



**Cavanaugh Macdonald**  
CONSULTING, LLC

*The experience and dedication you deserve*



**EMPLOYEES'**  
**RETIREMENT SYSTEM**  
OF GEORGIA

**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**  
**PREPARED AS OF JUNE 30, 2020**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

March 9, 2021

Board of Trustees  
Employees' Retirement System of Georgia  
Two Northside 75, Suite 300  
Atlanta, GA 30318-7701

Ladies and Gentlemen:

Presented in this report is information to assist the Employees' Retirement System of Georgia (ERS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). The information is presented for the period ending June 30, 2020 (the Measurement Date).

GASB Statement No. 68 established accounting and financial reporting requirements for governmental employers that provide pension benefits to their employees through a trust.

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability, was performed as of June 30, 2019. The valuation was based upon data, furnished by the ERS staff, for active, inactive and retired members along with pertinent financial information.

This is to certify that the independent consulting actuary is a member of the American Academy of Actuaries and has experience in performing valuations for public retirement systems, that the valuation was prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the System and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System and, in our opinion, meet the requirements of GASB 68.

We note that as we are preparing this report, the world is in the midst of a pandemic. We have considered available information, but do not believe that there is yet sufficient data to warrant the modification of any of our assumptions prior to the upcoming experience study.

In order to prepare the results in this report, we have utilized appropriate actuarial models that were developed for this purpose. These models use assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.



March 9, 2021  
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The calculation of the liability associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB 68 for accounting valuation purposes and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Sincerely yours,

A handwritten signature in blue ink that reads 'Edward J. Koebel'.

Edward J. Koebel, ASA, FCA, MAAA  
Chief Executive Officer

A handwritten signature in blue ink that reads 'Cathy Turcot'.

Cathy Turcot  
Principal and Managing Director

A handwritten signature in blue ink that reads 'Ben Mobley'.

Ben Mobley, ASA, FCA, MAAA  
Consulting Actuary



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**REPORT OF THE ANNUAL GASB STATEMENT NO. 68  
REQUIRED INFORMATION FOR THE EMPLOYERS PARTICIPATING IN THE  
EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

**PREPARED AS OF JUNE 30, 2020**

**SECTION I – INTRODUCTION**

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “*Accounting and Financial Reporting For Pensions*” in June 2012. The Employees' Retirement System of Georgia (ERS) is a cost-sharing multiple employer defined benefit pension plan.

This report, prepared as of June 30, 2020 (the Measurement Date), presents information to assist the employers participating in ERS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2021 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of ERS as of June 30, 2019. The results of that valuation were detailed in a report dated April 16, 2020.

The Net Pension Liability (NPL) shown in the GASB Statement No. 67 Report for the Employees' Retirement System of Georgia Prepared as of June 30, 2020 and submitted August 31, 2020 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense (PE) includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the TPL, changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the Plan membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective PE is shown in Section IV.

The unamortized portions of each year's experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the employer's and non-employer contributing entities' financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

These collective amounts have been allocated based on actual contributions made to ERS during the measurement period to determine the proportionate share associated with each participating employer. In addition, ERS receives contributions directly from the State Department of Revenue (DOR) and from the State Courts for certain employees of certain participating employers. These employers are considered to be in a special funding situation as defined by GASB 68 and the DOR and the State Courts are treated as non-employer contributing entities in ERS.

Schedule A of this report shows the total amount of employer contributions for the years ending June 30, 2019 and June 30, 2020 from each participating employer. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.



Based on these percentages we have determined the proportionate share amounts of the NPL, PE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedule B. The proportionate share amounts of each of these items associated with each employer in a special funding situation, and the total proportionate share amounts of each item for the DOR and the State Courts are also provided.

Section II of this report is a summary of the principal results of the collective amounts under GASB 68. Section III provides the results of all the necessary calculations, presented in the order laid out in GASB 68 for note disclosure and Section V shows the Required Supplementary Information (RSI).



**SECTION II - SUMMARY OF COLLECTIVE AMOUNTS**  
**(\$ IN THOUSANDS)**

	<b>2020</b>
<b>Valuation Date (VD):</b>	June 30, 2019
<b>Measurement Date (MD):</b>	June 30, 2020
<b>Reporting Date (RD):</b>	June 30, 2021
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	7.30%
Municipal Bond Index Rate	2.19%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.30%
<b>Net Pension Liability:</b>	
Total Pension Liability (TPL)	\$ 17,717,243
Fiduciary Net Position (FNP)	<u>13,502,286</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 4,214,957
FNP as a percentage of TPL	76.21%
<b>Collective Pension Expense (PE):</b>	\$680,903
<b>Deferred Outflows of Resources:</b>	\$110,880
<b>Deferred Inflows of Resources:</b>	\$0



### **SECTION III – NOTES TO FINANCIAL STATEMENTS**

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate. Please refer to Schedule B of this report for the proportionate share of certain pension amounts as required by GASB 68.

**Paragraphs 77 and 78(a)-(f):** These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2019, using the following key actuarial assumptions:

Inflation	2.75 percent
Salary increases, including inflation	3.25 – 7.00 percent
Long-Term Investment Rate of Return, net of pension plan investment expense, including inflation	7.30 percent

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014 with the exception of the assumed investment rate of return. Subsequent to the June 30, 2017 Measurement Date, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation. The assumed investment rate of return remained at 7.30% for the June 30, 2019 actuarial valuation.

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





The target asset allocation and best estimates of arithmetic real rates of return for each major asset class provided to us by the System are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	-0.1%
US Large Stocks	46.2%	8.9%
US Small Stocks	1.3%	13.2%
Int'l Developed Mkt Stocks	12.4%	8.9%
Int'l Emerging Mkt Stocks	5.1%	10.9%
Alternatives	5.0%	12.0%
Total	100.0%	

\*Net of inflation

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

**Paragraph 78 (g):** This paragraph requires disclosure of the sensitivity of the NPL to changes in the discount rate. The following presents the NPL of the System, calculated using the discount rate of 7.30 percent, as well as what the System's NPL would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30 percent) or 1-percentage-point higher (8.30 percent) than the current rate (\$ thousands):

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
System's Net Pension Liability	\$5,929,704	\$4,214,957	\$2,751,621

**Paragraph 80(a):** This paragraph requires disclosure of the employer's proportionate share of the collective NPL and if an employer has a special funding situation the portion of the non-employer contributing entities' proportional share of the collective NPL that is associated with the employer. These amounts are shown in Schedule B.

**Paragraph 80(b):** This paragraph requires disclosure of the employer's proportion (percentage) of the collective NPL and the changes in proportion since the prior measurement date. These amounts are shown for all entities in Schedule A.



**Paragraph 80(c):** June 30, 2019 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2020 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2020 is shown on page 7 of the GASB 67 report for ERS submitted on August 31, 2020.

**Paragraph 80(d):** There were no changes in assumptions that affected the measurement of the TPL since the prior measurement date.

**Paragraph 80(e):** Since the prior measurement date, two one-time 3% payments were granted to certain retirees and beneficiaries effective July 2019 and January 2020.

**Paragraph 80(f):** Not applicable.

**Paragraph 80(g):** Please see Section IV of this report for the development of the collective pension expense. The PE for each employer is shown in Schedule B.

**Paragraph 80(h):** Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled deferred inflows. If they will increase pension expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average expected remaining service life of the active and inactive Plan members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

The table below provides a summary of the collective deferred inflows and outflows as of the Measurement Date. The allocation of the collective deferred inflows and outflows is provided in Schedule B.

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$51,343	\$0
Changes of actuarial assumptions	0	0
Net difference between projected and actual earnings on plan investments	<u>59,537</u>	<u>0</u>
Total	<u>\$110,880</u>	<u>\$0</u>

The following tables show the components of the collective deferred outflows of resources and the collective deferred inflows of resources by year.



**Collective Deferred Outflows and Inflows for Differences between Expected and Actual Experience (\$ thousands)**

<b>Year</b>	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2020	\$25,736	\$0	2.5	\$0	\$0	\$25,736	\$0	\$10,294	\$0	\$15,442	\$0
2019	155,573	0	2.6	95,737	0	0	0	59,836	0	35,901	0
2018	180,655	0	2.6	41,689	0	0	0	41,689	0	0	0
2017	72,315	0	2.6	0	0	0	0	0	0	0	0
2016	0	238	2.3	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$137,426</u>	<u>\$0</u>	<u>\$25,736</u>	<u>\$0</u>			<u>\$51,343</u>	<u>\$0</u>



Collective Deferred Outflows and Inflows for Differences from Assumption Changes (\$ thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2020	\$0	\$0	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2019	0	0	2.6	0	0	0	0	0	0	0	0
2018	314,733	0	2.6	72,631	0	0	0	72,631	0	0	0
2017	0	0	2.6	0	0	0	0	0	0	0	0
2016	70,890	0	2.3	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$72,631</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>



Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2020	\$260,341	\$0	5.0	\$0	\$0	\$260,341	\$0	\$52,068	\$0	\$208,273	\$0
2019	85,132	0	5.0	68,106	0	0	0	17,026	0	51,080	0
2018	0	211,658	5.0	0	126,994	0	0	0	42,332	0	84,662
2017	0	575,766	5.0	0	230,307	0	0	0	115,153	0	115,154
2016	803,717	0	5.0	160,745	0	0	0	160,745	0	0	0
<b>Total</b>				<u>\$228,851</u>	<u>\$357,301</u>	<u>\$260,341</u>	<u>\$0</u>			<u>\$259,353</u>	<u>\$199,816</u>
<b>Net difference between projected and actual earnings on investments</b>										\$59,537	



**Summary of Collective Deferred Outflows and Inflows (\$ thousands)**

<b>Year</b>	<b>Amortization Period</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Deferred Outflows of Resources:</b>					
Difference between expected and actual experience					
2020	2.5	\$0	\$25,736	\$10,294	\$15,442
2019	2.6	95,737	0	59,836	35,901
2018	2.6	41,689	0	41,689	0
2017	2.6	0	0	0	0
2016	2.3	0	0	0	0
Difference between expected and actual assumptions					
2020	2.5	\$0	\$0	\$0	\$0
2019	2.6	0	0	0	0
2018	2.6	72,631	0	72,631	0
2017	2.6	0	0	0	0
2016	2.3	0	0	0	0
Difference between projected and actual earnings					
2020	5.0	\$0	\$260,341	\$52,068	\$208,273
2019	5.0	0	68,106	17,026	51,080
2018	5.0	0	(126,994)	(42,332)	(84,662)
2017	5.0	0	(230,307)	(115,153)	(115,154)
2016	5.0	0	160,745	160,745	0
Subtotal					\$59,537
<b>Total Deferred Outflows of Resources</b>		<u>\$210,057</u>	<u>\$157,627</u>	<u>\$256,804</u>	<u>\$110,880</u>
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
2020	2.5	\$0	\$0	\$0	\$0
2019	2.6	0	0	0	0
2018	2.6	0	0	0	0
2017	2.6	0	0	0	0
2016	2.3	0	0	0	0
Difference between expected and actual assumptions					
2020	2.5	\$0	\$0	\$0	\$0
2019	2.6	0	0	0	0
2018	2.6	0	0	0	0
2017	2.6	0	0	0	0
2016	2.3	0	0	0	0
Difference between projected and actual earnings					
2020	5.0	\$0	\$0	\$0	\$0
2019	5.0	(68,106)	0	(68,106)	0
2018	5.0	126,994	0	126,994	0
2017	5.0	230,307	0	230,307	0
2016	5.0	(160,745)	0	(160,745)	0
Subtotal					\$0
<b>Total Deferred Inflows of Resources</b>		<u>\$128,450</u>	<u>\$0</u>	<u>\$128,450</u>	<u>\$0</u>



**Paragraph 80(i):** Collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands)</b>	
Year 1	\$(42,197)
Year 2	31,912
Year 3	69,096
Year 4	52,069
Year 5	0
Thereafter	0

The allocation of these deferred amounts for each participating employer is shown in Schedule C.

**Paragraph 80(j):** The amount of revenue recognized for the support provided by non-employer contributing entities for the participating employers is provided in Schedule B.



## **SECTION IV – COLLECTIVE PENSION EXPENSE**

As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 7.30% rate of return in effect as of the previous measurement date.

The next three items refer to any changes that occurred in the TPL due to:

- benefit changes, or
- actual versus expected experience, or
- changes in actuarial assumptions.

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2020, there was a benefit change to be recognized. Two one-time 3% payments were granted to certain retirees and beneficiaries effective July 2019 and January 2020.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2020, this number of years for the active members is 7.3. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 2.5 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 2.5 years.

Member contributions for the year and projected earnings on the Fiduciary Net Position (FNP), again at the discount rate used to calculate the liabilities, are subtracted from the amount determined thus far. One-fifth of current period differences between projected and actual investment earnings on the FNP are recognized in the pension expense.

The current year portions of previously determined experience, assumption and earnings amounts, recognized as deferred outflows and inflows (see Section III) are included also. Deferred outflows are added to the PE while deferred inflows are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.

The calculation of the Collective Pension Expense determined as of the measurement date is shown in the following table:





<b>Collective Pension Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost at end of year	\$132,004
Interest on the TPL and net cash flow	1,240,887
Current-period benefit changes	65,702
Expensed portion of current-period difference between expected and actual experience in the total pension liability	10,294
Expensed portion of current-period changes of assumptions	0
Member contributions	(35,837)
Projected earnings on plan investments	(964,181)
Expensed portion of current-period differences between projected and actual earnings on plan investments	52,068
Administrative expense	7,641
Other	(22,117)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>194,442</u>
<b>Collective Pension Expense</b>	<b><u>\$680,903</u></b>



## **SECTION V – REQUIRED SUPPLEMENTARY INFORMATION**

### **Paragraph 82:**

#### ***Changes of benefit terms.***

- A new benefit tier was added for members joining the System on and after July 1, 2009.
- A one-time 3% payment was granted to certain retirees and beneficiaries effective July 2016.
- A one-time 3% payment was granted to certain retirees and beneficiaries effective July 2017.
- Two one-time 2% payments were granted to certain retirees and beneficiaries effective July 2018 and January 2019.
- Two one-time 3% payments were granted to certain retirees and beneficiaries effective July 2019 and January 2020.

***Changes of assumptions.*** On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, withdrawal and salary increases.

On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 Measurement Date. The assumed investment rate of return remained at 7.30% for the June 30, 2019 actuarial valuation.

#### ***Method and assumptions used in calculations of actuarially determined contributions.***

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2020 employer contributions were determined in the June 30, 2017 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	16.5 years
Asset valuation method	5-year smoothed market
Inflation	2.75 percent
Salary increase	3.25% - 7.00%, including inflation
Investment rate of return	7.40 percent, net of pension plan investment expense, including inflation



**SCHEDULE A**

**Employees' Retirement System of Georgia  
Schedule of Employer Allocations as of June 30, 2019 and June 30, 2020**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$1,422,496.99	0.227735%	\$1,471,747.46	0.236710%
913-0913	AUTH	Lake Lanier Island Development Authority	65,549.56	0.010494%	68,151.12	0.010961%
926-0926	AUTH	Georgia Agricultural Exposition Authority	551,905.62	0.088357%	548,612.90	0.088237%
928-0928	AUTH	Georgia Environmental Finance Authority	624,076.78	0.099912%	607,083.17	0.097641%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	99,635.29	0.015951%	100,675.31	0.016192%
955-0955	AUTH	Georgia Superior Court Clerks Coop	180,500.77	0.028897%	181,571.13	0.029203%
972-0972	AUTH	Georgia Federal-State Inspection	1,448,289.24	0.231864%	1,376,191.74	0.221342%
973-0973	AUTH	Georgia Lottery Corporation	34,228.94	0.005480%	34,536.86	0.005555%
9012	PSCH	Academy for Classical Education	0.00	0.000000%	0.00	0.000000%
9015	PSCH	Tapestry Public Charter School	0.00	0.000000%	0.00	0.000000%
9194	CHAR	Mountain Education Center Inc	0.00	0.000000%	0.00	0.000000%
9915	PSCH	Foothills Charter High School	0.00	0.000000%	18,556.65	0.002985%
51-0217	CORT	Dekalb County State Court	578,032.75	0.092540%	398,300.96	0.064061%
51-0237	CORT	Bibb County State Court	412,219.41	0.065994%	422,528.57	0.067958%
51-0248	CORT	Chatham County State Court	329,935.00	0.052821%	360,563.55	0.057992%
361	CSBS	Lookout Mountain Community Service Board	43,407.37	0.006949%	27,723.85	0.004459%
363	CSBS	Highland Rivers Center Community Service Board	113,362.38	0.018149%	89,176.44	0.014343%
364	CSBS	Georgia Mountains Avita Community Partners	21,580.04	0.003455%	21,563.40	0.003468%
365	CSBS	Cobb County Community Service	98,190.42	0.015720%	65,824.42	0.010587%
366	CSBS	Douglas Community Service Board	0.00	0.000000%	12,724.74	0.002047%
368	CSBS	Dekalb Community Service Board	85,122.75	0.013628%	63,487.43	0.010211%
369	CSBS	View Point Health	93,641.97	0.014992%	80,457.02	0.012940%
370	CSBS	Clayton Community M.H., Substa	44,138.99	0.007066%	29,974.98	0.004821%
371	CSBS	Advantage Behavioral Health Systems	58,344.86	0.009341%	40,034.16	0.006439%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
372	CSBS	Pathways Center Community Service Board	\$33,938.57	0.005433%	\$34,008.70	0.005470%
373	CSBS	Mcintosh Trail MH, MR and SA C	23,258.16	0.003724%	23,145.60	0.003723%
374	CSBS	River Edge Behavioral Health Center	190,887.56	0.030560%	109,331.77	0.017585%
375	CSBS	Phoenix Center	28,133.46	0.004504%	0.00	0.000000%
376	CSBS	Oconee Community Service Board	20,950.36	0.003354%	16,591.98	0.002669%
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	35,991.48	0.005762%	34,053.86	0.005477%
378	CSBS	Ogeechee MH, MR and SA Community	0.00	0.000000%	0.00	0.000000%
379	CSBS	New Horizons	84,141.19	0.013471%	60,571.80	0.009742%
380	CSBS	Middle Flint Community Service Board	103,919.96	0.016637%	53,034.02	0.008530%
381	CSBS	CSB of Middle Georgia	159,902.51	0.025600%	128,193.91	0.020618%
382	CSBS	Albany Area Community Service Board	40,136.18	0.006426%	39,868.79	0.006412%
383	CSBS	The Georgia Pines Community Service Board	102,136.77	0.016352%	86,555.22	0.013921%
384	CSBS	South Georgia Community Service Board	44,244.98	0.007083%	43,157.91	0.006941%
385	CSBS	Pineland Area MH, MR and SA Center	53,056.35	0.008494%	41,510.98	0.006676%
386	CSBS	Satilla Community Service Board	110,808.61	0.017740%	111,822.80	0.017985%
388	CSBS	Gateway Behavior Health Services Community Service Board	48,917.52	0.007831%	43,986.60	0.007075%
127-001	DFAC	Appling County DFACS	78,461.70	0.012561%	84,203.85	0.013543%
127-002	DFAC	Atkinson County DFACS	28,037.98	0.004489%	30,807.74	0.004955%
127-003	DFAC	Bacon County DFACS	76,211.03	0.012201%	71,000.18	0.011419%
127-004	DFAC	Baker County DFACS	32,085.59	0.005137%	32,698.01	0.005259%
127-005	DFAC	Baldwin County DFACS	183,798.54	0.029425%	172,595.16	0.027760%
127-006	DFAC	Banks County DFACS	90,854.69	0.014545%	84,596.78	0.013606%
127-007	DFAC	Barrow County DFACS	319,896.79	0.051214%	304,523.54	0.048978%
127-008	DFAC	Bartow County DFACS	404,658.84	0.064784%	397,814.25	0.063983%
127-009	DFAC	Ben Hill County DFACS	100,559.05	0.016099%	101,243.70	0.016284%
127-010	DFAC	Berrien County DFACS	158,262.62	0.025337%	136,379.28	0.021935%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
127-011	DFAC	Bibb County DFACS	\$948,904.00	0.151915%	\$910,780.11	0.146487%
127-012	DFAC	Bleckley County DFACS	52,457.56	0.008398%	39,467.95	0.006348%
127-013	DFAC	Brantley County DFACS	134,803.14	0.021581%	126,968.04	0.020421%
127-014	DFAC	Brooks County DFACS	144,845.57	0.023189%	121,341.24	0.019516%
127-015	DFAC	Bryan County DFACS	37,280.84	0.005968%	54,680.21	0.008795%
127-016	DFAC	Bulloch County DFACS	222,006.19	0.035542%	225,844.48	0.036324%
127-017	DFAC	Burke County DFACS	115,718.71	0.018526%	108,734.27	0.017488%
127-018	DFAC	Butts County DFACS	135,394.13	0.021676%	131,597.47	0.021166%
127-019	DFAC	Calhoun County DFACS	37,923.72	0.006071%	38,549.31	0.006200%
127-020	DFAC	Camden County DFACS	181,111.11	0.028995%	201,990.31	0.032487%
127-021	DFAC	Candler County DFACS	32,270.22	0.005166%	36,128.36	0.005811%
127-022	DFAC	Carroll County DFACS	541,033.26	0.086617%	507,642.86	0.081647%
127-023	DFAC	Catoosa County DFACS	220,201.81	0.035253%	209,601.52	0.033712%
127-024	DFAC	Charlton County DFACS	89,961.55	0.014402%	89,120.90	0.014334%
127-025	DFAC	Chatham County DFACS	962,593.28	0.154106%	962,813.44	0.154855%
127-026	DFAC	Chattahoochee County DFACS	33,604.00	0.005380%	45,000.02	0.007238%
127-027	DFAC	Chattooga County DFACS	190,545.80	0.030505%	198,030.54	0.031851%
127-028	DFAC	Cherokee County DFACS	549,207.56	0.087925%	585,093.21	0.094104%
127-029	DFAC	Clarke County DFACS	1,664,597.77	0.266494%	1,659,785.71	0.266954%
127-030	DFAC	Clay County DFACS	43,896.96	0.007028%	46,594.46	0.007494%
127-031	DFAC	Clayton County DFACS	1,782,161.13	0.285315%	1,928,382.73	0.310154%
127-032	DFAC	Clinch County DFACS	68,931.68	0.011036%	56,849.01	0.009143%
127-033	DFAC	Cobb County DFACS	2,683,055.65	0.429544%	2,832,053.02	0.455497%
127-034	DFAC	Coffee County DFACS	458,826.88	0.073456%	524,236.84	0.084316%
127-035	DFAC	Colquitt County DFACS	273,377.91	0.043766%	254,609.48	0.040950%
127-036	DFAC	Columbia County DFACS	390,096.45	0.062453%	443,266.30	0.071293%
127-037	DFAC	Cook County DFACS	142,035.54	0.022739%	147,959.68	0.023797%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
127-038	DFAC	Coweta County DFACS	\$425,331.21	0.068093%	\$419,965.37	0.067546%
127-039	DFAC	Crawford County DFACS	82,416.96	0.013195%	78,250.97	0.012586%
127-040	DFAC	Crisp County DFACS	137,264.83	0.021975%	122,747.24	0.019742%
127-041	DFAC	Dade County DFACS	73,574.81	0.011779%	78,773.99	0.012670%
127-042	DFAC	Dawson County DFACS	53,644.98	0.008588%	80,194.17	0.012898%
127-043	DFAC	Decatur County DFACS	172,684.11	0.027646%	165,758.48	0.026660%
127-044	DFAC	Dekalb County DFACS	5,085,088.20	0.814098%	5,433,875.50	0.873965%
127-045	DFAC	Dodge County DFACS	76,028.67	0.012172%	98,565.92	0.015853%
127-046	DFAC	Dooly County DFACS	76,696.03	0.012279%	70,925.37	0.011407%
127-047	DFAC	Dougherty County DFACS	3,521,257.54	0.563736%	3,512,703.15	0.564970%
127-048	DFAC	Douglas County DFACS	530,188.58	0.084881%	585,706.52	0.094203%
127-049	DFAC	Early County DFACS	600,864.56	0.096195%	640,916.09	0.103083%
127-050	DFAC	Echols County DFACS	17,924.60	0.002870%	24,499.40	0.003940%
127-051	DFAC	Effingham County DFACS	171,917.60	0.027523%	184,253.71	0.029635%
127-052	DFAC	Elbert County DFACS	128,740.78	0.020611%	123,718.01	0.019898%
127-053	DFAC	Emanuel County DFACS	63,199.66	0.010118%	78,671.39	0.012653%
127-054	DFAC	Evans County DFACS	49,768.61	0.007968%	29,950.16	0.004817%
127-055	DFAC	Fannin County DFACS	101,017.20	0.016172%	95,153.31	0.015304%
127-056	DFAC	Fayette County DFACS	207,832.18	0.033273%	255,339.58	0.041068%
127-057	DFAC	Floyd County DFACS	1,130,626.62	0.181008%	1,045,417.03	0.168141%
127-058	DFAC	Forsyth County DFACS	288,095.23	0.046123%	273,440.20	0.043979%
127-059	DFAC	Franklin County DFACS	135,813.21	0.021743%	139,043.61	0.022363%
127-060	DFAC	Fulton County	4,276,278.52	0.684611%	4,583,355.54	0.737170%
127-061	DFAC	Gilmer County DFACS	121,893.65	0.019515%	132,906.73	0.021376%
127-062	DFAC	Glascock County DFACS	41,051.03	0.006572%	36,006.30	0.005791%
127-063	DFAC	Glynn County DFACS	479,444.62	0.076757%	504,885.45	0.081204%
127-064	DFAC	Gordon County DFACS	289,581.22	0.046361%	280,484.57	0.045112%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
127-065	DFAC	Grady County DFACS	\$123,605.66	0.019789%	\$100,006.60	0.016085%
127-066	DFAC	Greene County DFACS	181,405.42	0.029042%	180,154.99	0.028975%
127-067	DFAC	Gwinnett County DFACS	2,537,634.35	0.406263%	2,574,912.97	0.414140%
127-068	DFAC	Habersham County DFACS	178,921.01	0.028644%	195,240.85	0.031402%
127-069	DFAC	Hall County DFACS	959,635.96	0.153633%	994,282.10	0.159917%
127-070	DFAC	Hancock County DFACS	34,341.51	0.005498%	32,456.64	0.005220%
127-071	DFAC	Haralson County DFACS	138,604.71	0.022190%	152,107.31	0.024464%
127-072	DFAC	Harris County DFACS	56,543.19	0.009052%	69,401.88	0.011162%
127-073	DFAC	Hart County DFACS	202,893.50	0.032482%	207,270.11	0.033337%
127-074	DFAC	Heard County DFACS	118,387.94	0.018953%	129,987.53	0.020907%
127-075	DFAC	Henry County DFACS	905,765.78	0.145009%	872,452.87	0.140322%
127-076	DFAC	Houston County DFACS	550,828.31	0.088185%	555,173.86	0.089292%
127-077	DFAC	Irwin County DFACS	83,706.41	0.013401%	99,158.51	0.015948%
127-078	DFAC	Jackson County DFACS	249,543.03	0.039951%	239,477.45	0.038517%
127-079	DFAC	Jasper County DFACS	40,402.16	0.006468%	29,243.29	0.004703%
127-080	DFAC	Jeff Davis County DFACS	130,579.15	0.020905%	106,503.63	0.017130%
127-081	DFAC	Jefferson County DFACS	75,980.56	0.012164%	54,142.08	0.008708%
127-082	DFAC	Jenkins County DFACS	73,149.34	0.011711%	83,358.87	0.013407%
127-083	DFAC	Johnson County DFACS	49,838.08	0.007979%	44,871.53	0.007217%
127-084	DFAC	Jones County DFACS	165,501.08	0.026496%	162,889.35	0.026199%
127-085	DFAC	Lamar County DFACS	135,973.90	0.021769%	143,509.98	0.023082%
127-086	DFAC	Lanier County DFACS	125,771.03	0.020135%	126,764.60	0.020388%
127-087	DFAC	Laurens County DFACS	779,407.71	0.124779%	1,835,032.78	0.295140%
127-088	DFAC	Lee County DFACS	107,902.20	0.017275%	102,634.19	0.016507%
127-089	DFAC	Liberty County DFACS	257,537.92	0.041231%	250,924.46	0.040358%
127-090	DFAC	Lincoln County DFACS	14,304.24	0.002290%	7,560.95	0.001216%
127-091	DFAC	Long County DFACS	50,659.68	0.008110%	58,821.92	0.009461%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
127-092	DFAC	Lowndes County DFACS	\$544,423.53	0.087160%	\$520,886.39	0.083777%
127-093	DFAC	Lumpkin County DFACS	118,460.16	0.018965%	136,545.00	0.021961%
127-094	DFAC	Macon County DFACS	67,921.61	0.010874%	70,967.61	0.011414%
127-095	DFAC	Madison County DFACS	147,295.28	0.023581%	142,715.26	0.022954%
127-096	DFAC	Marion County DFACS	24,252.87	0.003883%	24,727.27	0.003977%
127-097	DFAC	Mcduffie County DFACS	159,276.30	0.025499%	146,827.20	0.023615%
127-098	DFAC	Mcintosh County DFACS	53,987.59	0.008643%	58,639.18	0.009431%
127-099	DFAC	Meriwether County DFACS	152,332.60	0.024388%	144,696.27	0.023272%
127-100	DFAC	Miller County DFACS	15,654.94	0.002506%	16,747.81	0.002694%
127-101	DFAC	Mitchell County DFACS	111,111.71	0.017788%	107,761.67	0.017332%
127-102	DFAC	Monroe County DFACS	91,234.51	0.014606%	118,457.68	0.019052%
127-103	DFAC	Montgomery County DFACS	46,158.48	0.007390%	46,057.38	0.007408%
127-104	DFAC	Morgan County DFACS	55,887.55	0.008947%	67,466.33	0.010851%
127-105	DFAC	Murray County DFACS	232,958.44	0.037296%	233,484.89	0.037553%
127-106	DFAC	Muscogee County DFACS	1,007,741.16	0.161334%	923,592.56	0.148547%
127-107	DFAC	Newton County DFACS	453,180.92	0.072552%	421,544.01	0.067800%
127-108	DFAC	Oconee County DFACS	23,713.22	0.003796%	34,241.68	0.005507%
127-109	DFAC	Oglethorpe County DFACS	31,369.84	0.005022%	26,993.06	0.004341%
127-110	DFAC	Paulding County DFACS	334,210.47	0.053505%	373,317.17	0.060043%
127-111	DFAC	Peach County DFACS	178,875.88	0.028637%	157,453.71	0.025324%
127-112	DFAC	Pickens County DFACS	162,333.47	0.025989%	152,098.64	0.024463%
127-113	DFAC	Pierce County DFACS	75,108.73	0.012025%	84,327.60	0.013563%
127-114	DFAC	Pike County DFACS	67,687.74	0.010836%	100,789.72	0.016211%
127-115	DFAC	Polk County DFACS	328,534.11	0.052597%	358,272.92	0.057623%
127-116	DFAC	Pulaski County DFACS	75,125.24	0.012027%	87,287.45	0.014039%
127-117	DFAC	Putnam County DFACS	404,005.02	0.064679%	350,424.25	0.056361%
127-118	DFAC	Quitman County DFACS	7,336.21	0.001174%	18,827.11	0.003028%





SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
127-119	DFAC	Rabun County DFACS	\$110,863.57	0.017749%	\$95,143.43	0.015303%
127-120	DFAC	Randolph County DFACS	41,697.74	0.006676%	35,034.92	0.005635%
127-121	DFAC	Richmond County DFACS	1,128,374.35	0.180647%	1,268,741.61	0.204060%
127-122	DFAC	Rockdale County DFACS	318,629.91	0.051011%	338,462.19	0.054437%
127-123	DFAC	Schley County DFACS	32,039.16	0.005129%	39,940.25	0.006424%
127-124	DFAC	Screven County DFACS	69,679.36	0.011155%	65,131.49	0.010476%
127-125	DFAC	Seminole County DFACS	88,281.60	0.014133%	90,955.43	0.014629%
127-126	DFAC	Spalding County DFACS	925,849.21	0.148224%	758,149.25	0.121938%
127-127	DFAC	Stephens County DFACS	143,828.60	0.023026%	146,285.22	0.023528%
127-128	DFAC	Stewart County DFACS	47,517.31	0.007607%	53,714.38	0.008639%
127-129	DFAC	Sumter County DFACS	770,559.68	0.123363%	854,112.35	0.137372%
127-130	DFAC	Talbot County DFACS	55,199.85	0.008837%	64,178.85	0.010322%
127-131	DFAC	Taliaferro County DFACS	15,387.12	0.002463%	15,430.32	0.002482%
127-132	DFAC	Tattall County DFACS	89,581.90	0.014342%	87,714.34	0.014108%
127-133	DFAC	Taylor County DFACS	36,118.69	0.005782%	38,476.42	0.006188%
127-134	DFAC	Telfair County DFACS	77,793.01	0.012454%	57,338.36	0.009222%
127-135	DFAC	Terrell County DFACS	89,346.02	0.014304%	90,273.84	0.014519%
127-136	DFAC	Thomas County DFACS	241,890.76	0.038726%	263,457.88	0.042374%
127-137	DFAC	Tift County DFACS	346,423.02	0.055461%	358,286.31	0.057625%
127-138	DFAC	Toombs County DFACS	133,016.44	0.021295%	168,133.42	0.027042%
127-139	DFAC	Towns County DFACS	65,437.08	0.010476%	51,161.64	0.008229%
127-140	DFAC	Treutlen County DFACS	42,316.51	0.006775%	49,496.43	0.007961%
127-141	DFAC	Troup County DFACS	419,580.33	0.067173%	413,803.94	0.066555%
127-142	DFAC	Turner County DFACS	32,791.61	0.005250%	31,906.19	0.005132%
127-143	DFAC	Twiggs County DFACS	62,494.92	0.010005%	58,336.35	0.009383%
127-144	DFAC	Union County DFACS	93,967.89	0.015044%	94,704.06	0.015232%
127-145	DFAC	Upson County DFACS	201,589.23	0.032273%	218,929.46	0.035212%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
127-146	DFAC	Walker County DFACS	\$322,642.56	0.051653%	\$320,020.76	0.051471%
127-147	DFAC	Walton County DFACS	311,138.68	0.049812%	289,260.89	0.046524%
127-148	DFAC	Ware County DFACS	257,836.34	0.041278%	271,151.36	0.043611%
127-149	DFAC	Warren County DFACS	22,710.00	0.003636%	23,041.56	0.003706%
127-150	DFAC	Washington County DFACS	129,192.78	0.020683%	116,469.59	0.018733%
127-151	DFAC	Wayne County DFACS	112,354.28	0.017987%	139,949.03	0.022509%
127-152	DFAC	Webster County DFACS	50,254.44	0.008045%	55,727.00	0.008963%
127-153	DFAC	Wheeler County DFACS	26,037.03	0.004168%	30,419.10	0.004892%
127-154	DFAC	White County DFACS	127,550.26	0.020420%	87,488.37	0.014071%
127-155	DFAC	Whitfield County DFACS	921,212.52	0.147482%	847,446.67	0.136300%
127-156	DFAC	Wilcox County DFACS	52,674.39	0.008433%	41,244.84	0.006634%
127-157	DFAC	Wilkes County DFACS	116,185.86	0.018601%	129,984.36	0.020906%
127-158	DFAC	Wilkinson County DFACS	58,122.65	0.009305%	51,559.04	0.008293%
127-159	DFAC	Worth County DFACS	182,308.02	0.029187%	159,312.15	0.025623%
128-001	HLTH	Appling County Health Department	78,368.99	0.012546%	79,817.06	0.012837%
128-002	HLTH	Atkinson County Health Department	35,610.28	0.005701%	34,847.58	0.005605%
128-003	HLTH	Bacon County Health Department	41,974.37	0.006720%	45,435.50	0.007308%
128-004	HLTH	Baker County Health Department	46,076.24	0.007377%	50,326.88	0.008094%
128-005	HLTH	Baldwin County Health Department	130,573.58	0.020904%	136,778.71	0.021999%
128-006	HLTH	Banks County Health Department	53,680.94	0.008594%	58,859.87	0.009467%
128-007	HLTH	Barrow County Public Health	147,069.09	0.023545%	145,654.36	0.023427%
128-008	HLTH	Bartow County Health Department	193,296.10	0.030946%	225,057.24	0.036197%
128-009	HLTH	Ben Hill County Health Department	53,538.34	0.008571%	56,900.05	0.009152%
128-010	HLTH	Berrien County Health Department	44,722.81	0.007160%	51,252.39	0.008243%
128-011	HLTH	Bibb County Health Department	441,746.56	0.070721%	403,160.47	0.064843%
128-012	HLTH	Bleckley County Health Department	28,720.16	0.004598%	25,731.06	0.004138%
128-013	HLTH	Brantley County Health Department	57,304.59	0.009174%	62,637.36	0.010074%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
128-014	HLTH	Brooks County Health Department	\$40,490.68	0.006482%	\$35,825.10	0.005762%
128-015	HLTH	Bryan County Health Department	84,601.48	0.013544%	78,250.25	0.012585%
128-016	HLTH	Bulloch County Physical Health	198,408.49	0.031764%	196,871.56	0.031664%
128-017	HLTH	Burke County Health Department	101,452.20	0.016242%	104,710.82	0.016841%
128-018	HLTH	Butts County Health Department	43,787.78	0.007010%	50,014.56	0.008044%
128-019	HLTH	Calhoun County Health Department	18,238.86	0.002920%	21,329.76	0.003431%
128-020	HLTH	Camden County Health Department	153,934.71	0.024644%	156,407.59	0.025156%
128-021	HLTH	Candler County Health Department	46,540.27	0.007451%	51,172.87	0.008230%
128-022	HLTH	Carroll County Health Department	198,553.80	0.031787%	177,315.93	0.028519%
128-023	HLTH	Catoosa County Health Department	118,483.21	0.018969%	126,976.31	0.020422%
128-024	HLTH	Charlton County Health Department	52,131.34	0.008346%	64,855.20	0.010431%
128-025	HLTH	Chatham County Health Department	1,212,947.56	0.194187%	1,261,922.08	0.202963%
128-026	HLTH	Chattahoochee County Health Department	19,546.52	0.003129%	18,299.77	0.002943%
128-027	HLTH	Chattooga County Health Department	84,633.47	0.013549%	83,846.35	0.013486%
128-028	HLTH	Cherokee County Health Department	1,448,989.55	0.231976%	1,491,848.55	0.239943%
128-029	HLTH	Clarke County Health Department	1,069,887.06	0.171284%	1,063,579.46	0.171062%
128-030	HLTH	Clay County Health Department	11,918.88	0.001908%	13,359.22	0.002149%
128-031	HLTH	Clayton County Health Department	851,795.56	0.136368%	957,787.20	0.154047%
128-032	HLTH	Clinch County Health Department	39,476.59	0.006320%	30,383.91	0.004887%
128-033	HLTH	Cobb County Health Department	2,269,574.37	0.363348%	2,235,940.74	0.359621%
128-034	HLTH	Coffee County Health Department	140,487.64	0.022491%	145,605.80	0.023419%
128-035	HLTH	Colquitt County Health Department	180,600.54	0.028913%	193,704.12	0.031155%
128-036	HLTH	Columbia County Health Department	204,843.64	0.032794%	177,469.06	0.028543%
128-037	HLTH	Cook County Health Department	50,975.53	0.008161%	54,193.75	0.008716%
128-038	HLTH	Coweta County Health Department	174,915.34	0.028003%	181,347.77	0.029167%
128-039	HLTH	Crawford County Health Department	46,264.42	0.007407%	56,766.88	0.009130%
128-040	HLTH	Crisp County Health Department	44,155.26	0.007069%	52,076.29	0.008376%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
128-041	HLTH	Dade County Health Department	\$49,097.04	0.007860%	\$56,812.36	0.009137%
128-042	HLTH	Dawson County Health Department	80,863.76	0.012946%	83,490.23	0.013428%
128-043	HLTH	Decatur County Health Department	92,022.94	0.014732%	97,951.09	0.015754%
128-044	HLTH	Dekalb County Health Department	3,146,256.49	0.503700%	3,173,012.41	0.510336%
128-045	HLTH	Dodge County Health Department	50,147.38	0.008028%	32,368.40	0.005206%
128-046	HLTH	Dooly County Health Department	17,589.45	0.002816%	21,854.88	0.003515%
128-047	HLTH	Dougherty County Health Department	319,661.03	0.051176%	278,466.68	0.044788%
128-047B	HLTH	Southwest Health District	1,029,100.06	0.164754%	1,043,256.41	0.167794%
128-048	HLTH	Douglas County Health Department	141,902.32	0.022718%	145,136.84	0.023343%
128-049	HLTH	Early County Health Department	56,576.00	0.009058%	63,951.57	0.010286%
128-050	HLTH	Echols County Health Department	19,925.28	0.003190%	20,025.99	0.003221%
128-051	HLTH	Effingham County Health Department	103,432.95	0.016559%	104,646.56	0.016831%
128-052	HLTH	Elbert County Health Department	39,890.58	0.006386%	49,626.81	0.007982%
128-053	HLTH	Emanuel County Health Department	123,200.16	0.019724%	113,726.77	0.018291%
128-054	HLTH	Evans County Health Department	45,579.27	0.007297%	45,595.45	0.007333%
128-055	HLTH	Fannin County Health Department	78,069.94	0.012499%	71,860.14	0.011558%
128-056	HLTH	Fayette County Health Department	180,108.86	0.028835%	198,583.49	0.031939%
128-057	HLTH	Floyd County Health Department	970,273.99	0.155336%	1,055,540.89	0.169769%
128-058	HLTH	Forsyth County Health Department	163,957.92	0.026249%	180,169.62	0.028978%
128-059	HLTH	Franklin County Health Department	66,559.04	0.010656%	77,098.33	0.012400%
128-061	HLTH	Gilmer County Health Department	108,981.72	0.017447%	108,196.64	0.017402%
128-062	HLTH	Glascocock County Health Department	19,365.69	0.003100%	19,776.36	0.003181%
128-063	HLTH	Glynn County Health Department	964,144.70	0.154355%	1,022,231.46	0.164412%
128-064	HLTH	Gordon County Health Department	181,494.48	0.029056%	183,393.10	0.029496%
128-065	HLTH	Grady County Health Department	103,441.21	0.016560%	101,885.08	0.016387%
128-066	HLTH	Greene County Health Department	50,150.43	0.008029%	56,537.50	0.009093%
128-067	HLTH	Gwinnett County Health Department	2,571,116.32	0.411623%	2,545,552.48	0.409417%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
128-068	HLTH	Habersham County Health Department	\$93,019.90	0.014892%	\$98,991.95	0.015922%
128-069	HLTH	Hall County Health Department	1,333,408.70	0.213472%	1,383,910.86	0.222583%
128-070	HLTH	Hancock County Health Department	49,402.46	0.007909%	55,191.32	0.008877%
128-071	HLTH	Haralson County Health Department	57,722.41	0.009241%	66,140.08	0.010638%
128-072	HLTH	Harris County Health Department	47,237.73	0.007563%	68,775.41	0.011062%
128-073	HLTH	Hart County Health Department	54,455.41	0.008718%	34,529.90	0.005554%
128-074	HLTH	Heard County Health Department	25,916.35	0.004149%	25,845.81	0.004157%
128-075	HLTH	Henry County Health Department	251,306.39	0.040233%	253,134.88	0.040713%
128-076	HLTH	Houston County Health Department	1,651,558.89	0.264406%	1,679,756.94	0.270166%
128-077	HLTH	Irwin County Health Department	36,024.05	0.005767%	29,871.33	0.004804%
128-078	HLTH	Jackson County Health Department	103,960.75	0.016644%	102,960.73	0.016560%
128-079	HLTH	Jasper County Health Department	37,369.76	0.005983%	37,828.80	0.006084%
128-080	HLTH	Jeff Davis County Health Department	73,481.36	0.011764%	78,269.03	0.012589%
128-081	HLTH	Jefferson County Health Department	67,854.49	0.010863%	71,688.88	0.011530%
128-082	HLTH	Jenkins County Health Department	37,776.33	0.006048%	38,263.62	0.006154%
128-083	HLTH	Johnson County Health Department	23,930.55	0.003831%	26,343.84	0.004237%
128-084	HLTH	Jones County Health Department	54,027.68	0.008650%	50,274.28	0.008086%
128-085	HLTH	Lamar County Health Department	55,826.61	0.008938%	56,832.62	0.009141%
128-086	HLTH	Lanier County Health Department	29,322.68	0.004694%	31,009.20	0.004987%
128-087	HLTH	Laurens County Health Department	809,569.36	0.129608%	848,571.36	0.136481%
128-088	HLTH	Lee County Health Department	113,213.28	0.018125%	116,945.23	0.018809%
128-089	HLTH	Liberty County Health Department	201,958.10	0.032333%	202,925.76	0.032638%
128-090	HLTH	Lincoln County Health Department	17,182.96	0.002751%	17,241.12	0.002773%
128-091	HLTH	Long County Health Department	32,354.52	0.005180%	34,903.44	0.005614%
128-092	HLTH	Lowndes County Health Department	1,275,445.17	0.204193%	1,387,993.84	0.223240%
128-093	HLTH	Lumpkin County Health Department	88,883.20	0.014230%	86,193.78	0.013863%
128-094	HLTH	Macon County Health Department	27,686.44	0.004432%	30,549.84	0.004914%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
128-095	HLTH	Madison County Health Department	\$85,568.26	0.013699%	\$88,876.23	0.014295%
128-096	HLTH	Marion County Health Department	21,572.16	0.003454%	23,789.86	0.003826%
128-097	HLTH	Mcduffie County Health Department	69,062.97	0.011057%	69,561.13	0.011188%
128-098	HLTH	McIntosh County Health Department	42,424.41	0.006792%	47,668.56	0.007667%
128-099	HLTH	Meriwether County Health Department	85,879.92	0.013749%	80,249.02	0.012907%
128-100	HLTH	Miller County Health Department	19,608.43	0.003139%	28,093.17	0.004518%
128-101	HLTH	Mitchell County Health Department	68,248.02	0.010926%	75,974.62	0.012219%
128-102	HLTH	Monroe County Health Department	66,282.63	0.010612%	65,151.47	0.010479%
128-103	HLTH	Montgomery County Health Department	29,756.00	0.004764%	31,168.34	0.005013%
128-104	HLTH	Morgan County Health Department	71,855.86	0.011504%	64,047.19	0.010301%
128-105	HLTH	Murray County Health Department	105,870.22	0.016949%	99,826.88	0.016056%
128-106	HLTH	Muscogee County Health Department	1,429,353.06	0.228832%	1,588,654.74	0.255513%
128-107	HLTH	Newton County Health Department	222,607.41	0.035638%	192,349.19	0.030937%
128-108	HLTH	Oconee County Health Department	93,655.76	0.014994%	103,792.90	0.016694%
128-109	HLTH	Oglethorpe County Health Department	30,252.44	0.004843%	37,050.83	0.005959%
128-110	HLTH	Paulding County Health Department	201,439.57	0.032249%	162,890.26	0.026199%
128-111	HLTH	Peach County Health Department	57,917.32	0.009272%	68,360.80	0.010995%
128-112	HLTH	Pickens County Health Department	65,535.66	0.010492%	61,566.41	0.009902%
128-113	HLTH	Pierce County Health Department	70,305.12	0.011256%	76,167.20	0.012250%
128-114	HLTH	Pike County Health Department	40,216.42	0.006438%	42,185.52	0.006785%
128-115	HLTH	Polk County Health Department	91,269.45	0.014612%	97,159.41	0.015627%
128-116	HLTH	Pulaski County Health Department	34,633.84	0.005545%	32,383.59	0.005208%
128-117	HLTH	Putnam County Health Department	103,201.66	0.016522%	107,094.40	0.017225%
128-118	HLTH	Quitman County Health Dept	4,697.76	0.000752%	11,474.96	0.001846%
128-119	HLTH	Rabun County Health Department	82,544.53	0.013215%	80,995.20	0.013027%
128-120	HLTH	Randolph County Health Department	17,344.56	0.002777%	19,069.66	0.003067%
128-121	HLTH	Richmond County Health Department	1,266,315.15	0.202731%	1,344,201.40	0.216196%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
128-122	HLTH	Rockdale County Health Department	\$175,610.54	0.028114%	\$173,649.02	0.027929%
128-123	HLTH	Schley County Health Department	15,034.95	0.002407%	15,423.78	0.002481%
128-124	HLTH	Screven County Health Department	49,552.79	0.007933%	46,466.85	0.007474%
128-125	HLTH	Seminole County Health Department	36,559.18	0.005853%	37,631.40	0.006052%
128-126	HLTH	Spalding County Health Department	164,519.33	0.026339%	168,817.21	0.027152%
128-127	HLTH	Stephens County Health Department	69,010.02	0.011048%	66,144.70	0.010638%
128-128	HLTH	Stewart County Health Department	5,671.92	0.000908%	6,369.72	0.001024%
128-129	HLTH	Sumter County Health Department	83,371.14	0.013347%	77,910.59	0.012531%
128-130	HLTH	Talbot County Health Department	0.00	0.000000%	0.00	0.000000%
128-131	HLTH	Taliaferro County Health Department	22,926.51	0.003670%	24,843.26	0.003996%
128-132	HLTH	Tattnall County Health Department	77,823.73	0.012459%	81,228.73	0.013065%
128-133	HLTH	Taylor County Health Department	41,898.84	0.006708%	42,608.16	0.006853%
128-134	HLTH	Telfair County Health Department	65,527.92	0.010491%	63,073.56	0.010145%
128-135	HLTH	Terrell County Health Department	22,626.34	0.003622%	32,125.60	0.005167%
128-136	HLTH	Thomas County Health Department	200,732.49	0.032136%	197,687.87	0.031795%
128-137	HLTH	Tift County Health Department	145,650.10	0.023318%	143,549.71	0.023088%
128-138	HLTH	Toombs County Health Department	92,018.77	0.014732%	94,404.11	0.015184%
128-139	HLTH	Towns County Health Department	43,299.34	0.006932%	36,223.54	0.005826%
128-140	HLTH	Treutlen County Health Department	26,107.68	0.004180%	26,483.04	0.004259%
128-141	HLTH	Troup County Health Department	1,255,435.71	0.200989%	1,284,932.04	0.206664%
128-142	HLTH	Turner County Health Department	26,780.80	0.004287%	25,782.58	0.004147%
128-143	HLTH	Twiggs County Health Department	19,181.92	0.003071%	36,876.79	0.005931%
128-144	HLTH	Union County Health Department	79,918.41	0.012795%	86,085.86	0.013846%
128-145	HLTH	Upson County Health Department	94,806.29	0.015178%	93,312.93	0.015008%
128-146	HLTH	Walker County Health Department	119,176.72	0.019080%	107,215.27	0.017244%
128-147	HLTH	Walton County Health Department	221,189.71	0.035411%	228,821.10	0.036803%
128-148	HLTH	Ware County Health Department	1,548,128.35	0.247848%	1,626,959.11	0.261674%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
128-149	HLTH	Warren County Health Department	\$22,840.25	0.003657%	\$21,498.96	0.003458%
128-150	HLTH	Washington County Health Department	92,426.52	0.014797%	95,631.28	0.015381%
128-151	HLTH	Wayne County Health Department	98,886.21	0.015831%	98,373.53	0.015822%
128-152	HLTH	Webster County Health Department	13,879.32	0.002222%	15,306.10	0.002462%
128-153	HLTH	Wheeler County Health Department	29,472.00	0.004718%	23,573.10	0.003791%
128-154	HLTH	White County Health Department	82,572.07	0.013219%	87,550.42	0.014081%
128-155	HLTH	Whitfield County Health Department	566,096.77	0.090629%	568,705.12	0.091468%
128-156	HLTH	Wilcox County Health Department	19,037.04	0.003048%	19,305.12	0.003105%
128-157	HLTH	Wilkes County Health Department	47,850.48	0.007661%	48,558.12	0.007810%
128-158	HLTH	Wilkinson County Health Department	35,670.73	0.005711%	35,837.66	0.005764%
128-159	HLTH	Worth County Health Department	65,033.48	0.010412%	70,541.08	0.011346%
129-008	MRCS	Woodright Industries	137,733.70	0.022050%	129,703.36	0.020861%
129-009	MRCS	Jessamine Place	152,127.45	0.024355%	159,518.14	0.025656%
129-022	MRCS	Carroll County MR Services	137,808.82	0.022063%	158,192.07	0.025443%
129-035	MRCS	Green Oaks Service Center	236,915.72	0.037929%	195,635.08	0.031465%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	130,183.80	0.020842%	146,272.97	0.023526%
129-101	MRCS	Mitchell-Baker Service Center	165,415.90	0.026482%	163,478.64	0.026293%
129-136	MRCS	Thomas/Grady Service Center	257,790.29	0.041271%	254,371.08	0.040912%
129-137	MRCS	Tift County - Diversified Enterprises	148,986.23	0.023852%	167,354.11	0.026917%
6021	PSCH	Atkinson County Schools	8,636.88	0.001383%	10,826.10	0.001741%
6031	PSCH	Bacon County Schools	15,877.80	0.002542%	16,419.90	0.002641%
6051	PSCH	Baldwin County Schools	66,319.05	0.010617%	66,381.05	0.010676%
6071	PSCH	Barrow County Schools	12,922.66	0.002069%	13,539.30	0.002178%
6081	PSCH	Bartow County Schools	5,941.28	0.000951%	2,328.93	0.000375%
6091	PSCH	Ben Hill County Schools	14,745.14	0.002361%	15,884.88	0.002555%
6111	PSCH	Bibb County Schools	74,833.96	0.011981%	79,487.94	0.012785%
6141	PSCH	Brooks County Schools	1,134.72	0.000182%	0.00	0.000000%





SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
6181	PSCH	Butts County Schools	\$14,038.08	0.002247%	\$14,975.52	0.002409%
6211	PSCH	Candler County Schools	21,752.60	0.003482%	24,314.76	0.003911%
6221	PSCH	Carroll County Schools	14,600.52	0.002337%	15,216.56	0.002447%
6241	PSCH	Charlton County Board of Education	17,738.48	0.002840%	18,601.98	0.002992%
6251	PSCH	Chatham County Schools	49,318.42	0.007896%	51,954.68	0.008356%
6252	PSCH	Live Oak Public Libraries	0.00	0.000000%	0.00	0.000000%
6271	PSCH	Chattooga County Schools	12,535.52	0.002007%	15,480.84	0.002490%
6281	PSCH	Cherokee County Schools	0.00	0.000000%	0.00	0.000000%
6291	PSCH	Clarke County Schools	101,373.21	0.016229%	65,639.41	0.010557%
6311	PSCH	Clayton County Schools	27,950.67	0.004475%	33,481.55	0.005385%
6331	PSCH	Cobb County Schools	10,345.92	0.001656%	11,396.64	0.001833%
6341	PSCH	Coffee County Schools	13,944.45	0.002232%	14,681.22	0.002361%
6351	PSCH	Colquitt County Schools	34,229.84	0.005480%	42,410.02	0.006821%
6361	PSCH	Columbia County Schools	38,468.59	0.006159%	40,706.50	0.006547%
6371	PSCH	Cook County Schools	9,619.28	0.001540%	11,844.20	0.001905%
6381	PSCH	Coweta County Schools	31,516.68	0.005046%	39,129.42	0.006293%
6401	PSCH	Crisp County Schools	27,025.50	0.004327%	11,931.48	0.001919%
6431	PSCH	Decatur County Schools	13,249.20	0.002121%	6,524.08	0.001049%
6441	PSCH	Dekalb County Schools	215,126.02	0.034441%	196,176.47	0.031552%
6451	PSCH	Dodge County Schools	39,954.79	0.006397%	44,213.60	0.007111%
6452	PSCH	Ocmulgee Regional Library System	7,764.21	0.001243%	8,163.12	0.001313%
6471	PSCH	Dougherty County Schools	27,026.00	0.004327%	29,145.96	0.004688%
6481	PSCH	Douglas County Schools	49,920.84	0.007992%	51,447.54	0.008275%
6511	PSCH	Effingham County Schools	34,722.67	0.005559%	36,884.83	0.005932%
6561	PSCH	Fayette County Schools	33,708.49	0.005397%	35,554.90	0.005719%
6571	PSCH	Floyd County Schools	58,776.91	0.009410%	79,117.33	0.012725%
6581	PSCH	Forsyth County Schools	18,161.68	0.002908%	53,393.68	0.008588%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
6591	PSCH	Franklin County Schools	\$7,458.24	0.001194%	\$7,570.56	0.001218%
6601	PSCH	Fulton County Board of Education	31,091.02	0.004978%	21,215.28	0.003412%
6611	PSCH	Gilmer County Schools	30,692.22	0.004914%	32,367.92	0.005206%
6631	PSCH	Glynn County Schools	69,326.22	0.011099%	72,642.35	0.011684%
6641	PSCH	Gordon County Schools	15,344.34	0.002457%	16,208.90	0.002607%
6651	PSCH	Grady County Schools	37,004.76	0.005924%	29,183.95	0.004694%
6661	PSCH	Greene County Schools	18,919.78	0.003029%	33,241.19	0.005346%
6671	PSCH	Gwinnett County Schools	66,878.11	0.010707%	67,662.48	0.010883%
6731	PSCH	Hart County Schools	11,864.71	0.001899%	0.00	0.000000%
6751	PSCH	Henry County Schools	48,677.28	0.007793%	55,715.01	0.008961%
6761	PSCH	Houston County Schools	81,690.75	0.013078%	76,830.60	0.012357%
6771	PSCH	Irwin County Schools	15,448.12	0.002473%	17,461.00	0.002808%
6781	PSCH	Jackson County Schools	14,141.54	0.002264%	15,211.39	0.002447%
6831	PSCH	Johnson County Schools	1,586.12	0.000254%	0.00	0.000000%
6851	PSCH	Lamar County Schools	15,214.56	0.002436%	15,767.71	0.002536%
6871	PSCH	Laurens County Schools	12,236.59	0.001959%	14,395.34	0.002315%
6881	PSCH	Lee County Schools	5,047.94	0.000808%	5,164.57	0.000831%
6941	PSCH	Macon County Schools	8,846.52	0.001416%	8,979.72	0.001444%
6951	PSCH	Madison County Schools	16,159.56	0.002587%	16,850.32	0.002710%
6971	PSCH	Mcduffie County Schools	41,049.68	0.006572%	43,234.88	0.006954%
6991	PSCH	Meriwether County Schools	28,396.74	0.004546%	40,411.80	0.006500%
7021	PSCH	Monroe County Schools	20,714.04	0.003316%	21,868.68	0.003517%
7061	PSCH	Muscogee County Schools	22,116.11	0.003541%	26,360.43	0.004240%
7071	PSCH	Newton County Schools	29,448.12	0.004714%	51,542.61	0.008290%
7091	PSCH	Oglethorpe County Schools	0.00	0.000000%	0.00	0.000000%
7101	PSCH	Paulding County Schools	0.00	0.000000%	5,726.82	0.000921%
7121	PSCH	Pickens County Schools	3,473.00	0.000556%	4,199.00	0.000675%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
7141	PSCH	Pike County Schools	\$10,592.92	0.001696%	\$11,736.70	0.001888%
7151	PSCH	Polk County Schools	44,658.17	0.007150%	47,916.51	0.007707%
7171	PSCH	Putnam County Schools	0.00	0.000000%	0.00	0.000000%
7191	PSCH	Rabun County Schools	16,501.16	0.002642%	17,884.90	0.002877%
7211	PSCH	Richmond County Schools	43,267.96	0.006927%	36,051.76	0.005798%
7221	PSCH	Rockdale County Schools	55,340.54	0.008860%	40,816.00	0.006565%
7261	PSCH	Spalding County Schools	32,032.32	0.005128%	32,617.08	0.005246%
7271	PSCH	Stephens County Schools	4,004.10	0.000641%	0.00	0.000000%
7291	PSCH	Sumter County Schools	0.00	0.000000%	0.00	0.000000%
7321	PSCH	Tattnall County Schools	10,373.00	0.001661%	14,228.52	0.002288%
7341	PSCH	Telfair County Schools	3,189.21	0.000511%	3,849.76	0.000619%
7351	PSCH	Terrell County Schools	18,076.08	0.002894%	18,884.04	0.003037%
7371	PSCH	Tift County Schools	14,559.57	0.002331%	1,221.96	0.000197%
7401	PSCH	Treutlen County Schools	10,318.74	0.001652%	11,481.74	0.001847%
7441	PSCH	Union County Schools	0.00	0.000000%	0.00	0.000000%
7451	PSCH	Upson County Schools	19,904.68	0.003187%	14,223.39	0.002288%
7461	PSCH	Walker County Schools	0.00	0.000000%	13,075.37	0.002103%
7481	PSCH	Ware County Schools	27,603.35	0.004419%	28,827.30	0.004636%
7501	PSCH	Washington County Board of Education	99,961.61	0.016003%	89,544.12	0.014402%
7511	PSCH	Wayne County Schools	11,888.28	0.001903%	12,294.22	0.001977%
7541	PSCH	White County Board of Education	0.00	0.000000%	0.00	0.000000%
7571	PSCH	Wilkes County Schools	8,721.82	0.001396%	20,713.80	0.003332%
7581	PSCH	Wilkinson County Schools	49,864.80	0.007983%	42,341.78	0.006810%
7611	PSCH	Atlanta City Schools	76,130.96	0.012188%	88,749.67	0.014274%
7641	PSCH	City of Buford Schools (Gwinnett)	21,911.04	0.003508%	26,146.32	0.004205%
7721	PSCH	City of Dalton Schools (Whitfield)	0.00	0.000000%	0.00	0.000000%
7741	PSCH	City of Dublin Schools (Laurens)	15,728.02	0.002518%	19,296.52	0.003104%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
7851	PSCH	City of Rome Schools (Floyd)	\$15,026.54	0.002406%	\$13,459.04	0.002165%
7861	PSCH	City of Social Circle Schools (Walton)	12,205.05	0.001954%	14,786.74	0.002378%
7891	PSCH	City of Thomasville Schools (Thomas)	12,174.66	0.001949%	14,573.43	0.002344%
7921	PSCH	City of Valdosta Schools (Lowndes)	70,757.15	0.011328%	75,784.58	0.012189%
968-0968	PSCH	Georgia Military College	44,017.46	0.007047%	45,207.62	0.007271%
8504	RESA	Northwest Georgia Regional Education Service Agency	28,636.46	0.004585%	17,512.82	0.002817%
8564	RESA	Metro Regional Education Service Agency	22,740.48	0.003641%	23,525.90	0.003784%
8584	RESA	North East Georgia Regional Education Service Agency	0.00	0.000000%	0.00	0.000000%
8804	RESA	First District Regional Education Service Agency	26,371.68	0.004222%	26,949.24	0.004334%
402	STAT	Georgia Department of Agriculture	4,928,970.99	0.789104%	4,902,520.39	0.788503%
403	STAT	Georgia Department of Administrative Services	3,617,410.62	0.579130%	3,857,846.51	0.620482%
404	STAT	Georgia Department of Audits	4,024,177.39	0.644251%	4,093,567.53	0.658394%
405	STAT	Department of Public Health	13,561,208.36	2.171083%	13,370,071.07	2.150393%
406	STAT	Georgia Department of Banking and Finance	1,519,621.31	0.243284%	1,486,480.97	0.239080%
407	STAT	State Accounting Office	2,388,123.76	0.382327%	2,430,978.33	0.390990%
408	STAT	Office of Commissioner of Insurance	2,558,204.29	0.409556%	2,445,400.82	0.393309%
409	STAT	Georgia State Finance and Investment Commission	1,878,735.95	0.300776%	1,822,290.68	0.293091%
410	STAT	State Properties Commission	210,134.98	0.033642%	252,078.86	0.040543%
411	STAT	Georgia Department of Defense	4,771,795.62	0.763941%	4,716,311.75	0.758554%
414	STAT	Georgia Department of Education	7,567,781.43	1.211565%	7,692,134.50	1.237175%
415	STAT	The Technical College System of Georgia	2,457,363.66	0.393412%	2,562,174.17	0.412091%
418	STAT	Prosecuting Attorneys Council	11,823,528.00	1.892889%	11,950,615.16	1.922093%
419	STAT	Georgia Department of Community Health	11,249,788.82	1.801036%	9,907,291.46	1.593453%
420	STAT	Georgia Forestry Commission	5,109,581.72	0.818019%	5,334,644.04	0.858005%
422	STAT	Office of Planning and Budget	4,450,376.45	0.712483%	4,936,044.80	0.793895%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
427	STAT	Georgia Department of Human Services	\$34,690,996.39	5.553859%	\$34,605,393.29	5.565805%
428	STAT	Georgia Department of Community Affairs	4,419,468.75	0.707535%	4,525,020.97	0.727788%
429	STAT	Department of Economic Development	2,483,270.77	0.397559%	2,377,604.84	0.382405%
430	STAT	Administrative Office of the Courts	1,421,186.47	0.227525%	1,478,146.42	0.237740%
432	STAT	Georgia Court of Appeals	3,074,266.06	0.492175%	3,169,449.67	0.509763%
436	STAT	Superior Courts of Georgia	2,978,665.69	0.476870%	3,117,355.83	0.501384%
438	STAT	Supreme Court	2,145,862.25	0.343542%	2,282,010.88	0.367030%
440	STAT	Georgia Department of Labor	9,545,194.34	1.528139%	10,138,767.58	1.630682%
441	STAT	Department of Behavioral Health and Developmental Disabilities	38,057,231.23	6.092776%	37,866,277.12	6.090274%
442	STAT	Georgia Department of Law	4,769,333.57	0.763547%	4,992,851.78	0.803032%
444	STAT	General Assembly of Georgia	2,933,179.89	0.469588%	3,099,347.51	0.498488%
461	STAT	Department of Juvenile Justice	26,504,280.68	4.243206%	25,781,952.39	4.146675%
462	STAT	Georgia Department of Natural Resources	20,724,171.21	3.317838%	20,501,585.18	3.297400%
465	STAT	State Board Pardons and Paroles	2,214,357.42	0.354508%	2,202,714.47	0.354277%
466	STAT	Georgia Department of Public Safety	25,742,906.54	4.121313%	25,574,040.48	4.113235%
467	STAT	Georgia Department of Corrections	76,458,827.26	12.240688%	71,016,294.99	11.422004%
469	STAT	Georgia Department of Early Care Learning	6,276,687.83	1.004867%	6,803,711.44	1.094284%
470	STAT	Georgia Public Service Commission	1,388,122.25	0.222232%	1,393,684.62	0.224155%
471	STAT	Georgia Bureau of Investigation	14,415,939.85	2.307921%	14,467,938.18	2.326970%
474	STAT	Department of Revenue	12,112,331.95	1.939125%	11,626,584.43	1.869977%
475	STAT	Georgia Department of Driver Services	5,357,996.36	0.857789%	5,384,675.39	0.866051%
476	STAT	Georgia Student Finance Commission	1,637,729.41	0.262192%	1,480,467.27	0.238113%
477	STAT	Georgia Department of Community Supervision	21,891,743.32	3.504761%	20,737,382.82	3.335325%
478	STAT	Secretary of State	2,659,950.80	0.425845%	2,706,265.65	0.435266%
482	STAT	Georgia Teachers Retirement System	4,368,758.50	0.699417%	4,499,094.74	0.723618%
484	STAT	Georgia Department of Transportation	43,166,342.02	6.910720%	43,514,884.28	6.998775%
488	STAT	Georgia Department of Veterans Service	1,325,595.79	0.212221%	1,298,099.31	0.208782%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
489	STAT	Subsequent Injury Trust Fund	\$174,944.04	0.028008%	\$182,526.50	0.029357%
490	STAT	State Board of Workers Comp	1,996,795.86	0.319677%	1,963,537.93	0.315808%
492	STAT	Georgia Public Defender Standards Council	10,314,742.56	1.651340%	10,448,334.32	1.680472%
900	STAT	Georgia Building Authority	1,611,642.30	0.258016%	1,648,286.65	0.265104%
921	STAT	Georgia Correctional Industries	1,852,049.12	0.296504%	1,971,447.65	0.317080%
922	STAT	George L. Smith II - GWCCA	4,305,802.24	0.689338%	4,271,640.38	0.687035%
927	STAT	State Road and Tollway Authority	1,608,918.71	0.257580%	1,682,854.67	0.270664%
977	STAT	Georgia Public Broadcasting	1,897,359.55	0.303758%	1,869,829.81	0.300737%
980	STAT	GTA Georgia Technology Authority	3,251,765.32	0.520592%	3,268,180.38	0.525642%
996	STAT	THE ATL	94,529.66	0.015134%	98,972.86	0.015918%
75-001	TAXS	Appling County Tax Officials	19,087.73	0.003056%	19,373.94	0.003116%
75-003	TAXS	Bacon County Tax Officials	20,849.07	0.003338%	20,959.56	0.003371%
75-004	TAXS	Baker County Tax Officials	12,138.91	0.001943%	12,303.26	0.001979%
75-005	TAXS	Baldwin County Tax Officials	95,033.07	0.015214%	86,896.02	0.013976%
75-007	TAXS	Barrow County Tax Officials	25,073.58	0.004014%	23,315.88	0.003750%
75-008	TAXS	Bartow County Tax Officials	144,602.76	0.023150%	143,919.48	0.023147%
75-009	TAXS	Ben Hill County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-010	TAXS	Berrien County Tax Officials	37,002.95	0.005924%	37,344.60	0.006006%
75-011	TAXS	Bibb County Tax Officials	214,902.33	0.034405%	205,010.14	0.032973%
75-012	TAXS	Bleckley County Tax Officials	17,507.53	0.002803%	8,800.14	0.001415%
75-013	TAXS	Brantley County Tax Officials	27,232.59	0.004360%	22,672.61	0.003647%
75-014	TAXS	Brooks County Tax Officials	22,328.89	0.003575%	22,828.10	0.003672%
75-015	TAXS	Bryan County Tax Officials	70,175.98	0.011235%	71,219.63	0.011455%
75-016	TAXS	Bulloch County Tax Officials	55,915.38	0.008952%	53,066.29	0.008535%
75-017	TAXS	Burke County Tax Officials	25,814.45	0.004133%	27,072.34	0.004354%
75-018	TAXS	Butts County Tax Officials	17,622.27	0.002821%	17,527.28	0.002819%
75-019	TAXS	Calhoun County Tax Officials	13,841.64	0.002216%	14,057.34	0.002261%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
75-020	TAXS	Camden County Tax Officials	\$74,077.38	0.011859%	\$73,064.48	0.011751%
75-021	TAXS	Candler County Tax Officials	29,559.02	0.004732%	30,594.09	0.004921%
75-022	TAXS	Carroll County Tax Officials	81,637.06	0.013070%	78,669.03	0.012653%
75-023	TAXS	Catoosa County Tax Officials	20,750.07	0.003322%	14,398.66	0.002316%
75-024	TAXS	Charlton County Tax Officials	41,789.03	0.006690%	36,937.25	0.005941%
75-025	TAXS	Chatham County Tax Officials	188,306.91	0.030147%	197,966.24	0.031840%
75-026	TAXS	Chattahoochee County Tax Officials	9,144.44	0.001464%	9,085.58	0.001461%
75-027	TAXS	Chattooga County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-029	TAXS	Clarke County Tax Officials	155,825.43	0.024947%	131,158.04	0.021095%
75-030	TAXS	Clay County Tax Officials	8,417.88	0.001348%	8,419.52	0.001354%
75-031	TAXS	Clayton County Tax Officials	128,649.65	0.020596%	114,838.94	0.018470%
75-032	TAXS	Clinch County Tax Officials	28,062.95	0.004493%	28,741.12	0.004623%
75-033	TAXS	Cobb County Tax Officials	525,346.27	0.084105%	513,647.52	0.082613%
75-034	TAXS	Coffee County Tax Officials	35,032.93	0.005609%	35,082.25	0.005643%
75-035	TAXS	Colquitt County Tax Officials	52,693.53	0.008436%	56,382.48	0.009068%
75-036	TAXS	Columbia County Tax Officials	150,176.11	0.024042%	135,344.96	0.021768%
75-037	TAXS	Cook County Tax Officials	14,449.42	0.002313%	14,953.14	0.002405%
75-038	TAXS	Coweta County Tax Officials	148,662.40	0.023800%	134,702.37	0.021665%
75-039	TAXS	Crawford County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-040	TAXS	Crisp County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-041	TAXS	Dade County Tax Officials	31,838.72	0.005097%	32,370.11	0.005206%
75-042	TAXS	Dawson County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-043	TAXS	Decatur County Tax Officials	24,466.22	0.003917%	17,644.56	0.002838%
75-044	TAXS	Dekalb County Tax Officials	480,244.61	0.076885%	433,134.90	0.069664%
75-045	TAXS	Dodge County Tax Officials	24,454.90	0.003915%	25,026.79	0.004025%
75-046	TAXS	Dooly County Tax Officials	17,707.49	0.002835%	17,280.79	0.002779%
75-047	TAXS	Dougherty County Tax Officials	120,722.90	0.019327%	107,389.63	0.017272%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
75-048	TAXS	Douglas County Tax Officials	\$47,107.50	0.007542%	\$29,632.11	0.004766%
75-049	TAXS	Early County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-050	TAXS	Echols County Tax Officials	11,583.67	0.001854%	11,752.77	0.001890%
75-051	TAXS	Effingham County Tax Officials	41,194.72	0.006595%	36,713.17	0.005905%
75-052	TAXS	Elbert County Tax Officials	29,570.78	0.004734%	30,955.96	0.004979%
75-053	TAXS	Emanuel County Tax Officials	23,390.20	0.003745%	23,948.01	0.003852%
75-054	TAXS	Evans County Tax Officials	7,926.55	0.001269%	0.00	0.000000%
75-055	TAXS	Fannin County Tax Officials	26,956.96	0.004316%	27,446.62	0.004414%
75-056	TAXS	Fayette County Tax Officials	71,332.99	0.011420%	48,958.63	0.007874%
75-057	TAXS	Floyd County Tax Officials	60,678.81	0.009714%	61,652.33	0.009916%
75-058	TAXS	Forsyth County Tax Officials	297,856.74	0.047685%	301,000.37	0.048412%
75-059	TAXS	Franklin County Tax Officials	28,043.52	0.004490%	28,186.86	0.004533%
75-060	TAXS	Fulton County Tax Officials	1,048,217.34	0.167814%	1,037,545.08	0.166875%
75-062	TAXS	Glascock County Tax Officials	11,153.85	0.001786%	11,212.92	0.001803%
75-063	TAXS	Glynn County Tax Officials	89,685.43	0.014358%	78,325.51	0.012598%
75-064	TAXS	Gordon County Tax Officials	85,448.05	0.013680%	85,441.49	0.013742%
75-065	TAXS	Grady County Tax Officials	7,784.08	0.001246%	8,127.14	0.001307%
75-066	TAXS	Greene County Tax Officials	19,126.51	0.003062%	19,397.94	0.003120%
75-067	TAXS	Gwinnett County Tax Officials	445,641.68	0.071345%	434,595.97	0.069899%
75-068	TAXS	Habersham County Tax Officials	36,715.08	0.005878%	36,110.97	0.005808%
75-069	TAXS	Hall County Tax Officials	46,165.34	0.007391%	45,107.99	0.007255%
75-070	TAXS	Hancock County Tax Officials	26,128.62	0.004183%	23,653.71	0.003804%
75-071	TAXS	Haralson County Tax Officials	23,111.79	0.003700%	23,495.64	0.003779%
75-072	TAXS	Harris County Tax Officials	7,965.49	0.001275%	7,646.80	0.001230%
75-073	TAXS	Hart County Tax Officials	19,877.66	0.003182%	10,759.84	0.001731%
75-074	TAXS	Heard County Tax Officials	12,593.14	0.002016%	12,766.73	0.002053%
75-075	TAXS	Henry County Tax Officials	204,050.54	0.032667%	179,553.87	0.028879%





SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
75-076	TAXS	Houston County Tax Officials	\$110,531.43	0.017696%	\$114,448.32	0.018407%
75-077	TAXS	Irwin County Tax Officials	13,721.60	0.002197%	13,415.22	0.002158%
75-078	TAXS	Jackson County Tax Officials	54,018.64	0.008648%	52,978.26	0.008521%
75-079	TAXS	Jasper County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-080	TAXS	Jeff Davis County Tax Officials	26,236.49	0.004200%	20,701.64	0.003330%
75-081	TAXS	Jefferson County Tax Officials	8,845.05	0.001416%	9,305.11	0.001497%
75-082	TAXS	Jenkins County Tax Officials	12,583.24	0.002015%	12,649.92	0.002035%
75-084	TAXS	Jones County Tax Officials	65,446.34	0.010478%	66,205.40	0.010648%
75-085	TAXS	Lamar County Tax Officials	32,721.11	0.005238%	33,198.45	0.005340%
75-086	TAXS	Lanier County Tax Officials	25,391.81	0.004065%	26,025.68	0.004186%
75-087	TAXS	Laurens County Tax Officials	60,733.01	0.009723%	60,153.00	0.009675%
75-088	TAXS	Lee County Tax Officials	27,253.49	0.004363%	24,910.53	0.004007%
75-089	TAXS	Liberty County Tax Officials	72,679.92	0.011636%	76,544.46	0.012311%
75-090	TAXS	Lincoln County Tax Officials	8,138.52	0.001303%	8,099.14	0.001303%
75-091	TAXS	Long County Tax Officials	7,522.92	0.001204%	8,130.00	0.001308%
75-092	TAXS	Lowndes County Tax Officials	88,858.35	0.014226%	74,774.26	0.012026%
75-093	TAXS	Lumpkin County Tax Officials	21,670.81	0.003469%	17,809.02	0.002864%
75-094	TAXS	Macon County Tax Officials	24,207.31	0.003875%	25,654.23	0.004126%
75-095	TAXS	Madison County Tax Officials	8,101.46	0.001297%	8,405.99	0.001352%
75-096	TAXS	Marion County Tax Officials	19,064.74	0.003052%	20,191.94	0.003248%
75-097	TAXS	Mcduffie County Tax Officials	22,859.48	0.003660%	23,506.04	0.003781%
75-098	TAXS	Mcintosh County Tax Officials	26,638.57	0.004265%	26,979.66	0.004339%
75-099	TAXS	Meriwether County Tax Officials	22,930.12	0.003671%	15,119.10	0.002432%
75-100	TAXS	Miller County Tax Officials	13,982.66	0.002239%	11,870.51	0.001909%
75-101	TAXS	Mitchell County Tax Officials	17,275.41	0.002766%	17,540.70	0.002821%
75-102	TAXS	Monroe County Tax Officials	45,317.33	0.007255%	47,175.61	0.007588%
75-103	TAXS	Montgomery County Tax Official	18,040.79	0.002888%	20,348.24	0.003273%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
75-104	TAXS	Morgan County Tax Officials	\$29,635.73	0.004745%	\$25,789.22	0.004148%
75-105	TAXS	Murray County Tax Officials	28,232.08	0.004520%	29,178.99	0.004693%
75-106	TAXS	Muscogee County Tax Officials	150,325.82	0.024066%	146,720.00	0.023598%
75-107	TAXS	Newton County Tax Officials	118,185.34	0.018921%	98,291.42	0.015809%
75-108	TAXS	Oconee County Tax Officials	31,470.44	0.005038%	33,071.32	0.005319%
75-109	TAXS	Oglethorpe County Tax Officials	14,909.02	0.002387%	15,403.44	0.002477%
75-110	TAXS	Paulding County Tax Officials	105,229.72	0.016847%	89,532.93	0.014400%
75-111	TAXS	Peach County Tax Officials	40,903.98	0.006549%	43,492.46	0.006995%
75-112	TAXS	Pickens County Tax Officials	40,851.81	0.006540%	41,687.19	0.006705%
75-113	TAXS	Pierce County Tax Officials	27,563.26	0.004413%	28,204.13	0.004536%
75-114	TAXS	Pike County Tax Officials	17,623.71	0.002821%	17,894.34	0.002878%
75-115	TAXS	Polk County Tax Officials	57,448.92	0.009197%	54,716.79	0.008800%
75-116	TAXS	Pulaski County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-118	TAXS	Quitman County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-119	TAXS	Rabun County Tax Officials	26,989.97	0.004321%	21,037.09	0.003384%
75-121	TAXS	Richmond County Tax Officials	227,236.78	0.036379%	225,616.06	0.036287%
75-122	TAXS	Rockdale County Tax Officials	59,527.10	0.009530%	59,379.44	0.009550%
75-123	TAXS	Schley County Tax Officials	14,266.68	0.002284%	14,197.68	0.002284%
75-124	TAXS	Screven County Tax Officials	27,878.74	0.004463%	28,281.90	0.004549%
75-125	TAXS	Seminole County Tax Officials	7,479.83	0.001197%	8,030.05	0.001292%
75-126	TAXS	Spalding County Tax Officials	84,589.00	0.013542%	86,751.79	0.013953%
75-127	TAXS	Stephens County Tax Officials	53,247.47	0.008525%	52,191.17	0.008394%
75-128	TAXS	Stewart County Tax Officials	14,470.68	0.002317%	14,692.92	0.002363%
75-129	TAXS	Sumter County Tax Officials	37,616.14	0.006022%	39,164.70	0.006299%
75-130	TAXS	Talbot County Tax Officials	15,898.28	0.002545%	9,989.10	0.001607%
75-131	TAXS	Taliaferro County Tax Officials	14,777.70	0.002366%	15,171.40	0.002440%
75-132	TAXS	Tattnall County Tax Officials	38,424.50	0.006152%	30,289.66	0.004872%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
75-133	TAXS	Taylor County Tax Officials	\$13,911.23	0.002227%	\$14,177.40	0.002280%
75-134	TAXS	Telfair County Tax Officials	7,778.02	0.001245%	8,047.89	0.001294%
75-135	TAXS	Terrell County Tax Officials	12,521.40	0.002005%	12,585.30	0.002024%
75-136	TAXS	Thomas County Tax Officials	33,543.12	0.005370%	34,373.71	0.005529%
75-137	TAXS	Tift County Tax Officials	54,781.79	0.008770%	57,456.68	0.009241%
75-139	TAXS	Towns County Tax Officials	35,614.58	0.005702%	35,386.41	0.005691%
75-141	TAXS	Troup County Tax Officials	31,035.96	0.004969%	32,329.19	0.005200%
75-142	TAXS	Turner County Tax Officials	29,549.49	0.004731%	29,033.83	0.004670%
75-143	TAXS	Twiggs County Tax Officials	33,359.18	0.005341%	33,847.48	0.005444%
75-145	TAXS	Upson County Tax Officials	37,270.36	0.005967%	29,021.07	0.004668%
75-146	TAXS	Walker County Tax Officials	74,221.87	0.011883%	77,796.14	0.012512%
75-147	TAXS	Walton County Tax Officials	47,624.52	0.007624%	37,283.36	0.005997%
75-148	TAXS	Ware County Tax Officials	25,012.21	0.004004%	24,963.07	0.004015%
75-149	TAXS	Warren County Tax Officials	14,641.81	0.002344%	14,777.36	0.002377%
75-150	TAXS	Washington County Tax Officials	34,824.19	0.005575%	35,056.51	0.005638%
75-151	TAXS	Wayne County Tax Officials	28,765.02	0.004605%	28,277.48	0.004548%
75-152	TAXS	Webster County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-154	TAXS	White County Tax Officials	71,534.42	0.011452%	73,895.95	0.011885%
75-155	TAXS	Whitfield County Tax Officials	147,499.56	0.023614%	159,740.86	0.025692%
75-156	TAXS	Wilcox County Tax Officials	12,583.24	0.002015%	12,733.79	0.002048%
75-157	TAXS	Wilkes County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-158	TAXS	Wilkinson County Tax Officials	19,044.57	0.003049%	19,726.24	0.003173%
75-159	TAXS	Worth County Tax Officials	38,508.56	0.006165%	36,428.63	0.005859%
817	TCOL	Oconee Fall Line Technical College	418,501.66	0.067000%	379,453.22	0.061030%
818	TCOL	Coastal Pines Technical College	703,655.43	0.112652%	714,743.64	0.114957%
820	TCOL	Albany Technical College	1,084,606.31	0.173640%	1,101,271.11	0.177124%
822	TCOL	Athens Technical College	808,356.68	0.129414%	814,297.54	0.130969%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
823	TCOL	Atlanta Technical College	\$1,633,653.48	0.261540%	\$1,654,637.78	0.266126%
824	TCOL	Augusta Technical College	1,670,611.17	0.267457%	1,597,963.93	0.257011%
826	TCOL	West Georgia Technical College	1,838,274.37	0.294299%	1,822,563.23	0.293134%
827	TCOL	Chattahoochee Technical College	2,103,026.62	0.336684%	2,277,601.70	0.366321%
828	TCOL	Columbus Technical College	776,955.55	0.124387%	845,688.28	0.136017%
829	TCOL	Georgia Northwestern Technical College	1,586,859.43	0.254048%	1,618,151.94	0.260258%
830	TCOL	Georgia Piedmont Technical College	768,792.95	0.123080%	738,250.09	0.118737%
831	TCOL	Southern Crescent Technical College	1,167,762.32	0.186953%	1,228,069.99	0.197518%
832	TCOL	Gwinnett Technical College	2,519,000.15	0.403280%	2,706,987.98	0.435382%
834	TCOL	Lanier Technical College	1,000,154.67	0.160120%	1,240,877.13	0.199578%
835	TCOL	Central Georgia Technical College	3,021,854.74	0.483784%	3,143,961.16	0.505663%
837	TCOL	Southern Regional Technical College	1,604,806.55	0.256922%	1,599,913.39	0.257324%
838	TCOL	North Georgia Technical College	807,524.65	0.129281%	822,900.57	0.132352%
841	TCOL	Savannah Technical College	1,248,824.55	0.199931%	1,333,162.25	0.214421%
842	TCOL	South Georgia Technical College	809,989.64	0.129675%	884,250.74	0.142220%
843	TCOL	Southeastern Technical College	457,505.10	0.073244%	458,983.82	0.073821%
844	TCOL	Ogeechee Technical College	129,713.66	0.020767%	137,268.65	0.022078%
848	TCOL	Wiregrass Georgia Technical College	1,188,049.33	0.190201%	1,303,779.71	0.209695%
503-0503	UNIV	Georgia Institute of Technology	247,018.27	0.039546%	286,030.56	0.046004%
509-0509	UNIV	Georgia State University	250,013.79	0.040026%	271,878.74	0.043728%
512-0512	UNIV	Augusta University	770,216.16	0.123308%	748,659.40	0.120412%
518-0518	UNIV	University of Georgia	598,036.92	0.095743%	590,665.24	0.095000%
521-0521	UNIV	Albany State University	48,945.73	0.007836%	64,448.00	0.010366%
528-0528	UNIV	Clayton College and State University	12,884.16	0.002063%	13,078.20	0.002103%
530-0530	UNIV	Columbus State University	9,912.00	0.001587%	10,258.56	0.001650%
531-0531	UNIV	University of North Georgia	83,366.94	0.013347%	85,644.43	0.013775%
536-0536	UNIV	Georgia College and State University	103,427.24	0.016558%	55,344.64	0.008901%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2019 Actual Employer Contributions</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>
539-0539	UNIV	Georgia Southern University	\$100,911.22	0.016155%	\$88,089.70	0.014168%
540-0540	UNIV	Georgia Gwinnett College	32,234.77	0.005161%	40,982.22	0.006591%
542-0542	UNIV	Georgia Southwestern State University	49,254.13	0.007885%	62,264.39	0.010014%
543-0543	UNIV	Kennesaw State University	87,944.22	0.014079%	108,079.48	0.017383%
547-0547	UNIV	Middle Georgia State College	105,499.83	0.016890%	93,280.89	0.015003%
551-0551	UNIV	Valdosta State University	23,707.59	0.003795%	32,334.80	0.005201%
554-0554	UNIV	State University of West Georgia	30,195.17	0.004834%	57,099.19	0.009184%
557-0557	UNIV	Abraham Baldwin Agricultural College	63,277.75	0.010130%	77,760.47	0.012507%
563-0563	UNIV	College of Coastal Georgia	33,693.97	0.005394%	57,110.81	0.009185%
567-0567	UNIV	South Georgia State College	27,957.34	0.004476%	13,113.32	0.002109%
569-0569	UNIV	Dalton College	2,957.83	0.000474%	11,902.56	0.001914%
573-0573	UNIV	Georgia Highlands College	26,403.19	0.004227%	17,007.48	0.002735%
576-0576	UNIV	Gordon College	11,202.46	0.001793%	11,511.33	0.001851%
598-0598	UNIV	Regents Central Office	499,158.50	0.079913%	412,502.90	0.066345%
209-0209	VARS	Agricultural Commodity Commission	75,708.24	0.012121%	78,873.86	0.012686%
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	15,133.32	0.002423%	0.00	0.000000%
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	188,862.31	0.030236%	194,332.77	0.031256%
237-092	VARS	District Attorneys Staff	<u>0.00</u>	<u>0.000000%</u>	<u>0.00</u>	<u>0.000000%</u>
Total for All Entities			<u>\$624,628,724.75</u>	<u>100.000000%</u>	<u>\$621,750,026.62</u>	<u>100.000000%</u>



**SCHEDULE B**

**Employees' Retirement System of Georgia  
Schedules of Pension Amounts by Employer  
As of the Measurement Date June 30, 2020**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp -tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
910-0910	AUTH	Jekyll Island State Park Authority	\$9,977,225	\$121,534	\$140,930	\$-	\$307,257	\$569,721	\$-	\$-	\$-	\$-	\$1,611,768	\$219,511	\$28,652	\$1,859,931	
913-0913	AUTH	Lake Lanier Island Development Authority	462,001	5,628	6,526	-	15,734	27,888	-	-	-	-	74,634	13,036	-	87,670	
926-0926	AUTH	Georgia Agricultural Exposition Authority	3,719,152	45,304	52,534	-	-	97,838	-	-	-	13,696	13,696	600,808	2,237	603,045	
928-0928	AUTH	Georgia Environmental Finance Authority	4,115,526	50,132	58,133	-	-	108,265	-	-	-	127,542	127,542	664,840	(215,865)	448,975	
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	682,486	8,313	9,640	-	13,010	30,963	-	-	-	-	110,253	5,285	-	115,538	
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,230,894	14,994	17,387	-	7,426	39,807	-	-	-	13,803	13,803	198,845	(33,863)	164,982	
972-0972	AUTH	Georgia Federal-State Inspection	9,329,470	113,644	131,780	-	114,789	360,213	-	-	-	255,364	255,364	1,507,121	78,972	1,657,709	
973-0973	AUTH	Georgia Lottery Corporation	234,141	2,852	3,307	-	1,820	7,979	-	-	-	4,176	4,176	37,824	(38,089)	(265)	
9012	PSCH	Academy for Classical Education	-	-	-	-	-	-	-	-	-	18,204	18,204	-	(31,826)	(31,826)	
9015	PSCH	Tapestry Public Charter School	-	-	-	-	-	-	-	-	-	-	-	-	(1,948)	(1,948)	
9194	CHAR	Mountain Education Center Inc	-	-	-	-	-	-	-	-	-	32,806	32,806	-	(51,701)	(51,701)	
9915	PSCH	Foothills Charter High School	125,816	1,533	1,777	-	72,445	75,755	-	-	-	-	20,322	48,296	-	68,618	
51-0217	CORT	Dekalb County State Court	2,700,144	32,891	38,140	-	-	71,031	-	-	-	908,792	908,792	436,196	(1,228,458)	96,272	(695,990)
51-0237	CORT	Bibb County State Court	2,864,400	34,892	40,460	-	47,665	123,017	-	-	-	35,272	35,272	462,728	(88,433)	374,295	
51-0248	CORT	Chatham County State Court	2,444,338	29,775	34,527	-	152,989	217,291	-	-	-	-	394,867	109,691	-	504,558	
361	CSBS	Lookout Mountain Community Service Board	187,945	2,289	2,655	-	4,944	-	-	-	-	85,143	85,143	30,361	(129,011)	(98,650)	
363	CSBS	Highland Rivers Center Community Service Board	604,551	7,364	8,539	-	-	15,903	-	-	-	173,991	173,991	97,660	(284,261)	11,372	(175,229)
364	CSBS	Georgia Mountains Avita Community Partners	146,175	1,781	2,065	-	315	4,161	-	-	-	11,231	11,231	23,614	(28,940)	4,385	(941)
365	CSBS	Cobb County Community Service	446,237	5,436	6,303	-	-	11,739	-	-	-	165,478	165,478	72,086	(224,121)	-	(152,035)
366	CSBS	Douglas Community Service Board	86,280	1,051	1,219	-	49,679	51,949	-	-	-	-	13,936	33,120	13,969	61,025	
368	CSBS	Dekalb Community Service Board	430,389	5,243	6,079	-	-	11,322	-	-	-	138,807	138,807	69,526	(228,200)	9,535	(149,139)
369	CSBS	View Point Health	545,415	6,644	7,704	-	-	14,348	-	-	-	75,007	75,007	88,111	(127,596)	6,326	(33,159)
370	CSBS	Clayton Community M.H., Substa	203,203	2,475	2,870	-	-	5,345	-	-	-	96,050	96,050	32,827	(129,573)	7,683	(89,063)
371	CSBS	Advantage Behavioral Health Systems	271,401	3,306	3,834	-	-	7,140	-	-	-	107,021	107,021	43,843	(140,721)	1,101	(95,777)
372	CSBS	Pathways Center Community Service Board	230,558	2,808	3,257	-	898	6,963	-	-	-	9,601	9,601	37,245	(54,168)	-	(16,923)
373	CSBS	Mcintosh Trail MH, MR and SA C	156,923	1,911	2,217	-	-	4,128	-	-	-	26,985	26,985	25,348	(129,021)	-	(103,673)
374	CSBS	River Edge Behavioral Health Center	741,200	9,029	10,470	-	-	19,499	-	-	-	370,284	370,284	119,734	(350,715)	160,911	(70,070)
375	CSBS	Phoenix Center	-	-	-	-	-	-	-	-	-	110,233	110,233	-	(99,149)	-	(99,149)
376	CSBS	Oconee Community Service Board	112,497	1,370	1,589	-	-	2,959	-	-	-	25,301	25,301	18,171	(47,027)	-	(28,856)
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	230,853	2,812	3,261	-	-	6,073	-	-	-	28,582	28,582	37,294	(58,337)	22,209	1,166
378	CSBS	Ogeechee MH, MR and SA Community	-	-	-	-	-	-	-	-	-	-	-	-	(219,879)	-	(219,879)
379	CSBS	New Horizons	410,621	5,002	5,800	-	-	10,802	-	-	-	197,105	197,105	66,334	(266,991)	3,488	(197,169)
380	CSBS	Middle Flint Community Service Board	359,536	4,380	5,079	-	-	9,459	-	-	-	215,908	215,908	58,080	(199,523)	68,845	(72,598)
381	CSBS	CSB of Middle Georgia	869,040	10,586	12,275	-	-	22,861	-	-	-	168,867	168,867	140,391	(36,255)	185,003	289,139
382	CSBS	Albany Area Community Service Board	270,263	3,292	3,818	-	-	7,110	-	-	-	2,123	2,123	43,662	(21,882)	-	21,780
383	CSBS	The Georgia Pines Community Service Board	586,764	7,147	8,288	-	-	15,435	-	-	-	130,241	130,241	94,790	(265,835)	15,342	(155,703)
384	CSBS	South Georgia Community Service Board	292,560	3,564	4,132	-	-	7,696	-	-	-	15,449	15,449	47,263	(70,968)	-	(23,705)



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
			Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp -tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
385	CSBS	Pineland Area MH, MR and SA Center	\$281,391	\$3,428	\$3,975	\$-	\$-	\$7,403	\$-	\$-	\$58,878	\$58,878	\$45,460	(\$65,234)	\$26,010	\$6,236
386	CSBS	Satilla Community Service Board	758,060	9,234	10,708	-	5,946	25,888	-	-	17,327	17,327	122,461	(50,356)	3,300	75,405
388	CSBS	Gateway Behavior Health Services Community Service Board	298,208	3,633	4,212	-	-	7,845	-	-	29,141	29,141	48,172	(53,008)	7,733	2,897
127-001	DFAC	Appling County DFACS	570,832	6,953	8,063	-	23,832	38,848	-	-	19,531	19,531	92,216	(6,215)	-	86,001
127-002	DFAC	Atkinson County DFACS	208,851	2,544	2,950	-	11,310	16,804	-	-	10,147	10,147	33,738	(12,617)	-	21,121
127-003	DFAC	Bacon County DFACS	481,306	5,863	6,799	-	17,981	30,643	-	-	18,978	18,978	77,753	41,310	-	119,063
127-004	DFAC	Baker County DFACS	221,665	2,700	3,131	-	2,961	8,792	-	-	5,190	5,190	35,810	6,398	-	42,208
127-005	DFAC	Baldwin County DFACS	1,170,072	14,253	16,527	-	-	30,780	-	-	91,169	91,169	189,017	(125,310)	-	63,707
127-006	DFAC	Banks County DFACS	573,487	6,986	8,101	-	-	15,087	-	-	23,461	23,461	92,644	4,308	-	96,952
127-007	DFAC	Barrow County DFACS	2,064,402	25,147	29,160	-	-	54,307	-	-	85,174	85,174	333,962	(32,967)	-	300,529
127-008	DFAC	Bartow County DFACS	2,696,856	32,851	38,094	-	24,391	95,336	-	-	19,441	19,441	435,662	77,793	-	513,455
127-009	DFAC	Ben Hill County DFACS	686,364	8,361	9,695	-	22,992	41,048	-	-	-	-	110,877	25,113	6,814	142,804
127-010	DFAC	Berrien County DFACS	924,551	11,262	13,059	-	-	24,321	-	-	86,562	86,562	149,355	(24,759)	-	124,596
127-011	DFAC	Bibb County DFACS	6,174,364	75,211	87,214	-	-	162,425	-	-	385,046	385,046	997,431	(500,803)	42,160	538,788
127-012	DFAC	Bleckley County DFACS	267,565	3,259	3,779	-	-	7,038	-	-	50,773	50,773	43,223	(21,723)	-	21,500
127-013	DFAC	Brantley County DFACS	860,736	10,485	12,158	-	-	22,643	-	-	31,111	31,111	139,047	(1,205)	-	137,842
127-014	DFAC	Brooks County DFACS	822,591	10,020	11,619	-	-	21,639	-	-	111,328	111,328	132,886	(43,035)	-	89,851
127-015	DFAC	Bryan County DFACS	370,705	4,516	5,236	-	68,609	78,361	-	-	24,497	24,497	59,884	14,487	-	74,371
127-016	DFAC	Bulloch County DFACS	1,531,041	18,650	21,626	-	18,978	59,254	-	-	56,309	56,309	247,332	(126,638)	15,603	136,297
127-017	DFAC	Burke County DFACS	737,112	8,979	10,412	-	1,317	20,708	-	-	25,192	25,192	119,080	(5,039)	-	114,041
127-018	DFAC	Butts County DFACS	892,138	10,867	12,602	-	-	23,469	-	-	33,414	33,414	144,116	(16,029)	9,808	137,895
127-019	DFAC	Calhoun County DFACS	261,327	3,183	3,691	-	3,131	10,005	-	-	4,500	4,500	42,216	(8,862)	-	33,354
127-020	DFAC	Camden County DFACS	1,369,313	16,680	19,342	-	84,749	120,771	-	-	36,275	36,275	221,206	8,093	-	229,299
127-021	DFAC	Candler County DFACS	244,931	2,984	3,460	-	15,654	22,098	-	-	24,085	24,085	39,563	(63,400)	7,718	(16,119)
127-022	DFAC	Carroll County DFACS	3,441,386	41,920	48,610	-	-	90,530	-	-	227,036	227,036	555,939	(156,842)	32,125	431,222
127-023	DFAC	Catoosa County DFACS	1,420,946	17,309	20,071	-	-	37,380	-	-	107,333	107,333	229,544	(75,308)	-	154,236
127-024	DFAC	Charlton County DFACS	604,172	7,360	8,534	-	-	15,894	-	-	14,505	14,505	97,600	(19,417)	-	78,183
127-025	DFAC	Chatham County DFACS	6,527,072	79,507	92,196	-	18,178	189,881	-	-	298,021	298,021	1,054,416	(361,549)	22,044	714,911
127-026	DFAC	Chattahoochee County DFACS	305,079	3,716	4,309	-	47,593	55,618	-	-	-	-	49,284	31,514	-	80,798
127-027	DFAC	Chattooga County DFACS	1,342,506	16,353	18,963	-	32,667	67,983	-	-	7,736	7,736	216,872	38,630	-	255,502
127-028	DFAC	Cherokee County DFACS	3,966,443	48,316	56,027	-	149,962	254,305	-	-	169,555	169,555	640,577	61,477	-	702,234
127-029	DFAC	Clarke County DFACS	11,251,996	137,062	158,936	-	822,020	1,118,018	-	-	-	-	1,817,698	1,621,044	67,128	3,505,870
127-030	DFAC	Clay County DFACS	315,869	3,848	4,462	-	11,309	19,619	-	-	10,165	10,165	51,027	(10,162)	-	40,865
127-031	DFAC	Clayton County DFACS	13,072,858	159,242	184,656	-	602,831	946,729	-	-	991,051	991,051	2,111,849	(997,415)	17,127	1,131,561
127-032	DFAC	Clinch County DFACS	385,374	4,694	5,443	-	198	10,335	-	-	45,943	45,943	62,259	(7,445)	-	54,814
127-033	DFAC	Cobb County DFACS	19,199,003	233,866	271,189	-	629,868	1,134,923	-	-	497,453	497,453	3,101,493	(214,927)	34,756	2,921,322
127-034	DFAC	Coffee County DFACS	3,553,883	43,290	50,199	-	263,567	357,056	-	-	114,573	114,573	574,114	36,808	53,180	664,102
127-035	DFAC	Colquitt County DFACS	1,726,025	21,025	24,380	-	-	45,405	-	-	131,177	131,177	278,833	(100,210)	10,635	189,258
127-036	DFAC	Columbia County DFACS	3,004,969	36,604	42,446	-	214,543	293,593	-	-	111,454	111,454	485,437	(20,085)	11,968	477,320
127-037	DFAC	Cook County DFACS	1,003,033	12,218	14,168	-	25,678	52,064	-	-	46,351	46,351	162,036	(36,899)	-	125,137
127-038	DFAC	Coweta County DFACS	2,847,035	34,680	40,215	-	-	74,895	-	-	65,819	65,819	459,920	62,836	-	522,756
127-039	DFAC	Crawford County DFACS	530,494	6,462	7,493	-	-	13,955	-	-	26,998	26,998	85,696	(28,324)	-	57,372
127-040	DFAC	Crisp County DFACS	832,117	10,136	11,754	-	-	21,890	-	-	116,113	116,113	134,424	(131,737)	-	2,687
127-041	DFAC	Dade County DFACS	534,035	6,505	7,543	-	21,625	35,673	-	-	5,190	5,190	86,268	(5,415)	13,209	94,062
127-042	DFAC	Dawson County DFACS	543,645	6,622	7,679	-	104,602	118,903	-	-	32,358	32,358	87,824	(1,831)	-	85,993
127-043	DFAC	Decatur County DFACS	1,123,708	13,688	15,873	-	-	29,561	-	-	61,783	61,783	181,529	(83,056)	3,782	102,255
127-044	DFAC	Dekalb County DFACS	36,837,249	448,720	520,333	-	1,452,945	2,421,998	-	-	652,425	652,425	5,950,852	392,023	78,496	6,421,371
127-045	DFAC	Dodge County DFACS	668,197	8,139	9,438	-	89,336	106,913	-	-	14,476	14,476	107,944	30,554	-	138,498



SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp -tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-046	DFAC	Dooly County DFACS	\$480,800	\$5,857	\$6,791	\$-	\$-	\$12,648	\$-	\$-	\$26,200	\$26,200	\$77,673	\$2,093	\$-	\$79,766
127-047	DFAC	Dougherty County DFACS	23,813,243	290,073	336,366	-	29,948	656,367	-	-	259,353	259,353	3,846,900	(39,428)	89,580	3,897,052
127-048	DFAC	Douglas County DFACS	3,970,616	48,367	56,086	-	226,240	330,693	-	-	57,251	57,251	641,431	78,043	51,942	771,416
127-049	DFAC	Early County DFACS	4,344,904	52,926	61,373	-	167,796	282,095	-	-	-	-	701,892	174,019	66,979	942,890
127-050	DFAC	Echols County DFACS	166,069	2,023	2,346	-	25,969	30,338	-	-	2,106	2,106	26,829	29,655	-	56,484
127-051	DFAC	Effingham County DFACS	1,249,103	15,215	17,644	-	51,257	84,116	-	-	12,252	12,252	201,785	18,997	-	220,782
127-052	DFAC	Elbert County DFACS	838,692	10,216	11,847	-	11,847	22,063	-	-	29,405	29,405	135,488	320	-	135,808
127-053	DFAC	Emanuel County DFACS	533,319	6,496	7,533	-	61,523	75,552	-	-	21,056	21,056	86,157	501	-	86,658
127-054	DFAC	Evans County DFACS	203,034	2,473	2,868	-	-	5,341	-	-	86,423	86,423	32,799	(75,038)	-	(42,239)
127-055	DFAC	Fannin County DFACS	645,057	7,858	9,112	-	-	16,970	-	-	50,431	50,431	104,206	(48,347)	48,611	104,470
127-056	DFAC	Fayette County DFACS	1,730,999	21,086	24,451	-	189,181	234,718	-	-	66,259	66,259	279,633	66,525	25,638	371,796
127-057	DFAC	Floyd County DFACS	7,087,071	86,329	100,106	-	-	186,435	-	-	320,469	320,469	1,144,878	62,728	32,925	1,240,531
127-058	DFAC	Forsyth County DFACS	1,853,696	22,580	26,184	-	-	48,764	-	-	143,140	143,140	299,455	(92,183)	-	207,272
127-059	DFAC	Franklin County DFACS	942,591	11,482	13,314	-	23,052	47,848	-	-	-	-	152,273	62,516	-	214,789
127-060	DFAC	Fulton County	31,071,399	378,485	438,889	-	1,275,583	2,092,957	-	-	915,147	915,147	5,019,415	(524,378)	50,841	4,545,878
127-061	DFAC	Gilmer County DFACS	900,989	10,975	12,727	-	45,165	68,667	-	-	53,110	53,110	145,552	(49,801)	-	95,751
127-062	DFAC	Glascock County DFACS	244,088	2,973	3,448	-	-	8,930	-	-	18,955	18,955	39,431	(4,541)	17,160	52,050
127-063	DFAC	Glynn County DFACS	3,422,714	41,693	48,346	-	107,927	197,966	-	-	72,982	72,982	552,920	(62,647)	26,066	516,339
127-064	DFAC	Gordon County DFACS	1,901,451	23,162	26,858	-	-	50,020	-	-	58,836	58,836	307,169	12,334	-	319,503
127-065	DFAC	Grady County DFACS	677,976	8,259	9,577	-	-	17,836	-	-	117,385	117,385	109,521	(106,824)	-	2,697
127-066	DFAC	Greene County DFACS	1,221,284	14,877	17,251	-	-	32,128	-	-	21,462	21,462	197,294	37,969	20,059	255,322
127-067	DFAC	Gwinnett County DFACS	17,455,823	212,632	246,567	-	191,171	650,370	-	-	508,793	508,793	2,819,889	(324,769)	29,683	2,524,803
127-068	DFAC	Habersham County DFACS	1,323,581	16,123	18,696	-	66,935	101,754	-	-	5,370	5,370	213,815	61,210	-	275,025
127-069	DFAC	Hall County DFACS	6,740,433	82,106	95,210	-	152,510	329,626	-	-	176,269	176,269	1,088,878	203,987	-	1,292,865
127-070	DFAC	Hancock County DFACS	220,021	2,680	3,108	-	-	5,788	-	-	8,137	8,137	35,545	2,745	-	38,290
127-071	DFAC	Haralson County DFACS	1,031,147	12,561	14,565	-	55,190	82,316	-	-	9,036	9,036	166,577	(17,178)	-	149,399
127-072	DFAC	Harris County DFACS	470,474	5,731	6,646	-	51,208	63,585	-	-	16,968	16,968	76,006	8,464	-	84,470
127-073	DFAC	Hart County DFACS	1,405,140	17,116	19,848	-	20,750	57,714	-	-	14,126	14,126	228,990	13,914	22,969	263,873
127-074	DFAC	Heard County DFACS	881,221	10,734	12,447	-	62,213	85,394	-	-	-	-	142,356	56,570	-	198,926
127-075	DFAC	Henry County DFACS	5,914,512	72,046	83,544	-	-	155,590	-	-	123,089	123,089	955,455	139,779	18,889	1,114,123
127-076	DFAC	Houston County DFACS	3,763,619	45,845	53,162	-	26,867	125,874	-	-	68,921	68,921	607,992	(60,603)	14,399	561,788
127-077	DFAC	Irwin County DFACS	672,201	8,188	9,495	-	61,814	79,977	-	-	24,362	24,362	108,592	40,121	-	148,713
127-078	DFAC	Jackson County DFACS	1,623,475	19,776	22,932	-	-	42,708	-	-	39,651	39,651	262,261	73,421	-	335,682
127-079	DFAC	Jasper County DFACS	198,229	2,415	2,800	-	-	5,215	-	-	64,249	64,249	32,025	(78,256)	-	(46,231)
127-080	DFAC	Jeff Davis County DFACS	722,022	8,795	10,199	-	-	18,994	-	-	105,091	105,091	116,638	(59,538)	12,003	69,103
127-081	DFAC	Jefferson County DFACS	367,038	4,471	5,184	-	-	9,655	-	-	111,332	111,332	59,294	(71,636)	-	(12,342)
127-082	DFAC	Jenkins County DFACS	565,099	6,884	7,982	-	66,752	81,618	-	-	-	-	91,289	93,429	-	184,718
127-083	DFAC	Johnson County DFACS	304,193	3,705	4,297	-	-	8,002	-	-	29,215	29,215	49,141	(27,989)	-	21,152
127-084	DFAC	Jones County DFACS	1,104,277	13,451	15,598	-	-	29,049	-	-	30,048	30,048	178,386	(35,055)	-	143,331
127-085	DFAC	Lamar County DFACS	972,896	11,851	13,742	-	31,866	57,459	-	-	25,806	25,806	157,163	4,435	17,318	178,916
127-086	DFAC	Lanier County DFACS	859,345	10,468	12,138	-	6,140	28,746	-	-	53,513	53,513	138,825	(41,490)	-	97,335
127-087	DFAC	Laurens County DFACS	12,440,024	151,534	175,718	-	4,134,584	4,461,836	-	-	43,097	43,097	2,099,616	2,691,209	-	4,700,825
127-088	DFAC	Lee County DFACS	695,763	8,475	9,828	-	-	18,303	-	-	26,206	26,206	112,399	(33,853)	-	78,546
127-089	DFAC	Liberty County DFACS	1,701,072	20,721	24,028	-	-	44,749	-	-	62,259	62,259	274,796	(60,371)	19,418	233,843
127-090	DFAC	Lincoln County DFACS	51,254	624	724	-	-	1,348	-	-	27,804	27,804	8,280	(34,164)	-	(25,884)
127-091	DFAC	Long County DFACS	398,777	4,858	5,633	-	32,789	43,280	-	-	18,179	18,179	64,416	13,313	-	77,729
127-092	DFAC	Lowndes County DFACS	3,531,165	43,014	49,878	-	-	92,892	-	-	119,777	119,777	570,442	(128,150)	46,586	488,878
127-093	DFAC	Lumpkin County DFACS	925,647	11,275	13,075	-	-	72,710	-	-	56,131	56,131	149,537	(8,676)	-	140,861





## SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
			Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-094	DFAC	Macon County DFACS	\$481,095	\$5,860	\$6,796	\$-	\$13,105	\$25,761	\$-	\$-	\$35,567	\$35,567	\$77,720	(\$65,536)	\$28,375	\$40,559
127-095	DFAC	Madison County DFACS	967,501	11,785	13,666	-	-	25,451	-	-	98,381	98,381	156,292	(89,921)	14,295	80,666
127-096	DFAC	Marion County DFACS	167,629	2,042	2,368	-	2,281	6,691	-	-	44,307	44,307	27,079	(121,252)	-	(94,173)
127-097	DFAC	Mcduffie County DFACS	995,362	12,125	14,060	-	-	26,185	-	-	58,686	58,686	160,796	(51,056)	7,055	116,795
127-098	DFAC	Mcintosh County DFACS	397,513	4,842	5,615	-	19,124	29,581	-	-	33,631	33,631	64,218	19,187	-	83,405
127-099	DFAC	Meriwether County DFACS	980,905	11,949	13,855	-	-	25,804	-	-	55,569	55,569	158,461	(21,019)	-	137,442
127-100	DFAC	Miller County DFACS	113,551	1,383	1,604	-	4,562	7,549	-	-	22,347	22,347	18,342	(29,298)	-	(10,956)
127-101	DFAC	Mitchell County DFACS	730,536	8,899	10,319	-	-	19,218	-	-	51,816	51,816	118,014	(87,103)	24,761	55,672
127-102	DFAC	Monroe County DFACS	803,034	9,782	11,343	-	107,903	129,028	-	-	6,446	6,446	129,727	33,842	-	163,569
127-103	DFAC	Montgomery County DFACS	312,244	3,803	4,411	-	437	8,651	-	-	30,979	30,979	50,439	(58,201)	6,001	(1,761)
127-104	DFAC	Morgan County DFACS	457,365	5,571	6,460	-	46,210	58,241	-	-	42,308	42,308	73,885	(72,808)	-	1,077
127-105	DFAC	Murray County DFACS	1,582,843	19,281	22,358	-	6,237	47,876	-	-	7,179	7,179	255,698	33,450	-	289,148
127-106	DFAC	Muscooge County DFACS	6,261,192	76,268	88,440	-	-	164,708	-	-	587,750	587,750	1,011,463	(547,129)	-	464,334
127-107	DFAC	Newton County DFACS	2,857,741	34,811	40,366	-	-	75,177	-	-	198,762	198,762	461,649	(140,360)	12,024	333,313
127-108	DFAC	Oconee County DFACS	232,118	2,827	3,279	-	41,525	47,631	-	-	26,675	26,675	37,500	(28,430)	-	9,070
127-109	DFAC	Oglethorpe County DFACS	182,971	2,229	2,585	-	-	4,814	-	-	22,059	22,059	29,561	(15,071)	-	14,490
127-110	DFAC	Paulding County DFACS	2,530,787	30,828	35,748	-	158,674	225,520	-	-	105,126	105,126	408,835	(17,271)	-	391,564
127-111	DFAC	Peach County DFACS	1,067,396	13,002	15,077	-	-	28,079	-	-	112,566	112,566	172,434	(101,624)	6,956	77,766
127-112	DFAC	Pickens County DFACS	1,031,105	12,560	14,565	-	-	27,125	-	-	62,545	62,545	166,569	(19,135)	-	147,434
127-113	DFAC	Pierce County DFACS	571,675	6,964	8,075	-	37,327	52,366	-	-	32,987	32,987	92,351	(20,293)	-	72,058
127-114	DFAC	Pike County DFACS	683,287	8,323	9,652	-	130,449	148,424	-	-	16,879	16,879	110,378	55,526	-	165,904
127-115	DFAC	Polk County DFACS	2,428,785	29,585	34,307	-	167,155	231,047	-	-	-	-	392,359	191,113	14,863	598,335
127-116	DFAC	Pulaski County DFACS	591,738	7,208	8,358	-	48,830	64,396	-	-	14,682	14,682	95,591	26,765	-	122,356
127-117	DFAC	Putnam County DFACS	2,375,592	28,937	33,556	-	35,621	98,114	-	-	201,874	201,874	383,763	(74,424)	-	309,339
127-118	DFAC	Quitman County DFACS	127,629	1,555	1,803	-	44,995	48,353	-	-	10,613	10,613	20,619	10,287	-	30,906
127-119	DFAC	Rabun County DFACS	645,015	7,857	9,111	-	-	16,968	-	-	95,504	95,504	104,195	(57,534)	-	46,661
127-120	DFAC	Randolph County DFACS	237,513	2,893	3,355	-	-	6,248	-	-	53,303	53,303	38,370	(61,968)	15,821	(7,777)
127-121	DFAC	Richmond County DFACS	8,601,041	104,771	121,491	-	568,223	794,485	-	-	93,392	93,392	1,389,449	458,739	30,468	1,878,656
127-122	DFAC	Rockdale County DFACS	2,294,496	27,950	32,410	-	83,147	143,507	-	-	75,850	75,850	370,663	25,338	-	396,001
127-123	DFAC	Schley County DFACS	270,769	3,298	3,825	-	31,429	38,552	-	-	1,541	1,541	43,740	29,054	-	72,794
127-124	DFAC	Screven County DFACS	441,559	5,379	6,237	-	-	11,616	-	-	27,515	27,515	71,329	21,776	-	93,105
127-125	DFAC	Seminole County DFACS	616,606	7,511	8,710	-	12,037	28,258	-	-	1,910	1,910	99,608	11,944	24,540	136,092
127-126	DFAC	Spalding County DFACS	5,139,634	62,607	72,598	-	-	135,205	-	-	739,067	739,067	830,279	(424,132)	43,158	449,305
127-127	DFAC	Stephens County DFACS	991,695	12,080	14,008	-	12,184	38,272	-	-	45,992	45,992	160,202	(81,020)	33,170	112,352
127-128	DFAC	Stewart County DFACS	364,130	4,436	5,143	-	25,046	34,625	-	-	7,315	7,315	58,824	23,320	-	82,144
127-129	DFAC	Sumter County DFACS	5,790,171	70,531	81,787	-	339,992	492,310	-	-	58,101	58,101	935,373	153,698	5,286	1,094,357
127-130	DFAC	Talbot County DFACS	435,068	5,300	6,145	-	36,041	47,486	-	-	4,813	4,813	70,283	17,748	-	88,031
127-131	DFAC	Taliaferro County DFACS	104,615	1,274	1,478	-	730	3,482	-	-	-	-	16,899	1,895	-	18,794
127-132	DFAC	Tattnall County DFACS	594,646	7,243	8,399	-	8,604	24,246	-	-	5,679	5,679	96,061	(27,514)	-	68,547
127-133	DFAC	Taylor County DFACS	260,822	3,177	3,684	-	9,853	16,714	-	-	9,869	9,869	42,138	23,973	-	66,111
127-134	DFAC	Telfair County DFACS	388,703	4,735	5,491	-	-	10,226	-	-	97,183	97,183	62,791	(73,591)	25,847	15,047
127-135	DFAC	Terrell County DFACS	611,970	7,454	8,644	-	5,219	21,317	-	-	18,393	18,393	98,862	(2,357)	-	96,505
127-136	DFAC	Thomas County DFACS	1,786,046	21,756	25,228	-	94,191	141,175	-	-	-	-	288,525	56,026	-	344,551
127-137	DFAC	Tift County DFACS	2,428,869	29,586	34,308	-	52,519	116,413	-	-	20,374	20,374	392,374	59,181	20,096	471,651
127-138	DFAC	Toombs County DFACS	1,139,809	13,884	16,100	-	139,477	169,461	-	-	51,711	51,711	184,130	7,262	-	191,392
127-139	DFAC	Towns County DFACS	346,849	4,225	4,899	-	-	9,124	-	-	80,573	80,573	56,031	(87,588)	-	(31,557)
127-140	DFAC	Treutlen County DFACS	335,553	4,087	4,740	-	-	28,784	-	-	54,201	54,201	54,207	(29,418)	-	24,789
127-141	DFAC	Troup County DFACS	2,805,265	34,171	39,625	-	-	73,796	-	-	61,000	61,000	453,172	93,574	6,985	553,741



SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-142	DFAC	Turner County DFACS	\$216,312	\$2,635	\$3,055	\$-	\$-	\$5,690	\$-	\$-	\$26,735	\$26,735	\$34,942	(\$32,068)	\$-	\$2,874
127-143	DFAC	Twiggs County DFACS	395,489	4,818	5,586	-	12,702	23,106	-	-	15,096	15,096	63,887	13,275	-	77,162
127-144	DFAC	Union County DFACS	642,022	7,821	9,069	-	41,250	58,140	-	-	-	-	103,713	84,161	-	187,874
127-145	DFAC	Upson County DFACS	1,484,171	18,079	20,964	-	83,242	122,285	-	-	-	-	239,577	61,138	-	300,895
127-146	DFAC	Walker County DFACS	2,169,481	26,427	30,644	-	-	57,071	-	-	55,627	55,627	350,468	(11,959)	-	338,509
127-147	DFAC	Walton County DFACS	1,960,967	23,887	27,699	-	-	51,586	-	-	195,421	195,421	316,782	(182,233)	-	134,549
127-148	DFAC	Ware County DFACS	1,838,185	22,391	25,965	-	56,620	104,976	-	-	31,507	31,507	296,950	79,538	-	376,488
127-149	DFAC	Warren County DFACS	156,206	1,903	2,206	-	1,699	5,808	-	-	29,579	29,579	25,235	(48,455)	-	(23,220)
127-150	DFAC	Washington County DFACS	789,588	9,618	11,153	-	11,159	31,930	-	-	47,325	47,325	127,551	(17,169)	-	110,382
127-151	DFAC	Wayne County DFACS	948,745	11,557	13,401	-	109,747	134,705	-	-	26,613	26,613	153,264	6,596	23,685	183,545
127-152	DFAC	Webster County DFACS	377,787	4,602	5,336	-	31,727	41,665	-	-	-	-	61,029	49,495	-	110,524
127-153	DFAC	Wheeler County DFACS	206,196	2,512	2,913	-	17,571	22,996	-	-	1,227	1,227	33,312	(3,202)	-	30,110
127-154	DFAC	White County DFACS	593,087	7,224	8,377	-	-	15,601	-	-	188,427	188,427	95,812	(147,015)	12,004	(39,199)
127-155	DFAC	Whitfield County DFACS	5,744,986	69,981	81,149	-	-	151,130	-	-	342,364	342,364	928,073	(109,519)	63,572	882,126
127-156	DFAC	Wilcox County DFACS	279,620	3,406	3,950	-	-	7,356	-	-	46,871	46,871	45,169	(28,140)	-	17,029
127-157	DFAC	Wilkes County DFACS	881,179	10,734	12,447	-	57,233	80,414	-	-	-	-	142,350	61,939	24,917	229,206
127-158	DFAC	Wilkinson County DFACS	349,546	4,258	4,937	-	2,940	12,135	-	-	24,561	24,561	56,464	9,388	-	65,852
127-159	DFAC	Worth County DFACS	1,079,998	13,156	15,255	-	-	28,411	-	-	89,599	89,599	174,469	5,091	-	179,560
128-001	HLTH	Appling County Health Department	541,074	7,643	7,643	-	-	25,089	10,855	-	-	-	87,409	5,863	-	93,272
128-002	HLTH	Atkinson County Health Department	236,248	2,878	3,337	-	-	6,215	-	-	4,606	4,606	38,164	(5,619)	-	32,545
128-003	HLTH	Bacon County Health Department	308,029	3,752	4,351	-	16,501	24,804	-	-	-	-	49,759	12,567	-	62,326
128-004	HLTH	Baker County Health Department	341,159	4,156	4,819	-	19,911	28,886	-	-	-	-	55,115	15,562	-	70,677
128-005	HLTH	Baldwin County Health Department	927,248	11,295	13,098	-	26,934	51,327	-	-	-	-	149,791	14,921	-	164,712
128-006	HLTH	Banks County Health Department	399,030	4,861	5,636	-	35,582	46,079	-	-	-	-	64,460	41,427	-	105,887
128-007	HLTH	Barrow County Public Health	987,438	12,028	13,948	-	34,062	60,038	-	-	2,864	2,864	159,512	57,066	-	216,578
128-008	HLTH	Bartow County Health Department	1,525,688	18,585	21,551	-	127,439	167,575	-	-	24,785	24,785	246,468	32,203	43,250	321,921
128-009	HLTH	Ben Hill County Health Department	385,753	4,699	5,449	-	16,897	27,045	-	-	-	-	62,313	4,393	-	66,706
128-010	HLTH	Berrien County Health Department	347,439	4,232	4,908	-	31,617	40,757	-	-	-	-	56,128	27,533	-	83,661
128-011	HLTH	Bibb County Health Department	2,733,105	33,292	38,606	-	-	71,898	-	-	161,525	161,525	441,517	(167,032)	-	274,485
128-012	HLTH	Bleckley County Health Department	174,415	2,125	2,464	-	-	4,589	-	-	11,845	11,845	28,179	(9,247)	-	18,932
128-013	HLTH	Brantley County Health Department	424,615	5,172	5,998	-	36,132	47,302	-	-	-	-	68,595	35,046	-	103,641
128-014	HLTH	Brooks County Health Department	242,866	2,958	3,431	-	-	6,389	-	-	20,736	20,736	39,233	(12,831)	-	26,402
128-015	HLTH	Bryan County Health Department	530,452	6,462	7,493	-	-	13,955	-	-	30,850	30,850	85,694	105,271	32,666	223,631
128-016	HLTH	Bulloch County Physical Health	1,334,624	16,257	18,852	-	20,680	55,789	-	-	2,426	2,426	215,602	36,445	-	252,047
128-017	HLTH	Burke County Health Department	709,841	8,647	10,027	-	20,470	39,144	-	-	-	-	114,674	18,868	-	133,542
128-018	HLTH	Butts County Health Department	339,051	4,130	4,789	-	25,095	34,014	-	-	2,824	2,824	54,773	22,631	-	77,404
128-019	HLTH	Calhoun County Health Department	144,615	1,762	2,043	-	12,401	16,206	-	-	5,298	5,298	23,359	(5,541)	-	17,818
128-020	HLTH	Camden County Health Department	1,060,315	12,916	14,977	-	21,828	49,721	-	-	-	-	171,289	242,722	-	414,011
128-021	HLTH	Candler County Health Department	346,891	4,226	4,900	-	18,905	28,031	-	-	9,322	9,322	56,042	13,246	-	69,288
128-022	HLTH	Carroll County Health Department	1,202,064	14,643	16,979	-	5,172	36,794	-	-	79,312	79,312	194,186	(16,467)	-	177,719
128-023	HLTH	Catoosa County Health Department	860,779	10,485	12,159	-	35,263	57,907	-	-	38,463	38,463	139,056	(38,315)	-	100,741
128-024	HLTH	Charlton County Health Department	439,662	5,356	6,210	-	50,602	62,168	-	-	3,997	3,997	71,026	(3,794)	-	67,232
128-025	HLTH	Chatham County Health Department	8,554,803	104,207	120,838	-	212,989	438,034	-	-	141,588	141,588	1,381,981	1,852,909	32,161	3,267,051
128-026	HLTH	Chattahoochee County Health Department	124,046	1,511	1,752	-	-	3,263	-	-	9,068	9,068	20,041	(11,256)	-	8,785
128-027	HLTH	Chattooga County Health Department	568,429	6,924	8,029	-	9,421	24,374	-	-	1,529	1,529	91,823	17,668	-	109,491
128-028	HLTH	Cherokee County Health Department	10,113,494	123,194	142,855	-	329,834	595,883	-	-	-	-	1,633,781	439,408	35,473	2,108,662
128-029	HLTH	Clarke County Health Department	7,210,190	87,828	101,845	-	132,223	321,896	-	-	5,388	5,388	1,164,769	238,345	-	1,403,114
128-030	HLTH	Clay County Health Department	90,579	1,103	1,279	-	5,849	8,231	-	-	761	761	14,631	5,549	-	20,180



SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-031	HLTH	Clayton County Health Department	\$6,493,015	\$79,092	\$91,715	\$-	\$429,061	\$599,868	\$-	\$-	\$169,761	\$169,761	\$1,048,911	(\$109,344)	\$-	\$939,567
128-032	HLTH	Clinch County Health Department	205,985	2,509	2,910	-	-	5,419	-	-	35,378	35,378	33,273	(24,030)	-	9,243
128-033	HLTH	Cobb County Health Department	15,157,871	184,640	214,108	-	32,995	431,743	-	-	90,453	90,453	2,448,668	(19,098)	7,883	2,437,453
128-034	HLTH	Coffee County Health Department	987,101	12,024	13,943	-	33,224	59,191	-	-	-	-	159,458	26,131	-	185,589
128-035	HLTH	Colquitt County Health Department	1,313,170	15,996	18,549	-	54,413	88,958	-	-	10,049	10,049	212,132	6,973	-	219,105
128-036	HLTH	Columbia County Health Department	1,203,075	14,655	16,994	-	30,118	61,767	-	-	103,171	103,171	194,353	(11,492)	29,787	212,648
128-037	HLTH	Cook County Health Department	367,376	4,475	5,189	-	13,469	23,133	-	-	1,935	1,935	59,350	14,505	-	73,855
128-038	HLTH	Coweta County Health Department	1,229,377	14,975	17,365	-	28,250	60,590	-	-	9,825	9,825	198,602	41,596	-	240,198
128-039	HLTH	Crawford County Health Department	384,826	4,688	5,436	-	51,899	62,023	-	-	-	-	62,168	43,517	-	105,685
128-040	HLTH	Crisp County Health Department	353,045	4,300	4,987	-	38,606	47,893	-	-	-	-	57,031	29,198	-	86,229
128-041	HLTH	Dade County Health Department	385,121	4,691	5,440	-	30,992	41,123	-	-	663	663	62,219	9,652	-	71,871
128-042	HLTH	Dawson County Health Department	565,984	6,894	7,995	-	28,326	43,215	-	-	-	-	91,432	30,292	-	121,724
128-043	HLTH	Decatur County Health Department	664,024	8,089	9,379	-	24,804	42,272	-	-	9,574	9,574	107,269	(16,933)	-	90,336
128-044	HLTH	Dekalb County Health Department	21,510,443	262,022	303,839	-	174,257	740,118	-	-	-	-	3,474,890	(103,086)	104,207	3,476,011
128-045	HLTH	Dodge County Health Department	219,431	2,673	3,099	-	-	5,772	-	-	75,275	75,275	35,450	(58,573)	44,180	21,057
128-046	HLTH	Dooly County Health Department	148,156	1,805	2,093	-	16,964	20,862	-	-	11,401	11,401	23,934	484	-	24,418
128-047	HLTH	Dougherty County Health Department	1,887,795	22,996	26,665	-	-	49,661	-	-	215,843	215,843	304,960	(303,438)	11,243	12,765
128-047B	HLTH	Southwest Health District	7,072,445	86,150	99,900	-	135,699	321,749	-	-	-	-	1,142,512	210,882	33,300	1,386,694
128-048	HLTH	Douglas County Health Department	983,897	11,985	13,898	-	18,979	44,862	-	-	-	-	158,944	22,524	5,517	186,985
128-049	HLTH	Early County Health Department	433,550	5,281	6,124	-	42,414	53,199	-	-	-	-	70,036	10,145	3,397	83,578
128-050	HLTH	Echols County Health Department	135,764	1,654	1,918	-	752	4,324	-	-	2,070	2,070	21,931	(5,100)	12,637	29,468
128-051	HLTH	Effingham County Health Department	709,419	8,642	10,021	-	10,061	28,724	-	-	-	-	114,603	160,119	-	274,722
128-052	HLTH	Elbert County Health Department	336,438	4,098	4,752	-	38,734	47,584	-	-	22,185	22,185	54,349	(9,780)	-	44,569
128-053	HLTH	Emanuel County Health Department	770,958	9,391	10,890	-	13,293	33,574	-	-	34,778	34,778	124,547	(8,642)	-	115,905
128-054	HLTH	Evans County Health Department	309,083	3,765	4,366	-	4,746	12,877	-	-	-	-	49,932	4,441	-	54,373
128-055	HLTH	Fannin County Health Department	487,165	5,934	6,881	-	6,884	19,699	-	-	22,838	22,838	78,698	2,247	7,852	88,797
128-056	HLTH	Fayette County Health Department	1,346,215	16,398	19,016	-	136,375	171,789	-	-	-	-	217,475	163,642	-	381,117
128-057	HLTH	Floyd County Health Department	7,155,690	87,164	101,075	-	350,282	538,521	-	-	400,780	400,780	1,155,966	(575,209)	8,236	588,993
128-058	HLTH	Forsyth County Health Department	1,221,410	14,878	17,253	-	78,620	110,751	-	-	-	-	197,311	23,004	-	220,315
128-059	HLTH	Franklin County Health Department	522,655	6,367	7,383	-	49,659	63,409	-	-	-	-	84,432	37,249	7,457	129,138
128-061	HLTH	Gilmer County Health Department	733,487	8,935	10,361	-	4,052	23,348	-	-	1,092	1,092	118,490	(513)	-	117,977
128-062	HLTH	Glascok County Health Department	134,078	1,633	1,894	-	4,001	7,528	-	-	-	-	21,658	6,232	-	27,890
128-063	HLTH	Glynn County Health Department	6,929,895	84,414	97,886	-	262,130	444,430	-	-	-	-	1,119,487	(2,624,924)	46,746	(1,458,691)
128-064	HLTH	Gordon County Health Department	1,243,244	15,144	17,561	-	10,679	43,384	-	-	8,954	8,954	200,840	(19,199)	-	181,641
128-065	HLTH	Grady County Health Department	690,705	8,414	9,756	-	2,863	20,833	-	-	4,199	4,199	111,579	(1,134)	-	110,445
128-066	HLTH	Greene County Health Department	383,266	4,669	5,414	-	26,943	37,026	-	-	-	-	61,917	15,420	-	77,337
128-067	HLTH	Gwinnett County Health Department	17,256,751	210,207	243,755	-	-	453,962	-	-	178,089	178,089	2,787,735	(199,504)	10,401	2,598,632
128-068	HLTH	Habersham County Health Department	671,105	8,175	9,479	-	49,666	67,320	-	-	-	-	108,409	41,257	-	149,666
128-069	HLTH	Hall County Health Department	9,381,778	114,281	132,519	-	221,120	467,920	-	-	79,454	79,454	1,515,576	(117,168)	2,109	1,400,517
128-070	HLTH	Hancock County Health Department	374,162	4,558	5,285	-	23,493	33,336	-	-	2,358	2,358	60,442	11,121	-	71,563
128-071	HLTH	Haralson County Health Department	448,387	5,462	6,334	-	33,904	45,700	-	-	9,196	9,196	72,433	3,344	-	75,777
128-072	HLTH	Harris County Health Department	466,259	5,680	6,586	-	84,919	97,185	-	-	11,132	11,132	75,319	21,164	-	96,483
128-073	HLTH	Hart County Health Department	234,099	2,852	3,307	-	4,177	10,336	-	-	76,789	76,789	37,815	(64,386)	8,050	(18,521)
128-074	HLTH	Hardy County Health Department	175,216	2,134	2,475	-	194	4,803	-	-	6,768	6,768	28,305	(7,821)	-	20,484
128-075	HLTH	Henry County Health Department	1,716,035	20,903	24,239	-	40,987	86,129	-	-	-	-	277,219	36,895	7,422	321,536
128-076	HLTH	Houston County Health Department	11,387,381	138,711	160,849	-	201,766	501,326	-	-	-	-	1,839,570	355,254	-	2,194,824
128-077	HLTH	Inwin County Health Department	202,487	2,467	2,860	-	7,781	13,108	-	-	23,371	23,371	32,712	(11,172)	-	21,540
128-078	HLTH	Jackson County Health Department	697,997	8,502	9,859	-	12,451	30,812	-	-	2,038	2,038	112,757	(2,462)	-	110,295



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
			Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
128-079	HLTH	Jasper County Health Department	\$256,438	\$3,124	\$3,622	\$-	\$3,734	\$10,480	\$-	\$-	\$-	\$-	\$41,428	\$10,066	\$-	\$51,494	
128-080	HLTH	Jeff Davis County Health Department	530,621	6,464	7,495	-	28,046	42,005	-	-	-	-	85,715	30,957	-	116,672	
128-081	HLTH	Jefferson County Health Department	485,985	5,920	6,865	-	16,187	28,972	-	-	-	23,566	78,511	(26,008)	10,748	63,251	
128-082	HLTH	Jenkins County Health Department	259,388	3,160	3,664	-	6,095	12,919	-	-	-	-	41,904	7,382	-	49,286	
128-083	HLTH	Johnson County Health Department	178,588	2,175	2,523	-	22,195	26,893	-	-	-	-	28,851	17,350	-	46,201	
128-084	HLTH	Jones County Health Department	340,821	4,152	4,814	-	1,972	10,938	-	-	-	13,688	13,688	(11,670)	-	43,387	
128-085	HLTH	Lamar County Health Department	385,289	4,693	5,442	-	11,103	21,238	-	-	-	-	62,240	9,490	-	71,730	
128-086	HLTH	Lanier County Health Department	210,200	2,560	2,969	-	9,262	14,791	-	-	-	-	33,960	11,989	-	45,949	
128-087	HLTH	Laurens County Health Department	5,752,615	70,073	81,257	-	245,631	396,961	-	-	-	-	929,303	235,099	49,379	1,213,781	
128-088	HLTH	Lee County Health Department	792,791	9,657	11,198	-	22,775	43,630	-	-	-	-	128,071	13,125	-	141,196	
128-089	HLTH	Liberty County Health Department	1,375,678	16,757	19,432	-	15,927	52,116	-	-	-	-	222,232	310,108	-	532,340	
128-090	HLTH	Lincoln County Health Department	116,881	1,424	1,651	-	534	3,609	-	-	-	35	18,881	(1,216)	-	17,665	
128-091	HLTH	Long County Health Department	236,628	2,882	3,342	-	17,730	23,954	-	-	-	-	38,226	59,600	-	97,826	
128-092	HLTH	Lowndes County Health Department	9,409,470	114,618	132,910	-	492,551	740,079	-	-	-	-	1,520,046	386,683	22,758	1,929,487	
128-093	HLTH	Lumpkin County Health Department	584,319	7,118	8,254	-	9,045	24,417	-	-	-	8,906	8,906	(9,343)	-	85,050	
128-094	HLTH	Macon County Health Department	207,123	2,523	2,926	-	12,371	17,820	-	-	-	-	33,456	5,136	-	38,592	
128-095	HLTH	Madison County Health Department	602,528	7,339	8,511	-	35,082	50,932	-	-	-	-	97,332	57,883	-	155,215	
128-096	HLTH	Marion County Health Department	161,264	1,964	2,278	-	9,396	13,638	-	-	-	-	26,055	6,008	-	32,063	
128-097	HLTH	Mdutfie County Health Department	471,569	5,744	6,661	-	3,179	15,584	-	-	-	6,140	6,140	(6,260)	-	69,919	
128-098	HLTH	McIntosh County Health Department	323,161	3,936	4,565	-	21,461	29,962	-	-	-	-	52,205	77,271	-	129,476	
128-099	HLTH	Meriwether County Health Department	544,024	6,627	7,684	-	-	14,311	-	-	-	23,017	23,017	(19,001)	-	68,883	
128-100	HLTH	Miller County Health Department	190,432	2,320	2,690	-	36,237	41,247	-	-	-	-	30,765	14,931	-	45,696	
128-101	HLTH	Mitchell County Health Department	515,026	6,274	7,275	-	31,381	44,930	-	-	-	7,305	7,305	83,203	947	84,150	
128-102	HLTH	Monroe County Health Department	441,685	5,380	6,239	-	3,676	15,295	-	-	-	3,228	3,228	71,351	17,955	89,306	
128-103	HLTH	Montgomery County Health Department	211,296	2,574	2,985	-	7,432	12,991	-	-	-	-	34,133	5,910	-	40,043	
128-104	HLTH	Morgan County Health Department	434,183	5,289	6,133	-	8,874	20,296	-	-	-	29,196	29,196	70,139	(3,256)	66,883	
128-105	HLTH	Murray County Health Department	676,753	8,244	9,559	-	-	17,803	-	-	-	24,847	24,847	109,323	(15,092)	94,231	
128-106	HLTH	Muscogee County Health Department	10,769,763	131,188	152,125	-	704,151	987,464	-	-	-	-	1,739,799	580,500	70,105	2,390,404	
128-107	HLTH	Newton County Health Department	1,303,981	15,884	18,419	-	-	34,303	-	-	-	127,438	127,438	210,648	(100,604)	2,119	112,163
128-108	HLTH	Oconee County Health Department	703,645	8,571	9,939	-	41,258	59,768	-	-	-	3,746	3,746	113,669	36,503	-	150,172
128-109	HLTH	Oglethorpe County Health Department	251,169	3,060	3,548	-	27,085	33,693	-	-	-	2,545	2,545	40,576	6,970	-	47,546
128-110	HLTH	Paulding County Health Department	1,104,277	13,451	15,598	-	636	29,685	-	-	-	146,831	146,831	178,389	(68,631)	-	109,758
128-111	HLTH	Peach County Health Department	463,435	5,645	6,546	-	41,816	54,007	-	-	-	-	13,526	74,866	(869)	73,997	
128-112	HLTH	Pickens County Health Department	417,365	5,084	5,895	-	6,374	17,353	-	-	-	14,320	14,320	67,424	16,837	-	84,261
128-113	HLTH	Pierce County Health Department	516,332	6,290	7,293	-	25,810	39,393	-	-	-	-	83,413	18,901	-	102,314	
128-114	HLTH	Pike County Health Department	285,985	3,484	4,040	-	10,985	18,509	-	-	-	-	46,199	8,551	-	54,750	
128-115	HLTH	Polk County Health Department	658,671	8,023	9,304	-	28,165	45,492	-	-	-	-	106,403	9,875	-	116,278	
128-116	HLTH	Pulaski County Health Department	219,515	2,674	3,101	-	-	5,775	-	-	-	12,294	12,294	35,463	(12,466)	-	22,997
128-117	HLTH	Putnam County Health Department	726,026	8,844	10,255	-	24,762	43,861	-	-	-	-	117,282	27,823	-	145,105	
128-118	HLTH	Quitman County Health Dept	77,808	1,099	1,099	-	26,551	28,598	-	-	-	1,157	1,157	12,566	5,992	-	18,558
128-119	HLTH	Rabun County Health Department	549,082	6,688	7,756	-	3,649	18,093	-	-	-	4,563	4,563	88,701	(4,110)	-	84,591
128-120	HLTH	Randolph County Health Department	129,273	1,575	1,826	-	7,352	10,753	-	-	-	-	20,883	2,016	-	22,899	
128-121	HLTH	Richmond County Health Department	9,112,568	111,002	128,717	-	371,222	610,941	-	-	-	-	1,472,086	327,869	140	1,800,095	
128-122	HLTH	Rockdale County Health Department	1,177,195	14,340	16,628	-	4,759	35,727	-	-	-	4,490	4,490	190,169	(5,166)	-	185,003
128-123	HLTH	Schley County Health Department	104,573	1,274	1,477	-	3,534	6,285	-	-	-	-	16,892	(8,181)	-	8,711	
128-124	HLTH	Screven County Health Department	315,026	3,837	4,450	-	4,303	12,590	-	-	-	11,140	11,140	50,889	(5,513)	-	45,376
128-125	HLTH	Seminole County Health Department	255,089	3,107	3,603	-	4,830	11,540	-	-	-	16,385	16,385	41,211	(26,675)	-	14,536
128-126	HLTH	Spalding County Health Department	1,144,445	13,941	16,165	-	41,766	71,862	-	-	-	-	184,878	55,543	22,519	262,940	



**SCHEDULE B (continued)**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
			Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-127	HLTH	Stevens County Health Department	\$448,387	\$5,462	\$6,334	\$-	\$8,865	\$20,661	\$-	\$-	\$9,950	\$9,950	\$72,437	\$10,004	\$-	\$82,441
128-128	HLTH	Stewart County Health Department	43,161	526	610	-	2,815	-	-	422	422	6,975	(1,782)	-	5,193	
128-129	HLTH	Sumter County Health Department	528,176	6,434	7,461	-	-	13,895	-	-	28,624	28,624	85,322	(38,268)	-	47,054
128-130	HLTH	Talbot County Health Department	-	-	-	-	-	-	-	-	-	-	(27,398)	-	(27,398)	
128-131	HLTH	Taliaferro County Health Department	168,430	2,052	2,379	-	10,709	15,140	-	-	-	-	27,208	9,843	-	37,051
128-132	HLTH	Tattnall County Health Department	550,684	6,708	7,779	-	14,707	29,194	-	-	1,157	1,157	88,957	6,070	-	95,027
128-133	HLTH	Taylor County Health Department	288,851	3,519	4,080	-	4,229	11,828	-	-	-	-	46,681	2,329	-	48,990
128-134	HLTH	Telfair County Health Department	427,607	5,209	6,040	-	11,517	22,766	-	-	8,397	8,397	69,074	17,290	-	86,364
128-135	HLTH	Terrell County Health Department	217,787	2,653	3,076	-	37,496	43,225	-	-	12,110	12,110	35,184	(10,224)	-	24,960
128-136	HLTH	Thomas County Health Department	1,340,146	16,325	18,930	-	80	35,335	-	-	8,276	8,276	216,495	(74,855)	-	141,640
128-137	HLTH	Tift County Health Department	973,149	11,854	13,746	-	15,705	41,305	-	-	5,582	5,582	157,207	9,418	-	166,625
128-138	HLTH	Toombs County Health Department	639,999	7,796	9,040	-	13,758	30,594	-	-	-	-	103,386	11,476	-	114,862
128-139	HLTH	Towns County Health Department	245,563	2,991	3,469	-	-	6,460	-	-	26,994	26,994	39,670	(30,962)	-	8,708
128-140	HLTH	Treutlen County Health Department	179,515	2,187	2,536	-	1,918	6,641	-	-	2,456	2,456	29,001	(535)	-	28,466
128-141	HLTH	Troup County Health Department	8,710,799	106,107	123,042	-	164,594	393,743	-	-	-	-	1,407,180	265,821	16,964	1,689,965
128-142	HLTH	Turner County Health Department	174,794	2,129	2,469	-	-	4,598	-	-	12,918	12,918	28,236	(16,239)	-	11,997
128-143	HLTH	Twiggs County Health Department	249,989	3,045	3,531	-	73,992	80,568	-	-	-	-	40,384	48,299	-	88,683
128-144	HLTH	Union County Health Department	583,603	7,109	8,243	-	26,530	41,882	-	-	-	-	94,277	20,080	-	114,357
128-145	HLTH	Upson County Health Department	632,581	7,706	8,935	-	-	16,641	-	-	9,989	9,989	102,191	(19,974)	-	82,217
128-146	HLTH	Walker County Health Department	726,827	8,854	10,267	-	2,268	21,389	-	-	44,558	44,558	117,414	(88,361)	-	29,053
128-147	HLTH	Walton County Health Department	1,551,231	18,896	21,911	-	35,145	75,952	-	-	-	-	250,592	51,125	-	301,717
128-148	HLTH	Ware County Health Department	11,029,447	134,351	155,793	-	503,179	793,323	-	-	-	-	1,781,748	559,943	48,158	2,389,849
128-149	HLTH	Warren County Health Department	145,753	1,775	2,059	-	5,216	9,050	-	-	4,829	4,829	23,545	7,135	-	30,680
128-150	HLTH	Washington County Health Department	648,303	7,897	9,157	-	31,895	48,949	-	-	-	-	104,730	45,604	-	150,334
128-151	HLTH	Wayne County Health Department	666,890	8,123	9,420	-	189	17,732	-	-	218	218	107,733	9,133	-	116,866
128-152	HLTH	Webster County Health Department	103,772	1,264	1,466	-	6,058	8,788	-	-	-	-	16,764	3,871	-	20,635
128-153	HLTH	Wheeler County Health Department	159,789	1,946	2,257	-	494	4,697	-	-	22,498	22,498	25,816	(15,020)	13,643	24,439
128-154	HLTH	White County Health Department	593,508	7,230	8,383	-	26,486	42,099	-	-	-	-	95,879	20,683	-	116,562
128-155	HLTH	Whitfield County Health Department	3,855,337	46,962	54,457	-	22,550	123,969	-	-	-	-	622,812	(15,276)	-	607,536
128-156	HLTH	Wilcox County Health Department	130,874	1,594	1,849	-	1,384	4,827	-	-	3,407	3,407	21,141	(8,761)	-	12,380
128-157	HLTH	Wilkes County Health Department	329,188	4,010	4,650	-	3,616	12,276	-	-	673	673	53,177	835	-	54,012
128-158	HLTH	Wilkinson County Health Department	242,950	2,959	3,432	-	1,286	7,677	-	-	1,801	1,801	39,248	(7,135)	-	32,113
128-159	HLTH	Worth County Health Department	478,229	5,825	6,755	-	26,522	39,102	-	-	-	-	77,253	18,366	-	95,619
129-008	MRCS	Woodright Industries	879,282	10,711	12,420	-	21,083	44,214	-	-	28,856	28,856	142,041	26,323	-	168,364
129-009	MRCS	Jessamine Place	1,081,389	13,173	15,275	-	43,883	72,131	-	-	-	-	174,693	34,548	23,047	232,288
129-022	MRCS	Carroll County MR Services	1,072,412	13,063	15,148	-	91,066	119,277	-	-	-	-	173,243	58,619	-	231,862
129-035	MRCS	Green Oaks Service Center	1,326,236	16,155	18,733	-	-	34,888	-	-	157,164	157,164	214,246	(63,498)	9,011	159,759
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	991,611	12,079	14,007	-	65,139	91,225	-	-	30,377	30,377	160,189	(6,491)	-	153,698
129-101	MRCS	Mitchell-Baker Service Center	1,108,239	13,500	15,654	-	-	29,154	-	-	15,710	15,710	179,032	(31,435)	-	147,597
129-136	MRCS	Thomas/Grady Service Center	1,724,423	21,005	24,358	-	38,462	83,825	-	-	8,714	8,714	278,573	28,246	15,549	322,368
129-137	MRCS	Tift County - Diversified Enterprises	1,134,540	13,820	16,026	-	81,610	111,456	-	-	-	-	183,276	44,517	-	227,793
6021	PSCH	Atkinson County Schools	73,382	894	1,037	-	21,086	23,017	-	-	-	-	11,855	26,453	-	38,308
6031	PSCH	Bacon County Schools	111,317	1,356	1,572	-	2,753	5,681	-	-	-	-	17,982	(6,587)	-	11,395
6051	PSCH	Baldwin County Schools	449,989	5,481	6,356	-	1,431	13,268	-	-	39,306	39,306	72,698	(64,962)	-	7,736
6071	PSCH	Barrow County Schools	91,802	1,118	1,297	-	3,371	5,786	-	-	-	-	14,827	2,158	-	16,985
6081	PSCH	Bartow County Schools	15,806	193	223	-	8,525	8,941	-	-	13,979	13,979	2,551	4,887	-	7,438
6091	PSCH	Ben Hill County Schools	107,692	1,312	1,521	-	6,187	9,020	-	-	-	-	17,397	2,573	-	19,970
6111	PSCH	Bibb County Schools	538,882	6,564	7,612	-	23,529	37,705	-	-	-	-	87,051	35,055	11,631	133,737



SCHEDULE B (continued)

		Deferred Outflows of Resources							Deferred Inflows of Resources				Pension Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
6141	PSCH	Brooks County Schools	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$16,509	\$16,509	\$-	(\$22,013)	\$-	(\$22,013)	
6181	PSCH	Butts County Schools	101,538	1,237	1,434	-	4,560	7,231	-	-	-	16,401	(16,509)	-	(108)	
6211	PSCH	Candler County Schools	164,847	2,008	2,328	-	10,995	15,331	-	-	-	26,628	3,304	-	29,932	
6221	PSCH	Carroll County Schools	103,140	1,256	1,457	-	3,647	6,360	-	-	-	16,665	4,409	-	21,074	
6241	PSCH	Charlton County Board of Education	126,112	1,536	1,781	-	7,857	11,174	-	-	-	20,373	31,428	-	51,801	
6251	PSCH	Chatham County Schools	352,202	4,290	4,975	-	28,545	37,810	-	-	-	56,898	12,554	-	69,452	
6252	PSCH	Live Oak Public Libraries	-	-	-	-	-	-	-	-	-	-	(14,686)	-	(14,686)	
6271	PSCH	Chattooga County Schools	104,952	1,278	1,482	-	29,713	32,473	-	-	-	16,954	37,798	-	54,752	
6281	PSCH	Cherokee County Schools	-	-	-	-	-	-	-	-	-	-	(25,719)	-	(25,719)	
6291	PSCH	Clarke County Schools	444,973	5,420	6,285	-	32,100	43,805	-	-	137,657	137,657	71,885	(17,135)	54,750	
6311	PSCH	Clayton County Schools	226,975	2,765	3,206	-	22,085	28,056	-	-	13,356	13,356	36,667	(12,078)	24,589	
6331	PSCH	Cobb County Schools	77,260	941	1,091	-	13,762	15,794	-	-	-	12,482	24,203	-	36,685	
6341	PSCH	Coffee County Schools	99,515	1,212	1,406	-	3,785	6,403	-	-	-	16,077	5,367	-	21,444	
6351	PSCH	Colquitt County Schools	287,502	3,502	4,061	-	35,548	43,111	-	-	-	46,444	26,878	-	73,322	
6361	PSCH	Columbia County Schools	275,953	3,361	3,898	-	10,870	18,129	-	-	-	44,579	9,328	-	53,907	
6371	PSCH	Cook County Schools	80,295	978	1,134	-	22,661	24,773	-	-	-	12,972	28,912	-	41,884	
6381	PSCH	Coweta County Schools	265,247	3,231	3,747	-	43,198	50,176	-	-	-	42,852	41,056	-	83,908	
6401	PSCH	Crisp County Schools	80,885	985	1,143	-	-	2,128	-	-	60,136	60,136	13,066	(57,277)	(44,211)	
6431	PSCH	Decatur County Schools	44,215	539	625	-	-	1,164	-	-	26,232	26,232	7,145	(20,179)	2,429 (10,605)	
6441	PSCH	Dekalb County Schools	1,329,903	16,200	18,785	-	-	34,985	-	-	90,837	90,837	214,839	(143,357)	71,482	
6451	PSCH	Dodge County Schools	299,726	3,651	4,234	-	20,385	28,270	-	-	-	48,420	13,198	-	61,618	
6452	PSCH	Ocmulgee Regional Library System	55,342	674	782	-	1,825	3,281	-	-	-	8,939	886	-	9,825	
6471	PSCH	Dougherty County Schools	197,597	2,407	2,791	-	13,280	18,478	-	-	-	31,918	35,447	-	67,365	
6481	PSCH	Douglas County Schools	348,788	4,249	4,927	-	7,477	16,653	-	-	-	56,343	4,233	-	60,576	
6511	PSCH	Effingham County Schools	250,031	3,046	3,532	-	10,208	16,786	-	-	-	40,394	8,528	-	48,922	
6561	PSCH	Fayette County Schools	241,053	2,936	3,405	-	8,488	14,829	-	-	-	38,938	6,812	-	45,750	
6571	PSCH	Floyd County Schools	536,353	6,533	7,576	-	132,765	146,874	-	-	-	86,646	111,004	-	197,650	
6581	PSCH	Forsyth County Schools	361,981	4,409	5,113	-	137,850	147,372	-	-	2,295	2,295	58,476	97,245	155,721	
6591	PSCH	Franklin County Schools	51,338	625	725	-	888	2,238	-	-	-	8,291	7,645	-	15,936	
6601	PSCH	Fulton County Board of Education	143,814	1,752	2,031	-	-	3,783	-	-	51,299	51,299	23,233	(45,962)	(22,729)	
6611	PSCH	Gilmer County Schools	219,431	2,673	3,099	-	7,893	13,665	-	-	-	35,449	6,078	-	41,527	
6631	PSCH	Glynn County Schools	492,476	5,999	6,956	-	25,051	38,006	-	-	-	79,554	20,233	-	99,787	
6641	PSCH	Gordon County Schools	109,884	1,339	1,552	-	5,666	8,557	-	-	-	17,751	6,971	-	24,722	
6651	PSCH	Grady County Schools	197,850	2,410	2,795	-	1,157	6,362	-	-	29,852	29,852	31,961	(14,674)	17,287	
6661	PSCH	Greene County Schools	225,332	2,745	3,183	-	66,611	72,539	-	-	-	36,404	50,663	-	87,067	
6671	PSCH	Gwinnett County Schools	458,714	5,588	6,479	-	4,271	16,338	-	-	10,962	10,962	74,101	(16,379)	57,722	
6731	PSCH	Hart County Schools	-	-	-	-	-	-	-	-	47,361	47,361	(33,189)	16,514	(16,675)	
6751	PSCH	Henry County Schools	377,702	4,601	5,335	-	36,314	46,250	-	-	-	61,016	31,659	-	92,675	
6761	PSCH	Houston County Schools	520,842	6,344	7,357	-	-	13,701	-	-	52,610	52,610	84,142	(85,658)	(1,516)	
6771	PSCH	Irwin County Schools	118,356	1,442	1,672	-	13,670	16,784	-	-	-	19,121	11,195	-	30,316	
6781	PSCH	Jackson County Schools	103,140	1,256	1,457	-	4,845	7,558	-	-	-	16,658	3,790	-	20,448	
6831	PSCH	Johnson County Schools	-	-	-	-	-	-	-	-	30,966	30,966	(47,579)	-	(47,579)	
6851	PSCH	Lamar County Schools	106,891	1,302	1,510	-	4,767	7,579	-	-	-	17,268	3,237	-	20,505	
6871	PSCH	Laurens County Schools	97,576	1,189	1,378	-	11,294	13,861	-	-	-	15,764	13,418	-	29,182	
6881	PSCH	Lee County Schools	35,026	427	495	-	888	1,810	-	-	-	5,657	925	-	6,582	
6941	PSCH	Macon County Schools	60,864	741	860	-	823	2,424	-	-	-	9,834	442	-	10,276	
6951	PSCH	Madison County Schools	114,225	1,391	1,613	-	3,308	6,312	-	-	-	18,454	(458)	-	17,996	
6971	PSCH	McDuffie County Schools	293,108	3,570	4,140	-	9,271	16,981	-	-	440	440	47,349	(16,785)	30,564	



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
6991	PSCH	Meriwether County Schools	\$273,972	\$3,337	\$3,870	\$-	\$51,601	\$58,808	\$-	\$-	\$-	\$-	\$44,257	\$21,953	\$-	\$66,210
7021	PSCH	Monroe County Schools	148,240	1,806	2,094	-	5,945	9,845	-	-	-	-	23,949	5,187	-	29,136
7061	PSCH	Muscogee County Schools	176,714	2,177	2,524	-	16,965	21,666	-	-	9,617	9,617	28,868	(9,689)	-	19,179
7071	PSCH	Newton County Schools	349,420	4,256	4,936	-	88,204	97,396	-	-	-	-	56,447	60,497	-	116,944
7091	PSCH	Oglethorpe County Schools	-	-	-	-	-	-	-	-	691	691	-	(4,153)	-	(4,153)
7101	PSCH	Paulding County Schools	38,820	473	548	-	22,352	23,373	-	-	1,139	1,139	6,273	(15,042)	-	(8,769)
7121	PSCH	Pickens County Schools	28,451	347	402	-	3,005	3,754	-	-	-	-	4,598	1,896	-	6,494
7141	PSCH	Pike County Schools	79,578	969	1,124	-	8,550	10,643	-	-	-	-	12,854	13,929	-	26,783
7151	PSCH	Polk County Schools	324,847	3,957	4,589	-	31,608	40,154	-	-	-	-	52,475	38,233	-	90,708
7171	PSCH	Putnam County Schools	-	-	-	-	-	-	-	-	-	-	-	(2,235)	-	(2,235)
7191	PSCH	Rabun County Schools	121,264	1,477	1,713	-	11,002	14,192	-	-	-	-	19,586	12,362	-	31,948
7211	PSCH	Richmond County Schools	244,383	2,977	3,452	-	2,636	9,065	-	-	27,400	27,400	39,480	(12,252)	-	27,228
7221	PSCH	Rockdale County Schools	276,712	3,371	3,909	-	-	7,280	-	-	66,930	66,930	44,698	(54,628)	16,093	6,163
7261	PSCH	Spalding County Schools	221,117	2,693	3,123	-	3,400	9,216	-	-	-	-	35,722	2,065	-	37,787
7271	PSCH	Stephens County Schools	-	-	-	-	-	-	-	-	21,167	21,167	-	(19,806)	-	(19,806)
7291	PSCH	Sumter County Schools	-	-	-	-	-	-	-	-	-	-	-	(14,808)	-	(14,808)
7321	PSCH	Tattall County Schools	96,438	1,175	1,362	-	22,299	24,836	-	-	-	-	15,582	21,538	-	37,120
7341	PSCH	Telfair County Schools	26,091	318	369	-	7,201	7,888	-	-	-	-	4,216	7,824	-	12,040
7351	PSCH	Terrell County Schools	128,008	1,559	1,808	-	3,775	7,142	-	-	-	-	20,680	2,294	-	22,974
7371	PSCH	Tift County Schools	8,303	101	117	-	896	1,114	-	-	51,791	51,791	1,339	(33,321)	-	(31,982)
7401	PSCH	Treutlen County Schools	77,850	948	1,100	-	5,082	7,130	-	-	-	-	12,575	3,617	-	16,192
7441	PSCH	Union County Schools	-	-	-	-	-	-	-	-	-	-	-	(7,650)	-	(7,650)
7451	PSCH	Upson County Schools	96,438	1,175	1,362	-	-	2,537	-	-	33,461	33,461	15,576	(35,632)	-	(20,056)
7461	PSCH	Walker County Schools	88,641	1,080	1,252	-	51,039	53,371	-	-	-	-	14,319	34,026	-	48,345
7481	PSCH	Ware County Schools	195,405	2,380	2,760	-	5,267	10,407	-	-	4,590	4,590	31,570	(11,638)	-	19,932
7501	PSCH	Washington County Board of Education	607,038	7,394	8,575	-	3,459	19,428	-	-	38,856	38,856	98,063	(3,522)	5,772	100,313
7511	PSCH	Wayne County Schools	83,330	1,015	1,177	-	2,890	5,082	-	-	-	-	13,464	(5,333)	-	8,131
7541	PSCH	White County Board of Education	-	-	-	-	-	-	-	-	951	951	-	(800)	-	(800)
7571	PSCH	Wilkes County Schools	140,442	1,711	1,984	-	59,500	63,195	-	-	-	-	22,684	52,179	-	74,863
7581	PSCH	Wilkinson County Schools	287,039	3,496	4,054	-	3,021	10,571	-	-	28,468	28,468	46,372	(454)	-	45,918
7611	PSCH	Atlanta City Schools	601,643	7,329	8,498	-	67,441	83,268	-	-	-	-	97,193	59,209	-	156,402
7641	PSCH	City of Buford Schools (Gwinnett)	177,239	2,159	2,504	-	18,466	23,129	-	-	-	-	28,633	13,703	-	42,336
7721	PSCH	City of Dalton Schools (Whitfield)	-	-	-	-	-	-	-	-	1,649	1,649	-	(22,293)	-	(22,293)
7741	PSCH	City of Dublin Schools (Laurens)	130,832	1,594	1,848	-	36,792	40,234	-	-	-	-	21,132	47,100	-	68,232
7851	PSCH	City of Rome Schools (Floyd)	91,254	1,112	1,289	-	3,002	5,403	-	-	5,849	5,849	14,740	18,433	-	33,173
7861	PSCH	City of Social Circle Schools (Walton)	100,232	1,221	1,416	-	27,805	30,442	-	-	-	-	16,192	36,053	-	52,245
7891	PSCH	City of Thomasville Schools (Thomas)	98,799	1,203	1,396	-	9,587	12,186	-	-	20,481	20,481	15,960	(25,948)	-	(9,988)
7921	PSCH	City of Valdosta Schools (Lowndes)	513,761	6,258	7,257	-	41,271	54,786	-	-	-	-	82,996	62,500	-	145,496
968-0968	PSCH	Georgia Military College	306,470	3,733	4,329	-	15,557	23,619	-	-	-	-	49,508	9,012	-	58,520
8504	RESA	Northwest Georgia Regional Education Service Agency	118,735	1,446	1,677	-	-	3,123	-	-	54,220	54,220	19,180	(46,735)	-	(27,555)
8564	RESA	Metro Regional Education Service Agency	159,494	1,943	2,253	-	3,856	8,052	-	-	-	-	25,764	(24,748)	-	1,016
8584	RESA	North East Georgia Regional Education Service Agency	-	-	-	-	-	-	-	-	3,228	3,228	-	(22,724)	-	(22,724)
8804	RESA	First District Regional Education Service Agency	182,676	2,225	2,580	-	14,757	19,562	-	-	-	-	29,512	19,872	-	49,384
402	STAT	Georgia Department of Agriculture	33,235,062	404,841	469,451	-	78,198	952,490	-	-	14,586	14,586	5,368,943	7,465	74,234	5,450,642
403	STAT	Georgia Department of Administrative Services	26,153,049	318,574	369,416	-	1,003,594	1,691,584	-	-	28,083	28,083	4,224,881	418,262	-	4,643,143
404	STAT	Georgia Department of Audits	27,751,024	338,039	391,988	-	343,244	1,073,271	-	-	239,453	239,453	4,483,028	(583,824)	-	3,899,204
405	STAT	Department of Public Health	90,638,140	1,104,076	1,280,279	-	138,157	2,522,512	-	-	502,136	502,136	14,642,093	249,301	413,878	15,305,272



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp -tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
406	STAT	Georgia Department of Banking and Finance	\$10,077,119	\$122,751	\$142,341	\$-	\$60,137	\$325,229	\$-	\$-	\$102,029	\$102,029	\$1,627,904	\$22,251	\$185,932	\$1,836,087
407	STAT	State Accounting Office	16,480,060	200,746	232,784	-	210,248	643,778	-	-	183,332	183,332	2,662,259	(99,807)	48,532	2,611,184
408	STAT	Office of Commissioner of Insurance	16,577,805	201,937	234,164	-	-	436,101	-	-	478,171	478,171	2,678,055	(878,987)	202,765	2,001,833
409	STAT	Georgia State Finance and Investment Commission	12,353,660	150,482	174,498	-	-	324,980	-	-	188,171	188,171	1,995,663	(147,344)	67,885	1,916,204
410	STAT	State Properties Commission	1,708,870	20,816	24,138	-	167,483	212,437	-	-	11,213	11,213	276,063	84,234	-	360,297
411	STAT	Georgia Department of Defense	31,972,725	389,464	451,620	-	77,687	918,771	-	-	130,739	130,739	5,165,020	332,895	74,129	5,572,044
414	STAT	Georgia Department of Education	52,146,394	635,203	736,577	-	621,543	1,993,323	-	-	83,988	83,988	8,423,960	(175,065)	117,963	8,366,858
415	STAT	The Technical College System of Georgia	17,369,458	211,580	245,347	-	1,103,004	1,559,931	-	-	-	-	2,805,937	1,227,807	18,180	4,051,924
418	STAT	Prosecuting Attorneys Council	81,015,393	986,860	1,144,357	-	1,054,036	3,185,253	-	-	-	-	13,087,591	1,231,140	540,094	14,858,826
419	STAT	Georgia Department of Community Health	67,163,359	818,127	948,694	-	-	1,766,821	-	-	5,237,529	5,237,529	10,849,867	(3,912,484)	286,443	7,223,826
420	STAT	Georgia Forestry Commission	36,164,542	440,526	510,830	-	1,147,320	2,098,676	-	-	-	-	5,842,181	821,329	415,863	7,079,373
422	STAT	Office of Planning and Budget	33,462,333	407,610	472,661	-	1,975,832	2,856,103	-	-	72,624	72,624	5,405,659	1,068,372	50,392	6,524,423
427	STAT	Georgia Department of Human Services	234,596,287	2,857,651	3,313,713	-	2,086,823	8,258,187	-	-	-	-	37,897,732	3,578,664	810,947	42,287,343
428	STAT	Georgia Department of Community Affairs	30,675,951	373,668	433,303	-	491,531	1,298,500	-	-	221,284	221,284	4,955,530	(241,713)	78,346	4,792,163
429	STAT	Department of Economic Development	16,118,206	196,338	227,672	-	-	424,010	-	-	908,124	908,124	2,603,808	(1,026,637)	138,006	1,715,177
430	STAT	Administrative Office of the Courts	10,020,639	122,063	141,543	-	378,029	641,635	-	-	-	-	1,618,778	446,926	-	2,065,704
432	STAT	Georgia Court of Appeals	21,486,291	261,728	303,498	-	426,853	992,079	-	-	52,984	52,984	3,470,989	(54,852)	73,208	3,489,345
436	STAT	Superior Courts of Georgia	21,133,120	257,426	298,509	-	740,612	1,296,547	-	-	-	-	3,413,938	591,075	11,555	4,016,568
438	STAT	Supreme Court	15,470,157	188,444	218,519	-	667,038	1,074,001	-	-	-	-	2,499,120	641,284	22,902	3,163,306
440	STAT	Georgia Department of Labor	68,732,545	837,241	970,859	-	2,488,671	4,296,771	-	-	1,914,294	1,914,294	11,103,366	(4,177,775)	718,526	7,644,117
441	STAT	Department of Behavioral Health and Developmental Disabilities	256,702,430	3,126,929	3,625,966	-	-	6,752,898	-	-	617,200	617,200	41,468,857	(1,981,370)	707,565	40,195,052
442	STAT	Georgia Department of Law	33,847,453	412,301	478,101	-	1,122,506	2,012,900	-	-	-	-	5,467,869	742,182	149,227	6,359,278
444	STAT	General Assembly of Georgia	21,011,055	255,939	296,785	-	842,683	1,395,407	-	-	-	-	3,394,218	607,685	44,415	4,046,318
461	STAT	Department of Juvenile Justice	174,780,568	2,129,027	2,468,806	-	-	4,597,833	-	-	2,869,313	2,869,313	28,234,835	(5,917,985)	813,883	23,130,733
462	STAT	Georgia Department of Natural Resources	138,983,992	1,692,984	1,963,173	-	205,499	3,861,656	-	-	496,022	496,022	22,452,097	383,353	1,978,515	24,813,965
465	STAT	State Board Pardons and Paroles	14,932,623	181,896	210,926	-	-	392,822	-	-	12,338	12,338	2,412,280	36,611	137,205	2,586,096
466	STAT	Georgia Department of Public Safety	173,371,087	2,111,858	2,448,897	-	631,495	5,192,250	-	-	196,051	196,051	28,007,144	4,886,913	3,481,754	36,375,811
467	STAT	Georgia Department of Corrections	481,432,563	5,864,396	6,800,311	-	-	12,664,707	-	-	22,637,276	22,637,276	77,772,769	(19,975,348)	5,025,128	62,822,549
469	STAT	Georgia Department of Early Care Learning	46,123,600	561,838	651,504	-	3,192,211	4,405,553	-	-	-	-	7,451,014	5,181,494	37,433	12,669,941
470	STAT	Georgia Public Service Commission	9,448,037	115,088	133,455	-	100,095	348,638	-	-	-	-	1,526,279	113,745	56,147	1,696,171
471	STAT	Georgia Bureau of Investigation	98,080,785	1,194,736	1,385,408	-	1,319,330	3,899,474	-	-	-	-	15,844,411	2,963,114	1,582,602	20,390,127
474	STAT	Department of Revenue	78,818,726	960,102	1,113,328	-	445,133	2,518,563	-	-	1,678,190	1,678,190	12,732,732	(22,367)	360,441	13,070,806
475	STAT	Georgia Department of Driver Services	36,503,677	444,657	515,621	-	273,641	1,233,919	-	-	-	-	5,896,969	144,106	198,215	6,239,290
476	STAT	Georgia Student Finance Commission	10,036,361	122,254	141,765	-	1,283,525	1,547,544	-	-	584,386	584,386	1,621,319	1,889,573	17,257	3,528,149
477	STAT	Georgia Department of Community Supervision	140,582,515	1,712,456	1,985,752	-	-	3,698,208	-	-	4,332,433	4,332,433	22,710,329	(890,651)	1,073,692	22,893,370
478	STAT	Secretary of State	18,346,275	223,479	259,144	-	257,380	740,003	-	-	-	-	2,963,740	260,737	92,112	3,316,589
482	STAT	Georgia Teachers Retirement System	30,500,188	371,527	430,820	-	790,212	1,592,559	-	-	-	-	4,927,139	597,531	-	5,524,670
484	STAT	Georgia Department of Transportation	294,995,357	3,593,381	4,166,861	-	6,899,032	14,659,274	-	-	-	-	47,854,870	7,938,155	3,173,467	58,766,492
488	STAT	Georgia Department of Veterans Service	8,800,072	107,195	124,303	-	74,469	305,967	-	-	83,463	83,463	1,421,600	99,766	86,907	1,608,273
489	STAT	Subsequent Injury Trust Fund	1,237,385	15,073	17,478	-	32,740	65,291	-	-	252	252	199,891	(7,908)	9,546	201,529
490	STAT	State Board of Workers Comp	13,311,171	162,145	188,023	-	129,945	480,113	-	-	93,899	93,899	2,150,348	140,366	38,646	2,329,360
492	STAT	Georgia Public Defender Standards Council	70,831,172	862,805	1,000,503	-	760,793	2,624,101	-	-	-	-	11,442,384	558,011	58,090	12,058,485
900	STAT	Georgia Building Authority	11,174,020	136,112	157,835	-	208,666	502,613	-	-	-	-	1,805,105	50,428	33,296	1,888,829
921	STAT	Georgia Correctional Industries	13,364,786	162,798	188,780	-	627,541	979,119	-	-	-	-	2,159,013	537,767	190,892	2,887,672
922	STAT	Georgia L. Smith II - GWCCA	28,958,230	352,744	409,040	-	768,171	1,529,955	-	-	55,893	55,893	4,678,043	493,102	121,530	5,292,675
927	STAT	State Road and Tollway Authority	11,408,371	138,967	161,145	-	484,166	784,278	-	-	-	-	1,842,961	575,693	-	2,418,554
977	STAT	Georgia Public Broadcasting	12,675,935	154,407	179,050	-	136,176	469,633	-	-	73,318	73,318	2,047,723	(79,135)	52,607	2,021,195
980	STAT	GTA Georgia Technology Authority	22,155,584	269,880	312,951	-	202,193	785,024	-	-	-	-	3,579,114	45,841	186,627	3,811,582





**SCHEDULE B (continued)**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
			Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
996	STAT	THE ATL	\$670,937	\$8,173	\$9,477	\$-	\$154,683	\$172,333	\$-	\$-	\$-	\$-	\$108,389	\$238,777	\$-	\$347,166	
75-001	TAXS	Appling County Tax Officials	131,338	1,600	1,855	-	1,743	5,198	-	-	-	-	21,217	2,062	-	23,279	
75-003	TAXS	Bacon County Tax Officials	142,086	1,731	2,007	-	854	4,592	-	-	-	-	22,953	168	-	23,121	
75-004	TAXS	Baker County Tax Officials	83,414	1,016	1,178	-	1,063	3,257	-	-	-	-	13,474	942	-	14,416	
75-005	TAXS	Baldwin County Tax Officials	589,082	7,176	8,321	-	3,388	18,885	-	-	-	30,046	95,163	(20,261)	-	74,902	
75-007	TAXS	Barrow County Tax Officials	158,061	1,925	2,233	-	6,391	10,549	-	-	-	6,407	6,407	25,533	14,541	-	40,074
75-008	TAXS	Bartow County Tax Officials	975,636	11,884	13,781	-	-	25,665	-	-	-	11,412	11,412	157,612	(25,707)	-	131,905
75-009	TAXS	Ben Hill County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(9,197)	-	(9,197)	
75-010	TAXS	Berrien County Tax Officials	253,150	3,084	3,576	-	7,977	14,637	-	-	-	-	40,897	11,113	-	52,010	
75-011	TAXS	Bibb County Tax Officials	1,389,798	16,929	19,631	-	-	36,560	-	-	-	38,824	38,824	224,515	(51,907)	-	172,608
75-012	TAXS	Bleckley County Tax Officials	59,642	727	842	-	278	1,847	-	-	-	33,686	33,686	9,637	(21,874)	-	(12,237)
75-013	TAXS	Brantley County Tax Officials	153,719	1,872	2,171	-	-	4,043	-	-	-	19,186	19,186	24,831	(13,810)	-	11,021
75-014	TAXS	Brooks County Tax Officials	154,773	1,885	2,186	-	2,919	6,990	-	-	-	-	25,000	(6,148)	-	18,852	
75-015	TAXS	Bryan County Tax Officials	482,823	5,881	6,820	-	5,339	18,040	-	-	-	17,012	17,012	77,996	(16,589)	-	61,407
75-016	TAXS	Bulloch County Tax Officials	359,747	4,382	5,081	-	3,612	13,075	-	-	-	10,121	10,121	58,116	905	-	59,021
75-017	TAXS	Burke County Tax Officials	183,519	2,235	2,592	-	7,300	12,127	-	-	-	-	29,648	2,946	-	32,594	
75-018	TAXS	Butts County Tax Officials	118,820	1,447	1,678	-	-	3,125	-	-	-	13,135	13,135	19,196	(21,891)	-	(2,695)
75-019	TAXS	Calhoun County Tax Officials	95,300	1,161	1,346	-	1,317	3,824	-	-	-	-	15,394	730	-	16,124	
75-020	TAXS	Camden County Tax Officials	495,300	6,033	6,996	-	80	13,109	-	-	-	2,621	2,621	80,015	(12,266)	-	67,749
75-021	TAXS	Candler County Tax Officials	207,418	2,527	2,930	-	4,588	10,045	-	-	-	9,348	9,348	33,504	(12,979)	-	20,525
75-022	TAXS	Carroll County Tax Officials	533,319	6,496	7,533	-	-	14,029	-	-	-	13,994	13,994	86,156	(18,968)	-	67,188
75-023	TAXS	Catoosa County Tax Officials	97,618	1,189	1,379	-	1,371	3,939	-	-	-	24,415	24,415	15,769	(42,354)	-	(26,585)
75-024	TAXS	Charlton County Tax Officials	250,411	3,050	3,537	-	5,083	11,670	-	-	-	18,178	18,178	40,452	(5,030)	-	35,422
75-025	TAXS	Chatham County Tax Officials	1,342,042	16,348	18,957	-	54,220	89,525	-	-	-	-	-	216,800	48,416	-	265,216
75-026	TAXS	Chattahoochee County Tax Officials	61,581	750	870	-	797	2,417	-	-	-	73	73	9,950	855	-	10,805
75-027	TAXS	Chattooga County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(13,055)	-	(13,055)	
75-029	TAXS	Clarke County Tax Officials	889,145	10,831	12,559	-	3,102	26,492	-	-	-	93,486	93,486	143,636	(82,569)	-	61,067
75-030	TAXS	Clay County Tax Officials	57,071	695	806	-	424	1,925	-	-	-	-	-	9,222	394	-	9,616
75-031	TAXS	Clayton County Tax Officials	778,503	9,483	10,996	-	-	20,479	-	-	-	85,114	85,114	125,766	(108,994)	-	16,772
75-032	TAXS	Clinch County Tax Officials	194,857	2,374	2,752	-	4,150	9,276	-	-	-	-	-	31,475	4,394	-	35,869
75-033	TAXS	Cobb County Tax Officials	3,482,102	42,416	49,185	-	-	91,601	-	-	-	94,815	94,815	562,516	(223,961)	-	338,555
75-034	TAXS	Coffee County Tax Officials	237,850	2,897	3,360	-	2,500	8,757	-	-	-	-	-	38,421	5,477	-	43,898
75-035	TAXS	Colquitt County Tax Officials	382,212	4,656	5,399	-	23,343	33,398	-	-	-	-	-	61,745	20,942	-	82,687
75-036	TAXS	Columbia County Tax Officials	917,512	11,176	12,960	-	-	24,136	-	-	-	75,295	75,295	148,222	(75,077)	-	73,145
75-037	TAXS	Cook County Tax Officials	101,370	1,235	1,432	-	2,869	5,536	-	-	-	-	-	16,376	(6,722)	-	9,654
75-038	TAXS	Coweta County Tax Officials	913,170	11,123	12,899	-	6,122	30,144	-	-	-	51,815	51,815	147,516	(29,754)	-	117,762
75-039	TAXS	Crawford County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(9,865)	-	(9,865)	
75-040	TAXS	Crisp County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(12,424)	-	(12,424)	
75-041	TAXS	Dade County Tax Officials	219,431	2,673	3,099	-	3,022	8,794	-	-	-	-	-	35,451	2,205	-	37,656
75-042	TAXS	Dawson County Tax Officials	-	-	-	-	-	-	-	-	-	6,302	6,302	-	(44,835)	-	(44,835)
75-043	TAXS	Decatur County Tax Officials	119,620	1,457	1,690	-	1,766	4,913	-	-	-	26,186	26,186	19,323	(28,979)	-	(9,656)
75-044	TAXS	Dekalb County Tax Officials	2,936,308	35,768	41,476	-	-	77,244	-	-	-	230,958	230,958	474,343	(320,856)	-	153,687
75-045	TAXS	Dodge County Tax Officials	169,652	2,067	2,396	-	4,418	8,881	-	-	-	-	-	27,408	2,644	-	30,052
75-046	TAXS	Dooly County Tax Officials	117,134	1,427	1,655	-	887	3,969	-	-	-	1,359	1,359	18,924	(280)	-	18,644
75-047	TAXS	Dougherty County Tax Officials	728,007	8,868	10,283	-	-	19,151	-	-	-	54,285	54,285	117,606	(85,762)	-	31,844
75-048	TAXS	Douglas County Tax Officials	200,885	2,447	2,838	-	2,878	8,163	-	-	-	67,373	67,373	32,452	(83,344)	-	(50,892)
75-049	TAXS	Early County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(8,234)	-	(8,234)	
75-050	TAXS	Echols County Tax Officials	79,663	970	1,125	-	1,071	3,166	-	-	-	-	-	12,873	2,312	-	15,185



SCHEDULE B (continued)

		Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp -tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
75-051	TAXS	Effingham County Tax Officials	\$248,893	\$3,032	\$3,516	\$-	\$-	\$6,548	\$-	\$-	\$21,622	\$21,622	\$40,205	(\$19,606)	\$-	\$20,599
75-052	TAXS	Elbert County Tax Officials	209,863	2,556	2,964	-	5,946	11,466	-	-	2,850	2,850	33,902	437	-	34,339
75-053	TAXS	Emanuel County Tax Officials	162,360	1,978	2,293	-	3,457	7,728	-	-	-	-	26,226	2,582	-	28,808
75-054	TAXS	Evans County Tax Officials	-	-	-	-	-	-	-	-	31,722	31,722	-	(21,800)	-	(21,800)
75-055	TAXS	Fannin County Tax Officials	186,048	2,266	2,628	-	3,498	8,392	-	-	-	-	30,058	4,066	-	34,124
75-056	TAXS	Fayette County Tax Officials	331,886	4,043	4,688	-	-	8,731	-	-	96,378	96,378	53,616	(109,689)	-	(56,073)
75-057	TAXS	Floyd County Tax Officials	417,955	5,091	5,904	-	8,371	19,368	-	-	-	-	67,517	4,285	-	71,802
75-058	TAXS	Forsyth County Tax Officials	2,040,545	24,856	28,823	-	26,849	80,528	-	-	-	-	329,638	(134)	-	329,504
75-059	TAXS	Franklin County Tax Officials	191,064	2,327	2,699	-	1,914	6,940	-	-	-	-	30,867	2,516	-	33,383
75-060	TAXS	Fulton County Tax Officials	7,033,709	85,679	99,352	-	-	185,031	-	-	88,591	88,591	1,136,256	(264,893)	19,907	891,270
75-062	TAXS	Glascocock County Tax Officials	75,996	926	1,073	-	439	2,438	-	-	-	-	12,279	1,619	-	13,898
75-063	TAXS	Glynn County Tax Officials	531,000	6,468	7,500	-	-	13,968	-	-	65,258	65,258	85,779	(86,327)	12,809	12,261
75-064	TAXS	Gordon County Tax Officials	579,219	7,056	8,182	-	4,911	20,149	-	-	-	-	93,568	(16,563)	-	77,005
75-065	TAXS	Grady County Tax Officials	55,089	671	778	-	1,857	3,306	-	-	-	-	8,899	(10,829)	-	(1,930)
75-066	TAXS	Greene County Tax Officials	131,507	1,602	1,858	-	1,695	5,155	-	-	-	-	21,243	2,186	-	23,429
75-067	TAXS	Gwinnett County Tax Officials	2,946,213	35,888	41,616	-	-	77,504	-	-	47,707	47,707	475,945	(46,465)	-	429,480
75-068	TAXS	Habersham County Tax Officials	244,805	2,982	3,458	-	1,990	8,430	-	-	1,699	1,699	39,547	1,582	-	41,129
75-069	TAXS	Hall County Tax Officials	305,795	3,725	4,319	-	-	8,044	-	-	4,386	4,386	49,400	(41,430)	-	7,970
75-070	TAXS	Hancock County Tax Officials	160,337	1,953	2,265	-	888	5,106	-	-	9,199	9,199	25,905	(9,511)	-	16,394
75-071	TAXS	Haralson County Tax Officials	159,283	1,940	2,250	-	2,616	6,806	-	-	-	-	25,731	(10,816)	-	14,915
75-072	TAXS	Harris County Tax Officials	51,844	632	732	-	252	1,616	-	-	1,093	1,093	8,375	(180)	-	8,195
75-073	TAXS	Hart County Tax Officials	72,961	889	1,031	-	349	2,269	-	-	35,215	35,215	11,784	(21,493)	-	(9,709)
75-074	TAXS	Heard County Tax Officials	86,533	1,054	1,222	-	1,132	3,408	-	-	-	-	13,981	(6,467)	-	7,514
75-075	TAXS	Henry County Tax Officials	1,217,237	14,827	17,194	-	-	32,021	-	-	113,221	113,221	196,636	(133,337)	-	63,299
75-076	TAXS	Houston County Tax Officials	775,847	9,451	10,959	-	17,256	37,666	-	-	25,851	25,851	125,335	(47,046)	-	78,289
75-077	TAXS	Irwin County Tax Officials	90,959	1,108	1,285	-	-	2,393	-	-	6,898	6,898	14,691	(11,654)	-	3,037
75-078	TAXS	Jackson County Tax Officials	359,156	4,375	5,073	-	2,976	12,424	-	-	3,082	3,082	58,018	6,847	-	64,865
75-079	TAXS	Jasper County Tax Officials	-	-	-	-	-	-	-	-	618	618	-	(17,516)	-	(17,516)
75-080	TAXS	Jeff Davis County Tax Officials	140,358	1,710	1,983	-	-	3,693	-	-	21,528	21,528	22,673	(14,411)	-	8,262
75-081	TAXS	Jefferson County Tax Officials	63,098	769	891	-	2,475	4,135	-	-	-	-	10,191	1,939	-	12,130
75-082	TAXS	Jenkins County Tax Officials	85,774	1,045	1,212	-	4,098	6,355	-	-	-	-	13,853	7,671	-	21,524
75-084	TAXS	Jones County Tax Officials	448,809	5,467	6,339	-	8,608	20,414	-	-	-	-	72,504	9,470	-	81,974
75-085	TAXS	Lamar County Tax Officials	225,079	2,742	3,179	-	2,592	8,513	-	-	-	-	36,356	2,382	-	38,738
75-086	TAXS	Lanier County Tax Officials	176,438	2,149	2,492	-	3,583	8,224	-	-	-	-	28,501	2,448	-	30,949
75-087	TAXS	Laurens County Tax Officials	407,797	4,967	5,760	-	2,079	12,806	-	-	1,165	1,165	65,876	(26)	-	65,850
75-088	TAXS	Lee County Tax Officials	168,893	2,057	2,386	-	-	4,443	-	-	11,133	11,133	27,281	(10,116)	-	17,165
75-089	TAXS	Liberty County Tax Officials	518,903	6,321	7,330	-	25,578	39,229	-	-	-	-	83,826	26,305	-	110,131
75-090	TAXS	Lincoln County Tax Officials	54,921	669	776	-	510	1,186	-	-	-	-	8,869	389	-	9,258
75-091	TAXS	Long County Tax Officials	55,132	672	779	-	2,694	4,145	-	-	-	-	8,904	3,004	-	11,908
75-092	TAXS	Lowndes County Tax Officials	506,891	6,175	7,160	-	-	13,335	-	-	65,860	65,860	81,886	(119,229)	-	(37,343)
75-093	TAXS	Lumpkin County Tax Officials	120,716	1,470	1,705	-	-	3,175	-	-	37,486	37,486	19,503	(51,187)	-	(31,684)
75-094	TAXS	Macon County Tax Officials	173,909	2,118	2,456	-	6,092	10,666	-	-	4,275	4,275	28,094	(8,302)	-	19,792
75-095	TAXS	Madison County Tax Officials	56,986	694	805	-	2,698	4,197	-	-	-	-	9,205	2,178	-	11,383
75-096	TAXS	Marion County Tax Officials	136,902	1,668	1,934	-	4,810	8,412	-	-	-	-	22,113	3,502	-	25,615
75-097	TAXS	Mduduff County Tax Officials	159,368	1,941	2,251	-	2,937	7,129	-	-	3,371	3,371	25,743	(19,856)	-	5,887
75-098	TAXS	Mcintosh County Tax Officials	182,887	2,228	2,583	-	1,796	6,607	-	-	10,272	10,272	29,547	(17,035)	-	12,512
75-099	TAXS	Meriwether County Tax Officials	102,508	1,249	1,448	-	1,317	4,014	-	-	30,070	30,070	16,558	(19,409)	-	(2,851)
75-100	TAXS	Miller County Tax Officials	80,464	980	1,137	-	430	2,547	-	-	8,009	8,009	13,001	(4,466)	-	8,545



SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
75-101	TAXS	Mitchell County Tax Officials	\$118,904	\$1,448	\$1,680	\$-	\$2,490	\$5,618	\$-	\$-	\$-	\$-	\$19,210	\$3,030	\$-	\$22,240
75-102	TAXS	Monroe County Tax Officials	319,831	3,896	4,518	-	8,117	16,531	-	-	-	-	51,663	5,605	-	57,268
75-103	TAXS	Montgomery County Tax Official	137,956	1,680	1,949	-	10,078	13,707	-	-	-	-	22,286	5,896	-	28,182
75-104	TAXS	Morgan County Tax Officials	174,836	2,130	2,470	-	-	4,600	-	-	20,924	20,924	28,241	(26,905)	-	1,336
75-105	TAXS	Murray County Tax Officials	197,808	2,410	2,794	-	5,894	11,098	-	-	-	-	31,955	(22,666)	-	9,289
75-106	TAXS	Muscooke County Tax Officials	994,646	12,116	14,050	-	11,554	37,720	-	-	11,358	11,358	160,678	(43,398)	-	117,280
75-107	TAXS	Newton County Tax Officials	666,343	8,117	9,412	-	-	17,529	-	-	91,491	91,491	107,643	(84,384)	-	23,259
75-108	TAXS	Oconee County Tax Officials	224,194	2,731	3,167	-	7,854	13,552	-	-	-	-	36,218	6,222	-	42,440
75-109	TAXS	Oglethorpe County Tax Officials	104,404	1,272	1,475	-	2,883	5,630	-	-	-	-	16,867	2,815	-	19,682
75-110	TAXS	Paulding County Tax Officials	606,954	7,393	8,573	-	-	15,966	-	-	64,281	64,281	98,052	(56,714)	-	41,338
75-111	TAXS	Peach County Tax Officials	294,836	3,591	4,165	-	18,551	26,307	-	-	-	-	47,629	18,564	-	66,193
75-112	TAXS	Pickens County Tax Officials	282,613	3,443	3,992	-	6,103	13,538	-	-	-	-	45,652	(1,122)	-	44,530
75-113	TAXS	Pierce County Tax Officials	191,190	2,329	2,701	-	3,658	8,688	-	-	-	-	30,887	(1,406)	-	29,481
75-114	TAXS	Pike County Tax Officials	121,306	1,478	1,713	-	1,671	4,862	-	-	-	-	19,595	1,541	-	21,136
75-115	TAXS	Polk County Tax Officials	370,916	4,518	5,239	-	5,881	15,638	-	-	9,635	9,635	59,922	(14,767)	-	45,155
75-116	TAXS	Pulaski County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(14,084)	-	(14,084)
75-118	TAXS	Quitman County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(8,410)	-	(8,410)
75-119	TAXS	Rabun County Tax Officials	142,634	1,737	2,015	-	152	3,904	-	-	22,739	22,739	23,037	(13,718)	-	9,319
75-121	TAXS	Richmond County Tax Officials	1,529,481	18,631	21,604	-	2,151	42,386	-	-	2,233	2,233	247,079	(23,046)	-	224,033
75-122	TAXS	Rockdale County Tax Officials	402,528	4,903	5,686	-	3,766	14,355	-	-	-	-	65,028	6,515	-	71,543
75-123	TAXS	Schley County Tax Officials	96,270	1,173	1,380	-	439	2,972	-	-	-	-	15,549	816	-	16,365
75-124	TAXS	Screven County Tax Officials	191,738	2,336	2,708	-	3,888	8,932	-	-	-	-	30,972	3,450	-	34,422
75-125	TAXS	Seminole County Tax Officials	54,457	663	769	-	2,305	3,737	-	-	385	385	8,794	867	-	9,661
75-126	TAXS	Spalding County Tax Officials	588,113	7,164	8,307	-	10,692	26,163	-	-	-	-	95,005	586	-	95,591
75-127	TAXS	Stephens County Tax Officials	353,803	4,310	4,998	-	-	9,308	-	-	7,043	7,043	57,156	3,114	-	60,270
75-128	TAXS	Stewart County Tax Officials	99,599	1,213	1,407	-	1,322	3,942	-	-	-	-	16,091	1,115	-	17,206
75-129	TAXS	Sumter County Tax Officials	265,500	3,234	3,750	-	8,911	15,895	-	-	-	-	42,891	5,290	-	48,181
75-130	TAXS	Talbot County Tax Officials	67,734	825	957	-	1,014	2,796	-	-	22,765	22,765	10,939	(14,296)	-	(3,357)
75-131	TAXS	Taliaferro County Tax Officials	102,845	1,253	1,453	-	2,602	5,308	-	-	-	-	16,613	2,710	-	19,323
75-132	TAXS	Tattnall County Tax Officials	205,353	2,501	2,901	-	1,371	6,773	-	-	31,064	31,064	33,171	(25,794)	10,148	17,525
75-133	TAXS	Taylor County Tax Officials	96,101	1,171	1,357	-	1,438	3,966	-	-	-	-	15,524	796	-	16,320
75-134	TAXS	Telfair County Tax Officials	54,542	664	770	-	1,215	2,649	-	-	-	-	8,815	874	-	9,689
75-135	TAXS	Terrell County Tax Officials	85,311	1,039	1,205	-	837	3,081	-	-	-	-	13,782	5,720	-	19,502
75-136	TAXS	Thomas County Tax Officials	233,045	2,839	3,292	-	3,859	9,990	-	-	4,285	4,285	37,644	(22,529)	-	15,115
75-137	TAXS	Tift County Tax Officials	389,504	4,745	5,502	-	14,810	25,057	-	-	-	-	62,922	12,576	-	75,498
75-139	TAXS	Towns County Tax Officials	239,873	2,922	3,388	-	1,202	7,512	-	-	267	267	38,752	(1,124)	-	37,628
75-141	TAXS	Troup County Tax Officials	219,178	2,670	3,096	-	7,319	13,085	-	-	-	-	35,405	(16,810)	-	18,595
75-142	TAXS	Turner County Tax Officials	196,838	2,398	2,780	-	2,366	7,544	-	-	1,480	1,480	31,796	2,837	-	34,633
75-143	TAXS	Twiggs County Tax Officials	229,462	2,795	3,241	-	2,499	8,535	-	-	8,229	8,229	37,068	(13,986)	-	23,082
75-145	TAXS	Upson County Tax Officials	196,754	2,397	2,779	-	547	5,723	-	-	31,526	31,526	31,782	(25,225)	-	6,557
75-146	TAXS	Walker County Tax Officials	527,375	6,424	7,449	-	16,082	29,955	-	-	-	-	85,196	11,027	-	96,223
75-147	TAXS	Walton County Tax Officials	252,771	3,079	3,570	-	-	6,649	-	-	53,775	53,775	40,830	(50,952)	-	(10,122)
75-148	TAXS	Ware County Tax Officials	169,231	2,061	2,390	-	267	4,718	-	-	6,606	6,606	27,340	(16,415)	-	10,925
75-149	TAXS	Warren County Tax Officials	100,190	1,220	1,415	-	1,806	4,441	-	-	-	-	16,183	1,539	-	17,722
75-150	TAXS	Washington County Tax Officials	237,639	2,895	3,357	-	1,529	7,781	-	-	1,040	1,040	38,390	(658)	-	37,732
75-151	TAXS	Wayne County Tax Officials	191,696	2,335	2,708	-	-	5,043	-	-	3,480	3,480	30,966	(9,147)	-	21,819
75-152	TAXS	Webster County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(6,333)	-	(6,333)
75-154	TAXS	White County Tax Officials	500,948	6,102	7,076	-	20,655	33,833	-	-	-	-	80,927	22,433	-	103,360



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
75-155	TAXS	Whitfield County Tax Officials	\$1,082,907	\$13,191	\$15,296	\$-	\$52,834	\$81,321	\$-	\$-	\$-	\$-	\$174,940	\$28,046	\$-	\$202,986
75-156	TAXS	Wilcox County Tax Officials	86,322	1,052	1,219	-	1,017	3,288	-	-	-	-	13,945	(8,926)	-	5,019
75-157	TAXS	Wilkes County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(11,126)	-	(11,126)
75-158	TAXS	Wilkinson County Tax Officials	133,741	1,629	1,889	-	3,441	6,959	-	-	-	-	21,603	2,511	-	24,114
75-159	TAXS	Worth County Tax Officials	246,954	3,008	3,488	-	3,585	10,081	-	-	-	7,427	39,895	(8,359)	-	31,536
817	TCOL	Oconee Fall Line Technical College	2,572,388	31,335	36,335	-	-	67,670	-	-	176,192	176,192	415,554	(205,420)	-	210,134
818	TCOL	Coastal Pines Technical College	4,845,388	59,022	68,442	-	55,941	183,405	-	-	4,007	4,007	782,745	65,292	12,830	860,867
820	TCOL	Albany Technical College	7,465,700	90,941	105,454	-	84,556	280,951	-	-	90,747	90,747	1,206,044	(273,718)	11,430	943,756
822	TCOL	Athens Technical College	5,520,287	67,243	77,975	-	181,595	326,813	-	-	-	-	891,771	309,785	18,988	1,220,544
823	TCOL	Atlanta Technical College	11,217,096	136,637	158,443	-	331,043	626,123	-	-	-	-	1,812,059	520,203	-	2,332,262
824	TCOL	Augusta Technical College	10,832,903	131,957	153,017	-	-	284,974	-	-	440,805	440,805	1,749,993	(561,774)	38,525	1,226,744
826	TCOL	West Georgia Technical College	12,355,472	150,504	174,523	-	-	325,027	-	-	75,771	75,771	1,995,959	(261,704)	50,923	1,785,178
827	TCOL	Chattahoochee Technical College	15,440,273	188,080	218,097	-	179,276	1,125,453	-	-	3,765	3,765	2,494,292	344,069	33,881	2,872,242
828	TCOL	Columbus Technical College	5,733,058	69,835	80,980	-	383,804	534,619	-	-	-	-	928,146	337,057	56,549	1,319,752
829	TCOL	Georgia Northwestern Technical College	10,969,763	133,624	154,950	-	203,931	492,505	-	-	-	-	1,772,103	151,305	44,049	1,967,457
830	TCOL	Georgia Piedmont Technical College	5,004,713	60,963	70,692	-	-	131,655	-	-	509,939	509,939	808,486	(912,360)	-	(103,874)
831	TCOL	North Georgia Technical College	8,325,299	101,412	117,596	-	424,915	643,923	-	-	-	-	1,344,907	509,704	11,273	1,865,884
832	TCOL	Gwinnett Technical College	18,351,164	223,538	259,213	-	837,311	1,320,062	-	-	-	-	2,964,530	625,374	-	3,589,904
834	TCOL	Lanier Technical College	8,412,127	102,469	118,823	-	1,041,366	1,262,658	-	-	-	-	1,358,935	926,763	-	2,285,698
835	TCOL	Central Georgia Technical College	21,313,478	259,623	301,057	-	815,192	1,375,872	-	-	-	-	3,443,076	970,435	-	4,413,511
837	TCOL	Southern Regional Technical College	10,846,096	132,118	153,203	-	300,697	586,018	-	-	-	-	1,752,127	529,921	24,164	2,306,212
838	TCOL	North Georgia Technical College	5,578,580	67,953	78,798	-	133,547	280,298	-	-	-	-	901,193	88,487	37,407	1,027,087
841	TCOL	Savannah Technical College	9,037,753	110,090	127,660	-	385,718	623,468	-	-	-	-	1,459,998	188,191	-	1,648,189
842	TCOL	South Georgia Technical College	5,994,512	73,020	84,674	-	354,164	511,858	-	-	-	-	968,378	355,286	11,359	1,335,023
843	TCOL	Southeastern Technical College	3,111,523	37,902	43,951	-	19,560	101,413	-	-	-	-	502,651	(3,951)	46,286	544,986
844	TCOL	Ogeechee Technical College	930,578	11,336	13,145	-	31,818	56,299	-	-	16,700	16,700	150,326	(5,665)	-	144,661
848	TCOL	Wiregrass Georgia Technical College	8,838,554	107,664	124,846	-	719,690	952,200	-	-	-	-	1,427,821	869,417	15,168	2,312,406
503-0503	UNIV	Georgia Institute of Technology	1,939,049	23,620	27,389	-	156,732	207,741	-	-	36,204	36,204	313,245	(34,078)	-	279,167
509-0509	UNIV	Georgia State University	1,843,116	22,451	26,034	-	118,001	166,486	-	-	-	-	297,746	76,382	-	374,128
512-0512	UNIV	Augusta University	5,075,314	61,823	71,690	-	-	133,513	-	-	126,970	126,970	819,886	368,258	34,728	1,222,872
518-0518	UNIV	University of Georgia	4,004,209	48,776	56,560	-	42,317	147,653	-	-	18,032	18,032	646,860	146,329	-	793,189
521-0521	UNIV	Albany State University	436,922	5,322	6,172	-	65,750	77,244	-	-	-	-	70,580	45,639	-	116,219
528-0528	UNIV	Clayton College and State University	88,641	1,080	1,252	-	1,196	3,528	-	-	-	-	14,322	649	-	14,971
530-0530	UNIV	Columbus State University	69,547	847	982	-	1,529	3,358	-	-	10,640	10,640	11,236	(27,283)	-	(16,047)
531-0531	UNIV	University of North Georgia	580,610	7,072	8,201	-	17,300	32,573	-	-	-	-	93,792	24,330	-	118,122
536-0536	UNIV	Georgia College and State University	375,173	4,570	5,299	-	-	9,869	-	-	188,592	188,592	60,610	(100,888)	-	(40,278)
539-0539	UNIV	Georgia Southern University	597,175	7,274	8,435	-	10,836	26,545	-	-	48,223	48,223	96,471	(37,275)	11,234	70,430
540-0540	UNIV	Georgia Gwinnett College	277,808	3,384	3,924	-	53,799	61,107	-	-	-	-	44,881	71,340	-	116,221
542-0542	UNIV	Georgia Southwestern State University	422,086	5,141	5,962	-	63,386	74,489	-	-	-	-	68,188	53,953	-	122,141
543-0543	UNIV	Kennesaw State University	732,686	8,925	10,349	-	158,232	177,506	-	-	-	-	118,362	158,427	-	276,789
547-0547	UNIV	Middle Georgia State College	632,370	7,703	8,932	-	-	16,635	-	-	56,931	56,931	102,156	(88,120)	-	14,036
551-0551	UNIV	Valdosta State University	219,220	2,670	3,097	-	34,123	39,890	-	-	14,145	14,145	35,410	(32,292)	-	3,118
554-0554	UNIV	State University of West Georgia	387,102	4,715	5,468	-	105,572	115,755	-	-	23,950	23,950	62,532	19,439	-	81,971
557-0557	UNIV	Abraham Baldwin Agricultural College	527,165	6,421	7,446	-	57,688	71,555	-	-	6,525	6,525	85,160	26,786	-	111,946
563-0563	UNIV	College of Coastal Georgia	387,144	4,716	5,468	-	92,857	103,041	-	-	-	-	62,546	63,434	-	125,980
567-0567	UNIV	South Georgia State College	88,893	1,083	1,256	-	-	2,339	-	-	76,421	76,421	14,359	(86,232)	-	(71,873)
569-0569	UNIV	Dalton College	80,674	983	1,140	-	34,949	37,072	-	-	-	-	2,276	13,032	26,254	39,286
573-0573	UNIV	Georgia Highlands College	115,279	1,404	1,628	-	20,437	23,469	-	-	36,210	36,210	18,625	11,163	-	29,788



SCHEDULE B (continued)

			Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liability	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
576-0576	UNIV	Gordon College	\$78,019	\$950	\$1,102	\$-	\$2,063	\$4,115	\$-	\$-	\$-	\$-	\$12,606	\$2,372	\$-	\$14,978
598-0598	UNIV	Regents Central Office	2,796,413	34,064	39,500	-	76,109	149,673	-	-	329,289	329,289	451,747	(140,814)	55,586	366,519
209-0209	VARs	Agricultural Commodity Commission	534,709	6,513	7,553	-	30,760	44,826	-	-	-	-	86,378	22,472	-	108,850
237-0041	VARs	Stone Mountain Judicial Circuit DA Staff	-	-	-	-	-	-	-	-	65,698	65,698	-	(36,487)	-	(36,487)
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	1,317,427	16,048	18,609	-	24,755	59,412	-	-	18,581	18,581	212,821	4,245	-	217,066
237-092	VARs	District Attorneys Staff	-	-	-	-	-	-	-	-	-	-	-	(7,574)	-	(7,574)
Total all Entities			\$4,214,957,000	\$51,343,000	\$59,537,000	\$-	\$70,009,128	\$180,889,128	\$-	\$-	\$70,009,128	\$70,009,128	\$680,903,023	\$-	\$27,690,036	\$708,593,059
STATE DEPARTMENT OF REVENUE			\$57,752,200	\$703,488	\$815,758	\$-	\$584,020	\$2,103,266	\$-	\$-	\$2,186,038	\$2,186,038	\$9,329,516	(\$2,732,626)	\$42,864	\$6,639,754
STATE COURTS AND PROSECUTING ATTORNEYS			\$8,008,882	\$97,558	\$113,127	\$-	\$200,654	\$411,339	\$-	\$-	\$944,064	\$944,064	\$1,293,791	(\$1,207,200)	\$96,272	\$182,863



**SCHEDULE C**

**Employees' Retirement System of Georgia  
Schedule of Remaining Deferred Inflows and Outflows**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$134,766	\$148,145	\$163,557	\$123,253	\$-	\$-
913-0913	AUTH	Lake Lanier Island Development Authority	7,332	7,275	7,574	5,707	-	-
926-0926	AUTH	Georgia Agricultural Exposition Authority	(49,958)	27,187	60,968	45,945	-	-
928-0928	AUTH	Georgia Environmental Finance Authority	(150,371)	12,786	67,466	50,842	-	-
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	4,228	7,116	11,188	8,431	-	-
955-0955	AUTH	Georgia Superior Court Clerks Coop	(21,175)	11,794	20,178	15,207	-	-
972-0972	AUTH	Georgia Federal-State Inspection	(148,853)	(14,487)	152,938	115,251	-	-
973-0973	AUTH	Georgia Lottery Corporation	(5,307)	2,380	3,838	2,892	-	-
9012	PSCH	Academy for Classical Education	(18,204)	-	-	-	-	-
9015	PSCH	Tapestry Public Charter School	-	-	-	-	-	-
9194	CHAR	Mountain Education Center Inc	(32,806)	-	-	-	-	-
9915	PSCH	Foothills Charter High School	47,036	25,102	2,063	1,554	-	-
51-0217	CORT	Dekalb County State Court	(705,433)	(209,948)	44,264	33,356	-	-
51-0237	CORT	Bibb County State Court	(32,171)	37,575	46,956	35,385	-	-
51-0248	CORT	Chatham County State Court	86,685	60,339	40,070	30,197	-	-
361	CSBS	Lookout Mountain Community Service Board	(66,881)	(18,721)	3,081	2,322	-	-
363	CSBS	Highland Rivers Center Community Service Board	(149,254)	(26,212)	9,910	7,468	-	-
364	CSBS	Georgia Mountains Avita Community Partners	(12,484)	1,212	2,396	1,806	-	-
365	CSBS	Cobb County Community Service	(128,419)	(38,147)	7,315	5,512	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
366	CSBS	Douglas Community Service Board	\$32,256	\$17,212	\$1,414	\$1,067	\$-	\$-
368	CSBS	Dekalb Community Service Board	(115,473)	(24,384)	7,055	5,317	-	-
369	CSBS	View Point Health	(63,867)	(12,471)	8,941	6,738	-	-
370	CSBS	Clayton Community M.H., Substa	(79,922)	(16,624)	3,331	2,510	-	-
371	CSBS	Advantage Behavioral Health Systems	(86,261)	(21,422)	4,449	3,353	-	-
372	CSBS	Pathways Center Community Service Board	(11,311)	2,046	3,780	2,847	-	-
373	CSBS	Mcintosh Trail MH, MR and SA C	(28,549)	1,181	2,572	1,939	-	-
374	CSBS	River Edge Behavioral Health Center	(272,738)	(99,354)	12,151	9,156	-	-
375	CSBS	Phoenix Center	(73,796)	(36,437)	-	-	-	-
376	CSBS	Oconee Community Service Board	(20,885)	(4,690)	1,844	1,389	-	-
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	(28,588)	(557)	3,784	2,852	-	-
378	CSBS	Ogeechee MH, MR and SA Community	-	-	-	-	-	-
379	CSBS	New Horizons	(171,050)	(27,057)	6,731	5,073	-	-
380	CSBS	Middle Flint Community Service Board	(153,923)	(62,862)	5,894	4,442	-	-
381	CSBS	CSB of Middle Georgia	(137,263)	(33,724)	14,246	10,735	-	-
382	CSBS	Albany Area Community Service Board	(4,716)	1,933	4,430	3,340	-	-
383	CSBS	The Georgia Pines Community Service Board	(116,448)	(15,225)	9,619	7,248	-	-
384	CSBS	South Georgia Community Service Board	(17,229)	1,066	4,796	3,614	-	-
385	CSBS	Pineland Area MH, MR and SA Center	(46,987)	(12,578)	4,613	3,477	-	-
386	CSBS	Satilla Community Service Board	(20,952)	7,721	12,427	9,365	-	-
388	CSBS	Gateway Behavior Health Services Community Service Board	(26,010)	(3,858)	4,889	3,683	-	-
127-001	DFAC	Appling County DFACS	(9,358)	12,266	9,358	7,051	-	-
127-002	DFAC	Atkinson County DFACS	(4,698)	5,351	3,424	2,580	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-003	DFAC	Bacon County DFACS	\$511	(\$2,682)	\$7,890	\$5,946	\$-	\$-
127-004	DFAC	Baker County DFACS	(5,435)	2,665	3,634	2,738	-	-
127-005	DFAC	Baldwin County DFACS	(89,413)	(4,611)	19,181	14,454	-	-
127-006	DFAC	Banks County DFACS	(21,605)	(3,255)	9,401	7,085	-	-
127-007	DFAC	Barrow County DFACS	(87,752)	(2,459)	33,842	25,502	-	-
127-008	DFAC	Bartow County DFACS	(15,568)	13,937	44,210	33,316	-	-
127-009	DFAC	Ben Hill County DFACS	14,624	6,694	11,252	8,478	-	-
127-010	DFAC	Berrien County DFACS	(68,297)	(20,521)	15,156	11,421	-	-
127-011	DFAC	Bibb County DFACS	(402,948)	2,836	101,217	76,274	-	-
127-012	DFAC	Bleckley County DFACS	(36,868)	(14,558)	4,386	3,305	-	-
127-013	DFAC	Brantley County DFACS	(30,344)	(2,867)	14,110	10,633	-	-
127-014	DFAC	Brooks County DFACS	(89,849)	(23,486)	13,485	10,161	-	-
127-015	DFAC	Bryan County DFACS	17,532	25,676	6,077	4,579	-	-
127-016	DFAC	Bulloch County DFACS	(58,985)	17,918	25,098	18,914	-	-
127-017	DFAC	Burke County DFACS	(22,857)	(2,816)	12,084	9,105	-	-
127-018	DFAC	Butts County DFACS	(38,220)	2,629	14,625	11,021	-	-
127-019	DFAC	Calhoun County DFACS	(5,029)	3,023	4,284	3,227	-	-
127-020	DFAC	Camden County DFACS	6,516	38,616	22,447	16,917	-	-
127-021	DFAC	Candler County DFACS	(16,101)	7,072	4,015	3,027	-	-
127-022	DFAC	Carroll County DFACS	(221,283)	(14,151)	56,415	42,513	-	-
127-023	DFAC	Catoosa County DFACS	(109,092)	(1,708)	23,294	17,553	-	-
127-024	DFAC	Charlton County DFACS	(20,003)	4,023	9,904	7,465	-	-
127-025	DFAC	Chatham County DFACS	(351,247)	55,477	106,999	80,631	-	-
127-026	DFAC	Chattahoochee County DFACS	29,509	17,340	5,001	3,768	-	-
127-027	DFAC	Chattooga County DFACS	602	21,053	22,008	16,584	-	-
127-028	DFAC	Cherokee County DFACS	(109,289)	80,017	65,022	49,000	-	-
127-029	DFAC	Clarke County DFACS	705,652	88,911	184,455	139,000	-	-





**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-030	DFAC	Clay County DFACS	(\$5,787)	\$6,160	\$5,178	\$3,903	\$-	\$-
127-031	DFAC	Clayton County DFACS	(720,039)	299,919	214,304	161,494	-	-
127-032	DFAC	Clinch County DFACS	(34,288)	(12,397)	6,317	4,760	-	-
127-033	DFAC	Cobb County DFACS	(269,747)	355,314	314,730	237,173	-	-
127-034	DFAC	Coffee County DFACS	25,559	114,763	58,259	43,902	-	-
127-035	DFAC	Colquitt County DFACS	(125,676)	(9,713)	28,295	21,322	-	-
127-036	DFAC	Columbia County DFACS	1,491	94,265	49,261	37,122	-	-
127-037	DFAC	Cook County DFACS	(39,275)	16,154	16,443	12,391	-	-
127-038	DFAC	Coweta County DFACS	(89,896)	17,130	46,672	35,170	-	-
127-039	DFAC	Crawford County DFACS	(27,383)	(910)	8,696	6,554	-	-
127-040	DFAC	Crisp County DFACS	(106,380)	(11,764)	13,641	10,280	-	-
127-041	DFAC	Dade County DFACS	3,880	11,252	8,754	6,597	-	-
127-042	DFAC	Dawson County DFACS	31,934	38,983	8,912	6,716	-	-
127-043	DFAC	Decatur County DFACS	(65,056)	531	18,421	13,882	-	-
127-044	DFAC	Dekalb County DFACS	(52,582)	763,215	603,875	455,065	-	-
127-045	DFAC	Dodge County DFACS	38,393	34,837	10,954	8,253	-	-
127-046	DFAC	Dooly County DFACS	(23,959)	(3,414)	7,882	5,939	-	-
127-047	DFAC	Dougherty County DFACS	(477,787)	190,275	390,372	294,174	-	-
127-048	DFAC	Douglas County DFACS	53,825	105,475	65,091	49,051	-	-
127-049	DFAC	Early County DFACS	68,575	88,619	71,226	53,675	-	-
127-050	DFAC	Echols County DFACS	13,543	9,914	2,722	2,053	-	-
127-051	DFAC	Effingham County DFACS	9,415	26,542	20,477	15,430	-	-
127-052	DFAC	Elbert County DFACS	(32,033)	582	13,749	10,360	-	-
127-053	DFAC	Emanuel County DFACS	14,621	24,545	8,743	6,587	-	-
127-054	DFAC	Evans County DFACS	(62,964)	(23,955)	3,328	2,509	-	-
127-055	DFAC	Fannin County DFACS	(49,866)	(2,139)	10,574	7,970	-	-
127-056	DFAC	Fayette County DFACS	42,533	76,166	28,376	21,384	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-057	DFAC	Floyd County DFACS	(\$287,326)	(\$50,436)	\$116,179	\$87,549	\$-	\$-
127-058	DFAC	Forsyth County DFACS	(144,353)	(3,310)	30,388	22,899	-	-
127-059	DFAC	Franklin County DFACS	8,599	12,152	15,452	11,645	-	-
127-060	DFAC	Fulton County	(375,822)	660,440	509,355	383,837	-	-
127-061	DFAC	Gilmer County DFACS	(32,020)	21,877	14,770	11,130	-	-
127-062	DFAC	Glascocock County DFACS	(12,571)	(4,471)	4,001	3,016	-	-
127-063	DFAC	Glynn County DFACS	(35,297)	61,890	56,109	42,282	-	-
127-064	DFAC	Gordon County DFACS	(67,767)	4,291	31,171	23,489	-	-
127-065	DFAC	Grady County DFACS	(94,208)	(24,831)	11,114	8,376	-	-
127-066	DFAC	Greene County DFACS	(33,147)	8,705	20,021	15,087	-	-
127-067	DFAC	Gwinnett County DFACS	(556,101)	195,884	286,154	215,640	-	-
127-068	DFAC	Habersham County DFACS	26,003	32,332	21,698	16,351	-	-
127-069	DFAC	Hall County DFACS	(142,076)	101,870	110,496	83,267	-	-
127-070	DFAC	Hancock County DFACS	(8,091)	(583)	3,607	2,718	-	-
127-071	DFAC	Haralson County DFACS	17,434	26,204	16,904	12,738	-	-
127-072	DFAC	Harris County DFACS	12,461	20,631	7,712	5,813	-	-
127-073	DFAC	Hart County DFACS	(14,359)	17,555	23,035	17,357	-	-
127-074	DFAC	Heard County DFACS	37,583	22,480	14,446	10,885	-	-
127-075	DFAC	Henry County DFACS	(144,385)	6,864	96,957	73,065	-	-
127-076	DFAC	Houston County DFACS	(88,689)	37,451	61,697	46,494	-	-
127-077	DFAC	Irwin County DFACS	10,118	25,693	11,019	8,305	-	-
127-078	DFAC	Jackson County DFACS	(44,304)	692	26,614	20,055	-	-
127-079	DFAC	Jasper County DFACS	(51,955)	(12,778)	3,250	2,449	-	-
127-080	DFAC	Jeff Davis County DFACS	(81,779)	(25,073)	11,836	8,919	-	-
127-081	DFAC	Jefferson County DFACS	(87,049)	(25,179)	6,017	4,534	-	-
127-082	DFAC	Jenkins County DFACS	47,375	17,998	9,264	6,981	-	-
127-083	DFAC	Johnson County DFACS	(26,095)	(3,862)	4,987	3,757	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-084	DFAC	Jones County DFACS	(\$38,700)	\$5,958	\$18,102	\$13,641	\$-	\$-
127-085	DFAC	Lamar County DFACS	(14,302)	17,988	15,949	12,018	-	-
127-086	DFAC	Lanier County DFACS	(58,022)	8,552	14,087	10,616	-	-
127-087	DFAC	Laurens County DFACS	2,588,752	1,472,380	203,930	153,677	-	-
127-088	DFAC	Lee County DFACS	(26,957)	(946)	11,406	8,594	-	-
127-089	DFAC	Liberty County DFACS	(72,227)	5,817	27,886	21,014	-	-
127-090	DFAC	Lincoln County DFACS	(19,628)	(8,301)	840	633	-	-
127-091	DFAC	Long County DFACS	(312)	13,949	6,537	4,927	-	-
127-092	DFAC	Lowndes County DFACS	(127,760)	(633)	57,887	43,621	-	-
127-093	DFAC	Lumpkin County DFACS	(16,924)	31,244	15,174	11,435	-	-
127-094	DFAC	Macon County DFACS	(31,646)	8,010	7,887	5,943	-	-
127-095	DFAC	Madison County DFACS	(102,994)	2,252	15,860	11,952	-	-
127-096	DFAC	Marion County DFACS	(44,464)	2,029	2,748	2,071	-	-
127-097	DFAC	Mcduffie County DFACS	(53,410)	(7,705)	16,317	12,297	-	-
127-098	DFAC	Mcintosh County DFACS	(24,861)	9,384	6,516	4,911	-	-
127-099	DFAC	Meriwether County DFACS	(56,361)	(1,601)	16,080	12,117	-	-
127-100	DFAC	Miller County DFACS	(20,442)	2,380	1,861	1,403	-	-
127-101	DFAC	Mitchell County DFACS	(55,441)	1,842	11,976	9,025	-	-
127-102	DFAC	Monroe County DFACS	57,450	42,048	13,164	9,920	-	-
127-103	DFAC	Montgomery County DFACS	(33,814)	2,510	5,119	3,857	-	-
127-104	DFAC	Morgan County DFACS	(16,081)	18,867	7,498	5,649	-	-
127-105	DFAC	Murray County DFACS	(18,867)	14,063	25,948	19,553	-	-
127-106	DFAC	Muscogee County DFACS	(546,987)	(56,041)	102,640	77,346	-	-
127-107	DFAC	Newton County DFACS	(188,929)	(16,807)	46,847	35,304	-	-
127-108	DFAC	Oconee County DFACS	(1,315)	15,598	3,805	2,868	-	-
127-109	DFAC	Oglethorpe County DFACS	(18,381)	(4,125)	2,999	2,262	-	-
127-110	DFAC	Paulding County DFACS	(24,679)	72,052	41,487	31,264	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-111	DFAC	Peach County DFACS	(\$96,450)	(\$18,721)	\$17,498	\$13,186	\$-	\$-
127-112	DFAC	Pickens County DFACS	(60,523)	(4,538)	16,903	12,738	-	-
127-113	DFAC	Pierce County DFACS	(13,826)	16,771	9,371	7,063	-	-
127-114	DFAC	Pike County DFACS	63,246	48,656	11,201	8,442	-	-
127-115	DFAC	Polk County DFACS	102,180	59,049	39,815	30,003	-	-
127-116	DFAC	Pulaski County DFACS	11,948	20,756	9,700	7,310	-	-
127-117	DFAC	Putnam County DFACS	(122,744)	(49,306)	38,943	29,347	-	-
127-118	DFAC	Quitman County DFACS	18,106	15,964	2,092	1,578	-	-
127-119	DFAC	Rabun County DFACS	(82,174)	(14,904)	10,574	7,968	-	-
127-120	DFAC	Randolph County DFACS	(47,259)	(6,624)	3,894	2,934	-	-
127-121	DFAC	Richmond County DFACS	199,317	254,527	140,997	106,252	-	-
127-122	DFAC	Rockdale County DFACS	(43,390)	45,088	37,614	28,345	-	-
127-123	DFAC	Schley County DFACS	16,701	12,526	4,439	3,345	-	-
127-124	DFAC	Screven County DFACS	(26,443)	(2,150)	7,238	5,456	-	-
127-125	DFAC	Seminole County DFACS	(58)	8,680	10,108	7,618	-	-
127-126	DFAC	Spalding County DFACS	(577,872)	(173,736)	84,254	63,492	-	-
127-127	DFAC	Stephens County DFACS	(47,798)	11,570	16,257	12,251	-	-
127-128	DFAC	Stewart County DFACS	5,738	11,105	5,969	4,498	-	-
127-129	DFAC	Sumter County DFACS	110,593	157,169	94,919	71,528	-	-
127-130	DFAC	Talbot County DFACS	14,858	15,308	7,132	5,375	-	-
127-131	DFAC	Taliaferro County DFACS	(471)	946	1,715	1,292	-	-
127-132	DFAC	Tattnall County DFACS	(1,135)	2,609	9,748	7,345	-	-
127-133	DFAC	Taylor County DFACS	(5,911)	5,259	4,276	3,221	-	-
127-134	DFAC	Telfair County DFACS	(74,927)	(23,204)	6,372	4,802	-	-
127-135	DFAC	Terrell County DFACS	(21,041)	6,373	10,032	7,560	-	-
127-136	DFAC	Thomas County DFACS	46,798	43,034	29,279	22,064	-	-
127-137	DFAC	Tift County DFACS	(9,677)	35,895	39,817	30,004	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-138	DFAC	Toombs County DFACS	\$29,863	\$55,122	\$18,685	\$14,080	\$-	\$-
127-139	DFAC	Towns County DFACS	(65,868)	(15,551)	5,686	4,284	-	-
127-140	DFAC	Treutlen County DFACS	(9,411)	12,136	5,501	4,144	-	-
127-141	DFAC	Troup County DFACS	(84,085)	16,240	45,987	34,654	-	-
127-142	DFAC	Turner County DFACS	(27,946)	683	3,546	2,672	-	-
127-143	DFAC	Twiggs County DFACS	(1,321)	(2,038)	6,483	4,886	-	-
127-144	DFAC	Union County DFACS	33,302	6,382	10,525	7,931	-	-
127-145	DFAC	Upson County DFACS	44,607	35,014	24,330	18,334	-	-
127-146	DFAC	Walker County DFACS	(75,873)	14,952	35,564	26,801	-	-
127-147	DFAC	Walton County DFACS	(188,453)	(11,753)	32,146	24,225	-	-
127-148	DFAC	Ware County DFACS	(12,163)	32,790	30,133	22,709	-	-
127-149	DFAC	Warren County DFACS	(30,011)	1,750	2,561	1,929	-	-
127-150	DFAC	Washington County DFACS	(28,296)	(9,797)	12,944	9,754	-	-
127-151	DFAC	Wayne County DFACS	37,054	43,765	15,553	11,720	-	-
127-152	DFAC	Webster County DFACS	20,518	10,287	6,193	4,667	-	-
127-153	DFAC	Wheeler County DFACS	8,423	7,418	3,380	2,548	-	-
127-154	DFAC	White County DFACS	(143,003)	(46,872)	9,722	7,327	-	-
127-155	DFAC	Whitfield County DFACS	(309,419)	(46,964)	94,178	70,971	-	-
127-156	DFAC	Wilcox County DFACS	(35,116)	(12,437)	4,584	3,454	-	-
127-157	DFAC	Wilkes County DFACS	29,763	25,320	14,445	10,886	-	-
127-158	DFAC	Wilkinson County DFACS	(16,933)	(5,541)	5,730	4,318	-	-
127-159	DFAC	Worth County DFACS	(71,579)	(20,655)	17,704	13,342	-	-
128-001	HLTH	Appling County Health Department	3,083	6,452	8,870	6,684	-	-
128-002	HLTH	Atkinson County Health Department	(6,195)	1,013	3,873	2,918	-	-
128-003	HLTH	Bacon County Health Department	8,661	7,088	5,050	3,805	-	-
128-004	HLTH	Baker County Health Department	10,696	8,383	5,593	4,214	-	-
128-005	HLTH	Baldwin County Health Department	8,792	15,879	15,200	11,456	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-006	HLTH	Banks County Health Department	\$24,525	\$10,083	\$6,541	\$4,930	\$-	\$-
128-007	HLTH	Barrow County Public Health	22,267	6,522	16,187	12,198	-	-
128-008	HLTH	Bartow County Health Department	44,901	54,030	25,011	18,848	-	-
128-009	HLTH	Ben Hill County Health Department	8,335	7,621	6,324	4,765	-	-
128-010	HLTH	Berrien County Health Department	19,377	11,393	5,696	4,291	-	-
128-011	HLTH	Bibb County Health Department	(141,334)	(26,860)	44,804	33,763	-	-
128-012	HLTH	Bleckley County Health Department	(9,870)	(2,400)	2,859	2,155	-	-
128-013	HLTH	Brantley County Health Department	24,600	10,496	6,961	5,245	-	-
128-014	HLTH	Brooks County Health Department	(17,342)	(3,986)	3,981	3,000	-	-
128-015	HLTH	Bryan County Health Department	(28,401)	(3,743)	8,696	6,553	-	-
128-016	HLTH	Bulloch County Physical Health	5,701	9,297	21,879	16,486	-	-
128-017	HLTH	Burke County Health Department	8,518	10,220	11,636	8,770	-	-
128-018	HLTH	Butts County Health Department	10,512	10,932	5,558	4,188	-	-
128-019	HLTH	Calhoun County Health Department	1,522	5,228	2,371	1,787	-	-
128-020	HLTH	Camden County Health Department	7,071	12,170	17,382	13,098	-	-
128-021	HLTH	Candler County Health Department	(191)	8,927	5,687	4,286	-	-
128-022	HLTH	Carroll County Health Department	(59,737)	(17,336)	19,705	14,850	-	-
128-023	HLTH	Catoosa County Health Department	(23,571)	18,271	14,111	10,633	-	-
128-024	HLTH	Charlton County Health Department	25,336	20,196	7,207	5,432	-	-
128-025	HLTH	Chatham County Health Department	(85,239)	135,766	140,239	105,680	-	-
128-026	HLTH	Chattahoochee County Health Department	(8,805)	(566)	2,033	1,533	-	-
128-027	HLTH	Chattooga County Health Department	2,711	3,794	9,318	7,022	-	-
128-028	HLTH	Cherokee County Health Department	164,134	141,022	165,791	124,936	-	-
128-029	HLTH	Clarke County Health Department	56,448	52,793	118,197	89,070	-	-
128-030	HLTH	Clay County Health Department	2,231	2,636	1,485	1,118	-	-
128-031	HLTH	Clayton County Health Department	51,276	192,180	106,440	80,211	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-032	HLTH	Clinch County Health Department	(\$25,847)	(\$10,033)	\$3,377	\$2,544	\$-	\$-
128-033	HLTH	Cobb County Health Department	(179,056)	84,611	248,484	187,251	-	-
128-034	HLTH	Coffee County Health Department	15,835	14,980	16,182	12,194	-	-
128-035	HLTH	Colquitt County Health Department	13,080	28,080	21,527	16,222	-	-
128-036	HLTH	Columbia County Health Department	(50,706)	(25,282)	19,722	14,862	-	-
128-037	HLTH	Cook County Health Department	3,367	7,270	6,022	4,539	-	-
128-038	HLTH	Coweta County Health Department	(3,300)	18,725	20,153	15,187	-	-
128-039	HLTH	Crawford County Health Department	34,108	16,852	6,308	4,755	-	-
128-040	HLTH	Crisp County Health Department	24,498	13,247	5,787	4,361	-	-
128-041	HLTH	Dade County Health Department	16,142	13,247	6,313	4,758	-	-
128-042	HLTH	Dawson County Health Department	18,761	8,184	9,278	6,992	-	-
128-043	HLTH	Decatur County Health Department	314	13,295	10,885	8,204	-	-
128-044	HLTH	Dekalb County Health Department	(94,774)	216,543	352,622	265,727	-	-
128-045	HLTH	Dodge County Health Department	(54,643)	(21,168)	3,597	2,711	-	-
128-046	HLTH	Dooly County Health Department	(1,574)	6,776	2,429	1,830	-	-
128-047	HLTH	Dougherty County Health Department	(183,064)	(37,385)	30,947	23,320	-	-
128-047B	HLTH	Southwest Health District	40,303	78,138	115,939	87,369	-	-
128-048	HLTH	Douglas County Health Department	4,072	12,506	16,129	12,155	-	-
128-049	HLTH	Early County Health Department	28,140	13,216	7,107	5,356	-	-
128-050	HLTH	Echols County Health Department	(2,927)	1,278	2,226	1,677	-	-
128-051	HLTH	Effingham County Health Department	758	7,572	11,630	8,764	-	-
128-052	HLTH	Elbert County Health Department	270	15,458	5,515	4,156	-	-
128-053	HLTH	Emanuel County Health Department	(17,610)	(5,756)	12,638	9,524	-	-
128-054	HLTH	Evans County Health Department	1,361	2,631	5,067	3,818	-	-
128-055	HLTH	Fannin County Health Department	(13,218)	(3,925)	7,986	6,018	-	-
128-056	HLTH	Fayette County Health Department	97,787	35,303	22,069	16,630	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-057	HLTH	Floyd County Health Department	(\$238,896)	\$170,938	\$117,304	\$88,395	\$-	\$-
128-058	HLTH	Forsyth County Health Department	44,314	31,325	20,023	15,089	-	-
128-059	HLTH	Franklin County Health Department	30,319	18,065	8,568	6,457	-	-
128-061	HLTH	Gilmer County Health Department	(4,019)	5,189	12,024	9,062	-	-
128-062	HLTH	Glascocock County Health Department	2,004	1,670	2,198	1,656	-	-
128-063	HLTH	Glynn County Health Department	111,394	133,826	113,602	85,608	-	-
128-064	HLTH	Gordon County Health Department	(14,280)	12,972	20,381	15,357	-	-
128-065	HLTH	Grady County Health Department	(7,051)	3,829	11,323	8,533	-	-
128-066	HLTH	Greene County Health Department	14,498	11,510	6,283	4,735	-	-
128-067	HLTH	Gwinnett County Health Department	(333,005)	112,807	282,891	213,180	-	-
128-068	HLTH	Habersham County Health Department	34,614	13,414	11,001	8,291	-	-
128-069	HLTH	Hall County Health Department	(25,964)	144,738	153,796	115,896	-	-
128-070	HLTH	Hancock County Health Department	9,558	10,664	6,134	4,622	-	-
128-071	HLTH	Haralson County Health Department	8,918	14,696	7,350	5,540	-	-
128-072	HLTH	Harris County Health Department	40,812	31,837	7,643	5,761	-	-
128-073	HLTH	Hart County Health Department	(49,359)	(23,825)	3,838	2,893	-	-
128-074	HLTH	Heard County Health Department	(8,392)	1,391	2,872	2,164	-	-
128-075	HLTH	Henry County Health Department	19,923	16,876	28,131	21,199	-	-
128-076	HLTH	Houston County Health Department	41,166	132,813	186,674	140,673	-	-
128-077	HLTH	Irwin County Health Department	(9,827)	(6,257)	3,319	2,502	-	-
128-078	HLTH	Jackson County Health Department	4,104	4,606	11,442	8,622	-	-
128-079	HLTH	Jasper County Health Department	349	2,760	4,204	3,167	-	-
128-080	HLTH	Jeff Davis County Health Department	16,059	10,692	8,698	6,556	-	-
128-081	HLTH	Jefferson County Health Department	(17,640)	9,075	7,967	6,004	-	-
128-082	HLTH	Jenkins County Health Department	2,641	2,821	4,252	3,205	-	-
128-083	HLTH	Johnson County Health Department	17,123	4,636	2,928	2,206	-	-





**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-084	HLTH	Jones County Health Department	(\$10,566)	(\$1,982)	\$5,587	\$4,211	\$-	\$-
128-085	HLTH	Lamar County Health Department	5,604	4,559	6,316	4,759	-	-
128-086	HLTH	Lanier County Health Department	4,788	3,961	3,446	2,596	-	-
128-087	HLTH	Laurens County Health Department	132,439	99,155	94,303	71,064	-	-
128-088	HLTH	Lee County Health Department	9,304	11,536	12,996	9,794	-	-
128-089	HLTH	Liberty County Health Department	(313)	12,883	22,552	16,994	-	-
128-090	HLTH	Lincoln County Health Department	(849)	1,063	1,916	1,444	-	-
128-091	HLTH	Long County Health Department	11,851	5,302	3,879	2,922	-	-
128-092	HLTH	Lowndes County Health Department	244,262	225,328	154,250	116,239	-	-
128-093	HLTH	Lumpkin County Health Department	(2,743)	1,456	9,579	7,219	-	-
128-094	HLTH	Macon County Health Department	6,398	5,467	3,395	2,560	-	-
128-095	HLTH	Madison County Health Department	24,229	9,383	9,877	7,443	-	-
128-096	HLTH	Marion County Health Department	4,772	4,231	2,644	1,991	-	-
128-097	HLTH	Mcduffie County Health Department	(8,742)	4,630	7,730	5,826	-	-
128-098	HLTH	McIntosh County Health Department	11,147	9,526	5,298	3,991	-	-
128-099	HLTH	Meriwether County Health Department	(21,652)	(2,692)	8,918	6,720	-	-
128-100	HLTH	Miller County Health Department	23,175	12,598	3,122	2,352	-	-
128-101	HLTH	Mitchell County Health Department	8,459	14,360	8,443	6,363	-	-
128-102	HLTH	Monroe County Health Department	(2,898)	2,268	7,241	5,456	-	-
128-103	HLTH	Montgomery County Health Department	3,303	3,614	3,464	2,610	-	-
128-104	HLTH	Morgan County Health Department	(14,937)	(6,445)	7,118	5,364	-	-
128-105	HLTH	Murray County Health Department	(24,397)	(2,101)	11,094	8,360	-	-
128-106	HLTH	Muscogee County Health Department	380,486	297,385	176,549	133,044	-	-
128-107	HLTH	Newton County Health Department	(102,461)	(28,158)	21,376	16,108	-	-
128-108	HLTH	Oconee County Health Department	16,715	19,080	11,535	8,692	-	-
128-109	HLTH	Oglethorpe County Health Department	12,996	10,931	4,117	3,104	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-110	HLTH	Paulding County Health Department	(\$108,306)	(\$40,583)	\$18,102	\$13,641	\$-	\$-
128-111	HLTH	Peach County Health Department	9,711	17,448	7,597	5,725	-	-
128-112	HLTH	Pickens County Health Department	(7,350)	(1,614)	6,842	5,155	-	-
128-113	HLTH	Pierce County Health Department	12,600	11,950	8,464	6,379	-	-
128-114	HLTH	Pike County Health Department	5,315	4,972	4,688	3,534	-	-
128-115	HLTH	Polk County Health Department	13,359	13,199	10,798	8,136	-	-
128-116	HLTH	Pulaski County Health Department	(11,765)	(1,065)	3,599	2,712	-	-
128-117	HLTH	Putnam County Health Department	11,807	11,184	11,902	8,968	-	-
128-118	HLTH	Quitman County Health Dept	15,764	9,440	1,276	961	-	-
128-119	HLTH	Rabun County Health Department	(4,890)	2,636	9,001	6,783	-	-
128-120	HLTH	Randolph County Health Department	3,711	3,326	2,119	1,597	-	-
128-121	HLTH	Richmond County Health Department	171,065	177,921	149,383	112,572	-	-
128-122	HLTH	Rockdale County Health Department	(10,019)	7,416	19,298	14,542	-	-
128-123	HLTH	Schley County Health Department	1,889	1,390	1,714	1,292	-	-
128-124	HLTH	Screven County Health Department	(6,278)	(1,328)	5,164	3,892	-	-
128-125	HLTH	Seminole County Health Department	(15,719)	3,541	4,182	3,151	-	-
128-126	HLTH	Spalding County Health Department	23,721	15,243	18,761	14,137	-	-
128-127	HLTH	Stephens County Health Department	(2,258)	79	7,350	5,540	-	-
128-128	HLTH	Stewart County Health Department	1,023	1,265	708	533	-	-
128-129	HLTH	Sumter County Health Department	(27,310)	(2,603)	8,658	6,526	-	-
128-130	HLTH	Talbot County Health Department	-	-	-	-	-	-
128-131	HLTH	Taliaferro County Health Department	6,385	3,913	2,761	2,081	-	-
128-132	HLTH	Tattnall County Health Department	3,135	9,071	9,027	6,804	-	-
128-133	HLTH	Taylor County Health Department	163	3,361	4,735	3,569	-	-
128-134	HLTH	Telfair County Health Department	1,638	438	7,010	5,283	-	-
128-135	HLTH	Terrell County Health Department	10,708	14,147	3,570	2,690	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-136	HLTH	Thomas County Health Department	(\$18,854)	\$7,387	\$21,969	\$16,557	\$-	\$-
128-137	HLTH	Tift County Health Department	2,242	5,507	15,953	12,021	-	-
128-138	HLTH	Toombs County Health Department	3,694	8,503	10,492	7,905	-	-
128-139	HLTH	Towns County Health Department	(20,505)	(7,088)	4,026	3,033	-	-
128-140	HLTH	Treutlen County Health Department	(2,975)	1,999	2,943	2,218	-	-
128-141	HLTH	Troup County Health Department	31,478	111,861	142,797	107,607	-	-
128-142	HLTH	Turner County Health Department	(13,535)	190	2,865	2,160	-	-
128-143	HLTH	Twiggs County Health Department	48,352	25,030	4,098	3,088	-	-
128-144	HLTH	Union County Health Department	12,185	12,921	9,567	7,209	-	-
128-145	HLTH	Upson County Health Department	(14,946)	3,413	10,370	7,815	-	-
128-146	HLTH	Walker County Health Department	(34,714)	(9,349)	11,915	8,979	-	-
128-147	HLTH	Walton County Health Department	8,354	23,006	25,429	19,163	-	-
128-148	HLTH	Ware County Health Department	280,910	195,355	180,806	136,252	-	-
128-149	HLTH	Warren County Health Department	537	(505)	2,389	1,800	-	-
128-150	HLTH	Washington County Health Department	20,681	9,632	10,628	8,008	-	-
128-151	HLTH	Wayne County Health Department	(6,633)	4,977	10,932	8,238	-	-
128-152	HLTH	Webster County Health Department	3,077	2,728	1,701	1,282	-	-
128-153	HLTH	Wheeler County Health Department	(16,104)	(6,290)	2,619	1,974	-	-
128-154	HLTH	White County Health Department	13,571	11,467	9,729	7,332	-	-
128-155	HLTH	Whitfield County Health Department	(22,834)	35,976	63,201	47,626	-	-
128-156	HLTH	Wilcox County Health Department	(3,795)	1,453	2,145	1,617	-	-
128-157	HLTH	Wilkes County Health Department	(1,559)	3,698	5,396	4,068	-	-
128-158	HLTH	Wilkinson County Health Department	(3,376)	2,268	3,983	3,001	-	-
128-159	HLTH	Worth County Health Department	14,178	11,177	7,840	5,907	-	-
129-008	MRCS	Woodright Industries	(6,957)	(2,962)	14,414	10,863	-	-
129-009	MRCS	Jessamine Place	22,333	18,711	17,727	13,360	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
129-022	MRCS	Carroll County MR Services	\$52,986	\$35,463	\$17,580	\$13,248	\$-	\$-
129-035	MRCS	Green Oaks Service Center	(118,148)	(42,252)	21,741	16,383	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	3,122	29,221	16,256	12,249	-	-
129-101	MRCS	Mitchell-Baker Service Center	(25,276)	6,862	18,167	13,691	-	-
129-136	MRCS	Thomas/Grady Service Center	15,389	10,151	28,269	21,302	-	-
129-137	MRCS	Tift County - Diversified Enterprises	45,457	33,385	18,599	14,015	-	-
6021	PSCH	Atkinson County Schools	17,454	3,453	1,203	907	-	-
6031	PSCH	Bacon County Schools	838	1,644	1,825	1,374	-	-
6051	PSCH	Baldwin County Schools	(42,857)	3,884	7,377	5,558	-	-
6071	PSCH	Barrow County Schools	1,571	1,576	1,505	1,134	-	-
6081	PSCH	Bartow County Schools	(953)	(4,539)	259	195	-	-
6091	PSCH	Ben Hill County Schools	3,540	2,384	1,765	1,331	-	-
6111	PSCH	Bibb County Schools	11,630	10,584	8,834	6,657	-	-
6141	PSCH	Brooks County Schools	(15,037)	(1,472)	-	-	-	-
6181	PSCH	Butts County Schools	2,232	2,080	1,665	1,254	-	-
6211	PSCH	Candler County Schools	5,874	4,719	2,702	2,036	-	-
6221	PSCH	Carroll County Schools	1,725	1,670	1,691	1,274	-	-
6241	PSCH	Charlton County Board of Education	5,365	2,184	2,067	1,558	-	-
6251	PSCH	Chatham County Schools	21,298	6,388	5,774	4,350	-	-
6252	PSCH	Live Oak Public Libraries	-	-	-	-	-	-
6271	PSCH	Chattooga County Schools	24,754	4,703	1,720	1,296	-	-
6281	PSCH	Cherokee County Schools	-	-	-	-	-	-
6291	PSCH	Clarke County Schools	(64,127)	(42,516)	7,294	5,497	-	-
6311	PSCH	Clayton County Schools	(904)	9,079	3,721	2,804	-	-
6331	PSCH	Cobb County Schools	11,557	2,017	1,267	953	-	-
6341	PSCH	Coffee County Schools	1,745	1,797	1,631	1,230	-	-
6351	PSCH	Colquitt County Schools	21,821	13,026	4,713	3,551	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
6361	PSCH	Columbia County Schools	\$4,968	\$5,228	\$4,524	\$3,409	\$-	\$-
6371	PSCH	Cook County Schools	18,904	3,561	1,316	992	-	-
6381	PSCH	Coweta County Schools	30,456	12,095	4,348	3,277	-	-
6401	PSCH	Crisp County Schools	(41,466)	(18,868)	1,326	1,000	-	-
6431	PSCH	Decatur County Schools	(18,003)	(8,337)	725	547	-	-
6441	PSCH	Dekalb County Schools	(80,780)	(13,302)	21,801	16,429	-	-
6451	PSCH	Dodge County Schools	11,607	8,046	4,913	3,704	-	-
6452	PSCH	Ocmulgee Regional Library System	704	986	907	684	-	-
6471	PSCH	Dougherty County Schools	8,381	4,417	3,239	2,441	-	-
6481	PSCH	Douglas County Schools	1,696	4,930	5,718	4,309	-	-
6511	PSCH	Effingham County Schools	4,688	4,910	4,099	3,089	-	-
6561	PSCH	Fayette County Schools	3,470	4,430	3,952	2,977	-	-
6571	PSCH	Floyd County Schools	100,577	30,879	8,792	6,626	-	-
6581	PSCH	Forsyth County Schools	85,981	48,691	5,934	4,471	-	-
6591	PSCH	Franklin County Schools	179	584	842	633	-	-
6601	PSCH	Fulton County Board of Education	(40,070)	(11,580)	2,358	1,776	-	-
6611	PSCH	Gilmer County Schools	3,334	4,023	3,597	2,711	-	-
6631	PSCH	Glynn County Schools	15,389	8,461	8,073	6,083	-	-
6641	PSCH	Gordon County Schools	3,352	2,046	1,801	1,358	-	-
6651	PSCH	Grady County Schools	(20,725)	(8,453)	3,243	2,445	-	-
6661	PSCH	Greene County Schools	45,611	20,450	3,694	2,784	-	-
6671	PSCH	Gwinnett County Schools	(12,707)	4,897	7,520	5,666	-	-
6731	PSCH	Hart County Schools	(31,998)	(15,363)	-	-	-	-
6751	PSCH	Henry County Schools	23,085	12,308	6,192	4,665	-	-
6761	PSCH	Houston County Schools	(51,991)	(1,890)	8,538	6,434	-	-
6771	PSCH	Irwin County Schools	9,774	3,607	1,940	1,463	-	-
6781	PSCH	Jackson County Schools	2,332	2,261	1,691	1,274	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
6831	PSCH	Johnson County Schools	(\$28,912)	(\$2,054)	\$-	\$-	\$-	\$-
6851	PSCH	Lamar County Schools	2,888	1,618	1,752	1,321	-	-
6871	PSCH	Laurens County Schools	7,437	3,619	1,600	1,205	-	-
6881	PSCH	Lee County Schools	352	450	574	434	-	-
6941	PSCH	Macon County Schools	(12)	687	998	751	-	-
6951	PSCH	Madison County Schools	1,169	1,860	1,873	1,410	-	-
6971	PSCH	Mcduffie County Schools	2,806	5,310	4,805	3,620	-	-
6991	PSCH	Meriwether County Schools	33,050	17,882	4,491	3,385	-	-
7021	PSCH	Monroe County Schools	2,835	2,748	2,430	1,832	-	-
7061	PSCH	Muscogee County Schools	(96)	7,008	2,930	2,207	-	-
7071	PSCH	Newton County Schools	55,776	31,576	5,728	4,316	-	-
7091	PSCH	Oglethorpe County Schools	(691)	-	-	-	-	-
7101	PSCH	Paulding County Schools	13,373	7,745	636	480	-	-
7121	PSCH	Pickens County Schools	1,757	1,178	466	353	-	-
7141	PSCH	Pike County Schools	6,199	2,156	1,305	983	-	-
7151	PSCH	Polk County Schools	23,849	6,966	5,325	4,014	-	-
7171	PSCH	Putnam County Schools	-	-	-	-	-	-
7191	PSCH	Rabun County Schools	7,886	2,820	1,988	1,498	-	-
7211	PSCH	Richmond County Schools	(18,078)	(7,283)	4,006	3,020	-	-
7221	PSCH	Rockdale County Schools	(51,133)	(16,472)	4,536	3,419	-	-
7261	PSCH	Spalding County Schools	232	2,628	3,625	2,731	-	-
7271	PSCH	Stephens County Schools	(15,982)	(5,185)	-	-	-	-
7291	PSCH	Sumter County Schools	-	-	-	-	-	-
7321	PSCH	Tattnall County Schools	16,261	5,803	1,581	1,191	-	-
7341	PSCH	Telfair County Schools	6,066	1,072	428	322	-	-
7351	PSCH	Terrell County Schools	1,336	2,126	2,098	1,582	-	-
7371	PSCH	Tift County Schools	(33,715)	(17,200)	136	102	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
7401	PSCH	Treutlen County Schools	\$2,726	\$2,166	\$1,276	\$962	\$-	\$-
7441	PSCH	Union County Schools	-	-	-	-	-	-
7451	PSCH	Upton County Schools	(27,154)	(6,542)	1,581	1,191	-	-
7461	PSCH	Walker County Schools	33,139	17,684	1,453	1,095	-	-
7481	PSCH	Ware County Schools	(3,035)	3,235	3,203	2,414	-	-
7501	PSCH	Washington County Board of Education	(28,522)	(8,356)	9,951	7,499	-	-
7511	PSCH	Wayne County Schools	1,457	1,230	1,366	1,029	-	-
7541	PSCH	White County Board of Education	(951)	-	-	-	-	-
7571	PSCH	Wilkes County Schools	42,432	16,725	2,302	1,736	-	-
7581	PSCH	Wilkinson County Schools	(18,832)	(7,316)	4,705	3,546	-	-
7611	PSCH	Atlanta City Schools	44,543	21,430	9,863	7,432	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	11,053	6,981	2,905	2,190	-	-
7721	PSCH	City of Dalton Schools (Whitfield)	(1,649)	-	-	-	-	-
7741	PSCH	City of Dublin Schools (Laurens)	30,742	5,731	2,145	1,616	-	-
7851	PSCH	City of Rome Schools (Floyd)	(1,812)	(1,258)	1,496	1,128	-	-
7861	PSCH	City of Social Circle Schools (Walton)	23,372	4,189	1,643	1,238	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	(15,079)	3,944	1,620	1,220	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	29,163	10,855	8,422	6,346	-	-
968-0968	PSCH	Georgia Military College	10,676	4,133	5,024	3,786	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	(41,107)	(13,403)	1,946	1,467	-	-
8564	RESA	Metro Regional Education Service Agency	1,103	2,364	2,615	1,970	-	-
8584	RESA	North East Georgia Regional Education Service Agency	(3,228)	-	-	-	-	-
8804	RESA	First District Regional Education Service Agency	12,021	2,290	2,995	2,256	-	-
402	STAT	Georgia Department of Agriculture	(264,251)	246,765	544,824	410,566	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
403	STAT	Georgia Department of Administrative Services	\$379,155	\$532,539	\$428,728	\$323,079	\$-	\$-
404	STAT	Georgia Department of Audits	(288,446)	324,521	454,924	342,819	-	-
405	STAT	Department of Public Health	(1,104,002)	518,855	1,485,836	1,119,687	-	-
406	STAT	Georgia Department of Banking and Finance	(108,768)	42,286	165,195	124,487	-	-
407	STAT	State Accounting Office	(208,153)	194,856	270,158	203,585	-	-
408	STAT	Office of Commissioner of Insurance	(512,701)	(5,922)	271,761	204,792	-	-
409	STAT	Georgia State Finance and Investment Commission	(249,676)	31,360	202,514	152,611	-	-
410	STAT	State Properties Commission	83,335	68,765	28,014	21,110	-	-
411	STAT	Georgia Department of Defense	(329,560)	198,491	524,130	394,971	-	-
414	STAT	Georgia Department of Education	(191,677)	601,988	854,838	644,186	-	-
415	STAT	The Technical College System of Georgia	778,003	282,617	284,738	214,573	-	-
418	STAT	Prosecuting Attorneys Council	6,715	849,633	1,328,089	1,000,816	-	-
419	STAT	Georgia Department of Community Health	(4,230,602)	(1,170,813)	1,101,012	829,695	-	-
420	STAT	Georgia Forestry Commission	461,788	597,287	592,847	446,754	-	-
422	STAT	Office of Planning and Budget	909,597	911,959	548,550	413,373	-	-
427	STAT	Georgia Department of Human Services	(358,422)	1,872,802	3,845,749	2,898,058	-	-
428	STAT	Georgia Department of Community Affairs	(200,702)	396,096	502,872	378,952	-	-
429	STAT	Department of Economic Development	(946,894)	(560)	264,227	199,113	-	-
430	STAT	Administrative Office of the Courts	195,072	158,506	164,269	123,788	-	-
432	STAT	Georgia Court of Appeals	16,479	304,961	352,226	265,429	-	-
436	STAT	Superior Courts of Georgia	330,728	358,317	346,436	261,066	-	-
438	STAT	Supreme Court	322,148	307,141	253,603	191,109	-	-
440	STAT	Georgia Department of Labor	(943,279)	1,349,940	1,126,736	849,080	-	-
441	STAT	Department of Behavioral Health and Developmental Disabilities	(3,166,873)	1,923,288	4,208,136	3,171,144	-	-





**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
442	STAT	Georgia Department of Law	\$464,223	\$575,692	\$554,863	\$418,130	\$-	\$-
444	STAT	General Assembly of Georgia	398,539	392,874	344,435	259,559	-	-
461	STAT	Department of Juvenile Justice	(3,838,163)	542,365	2,865,187	2,159,131	-	-
462	STAT	Georgia Department of Natural Resources	(1,516,586)	886,925	2,278,372	1,716,923	-	-
465	STAT	State Board Pardons and Paroles	(159,963)	111,188	244,791	184,468	-	-
466	STAT	Georgia Department of Public Safety	(1,234,867)	1,247,265	2,842,081	2,141,720	-	-
467	STAT	Georgia Department of Corrections	(20,834,008)	(2,978,027)	7,892,152	5,947,314	-	-
469	STAT	Georgia Department of Early Care Learning	2,007,087	1,072,577	756,106	569,783	-	-
470	STAT	Georgia Public Service Commission	(10,049)	87,089	154,882	116,716	-	-
471	STAT	Georgia Bureau of Investigation	183,315	896,686	1,607,843	1,211,630	-	-
474	STAT	Department of Revenue	(1,462,735)	37,351	1,292,079	973,678	-	-
475	STAT	Georgia Department of Driver Services	(158,645)	343,212	598,407	450,945	-	-
476	STAT	Georgia Student Finance Commission	793,457	(118,808)	164,527	123,982	-	-
477	STAT	Georgia Department of Community Supervision	(4,369,128)	(306,343)	2,304,576	1,736,670	-	-
478	STAT	Secretary of State	(2,504)	215,117	300,751	226,639	-	-
482	STAT	Georgia Teachers Retirement System	289,085	426,703	499,991	376,780	-	-
484	STAT	Georgia Department of Transportation	3,233,408	2,945,800	4,835,874	3,644,192	-	-
488	STAT	Georgia Department of Veterans Service	(69,273)	38,806	144,260	108,711	-	-
489	STAT	Subsequent Injury Trust Fund	9,187	20,281	20,285	15,286	-	-
490	STAT	State Board of Workers Comp	(65,917)	69,482	218,211	164,438	-	-
492	STAT	Georgia Public Defender Standards Council	(183,989)	771,945	1,161,139	875,006	-	-
900	STAT	Georgia Building Authority	39,460	141,940	183,176	138,037	-	-
921	STAT	Georgia Correctional Industries	327,286	267,644	219,090	165,099	-	-
922	STAT	George L. Smith II - GWCCA	441,001	200,616	474,714	357,731	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
927	STAT	State Road and Tollway Authority	\$264,107	\$192,221	\$187,018	\$140,932	\$-	\$-
977	STAT	Georgia Public Broadcasting	(39,604)	71,531	207,797	156,591	-	-
980	STAT	GTA Georgia Technology Authority	(60,465)	208,596	363,198	273,695	-	-
996	STAT	THE ATL	141,624	11,422	10,999	8,288	-	-
75-001	TAXS	Appling County Tax Officials	(58)	1,480	2,153	1,623	-	-
75-003	TAXS	Bacon County Tax Officials	(834)	1,342	2,329	1,755	-	-
75-004	TAXS	Baker County Tax Officials	(64)	924	1,367	1,030	-	-
75-005	TAXS	Baldwin County Tax Officials	(22,539)	(5,556)	9,657	7,277	-	-
75-007	TAXS	Barrow County Tax Officials	538	(939)	2,591	1,952	-	-
75-008	TAXS	Bartow County Tax Officials	(21,155)	7,363	15,994	12,051	-	-
75-009	TAXS	Ben Hill County Tax Officials	-	-	-	-	-	-
75-010	TAXS	Berrien County Tax Officials	4,780	2,580	4,150	3,127	-	-
75-011	TAXS	Bibb County Tax Officials	(41,153)	(1,063)	22,783	17,169	-	-
75-012	TAXS	Bleckley County Tax Officials	(22,776)	(10,777)	978	736	-	-
75-013	TAXS	Brantley County Tax Officials	(14,957)	(4,604)	2,520	1,898	-	-
75-014	TAXS	Brooks County Tax Officials	585	1,957	2,537	1,911	-	-
75-015	TAXS	Bryan County Tax Officials	(18,286)	5,435	7,915	5,964	-	-
75-016	TAXS	Bulloch County Tax Officials	(6,737)	(650)	5,897	4,444	-	-
75-017	TAXS	Burke County Tax Officials	3,676	3,176	3,008	2,267	-	-
75-018	TAXS	Butts County Tax Officials	(14,308)	883	1,948	1,467	-	-
75-019	TAXS	Calhoun County Tax Officials	(2)	1,087	1,562	1,177	-	-
75-020	TAXS	Camden County Tax Officials	(6,626)	2,876	8,119	6,119	-	-
75-021	TAXS	Candler County Tax Officials	(8,367)	3,100	3,400	2,564	-	-
75-022	TAXS	Carroll County Tax Officials	(15,959)	664	8,743	6,587	-	-
75-023	TAXS	Catoosa County Tax Officials	(15,883)	(7,399)	1,600	1,206	-	-
75-024	TAXS	Charlton County Tax Officials	(9,542)	(4,164)	4,105	3,093	-	-
75-025	TAXS	Chatham County Tax Officials	27,088	23,857	22,000	16,580	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-026	TAXS	Chattahoochee County Tax Officials	\$133	\$441	\$1,009	\$761	\$-	\$-
75-027	TAXS	Chattooga County Tax Officials	-	-	-	-	-	-
75-029	TAXS	Clarke County Tax Officials	(68,123)	(24,430)	14,576	10,983	-	-
75-030	TAXS	Clay County Tax Officials	(195)	480	936	704	-	-
75-031	TAXS	Clayton County Tax Officials	(75,708)	(11,306)	12,762	9,617	-	-
75-032	TAXS	Clinch County Tax Officials	1,148	2,526	3,194	2,408	-	-
75-033	TAXS	Cobb County Tax Officials	(117,604)	14,292	57,082	43,016	-	-
75-034	TAXS	Coffee County Tax Officials	(155)	2,075	3,899	2,938	-	-
75-035	TAXS	Colquitt County Tax Officials	14,405	8,006	6,266	4,721	-	-
75-036	TAXS	Columbia County Tax Officials	(66,084)	(11,449)	15,041	11,333	-	-
75-037	TAXS	Cook County Tax Officials	1,109	1,512	1,662	1,253	-	-
75-038	TAXS	Coweta County Tax Officials	(37,563)	(10,358)	14,970	11,280	-	-
75-039	TAXS	Crawford County Tax Officials	-	-	-	-	-	-
75-040	TAXS	Crisp County Tax Officials	-	-	-	-	-	-
75-041	TAXS	Dade County Tax Officials	(56)	2,542	3,597	2,711	-	-
75-042	TAXS	Dawson County Tax Officials	(6,302)	-	-	-	-	-
75-043	TAXS	Decatur County Tax Officials	(16,890)	(7,822)	1,961	1,478	-	-
75-044	TAXS	Dekalb County Tax Officials	(201,938)	(36,185)	48,135	36,274	-	-
75-045	TAXS	Dodge County Tax Officials	1,831	2,173	2,781	2,096	-	-
75-046	TAXS	Dooly County Tax Officials	(1,192)	434	1,920	1,448	-	-
75-047	TAXS	Dougherty County Tax Officials	(44,949)	(11,112)	11,934	8,993	-	-
75-048	TAXS	Douglas County Tax Officials	(44,048)	(20,937)	3,293	2,482	-	-
75-049	TAXS	Early County Tax Officials	-	-	-	-	-	-
75-050	TAXS	Echols County Tax Officials	(19)	895	1,306	984	-	-
75-051	TAXS	Effingham County Tax Officials	(18,532)	(3,698)	4,080	3,076	-	-
75-052	TAXS	Elbert County Tax Officials	(987)	3,571	3,440	2,592	-	-
75-053	TAXS	Emanuel County Tax Officials	967	2,094	2,662	2,005	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-054	TAXS	Evans County Tax Officials	(\$21,456)	(\$10,266)	\$-	\$-	\$-	\$-
75-055	TAXS	Fannin County Tax Officials	843	2,201	3,050	2,298	-	-
75-056	TAXS	Fayette County Tax Officials	(71,014)	(26,174)	5,441	4,100	-	-
75-057	TAXS	Floyd County Tax Officials	2,552	4,799	6,852	5,163	-	-
75-058	TAXS	Forsyth County Tax Officials	540	21,330	33,451	25,207	-	-
75-059	TAXS	Franklin County Tax Officials	(348)	1,796	3,132	2,360	-	-
75-060	TAXS	Fulton County Tax Officials	(151,411)	45,657	115,304	86,890	-	-
75-062	TAXS	Glascocock County Tax Officials	(460)	713	1,246	939	-	-
75-063	TAXS	Glynn County Tax Officials	(56,335)	(10,219)	8,705	6,559	-	-
75-064	TAXS	Gordon County Tax Officials	(1,389)	4,886	9,495	7,157	-	-
75-065	TAXS	Grady County Tax Officials	811	911	903	681	-	-
75-066	TAXS	Greene County Tax Officials	(91)	1,465	2,156	1,625	-	-
75-067	TAXS	Gwinnett County Tax Officials	(65,503)	10,607	48,297	36,396	-	-
75-068	TAXS	Habersham County Tax Officials	(1,593)	1,286	4,013	3,025	-	-
75-069	TAXS	Hall County Tax Officials	(6,347)	1,215	5,013	3,777	-	-
75-070	TAXS	Hancock County Tax Officials	(6,849)	(1,853)	2,628	1,981	-	-
75-071	TAXS	Haralson County Tax Officials	382	1,845	2,611	1,968	-	-
75-072	TAXS	Harris County Tax Officials	(995)	28	850	640	-	-
75-073	TAXS	Hart County Tax Officials	(23,858)	(11,186)	1,196	902	-	-
75-074	TAXS	Heard County Tax Officials	(33)	954	1,419	1,068	-	-
75-075	TAXS	Henry County Tax Officials	(94,763)	(21,428)	19,954	15,037	-	-
75-076	TAXS	Houston County Tax Officials	(22,114)	11,626	12,719	9,584	-	-
75-077	TAXS	Irwin County Tax Officials	(7,494)	374	1,491	1,124	-	-
75-078	TAXS	Jackson County Tax Officials	(2,674)	1,691	5,888	4,437	-	-
75-079	TAXS	Jasper County Tax Officials	(618)	-	-	-	-	-
75-080	TAXS	Jeff Davis County Tax Officials	(15,895)	(5,975)	2,301	1,734	-	-
75-081	TAXS	Jefferson County Tax Officials	1,188	1,133	1,034	780	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-082	TAXS	Jenkins County Tax Officials	\$3,078	\$810	\$1,406	\$1,061	\$-	\$-
75-084	TAXS	Jones County Tax Officials	2,739	4,774	7,357	5,544	-	-
75-085	TAXS	Lamar County Tax Officials	(487)	2,530	3,690	2,780	-	-
75-086	TAXS	Lanier County Tax Officials	837	2,316	2,892	2,179	-	-
75-087	TAXS	Laurens County Tax Officials	(2,780)	2,698	6,685	5,038	-	-
75-088	TAXS	Lee County Tax Officials	(9,944)	(1,601)	2,769	2,086	-	-
75-089	TAXS	Liberty County Tax Officials	14,922	9,390	8,506	6,411	-	-
75-090	TAXS	Lincoln County Tax Officials	(40)	416	900	679	-	-
75-091	TAXS	Long County Tax Officials	1,300	1,259	904	682	-	-
75-092	TAXS	Lowndes County Tax Officials	(53,138)	(13,959)	8,309	6,263	-	-
75-093	TAXS	Lumpkin County Tax Officials	(33,800)	(3,981)	1,979	1,491	-	-
75-094	TAXS	Macon County Tax Officials	(1,954)	3,347	2,851	2,147	-	-
75-095	TAXS	Madison County Tax Officials	1,682	876	934	705	-	-
75-096	TAXS	Marion County Tax Officials	1,853	2,623	2,244	1,692	-	-
75-097	TAXS	Mcduffie County Tax Officials	(3,008)	2,186	2,613	1,967	-	-
75-098	TAXS	Mcintosh County Tax Officials	(10,906)	1,984	2,998	2,259	-	-
75-099	TAXS	Meriwether County Tax Officials	(19,756)	(9,247)	1,680	1,267	-	-
75-100	TAXS	Miller County Tax Officials	(5,716)	(2,060)	1,319	995	-	-
75-101	TAXS	Mitchell County Tax Officials	856	1,344	1,949	1,469	-	-
75-102	TAXS	Monroe County Tax Officials	2,221	5,115	5,243	3,952	-	-
75-103	TAXS	Montgomery County Tax Official	5,583	4,158	2,262	1,704	-	-
75-104	TAXS	Morgan County Tax Officials	(17,844)	(3,506)	2,866	2,160	-	-
75-105	TAXS	Murray County Tax Officials	2,514	2,898	3,243	2,443	-	-
75-106	TAXS	Muscogee County Tax Officials	(5,976)	3,745	16,305	12,288	-	-
75-107	TAXS	Newton County Tax Officials	(72,986)	(20,131)	10,923	8,232	-	-
75-108	TAXS	Oconee County Tax Officials	3,136	3,971	3,675	2,770	-	-
75-109	TAXS	Oglethorpe County Tax Officials	1,109	1,519	1,712	1,290	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-110	TAXS	Paulding County Tax Officials	(\$50,561)	(\$15,201)	\$9,950	\$7,497	\$-	\$-
75-111	TAXS	Peach County Tax Officials	11,990	5,841	4,833	3,643	-	-
75-112	TAXS	Pickens County Tax Officials	1,939	3,475	4,633	3,491	-	-
75-113	TAXS	Pierce County Tax Officials	749	2,443	3,134	2,362	-	-
75-114	TAXS	Pike County Tax Officials	(4)	1,379	1,989	1,498	-	-
75-115	TAXS	Polk County Tax Officials	(4,255)	(404)	6,080	4,582	-	-
75-116	TAXS	Pulaski County Tax Officials	-	-	-	-	-	-
75-118	TAXS	Quitman County Tax Officials	-	-	-	-	-	-
75-119	TAXS	Rabun County Tax Officials	(16,436)	(6,499)	2,338	1,762	-	-
75-121	TAXS	Richmond County Tax Officials	(14,649)	10,835	25,073	18,894	-	-
75-122	TAXS	Rockdale County Tax Officials	(426)	3,210	6,599	4,972	-	-
75-123	TAXS	Schley County Tax Officials	(525)	729	1,578	1,190	-	-
75-124	TAXS	Screven County Tax Officials	1,273	2,147	3,143	2,369	-	-
75-125	TAXS	Seminole County Tax Officials	607	1,180	893	672	-	-
75-126	TAXS	Spalding County Tax Officials	1,479	7,778	9,641	7,265	-	-
75-127	TAXS	Stephens County Tax Officials	(9,526)	1,620	5,800	4,371	-	-
75-128	TAXS	Stewart County Tax Officials	(47)	1,126	1,633	1,230	-	-
75-129	TAXS	Sumter County Tax Officials	4,012	4,251	4,352	3,280	-	-
75-130	TAXS	Talbot County Tax Officials	(14,841)	(7,075)	1,110	837	-	-
75-131	TAXS	Taliaferro County Tax Officials	973	1,378	1,686	1,271	-	-
75-132	TAXS	Tattnall County Tax Officials	(21,395)	(8,799)	3,366	2,537	-	-
75-133	TAXS	Taylor County Tax Officials	48	1,156	1,575	1,187	-	-
75-134	TAXS	Telfair County Tax Officials	273	809	894	673	-	-
75-135	TAXS	Terrell County Tax Officials	(170)	799	1,399	1,053	-	-
75-136	TAXS	Thomas County Tax Officials	(4,046)	3,051	3,820	2,880	-	-
75-137	TAXS	Tift County Tax Officials	7,101	6,759	6,385	4,812	-	-
75-139	TAXS	Towns County Tax Officials	(1,377)	1,727	3,932	2,963	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-141	TAXS	Troup County Tax Officials	\$3,257	\$3,527	\$3,593	\$2,708	\$-	\$-
75-142	TAXS	Turner County Tax Officials	(592)	997	3,227	2,432	-	-
75-143	TAXS	Twiggs County Tax Officials	(8,860)	2,570	3,762	2,834	-	-
75-145	TAXS	Upson County Tax Officials	(22,441)	(9,018)	3,225	2,431	-	-
75-146	TAXS	Walker County Tax Officials	5,713	9,082	8,645	6,515	-	-
75-147	TAXS	Walton County Tax Officials	(43,143)	(11,249)	4,144	3,122	-	-
75-148	TAXS	Ware County Tax Officials	(8,122)	1,370	2,774	2,090	-	-
75-149	TAXS	Warren County Tax Officials	536	1,026	1,642	1,237	-	-
75-150	TAXS	Washington County Tax Officials	(2,399)	2,308	3,896	2,936	-	-
75-151	TAXS	Wayne County Tax Officials	(4,938)	990	3,142	2,369	-	-
75-152	TAXS	Webster County Tax Officials	-	-	-	-	-	-
75-154	TAXS	White County Tax Officials	12,137	7,296	8,212	6,188	-	-
75-155	TAXS	Whitfield County Tax Officials	25,182	25,010	17,752	13,377	-	-
75-156	TAXS	Wilcox County Tax Officials	(114)	921	1,415	1,066	-	-
75-157	TAXS	Wilkes County Tax Officials	-	-	-	-	-	-
75-158	TAXS	Wilkinson County Tax Officials	1,099	2,016	2,192	1,652	-	-
75-159	TAXS	Worth County Tax Officials	(3,838)	(606)	4,048	3,050	-	-
817	TCOL	Oconee Fall Line Technical College	(153,648)	(28,821)	42,169	31,778	-	-
818	TCOL	Coastal Pines Technical College	(15,221)	55,332	79,431	59,856	-	-
820	TCOL	Albany Technical College	(109,118)	84,710	122,386	92,226	-	-
822	TCOL	Athens Technical College	113,750	54,375	90,494	68,194	-	-
823	TCOL	Atlanta Technical College	181,645	122,027	183,882	138,569	-	-
824	TCOL	Augusta Technical College	(464,749)	(2,490)	177,584	133,824	-	-
826	TCOL	West Georgia Technical College	(190,041)	84,121	202,544	152,632	-	-
827	TCOL	Chattahoochee Technical College	321,176	356,659	253,113	190,740	-	-
828	TCOL	Columbus Technical College	232,323	137,492	93,982	70,822	-	-



**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
829	TCOL	Georgia Northwestern Technical College	\$43,872	\$133,292	\$179,828	\$135,513	\$-	\$-
830	TCOL	Georgia Piedmont Technical College	(524,908)	2,757	82,043	61,824	-	-
831	TCOL	Southern Crescent Technical College	256,099	148,501	136,477	102,846	-	-
832	TCOL	Gwinnett Technical College	393,893	398,639	300,832	226,698	-	-
834	TCOL	Lanier Technical College	637,940	382,899	137,900	103,919	-	-
835	TCOL	Central Georgia Technical College	424,820	338,364	349,393	263,295	-	-
837	TCOL	Southern Regional Technical College	188,862	85,369	177,801	133,986	-	-
838	TCOL	North Georgia Technical College	52,855	67,079	91,450	68,914	-	-
841	TCOL	Savannah Technical College	178,017	185,648	148,156	111,647	-	-
842	TCOL	South Georgia Technical College	192,664	146,872	98,268	74,054	-	-
843	TCOL	Southeastern Technical College	(16,257)	28,225	51,007	38,438	-	-
844	TCOL	Ogeechee Technical College	(4,804)	17,652	15,255	11,496	-	-
848	TCOL	Wiregrass Georgia Technical College	473,501	224,622	144,891	109,186	-	-
503-0503	UNIV	Georgia Institute of Technology	48,872	66,925	31,787	23,953	-	-
509-0509	UNIV	Georgia State University	69,600	43,903	30,214	22,769	-	-
512-0512	UNIV	Augusta University	(154,351)	14,997	83,200	62,697	-	-
518-0518	UNIV	University of Georgia	(9,792)	24,306	65,641	49,466	-	-
521-0521	UNIV	Albany State University	40,908	23,776	7,162	5,398	-	-
528-0528	UNIV	Clayton College and State University	(15)	995	1,453	1,095	-	-
530-0530	UNIV	Columbus State University	(10,317)	1,037	1,140	858	-	-
531-0531	UNIV	University of North Georgia	8,024	7,859	9,518	7,172	-	-
536-0536	UNIV	Georgia College and State University	(130,404)	(59,104)	6,150	4,635	-	-
539-0539	UNIV	Georgia Southern University	(27,291)	(11,553)	9,790	7,376	-	-
540-0540	UNIV	Georgia Gwinnett College	39,449	13,672	4,554	3,432	-	-
542-0542	UNIV	Georgia Southwestern State University	41,937	20,419	6,919	5,214	-	-





**SCHEDULE C (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
543-0543	UNIV	Kennesaw State University	\$124,168	\$32,276	\$12,011	\$9,051	\$-	\$-
547-0547	UNIV	Middle Georgia State College	(47,996)	(10,478)	10,366	7,812	-	-
551-0551	UNIV	Valdosta State University	6,409	13,034	3,594	2,708	-	-
554-0554	UNIV	State University of West Georgia	42,557	38,121	6,346	4,781	-	-
557-0557	UNIV	Abraham Baldwin Agricultural College	26,656	23,220	8,642	6,512	-	-
563-0563	UNIV	College of Coastal Georgia	58,313	33,599	6,346	4,783	-	-
567-0567	UNIV	South Georgia State College	(58,162)	(18,476)	1,457	1,099	-	-
569-0569	UNIV	Dalton College	20,215	12,261	1,322	998	-	-
573-0573	UNIV	Georgia Highlands College	(4,857)	(11,197)	1,890	1,423	-	-
576-0576	UNIV	Gordon College	812	1,061	1,279	963	-	-
598-0598	UNIV	Regents Central Office	(171,413)	(88,591)	45,842	34,546	-	-
209-0209	VARs	Agricultural Commodity Commission	20,837	8,618	8,766	6,605	-	-
237-0041	VARs	Stone Mountain Judicial Circuit DA Staff	(46,096)	(19,602)	-	-	-	-
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	(15,266)	18,225	21,597	16,275	-	-
237-092	VARs	District Attorneys Staff	-	-	-	-	-	-
		TOTAL	(\$42,197,000)	\$31,912,000	\$69,096,000	\$52,069,000	\$-	\$-
		STATE DEPARTMENT OF REVENUE	(\$1,759,097)	\$16,161	\$946,730	\$713,434	\$-	\$-
		STATE COURTS AND PROSECUTING ATTORNEYS (Non-employer Contributing Entities)	(\$650,919)	(\$112,034)	\$131,290	\$98,938	\$-	\$-



## SCHEDULE D

### **SUMMARY OF BENEFIT PROVISIONS EVALUATED**

The Employees' Retirement System of Georgia (ERS) was established February 3, 1949 to provide retirement benefits and other benefits to employees of the State of Georgia. The commencement date was January 1, 1950. "Old Plan" means the plan applicable to members beginning employment prior to July 1, 1982, "New Plan" means the plan applicable to members employed on or after July 1, 1982 and before January 1, 2009, and "GSEPS" means the plan applicable to members employed on or after January 1, 2009. The following summary describes the main provisions of the System.

#### Normal Retirement Benefit

##### Eligibility

A member is eligible for normal retirement upon the attainment of age 60 and 10 years of creditable service (prior service plus membership service plus purchased service plus forfeited leave – minimum 960 hours) or 30 years of creditable service regardless of age. Certain Law Enforcement positions are eligible with attainment of age 55 and 10 years of credible service.

##### Benefit

##### Old Plan

(A) x (B) x (C), where

(A) = Average final compensation (the average annual compensation of a member during the 24 consecutive calendar months of his creditable service that will yield the highest average)

(B) = Creditable service, and

(C) =  $.0115 + .0003 \times (\text{creditable service up to 35 years})$ .

The minimum benefit is 2.00% of average final compensation times years of creditable service.

##### New Plan

2.00% of average final compensation multiplied by years of creditable service.

##### GSEPS

1.00% of average final compensation multiplied by years of creditable service.

Uniform division and judicial members may be eligible for additional minimum benefits.

With all plans, for members with retirement dates prior to July 1, 2013, a one-time 3.0% increase on the first \$37,500 is made at time of retirement.



## SCHEDULE D (continued)

### Early Retirement Benefit

Eligibility	A member is eligible for early retirement upon the attainment of 25 years of creditable service regardless of age.
Benefit	<p>The annual early retirement benefit is determined in the same manner as the normal retirement benefit based on creditable service and average final compensation as of the early retirement date. If the member is less than age 60, the retirement benefit is reduced by the lesser of:</p> <ul style="list-style-type: none"><li>(i) 7% for each year by which his age is less than 60, and</li><li>(ii) 7% for each year by which his creditable service at retirement is less than 30.</li></ul> <p>Uniform division and judicial members may be eligible for additional minimum benefits.</p>

### Disability Retirement Benefit

#### Old Plan and New Plan

Eligibility	A member is eligible for disability retirement after having at least 13 years and 4 months of service and being certified by the medical board as permanently disabled for the further performance of the duties of the position held at the time of disability.
Benefit	<p>The annual disability retirement benefit is an immediate benefit with the amount depending upon service at the time of disability.</p> <p>Uniform division members may be eligible for an additional benefit if disabled in line of duty.</p>

#### Service at Disability

#### Benefit

(1) 13 years 4 months to 18 years	75% of what the normal retirement benefit would have been had the member continued to work until age 60 with no further change in compensation
(2) Over 18 years to 22 years 9 months	100% of age 60 benefit
(3) Over 22 years 9 months to 27 years 6 months	75% of age 65 benefit
(4) Over 27 years 6 months	100% of age 65 benefit



## SCHEDULE D (continued)

### GSEPS

**Eligibility** A member is eligible for disability retirement after having at least 15 years of service and being certified by the medical board as permanently disabled for the further performance of the duties of the position held at the time of disability.

**Benefit** The annual disability retirement benefit is an immediate benefit equal to 1.00% of average final compensation multiplied by years of credited service at disability.

### Involuntary Retirement Benefit

**Eligibility** Member prior to April 1, 1972, termination is involuntary and without prejudice, and member has more than 18 years of membership service.

For members prior to February 13, 1962, the service requirement is more than 18 years of creditable service.

**Benefit** Computed as for disability retirement.

### Deferred Vested Retirement Benefit

**Eligibility** 10 years of creditable service. Member contributions not withdrawn.

**Benefit** Accrued benefit deferred to age 60.

### Death Benefit

#### Old Plan and New Plan

##### Eligibility

##### Benefit

(1) Before retirement, before age 60, before completing 13 years 4 months service

Refund of all employee contributions plus allowable interest.

(2) Before retirement, before age 60, after completing 13 years 4 months service

Benefit equal to disability retirement immediately prior to death under Option 2.

(3) Before retirement, after age 60, more than 10 years creditable service (5 years service if member prior to July 1, 1968)

Benefit equal to retirement immediately prior to death under Option 2.

(4) After retirement

Payments continued to spouse as determined by options (if any) elected before retirement.



## SCHEDULE D (continued)

### GSEPS

Eligibility	15 years of creditable service.
Benefit	Benefit equal to disability retirement immediately prior to death under Option 2.
Termination Benefit	
Eligibility	Termination with less than 10 years creditable service.
Benefit	Return of all member contributions and employer contributions made on behalf of member with allowable interest. Life insurance premiums paid by the employee are not refundable.
Payment Options	At application for retirement, a member must choose one of the following methods of payment. All forms are of equivalent actuarial value.
Maximum Benefit	Life annuity, payable to members for the member's life with the final payment (for month of member's death) going to member's designated beneficiary.
Option 1	Full cash refund, paying a reduced retirement benefit to members so that, upon member's death, the beneficiary receives a lump sum cash settlement equal to the difference between the member's accumulated contributions at retirement and the benefit payments due to member contributions received prior to member's death.
Option 2	Joint and 100% to survivor. Member receives a reduced benefit for life with the same benefit continuing for life of beneficiary upon member's death.
Option 3	Joint and 50% to survivor. Member receives a reduced benefit for life with one-half members' benefit continuing to beneficiary for life upon member's death.
Other Options	Other options are available with certain restrictions.
Post-Retirement Adjustments	The Board may from time to time grant a Cost of Living Adjustment.



## SCHEDULE D (continued)

### Contributions

#### By Members

#### Old Plan

4% of annual compensation up to \$4,200 plus 6% of annual compensation over \$4,200. A member with 34 or more years of service may cease contributing until age 65, when he must resume contributing if he continues employment and wishes to receive additional service credit. The State pays member contributions except for 1.25% of annual compensation. These State contributions paid on behalf of members are included in the member's account for refund purposes. Covered tax officials and their employees and covered employees of State Courts continue to pay their full member contributions.

#### New Plan and GSEPS

Member contributions are 1.25% of annual compensation

#### By Employers

The employers contribute at a specified percentage of active member payroll determined annually by actuarial valuation. The State contribution is not subject to refund upon member termination.



**SCHEDULE E**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

Adopted by the Board December 17, 2015. Valuation interest rate adopted by the Board March 15, 2018.

**VALUATION INTEREST RATE:** 7.30% per annum, compounded annually, net of investment expenses, composed of a 2.75% inflation assumption and a 4.55% real rate of investment return assumption.

**SALARY INCREASES:**

Age	Assumed Annual Rate of Salary Increase
20	7.00%
25	6.25
30	5.15
35	4.55
40	4.30
45	4.05
50	3.80
55	3.55
60	3.30
65	3.25

**RATES OF DISABILITY:** Representative values of the assumed annual rates of disability are as follows.

Age	<u>Non-Law Enforcement</u>		<u>Law Enforcement</u>
	<u>Male</u>	<u>Female</u>	
20	0.05%	0.02%	0.02%
25	0.05	0.02	0.05
30	0.05	0.02	0.08
35	0.05	0.02	0.16
40	0.25	0.10	0.85
45	0.48	0.25	1.40
50	0.70	0.45	2.00
55	1.05	0.73	2.70
60	--	--	--



**SCHEDULE E (continued)**

**RATES OF WITHDRAWAL:** Representative values of the assumed annual rates of withdrawal are as follows.

<u>Age</u>	<u>Non-Law Enforcement</u> <u>Years of Service</u>		
	<u>0-4</u>	<u>5-9</u>	<u>10 &amp; Over</u>
<b>Male</b>			
20	35.00%		
25	27.50	15.00%	
30	23.00	11.50	7.50%
35	21.50	10.00	6.00
40	19.50	9.50	4.75
45	18.60	9.00	4.00
50	16.60	7.25	4.25
55	14.50	7.00	4.75
60	14.00	6.00	
65	15.00	10.00	
<b>Female</b>			
20	30.00%		
25	25.00	17.50%	
30	21.50	12.50	8.25%
35	19.50	10.50	6.00
40	18.25	9.50	5.00
45	16.50	8.00	4.00
50	15.00	7.25	4.25
55	14.00	7.00	4.50
60	14.50	6.25	
65	17.00	11.00	

<u>Age</u>	<u>Law Enforcement</u> <u>Years of Service</u>	
	<u>0-9</u>	<u>10 &amp; Over</u>
20	15.00%	
25	5.75	4.00%
30	5.75	4.00
35	5.75	3.75
40	5.75	3.00
45	5.75	2.00
50	5.75	2.00
55	--	--





**SCHEDULE E (continued)**

**RATES OF RETIREMENT:** Representative values of the assumed annual rates of service retirement are as follows.

Age	Non-Law Enforcement Old Plan							
	Early Retirement		Age 60 or 30 years		34 years		More than 34 years	
	Male	Female	Male	Female	Male	Female	Male	Female
50	2.0%	2.0%	7.5%	6.0%	100.0%	100.0%	90.0%	100.0%
52	2.0	2.0	7.5	6.0	100.0	100.0	90.0	100.0
55	3.0	3.5	7.5	10.0	100.0	100.0	75.0	90.0
57	3.5	5.0	10.5	10.0	100.0	100.0	70.0	70.0
60			15.0	20.0	97.5	95.0	40.0	55.0
62			32.0	40.0	97.5	95.0	40.0	65.0
65			35.0	40.0	35.0	40.0	35.0	40.0
67			35.0	35.0	35.0	35.0	35.0	35.0
70			35.0	35.0	35.0	35.0	35.0	35.0
75			100.0	100.0	100.0	100.0	100.0	100.0

Age	Non-Law Enforcement New Plan and GSEPS				Law Enforcement***
	Early Retirement		Normal Retirement		
	Male	Female	Male*	Female**	
50	7.0%	4.5%	70.0%	50.0%	
52	7.0	4.5	70.0	45.0	
55	7.0	6.5	60.0	50.0	20.0%
57	8.0	8.0	50.0	40.0	12.0
60			25.0	30.0	30.0
62			40.0	40.0	35.0
65			32.0	35.0	25.0
67			32.0	32.0	25.0
70			30.0	30.0	100.0
75			100.0	100.0	

\* An additional 10% for ages below 55 and 20% for ages 55 to 59 are assumed to retire in the first year eligible for unreduced retirement with 30 years of service.

\*\* An additional 20% are assumed to retire in the first year eligible for unreduced retirement with 30 years of service before age 60.

\*\*\* In addition, 100% are assumed to retire with 30 years of service on or before age 50 and 75% are assumed to retire with 30 years of service after age 50 but before age 55.



**SCHEDULE E (continued)**

**RATES OF DEATH BEFORE RETIREMENT:** The RP-2000 Employee Mortality Table projected to 2025 with projection scale BB is used for both males and females while in active service. Representative values of the assumed annual rates of mortality while in active service are as follows:

Age	Males	Females	Age	Males	Females
20	0.0320%	0.0177%	45	0.1399%	0.1043%
25	0.0349	0.0192	50	0.1983	0.1555
30	0.0412	0.0245	55	0.2810	0.2228
35	0.0717	0.0441	60	0.4092	0.3058
40	0.1001	0.0655	65	0.5600	0.4304

**RATES OF DEATHS AFTER RETIREMENT:** The RP-2000 Combined Mortality Table 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. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Representative values of the assumed annual rates of mortality after service retirement are as follows:

Age	Males	Females	Age	Males	Females
40	0.1127%	0.0790%	65	1.1300%	0.8994%
45	0.1609	0.1230	70	1.8697	1.5281
50	0.2474	0.1872	75	3.2147	2.5220
55	0.4246	0.2918	80	5.5160	4.1628
60	0.6985	0.4923	85	9.5631	7.1239

**ADMINISTRATIVE EXPENSES:** Budgeted administrative expenses are added to the normal contribution rate.

**AMORTIZATION METHOD:** Level dollar amortization.

**ASSET METHOD:** Market Value.

**DEATH BENEFITS:** It is assumed that 100% of the membership will select a beneficiary with the male three years older than the female.

**VESTED TERMINATION BENEFITS:** It is assumed that 50% of active members who terminate with 10 or more years of service before retirement will receive a benefit beginning at age 60 and 50% will receive a refund of member contributions.

**SICK LEAVE:** Assumed load on service at retirement for the practice of allowing members to convert forfeited sick leave is as follows:

- Old Plan members who retire with 34 years of service – 4.0%
- Old Plan members who retire on normal retirement – 2.0%
- Old Plan members who retire on early retirement – 1.5%
- All New Plan and GSEPS retirements – 3.0%
- All Law Enforcement retirements – 5.0%

**VALUATION METHOD:** Entry age actuarial cost method.



## SCHEDULE F

### FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

The purpose of this Funding Policy is to state the overall objectives for the Employees' Retirement System of Georgia (System), the benchmarks that will be used to measure progress in achieving those goals, and the methods and assumptions that will be employed to develop the benchmarks. It is the intent of the ERS Board of Trustees that the Funding Policy outlined herein will remain unchanged until the objectives below are met.

#### I. Funding Objectives

The goal in requiring employer and member contributions to the System is to accumulate sufficient assets during a member's employment to fully finance the benefits the member is expected to receive throughout retirement. In meeting this objective, the System will strive to meet the following funding objectives:

- To develop a pattern of contribution rates expressed as a percentage of employer payroll and measured by valuations prepared in accordance with applicable State laws and the principles of practice prescribed by the Actuarial Standards Board.
- To maintain an increasing funded ratio (ratio of actuarial value of assets to actuarial accrued liabilities) that reflects a trend of improved actuarial condition. The long-term objective is to obtain a 100% funded ratio over a reasonable period of future years.
- To maintain adequate asset levels to finance the benefits promised to members and monitor the future demand for liquidity.
- To promote intergenerational equity for taxpayers with respect to contributions required for the benefits provided by the System.

#### II. Measures of Funding Progress

To track progress in achieving the System's funding objectives, the following measures will be determined annually as of the actuarial valuation date (with due recognition that a single year's results may not be indicative of long-term trends):

- **Funded Ratio** – The funded ratio, defined as the actuarial value of assets divided by the actuarial accrued liability, should increase over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial adjustments. The target funded ratio will be 100 percent within 25 years of the valuation date for the first valuation conducted following the adoption of this Policy (i.e. the June 30, 2013 valuation date).
- **Unfunded Actuarial Accrued Liability (UAAL)**
  - **Transitional UAAL** – The UAAL established as of the initial valuation date for which this funding policy is adopted shall be known as the Transitional UAAL.
  - **New Incremental UAAL** – Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit changes, assumption and method changes and experience gains and/or losses that have occurred since the previous valuations.
- **UAAL Amortization Period**
  - The transitional UAAL will be amortized over a closed 25-year period beginning on the initial valuation date for which this funding policy is adopted.
  - Each New Incremental UAAL shall be amortized over a closed 25-year period beginning with the year it is incurred.
- **Employer Contribution Rates**
  - **Employer Normal Contribution Rate** – the contribution rate determined as of the valuation date each year based on the provisions of Georgia Code Section 47-2-55 (1).
  - In each valuation subsequent to the adoption of this funding policy, the required employer contribution rate will be determined as the summation of the employer Normal Contribution Rate, a contribution rate for administrative expenses, the amortization rate for the



## SCHEDULE F (continued)

Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.

- In no event shall the employer contribution rate be less than 0%.
- The valuation methodology, including the amortization of the Unfunded Actuarial Accrued Liability (UAAL), would be expected to maintain reasonably stable contribution rates.

### III. Methods and Assumptions

The annual actuarial valuations providing the measures to assess funding progress will utilize the actuarial methods and assumptions last adopted by the Board based upon the advice and recommendations of the actuary. These include the following primary methods and assumptions:

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal (EAN) actuarial cost method.
- The long-term annual investment rate of return assumption will be:
  - Effective with the June 30, 2013 valuation date, 7.50% net of investment expenses.
  - Effective with the June 30, 2017 valuation date, reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, as long as the following conditions are met:
    - The actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, and
    - The assumed rate of return does not decrease below 7.00% net of investment expenses.
- The actuarial value of assets will be determined by recognizing the annual differences between actual and expected market value of assets over a five-year period, beginning with the June 30, 2013 actuarial valuation.
  - Prior to the June 30, 2013 valuation, the differences between actual and expected market value of assets were recognized over a seven-year period. For the June 30, 2013 valuation, all then-current deferred gains and losses will be recognized immediately, and the initial new five-year period will begin immediately thereafter.

The employer contribution rates determined in an annual actuarial valuation will be at least sufficient to satisfy the annual normal cost of the System and amortize the UAAL as a level dollar amount over a period not to exceed 25 years (for the UAAL as of the June 30, 2013 valuation date, and for each successive year of gains and losses incurred in years following the June 30, 2013 valuation date). However in no event shall the employer contribution rate be less than 0%.

The actuary shall conduct an investigation into the System's experience at least every five years and utilize the results of the investigation to form the basis for recommended assumptions and methods. Any changes to the recommended assumptions and methods that are approved by the Board will be reflected in this Policy.

### IV. Funding Policy Progress

The Board will periodically have actuarial projections of the valuation results performed to assess the current and expected future progress towards the overall funding goals of the System. These periodic projections will provide the expected valuation results over at least a 30-year period. The projected measures of funding progress and the recent historical trend provided in valuations will provide important information for the Board's assessment of the System's funding progress.

Adopted: March 15, 2018