georgia	2,030,929	0.320933%
418	STAT	Prosecuting Attorneys Council	11,734,810	1.854370%
419	STAT	Georgia Department of Community Health	11,538,206	1.823302%
420	STAT	Georgia Forestry Commission	5,051,710	0.798286%
422	STAT	Office of Planning and Budget	4,560,002	0.720585%
427	STAT	Georgia Department of Human Services	33,877,309	5.353393%
428	STAT	Georgia Department of Community Affairs	4,633,645	0.732222%
429	STAT	Department of Economic Development	2,897,305	0.457841%
430	STAT	Administrative Office of the Courts	1,347,963	0.213009%
432	STAT	Georgia Court of Appeals	3,151,983	0.498086%
436	STAT	Superior Courts of Georgia	2,914,889	0.460619%
438	STAT	Supreme Court	2,105,520	0.332721%
440	STAT	Georgia Department of Labor	11,021,825	1.741702%
441	STAT	Department of Behavioral Health and Developmental Disabilities	38,949,134	6.154858%
442	STAT	Georgia Department of Law	4,715,935	0.745226%
444	STAT	General Assembly of Georgia	2,871,894	0.453825%
461	STAT	Department of Juvenile Justice	27,223,563	4.301949%
462	STAT	Georgia Department of Natural Resources	20,850,843	3.294912%
465	STAT	State Board Pardons and Paroles	2,248,148	0.355259%
466	STAT	Georgia Department of Public Safety	25,634,635	4.050862%
467	STAT	Georgia Department of Corrections	79,415,741	12.549513%
469	STAT	Georgia Department of Early Care Learning	5,637,401	0.890839%
470	STAT	Georgia Public Service Commission	1,368,609	0.216272%
471	STAT	Georgia Bureau of Investigation	13,999,926	2.212310%
474	STAT	Department of Revenue	11,956,899	1.889465%
475	STAT	Georgia Department of Driver Services	5,376,630	0.849631%
476	STAT	Georgia Student Finance Commission	753,047	0.118999%
477	STAT	Georgia Department of Community Supervision	22,334,335	3.529338%
478	STAT	Secretary of State	2,674,544	0.422639%
482	STAT	Georgia Teachers Retirement System	4,282,828	0.676785%
484	STAT	Georgia Department of Transportation	40,370,472	6.379463%
488	STAT	Georgia Department of Veterans Service	1,290,400	0.203913%
489	STAT	Subsequent Injury Trust Fund	177,420	0.028036%
490	STAT	State Board of Workers Comp	1,931,240	0.305180%
492	STAT	Georgia Public Defender Standards Council	10,412,034	1.645341%
900	STAT	Georgia Building Authority	1,606,907	0.253928%
921	STAT	Georgia Correctional Industries	1,785,847	0.282205%
922	STAT	George L. Smith II - GWCCA	3,819,943	0.603639%
927	STAT	State Road and Tollway Authority	1,512,384	0.238991%
977	STAT	Georgia Public Broadcasting	1,826,104	0.288566%
980	STAT	GTA Georgia Technology Authority	3,238,187	0.511708%
817	TCOL	Oconee Fall Line Technical College	446,085	0.070492%

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
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Employer Code	Employer Category Code	Employer	Actual	Employer/ Nonemployer
			Employer/ Nonemployer Contributions	Allocation Percentage
818	TCOL	Coastal Pines Technical College	\$ 715,715	0.113099%
820	TCOL	Albany Technical College	1,162,894	0.183764%
822	TCOL	Athens Technical College	717,396	0.113365%
823	TCOL	Atlanta Technical College	1,499,941	0.237025%
824	TCOL	Augusta Technical College	1,824,743	0.288351%
826	TCOL	West Georgia Technical College	1,895,915	0.299598%
827	TCOL	Chattahoochee Technical College	2,133,259	0.337104%
828	TCOL	Columbus Technical College	715,455	0.113058%
829	TCOL	Georgia Northwestern Technical College	1,570,096	0.248111%
830	TCOL	Georgia Piedmont Technical College	1,064,471	0.168211%
831	TCOL	Southern Crescent Technical College	1,064,113	0.168154%
832	TCOL	Gwinnett Technical College	2,510,941	0.396786%
834	TCOL	Lanier Technical College	954,154	0.150778%
835	TCOL	Central Georgia Technical College	2,860,838	0.452078%
837	TCOL	Southern Regional Technical College	1,420,450	0.224464%
838	TCOL	North Georgia Technical College	776,452	0.122697%
841	TCOL	Savannah Technical College	1,241,159	0.196132%
842	TCOL	South Georgia Technical College	785,519	0.124130%
843	TCOL	Southeastern Technical College	459,576	0.072624%
844	TCOL	Ogeechee Technical College	143,207	0.022630%
848	TCOL	Wiregrass Georgia Technical College	1,029,544	0.162692%
503-0503	UNIV	Georgia Institute of Technology	275,817	0.043585%
509-0509	UNIV	Georgia State University	233,413	0.036885%
512-0512	UNIV	Augusta University	820,337	0.129632%
518-0518	UNIV	University of Georgia	576,003	0.091022%
521-0521	UNIV	Albany State University	46,519	0.007351%
524-0524	UNIV	Armstrong Atlantic State University	44,894	0.007094%
528-0528	UNIV	Clayton College and State University	12,900	0.002038%
530-0530	UNIV	Columbus State University	17,552	0.002774%
531-0531	UNIV	University of North Georgia	79,582	0.012576%
536-0536	UNIV	Georgia College and State University	106,730	0.016866%
539-0539	UNIV	Georgia Southern University	49,692	0.007852%
540-0540	UNIV	Georgia Gwinnett College	19,180	0.003031%
542-0542	UNIV	Georgia Southwestern State University	41,627	0.006578%
543-0543	UNIV	Kennesaw State University	33,994	0.005372%
547-0547	UNIV	Middle Georgia State College	114,740	0.018132%
551-0551	UNIV	Valdosta State University	34,004	0.005373%
554-0554	UNIV	State University of West Georgia	47,498	0.007506%
557-0557	UNIV	Abraham Baldwin Agricultural College	63,471	0.010030%
562-0562	UNIV	Bainbridge College	5,240	0.000828%
563-0563	UNIV	College of Coastal Georgia	33,535	0.005299%
567-0567	UNIV	South Georgia State College	41,721	0.006593%
569-0569	UNIV	Dalton College	4,606	0.000728%
573-0573	UNIV	Georgia Highlands College	12,323	0.001947%
576-0576	UNIV	Gordon College	10,883	0.001720%



**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
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Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
598-0598	UNIV	Regents Central Office	\$ 451,975	0.071422%
209-0209	VARs	Agricultural Commodity Commission	64,667	0.010219%
237-0041	VARs	Stone Mountain Judicial Circuit DA Staff	20,202	0.003192%
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	<u>204,456</u>	<u>0.032309%</u>
Total for all Employers			<u>\$ 622,083,430</u>	<u>98.303482%</u>
Nonemployer:				
State of Georgia			<u>10,735,899</u>	<u>1.696518%</u>
Total for all Entities			<u>\$ 632,819,329</u>	<u>100.000000%</u>

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

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
910-0910	AUTH	Jekyll Island State Park Authority	\$ 8,952,062	278,426	421,756	76,687	776,869	—	206,299	—	199,379	405,678	1,087,296	89,612	59,865	1,236,773
913-0913	AUTH	Lake Lanier Island Development Authority	411,227	12,790	19,374	—	32,164	—	9,477	—	5,275	49,947	(1,341)	—	—	48,606
926-0926	AUTH	Georgia Agricultural Exposition Authority	3,681,841	114,512	173,462	59,068	347,042	—	84,847	—	42,881	127,728	447,185	(19,833)	39,653	467,005
928-0928	AUTH	Georgia Environmental Finance Authority	4,439,587	138,080	209,161	—	347,241	—	102,309	—	276,950	379,259	539,221	(310,310)	15,032	243,943
936-0936	AUTH	Agricultural Commodity Commission-	622,904	19,373	29,347	5,045	53,765	—	14,355	—	28,137	42,492	75,657	(17,681)	41,696	69,772
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,251,275	38,917	58,951	—	97,868	—	28,835	—	52,166	81,001	151,972	(53,193)	9,583	108,362
972-0972	AUTH	Georgia Federal-State Inspection	9,005,547	280,090	424,276	231,841	936,207	—	207,531	—	—	207,531	1,093,793	230,215	55,757	1,379,765
973-0973	AUTH	Georgia Lottery Corporation	244,442	7,603	11,516	—	19,119	—	5,633	—	119,605	125,238	29,685	(141,131)	—	(111,446)
988-0988	AUTH	Oconee River Greenway Authority	—	—	—	—	—	—	—	—	—	—	(12,272)	—	—	(12,272)
9012	PSCH	Academy for Classical Education	83,495	2,597	3,934	1,588	8,119	—	1,924	—	3,956	5,880	10,137	2,177	—	12,314
9015	PSCH	Tapestry Public Charter School	—	—	—	—	—	—	—	—	27,680	27,680	(36,507)	—	—	(36,507)
9194	CHAR	Mountain Education Center Inc	150,464	4,680	7,089	7,937	19,706	—	3,467	—	3,096	6,563	18,273	4	—	18,277
361	CSBS	Lookout Mountain Community Service	399,017	12,410	18,799	—	31,209	—	9,195	—	236,271	245,466	48,462	(280,170)	26,438	(205,270)
363	CSBS	Highland Rivers Center Community	1,120,462	34,849	52,788	—	87,637	—	25,821	—	328,832	354,653	136,086	(330,841)	57,829	(136,926)
364	CSBS	Georgia Mountains Avita Community	193,547	6,020	9,119	—	15,139	—	4,460	—	60,919	65,379	23,506	(113,933)	7,915	(82,512)
365	CSBS	Cobb County Community Service	833,841	25,934	39,285	—	65,219	—	19,216	—	246,601	265,817	101,277	(231,300)	—	(130,023)
366	CSBS	Douglas Community Service Board	—	—	—	—	—	—	—	—	—	—	(8,841)	—	—	(8,841)
368	CSBS	Dekalb Community Service Board	816,533	25,396	38,469	—	63,865	—	18,817	—	262,765	281,582	99,176	(233,218)	26,536	(107,506)
369	CSBS	View Point Health	731,928	22,764	34,483	—	57,247	—	16,867	—	190,474	207,341	88,899	(183,066)	23,483	(70,684)
370	CSBS	Clayton Community M.H., Substa	481,114	14,964	22,667	—	37,631	—	11,087	—	78,790	89,877	58,436	(76,502)	—	(18,066)
371	CSBS	Advantage Behavioral Health Systems	551,824	17,163	25,998	—	43,161	—	12,717	—	114,160	126,877	67,022	(128,029)	41,215	(19,792)
372	CSBS	Pathways Center Community Service	267,382	8,316	12,597	—	20,913	—	6,162	—	152,733	158,895	32,477	(161,508)	32,560	(96,471)
373	CSBS	McIntosh Trail MH, MR and SA C	276,755	8,608	13,039	—	21,647	—	6,378	—	330,032	336,410	33,614	(346,531)	20,623	(292,294)
374	CSBS	River Edge Behavioral Health Center	1,510,352	46,975	71,157	—	118,132	—	170,934	—	183,445	205,740	183,445	(186,306)	14,197	11,336
375	CSBS	Phoenix Center	189,395	5,891	8,923	—	14,814	—	4,365	—	98,075	102,440	23,001	(121,333)	21,943	(76,389)
376	CSBS	Oconee Community Service Board	177,679	5,526	8,371	—	13,897	—	4,095	—	105,524	109,619	21,583	(143,017)	7,882	(113,552)
377	CSBS	East Central Georgia Community Service	336,241	10,458	15,841	—	26,299	—	7,749	—	126,663	134,412	40,842	(232,037)	19,612	(171,583)
378	CSBS	Ogeechee MH, MR and SA Community	—	—	—	—	—	—	—	—	650,513	650,513	—	(491,578)	—	(491,578)
379	CSBS	New Horizons	1,042,722	32,431	49,126	—	81,557	—	24,029	—	114,288	138,317	126,648	(129,543)	44,603	41,708
380	CSBS	Middle Flint Community Service Board	771,805	24,005	36,362	—	60,367	—	17,786	—	162,114	179,900	93,743	(179,159)	33,289	(52,127)
381	CSBS	CSB of Middle Georgia	1,272,365	39,573	59,945	331,407	430,925	—	29,321	—	74,787	104,108	154,536	46,188	41,699	242,423
382	CSBS	Albany Area Community Service Board	272,356	8,471	12,831	—	21,302	—	6,276	—	59,695	65,971	33,083	(57,839)	—	(24,756)
383	CSBS	The Georgia Pines Community Service	998,981	31,070	47,065	—	78,135	—	23,021	—	404,340	427,361	121,330	(444,358)	59,898	(263,130)
384	CSBS	South Georgia Community Service Board	346,231	10,768	16,312	—	27,080	—	7,979	—	194,067	202,046	42,051	(207,838)	7,921	(157,866)
385	CSBS	Pineland Area MH, MR and SA Center	416,859	12,965	19,639	—	32,604	—	9,606	—	81,335	90,941	50,633	(118,429)	3,738	(64,058)
386	CSBS	Satilla Community Service Board	808,764	25,154	38,103	—	63,257	—	18,638	—	183,848	202,486	98,231	(238,750)	25,868	(114,651)
388	CSBS	Gateway Behavior Health Services	371,432	11,552	17,499	—	29,051	—	8,560	—	85,169	93,729	45,114	(98,131)	26,619	(26,398)
127-001	DFAC	Appling County DFACS	605,966	18,847	28,549	55,271	102,667	—	13,964	—	—	13,964	73,596	53,411	4,995	132,002
127-002	DFAC	Atkinson County DFACS	231,081	7,187	10,887	9,407	27,481	—	5,325	—	8,654	13,979	28,064	13,126	—	41,190
127-003	DFAC	Bacon County DFACS	419,120	13,035	19,746	63,986	96,767	—	9,659	—	—	13,555	50,906	22,785	—	73,691
127-004	DFAC	Baker County DFACS	234,987	7,309	11,071	39,683	58,063	—	5,415	—	—	5,415	28,538	32,494	—	61,032
127-005	DFAC	Baldwin County DFACS	1,442,479	44,864	67,959	—	112,823	—	33,242	—	97,799	131,041	175,199	(124,064)	10,338	61,473
127-006	DFAC	Banks County DFACS	601,033	18,693	28,316	80,981	127,990	—	13,851	—	—	13,851	73,000	64,003	—	137,003
127-007	DFAC	Barrow County DFACS	2,247,173	69,891	105,870	293,804	469,565	—	51,786	—	—	51,786	272,939	324,717	14,457	612,113
127-008	DFAC	Bartow County DFACS	2,551,430	79,354	130,205	133,610	333,169	—	58,797	—	13,265	72,062	309,890	14,326	—	324,216
127-009	DFAC	Ben Hill County DFACS	576,983	17,945	27,183	25,839	70,967	—	13,296	—	23,241	36,537	70,081	30,975	—	101,056
127-010	DFAC	Berrien County DFACS	1,059,948	32,966	49,937	130,344	213,247	—	24,426	—	—	24,426	128,737	71,714	—	200,451
127-011	DFAC	Bibb County DFACS	7,407,054	230,374	348,967	24,552	603,893	—	170,694	—	120,981	291,675	899,641	(260,041)	68,338	707,938
127-012	DFAC	Bleckley County DFACS	349,931	10,884	16,486	35,060	62,430	—	8,064	—	10,227	18,291	42,502	(9,315)	—	33,187
127-013	DFAC	Brantley County DFACS	900,768	28,016	42,438	72,936	143,390	—	20,758	—	—	20,758	109,403	56,575	—	165,978
127-014	DFAC	Brooks County DFACS	1,055,056	32,814	49,707	180,483	263,004	—	24,314	—	—	24,314	128,147	162,040	—	290,187
127-015	DFAC	Bryan County DFACS	357,701	11,125	16,852	25,540	53,517	—	8,243	—	27,162	35,405	43,446	(23,989)	—	19,457
127-016	DFAC	Bulloch County DFACS	1,719,398	53,477	81,006	117,581	252,064	—	39,623	—	121,175	160,798	208,835	112,222	23,959	345,016
127-017	DFAC	Burke County DFACS	755,567	23,500	35,597	25,492	84,589	—	17,412	—	24,182	41,594	91,765	(30,942)	—	60,823
127-018	DFAC	Butts County DFACS	987,593	30,716	46,528	72,764	150,008	—	22,759	—	—	6,048	119,951	41,277	—	161,228
127-019	DFAC	Calhoun County DFACS	270,218	8,404	12,731	—	21,135	—	6,227	—	23,592	29,819	32,819	(29,824)	—	2,995
127-020	DFAC	Camden County DFACS	1,358,368	42,248	63,996	62,216	168,460	—	31,303	—	—	31,303	164,984	73,347	—	238,331
127-021	DFAC	Candler County DFACS	322,839	10,041	15,210	—	25,251	—	7,440	—	95,458	102,898	39,210	(60,470)	1,421	(19,839)
127-022	DFAC	Carroll County DFACS	4,048,915	125,929	190,755	408,022	724,706	—	93,307	—	—	93,307	491,772	413,195	22,764	927,731

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Share of Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Share of Total Deferred Inflows of Resources		Proportionate Share of Pension Expense	Contributions & Proportionate Share	Changes in Proportion & Diff Between Employer Contributions & Liabilities of Individual Employers	Total Pension Expense
						Proportionate Share	Total				Proportionate Share	Total				
127-023	DFAC	Catoosa County DFACS	\$ 1,770,005	55,051	83,390	237,735	376,176	—	40,789	—	—	40,789	214,980	204,708	—	419,688
127-024	DFAC	Charlton County DFACS	651,023	20,248	30,671	11,427	62,346	—	15,003	—	—	15,003	79,075	9,694	—	88,769
127-025	DFAC	Chatham County DFACS	7,702,185	239,553	362,871	328,095	930,519	—	177,495	—	99,349	276,844	935,488	4,641	8,579	948,708
127-026	DFAC	Chattahoochee County DFACS	209,704	6,522	9,880	2,620	19,022	—	4,833	—	7,244	12,077	25,473	9,809	—	35,282
127-027	DFAC	Chattooga County DFACS	1,289,549	40,107	60,754	109,303	210,164	—	29,717	—	—	29,717	156,628	94,766	—	251,394
127-028	DFAC	Cherokee County DFACS	4,392,269	136,608	206,932	830,045	1,173,585	—	101,219	—	—	101,219	533,474	627,048	3,373	1,163,895
127-029	DFAC	Clarke County DFACS	7,236,775	225,078	340,944	931,015	1,497,037	—	166,770	—	—	166,770	878,957	818,976	13,344	1,711,277
127-030	DFAC	Clay County DFACS	335,543	10,436	15,808	—	26,244	—	7,733	—	5,952	13,685	40,754	863	—	41,617
127-031	DFAC	Clayton County DFACS	16,274,716	506,175	766,746	678,769	1,951,690	—	375,048	—	—	375,048	1,976,686	517,155	85,263	2,579,104
127-032	DFAC	Clinch County DFACS	452,789	14,083	21,332	64,324	99,739	—	10,434	—	—	10,434	54,994	46,600	—	101,594
127-033	DFAC	Cobb County DFACS	19,940,196	620,178	939,437	817,805	2,377,420	—	459,518	—	—	459,518	2,421,888	1,231,192	99,210	3,752,290
127-034	DFAC	Coffee County DFACS	3,545,273	110,265	167,027	266,154	543,446	—	81,700	—	—	81,700	430,597	284,653	26,616	741,866
127-035	DFAC	Colquitt County DFACS	2,087,418	64,923	98,344	171,316	334,583	—	48,104	—	—	48,104	253,530	129,032	—	382,562
127-036	DFAC	Columbia County DFACS	3,078,629	95,751	145,043	339,242	98,448	—	70,946	—	—	70,946	373,921	120,338	56,469	550,728
127-037	DFAC	Cook County DFACS	1,147,389	35,686	54,507	71,824	161,567	—	26,441	—	—	26,441	139,356	61,224	7,325	207,905
127-038	DFAC	Coweta County DFACS	3,040,314	94,560	143,238	511,032	748,830	—	70,063	—	—	70,063	369,267	339,019	19,106	727,392
127-039	DFAC	Crawford County DFACS	598,484	18,614	28,196	5,044	51,854	—	13,792	—	975	14,767	72,691	(6,268)	33,771	100,194
127-040	DFAC	Crisp County DFACS	1,187,390	36,930	55,941	31,867	124,738	—	27,363	—	—	27,363	144,221	18,956	—	163,177
127-041	DFAC	Dade County DFACS	508,041	15,801	23,935	517	40,253	—	11,708	—	29,817	41,525	(27,023)	16,089	50,772	—
127-042	DFAC	Dawson County DFACS	501,464	15,596	23,625	9,271	48,492	—	11,556	—	47,026	58,582	60,909	3,323	—	64,232
127-043	DFAC	Decatur County DFACS	1,310,145	40,748	61,725	—	102,473	—	30,192	—	11,289	41,481	159,123	3,454	—	162,577
127-044	DFAC	Dekalb County DFACS	36,460,094	1,133,979	1,717,735	1,929,845	4,781,559	—	840,216	—	—	840,216	4,428,346	1,912,410	198,353	6,539,109
127-045	DFAC	Dodge County DFACS	566,788	17,628	26,703	43,691	88,022	—	13,062	—	13,005	26,067	68,842	54,523	—	123,365
127-046	DFAC	Dooly County DFACS	527,898	16,419	24,871	66,052	107,342	—	12,165	—	—	12,165	64,120	31,936	—	96,056
127-047	DFAC	Dougherty County DFACS	24,364,859	757,794	1,147,895	1,032,873	2,938,562	—	561,484	—	—	561,484	2,959,292	826,962	32,804	3,819,058
127-048	DFAC	Douglas County DFACS	3,752,058	116,696	176,770	60,353	353,819	—	86,465	—	13,479	99,944	455,717	5,951	9,814	471,482
127-049	DFAC	Early County DFACS	3,951,730	122,906	186,177	295,035	604,118	—	91,067	—	—	91,067	479,966	351,588	64,564	896,118
127-050	DFAC	Echols County DFACS	127,648	3,970	6,014	42,278	52,262	—	2,942	—	770	3,712	15,505	21,762	—	37,267
127-051	DFAC	Effingham County DFACS	1,187,677	36,939	55,955	29,616	122,510	—	27,370	—	—	27,370	144,254	25,925	—	170,179
127-052	DFAC	Elbert County DFACS	902,824	28,080	42,535	110,632	181,247	—	20,805	—	—	20,805	109,654	97,794	—	207,448
127-053	DFAC	Emanuel County DFACS	512,522	15,940	24,146	36,483	76,569	—	11,811	—	14,463	26,274	62,250	47,883	26,334	136,467
127-054	DFAC	Evans County DFACS	373,200	11,607	17,582	17,229	46,418	—	8,600	—	19,928	28,528	45,328	19,113	—	64,441
127-055	DFAC	Fannin County DFACS	799,514	24,866	37,667	39,039	101,572	—	18,425	—	2,006	20,431	97,106	19,298	—	116,404
127-056	DFAC	Fayette County DFACS	1,671,752	51,995	78,761	173,147	303,903	—	38,525	—	—	38,525	203,049	157,722	17,740	378,511
127-057	DFAC	Floyd County DFACS	7,478,873	232,607	352,350	838,492	1,423,449	—	172,349	—	—	172,349	908,365	563,724	45,565	1,517,654
127-058	DFAC	Forsyth County DFACS	2,313,977	71,969	109,018	332,404	513,391	—	53,325	—	—	53,325	281,046	272,033	8,592	561,671
127-059	DFAC	Franklin County DFACS	857,150	26,659	40,383	117,622	184,664	—	19,753	—	—	19,753	104,110	87,684	3,671	195,465
127-060	DFAC	Fulton County DFACS	32,341,784	1,005,891	1,523,710	401,279	2,930,880	—	745,310	—	707,700	1,453,010	3,928,148	(1,061,964)	184,940	3,051,124
127-061	DFAC	Gilmer County DFACS	1,045,847	32,528	49,273	61,805	143,606	—	24,101	—	—	24,101	127,021	88,599	29,635	245,255
127-062	DFAC	Glascok County DFACS	258,666	8,045	12,186	10,433	30,664	—	5,961	—	6,633	12,594	31,418	1,775	—	33,193
127-063	DFAC	Glynn County DFACS	3,490,226	108,553	164,434	21,591	294,578	—	80,432	—	34,565	114,997	423,916	(31,216)	53,798	446,498
127-064	DFAC	Gordon County DFACS	2,036,729	63,346	95,956	244,691	403,993	—	46,936	—	—	46,936	247,377	153,052	—	400,429
127-065	DFAC	Grady County DFACS	939,618	29,224	44,268	9,573	83,065	—	21,653	—	2,868	24,521	114,123	25,722	—	139,845
127-066	DFAC	Greene County DFACS	1,284,903	39,963	60,535	263,412	363,910	—	29,610	—	—	29,610	156,064	243,908	20,507	420,479
127-067	DFAC	Gwinnett County DFACS	19,035,111	592,028	896,796	1,368,194	2,857,018	—	438,661	—	—	438,661	2,311,954	1,242,108	32,239	3,586,301
127-068	DFAC	Habersham County DFACS	1,202,189	37,390	56,638	94,076	188,104	—	27,704	—	—	27,704	146,013	91,446	31,479	268,938
127-069	DFAC	Hall County DFACS	7,124,338	221,581	335,647	1,064,019	1,621,247	—	164,179	—	—	164,179	865,305	669,324	13,090	1,547,719
127-070	DFAC	Hancock County DFACS	232,397	7,228	10,949	30,564	48,741	—	5,356	—	—	5,356	28,228	27,339	—	55,567
127-071	DFAC	Haralson County DFACS	953,677	29,661	44,930	—	74,591	—	21,977	—	129,686	151,663	115,833	(86,725)	3,575	32,683
127-072	DFAC	Harris County DFACS	449,953	13,994	21,198	6,947	42,139	—	10,369	—	—	10,369	54,653	(11,998)	—	42,655
127-073	DFAC	Hart County DFACS	1,400,136	43,547	65,964	62,998	172,509	—	32,266	—	4,305	36,571	170,060	59,573	19,202	248,835
127-074	DFAC	Heart County DFACS	711,332	22,124	33,513	14,889	70,526	—	16,393	—	—	16,393	86,398	20,351	—	106,749
127-075	DFAC	Henry County DFACS	6,004,205	186,742	282,874	616,481	1,086,097	—	138,366	—	46,631	184,997	729,254	336,784	5,350	1,071,388
127-076	DFAC	Houston County DFACS	3,941,412	122,585	185,691	159,792	468,068	—	90,829	—	—	90,829	478,716	185,953	22,853	687,522
127-077	DFAC	Irwin County DFACS	662,657	20,610	31,220	105,376	157,206	—	15,271	—	1,236	16,507	65,568	—	—	146,049
127-078	DFAC	Jackson County DFACS	1,664,639	51,773	78,426	279,214	409,413	—	38,361	—	20,685	59,046	202,180	143,936	—	346,116
127-079	DFAC	Jasper County DFACS	364,114	11,325	17,154	6,312	34,791	—	8,391	—	37,358	45,749	44,226	3,077	6,443	53,746
127-080	DFAC	Jeff Davis County DFACS	921,200	28,651	43,400	97,217	169,268	—	21,229	—	—	21,229	111,890	108,635	—	220,525
127-081	DFAC	Jefferson County DFACS	625,987	19,469	29,492	80,108	129,069	—	14,426	—	—	14,426	76,033	18,781	—	94,814

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense					
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense	
127-082	DFAC	Jenkins County DFACS	\$ 364,073	11,323	17,152	65,825	94,300	—	8,390	—	—	8,390	44,222	40,506	—	84,728	
127-083	DFAC	Johnson County DFACS	377,187	11,731	12,136	41,637	127,187	—	8,692	—	—	8,692	45,809	19,836	—	65,645	
127-084	DFAC	Jones County DFACS	1,194,008	37,136	56,253	20,842	114,231	—	27,516	—	14,454	41,970	145,024	(20,450)	—	124,574	
127-085	DFAC	Lamar County DFACS	1,013,287	31,515	47,739	77,837	157,091	—	23,351	—	—	23,351	123,069	47,496	—	170,565	
127-086	DFAC	Lanier County DFACS	1,073,185	33,378	50,561	128,970	212,909	—	24,731	—	—	24,731	130,343	93,214	—	223,557	
127-087	DFAC	Laurens County DFACS	5,327,364	165,691	250,987	97,658	514,336	—	122,768	—	—	122,768	647,046	134,832	103,914	885,792	
127-088	DFAC	Lee County DFACS	744,878	23,167	35,093	13,032	71,292	—	17,166	—	23,514	40,680	90,472	40,893	10,923	142,288	
127-089	DFAC	Liberty County DFACS	1,883,388	58,577	88,732	62,896	210,205	—	43,402	—	—	43,402	228,754	36,730	—	265,484	
127-090	DFAC	Lincoln County DFACS	102,118	3,176	4,811	—	7,987	—	2,353	—	39,560	41,913	12,400	(27,861)	—	(15,461)	
127-091	DFAC	Long County DFACS	416,777	12,963	19,635	77,142	109,740	—	9,605	—	—	9,605	50,619	71,572	—	122,191	
127-092	DFAC	Lowndes County DFACS	3,755,963	116,818	176,954	39,464	333,236	—	86,555	—	28,334	114,889	456,186	15,271	23,911	495,368	
127-093	DFAC	Lumpkin County DFACS	1,037,090	32,255	48,860	134,115	215,230	—	215,230	—	—	23,900	125,960	129,842	—	255,802	
127-094	DFAC	Macon County DFACS	610,160	18,977	28,746	—	47,723	—	14,061	—	81,196	95,257	74,109	(107,146)	—	(33,037)	
127-095	DFAC	Macon County DFACS	1,350,844	42,014	63,642	186,183	291,839	—	31,130	—	—	31,130	164,070	139,670	10,905	314,645	
127-096	DFAC	Marion County DFACS	362,840	11,285	17,094	24,553	52,932	—	8,362	—	130,472	138,834	44,074	(30,613)	743	14,204	
127-097	DFAC	Moultrie County DFACS	1,107,718	34,452	52,188	13,147	99,787	—	25,527	—	—	25,527	134,538	30,199	—	164,737	
127-098	DFAC	McIntosh County DFACS	509,563	15,848	24,007	166,642	206,497	—	11,743	—	3,818	15,561	61,896	99,485	—	161,381	
127-099	DFAC	Meriwether County DFACS	1,133,247	35,246	53,390	173,623	262,259	—	26,115	—	—	26,115	137,642	146,810	2,791	287,243	
127-100	DFAC	Miller County DFACS	205,511	6,392	9,682	29,849	45,923	—	4,736	—	—	4,736	24,958	32,126	—	57,084	
127-101	DFAC	Mitchell County DFACS	918,158	28,556	43,257	24,670	96,483	—	21,159	—	31,498	52,657	111,514	1,953	10,713	124,180	
127-102	DFAC	Monroe County DFACS	630,016	19,595	29,682	—	49,277	—	14,519	—	85,977	100,496	100,496	(85,655)	7,060	(2,076)	
127-103	DFAC	Montgomery County DFACS	445,883	13,868	21,007	18,543	53,418	—	10,275	—	—	18,297	28,572	54,153	—	73,328	
127-104	DFAC	Morgan County DFACS	561,855	17,475	26,471	—	43,946	—	12,948	—	—	99,545	112,493	68,238	(83,330)	(15,092)	
127-105	DFAC	Murray County DFACS	1,566,180	48,711	73,787	166,922	289,420	—	36,092	—	—	36,092	190,223	141,092	6,244	337,559	
127-106	DFAC	Muscogee County DFACS	7,904,818	245,855	372,418	664,572	1,282,845	—	182,165	—	—	182,165	960,099	679,090	100,837	1,740,026	
127-107	DFAC	Newton County DFACS	3,365,292	104,667	158,548	231,823	495,038	—	77,553	—	—	77,553	408,738	226,058	—	634,796	
127-108	DFAC	Oconee County DFACS	278,399	8,659	13,116	—	21,775	—	6,416	—	113,443	119,859	33,815	(176,164)	30,237	(112,112)	
127-109	DFAC	Oglethorpe County DFACS	231,821	7,210	10,922	13,771	31,903	—	5,342	—	—	13,157	18,499	28,160	—	16,453	
127-110	DFAC	Paulding County DFACS	2,681,750	83,408	126,345	218,616	428,369	—	61,800	—	—	61,800	325,718	182,130	7,505	515,353	
127-111	DFAC	Peach County DFACS	1,324,780	41,203	62,414	47,812	151,429	—	30,529	—	—	30,529	160,907	49,510	—	210,417	
127-112	DFAC	Pickens County DFACS	1,185,416	36,869	55,848	149,037	241,754	—	27,318	—	—	27,318	143,975	115,351	—	259,326	
127-113	DFAC	Pierce County DFACS	645,638	20,081	30,418	38,239	88,738	—	14,879	—	—	14,879	78,417	40,889	23,710	143,016	
127-114	DFAC	Pike County DFACS	522,882	16,263	24,634	9,281	50,178	—	12,050	—	8,827	20,877	63,511	(6,440)	9,798	66,869	
127-115	DFAC	Polk County DFACS	1,955,084	60,807	92,109	92,000	244,916	—	45,055	—	15,330	60,385	237,457	48,944	8,539	294,940	
127-116	DFAC	Pulaski County DFACS	561,773	17,472	26,467	90,597	134,536	—	12,946	—	—	12,946	68,232	90,801	—	159,033	
127-117	DFAC	Putnam County DFACS	2,495,603	77,618	117,575	105,220	300,413	—	57,511	—	—	57,511	303,107	177,173	9,731	490,011	
127-118	DFAC	Quitman County DFACS	96,938	3,015	4,567	—	7,582	—	2,234	—	12,344	14,578	11,771	(5,453)	—	6,318	
127-119	DFAC	Rabun County DFACS	895,424	27,849	42,186	115,849	185,884	—	20,635	—	—	20,635	108,754	56,749	34,860	200,363	
127-120	DFAC	Randolph County DFACS	403,046	12,535	18,989	15,917	47,441	—	9,288	—	—	9,288	48,955	7,942	15,776	72,673	
127-121	DFAC	Richmond County DFACS	7,854,786	244,299	370,060	664,508	1,278,867	—	181,012	—	—	181,012	954,022	528,512	11,239	1,493,773	
127-122	DFAC	Rockdale County DFACS	2,444,955	76,043	115,188	256,863	448,094	—	56,344	—	41,547	97,891	296,959	84,181	4,118	385,258	
127-123	DFAC	Schley County DFACS	217,926	6,778	10,267	36,542	53,587	—	5,022	—	—	5,022	26,468	30,522	—	56,990	
127-124	DFAC	Screven County DFACS	509,193	15,837	23,989	136,406	176,232	—	11,734	—	22,079	33,813	61,843	25,378	—	87,221	
127-125	DFAC	Seminole County DFACS	589,769	18,343	27,786	21,130	67,259	—	13,591	—	—	13,591	71,634	15,169	31,261	118,064	
127-126	DFAC	Spalding County DFACS	6,557,303	203,945	308,932	738,164	1,251,041	—	151,112	—	—	151,112	796,434	808,739	25,949	1,631,122	
127-127	DFAC	Stephens County DFACS	1,157,544	36,002	54,535	25,838	116,375	—	26,675	—	33,303	59,978	140,590	6,033	26,660	173,283	
127-128	DFAC	Stewart County DFACS	346,272	10,770	16,314	69,246	96,330	—	7,980	—	—	7,980	42,052	67,364	—	109,416	
127-129	DFAC	Sumter County DFACS	5,337,971	166,021	251,486	85,647	503,154	—	123,013	—	—	123,013	648,340	97,243	17,623	763,206	
127-130	DFAC	Talbot County DFACS	385,368	11,986	18,156	17,524	47,666	—	8,881	—	—	8,881	46,803	24,072	—	70,875	
127-131	DFAC	Taliaferro County DFACS	100,021	3,111	4,712	10,112	17,935	—	2,305	—	—	2,305	12,149	18,154	—	30,303	
127-132	DFAC	Tattnall County DFACS	550,138	17,110	25,919	31,780	74,809	—	12,678	—	101,519	114,197	66,815	(7,905)	—	58,910	
127-133	DFAC	Taylor County DFACS	282,962	8,801	13,331	90,270	112,402	—	6,521	—	—	6,521	34,367	35,563	—	69,930	
127-134	DFAC	Telfair County DFACS	597,950	18,597	28,171	26,504	73,272	—	13,780	—	4,178	17,958	72,627	13,482	10,326	96,435	
127-135	DFAC	Terrell County DFACS	672,401	20,913	31,679	67,600	120,192	—	15,495	—	—	15,495	81,666	37,863	21,004	140,533	
127-136	DFAC	Thomas County DFACS	1,566,098	48,709	73,783	—	122,492	—	36,090	—	56,963	93,053	190,210	(82,094)	14,462	122,578	
127-137	DFAC	Tift County DFACS	2,373,464	73,819	111,820	154,998	340,637	—	54,696	—	33,356	88,052	288,274	44,635	—	332,909	
127-138	DFAC	Toombs County DFACS	1,112,610	34,604	52,418	14,939	101,961	—	25,640	—	—	25,640	135,136	26,835	—	161,971	
127-139	DFAC	Towns County DFACS	550,097	17,109	25,917	44,566	87,592	—	12,677	—	20,892	33,569	66,811	69,394	4,185	140,390	
127-140	DFAC	Treutlen County DFACS	394,289	12,263	18,576	12,019	42,858	—	9,086	—	—	17,431	26,517	47,891	10,472	30,924	89,287

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense		
127-141	DFAC	Troup County DFACS	\$ 2,972,482	92,450	140,042	541,406	773,898	—	68,500	—	—	68,500	361,032	385,984	—	747,016		
127-142	DFAC	Turner County DFACS	325,306	10,118	25,664	51,108	25,664	—	7,497	16,684	—	16,684	24,181	39,515	(3,231)	36,284		
127-143	DFAC	Twiggs County DFACS	353,056	10,981	16,633	5,785	33,399	—	8,136	42,764	—	50,900	42,882	(78,169)	—	(35,287)		
127-144	DFAC	Union County DFACS	450,199	14,002	21,210	65,723	100,935	—	10,375	—	—	10,375	54,680	33,109	—	87,789		
127-145	DFAC	Upson County DFACS	1,272,118	39,565	59,933	9,370	108,868	—	29,316	16,714	—	46,030	154,511	(14,591)	—	139,920		
127-146	DFAC	Walker County DFACS	2,358,335	73,349	111,108	257,306	441,763	—	54,347	—	—	54,347	286,434	224,239	36,939	547,612		
127-147	DFAC	Walton County DFACS	2,578,070	80,183	121,460	169,783	371,426	—	59,411	—	44,353	103,764	313,122	29,068	—	342,190		
127-148	DFAC	Ware County DFACS	1,841,455	57,273	86,756	294,346	438,375	—	42,436	—	—	42,436	223,659	232,276	—	455,935		
127-149	DFAC	Warren County DFACS	285,141	8,868	13,434	22,848	45,150	—	6,571	—	766	7,337	34,632	36,945	—	71,577		
127-150	DFAC	Washington County DFACS	799,103	24,854	37,648	7,401	69,903	—	18,415	—	11,250	29,665	97,055	11,995	—	109,050		
127-151	DFAC	Wayne County DFACS	861,508	26,795	40,588	12,077	79,460	—	19,853	—	59,240	79,093	104,638	(3,324)	—	101,314		
127-152	DFAC	Webster County DFACS	287,402	8,939	13,540	61,831	84,310	—	6,623	—	—	6,623	34,907	56,034	—	90,941		
127-153	DFAC	Wheeler County DFACS	176,980	5,504	8,338	—	13,842	—	4,078	—	39,343	43,421	21,492	(26,018)	8,544	4,018		
127-154	DFAC	White County DFACS	996,967	31,008	46,970	38,538	116,516	—	22,975	—	—	22,975	121,092	37,591	—	158,683		
127-155	DFAC	Whitfield County DFACS	6,388,586	198,697	300,984	525,989	1,025,670	—	147,224	—	—	147,224	775,942	367,800	66,707	1,210,449		
127-156	DFAC	Wilcox County DFACS	361,401	11,240	17,027	16,838	45,105	—	8,328	—	4,110	12,438	43,895	(609)	—	43,286		
127-157	DFAC	Wilkes County DFACS	758,773	23,599	35,748	62,153	121,500	—	17,486	—	—	17,486	92,159	48,625	—	140,784		
127-158	DFAC	Wilkinson County DFACS	369,047	11,478	17,387	58,650	87,515	—	8,505	—	—	8,505	44,824	43,888	—	88,712		
127-159	DFAC	Worth County DFACS	1,214,111	37,761	57,200	205,967	300,928	—	27,979	—	—	27,979	147,460	99,288	—	246,748		
128-001	HLTH	Appling County Health Department	498,381	15,501	23,480	—	38,981	—	11,485	—	17,609	29,094	60,531	(14,990)	—	45,541		
128-002	HLTH	Atkinson County Health Department	244,812	7,614	11,534	3,156	11,534	—	5,642	—	718	6,360	29,734	5,171	9,056	43,961		
128-003	HLTH	Bacon County Health Department	266,025	8,274	12,533	2,590	23,397	—	6,130	—	1,780	7,910	32,309	(2,144)	—	30,165		
128-004	HLTH	Baker County Health Department	291,760	9,074	13,746	624	23,444	—	6,724	—	593	7,317	35,433	461	—	35,894		
128-005	HLTH	Baldwin County Health Department	857,726	26,677	40,410	36,951	104,038	—	19,766	—	9,049	28,815	104,174	63,406	—	167,580		
128-006	HLTH	Banks County Health Department	287,279	8,935	13,534	8,826	31,295	—	6,620	—	2,260	8,880	34,895	(1,399)	—	33,496		
128-007	HLTH	Barrow County Public Health	811,723	25,246	38,243	17,386	80,875	—	18,706	—	—	18,706	98,588	41,199	—	139,787		
128-008	HLTH	Bartow County Health Department	1,385,870	43,103	65,292	13,431	121,826	—	31,937	—	30,534	62,471	168,322	20,459	—	188,781		
128-009	HLTH	Ben Hill County Health Department	339,530	10,560	15,996	—	26,556	—	7,824	—	35,117	42,941	41,240	(31,381)	—	9,859		
128-010	HLTH	Berrien County Health Department	269,889	8,394	12,715	7,443	28,552	—	6,220	—	—	6,220	32,782	5,284	6,921	44,967		
128-011	HLTH	Bibb County Health Department	2,993,901	93,116	141,051	—	234,167	—	68,994	—	122,069	191,063	363,629	(67,590)	19,364	315,403		
128-012	HLTH	Bleckley County Health Department	192,150	5,975	9,053	—	15,029	—	4,428	—	—	4,428	23,946	28,374	—	(15,178)		
128-013	HLTH	Brantley County Health Department	311,616	9,692	14,681	3,799	28,172	—	7,181	—	8,876	16,057	37,847	(776)	—	37,071		
128-014	HLTH	Brooks County Health Department	281,441	8,753	13,259	11,349	33,361	—	6,486	—	11,199	17,685	34,185	(11,848)	—	22,337		
128-015	HLTH	Bryan County Health Department	591,537	18,398	27,869	355,761	402,028	—	13,632	—	—	13,632	71,848	222,350	—	294,198		
128-016	HLTH	Bulloch County Physical Health	1,210,987	37,664	57,053	18,709	113,426	—	27,907	—	—	27,907	147,083	28,911	—	175,994		
128-017	HLTH	Burke County Health Department	640,499	19,921	30,176	12,554	62,651	—	14,760	—	1,903	16,663	77,793	9,949	—	87,742		
128-018	HLTH	Butts County Health Department	301,133	9,366	14,187	34,752	58,305	—	6,940	—	—	6,940	36,573	20,978	—	57,551		
128-019	HLTH	Calhoun County Health Department	144,338	4,489	6,800	3,963	15,252	—	3,326	13,278	—	16,604	17,530	(5,225)	—	12,305		
128-020	HLTH	Camden County Health Department	969,998	30,169	45,699	583,375	659,243	—	22,353	—	—	22,353	117,810	364,609	—	482,419		
128-021	HLTH	Candler County Health Department	349,068	10,857	16,446	43,144	70,447	—	8,044	—	9,964	18,008	42,394	9,252	—	51,646		
128-022	HLTH	Carroll County Health Department	1,283,053	39,905	60,448	74,100	174,453	—	29,568	—	35,003	64,571	155,837	223	—	156,060		
128-023	HLTH	Catoosa County Health Department	956,226	29,740	45,050	6,082	80,872	—	22,036	—	51,237	73,273	116,139	(97,679)	—	18,460		
128-024	HLTH	Charlton County Health Department	361,442	11,242	17,029	—	28,271	—	8,329	—	88,706	97,035	43,898	(45,823)	—	(1,925)		
128-025	HLTH	Chatham County Health Department	8,632,470	268,486	406,699	5,191,726	5,866,911	—	198,934	—	—	198,934	1,048,480	3,244,828	5,368	4,298,676		
128-026	HLTH	Chatham-Doyle County Health	149,518	4,650	7,044	24,182	34,446	—	3,446	—	1,755	5,201	18,162	39,230	—	57,392		
128-027	HLTH	Chattooga County Health Department	513,797	15,980	24,206	7,962	48,148	—	11,840	—	12,787	24,627	62,402	(22,667)	—	39,735		
128-028	HLTH	Cherokee County Health Department	8,910,664	277,139	419,806	401,666	1,098,611	—	205,345	—	—	205,345	1,082,270	475,996	17,839	1,576,105		
128-029	HLTH	Clarke County Health Department	6,435,123	200,145	303,176	57,510	560,831	—	148,296	—	21,260	169,556	781,595	(36,634)	7,514	752,475		
128-030	HLTH	Clay County Health Department	81,933	2,548	3,860	7,788	14,196	—	1,888	—	4,509	6,397	9,953	(2,493)	—	7,460		
128-031	HLTH	Clayton County Health Department	6,384,722	198,577	300,802	—	499,379	—	147,135	—	396,802	543,937	775,471	(345,954)	3,786	433,303		
128-032	HLTH	Clinch County Health Department	262,572	8,166	12,370	3,664	24,200	—	6,051	—	—	6,051	31,895	6,712	—	38,607		
128-033	HLTH	Cobb County Health Department	14,786,029	459,874	696,610	—	1,156,484	—	340,741	—	—	340,741	68,155	408,896	1,795,871	(78,165)	23,626	1,741,332
128-034	HLTH	Coffee County Health Department	875,527	27,231	41,248	—	68,479	—	20,176	—	—	18,822	38,998	106,341	(11,560)	9,424	104,205	
128-035	HLTH	Colquitt County Health Department	1,234,708	38,402	58,170	6,429	103,001	—	28,454	—	33,478	61,932	149,963	(28,418)	1,578	123,123		
128-036	HLTH	Columbia County Health Department	1,210,041	37,635	57,008	18,914	113,557	—	27,885	—	—	3,838	31,723	146,966	12,533	—	159,499	
128-037	HLTH	Cook County Health Department	344,381	10,711	16,225	23,340	50,276	—	7,936	—	—	1,353	9,289	41,827	9,587	—	51,414	
128-038	HLTH	Coweta County Health Department	1,196,269	37,206	56,360	116,428	209,994	—	27,568	—	—	27,568	145,297	58,950	—	204,247		
128-039	HLTH	Crawford County Health Department	258,255	8,032	12,167	1,286	21,485	—	5,951	—	3,115	9,066	31,367	2,838	—	34,205		
128-040	HLTH	Crisp County Health Department	259,036	8,057	12,204	—	20,261	—	5,969	—	—	46,279	52,248	31,461	(69,327)	—	(37,866)	

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
128-041	HLTH	Dade County Health Department	\$ 326,169	10,144	15,367	4,295	29,806	—	7,517	—	26,406	33,923	39,617	(11,280)	—	28,337
128-042	HLTH	Dawson County Health Department	455,955	14,181	2,298	2,980	37,960	—	13,919	—	24,426	55,380	50,919	(5,012)	—	50,368
128-043	HLTH	Decatur County Health Department	649,543	20,202	30,602	—	50,804	—	14,969	—	53,006	67,975	78,890	(47,063)	—	31,827
128-044	HLTH	Dekalb County Health Department	20,646,718	642,152	972,723	—	1,614,875	—	475,800	—	675,289	1,151,089	2,507,698	(276,759)	33,883	2,264,822
128-045	HLTH	Dodge County Health Department	361,154	11,233	17,015	—	28,248	—	8,323	—	12,284	20,607	43,864	(14,919)	—	28,945
128-046	HLTH	Dooly County Health Department	168,059	5,227	7,918	21,807	34,952	—	3,873	—	16,450	20,323	20,409	(21,801)	—	(1,392)
128-047	HLTH	Dougherty County Health Department	2,382,755	74,108	112,258	—	186,366	—	54,910	—	337,075	391,985	289,403	(288,745)	—	658
128-047B	HLTH	Southwest Health District	6,489,101	201,823	305,719	164,490	672,032	—	149,540	—	—	149,540	788,150	112,005	49,735	949,890
128-048	HLTH	Douglas County Health Department	916,473	28,504	43,178	—	16,170	87,852	—	12,120	—	6,944	28,064	111,310	(2,727)	108,583
128-049	HLTH	Early County Health Department	314,535	9,783	14,819	4,880	29,482	—	7,248	—	81,986	89,234	38,203	(44,000)	18,235	12,438
128-050	HLTH	Echols County Health Department	140,638	4,374	6,626	—	11,000	—	3,241	—	12,263	15,524	17,084	(15,065)	—	2,019
128-051	HLTH	Effingham County Health Department	664,877	20,679	31,324	399,870	451,873	—	15,322	—	—	15,322	80,755	249,918	5,673	336,346
128-052	HLTH	Elbert County Health Department	364,279	11,330	17,162	9,737	38,229	—	8,395	—	—	8,395	44,246	20,783	—	65,029
128-053	HLTH	Emanuel County Health Department	749,894	23,323	35,330	—	58,653	—	17,281	—	36,106	53,387	91,082	(41,943)	1,108	50,247
128-054	HLTH	Evans County Health Department	282,222	8,778	13,296	1,753	23,827	—	6,504	—	6,923	13,427	34,280	(1,605)	—	32,675
128-055	HLTH	Fannin County Health Department	482,265	14,999	22,721	15,997	53,717	—	11,114	—	361	11,475	58,575	3,969	—	62,544
128-056	HLTH	Fayette County Health Department	905,455	28,161	42,658	31,153	101,972	—	20,866	—	16,586	37,452	109,973	(28,345)	9,047	90,675
128-057	HLTH	Floyd County Health Department	8,224,039	255,783	387,457	—	643,240	—	189,521	—	644,540	834,061	998,868	(704,344)	26,027	320,551
128-058	HLTH	Forsyth County Health Department	1,022,291	31,795	48,163	31,565	111,523	—	23,558	—	111,458	135,016	124,166	(43,247)	9,037	89,956
128-059	HLTH	Franklin County Health Department	404,443	12,579	19,054	—	31,633	—	9,320	—	10,901	20,221	49,124	(4,070)	—	45,054
128-061	HLTH	Gilmer County Health Department	698,670	21,730	32,916	6,759	61,405	—	16,101	—	17,431	33,532	84,858	3,002	—	87,860
128-062	HLTH	Glascok County Health Department	118,110	3,673	5,564	4,820	14,057	—	2,722	—	—	2,722	14,345	3,977	—	18,322
128-063	HLTH	Glynn County Health Department	6,262,789	194,785	295,057	—	489,842	—	144,325	—	7,750,681	7,895,006	760,664	(5,175,442)	28,469	(4,366,300)
128-064	HLTH	Gordon County Health Department	1,235,571	38,429	58,211	20,258	116,898	—	28,474	—	30,386	58,860	150,069	16,757	—	166,826
128-065	HLTH	Grady County Health Department	668,577	20,794	31,499	—	52,293	—	15,407	—	19,760	35,167	81,203	(31,451)	—	49,752
128-066	HLTH	Greene County Health Department	324,936	10,106	15,309	—	25,415	—	7,488	—	13,204	20,692	39,467	(12,272)	—	27,195
128-067	HLTH	Gwinnett County Health Department	17,493,185	544,072	824,152	155,184	1,523,408	—	403,127	—	—	403,127	2,124,675	253,043	—	2,377,718
128-068	HLTH	Habersham County Health Department	499,079	15,522	23,513	4,509	43,544	—	11,501	—	44,058	55,559	60,614	(28,258)	7,483	39,839
128-069	HLTH	Hall County Health Department	9,140,306	284,281	430,625	—	714,906	—	210,637	—	464,872	675,509	1,110,155	(398,633)	21,414	732,936
128-070	HLTH	Hancock County Health Department	335,954	10,449	15,828	1,188	27,465	—	7,742	—	1,632	9,374	40,801	3,528	—	44,329
128-071	HLTH	Haralson County Health Department	422,080	13,127	19,885	—	33,012	—	9,727	—	11,214	20,941	51,269	(10,936)	—	40,333
128-072	HLTH	Harris County Health Department	361,976	11,258	17,054	—	28,312	—	8,342	—	60,388	68,730	43,964	(53,942)	—	(9,978)
128-073	HLTH	Hart County Health Department	339,242	10,551	15,983	1,314	27,848	—	7,818	—	53,751	61,569	41,201	(26,563)	13,146	27,784
128-074	HLTH	Heard County Health Department	201,605	6,270	9,498	8,876	24,644	—	4,646	—	13,129	17,775	24,490	(9,129)	—	15,361
128-075	HLTH	Henry County Health Department	1,519,438	47,257	71,585	10,683	129,255	—	35,015	—	52,713	87,728	184,550	(26,075)	—	158,475
128-076	HLTH	Houston County Health Department	10,585,581	329,232	498,716	564,523	1,392,471	—	243,943	—	—	243,943	1,285,699	563,971	13,012	1,862,682
128-077	HLTH	Irwin County Health Department	201,400	6,264	9,488	—	15,752	—	4,641	—	36,212	40,853	24,460	(49,579)	—	(25,119)
128-078	HLTH	Jackson County Health Department	627,138	19,505	29,546	13,420	62,471	—	14,452	—	58,275	72,727	76,172	(9,316)	7,299	74,155
128-079	HLTH	Jasper County Health Department	240,084	7,467	11,311	16,788	35,566	—	5,533	—	17,705	23,238	29,164	(16,392)	—	12,772
128-080	HLTH	Jeff Davis County Health Department	446,828	13,897	21,051	11,300	46,248	—	10,297	—	1,354	11,651	54,271	6,261	—	60,532
128-081	HLTH	Jefferson County Health Department	554,661	17,251	26,132	14,013	57,396	—	12,782	—	—	12,782	67,370	17,533	14,858	99,761
128-082	HLTH	Jenkins County Health Department	232,479	7,231	10,953	—	18,184	—	5,357	—	2,405	7,762	28,233	(598)	—	27,635
128-083	HLTH	Johnson County Health Department	100,885	3,138	4,753	—	7,891	—	2,325	—	28,222	30,547	12,255	(21,057)	—	(8,802)
128-084	HLTH	Jones County Health Department	346,560	10,779	16,327	3,759	30,865	—	7,986	—	15,551	23,537	42,091	(2,951)	—	39,140
128-085	HLTH	Lamar County Health Department	339,119	10,547	15,977	—	26,524	—	7,815	—	15,032	22,847	41,188	(14,754)	—	26,434
128-086	HLTH	Lanier County Health Department	183,105	5,695	8,627	21,532	35,854	—	4,220	—	—	4,220	22,238	26,243	—	48,481
128-087	HLTH	Laurens County Health Department	4,966,703	154,474	233,995	—	388,469	—	114,457	—	47,718	162,175	603,240	(80,050)	7,065	530,255
128-088	HLTH	Lee County Health Department	716,800	22,294	33,770	858	56,922	—	16,519	—	21,956	38,475	87,063	(11,426)	—	75,637
128-089	HLTH	Liberty County Health Department	1,290,124	40,125	60,781	775,905	876,811	—	29,731	—	—	29,731	156,696	484,940	—	641,636
128-090	HLTH	Lincoln County Health Department	113,259	3,523	5,336	3,507	12,366	—	2,610	—	4,031	6,641	13,756	4,924	—	18,680
128-091	HLTH	Long County Health Department	179,940	5,596	8,477	108,219	122,292	—	4,147	—	—	4,147	21,859	67,637	—	89,496
128-092	HLTH	Lowndes County Health Department	8,255,530	256,763	388,941	132,437	778,141	—	190,247	—	—	190,247	1,002,693	208,037	59,298	1,268,028
128-093	HLTH	Lumpkin County Health Department	543,520	16,905	25,607	2,464	44,976	—	12,525	—	49,276	61,801	66,016	(24,785)	—	41,231
128-094	HLTH	Macon County Health Department	179,118	5,571	8,439	2,873	16,883	—	4,128	—	10,088	14,216	21,757	1,303	—	23,060
128-095	HLTH	Madison County Health Department	468,617	14,575	22,078	43,061	79,714	—	7,914	—	—	10,799	56,917	24,184	—	81,101
128-096	HLTH	Marion County Health Department	140,310	4,364	6,610	147	11,121	—	3,233	—	1,657	4,890	17,043	(734)	—	16,309
128-097	HLTH	Modulife County Health Department	482,717	15,013	22,742	4,945	42,700	—	11,124	—	156	11,280	58,627	(1,782)	—	56,845
128-098	HLTH	McIntosh County Health Department	278,194	8,652	13,106	167,311	189,069	—	6,411	—	—	6,411	33,789	104,570	—	138,359
128-099	HLTH	Meriwether County Health Department	577,066	17,948	27,187	—	45,135	—	13,298	—	17,788	31,086	70,088	(30,583)	—	39,505



**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
128-100	HLTH	Miller County Health Department	\$ 116,342	3,618	5,481	—	9,099	—	2,681	—	39,190	41,871	14,129	(34,810)	—	(20,681)
128-101	HLTH	Mitchell County Health Department	482,676	15,012	22,740	—	37,752	—	11,123	—	36,716	47,839	58,624	(38,685)	—	19,939
128-102	HLTH	Monroe County Health Department	419,408	13,044	19,759	37,285	70,088	—	9,665	—	4,734	14,399	50,939	26,072	—	77,011
128-103	HLTH	Montgomery County Health Department	189,478	5,893	8,927	1,383	16,203	—	4,366	—	1,161	5,527	23,009	2,081	—	25,090
128-104	HLTH	Morgan County Health Department	432,234	13,443	20,364	9,549	43,356	—	9,961	—	—	9,961	52,500	11,586	—	64,086
128-105	HLTH	Murray County Health Department	711,332	22,124	33,513	12,386	68,023	—	16,393	—	964	17,357	86,397	13,127	—	99,524
128-106	HLTH	Muscogee County Health Department	9,147,706	284,511	430,973	145,207	860,691	—	210,807	—	233,362	444,169	1,111,058	(286,069)	63,916	888,905
128-107	HLTH	Newton County Health Department	1,526,303	47,471	71,908	—	119,379	—	35,173	—	11,556	46,729	185,378	(23,771)	—	161,607
128-108	HLTH	Oconee County Health Department	633,592	19,706	29,850	40,647	90,203	—	14,601	—	1,851	16,452	76,954	38,170	—	115,124
128-109	HLTH	Oglethorpe County Health Department	210,773	6,555	9,930	7,090	23,575	—	4,857	—	—	18,247	25,598	(12,921)	—	12,677
128-110	HLTH	Paulding County Health Department	1,322,848	41,143	62,323	75,975	179,441	—	30,485	—	—	30,485	160,670	44,750	—	205,420
128-111	HLTH	Peach County Health Department	443,210	13,785	20,881	—	34,666	—	10,214	—	20,291	30,505	53,828	(3,664)	—	50,164
128-112	HLTH	Pickens County Health Department	402,100	12,506	18,944	42,031	73,481	—	9,266	—	6,155	15,421	48,836	3,859	—	52,695
128-113	HLTH	Pierce County Health Department	455,009	14,152	21,437	5,489	41,078	—	10,486	—	—	10,486	55,266	399	21,552	77,217
128-114	HLTH	Pike County Health Department	252,911	7,866	11,915	—	19,781	—	5,828	—	4,243	10,071	30,717	(4,955)	—	25,762
128-115	HLTH	Polk County Health Department	584,507	18,179	27,538	—	45,717	—	13,470	—	79,816	93,286	70,992	(109,449)	—	(38,457)
128-116	HLTH	Pulaski County Health Department	246,826	7,677	11,629	1,783	21,089	—	5,688	—	420	6,108	29,977	446	—	30,423
128-117	HLTH	Putnam County Health Department	643,911	20,027	30,336	11,473	61,836	—	14,839	—	—	14,839	78,206	15,260	—	93,466
128-118	HLTH	Quitman County Health Department	36,218	1,126	1,706	15,709	—	835	—	—	26,084	26,919	4,400	11,723	—	16,123
128-119	HLTH	Rabun County Health Department	526,541	16,376	24,807	—	41,183	—	12,134	—	23,193	35,327	63,952	(17,782)	—	46,170
128-120	HLTH	Randolph County Health Department	112,725	3,506	5,311	—	8,817	—	2,598	—	—	33,501	36,099	(47,401)	—	(33,712)
128-121	HLTH	Richmond County Health Department	8,130,554	252,876	383,053	123,150	759,079	—	187,367	—	—	187,367	987,514	54,381	39,541	1,081,436
128-122	HLTH	Rockdale County Health Department	1,133,946	35,268	53,423	—	88,691	—	26,132	—	65,313	91,445	137,728	(74,982)	—	62,746
128-123	HLTH	Schley County Health Department	90,977	2,830	4,286	1,569	8,685	—	2,097	—	32,735	34,832	11,048	(10,990)	—	58
128-124	HLTH	Scriven County Health Department	306,395	9,529	14,435	1,928	25,892	—	7,061	—	14,019	21,080	37,214	(8,831)	—	28,383
128-125	HLTH	Seminole County Health Department	315,768	9,821	14,877	—	24,698	—	7,277	—	29,775	37,052	38,354	(51,773)	—	(13,419)
128-126	HLTH	Spalding County Health Department	981,797	30,536	46,255	20,162	96,953	—	22,625	—	—	22,625	119,245	6,531	—	125,776
128-127	HLTH	Stephens County Health Department	413,529	12,862	19,482	4,969	37,313	—	9,530	—	9,661	19,191	50,230	(16,998)	—	33,232
128-128	HLTH	Stewart County Health Department	39,260	1,221	1,850	—	3,071	—	905	—	—	31,552	32,457	4,766	(44,110)	(39,344)
128-129	HLTH	Sumter County Health Department	589,152	18,324	27,757	—	46,081	—	13,577	—	45,230	58,807	71,556	(49,005)	1,921	24,472
128-130	HLTH	Talbot County Health Department	—	—	—	—	—	—	—	—	79,031	79,031	—	(55,922)	—	(55,922)
128-131	HLTH	Taliaferro County Health Department	138,048	4,294	6,504	2,864	13,662	—	3,181	—	247	3,428	16,763	5,370	—	22,133
128-132	HLTH	Tattnall County Health Department	517,497	16,095	24,381	—	40,476	—	11,926	—	17,278	29,204	62,852	(25,566)	—	37,286
128-133	HLTH	Taylor County Health Department	272,520	8,476	12,839	1,335	22,650	—	6,280	—	3,190	9,470	33,100	(392)	—	32,708
128-134	HLTH	Telfair County Health Department	378,462	11,771	17,830	10,738	40,339	—	8,722	—	—	8,722	45,967	7,450	—	53,417
128-135	HLTH	Terrell County Health Department	204,442	6,359	9,632	233	16,224	—	4,711	—	40,103	44,814	24,832	(23,070)	—	1,762
128-136	HLTH	Thomas County Health Department	1,320,752	41,078	62,224	—	103,302	—	30,436	—	199,189	229,625	160,417	(144,058)	13,337	29,696
128-137	HLTH	Tift County Health Department	886,585	27,575	41,769	10,723	80,067	—	20,431	—	34,762	55,193	107,683	(11,904)	—	95,779
128-138	HLTH	Toombs County Health Department	592,852	18,439	27,931	—	46,370	—	13,662	—	17,842	31,504	72,002	(30,926)	—	41,076
128-139	HLTH	Towns County Health Department	285,676	8,885	13,459	—	22,344	—	6,583	—	38,015	44,598	34,694	(39,280)	—	(4,586)
128-140	HLTH	Treutlen County Health Department	183,105	5,695	8,627	6,082	20,404	—	4,220	—	6,710	10,930	22,236	(6,914)	—	15,322
128-141	HLTH	Troup County Health Department	8,139,516	253,155	383,475	445,050	1,081,880	—	187,574	—	—	187,574	988,603	392,201	—	1,380,804
128-142	HLTH	Turner County Health Department	219,899	6,839	10,360	5,044	22,243	—	5,068	—	2,960	8,028	26,712	(1,589)	—	25,123
128-143	HLTH	Twiggs County Health Department	105,242	3,273	4,958	—	8,231	—	2,425	—	25,895	28,320	12,785	(32,201)	—	(19,416)
128-144	HLTH	Union County Health Department	521,320	16,214	24,561	3,659	44,434	—	12,014	—	8,951	20,965	63,316	(8,892)	—	54,424
128-145	HLTH	Upson County Health Department	650,859	20,243	30,664	—	50,907	—	14,999	—	38,763	53,762	79,049	(35,621)	—	43,428
128-146	HLTH	Walker County Health Department	773,984	24,072	36,465	—	60,537	—	17,836	—	185,953	203,789	94,003	(154,305)	11,102	(49,200)
128-147	HLTH	Walton County Health Department	1,449,509	45,083	68,290	99,162	212,535	—	33,404	—	—	33,404	176,054	72,755	4,869	253,678
128-148	HLTH	Ware County Health Department	9,420,309	292,990	443,816	227,737	964,543	—	217,089	—	—	217,089	1,144,168	302,085	23,264	1,469,517
128-149	HLTH	Warren County Health Department	126,414	3,932	7,591	—	17,479	—	2,913	—	—	2,913	7,939	—	—	23,292
128-150	HLTH	Washington County Health Department	527,034	16,392	24,830	25,250	66,472	—	12,145	—	—	12,145	64,011	29,153	—	93,164
128-151	HLTH	Wayne County Health Department	649,954	20,215	30,621	27,034	77,870	—	14,978	—	—	14,978	78,942	13,548	—	92,490
128-152	HLTH	Webster County Health Department	90,278	2,808	4,253	507	7,568	—	2,080	—	1,063	3,143	10,963	221	—	11,184
128-153	HLTH	Wheeler County Health Department	191,697	5,962	9,031	731	15,724	—	4,418	—	2,250	6,668	23,283	(394)	—	22,889
128-154	HLTH	White County Health Department	517,908	16,108	24,400	3,088	43,596	—	11,935	—	6,775	18,710	62,906	1,682	—	64,588
128-155	HLTH	Whitfield County Health Department	3,715,757	115,567	175,059	34,544	325,170	—	85,629	—	86,658	172,287	451,308	8,031	2,717	462,056
128-156	HLTH	Wilcox County Health Department	140,926	4,383	6,639	—	11,022	—	3,248	—	16,476	19,724	17,116	(19,598)	12,784	10,302
128-157	HLTH	Wilkes County Health Department	318,030	9,891	14,983	449	25,323	—	7,329	—	1,212	8,541	38,630	(313)	—	38,317
128-158	HLTH	Wilkinson County Health Department	243,044	7,559	11,450	—	19,009	—	5,601	—	—	32,401	38,002	(31,257)	—	(1,737)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & 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	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion & Diff Between Employer Contributions & Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
128-159	HLTH	Worth County Health Department	\$ 410,363	12,763	19,333	—	32,096	—	9,457	—	20,639	30,096	49,840	(31,339)	—	18,501
129-008	MRCS	Woodright Industries	809,791	25,186	38,151	42,050	105,387	—	18,661	—	18,661	98,357	30,874	—	129,231	
129-009	MRCS	Jessamine Place	945,702	29,413	44,555	—	73,968	—	21,794	—	21,794	43,370	114,863	(24,599)	90,264	
129-022	MRCS	Carroll County MR Services	865,578	26,921	40,780	—	67,701	—	19,947	—	32,096	52,043	105,130	(9,188)	95,942	
129-035	MRCS	Green Oaks Service Center	1,560,589	48,537	73,524	116,002	238,063	—	35,963	—	—	35,963	189,542	77,146	266,688	
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	996,144	30,982	46,931	15,665	93,578	—	22,956	—	—	22,956	120,987	16,267	137,254	
129-101	MRCS	Mitchell-Baker Service Center	1,139,702	35,447	53,694	5,240	94,381	—	26,264	—	26,264	52,497	138,427	2,074	145,573	
129-136	MRCS	Thomas/Grady Service Center	1,520,260	47,283	71,624	—	118,907	—	35,034	—	135,062	170,096	184,642	(162,088)	22,554	
129-137	MRCS	Tift County - Diversified Enterprises	947,429	29,467	44,636	—	74,103	—	21,833	—	272,157	293,990	115,070	(493,215)	(378,145)	
6031	PSCH	Bacon County Schools	102,899	3,200	4,848	—	8,048	—	2,371	—	—	30,742	33,113	12,495	(13,733)	
6051	PSCH	Baldwin County Schools	616,737	19,182	29,056	31,662	79,900	—	14,213	—	1,087	15,300	74,906	65,326	140,232	
6071	PSCH	Barrow County Schools	81,727	2,542	3,850	—	6,392	—	1,883	—	9,928	4,128	9,928	(1,097)	8,831	
6091	PSCH	Ben Hill County Schools	90,278	2,808	4,253	—	7,061	—	2,080	—	8,688	10,768	10,966	(5,905)	5,061	
6111	PSCH	Bibb County Schools	474,125	14,746	22,337	40,944	78,027	—	10,926	—	34,174	45,100	57,584	(35,062)	22,522	
6141	PSCH	Brooks County Schools	62,940	1,958	2,965	2,893	7,816	—	1,450	—	497	1,947	7,642	2,036	9,678	
6181	PSCH	Butts County Schools	89,497	2,784	4,216	—	7,000	—	2,062	—	54,824	56,886	10,872	(35,762)	12,847	
6201	PSCH	Camden County Schools	—	—	—	—	—	—	—	—	—	—	—	(10,999)	(10,999)	
6211	PSCH	Candler County Schools	140,474	4,369	6,618	7,957	18,944	—	3,237	—	12,288	15,525	17,060	15,844	32,904	
6221	PSCH	Carroll County Schools	91,594	2,849	4,315	2,962	10,126	—	2,111	—	—	2,111	11,128	2,989	14,117	
6231	PSCH	Catoosa County Board of Education	—	—	—	—	—	—	—	—	8,336	8,336	—	(18,941)	(18,941)	
6241	PSCH	Charlton County Board of Education	97,637	3,037	4,600	58,721	66,358	—	2,250	—	2,250	11,961	36,700	—	48,561	
6251	PSCH	Chatham County Schools	244,894	7,617	11,538	—	19,155	—	5,644	—	—	63,830	69,474	29,746	5,150	
6252	PSCH	Live Oak Public Libraries	—	—	—	—	—	—	—	—	48,406	48,406	—	(39,067)	(39,067)	
6281	PSCH	Cherokee County Schools	—	—	—	905	905	—	—	—	68,586	68,586	—	(26,054)	18,648	
6291	PSCH	Clarke County Schools	519,963	16,172	24,497	56,703	97,372	—	11,982	—	—	11,982	63,150	37,760	100,910	
6311	PSCH	Clayton County Schools	245,223	7,627	11,553	8,638	27,818	—	5,651	—	12,115	17,766	29,783	(12,050)	17,733	
6331	PSCH	Cobb County Schools	24,666	767	1,162	14,835	16,764	—	568	—	22,146	22,714	2,995	(26,996)	(24,001)	
6341	PSCH	Coffee County Schools	88,757	2,761	4,182	24,565	31,508	—	2,045	—	—	2,045	10,778	34,861	45,639	
6351	PSCH	Colquitt County Schools	211,513	6,578	9,965	1,307	17,850	—	4,874	—	—	4,874	25,690	6,816	32,506	
6361	PSCH	Columbia County Schools	246,539	7,668	11,615	3,395	22,678	—	5,681	—	—	5,681	29,943	(4,225)	25,718	
6381	PSCH	Coweta County Schools	148,121	4,607	6,978	155	11,740	—	3,413	—	1,805	5,218	17,989	(822)	17,167	
6401	PSCH	Crisp County Schools	185,654	5,774	8,747	—	14,521	—	4,278	—	44,519	48,797	22,546	(39,154)	13,889	
6431	PSCH	Decatur County Schools	88,182	2,743	4,154	—	6,897	—	2,032	—	25,135	27,167	10,713	(38,646)	(27,933)	
6441	PSCH	Dekalb County Schools	1,510,928	46,993	71,184	70,513	188,690	—	34,819	—	—	165,531	200,350	183,512	4,754	
6451	PSCH	Dodge County Schools	248,964	7,743	11,729	623	20,095	—	5,737	—	9,198	14,935	30,237	(4,687)	25,550	
6452	PSCH	Ocmulgee Regional Library System	50,525	1,571	2,380	—	3,951	—	1,164	—	1,640	2,804	6,140	(1,374)	4,766	
6471	PSCH	Dougherty County Schools	157,165	4,888	7,404	58,870	71,162	—	3,622	—	2,494	6,116	19,092	27,512	46,604	
6481	PSCH	Douglas County Schools	325,758	10,132	15,347	—	25,479	—	7,507	—	5,737	13,244	39,564	(15,254)	24,310	
6511	PSCH	Effingham County Schools	223,229	6,943	10,517	2,122	19,582	—	5,144	—	—	5,144	27,109	2,694	29,803	
6531	PSCH	Emanuel County Schools	—	—	—	—	—	—	—	—	—	—	—	—	8,480	
6561	PSCH	Fayette County Schools	218,789	6,805	10,308	3,633	20,746	—	5,042	—	—	5,042	26,573	6,857	33,430	
6571	PSCH	Floyd County Schools	146,928	4,570	6,922	—	11,492	—	3,386	—	83,711	87,097	17,847	(60,010)	(42,163)	
6581	PSCH	Forsyth County Schools	130,073	4,046	6,128	26,848	37,022	—	2,998	—	—	2,998	15,800	19,620	35,402	
6591	PSCH	Franklin County Schools	47,688	1,483	2,247	22,206	25,936	—	1,099	—	—	1,099	5,794	18,262	24,056	
6601	PSCH	Fulton County Board of Education	265,614	8,261	12,514	10,175	30,950	—	6,121	—	—	6,121	32,261	29,230	61,491	
6611	PSCH	Gilmer County Schools	198,316	6,168	9,343	25	15,536	—	4,570	—	—	488	5,038	24,087	24,728	
6621	PSCH	Glascock County Schools	—	—	—	—	—	—	—	—	—	—	—	(10,617)	(10,617)	
6631	PSCH	Glynn County Schools	406,499	12,643	19,151	2,230	34,024	—	9,368	—	—	19,532	28,900	49,370	(8,035)	
6641	PSCH	Gordon County Schools	91,717	2,853	4,321	3,114	10,288	—	2,114	—	585	2,699	11,144	1,349	12,493	
6651	PSCH	Grady County Schools	238,234	7,410	11,224	22,075	40,709	—	5,490	—	—	5,490	28,938	29,252	58,190	
6661	PSCH	Greene County Schools	76,917	2,392	3,624	—	6,016	—	1,773	—	12,433	14,206	9,341	(20,936)	(11,595)	
6671	PSCH	Gwinnett County Schools	490,446	15,254	23,106	—	38,360	—	11,302	—	—	20,038	31,340	59,572	(27,326)	
6731	PSCH	Hart County Schools	83,906	2,610	3,953	—	6,563	—	1,934	—	—	1,500	3,434	10,192	(1,677)	
6751	PSCH	Henry County Schools	283,826	8,828	13,372	—	22,200	—	6,541	—	—	3,031	9,572	34,471	(17,280)	
6761	PSCH	Houston County Schools	698,670	21,730	32,916	—	54,646	—	16,101	—	43,894	59,995	84,856	16,101	26,011	
6771	PSCH	Irwin County Schools	76,260	2,372	3,593	—	5,965	—	1,757	—	—	33,006	34,763	9,261	(44,397)	
6781	PSCH	Jackson County Schools	91,224	2,837	4,298	420	7,555	—	2,102	—	—	1,072	3,174	11,080	(1,054)	
6831	PSCH	Johnson County Schools	124,194	3,863	5,851	—	9,714	—	2,862	—	—	6,632	9,494	15,088	(5,277)	
6851	PSCH	Lamar County Schools	89,415	2,781	4,213	—	6,994	—	2,061	—	—	7,378	9,439	10,859	(5,944)	



**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense
6871	PSCH	Laurens County Schools	\$ 68,366	2,126	3,221	21,427	26,774	—	1,575	—	—	1,575	8,302	26,722	—	35,024
6881	PSCH	Lee County Schools	31,696	986	1,493	—	2,479	—	730	—	165	895	3,847	(225)	—	3,622
6941	PSCH	Macon County Schools	57,554	1,790	2,712	165	4,667	—	1,326	—	667	1,993	6,987	(7,402)	—	(415)
6951	PSCH	Madison County Schools	104,872	3,262	4,941	—	8,203	—	2,417	—	20,749	23,166	12,738	(17,520)	—	(4,782)
6971	PSCH	Madison County Schools	272,191	8,466	12,824	—	21,290	—	6,273	—	62,650	68,923	33,056	(38,918)	—	(5,862)
6991	PSCH	Meriwether County Schools	167,730	5,217	7,902	—	13,119	—	3,865	—	44,428	48,293	20,371	(27,607)	—	(7,236)
7021	PSCH	Monroe County Schools	131,430	4,088	6,192	31,390	41,670	—	3,029	—	—	15,965	49,889	—	65,854	
7061	PSCH	Muscookee County Schools	189,683	5,900	8,936	—	14,836	—	4,371	—	15,122	19,493	23,039	(15,321)	7,671	15,389
7071	PSCH	Newton County Schools	187,299	5,825	8,824	742	15,391	—	4,316	—	1,393	5,709	22,749	11,504	—	34,253
7091	PSCH	Oglethorpe County Schools	3,165	98	149	3,906	4,153	—	73	—	8,010	8,083	384	(1,477)	—	(1,093)
7101	PSCH	Paulding County Schools	5,221	162	246	—	408	—	120	—	78,599	78,719	633	(57,973)	—	(57,340)
7121	PSCH	Pickens County Schools	22,323	694	1,052	—	1,746	—	514	—	682	1,196	2,711	(506)	—	2,205
7131	PSCH	Pierce County Schools	—	—	—	—	—	—	—	—	2,016	2,016	—	(16,574)	—	(16,574)
7141	PSCH	Pike County Schools	51,881	1,614	2,444	11,580	15,638	—	1,196	—	—	1,196	6,304	3,614	—	9,918
7151	PSCH	Polk County Schools	210,978	6,562	9,940	4,178	20,680	—	4,862	—	2,472	7,334	25,623	13,273	—	38,896
7171	PSCH	Putnam County Schools	—	—	—	—	—	—	—	—	13,156	13,156	—	(13,978)	—	(13,978)
7191	PSCH	Rabun County Schools	84,317	2,622	3,972	—	6,594	—	1,943	—	1,174	3,117	10,244	(925)	—	9,319
7211	PSCH	Richmond County Schools	272,685	8,481	12,847	21,351	42,679	—	6,284	—	—	6,284	33,122	35,861	—	68,983
7221	PSCH	Rockdale County Schools	415,749	12,931	19,587	3,263	35,781	—	9,581	—	2,250	11,831	50,495	(4,131)	—	46,364
7261	PSCH	Spalding County Schools	208,347	6,480	9,816	—	16,296	—	4,801	—	3,370	8,171	25,304	179	—	25,483
7271	PSCH	Stephens County Schools	52,087	1,620	2,454	3,642	7,716	—	1,200	—	222	1,422	6,326	6,086	—	12,412
7291	PSCH	Sumter County Schools	—	—	—	—	—	—	—	—	47,970	47,970	—	(38,697)	—	(38,697)
7321	PSCH	Tattnall County Schools	35,807	1,114	1,687	—	2,801	—	825	—	1,157	1,982	4,351	(861)	—	3,490
7341	PSCH	Telfair County Schools	—	—	—	—	—	—	—	—	8,068	8,068	—	(10,439)	—	(10,439)
7351	PSCH	Terrell County Schools	117,576	3,657	5,539	—	9,196	—	2,710	—	2,967	5,677	14,281	(3,775)	—	10,506
7371	PSCH	Tift County Schools	91,717	2,853	4,321	3,555	10,729	—	2,114	—	766	2,880	11,141	16,274	—	27,415
7401	PSCH	Treutlen County Schools	66,311	2,062	3,124	3,905	9,091	—	1,528	—	321	1,849	8,053	13,301	—	21,354
7411	PSCH	Troup County Schools	—	—	—	—	—	—	—	—	—	—	—	(10,388)	—	(10,388)
7441	PSCH	Union County Schools	—	—	—	—	—	—	—	—	23,806	23,806	—	(18,544)	—	(18,544)
7451	PSCH	Upson County Schools	184,421	5,736	8,689	—	14,425	—	4,250	—	4,885	9,135	22,399	(1,818)	—	20,581
7481	PSCH	Ware County Schools	202,715	6,305	9,550	—	15,855	—	4,672	—	20,810	25,482	24,625	(8,632)	—	15,993
7501	PSCH	Washington County Board of Education	642,020	19,968	30,247	65,168	115,383	—	14,795	—	—	14,795	77,976	65,109	—	143,085
7511	PSCH	Wayne County Schools	73,217	2,277	3,449	—	5,726	—	1,687	—	28,588	30,275	8,890	(22,484)	—	(13,594)
7541	PSCH	White County Board of Education	4,358	136	205	2,621	2,962	—	100	—	—	100	530	(3,972)	—	(3,442)
7551	PSCH	Whitfield County Schools	—	—	—	—	—	—	—	—	20,033	20,033	—	(34,235)	—	(34,235)
7581	PSCH	Wilkinson County Schools	314,330	9,776	14,809	35,975	60,560	—	7,244	—	1,715	8,959	38,175	14,650	—	52,825
7611	PSCH	Atlanta City Schools	423,930	13,185	19,972	—	33,157	—	9,769	—	47,919	57,688	51,487	(60,321)	—	(8,834)
7641	PSCH	City of Buford Schools (Gwinnett)	137,103	4,264	6,459	429	11,152	—	3,160	—	420	3,580	16,651	1,331	—	17,982
7721	PSCH	City of Dalton Schools (Whitfield)	7,564	235	356	—	591	—	174	—	52,596	52,770	920	(32,989)	—	(32,069)
7731	PSCH	City of Decatur Schools (DeKalb)	—	—	—	—	—	—	—	—	—	—	—	(3,311)	—	(3,311)
7851	PSCH	City of Rome Schools (Floyd)	85,139	2,648	4,011	46,210	52,869	—	1,962	—	15,358	17,320	10,341	(11,272)	—	(931)
7891	PSCH	City of Thomasville Schools (Thomas)	174,061	5,414	8,200	44,143	57,757	—	4,011	—	—	4,011	21,140	68,575	—	89,715
7921	PSCH	City of Valdosta Schools (Lowndes)	372,254	11,578	17,538	38,966	68,082	—	8,579	—	721	9,300	45,214	22,777	—	67,991
968-0968	PSCH	Georgia Military College	243,291	7,567	11,462	22,069	41,098	—	5,607	—	30,609	36,216	29,551	(17,839)	—	47,390
8504	RESA	Northwest Georgia Regional Education	240,372	7,476	11,325	3,887	22,688	—	5,539	—	—	5,539	29,193	(12,149)	—	17,044
8564	RESA	Metro Regional Education Service	147,915	4,600	6,969	—	11,569	—	3,409	—	77,305	80,714	17,965	(49,209)	—	(31,244)
8584	RESA	North East Georgia Regional Education	14,800	460	697	—	1,157	—	341	—	50,651	50,992	1,799	(48,704)	8,064	(38,641)
8804	RESA	First District Regional Education Service	118,357	3,681	5,576	30,142	39,399	—	2,728	—	5,340	8,068	14,372	46,901	—	61,273
402	STAT	Georgia Department of Agriculture	32,081,679	997,802	1,511,456	—	2,509,258	—	739,316	—	1,098,381	1,837,697	3,896,558	(1,542,035)	34,207	2,388,730
403	STAT	Georgia Dept of Administrative Services	23,937,024	744,487	1,127,739	—	1,872,226	—	551,624	—	594,126	1,145,750	2,907,330	(203,491)	241,976	2,945,815
404	STAT	Georgia Department of Audits	27,583,593	857,903	1,299,538	—	2,157,441	—	635,659	—	1,592,807	2,228,466	3,350,229	(1,400,094)	164,840	2,114,975
405	STAT	Department of Public Health	88,620,305	2,756,261	4,175,145	1,283,167	8,214,573	—	2,042,239	—	—	2,042,239	10,763,599	2,400,526	256,684	13,420,803
406	STAT	Georgia Dept of Banking and Finance	9,725,676	302,487	458,203	—	760,690	—	224,126	—	74,577	298,703	1,181,257	(112,349)	—	1,068,908
407	STAT	State Accounting Office	16,558,419	514,999	780,112	384,221	1,679,332	—	381,586	—	—	381,586	2,011,144	585,459	15,851	2,612,454
408	STAT	Office of Commissioner of Insurance	17,221,611	535,625	811,357	165,557	1,512,539	—	396,869	—	1,270,246	1,667,115	2,091,693	(533,359)	14,507	1,572,841
409	STAT	Georgia State Finance and Investment	12,372,606	384,812	582,907	—	967,719	—	285,124	—	118,087	403,211	1,502,748	(99,681)	40,921	1,443,988
410	STAT	State Properties Commission	1,434,463	44,615	67,581	—	112,196	—	12,196	—	29,756	62,813	174,227	(2,433)	43,320	215,114
411	STAT	Georgia Department of Defense	31,049,563	965,701	1,462,830	1,409,716	3,838,247	—	715,531	—	—	715,531	3,771,200	1,608,747	158,984	5,538,931
414	STAT	Georgia Department of Education	50,193,041	1,561,100	2,364,731	—	3,925,831	—	1,156,689	—	1,389,876	2,546,565	6,096,317	(1,281,331)	106,946	4,921,932



**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2018**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Employers	Total Pension Expense
842	TCOL	South Georgia Technical College	\$ 5,103,025	158,714	240,417	218,822	617,953	—	117,598	—	—	117,598	619,801	172,712	17,792	810,305
843	TCOL	Southeastern Technical College	2,985,597	92,858	140,660	13,635	247,153	—	68,803	—	60,130	128,933	362,620	(24,354)	17,244	355,510
844	TCOL	Ogeechee Technical College	930,327	28,935	43,830	30,509	103,274	—	21,439	—	—	21,439	112,995	64,324	—	177,319
846	TCOL	Southwest Georgia Technical College	—	—	—	—	—	—	—	—	—	—	—	(517,949)	—	(517,949)
848	TCOL	Wiregrass Georgia Technical College	6,688,322	208,020	315,105	572,884	1,096,009	—	154,131	—	—	154,131	812,344	544,769	9,369	1,366,482
503-0503	UNIV	Georgia Institute of Technology	1,791,794	55,728	84,416	—	140,144	—	41,292	—	246,906	288,198	217,630	(143,438)	34,940	109,132
509-0509	UNIV	Georgia State University	1,516,355	47,162	71,440	11,793	130,395	—	34,944	—	81,171	116,115	184,171	38,014	—	222,185
512-0512	UNIV	Augusta University	5,329,214	165,749	251,074	1,783,188	2,200,011	—	122,811	—	—	122,811	647,273	1,578,643	11,563	2,237,479
518-0518	UNIV	University of Georgia	3,741,944	116,382	176,293	234,190	526,865	—	86,232	—	73,473	159,705	454,485	94,047	—	548,532
521-0521	UNIV	Albany State University	302,202	9,399	14,238	67,912	91,549	—	6,964	—	6,775	13,739	36,705	112,674	—	149,379
524-0524	UNIV	Armstrong Atlantic State University	291,637	9,070	13,740	30,294	53,104	—	6,721	—	—	6,721	35,424	22,877	—	58,301
528-0528	UNIV	Clayton College and State University	83,783	2,606	3,947	—	6,553	—	1,931	—	7,446	9,377	10,179	(9,177)	—	1,002
530-0530	UNIV	Columbus State University	114,040	3,547	5,373	—	8,920	—	2,628	—	29,403	32,031	13,849	(19,811)	15,600	9,638
531-0531	UNIV	University of North Georgia	517,004	16,080	24,357	15,700	56,137	—	11,914	—	389	12,303	62,792	33,661	—	96,453
536-0536	UNIV	Georgia College and State University	693,367	21,565	32,666	101,965	156,196	—	15,979	—	—	15,979	84,214	89,476	—	173,690
539-0539	UNIV	Georgia Southern University	322,798	10,040	15,208	5,630	30,878	—	7,439	—	65,618	73,057	39,208	(9,609)	—	29,599
540-0540	UNIV	Georgia Gwinnett College	124,605	3,875	5,871	43,688	53,434	—	2,872	—	311	3,183	15,135	10,718	—	25,853
542-0542	UNIV	Georgia Southwestern State University	270,424	8,411	12,740	30,288	51,439	—	6,232	—	50	6,282	32,846	55,024	—	87,870
543-0543	UNIV	Kennesaw State University	220,845	6,869	10,405	12,399	29,673	—	5,089	—	66,954	72,043	26,821	(8,779)	—	18,042
547-0547	UNIV	Middle Georgia State College	745,413	23,184	35,118	—	58,302	—	17,178	—	117,327	134,505	90,537	(77,646)	—	12,891
551-0551	UNIV	Valdosta State University	220,886	6,870	10,407	14,764	32,041	—	5,090	—	83,914	89,004	26,829	(40,996)	—	(14,167)
554-0554	UNIV	State University of West Georgia	308,574	9,597	14,538	5,737	29,872	—	7,111	—	29,398	36,509	37,477	(4,030)	—	33,447
557-0557	UNIV	Abraham Baldwin Agricultural College	412,337	12,824	19,426	18,865	51,115	—	9,502	—	9,135	18,637	50,081	(15,592)	—	34,489
562-0562	UNIV	Bainbridge College	34,039	1,059	1,604	—	2,663	—	784	—	84,199	84,983	4,132	(112,945)	—	(108,813)
563-0563	UNIV	College of Coastal Georgia	217,844	6,775	10,263	1,806	18,844	—	5,020	—	1,374	6,394	26,460	(2,547)	—	23,913
567-0567	UNIV	South Georgia State College	271,040	8,430	12,769	—	21,199	—	6,246	—	54,535	60,781	32,918	(41,507)	(6,763)	(15,352)
569-0569	UNIV	Dalton College	29,928	931	1,410	18,000	20,341	—	690	—	—	690	3,633	11,250	—	14,883
570-0570	UNIV	Darton College	—	—	—	—	—	—	—	—	20,939	20,939	—	(33,027)	—	(33,027)
573-0573	UNIV	Georgia Highlands College	80,042	2,489	3,771	3,313	9,573	—	1,845	—	19,752	21,597	9,725	(35,973)	—	(26,248)
576-0576	UNIV	Gordon College	70,710	2,199	3,331	915	6,445	—	1,629	—	350	1,979	8,587	(356)	—	8,231
598-0598	UNIV	Regents Central Office	2,936,182	91,321	138,332	—	229,653	—	67,664	—	260,841	328,505	356,623	(300,443)	—	56,180
209-0209	VARS	Agricultural Commodity Commission	420,106	13,066	19,792	2,231	35,089	—	9,681	—	40,227	49,908	51,024	(21,466)	—	29,558
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	131,224	4,081	6,182	54,045	64,308	—	3,024	—	—	3,024	15,940	50,619	—	66,559
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,328,234	41,311	62,577	70,659	174,547	—	30,609	—	—	30,609	161,321	60,500	—	221,821
237-092	VARS	District Attorneys Staff	—	—	—	—	—	—	—	—	—	32,374	32,374	—	—	(32,727)
Total all Employers			\$ 4,041,288,581	125,691,818	190,396,148	115,205,985	431,293,951	—	93,130,750	—	108,233,212	201,363,962	490,844,363	7,237,543	20,800,365	518,882,271
Nonemployers:																
State of Georgia			\$ 69,744,419	2,169,182	3,285,852	207,938	5,662,972	—	1,607,250	—	7,180,711	8,787,961	8,470,981	(7,237,543)	44,543	1,277,981
Total all Entities			\$ 4,111,033,000	127,861,000	193,682,000	115,413,923	436,956,923	—	94,738,000	—	115,413,923	210,151,923	499,315,344	—	20,844,908	520,160,252

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

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

#### (1) Plan Description

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

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

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

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

#### (2) Basis of Presentation

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

#### (3) Allocation Methodology

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

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's contribution to the ERS Plan's total employer and nonemployer contributions during the measurement period July 1, 2017 through June 30, 2018. Contributions from the employer and nonemployer contributing entities are recognized when due, based on statutory requirements.

A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to those reported in the ERS Plan's statement of changes in fiduciary net position for the year ended June 30, 2018 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$ 632,819,329
Prior year accruals	(160,330)
Reclassification of prior year corrections	909,701
Forfeited leave	19,957,200
Salary spiking penalty	1,119,889
Service purchases	170,003
Transfers in from other retirement systems	290,735
Transfers out from ERS Plan	(6,310,104)
Department of Revenue deficiency	2,094,457
Employees' Retirement System of Georgia contributions	1,236,868
Miscellaneous	<u>39,050</u>
Total employer and nonemployer contributions per audited financial statements	<u><u>\$ 652,166,798</u></u>

#### (4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2018 were as follows (amounts in thousands):

Total pension liability	\$ 17,628,219
Plan fiduciary net position	<u>13,517,186</u>
Employers' and nonemployer's net pension liability	<u><u>\$ 4,111,033</u></u>

#### (a) Actuarial Assumptions

The collective total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total pension liability to June 30, 2018. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

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

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

The actuarial assumptions used in the June 30, 2017 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 pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(0.50)%
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
	100.00%	

\*Net of inflation

**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2018

**(b) Discount Rate**

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

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

The following presents the collective net pension liability calculated using a discount rate of 7.30%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30)% or 1-percentage-point higher (8.30)% than the current rate at June 30, 2018 (amounts in thousands):

	<b>1% Decrease (6.30)%</b>	<b>Current discount rate (7.30)%</b>	<b>1% Increase (8.30)%</b>
Collective net pension liability	\$ 5,847,341	4,111,033	2,631,654

**(5) Special Funding Situation**

The employer contributions for local tax commissioners and certain state court employees are funded by the State on behalf of the local county employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity in ERS. Since the local county employers do not contribute directly to the ERS plan, there is no net pension liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local county employers. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local county employer. In addition, each local county employer must recognize the pension expense associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with the local county employer.



**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2018

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2018 (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 outflows of resources:						
Differences between expected and actual experience	2017	2.6 years	\$ 44,502	—	27,813	16,689
	2018	2.6 years	—	180,655	69,483	111,172
Subtotal			<u>44,502</u>	<u>180,655</u>	<u>97,296</u>	<u>127,861</u>
Changes of assumptions	2016	2.3 years	9,246	—	9,246	—
	2018	2.6 years	—	314,733	121,051	193,682
			<u>9,246</u>	<u>314,733</u>	<u>130,297</u>	<u>193,682</u>
Total deferred outflows of resources			<u>\$ 53,748</u>	<u>495,388</u>	<u>227,593</u>	<u>321,543</u>
Deferred inflows of resources:						
Differences between expected and actual experience	2016	2.3 years	\$ 32	—	32	—
Net difference between projected and actual earnings on pension plan investments	2014	5.0 years	228,852	—	228,852	—
	2015	5.0 years	(197,121)	—	(98,561)	(98,560)
	2016	5.0 years	(482,231)	—	(160,743)	(321,488)
	2017	5.0 years	460,613	—	115,153	345,460
	2018	5.0 years	—	211,658	42,332	169,326
Subtotal			<u>10,113</u>	<u>211,658</u>	<u>127,033</u>	<u>94,738</u>
Total deferred inflows of resources			<u>\$ 10,145</u>	<u>211,658</u>	<u>127,065</u>	<u>94,738</u>

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

Year ended June 30:	
2019	\$ 309,041
2020	117,580
2021	(157,486)
2022	<u>(42,330)</u>
Total	<u>\$ 226,805</u>



## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2018

#### *Changes in Proportion*

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members.

#### **(7) Collective Pension Expense**

The components of collective pension expense for the year ended June 30, 2018 (excluding pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$	129,294
Interest on the total pension liability and net cash flow		1,233,689
Current-period benefit changes		31,097
Member contributions		(37,130)
Projected earnings on plan investments		(954,355)
Administrative expense		8,056
Other		(11,864)
Recognition (amortization) of deferred outflows and deferred inflows of resources:		
Differences between expected and actual experience		97,264
Changes of assumptions		130,297
Differences between projected and actual earnings on plan investments		<u>(127,033)</u>
Collective pension expense	\$	<u><u>499,315</u></u>

**SUPPLEMENTARY INFORMATION**

(See Accompanying Independent Auditors' Report)

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2018

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support Provided	Employer Allocation Percentage
CORT	Dekalb County State Court	\$ 739,247	0.116818%
CORT	Bibb County State Court	442,525	0.069929%
CORT	Chatham County State Court	314,853	0.049754%
TAXS	Appling County Tax Officials	19,139	0.003024%
TAXS	Bacon County Tax Officials	21,087	0.003332%
TAXS	Baker County Tax Officials	12,161	0.001922%
TAXS	Baldwin County Tax Officials	93,883	0.014836%
TAXS	Barrow County Tax Officials	20,890	0.003301%
TAXS	Bartow County Tax Officials	154,500	0.024415%
TAXS	Berrien County Tax Officials	33,260	0.005256%
TAXS	Bibb County Tax Officials	220,593	0.034859%
TAXS	Bleckley County Tax Officials	17,540	0.002772%
TAXS	Brantley County Tax Officials	28,922	0.004570%
TAXS	Brooks County Tax Officials	22,228	0.003512%
TAXS	Bryan County Tax Officials	83,107	0.013133%
TAXS	Bulloch County Tax Officials	54,098	0.008549%
TAXS	Burke County Tax Officials	24,786	0.003917%
TAXS	Butts County Tax Officials	27,089	0.004281%
TAXS	Calhoun County Tax Officials	13,862	0.002191%
TAXS	Camden County Tax Officials	74,992	0.011850%
TAXS	Candler County Tax Officials	36,544	0.005775%
TAXS	Carroll County Tax Officials	85,445	0.013502%
TAXS	Catoosa County Tax Officials	20,057	0.003169%
TAXS	Charlton County Tax Officials	38,748	0.006123%
TAXS	Chatham County Tax Officials	181,507	0.028682%
TAXS	Chattahoochee County Tax Officials	8,703	0.001375%
TAXS	Clarke County Tax Officials	155,679	0.024601%
TAXS	Clay County Tax Officials	8,335	0.001317%
TAXS	Clayton County Tax Officials	153,999	0.024335%
TAXS	Clinch County Tax Officials	27,732	0.004382%
TAXS	Cobb County Tax Officials	573,604	0.090643%
TAXS	Coffee County Tax Officials	34,313	0.005422%
TAXS	Colquitt County Tax Officials	47,731	0.007543%
TAXS	Columbia County Tax Officials	166,336	0.026285%
TAXS	Cook County Tax Officials	14,190	0.002242%
TAXS	Coweta County Tax Officials	146,288	0.023117%
TAXS	Dade County Tax Officials	31,986	0.005055%
TAXS	Dawson County Tax Officials	4,448	0.000703%
TAXS	Decatur County Tax Officials	23,542	0.003720%
TAXS	Dekalb County Tax Officials	525,876	0.083100%
TAXS	Dodge County Tax Officials	23,540	0.003720%
TAXS	Dooly County Tax Officials	17,314	0.002736%
TAXS	Dougherty County Tax Officials	125,417	0.019819%
TAXS	Douglas County Tax Officials	45,697	0.007221%
TAXS	Echols County Tax Officials	11,592	0.001832%
TAXS	Effingham County Tax Officials	45,178	0.007139%

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2018

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support Provided	Employer Allocation Percentage
TAXS	Elbert County Tax Officials	\$ 31,968	0.005052%
TAXS	Emanuel County Tax Officials	23,090	0.003649%
TAXS	Evans County Tax Officials	8,685	0.001372%
TAXS	Fannin County Tax Officials	26,524	0.004191%
TAXS	Fayette County Tax Officials	79,552	0.012571%
TAXS	Floyd County Tax Officials	59,020	0.009327%
TAXS	Forsyth County Tax Officials	295,263	0.046658%
TAXS	Franklin County Tax Officials	27,802	0.004393%
TAXS	Fulton County Tax Officials	1,108,414	0.175155%
TAXS	Glascocock County Tax Officials	11,281	0.001783%
TAXS	Glynn County Tax Officials	106,777	0.016873%
TAXS	Gordon County Tax Officials	84,167	0.013300%
TAXS	Grady County Tax Officials	7,620	0.001204%
TAXS	Greene County Tax Officials	19,177	0.003030%
TAXS	Gwinnett County Tax Officials	460,388	0.072752%
TAXS	Habersham County Tax Officials	35,795	0.005656%
TAXS	Hall County Tax Officials	47,535	0.007512%
TAXS	Hancock County Tax Officials	25,845	0.004084%
TAXS	Haralson County Tax Officials	22,921	0.003622%
TAXS	Harris County Tax Officials	7,890	0.001247%
TAXS	Hart County Tax Officials	19,892	0.003143%
TAXS	Heard County Tax Officials	12,592	0.001990%
TAXS	Henry County Tax Officials	221,750	0.035042%
TAXS	Houston County Tax Officials	130,233	0.020580%
TAXS	Irwin County Tax Officials	18,102	0.002861%
TAXS	Jackson County Tax Officials	52,626	0.008316%
TAXS	Jasper County Tax Officials	436	0.000069%
TAXS	Jeff Davis County Tax Officials	26,871	0.004246%
TAXS	Jefferson County Tax Officials	8,601	0.001359%
TAXS	Jenkins County Tax Officials	10,200	0.001612%
TAXS	Jones County Tax Officials	63,142	0.009978%
TAXS	Lamar County Tax Officials	33,064	0.005225%
TAXS	Lanier County Tax Officials	25,269	0.003993%
TAXS	Laurens County Tax Officials	60,058	0.009491%
TAXS	Lee County Tax Officials	29,367	0.004641%
TAXS	Liberty County Tax Officials	67,145	0.010610%
TAXS	Lincoln County Tax Officials	7,887	0.001246%
TAXS	Long County Tax Officials	7,499	0.001185%
TAXS	Lowndes County Tax Officials	98,825	0.015617%
TAXS	Lumpkin County Tax Officials	38,048	0.006013%
TAXS	Macon County Tax Officials	27,540	0.004352%
TAXS	Madison County Tax Officials	7,248	0.001145%
TAXS	Marion County Tax Officials	19,276	0.003046%
TAXS	Mcduffie County Tax Officials	25,541	0.004036%
TAXS	Mcintosh County Tax Officials	34,243	0.005411%
TAXS	Meriwether County Tax Officials	22,303	0.003524%

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2018

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support Provided	Employer Allocation Percentage
TAXS	Miller County Tax Officials	\$ 13,862	0.002191%
TAXS	Mitchell County Tax Officials	16,690	0.002637%
TAXS	Monroe County Tax Officials	45,888	0.007251%
TAXS	Montgomery County Tax Official	17,758	0.002806%
TAXS	Morgan County Tax Officials	34,568	0.005463%
TAXS	Murray County Tax Officials	27,410	0.004331%
TAXS	Muscogee County Tax Officials	144,139	0.022777%
TAXS	Newton County Tax Officials	131,008	0.020702%
TAXS	Oconee County Tax Officials	31,292	0.004945%
TAXS	Oglethorpe County Tax Officials	14,611	0.002309%
TAXS	Paulding County Tax Officials	110,064	0.017393%
TAXS	Peach County Tax Officials	35,985	0.005687%
TAXS	Pickens County Tax Officials	39,905	0.006306%
TAXS	Pierce County Tax Officials	27,451	0.004338%
TAXS	Pike County Tax Officials	17,650	0.002789%
TAXS	Polk County Tax Officials	54,048	0.008541%
TAXS	Rabun County Tax Officials	27,234	0.004304%
TAXS	Richmond County Tax Officials	228,692	0.036139%
TAXS	Rockdale County Tax Officials	57,989	0.009164%
TAXS	Schley County Tax Officials	14,144	0.002235%
TAXS	Screven County Tax Officials	26,971	0.004262%
TAXS	Seminole County Tax Officials	7,847	0.001240%
TAXS	Spalding County Tax Officials	85,191	0.013462%
TAXS	Stephens County Tax Officials	56,676	0.008956%
TAXS	Stewart County Tax Officials	14,516	0.002294%
TAXS	Sumter County Tax Officials	36,567	0.005778%
TAXS	Talbot County Tax Officials	15,389	0.002432%
TAXS	Taliaferro County Tax Officials	14,401	0.002276%
TAXS	Tattnall County Tax Officials	37,961	0.005999%
TAXS	Taylor County Tax Officials	13,986	0.002210%
TAXS	Telfair County Tax Officials	7,861	0.001242%
TAXS	Terrell County Tax Officials	12,423	0.001963%
TAXS	Thomas County Tax Officials	37,006	0.005848%
TAXS	Tift County Tax Officials	53,113	0.008393%
TAXS	Towns County Tax Officials	35,238	0.005568%
TAXS	Troup County Tax Officials	30,234	0.004778%
TAXS	Turner County Tax Officials	28,267	0.004467%
TAXS	Twiggs County Tax Officials	39,611	0.006259%
TAXS	Upson County Tax Officials	37,374	0.005906%
TAXS	Walker County Tax Officials	74,624	0.011792%
TAXS	Walton County Tax Officials	58,332	0.009218%
TAXS	Ware County Tax Officials	30,003	0.004741%
TAXS	Warren County Tax Officials	14,127	0.002232%
TAXS	Washington County Tax Officials	36,014	0.005691%
TAXS	Wayne County Tax Officials	30,625	0.004839%
TAXS	White County Tax Officials	65,306	0.010320%

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2018

Employer Category <u>Code</u>	<u>Employer</u>	<u>State Pension Support Provided</u>	<u>Employer Allocation Percentage</u>
TAXS	Whitfield County Tax Officials	\$ 147,736	0.023346%
TAXS	Wilcox County Tax Officials	12,602	0.001991%
TAXS	Wilkinson County Tax Officials	18,993	0.003001%
TAXS	Worth County Tax Officials	<u>36,483</u>	<u>0.005765%</u>
	Total State Support Provided	<u>\$ 10,735,899</u>	<u>1.696518%</u>

See accompanying independent auditors' report.

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2018  
(Unaudited)

Employer/ Nonemployer Category Code	Employer	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
CORT	Dekalb County State Court	\$ 4,802,427	(667,467)
CORT	Bibb County State Court	2,874,804	216,949
CORT	Chatham County State Court	2,045,403	177,501
TAXS	Appling County Tax Officials	124,318	18,414
TAXS	Bacon County Tax Officials	136,980	14,306
TAXS	Baker County Tax Officials	79,014	9,526
TAXS	Baldwin County Tax Officials	609,913	48,433
TAXS	Barrow County Tax Officials	135,705	28,909
TAXS	Bartow County Tax Officials	1,003,709	101,340
TAXS	Ben Hill County Tax Officials	—	(32,663)
TAXS	Berrien County Tax Officials	216,076	21,528
TAXS	Bibb County Tax Officials	1,433,065	61,953
TAXS	Bleckley County Tax Officials	113,958	13,201
TAXS	Brantley County Tax Officials	187,874	19,887
TAXS	Brooks County Tax Officials	144,379	(7,979)
TAXS	Bryan County Tax Officials	539,902	96,369
TAXS	Bulloch County Tax Officials	351,452	41,813
TAXS	Burke County Tax Officials	161,029	3,985
TAXS	Butts County Tax Officials	175,993	11,367
TAXS	Calhoun County Tax Officials	90,073	9,029
TAXS	Camden County Tax Officials	487,157	(400)
TAXS	Candler County Tax Officials	237,412	23,983
TAXS	Carroll County Tax Officials	555,072	36,654
TAXS	Catoosa County Tax Officials	130,279	(127,741)
TAXS	Charlton County Tax Officials	251,719	27,451
TAXS	Chatham County Tax Officials	1,179,126	123,653
TAXS	Chattahoochee County Tax Officials	56,527	7,883
TAXS	Chattooga County Tax Officials	—	(42,930)
TAXS	Clarke County Tax Officials	1,011,355	(3,426)
TAXS	Clay County Tax Officials	54,142	1,987
TAXS	Clayton County Tax Officials	1,000,420	16,172
TAXS	Clinch County Tax Officials	180,145	24,728
TAXS	Cobb County Tax Officials	3,726,364	(8,121)
TAXS	Coffee County Tax Officials	222,900	11,913
TAXS	Colquitt County Tax Officials	310,095	30,136
TAXS	Columbia County Tax Officials	1,080,585	62,552
TAXS	Cook County Tax Officials	92,169	(19,085)
TAXS	Coweta County Tax Officials	950,347	57,061
TAXS	Crawford County Tax Officials	—	(35,829)
TAXS	Crisp County Tax Officials	—	(45,101)
TAXS	Dade County Tax Officials	207,813	23,408
TAXS	Dawson County Tax Officials	28,901	(78,343)

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2018  
(Unaudited)

Employer/ Nonemployer Category Code	Employer	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
TAXS	Decatur County Tax Officials	\$ 152,930	(49,862)
TAXS	Dekalb County Tax Officials	3,416,268	(129,838)
TAXS	Dodge County Tax Officials	152,930	12,338
TAXS	Dooly County Tax Officials	112,478	13,104
TAXS	Dougherty County Tax Officials	814,766	8,455
TAXS	Douglas County Tax Officials	296,858	(105,894)
TAXS	Early County Tax Officials	—	(43,114)
TAXS	Echols County Tax Officials	75,314	12,387
TAXS	Effingham County Tax Officials	293,487	33,498
TAXS	Elbert County Tax Officials	207,689	24,182
TAXS	Emanuel County Tax Officials	150,012	16,439
TAXS	Evans County Tax Officials	56,403	(29,377)
TAXS	Fannin County Tax Officials	172,293	20,288
TAXS	Fayette County Tax Officials	516,798	(26,290)
TAXS	Floyd County Tax Officials	383,436	(2,869)
TAXS	Forsyth County Tax Officials	1,918,126	119,964
TAXS	Franklin County Tax Officials	180,598	21,833
TAXS	Fulton County Tax Officials	7,200,680	343,317
TAXS	Glascocock County Tax Officials	73,300	13,073
TAXS	Glynn County Tax Officials	693,655	(20,341)
TAXS	Gordon County Tax Officials	546,767	(6,977)
TAXS	Grady County Tax Officials	49,497	(38,925)
TAXS	Greene County Tax Officials	124,564	17,293
TAXS	Gwinnett County Tax Officials	2,990,859	213,008
TAXS	Habersham County Tax Officials	232,520	(1,470)
TAXS	Hall County Tax Officials	308,821	(28,222)
TAXS	Hancock County Tax Officials	167,895	(13,563)
TAXS	Haralson County Tax Officials	148,902	(45,764)
TAXS	Harris County Tax Officials	51,265	6,187
TAXS	Hart County Tax Officials	129,210	19,737
TAXS	Heard County Tax Officials	81,810	(19,055)
TAXS	Henry County Tax Officials	1,440,588	43,592
TAXS	Houston County Tax Officials	846,051	37,336
TAXS	Irwin County Tax Officials	117,617	13,829
TAXS	Jackson County Tax Officials	341,874	17,757
TAXS	Jasper County Tax Officials	2,837	(36,412)
TAXS	Jeff Davis County Tax Officials	174,554	12,044
TAXS	Jefferson County Tax Officials	55,869	6,532
TAXS	Jenkins County Tax Officials	66,270	8,862
TAXS	Jones County Tax Officials	410,199	47,986
TAXS	Lamar County Tax Officials	214,801	12,543
TAXS	Lanier County Tax Officials	164,154	18,909



**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2018  
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
TAXS	Laurens County Tax Officials	\$ 390,178	18,364
TAXS	Lee County Tax Officials	190,793	20,003
TAXS	Liberty County Tax Officials	436,181	51,283
TAXS	Lincoln County Tax Officials	51,223	4,363
TAXS	Long County Tax Officials	48,716	6,048
TAXS	Lowndes County Tax Officials	642,020	(80,212)
TAXS	Lumpkin County Tax Officials	247,196	22,472
TAXS	Macon County Tax Officials	178,912	17,257
TAXS	Madison County Tax Officials	47,071	1,974
TAXS	Marion County Tax Officials	125,222	14,789
TAXS	Mcduffie County Tax Officials	165,921	(51,655)
TAXS	Mcintosh County Tax Officials	222,448	24,165
TAXS	Meriwether County Tax Officials	144,873	5,045
TAXS	Miller County Tax Officials	90,073	9,909
TAXS	Mitchell County Tax Officials	108,408	11,307
TAXS	Monroe County Tax Officials	298,091	34,717
TAXS	Montgomery County Tax Official	115,356	9,624
TAXS	Morgan County Tax Officials	224,586	14,054
TAXS	Murray County Tax Officials	178,049	(76,154)
TAXS	Muscogee County Tax Officials	936,370	(53,499)
TAXS	Newton County Tax Officials	851,066	23,707
TAXS	Oconee County Tax Officials	203,291	360
TAXS	Oglethorpe County Tax Officials	94,924	10,218
TAXS	Paulding County Tax Officials	715,032	38,495
TAXS	Peach County Tax Officials	233,794	19,374
TAXS	Pickens County Tax Officials	259,242	(33,607)
TAXS	Pierce County Tax Officials	178,337	10,710
TAXS	Pike County Tax Officials	114,657	13,464
TAXS	Polk County Tax Officials	351,123	(15,298)
TAXS	Pulaski County Tax Officials	—	(65,106)
TAXS	Quitman County Tax Officials	—	(30,131)
TAXS	Rabun County Tax Officials	176,939	20,697
TAXS	Richmond County Tax Officials	1,485,686	42,372
TAXS	Rockdale County Tax Officials	376,735	2,858
TAXS	Schley County Tax Officials	91,882	10,699
TAXS	Screven County Tax Officials	175,212	23,039
TAXS	Seminole County Tax Officials	50,977	106
TAXS	Spalding County Tax Officials	553,427	49,596
TAXS	Stephens County Tax Officials	368,184	46,394
TAXS	Stewart County Tax Officials	94,307	6,215
TAXS	Sumter County Tax Officials	237,535	27,413
TAXS	Talbot County Tax Officials	99,980	(12,894)

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2018  
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
TAXS	Taliaferro County Tax Officials	\$ 93,567	13,276
TAXS	Tattnall County Tax Officials	246,621	14,704
TAXS	Taylor County Tax Officials	90,854	10,669
TAXS	Telfair County Tax Officials	51,059	5,576
TAXS	Terrell County Tax Officials	80,700	26,599
TAXS	Thomas County Tax Officials	240,413	(19,916)
TAXS	Tift County Tax Officials	345,039	35,276
TAXS	Towns County Tax Officials	228,902	22,983
TAXS	Troup County Tax Officials	196,425	(66,756)
TAXS	Turner County Tax Officials	183,640	22,551
TAXS	Twiggs County Tax Officials	257,310	30,651
TAXS	Upson County Tax Officials	242,798	(8,374)
TAXS	Walker County Tax Officials	484,773	68,711
TAXS	Walton County Tax Officials	378,955	16,737
TAXS	Ware County Tax Officials	194,904	(11,634)
TAXS	Warren County Tax Officials	91,758	9,612
TAXS	Washington County Tax Officials	233,959	38,979
TAXS	Wayne County Tax Officials	198,933	17,849
TAXS	Webster County Tax Officials	—	(22,706)
TAXS	White County Tax Officials	424,259	38,736
TAXS	Whitfield County Tax Officials	959,762	96,849
TAXS	Wilcox County Tax Officials	81,851	(29,477)
TAXS	Wilkes County Tax Officials	—	(39,109)
TAXS	Wilkinson County Tax Officials	123,372	13,429
TAXS	Worth County Tax Officials	237,001	10,705
	Total for all employers	<u>\$ 69,744,419</u>	<u>1,277,981</u>

See accompanying independent auditors' report.

## Employees' Retirement System of Georgia

### Notes to Supplementary Information Schedules

June 30, 2018

#### **(1) Schedule of Employer Allocations of Special Funding Amounts**

The schedule of employer allocations of special funding amounts shows the total State support provided during the measurement period July 1, 2017 through June 30, 2018. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize pension expense and revenue and to disclose the proportionate share of the collective net pension liability in their respective financial statements.

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

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

The State's proportionate share of the net pension liability attributable to the employer is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2018, as shown in the schedule of employer allocations of special funding amounts.

##### ***(b) Employer Pension Expense and Related Revenue***

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