



EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2017

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees
Employees' Retirement System of Georgia:

We have audited the accompanying schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan), as of and for the year ended June 30, 2017, 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, 2017, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

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

Other Matter

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

Supplementary and Other Information

The 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 audits of the schedule of employer and nonemployer allocations and the 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, and their auditors, and the State of Georgia and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Atlanta, Georgia
May 31, 2018

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Actual Employer/Nonemployer Contributions</u>	<u>Employer/Nonemployer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,374,240	0.225821%
913-0913	AUTH	Lake Lanier Island Development Authority	62,088	0.010203%
926-0926	AUTH	Georgia Agricultural Exposition Authority	530,483	0.087171%
928-0928	AUTH	Georgia Environmental Finance Authority	695,531	0.114292%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	99,133	0.016290%
955-0955	AUTH	Georgia Superior Court Clerks Coop	195,604	0.032142%
972-0972	AUTH	Georgia Federal-State Inspection	1,295,081	0.212813%
973-0973	AUTH	Georgia Lottery Corporation	57,411	0.009434%
9012	PSCH	Academy for Classical Education	13,330	0.002191%
9015	PSCH	Tapestry Public Charter School	1,277	0.000210%
9194	CHAR	Mountain Education Center Inc	20,317	0.003339%
361	CSBS	Lookout Mountain Community Service Board	90,269	0.014833%
363	CSBS	Highland Rivers Center Community Service Board	222,729	0.036600%
364	CSBS	Georgia Mountains Avita Community Partners	35,498	0.005833%
365	CSBS	Cobb County Community Service	171,281	0.028146%
368	CSBS	Dekalb Community Service Board	173,238	0.028467%
369	CSBS	View Point Health	142,729	0.023454%
370	CSBS	Clayton Community M.H., Substa	86,954	0.014289%
371	CSBS	Advantage Behavioral Health Systems	103,205	0.016959%
372	CSBS	Pathways Center Community Service Board	65,022	0.010685%
373	CSBS	Mcintosh Trail MH, MR and SA C	96,148	0.015799%
374	CSBS	River Edge Behavioral Health Center	255,389	0.041967%
375	CSBS	Phoenix Center	44,270	0.007275%
376	CSBS	Oconee Community Service Board	40,405	0.006639%
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	61,335	0.010079%
378	CSBS	Ogeechee MH, MR and SA Community	144,319	0.023715%
379	CSBS	New Horizons	173,380	0.028490%
380	CSBS	Middle Flint Community Service Board	138,158	0.022703%
381	CSBS	CSB of Middle Georgia	106,777	0.017546%
382	CSBS	Albany Area Community Service Board	52,581	0.008640%
383	CSBS	The Georgia Pines Community Service Board	218,610	0.035923%
384	CSBS	South Georgia Community Service Board	83,194	0.013671%
385	CSBS	Pineland Area MH, MR and SA Center	69,077	0.011351%
386	CSBS	Satilla Community Service Board	136,420	0.022417%
388	CSBS	Gateway Behavior Health Services Community Service Board	69,940	0.011493%
127-001	DFAC	Appling County DFACS	82,840	0.013613%
127-002	DFAC	Atkinson County DFACS	36,339	0.005971%
127-003	DFAC	Bacon County DFACS	46,295	0.007607%
127-004	DFAC	Baker County DFACS	26,202	0.004306%
127-005	DFAC	Baldwin County DFACS	222,565	0.036573%
127-006	DFAC	Banks County DFACS	75,434	0.012396%
127-007	DFAC	Barrow County DFACS	296,728	0.048760%
127-008	DFAC	Bartow County DFACS	344,802	0.056659%
127-009	DFAC	Ben Hill County DFACS	91,133	0.014975%
127-010	DFAC	Berrien County DFACS	132,651	0.021798%
127-011	DFAC	Bibb County DFACS	1,090,416	0.179182%
127-012	DFAC	Bleckley County DFACS	43,172	0.007094%
127-013	DFAC	Brantley County DFACS	118,575	0.019485%
127-014	DFAC	Brooks County DFACS	121,152	0.019908%
127-015	DFAC	Bryan County DFACS	46,666	0.007668%
127-016	DFAC	Bulloch County DFACS	284,349	0.046725%
127-017	DFAC	Burke County DFACS	105,571	0.017348%
127-018	DFAC	Butts County DFACS	128,284	0.021080%
127-019	DFAC	Calhoun County DFACS	42,265	0.006945%
127-020	DFAC	Camden County DFACS	193,168	0.031742%
127-021	DFAC	Candler County DFACS	69,907	0.011487%
127-022	DFAC	Carroll County DFACS	533,109	0.087603%
127-023	DFAC	Catoosa County DFACS	218,573	0.035917%
127-024	DFAC	Charlton County DFACS	94,331	0.015501%
127-025	DFAC	Chatham County DFACS	1,059,398	0.174084%
127-026	DFAC	Chattahoochee County DFACS	32,824	0.005394%
127-027	DFAC	Chattooga County DFACS	171,367	0.028160%
127-028	DFAC	Cherokee County DFACS	489,972	0.080514%
127-029	DFAC	Clarke County DFACS	899,172	0.147756%
127-030	DFAC	Clay County DFACS	50,170	0.008244%
127-031	DFAC	Clayton County DFACS	2,243,441	0.368651%
127-032	DFAC	Clinch County DFACS	52,026	0.008549%
127-033	DFAC	Cobb County DFACS	2,824,236	0.464090%
127-034	DFAC	Coffee County DFACS	490,641	0.080624%
127-035	DFAC	Colquitt County DFACS	276,132	0.045375%
127-036	DFAC	Columbia County DFACS	440,867	0.072445%
127-037	DFAC	Cook County DFACS	154,600	0.025404%
127-038	DFAC	Coweta County DFACS	345,525	0.056778%
127-039	DFAC	Crawford County DFACS	87,351	0.014354%
127-040	DFAC	Crisp County DFACS	170,787	0.028064%
127-041	DFAC	Dade County DFACS	82,544	0.013564%
127-042	DFAC	Dawson County DFACS	85,806	0.014100%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

Employer Code	Employer Category Code	Employer	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
127-043	DFAC	Decatur County DFACS	\$ 196,577	0.032302%
127-044	DFAC	Dekalb County DFACS	5,061,919	0.831795%
127-045	DFAC	Dodge County DFACS	87,104	0.014313%
127-046	DFAC	Dooly County DFACS	62,001	0.010188%
127-047	DFAC	Dougherty County DFACS	3,361,987	0.552455%
127-048	DFAC	Douglas County DFACS	540,561	0.088827%
127-049	DFAC	Early County DFACS	544,591	0.089489%
127-050	DFAC	Echols County DFACS	8,491	0.001395%
127-051	DFAC	Effingham County DFACS	172,369	0.028324%
127-052	DFAC	Elbert County DFACS	112,625	0.018507%
127-053	DFAC	Emanuel County DFACS	79,426	0.013052%
127-054	DFAC	Evans County DFACS	60,151	0.009884%
127-055	DFAC	Fannin County DFACS	108,740	0.017869%
127-056	DFAC	Fayette County DFACS	214,099	0.035182%
127-057	DFAC	Floyd County DFACS	920,315	0.151230%
127-058	DFAC	Forsyth County DFACS	280,610	0.046111%
127-059	DFAC	Franklin County DFACS	101,192	0.016628%
127-060	DFAC	Fulton County	4,688,766	0.770477%
127-061	DFAC	Gilmer County DFACS	149,171	0.024512%
127-062	DFAC	Glascok County DFACS	35,721	0.005870%
127-063	DFAC	Glynn County DFACS	525,163	0.086297%
127-064	DFAC	Gordon County DFACS	248,937	0.040906%
127-065	DFAC	Grady County DFACS	139,796	0.022972%
127-066	DFAC	Greene County DFACS	142,867	0.023477%
127-067	DFAC	Gwinnett County DFACS	2,557,991	0.420339%
127-068	DFAC	Habersham County DFACS	161,198	0.026489%
127-069	DFAC	Hall County DFACS	794,632	0.130577%
127-070	DFAC	Hancock County DFACS	28,127	0.004622%
127-071	DFAC	Haralson County DFACS	166,716	0.027395%
127-072	DFAC	Harris County DFACS	64,897	0.010664%
127-073	DFAC	Hart County DFACS	191,753	0.031510%
127-074	DFAC	Heard County DFACS	105,098	0.017270%
127-075	DFAC	Henry County DFACS	737,061	0.121117%
127-076	DFAC	Houston County DFACS	559,585	0.091953%
127-077	DFAC	Irwin County DFACS	72,155	0.011857%
127-078	DFAC	Jackson County DFACS	177,693	0.029199%
127-079	DFAC	Jasper County DFACS	63,095	0.010368%
127-080	DFAC	Jeff Davis County DFACS	120,617	0.019820%
127-081	DFAC	Jefferson County DFACS	72,948	0.011987%
127-082	DFAC	Jenkins County DFACS	38,575	0.006339%
127-083	DFAC	Johnson County DFACS	54,389	0.008937%
127-084	DFAC	Jones County DFACS	171,616	0.028201%
127-085	DFAC	Lamar County DFACS	132,802	0.021822%
127-086	DFAC	Lanier County DFACS	130,242	0.021402%
127-087	DFAC	Laurens County DFACS	784,244	0.128870%
127-088	DFAC	Lee County DFACS	116,053	0.019070%
127-089	DFAC	Liberty County DFACS	264,221	0.043418%
127-090	DFAC	Lincoln County DFACS	24,234	0.003982%
127-091	DFAC	Long County DFACS	47,416	0.007792%
127-092	DFAC	Lowndes County DFACS	562,970	0.092509%
127-093	DFAC	Lumpkin County DFACS	129,626	0.021301%
127-094	DFAC	Macon County DFACS	100,164	0.016459%
127-095	DFAC	Madison County DFACS	161,355	0.026514%
127-096	DFAC	Marion County DFACS	85,822	0.014103%
127-097	DFAC	Mcduffie County DFACS	163,298	0.026834%
127-098	DFAC	Mcintosh County DFACS	34,412	0.005655%
127-099	DFAC	Meriwether County DFACS	138,540	0.022765%
127-100	DFAC	Miller County DFACS	27,200	0.004470%
127-101	DFAC	Mitchell County DFACS	143,665	0.023608%
127-102	DFAC	Monroe County DFACS	111,210	0.018275%
127-103	DFAC	Montgomery County DFACS	70,506	0.011586%
127-104	DFAC	Morgan County DFACS	104,898	0.017237%
127-105	DFAC	Murray County DFACS	204,762	0.033647%
127-106	DFAC	Muscogee County DFACS	1,089,996	0.179112%
127-107	DFAC	Newton County DFACS	448,555	0.073708%
127-108	DFAC	Oconee County DFACS	48,862	0.008029%
127-109	DFAC	Oglethorpe County DFACS	30,927	0.005082%
127-110	DFAC	Paulding County DFACS	362,747	0.059608%
127-111	DFAC	Peach County DFACS	192,446	0.031623%
127-112	DFAC	Pickens County DFACS	143,923	0.023650%
127-113	DFAC	Pierce County DFACS	89,143	0.014648%
127-114	DFAC	Pike County DFACS	79,574	0.013076%
127-115	DFAC	Polk County DFACS	266,766	0.043836%
127-116	DFAC	Pulaski County DFACS	70,898	0.011650%
127-117	DFAC	Putnam County DFACS	368,906	0.060620%
127-118	DFAC	Quitman County DFACS	15,677	0.002576%
127-119	DFAC	Rabun County DFACS	104,800	0.017221%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
127-120	DFAC	Randolph County DFACS	\$ 58,608	0.009631%
127-121	DFAC	Richmond County DFACS	1,008,120	0.165658%
127-122	DFAC	Rockdale County DFACS	298,701	0.049084%
127-123	DFAC	Schley County DFACS	25,252	0.004150%
127-124	DFAC	Screven County DFACS	41,800	0.006869%
127-125	DFAC	Seminole County DFACS	82,640	0.013580%
127-126	DFAC	Spalding County DFACS	859,288	0.141202%
127-127	DFAC	Stephens County DFACS	179,550	0.029504%
127-128	DFAC	Stewart County DFACS	38,910	0.006394%
127-129	DFAC	Sumter County DFACS	774,507	0.127270%
127-130	DFAC	Talbot County DFACS	55,900	0.009186%
127-131	DFAC	Taliaferro County DFACS	14,057	0.002310%
127-132	DFAC	Tattnall County DFACS	106,426	0.017488%
127-133	DFAC	Taylor County DFACS	19,668	0.003232%
127-134	DFAC	Telfair County DFACS	81,989	0.013473%
127-135	DFAC	Terrell County DFACS	83,246	0.013679%
127-136	DFAC	Thomas County DFACS	239,983	0.039435%
127-137	DFAC	Tift County DFACS	313,194	0.051465%
127-138	DFAC	Toombs County DFACS	164,396	0.027014%
127-139	DFAC	Towns County DFACS	86,574	0.014226%
127-140	DFAC	Treutlen County DFACS	62,659	0.010296%
127-141	DFAC	Troup County DFACS	321,713	0.052865%
127-142	DFAC	Turner County DFACS	41,836	0.006875%
127-143	DFAC	Twiggs County DFACS	50,840	0.008354%
127-144	DFAC	Union County DFACS	53,534	0.008797%
127-145	DFAC	Upson County DFACS	192,428	0.031620%
127-146	DFAC	Walker County DFACS	299,003	0.049133%
127-147	DFAC	Walton County DFACS	339,839	0.055844%
127-148	DFAC	Ware County DFACS	210,691	0.034622%
127-149	DFAC	Warren County DFACS	42,400	0.006967%
127-150	DFAC	Washington County DFACS	121,062	0.019893%
127-151	DFAC	Wayne County DFACS	142,112	0.023352%
127-152	DFAC	Webster County DFACS	30,139	0.004953%
127-153	DFAC	Wheeler County DFACS	34,647	0.005693%
127-154	DFAC	White County DFACS	139,086	0.022855%
127-155	DFAC	Whitfield County DFACS	821,181	0.134940%
127-156	DFAC	Wilcox County DFACS	49,356	0.008110%
127-157	DFAC	Wilkes County DFACS	97,560	0.016031%
127-158	DFAC	Wilkinson County DFACS	40,935	0.006727%
127-159	DFAC	Worth County DFACS	135,144	0.022207%
128-001	HLTH	Appling County Health Department	77,166	0.012680%
128-002	HLTH	Atkinson County Health Department	36,418	0.005984%
128-003	HLTH	Bacon County Health Department	39,815	0.006543%
128-004	HLTH	Baker County Health Department	43,334	0.007121%
128-005	HLTH	Baldwin County Health Department	129,197	0.021230%
128-006	HLTH	Banks County Health Department	40,352	0.006631%
128-007	HLTH	Barrow County Public Health	118,711	0.019507%
128-008	HLTH	Bartow County Health Department	212,663	0.034946%
128-009	HLTH	Ben Hill County Health Department	56,611	0.009302%
128-010	HLTH	Berrien County Health Department	39,215	0.006444%
128-011	HLTH	Bibb County Health Department	469,754	0.077192%
128-012	HLTH	Bleckley County Health Department	28,879	0.004746%
128-013	HLTH	Brantley County Health Department	48,313	0.007939%
128-014	HLTH	Brooks County Health Department	38,868	0.006387%
128-016	HLTH	Bulloch County Physical Health	176,898	0.029069%
128-017	HLTH	Burke County Health Department	95,281	0.015657%
128-018	HLTH	Butts County Health Department	37,614	0.006181%
128-019	HLTH	Calhoun County Health Department	24,632	0.004048%
128-021	HLTH	Candler County Health Department	41,053	0.006746%
128-022	HLTH	Carroll County Health Department	171,693	0.028213%
128-023	HLTH	Catoosa County Health Department	140,052	0.023014%
128-024	HLTH	Charlton County Health Department	73,763	0.012121%
128-026	HLTH	Chattahoochee County Health Department	22,566	0.003708%
128-027	HLTH	Chattooga County Health Department	74,101	0.012176%
128-028	HLTH	Cherokee County Health Department	1,264,535	0.207794%
128-029	HLTH	Clarke County Health Department	938,432	0.154207%
128-030	HLTH	Clay County Health Department	10,214	0.001678%
128-031	HLTH	Clayton County Health Department	1,018,933	0.167435%
128-032	HLTH	Clinch County Health Department	38,768	0.006370%
128-033	HLTH	Cobb County Health Department	2,197,818	0.361154%
128-034	HLTH	Coffee County Health Department	134,017	0.022022%
128-035	HLTH	Colquitt County Health Department	191,010	0.031388%
128-036	HLTH	Columbia County Health Department	174,465	0.028669%
128-037	HLTH	Cook County Health Department	45,233	0.007433%
128-038	HLTH	Coweta County Health Department	151,397	0.024878%
128-039	HLTH	Crawford County Health Department	38,997	0.006408%
128-040	HLTH	Crisp County Health Department	40,588	0.006670%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Actual Employer/ Nonemployer Contributions</u>	<u>Employer/ Nonemployer Allocation Percentage</u>
128-041	HLTH	Dade County Health Department	\$ 54,783	0.009002%
128-042	HLTH	Dawson County Health Department	70,919	0.011654%
128-043	HLTH	Decatur County Health Department	107,648	0.017689%
128-044	HLTH	Dekalb County Health Department	3,208,899	0.527299%
128-045	HLTH	Dodge County Health Department	54,512	0.008958%
128-046	HLTH	Dooly County Health Department	19,510	0.003206%
128-047	HLTH	Dougherty County Health Department	417,520	0.068609%
128-047B	HLTH	Southwest Health District	922,182	0.151537%
128-048	HLTH	Douglas County Health Department	131,686	0.021639%
128-049	HLTH	Early County Health Department	66,742	0.010967%
128-050	HLTH	Echols County Health Department	22,231	0.003653%
128-052	HLTH	Elbert County Health Department	53,021	0.008713%
128-053	HLTH	Emanuel County Health Department	116,005	0.019062%
128-054	HLTH	Evans County Health Department	43,483	0.007145%
128-055	HLTH	Fannin County Health Department	67,451	0.011084%
128-056	HLTH	Fayette County Health Department	126,365	0.020765%
128-057	HLTH	Floyd County Health Department	1,309,789	0.215230%
128-058	HLTH	Forsyth County Health Department	178,763	0.029375%
128-059	HLTH	Franklin County Health Department	61,962	0.010182%
128-061	HLTH	Gilmer County Health Department	107,716	0.017700%
128-062	HLTH	Glascocok County Health Department	16,478	0.002708%
128-063	HLTH	Glynn County Health Department	2,776,513	0.456248%
128-064	HLTH	Gordon County Health Department	190,378	0.031284%
128-065	HLTH	Grady County Health Department	100,787	0.016562%
128-066	HLTH	Greene County Health Department	50,502	0.008299%
128-067	HLTH	Gwinnett County Health Department	2,560,775	0.420797%
128-068	HLTH	Habersham County Health Department	84,722	0.013922%
128-069	HLTH	Hall County Health Department	1,439,778	0.236590%
128-070	HLTH	Hancock County Health Department	50,133	0.008238%
128-071	HLTH	Haralson County Health Department	65,058	0.010691%
128-072	HLTH	Harris County Health Department	64,670	0.010627%
128-073	HLTH	Hart County Health Department	63,447	0.010426%
128-074	HLTH	Heard County Health Department	27,659	0.004545%
128-075	HLTH	Henry County Health Department	237,894	0.039092%
128-076	HLTH	Houston County Health Department	1,462,769	0.240368%
128-077	HLTH	Irwin County Health Department	35,428	0.005822%
128-078	HLTH	Jackson County Health Department	107,180	0.017612%
128-079	HLTH	Jasper County Health Department	31,410	0.005161%
128-080	HLTH	Jeff Davis County Health Department	63,364	0.010412%
128-081	HLTH	Jefferson County Health Department	80,480	0.013225%
128-082	HLTH	Jenkins County Health Department	34,549	0.005677%
128-083	HLTH	Johnson County Health Department	21,359	0.003510%
128-084	HLTH	Jones County Health Department	55,128	0.009059%
128-085	HLTH	Lamar County Health Department	52,886	0.008690%
128-086	HLTH	Lanier County Health Department	24,701	0.004059%
128-087	HLTH	Laurens County Health Department	740,127	0.121621%
128-088	HLTH	Lee County Health Department	111,513	0.018324%
128-090	HLTH	Lincoln County Health Department	17,760	0.002918%
128-092	HLTH	Lowndes County Health Department	1,203,664	0.197791%
128-093	HLTH	Lumpkin County Health Department	92,583	0.015214%
128-094	HLTH	Macon County Health Department	28,998	0.004765%
128-095	HLTH	Madison County Health Department	60,257	0.009902%
128-096	HLTH	Marion County Health Department	21,175	0.003480%
128-097	HLTH	Mcduffie County Health Department	70,242	0.011542%
128-099	HLTH	Meriwether County Health Department	86,127	0.014153%
128-100	HLTH	Miller County Health Department	25,094	0.004124%
128-101	HLTH	Mitchell County Health Department	76,568	0.012582%
128-102	HLTH	Monroe County Health Department	52,908	0.008694%
128-103	HLTH	Montgomery County Health Department	28,334	0.004656%
128-104	HLTH	Morgan County Health Department	63,054	0.010361%
128-105	HLTH	Murray County Health Department	102,246	0.016802%
128-106	HLTH	Muscogee County Health Department	1,318,388	0.216643%
128-107	HLTH	Newton County Health Department	227,447	0.037375%
128-108	HLTH	Oconee County Health Department	83,784	0.013768%
128-109	HLTH	Oglethorpe County Health Department	35,694	0.005865%
128-110	HLTH	Paulding County Health Department	177,314	0.029137%
128-111	HLTH	Peach County Health Department	69,677	0.011450%
128-112	HLTH	Pickens County Health Department	49,175	0.008081%
128-113	HLTH	Pierce County Health Department	67,348	0.011067%
128-114	HLTH	Pike County Health Department	38,313	0.006296%
128-115	HLTH	Polk County Health Department	94,683	0.015559%
128-116	HLTH	Pulaski County Health Department	36,643	0.006021%
128-117	HLTH	Putnam County Health Department	92,942	0.015273%
128-118	HLTH	Quitman County Health Dept	11,783	0.001936%
128-119	HLTH	Rabun County Health Department	82,636	0.013579%
128-120	HLTH	Randolph County Health Department	18,784	0.003087%
128-121	HLTH	Richmond County Health Department	1,179,962	0.193896%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
128-122	HLTH	Rockdale County Health Department	\$ 174,490	0.028673%
128-123	HLTH	Schley County Health Department	21,526	0.003537%
128-124	HLTH	Screven County Health Department	48,803	0.008020%
128-125	HLTH	Seminole County Health Department	48,441	0.007960%
128-126	HLTH	Spalding County Health Department	141,605	0.023269%
128-127	HLTH	Stephens County Health Department	59,993	0.009858%
128-128	HLTH	Stewart County Health Department	7,752	0.001274%
128-129	HLTH	Sumter County Health Department	94,016	0.015449%
128-130	HLTH	Talbot County Health Department	17,981	0.002955%
128-131	HLTH	Taliaferro County Health Department	20,497	0.003368%
128-132	HLTH	Tattnall County Health Department	77,792	0.012783%
128-133	HLTH	Taylor County Health Department	41,127	0.006758%
128-134	HLTH	Telfair County Health Department	53,600	0.008808%
128-135	HLTH	Terrell County Health Department	40,132	0.006595%
128-136	HLTH	Thomas County Health Department	241,108	0.039620%
128-137	HLTH	Tift County Health Department	139,799	0.022972%
128-138	HLTH	Toombs County Health Department	88,076	0.014473%
128-139	HLTH	Towns County Health Department	50,699	0.008331%
128-140	HLTH	Treutlen County Health Department	25,606	0.004208%
128-141	HLTH	Troup County Health Department	1,120,067	0.184054%
128-142	HLTH	Turner County Health Department	31,308	0.005145%
128-143	HLTH	Twiggs County Health Department	19,261	0.003165%
128-144	HLTH	Union County Health Department	76,272	0.012533%
128-145	HLTH	Upson County Health Department	101,237	0.016636%
128-146	HLTH	Walker County Health Department	155,554	0.025561%
128-147	HLTH	Walton County Health Department	197,287	0.032419%
128-148	HLTH	Ware County Health Department	1,357,161	0.223014%
128-149	HLTH	Warren County Health Department	17,623	0.002896%
128-150	HLTH	Washington County Health Department	73,670	0.012106%
128-151	HLTH	Wayne County Health Department	90,330	0.014843%
128-152	HLTH	Webster County Health Department	13,624	0.002239%
128-153	HLTH	Wheeler County Health Department	28,929	0.004754%
128-154	HLTH	White County Health Department	78,331	0.012872%
128-155	HLTH	Whitfield County Health Department	571,371	0.093890%
128-156	HLTH	Wilcox County Health Department	23,490	0.003860%
128-157	HLTH	Wilkes County Health Department	47,374	0.007785%
128-158	HLTH	Wilkinson County Health Department	39,249	0.006450%
128-159	HLTH	Worth County Health Department	62,825	0.010324%
129-008	MRCS	Woodright Industries	113,036	0.018574%
129-009	MRCS	Jessamine Place	144,378	0.023725%
129-022	MRCS	Carroll County MR Services	135,432	0.022255%
129-035	MRCS	Green Oaks Service Center	203,729	0.033478%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	146,988	0.024154%
129-101	MRCS	Mitchell-Baker Service Center	175,168	0.028784%
129-136	MRCS	Thomas/Grady Service Center	244,766	0.040221%
129-137	MRCS	Tift County - Diversified Enterprises	151,483	0.024892%
6031	PSCH	Bacon County Schools	20,989	0.003449%
6051	PSCH	Baldwin County Schools	91,565	0.015046%
6071	PSCH	Barrow County Schools	12,631	0.002076%
6091	PSCH	Ben Hill County Schools	15,352	0.002523%
6111	PSCH	Bibb County Schools	60,109	0.009877%
6141	PSCH	Brooks County Schools	8,604	0.001414%
6181	PSCH	Butts County Schools	26,489	0.004353%
6211	PSCH	Candler County Schools	23,818	0.003914%
6221	PSCH	Carroll County Schools	12,903	0.002120%
6251	PSCH	Chatham County Schools	51,908	0.008530%
6252	PSCH	Live Oak Public Libraries	9,640	0.001584%
6281	PSCH	Cherokee County Schools	16,882	0.002774%
6291	PSCH	Clarke County Schools	63,094	0.010368%
6311	PSCH	Clayton County Schools	39,283	0.006455%
6341	PSCH	Coffee County Schools	11,704	0.001923%
6351	PSCH	Colquitt County Schools	31,197	0.005126%
6361	PSCH	Columbia County Schools	36,081	0.005929%
6381	PSCH	Coweta County Schools	22,368	0.003676%
6401	PSCH	Crisp County Schools	37,650	0.006187%
6431	PSCH	Decatur County Schools	14,678	0.002412%
6441	PSCH	Dekalb County Schools	264,402	0.043448%
6451	PSCH	Dodge County Schools	39,120	0.006428%
6452	PSCH	Ocmulgee Regional Library System	7,779	0.001278%
6471	PSCH	Dougherty County Schools	8,773	0.001442%
6481	PSCH	Douglas County Schools	49,117	0.008071%
6511	PSCH	Effingham County Schools	32,676	0.005369%
6561	PSCH	Fayette County Schools	32,071	0.005270%
6571	PSCH	Floyd County Schools	41,323	0.006790%
6581	PSCH	Forsyth County Schools	13,234	0.002175%
6591	PSCH	Franklin County Schools	2,629	0.000432%
6601	PSCH	Fulton County Board of Education	38,316	0.006296%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
6611	PSCH	Gilmer County Schools	\$ 29,352	0.004823%
6631	PSCH	Glynn County Schools	64,982	0.010678%
6641	PSCH	Gordon County Schools	12,811	0.002105%
6651	PSCH	Grady County Schools	33,096	0.005439%
6661	PSCH	Greene County Schools	14,094	0.002316%
6671	PSCH	Gwinnett County Schools	73,228	0.012033%
6731	PSCH	Hart County Schools	12,643	0.002078%
6751	PSCH	Henry County Schools	42,358	0.006960%
6761	PSCH	Houston County Schools	113,580	0.018664%
6771	PSCH	Irwin County Schools	13,556	0.002228%
6781	PSCH	Jackson County Schools	13,403	0.002202%
6831	PSCH	Johnson County Schools	19,781	0.003251%
6851	PSCH	Lamar County Schools	14,732	0.002421%
6871	PSCH	Laurens County Schools	7,997	0.001314%
6881	PSCH	Lee County Schools	4,691	0.000771%
6941	PSCH	Macon County Schools	8,683	0.001427%
6951	PSCH	Madison County Schools	17,483	0.002873%
6971	PSCH	Mcduffie County Schools	54,886	0.009019%
6991	PSCH	Meriwether County Schools	35,741	0.005873%
7021	PSCH	Monroe County Schools	19,353	0.003180%
7061	PSCH	Muscogee County Schools	31,343	0.005150%
7071	PSCH	Newton County Schools	27,543	0.004526%
7091	PSCH	Oglethorpe County Schools	2,438	0.000401%
7101	PSCH	Paulding County Schools	19,181	0.003152%
7121	PSCH	Pickens County Schools	3,453	0.000567%
7141	PSCH	Pike County Schools	4,830	0.000794%
7151	PSCH	Polk County Schools	31,839	0.005232%
7171	PSCH	Putnam County Schools	1,468	0.000241%
7191	PSCH	Rabun County Schools	12,658	0.002080%
7211	PSCH	Richmond County Schools	39,301	0.006458%
7221	PSCH	Rockdale County Schools	60,740	0.009981%
7261	PSCH	Spalding County Schools	31,326	0.005148%
7271	PSCH	Stephens County Schools	7,766	0.001276%
7291	PSCH	Sumter County Schools	9,718	0.001597%
7321	PSCH	Tattnall County Schools	5,569	0.000915%
7341	PSCH	Telfair County Schools	1,025	0.000168%
7351	PSCH	Terrell County Schools	17,751	0.002917%
7371	PSCH	Tift County Schools	13,767	0.002262%
7401	PSCH	Treutlen County Schools	9,894	0.001626%
7441	PSCH	Union County Schools	5,023	0.000825%
7451	PSCH	Upson County Schools	28,398	0.004667%
7481	PSCH	Ware County Schools	34,932	0.005740%
7501	PSCH	Washington County Board of Education	84,134	0.013825%
7511	PSCH	Wayne County Schools	16,319	0.002682%
7581	PSCH	Wilkinson County Schools	37,674	0.006191%
7611	PSCH	Atlanta City Schools	64,438	0.010589%
7641	PSCH	City of Buford Schools (Gwinnett)	20,396	0.003352%
7721	PSCH	City of Dalton Schools (Whitfield)	13,951	0.002292%
7851	PSCH	City of Rome Schools (Floyd)	1,228	0.000202%
7891	PSCH	City of Thomasville Schools (Thomas)	24,586	0.004040%
7921	PSCH	City of Valdosta Schools (Lowndes)	45,515	0.007479%
968-0968	PSCH	Georgia Military College	43,551	0.007156%
8504	RESA	Northwest Georgia Regional Education Service Agency	35,110	0.005769%
8564	RESA	Metro Regional Education Service Agency	40,078	0.006586%
8584	RESA	North East Georgia Regional Education Service Agency	13,579	0.002231%
8804	RESA	First District Regional Education Service Agency	18,833	0.003095%
402	STAT	Georgia Department of Agriculture	4,547,250	0.747222%
403	STAT	Georgia Department of Administrative Services	3,677,280	0.604265%
404	STAT	Georgia Department of Audits	4,354,630	0.715570%
405	STAT	Department of Public Health	12,886,194	2.117511%
406	STAT	Georgia Department of Banking and Finance	1,446,219	0.237649%
407	STAT	State Accounting Office	2,407,955	0.395685%
408	STAT	Office of Commissioner of Insurance	2,861,958	0.470288%
409	STAT	Georgia State Finance and Investment Commission	1,844,796	0.303144%
410	STAT	State Properties Commission	218,073	0.035835%
411	STAT	Georgia Department of Defense	4,405,528	0.723934%
414	STAT	Georgia Department of Education	7,725,040	1.269410%
415	STAT	The Technical College System of Georgia	2,056,228	0.337888%
418	STAT	Prosecuting Attorneys Council	11,164,607	1.834613%
419	STAT	Georgia Department of Community Health	11,240,970	1.847161%
420	STAT	Georgia Forestry Commission	4,937,045	0.811275%
422	STAT	Office of Planning and Budget	4,469,034	0.734370%
427	STAT	Georgia Department of Human Services	32,321,932	5.311270%
428	STAT	Georgia Department of Community Affairs	4,587,627	0.753857%
429	STAT	Department of Economic Development	2,708,022	0.444993%
430	STAT	Administrative Office of the Courts	1,253,747	0.206021%
432	STAT	Georgia Court of Appeals	3,195,944	0.525170%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

Employer Code	Employer Category Code	Employer	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
436	STAT	Superior Courts of Georgia	\$ 2,834,838	0.465832%
438	STAT	Supreme Court	1,959,413	0.321979%
440	STAT	Georgia Department of Labor	12,336,175	2.027130%
441	STAT	Department of Behavioral Health and Developmental Disabilities	38,120,787	6.264161%
442	STAT	Georgia Department of Law	4,646,931	0.763602%
444	STAT	General Assembly of Georgia	2,824,385	0.464114%
461	STAT	Department of Juvenile Justice	28,462,848	4.677130%
462	STAT	Georgia Department of Natural Resources	19,807,452	3.254840%
465	STAT	State Board Pardons and Paroles	2,128,096	0.349697%
466	STAT	Georgia Department of Public Safety	22,049,137	3.623203%
467	STAT	Georgia Department of Corrections	77,759,184	12.777697%
469	STAT	Georgia Department of Early Care Learning	4,088,008	0.671758%
470	STAT	Georgia Public Service Commission	1,320,338	0.216963%
471	STAT	Georgia Bureau of Investigation	12,658,044	2.080021%
474	STAT	Department of Revenue	11,265,706	1.851226%
475	STAT	Georgia Department of Driver Services	5,243,608	0.861651%
476	STAT	Georgia Student Finance Commission	632,314	0.103904%
477	STAT	Georgia Department of Community Supervision	20,022,160	3.290122%
478	STAT	Secretary of State	2,532,330	0.416123%
480	STAT	Soil and Water Commission	276,047	0.045361%
482	STAT	Georgia Teachers Retirement System	4,205,331	0.691037%
484	STAT	Georgia Department of Transportation	39,756,571	6.532960%
488	STAT	Georgia Department of Veterans Service	1,220,379	0.200538%
489	STAT	Subsequent Injury Trust Fund	189,858	0.031198%
490	STAT	State Board of Workers Comp	1,866,119	0.306648%
492	STAT	Georgia Public Defender Standards Council	10,014,728	1.645660%
900	STAT	Georgia Building Authority	1,627,546	0.267445%
921	STAT	Georgia Correctional Industries	1,723,118	0.283150%
922	STAT	George L. Smith II - GWCCA	4,165,683	0.684522%
927	STAT	State Road and Tollway Authority	1,397,816	0.229695%
977	STAT	Georgia Public Broadcasting	1,924,905	0.316308%
980	STAT	GTA Georgia Technology Authority	3,224,670	0.529891%
817	TCOL	Oconee Fall Line Technical College	466,168	0.076603%
818	TCOL	Coastal Pines Technical College	665,511	0.109359%
820	TCOL	Albany Technical College	1,235,690	0.203053%
822	TCOL	Athens Technical College	660,440	0.108526%
823	TCOL	Atlanta Technical College	1,390,068	0.228422%
824	TCOL	Augusta Technical College	1,807,682	0.297046%
826	TCOL	West Georgia Technical College	1,930,656	0.317253%
827	TCOL	Chattahoochee Technical College	2,136,244	0.351036%
828	TCOL	Columbus Technical College	701,381	0.115254%
829	TCOL	Georgia Northwestern Technical College	1,534,743	0.252195%
830	TCOL	Georgia Piedmont Technical College	1,133,830	0.186316%
831	TCOL	Southern Crescent Technical College	985,289	0.161907%
832	TCOL	Gwinnett Technical College	2,408,780	0.395820%
834	TCOL	Lanier Technical College	819,913	0.134731%
835	TCOL	Central Georgia Technical College	2,657,425	0.436679%
837	TCOL	Southern Regional Technical College	1,340,705	0.220310%
838	TCOL	North Georgia Technical College	785,772	0.129121%
841	TCOL	Savannah Technical College	1,261,181	0.207242%
842	TCOL	South Georgia Technical College	709,796	0.116637%
843	TCOL	Southeastern Technical College	456,756	0.075056%
844	TCOL	Ogeechee Technical College	137,087	0.022527%
848	TCOL	Wiregrass Georgia Technical College	896,178	0.147264%
503-0503	UNIV	Georgia Institute of Technology	316,584	0.052022%
509-0509	UNIV	Georgia State University	244,445	0.040168%
512-0512	UNIV	Augusta University	454,410	0.074670%
518-0518	UNIV	University of Georgia	496,273	0.081550%
521-0521	UNIV	Albany State University	46,405	0.007625%
524-0524	UNIV	Armstrong Atlantic State University	42,239	0.006941%
528-0528	UNIV	Clayton College and State University	12,647	0.002078%
530-0530	UNIV	Columbus State University	23,822	0.003914%
531-0531	UNIV	University of North Georgia	72,667	0.011941%
536-0536	UNIV	Georgia College and State University	84,521	0.013889%
539-0539	UNIV	Georgia Southern University	63,935	0.010506%
540-0540	UNIV	Georgia Gwinnett College	7,691	0.001264%
542-0542	UNIV	Georgia Southwestern State University	40,043	0.006580%
543-0543	UNIV	Kennesaw State University	49,172	0.008080%
547-0547	UNIV	Middle Georgia State College	135,964	0.022342%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2017

Employer Code	Employer Category Code	Employer	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
551-0551	UNIV	Valdosta State University	\$ 53,354	0.008767%
554-0554	UNIV	State University of West Georgia	52,911	0.008695%
557-0557	UNIV	Abraham Baldwin Agricultural College	56,397	0.009267%
562-0562	UNIV	Bainbridge College	10,205	0.001677%
563-0563	UNIV	College of Coastal Georgia	31,806	0.005226%
567-0567	UNIV	South Georgia State College	50,823	0.008352%
573-0573	UNIV	Georgia Highlands College	11,033	0.001813%
576-0576	UNIV	Gordon College	10,244	0.001683%
598-0598	UNIV	Regents Central Office	466,238	0.076614%
209-0209	VARS	Agricultural Commodity Commission	72,091	0.011846%
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	10,101	0.001660%
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	184,336	0.030291%
237-092	VARS	District Attorneys Staff	<u>4,969</u>	<u>0.000817%</u>
		Total for All Employers	\$ <u>597,040,173</u>	<u>0.981080%</u>
		Nonemployer: State of Georgia	<u>11,513,564</u>	<u>1.891959%</u>
		Total for all Entities	\$ <u>608,553,738</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
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer Code	Employer Category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense
910-0910 AUTH	Jekyll Island State Park Authority		\$ 9,171,347	\$ 100,495	\$ 20,879	\$ 290,911	\$ 412,285	\$ 72	\$ 22,837	\$ -	\$ -	\$ 22,909	\$ 916,739	\$ 459,349	\$ 70,467	\$ 1,446,555
913-0913 AUTH	Lake Lanier Island Development Authority		414,378	4,541	943	2,301	7,785	3	1,032	-	882	1,917	41,417	20,824	-	62,241
926-0926 AUTH	Georgia 3006		3,540,306	38,793	8,060	14,720	61,573	28	8,816	-	114,351	123,195	353,880	(50,687)	19,211	322,404
928-0928 AUTH	Georgia Environmental Finance Authority		4,641,781	50,862	10,567	-	61,429	37	11,558	-	334,143	348,738	463,983	(178,100)	2,034	287,917
936-0936 AUTH	Agricultural Commodity Commission-Peanuts		661,591	7,249	1,506	13,453	22,208	5	1,647	-	6,504	10,156	56,131	(20,035)	2,008	48,104
955-0955 AUTH	Georgia Superior Court Clerks Coop		1,305,394	14,304	2,972	-	17,276	10	3,251	-	-	40,119	130,485	(122,269)	-	8,216
972-0972 AUTH	Georgia Federal-State Inspector		8,643,049	94,706	19,677	211,149	325,532	68	21,522	-	-	21,590	863,934	319,573	130,050	1,313,557
973-0973 AUTH	Georgia Lottery Corporation		383,146	4,198	872	-	5,070	3	954	-	120,598	121,555	38,298	(174,915)	-	(174,915)
988-0988 AUTH	Oconee River Greenway Authority		-	-	-	-	-	-	-	-	12,272	12,272	-	(41,215)	-	(41,215)
9012 PSCH	Academy for Classical Education		88,984	975	203	6,237	7,415	1	222	-	223	8,893	24,972	-	-	33,865
9015 PSCH	Tapistry Public Charter School		8,529	93	19	4,218	4,330	-	21	-	59,967	59,988	852	(6,808)	-	(5,956)
9194 CHAR	Mountain Education Center Inc		135,608	1,486	309	206	2,001	1	338	-	8,597	13,551	(7,239)	-	-	6,312
361 CSBS	Lookout Mountain Community Service Board		602,418	6,601	1,371	-	7,972	5	1,500	-	310,451	311,956	60,220	(290,489)	19,223	(211,046)
363 CSBS	Highland Rivers Center Community Service Board		1,486,449	16,288	3,384	-	19,672	12	3,701	-	284,216	287,929	148,580	(281,566)	44,811	(88,175)
364 CSBS	Georgia Mountains Avita Community Partners		236,898	2,596	539	-	3,135	2	590	-	129,653	130,245	23,682	(200,169)	-	(176,487)
365 CSBS	Cobb County Community Service		1,143,103	12,526	2,602	-	15,128	9	2,846	-	161,988	164,843	114,259	(200,094)	5,786	(80,409)
366 CSBS	Douglas Community Service Board		-	-	-	-	-	-	-	-	8,841	-	-	(39,308)	-	(39,308)
368 CSBS	DeKalb Community Service Board		1,156,140	12,668	2,632	-	15,300	9	2,879	-	150,257	153,145	115,565	(238,971)	-	(123,406)
369 CSBS	View Point Health		952,546	10,437	2,169	-	12,606	8	2,372	-	146,538	148,918	95,214	(168,955)	15,141	(158,600)
370 CSBS	Clayton Community M.H., Substa		580,324	6,359	1,321	-	7,680	5	1,445	-	51,393	52,843	58,005	(121,033)	20,894	(42,134)
371 CSBS	Advantage Behavioral Health System		689,762	7,547	1,568	-	9,115	5	1,715	-	100,122	101,842	68,847	(224,537)	-	(155,690)
372 CSBS	Pathways Center Community Service Board		433,954	4,755	988	-	5,743	3	1,081	-	146,259	147,343	43,376	(219,057)	106,994	(68,687)
373 CSBS	McIntosh Trail MH, MR and SA C		641,650	7,031	1,461	-	8,492	5	1,598	-	312,276	313,879	64,140	(334,418)	51,069	(219,209)
374 CSBS	River Edge Behavioral Health Centre		1,704,420	18,676	3,880	-	22,556	13	4,244	-	147,193	151,450	107,367	(279,123)	8,135	(100,621)
375 CSBS	Phoenix Center		295,462	3,238	673	-	3,911	2	736	-	112,215	112,953	29,530	(201,793)	11,896	(160,367)
376 CSBS	Oconee Community Service Board		269,632	2,954	614	-	3,568	2	671	-	155,449	156,122	26,954	(171,096)	13,119	(171,823)
377 CSBS	East Central Georgia Community Service Board Serenity Behavioral Health System		409,342	4,485	932	-	5,417	3	1,019	-	282,363	283,385	40,916	(422,228)	-	(381,312)
378 CSBS	Ogeechee MH, MR and SA Community		963,146	10,554	2,193	-	12,747	8	2,398	-	189,286	191,692	96,273	(192,812)	28,073	(68,466)
379 CSBS	New Horizons		1,157,074	12,679	2,634	-	15,313	9	2,881	-	118,237	121,127	115,659	(191,661)	2,990	(73,012)
380 CSBS	Middle Flint Community Service Board		322,045	10,103	2,099	-	12,202	7	2,296	-	183,416	185,713	92,165	(156,775)	61,736	(2,574)
381 CSBS	CSB of Middle Georgia		712,602	7,808	1,622	-	9,430	6	1,774	-	235,729	237,508	71,231	(336,577)	40,300	(276,046)
382 CSBS	Albany Area Community Service Board		350,899	3,845	799	-	4,644	3	874	-	36,576	37,453	35,077	(60,336)	-	(25,259)
383 CSBS	The Georgia Pines Community Service Board		1,458,953	15,986	3,321	-	19,307	11	3,633	-	381,717	385,361	145,832	(499,347)	77,553	(275,962)
384 CSBS	South Georgia Community Service Board		555,225	6,084	1,264	-	7,348	4	1,383	-	191,014	192,401	55,497	(203,923)	65,052	(83,374)
385 CSBS	Pineland Area MH, MR and SA Center		461,002	5,051	1,050	-	6,101	4	1,148	-	151,109	152,261	46,082	(170,473)	10,294	(114,097)
386 CSBS	Satilla Community Service Board		910,429	9,976	2,073	-	12,049	7	2,267	-	312,352	314,626	91,005	(272,817)	33,443	(148,369)
388 CSBS	Gateway Behavior Health Services Community Service Board		466,769	5,115	1,063	-	6,178	4	1,162	-	84,545	85,711	46,656	(193,357)	11,183	(135,516)
127-001 DFAC	Appling County DFACS		552,870	6,059	1,259	73,083	80,400	4	1,377	-	9,681	11,062	55,261	27,592	-	82,853
127-002 DFAC	Atkinson County DFACS		242,502	2,657	552	27,941	31,150	2	604	-	24,243	25,158	606	-	-	47,401
127-003 DFAC	Bacon County DFACS		308,946	3,385	703	-	4,088	2	769	-	21,103	21,874	30,884	(32,900)	-	(2,016)
127-004 DFAC	Baker County DFACS		174,881	1,916	398	15,527	17,841	1	435	-	-	436	17,478	22,344	-	39,822
127-005 DFAC	Baldwin County DFACS		1,485,352	16,276	3,382	690	20,348	12	3,699	-	162,890	166,601	148,468	(48,954)	-	99,514
127-006 DFAC	Banks County DFACS		503,443	5,516	1,146	69,317	75,979	4	1,254	-	13,687	14,945	50,321	(25,335)	-	24,986
127-007 DFAC	Barrow County DFACS		1,980,307	21,699	4,508	394,347	420,554	16	4,931	-	12,952	17,899	197,944	151,504	-	349,448
127-008 DFAC	Bartow County DFACS		2,301,112	25,214	5,239	-	30,453	18	5,730	-	82,446	88,194	230,015	(134,066)	951	96,900
127-009 DFAC	Ben Hill County DFACS		608,185	6,664	1,385	71,340	79,389	5	1,514	-	1,519	60,795	16,201	-	-	76,996
127-010 DFAC	Bernien County DFACS		885,290	9,701	2,015	84,847	96,563	7	2,204	-	42,896	45,107	88,490	(77,597)	-	10,893
127-011 DFAC	Bibb County DFACS		7,277,181	79,740	16,567	-	96,307	57	18,121	-	386,367	414,545	727,403	(532,023)	21,695	217,075
127-012 DFAC	Bleckley County DFACS		288,111	3,157	656	-	3,813	2	717	-	41,454	42,173	28,799	(52,510)	-	(23,711)
127-013 DFAC	Brantley County DFACS		791,351	8,671	1,802	34,542	45,015	6	1,971	-	2,501	79,100	26,087	-	-	105,187
127-014 DFAC	Brooks County DFACS		808,531	8,859	1,841	111,263	121,963	6	2,013	-	2,019	80,818	85,427	-	-	166,245
127-015 DFAC	Bryan County DFACS		311,423	3,412	709	5,319	9,440	2	775	-	72,433	73,210	31,130	(51,810)	4,358	(16,322)
127-016 DFAC	Bulloch County DFACS		1,897,659	20,794	4,320	313,551	338,665	15	4,725	-	8,014	12,754	189,685	180,260	-	369,945
127-017 DFAC	Burke County DFACS		704,560	7,720	1,604	-	9,324	6	1,754	-	71,056	72,816	70,425	(43,652)	-	28,773
127-018 DFAC	Butts County DFACS		1,948,129	19,981	4,349	5,879	17,209	7	2,132	-	16,128	18,232	95,577	(58,527)	-	158,152
127-019 DFAC	Calhoun County DFACS		285,060	3,091	642	-	3,733	2	702	-	38,470	38,945	28,195	(15,160)	1,023	14,056
127-020 DFAC	Camden County DFACS		1,289,149	14,126	2,935	83,332	100,983	10	3,210	-	-	3,220	128,860	64,892	-	193,752
127-021 DFAC	Candler County DFACS		466,526	5,112	1,062	5,035	11,209	4	1,162	-	14,959	16,125	46,635	(4,197)	-	45,238
127-022 DFAC	Carroll County DFACS		3,557,851	38,985	8,100	383,846	430,931	28	8,859	-	8,887	355,629	324,988	-	-	732,619
127-023 DFAC	Catoosa County DFACS		1,458,710	15,984	3,321	163,334	182,639	11	3,632	-	7,677	11,320	145,805	48,934	-	194,739
127-024 DFAC	Charlton County DFACS		629,548	6,898	1,433	8,388	16,719	5	1,568	-	725	5,568	62,930	(8,885)	-	54,045
127-025 DFAC	Chatham County DFACS		7,070,134	77,471	16,096	-	93,567	56	17,605	-	299,767	317,428	706,714	(209,238)	4,922	502,398
127-026 DFAC	Chatahoochee County DFACS		219,068	2,400	489	16,957	19,856	2	545	-	547	21,896	22,529	33,547	-	55,443
127-027 DFAC	Chattooga County DFACS		1,143,672	12,532	2,804	79,965	95,101	9	2,848	-	4,784	14,316	19,317	-	-	133,633
127-028 DFAC	Cherokee County DFACS		3,269,943	35,830	7,444	477,662	520,936	26	8,142	-	78,318	86,486	326,856	5,804	8,195	340,855
127-029 DFAC	Clarke County DFACS		6,000,866	65,754	13,662	618,348	697,764	47	14,943	-	4,452	19,442	599,828	212,273	24,338	836,439
127-030 DFAC	Clay County DFACS		334,816	3,669	762	8,671	13,102	3	834	-	10,466	11,303	33,468	18,925	-	52,393
127-031 DFAC	Clayton County DFACS		14,972,152	164,057	34,085	101,976	300,118	118	37,282	-	37,400	1,496,577	334,586	144,301	1,975,464	-
127-032 DFAC	Clinch County DFACS		347,204	3,804	790	11,888	16,482	3	865	-	868	34,708	35,260	-	-	49,968
127-033 DFAC	Cobb County DFACS		18,848,250	206,529	42,910	1,207,243	1,456,682	149	46,933	-	-	47,082	1,884,017	2,840,193	89,793	4,814,003
127-034 DFAC	Coffee County DFACS		3,274,411	35,879	7,454	339,600	382,933	26	8,154	-	14,349	22,529	327,303	128,003	47,102	502,408
127-035 DFAC	Columbia County DFACS		1,842,831	19,135	4,195	100,743	109,955	15	4,589	-	17,392	21,967	184,206	(74,989)	-	259,195
127-036 DFAC	Columbia County DFACS		2,942,234	32,239	6,698	120,673	159,610	23	7,326	-	7,349</					

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer Employer Code Category			Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense					
			Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense	
																	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Code	Category	Employer															
127-041	DFAC	Dade County DFACS	\$ 550,879	\$ 6,036	\$ 1,254	\$ 1,377	\$ 8,667	\$ 4	\$ 1,372	\$ -	\$ 9,247	\$ 10,623	\$ 55,064	\$ (40,723)	\$ -	\$ 14,341	
127-042	DFAC	Dawson County DFACS	572,648	6,275	1,304	41,985	49,564	5	1,426	-	-	1,431	57,240	84,934	5,266	147,440	
127-043	DFAC	Decatur County DFACS	1,311,892	14,375	2,987	11,120	28,482	10	3,267	-	1,559	4,836	131,135	10,603	8,764	150,502	
127-044	DFAC	Dekalb County DFACS	33,781,981	370,165	76,908	1,628,927	2,076,000	266	84,119	-	-	84,385	3,376,751	2,006,354	149,588	5,532,693	
127-045	DFAC	Dodge County DFACS	581,299	6,370	1,323	116,508	124,201	5	1,447	-	10,166	11,618	58,105	36,346	-	94,451	
127-046	DFAC	Dooly County DFACS	413,789	4,534	942	-	6,697	3	1,030	-	9,823	10,856	41,359	(22,491)	-	18,868	
127-047	DFAC	Dougherty County DFACS	22,437,048	245,854	51,080	244,104	541,038	177	55,870	-	-	56,047	2,242,746	2,254,610	27,375	4,524,731	
127-048	DFAC	Douglas County DFACS	3,607,562	39,530	8,213	-	47,743	28	8,983	-	45,248	54,259	360,604	(83,183)	-	277,421	
127-049	DFAC	Early County DFACS	3,634,448	39,824	8,274	380,006	428,104	29	9,050	-	-	9,079	363,293	377,574	4,256	745,123	
127-050	DFAC	Echols County DFACS	56,656	621	129	-	750	-	141	-	5,432	5,573	5,665	(22,829)	-	(17,164)	
127-051	DFAC	Effingham County DFACS	1,150,333	12,605	2,619	41,658	56,882	9	2,864	-	8,858	11,731	114,986	20,370	13,231	148,587	
127-052	DFAC	Elbert County DFACS	751,631	8,236	1,711	69,654	79,601	6	1,872	-	-	1,878	75,131	31,205	-	106,336	
127-053	DFAC	Emanuel County DFACS	530,085	5,808	1,207	97,288	104,303	4	1,320	-	3,882	5,206	52,983	47,624	15,218	115,825	
127-054	DFAC	Evans County DFACS	401,422	4,399	914	48,797	54,110	3	1,000	-	1,003	40,126	41,391	-	-	81,517	
127-055	DFAC	Fannin County DFACS	725,720	7,952	1,652	-	9,604	6	1,807	-	7,108	8,921	72,539	22,282	-	94,821	
127-056	DFAC	Fayette County DFACS	1,428,859	15,657	3,253	110,577	129,487	11	3,558	-	-	3,569	142,821	120,121	-	262,942	
127-057	DFAC	Floyd County DFACS	6,141,957	67,300	13,983	212,393	293,676	48	15,294	-	43,300	58,642	613,932	(26,334)	-	587,598	
127-058	DFAC	Forsyth County DFACS	1,872,722	20,520	4,263	215,484	240,267	15	4,663	-	19,892	24,570	187,192	63,489	-	250,681	
127-059	DFAC	Franklin County DFACS	675,319	7,400	1,537	35,678	44,615	5	1,682	-	1,687	67,505	6,505	(8,311)	-	59,174	
127-060	DFAC	Fulton County	31,291,652	342,878	71,238	-	414,116	247	77,918	-	2,020,463	2,098,628	3,127,826	(2,076,865)	75,174	1,126,135	
127-061	DFAC	Gilmer County DFACS	995,514	10,908	2,286	113,118	126,292	8	2,479	-	-	2,487	99,511	99,081	-	188,592	
127-062	DFAC	Glascock County DFACS	238,400	2,612	543	6,308	9,463	2	1,687	-	17,687	18,283	18,536	-	-	42,365	
127-063	DFAC	Glynn County DFACS	3,504,810	38,404	7,979	57,578	103,961	28	8,727	-	45,600	54,355	350,330	(123,556)	62,350	289,124	
127-064	DFAC	Gordon County DFACS	1,661,330	18,204	3,782	83,056	105,042	13	4,137	-	32,324	36,474	166,064	(77,664)	-	88,400	
127-065	DFAC	Grady County DFACS	932,970	10,223	2,124	37,088	49,435	7	2,323	-	2,330	93,255	60,309	-	-	153,564	
127-066	DFAC	Greene County DFACS	953,480	10,448	2,171	194,822	207,441	8	2,374	-	-	2,382	95,304	138,289	-	233,593	
127-067	DFAC	Gwinnett County DFACS	17,071,375	187,059	38,865	895,293	1,121,217	135	42,509	-	-	42,644	1,706,410	1,101,699	32,586	2,840,695	
127-068	DFAC	Habersham County DFACS	1,075,807	11,788	2,449	74,874	89,111	8	2,679	-	2,687	107,533	76,716	-	-	184,249	
127-069	DFAC	Hall County DFACS	5,303,169	58,109	12,073	20,700	90,882	42	13,205	-	3,773	17,020	530,090	76,827	43,395	650,312	
127-070	DFAC	Hancock County DFACS	187,715	2,057	427	16,481	18,965	1	467	-	-	468	18,762	8,365	-	27,127	
127-071	DFAC	Haralson County DFACS	1,112,603	12,191	2,533	21,324	36,048	9	2,770	-	69,110	71,889	111,216	70,389	-	181,605	
127-072	DFAC	Harris County DFACS	433,101	4,746	986	-	5,732	3	1,078	-	22,037	23,118	43,291	(69,861)	-	(26,570)	
127-073	DFAC	Hart County DFACS	1,279,727	14,023	2,913	27,375	44,311	10	11,480	-	-	14,677	127,917	(103,104)	-	231,021	
127-074	DFAC	Heard County DFACS	701,393	7,685	1,597	37,529	46,811	6	1,747	-	3,614	5,367	70,111	8,444	20,818	99,373	
127-075	DFAC	Henry County DFACS	4,918,967	53,899	11,198	29,202	94,299	39	12,249	-	124,350	136,638	491,687	3,000	19,845	514,532	
127-076	DFAC	Houston County DFACS	3,734,519	40,921	8,502	188,210	237,633	29	9,299	-	-	9,328	373,293	169,157	-	542,450	
127-077	DFAC	Irwin County DFACS	481,552	5,277	1,096	1,770	8,143	4	1,199	-	3,298	4,501	48,133	4,966	25,327	78,426	
127-078	DFAC	Jackson County DFACS	1,185,869	12,994	2,700	3,904	19,598	9	2,953	-	55,162	58,124	118,536	(69,738)	13,006	61,804	
127-079	DFAC	Jasper County DFACS	421,079	4,614	959	32,731	38,311	6	1,049	-	-	1,052	42,089	67,417	-	109,508	
127-080	DFAC	Jeff Davis County DFACS	804,957	8,820	1,833	101,874	112,527	6	2,004	-	-	2,010	40,462	75,644	-	156,106	
127-081	DFAC	Jefferson County DFACS	486,832	5,334	1,108	-	6,442	4	1,212	-	39,632	40,848	48,663	(79,983)	-	(31,320)	
127-082	DFAC	Jenkins County DFACS	257,448	2,821	586	9,584	12,991	2	641	-	4,379	5,022	25,732	(5,271)	-	20,461	
127-083	DFAC	Johnson County DFACS	362,962	3,977	826	22,411	27,214	3	904	-	-	907	36,284	5,700	-	41,984	
127-084	DFAC	Jones County DFACS	1,145,337	12,550	2,607	-	15,157	9	2,852	-	47,931	50,792	114,483	(12,143)	-	102,340	
127-085	DFAC	Lamar County DFACS	886,265	9,711	2,018	21,244	32,973	7	2,207	-	-	2,212	11,666	88,593	(1,339)	87,254	
127-086	DFAC	Lanier County DFACS	969,207	9,524	1,979	33,841	45,344	7	2,164	-	611	2,782	86,882	56,592	7,782	151,256	
127-087	DFAC	Laurens County DFACS	5,233,842	57,350	11,915	213,146	282,411	41	13,033	-	9,464	22,538	523,161	215,941	40,146	779,248	
127-088	DFAC	Lee County DFACS	774,487	8,487	1,763	68,621	78,871	6	1,929	-	-	1,935	77,419	147,769	-	225,188	
127-089	DFAC	Liberty County DFACS	1,763,350	19,322	4,014	9,817	33,153	14	4,391	-	6,415	10,820	176,258	22,424	-	198,682	
127-090	DFAC	Lincoln County DFACS	161,722	1,772	368	-	2,140	1	408	-	7,236	7,640	16,167	3,100	-	19,267	
127-091	DFAC	Long County DFACS	316,459	3,468	720	54,457	58,645	2	793	-	-	31,630	42,779	-	-	74,409	
127-092	DFAC	Lowndes County DFACS	3,757,100	41,168	8,553	105,236	154,957	30	9,355	-	32,792	42,177	375,552	(2,100)	1,323	374,775	
127-093	DFAC	Lumpkin County DFACS	865,105	9,479	1,969	106,221	117,669	7	2,154	-	-	2,161	86,472	87,994	-	174,466	
127-094	DFAC	Macon County DFACS	668,455	7,325	1,522	-	8,847	5	1,684	-	-	1,684	66,818	(74,942)	-	(8,124)	
127-095	DFAC	Madison County DFACS	1,076,822	11,799	2,451	78,148	92,398	8	2,691	-	7,221	9,910	107,638	37,867	45,927	191,452	
127-096	DFAC	Marion County DFACS	570,370	6,276	1,304	75,485	83,065	5	1,426	-	-	1,431	57,251	56,852	9,138	123,241	
127-097	DFAC	Mcduffie County DFACS	1,089,819	11,942	2,481	38,885	53,308	9	2,714	-	-	2,723	108,934	57,052	-	165,986	
127-098	DFAC	McIntosh County DFACS	229,688	2,517	523	1,696	4,736	2	576	-	10,181	10,755	22,952	11,038	-	33,993	
127-099	DFAC	Meriwether County DFACS	924,563	10,131	2,105	146,452	158,688	7	2,302	-	18,911	21,220	92,419	(29,734)	-	62,685	
127-100	DFAC	Miller County DFACS	181,542	1,989	413	44,722	47,124	1	452	-	-	4,001	18,145	12,608	-	30,753	
127-101	DFAC	Mitchell County DFACS	958,800	10,506	2,183	65,786	78,475	8	2,387	-	-	19,476	21,871	95,835	(28,795)	-	67,040
127-102	DFAC	Monroe County DFACS	742,209	8,133	1,690	-	9,823	6	1,848	-	53,109	54,963	74,185	(73,283)	9,854	10,756	
127-103	DFAC	Montgomery County DFACS	470,546	5,156	1,071	49,449	55,676	4	1,172	-	-	296	47,034	18,121	-	65,155	
127-104	DFAC	Morgan County DFACS	700,052	7,671	1,594	66	9,265	6	1,793	-	-	39,443	69,978	(33,028)	-	36,950	
127-105	DFAC	Murray County DFACS	1,366,517	14,974	3,111	151,724	169,809	11	3,403	-	22,501	25,915	136,595	11,146	-	147,741	
127-106	DFAC	Muscogee County DFACS	7,274,338	79,708	16,561	903,799	1,000,068	57	18,114	-	89,313	107,484	727,126	328,152	6,705	1,061,983	
127-107	DFAC	Newton County DFACS	2,993,529	32,802	6,815	130,355	169,972	24	7,454	-	7,478	299,227	24,754	-	31,289	558,466	
127-108	DFAC	Oconee County DFACS	326,085	3,573	742	-	4,315	3	812	-	239,103	239,918	32,599	(184,013)	-	(151,414)	
127-109	DFAC	Oglethorpe County DFACS	206,397	2,262	470	1,616	4,348	2	514	-	35,087	35,603	20,632	(17,041)	-		

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer Code	Employer Category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
			Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate and Share of Contributions	Pension Expense Related to Specific Liabilities of Employees	Total Pension Expense
127-118	DFAC	Quitman County DFACS	\$ 104,620	\$ 1,146	\$ 238	\$ 9,504	\$ 10,888	\$ 1	\$ 261	\$ -	\$ 18,543	\$ 18,805	\$ 10,458	\$ 22,376	\$ 9,173	\$ 42,007
127-119	DFAC	Rabun County DFACS	699,403	7,664	1,592	8,284	17,540	6	1,742	-	18,894	20,642	69,912	(57,174)	-	12,738
127-120	DFAC	Randolph County DFACS	391,147	4,286	890	31,036	36,212	3	974	-	14,128	15,105	39,096	(27,302)	-	11,794
127-121	DFAC	Richmond County DFACS	6,727,926	73,721	15,317	172,194	261,232	53	16,753	-	-	16,806	672,507	233,191	49,898	955,996
127-122	DFAC	Rockdale County DFACS	1,993,466	21,843	4,538	-	26,381	16	4,964	-	117,905	122,885	199,261	(33,442)	17,297	183,116
127-123	DFAC	Schley County DFACS	168,545	1,847	384	21,556	23,787	1	420	-	1,158	16,844	19,837	-	-	36,681
127-124	DFAC	Screven County DFACS	278,973	3,057	635	-	3,692	2	695	-	81,954	82,651	27,885	(127,161)	-	(99,276)
127-125	DFAC	Seminole County DFACS	551,529	6,043	1,256	5,844	13,143	4	1,373	-	55,126	4,137	11,253	(11,253)	-	43,873
127-126	DFAC	Spalding County DFACS	5,734,686	62,838	13,056	811,538	887,432	45	14,280	-	-	14,325	573,220	652,160	45,973	1,271,353
127-127	DFAC	Stephens County DFACS	1,198,256	13,130	2,728	68,902	84,760	9	2,984	-	16,216	19,209	119,776	(4,738)	-	115,038
127-128	DFAC	Stewart County DFACS	259,682	2,845	591	55,090	58,526	2	647	-	-	649	25,957	28,212	-	54,169
127-129	DFAC	Sumter County DFACS	5,168,861	56,638	11,767	79,434	147,839	41	12,871	-	-	12,912	516,666	128,851	-	645,517
127-130	DFAC	Talbot County DFACS	373,074	4,088	849	34,334	39,271	3	929	-	292	1,224	37,290	29,887	-	67,177
127-131	DFAC	Taliaferro County DFACS	93,817	1,028	214	23,324	24,568	1	234	-	-	9,378	17,788	-	27,166	
127-132	DFAC	Tattnall County DFACS	710,246	7,783	1,617	87,324	96,724	6	1,769	-	-	7,775	70,996	68,676	-	139,672
127-133	DFAC	Taylor County DFACS	131,262	1,438	299	-	1,737	1	327	-	26,795	27,123	13,119	(53,655)	11,671	(28,865)
127-134	DFAC	Telfair County DFACS	547,184	5,996	1,246	3,881	11,123	4	1,363	-	11,142	12,509	54,694	4,127	-	58,821
127-135	DFAC	Terrell County DFACS	555,550	6,087	1,265	3,766	11,118	4	1,383	-	5,857	7,244	55,533	26,394	3,098	85,025
127-136	DFAC	Thomas County DFACS	1,601,587	17,549	3,646	-	21,195	13	3,988	-	85,221	89,222	160,091	(97,227)	8,975	71,839
127-137	DFAC	Tift County DFACS	2,090,166	22,903	4,758	3,357	31,018	16	5,205	-	88,951	94,172	208,928	(60,650)	33,088	181,511
127-138	DFAC	Toombs County DFACS	1,097,129	12,022	2,498	39,765	54,285	9	2,732	-	-	2,741	109,667	26,738	8,310	144,715
127-139	DFAC	Towns County DFACS	577,766	6,331	1,315	127,018	134,664	5	1,438	-	121,400	127,066	57,755	126,785	-	184,540
127-140	DFAC	Troutman County DFACS	418,155	4,582	952	33,385	38,919	3	1,041	-	-	3,044	41,799	38,806	-	80,605
127-141	DFAC	Troup County DFACS	2,147,025	23,526	4,888	162,034	190,448	17	5,346	-	15,691	21,054	214,611	14,411	14,750	243,772
127-142	DFAC	Turner County DFACS	279,217	3,060	636	8,534	12,230	2	695	-	44,489	45,186	27,907	22,373	-	50,280
127-143	DFAC	Twiggs County DFACS	339,284	3,718	772	-	4,490	3	845	-	124,548	125,396	33,916	(100,713)	-	(66,797)
127-144	DFAC	Union County DFACS	357,276	3,915	813	33,243	37,971	3	890	-	20,953	21,846	35,713	(61,976)	-	(26,263)
127-145	DFAC	Upson County DFACS	1,284,194	14,072	2,924	24,985	41,981	10	3,198	-	-	22,968	128,367	(82,378)	14,370	90,009
127-146	DFAC	Walker County DFACS	1,995,456	21,865	4,543	150,766	177,174	16	4,969	-	-	4,985	199,463	178,375	-	377,838
127-147	DFAC	Walton County DFACS	2,266,012	24,852	5,163	137,015	154,664	18	5,648	-	121,400	127,066	226,703	(47,766)	49,691	228,628
127-148	DFAC	Ware County DFACS	1,408,115	15,407	3,201	117,977	136,585	11	3,501	-	-	3,512	140,549	56,064	-	196,613
127-149	DFAC	Warren County DFACS	282,953	3,100	644	60,928	64,672	2	705	-	656	1,363	28,287	30,162	-	58,449
127-150	DFAC	Washington County DFACS	807,921	8,853	1,839	26,427	37,119	6	2,012	-	2,018	80,759	45,703	-	-	126,462
127-151	DFAC	Wayne County DFACS	948,403	10,392	2,159	45,778	58,329	7	2,362	-	2,369	94,802	59,904	-	-	154,706
127-152	DFAC	Webster County DFACS	201,158	2,204	458	35,984	38,646	2	501	-	503	20,105	31,104	-	-	51,209
127-153	DFAC	Wheeler County DFACS	231,212	2,533	526	3,807	6,866	2	576	-	13,401	13,979	23,115	2,673	-	25,788
127-154	DFAC	White County DFACS	928,218	10,171	2,113	20,042	32,326	7	2,311	-	-	2,318	92,783	66,954	4,623	164,360
127-155	DFAC	Whitfield County DFACS	5,480,365	60,051	12,477	71,721	144,249	43	13,846	-	-	13,889	547,799	85,260	30,964	664,023
127-156	DFAC	Wilcox County DFACS	329,374	3,609	750	-	4,359	3	820	-	15,242	16,065	32,927	(15,353)	-	17,574
127-157	DFAC	Wilkes County DFACS	651,073	7,134	1,482	13,308	21,924	5	1,621	-	-	1,626	65,083	74,014	29,887	168,984
127-158	DFAC	Wilkinson County DFACS	273,206	2,994	622	12,138	15,754	2	680	-	-	682	27,306	402	-	27,708
127-159	DFAC	Worth County DFACS	901,901	9,883	2,053	66,226	78,162	7	2,246	-	55,310	57,563	90,155	(145,281)	-	(55,126)
128-001	HLTH	Appling County Health Department	514,977	5,643	1,172	12	6,827	4	1,282	-	10,233	11,519	51,477	(10,668)	-	40,809
128-002	HLTH	Atkinson County Health Department	243,030	2,663	553	8,775	11,991	2	605	-	607	24,295	22,166	-	-	26,441
128-003	HLTH	Bacon County Health Department	265,733	2,912	605	6,908	10,425	2	662	-	5,349	6,013	26,559	(22,981)	-	3,578
128-004	HLTH	Baker County Health Department	289,208	3,169	658	1,662	5,489	2	720	-	206	928	28,909	(934)	-	27,975
128-005	HLTH	Baldwin County Health Department	862,221	9,448	1,963	106,012	117,423	7	2,147	-	2,154	86,186	92,099	3,490	3,490	181,775
128-006	HLTH	Banks County Health Department	269,307	2,951	613	-	3,564	2	671	-	9,176	9,849	26,919	(7,889)	4,622	23,852
128-007	HLTH	Barrow County Public Health	792,245	8,681	1,804	49,023	59,508	6	1,973	-	1,979	79,191	28,883	5,535	113,609	123,609
128-008	HLTH	Barrow County Health Department	1,419,274	15,552	3,231	52,974	71,757	11	3,534	-	-	3,545	141,864	67,939	-	209,803
128-009	HLTH	Ben Hill County Health Department	377,785	4,140	860	286	5,286	3	841	-	24,880	25,824	37,765	(18,845)	-	18,920
128-010	HLTH	Berrien County Health Department	261,712	2,868	596	11,869	15,333	2	652	-	4,024	4,678	26,160	(8,487)	7,857	25,530
128-011	HLTH	Bibb County Health Department	3,135,026	34,352	7,137	23,414	64,903	25	7,806	-	-	37,658	45,489	313,367	40,427	353,794
128-012	HLTH	Bleckley County Health Department	192,751	2,112	439	-	2,551	2	480	-	59,567	60,049	19,264	(31,046)	-	(11,782)
128-013	HLTH	Bramley County Health Department	322,429	3,533	734	10,129	14,398	3	803	-	2,365	32,230	26,587	(2,597)	-	29,633
128-014	HLTH	Brooks County Health Department	259,387	2,842	591	-	3,433	2	546	-	30,140	30,788	25,927	(19,487)	-	6,440
128-016	HLTH	Bulloch County Physical Health	1,180,589	12,936	2,688	32,032	47,656	9	2,940	-	-	2,949	118,005	36,019	-	154,024
128-017	HLTH	Burke County Health Department	635,883	6,968	1,448	33,477	41,893	5	1,683	-	9,784	11,372	63,559	(6,667)	-	56,892
128-018	HLTH	Butts County Health Department	251,031	2,751	571	17,245	20,567	2	625	-	7,478	8,105	25,092	(17,721)	-	7,371
128-019	HLTH	Calhoun County Health Department	164,403	1,801	374	10,569	12,744	1	409	-	5,333	1,943	16,432	(1,197)	-	15,235
128-021	HLTH	Candler County Health Department	273,978	3,002	624	-	3,626	2	677	-	27,677	28,361	27,386	(13,083)	-	14,303
128-022	HLTH	Carroll County Health Department	1,145,824	12,555	2,609	12,249	27,413	9	2,853	-	93,341	96,203	114,534	(20,670)	3,645	97,509
128-023	HLTH	Catoosa County Health Department	934,676	10,242	2,128	12,270	17,370	7	2,327	-	152,718	155,052	93,426	(147,851)	15,967	(38,458)
128-024	HLTH	Charlton County Health Department	492,274	5,394	1,121	16,284	22,799	4	1,226	-	-	1,226	49,207	25,972	-	75,179
128-026	HLTH	Chattoahoochee County Health Department	150,594	1,650	343	64,509	66,502	1	375	-	-	376	15,054	40,203	-	55,257
128-027	HLTH	Chattooga County Health Department	494,508	5,419	1,126	-	6,545	4	1,231	-	40,430	41,665	49,432	(46,016)	-	3,416
128-028	HLTH	Cherokee County Health Department	8,439,210	92,472	19,213	517,834	629,519	66	21,014	-	-	21,080	843,557	390,948	24,812	1,259,317
128-029	HLTH	Clarke County Health Department	6,262,863	68,625	14,258	-	82,883	49	15,595	-	93,837	109,481	626,017	25,562	4,844	656,423
128-030	HLTH	Clay County Health Department	68,149	747	155	155	1,057	1	170	-	12,025	12,196	6,816	(5,436)	-	1,380
128-031	HLTH	Clayton County Health Department	6,800,096	74,512	15,481	3,031	93,024	54	16,933	-	258,518	275,506	679,720	(193,503)	7,183	493,400
128-032	HLTH	Clinch County Health Department	259,707	2,835	589	9,693	13,117	2	644	-	-	646	25,862	(6,665)	-	32,527
128-033	HLTH	Cobb County Health Department	14,667,674	160,721	33,392	1,121	162,799	116	22,799	-	86,576	123,664	1,			

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2017

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense	
																	Net Pension Liability
128-039	HLTH	Crawford County Health Department	\$ 260,250	\$ 2,852	\$ 592	\$ 6,071	\$ 9,515	\$ 2	\$ 648	\$ -	\$ -	\$ 650	\$ 26,015	\$ 11,838	\$ -	\$ 37,853	
128-040	HLTH	Crisp County Health Department	270,891	2,968	617	-	3,585	2	675	-	100,780	101,457	27,075	(77,160)	17,988	(32,097)	
128-041	HLTH	Dade County Health Department	365,601	4,006	832	11,453	16,291	3	910	-	1,935	2,848	36,546	(1,009)	-	35,537	
128-042	HLTH	Dawson County Health Department	473,308	5,186	1,078	6,129	12,393	4	1,179	-	143	1,326	47,310	22,897	-	70,207	
128-043	HLTH	Decatur County Health Department	718,410	7,872	1,636	-	9,508	5	1,789	-	24,173	25,968	71,811	(27,757)	-	44,054	
128-044	HLTH	Dekalb County Health Department	21,415,379	234,659	48,754	203,002	486,415	169	53,326	-	147,725	201,220	2,140,623	134,860	19,550	2,295,033	
128-045	HLTH	Dodge County Health Department	363,814	3,986	828	1,096	5,910	3	906	-	21,348	22,257	36,364	1,145	-	37,509	
128-046	HLTH	Dooly County Health Department	130,206	1,427	296	-	1,723	1	324	-	51,881	52,206	13,015	(57,609)	-	(44,594)	
128-047	HLTH	Dougherty County Health Department	2,786,441	30,532	6,344	-	36,876	22	6,938	-	197,973	204,933	278,522	(137,357)	-	141,165	
128-047B	HLTH	Southwest Health District	6,154,425	67,437	14,011	23,016	104,464	48	15,325	-	15,373	615,177	71,229	(17,259)	49,064	735,470	
128-048	HLTH	Douglas County Health Department	878,832	9,630	2,001	-	11,631	7	2,188	-	19,778	21,973	87,845	(35,768)	-	52,077	
128-049	HLTH	Early County Health Department	445,407	4,881	1,014	13,012	18,907	4	1,109	-	890	2,003	44,524	6,686	-	51,210	
128-050	HLTH	Echols County Health Department	149,361	1,626	338	-	1,964	1	369	-	18,025	18,395	14,830	(12,511)	-	2,319	
128-051	HLTH	Elbert County Health Department	353,864	3,877	806	24,574	29,257	3	881	-	894	35,369	26,608	-	-	61,977	
128-053	HLTH	Emanuel County Health Department	774,172	8,483	1,762	-	10,245	6	1,928	-	45,063	46,997	77,387	(45,687)	-	31,700	
128-054	HLTH	Evans County Health Department	290,182	3,180	661	4,675	8,516	2	723	-	200	925	29,006	(6,321)	-	22,685	
128-055	HLTH	Fannin County Health Department	450,158	4,933	1,025	-	5,958	4	1,121	-	6,390	7,515	44,995	(18,900)	-	26,095	
128-056	HLTH	Fayette County Health Department	843,336	9,241	1,920	-	11,161	7	2,100	-	64,401	66,508	84,295	(89,811)	-	(14,516)	
128-057	HLTH	Floyd County Health Department	8,741,211	95,782	19,900	-	115,682	69	21,766	-	738,912	760,747	873,745	(455,495)	13,449	431,699	
128-058	HLTH	Forsyth County Health Department	1,193,017	13,072	2,716	84,173	99,961	9	2,971	-	26,193	29,173	119,251	(30,636)	-	88,615	
128-059	HLTH	Franklin County Health Department	413,525	4,531	941	5,239	10,711	3	1,030	-	6,389	7,422	41,335	(18,438)	-	59,773	
128-061	HLTH	Gilmer County Health Department	718,856	7,877	1,637	20,655	30,169	6	1,790	-	1,790	71,857	20,652	-	-	92,509	
128-062	HLTH	Glascok County Health Department	109,981	1,205	250	2,169	3,624	1	274	-	-	275	10,993	481	-	11,474	
128-063	HLTH	Glynn County Health Department	18,529,760	203,039	42,185	-	245,224	146	46,140	-	715,954	762,240	1,852,182	(690,518)	49,115	1,210,779	
128-064	HLTH	Gordon County Health Department	1,270,548	13,922	2,893	56,007	72,822	10	3,164	-	-	3,174	126,998	65,076	-	192,074	
128-065	HLTH	Grady County Health Department	672,638	7,370	1,531	-	8,901	5	1,675	-	39,199	40,879	67,234	(22,083)	-	45,151	
128-066	HLTH	Greene County Health Department	337,050	3,693	767	-	4,460	3	839	-	9,607	10,449	33,688	(21,893)	-	11,795	
128-067	HLTH	Gwinnett County Health Department	17,089,976	187,263	38,907	218,550	444,720	135	42,555	-	42,690	1,708,267	339,014	48,655	2,095,936		
128-068	HLTH	Habersham County Health Department	565,419	6,196	1,287	12,025	19,508	4	1,408	-	8,237	9,649	56,516	(20,835)	-	35,681	
128-069	HLTH	Hall County Health Department	9,608,712	105,287	21,875	9,046	136,206	76	23,926	-	299,864	323,866	960,461	(123,112)	7,501	844,850	
128-070	HLTH	Hancock County Health Department	334,573	3,666	762	5,736	10,164	3	833	-	33,444	33,444	5,066	-	-	38,508	
128-071	HLTH	Haralson County Health Department	434,197	4,758	988	-	5,746	3	1,081	-	5,115	6,199	43,398	9,649	-	53,047	
128-072	HLTH	Harris County Health Department	431,598	4,729	983	-	5,712	3	1,127	-	41,127	42,205	43,140	(32,775)	-	10,365	
128-073	HLTH	Hart County Health Department	423,435	4,640	964	8,346	13,950	3	1,054	-	-	1,057	42,323	(23,281)	-	65,604	
128-074	HLTH	Heard County Health Department	184,588	2,023	420	7,203	9,646	1	460	-	35,009	35,470	18,449	-	-	14,768	
128-075	HLTH	Henry County Health Department	1,587,657	17,397	3,614	28,490	49,501	13	3,953	-	10,937	14,903	158,696	(27,560)	8,091	139,227	
128-076	HLTH	Houston County Health Department	976,150	106,969	22,224	440,497	569,690	77	24,308	-	-	24,385	975,798	347,669	-	1,323,467	
128-077	HLTH	Irwin County Health Department	236,451	2,591	538	-	3,129	2	589	-	48,707	49,298	23,634	(79,285)	-	(55,651)	
128-078	HLTH	Jackson County Health Department	715,282	7,838	1,628	40,528	49,992	6	1,781	-	1,781	71,500	10,434	-	-	81,934	
128-079	HLTH	Jasper County Health Department	209,605	2,297	477	2,626	5,400	2	522	-	47,215	47,739	20,954	(25,089)	-	(4,135)	
128-080	HLTH	Jeff Davis County Health Department	422,866	4,634	963	1,455	7,052	3	1,053	-	3,610	4,666	42,268	(2,924)	-	39,974	
128-081	HLTH	Jefferson County Health Department	537,112	5,885	1,223	20,820	27,928	4	1,337	-	1,341	53,687	10,572	-	-	64,259	
128-082	HLTH	Jenkins County Health Department	230,562	2,526	525	2,842	5,893	2	574	-	4,961	5,537	23,048	3,670	2,029	28,747	
128-083	HLTH	Johnson County Health Department	142,553	1,562	325	-	1,887	1	355	-	6,852	7,208	14,248	(10,926)	-	3,322	
128-084	HLTH	Jones County Health Department	367,916	4,031	838	10,528	15,397	3	916	-	919	36,774	13,764	-	-	50,538	
128-085	HLTH	Lamar County Health Department	352,930	3,867	803	-	4,670	3	879	-	12,068	12,950	35,263	(14,071)	-	21,212	
128-086	HLTH	Lanier County Health Department	164,850	1,806	375	31,905	34,086	1	410	-	411	16,478	22,059	-	-	38,537	
128-087	HLTH	Laurens County Health Department	4,939,436	54,124	11,245	-	65,369	39	12,300	-	95,346	107,685	493,730	(142,762)	-	350,968	
128-088	HLTH	Lee County Health Department	744,199	8,155	1,694	3,154	13,003	6	1,853	-	1,859	74,390	14,583	-	-	88,938	
128-090	HLTH	Lincoln County Health Department	118,510	1,299	270	10,950	12,519	1	295	-	-	296	11,847	663	-	12,510	
128-092	HLTH	Lowndes County Health Department	8,032,955	88,021	18,288	217,018	323,327	63	20,003	-	20,066	802,950	178,437	33,674	1,015,061		
128-093	HLTH	Lumpkin County Health Department	617,892	6,771	1,407	8,477	16,655	5	1,539	-	1,544	61,761	21,064	-	-	82,825	
128-094	HLTH	Macon County Health Department	193,523	2,121	441	10,481	13,043	2	482	-	484	19,344	12,968	-	-	31,442	
128-095	HLTH	Madison County Health Department	402,153	4,407	916	16,129	21,452	3	1,001	-	9,029	10,033	40,194	(36,948)	-	3,246	
128-096	HLTH	Marietta County Health Department	141,334	1,549	322	448	2,319	1	353	-	-	14,123	14,623	-	-	14,061	
128-097	HLTH	Modifule County Health Department	468,759	5,136	1,067	-	6,203	4	1,167	-	5,029	6,200	46,859	(18,508)	-	28,351	
128-099	HLTH	Meriwether County Health Department	574,801	6,298	1,309	-	7,607	5	1,431	-	43,710	45,146	57,455	(38,985)	-	18,470	
128-100	HLTH	Miller County Health Department	167,489	1,835	381	-	2,216	1	417	-	22,012	22,430	16,739	(41,597)	-	(24,858)	
128-101	HLTH	Mitchell County Health Department	510,997	5,599	1,163	851	7,613	4	1,272	-	42,463	43,739	51,078	(17,043)	-	34,035	
128-102	HLTH	Monroe County Health Department	353,092	3,869	804	12,657	15,330	3	879	-	12,622	13,504	35,292	(25,758)	-	61,050	
128-103	HLTH	Montgomery County Health Department	189,096	2,072	430	4,190	6,692	1	472	-	472	18,902	(12,062)	-	-	6,840	
128-104	HLTH	Morgan County Health Department	420,795	4,611	958	15,375	20,944	3	1,048	-	388	1,439	42,063	(9,537)	-	32,526	
128-105	HLTH	Murray County Health Department	982,396	7,477	1,554	6,992	16,023	5	1,699	-	2,571	4,275	68,207	5,621	-	73,828	
128-106	HLTH	Muscogee County Health Department	8,798,598	96,410	20,031	12,112	128,553	69	21,909	-	622,297	644,275	879,481	(375,680)	37,704	541,505	
128-107																	

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer Code	Employer Category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate and Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense
128-120	HLTH	Randolph County Health Department	\$ 125,373	\$ 1,374	\$ 285	\$ -	\$ 1,659	\$ 1	\$ 312	\$ -	\$ 67,041	\$ 67,354	\$ 12,530	\$ (36,926)	\$ -	\$ (24,396)
128-121	HLTH	Richmond County Health Department	7,874,766	86,288	17,928	72,719	176,935	62	19,609	-	50,995	70,666	787,140	(193,496)	11,452	605,096
128-122	HLTH	Rockdale County Health Department	1,164,507	12,760	2,651	5,800	21,211	9	2,900	-	102,301	105,210	116,401	(51,085)	25,093	90,409
128-123	HLTH	Schley County Health Department	143,649	1,574	327	11,038	12,939	1	358	-	-	359	14,360	17,923	-	32,283
128-124	HLTH	Scriven County Health Department	325,719	742	3,569	5,142	9,453	3	811	-	3,283	4,097	32,555	(33,995)	-	(1,440)
128-125	HLTH	Seminole County Health Department	323,282	3,542	736	-	4,278	3	805	-	70,338	71,146	32,315	(74,501)	-	(42,186)
128-126	HLTH	Spalding County Health Department	945,032	10,355	2,151	13,349	25,855	7	2,353	-	11,285	13,645	94,463	(15,824)	-	78,639
128-127	HLTH	Stephens County Health Department	400,366	4,387	911	-	5,298	3	997	-	29,765	30,765	40,020	(18,679)	-	21,323
128-128	HLTH	Stewart County Health Department	51,741	567	118	263	948	-	129	-	63,110	63,239	5,169	(37,972)	-	(32,803)
128-129	HLTH	Sumter County Health Department	627,436	6,875	1,428	-	8,303	5	1,562	-	49,317	50,884	62,717	(57,427)	17,332	22,622
128-130	HLTH	Talbot County Health Department	120,012	1,315	273	-	1,588	1	299	-	16,229	16,529	11,994	(9,391)	-	2,603
128-131	HLTH	Taliaferro County Health Department	136,786	1,499	311	8,389	10,199	1	341	-	-	342	13,674	6,939	-	20,613
128-132	HLTH	Tattall County Health Department	519,160	5,689	1,182	-	6,871	4	1,293	-	35,010	36,307	51,892	(22,319)	-	29,573
128-133	HLTH	Taylor County Health Department	274,465	3,007	625	3,559	7,191	2	683	-	623	1,308	27,435	7,811	-	28,248
128-134	HLTH	Telfair County Health Department	357,722	3,920	814	2,390	7,124	3	891	-	193	1,087	35,756	7,490	-	43,246
128-135	HLTH	Terrell County Health Department	267,845	2,935	610	2,227	5,772	2	667	-	-	669	26,770	10,168	-	36,938
128-136	HLTH	Thomas County Health Department	1,609,101	17,632	3,663	-	21,295	13	4,007	-	42,198	46,218	160,842	(30,708)	15,496	145,630
128-137	HLTH	Tift County Health Department	932,970	10,223	2,124	28,595	40,942	7	2,323	-	8,049	10,379	93,258	(3,458)	-	89,800
128-138	HLTH	Toombs County Health Department	587,797	6,441	1,338	-	7,779	5	1,464	-	46,679	48,148	58,755	(39,430)	-	19,325
128-139	HLTH	Towns County Health Department	338,350	3,707	770	-	4,477	3	843	-	21,770	22,616	33,823	(66,253)	14,679	(17,751)
128-140	HLTH	Treutlen County Health Department	170,901	1,873	389	468	2,730	1	426	-	17,894	18,321	17,080	(7,710)	-	9,370
128-141	HLTH	Troup County Health Department	7,475,050	81,908	17,018	277,261	376,187	59	18,613	-	18,613	18,672	747,184	(6,101)	21,925	765,210
128-142	HLTH	Turner County Health Department	208,956	2,290	476	194	2,960	2	520	-	7,895	8,417	20,884	(3,242)	-	17,642
128-143	HLTH	Twiggs County Health Department	128,541	1,408	293	-	1,701	1	340	-	33,789	34,110	48,848	(39,947)	-	(27,099)
128-144	HLTH	Union County Health Department	509,007	5,577	1,159	3,738	10,474	4	1,267	-	23,868	25,139	50,881	(11,983)	-	62,864
128-145	HLTH	Upson County Health Department	675,644	7,403	1,538	8,277	17,218	5	1,682	-	50,359	52,046	67,535	(21,374)	-	46,161
128-146	HLTH	Walker County Health Department	1,038,118	11,375	2,363	-	13,738	8	2,585	-	69,705	72,298	103,768	(61,296)	-	42,472
128-147	HLTH	Walton County Health Department	1,316,644	14,427	2,997	77,186	94,610	10	3,279	-	19,373	22,662	131,609	(46,346)	-	85,263
128-148	HLTH	Ware County Health Department	9,057,346	99,246	20,620	283,415	403,281	71	22,553	-	-	22,624	905,347	(284,002)	11,980	1,201,329
128-149	HLTH	Warren County Health Department	117,616	1,299	268	8,440	9,997	1	293	-	102	396	11,756	(2,944)	-	14,700
128-150	HLTH	Washington County Health Department	491,685	5,387	1,119	25,715	32,221	4	1,224	-	49,144	50,368	24,487	-	-	73,631
128-151	HLTH	Wayne County Health Department	602,824	6,605	1,372	8,336	16,313	5	1,501	-	6,605	8,111	60,261	(12,585)	-	47,676
128-152	HLTH	Webster County Health Department	90,933	996	207	1,392	2,595	1	226	-	227	227	660	-	-	9,747
128-153	HLTH	Wheeler County Health Department	193,076	2,116	440	1,948	4,504	2	481	-	205	688	19,299	3,005	-	22,304
128-154	HLTH	White County Health Department	522,775	5,728	1,190	9,004	15,922	4	1,302	-	1,306	52,254	16,514	-	-	68,768
128-155	HLTH	Wilfield County Health Department	3,813,187	41,783	8,681	96,737	147,201	30	9,495	-	9,525	381,157	59,856	8,096	-	449,109
128-156	HLTH	Wilcox County Health Department	156,768	1,718	357	-	2,075	1	390	-	18,718	19,109	15,669	(9,823)	-	8,846
128-157	HLTH	Wilkes County Health Department	316,175	3,464	720	1,196	5,380	2	787	-	303	1,092	31,601	(6,345)	-	25,256
128-158	HLTH	Wilkinson County Health Department	261,956	2,870	596	8,887	12,353	2	652	-	50,930	51,582	26,182	(12,165)	-	14,017
128-159	HLTH	Worth County Health Department	419,292	4,594	955	-	5,549	3	1,044	-	38,238	41,908	41,908	(34,771)	-	7,137
129-008	MRCS	Woodright Industries	754,352	8,266	1,717	38,022	48,005	6	1,878	-	10,258	12,142	75,407	(36,688)	2,909	41,628
129-009	MRCS	Jessamine Place	963,552	10,558	2,194	-	12,752	8	2,399	-	17,208	19,615	96,312	(6,917)	-	56,795
129-022	MRCS	Carroll County MR Services	903,850	9,904	2,058	13,397	25,359	7	2,251	-	6,468	8,726	90,345	60,462	8,322	159,129
129-035	MRCS	Green Oaks Service Center	1,359,654	14,898	3,095	13,764	31,757	11	3,866	-	731	4,128	135,908	4,804	-	140,712
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	980,975	10,749	2,233	36,698	49,680	8	2,443	-	7,859	10,310	98,054	(2,433)	-	95,621
129-101	MRCS	Mitchell-Baker Service Center	1,169,015	12,809	2,661	23,710	39,180	9	2,911	-	2,920	116,854	38,385	-	-	155,239
129-136	MRCS	Thomas/Grady Service Center	1,533,510	17,899	3,719	-	21,618	13	4,068	-	166,936	171,017	163,282	(112,993)	16,835	67,124
129-137	MRCS	Tift County - Diversified Enterprise	1,010,948	11,077	2,302	-	13,379	8	2,517	-	691,204	693,729	101,054	(530,598)	-	(429,544)
6031	PSCH	Bacon County Schools	140,075	1,535	319	645	2,499	1	319	-	19,608	19,958	14,000	(6,894)	-	7,106
6051	PSCH	Baldwin County Schools	611,068	6,696	1,391	97,668	105,755	5	1,522	-	1,527	61,083	106,095	-	-	167,178
6071	PSCH	Barrow County Schools	84,313	924	192	376	1,492	1	210	-	182	393	8,424	3,140	-	11,564
6091	PSCH	Ben Hill County Schools	102,467	1,123	233	154	1,510	1	255	-	1,610	1,866	10,241	(800)	-	9,441
6111	PSCH	Bibb County Schools	801,138	4,395	913	-	5,308	3	999	-	94,826	95,828	40,099	(121,397)	-	(81,298)
6141	PSCH	Brooks County Schools	57,427	599	131	1,056	1,816	-	143	-	1,325	1,468	5,739	(14,637)	-	20,376
6161	PSCH	Butts County Schools	176,790	1,937	402	-	2,339	-	440	-	3,160	17,670	16,760	(6,887)	-	10,883
6201	PSCH	Camden County Schools	-	-	-	-	-	-	-	-	10,999	-	(36,525)	-	-	(36,525)
6211	PSCH	Candler County Schools	158,961	1,742	362	31,481	33,585	-	396	-	-	397	15,888	59,594	-	75,482
6221	PSCH	Carroll County Schools	86,100	943	196	1,612	2,751	-	214	-	1,215	8,608	(6,805)	-	-	1,803
6231	PSCH	Catoosa County Board of Education	-	-	-	-	-	-	-	-	27,277	27,277	-	(30,733)	-	(30,733)
6251	PSCH	Chatham County Schools	346,432	3,796	789	8,738	13,323	3	863	-	571	1,437	34,627	46,793	-	81,420
6252	PSCH	Live Oak Public Libraries	64,332	705	146	816	1,667	1	160	-	24,647	24,808	6,432	(12,823)	-	(6,391)
6281	PSCH	Cherokee County Schools	112,661	1,234	256	17,718	19,208	1	281	-	-	282	11,262	(52,520)	-	63,782
6291	PSCH	Clarke County Schools	421,079	4,614	959	2,858	8,431	3	1,049	-	1,052	42,088	7,462	-	-	49,550
6311	PSCH	Clayton County Schools	262,159	2,873	597	23,036	26,508	2	653	-	18,876	19,531	26,205	(29,654)	9,835	6,386
6331	PSCH	Cobb County Schools	-	-	-	-	-	-	-	-	59,058	59,058	-	(33,847)	-	(33,847)
6341	PSCH	Coffee County Schools	78,099	856	178	49,943	50,977	1	194	-	-	195	7,807	31,214	-	39,021
6351	PSCH	Colquitt County Schools	208,184	2,281	474											

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer Code	Employer Category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Employees	Total Pension Expense		
															Proportionate Share of Actual Experience	Share of Contributions
409	STAT	Georgia State Finance and Investment Commissioner	\$ 12,311,693	\$ 134,905	\$ 28,029	\$ 40,909	\$ 203,843	\$ 97	\$ 30,657	\$ -	\$ 170,969	\$ 201,723	\$ 1,230,644	\$ (40,699)	\$ 21,043	\$ 1,210,988
410	STAT	State Properties Commissioner	1,455,379	15,947	3,313	22,901	42,161	11	3,624	-	17,245	20,880	145,472	100,085	-	245,557
411	STAT	Georgia Department of Defense	29,401,385	322,165	66,935	1,759,306	2,148,406	232	73,211	-	-	73,443	2,938,882	1,292,689	47,033	4,278,604
414	STAT	Georgia Department of Education	51,554,993	964,913	117,370	-	682,283	406	128,375	-	723,610	852,391	5,153,290	(659,548)	205,021	4,698,763
415	STAT	The Technical College System of Georgia	13,722,764	150,367	31,241	-	181,608	108	34,171	-	340,326	374,605	1,371,688	11,643	14,436	1,387,767
418	STAT	Prosecuting Attorneys Council	74,509,780	816,439	169,628	156,763	1,142,830	587	185,534	-	123,857	309,978	7,447,792	944,233	479,110	8,871,825
419	STAT	Georgia Department of Community Health	75,019,396	822,024	170,789	625,367	1,618,180	591	186,803	-	-	187,394	7,498,732	3,314,996	71,277	10,885,005
420	STAT	Georgia Forestry Commissioner	32,948,596	361,034	75,010	267,456	703,500	260	82,044	-	568,562	650,866	3,293,451	1,021,280	337,322	4,652,053
422	STAT	Office of Planning and Budget	29,825,226	326,809	67,900	-	394,709	235	74,267	-	760,668	835,170	2,981,245	(3,078,392)	203,106	105,959
427	STAT	Georgia Department of Human Services	215,708,467	2,363,621	491,080	1,242,805	4,097,506	1,700	537,129	-	2,852,785	3,391,614	21,561,619	1,389,059	1,177,916	24,128,630
428	STAT	Georgia Department of Community Affairs	30,616,658	335,481	69,702	22,357	427,540	142	76,238	-	304,253	380,732	3,060,357	(273,859)	135,063	2,961,561
429	STAT	Department of Economic Development	18,072,656	198,031	41,144	35,333	274,508	242	45,002	-	210,990	256,134	1,806,492	630,234	12,086	2,488,812
430	STAT	Administrative Office of the Courts	8,367,203	91,683	19,049	137,986	248,718	66	20,835	-	157,293	178,194	636,361	(450,875)	-	385,486
432	STAT	Georgia Court of Appeals	21,328,913	233,711	48,557	1,282,051	1,564,319	168	53,110	-	-	53,278	2,131,980	1,133,931	-	3,265,911
436	STAT	Superior Courts of Georgia	18,918,998	207,305	43,071	55,459	305,835	149	47,110	-	194,057	241,316	1,891,089	263,199	193,301	2,347,589
438	STAT	Supreme Court	13,076,646	143,287	29,770	765,580	938,637	103	32,562	-	89,820	122,485	1,307,103	182,819	79,439	1,569,361
440	STAT	Georgia Department of Labor	82,328,540	902,113	187,428	-	1,089,541	649	205,004	-	2,019,212	2,224,865	8,229,332	(2,130,681)	499,693	6,598,344
441	STAT	Department of Behavioral Health and Developmental Disabilities	254,408,563	2,787,677	579,184	3,764,142	7,131,003	2,005	633,495	-	886,574	1,522,074	25,429,973	(5,152,316)	625,674	20,903,331
442	STAT	Georgia Department of Law	31,012,435	339,818	70,603	1,756,714	2,172,162	244	77,223	-	77,467	3,099,918	7,274,462	1,099,913	86,402	5,960,783
444	STAT	General Assembly of Georgia	18,848,224	206,540	42,912	29,858	279,310	149	46,936	-	207,926	255,011	1,884,119	(19,097)	8,763	1,873,785
461	STAT	Department of Juvenile Justice	189,953,918	2,081,416	432,447	195,765	2,709,628	1,497	472,998	-	5,388,383	5,862,878	18,987,286	(1,340,344)	881,516	18,528,438
462	STAT	Georgia Department of Natural Resources	132,189,956	1,448,469	300,943	18,569	1,767,981	1,042	329,162	-	517,762	847,966	13,213,342	(2,234,047)	1,131,702	12,050,997
465	STAT	State Board Pardons and Paroles	14,202,367	155,622	32,333	-	187,955	112	35,365	-	18,798,834	18,834,311	1,419,632	(13,728,634)	196,139	(12,112,863)
466	STAT	Georgia Department of Public Safety	147,150,412	1,612,398	335,001	6,582,202	8,529,601	1,159	366,415	-	1,140,793	1,508,267	14,708,746	(592,269)	908,032	15,024,509
467	STAT	Georgia Department of Corrections	518,945,089	5,886,336	1,181,431	-	6,867,767	4,087	1,292,204	-	56,191,493	57,487,784	51,872,338	(38,561,955)	3,051,629	16,382,017
469	STAT	Georgia Department of Early Care Learning	27,282,343	278,243	62,111	1,844,458	2,205,515	215	67,935	-	2,727,066	2,880,115	2,880,115	-	4,032	5,611,213
470	STAT	Georgia Public Service Commissioner	8,811,594	96,553	20,060	82,782	199,395	69	21,941	-	-	22,010	880,783	52,993	30,870	964,646
471	STAT	Georgia Bureau of Investigator	84,476,621	925,651	192,319	3,805,454	4,923,424	666	210,353	-	211,019	8,444,047	4,412,199	453,868	30,680	13,310,114
474	STAT	Department of Revenue	75,184,489	823,833	171,164	10,674	1,005,671	592	187,214	-	281,703	469,509	7,515,232	(1,564,336)	243,196	6,194,092
475	STAT	Georgia Department of Driver Services	34,994,534	383,452	79,665	147,179	610,299	276	87,139	-	289,865	377,280	3,497,956	492,508	136,251	4,126,715
476	STAT	Georgia Student Finance Commission	4,219,890	46,239	9,607	93,193	149,039	33	10,508	-	227,430	237,971	421,811	41,949	52,304	516,064
477	STAT	Georgia Department of Community Supervisor	133,622,876	1,464,170	304,205	81,146,314	82,914,689	1,053	332,730	-	-	333,783	13,356,570	53,998,637	553,453	67,900,660
478	STAT	Secretary of State	16,900,149	185,183	38,475	149,953	373,611	133	42,083	-	243,662	285,878	1,689,290	567,615	54,725	2,311,630
480	STAT	Soil and Water Commission	1,842,262	20,187	4,194	-	24,381	15	4,587	-	294,878	299,480	184,147	(294,408)	-	(110,261)
482	STAT	Georgia Teachers Retirement System	28,065,328	307,525	63,893	85,973	457,391	221	69,885	-	202,265	272,371	2,805,333	301,476	117,207	3,224,016
484	STAT	Georgia Department of Transportation	265,325,391	2,907,298	604,037	-	3,511,335	2,091	660,678	-	8,493,490	9,156,259	26,521,188	(9,633,195)	2,378,329	19,266,222
488	STAT	Georgia Department of Veterans Service	8,144,520	89,243	18,542	-	107,785	64	20,280	-	191,300	211,644	814,100	(129,808)	-	684,292
489	STAT	Subsequent Injury Trust Fund	1,267,055	13,884	2,885	-	16,769	10	3,155	-	-	126,653	126,653	(91,816)	-	(91,163)
490	STAT	State Board of Workers Comp	12,454,003	136,464	28,353	-	164,817	98	31,011	-	386,809	417,918	1,244,870	(591,009)	76,503	730,364
492	STAT	Georgia Public Defender Standards Council	66,835,766	732,352	152,158	59,761	944,271	527	166,426	-	672,811	839,764	6,880,720	132,954	118,515	6,932,189
900	STAT	Georgia Building Authority	10,861,337	119,018	24,728	-	143,746	86	27,047	-	122,987	150,120	1,085,719	(185,016)	94,038	984,741
921	STAT	Georgia Correctional Industries	11,498,670	126,007	26,180	64,586	216,773	91	28,635	-	548,617	577,343	1,149,475	(238,289)	71,852	983,038
922	STAT	George L. Smith II - GWCCA	27,800,732	304,626	63,291	223,243	591,160	219	69,226	-	971,143	1,040,588	2,778,883	114,120	328,445	3,221,448
927	STAT	State Road and Tollway Authority	9,328,683	102,219	21,238	86,218	209,675	74	23,229	-	359,365	382,668	932,468	2,684	-	935,152
977	STAT	Georgia Public Broadcasting	12,846,328	140,763	29,246	511,576	681,585	101	31,988	-	32,089	-	1,284,084	899,104	14,818	2,198,006
980	STAT	GTA Georgia Technology Authority	21,520,649	235,812	48,994	160,906	445,712	170	53,588	-	1,681,689	1,735,447	2,151,143	(272,988)	43,934	1,222,089
817	TCOL	Oconee Fall Line Technical College	3,111,104	34,090	7,083	11,067	52,240	25	7,747	-	57,578	65,350	310,975	35,865	-	346,840
818	TCOL	Coastal Pines Technical College	4,441,435	48,667	10,111	205,017	263,795	35	11,059	-	6,232	17,326	443,956	154,635	-	598,591
820	TCOL	Albany Technical College	8,246,663	90,363	18,774	-	109,137	65	20,535	-	57,322	77,922	824,317	174,456	-	998,773
822	TCOL	Athens Technical College	4,407,604	48,296	10,034	123,082	181,412	35	10,975	-	-	11,010	440,573	310,103	-	750,676
823	TCOL	Atlanta Technical College	9,276,983	101,652	21,120	24,584	147,356	73	23,100	-	321,004	344,177	927,299	(161,040)	10,448	776,707
824	TCOL	Augusta Technical College	12,064,033	132,191	27,465	261,818	421,474	95	30,044	-	-	30,135	1,205,885	213,294	24,837	1,444,016
826	TCOL	West Georgia Technical College	12,884,707	141,184	29,333	28,158	198,675	102	32,080	-	240,909	273,095	1,287,921	244,350	27,945	1,560,225
827	TCOL	Chattahoochee Technical College	14,256,748	156,218	32,457	93,895	282,570	112	35,500	-	246,077	281,689	1,425,065	100,713	37,126	1,562,904
828	TCOL	Columbus Technical College	4,680,851	51,290	10,656	40,520	102,466	37	11,656	-	136,401	149,094	467,985	136,344	3,256	607,485
829	TCOL	Georgia Northwestern Technical College	10,242,484	112,232	23,318	10,829	146,379	81	25,504	-	177,150	202,735	1,023,811	(87,186)	16,111	952,736
830	TCOL	Georgia Piedmont Technical College	7,566,917	82,914	17,227	58,150	158,291	60	18,842	-	32,004	50,906	756,366	209,109	-	965,475
831	TCOL	Southern Crescent Technical College	6,575,586	72,052	14,970	191,434	278,456	62	16,374	-	2,535	18,961	657,275	217,715	24,299	899,289
832	TCOL	Gwinnett Technical College	16,075,576	176,148	36,598	1,207,011	1,419,757	127	40,029	-	40,156	1,606,872	2,070,628	-	-	3,677,500
834	TCOL	Lanier Technical College	5,471,877	59,958	12,457	412,583	484,998	47	13,625	-	-	13,668	546,955	433,843	-	980,798

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Pension Expense Related to Specific Individual Employees	Total Pension Expense	
835	TCOL	Central Georgia Technical College	\$ 17,734,997	\$ 194,331	\$ 40,375	\$ -	\$ 234,706	\$ 140	\$ 44,161	\$ -	\$ 659,254	\$ 703,555	\$ 1,772,741	\$ (179,495)	\$ 20,893	\$ 1,614,139	
837	TCOL	Southern Regional Technical College	8,947,527	98,042	20,370	635,887	754,299	70	22,280	-	22,350	894,370	2,224,940	25,225	3,144,535		
838	TCOL	North Georgia Technical College	5,244,036	57,461	11,939	211,251	280,651	41	13,058	-	13,099	524,180	123,039	19,271	666,490		
841	TCOL	Savannah Technical College	8,416,792	92,227	19,162	282,637	394,026	66	20,958	-	21,024	841,320	529,420	23,950	1,394,690		
842	TCOL	South Georgia Technical College	4,737,019	51,906	10,784	90,485	153,175	37	11,795	-	11,832	473,494	98,749	7,256	579,499		
843	TCOL	Southeastern Technical College	3,048,276	33,401	6,940	36,360	76,701	24	7,590	-	17,112	304,696	(1,106)	-	303,590		
844	TCOL	Ogeechee Technical College	914,897	10,025	2,083	90,694	102,802	7	2,278	-	2,285	91,449	116,003	-	207,452		
846	TCOL	Southwest Georgia Technical College	-	-	-	-	-	-	-	-	517,949	517,949	(1,637,918)	-	(1,637,918)		
848	TCOL	Wiregrass Georgia Technical College	5,980,884	65,535	13,616	510,492	589,643	47	14,893	-	12,694	27,634	597,829	266,617	864,446		
503-0503	UNIV	Georgia Institute of Technology	2,112,788	23,151	4,810	50,778	78,739	17	5,261	-	102,146	107,424	211,192	103,963	315,155		
509-0509	UNIV	Georgia State University	1,631,357	17,876	3,714	100,539	122,129	13	4,062	-	4,075	163,067	239,184	25,182	427,433		
512-0512	UNIV	Augusta University	3,032,599	33,230	6,904	1,153,605	1,193,739	24	7,551	-	7,575	303,133	799,808	-	1,102,941		
518-0518	UNIV	University of Georgia	3,312,019	36,291	7,540	70,133	113,964	26	8,247	-	195,927	204,200	331,057	(2,639)	342,405		
521-0521	UNIV	Albany State University	309,677	3,393	705	184,820	188,918	2	771	-	-	773	30,957	100,513	139,470		
524-0524	UNIV	Armstrong Atlantic State University	281,897	3,089	642	70,694	74,425	2	702	-	23,671	24,375	28,176	(57,173)	(28,997)		
528-0528	UNIV	Clayton College and State University	84,395	925	192	2,203	3,320	1	210	-	17,219	17,430	8,438	1,632	10,270		
530-0530	UNIV	Columbus State University	158,961	1,742	362	-	2,104	1	396	-	3,411	3,808	15,892	(2,665)	13,225		
531-0531	UNIV	University of North Georgia	484,964	5,314	1,104	24,498	30,916	4	1,208	-	1,039	2,251	48,477	74,648	123,125		
536-0536	UNIV	Georgia College and State University	564,079	6,181	1,284	75,628	83,093	4	1,405	-	3,795	5,204	56,383	42,324	5,025	103,732	
539-0539	UNIV	Georgia Southern University	426,684	4,675	971	37,033	42,679	3	1,062	-	1,065	42,650	71,663	15,011	129,324		
540-0540	UNIV	Georgia Gwinnett College	51,335	563	117	-	690	-	128	-	16,898	17,026	5,129	(94,257)	(49,128)		
542-0542	UNIV	Georgia Southwestern State University	267,236	2,928	608	85,343	88,879	2	665	-	-	667	26,712	65,759	92,471		
543-0543	UNIV	Kennesaw State University	328,156	3,596	747	45,466	49,809	3	817	-	-	820	32,801	34,983	67,764		
547-0547	UNIV	Middle Georgia State College	907,383	9,943	2,066	9,470	21,479	7	2,259	-	35,295	37,561	90,699	24,559	115,258		
551-0551	UNIV	Valdosta State University	356,057	3,901	811	39,372	44,084	3	887	-	13,157	14,047	35,593	(33,741)	1,852		
554-0554	UNIV	State University of West Georgia	353,133	3,869	804	20,080	24,753	3	879	-	-	882	35,296	31,812	67,108		
557-0557	UNIV	Abraham Baldwin Agricultural College	376,364	4,124	857	-	4,981	3	937	-	36,518	37,458	37,623	(18,051)	19,572		
562-0562	UNIV	Bainbridge College	68,109	746	155	5,520	6,421	1	170	-	168,553	168,724	6,808	(90,867)	(84,059)		
563-0563	UNIV	College of Coastal Georgia	212,245	2,326	483	-	2,809	2	529	-	5,049	5,580	21,218	10,754	31,972		
567-0567	UNIV	South Georgia State College	339,203	3,717	772	4,082	8,571	3	845	-	29,452	30,300	33,904	9,998	50,655		
570-0570	UNIV	Darton College	-	-	-	1,872	1,872	-	-	-	55,838	55,838	(1)	(11,655)	(11,655)		
573-0573	UNIV	Georgia Highlands College	73,632	807	168	-	975	1	183	-	57,796	57,980	7,359	(47,325)	(39,966)		
576-0576	UNIV	Gordon College	68,352	749	156	-	905	1	170	-	1,278	1,449	6,835	(1,008)	5,827		
598-0598	UNIV	Regents Central Office	3,111,551	34,095	7,084	576	41,755	25	7,748	-	353,260	361,033	311,022	(56,451)	94,572	349,143	
209-0209	VARS	Agricultural Commodity Commission	481,106	5,272	1,095	5,948	12,315	4	1,198	-	41	1,243	48,092	18,254	66,346		
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	67,418	739	153	43,112	44,004	1	168	-	-	169	6,739	26,945	33,684		
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,230,219	13,480	2,801	55,371	71,652	10	3,063	-	5,291	8,364	122,968	28,775	151,743		
237-092	VARS	District Attorneys Staff	33,181	364	76	168	628	-	83	-	32,465	32,548	3,313	(19,166)	(15,873)		
Total all Employers			\$ 3,984,496,204	\$ 43,660,043	\$ 9,071,071	\$ 139,105,961	\$ 191,837,075	\$ 31,401	\$ 9,921,663	\$ -	\$ 132,747,937	\$ 142,701,001	\$ 398,279,170	\$ 7,461,142	\$ 18,923,590	\$ 424,663,907	
Nonemployers: State of Georgia			\$ 76,838,796	\$ 841,957	\$ 174,929	\$ 277,041	\$ 1,293,927	\$ 599	\$ 191,337	\$ -	\$ 6,635,065	\$ 6,827,001	\$ 7,680,577	\$ (7,461,142)	\$ 453,389	\$ 672,824	
Total All Entities			\$ 4,061,335,000	\$ 44,502,000	\$ 9,246,000	\$ 139,383,002	\$ 193,131,002	\$ 32,000	\$ 10,113,000	\$ -	\$ 139,383,002	\$ 149,528,002	\$ 405,959,747	\$ -	\$ 19,376,979	\$ 425,336,731	

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2017

(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 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 and the State of Georgia. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the ERS Plan, or the State of Georgia. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the 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*, 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 Amounts by

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2017

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, 2016 through June 30, 2017. 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, 2017 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$ 608,553,749
Prior year accruals	1,114,232
Forfeited leave	18,644,647
Salary spiking penalty	225,357
Service purchases	38,360
Transfers in from other retirement systems	601,502
Transfers out from ERS	(5,765,492)
Department of Revenue deficiency	657,778
Employees' Retirement System of Georgia contributions	1,203,310
Miscellaneous	<u>6,651</u>
 Total employer and nonemployer contributions per audited financial statements	 \$ <u><u>625,280,094</u></u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2017 were as follows (amounts in thousands):

Total pension liability	\$ 17,159,634
Plan fiduciary net position	<u>13,098,299</u>
 Employers' and nonemployers' net pension liability	 \$ <u><u>4,061,335</u></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, 2017

(a) *Actuarial Assumptions*

The collective total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of June 30, 2016, with update procedures used to roll forward the total pension liability to June 30, 2017. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

Inflation	2.75%
Salary increases	3.25–7.00%, including inflation
Investment rate of return	7.50%, 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, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

The long-term expected rate of return on 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

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2017

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

(b) Discount Rate

The discount rate used to measure the collective total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the 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 7.50%, 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 (6.50%) or 1-percentage-point higher (8.5%) than the current rate at June 30, 2017 (amounts in thousands):

	1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
Collective net pension liability	\$ 5,732,372	4,061,335	2,635,889

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2017

(5) Special Funding Situation

The employer contributions for local tax commissioners are funded by the State of Georgia on behalf of the local county employers and the employer contributions for 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 or deferred outflows or inflows to report in the financial statements of the local county employers. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net 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.

(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, 2017 (amounts in thousands):

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Difference between expected and actual experience	2017	2.6 years	\$ —	72,315	27,813	44,502
Changes of assumptions	2016	2.3 years	<u>40,068</u>	<u>—</u>	<u>30,822</u>	<u>9,246</u>
Total deferred outflows of resources			<u>\$ 40,068</u>	<u>72,315</u>	<u>58,635</u>	<u>53,748</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, 2017

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred inflows of resources:						
Difference between expected and actual experience						
	2015	2.5 years	\$ 10,790	—	10,790	—
	2016	2.3 years	135	—	103	32
	Subtotal		<u>10,925</u>	<u>—</u>	<u>10,893</u>	<u>32</u>
Difference between projected and actual earnings on pension plan investments						
	2014	5.0 years	457,705	—	228,853	228,852
	2015	5.0 years	(295,682)	—	(98,561)	(197,121)
	2016	5.0 years	(642,974)	—	(160,743)	(482,231)
	2017	5.0 years	—	575,766	115,153	460,613
	Subtotal		<u>(480,951)</u>	<u>575,766</u>	<u>84,702</u>	<u>10,113</u>
	Total deferred inflows of resources		<u>\$ (470,026)</u>	<u>575,766</u>	<u>95,595</u>	<u>10,145</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:	
2018	\$ (47,674)
2019	160,839
2020	45,592
2021	<u>(115,154)</u>
Total	<u>\$ 43,603</u>

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.6 and 2.3 years for the 2017 and 2016 amounts, respectively.

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2017

(7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2017 (excluding that attributable to employer paid member contributions and pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$	125,910
Interest on the total pension liability and net cash flow		1,230,175
Current-period benefit changes		30,563
Member contributions		(35,863)
Projected earnings on plan investments		(899,860)
Administrative expense		8,732
Other		(16,737)
Recognition (amortization) of deferred outflows and deferred inflows of resources:		
Difference between expected and actual experience		16,920
Changes of assumptions		30,822
Difference between projected and actual earnings on plan investments		<u>(84,702)</u>
Collective pension expense	\$	<u><u>405,960</u></u>

SUPPLEMENTARY INFORMATION
(See Accompanying Independent Auditors' Report)

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
For the year ended June 30, 2017

Employer Category <u>Code</u>	<u>Employer</u>		State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
CORT	Dekalb County State Court	\$	976,709	0.160000%
CORT	Bibb County State Court		465,870	0.080000%
CORT	Chatham County State Court		315,770	0.050000%
TAXS	Appling County Tax Officials		17,998	0.000000%
TAXS	Bacon County Tax Officials		20,576	0.000000%
TAXS	Baker County Tax Officials		11,669	0.000000%
TAXS	Baldwin County Tax Officials		94,144	0.020000%
TAXS	Barrow County Tax Officials		14,731	0.000000%
TAXS	Bartow County Tax Officials		153,016	0.030000%
TAXS	Ben Hill County Tax Officials		6,036	0.000000%
TAXS	Berrien County Tax Officials		32,112	0.010000%
TAXS	Bibb County Tax Officials		226,545	0.040000%
TAXS	Bleckley County Tax Officials		16,788	0.000000%
TAXS	Brantley County Tax Officials		27,247	0.000000%
TAXS	Brooks County Tax Officials		27,054	0.000000%
TAXS	Bryan County Tax Officials		74,538	0.010000%
TAXS	Bulloch County Tax Officials		50,957	0.010000%
TAXS	Burke County Tax Officials		26,369	0.000000%
TAXS	Butts County Tax Officials		26,085	0.000000%
TAXS	Calhoun County Tax Officials		13,577	0.000000%
TAXS	Camden County Tax Officials		79,106	0.010000%
TAXS	Candler County Tax Officials		35,439	0.010000%
TAXS	Carroll County Tax Officials		85,953	0.010000%
TAXS	Catoosa County Tax Officials		37,901	0.010000%
TAXS	Charlton County Tax Officials		38,168	0.010000%
TAXS	Chatham County Tax Officials		175,111	0.030000%
TAXS	Chattahoochee County Tax Officials		8,645	0.000000%
TAXS	Chattooga County Tax Officials		8,566	0.000000%
TAXS	Clarke County Tax Officials		166,389	0.030000%
TAXS	Clay County Tax Officials		8,124	0.000000%
TAXS	Clayton County Tax Officials		160,389	0.030000%
TAXS	Clinch County Tax Officials		26,255	0.000000%
TAXS	Cobb County Tax Officials		618,654	0.100000%
TAXS	Coffee County Tax Officials		31,599	0.010000%
TAXS	Colquitt County Tax Officials		47,627	0.010000%
TAXS	Columbia County Tax Officials		163,094	0.030000%
TAXS	Cook County Tax Officials		19,728	0.000000%
TAXS	Coweta County Tax Officials		144,235	0.020000%
TAXS	Crawford County Tax Officials		6,476	0.000000%
TAXS	Crisp County Tax Officials		8,152	0.000000%
TAXS	Dade County Tax Officials		30,886	0.010000%
TAXS	Dawson County Tax Officials		26,811	0.000000%
TAXS	Decatur County Tax Officials		32,129	0.010000%
TAXS	Dekalb County Tax Officials		578,546	0.100000%
TAXS	Dodge County Tax Officials		23,980	0.000000%
TAXS	Dooly County Tax Officials		17,207	0.000000%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
For the year ended June 30, 2017

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Dougherty County Tax Officials	\$ 150,250	0.030000%
TAXS	Douglas County Tax Officials	72,313	0.010000%
TAXS	Early County Tax Officials	5,403	0.000000%
TAXS	Echols County Tax Officials	10,231	0.000000%
TAXS	Effingham County Tax Officials	43,650	0.010000%
TAXS	Elbert County Tax Officials	29,942	0.010000%
TAXS	Emanuel County Tax Officials	22,590	0.000000%
TAXS	Evans County Tax Officials	8,170	0.000000%
TAXS	Fannin County Tax Officials	25,105	0.000000%
TAXS	Fayette County Tax Officials	99,551	0.020000%
TAXS	Floyd County Tax Officials	59,886	0.010000%
TAXS	Forsyth County Tax Officials	301,820	0.050000%
TAXS	Franklin County Tax Officials	26,490	0.000000%
TAXS	Fulton County Tax Officials	1,157,822	0.190000%
TAXS	Glascocock County Tax Officials	9,996	0.000000%
TAXS	Glynn County Tax Officials	115,989	0.020000%
TAXS	Gordon County Tax Officials	96,195	0.020000%
TAXS	Grady County Tax Officials	15,494	0.000000%
TAXS	Greene County Tax Officials	17,936	0.000000%
TAXS	Gwinnett County Tax Officials	444,079	0.070000%
TAXS	Habersham County Tax Officials	34,815	0.010000%
TAXS	Hall County Tax Officials	70,278	0.010000%
TAXS	Hancock County Tax Officials	28,043	0.010000%
TAXS	Haralson County Tax Officials	30,741	0.010000%
TAXS	Harris County Tax Officials	7,502	0.000000%
TAXS	Hart County Tax Officials	18,207	0.000000%
TAXS	Heard County Tax Officials	17,003	0.000000%
TAXS	Henry County Tax Officials	237,249	0.040000%
TAXS	Houston County Tax Officials	135,389	0.020000%
TAXS	Irwin County Tax Officials	18,138	0.000000%
TAXS	Jackson County Tax Officials	48,019	0.010000%
TAXS	Jasper County Tax Officials	11,241	0.000000%
TAXS	Jeff Davis County Tax Officials	25,607	0.000000%
TAXS	Jefferson County Tax Officials	8,414	0.000000%
TAXS	Jenkins County Tax Officials	8,937	0.000000%
TAXS	Jones County Tax Officials	61,215	0.010000%
TAXS	Lamar County Tax Officials	31,442	0.010000%
TAXS	Lanier County Tax Officials	24,682	0.000000%
TAXS	Laurens County Tax Officials	59,544	0.010000%
TAXS	Lee County Tax Officials	28,378	0.010000%
TAXS	Liberty County Tax Officials	64,532	0.010000%
TAXS	Lincoln County Tax Officials	7,887	0.000000%
TAXS	Long County Tax Officials	6,532	0.000000%
TAXS	Lowndes County Tax Officials	136,293	0.020000%
TAXS	Lumpkin County Tax Officials	38,821	0.010000%
TAXS	Macon County Tax Officials	29,921	0.010000%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
For the year ended June 30, 2017

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Madison County Tax Officials	\$ 7,611	0.000000%
TAXS	Marion County Tax Officials	18,381	0.000000%
TAXS	Mcduffie County Tax Officials	35,191	0.010000%
TAXS	Mcintosh County Tax Officials	33,659	0.010000%
TAXS	Meriwether County Tax Officials	22,471	0.000000%
TAXS	Miller County Tax Officials	13,222	0.000000%
TAXS	Mitchell County Tax Officials	15,908	0.000000%
TAXS	Monroe County Tax Officials	44,023	0.010000%
TAXS	Montgomery County Tax Official	18,100	0.000000%
TAXS	Morgan County Tax Officials	37,523	0.010000%
TAXS	Murray County Tax Officials	44,922	0.010000%
TAXS	Muscogee County Tax Officials	174,766	0.030000%
TAXS	Newton County Tax Officials	130,856	0.020000%
TAXS	Oconee County Tax Officials	29,905	0.010000%
TAXS	Oglethorpe County Tax Officials	13,925	0.000000%
TAXS	Paulding County Tax Officials	111,729	0.020000%
TAXS	Peach County Tax Officials	35,612	0.010000%
TAXS	Pickens County Tax Officials	43,157	0.010000%
TAXS	Pierce County Tax Officials	29,364	0.010000%
TAXS	Pike County Tax Officials	16,882	0.000000%
TAXS	Polk County Tax Officials	63,887	0.010000%
TAXS	Pulaski County Tax Officials	9,244	0.000000%
TAXS	Quitman County Tax Officials	5,522	0.000000%
TAXS	Rabun County Tax Officials	25,413	0.000000%
TAXS	Richmond County Tax Officials	236,431	0.040000%
TAXS	Rockdale County Tax Officials	55,295	0.010000%
TAXS	Schley County Tax Officials	13,548	0.000000%
TAXS	Screven County Tax Officials	26,560	0.004000%
TAXS	Seminole County Tax Officials	7,563	0.001000%
TAXS	Spalding County Tax Officials	86,689	0.014000%
TAXS	Stephens County Tax Officials	46,838	0.008000%
TAXS	Stewart County Tax Officials	13,940	0.002000%
TAXS	Sumter County Tax Officials	37,027	0.006000%
TAXS	Talbot County Tax Officials	15,327	0.003000%
TAXS	Taliaferro County Tax Officials	13,740	0.002000%
TAXS	Tattnall County Tax Officials	41,347	0.007000%
TAXS	Taylor County Tax Officials	13,657	0.002000%
TAXS	Telfair County Tax Officials	7,535	0.001000%
TAXS	Terrell County Tax Officials	8,805	0.001000%
TAXS	Thomas County Tax Officials	47,373	0.008000%
TAXS	Tift County Tax Officials	51,519	0.008000%
TAXS	Towns County Tax Officials	35,821	0.006000%
TAXS	Troup County Tax Officials	44,438	0.007000%
TAXS	Turner County Tax Officials	27,265	0.004000%
TAXS	Twiggs County Tax Officials	39,361	0.006000%
TAXS	Upson County Tax Officials	39,299	0.006000%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
For the year ended June 30, 2017

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Walker County Tax Officials	\$ 72,094	0.012000%
TAXS	Walton County Tax Officials	56,630	0.009000%
TAXS	Ware County Tax Officials	32,515	0.005000%
TAXS	Warren County Tax Officials	14,024	0.002000%
TAXS	Washington County Tax Officials	34,594	0.006000%
TAXS	Wayne County Tax Officials	32,553	0.005000%
TAXS	Webster County Tax Officials	4,157	0.001000%
TAXS	White County Tax Officials	63,774	0.010000%
TAXS	Whitfield County Tax Officials	148,361	0.024000%
TAXS	Wilcox County Tax Officials	18,560	0.003000%
TAXS	Wilkes County Tax Officials	7,302	0.001000%
TAXS	Wilkinson County Tax Officials	18,406	0.003000%
TAXS	Worth County Tax Officials	<u>41,240</u>	<u>0.007000%</u>
	Total State Support Provided	<u>\$ 11,513,564</u>	<u>1.884000%</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2017
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
CORT	Dekalb County State Court	\$ 6,518,321	219,275
CORT	Bibb County State Court	3,109,114	447,668
CORT	Chatham County State Court	2,107,386	150,033
TAXS	Appling County Tax Officials	120,134	13,356
TAXS	Bacon County Tax Officials	137,314	9,715
TAXS	Baker County Tax Officials	77,856	8,965
TAXS	Baldwin County Tax Officials	628,289	7,140
TAXS	Barrow County Tax Officials	98,325	8,570
TAXS	Bartow County Tax Officials	1,021,182	102,185
TAXS	Ben Hill County Tax Officials	40,288	(11,933)
TAXS	Berrien County Tax Officials	214,317	20,396
TAXS	Bibb County Tax Officials	1,511,913	(24,385)
TAXS	Bleckley County Tax Officials	112,052	(4,911)
TAXS	Brantley County Tax Officials	181,826	15,662
TAXS	Brooks County Tax Officials	180,567	1,155
TAXS	Bryan County Tax Officials	497,432	33,272
TAXS	Bulloch County Tax Officials	340,056	31,108
TAXS	Burke County Tax Officials	175,978	(1,723)
TAXS	Butts County Tax Officials	174,069	(22,957)
TAXS	Calhoun County Tax Officials	90,608	9,269
TAXS	Camden County Tax Officials	527,933	(12,372)
TAXS	Candler County Tax Officials	236,532	25,768
TAXS	Carroll County Tax Officials	573,623	32,068
TAXS	Catoosa County Tax Officials	252,940	(51,853)
TAXS	Charlton County Tax Officials	254,727	23,892
TAXS	Chatham County Tax Officials	1,168,649	21,148
TAXS	Chattahoochee County Tax Officials	57,712	8,133
TAXS	Chattooga County Tax Officials	57,184	(21,946)
TAXS	Clarke County Tax Officials	1,110,450	(23,412)
TAXS	Clay County Tax Officials	54,219	(11,197)
TAXS	Clayton County Tax Officials	1,070,405	(57,965)
TAXS	Clinch County Tax Officials	175,206	20,473
TAXS	Cobb County Tax Officials	4,128,753	(210,751)
TAXS	Coffee County Tax Officials	210,865	(185)
TAXS	Colquitt County Tax Officials	317,840	19,548
TAXS	Columbia County Tax Officials	1,088,438	22,476
TAXS	Cook County Tax Officials	131,668	12,533
TAXS	Coweta County Tax Officials	962,577	34,174
TAXS	Crawford County Tax Officials	43,213	(15,908)
TAXS	Crisp County Tax Officials	54,422	(6,964)
TAXS	Dade County Tax Officials	206,113	18,008
TAXS	Dawson County Tax Officials	178,942	(5,547)
TAXS	Decatur County Tax Officials	214,438	(57,253)

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2017
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
TAXS	Dekalb County Tax Officials	\$ 3,861,071	(463,561)
TAXS	Dodge County Tax Officials	160,057	(1,376)
TAXS	Dooly County Tax Officials	114,855	11,717
TAXS	Dougherty County Tax Officials	1,002,744	25,294
TAXS	Douglas County Tax Officials	482,608	(25,188)
TAXS	Early County Tax Officials	36,065	(28,643)
TAXS	Echols County Tax Officials	68,271	8,202
TAXS	Effingham County Tax Officials	291,320	26,339
TAXS	Elbert County Tax Officials	199,818	18,424
TAXS	Emanuel County Tax Officials	150,757	17,294
TAXS	Evans County Tax Officials	54,544	(34,861)
TAXS	Fannin County Tax Officials	167,530	16,521
TAXS	Fayette County Tax Officials	664,394	60,631
TAXS	Floyd County Tax Officials	399,676	(61,449)
TAXS	Forsyth County Tax Officials	2,014,260	(13,766)
TAXS	Franklin County Tax Officials	176,790	15,429
TAXS	Fulton County Tax Officials	7,727,015	21,980
TAXS	Gilmer County Tax Officials	-	(831)
TAXS	Glascocock County Tax Officials	66,728	8,119
TAXS	Glynn County Tax Officials	774,090	34,670
TAXS	Gordon County Tax Officials	641,975	6,382
TAXS	Grady County Tax Officials	103,402	(11,504)
TAXS	Greene County Tax Officials	119,688	13,619
TAXS	Gwinnett County Tax Officials	2,963,678	(10,522)
TAXS	Habersham County Tax Officials	232,349	(15,631)
TAXS	Hall County Tax Officials	469,003	107
TAXS	Hancock County Tax Officials	187,146	(22,961)
TAXS	Haralson County Tax Officials	205,179	7,847
TAXS	Harris County Tax Officials	50,076	5,527
TAXS	Hart County Tax Officials	121,515	10,782
TAXS	Heard County Tax Officials	113,474	(6,483)
TAXS	Henry County Tax Officials	1,583,352	68,509
TAXS	Houston County Tax Officials	903,566	(2,653)
TAXS	Irwin County Tax Officials	121,028	13,787
TAXS	Jackson County Tax Officials	320,480	(56,609)
TAXS	Jasper County Tax Officials	75,013	(4,342)
TAXS	Jeff Davis County Tax Officials	170,901	18,236
TAXS	Jefferson County Tax Officials	56,168	(1,337)
TAXS	Jenkins County Tax Officials	59,661	(5,226)
TAXS	Jones County Tax Officials	408,530	40,465
TAXS	Lamar County Tax Officials	209,849	6,830
TAXS	Lanier County Tax Officials	164,728	12,839
TAXS	Laurens County Tax Officials	397,361	29,724

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2017
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
TAXS	Lee County Tax Officials	\$ 189,380	2,482
TAXS	Liberty County Tax Officials	430,664	10,764
TAXS	Lincoln County Tax Officials	52,635	3,789
TAXS	Long County Tax Officials	43,578	3,575
TAXS	Lowndes County Tax Officials	909,577	(69,558)
TAXS	Lumpkin County Tax Officials	259,073	4,561
TAXS	Macon County Tax Officials	199,696	27,180
TAXS	Madison County Tax Officials	50,807	(33,245)
TAXS	Marion County Tax Officials	122,652	10,332
TAXS	Mcduffie County Tax Officials	234,867	(11,564)
TAXS	Mcintosh County Tax Officials	224,632	21,194
TAXS	Meriwether County Tax Officials	149,944	(13,628)
TAXS	Miller County Tax Officials	88,253	8,224
TAXS	Mitchell County Tax Officials	106,163	7,456
TAXS	Monroe County Tax Officials	293,797	22,785
TAXS	Montgomery County Tax Official	120,784	5,937
TAXS	Morgan County Tax Officials	250,422	30,567
TAXS	Murray County Tax Officials	299,808	5,539
TAXS	Muscogee County Tax Officials	1,166,334	(33,095)
TAXS	Newton County Tax Officials	873,309	49,583
TAXS	Oconee County Tax Officials	199,574	(6,148)
TAXS	Oglethorpe County Tax Officials	92,923	10,107
TAXS	Paulding County Tax Officials	745,661	18,430
TAXS	Peach County Tax Officials	237,669	(6,656)
TAXS	Pickens County Tax Officials	288,030	(76,642)
TAXS	Pierce County Tax Officials	195,959	17,176
TAXS	Pike County Tax Officials	112,661	9,775
TAXS	Polk County Tax Officials	426,359	27,595
TAXS	Pulaski County Tax Officials	61,692	(27,951)
TAXS	Quitman County Tax Officials	36,836	(10,823)
TAXS	Rabun County Tax Officials	169,601	19,306
TAXS	Richmond County Tax Officials	1,577,869	(65,626)
TAXS	Rockdale County Tax Officials	369,013	(67,182)
TAXS	Schley County Tax Officials	90,405	8,019
TAXS	Screven County Tax Officials	177,237	22,171
TAXS	Seminole County Tax Officials	50,482	(23,410)
TAXS	Spalding County Tax Officials	578,537	26,658
TAXS	Stephens County Tax Officials	312,601	12,019
TAXS	Stewart County Tax Officials	93,045	(10,500)
TAXS	Sumter County Tax Officials	247,092	24,563
TAXS	Talbot County Tax Officials	102,305	(67,631)
TAXS	Taliaferro County Tax Officials	91,705	12,705
TAXS	Tattnall County Tax Officials	275,927	22,740

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2017
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
TAXS	Taylor County Tax Officials	\$ 91,136	9,265
TAXS	Telfair County Tax Officials	50,279	4,211
TAXS	Terrell County Tax Officials	58,768	14,180
TAXS	Thomas County Tax Officials	316,175	(5,908)
TAXS	Tift County Tax Officials	343,833	32,163
TAXS	Towns County Tax Officials	239,050	9,772
TAXS	Troup County Tax Officials	296,559	(20,875)
TAXS	Turner County Tax Officials	181,948	22,008
TAXS	Twiggs County Tax Officials	262,687	26,330
TAXS	Upson County Tax Officials	262,281	(30,040)
TAXS	Walker County Tax Officials	481,146	59,659
TAXS	Walton County Tax Officials	377,948	29,216
TAXS	Ware County Tax Officials	216,997	(12,544)
TAXS	Warren County Tax Officials	93,573	9,334
TAXS	Washington County Tax Officials	230,887	18,548
TAXS	Wayne County Tax Officials	217,241	(39,619)
TAXS	Webster County Tax Officials	27,739	(3,267)
TAXS	Wheeler County Tax Officials	-	(6,691)
TAXS	White County Tax Officials	425,628	35,775
TAXS	Whitfield County Tax Officials	990,113	47,108
TAXS	Wilcox County Tax Officials	123,871	2,977
TAXS	Wilkes County Tax Officials	48,736	6,097
TAXS	Wilkinson County Tax Officials	122,815	13,098
TAXS	Worth County Tax Officials	275,237	23,395
	Total for all employers	<u>\$76,838,796</u>	<u>\$672,824</u>

See accompanying independent auditors' report