



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

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

June 30, 2018

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees

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

We have audited the accompanying schedule of employer and nonemployer allocations of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD), which is administered by the Employees' Retirement System of Georgia (the System), as of the year ended June 30, 2018, and the related notes. We have also audited the columns titled net OPEB liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer as of and for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB 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 OPEB amounts by employer and nonemployer are free from material misstatement.

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

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



Opinions

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

Other Matter

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

Supplementary and Other Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
May 20, 2019

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer/ Nonemployer Allocation Percentage</u>
<u>LRS</u>			
444	General Assembly of Georgia	\$ 1,285,484	0.092857%
<u>GJRS</u>			
418	Prosecuting Attorneys Council	1,752,181	0.126569%
436	Superior Courts of Georgia	16,325,973	1.179306%
442	Georgia Department of Law	647,804	0.046794%
444	General Assembly of Georgia	191,440	0.013829%
<u>ERS</u>			
127-001	Appling County DFACS	200,425	0.014478%
127-002	Atkinson County DFACS	36,720	0.002652%
127-003	Bacon County DFACS	118,842	0.008585%
127-004	Baker County DFACS	96,315	0.006957%
127-005	Baldwin County DFACS	519,097	0.037497%
127-006	Banks County DFACS	132,770	0.009591%
127-007	Barrow County DFACS	415,014	0.029979%
127-008	Bartow County DFACS	487,878	0.035242%
127-009	Ben Hill County DFACS	150,671	0.010884%
127-010	Berrien County DFACS	347,001	0.025066%
127-011	Bibb County DFACS	2,755,215	0.199023%
127-012	Bleckley County DFACS	72,520	0.005238%
127-013	Brantley County DFACS	317,241	0.022916%
127-014	Brooks County DFACS	144,708	0.010453%
127-015	Bryan County DFACS	65,613	0.004740%
127-016	Bulloch County DFACS	423,624	0.030600%
127-017	Burke County DFACS	258,294	0.018658%
127-018	Butts County DFACS	220,478	0.015926%
127-019	Calhoun County DFACS	80,589	0.005821%
127-020	Camden County DFACS	417,093	0.030129%
127-021	Candler County DFACS	124,641	0.009003%
127-022	Carroll County DFACS	629,405	0.045465%
127-023	Catoosa County DFACS	286,386	0.020687%
127-024	Charlton County DFACS	248,853	0.017976%
127-025	Chatham County DFACS	1,474,289	0.106495%
127-026	Chattahoochee County DFACS	44,547	0.003218%
127-027	ChattoGeorgia County DFACS	406,331	0.029351%
127-028	Cherokee County DFACS	627,994	0.045363%
127-029	Clarke County DFACS	2,004,039	0.144762%
127-030	Clay County DFACS	208,181	0.015038%
127-031	Clayton County DFACS	5,034,736	0.363684%
127-032	Clinch County DFACS	106,095	0.007664%
127-033	Cobb County DFACS	3,613,961	0.261054%
127-034	Coffee County DFACS	1,548,999	0.111892%
127-035	Colquitt County DFACS	605,805	0.043760%
127-036	Columbia County DFACS	1,102,464	0.079636%
127-037	Cook County DFACS	353,436	0.025530%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
127-038	Coweta County DFACS	\$ 562,965	0.040666%
127-039	Crawford County DFACS	179,347	0.012955%
127-040	Crisp County DFACS	468,169	0.033818%
127-041	Dade County DFACS	158,830	0.011473%
127-042	Dawson County DFACS	101,307	0.007318%
127-043	Decatur County DFACS	581,935	0.042036%
127-044	Dekalb County DFACS	11,125,208	0.803629%
127-045	Dodge County DFACS	137,613	0.009940%
127-046	Dooly County DFACS	144,603	0.010445%
127-047	Dougherty County DFACS	5,600,119	0.404524%
127-048	Douglas County DFACS	918,802	0.066370%
127-049	Early County DFACS	1,728,478	0.124857%
127-051	Effingham County DFACS	315,956	0.022823%
127-052	Elbert County DFACS	203,900	0.014729%
127-053	Emanuel County DFACS	65,480	0.004730%
127-054	Evans County DFACS	145,857	0.010536%
127-055	Fannin County DFACS	224,578	0.016222%
127-056	Fayette County DFACS	608,419	0.043949%
127-057	Floyd County DFACS	2,288,277	0.165294%
127-058	Forsyth County DFACS	234,089	0.016909%
127-059	Franklin County DFACS	238,078	0.017198%
127-060	Fulton County DFACS	8,323,111	0.601220%
127-061	Gilmer County DFACS	171,234	0.012369%
127-062	GlascocK County DFACS	112,288	0.008111%
127-063	Glynn County DFACS	922,551	0.066640%
127-064	Gordon County DFACS	550,243	0.039747%
127-065	Grady County DFACS	379,645	0.027424%
127-066	Greene County DFACS	402,722	0.029091%
127-067	Gwinnett County DFACS	4,616,210	0.333452%
127-068	Habersham County DFACS	333,102	0.024062%
127-069	Hall County DFACS	1,828,252	0.132064%
127-070	Hancock County DFACS	94,029	0.006792%
127-071	Haralson County DFACS	289,645	0.020923%
127-072	Harris County DFACS	175,391	0.012669%
127-073	Hart County DFACS	408,911	0.029538%
127-074	Heard County DFACS	246,208	0.017785%
127-075	Henry County DFACS	942,300	0.068067%
127-076	Houston County DFACS	1,420,640	0.102620%
127-077	Irwin County DFACS	210,376	0.015197%
127-078	Jackson County DFACS	178,968	0.012928%
127-079	Jasper County DFACS	116,398	0.008408%
127-080	Jeff Davis County DFACS	364,294	0.026315%
127-081	Jefferson County DFACS	170,287	0.012301%
127-082	Jenkins County DFACS	141,576	0.010227%
127-083	Johnson County DFACS	173,950	0.012565%
127-084	Jones County DFACS	458,344	0.033108%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

		<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
127-085	Lamar County DFACS		\$ 245,947	0.017766%
127-086	Lanier County DFACS		207,379	0.014980%
127-087	Laurens County DFACS		2,413,895	0.174368%
127-088	Lee County DFACS		185,615	0.013408%
127-089	Liberty County DFACS		515,322	0.037224%
127-091	Long County DFACS		60,184	0.004347%
127-092	Lowndes County DFACS		957,070	0.069134%
127-093	Lumpkin County DFACS		226,157	0.016336%
127-094	Macon County DFACS		187,302	0.013530%
127-095	Madison County DFACS		370,419	0.026757%
127-096	Marion County DFACS		141,833	0.010245%
127-097	Mcduffie County DFACS		444,662	0.032120%
127-098	Mcintosh County DFACS		108,832	0.007861%
127-099	Meriwether County DFACS		393,620	0.028433%
127-101	Mitchell County DFACS		290,002	0.020948%
127-102	Monroe County DFACS		263,737	0.019051%
127-103	Montgomery County DFACS		210,538	0.015208%
127-104	MorGeorgian County DFACS		162,641	0.011748%
127-105	Murray County DFACS		369,001	0.026655%
127-106	Muscogee County DFACS		1,522,123	0.109950%
127-107	Newton County DFACS		907,514	0.065554%
127-108	Oconee County DFACS		54,144	0.003911%
127-110	Paulding County DFACS		286,424	0.020690%
127-111	Peach County DFACS		543,094	0.039230%
127-112	Pickens County DFACS		292,480	0.021127%
127-113	Pierce County DFACS		200,381	0.014475%
127-114	Pike County DFACS		86,242	0.006230%
127-115	Polk County DFACS		733,782	0.053005%
127-116	Pulaski County DFACS		96,421	0.006965%
127-117	Putnam County DFACS		1,268,431	0.091625%
127-119	Rabun County DFACS		316,308	0.022848%
127-120	Randolph County DFACS		156,858	0.011331%
127-121	Richmond County DFACS		2,345,755	0.169446%
127-122	Rockdale County DFACS		421,222	0.030427%
127-123	Schley County DFACS		75,846	0.005479%
127-124	Screven County DFACS		136,565	0.009865%
127-125	Seminole County DFACS		319,642	0.023089%
127-126	Spalding County DFACS		2,244,585	0.162138%
127-127	Stephens County DFACS		382,031	0.027596%
127-128	Stewart County DFACS		113,662	0.008210%
127-129	Sumter County DFACS		2,645,827	0.191121%
127-130	Talbot County DFACS		173,319	0.012520%
127-131	Taliaferro County DFACS		36,096	0.002607%
127-132	Tattnall County DFACS		154,995	0.011196%
127-133	Taylor County DFACS		69,429	0.005015%
127-134	Telfair County DFACS		284,495	0.020551%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
127-135	Terrell County DFACS	\$ 218,235	0.015764%
127-136	Thomas County DFACS	525,493	0.037959%
127-137	Tift County DFACS	690,759	0.049897%
127-138	Toombs County DFACS	372,243	0.026889%
127-139	Towns County DFACS	39,728	0.002870%
127-140	Treutlen County DFACS	95,248	0.006880%
127-141	Troup County DFACS	716,355	0.051746%
127-142	Turner County DFACS	42,805	0.003092%
127-143	Twiggs County DFACS	97,329	0.007031%
127-144	Union County DFACS	140,862	0.010175%
127-145	Upton County DFACS	244,962	0.017695%
127-146	Walker County DFACS	341,470	0.024666%
127-147	Walton County DFACS	444,835	0.032133%
127-148	Ware County DFACS	393,200	0.028403%
127-149	Warren County DFACS	152,032	0.010982%
127-150	Washington County DFACS	260,560	0.018822%
127-151	Wayne County DFACS	250,866	0.018121%
127-152	Webster County DFACS	144,147	0.010412%
127-153	Wheeler County DFACS	49,655	0.003587%
127-154	White County DFACS	101,608	0.007340%
127-155	Whitfield County DFACS	2,066,550	0.149277%
127-156	Wilcox County DFACS	166,977	0.012062%
127-157	Wilkes County DFACS	205,539	0.014847%
127-158	Wilkinson County DFACS	130,455	0.009423%
127-159	Worth County DFACS	259,593	0.018752%
128-001	Appling County Health Dept	187,119	0.013517%
128-002	Atkinson County Health Dept	108,752	0.007856%
128-003	Bacon County Health Dept	145,275	0.010494%
128-004	Baker County Health Dept	181,009	0.013075%
128-005	Baldwin County Health Dept	308,924	0.022315%
128-006	Banks County Health Dept	73,080	0.005279%
128-007	Barrow County Public Health	296,454	0.021414%
128-008	Bartow County Health Dept	400,633	0.028940%
128-009	Ben Hill County Health Dept	91,148	0.006584%
128-010	Berrien County Health Dept	36,964	0.002670%
128-011	Bibb County Health Dept	869,754	0.062827%
128-012	Bleckley Co. Health Dept	91,886	0.006637%
128-013	Brantley County Health Dept	96,267	0.006954%
128-014	Brooks County Health Dept	134,160	0.009691%
128-015	Bryan County Health Dept	309,000	0.022321%
128-016	Bulloch County Physical Health	295,197	0.021324%
128-017	Burke County Health Dept	320,353	0.023141%
128-018	Butts County Health Dept	52,215	0.003772%
128-019	Calhoun County Health Dept	86,194	0.006226%
128-020	Camden County Health Dept	227,693	0.016447%
128-021	Candler County Health Dept	139,199	0.010055%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
128-022	Carroll County Health Dept	\$ 461,598	0.033344%
128-023	Catoosa County Health Dept	181,301	0.013096%
128-024	Charlton County Health Dept	134,810	0.009738%
128-025	Chatham County Health Dept	2,789,332	0.201487%
128-026	Chattahoochee County Health Dept	92,774	0.006702%
128-027	ChattoGeorgia County Health Dept	279,231	0.020170%
128-028	Cherokee County Health Dept	3,488,236	0.251973%
128-029	Clarke County Health Dept	1,469,115	0.106121%
128-030	Clay County Health Dept	37,966	0.002742%
128-031	Clayton County Health Dept	1,390,110	0.100415%
128-032	Clinch County Health Dept	106,757	0.007712%
128-033	Cobb County Health Dept	3,926,311	0.283617%
128-034	Coffee County Health Dept	299,759	0.021653%
128-035	Colquitt County Health Dept	620,670	0.044834%
128-036	Columbia County Health Dept	564,583	0.040783%
128-037	Cook County Health Dept	128,289	0.009267%
128-038	Coweta County Health Dept	503,512	0.036371%
128-039	Crawford County Health Dept	92,696	0.006696%
128-040	Crisp County Health Dept	10,690	0.000772%
128-041	Dade County Health Dept	160,470	0.011592%
128-042	Dawson County Health Dept	261,725	0.018906%
128-043	Decatur County Health Dept	273,515	0.019757%
128-044	Dekalb County Health Dept	6,753,819	0.487862%
128-045	Dodge County Health Dept	199,075	0.014380%
128-046	Dooly County Health Dept	33,731	0.002437%
128-047	Dougherty County Health Dept	819,592	0.059203%
128-047B	Southwest Health District	2,970,335	0.214562%
128-048	Douglas County Health Dept	376,778	0.027217%
128-049	Early County Health Dept	122,090	0.008819%
128-050	Echols County Health Dept	87,259	0.006303%
128-051	Effingham County Health Dept	209,940	0.015165%
128-052	Elbert County Health Dept	175,410	0.012671%
128-053	Emanuel County Health Dept	257,914	0.018630%
128-054	Evans County Health Dept	101,867	0.007358%
128-055	Fannin County Health Dept	249,900	0.018052%
128-056	Fayette County Health Dept	375,671	0.027137%
128-057	Floyd County Health Dept	2,916,980	0.210708%
128-058	Forsyth County Health Dept	263,483	0.019033%
128-059	Franklin County Health Dept	184,545	0.013331%
128-061	Gilmer County Health Dept	323,643	0.023378%
128-062	Glascoc County Health Dept	58,388	0.004218%
128-063	Glynn County Health Dept	2,013,796	0.145466%
128-064	Gordon County Health Dept	598,465	0.043230%
128-065	Grady County Health Dept	221,291	0.015985%
128-066	Greene County Health Dept	128,853	0.009308%
128-067	Gwinnett County Health Dept	5,838,762	0.421763%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

		<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
128-068	Habersham County Health Dept		\$ 112,953	0.008159%
128-069	Hall County Health Dept		3,101,959	0.224070%
128-070	Hancock County Health Dept		185,372	0.013390%
128-071	Haralson County Health Dept		232,531	0.016797%
128-072	Harris County Health Dept		146,546	0.010586%
128-073	Hart County Health Dept		123,987	0.008956%
128-074	Heard County Health Dept		56,842	0.004106%
128-075	Henry County Health Dept		589,290	0.042567%
128-076	Houston County Health Dept		2,811,275	0.203072%
128-077	Irwin County Health Dept		88,813	0.006415%
128-078	Jackson County Health Dept		84,087	0.006074%
128-079	Jasper County Health Dept		51,270	0.003703%
128-080	Jeff Davis County Health Dept		175,392	0.012669%
128-081	Jefferson County Health Dept		193,633	0.013987%
128-082	Jenkins County Health Dept		54,777	0.003957%
128-083	Johnson County Health Dept		40,819	0.002949%
128-084	Jones County Health Dept		172,142	0.012435%
128-085	Lamar County Health Dept		105,939	0.007652%
128-087	Laurens County Health Dept		2,138,904	0.154504%
128-088	Lee County Health Dept		279,520	0.020191%
128-089	Liberty County Health Dept		521,002	0.037635%
128-090	Lincoln County Health Dept		29,414	0.002125%
128-091	Long County Health Dept		41,198	0.002976%
128-092	Lowndes County Health Dept		2,797,493	0.202077%
128-093	Lumpkin County Health Dept		209,450	0.015130%
128-094	Macon County Health Dept		111,138	0.008028%
128-095	Madison County Health Dept		45,467	0.003284%
128-096	Marion County Health Dept		87,055	0.006288%
128-097	Mcduffie County Health Dept		233,883	0.016895%
128-098	McIntosh County Health Dept		99,427	0.007182%
128-099	Meriwether County Health Dept		340,084	0.024566%
128-101	Mitchell County Health Dept		176,201	0.012728%
128-102	Monroe County Health Dept		69,366	0.005011%
128-103	Montgomery County Health Dept		72,510	0.005238%
128-104	MorGeorgian County Health Dept		188,672	0.013629%
128-105	Murray County Health Dept		307,513	0.022213%
128-106	Muscogee County Health Dept		3,156,358	0.227999%
128-107	Newton County Health Dept		545,551	0.039408%
128-108	Oconee County Health Dept		267,863	0.019349%
128-109	Oglethorpe County Health Dept		56,504	0.004082%
128-110	Paulding County Health Dept		309,384	0.022348%
128-111	Peach County Health Dept		151,040	0.010910%
128-112	Pickens County Health Dept		37,478	0.002707%
128-113	Pierce County Health Dept		204,451	0.014768%
128-114	Pike County Health Dept		55,901	0.004038%
128-115	Polk County Health Dept		229,205	0.016557%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

		<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
128-116	Pulaski County Health Dept		\$ 82,954	0.005992%
128-117	Putnam County Health Dept		206,826	0.014940%
128-119	Rabun County Health Dept		180,846	0.013063%
128-120	Randolph County Health Dept		16,343	0.001181%
128-121	Richmond County Health Dept		2,218,346	0.160242%
128-122	Rockdale County Health Dept		242,889	0.017545%
128-123	Schley County Health Dept		56,441	0.004077%
128-124	Screven County Health Dept		158,492	0.011449%
128-125	Seminole County Health Dept		150,840	0.010896%
128-126	Spalding County Health Dept		456,046	0.032942%
128-127	Stephens County Health Dept		158,728	0.011466%
128-128	Stewart County Health Dept		22,889	0.001653%
128-129	Sumter County Health Dept		270,304	0.019525%
128-131	Taliaferro County Health Dept		57,648	0.004164%
128-132	Tattnall County Health Dept		139,703	0.010091%
128-133	Taylor County Health Dept		169,083	0.012214%
128-134	Telfair County Health Dept		181,395	0.013103%
128-135	Terrell County Health Dept		40,704	0.002940%
128-136	Thomas County Health Dept		549,934	0.039724%
128-137	Tift County Health Dept		346,014	0.024994%
128-138	Toombs County Health Dept		345,034	0.024924%
128-139	Towns County Health Dept		150,165	0.010847%
128-140	Treutlen County Health Dept		60,913	0.004400%
128-141	Troup County Health Dept		3,189,658	0.230405%
128-142	Turner County Health Dept		31,217	0.002255%
128-144	Union County Health Dept		214,171	0.015471%
128-145	Upton County Health Dept		294,117	0.021246%
128-146	Walker County Health Dept		351,816	0.025413%
128-147	Walton County Health Dept		448,613	0.032406%
128-148	Ware County Health Dept		3,448,031	0.249068%
128-149	Warren County Health Dept		53,789	0.003885%
128-150	Washington County Health Dept		235,919	0.017042%
128-151	Wayne County Health Dept		226,351	0.016350%
128-152	Webster County Health Dept		56,010	0.004046%
128-153	Wheeler County Health Dept		118,935	0.008591%
128-154	White County Health Dept		232,332	0.016782%
128-155	Whitfield County Health Dept		1,340,067	0.096800%
128-156	Wilcox County Health Dept		64,890	0.004687%
128-157	Wilkes County Health Dept		197,323	0.014254%
128-158	Wilkinson County Health Dept		100,124	0.007232%
128-159	Worth County Health Dept		161,474	0.011664%
129-008	Woodright Industries		244,471	0.017659%
129-009	Jessamine Place		388,935	0.028095%
129-022	Carroll County MR Services		234,190	0.016917%
129-035	Green Oaks Service Center		661,900	0.047812%
129-071	Haralson Co. Center (MH/MR/SA)		216,912	0.015669%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
129-101	Mitchell-Baker Service Center	\$ 454,933	0.032862%
129-136	Thomas/Grady Service Center	548,710	0.039636%
129-137	Tift County - Diversified Enterprises	260,707	0.018832%
209-0209	Agric Commodity Commission	258,715	0.018688%
237-0041	Stone Mountain Judicial Circuit Da Staff	81,428	0.005882%
237-0237	DA-Lookout Mountain Judicial Circuit	346,789	0.025050%
361	Lookout Mountain Community Ser	247,561	0.017883%
363	Highland Rivers Center Community Service Board	695,176	0.050216%
364	Georgia Mountains Avita Community Partners	120,087	0.008674%
365	Cobb County Community Service	517,355	0.037371%
368	Dekalb Community Service Board	506,622	0.036596%
369	View Point Health	454,126	0.032804%
370	Clayton Community M.H., Substa	298,510	0.021563%
371	Advantage Behavioral Health Systems	342,369	0.024731%
372	Pathways Center CSB	165,897	0.011984%
373	Mcintosh Trail MH, MR and SA C	171,712	0.012404%
374	River Edge Behavioral Health Center	937,091	0.067691%
375	Phoenix Center	117,498	0.008487%
376	Oconee Community Service Board	110,240	0.007963%
377	East Central Georgia CSB Serenity Bhs	208,629	0.015070%
379	New Horizons	646,962	0.046733%
380	Middle Flint Community Service	478,869	0.034591%
381	CSB of Middle Georgia	789,428	0.057024%
382	Albany Area Community Service	168,992	0.012207%
383	The Georgia Pines CSB	619,799	0.044771%
384	South Georgia CSB	214,809	0.015517%
385	Pineland Area MH, MR and SA Co	265,512	0.019179%
386	Satilla Community Service Boar	501,791	0.036247%
388	Gateway Behavior Health Services CSB	230,450	0.016647%
402	Georgia Dept. of Agriculture	10,360,204	0.748369%
403	Georgia Dept. of Admin. Services	8,881,191	0.641533%
404	Georgia Dept. of Audits	9,886,715	0.714167%
405	Department of Public Health	25,745,862	1.859752%
406	Georgia Dept of Banking & Finance	3,462,660	0.250125%
407	State Accounting Office	5,175,954	0.373885%
408	Office of Comm. of Insurance	7,222,519	0.521718%
409	Georgia State Finance & Investment Commission	5,588,011	0.403650%
410	State Properties Commission	465,339	0.033614%
411	Georgia Dept. of Defense	7,552,909	0.545584%
414	Georgia Dept. of Education	11,465,766	0.828229%
415	The Technical College System of Georgia	5,095,620	0.368082%
416	Georgia Employees Retirement Sys.	2,769,629	0.200064%
418	Prosecuting Attorneys Council	26,669,661	1.926482%
419	Georgia Dept of Community Health	24,553,577	1.773627%
420	Georgia Forestry Commission	12,246,915	0.884656%
422	Office of Planning and Budget	6,710,414	0.484727%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
427	Georgia Dept. of Human Services	\$ 79,776,151	5.762628%
428	Georgia Dept. of Community Affairs	8,481,574	0.612666%
429	Department of Economic Development	6,329,278	0.457195%
430	Admin. Office of the Courts	3,222,828	0.232801%
432	Georgia Court of Appeals	5,321,626	0.384407%
436	Superior Courts of Georgia	6,302,942	0.455293%
438	Supreme Court	4,159,857	0.300487%
440	Georgia Dept. of Labor	31,437,077	2.270856%
441	Dept. of Behavioral Health and Developmental Disabilities	63,147,901	4.561487%
442	Georgia Department of Law	9,730,236	0.702863%
444	General Assembly of Georgia	6,125,865	0.442502%
461	Dept. of Juvenile Justice	46,048,702	3.326327%
462	Georgia Dept. of Natural Resources	56,902,807	4.110373%
465	State Board Pardons & Paroles	7,703,944	0.556494%
466	Georgia Dept. of Public Safety	58,501,977	4.225889%
467	Georgia Dept. of Corrections	156,051,592	11.272378%
469	Georgia Dept. of Early Care & Learning	8,521,623	0.615559%
470	Georgia Public Service Commission	4,324,291	0.312365%
471	Georgia Bureau of Investigation	30,573,453	2.208472%
474	Department of Revenue	24,643,175	1.780099%
475	Georgia Dept. of Driver Services	9,341,489	0.674782%
476	Georgia Student Finance Commission	1,477,768	0.106747%
477	Georgia Dept of Community Supervision	48,875,103	3.530492%
478	Secretary of State	3,611,614	0.260885%
482	Georgia Teachers Retirement Sys.	11,980,170	0.865387%
484	Georgia Dept. of Transportation	114,852,236	8.296348%
488	Georgia Dept. of Veterans Service	2,593,155	0.187316%
489	Subsequent Injury Trust Fund	583,142	0.042123%
490	State Board of Workers Comp	5,351,367	0.386556%
492	Georgia Public Defender Standards Council	21,732,526	1.569848%
503-0503	Georgia Institute of Technology	1,132,404	0.081799%
509-0509	Georgia State University	940,800	0.067959%
512-0512	Augusta University	3,258,569	0.235383%
518-0518	University of Georgia	2,321,654	0.167705%
521-0521	Albany State University	187,500	0.013544%
524-0524	Armstrong Atlantic State Univ	180,951	0.013071%
528-0528	Clayton College & State Univ	51,994	0.003756%
530-0530	Columbus State University	70,746	0.005110%
531-0531	University of North Georgia	320,767	0.023171%
536-0536	Georgia College and State Univ	430,187	0.031075%
539-0539	Georgia Southern University	200,289	0.014468%
540-0540	Georgia Gwinnett College	77,309	0.005584%
542-0542	Georgia Southwestern State Univ	167,784	0.012120%
543-0543	Kennesaw State University	137,018	0.009897%
547-0547	Middle Georgia State College	462,476	0.033407%
551-0551	Valdosta State University	137,057	0.009900%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
554-0554	University of West Georgia	\$ 203,446	0.014696%
557-0557	Abraham Baldwin Agric College	255,829	0.018480%
562-0562	Bainbridge College	21,122	0.001526%
563-0563	College of Coastal Georgia	135,166	0.009764%
567-0567	South Georgia State College	168,163	0.012147%
569-0569	Dalton College	18,563	0.001341%
573-0573	Georgia Highlands College	49,669	0.003588%
576-0576	Gordon College	43,864	0.003169%
598-0598	Board of Regents of the University System of Georgia	1,821,745	0.131594%
6031	Bacon County Schools	63,832	0.004611%
6051	Baldwin County Schools	382,650	0.027641%
6071	Barrow County Schools	50,712	0.003663%
6091	Ben Hill County Schools	56,024	0.004047%
6111	Bibb County Schools	294,165	0.021249%
6141	Brooks County Schools	39,040	0.002820%
6181	Butts County Schools	55,540	0.004012%
6211	Candler County Schools	87,149	0.006295%
6221	Carroll County Schools	56,841	0.004106%
6241	Charlton County Schools	60,591	0.004377%
6251	Chatham County Schools	151,953	0.010976%
6291	Clarke County Schools	322,600	0.023303%
6311	Clayton County Schools	152,141	0.010990%
6331	Cobb County Schools	15,305	0.001106%
6341	Coffee County Schools	55,066	0.003978%
6351	Colquitt County Schools	131,231	0.009479%
6361	Columbia County Schools	152,961	0.011049%
6381	Coweta County Schools	91,893	0.006638%
6401	Crisp County Schools	115,180	0.008320%
6431	Decatur County Schools	54,723	0.003953%
6441	Dekalb County Schools	937,440	0.067716%
6451	Dodge County Schools	154,460	0.011157%
6452	Ocmulgee Regional Library System	31,356	0.002265%
6471	Dougherty County Schools	97,521	0.007044%
6481	Douglas County Schools	202,107	0.014599%
6511	Effingham County Schools	138,489	0.010004%
6561	Fayette County Schools	135,750	0.009806%
6571	Floyd County Schools	91,668	0.006622%
6581	Forsyth County Schools	80,708	0.005830%
6591	Franklin County Schools	29,596	0.002138%
6601	Fulton County Board of Education	164,797	0.011904%
6611	Gilmer County Schools	123,049	0.008888%
6631	Glynn County Schools	252,197	0.018217%
6641	Gordon County Schools	56,915	0.004111%
6651	Grady County Schools	147,823	0.010678%
6661	Greene County Schools	47,719	0.003447%
6671	Gwinnett County Schools	304,305	0.021981%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

	<u>Employer</u>	Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
6731	Hart County Schools	\$ 52,062	0.003761%
6751	Henry County Schools	176,089	0.012720%
6761	Houston County Schools	433,476	0.031312%
6771	Irwin County Schools	47,310	0.003417%
6781	Jackson County Schools	56,603	0.004089%
6831	Johnson County Schools	77,068	0.005567%
6851	Lamar County Schools	55,475	0.004007%
6871	Laurens County Schools	42,413	0.003064%
6881	Lee County Schools	19,658	0.001420%
6941	Macon County Schools	35,700	0.002579%
6951	Madison County Schools	65,075	0.004701%
6971	Mcduffie County Schools	168,868	0.012198%
6991	Meriwether County Schools	104,062	0.007517%
7021	Monroe County Schools	81,553	0.005891%
7061	Muscogee County Schools	117,695	0.008502%
7071	Newton County Schools	116,206	0.008394%
7091	Oglethorpe County Schools	1,966	0.000142%
7101	Paulding County Schools	3,238	0.000234%
7121	Pickens County Schools	13,847	0.001000%
7141	Pike County Schools	32,202	0.002326%
7151	Polk County Schools	130,898	0.009455%
7191	Rabun County Schools	52,324	0.003780%
7211	Richmond County Schools	169,193	0.012222%
7221	Rockdale County Schools	257,942	0.018632%
7261	Spalding County Schools	129,267	0.009338%
7271	Stephens County Schools	32,317	0.002334%
7321	Tattnall County Schools	22,226	0.001606%
7351	Terrell County Schools	72,946	0.005269%
7371	Tift County Schools	56,914	0.004111%
7401	Treutlen County Schools	41,135	0.002971%
7451	Upson County Schools	114,416	0.008265%
7481	Ware County Schools	125,784	0.009086%
7501	Washington County Board of Education	398,327	0.028773%
7511	Wayne County Schools	45,419	0.003281%
7541	White County Board of Education	2,710	0.000196%
7581	Wilkinson County Schools	195,015	0.014087%
7611	Atlanta City Schools	263,016	0.018999%
7641	City of Buford Schools (Gwinnett)	85,060	0.006144%
7721	City of Dalton Schools (Whitfield)	4,698	0.000339%
7851	City of Rome Schools (Floyd)	52,825	0.003816%
7891	City of Thomasville Schools (Thomas)	107,989	0.007801%
7921	City of Valdosta Schools (Lowndes)	230,964	0.016684%
817	Oconee Fall Line Technical College	913,317	0.065973%
818	Coastal Pines Technical College	883,777	0.063840%
820	Albany Technical College	1,459,431	0.105422%
822	Athens Technical College	1,045,535	0.075524%

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

Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2018

		Actual Member Payroll	Employer/ Nonemployer Allocation Percentage
	<u>Employer</u>		
823	Atlanta Technical College	\$ 1,510,337	0.109099%
824	Augusta Technical College	3,923,569	0.283419%
826	West Georgia Technical College	2,667,156	0.192662%
827	Chattahoochee Tech College	2,875,413	0.207705%
828	Columbus Technical College	1,100,751	0.079513%
829	Georgia Northwestern Technical College	3,447,680	0.249043%
830	Georgia Piedmont Technical College	1,268,909	0.091660%
831	Southern Crescent Technical College	1,292,945	0.093396%
832	Gwinnett Technical College	2,198,098	0.158780%
834	Lanier Technical College	1,187,849	0.085804%
835	Central Georgia Technical College	4,703,480	0.339756%
837	Southern Regional Technical College	2,340,733	0.169083%
838	North Georgia Technical College	986,482	0.071259%
841	Savannah Technical College	1,229,288	0.088798%
842	South Georgia Technical College	1,963,662	0.141845%
843	Southeastern Technical College	1,559,622	0.112659%
844	Ogeechee Technical College	454,885	0.032859%
848	Wiregrass Georgia Technical College	1,105,621	0.079864%
8504	Northwest Georgia RESA	149,134	0.010773%
8564	Metro RESA	91,770	0.006629%
8584	North East Georgia RESA	9,195	0.000664%
8804	First District RESA	73,422	0.005304%
900	Georgia Building Authority	3,834,659	0.276996%
9012	Academy For Classical Education	51,792	0.003741%
910-0910	Jekyll Island State Park Authority	1,824,111	0.131765%
913-0913	Lk Lanier Island Dev Authority	165,660	0.011966%
9194	Mountain Education Center Inc	93,351	0.006743%
921	Georgia Correctional Industries	3,844,867	0.277734%
922	George L. Smith II - GWCCA	6,622,781	0.478396%
926-0926	Georgia Agric Exposition Authority	1,243,926	0.089855%
927	State Road and Tollway Authority	2,477,963	0.178996%
928-0928	Georgia Environmental Finance Authority	1,755,181	0.126785%
936-0936	Agric Com Commission-Peanuts	275,938	0.019932%
955-0955	Georgia Superior Court Clerks Coop	681,829	0.049252%
968-0968	Georgia Military College	150,945	0.010904%
972-0972	Georgia Federal-State Inspection	2,462,609	0.177887%
973-0973	Georgia Lottery Corporation	151,650	0.010954%
977	Georgia Public Broadcasting	2,576,156	0.186089%
980	GTA Georgia Technology Authority	9,872,003	0.713104%
	Total for all Employers	<u>\$ 1,336,908,104</u>	<u>96.571519%</u>
	Nonemployer:		
	State of Georgia for participants in:		
	ERS	36,831,239	2.660500%
	GJRS	10,631,665	0.767981%
	Total all Entities	<u>\$ 1,384,371,008</u>	<u>100.000000%</u>

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

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

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense
LRS													
444 General Assembly of Georgia	\$ (251,314)	2,746	12,912	26,099	41,757	—	41,547	—	—	41,547	(20,961)	17,003	(3,958)
GJRS													
418 Prosecuting Attorneys Council	(342,554)	3,743	17,599	49,230	70,572	—	56,631	—	—	56,631	(28,570)	31,045	2,475
436 Superior Courts of Georgia	(3,191,745)	34,872	163,982	78,936	277,790	—	527,657	—	—	527,657	(266,205)	53,944	(212,261)
442 Georgia Department of Law	(126,646)	1,384	6,507	9,386	17,277	—	20,937	—	1,673	22,610	(10,563)	3,848	(6,715)
444 General Assembly of Georgia	(37,428)	409	1,923	8,599	10,931	—	6,188	—	1,113	7,301	(3,122)	3,944	822
ERS													
127-001 Appling County DFACS	(39,184)	428	2,013	—	2,441	—	6,478	—	1,634	8,112	(3,268)	(1,568)	(4,836)
127-002 Atkinson County DFACS	(7,178)	78	369	1,425	1,872	—	1,187	—	423	1,610	(598)	1,176	578
127-003 Bacon County DFACS	(23,235)	254	1,194	994	2,442	—	3,841	—	708	4,549	(1,938)	577	(1,361)
127-004 Baker County DFACS	(18,829)	206	967	—	1,173	—	3,113	—	3,894	7,007	(1,570)	(2,468)	(4,038)
127-005 Baldwin County DFACS	(101,484)	1,109	5,214	1,905	8,228	—	16,777	—	2,564	19,341	(8,464)	398	(8,066)
127-006 Banks County DFACS	(25,958)	284	1,334	1,716	3,334	—	4,291	—	434	4,725	(2,167)	575	(1,592)
127-007 Barrow County DFACS	(81,137)	886	4,169	3,549	8,604	—	13,414	—	7,493	20,907	(6,767)	(5,404)	(12,171)
127-008 Bartow County DFACS	(95,381)	1,042	4,900	4,043	9,985	—	15,768	—	5,359	21,127	(7,955)	891	(7,064)
127-009 Ben Hill County DFACS	(29,457)	322	1,513	3,919	5,754	—	4,870	—	2,176	7,046	(2,456)	129	(2,327)
127-010 Berrien County DFACS	(67,840)	741	3,485	—	4,226	—	11,215	—	5,745	16,960	(5,657)	(3,438)	(9,095)
127-011 Bibb County DFACS	(538,648)	5,885	27,674	13,943	47,502	—	89,049	—	—	89,049	(44,925)	11,826	(33,099)
127-012 Bleckley County DFACS	(14,176)	155	728	1,154	2,037	—	2,344	—	1,166	3,510	(1,181)	467	(714)
127-013 Brantley County DFACS	(62,021)	678	3,186	—	3,864	—	10,253	—	5,743	15,996	(5,173)	(3,759)	(8,932)
127-014 Brooks County DFACS	(28,291)	309	1,453	1,368	3,130	—	4,677	—	1,849	6,526	(2,359)	281	(2,078)
127-015 Bryan County DFACS	(12,829)	140	659	4,976	5,775	—	2,121	—	—	2,121	(1,070)	4,679	3,609
127-016 Bulloch County DFACS	(82,818)	905	4,255	7,700	12,860	—	13,691	—	4,937	18,628	(6,908)	(407)	(7,315)
127-017 Burke County DFACS	(50,497)	552	2,594	2,188	5,334	—	8,348	—	307	8,655	(4,212)	2,007	(2,205)
127-018 Butts County DFACS	(43,103)	471	2,215	750	3,436	—	7,126	—	1,260	8,386	(3,596)	8	(3,588)
127-019 Calhoun County DFACS	(15,754)	172	809	3,037	4,018	—	2,604	—	—	2,604	(1,314)	2,152	838
127-020 Camden County DFACS	(81,543)	891	4,189	1,849	6,929	—	13,481	—	1,410	14,891	(6,800)	(323)	(7,123)
127-021 Candler County DFACS	(24,366)	266	1,252	7,496	9,014	—	4,028	—	—	4,028	(2,032)	4,421	2,389
127-022 Carroll County DFACS	(123,049)	1,344	6,322	11,800	19,466	—	20,342	—	2,855	23,197	(10,263)	4,086	(6,177)
127-023 Catoosa County DFACS	(55,989)	612	2,877	3,095	6,584	—	9,256	—	—	9,256	(4,670)	2,602	(2,068)
127-024 Charlton County DFACS	(48,651)	532	2,500	172	3,204	—	8,043	—	116	8,159	(4,058)	102	(3,956)
127-025 Chatham County DFACS	(288,224)	3,149	14,808	5,354	23,311	—	47,649	—	—	47,649	(24,038)	5,343	(18,695)
127-026 Chattahoochee County DFACS	(8,709)	95	447	2,281	2,823	—	1,440	—	—	1,440	(725)	1,630	905
127-027 Chattooga County DFACS	(79,437)	868	4,081	276	5,225	—	13,133	—	2,868	16,001	(6,624)	(2,706)	(9,330)
127-028 Cherokee County DFACS	(122,773)	1,341	6,308	1,447	9,096	—	20,297	—	168	20,465	(10,239)	1,347	(8,892)
127-029 Clarke County DFACS	(391,793)	4,281	20,129	—	24,410	—	64,771	—	32,109	96,880	(32,677)	(20,194)	(52,871)
127-030 Clay County DFACS	(40,700)	445	2,091	—	2,536	—	6,728	—	1,917	8,645	(3,395)	(1,258)	(4,653)
127-031 Clayton County DFACS	(984,296)	10,754	50,570	11,848	73,172	—	162,723	—	—	162,723	(82,094)	11,242	(70,852)
127-032 Clinch County DFACS	(20,742)	227	1,066	391	1,684	—	3,429	—	284	3,713	(1,731)	(53)	(1,784)
127-033 Cobb County DFACS	(706,532)	7,719	36,300	—	44,019	—	116,803	—	25,811	142,614	(58,928)	(21,395)	(80,323)
127-034 Coffee County DFACS	(302,831)	3,309	15,559	—	18,868	—	50,064	—	26,137	76,201	(25,258)	(20,121)	(45,379)
127-035 Colquitt County DFACS	(118,435)	1,294	6,085	—	7,379	—	19,580	—	10,019	29,599	(9,878)	(6,283)	(16,161)
127-036 Columbia County DFACS	(215,532)	2,355	11,073	10,021	23,449	—	35,632	—	5,857	41,489	(17,976)	39	(17,937)
127-037 Cook County DFACS	(69,096)	755	3,550	—	4,305	—	11,423	—	1,039	12,462	(5,763)	(964)	(6,727)
127-038 Coweta County DFACS	(110,061)	1,202	5,655	5,679	12,536	—	18,195	—	1,314	19,509	(9,180)	2,026	(7,154)
127-039 Crawford County DFACS	(35,062)	383	1,801	1,914	4,098	—	5,796	—	1,635	7,431	(2,924)	951	(1,973)
127-040 Crisp County DFACS	(91,527)	1,000	4,702	594	6,296	—	15,131	—	1,827	16,958	(7,633)	(1,478)	(9,111)

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Employer Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Employer Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Employer Proportionate Share of Contributions	Total OPEB Expense	
Employer	Net OPEB Liability/(Asset)													Proportionate Share of Plan OPEB Expense
127-041	Dade County DFACS	\$ (31,051)	339	1,595	4,374	6,308	—	5,133	—	5,133	(2,589)	2,646	57	
127-042	Dawson County DFACS	(19,806)	216	1,018	3,995	5,229	—	3,274	—	3,274	(1,652)	2,744	1,092	
127-043	Decatur County DFACS	(113,769)	1,243	5,845	—	7,088	—	18,808	—	21,571	(9,489)	(2,195)	(11,684)	
127-044	Dekalb County DFACS	(2,174,990)	23,763	111,745	—	135,508	—	359,568	—	495,076	(181,403)	(40,211)	(221,614)	
127-045	Dodge County DFACS	(26,902)	294	1,382	863	2,539	—	4,447	—	5,018	(2,243)	(62)	(2,305)	
127-046	Dooly County DFACS	(28,269)	309	1,452	—	1,761	—	4,673	—	9,310	(2,358)	(3,510)	(5,868)	
127-047	Dougherty County DFACS	(1,094,828)	11,962	56,249	26,096	94,307	—	180,996	—	207,261	(91,314)	10,646	(80,668)	
127-048	Douglas County DFACS	(179,628)	1,963	9,229	4,918	16,110	—	29,696	—	29,696	(14,983)	4,810	(10,173)	
127-049	Early County DFACS	(337,920)	3,692	17,361	—	21,053	—	55,865	—	84,208	(28,182)	(22,009)	(50,191)	
127-051	Effingham County DFACS	(61,770)	675	3,174	2,627	6,476	—	10,212	—	10,973	(5,153)	2,179	(2,974)	
127-052	Elbert County DFACS	(39,863)	436	2,048	1,986	4,470	—	6,590	—	11,035	(3,325)	(627)	(3,952)	
127-053	Emanuel County DFACS	(12,802)	140	658	5,524	6,322	—	2,116	—	3,121	(1,068)	2,246	1,178	
127-054	Evans County DFACS	(28,515)	312	1,465	3,537	5,314	—	4,714	—	6,345	(2,378)	449	(1,929)	
127-055	Fannin County DFACS	(43,904)	480	2,256	—	2,736	—	7,258	—	9,659	(3,662)	(1,644)	(5,306)	
127-056	Fayette County DFACS	(118,946)	1,300	6,111	—	7,411	—	19,664	—	28,150	(9,200)	(6,514)	(16,434)	
127-057	Floyd County DFACS	(447,362)	4,888	22,984	—	27,872	—	73,957	—	101,283	(37,313)	(19,221)	(56,534)	
127-058	Forsyth County DFACS	(45,764)	500	2,351	4,326	7,177	—	7,566	—	7,566	(3,817)	3,706	(111)	
127-059	Franklin County DFACS	(46,546)	509	2,391	—	2,900	—	7,695	—	12,360	(3,883)	(2,924)	(6,807)	
127-060	Fulton County DFACS	(1,627,178)	17,778	83,600	121,720	223,098	—	269,004	—	269,004	(135,713)	96,149	(39,564)	
127-061	Gilmer County DFACS	(33,476)	366	1,720	5,502	7,588	—	5,534	—	5,534	(2,792)	3,531	739	
127-062	Glascock County DFACS	(21,952)	240	1,128	483	1,851	—	3,629	—	4,360	(1,831)	54	(1,777)	
127-063	Glynn County DFACS	(180,358)	1,971	9,266	15,775	27,012	—	29,817	—	29,817	(15,042)	9,768	(5,274)	
127-064	Gordon County DFACS	(107,574)	1,175	5,527	—	6,702	—	17,784	—	24,557	(8,973)	(4,596)	(13,569)	
127-065	Grady County DFACS	(74,222)	811	3,813	—	4,624	—	12,270	—	15,341	(6,191)	(2,429)	(8,620)	
127-066	Greene County DFACS	(78,734)	860	4,045	—	4,905	—	13,016	—	26,764	(6,567)	(11,173)	(17,740)	
127-067	Gwinnett County DFACS	(902,474)	9,860	46,367	—	56,227	—	149,196	—	311,300	(75,271)	(19,642)	(94,913)	
127-068	Habersham County DFACS	(65,123)	712	3,346	3,008	7,066	—	10,766	—	11,779	(5,433)	757	(4,676)	
127-069	Hall County DFACS	(357,426)	3,905	18,363	4,731	26,999	—	59,089	—	81,244	(29,811)	(8,301)	(38,112)	
127-070	Hancock County DFACS	(18,382)	201	944	—	1,145	—	3,039	—	4,909	(1,532)	(1,374)	(2,906)	
127-071	Haralson County DFACS	(56,627)	619	2,909	7,253	10,781	—	9,362	—	9,362	(4,722)	5,886	1,164	
127-072	Harris County DFACS	(34,288)	375	1,762	635	2,772	—	5,668	—	6,651	(2,861)	58	(2,803)	
127-073	Hart County DFACS	(79,943)	873	4,107	611	5,591	—	13,216	—	14,296	(6,666)	(720)	(7,386)	
127-074	Heard County DFACS	(48,134)	526	2,473	316	3,315	—	7,958	—	8,084	(4,014)	59	(3,955)	
127-075	Henry County DFACS	(184,221)	2,013	9,465	20,128	31,606	—	30,455	—	30,455	(15,365)	16,508	1,143	
127-076	Houston County DFACS	(277,737)	3,034	14,269	—	17,303	—	45,915	—	54,089	(23,163)	(5,587)	(28,750)	
127-077	Irwin County DFACS	(41,130)	449	2,113	705	3,267	—	3,267	—	10,343	(6,800)	(1,379)	(4,808)	
127-078	Jackson County DFACS	(34,989)	382	1,798	2,708	4,888	—	5,784	—	5,784	(2,918)	2,422	(496)	
127-079	Jasper County DFACS	(22,756)	249	1,169	4,468	5,886	—	3,762	—	4,883	(1,898)	1,509	(389)	
127-080	Jeff Davis County DFACS	(71,220)	778	3,659	—	4,437	—	11,774	—	17,600	(5,939)	(4,593)	(10,532)	
127-081	Jefferson County DFACS	(33,292)	364	1,710	2,384	4,458	—	5,504	—	9,517	(2,776)	24	(2,752)	
127-082	Jenkins County DFACS	(27,679)	302	1,422	274	1,998	—	4,576	—	8,694	(2,308)	(2,148)	(4,456)	
127-083	Johnson County DFACS	(34,007)	372	1,747	1,509	3,628	—	5,622	—	6,848	(2,837)	(340)	(3,177)	
127-084	Jones County DFACS	(89,605)	979	4,604	47	5,630	—	14,814	—	19,723	(7,473)	(2,841)	(10,314)	
127-085	Lamar County DFACS	(48,083)	525	2,470	2,629	5,624	—	7,949	—	7,949	(4,009)	1,747	(2,262)	
127-086	Lanier County DFACS	(40,543)	443	2,083	3,150	5,676	—	6,703	—	6,703	(3,381)	3,083	(298)	
127-087	Laurens County DFACS	(471,920)	5,156	24,246	—	29,402	—	78,017	—	91,715	(39,361)	(10,451)	(49,812)	
127-088	Lee County DFACS	(36,288)	396	1,864	6,327	8,587	—	5,999	—	5,999	(3,026)	5,014	1,988	
127-089	Liberty County DFACS	(100,745)	1,101	5,176	2,141	8,418	—	16,655	—	16,655	(8,403)	1,603	(6,800)	

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
Employer	Net OPEB Liability/(Asset)			of Contributions	of					of Contributions	of Contributions				
127-090	Lincoln County DFACS	\$ —	—	—	1,870	1,870	—	—	—	—	—	—	—	1,337	1,337
127-091	Long County DFACS	(11,765)	129	604	—	733	—	1,945	—	926	2,871	(981)	(628)	(1,609)	
127-092	Lowndes County DFACS	(187,108)	2,044	9,613	14,964	26,621	—	30,933	—	—	30,933	(15,604)	10,232	(5,372)	
127-093	Lumpkin County DFACS	(44,213)	483	2,272	—	2,755	—	7,309	—	1,500	8,809	(3,689)	(1,053)	(4,742)	
127-094	Macon County DFACS	(36,618)	400	1,881	9,486	11,767	—	6,054	—	—	6,054	(3,053)	6,979	3,926	
127-095	Madison County DFACS	(72,417)	791	3,721	2,104	6,616	—	11,972	—	1,119	13,091	(6,040)	120	(5,920)	
127-096	Marion County DFACS	(27,728)	303	1,425	4,437	6,165	—	4,584	—	2,059	6,643	(2,314)	550	(1,764)	
127-097	Mcduffie County DFACS	(86,931)	950	4,466	—	5,416	—	14,371	—	7,380	21,751	(7,251)	(4,999)	(12,250)	
127-098	Mcintosh County DFACS	(21,275)	232	1,093	319	1,644	—	3,517	—	6,157	9,674	(1,774)	(3,301)	(5,075)	
127-099	Meriwether County DFACS	(76,953)	841	3,954	—	4,795	—	12,722	—	10,037	22,759	(6,419)	(7,039)	(13,458)	
127-101	Mitchell County DFACS	(56,695)	619	2,913	2,058	5,590	—	9,373	—	—	9,373	(4,728)	1,642	(3,086)	
127-102	Monroe County DFACS	(51,561)	563	2,649	5,020	8,232	—	8,524	—	28	8,552	(4,300)	2,924	(1,376)	
127-103	Montgomery County DFACS	(41,160)	450	2,115	—	2,565	—	6,805	—	2,469	9,274	(3,434)	(1,943)	(5,377)	
127-104	MorGeorgian County DFACS	(31,795)	347	1,634	6,466	8,447	—	5,256	—	—	5,256	(2,651)	4,573	1,922	
127-105	Murray County DFACS	(72,141)	788	3,706	—	4,494	—	11,926	—	3,557	15,483	(6,017)	(2,354)	(8,371)	
127-106	Muscogee County DFACS	(297,575)	3,251	15,289	1,984	20,524	—	49,195	—	1,407	50,602	(24,818)	1,157	(23,661)	
127-107	Newton County DFACS	(177,419)	1,938	9,115	448	11,501	—	29,331	—	4,291	33,622	(14,796)	(2,076)	(16,872)	
127-108	Oconee County DFACS	(10,585)	116	544	8,072	8,732	—	1,750	—	473	2,223	(883)	7,794	6,911	
127-110	Paulding County DFACS	(55,997)	612	2,877	11,427	14,916	—	9,257	—	—	9,257	(4,672)	7,868	3,196	
127-111	Peach County DFACS	(106,174)	1,160	5,455	—	6,615	—	17,553	—	5,732	23,285	(8,854)	(4,576)	(13,430)	
127-112	Pickens County DFACS	(57,179)	625	2,938	646	4,209	—	9,453	—	5,795	15,248	(4,769)	(2,764)	(7,533)	
127-113	Pierce County DFACS	(39,176)	428	2,013	—	2,441	—	6,477	—	2,132	8,609	(3,267)	(1,531)	(4,798)	
127-114	Pike County DFACS	(16,861)	184	866	3,066	4,116	—	2,787	—	144	2,931	(1,406)	1,660	254	
127-115	Polk County DFACS	(143,456)	1,567	7,370	—	8,937	—	23,716	—	6,339	30,055	(11,964)	(3,840)	(15,804)	
127-116	Pulaski County DFACS	(18,850)	206	968	362	1,536	—	3,116	—	1,292	4,408	(1,572)	(1,080)	(2,652)	
127-117	Putnam County DFACS	(247,979)	2,709	12,740	—	15,449	—	40,996	—	17,308	58,304	(20,681)	(14,054)	(34,735)	
127-118	Quitman County DFACS	—	—	—	3,232	3,232	—	—	—	—	—	—	—	2,543	2,543
127-119	Rabun County DFACS	(61,837)	676	3,177	579	4,432	—	10,223	—	3,625	13,848	(5,158)	(1,554)	(6,712)	
127-120	Randolph County DFACS	(30,667)	335	1,576	—	1,911	—	5,070	—	993	6,063	(2,558)	(773)	(3,331)	
127-121	Richmond County DFACS	(458,599)	5,011	23,561	1,967	30,539	—	75,815	—	6,429	82,244	(38,249)	(1,816)	(40,065)	
127-122	Rockdale County DFACS	(82,349)	900	4,231	14,683	19,814	—	13,614	—	—	13,614	(6,868)	11,056	4,188	
127-123	Schley County DFACS	(14,829)	162	762	—	924	—	2,451	—	2,243	4,694	(1,238)	(1,391)	(2,629)	
127-124	Screven County DFACS	(26,699)	292	1,372	3,504	5,168	—	4,414	—	6,961	11,375	(2,227)	(592)	(2,819)	
127-125	Seminole County DFACS	(62,489)	683	3,211	—	3,894	—	10,331	—	3,680	14,011	(5,212)	(2,643)	(7,855)	
127-126	Spalding County DFACS	(438,820)	4,794	22,545	—	27,339	—	72,545	—	26,180	98,725	(36,599)	(18,848)	(55,447)	
127-127	Stephens County DFACS	(74,687)	816	3,837	2,970	7,623	—	12,347	—	1,774	14,121	(6,229)	(28)	(6,257)	
127-128	Stewart County DFACS	(22,220)	243	1,142	—	1,385	—	3,673	—	2,428	6,101	(1,854)	(1,894)	(3,748)	
127-129	Sumter County DFACS	(517,261)	5,651	26,575	—	32,226	—	85,513	—	28,922	114,435	(43,141)	(20,720)	(63,861)	
127-130	Talbot County DFACS	(33,885)	370	1,741	—	2,111	—	5,602	—	3,890	9,492	(2,826)	(3,120)	(5,946)	
127-131	Taliaferro County DFACS	(7,056)	77	363	—	440	—	1,166	—	1,366	2,532	(589)	(1,186)	(1,775)	
127-132	Tattnall County DFACS	(30,302)	331	1,557	3,508	5,396	—	5,009	—	382	5,391	(2,528)	1,681	(847)	
127-133	Taylor County DFACS	(13,573)	148	697	17	862	—	2,244	—	3,365	5,609	(1,132)	(1,963)	(3,095)	
127-134	Telfair County DFACS	(55,620)	608	2,858	—	3,466	—	9,195	—	1,269	10,464	(4,639)	(853)	(5,492)	
127-135	Terrell County DFACS	(42,665)	466	2,192	—	2,658	—	7,053	—	3,274	10,327	(3,559)	(2,191)	(5,750)	
127-136	Thomas County DFACS	(102,735)	1,122	5,278	5,321	11,721	—	16,984	—	—	16,984	(8,569)	3,403	(5,166)	
127-137	Tift County DFACS	(135,044)	1,475	6,938	4,756	13,169	—	22,325	—	—	22,325	(11,263)	4,039	(7,224)	
127-138	Toombs County DFACS	(72,774)	795	3,739	1,032	5,566	—	12,031	—	4,682	16,713	(6,069)	(1,722)	(7,791)	
127-139	Towns County DFACS	(7,768)	85	399	5,009	5,493	—	1,284	—	418	1,702	(649)	2,530	1,881	

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
Employer	Net OPEB Liability/(Asset)			of Contributions	of					of Contributions	of Contributions				
127-140	Treutlen County DFACS	\$ (18,620)	203	957	5,472	6,632	—	3,078	—	966	4,044	(1,553)	2,252	699	
127-141	Troup County DFACS	(140,048)	1,530	7,195	3,511	12,236	—	23,153	—	4,680	27,833	(11,680)	759	(10,921)	
127-142	Turner County DFACS	(8,368)	91	430	780	1,301	—	1,383	—	373	1,756	(698)	562	(136)	
127-143	Twiggs County DFACS	(19,029)	208	978	3,603	4,789	—	3,146	—	4,238	7,384	(1,587)	1,111	(476)	
127-144	Union County DFACS	(27,538)	201	1,415	—	1,716	—	4,553	—	840	5,393	(2,297)	(503)	(2,800)	
127-145	Upson County DFACS	(47,891)	523	2,460	16,943	19,926	—	7,917	—	—	7,917	(3,994)	10,475	6,481	
127-146	Walker County DFACS	(66,758)	729	3,430	9,827	13,986	—	11,036	—	574	11,610	(5,569)	5,206	(363)	
127-147	Walton County DFACS	(86,967)	950	4,468	22,439	27,857	—	14,377	—	—	14,377	(7,254)	16,037	8,783	
127-148	Ware County DFACS	(76,872)	840	3,949	2,158	6,947	—	12,708	—	2,904	15,612	(6,412)	450	(5,962)	
127-149	Warren County DFACS	(29,722)	325	1,527	—	1,852	—	4,914	—	5,432	10,346	(2,478)	(4,594)	(7,072)	
127-150	Washington County DFACS	(50,941)	557	2,617	1,145	4,319	—	8,422	—	765	9,187	(4,249)	(91)	(4,340)	
127-151	Wayne County DFACS	(49,044)	536	2,520	5,231	8,287	—	8,108	—	—	8,108	(4,091)	3,957	(134)	
127-152	Webster County DFACS	(28,180)	308	1,448	—	1,756	—	4,659	—	7,157	11,816	(2,351)	(4,831)	(7,182)	
127-153	Wheeler County DFACS	(9,708)	106	499	1,558	2,163	—	1,605	—	—	1,605	(810)	977	167	
127-154	White County DFACS	(19,865)	217	1,021	5,648	6,886	—	3,284	—	648	3,932	(1,657)	2,676	1,019	
127-155	Whitfield County DFACS	(404,012)	4,414	20,757	4,563	29,734	—	66,791	—	12,770	79,561	(33,696)	(2,947)	(36,643)	
127-156	Wilcox County DFACS	(32,645)	357	1,677	—	2,034	—	5,397	—	1,358	6,755	(2,722)	(1,071)	(3,793)	
127-157	Wilkes County DFACS	(40,183)	439	2,064	1,325	3,828	—	6,643	—	327	6,970	(3,351)	453	(2,898)	
127-158	Wilkinson County DFACS	(25,503)	279	1,310	—	1,589	—	4,216	—	2,413	6,629	(2,127)	(1,635)	(3,762)	
127-159	Worth County DFACS	(50,752)	554	2,607	—	3,161	—	8,390	—	2,537	10,927	(4,233)	(1,979)	(6,212)	
128-001	Appling County Health Dept	(36,583)	400	1,880	3,241	5,521	—	6,048	—	—	6,048	(3,052)	1,947	(1,105)	
128-002	Atkinson County Health Dept	(21,262)	232	1,092	1,389	2,713	—	3,515	—	746	4,261	(1,773)	70	(1,703)	
128-003	Bacon County Health Dept	(28,402)	310	1,459	—	1,769	—	4,695	—	1,761	6,456	(2,369)	(1,299)	(3,668)	
128-004	Baker County Health Dept	(35,387)	387	1,818	—	2,205	—	5,850	—	2,191	8,041	(2,951)	(1,575)	(4,526)	
128-005	Baldwin County Health Dept	(60,395)	660	3,103	—	3,763	—	9,984	—	1,406	11,390	(5,038)	(1,194)	(6,232)	
128-006	Banks County Health Dept	(14,287)	156	734	2,561	3,451	—	2,362	—	—	2,362	(1,191)	1,982	791	
128-007	Barrow County Public Health	(57,956)	633	2,978	2,247	5,858	—	9,581	—	—	9,581	(4,834)	1,345	(3,489)	
128-008	Bartow County Health Dept	(78,325)	856	4,024	771	5,651	—	12,949	—	—	12,949	(6,532)	522	(6,010)	
128-009	Ben Hill County Health Dept	(17,819)	195	916	2,351	3,462	—	2,946	—	—	2,946	(1,487)	2,315	828	
128-010	Berrien County Health Dept	(7,226)	79	371	6,426	6,876	—	1,195	—	—	1,195	(602)	4,106	3,504	
128-011	Bibb County Health Dept	(170,039)	1,858	8,736	5,201	15,795	—	28,111	—	2,528	30,639	(14,181)	532	(13,649)	
128-012	Bleckley Co. Health Dept	(17,963)	196	923	2,713	3,832	—	2,970	—	625	3,595	(1,498)	2,344	846	
128-013	Brantley County Health Dept	(18,821)	206	967	—	1,173	—	3,111	—	1,278	4,389	(1,571)	(926)	(2,497)	
128-014	Brooks County Health Dept	(26,228)	287	1,348	2,186	3,821	—	4,336	—	3,816	8,152	(2,189)	(59)	(2,248)	
128-015	Bryan County Health Dept	(60,411)	660	3,104	—	3,764	—	9,987	—	30,946	40,933	(5,039)	(18,203)	(23,242)	
128-016	Bulloch County Physical Health	(57,713)	631	2,965	1,578	5,174	—	9,541	—	34	9,575	(4,814)	895	(3,919)	
128-017	Burke County Health Dept	(62,630)	684	3,218	—	3,902	—	10,354	—	5,004	15,358	(5,223)	(3,876)	(9,099)	
128-018	Butts County Health Dept	(10,209)	112	524	—	636	—	1,688	—	981	2,669	(851)	(657)	(1,508)	
128-019	Calhoun County Health Dept	(16,850)	184	866	—	1,050	—	2,786	—	920	3,706	(1,405)	(677)	(2,082)	
128-020	Camden County Health Dept	(44,513)	486	2,287	—	2,773	—	7,359	—	22,802	30,161	(3,712)	(13,413)	(17,125)	
128-021	Candler County Health Dept	(27,213)	297	1,398	—	1,695	—	4,499	—	3,393	7,892	(2,269)	(2,313)	(4,582)	
128-022	Carroll County Health Dept	(90,244)	986	4,636	2,537	8,159	—	14,919	—	1,573	16,492	(7,526)	1,612	(5,914)	
128-023	Catoosa County Health Dept	(35,444)	387	1,821	10,384	12,592	—	5,860	—	—	5,860	(2,956)	8,558	5,602	
128-024	Charlton County Health Dept	(26,356)	288	1,354	8,344	9,986	—	4,357	—	—	4,357	(2,198)	5,202	3,004	
128-025	Chatham County Health Dept	(545,317)	5,958	28,017	—	33,975	—	90,151	—	279,340	369,491	(45,483)	(164,318)	(209,801)	
128-026	Chattahoochee County Health Dept	(18,139)	198	932	—	1,130	—	2,999	—	3,476	6,475	(1,513)	(3,214)	(4,727)	
128-027	Chattooga County Health Dept	(54,589)	596	2,805	—	3,401	—	9,025	—	3,586	12,611	(4,552)	(2,279)	(6,831)	
128-028	Cherokee County Health Dept	(681,955)	7,451	35,037	—	42,488	—	112,740	—	45,511	158,251	(56,879)	(35,763)	(92,642)	

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Employer Contributions & Proportionate Share		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Employer Contributions & Proportionate Share		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
Employer	Net OPEB Liability/(Asset)			of Contributions	of					of Contributions	of Contributions				
128-029	Clarke County Health Dept	\$ (287,212)	3,138	14,756	1,740	19,634	—	47,482	—	1,704	49,186	(23,954)	739	(23,215)	
128-030	Clay County Health Dept	(7,421)	81	381	118	580	—	1,227	—	692	1,919	(618)	(623)	(1,241)	
128-031	Clayton County Health Dept	(271,769)	2,969	13,963	20,505	37,437	—	44,929	—	—	44,929	(22,666)	15,777	(6,889)	
128-032	Clinch County Health Dept	(20,872)	228	1,072	—	1,300	—	3,451	—	1,321	4,772	(1,740)	(966)	(2,706)	
128-033	Cobb County Health Dept	(767,598)	8,387	39,437	36,039	83,863	—	126,899	—	—	126,899	(64,021)	22,920	(41,101)	
128-034	Coffee County Health Dept	(58,603)	640	3,011	1,805	5,456	—	9,688	—	941	10,629	(4,888)	120	(4,768)	
128-035	Colquitt County Health Dept	(121,341)	1,326	6,234	—	7,560	—	20,060	—	5,295	25,355	(10,120)	(4,375)	(14,495)	
128-036	Columbia County Health Dept	(110,378)	1,206	5,671	—	6,877	—	18,248	—	2,962	21,210	(9,206)	(1,756)	(10,962)	
128-037	Cook County Health Dept	(25,081)	274	1,289	805	2,368	—	4,146	—	1,618	5,764	(2,043)	(147)	(2,240)	
128-038	Coweta County Health Dept	(98,437)	1,075	5,057	—	6,132	—	16,273	—	4,565	20,838	(8,210)	(3,536)	(11,746)	
128-039	Crawford County Health Dept	(18,122)	198	931	—	1,129	—	2,996	—	1,049	4,045	(1,511)	(789)	(2,300)	
128-040	Crisp County Health Dept	(2,089)	23	107	9,106	9,236	—	345	—	—	345	(175)	6,927	6,752	
128-041	Dade County Health Dept	(31,373)	343	1,612	1,034	2,989	—	5,187	—	635	5,822	(2,617)	(27)	(2,644)	
128-042	Dawson County Health Dept	(51,168)	559	2,629	—	3,188	—	8,459	—	4,947	13,406	(4,267)	(3,220)	(7,487)	
128-043	Decatur County Health Dept	(53,472)	584	2,747	3,591	6,922	—	8,840	—	—	8,840	(4,480)	2,432	(2,028)	
128-044	Dekalb County Health Dept	(1,320,379)	14,426	67,837	57,236	139,499	—	218,284	—	—	218,284	(110,125)	37,972	(72,153)	
128-045	Dodge County Health Dept	(38,919)	425	2,000	155	2,580	—	6,434	—	1,356	7,790	(3,247)	(643)	(3,890)	
128-046	Dooly County Health Dept	(6,596)	72	339	1,453	1,864	—	1,090	—	230	1,320	(551)	1,316	765	
128-047	Dougherty County Health Dept	(160,231)	1,751	8,232	12,269	22,252	—	26,489	—	—	26,489	(13,364)	7,869	(5,495)	
128-047	Southwest Health District	(580,703)	6,345	29,835	—	36,180	—	96,001	—	28,900	124,901	(48,434)	(20,165)	(68,599)	
128-048	Douglas County Health Dept	(73,662)	805	3,785	191	4,781	—	12,178	—	2,254	14,432	(6,145)	(1,135)	(7,280)	
128-049	Early County Health Dept	(23,868)	261	1,226	3,557	5,044	—	3,946	—	914	4,860	(1,990)	1,180	(810)	
128-050	Echols County Health Dept	(17,059)	186	876	—	1,062	—	2,820	—	687	3,507	(1,422)	(603)	(2,025)	
128-051	Effingham County Health Dept	(41,043)	448	2,109	—	2,557	—	6,785	—	21,025	27,810	(3,422)	(12,368)	(15,790)	
128-052	Elbert County Health Dept	(34,294)	375	1,762	—	2,137	—	5,669	—	4,602	10,271	(2,861)	(3,218)	(6,079)	
128-053	Emanuel County Health Dept	(50,421)	551	2,591	3,141	6,283	—	8,336	—	—	8,336	(4,206)	2,622	(1,584)	
128-054	Evans County Health Dept	(19,914)	218	1,023	2,629	3,870	—	3,292	—	541	3,833	(1,661)	1,004	(657)	
128-055	Fannin County Health Dept	(48,857)	534	2,510	117	3,161	—	8,077	—	2,930	11,007	(4,075)	(1,607)	(5,682)	
128-056	Fayette County Health Dept	(73,445)	802	3,773	1,532	6,107	—	12,142	—	—	12,142	(6,125)	1,017	(5,108)	
128-057	Floyd County Health Dept	(570,273)	6,231	29,299	27,187	62,717	—	94,277	—	—	94,277	(47,563)	23,477	(24,086)	
128-058	Forsyth County Health Dept	(51,512)	563	2,647	2,220	5,430	—	8,516	—	737	9,253	(4,297)	1,786	(2,511)	
128-059	Franklin County Health Dept	(36,080)	394	1,854	—	2,248	—	5,965	—	1,770	7,735	(3,009)	(1,345)	(4,354)	
128-061	Gilmer County Health Dept	(63,272)	691	3,251	775	4,717	—	10,460	—	1,961	12,421	(5,277)	(378)	(5,655)	
128-062	Glascok County Health Dept	(11,416)	125	587	—	712	—	1,887	—	1,099	2,986	(953)	(781)	(1,734)	
128-063	Glynn County Health Dept	(393,698)	4,301	20,227	422,169	446,697	—	65,086	—	—	65,086	(32,836)	254,584	221,748	
128-064	Gordon County Health Dept	(117,000)	1,278	6,011	—	7,289	—	19,342	—	6,410	25,752	(9,758)	(5,313)	(15,071)	
128-065	Grady County Health Dept	(43,263)	473	2,223	1,336	4,032	—	7,152	—	—	7,152	(3,609)	1,173	(2,436)	
128-066	Greene County Health Dept	(25,192)	275	1,294	1,167	2,736	—	4,165	—	871	5,036	(2,100)	654	(1,446)	
128-067	Gwinnett County Health Dept	(1,141,485)	12,472	58,646	—	71,118	—	188,709	—	35,639	224,348	(95,206)	(21,153)	(116,359)	
128-068	Habersham County Health Dept	(22,082)	241	1,135	9,349	10,725	—	3,651	—	—	3,651	(1,841)	6,628	4,787	
128-069	Hall County Health Dept	(606,436)	6,626	31,157	14,526	52,309	—	100,256	—	—	100,256	(50,579)	10,326	(40,253)	
128-070	Hancock County Health Dept	(36,239)	396	1,862	—	2,258	—	5,991	—	2,260	8,251	(3,023)	(1,649)	(4,672)	
128-071	Haralson County Health Dept	(45,460)	497	2,336	—	2,833	—	7,515	—	3,326	10,841	(3,793)	(2,322)	(6,115)	
128-072	Harris County Health Dept	(28,651)	313	1,472	2,304	4,089	—	4,736	—	—	4,736	(2,390)	1,499	(891)	
128-073	Hart County Health Dept	(24,239)	265	1,245	2,098	3,608	—	4,007	—	—	4,007	(2,022)	1,311	(711)	
128-074	Heard County Health Dept	(11,113)	121	571	2,411	3,103	—	1,837	—	—	1,837	(927)	2,352	1,425	
128-075	Henry County Health Dept	(115,206)	1,259	5,919	5,901	13,079	—	19,046	—	—	19,046	(9,609)	3,626	(5,983)	
128-076	Houston County Health Dept	(549,606)	6,005	28,237	—	34,242	—	90,861	—	5,711	96,572	(45,839)	(4,144)	(49,983)	

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Employer Contributions & Proportionate Share		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Employer Contributions & Proportionate Share		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share	Total OPEB Expense
Employer	Net OPEB Liability/(Asset)			of Contributions	of Resources					of Contributions	of Contributions				
128-077	Irwin County Health Dept	\$ (17,362)	190	892	4,529	5,611	—	2,870	—	—	2,870	(1,449)	3,413	1,964	
128-078	Jackson County Health Dept	(16,439)	180	845	12,537	13,562	—	2,718	—	98	2,816	(1,371)	7,278	5,907	
128-079	Jasper County Health Dept	(10,022)	109	515	2,935	3,559	—	1,657	—	332	1,989	(836)	2,741	1,905	
128-080	Jeff Davis County Health Dept	(34,288)	375	1,762	—	2,137	—	5,668	—	2,749	8,417	(2,861)	(1,670)	(4,531)	
128-081	Jefferson County Health Dept	(37,855)	414	1,945	100	2,459	—	6,258	—	841	7,099	(3,158)	(781)	(3,939)	
128-082	Jenkins County Health Dept	(10,709)	117	550	2,686	3,353	—	1,770	—	—	1,770	(893)	2,219	1,326	
128-083	Johnson County Health Dept	(7,981)	87	410	4,108	4,605	—	1,319	—	357	1,676	(665)	2,059	1,394	
128-084	Jones County Health Dept	(33,655)	368	1,729	—	2,097	—	5,564	—	882	6,446	(2,807)	(797)	(3,604)	
128-085	Lamar County Health Dept	(20,710)	226	1,064	3,048	4,326	—	3,424	—	—	3,424	(1,727)	2,109	382	
128-087	Laurens County Health Dept	(418,159)	4,569	21,484	4,326	30,379	—	69,130	—	—	69,130	(34,876)	2,966	(31,910)	
128-088	Lee County Health Dept	(54,646)	597	2,808	230	3,635	—	9,034	—	939	9,973	(4,558)	(804)	(5,362)	
128-089	Liberty County Health Dept	(101,858)	1,113	5,233	—	6,346	—	16,839	—	52,177	69,016	(8,439)	(30,692)	(39,188)	
128-090	Lincoln County Health Dept	(5,751)	63	295	—	358	—	951	—	299	1,250	(479)	(217)	(696)	
128-091	Long County Health Dept	(8,054)	88	414	—	502	—	1,332	—	4,126	5,458	(671)	(2,427)	(3,098)	
128-092	Lowndes County Health Dept	(546,913)	5,975	28,099	—	34,074	—	90,415	—	3,395	93,810	(45,615)	(2,497)	(48,112)	
128-093	Lumpkin County Health Dept	(40,949)	447	2,104	1,121	3,672	—	6,770	—	622	7,392	(3,415)	38	(3,377)	
128-094	Macon County Health Dept	(21,727)	237	1,116	—	1,353	—	3,592	—	1,120	4,712	(1,811)	(808)	(2,619)	
128-095	Madison County Health Dept	(8,888)	97	457	1,831	2,385	—	1,469	—	1,982	3,451	(742)	664	(78)	
128-096	Marion County Health Dept	(17,018)	186	874	—	1,060	—	2,813	—	914	3,727	(1,419)	(671)	(2,090)	
128-097	Mcduffie County Health Dept	(45,726)	500	2,349	—	2,849	—	7,559	—	2,416	9,975	(3,815)	(1,440)	(5,255)	
128-098	McIntosh County Health Dept	(19,438)	212	999	—	1,211	—	3,213	—	9,957	13,170	(1,622)	(5,857)	(7,479)	
128-099	Meriwether County Health Dept	(66,487)	726	3,416	978	5,120	—	10,992	—	3,297	14,289	(5,545)	(961)	(6,506)	
128-100	Miller County Health Dept	—	—	—	4,848	4,848	—	—	—	—	—	—	3,226	3,226	
128-101	Mitchell County Health Dept	(34,448)	376	1,770	3,030	5,176	—	5,695	—	—	5,695	(2,873)	2,311	(562)	
128-102	Monroe County Health Dept	(13,562)	148	697	2,400	3,245	—	2,242	—	151	2,393	(1,131)	2,310	1,179	
128-103	Montgomery County Health Dept	(14,176)	155	728	—	883	—	2,344	—	782	3,126	(1,181)	(537)	(1,718)	
128-104	MorGeorgian County Health Dept	(36,886)	403	1,895	—	2,298	—	6,098	—	1,687	7,785	(3,076)	(1,133)	(4,209)	
128-105	Murray County Health Dept	(60,119)	657	3,089	—	3,746	—	9,939	—	3,524	13,463	(5,014)	(2,570)	(7,584)	
128-106	Muscogee County Health Dept	(617,070)	6,742	31,703	22,501	60,946	—	102,014	—	—	102,014	(51,465)	19,045	(32,420)	
128-107	Newton County Health Dept	(106,656)	1,165	5,480	5,638	12,283	—	17,632	—	—	17,632	(8,896)	4,060	(4,836)	
128-108	Oconee County Health Dept	(52,367)	572	2,690	—	3,262	—	8,657	—	4,327	12,984	(4,367)	(2,962)	(7,329)	
128-109	Oglethorpe County Health Dept	(11,048)	121	568	1,038	1,727	—	1,826	—	385	2,211	(923)	810	(113)	
128-110	Paulding County Health Dept	(60,484)	661	3,107	225	3,993	—	9,999	—	5,643	15,642	(5,044)	(3,096)	(8,140)	
128-111	Peach County Health Dept	(29,527)	323	1,517	—	1,840	—	4,881	—	908	5,789	(2,463)	(726)	(3,189)	
128-112	Pickens County Health Dept	(7,326)	80	376	4,837	5,293	—	1,211	—	256	1,467	(610)	4,688	4,078	
128-113	Pierce County Health Dept	(39,969)	437	2,053	—	2,490	—	6,608	—	708	7,316	(3,333)	(591)	(3,924)	
128-114	Pike County Health Dept	(10,929)	119	561	1,604	2,284	—	1,807	—	271	2,078	(911)	1,443	532	
128-115	Polk County Health Dept	(44,811)	490	2,302	2,369	5,161	—	7,408	—	89	7,497	(3,738)	2,316	(1,422)	
128-116	Pulaski County Health Dept	(16,217)	177	833	48	1,058	—	2,681	—	28	2,709	(1,352)	—	(1,352)	
128-117	Putnam County Health Dept	(40,435)	442	2,077	—	2,519	—	6,685	—	2,734	9,419	(3,372)	(1,744)	(5,116)	
128-118	Quitman County Health Dept	—	—	—	1,342	1,342	—	—	—	633	633	—	157	157	
128-119	Rabun County Health Dept	(35,354)	386	1,816	6,165	8,367	—	5,845	—	2,228	8,073	(2,948)	1,400	(1,548)	
128-120	Randolph County Health Dept	(3,196)	35	164	5,158	5,357	—	528	—	—	528	(267)	3,895	3,628	
128-121	Richmond County Health Dept	(433,689)	4,738	22,282	14,054	41,074	—	71,697	—	—	71,697	(36,172)	9,922	(26,250)	
128-122	Rockdale County Health Dept	(47,485)	519	2,440	9,535	12,494	—	7,850	—	—	7,850	(3,962)	8,505	4,543	
128-123	Schley County Health Dept	(11,034)	121	567	2,608	3,296	—	1,824	—	474	2,298	(921)	1,059	138	
128-124	Screven County Health Dept	(30,986)	339	1,592	506	2,437	—	5,123	—	782	5,905	(2,584)	(486)	(3,070)	
128-125	Seminole County Health Dept	(29,490)	322	1,515	5,160	6,997	—	4,875	—	—	4,875	(2,460)	3,727	1,267	

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

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense
128-126	Spalding County Health Dept	\$ (89,156)	974	4,581	—	5,555	—	14,739	—	1,973	16,712	(7,436)	(1,722)	(9,158)
128-127	Stephens County Health Dept	(31,032)	339	1,594	—	1,933	—	5,130	—	242	5,372	(2,587)	(202)	(2,789)
128-128	Stewart County Health Dept	(4,474)	49	230	2,362	2,641	—	740	—	156	896	(373)	2,272	1,899
128-129	Sumter County Health Dept	(52,844)	577	2,715	3,376	6,668	—	8,736	—	—	8,736	(4,408)	2,356	(2,052)
128-130	Talbot County Health Dept	—	—	—	5,367	5,367	—	—	—	—	—	—	3,974	3,974
128-131	Taliaferro County Health Dept	(11,270)	123	579	—	702	—	1,863	—	868	2,731	(941)	(707)	(1,648)
128-132	Tattnall County Health Dept	(27,311)	298	1,403	2,394	4,095	—	4,515	—	—	4,515	(2,277)	2,001	(276)
128-133	Taylor County Health Dept	(33,057)	361	1,698	—	2,059	—	5,465	—	1,887	7,352	(2,757)	(1,412)	(4,169)
128-134	Telfair County Health Dept	(35,463)	387	1,822	—	2,209	—	5,863	—	2,699	8,562	(2,958)	(1,855)	(4,813)
128-135	Terrell County Health Dept	(7,957)	87	409	1,623	2,119	—	1,315	—	295	1,610	(665)	660	(5)
128-136	Thomas County Health Dept	(107,511)	1,175	5,524	8,980	15,679	—	17,774	—	1,354	19,128	(8,967)	3,929	(5,038)
128-137	Tift County Health Dept	(67,645)	739	3,475	3,916	8,130	—	11,183	—	2,551	13,734	(5,641)	(246)	(5,887)
128-138	Toombs County Health Dept	(67,456)	737	3,466	—	4,203	—	11,152	—	4,282	15,434	(5,626)	(3,156)	(8,782)
128-139	Towns County Health Dept	(29,357)	321	1,508	3,640	5,469	—	4,853	—	4,853	—	(2,449)	2,167	(282)
128-140	Treutlen County Health Dept	(11,908)	130	612	1,159	1,901	—	1,969	—	756	2,725	(962)	715	(277)
128-141	Troup County Health Dept	(623,582)	6,813	32,038	—	38,851	—	103,090	—	36,760	139,850	(52,010)	(25,976)	(77,986)
128-142	Turner County Health Dept	(6,103)	67	314	1,000	1,381	—	1,009	—	—	1,009	(510)	890	380
128-143	Twiggs County Health Dept	—	—	—	2,902	2,902	—	—	—	—	—	—	2,170	2,170
128-144	Union County Health Dept	(41,872)	457	2,151	—	2,608	—	6,922	—	2,285	9,207	(3,492)	(1,638)	(5,130)
128-145	Upson County Health Dept	(57,501)	628	2,954	81	3,663	—	9,506	—	869	10,375	(4,795)	(429)	(5,224)
128-146	Walker County Health Dept	(68,779)	751	3,534	14,553	18,838	—	11,371	—	88	11,459	(5,735)	8,472	2,737
128-147	Walton County Health Dept	(87,706)	958	4,506	—	5,464	—	14,499	—	4,707	19,206	(7,315)	(3,381)	(10,696)
128-148	Ware County Health Dept	(674,093)	7,365	34,633	—	41,998	—	111,440	—	21,753	133,193	(56,223)	(15,262)	(71,485)
128-149	Warren County Health Dept	(10,515)	115	540	277	932	—	1,738	—	450	2,188	(878)	12	(866)
128-150	Washington County Health Dept	(46,123)	504	2,370	—	2,874	—	7,625	—	4,530	12,155	(3,847)	(2,951)	(6,798)
128-151	Wayne County Health Dept	(44,251)	483	2,273	—	2,756	—	7,315	—	2,681	9,996	(3,691)	(2,188)	(5,879)
128-152	Webster County Health Dept	(10,950)	120	563	—	683	—	1,810	—	632	2,442	(914)	(474)	(1,388)
128-153	Wheeler County Health Dept	(23,251)	254	1,195	—	1,449	—	3,844	—	1,304	5,148	(1,940)	(971)	(2,911)
128-154	White County Health Dept	(45,420)	496	2,334	365	3,195	—	7,509	—	1,202	8,711	(3,789)	(986)	(4,775)
128-155	Whitfield County Health Dept	(261,985)	2,862	13,460	9,239	25,561	—	43,311	—	—	43,311	(21,850)	6,557	(15,293)
128-156	Wilcox County Health Dept	(12,685)	139	652	2,779	3,570	—	2,097	—	—	2,097	(1,058)	1,743	685
128-157	Wilkes County Health Dept	(38,578)	421	1,982	—	2,403	—	6,378	—	2,316	8,694	(3,217)	(1,663)	(4,880)
128-158	Wilkinson County Health Dept	(19,573)	214	1,006	866	2,086	—	3,236	—	—	3,236	(1,633)	731	(902)
128-159	Worth County Health Dept	(31,568)	345	1,622	977	2,944	—	5,219	—	1,568	6,787	(2,633)	55	(2,578)
129-008	Woodright Industries	(47,793)	522	2,455	2,823	5,800	—	7,901	—	1,328	9,229	(3,985)	332	(3,653)
129-009	Jessamine Place	(76,038)	831	3,907	—	4,738	—	12,571	—	1,980	14,551	(6,342)	(1,494)	(7,836)
129-022	Carroll County MR Services	(45,785)	500	2,352	773	3,625	—	7,569	—	669	8,238	(3,818)	(216)	(4,034)
129-035	Green Oaks Service Center	(129,401)	1,414	6,648	—	8,062	—	21,393	—	8,996	30,389	(10,792)	(5,949)	(16,741)
129-071	Haralson Co. Center (MH/MR/SA)	(42,408)	463	2,179	—	2,642	—	7,011	—	2,162	9,173	(3,701)	(1,552)	(5,089)
129-101	Mitchell-Baker Service Center	(88,940)	972	4,569	1,298	6,839	—	14,703	—	1,655	16,358	(7,418)	(891)	(8,309)
129-136	Thomas/Grady Service Center	(107,273)	1,172	5,511	1,370	8,053	—	17,734	—	1,215	18,949	(8,947)	657	(8,290)
129-137	Tift County - Diversified Enterprises	(50,968)	557	2,619	5,829	9,005	—	8,426	—	—	8,426	(4,252)	4,442	190
209-020	Agric Commodity Commission	(50,578)	553	2,599	—	3,152	—	8,362	—	3,372	11,734	(4,219)	(2,422)	(6,641)
237-004	Stone Mountain Judicial Circuit Da Staff	(15,919)	174	818	—	992	—	2,632	—	6,107	8,739	(1,327)	(4,345)	(5,672)
237-023	DA-Lookout Mountain Judicial Circuit	(67,797)	741	3,483	342	4,566	—	11,208	—	2,678	13,886	(5,655)	(1,234)	(6,889)
237-092	District Attorneys Staff Southern Judicial Circuit	—	—	—	3,103	3,103	—	—	—	—	—	—	2,317	2,317
361	Lookout Mountain CSB	(48,400)	529	2,487	19,931	22,947	—	8,001	—	—	8,001	(4,038)	15,878	11,840
363	Highland Rivers Center Community Service Board	(135,908)	1,485	6,983	22,797	31,265	—	22,468	—	—	22,468	(11,336)	16,271	4,935

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
		Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense	
															Expense
364	Georgia Mountains Avita Community Partners	\$ (23,476)	256	1,206	4,585	6,047	—	3,881	—	—	3,881	(1,958)	3,929	1,971	
365	Cobb County Community Service	(101,143)	1,105	5,196	16,951	23,252	—	16,721	—	—	16,721	(8,435)	11,220	2,785	
368	Dekalb Community Service Board	(99,046)	1,082	5,089	18,605	24,776	—	16,374	—	—	16,374	(8,261)	12,125	3,864	
369	View Point Health	(88,783)	970	4,561	12,507	18,038	—	14,677	—	—	14,677	(7,405)	8,680	1,275	
370	Clayton Community M.H., Substa	(58,359)	638	2,998	3,758	7,394	—	9,648	—	—	9,648	(4,867)	2,328	(2,539)	
371	Advantage Behavioral Health Systems	(66,933)	731	3,439	6,601	10,771	—	11,065	—	—	11,065	(5,582)	4,414	(1,168)	
372	Pathways Center CSB	(32,434)	354	1,666	12,531	14,551	—	5,362	—	—	5,362	(2,704)	9,098	6,394	
373	Mcintosh Trail MH, MR and SA C	(33,571)	367	1,725	29,746	31,838	—	5,550	—	—	5,550	(2,800)	21,635	18,835	
374	River Edge Behavioral Health Center	(183,203)	2,002	9,412	4,791	16,205	—	30,287	—	—	30,287	(15,280)	3,081	(12,199)	
375	Phoenix Center	(22,970)	251	1,180	7,921	9,352	—	3,797	—	—	3,797	(1,916)	5,771	3,855	
376	Oconee Community Service Board	(21,552)	235	1,107	8,898	10,240	—	3,563	—	—	3,563	(1,797)	7,060	5,263	
377	East Central Georgia CSB Serenity Bhs	(40,786)	446	2,095	10,045	12,586	—	6,743	—	—	6,743	(3,401)	8,957	5,556	
378	Ogeechee MH, MR and SA Communi	—	—	—	59,965	59,965	—	—	—	—	—	—	—	37,163	37,163
379	New Horizons	(126,481)	1,382	6,498	3,078	10,958	—	20,910	—	—	20,910	(10,549)	2,363	(8,186)	
380	Middle Flint Community Service	(93,619)	1,023	4,810	10,588	16,421	—	15,477	—	—	15,477	(7,808)	8,338	530	
381	CSB of Middle Georgia	(154,333)	1,686	7,929	6,271	15,886	—	25,514	—	38,084	63,598	(12,872)	(16,131)	(29,003)	
382	Albany Area Community Service	(33,038)	361	1,697	3,519	5,577	—	5,462	—	—	5,462	(2,755)	2,179	(576)	
383	The Georgia Pines Community Se	(121,171)	1,324	6,225	30,822	38,371	—	20,032	—	—	20,032	(10,106)	21,838	11,732	
384	South Georgia Community Servic	(41,996)	459	2,158	15,895	18,512	—	6,943	—	—	6,943	(3,503)	11,609	8,106	
385	Pineland Area MH, MR and SA Co	(51,907)	567	2,667	4,887	8,121	—	8,581	—	—	8,581	(4,330)	4,660	330	
386	Satilla Community Service Boar	(98,101)	1,072	5,040	12,190	18,302	—	16,218	—	—	16,218	(8,182)	11,326	3,144	
388	Gateway Behavior Health Services CSB	(45,054)	492	2,315	5,283	8,090	—	7,448	—	—	7,448	(3,758)	3,737	(21)	
402	Georgia Dept. of Agriculture	(2,025,431)	22,129	104,061	33,412	159,602	—	334,843	—	40,108	374,951	(168,930)	9,818	(159,112)	
403	Georgia Dept. of Admin. Services	(1,736,283)	18,970	89,205	—	108,175	—	287,041	—	26,725	313,766	(144,813)	(21,257)	(166,070)	
404	Georgia Dept. of Audits	(1,932,864)	21,118	99,305	48,297	168,720	—	319,540	—	—	319,540	(161,208)	34,032	(127,176)	
405	Department of Public Health	(5,033,344)	54,993	258,599	—	313,592	—	832,109	—	108,338	940,447	(419,802)	(75,895)	(495,697)	
406	Georgia Dept of Banking & Finance	(676,953)	7,396	34,780	5,285	47,461	—	111,913	—	14,521	126,434	(56,461)	(3,258)	(59,719)	
407	State Accounting Office	(1,011,905)	11,056	51,989	—	63,045	—	167,287	—	35,047	202,334	(84,398)	(26,523)	(110,921)	
408	Office of Comm. of Insurance	(1,412,009)	15,427	72,545	25,210	113,182	—	233,432	—	17,842	251,274	(117,768)	(3,012)	(120,780)	
409	Georgia State Finance & Investment Commission	(1,092,463)	11,936	56,128	—	68,064	—	180,605	—	5,448	186,053	(91,117)	(4,749)	(95,866)	
410	State Properties Commission	(90,975)	994	4,674	—	5,668	—	15,040	—	1,966	17,006	(7,588)	(1,291)	(8,879)	
411	Georgia Dept. of Defense	(1,476,601)	16,133	75,863	—	91,996	—	244,111	—	20,517	264,628	(123,154)	(15,328)	(138,482)	
414	Georgia Dept. of Education	(2,241,569)	24,491	115,165	153,182	292,838	—	370,575	—	—	370,575	(186,956)	106,999	(79,957)	
415	The Technical College System of Georgia	(996,199)	10,884	51,182	3,668	65,734	—	164,691	—	3,246	167,937	(83,086)	1,757	(81,329)	
416	Georgia Employees Retirement Sys.	(541,465)	5,916	27,819	—	33,735	—	89,515	—	11,968	101,483	(45,160)	(7,858)	(53,018)	
418	Prosecuting Attorneys Council	(5,213,946)	56,966	267,877	—	324,843	—	861,966	—	23,104	885,070	(434,864)	(15,643)	(450,507)	
419	Georgia Dept of Community Health	(4,800,251)	52,446	246,623	22,343	321,412	—	793,574	—	40,065	833,639	(400,361)	(26,923)	(427,284)	
420	Georgia Forestry Commission	(2,394,286)	26,159	123,011	—	149,170	—	395,822	—	24,693	420,515	(199,692)	(15,932)	(215,624)	
422	Office of Planning and Budget	(1,311,894)	14,333	67,401	29,779	111,513	—	216,881	—	3,061	219,942	(109,417)	27,979	(81,438)	
427	Georgia Dept. of Human Services	(15,596,322)	170,401	801,293	—	971,694	—	2,578,373	—	209,973	2,788,346	(1,300,797)	(144,795)	(1,445,592)	
428	Georgia Dept. of Community Affairs	(1,658,156)	18,117	85,191	100,823	204,131	—	274,125	—	—	274,125	(138,297)	73,546	(64,751)	
429	Department of Economic Development	(1,237,380)	13,519	63,573	—	77,092	—	204,563	—	42,826	247,389	(103,202)	(26,593)	(129,795)	
430	Admin. Office of the Courts	(630,067)	6,884	32,371	—	39,255	—	104,162	—	10,626	114,788	(52,551)	(9,264)	(61,815)	
432	Georgia Court of Appeals	(1,040,382)	11,367	53,452	—	64,819	—	171,995	—	36,899	208,894	(86,773)	(27,061)	(113,834)	
436	Superior Courts of Georgia	(1,232,232)	13,463	63,308	25,295	102,066	—	203,712	—	421	204,133	(102,773)	14,458	(88,315)	
438	Supreme Court	(813,256)	8,885	41,783	—	50,668	—	134,447	—	30,348	164,795	(67,828)	(22,530)	(90,358)	
440	Georgia Dept. of Labor	(6,145,981)	67,149	315,763	299,321	682,233	—	1,016,049	—	—	1,016,049	(512,601)	187,819	(324,782)	
441	Dept. of Behavioral Health and Developmental	(12,345,482)	134,883	634,275	148,156	917,314	—	2,040,946	—	27,938	2,068,884	(1,029,664)	59,213	(970,451)	

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Differences Between Expected and Actual	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense	
Employer	Net OPEB Liability/(Asset)													Experience
442	Georgia Department of Law	\$ (1,902,271)	20,784	97,733	29,336	147,853	—	314,482	—	28,994	343,476	(158,658)	(11,738)	(170,396)
444	General Assembly of Georgia	(1,197,614)	13,085	61,530	10,695	85,310	—	197,989	—	—	197,989	(99,886)	6,982	(92,904)
461	Dept. of Juvenile Justice	(9,002,571)	98,359	462,526	643,735	1,204,620	—	1,488,298	—	—	1,488,298	(750,852)	463,584	(287,268)
462	Georgia Dept. of Natural Resources	(11,124,560)	121,544	571,547	—	693,091	—	1,839,104	—	157,212	1,996,316	(927,834)	(105,049)	(1,032,883)
465	State Board Pardons & Paroles	(1,506,129)	16,456	77,380	497,334	591,170	—	248,992	—	54,784	303,776	(125,617)	465,109	339,492
466	Georgia Dept. of Public Safety	(11,437,200)	124,960	587,610	—	712,570	—	1,890,790	—	671,901	2,562,691	(953,910)	(499,064)	(1,452,974)
467	Georgia Dept. of Corrections	(30,508,250)	333,316	1,567,429	1,571,373	3,472,118	—	5,043,606	—	—	5,043,606	(2,544,530)	1,484,656	(1,059,874)
469	Georgia Dept. of Early Care & Learning	(1,665,986)	18,202	85,593	—	103,795	—	275,420	—	183,733	459,153	(138,949)	(114,458)	(253,407)
470	Georgia Public Service Commission	(845,403)	9,237	43,434	—	52,671	—	139,761	—	—	139,761	(167,447)	(19,368)	(89,879)
471	Georgia Bureau of Investigation	(5,977,141)	65,305	307,088	—	372,393	—	988,137	—	292,140	1,280,277	(498,518)	(214,609)	(713,127)
474	Department of Revenue	(4,817,767)	52,638	247,523	—	300,161	—	796,470	—	11,137	807,607	(401,823)	(7,394)	(409,217)
475	Georgia Dept. of Driver Services	(1,826,270)	19,953	93,828	22,789	136,570	—	301,918	—	—	301,918	(152,317)	22,618	(129,699)
476	Georgia Student Finance Commission	(288,906)	3,157	14,843	5,209	23,209	—	47,762	—	31,029	78,791	(24,095)	(13,043)	(37,138)
477	Georgia Dept of Community Supervision	(9,555,135)	104,397	490,915	—	595,312	—	1,579,648	—	2,327,292	3,906,940	(796,938)	(2,201,802)	(2,998,740)
478	Secretary of State	(706,075)	7,714	36,276	12,340	56,330	—	116,728	—	6,627	123,355	(58,889)	8,442	(50,447)
480	Soil and Water Commission	—	—	—	79,841	79,841	—	—	—	—	—	—	51,021	51,021
482	Georgia Teachers Retirement Sys.	(2,342,135)	25,589	120,332	—	145,921	—	387,200	—	45,434	432,634	(195,343)	(29,512)	(224,855)
484	Georgia Dept. of Transportation	(22,453,734)	245,323	1,153,607	143,504	1,542,434	—	3,712,035	—	—	3,712,035	(1,872,735)	125,811	(1,746,924)
488	Georgia Dept. of Veterans Service	(506,963)	5,539	26,046	16,363	47,948	—	83,811	—	—	83,811	(42,282)	10,735	(31,547)
489	Subsequent Injury Trust Fund	(114,004)	1,246	5,857	3,349	10,452	—	18,847	—	—	18,847	(9,508)	2,428	(7,080)
490	State Board of Workers Comp	(1,046,198)	11,430	53,751	17,972	83,153	—	172,957	—	—	172,957	(87,257)	13,539	(73,718)
492	Georgia Public Defender Standards Council	(4,248,731)	46,420	218,287	12,515	277,222	—	702,397	—	—	702,397	(354,362)	10,297	(344,065)
503-050	Georgia Institute of Technology	(221,386)	2,419	11,374	11,663	25,456	—	36,599	—	692	37,291	(18,465)	6,168	(12,297)
509-050	Georgia State University	(183,928)	2,010	9,450	—	11,460	—	30,407	—	5,184	35,591	(15,341)	(5,012)	(20,353)
512-051	Augusta University	(637,055)	6,960	32,730	—	39,690	—	105,317	—	203,687	309,004	(53,134)	(140,335)	(193,469)
518-051	University of Georgia	(453,887)	4,959	23,319	459	28,737	—	75,036	—	42,073	117,109	(37,856)	(24,289)	(62,145)
521-052	Albany State University	(36,656)	400	1,883	—	2,283	—	6,060	—	8,708	14,768	(3,056)	(8,309)	(11,365)
524-052	Armstrong Atlantic State Univ	(35,376)	387	1,818	—	2,205	—	5,848	—	5,283	11,131	(2,952)	(4,496)	(7,448)
528-052	Clayton College & State Univ	(10,165)	111	522	637	1,270	—	1,681	—	354	2,035	(847)	427	(420)
530-053	Columbus State University	(13,830)	151	711	2,056	2,918	—	2,286	—	218	2,504	(1,154)	991	(163)
531-053	University of North Georgia	(62,711)	685	3,222	—	3,907	—	10,367	—	5,250	15,617	(5,230)	(3,506)	(8,736)
536-053	Georgia College and State Univ	(84,103)	919	4,321	—	5,240	—	13,904	—	14,823	28,727	(7,015)	(10,438)	(17,453)
539-053	Georgia Southern University	(39,157)	428	2,012	4,475	6,915	—	6,473	—	1,512	7,985	(3,267)	1,121	(2,146)
540-054	Georgia Gwinnett College	(15,113)	165	776	—	941	—	2,498	—	4,868	7,366	(1,261)	(2,896)	(4,157)
542-054	Georgia Southwestern State Univ	(32,802)	358	1,685	—	2,043	—	5,423	—	5,169	10,592	(2,735)	(4,577)	(7,312)
543-054	Kennesaw State University	(26,786)	293	1,376	5,147	6,816	—	4,428	—	2,003	6,431	(2,234)	1,026	(1,208)
547-054	Middle Georgia State College	(90,415)	988	4,645	5,857	11,490	—	14,947	—	591	15,538	(7,542)	2,855	(4,687)
551-055	Valdosta State University	(26,794)	293	1,377	6,748	8,418	—	4,430	—	2,309	6,739	(2,235)	1,660	(575)
554-055	University of West Georgia	(39,774)	435	2,043	1,314	3,792	—	6,575	—	1,483	8,058	(3,317)	(710)	(4,027)
557-055	Abraham Baldwin Agric College	(50,015)	546	2,570	133	3,249	—	8,269	—	3,979	12,248	(4,171)	(2,206)	(6,377)
562-056	Bainbridge College	(4,130)	45	212	8,229	8,486	—	683	—	—	683	(344)	7,488	7,144
563-056	College of Coastal Georgia	(26,426)	289	1,358	—	1,647	—	4,369	—	1,649	6,018	(2,205)	(1,102)	(3,307)
567-056	South Georgia State College	(32,875)	359	1,689	3,075	5,123	—	5,435	—	—	5,435	(2,741)	1,979	(762)
569-056	Dalton College	(3,629)	40	186	—	226	—	600	—	1,859	2,459	(303)	(1,093)	(1,396)
573-057	Georgia Highlands College	(9,711)	106	499	1,895	2,500	—	1,605	—	740	2,345	(811)	1,459	648
576-057	Gordon College	(8,577)	94	441	—	535	—	1,418	—	576	1,994	(717)	(384)	(1,101)
598-059	Board of Regents of the University System of Georgia	(356,154)	3,891	18,298	7,032	29,221	—	58,879	—	3,534	62,413	(29,705)	4,954	(24,751)
6031	Bacon County Schools	(12,479)	136	641	2,122	2,899	—	2,063	—	—	2,063	(1,040)	1,438	398

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

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense
6051 Baldwin County Schools	\$ (74,809)	817	3,843	—	4,660	—	12,367	—	7,805	20,172	(6,239)	(6,494)	(12,733)
6071 Barrow County Schools	(9,914)	108	509	—	617	—	1,639	—	407	2,046	(827)	(311)	(1,138)
6091 Ben Hill County Schools	(10,953)	120	563	280	963	—	1,811	—	160	1,971	(914)	6	(908)
6111 Bibb County Schools	(57,510)	628	2,955	2,685	6,268	—	9,507	—	6,394	15,901	(4,798)	(1,076)	(5,874)
6141 Brooks County Schools	(7,632)	83	392	—	475	—	1,262	—	681	1,943	(636)	(431)	(1,067)
6181 Butts County Schools	(10,858)	119	558	4,603	5,280	—	1,795	—	277	2,072	(906)	2,430	1,524
6211 Candler County Schools	(17,037)	186	875	412	1,473	—	2,817	—	1,172	3,989	(1,420)	(931)	(2,351)
6221 Carroll County Schools	(11,113)	121	571	—	692	—	1,837	—	959	2,796	(927)	(654)	(1,581)
6241 Charlton County Schools	(11,846)	129	609	—	738	—	1,958	—	6,068	8,026	(988)	(3,570)	(4,558)
6251 Chatham County Schools	(29,706)	325	1,526	4,701	6,552	—	4,911	—	729	5,640	(2,478)	2,037	(441)
6252 Live Oak Public Libraries	—	—	—	4,520	4,520	—	—	—	—	—	—	2,998	2,998
6281 Cherokee County Schools	—	—	—	6,478	6,478	—	—	—	340	340	—	3,472	3,472
6291 Clarke County Schools	(63,069)	689	3,240	—	3,929	—	10,426	—	9,044	19,470	(5,260)	(5,711)	(10,971)
6311 Clayton County Schools	(29,744)	325	1,528	912	2,765	—	4,917	—	1,479	6,396	(2,480)	(943)	(3,423)
6331 Cobb County Schools	(2,993)	33	154	—	187	—	495	—	1,534	2,029	(249)	(902)	(1,151)
6341 Coffee County Schools	(10,766)	118	553	—	671	—	1,780	—	3,142	4,922	(898)	(2,721)	(3,619)
6351 Colquitt County Schools	(25,655)	280	1,318	—	1,598	—	4,241	—	1,710	5,951	(2,140)	(1,228)	(3,368)
6361 Columbia County Schools	(29,904)	327	1,536	—	1,863	—	4,944	—	2,175	7,119	(2,494)	(1,567)	(4,061)
6381 Coweta County Schools	(17,965)	196	923	—	1,119	—	2,970	—	960	3,930	(1,498)	(703)	(2,201)
6401 Crisp County Schools	(22,518)	246	1,157	2,913	4,316	—	3,723	—	212	3,935	(1,878)	1,503	(375)
6431 Decatur County Schools	(10,699)	117	550	1,868	2,535	—	1,769	—	1,769	3,535	(893)	1,805	912
6441 DeKalb County Schools	(183,271)	2,002	9,416	7,577	18,995	—	30,298	—	11,165	41,463	(15,286)	(6,707)	(21,993)
6451 Dodge County Schools	(30,196)	330	1,551	—	1,881	—	4,992	—	1,089	6,081	(2,518)	(900)	(3,418)
6452 Ocmulgee Regional Library System	(6,130)	67	315	—	382	—	1,013	—	224	1,237	(511)	(159)	(670)
6471 Dougherty County Schools	(19,064)	208	979	132	1,319	—	3,152	—	6,400	9,552	(1,588)	(3,632)	(5,220)
6481 Douglas County Schools	(39,512)	432	2,030	—	2,462	—	6,532	—	1,886	8,418	(3,296)	(1,312)	(4,608)
6511 Effingham County Schools	(27,075)	296	1,391	—	1,687	—	4,476	—	1,868	6,344	(2,258)	(1,320)	(3,578)
6561 Fayette County Schools	(26,540)	290	1,364	—	1,654	—	4,387	—	1,996	6,383	(2,215)	(1,466)	(3,681)
6571 Floyd County Schools	(17,922)	196	921	7,013	8,130	—	2,963	—	321	3,284	(1,495)	3,805	2,310
6581 Forsyth County Schools	(15,779)	172	811	—	983	—	2,609	—	3,445	6,054	(1,316)	(2,208)	(3,524)
6591 Franklin County Schools	(5,786)	63	297	—	360	—	957	—	2,431	3,388	(481)	(1,626)	(2,107)
6601 Fulton County Board of Education	(32,218)	352	1,655	—	2,007	—	5,326	—	2,991	8,317	(2,687)	(2,249)	(4,936)
6611 Gilmer County Schools	(24,055)	263	1,236	—	1,499	—	3,977	—	1,434	5,411	(2,007)	(999)	(3,006)
6631 Glynn County Schools	(49,304)	539	2,533	—	3,072	—	8,151	—	1,493	9,644	(4,113)	(1,361)	(5,474)
6641 Gordon County Schools	(11,126)	122	572	—	694	—	1,839	—	907	2,746	(929)	(585)	(1,514)
6651 Grady County Schools	(28,900)	316	1,485	—	1,801	—	4,778	—	3,964	8,742	(2,411)	(3,097)	(5,508)
6661 Greene County Schools	(9,329)	102	479	630	1,211	—	1,542	—	55	1,597	(778)	315	(463)
6671 Gwinnett County Schools	(59,491)	650	3,056	760	4,466	—	9,835	—	2,375	12,210	(4,961)	(638)	(5,599)
6731 Hart County Schools	(10,179)	111	523	—	634	—	1,683	—	834	2,167	(849)	(336)	(1,185)
6751 Henry County Schools	(34,426)	376	1,769	—	2,145	—	5,691	—	1,823	7,514	(2,871)	(1,256)	(4,127)
6761 Houston County Schools	(84,745)	926	4,354	173	5,453	—	14,010	—	1,372	15,382	(7,069)	(1,269)	(8,338)
6771 Irwin County Schools	(9,248)	101	475	2,744	3,320	—	1,529	—	—	1,529	(771)	2,551	1,780
6781 Jackson County Schools	(11,067)	121	569	—	690	—	1,830	—	609	2,439	(923)	(392)	(1,315)
6831 Johnson County Schools	(15,067)	165	774	—	939	—	2,491	—	314	2,805	(1,257)	(262)	(1,519)
6851 Lamar County Schools	(10,845)	118	557	99	774	—	1,793	—	79	1,872	(904)	(21)	(925)
6871 Laurens County Schools	(8,293)	91	426	—	517	—	1,371	—	2,626	3,997	(693)	(2,141)	(2,834)
6881 Lee County Schools	(3,843)	42	197	—	239	—	635	—	220	855	(320)	(149)	(469)
6941 Macon County Schools	(6,980)	76	359	—	435	—	1,154	—	386	1,540	(582)	(286)	(868)

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

Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Employer Proportionate Contributions & Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Employer Proportionate Contributions & Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Employer Proportionate Contributions & Share	Total OPEB Expense
6951	Madison County Schools	\$ (12,723)	139	654	1,268	2,061	—	2,103	—	2,103	(1,062)	1,191	129
6971	Mcduffie County Schools	(33,013)	361	1,696	4,149	6,206	—	5,458	—	445	(2,753)	1,996	(757)
6991	Meriwether County Schools	(20,344)	222	1,045	3,293	4,560	—	3,363	—	508	(1,696)	1,430	(266)
7021	Monroe County Schools	(15,944)	174	819	—	993	—	2,636	—	4,245	(1,329)	(3,938)	(5,267)
7061	Muscogee County Schools	(23,010)	251	1,182	240	1,673	—	3,804	—	259	(1,918)	(119)	(2,037)
7071	Newton County Schools	(22,718)	248	1,167	—	1,415	—	3,756	—	1,321	(1,895)	(882)	(2,777)
7091	Oglethorpe County Schools	(384)	4	20	739	763	—	64	—	442	(31)	(7)	(38)
7101	Paulding County Schools	(633)	7	33	7,155	7,195	—	105	—	105	(53)	4,257	4,204
7121	Pickens County Schools	(2,706)	30	139	—	169	—	447	—	102	(226)	(78)	(304)
7141	Pike County Schools	(6,295)	69	323	—	392	—	1,041	—	1,441	(525)	(876)	(1,401)
7151	Polk County Schools	(25,590)	280	1,315	—	1,595	—	4,230	—	1,788	(2,136)	(1,419)	(3,555)
7171	Putnam County Schools	—	—	—	1,291	1,291	—	—	—	—	—	1,059	1,059
7191	Rabun County Schools	(10,230)	112	526	—	638	—	1,691	—	519	(854)	(362)	(1,216)
7211	Richmond County Schools	(33,078)	361	1,699	—	2,060	—	5,468	—	4,205	(2,758)	(3,436)	(6,194)
7221	Rockdale County Schools	(50,427)	551	2,591	—	3,142	—	8,337	—	3,170	(4,206)	(2,129)	(6,335)
7261	Spalding County Schools	(25,273)	276	1,298	—	1,574	—	4,178	—	1,234	(2,107)	(854)	(2,961)
7271	Stephens County Schools	(6,317)	69	325	—	394	—	1,044	—	748	(528)	(642)	(1,170)
7291	Sumter County Schools	—	—	—	4,470	4,470	—	—	—	—	—	2,936	2,936
7321	Tattnall County Schools	(4,347)	47	223	—	270	—	719	—	164	(362)	(127)	(489)
7341	Telfair County Schools	—	—	—	785	785	—	—	—	—	—	623	623
7351	Terrell County Schools	(14,260)	156	733	—	889	—	2,358	—	589	(1,189)	(385)	(1,574)
7371	Tift County Schools	(11,126)	122	572	—	694	—	1,839	—	987	(929)	(814)	(1,743)
7401	Treutlen County Schools	(8,041)	88	413	—	501	—	1,329	—	871	(671)	(739)	(1,410)
7441	Union County Schools	—	—	—	2,208	2,208	—	—	—	—	—	1,416	1,416
7451	Upson County Schools	(22,369)	244	1,149	—	1,393	—	3,698	—	929	(1,865)	(698)	(2,563)
7481	Ware County Schools	(24,591)	269	1,263	807	2,339	—	4,065	—	421	(2,051)	54	(1,997)
7501	Washington County Board of Education	(77,873)	851	4,001	—	4,852	—	12,874	—	10,995	(6,496)	(7,863)	(14,359)
7511	Wayne County Schools	(8,880)	97	456	2,135	2,688	—	1,468	—	1,468	(741)	1,429	688
7541	White County Board of Education	(530)	6	27	—	33	—	88	—	271	(44)	(160)	(204)
7581	Wilkinson County Schools	(38,126)	417	1,959	—	2,376	—	6,303	—	5,442	(3,180)	(3,352)	(6,532)
7611	Atlanta City Schools	(51,420)	562	2,642	3,341	6,545	—	8,501	—	1,614	(4,289)	2,392	(1,897)
7641	City of Buford Schools (Gwinnett)	(16,628)	182	854	—	1,036	—	2,749	—	1,030	(1,386)	(746)	(2,132)
7721	City of Dalton Schools (Whitfield)	(917)	10	47	4,883	4,940	—	152	—	153	(76)	2,720	2,644
7851	City of Rome Schools (Floyd)	(10,328)	113	531	1,581	2,225	—	1,707	—	4,819	(862)	(1,255)	(2,117)
7891	City of Thomasville Schools (Thomas)	(21,113)	231	1,085	—	1,316	—	3,490	—	5,830	(1,762)	(5,262)	(7,024)
7921	City of Valdosta Schools (Lowndes)	(45,155)	493	2,320	—	2,813	—	7,465	—	6,249	(3,766)	(3,916)	(7,682)
817	Oconee Fall Line Technical College	(178,553)	1,951	9,174	29,143	40,268	—	29,518	—	—	(14,893)	20,502	5,609
818	Coastal Pines Technical College	(172,780)	1,888	8,877	1,435	12,200	—	28,564	—	1,459	(14,411)	576	(13,835)
820	Albany Technical College	(285,320)	3,117	14,659	15,748	33,524	—	47,169	—	—	(23,796)	14,364	(9,432)
822	Athens Technical College	(204,403)	2,233	10,502	3,441	16,176	—	33,792	—	6,956	(17,048)	(651)	(17,699)
823	Atlanta Technical College	(295,272)	3,226	15,170	25,367	43,763	—	48,814	—	—	(24,626)	21,822	(2,804)
824	Augusta Technical College	(767,062)	8,381	39,409	1,677	49,467	—	126,810	—	—	(63,976)	1,412	(62,564)
826	West Georgia Technical College	(521,432)	5,697	26,790	6,438	38,925	—	86,203	—	—	(43,490)	5,217	(38,273)
827	Chattahoochee Tech College	(562,145)	6,142	28,881	28,095	63,118	—	92,933	—	—	(46,885)	17,633	(29,252)
828	Columbus Technical College	(215,199)	2,351	11,056	1,174	14,581	—	35,577	—	2,067	(17,948)	(43)	(17,991)
829	Georgia Northwestern Technical College	(674,025)	7,364	34,629	5,650	47,643	—	111,429	—	—	(56,216)	4,419	(51,797)
830	Georgia Piedmont Technical College	(248,074)	2,710	12,745	5,661	21,116	—	41,011	—	2,345	(20,690)	984	(19,706)
831	Southern Crescent Technical College	(252,773)	2,762	12,987	30,594	46,343	—	41,788	—	—	(21,083)	19,226	(1,857)

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

Schedule of OPEB Amounts by Employer and Nonemployer As of and for the year ended June 30, 2018

	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Net OPEB Liability/(Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions		Proportionate Share of OPEB Expense	Changes in Proportion & Diff Between Employer Contributions & Proportionate Share of Contributions	Total OPEB Expense
					Total Deferred Outflows of Resources	Total Deferred Inflows of Resources				Total Deferred Inflows of Resources				
832	Gwinnett Technical College	\$ (429,732)	4,695	22,078	—	26,773	—	71,043	—	4,693	75,736	(35,841)	(2,880)	(38,721)
834	Lanier Technical College	(232,225)	2,537	11,931	—	14,468	—	38,391	—	5,084	43,475	(19,368)	(4,893)	(24,261)
835	Central Georgia Technical College	(919,536)	10,047	47,243	7,972	65,262	—	152,017	—	10,512	162,529	(76,693)	1,790	(74,903)
837	Southern Regional Technical College	(457,616)	5,000	23,511	2,625	31,136	—	75,653	—	7,630	83,283	(38,167)	(1,864)	(40,031)
838	North Georgia Technical College	(192,860)	2,107	9,909	20,991	33,007	—	31,883	—	—	31,883	(16,086)	13,506	(2,580)
841	Savannah Technical College	(240,328)	2,626	12,347	7,904	22,877	—	39,731	—	—	39,731	(20,044)	6,113	(13,931)
842	South Georgia Technical College	(383,898)	4,194	19,724	—	23,918	—	63,466	—	8,364	71,830	(32,019)	(5,253)	(37,272)
843	Southeastern Technical College	(304,907)	3,331	15,665	—	18,996	—	50,407	—	9,168	59,575	(25,430)	(6,147)	(31,577)
844	Ogeechee Technical College	(88,932)	972	4,569	—	5,541	—	14,702	—	4,511	19,213	(7,418)	(3,772)	(11,190)
848	Wiregrass Georgia Technical College	(216,149)	2,362	11,105	25,594	39,061	—	35,734	—	—	35,734	(18,027)	15,554	(2,473)
8504	Northwest Georgia RESA	(29,157)	319	1,498	—	1,817	—	4,820	—	2,175	6,995	(2,432)	(1,572)	(4,004)
8564	Metro RESA	(17,941)	196	922	6,189	7,307	—	2,966	—	223	3,189	(1,497)	3,417	1,920
8584	North East Georgia RESA	(1,797)	20	92	4,551	4,663	—	297	—	—	297	(150)	2,784	2,634
8804	First District RESA	(14,355)	157	738	—	895	—	2,373	—	3,535	5,908	(1,198)	(3,483)	(4,681)
900	Georgia Building Authority	(749,679)	8,191	38,516	18,526	65,233	—	123,936	—	—	123,936	(62,527)	13,599	(48,928)
9012	Academy For Classical Education	(10,125)	111	520	—	631	—	1,674	—	430	2,104	(845)	(399)	(1,244)
9015	Tapestry Public Charter School	—	—	—	2,811	2,811	—	—	—	—	—	—	2,611	2,611
910-091	Jekyll Island State Park Authority	(356,617)	3,896	18,322	8,781	30,999	—	58,956	—	431	59,387	(29,743)	4,734	(25,009)
913-091	Lk Lanier Island Dev Authority	(32,386)	354	1,664	—	2,018	—	5,354	—	1,740	7,094	(2,702)	(1,285)	(3,987)
9194	Mountain Education Center Inc	(18,250)	199	938	28	1,165	—	3,017	—	1,553	4,570	(1,523)	(884)	(2,407)
921	Georgia Correctional Industries	(751,676)	8,213	38,619	11,559	58,391	—	124,267	—	10,159	134,426	(62,693)	5,584	(57,109)
922	George L. Smith II - GWCCA	(1,294,760)	14,146	66,521	136,587	217,254	—	214,049	—	—	214,049	(107,988)	88,844	(19,144)
926-092	Georgia Agric Exposition Authority	(243,189)	2,657	12,494	1,213	16,364	—	40,204	—	—	40,204	(20,282)	1,069	(19,213)
927	State Road and Tollway Authority	(484,446)	5,293	24,889	32,640	62,822	—	80,088	—	—	80,088	(40,405)	22,449	(17,956)
928-092	Georgia Environmental Finance Authority	(343,139)	3,749	17,629	7,132	28,510	—	56,727	—	—	56,727	(28,619)	5,162	(23,457)
936-093	Agric Com Commission-Peanuts	(53,945)	589	2,772	—	3,361	—	8,918	—	983	9,901	(4,500)	(920)	(5,420)
955-095	Georgia Superior Court Clerks Coop	(133,299)	1,456	6,848	1,772	10,076	—	22,037	—	1,310	23,347	(11,117)	1,002	(10,115)
968-096	Georgia Military College	(29,511)	322	1,516	1,594	3,432	—	4,879	—	2,927	7,806	(2,460)	(1,990)	(4,450)
972-097	Georgia Federal-State Inspection	(481,444)	5,260	24,735	15,103	45,098	—	79,592	—	5,687	85,279	(40,154)	3,197	(36,957)
973-097	Georgia Lottery Corporation	(29,647)	324	1,523	9,484	11,331	—	4,901	—	—	4,901	(2,473)	6,666	4,193
977	Georgia Public Broadcasting	(503,642)	5,503	25,876	29,984	61,363	—	83,262	—	2,294	85,556	(42,006)	15,343	(26,663)
980	GTA Georgia Technology Authority	(1,929,987)	21,086	99,157	16,576	136,819	—	319,064	—	48,265	367,329	(160,968)	(11,815)	(172,783)
	Total for all Employers	\$ (261,366,954)	2,855,616	13,428,268	6,635,695	22,919,579	—	43,208,993	—	6,722,924	49,931,917	(21,799,101)	(73,300)	(21,872,401)
	Nonemployer:													
	State of Georgia for participants in:													
	ERS	(7,200,538)	78,673	369,947	280,913	729,533	—	1,190,388	—	163,748	1,354,136	(600,554)	90,675	(509,879)
	GJRS	(2,078,508)	22,711	106,785	72,760	202,256	—	343,619	—	102,696	446,315	(173,345)	(17,375)	(190,720)
	Total all Entities	\$ (270,646,000)	2,957,000	13,905,000	6,989,368	23,851,388	—	44,743,000	—	6,989,368	51,732,388	(22,573,000)	—	(22,573,000)

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

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

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

June 30, 2018

(1) Plan Description

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

Employee contribution rates as a percentage of member's salaries were appropriated for the fiscal year ended June 30, 2018 as follows: ERS Old Plan - 0.45% and ERS New Plan, LRS, and GJRS - 0.23%. ERS Old Plan members were hired prior to July 1, 1982 and New Plan members were hired on or after July 1, 1982, but prior to January 1, 2009.

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2018.

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

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

(2) Basis of Presentation

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

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

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

June 30, 2018

(3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, (GASB Statement No. 75) requires participating employers and nonemployers in the SEAD-OPEB plan to recognize their proportionate share of the collective net OPEB liability (asset), collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer and nonemployer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's covered payroll to the total covered payroll of the plan during the measurement period of July 1, 2017 through June 30, 2018.

(4) Collective Net OPEB Liability(Asset)

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

Total OPEB liability	\$ 918,816
Plan fiduciary net position	<u>1,189,462</u>
Employers' and nonemployer's net OPEB liability (asset)	<u><u>\$ (270,646)</u></u>

(a) Actuarial Assumptions

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

Inflation	2.75%
Salary increases:	
ERS	3.25% - 7.00%
GJRS	4.5%
LRS	N/A
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

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

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

June 30, 2018

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014.

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

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%	

*Rates shown are net of inflation

(b) Discount Rate

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

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

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

June 30, 2018

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

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

	1% Decrease (6.30)%	Current discount rate (7.30)%	1% Increase (8.30)%
Collective net OPEB liability (asset)	\$ (145,823)	(270,646)	(372,959)

(5) Special Funding Situation

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

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

The following presents a summary of changes in the collective deferred inflows of resources for the year ended June 30, 2018 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Differences between expected and actual experience	2018	2.7 years	\$ —	4,697	1,740	2,957
Changes of assumptions	2018	2.7 years	—	22,085	8,180	13,905
Total deferred outflows of resources			<u>\$ —</u>	<u>26,782</u>	<u>9,920</u>	<u>16,862</u>

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

Notes to Schedule of Employer and Nonemployer Allocations and
 Schedule of OPEB Amounts by Employer and Nonemployer
 June 30, 2018

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred inflows of resources:						
Net difference between projected and actual earnings on OPEB plan investments	2017	5.0 years	\$ 39,713	—	9,928	29,785
	2018	5.0 years	—	18,698	3,740	14,958
Total deferred inflows of resources			<u>\$ 39,713</u>	<u>18,698</u>	<u>13,668</u>	<u>44,743</u>

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

Year ended June 30:		
2019		\$ (3,748)
2020		(6,726)
2021		(13,669)
2022		<u>(3,738)</u>
Total		<u>\$ (27,881)</u>

(7) Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2018 are as follows (amounts in thousands):

Service cost	\$ 3,695
Interest on the total OPEB liability and net cash flow	63,242
Member contributions	(3,599)
Projected earnings on plan investments	(82,844)
Administrative expense	681
Recognition (amortization) of deferred outflows and inflows of resources:	
Differences between expected and actual experience	1,740
Changes of assumptions	8,180
Net difference between projected and actual earnings on plan investments	<u>(13,668)</u>
Collective OPEB expense	<u>\$ (22,573)</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	Actual Member Payroll	Employer Allocation Percentage
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ 104,283	0.007533%
Bacon County Board of Commissioners	3,705	0.000268%
Baldwin County Board of Commissioners	59,994	0.004334%
Bryan County Board of Commissioners	63,869	0.004614%
Carroll County Board of Commissioners	221,703	0.016015%
Catoosa County Board of Commissioners	50,000	0.003612%
Charlton County Board of Commissioners	72,333	0.005225%
Chatham County Board of Commissioners	415,473	0.030012%
Chattooga County Board of Commissioners	42,037	0.003037%
Cherokee County Board of Commissioners	387,795	0.028012%
Clarke County Board of Commissioners	346,506	0.025030%
Clayton County Board of Commissioners	380,048	0.027453%
Cobb County Board of Commissioners	828,275	0.059830%
Coffee County Board of Commissioners	84,384	0.006096%
Columbia County Board of Commissioners	253,377	0.018303%
Coweta County Board of Commissioners	115,627	0.008352%
Dekalb County Board of Commissioners	505,034	0.036481%
Dougherty County Board of Commissioners	125,343	0.009054%
Douglas County Board of Commissioners	20,348	0.001470%
Effingham County Board of Commissioners	203,918	0.014730%
Evans County Board of Commissioners	89,355	0.006455%
Fayette County Board of Commissioners	119,254	0.008614%
Forsyth County Board of Commissioners	255,524	0.018458%
Fulton County Board of Commissioners	643,825	0.046507%
Glynn County Board of Commissioners	85,286	0.006161%
Gordon County Board of Commissioners	81,993	0.005923%
Grady County Board of Commissioners	35,342	0.002553%
Gwinnett County Board of Commissioners	646,325	0.046687%
Hall County Board of Commissioners	252,530	0.018241%
Henry County Board of Commissioners	387,795	0.028012%
Jefferson County Board of Commissioners	45,000	0.003251%
Jenkins County Board of Commissioners	6,401	0.000462%
Lamar County Board of Commissioners	113,230	0.008179%
Liberty County Board of Commissioners	202,447	0.014624%
Lowndes County Board of Commissioners	126,265	0.009121%
Madison County Board of Commissioners	100,000	0.007224%
Mcintosh County Board of Commissioners	138,891	0.010033%
Miller County Board of Commissioners	69,429	0.005015%
Mitchell County Board of Commissioners	132,265	0.009554%
Muscogee County Board of Commissioners	286,544	0.020699%
Newton County Board of Commissioners	120,117	0.008677%
Paulding County Board of Commissioners	123,024	0.008887%
Pierce County Board of Commissioners	45,080	0.003256%
Putnam County Board of Commissioners	59,400	0.004291%
Richmond County Board of Commissioners	551,177	0.039814%

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	Actual Member Payroll	Employer Allocation Percentage
Rockdale County Board of Commissioners	\$ 126,259	0.009120%
Screven County Board of Commissioners	31,205	0.002254%
Spalding County Board of Commissioners	137,105	0.009904%
Stephens County Board of Commissioners	33,427	0.002415%
Tattnall County Board of Commissioners	59,090	0.004268%
Thomas County Board of Commissioners	41,250	0.002980%
Tift County Board of Commissioners	114,065	0.008239%
Toombs County Board of Commissioners	36,050	0.002604%
Treutlen County Board of Commissioners	78,000	0.005634%
Troup County Board of Commissioners	98,447	0.007111 %
Turner County Board of Commissioners	113,315	0.008185%
Upson County Board of Commissioners	112,500	0.008126%
Walker County Board of Commissioners	111,270	0.008038%
Walton County Board of Commissioners	120,717	0.008720%
Ware County Board of Commissioners	93,415	0.006748%
Eighth Judicial Board of Commissioners	325,000	0.023476%
Total GJRS	10,631,665	0.767981%
For participants in ERS:		
DeKalb County State Court	2,377,032	0.171705%
Bibb County State Court	883,224	0.063800%
Chatham County State Court	754,932	0.054533%
Appling County Tax Officials	77,141	0.005572%
Bacon County Tax Officials	84,994	0.006140%
Baker County Tax Officials	49,016	0.003541%
Baldwin County Tax Officials	378,407	0.027334%
Barrow County Tax Officials	84,199	0.006082%
Bartow County Tax Officials	622,732	0.044983%
Berrien County Tax Officials	115,940	0.008375%
Bibb County Tax Officials	703,862	0.050843%
Bleckley County Tax Officials	70,696	0.005107%
Brantley County Tax Officials	93,168	0.006730%
Brooks County Tax Officials	89,592	0.006472%
Bryan County Tax Officials	334,972	0.024197%
Bulloch County Tax Officials	134,352	0.009705%
Burke County Tax Officials	99,903	0.007216%
Butts County Tax Officials	109,184	0.007887%
Calhoun County Tax Officials	55,874	0.004036%
Camden County Tax Officials	302,266	0.021834%
Candler County Tax Officials	147,297	0.010640%
Carroll County Tax Officials	317,572	0.022940%
Catoosa County Tax Officials	80,841	0.005840%
Charlton County Tax Officials	156,178	0.011281%
Chatham County Tax Officials	621,959	0.044927%
Clarke County Tax Officials	589,309	0.042569%
Clayton County Tax Officials	394,750	0.028515%
Clinch County Tax Officials	111,777	0.008074%
Cobb County Tax Officials	2,038,936	0.147282%

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	Actual Member Payroll	Employer Allocation Percentage
Coffee County Tax Officials	\$ 138,304	0.009990%
Colquitt County Tax Officials	192,386	0.013897%
Columbia County Tax Officials	602,200	0.043500%
Cook County Tax Officials	57,195	0.004131%
Coweta County Tax Officials	521,955	0.037703%
Dade County Tax Officials	128,925	0.009313%
Dawson County Tax Officials	16,098	0.001163%
Decatur County Tax Officials	94,888	0.006854%
Dekalb County Tax Officials	1,841,129	0.132994%
Dodge County Tax Officials	94,882	0.006854%
Dooly County Tax Officials	69,786	0.005041%
Dougherty County Tax Officials	483,755	0.034944%
Douglas County Tax Officials	114,378	0.008262%
Echols County Tax Officials	46,724	0.003375%
Effingham County Tax Officials	108,942	0.007869%
Elbert County Tax Officials	128,850	0.009307%
Emanuel County Tax Officials	72,654	0.005248%
Evans County Tax Officials	35,006	0.002529%
Fannin County Tax Officials	106,907	0.007722%
Fayette County Tax Officials	262,338	0.018950%
Floyd County Tax Officials	205,153	0.014819%
Forsyth County Tax Officials	1,057,554	0.076392%
Franklin County Tax Officials	112,061	0.008095%
Fulton County Tax Officials	4,223,144	0.305059%
Glascocock County Tax Officials	45,470	0.003285%
Glynn County Tax Officials	430,379	0.031088%
Gordon County Tax Officials	339,246	0.024505%
Grady County Tax Officials	30,714	0.002219%
Greene County Tax Officials	77,296	0.005583%
Gwinnett County Tax Officials	1,331,234	0.096162%
Habersham County Tax Officials	144,275	0.010422%
Hall County Tax Officials	191,598	0.013840%
Hancock County Tax Officials	81,413	0.005881%
Haralson County Tax Officials	63,734	0.004604%
Harris County Tax Officials	31,800	0.002297%
Hart County Tax Officials	80,177	0.005792%
Heard County Tax Officials	50,756	0.003666%
Henry County Tax Officials	830,834	0.060015%
Houston County Tax Officials	524,923	0.037918%
Irwin County Tax Officials	53,333	0.003853%
Jackson County Tax Officials	182,006	0.013147%
Jeff Davis County Tax Officials	88,355	0.006382%
Jefferson County Tax Officials	34,668	0.002504%
Jenkins County Tax Officials	41,113	0.002970%
Jones County Tax Officials	193,707	0.013992%
Lamar County Tax Officials	133,269	0.009627%
Lanier County Tax Officials	101,851	0.007357%

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	Actual Member Payroll	Employer Allocation Percentage
Laurens County Tax Officials	\$ 252,479	0.018238%
Lee County Tax Officials	65,610	0.004739%
Liberty County Tax Officials	270,637	0.019549%
Lincoln County Tax Officials	31,788	0.002296%
Long County Tax Officials	30,227	0.002183%
Lowndes County Tax Officials	391,325	0.028267%
Lumpkin County Tax Officials	153,359	0.011078%
Macon County Tax Officials	111,004	0.008018%
Marion County Tax Officials	55,874	0.004036%
Mcduffie County Tax Officials	102,946	0.007436%
Mcintosh County Tax Officials	138,022	0.009970%
Meriwether County Tax Officials	89,894	0.006494%
Miller County Tax Officials	55,874	0.004036%
Mitchell County Tax Officials	67,272	0.004859%
Monroe County Tax Officials	135,022	0.009753%
Montgomery County Tax Officials	71,577	0.005170%
Morgan County Tax Officials	114,417	0.008265%
Murray County Tax Officials	88,903	0.006422%
Muscogee County Tax Officials	545,460	0.039401%
Newton County Tax Officials	499,384	0.036073%
Oconee County Tax Officials	126,126	0.009111 %
Paulding County Tax Officials	334,777	0.024183%
Peach County Tax Officials	121,144	0.008751%
Pickens County Tax Officials	108,315	0.007824%
Pierce County Tax Officials	89,403	0.006458%
Pike County Tax Officials	71,141	0.005139%
Polk County Tax Officials	195,844	0.014147%
Richmond County Tax Officials	664,423	0.047995%
Rockdale County Tax Officials	203,392	0.014692%
Schley County Tax Officials	57,009	0.004118%
Screven County Tax Officials	53,627	0.003874%
Seminole County Tax Officials	31,629	0.002285%
Spalding County Tax Officials	343,372	0.024803%
Stephens County Tax Officials	228,439	0.016501%
Stewart County Tax Officials	58,510	0.004226%
Sumter County Tax Officials	51,355	0.003710%
Talbot County Tax Officials	62,029	0.004481%
Tattnall County Tax Officials	125,485	0.009064%
Taylor County Tax Officials	56,374	0.004072%
Telfair County Tax Officials	31,683	0.002289%
Terrell County Tax Officials	50,074	0.003617%
Thomas County Tax Officials	149,158	0.010774%
Tift County Tax Officials	187,148	0.013519%
Towns County Tax Officials	142,032	0.010260%
Troup County Tax Officials	121,861	0.008803%
Turner County Tax Officials	90,114	0.006509%
Twiggs County Tax Officials	159,658	0.011533%

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

Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	<u>Actual Member Payroll</u>	<u>Employer Allocation Percentage</u>
Upson County Tax Officials	\$ 150,641	0.010882%
Walker County Tax Officials	146,029	0.010548%
Walton County Tax Officials	177,215	0.012801%
Ware County Tax Officials	120,931	0.008735%
Warren County Tax Officials	56,942	0.004113%
Washington County Tax Officials	145,160	0.010486%
Wayne County Tax Officials	123,437	0.008916%
White County Tax Officials	263,223	0.019014%
Whitfield County Tax Officials	510,594	0.036883%
Wilcox County Tax Officials	50,795	0.003669%
Wilkinson County Tax Officials	76,555	0.005530%
Worth County Tax Officials	147,049	0.010622%
Total ERS	36,831,239	2.660500%
Total State Support Provided	\$ 47,462,904	3.428481%

See accompanying independent auditors' report.

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Special Funding through the State of Georgia:		
For participants in GJRS:		
Appling County Board of Commissioners	\$ (20,388)	(2,764)
Bacon County Board of Commissioners	(725)	1,877
Baldwin County Board of Commissioners	(11,730)	(1,499)
Brooks County Board of Commissioners	—	1,032
Bryan County Board of Commissioners	(12,488)	3,282
Carroll County Board of Commissioners	(43,344)	(4,602)
Catoosa County Board of Commissioners	(9,776)	(1,629)
Charlton County Board of Commissioners	(14,141)	(1,107)
Chatham County Board of Commissioners	(81,226)	(7,890)
Chattooga County Board of Commissioners	(8,220)	(894)
Cherokee County Board of Commissioners	(75,813)	(10,156)
Clarke County Board of Commissioners	(67,743)	(7,537)
Clayton County Board of Commissioners	(74,300)	(8,553)
Clinch County Board of Commissioners	—	2,088
Cobb County Board of Commissioners	(161,928)	1,182
Coffee County Board of Commissioners	(16,499)	(1,884)
Columbia County Board of Commissioners	(49,536)	(5,711)
Coweta County Board of Commissioners	(22,604)	(2,425)
Decatur County Board of Commissioners	—	2,978
Dekalb County Board of Commissioners	(98,734)	(11,685)
Dougherty County Board of Commissioners	(24,504)	(2,682)
Douglas County Board of Commissioners	(3,978)	(1,529)
Effingham County Board of Commissioners	(39,866)	(3,889)
Evans County Board of Commissioners	(17,470)	(2,135)
Fayette County Board of Commissioners	(23,313)	(2,795)
Forsyth County Board of Commissioners	(49,956)	(6,070)
Fulton County Board of Commissioners	(125,869)	(14,559)
Glynn County Board of Commissioners	(16,675)	(1,824)
Gordon County Board of Commissioners	(16,030)	(1,807)
Grady County Board of Commissioners	(6,910)	(795)
Gwinnett County Board of Commissioners	(126,356)	(14,748)
Habersham County Board of Commissioners	—	3,592
Hall County Board of Commissioners	(49,369)	(5,740)
Henry County Board of Commissioners	(75,813)	(8,848)
Jefferson County Board of Commissioners	(8,799)	1,171
Jenkins County Board of Commissioners	(1,250)	570
Lamar County Board of Commissioners	(22,136)	(2,875)
Liberty County Board of Commissioners	(39,579)	(4,006)
Long County Board of Commissioners	—	943
Lowndes County Board of Commissioners	(24,686)	(2,702)
Madison County Board of Commissioners	(19,551)	(6,581)

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Mcduffie County Board of Commissioners	\$ —	3,182
Mcintosh County Board of Commissioners	(27,154)	(2,997)
Miller County Board of Commissioners	(13,573)	(1,870)
Mitchell County Board of Commissioners	(25,858)	(5,278)
Muscogee County Board of Commissioners	(56,021)	(6,432)
Newton County Board of Commissioners	(23,484)	(3,079)
Oconee County Board of Commissioners	—	1,800
Paulding County Board of Commissioners	(24,052)	(3,552)
Pierce County Board of Commissioners	(8,812)	(1,034)
Putnam County Board of Commissioners	(11,613)	(1,352)
Richmond County Board of Commissioners	(107,755)	(3,923)
Rockdale County Board of Commissioners	(24,683)	2,269
Screven County Board of Commissioners	(6,100)	(612)
Spalding County Board of Commissioners	(26,805)	(1,419)
Stephens County Board of Commissioners	(6,536)	(722)
Tattnall County Board of Commissioners	(11,551)	(1,321)
Thomas County Board of Commissioners	(8,065)	(965)
Tift County Board of Commissioners	(22,299)	(3,708)
Toombs County Board of Commissioners	(7,048)	(731)
Treutlen County Board of Commissioners	(15,248)	(1,601)
Troup County Board of Commissioners	(19,246)	(2,789)
Turner County Board of Commissioners	(22,152)	(2,694)
Upson County Board of Commissioners	(21,993)	(2,993)
Walker County Board of Commissioners	(21,755)	(2,085)
Walton County Board of Commissioners	(23,600)	(2,987)
Ware County Board of Commissioners	(18,263)	(2,334)
Eighth Judicial Board of Commissioners	(63,537)	(8,287)
Total GJRS	(2,078,508)	(190,720)
For participants in ERS:		
DeKalb County State Court	(464,713)	(15,077)
Bibb County State Court	(172,672)	(8,269)
Chatham County State Court	(147,591)	(7,848)
Appling County Tax Officials	(15,080)	(2,150)
Bacon County Tax Officials	(16,618)	(1,961)
Baker County Tax Officials	(9,584)	(1,193)
Baldwin County Tax Officials	(73,978)	(8,088)
Barrow County Tax Officials	(16,461)	(3,087)
Bartow County Tax Officials	(121,745)	(13,743)
Ben Hill County Tax Officials	—	2,937
Berrien County Tax Officials	(22,667)	(2,637)
Bibb County Tax Officials	(137,605)	(12,414)
Bleckley County Tax Officials	(13,822)	(1,734)
Brantley County Tax Officials	(18,214)	(2,081)

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Brooks County Tax Officials	\$ (17,516)	(349)
Bryan County Tax Officials	(65,488)	(10,571)
Bulloch County Tax Officials	(26,266)	(3,343)
Burke County Tax Officials	(19,530)	(2,548)
Butts County Tax Officials	(21,346)	(2,615)
Calhoun County Tax Officials	(10,923)	(1,256)
Camden County Tax Officials	(59,093)	(3,690)
Candler County Tax Officials	(28,797)	(3,178)
Carroll County Tax Officials	(62,086)	(5,832)
Catoosa County Tax Officials	(15,806)	6,085
Charlton County Tax Officials	(30,532)	(3,646)
Chatham County Tax Officials	(121,593)	(16,656)
Chattooga County Tax Officials	—	3,162
Clarke County Tax Officials	(115,211)	(5,579)
Clayton County Tax Officials	(77,175)	(6,165)
Clinch County Tax Officials	(21,852)	(2,894)
Cobb County Tax Officials	(398,613)	(25,808)
Coffee County Tax Officials	(27,038)	(2,701)
Colquitt County Tax Officials	(37,612)	(4,212)
Columbia County Tax Officials	(117,731)	(12,897)
Cook County Tax Officials	(11,180)	963
Coweta County Tax Officials	(102,042)	(9,415)
Crawford County Tax Officials	—	2,565
Crisp County Tax Officials	—	3,229
Dade County Tax Officials	(25,205)	(3,077)
Dawson County Tax Officials	(3,148)	4,205
Decatur County Tax Officials	(18,550)	1,463
Dekalb County Tax Officials	(359,943)	(12,658)
Dodge County Tax Officials	(18,550)	(2,137)
Dooly County Tax Officials	(13,643)	(1,678)
Dougherty County Tax Officials	(94,575)	(4,926)
Douglas County Tax Officials	(22,361)	6,382
Early County Tax Officials	—	2,969
Echols County Tax Officials	(9,134)	(1,358)
Effingham County Tax Officials	(21,297)	(2,527)
Elbert County Tax Officials	(25,189)	(3,168)
Emanuel County Tax Officials	(14,204)	(1,607)
Evans County Tax Officials	(6,845)	1,299
Fannin County Tax Officials	(20,899)	(2,620)
Fayette County Tax Officials	(51,287)	(54)
Floyd County Tax Officials	(40,107)	(2,668)
Forsyth County Tax Officials	(206,752)	(19,967)
Franklin County Tax Officials	(21,909)	(2,799)

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Fulton County Tax Officials	\$ (825,630)	(71,824)
Glascocock County Tax Officials	(8,891)	(1,443)
Glynn County Tax Officials	(84,138)	(3,434)
Gordon County Tax Officials	(66,322)	(3,528)
Grady County Tax Officials	(6,006)	2,499
Greene County Tax Officials	(15,110)	(2,063)
Gwinnett County Tax Officials	(260,259)	(23,488)
Habersham County Tax Officials	(28,207)	(2,651)
Hall County Tax Officials	(37,457)	287
Hancock County Tax Officials	(15,917)	(317)
Haralson County Tax Officials	(12,461)	2,851
Harris County Tax Officials	(6,217)	(785)
Hart County Tax Officials	(15,676)	(2,298)
Heard County Tax Officials	(9,922)	764
Henry County Tax Officials	(162,428)	(12,000)
Houston County Tax Officials	(102,624)	(10,539)
Irwin County Tax Officials	(10,428)	(1,311)
Jackson County Tax Officials	(35,582)	(4,768)
Jasper County Tax Officials	—	1,785
Jeff Davis County Tax Officials	(17,273)	(1,083)
Jefferson County Tax Officials	(6,777)	(807)
Jenkins County Tax Officials	(8,038)	(1,122)
Jones County Tax Officials	(37,869)	(4,544)
Lamar County Tax Officials	(26,055)	(3,166)
Lanier County Tax Officials	(19,911)	(2,492)
Laurens County Tax Officials	(49,360)	(5,074)
Lee County Tax Officials	(12,826)	(1,630)
Liberty County Tax Officials	(52,909)	(6,844)
Lincoln County Tax Officials	(6,214)	(657)
Long County Tax Officials	(5,908)	(779)
Lowndes County Tax Officials	(76,504)	(2,379)
Lumpkin County Tax Officials	(29,982)	(3,494)
Macon County Tax Officials	(21,700)	(2,313)
Marion County Tax Officials	(10,923)	(1,388)
Mcduffie County Tax Officials	(20,125)	2,359
Mcintosh County Tax Officials	(26,983)	(3,158)
Meriwether County Tax Officials	(17,576)	(1,969)
Miller County Tax Officials	(10,923)	(1,301)
Mitchell County Tax Officials	(13,151)	(1,569)
Monroe County Tax Officials	(26,396)	(3,363)
Montgomery County Tax Officials	(13,992)	(1,474)
Morgan County Tax Officials	(22,369)	(1,632)
Murray County Tax Officials	(17,381)	5,178

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

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2018
(Unaudited)

<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Muscogee County Tax Officials	\$ (106,637)	(4,124)
Newton County Tax Officials	(97,630)	(6,688)
Oconee County Tax Officials	(24,659)	(1,628)
Paulding County Tax Officials	(65,450)	(5,123)
Peach County Tax Officials	(23,684)	(2,680)
Pickens County Tax Officials	(21,175)	886
Pierce County Tax Officials	(17,478)	(2,238)
Pike County Tax Officials	(13,908)	(1,749)
Polk County Tax Officials	(38,288)	(968)
Pulaski County Tax Officials	—	4,321
Quitman County Tax Officials	—	2,174
Richmond County Tax Officials	(129,897)	(11,260)
Rockdale County Tax Officials	(39,763)	(3,652)
Schley County Tax Officials	(11,145)	(1,392)
Screven County Tax Officials	(10,485)	(1,216)
Seminole County Tax Officials	(6,184)	(744)
Spalding County Tax Officials	(67,128)	(7,496)
Stephens County Tax Officials	(44,659)	(6,114)
Stewart County Tax Officials	(11,437)	(1,402)
Sumter County Tax Officials	(10,041)	(1,167)
Talbot County Tax Officials	(12,128)	(1,290)
Tattnall County Tax Officials	(24,531)	(1,518)
Taylor County Tax Officials	(11,021)	(1,351)
Telfair County Tax Officials	(6,195)	(772)
Terrell County Tax Officials	(9,789)	(2,455)
Thomas County Tax Officials	(29,159)	(322)
Tift County Tax Officials	(36,589)	(4,115)
Towns County Tax Officials	(27,768)	(3,362)
Troup County Tax Officials	(23,825)	2,295
Turner County Tax Officials	(17,616)	(2,164)
Twiggs County Tax Officials	(31,214)	(3,903)
Upson County Tax Officials	(29,452)	(1,669)
Walker County Tax Officials	(28,548)	(3,669)
Walton County Tax Officials	(34,645)	(2,159)
Ware County Tax Officials	(23,641)	(995)
Warren County Tax Officials	(11,132)	(1,302)
Washington County Tax Officials	(28,380)	(4,466)
Wayne County Tax Officials	(24,131)	(2,457)
Webster County Tax Officials	—	1,633
White County Tax Officials	(51,461)	(5,750)
Whitfield County Tax Officials	(99,822)	(11,437)
Wilcox County Tax Officials	(9,930)	1,339
Wilkes County Tax Officials	—	2,892

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

Schedule of Special Funding Amounts by Employer
 As of and for the year ended June 30, 2018
 (Unaudited)

	<u>Employer</u>	State Proportionate Share of Net OPEB Liability(Asset) Attributable to Employer	Employer OPEB Expense and Related Revenue
Wilkinson County Tax Officials		\$ (14,967)	(1,784)
Worth County Tax Officials		(28,748)	(2,252)
Total ERS		<u>(7,200,538)</u>	<u>(509,879)</u>
Total for all employers		<u>\$ (9,279,046)</u>	<u>(700,599)</u>

See accompanying independent auditors' report.

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

Notes to Supplementary Schedules

June 30, 2018

(1) Schedule of Employer Allocations of Special Funding Amounts

The schedule of employer allocations of special funding amounts shows the total State support provided to the employers for the year ending June 30, 2018. The total of State provided contributions has been allocated based upon the covered payroll of employees in SEAD-OPEB plan at the measurement date of June 30, 2018. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize OPEB expense and revenue and to disclose the proportionate share of the collective net OPEB liability (asset) in their respective financial statements.

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

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

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

(b) Employer OPEB Expense and Related Revenue

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