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EMPLOYEES'
RETIREMENT SYSTEM
OF GEORGIA

GASB STATEMENT NO. 75 REPORT

**For the State Employees' Assurance Department
Retired and Vested Inactive Members
Trust Fund**

PREPARED AS OF JUNE 30, 2020

FOR FINANCIAL REPORTING AS OF JUNE 30, 2021





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

April 20, 2021

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

Dear Members of the Board:

Presented in this report is information to assist the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 75 for the participating employers. The information is presented for the one-year period ending June 30, 2020. GASB Statement No. 75 (GASB 75) establishes accounting and financial reporting requirements for governmental employers who have other postemployment benefits (OPEB) plans. This report has been prepared as of June 30, 2020 (Measurement Date) for financial reporting as of June 30, 2021 (Reporting Date). The calculations in this report have been made on a basis that is consistent with our understanding of the accounting standard.

The annual actuarial valuation performed as of June 30, 2019 was used as the basis for much of the information presented as of June 30, 2020 in this report. The valuation was based upon data provided by the Retirement System staff, concerning active, inactive, and retired members along with pertinent and financial information.

To the best of our knowledge, the information contained in this report is complete and accurate. These calculations were performed by, and under the supervision of, independent consulting actuaries with experience in performing valuations for public retirement systems and retiree health benefit plans. In addition, the valuation was prepared in accordance with generally accepted actuarial principles and practices as well as with Actuarial Standards of Practice prescribed by the Actuarial Standards Board.

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 next 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.



Board of Trustees
April 20, 2021
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The calculations are based on the current provisions of the Plan, and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the Plan. In addition, the calculations were completed in compliance with the laws governing the Plan. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 75 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.

Respectfully submitted,

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

Edward J. Koebel, EA, FCA, MAA
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. 75
STATE EMPLOYEES' ASSURANCE DEPARTMENT
RETIRED AND VESTED INACTIVE MEMBERS TRUST FUND
PREPARED AS OF JUNE 30, 2020

SECTION I – SUMMARY OF COLLECTIVE AMOUNTS
(\$ IN THOUSANDS)

Valuation Date (VD):	June 30, 2019
Measurement Date (MD):	June 30, 2020
Reporting Date (RD):	June 30, 2021
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.30%
Municipal Bond Index Rate at Measurement Date	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%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$ 972,700
Fiduciary Net Position (FNP)	<u>1,256,718</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ (284,018)
FNP as a percentage of TOL	129.20%
Collective OPEB Expense:	\$ (22,540)
Deferred Outflow of Resources:	\$ 5,108
Deferred Inflow of Resources:	\$ 2,640



SECTION II – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 75 (GASB 75), *“Accounting and Financial Reporting for Postemployment Benefit Plans other than Pension”* in June 2015. The effective date for reporting under GASB 75 is plan years beginning after June 15, 2017. The State Employees’ Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD) is a cost-sharing multiple employer plan. Members of the SEAD are certain participants in the Employees’ Retirement System of Georgia (ERS), the Judicial Retirement System of Georgia (JRS), and the Legislative Retirement System of Georgia (LRS.)

This report, prepared as of June 30, 2020 (the Measurement Date), presents information to assist the SEAD in providing the required information under GASB 75 to participating employers. Much of the material provided in this report, including the Net OPEB Liability, is based on the results of the GASB 74 report for the SEAD, which was issued August 27, 2020. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

The Net OPEB Liability (NOL) shown in the GASB Statement No. 74 Report for the State Employees’ Assurance Department Retired and Vested Inactive Members Trust Fund Prepared as of June 30, 2020 and submitted August 27, 2020 is the collective NOL used for purposes of GASB 75. Please refer to that report for the derivation of the collective NOL.

OPEB Expense (OE) includes amounts for Service Cost (the Normal Cost under Entry Age Normal (EAN) for the year), interest on the TOL, employee contributions, administrative expenses, other cash flows during the year, recognition of increases/decreases in the TOL due to changes in the benefit structure, actual versus expected experience, actuarial assumption changes, and recognition of investment gains/losses. The actual experience and assumption change impacts are recognized over the average expected remaining service life of the Plan membership as of the beginning of the measurement period, while investment gains/losses are recognized equally over five years. The development of the OE 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.

Since there are currently no required employer contributions to SEAD, these collective amounts have been allocated based on fiscal year payroll of SEAD members during the measurement period to determine the proportionate share associated with each participating employer. If employer contributions were required, SEAD would receive contributions directly from the State Department of Revenue (DOR) and from the State Courts for certain members of ERS who are employees of certain participating employers. The State would make contributions to SEAD for its employees who are members of JRS and also on behalf of members of JRS who are employees of the participating county employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB 75 and the DOR, State Courts, and the State of Georgia are treated as a nonemployer contributing entities in SEAD.



For these employers that would not contribute directly to the SEAD, there is no NOL or deferred inflows or outflows to report in their financial statements. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective NOL that is associated with the employer. In addition, each of these employers must recognize the total OE associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective OE associated with the employer.

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

Based on these percentages we have determined the proportionate share amounts of the NOL, OE and Deferred Inflows and Deferred Outflows associated with each participating employer. These amounts are shown in Schedule B.

Section II of this report is a summary of the principal results of the collective amounts under GASB 75. Section III provides the results of all the necessary calculations, presented in the order laid out in GASB 75 for note disclosure and Section V shows the Required Supplementary Information (RSI).

The sections that follow provide the results of all the required calculations, presented in the order laid out in GASB 75 for note disclosure and Required Supplementary Information (RSI).



SECTION III – FINANCIAL STATEMENT NOTES

The material presented herein will follow the order presented in GASB 75. Paragraph numbers are provided for ease of reference.

Paragraph 92 and 93(a)-(d): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TOL. The complete set of actuarial assumptions utilized in developing the TOL are outlined in Schedule E. The TOL was determined by an actuarial valuation as of June 30, 2019, using the following key actuarial assumptions:

Inflation	2.75 percent
Salary increases	
ERS	3.25 – 7.00 percent
JRS	4.50 percent
LRS	N/A
Investment rate of return	7.30 percent compounded annually, net of investment expense, including inflation
Healthcare cost trend rate	N/A

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. There is a margin for future mortality improvement in the tables used by the Fund.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies for the three pension systems that have members participating in the Fund, covering the period from 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.

93(e) Sensitivity analysis: disclosure of the sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rate. N/A.



Paragraph 94 (a)-(f): The OPEB plan investments are co-mingled with the investments of all pension plans administered by the Employees Retirement System of Georgia. The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and 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 most recent target asset allocation and best estimates of arithmetic real rates of return as provided by the Fund for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	-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 OPEB liability was 7.30 percent. The projection of cash flows used to determine the discount rate assumed that plan member insurance premiums 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 OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Paragraph 94(g): This paragraph requires disclosure of the sensitivity of the NOL to changes in the the discount rate. The following exhibit presents the NOL of the Plan, calculated using the discount rate of 7.30 percent, as well as the Plan's NOL 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%)
Fund's net OPEB liability	\$(157,545)	\$(284,018)	\$(388,280)



Paragraph 96(a): This paragraph requires the disclosure of the employer's proportionate share of the Collective NOL and if an employer has as special funding situation, the portion of the nonemployer contributing entities proportionate share of the collective NOL that is associated with the employer. These amounts are shown in Schedule B.

Paragraph 96(b): This paragraph requires disclosure of the employer's proportion of the collective NOL and the change in the proportion since the prior measurement date. These amounts are shown in Schedule A.

Paragraph 96(c): June 30, 2019 is the actuarial valuation date upon which the TOL is based. The result is rolled forward using standard actuarial techniques to the measurement date. The procedure used to determine the TOL as of June 30, 2020 is shown on page 7 of the GASB 74 report for SEAD submitted August 27, 2020.

Paragraphs 96(d): There were no changes in assumptions that affected the measurement of the TOL since the prior measurement date.

Paragraphs 96(e): There were no changes of benefit terms that affected the measurement of the TOL since the prior measurement date.

Paragraph 96(f): There were no changes between the measurement date of the collective net OPEB liability and the employer's reporting date.

Paragraph 96(g): Please see Section V of the report for the development of the collective OPEB expense. The OE for each employer is shown in Schedule B.

Paragraph 96(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 OPEB expense they are labeled deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. As noted in the previous section, 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 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 following table provides a summary of the collective deferred inflows and outflows of resources as of the Measurement Date.

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$ 74	\$ 2,640
Changes of assumptions	0	0
Net difference between projected and actual earnings on plan investments	<u>5,034</u>	<u>0</u>
Total	<u>\$ 5,108</u>	<u>\$ 2,640</u>

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



Collective Deferred Outflows and Inflows for Differences between Expected and Actual 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	\$0	\$4,670	2.3	\$0	\$0	\$0	\$4,670	\$0	\$2,030	\$0	\$2,640
2019	366	0	2.5	220	0	0	0	146	0	74	0
2018	4,697	0	2.7	1,217	0	0	0	1,217	0	0	0
2017	0	0	3.0	0	0	0	0	0	0	0	0
Total				<u>\$1,437</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,670</u>			<u>\$74</u>	<u>\$2,640</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	2.3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2019	0	0	2.5	0	0	0	0	0	0	0	0
2018	22,085	0	2.7	5,725	0	0	0	5,725	0	0	0
2017	0	0	3.0	0	0	0	0	0	0	0	0
Total				<u>\$5,725</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	\$23,276	\$0	5.0	\$0	\$0	\$23,276	\$0	\$4,655	\$0	\$18,621	\$0
2019	6,368	0	5.0	5,094	0	0	0	1,274	0	3,820	0
2018	0	18,698	5.0	0	11,218	0	0	0	3,740	0	7,478
2017	0	49,641	5.0	0	19,857	0	0	0	9,928	0	9,929
Total				<u>\$5,094</u>	<u>\$31,075</u>	<u>\$23,276</u>	<u>\$0</u>			<u>\$22,441</u>	<u>\$17,407</u>
Net difference between projected and actual earnings on investments										\$5,034	



Summary of Collective Deferred Outflows and Inflows (\$ thousands)					
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2020	2.3	\$0	\$0	\$0	\$0
2019	2.5	220	0	146	74
2018	2.7	1,217	0	1,217	0
2017	3.0	0	0	0	0
Difference between expected and actual assumptions					
2020	2.3	\$0	\$0	\$0	\$0
2019	2.5	0	0	0	0
2018	2.7	5,725	0	5,725	0
2017	3.0	0	0	0	0
Difference between projected and actual earnings					
2020	5.0	\$0	\$23,276	\$4,655	\$18,621
2019	5.0	0	5,094	1,274	3,820
2018	5.0	0	(11,218)	(3,740)	(7,478)
2017	5.0	0	(19,857)	(9,928)	(9,929)
Subtotal					\$5,034
Total Deferred Outflows of Resources		<u>\$7,162</u>	<u>(\$2,705)</u>	<u>(\$651)</u>	<u>\$5,108</u>
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2020	2.3	\$0	\$4,670	\$2,030	\$2,640
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
2017	3.0	0	0	0	0
Difference between expected and actual assumptions					
2020	2.3	\$0	\$0	\$0	\$0
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
2017	3.0	0	0	0	0
Difference between projected and actual earnings					
2020	5.0	\$0	\$0	\$0	\$0
2019	5.0	(5,094)	0	(5,094)	0
2018	5.0	11,218	0	11,218	0
2017	5.0	19,857	0	19,857	0
Subtotal					\$0
Total Deferred Inflows of Resources		<u>\$25,981</u>	<u>\$4,670</u>	<u>\$28,011</u>	<u>\$2,640</u>



Paragraph 96(i): The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Deferred Amounts to be recognized in Fiscal Years Ending	
	Deferred Outflows / (Inflows) of Resources (\$ thousands)
Year 1	(\$9,696)
Year 2	\$1,581
Year 3	\$5,927
Year 4	\$4,656
Year 5	\$0
Thereafter	\$0

Paragraph 96(j): The amount of revenue recognized for the support provided by non-employer contributing entities for the participating employers. The Plan will provide this information.



SECTION IV – OPEB EXPENSE

The OPEB Expense (OE) consists of a number of different items. GASB 75 refers to the first item as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the TOL at the Discount Rate in effect as of the Prior Measurement Date.

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

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

Benefit changes, which are reflected immediately, will increase OE, if there is a benefit improvement for existing Plan members, or decrease OE, if there is a benefit reduction. For the year ended June 30, 2020, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL 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 6.7. 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 2.3 years.

The last item under changes in TOL 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 2.3 years.

Member contributions for the year and projected earnings on the FNP at the discount rate serve to reduce the expense. One-fifth of current-period difference between actual and projected earning on the FNP are recognized in the OPEB expense.

The current year portions of previously determined experience and assumption amounts, recognized as Deferred Outflows of Resources and Deferred Inflows of Resources are included. Deferred Outflows of Resources are added to the OE while Deferred Inflows of Resources are subtracted from the OE. Finally, other miscellaneous items are included.



Collective OPEB Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost	\$ 3,237
Interest on the TOL and net cash flow	\$ 67,796
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ (2,030)
Expensed portion of current-period changes of assumptions	\$ 0
Member contributions	\$ (3,088)
Projected earnings on plan investments	\$ (88,524)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ 4,655
Administrative expense	\$ 720
Other	\$ 0
Recognition of beginning deferred outflows and inflows of resources as OPEB expense	<u>\$ (5,306)</u>
Collective OPEB Expense	<u>\$ (22,540)</u>



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

Paragraph 98: Information about factors that significantly affect trends in the amounts in the schedules required by paragraph 98 should be presented as notes to the schedule. Comments on additional years will be added as they occur.

Changes of benefit terms. None.

Changes of assumptions.

On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Plan. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases. The expectation of retired life mortality was changed to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

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 the 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 Normal
Amortization method	Level dollar, open
Remaining amortization period	Infinite
Asset valuation method	Fair value of assets
Inflation	2.75 percent
Salary increase	
ERS	3.25 – 7.00 percent
JRS	4.50 percent
LRS	N/A
Healthcare Cost Trend Rate	N/A
Investment rate of return	7.40 percent, including inflation



SCHEDULE A

**State Employees' Assurance Department Retired and Vested Inactive Members
Schedule of Employer and Nonemployer Allocations as of June 30, 2019 and June 30, 2020**

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2019 Covered Payroll</u>	<u>2019 Employer Allocation Percentage</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>
		<u>LRS</u>				
STAT	444	General Assembly of Georgia	\$1,180,199.58	0.092531%	\$1,133,333.84	0.095115%
		<u>JRS</u>				
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$1,723,484.00	0.135126%	\$1,723,678.88	0.144659%
STAT	436	Superior Courts of Georgia	14,588,510.17	1.143777%	13,762,912.67	1.155046%
STAT	442	Georgia Department of Law	484,368.08	0.037976%	447,249.24	0.037535%
STAT	444	General Assembly of Georgia	143,270.01	0.011233%	134,790.30	0.011312%
	50-001	Appling County Board of Commissioners	107,863.39	0.008457%	110,837.40	0.009302%
	50-003	Bacon County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-005	Baldwin County Board of Commissioners	60,588.32	0.004750%	60,588.32	0.005085%
	50-014	Brooks County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-015	Bryan County Board of Commissioners	129,713.82	0.010170%	110,475.11	0.009272%
	50-022	Carroll County Board of Commissioners	203,692.46	0.015970%	115,911.38	0.009728%
	50-023	Catoosa County Board of Commissioners	50,000.04	0.003920%	57,500.01	0.004826%
	50-024	Charlton County Board of Commissioners	73,999.92	0.005802%	73,999.92	0.006210%
	50-025	Chatham County Board of Commissioners	453,533.88	0.035558%	450,856.02	0.037838%
	50-027	Chattooga County Board of Commissioners	42,025.10	0.003295%	38,954.05	0.003269%
	50-028	Cherokee County Board of Commissioners	330,662.50	0.025925%	264,530.40	0.022201%
	50-029	Clarke County Board of Commissioners	352,007.17	0.027598%	363,983.92	0.030547%
	50-031	Clayton County Board of Commissioners	382,577.96	0.029995%	304,532.66	0.025558%
	50-032	Clinch County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-033	Cobb County Board of Commissioners	604,180.73	0.047369%	578,745.18	0.048571%
	50-034	Coffee County Board of Commissioners	87,900.00	0.006892%	88,283.32	0.007409%
	50-036	Columbia County Board of Commissioners	264,264.96	0.020719%	167,430.48	0.014052%
	50-038	Coweta County Board of Commissioners	120,252.08	0.009428%	120,252.08	0.010092%
	50-043	Decatur County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-044	Dekalb County Board of Commissioners	529,059.84	0.041480%	534,952.16	0.044896%
	50-047	Dougherty County Board of Commissioners	126,007.93	0.009879%	126,495.86	0.010616%
	50-048	Douglas County Board of Commissioners	132,265.12	0.010370%	132,265.12	0.011100%
	50-051	Effingham County Board of Commissioners	203,917.92	0.015988%	212,074.67	0.017798%
	50-054	Evans County Board of Commissioners	89,610.00	0.007026%	92,249.65	0.007742%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
50-056		Fayette County Board of Commissioners	\$123,753.84	0.009703%	\$125,458.44	0.010529%
50-058		Forsyth County Board of Commissioners	264,529.92	0.020740%	264,529.92	0.022201%
50-060		Fulton County Board of Commissioners	661,324.80	0.051850%	668,690.20	0.056120%
50-063		Glynn County Board of Commissioners	85,285.80	0.006687%	78,178.65	0.006561%
50-064		Gordon County Board of Commissioners	83,632.80	0.006557%	83,632.90	0.007019%
50-065		Grady County Board of Commissioners	17,016.48	0.001334%	0.00	0.000000%
50-067		Gwinnett County Board of Commissioners	529,059.84	0.041480%	404,370.72	0.033937%
50-068		Habersham County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-069		Hall County Board of Commissioners	256,683.78	0.020125%	254,355.74	0.021347%
50-075		Henry County Board of Commissioners	264,529.92	0.020740%	89,439.34	0.007506%
50-081		Jefferson County Board of Commissioners	45,000.00	0.003528%	45,000.00	0.003777%
50-082		Jenkins County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-085		Lamar County Board of Commissioners	113,229.96	0.008878%	113,229.46	0.009503%
50-089		Liberty County Board of Commissioners	219,683.70	0.017224%	224,427.64	0.018835%
50-091		Long County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-092		Lowndes County Board of Commissioners	126,265.10	0.009900%	128,790.22	0.010809%
50-095		Madison County Board of Commissioners	100,000.08	0.007840%	100,000.08	0.008392%
50-097		Mcduffie County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-098		Mcintosh County Board of Commissioners	138,891.12	0.010889%	138,891.12	0.011656%
50-100		Miller County Board of Commissioners	65,400.00	0.005128%	65,400.00	0.005489%
50-101		Mitchell County Board of Commissioners	132,264.96	0.010370%	135,696.84	0.011388%
50-106		Muscogee County Board of Commissioners	294,097.14	0.023058%	299,553.96	0.025140%
50-107		Newton County Board of Commissioners	120,116.62	0.009417%	97,017.27	0.008142%
50-108		Oconee County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-110		Paulding County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-113		Pierce County Board of Commissioners	46,664.41	0.003659%	48,280.57	0.004052%
50-117		Putnam County Board of Commissioners	59,400.00	0.004657%	59,400.00	0.004985%
50-121		Richmond County Board of Commissioners	573,723.05	0.044981%	543,588.87	0.045620%
50-122		Rockdale County Board of Commissioners	132,265.00	0.010370%	132,265.00	0.011100%
50-124		Screven County Board of Commissioners	31,205.16	0.002447%	36,335.46	0.003049%
50-126		Spalding County Board of Commissioners	68,552.34	0.005375%	0.00	0.000000%
50-127		Stephens County Board of Commissioners	34,430.24	0.002699%	34,222.02	0.002872%
50-132		Tattnall County Board of Commissioners	70,881.72	0.005557%	74,471.76	0.006250%
50-136		Thomas County Board of Commissioners	41,250.00	0.003234%	41,250.00	0.003462%
50-137		Tift County Board of Commissioners	114,064.86	0.008943%	114,064.86	0.009573%
50-138		Toombs County Board of Commissioners	36,050.04	0.002826%	35,382.49	0.002969%
50-140		Treutlen County Board of Commissioners	78,000.00	0.006115%	72,150.00	0.006055%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
	50-141	Troup County Board of Commissioners	\$94,660.75	0.007422%	\$0.00	0.000000%
	50-142	Turner County Board of Commissioners	113,479.13	0.008897%	115,121.23	0.009661%
	50-145	Upson County Board of Commissioners	114,999.96	0.009016%	111,250.01	0.009337%
	50-146	Walker County Board of Commissioners	22,253.95	0.001745%	0.00	0.000000%
	50-147	Walton County Board of Commissioners	120,439.74	0.009443%	120,116.62	0.010081%
	50-148	Ware County Board of Commissioners	96,215.86	0.007544%	96,815.62	0.008125%
	50-161	Eighth Judicial Board of Commissioners	324,999.29	0.025481%	324,999.96	0.027275%
		ERS				
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	\$1,675,745.37	0.131383%	\$1,620,471.19	0.135997%
AUTH	913-0913	Lk Lanier Island Dev Authority	169,250.32	0.013270%	170,910.00	0.014344%
AUTH	926-0926	GA Agric Exposition Authority	1,137,315.72	0.089168%	1,118,890.81	0.093902%
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	1,398,219.75	0.109624%	1,344,566.94	0.112842%
AUTH	936-0936	Agric Com Commission-Peanuts	238,999.92	0.018738%	243,779.00	0.020459%
AUTH	955-0955	GA Superior Court Clerks Coop	627,022.42	0.049160%	634,364.30	0.053239%
AUTH	972-0972	GA Federal-State Inspection	2,297,002.62	0.180091%	2,016,511.26	0.169235%
AUTH	973-0973	GA Lottery Corporation	138,131.44	0.010830%	140,052.08	0.011754%
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	0.00	0.000000%	0.00	0.000000%
CHAR	9015	TAPESTRY PUBLIC CHARTER SCHOOL	0.00	0.000000%	0.00	0.000000%
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	0.00	0.000000%	0.00	0.000000%
CHAR	9915	FOOTHILLS CHARTER HIGH SCHOOL	0.00	0.000000%	75,250.05	0.006315%
CORT	51-0217	DeKalb County State Court	1,959,708.84	0.153646%	1,501,940.73	0.126050%
CORT	51-0237	Bibb County State Court	724,164.69	0.056776%	747,440.95	0.062729%
CORT	51-0248	Chatham County State Court	753,605.72	0.059085%	783,410.90	0.065747%
CSBS	361	Lookout Mountain Community Ser	175,170.45	0.013734%	112,424.50	0.009435%
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	457,475.06	0.035867%	361,623.85	0.030349%
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	87,086.56	0.006828%	87,443.04	0.007339%
CSBS	365	Cobb County Community Service	396,248.54	0.031067%	266,927.93	0.022402%
CSBS	366	Douglas Community Service Boar	0.00	0.000000%	51,600.60	0.004331%
CSBS	368	Dekalb Community Service Board	343,514.25	0.026932%	257,451.32	0.021606%
CSBS	369	VIEW POINT HEALTH	377,893.12	0.029628%	326,265.42	0.027382%
CSBS	370	Clayton Community M.H., Substa	178,123.27	0.013965%	121,552.84	0.010201%
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	235,451.41	0.018460%	162,344.60	0.013625%
CSBS	372	PATHWAYS CENTER CSB	136,959.65	0.010738%	137,910.66	0.011574%
CSBS	373	Mcintosh Trail MH, MR and SA C	93,858.72	0.007359%	93,858.72	0.007877%
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	770,328.95	0.060396%	442,725.58	0.037156%
CSBS	375	Phoenix Center	113,533.32	0.008901%	0.00	0.000000%
CSBS	376	Oconee Community Service Board	84,545.47	0.006629%	67,282.96	0.005647%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	\$145,244.29	0.011388%	\$138,093.50	0.011589%
CSBS	378	Ogeechee MH, MR and SA Communi	0.00	0.000000%	0.00	0.000000%
CSBS	379	New Horizons	339,551.79	0.026622%	245,627.48	0.020614%
CSBS	380	Middle Flint Community Service	419,370.36	0.032880%	215,060.74	0.018049%
CSBS	381	CSB OF MIDDLE GEORGIA	645,288.09	0.050592%	519,844.65	0.043628%
CSBS	382	Albany Area Community Service	161,969.91	0.012699%	161,673.67	0.013568%
CSBS	383	The Georgia Pines Community Se	412,173.10	0.032315%	350,994.38	0.029457%
CSBS	384	South Georgia Community Servic	178,551.00	0.013999%	175,011.89	0.014688%
CSBS	385	Pineland Area MH, MR and SA Co	221,031.03	0.017329%	175,403.83	0.014721%
CSBS	386	Satilla Community Service Boar	447,169.08	0.035059%	453,458.70	0.038056%
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	197,407.12	0.015477%	178,372.25	0.014970%
DFAC	127-001	Appling County DFACS	181,158.24	0.014203%	187,376.62	0.015725%
DFAC	127-002	Atkinson County DFACS	36,720.00	0.002879%	37,454.40	0.003143%
DFAC	127-003	Bacon County DFACS	118,842.48	0.009318%	121,219.44	0.010173%
DFAC	127-004	Baker County DFACS	74,021.12	0.005803%	64,131.36	0.005382%
DFAC	127-005	Baldwin County DFACS	385,858.59	0.030252%	207,668.87	0.017429%
DFAC	127-006	Banks County DFACS	107,578.08	0.008434%	82,319.76	0.006909%
DFAC	127-007	Barrow County DFACS	351,165.65	0.027532%	319,157.36	0.026785%
DFAC	127-008	Bartow County DFACS	485,346.30	0.038052%	407,476.71	0.034197%
DFAC	127-009	Ben Hill County DFACS	130,584.42	0.010238%	79,675.55	0.006687%
DFAC	127-010	Berrien County DFACS	318,776.08	0.024993%	242,535.87	0.020355%
DFAC	127-011	Bibb County DFACS	2,220,338.69	0.174080%	1,997,590.03	0.167647%
DFAC	127-012	Bleckley County DFACS	72,519.60	0.005686%	53,594.79	0.004498%
DFAC	127-013	Brantley County DFACS	265,915.63	0.020848%	264,721.63	0.022217%
DFAC	127-014	Brooks County DFACS	154,163.49	0.012087%	130,854.24	0.010982%
DFAC	127-015	Bryan County DFACS	32,806.56	0.002572%	0.00	0.000000%
DFAC	127-016	Bulloch County DFACS	339,618.83	0.026627%	294,571.29	0.024722%
DFAC	127-017	Burke County DFACS	256,330.43	0.020097%	224,380.67	0.018831%
DFAC	127-018	Butts County DFACS	226,673.10	0.017772%	265,815.11	0.022308%
DFAC	127-019	Calhoun County DFACS	80,589.36	0.006318%	81,176.40	0.006813%
DFAC	127-020	Camden County DFACS	382,116.80	0.029959%	369,341.85	0.030997%
DFAC	127-021	Candler County DFACS	59,653.65	0.004677%	40,280.65	0.003381%
DFAC	127-022	Carroll County DFACS	501,293.16	0.039303%	414,861.22	0.034817%
DFAC	127-023	Catoosa County DFACS	199,996.72	0.015680%	183,117.17	0.015368%
DFAC	127-024	Charlton County DFACS	211,156.53	0.016555%	160,328.22	0.013455%
DFAC	127-025	Chatham County DFACS	1,305,753.39	0.102374%	1,132,883.61	0.095077%
DFAC	127-026	Chattahoochee County DFACS	44,546.88	0.003493%	26,505.36	0.002224%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
DFAC	127-027	Chattooga County DFACS	\$363,327.55	0.028486%	\$384,693.13	0.032285%
DFAC	127-028	Cherokee County DFACS	570,187.79	0.044704%	582,612.77	0.048896%
DFAC	127-029	Clarke County DFACS	3,571,410.88	0.280008%	3,625,871.54	0.304300%
DFAC	127-030	Clay County DFACS	177,147.36	0.013889%	188,947.01	0.015857%
DFAC	127-031	Clayton County DFACS	2,987,287.14	0.234211%	2,708,874.02	0.227341%
DFAC	127-032	Clinch County DFACS	134,294.94	0.010529%	145,910.94	0.012246%
DFAC	127-033	Cobb County DFACS	3,368,212.38	0.264076%	3,132,230.50	0.262871%
DFAC	127-034	Coffee County DFACS	1,339,372.09	0.105010%	1,288,602.82	0.108145%
DFAC	127-035	Colquitt County DFACS	458,679.91	0.035962%	366,033.23	0.030719%
DFAC	127-036	Columbia County DFACS	910,802.66	0.071409%	942,856.13	0.079129%
DFAC	127-037	Cook County DFACS	252,527.79	0.019799%	213,391.11	0.017909%
DFAC	127-038	Coweta County DFACS	478,602.45	0.037524%	459,811.65	0.038589%
DFAC	127-039	Crawford County DFACS	150,391.44	0.011791%	153,783.05	0.012906%
DFAC	127-040	Crisp County DFACS	375,178.92	0.029415%	313,596.03	0.026318%
DFAC	127-041	Dade County DFACS	155,111.76	0.012161%	136,602.03	0.011464%
DFAC	127-042	Dawson County DFACS	35,669.44	0.002797%	101,537.59	0.008521%
DFAC	127-043	Decatur County DFACS	544,873.53	0.042719%	527,921.27	0.044306%
DFAC	127-044	Dekalb County DFACS	10,027,091.78	0.786150%	10,419,503.06	0.874452%
DFAC	127-045	Dodge County DFACS	107,142.36	0.008400%	135,210.48	0.011347%
DFAC	127-046	Dooly County DFACS	164,155.20	0.012870%	147,191.45	0.012353%
DFAC	127-047	Dougherty County DFACS	5,266,124.23	0.412878%	4,845,286.60	0.406638%
DFAC	127-048	Douglas County DFACS	834,206.83	0.065404%	781,960.46	0.065626%
DFAC	127-049	Early County DFACS	1,632,892.10	0.128023%	1,620,066.55	0.135963%
DFAC	127-051	Effingham County DFACS	318,980.25	0.025009%	331,176.27	0.027794%
DFAC	127-052	Elbert County DFACS	216,724.80	0.016992%	175,630.04	0.014740%
DFAC	127-053	Emanuel County DFACS	26,066.40	0.002044%	112,046.74	0.009403%
DFAC	127-054	Evans County DFACS	110,366.88	0.008653%	88,866.03	0.007458%
DFAC	127-055	Fannin County DFACS	165,533.66	0.012978%	150,836.24	0.012659%
DFAC	127-056	Fayette County DFACS	548,623.56	0.043013%	541,189.34	0.045419%
DFAC	127-057	Floyd County DFACS	2,300,366.66	0.180355%	2,115,201.18	0.177517%
DFAC	127-058	Forsyth County DFACS	168,278.21	0.013193%	168,874.41	0.014173%
DFAC	127-059	Franklin County DFACS	241,384.62	0.018925%	251,188.13	0.021081%
DFAC	127-060	FULTON COUNTY DFACS	7,092,610.38	0.556079%	6,741,836.51	0.565805%
DFAC	127-061	Gilmer County DFACS	119,674.74	0.009383%	133,983.03	0.011244%
DFAC	127-062	Glascock County DFACS	112,711.11	0.008837%	107,321.04	0.009007%
DFAC	127-063	Glynn County DFACS	742,857.86	0.058242%	749,586.25	0.062909%
DFAC	127-064	Gordon County DFACS	490,671.38	0.038470%	399,959.71	0.033566%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
DFAC	127-065	Grady County DFACS	\$357,340.43	0.028016%	\$296,201.83	0.024859%
DFAC	127-066	Greene County DFACS	369,794.33	0.028993%	347,812.30	0.029190%
DFAC	127-067	Gwinnett County DFACS	4,234,974.74	0.332033%	3,990,015.87	0.334860%
DFAC	127-068	Habersham County DFACS	332,461.71	0.026066%	355,246.22	0.029814%
DFAC	127-069	Hall County DFACS	1,621,006.15	0.127091%	1,616,745.60	0.135685%
DFAC	127-070	Hancock County DFACS	69,468.36	0.005446%	75,003.36	0.006295%
DFAC	127-071	Haralson County DFACS	219,375.36	0.017200%	228,733.17	0.019196%
DFAC	127-072	Harris County DFACS	158,727.03	0.012445%	143,703.30	0.012060%
DFAC	127-073	Hart County DFACS	392,688.15	0.030788%	330,252.00	0.027716%
DFAC	127-074	Heard County DFACS	289,763.40	0.022718%	276,745.23	0.023226%
DFAC	127-075	Henry County DFACS	915,799.50	0.071801%	921,904.75	0.077370%
DFAC	127-076	Houston County DFACS	1,203,055.67	0.094323%	1,218,868.66	0.102293%
DFAC	127-077	Irwin County DFACS	219,669.54	0.017223%	213,299.87	0.017901%
DFAC	127-078	Jackson County DFACS	200,457.05	0.015716%	187,082.05	0.015701%
DFAC	127-079	Jasper County DFACS	40,994.81	0.003214%	0.00	0.000000%
DFAC	127-080	Jeff Davis County DFACS	363,345.49	0.028487%	281,415.91	0.023618%
DFAC	127-081	Jefferson County DFACS	180,851.13	0.014179%	114,241.78	0.009588%
DFAC	127-082	Jenkins County DFACS	183,689.80	0.014402%	202,413.49	0.016987%
DFAC	127-083	Johnson County DFACS	148,634.78	0.011653%	150,285.63	0.012613%
DFAC	127-084	Jones County DFACS	363,404.24	0.028492%	365,099.71	0.030641%
DFAC	127-085	Lamar County DFACS	243,427.20	0.019085%	194,819.82	0.016350%
DFAC	127-086	Lanier County DFACS	129,395.80	0.010145%	99,942.48	0.008388%
DFAC	127-087	Laurens County DFACS	2,297,036.73	0.180094%	4,576,156.13	0.384052%
DFAC	127-088	Lee County DFACS	181,677.50	0.014244%	205,698.57	0.017263%
DFAC	127-089	Liberty County DFACS	454,436.86	0.035629%	438,189.08	0.036775%
DFAC	127-090	Lincoln County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-091	Long County DFACS	60,183.84	0.004719%	57,786.68	0.004850%
DFAC	127-092	Lowndes County DFACS	896,494.72	0.070287%	851,401.98	0.071454%
DFAC	127-093	Lumpkin County DFACS	183,664.72	0.014400%	161,318.54	0.013539%
DFAC	127-094	Macon County DFACS	111,387.36	0.008733%	105,799.45	0.008879%
DFAC	127-095	Madison County DFACS	228,918.62	0.017948%	192,862.39	0.016186%
DFAC	127-096	Marion County DFACS	56,281.90	0.004413%	44,636.15	0.003746%
DFAC	127-097	Mcduffie County DFACS	355,126.50	0.027843%	255,444.14	0.021438%
DFAC	127-098	Mcintosh County DFACS	35,313.69	0.002769%	0.00	0.000000%
DFAC	127-099	Meriwether County DFACS	353,299.84	0.027700%	343,118.28	0.028796%
DFAC	127-101	Mitchell County DFACS	191,083.42	0.014981%	181,890.88	0.015265%
DFAC	127-102	Monroe County DFACS	232,887.90	0.018259%	222,193.85	0.018648%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
DFAC	127-103	Montgomery County DFACS	\$165,690.36	0.012991%	\$148,229.28	0.012440%
DFAC	127-104	Morgan County DFACS	128,459.28	0.010072%	140,388.55	0.011782%
DFAC	127-105	Murray County DFACS	330,298.96	0.025896%	348,691.93	0.029264%
DFAC	127-106	Muscogee County DFACS	1,355,060.67	0.106240%	1,153,413.54	0.096800%
DFAC	127-107	Newton County DFACS	840,532.71	0.065900%	698,170.57	0.058594%
DFAC	127-108	Oconee County DFACS	25,468.55	0.001997%	0.00	0.000000%
DFAC	127-110	Paulding County DFACS	276,614.08	0.021687%	318,512.13	0.026731%
DFAC	127-111	Peach County DFACS	442,889.42	0.034724%	365,503.94	0.030675%
DFAC	127-112	Pickens County DFACS	297,011.34	0.023286%	209,713.60	0.017600%
DFAC	127-113	Pierce County DFACS	128,315.42	0.010060%	123,885.84	0.010397%
DFAC	127-114	Pike County DFACS	75,811.76	0.005944%	134,489.38	0.011287%
DFAC	127-115	Polk County DFACS	751,920.79	0.058953%	670,216.18	0.056248%
DFAC	127-116	Pulaski County DFACS	74,560.48	0.005846%	30,010.08	0.002519%
DFAC	127-117	Putnam County DFACS	1,308,175.99	0.102564%	1,119,707.04	0.093971%
DFAC	127-118	Quitman County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-119	Rabun County DFACS	256,121.86	0.020081%	212,963.40	0.017873%
DFAC	127-120	Randolph County DFACS	84,754.26	0.006645%	63,287.92	0.005311%
DFAC	127-121	Richmond County DFACS	1,960,276.51	0.153691%	1,953,246.53	0.163925%
DFAC	127-122	Rockdale County DFACS	282,182.23	0.022124%	269,543.91	0.022621%
DFAC	127-123	Schley County DFACS	84,247.35	0.006605%	61,387.20	0.005152%
DFAC	127-124	Screven County DFACS	94,451.00	0.007405%	87,748.80	0.007364%
DFAC	127-125	Seminole County DFACS	309,031.74	0.024229%	274,558.35	0.023042%
DFAC	127-126	Spalding County DFACS	2,268,626.01	0.177866%	1,788,931.14	0.150135%
DFAC	127-127	Stephens County DFACS	324,675.12	0.025455%	292,529.27	0.024550%
DFAC	127-128	Stewart County DFACS	120,307.68	0.009432%	109,956.86	0.009228%
DFAC	127-129	Sumter County DFACS	2,519,436.78	0.197530%	2,610,164.70	0.219057%
DFAC	127-130	Talbot County DFACS	173,319.36	0.013589%	173,685.24	0.014576%
DFAC	127-131	Taliaferro County DFACS	36,095.76	0.002830%	36,095.76	0.003029%
DFAC	127-132	Tattnall County DFACS	148,033.20	0.011606%	84,256.35	0.007071%
DFAC	127-133	Taylor County DFACS	50,056.48	0.003925%	31,555.74	0.002648%
DFAC	127-134	Telfair County DFACS	245,507.43	0.019248%	194,769.78	0.016346%
DFAC	127-135	Terrell County DFACS	185,421.12	0.014537%	189,129.60	0.015873%
DFAC	127-136	Thomas County DFACS	501,801.52	0.039343%	494,695.83	0.041517%
DFAC	127-137	Tift County DFACS	698,479.98	0.054763%	703,058.97	0.059004%
DFAC	127-138	Toombs County DFACS	226,412.34	0.017751%	206,641.60	0.017342%
DFAC	127-139	Towns County DFACS	25,999.92	0.002038%	26,520.00	0.002226%
DFAC	127-140	Treutlen County DFACS	62,667.10	0.004913%	98,602.63	0.008275%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
DFAC	127-141	Troup County DFACS	\$697,166.07	0.054660%	\$759,798.66	0.063766%
DFAC	127-142	Turner County DFACS	33,887.07	0.002657%	0.00	0.000000%
DFAC	127-143	Twiggs County DFACS	147,142.40	0.011536%	100,898.84	0.008468%
DFAC	127-144	Union County DFACS	214,640.69	0.016828%	198,624.91	0.016670%
DFAC	127-145	Upson County DFACS	271,272.72	0.021268%	312,540.56	0.026230%
DFAC	127-146	Walker County DFACS	239,702.58	0.018793%	294,376.09	0.024705%
DFAC	127-147	Walton County DFACS	293,652.40	0.023023%	207,352.93	0.017402%
DFAC	127-148	Ware County DFACS	424,571.71	0.033288%	412,922.57	0.034654%
DFAC	127-149	Warren County DFACS	65,647.52	0.005147%	66,960.72	0.005620%
DFAC	127-150	Washington County DFACS	246,679.68	0.019340%	256,777.54	0.021550%
DFAC	127-151	Wayne County DFACS	271,178.94	0.021261%	239,528.86	0.020102%
DFAC	127-152	Webster County DFACS	164,632.78	0.012908%	171,180.74	0.014366%
DFAC	127-153	Wheeler County DFACS	38,926.80	0.003052%	39,705.36	0.003332%
DFAC	127-154	White County DFACS	73,098.96	0.005731%	20,268.96	0.001701%
DFAC	127-155	Whitfield County DFACS	1,836,288.03	0.143970%	1,458,219.41	0.122380%
DFAC	127-156	Wilcox County DFACS	149,312.16	0.011706%	129,360.46	0.010857%
DFAC	127-157	Wilkes County DFACS	143,314.80	0.011236%	125,013.39	0.010492%
DFAC	127-158	Wilkinson County DFACS	122,998.24	0.009643%	113,596.32	0.009534%
DFAC	127-159	Worth County DFACS	254,399.91	0.019946%	234,478.06	0.019678%
HLTH	128-001	Appling County Health Dept	165,777.73	0.012997%	165,721.42	0.013908%
HLTH	128-002	Atkinson County Health Dept	86,778.27	0.006804%	94,770.00	0.007954%
HLTH	128-003	Bacon County Health Dept	148,670.41	0.011656%	160,951.58	0.013508%
HLTH	128-004	Baker County Health Dept	185,941.51	0.014578%	204,083.03	0.017128%
HLTH	128-005	Baldwin County Health Dept	291,215.76	0.022832%	268,317.78	0.022518%
HLTH	128-006	Banks County Health Dept	52,518.72	0.004118%	54,238.80	0.004552%
HLTH	128-007	Barrow County Public Health	300,840.42	0.023587%	242,039.06	0.020313%
HLTH	128-008	Bartow County Health Dept	333,063.84	0.026113%	293,200.16	0.024607%
HLTH	128-009	Ben Hill County Health Dept	91,147.92	0.007146%	92,970.96	0.007803%
HLTH	128-010	Berrien County Health Dept	36,964.08	0.002898%	37,703.28	0.003164%
HLTH	128-011	Bibb County Health Dept	715,657.01	0.056109%	610,344.30	0.051223%
HLTH	128-012	Bleckley Co. Health Dept	87,176.32	0.006835%	36,078.24	0.003028%
HLTH	128-013	Brantley County Health Dept	98,065.70	0.007689%	106,176.02	0.008911%
HLTH	128-014	Brooks County Health Dept	88,086.74	0.006906%	86,038.76	0.007221%
HLTH	128-015	Bryan County Health Dept	266,245.22	0.020874%	202,979.22	0.017035%
HLTH	128-016	Bulloch County Physical Health	269,186.59	0.021105%	263,295.89	0.022097%
HLTH	128-017	Burke County Health Dept	329,964.48	0.025870%	344,883.00	0.028944%
HLTH	128-018	Butts County Health Dept	52,215.12	0.004094%	53,259.36	0.004470%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
HLTH	128-019	Calhoun County Health Dept	\$45,037.55	0.003531%	\$32,790.12	0.002752%
HLTH	128-020	Camden County Health Dept	256,039.14	0.020074%	206,588.80	0.017338%
HLTH	128-021	Candler County Health Dept	99,673.53	0.007815%	102,472.78	0.008600%
HLTH	128-022	Carroll County Health Dept	470,455.43	0.036885%	303,180.35	0.025444%
HLTH	128-023	Catoosa County Health Dept	145,071.70	0.011374%	128,354.16	0.010772%
HLTH	128-024	Charlton County Health Dept	107,326.15	0.008415%	152,170.37	0.012771%
HLTH	128-025	Chatham County Health Dept	2,382,319.25	0.186780%	2,150,344.80	0.180467%
HLTH	128-026	Chattahoochee County Health Dept	77,958.12	0.006112%	51,744.25	0.004343%
HLTH	128-027	Chattooga County Health Dept	279,231.12	0.021892%	297,780.48	0.024991%
HLTH	128-028	Cherokee County Health Dept	3,448,021.70	0.270334%	3,320,954.85	0.278710%
HLTH	128-029	Clarke County Health Dept	1,229,135.50	0.096367%	1,249,381.35	0.104854%
HLTH	128-030	Clay County Health Dept	28,761.60	0.002255%	31,872.60	0.002675%
HLTH	128-031	Clayton County Health Dept	1,306,053.43	0.102398%	1,383,102.14	0.116076%
HLTH	128-032	Clinch County Health Dept	109,118.06	0.008555%	89,312.76	0.007496%
HLTH	128-033	Cobb County Health Dept	3,508,834.39	0.275102%	2,968,572.47	0.249136%
HLTH	128-034	Coffee County Health Dept	255,625.58	0.020042%	225,171.24	0.018897%
HLTH	128-035	Colquitt County Health Dept	591,709.38	0.046392%	572,243.38	0.048025%
HLTH	128-036	Columbia County Health Dept	555,618.81	0.043562%	425,674.26	0.035725%
HLTH	128-037	Cook County Health Dept	91,980.35	0.007211%	95,727.44	0.008034%
HLTH	128-038	Coweta County Health Dept	462,598.31	0.036269%	446,787.07	0.037496%
HLTH	128-039	Crawford County Health Dept	98,350.56	0.007711%	100,317.60	0.008419%
HLTH	128-040	Crisp County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-041	Dade County Health Dept	143,328.72	0.011237%	149,061.84	0.012510%
HLTH	128-042	Dawson County Health Dept	299,248.64	0.023462%	310,989.51	0.026100%
HLTH	128-043	Decatur County Health Dept	204,977.44	0.016071%	195,222.54	0.016384%
HLTH	128-044	Dekalb County Health Dept	6,037,777.72	0.473377%	5,503,706.46	0.461896%
HLTH	128-045	Dodge County Health Dept	169,281.60	0.013272%	63,647.52	0.005342%
HLTH	128-046	Dooly County Health Dept	8,432.76	0.000661%	0.00	0.000000%
HLTH	128-047	Dougherty County Health Dept	623,371.33	0.048874%	543,834.19	0.045641%
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	2,801,276.36	0.219627%	2,594,698.81	0.217759%
HLTH	128-048	Douglas County Health Dept	307,751.48	0.024129%	315,211.28	0.026454%
HLTH	128-049	Early County Health Dept	84,078.73	0.006592%	88,140.00	0.007397%
HLTH	128-050	Echols County Health Dept	33,908.88	0.002659%	17,293.56	0.001451%
HLTH	128-051	Effingham County Health Dept	210,749.44	0.016523%	225,545.52	0.018929%
HLTH	128-052	Elbert County Health Dept	103,973.39	0.008152%	105,652.40	0.008867%
HLTH	128-053	Emanuel County Health Dept	282,405.54	0.022141%	271,598.16	0.022794%
HLTH	128-054	Evans County Health Dept	56,328.20	0.004416%	63,431.76	0.005323%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
HLTH	128-055	Fannin County Health Dept	\$259,755.36	0.020365%	\$206,429.76	0.017325%
HLTH	128-056	Fayette County Health Dept	436,370.49	0.034213%	449,433.54	0.037718%
HLTH	128-057	Floyd County Health Dept	1,929,272.99	0.151260%	1,928,706.25	0.161866%
HLTH	128-058	Forsyth County Health Dept	238,653.90	0.018711%	244,498.31	0.020519%
HLTH	128-059	Franklin County Health Dept	190,465.42	0.014933%	218,162.70	0.018309%
HLTH	128-061	Gilmer County Health Dept	307,871.38	0.024138%	263,655.84	0.022127%
HLTH	128-062	Glascocock County Health Dept	62,227.26	0.004879%	63,784.44	0.005353%
HLTH	128-063	Glynn County Health Dept	1,865,635.46	0.146271%	1,852,078.58	0.155435%
HLTH	128-064	Gordon County Health Dept	573,658.10	0.044976%	590,865.12	0.049588%
HLTH	128-065	Grady County Health Dept	179,357.03	0.014062%	172,341.35	0.014464%
HLTH	128-066	Greene County Health Dept	133,297.96	0.010451%	137,947.18	0.011577%
HLTH	128-067	Gwinnett County Health Dept	5,485,578.40	0.430083%	5,058,745.99	0.424553%
HLTH	128-068	Habersham County Health Dept	110,117.76	0.008634%	104,862.56	0.008801%
HLTH	128-069	Hall County Health Dept	2,404,413.28	0.188512%	2,173,579.81	0.182417%
HLTH	128-070	Hancock County Health Dept	148,440.78	0.011638%	137,276.40	0.011521%
HLTH	128-071	Haralson County Health Dept	219,295.29	0.017193%	212,499.60	0.017834%
HLTH	128-072	Harris County Health Dept	115,389.84	0.009047%	127,871.52	0.010732%
HLTH	128-073	Hart County Health Dept	73,490.64	0.005762%	42,957.66	0.003605%
HLTH	128-074	Heard County Health Dept	47,368.40	0.003714%	19,436.17	0.001631%
HLTH	128-075	Henry County Health Dept	523,780.92	0.041066%	467,589.94	0.039242%
HLTH	128-076	Houston County Health Dept	2,513,652.19	0.197077%	2,410,241.39	0.202278%
HLTH	128-077	Irwin County Health Dept	88,812.72	0.006963%	90,588.96	0.007603%
HLTH	128-078	Jackson County Health Dept	29,035.80	0.002276%	2,427.58	0.000204%
HLTH	128-079	Jasper County Health Dept	51,270.00	0.004020%	52,295.52	0.004389%
HLTH	128-080	Jeff Davis County Health Dept	187,321.78	0.014687%	197,343.12	0.016562%
HLTH	128-081	Jefferson County Health Dept	89,941.92	0.007052%	79,674.17	0.006687%
HLTH	128-082	Jenkins County Health Dept	56,670.64	0.004443%	57,649.00	0.004838%
HLTH	128-083	Johnson County Health Dept	35,046.00	0.002748%	35,747.04	0.003000%
HLTH	128-084	Jones County Health Dept	146,727.82	0.011504%	89,482.80	0.007510%
HLTH	128-085	Lamar County Health Dept	105,938.64	0.008306%	108,057.60	0.009069%
HLTH	128-087	Laurens County Health Dept	2,061,301.53	0.161611%	2,017,837.56	0.169346%
HLTH	128-088	Lee County Health Dept	261,290.18	0.020486%	264,978.95	0.022238%
HLTH	128-089	Liberty County Health Dept	530,884.18	0.041623%	531,270.12	0.044587%
HLTH	128-090	Lincoln County Health Dept	10,098.92	0.000792%	0.00	0.000000%
HLTH	128-091	Long County Health Dept	28,735.44	0.002253%	30,174.24	0.002532%
HLTH	128-092	Lowndes County Health Dept	2,522,568.28	0.197776%	2,411,438.59	0.202379%
HLTH	128-093	Lumpkin County Health Dept	215,590.12	0.016903%	219,757.38	0.018443%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
HLTH	128-094	Macon County Health Dept	\$111,729.00	0.008760%	\$123,884.22	0.010397%
HLTH	128-095	Madison County Health Dept	118,866.68	0.009319%	122,196.19	0.010255%
HLTH	128-096	Marion County Health Dept	87,054.96	0.006825%	96,471.16	0.008096%
HLTH	128-097	Mcduffie County Health Dept	211,838.23	0.016609%	189,001.80	0.015862%
HLTH	128-098	McIntosh County Health Dept	88,095.12	0.006907%	92,503.92	0.007763%
HLTH	128-099	Meriwether County Health Dept	346,570.32	0.027172%	308,302.37	0.025874%
HLTH	128-100	Miller County Health Dept	0.00	0.000000%	65,428.44	0.005491%
HLTH	128-101	Mitchell County Health Dept	153,908.41	0.012067%	168,628.42	0.014152%
HLTH	128-102	Monroe County Health Dept	69,366.00	0.005438%	70,753.44	0.005938%
HLTH	128-103	Montgomery County Health Dept	75,018.48	0.005882%	76,518.96	0.006422%
HLTH	128-104	Morgan County Health Dept	174,244.98	0.013661%	137,265.36	0.011520%
HLTH	128-105	Murray County Health Dept	283,392.48	0.022219%	267,576.00	0.022456%
HLTH	128-106	Muscogee County Health Dept	3,024,491.64	0.237128%	3,010,860.78	0.252685%
HLTH	128-107	Newton County Health Dept	477,717.60	0.037454%	329,284.40	0.027635%
HLTH	128-108	Oconee County Health Dept	198,031.01	0.015526%	213,200.01	0.017893%
HLTH	128-109	Oglethorpe County Health Dept	57,445.76	0.004504%	58,787.96	0.004934%
HLTH	128-110	Paulding County Health Dept	268,953.81	0.021087%	165,795.20	0.013914%
HLTH	128-111	Peach County Health Dept	115,561.92	0.009060%	117,872.88	0.009892%
HLTH	128-112	Pickens County Health Dept	38,683.22	0.003033%	41,343.60	0.003470%
HLTH	128-113	Pierce County Health Dept	179,457.69	0.014070%	190,850.14	0.016017%
HLTH	128-114	Pike County Health Dept	55,901.28	0.004383%	59,870.40	0.005025%
HLTH	128-115	Polk County Health Dept	186,052.26	0.014587%	200,301.36	0.016810%
HLTH	128-116	Pulaski County Health Dept	82,953.84	0.006504%	84,613.20	0.007101%
HLTH	128-117	Putnam County Health Dept	208,150.14	0.016320%	204,918.24	0.017198%
HLTH	128-118	Quitman County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-119	Rabun County Health Dept	160,822.86	0.012609%	137,003.20	0.011498%
HLTH	128-120	Randolph County Health Dept	16,343.28	0.001281%	19,060.00	0.001600%
HLTH	128-121	Richmond County Health Dept	1,838,692.97	0.144158%	1,683,875.44	0.141318%
HLTH	128-122	Rockdale County Health Dept	226,748.88	0.017778%	197,346.74	0.016562%
HLTH	128-123	Schley County Health Dept	60,673.86	0.004757%	62,545.80	0.005249%
HLTH	128-124	Screven County Health Dept	139,082.16	0.010904%	141,863.76	0.011906%
HLTH	128-125	Seminole County Health Dept	88,265.94	0.006920%	91,747.68	0.007700%
HLTH	128-126	Spalding County Health Dept	440,659.92	0.034549%	389,191.42	0.032663%
HLTH	128-127	Stephens County Health Dept	162,866.88	0.012769%	168,003.00	0.014100%
HLTH	128-128	Stewart County Health Dept	22,889.04	0.001795%	25,830.28	0.002168%
HLTH	128-129	Sumter County Health Dept	230,422.64	0.018066%	129,689.46	0.010884%
HLTH	128-130	Talbot County Health Dept	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
HLTH	128-131	Taliaferro County Health Dept	\$61,438.20	0.004817%	\$68,829.26	0.005776%
HLTH	128-132	Tattnall County Health Dept	146,596.55	0.011494%	156,037.42	0.013095%
HLTH	128-133	Taylor County Health Dept	169,083.36	0.013257%	172,782.45	0.014501%
HLTH	128-134	Telfair County Health Dept	205,716.48	0.016129%	184,207.14	0.015459%
HLTH	128-135	Terrell County Health Dept	37,925.09	0.002973%	71,257.61	0.005980%
HLTH	128-136	Thomas County Health Dept	563,588.12	0.044187%	564,345.29	0.047362%
HLTH	128-137	Tift County Health Dept	334,281.42	0.026209%	309,198.34	0.025949%
HLTH	128-138	Toombs County Health Dept	330,836.62	0.025938%	339,276.90	0.028474%
HLTH	128-139	Towns County Health Dept	109,246.26	0.008565%	84,758.39	0.007113%
HLTH	128-140	Treutlen County Health Dept	60,912.96	0.004776%	62,131.20	0.005214%
HLTH	128-141	Troup County Health Dept	2,999,740.53	0.235187%	2,844,880.78	0.238755%
HLTH	128-142	Turner County Health Dept	31,217.04	0.002447%	32,021.18	0.002687%
HLTH	128-143	Twiggs County Health Dept	13,655.16	0.001071%	57,802.38	0.004851%
HLTH	128-144	Union County Health Dept	139,354.60	0.010926%	125,810.16	0.010559%
HLTH	128-145	Upson County Health Dept	241,439.15	0.018929%	213,373.20	0.017907%
HLTH	128-146	Walker County Health Dept	281,455.52	0.022067%	294,561.90	0.024721%
HLTH	128-147	Walton County Health Dept	445,121.77	0.034899%	361,545.63	0.030343%
HLTH	128-148	Ware County Health Dept	3,434,847.99	0.269301%	3,442,864.56	0.288941%
HLTH	128-149	Warren County Health Dept	46,592.88	0.003653%	36,530.64	0.003066%
HLTH	128-150	Washington County Health Dept	275,901.47	0.021631%	290,908.80	0.024414%
HLTH	128-151	Wayne County Health Dept	230,584.65	0.018078%	245,346.50	0.020591%
HLTH	128-152	Webster County Health Dept	56,010.00	0.004391%	62,068.56	0.005209%
HLTH	128-153	Wheeler County Health Dept	118,934.64	0.009325%	62,685.12	0.005261%
HLTH	128-154	White County Health Dept	208,302.72	0.016331%	224,217.78	0.018817%
HLTH	128-155	Whitfield County Health Dept	1,288,226.27	0.101000%	1,280,244.22	0.107444%
HLTH	128-156	Wilcox County Health Dept	30,651.60	0.002403%	31,264.80	0.002624%
HLTH	128-157	Wilkes County Health Dept	182,212.94	0.014286%	174,972.24	0.014684%
HLTH	128-158	Wilkinson County Health Dept	93,765.44	0.007351%	72,686.40	0.006100%
HLTH	128-159	Worth County Health Dept	174,597.82	0.013689%	191,395.27	0.016063%
MRCS	129-008	Woodright Industries	220,062.69	0.017253%	74,914.28	0.006287%
MRCS	129-009	Jessamine Place	405,739.92	0.031811%	398,387.42	0.033434%
MRCS	129-022	Carroll County MR Services	246,586.24	0.019333%	243,638.87	0.020447%
MRCS	129-035	Green Oaks Service Center	632,711.62	0.049606%	503,304.28	0.042240%
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	218,812.17	0.017155%	233,698.70	0.019613%
MRCS	129-101	Mitchell-Baker Service Center	379,887.96	0.029784%	361,568.16	0.030344%
MRCS	129-136	Thomas/Grady Service Center	557,693.01	0.043725%	513,486.35	0.043094%
MRCS	129-137	Tift County - Diversified Enterprises	247,677.63	0.019419%	264,324.23	0.022183%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
PSCH	6021	Atkinson County Schools	\$34,854.20	0.002733%	\$43,901.64	0.003684%
PSCH	6031	Bacon County Schools	64,075.14	0.005024%	66,585.28	0.005588%
PSCH	6051	Baldwin County Schools	267,631.78	0.020983%	269,184.98	0.022591%
PSCH	6071	Barrow County Schools	52,149.66	0.004089%	54,904.00	0.004608%
PSCH	6081	Bartow County Schools	23,976.00	0.001880%	9,444.16	0.000793%
PSCH	6091	Ben Hill County Schools	59,504.06	0.004665%	64,415.44	0.005406%
PSCH	6111	Bibb County Schools	301,993.20	0.023677%	322,335.70	0.027052%
PSCH	6141	Brooks County Schools	4,579.20	0.000359%	0.00	0.000000%
PSCH	6181	Butts County Schools	56,651.02	0.004442%	60,728.04	0.005097%
PSCH	6211	Candler County Schools	87,782.85	0.006882%	98,600.04	0.008275%
PSCH	6221	Carroll County Schools	58,920.68	0.004620%	61,705.50	0.005179%
PSCH	6241	Charlton County Schools	71,584.06	0.005612%	75,433.92	0.006331%
PSCH	6251	Chatham County Schools	199,025.00	0.015604%	210,684.06	0.017682%
PSCH	6252	Live Oak Public Libraries	0.00	0.000000%	0.00	0.000000%
PSCH	6271	Chattooga County Schools	50,587.20	0.003966%	62,777.24	0.005269%
PSCH	6281	Cherokee County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6291	Clarke County Schools	409,092.68	0.032074%	266,178.10	0.022339%
PSCH	6311	Clayton County Schools	112,795.53	0.008843%	135,772.84	0.011395%
PSCH	6331	Cobb County Schools	41,751.12	0.003273%	46,215.24	0.003879%
PSCH	6341	Coffee County Schools	56,273.08	0.004412%	59,534.56	0.004996%
PSCH	6351	Colquitt County Schools	138,134.79	0.010830%	171,978.61	0.014433%
PSCH	6361	Columbia County Schools	155,240.21	0.012171%	165,071.08	0.013854%
PSCH	6371	Cook County Schools	38,818.76	0.003043%	48,029.87	0.004031%
PSCH	6381	Coweta County Schools	127,185.71	0.009972%	158,675.51	0.013317%
PSCH	6401	Crisp County Schools	109,061.83	0.008551%	48,384.00	0.004061%
PSCH	6431	Decatur County Schools	53,467.13	0.004192%	26,456.00	0.002220%
PSCH	6441	Dekalb County Schools	868,143.55	0.068065%	795,524.83	0.066764%
PSCH	6451	Dodge County Schools	161,238.08	0.012641%	179,292.95	0.015047%
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	31,332.73	0.002457%	33,102.63	0.002778%
PSCH	6471	Dougherty County Schools	109,063.62	0.008551%	118,191.30	0.009919%
PSCH	6481	Douglas County Schools	201,456.00	0.015795%	208,627.80	0.017509%
PSCH	6511	Effingham County Schools	140,124.12	0.010986%	149,573.64	0.012553%
PSCH	6561	Fayette County Schools	136,031.04	0.010665%	144,180.63	0.012100%
PSCH	6571	Floyd County Schools	237,195.50	0.018597%	320,832.83	0.026926%
PSCH	6581	Forsyth County Schools	73,291.68	0.005746%	216,519.41	0.018171%
PSCH	6591	Franklin County Schools	30,098.04	0.002360%	30,699.96	0.002576%
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	125,468.01	0.009837%	86,031.12	0.007220%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
PSCH	6611	Gilmer County Schools	\$123,858.78	0.009711%	\$131,256.74	0.011016%
PSCH	6631	Glynn County Schools	279,766.76	0.021934%	294,575.86	0.024722%
PSCH	6641	Gordon County Schools	61,922.46	0.004855%	65,729.36	0.005516%
PSCH	6651	Grady County Schools	149,333.04	0.011708%	118,345.44	0.009932%
PSCH	6661	Greene County Schools	76,350.83	0.005986%	134,797.64	0.011313%
PSCH	6671	Gwinnett County Schools	269,887.21	0.021160%	274,381.55	0.023027%
PSCH	6731	Hart County Schools	47,880.36	0.003754%	0.00	0.000000%
PSCH	6751	Henry County Schools	196,437.36	0.015401%	206,372.19	0.017320%
PSCH	6761	Houston County Schools	329,664.21	0.025847%	311,559.22	0.026147%
PSCH	6771	Irwin County Schools	62,340.96	0.004888%	70,807.16	0.005942%
PSCH	6781	Jackson County Schools	57,068.20	0.004474%	61,684.30	0.005177%
PSCH	6831	Johnson County Schools	6,400.82	0.000502%	0.00	0.000000%
PSCH	6851	Lamar County Schools	61,398.36	0.004814%	63,940.36	0.005366%
PSCH	6871	Laurens County Schools	49,380.93	0.003872%	58,375.34	0.004899%
PSCH	6881	Lee County Schools	20,371.04	0.001597%	20,943.13	0.001758%
PSCH	6941	Macon County Schools	35,700.00	0.002799%	36,414.00	0.003056%
PSCH	6951	Madison County Schools	65,211.96	0.005113%	68,330.36	0.005735%
PSCH	6971	Mcduffie County Schools	165,656.60	0.012988%	175,324.24	0.014714%
PSCH	6991	Meriwether County Schools	114,595.73	0.008985%	163,876.17	0.013753%
PSCH	7021	Monroe County Schools	83,592.00	0.006554%	88,680.96	0.007443%
PSCH	7061	Muscogee County Schools	89,249.60	0.006997%	106,895.72	0.008971%
PSCH	7071	Newton County Schools	118,838.04	0.009317%	209,012.88	0.017541%
PSCH	7091	Oglethorpe County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7101	Paulding County Schools	0.00	0.000000%	23,223.09	0.001949%
PSCH	7121	Pickens County Schools	14,015.40	0.001099%	17,027.40	0.001429%
PSCH	7141	Pike County Schools	42,747.80	0.003352%	47,594.21	0.003994%
PSCH	7151	Polk County Schools	180,218.56	0.014130%	194,308.61	0.016307%
PSCH	7171	Putnam County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7191	Rabun County Schools	66,590.51	0.005221%	72,526.14	0.006087%
PSCH	7211	Richmond County Schools	174,608.79	0.013690%	146,195.12	0.012269%
PSCH	7221	Rockdale County Schools	223,327.89	0.017509%	165,515.02	0.013891%
PSCH	7261	Spalding County Schools	129,267.00	0.010135%	132,267.00	0.011100%
PSCH	7271	Stephens County Schools	16,158.48	0.001267%	0.00	0.000000%
PSCH	7291	Sumter County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7321	Tattnall County Schools	41,860.44	0.003282%	57,699.00	0.004842%
PSCH	7341	Telfair County Schools	12,870.19	0.001009%	15,611.18	0.001310%
PSCH	7351	Terrell County Schools	72,946.08	0.005719%	76,577.64	0.006427%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
PSCH	7371	Tift County Schools	\$58,755.38	0.004607%	\$4,955.25	0.000416%
PSCH	7401	Treutlen County Schools	41,641.26	0.003265%	46,560.24	0.003908%
PSCH	7441	Union County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7451	Upson County Schools	80,325.84	0.006298%	57,678.08	0.004841%
PSCH	7461	Walker County Schools	0.00	0.000000%	53,022.64	0.004450%
PSCH	7481	Ware County Schools	111,394.15	0.008734%	116,898.66	0.009811%
PSCH	7501	Washington County Board of Education	403,397.19	0.031627%	363,114.22	0.030474%
PSCH	7511	Wayne County Schools	47,975.04	0.003761%	49,854.84	0.004184%
PSCH	7541	White County Board of Education	0.00	0.000000%	0.00	0.000000%
PSCH	7571	Wilkes County Schools	35,196.96	0.002760%	83,997.72	0.007049%
PSCH	7581	Wilkinson County Schools	201,230.19	0.015777%	171,702.54	0.014410%
PSCH	7611	Atlanta City Schools	307,227.52	0.024087%	359,893.37	0.030204%
PSCH	7641	City of Buford Schools (Gwinnett)	88,422.28	0.006933%	106,027.44	0.008898%
PSCH	7721	City of Dalton Schools (Whitfield)	0.00	0.000000%	0.00	0.000000%
PSCH	7741	City of Dublin Schools (Laurens)	63,470.55	0.004976%	78,250.10	0.006567%
PSCH	7851	City of Rome Schools (Floyd)	60,640.14	0.004754%	54,578.35	0.004580%
PSCH	7861	City of Social Circle Schools (Walton)	49,253.49	0.003862%	59,962.68	0.005032%
PSCH	7891	City of Thomasville Schools (Thomas)	49,131.07	0.003852%	59,097.62	0.004960%
PSCH	7921	City of Valdosta Schools (Lowndes)	285,541.22	0.022387%	307,317.81	0.025792%
PSCH	968-0968	GA Military College	177,632.62	0.013927%	183,323.30	0.015385%
RESA	8504	NORTHWEST GEORGIA RESA	115,562.83	0.009060%	71,017.06	0.005960%
RESA	8564	Metro RESA	91,769.52	0.007195%	95,401.20	0.008007%
RESA	8584	NORTH EAST GEORGIA RESA	0.00	0.000000%	0.00	0.000000%
RESA	8804	FIRST DISTRICT RESA	106,423.56	0.008344%	109,283.16	0.009172%
STAT	402	Ga. Dept. of Agriculture	9,584,451.86	0.751446%	8,957,777.35	0.751777%
STAT	403	Ga. Dept. of Admin. Services	7,616,621.57	0.597163%	7,745,898.60	0.650071%
STAT	404	Ga. Dept. of Audits	8,603,124.85	0.674507%	8,067,246.10	0.677040%
STAT	405	DEPARTMENT OF PUBLIC HEALTH	23,724,809.39	1.860086%	21,977,526.39	1.844453%
STAT	406	GA Dept of Banking & Finance	3,443,606.50	0.269988%	3,279,251.29	0.275210%
STAT	407	State Accounting Office	4,797,763.39	0.376157%	4,625,284.12	0.388175%
STAT	408	Office of Comm. of Insurance	6,555,275.29	0.513950%	5,383,990.65	0.451849%
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	5,072,033.12	0.397660%	4,680,439.96	0.392804%
STAT	410	STATE PROPERTIES COMMISSION	416,073.20	0.032621%	362,673.26	0.030437%
STAT	411	Ga. Dept. of Defense	6,916,917.11	0.542304%	6,033,596.91	0.506367%
STAT	414	Ga. Dept. of Education	9,735,746.67	0.763307%	8,995,053.00	0.754906%
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	5,235,159.40	0.410450%	5,238,483.15	0.439637%
STAT	416	Ga. Employees Retirement Sys.	2,567,095.75	0.201267%	2,523,964.66	0.211823%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$24,617,122.79	1.930045%	\$23,257,469.41	1.951872%
STAT	419	Ga. Dept of Community Health	22,476,084.47	1.762183%	18,058,098.61	1.515517%
STAT	420	Georgia Forestry Commission	11,670,477.47	0.914995%	11,402,565.30	0.956955%
STAT	422	Office of Planning and Budget	5,906,975.55	0.463122%	5,590,301.85	0.469163%
STAT	427	GA. DEPT. OF HUMAN SERVICES	74,166,755.93	5.814864%	68,771,670.09	5.771630%
STAT	428	Ga. Dept. of Community Affairs	6,683,929.98	0.524037%	6,315,465.06	0.530022%
STAT	429	Department of Economic Development	5,546,525.80	0.434862%	4,612,067.24	0.387066%
STAT	430	Admin. Office of the Courts	3,046,168.83	0.238827%	2,892,869.55	0.242783%
STAT	432	Ga. Court of Appeals	4,921,834.92	0.385884%	4,816,062.39	0.404186%
STAT	436	Superior Courts of Georgia	5,876,575.46	0.460739%	5,920,081.22	0.496840%
STAT	438	Supreme Court	4,004,397.96	0.313955%	4,319,949.81	0.362550%
STAT	440	Ga. Dept. of Labor	26,463,466.53	2.074804%	25,444,061.27	2.135381%
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	56,248,229.79	4.410005%	51,517,394.34	4.323573%
STAT	442	Georgia Department of Law	9,318,938.27	0.730629%	8,994,308.71	0.754843%
STAT	444	General Assembly of Georgia	5,592,068.82	0.438433%	5,401,505.60	0.453319%
STAT	461	Dept. of Juvenile Justice	41,283,199.32	3.236709%	38,257,482.07	3.210741%
STAT	462	Ga. Dept. of Natural Resources	52,920,557.46	4.149107%	49,064,654.88	4.117728%
STAT	465	State Board Pardons & Paroles	7,462,612.28	0.585088%	6,855,722.87	0.575363%
STAT	466	Ga. Dept. of Public Safety	53,777,237.75	4.216273%	49,239,852.03	4.132431%
STAT	467	Ga. Dept. of Corrections	140,071,953.70	10.982000%	125,235,846.80	10.510359%
STAT	469	GA DEPT. OF EARLY CARE LEARNING	8,444,565.81	0.662076%	8,244,737.58	0.691936%
STAT	470	Ga. Public Service Commission	4,016,546.19	0.314908%	3,841,143.93	0.322366%
STAT	471	Ga. Bureau of Investigation	29,749,276.16	2.332419%	28,558,232.06	2.396736%
STAT	474	Department of Revenue	23,007,804.59	1.803871%	21,268,789.46	1.784973%
STAT	475	GA. DEPT. OF DRIVER SERVICES	8,580,728.94	0.672751%	8,106,252.08	0.680313%
STAT	476	Ga. Student Finance Commission	1,613,949.28	0.126538%	1,115,580.46	0.093625%
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	45,106,141.23	3.536437%	41,497,152.41	3.482629%
STAT	478	Secretary of State	3,313,532.43	0.259789%	3,118,813.50	0.261745%
STAT	480	SOIL AND WATER COMMISSION	0.00	0.000000%	0.00	0.000000%
STAT	482	Ga. Teachers Retirement Sys.	11,989,212.82	0.939985%	12,132,211.48	1.018190%
STAT	484	Ga. Dept. of Transportation	113,654,267.42	8.910786%	108,534,614.99	9.108716%
STAT	488	Ga. Dept. of Veterans Service	2,356,587.17	0.184762%	2,029,566.82	0.170330%
STAT	489	Subsequent Injury Trust Fund	569,889.24	0.044681%	598,145.98	0.050199%
STAT	490	State Board of Workers Comp	5,262,769.55	0.412615%	5,006,813.48	0.420194%
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	19,813,903.64	1.553461%	18,545,781.25	1.556446%
STAT	900	Georgia Building Authority	3,519,468.54	0.275935%	3,024,664.99	0.253844%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
STAT	921	Ga. Correctional Industries	\$3,931,779.89	0.308262%	\$3,917,086.16	0.328740%
STAT	922	George L. Smith II - GWCCA	6,612,572.50	0.518443%	6,437,878.58	0.540296%
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	2,517,615.11	0.197387%	2,529,567.85	0.212293%
STAT	977	Georgia Public Broadcasting	2,489,160.50	0.195157%	2,377,363.50	0.199519%
STAT	980	GTA Georgia Technology Authority	9,349,213.39	0.733002%	8,656,541.40	0.726496%
STAT	996	THE ATL	73,333.26	0.005750%	3,333.33	0.000280%
TAXS	75-001	Appling County Tax Officials	77,845.68	0.006103%	78,564.12	0.006593%
TAXS	75-003	Bacon County Tax Officials	84,994.08	0.006664%	84,994.08	0.007133%
TAXS	75-004	Baker County Tax Officials	49,447.06	0.003877%	49,891.53	0.004187%
TAXS	75-005	Baldwin County Tax Officials	387,072.40	0.030347%	352,376.18	0.029573%
TAXS	75-007	Barrow County Tax Officials	102,215.76	0.008014%	372,453.40	0.031258%
TAXS	75-008	Bartow County Tax Officials	589,194.92	0.046194%	583,615.30	0.048980%
TAXS	75-009	Ben Hill County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-010	Berrien County Tax Officials	132,419.30	0.010382%	133,325.28	0.011189%
TAXS	75-011	Bibb County Tax Officials	681,351.41	0.053420%	684,076.28	0.057411%
TAXS	75-012	Bleckley County Tax Officials	71,371.80	0.005596%	35,685.90	0.002995%
TAXS	75-013	Brantley County Tax Officials	85,627.20	0.006713%	66,256.32	0.005561%
TAXS	75-014	Brooks County Tax Officials	90,957.02	0.007131%	92,571.40	0.007769%
TAXS	75-015	Bryan County Tax Officials	283,195.98	0.022203%	288,805.97	0.024238%
TAXS	75-016	Bulloch County Tax Officials	138,754.66	0.010879%	121,030.70	0.010157%
TAXS	75-017	Burke County Tax Officials	105,136.94	0.008243%	109,782.12	0.009213%
TAXS	75-018	Butts County Tax Officials	71,956.07	0.005642%	71,075.72	0.005965%
TAXS	75-019	Calhoun County Tax Officials	56,427.28	0.004424%	57,004.86	0.004784%
TAXS	75-020	Camden County Tax Officials	301,767.01	0.023659%	296,287.31	0.024866%
TAXS	75-021	Candler County Tax Officials	120,408.65	0.009440%	124,063.57	0.010412%
TAXS	75-022	Carroll County Tax Officials	304,971.24	0.023911%	290,305.17	0.024364%
TAXS	75-023	Catoosa County Tax Officials	84,516.68	0.006626%	58,388.71	0.004900%
TAXS	75-024	Charlton County Tax Officials	170,939.58	0.013402%	149,786.25	0.012571%
TAXS	75-025	Chatham County Tax Officials	646,314.21	0.050673%	674,360.37	0.056595%
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	0.00	0.000000%	0.00	0.000000%
TAXS	75-029	Clarke County Tax Officials	593,995.59	0.046571%	487,851.82	0.040943%
TAXS	75-031	Clayton County Tax Officials	291,913.15	0.022887%	285,572.42	0.023967%
TAXS	75-032	Clinch County Tax Officials	114,344.00	0.008965%	116,549.30	0.009781%
TAXS	75-033	Cobb County Tax Officials	1,847,751.52	0.144868%	1,798,896.73	0.150972%
TAXS	75-034	Coffee County Tax Officials	142,766.86	0.011193%	142,263.91	0.011939%
TAXS	75-035	Colquitt County Tax Officials	212,645.47	0.016672%	228,639.62	0.019188%
TAXS	75-036	Columbia County Tax Officials	541,371.65	0.042445%	476,164.69	0.039962%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
TAXS	75-037	Cook County Tax Officials	\$54,059.57	0.004238%	\$60,637.32	0.005089%
TAXS	75-038	Coweta County Tax Officials	544,851.50	0.042718%	513,926.50	0.043131%
TAXS	75-039	Crawford County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-040	Crisp County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-041	Dade County Tax Officials	129,794.68	0.010176%	131,265.61	0.011016%
TAXS	75-042	Dawson County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-043	Decatur County Tax Officials	98,733.60	0.007741%	71,551.26	0.006005%
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	1,669,394.94	0.130885%	1,518,592.73	0.127447%
TAXS	75-045	Dodge County Tax Officials	98,688.08	0.007737%	101,487.28	0.008517%
TAXS	75-046	Dooly County Tax Officials	71,458.65	0.005603%	70,076.24	0.005881%
TAXS	75-047	Dougherty County Tax Officials	464,056.45	0.036383%	411,994.30	0.034576%
TAXS	75-048	Douglas County Tax Officials	118,919.34	0.009324%	86,194.45	0.007234%
TAXS	75-049	Early County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-050	Echols County Tax Officials	47,185.60	0.003699%	47,659.17	0.004000%
TAXS	75-051	Effingham County Tax Officials	93,319.34	0.007316%	74,286.94	0.006234%
TAXS	75-052	Elbert County Tax Officials	120,500.00	0.009448%	125,531.20	0.010535%
TAXS	75-053	Emanuel County Tax Officials	73,487.52	0.005762%	74,222.40	0.006229%
TAXS	75-054	Evans County Tax Officials	32,313.60	0.002533%	0.00	0.000000%
TAXS	75-055	Fannin County Tax Officials	109,890.18	0.008616%	111,300.17	0.009341%
TAXS	75-056	Fayette County Tax Officials	227,663.03	0.017849%	184,889.28	0.015517%
TAXS	75-057	Floyd County Tax Officials	210,660.14	0.016516%	215,669.27	0.018100%
TAXS	75-058	Forsyth County Tax Officials	1,076,903.64	0.084432%	1,078,640.89	0.090524%
TAXS	75-059	Franklin County Tax Officials	113,170.20	0.008873%	114,301.92	0.009593%
TAXS	75-060	Fulton County Tax Officials	4,038,031.25	0.316592%	3,970,270.96	0.333203%
TAXS	75-062	Glascocock County Tax Officials	45,470.28	0.003565%	45,470.28	0.003816%
TAXS	75-063	Glynn County Tax Officials	365,104.04	0.028625%	317,621.95	0.026656%
TAXS	75-064	Gordon County Tax Officials	348,065.89	0.027289%	346,477.68	0.029078%
TAXS	75-065	Grady County Tax Officials	31,707.20	0.002486%	32,956.84	0.002766%
TAXS	75-066	Greene County Tax Officials	77,971.92	0.006113%	78,661.62	0.006602%
TAXS	75-067	Gwinnett County Tax Officials	1,252,544.09	0.098203%	1,228,270.21	0.103082%
TAXS	75-068	Habersham County Tax Officials	149,619.07	0.011731%	146,435.32	0.012290%
TAXS	75-069	Hall County Tax Officials	186,300.62	0.014606%	182,919.51	0.015351%
TAXS	75-070	Hancock County Tax Officials	82,622.16	0.006478%	80,775.76	0.006779%
TAXS	75-071	Haralson County Tax Officials	64,683.78	0.005071%	65,652.90	0.005510%
TAXS	75-072	Harris County Tax Officials	32,444.05	0.002544%	31,008.80	0.002602%
TAXS	75-073	Hart County Tax Officials	80,971.27	0.006348%	43,632.82	0.003662%
TAXS	75-074	Heard County Tax Officials	51,297.48	0.004022%	51,771.00	0.004345%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
TAXS	75-075	Henry County Tax Officials	\$765,594.43	0.060025%	\$676,269.96	0.056756%
TAXS	75-076	Houston County Tax Officials	452,304.76	0.035462%	464,104.83	0.038950%
TAXS	75-077	Irwin County Tax Officials	53,862.12	0.004223%	54,400.84	0.004566%
TAXS	75-078	Jackson County Tax Officials	188,759.48	0.014799%	182,445.84	0.015312%
TAXS	75-079	Jasper County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-080	Jeff Davis County Tax Officials	86,466.56	0.006779%	64,172.64	0.005386%
TAXS	75-081	Jefferson County Tax Officials	35,694.40	0.002799%	37,733.60	0.003167%
TAXS	75-082	Jenkins County Tax Officials	51,297.48	0.004022%	51,297.48	0.004305%
TAXS	75-084	Jones County Tax Officials	203,070.86	0.015921%	205,866.31	0.017277%
TAXS	75-085	Lamar County Tax Officials	133,338.19	0.010454%	134,624.74	0.011298%
TAXS	75-086	Lanier County Tax Officials	103,414.63	0.008108%	105,538.16	0.008857%
TAXS	75-087	Laurens County Tax Officials	257,738.01	0.020207%	254,617.92	0.021369%
TAXS	75-088	Lee County Tax Officials	66,259.18	0.005195%	67,121.80	0.005633%
TAXS	75-089	Liberty County Tax Officials	295,887.67	0.023198%	310,399.29	0.026050%
TAXS	75-090	Lincoln County Tax Officials	32,843.20	0.002575%	32,843.20	0.002756%
TAXS	75-091	Long County Tax Officials	30,358.94	0.002380%	32,968.52	0.002767%
TAXS	75-092	Lowndes County Tax Officials	362,111.57	0.028390%	303,220.49	0.025448%
TAXS	75-093	Lumpkin County Tax Officials	88,637.30	0.006949%	72,218.14	0.006061%
TAXS	75-094	Macon County Tax Officials	99,073.00	0.007768%	104,031.80	0.008731%
TAXS	75-096	Marion County Tax Officials	56,427.00	0.004424%	56,991.36	0.004783%
TAXS	75-097	Mcduffie County Tax Officials	93,115.36	0.007300%	95,320.58	0.008000%
TAXS	75-098	Mcintosh County Tax Officials	108,702.58	0.008523%	109,406.47	0.009182%
TAXS	75-099	Meriwether County Tax Officials	92,534.82	0.007255%	61,310.10	0.005145%
TAXS	75-100	Miller County Tax Officials	56,427.02	0.004424%	48,136.63	0.004040%
TAXS	75-101	Mitchell County Tax Officials	70,425.60	0.005522%	71,130.00	0.005970%
TAXS	75-102	Monroe County Tax Officials	132,743.92	0.010407%	137,969.46	0.011579%
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	73,470.54	0.005760%	82,515.16	0.006925%
TAXS	75-104	Morgan County Tax Officials	92,791.28	0.007275%	72,261.98	0.006065%
TAXS	75-105	Murray County Tax Officials	92,244.41	0.007232%	95,061.45	0.007978%
TAXS	75-106	Muscogee County Tax Officials	568,942.40	0.044607%	553,222.10	0.046429%
TAXS	75-107	Newton County Tax Officials	448,784.90	0.035186%	364,052.41	0.030553%
TAXS	75-108	Oconee County Tax Officials	128,290.98	0.010058%	134,109.61	0.011255%
TAXS	75-110	Paulding County Tax Officials	325,865.40	0.025549%	301,416.97	0.025296%
TAXS	75-111	Peach County Tax Officials	139,638.83	0.010948%	149,785.26	0.012571%
TAXS	75-112	Pickens County Tax Officials	110,751.24	0.008683%	112,420.44	0.009435%
TAXS	75-113	Pierce County Tax Officials	90,488.12	0.007095%	91,784.42	0.007703%
TAXS	75-114	Pike County Tax Officials	71,845.56	0.005633%	72,564.06	0.006090%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
TAXS	75-115	Polk County Tax Officials	\$205,672.80	0.016125%	\$195,655.74	0.016420%
TAXS	75-116	Pulaski County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-118	Quitman County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-121	Richmond County Tax Officials	653,282.95	0.051219%	641,986.15	0.053878%
TAXS	75-122	Rockdale County Tax Officials	209,138.83	0.016397%	208,836.71	0.017527%
TAXS	75-123	Schley County Tax Officials	57,573.60	0.004514%	57,573.60	0.004832%
TAXS	75-124	Screven County Tax Officials	57,470.40	0.004506%	58,651.20	0.004922%
TAXS	75-125	Seminole County Tax Officials	30,480.00	0.002390%	32,563.20	0.002733%
TAXS	75-126	Spalding County Tax Officials	344,631.14	0.027020%	351,791.21	0.029524%
TAXS	75-127	Stephens County Tax Officials	217,176.75	0.017027%	211,643.13	0.017762%
TAXS	75-128	Stewart County Tax Officials	58,992.00	0.004625%	59,581.98	0.005000%
TAXS	75-129	Sumter County Tax Officials	53,750.31	0.004214%	54,987.28	0.004615%
TAXS	75-130	Talbot County Tax Officials	64,811.52	0.005081%	40,507.20	0.003400%
TAXS	75-132	Tattnall County Tax Officials	125,566.07	0.009845%	72,619.54	0.006095%
TAXS	75-133	Taylor County Tax Officials	56,927.02	0.004463%	57,491.42	0.004825%
TAXS	75-134	Telfair County Tax Officials	31,683.38	0.002484%	32,635.39	0.002739%
TAXS	75-135	Terrell County Tax Officials	46,319.24	0.003632%	51,035.40	0.004283%
TAXS	75-136	Thomas County Tax Officials	136,606.08	0.010710%	139,390.50	0.011698%
TAXS	75-137	Tift County Tax Officials	193,269.75	0.015153%	202,468.61	0.016992%
TAXS	75-139	Towns County Tax Officials	143,723.24	0.011268%	143,497.12	0.012043%
TAXS	75-141	Troup County Tax Officials	126,397.50	0.009910%	131,099.66	0.011002%
TAXS	75-142	Turner County Tax Officials	94,817.85	0.007434%	92,752.18	0.007784%
TAXS	75-143	Twiggs County Tax Officials	134,621.24	0.010555%	137,256.64	0.011519%
TAXS	75-145	Upson County Tax Officials	151,994.10	0.011917%	117,684.82	0.009877%
TAXS	75-146	Walker County Tax Officials	146,202.25	0.011463%	149,842.26	0.012575%
TAXS	75-147	Walton County Tax Officials	134,333.85	0.010532%	87,373.26	0.007333%
TAXS	75-148	Ware County Tax Officials	101,212.47	0.007935%	101,228.80	0.008496%
TAXS	75-149	Warren County Tax Officials	59,924.28	0.004698%	61,156.68	0.005133%
TAXS	75-150	Washington County Tax Officials	141,798.50	0.011117%	142,159.22	0.011931%
TAXS	75-151	Wayne County Tax Officials	117,160.47	0.009186%	114,669.39	0.009624%
TAXS	75-152	Webster County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-154	White County Tax Officials	291,429.28	0.022849%	299,659.01	0.025149%
TAXS	75-155	Whitfield County Tax Officials	515,148.98	0.040389%	552,740.44	0.046388%
TAXS	75-156	Wilcox County Tax Officials	51,297.48	0.004022%	51,637.48	0.004334%
TAXS	75-157	Wilkes County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-158	Wilkinson County Tax Officials	77,632.58	0.006087%	79,992.76	0.006713%
TAXS	75-159	Worth County Tax Officials	155,401.62	0.012184%	147,723.63	0.012398%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	\$787,693.99	0.061757%	\$801,755.12	0.067287%
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	861,923.55	0.067577%	784,522.82	0.065841%
TCOL	820	Albany Technical College	1,378,629.52	0.108088%	1,405,360.46	0.117944%
TCOL	822	Athens Technical College	1,044,552.25	0.081896%	1,007,076.40	0.084518%
TCOL	823	Atlanta Technical College	1,274,417.31	0.099918%	1,115,284.99	0.093600%
TCOL	824	Augusta Technical College	3,419,565.81	0.268103%	3,141,214.55	0.263625%
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	2,293,381.99	0.179807%	2,164,448.98	0.181650%
TCOL	827	Chattahoochee Tech College	2,436,636.45	0.191039%	2,106,447.10	0.176783%
TCOL	828	Columbus Technical College	1,145,472.22	0.089808%	1,081,970.80	0.090804%
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	2,906,334.59	0.227864%	2,416,834.41	0.202832%
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	873,581.97	0.068491%	800,351.96	0.067169%
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	1,163,046.38	0.091186%	1,032,736.97	0.086672%
TCOL	832	Gwinnett Technical College	1,851,553.94	0.145167%	1,927,371.08	0.161754%
TCOL	834	Lanier Technical College	1,049,620.73	0.082293%	1,062,841.43	0.089198%
TCOL	835	Central Georgia Technical College	4,526,276.97	0.354872%	4,223,619.51	0.354465%
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	2,283,049.54	0.178997%	2,189,461.76	0.183750%
TCOL	838	North Ga Technical College	835,841.06	0.065532%	743,085.51	0.062363%
TCOL	841	Savannah Technical College	1,120,645.42	0.087861%	1,003,468.04	0.084216%
TCOL	842	South Ga Technical College	1,885,669.15	0.147841%	1,906,916.09	0.160037%
TCOL	843	Southeastern Technical College	1,446,097.21	0.113378%	1,267,118.11	0.106342%
TCOL	844	Ogeechee Technical College	371,326.00	0.029113%	400,710.00	0.033629%
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	1,033,848.96	0.081056%	1,037,557.97	0.087077%
UNIV	503-0503	GA Institute of Technology	996,845.23	0.078155%	1,159,897.22	0.097344%
UNIV	509-0509	GA State University	1,008,933.75	0.079103%	1,102,509.14	0.092528%
UNIV	512-0512	AUGUSTA UNIVERSITY	3,060,305.09	0.239936%	2,983,297.83	0.250372%
UNIV	518-0518	University of GA	2,413,384.09	0.189215%	2,393,610.16	0.200883%
UNIV	521-0521	Albany State University	197,520.87	0.015486%	261,346.08	0.021933%
UNIV	528-0528	Clayton College & State Univ	51,994.20	0.004076%	53,034.12	0.004451%
UNIV	530-0530	Columbus State University	39,999.96	0.003136%	41,600.04	0.003491%
UNIV	531-0531	University of North Georgia	336,428.52	0.026377%	347,301.76	0.029147%
UNIV	536-0536	GA College and State Univ	417,380.80	0.032724%	224,431.17	0.018835%
UNIV	539-0539	GA Southern University	407,229.03	0.031928%	357,216.64	0.029979%
UNIV	540-0540	Georgia Gwinnett College	130,083.82	0.010199%	166,188.85	0.013947%
UNIV	542-0542	GA Southwestern State Univ	198,765.85	0.015584%	252,491.12	0.021190%
UNIV	543-0543	Kennesaw State University	354,899.97	0.027825%	433,214.01	0.036357%
UNIV	547-0547	Middle Georgia State College	425,745.81	0.033380%	378,267.96	0.031746%
UNIV	551-0551	Valdosta State University	95,672.45	0.007501%	131,122.51	0.011004%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2019 Covered Payroll	2019 Employer Allocation Percentage	2020 Covered Payroll	2020 Employer Allocation Percentage
UNIV	554-0554	UNIVERSITY OF WEST GA	\$121,852.81	0.009554%	\$231,545.97	0.019432%
UNIV	557-0557	Abraham Baldwin Agric College	255,358.48	0.020021%	315,330.32	0.026464%
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	135,972.41	0.010661%	231,592.72	0.019436%
UNIV	567-0567	South Georgia State College	112,821.96	0.008846%	53,176.48	0.004463%
UNIV	569-0569	Dalton College	11,936.33	0.000936%	48,266.64	0.004051%
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	106,550.28	0.008354%	68,967.80	0.005788%
UNIV	576-0576	Gordon College	45,207.49	0.003544%	46,680.00	0.003918%
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	2,014,359.74	0.157931%	1,672,761.35	0.140386%
VARs	209-0209	Agric Commodity Commission	270,715.20	0.021225%	279,836.64	0.023485%
VARs	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	61,070.67	0.004788%	0.00	0.000000%
VARs	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT DISTRICT ATTORNEYS STAFF SOUTHERN JUDICIAL CIRCUIT	300,130.80	0.023531%	150,442.49	0.012626%
VARs	237-092		0.00	0.000000%	0.00	0.000000%
		Total All Entities	<u>\$1,275,468,523</u>	<u>100.000000%</u>	<u>\$1,191,546,791</u>	<u>100.000000%</u>
		Total LRS	<u>\$1,180,200</u>	<u>0.092531%</u>	<u>\$1,133,334</u>	<u>0.095115%</u>
		Total JRS	<u>\$27,098,057</u>	<u>2.124557%</u>	<u>\$25,349,926</u>	<u>2.127481%</u>
		Total ERS	<u>\$1,247,190,266</u>	<u>97.782912%</u>	<u>\$1,165,063,531</u>	<u>97.777405%</u>
		Non-employer Contributing Entities				
		STATE DEPARTMENT OF REVENUE	<u>\$31,590,206</u>	<u>2.476753%</u>	<u>\$30,568,017</u>	<u>2.565406%</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	<u>\$3,437,479</u>	<u>0.269507%</u>	<u>\$3,032,793</u>	<u>0.254526%</u>
		STATE SUPPORT FOR COUNTY JUDGES	<u>\$10,158,425</u>	<u>0.796447%</u>	<u>\$9,281,295</u>	<u>0.778928%</u>



SCHEDULE B
State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of OPEB Amounts by Employer and Nonemployer
As of the Measurement Date June 30, 2020

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differ-ence 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
		LRS														
STAT	444	General Assembly of Georgia	(\$270,144)	\$70	\$4,788	\$-	\$158	\$5,016	\$2,511	\$-	\$3,855	\$6,366	(\$21,439)	\$6,447		(\$14,992)
		JRS														
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(\$410,858)	\$107	\$7,282	\$-	\$-	\$7,389	\$3,819	\$-	\$18,375	\$22,194	(\$32,607)	(\$1,064)		(\$33,671)
STAT	436	Superior Courts of Georgia	(3,280,539)	855	58,145	-	17,250	76,250	30,493	-	16,812	47,305	(260,349)	46,562		(213,787)
STAT	442	Georgia Department of Law	(106,606)	28	1,890	-	4,940	6,858	991	-	-	991	(8,461)	12,933		4,472
STAT	444	General Assembly of Georgia	(32,128)	8	569	-	1,260	1,837	299	-	117	416	(2,550)	5,972		3,422
	50-001	Appling County Board of Commissioners	(26,419)	7	468	-	-	475	246	-	1,709	1,955	(2,096)	(2,455)		(4,551)
	50-003	Bacon County Board of Commissioners	-	-	-	-	130	130	-	-	-	-	-	1,354		1,354
	50-005	Baldwin County Board of Commissioners	(14,442)	4	256	-	-	260	134	-	702	836	(1,146)	(882)		(2,028)
	50-014	Brooks County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	412		412
	50-015	Bryan County Board of Commissioners	(26,334)	7	467	-	1,340	1,814	245	-	2,698	2,943	(2,090)	(5,427)		(7,517)
	50-022	Carroll County Board of Commissioners	(27,629)	7	490	-	9,335	9,832	257	-	-	257	(2,193)	6,754		4,561
	50-023	Catoosa County Board of Commissioners	(13,707)	4	243	-	-	247	127	-	1,500	1,627	(1,090)	(1,569)		(2,659)
	50-024	Charlton County Board of Commissioners	(17,638)	5	313	-	-	318	164	-	890	1,054	(1,401)	(1,433)		(2,834)
	50-025	Chatham County Board of Commissioners	(107,467)	28	1,905	-	-	1,933	999	-	6,094	7,093	(8,529)	(8,296)		(16,825)
	50-027	Chattooga County Board of Commissioners	(9,285)	2	165	-	38	205	86	-	125	211	(737)	(243)		(980)
	50-028	Cherokee County Board of Commissioners	(63,055)	16	1,118	-	6,569	7,703	586	-	-	586	(5,004)	5,157		153
	50-029	Clarke County Board of Commissioners	(86,759)	23	1,538	-	-	1,561	806	-	5,646	6,452	(6,886)	(6,642)		(13,528)
	50-031	Clayton County Board of Commissioners	(72,589)	19	1,287	-	6,619	7,925	675	-	1,235	1,910	(5,761)	1,552		(4,209)
	50-032	Clinch County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	833		833
	50-033	Cobb County Board of Commissioners	(137,950)	36	2,445	-	6,050	8,531	1,282	-	1,793	3,075	(10,947)	14,966		4,019
	50-034	Coffee County Board of Commissioners	(21,043)	5	373	-	-	378	196	-	1,158	1,354	(1,669)	(1,638)		(3,307)
	50-036	Columbia County Board of Commissioners	(39,910)	10	707	-	9,947	10,664	371	-	1,174	1,545	(3,167)	4,248		1,081
	50-038	Coweta County Board of Commissioners	(28,663)	7	508	-	-	515	266	-	1,513	1,779	(2,274)	(2,225)		(4,499)
	50-043	Decatur County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	1,220		1,220
	50-044	Dekalb County Board of Commissioners	(127,513)	33	2,260	-	-	2,293	1,185	-	7,523	8,708	(10,120)	(10,745)		(20,865)
	50-047	Dougherty County Board of Commissioners	(30,151)	8	534	-	-	542	280	-	1,500	1,780	(2,393)	(1,731)		(4,124)
	50-048	Douglas County Board of Commissioners	(31,526)	8	559	-	-	567	293	-	5,410	5,703	(2,502)	(10,319)		(12,821)
	50-051	Effingham County Board of Commissioners	(50,550)	13	896	-	-	909	470	-	3,311	3,781	(4,011)	(3,715)		(7,726)
	50-054	Evans County Board of Commissioners	(21,989)	6	390	-	-	396	204	-	1,345	1,549	(1,746)	(1,652)		(3,398)
	50-056	Fayette County Board of Commissioners	(29,904)	8	530	-	-	538	278	-	1,761	2,039	(2,375)	(2,433)		(4,808)
	50-058	Forsyth County Board of Commissioners	(63,055)	16	1,118	-	-	1,134	586	-	3,288	3,874	(5,004)	(5,002)		(10,006)
	50-060	Fulton County Board of Commissioners	(159,391)	42	2,825	-	-	2,867	1,482	-	8,964	10,446	(12,650)	(11,890)		(24,540)
	50-063	Glynn County Board of Commissioners	(18,634)	5	330	-	188	523	173	-	255	428	(1,479)	(540)		(2,019)
	50-064	Gordon County Board of Commissioners	(19,935)	5	353	-	-	358	185	-	996	1,181	(1,583)	(1,258)		(2,841)
	50-065	Grady County Board of Commissioners	-	-	-	-	2,582	2,582	-	-	-	-	-	2,591		2,591
	50-067	Gwinnett County Board of Commissioners	(96,387)	25	1,708	-	13,781	15,514	896	-	-	896	(7,648)	11,809		4,161
	50-068	Habersham County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	2,222		2,222
	50-069	Hall County Board of Commissioners	(60,629)	16	1,075	-	-	1,091	564	-	2,739	3,303	(4,811)	(3,854)		(8,665)
	50-075	Henry County Board of Commissioners	(21,318)	6	378	-	23,273	23,657	198	-	-	198	(1,692)	21,106		19,414



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	50-081	Jefferson County Board of Commissioners	(\$10,727)	\$3	\$190	\$-	\$-	\$193	\$100	\$-	\$506	\$606	(\$850)	\$177	(\$673)
	50-082	Jenkins County Board of Commissioners	-	-	-	-	225	225	-	-	-	-	-	936	936
	50-085	Lamar County Board of Commissioners	(26,990)	7	478	-	-	485	251	-	1,273	1,524	(2,141)	(2,021)	(4,162)
	50-089	Liberty County Board of Commissioners	(53,495)	14	948	-	-	962	497	-	3,666	4,163	(4,246)	(5,206)	(9,452)
	50-091	Long County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	505	505
	50-092	Lowndes County Board of Commissioners	(30,700)	8	544	-	-	552	285	-	1,734	2,019	(2,437)	(1,865)	(4,302)
	50-095	Madison County Board of Commissioners	(23,835)	6	422	-	-	428	222	-	1,124	1,346	(1,890)	(2,034)	(3,924)
	50-097	McDuffie County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	768	768
	50-098	McIntosh County Board of Commissioners	(33,105)	9	587	-	-	596	308	-	1,561	1,869	(2,628)	(1,993)	(4,621)
	50-100	Miller County Board of Commissioners	(15,590)	4	276	-	-	280	145	-	594	739	(1,236)	(752)	(1,988)
	50-101	Mitchell County Board of Commissioners	(32,344)	8	573	-	-	581	301	-	1,915	2,216	(2,566)	(3,381)	(5,947)
	50-106	Muscogee County Board of Commissioners	(71,402)	19	1,266	-	-	1,285	664	-	4,251	4,915	(5,667)	(5,065)	(10,732)
	50-107	Newton County Board of Commissioners	(23,125)	6	410	-	1,901	2,317	215	-	359	574	(1,835)	(25)	(1,860)
	50-108	Oconee County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	498	498
	50-110	Paulding County Board of Commissioners	-	-	-	-	4,315	4,315	-	-	-	-	-	7,747	7,747
	50-113	Pierce County Board of Commissioners	(11,508)	3	204	-	-	207	107	-	782	889	(913)	(986)	(1,899)
	50-117	Putnam County Board of Commissioners	(14,158)	4	251	-	-	255	132	-	667	799	(1,123)	(906)	(2,029)
	50-121	Richmond County Board of Commissioners	(129,569)	34	2,297	-	-	2,331	1,204	-	3,460	4,664	(10,286)	(1,014)	(11,300)
	50-122	Rockdale County Board of Commissioners	(31,526)	8	559	-	-	567	293	-	1,696	1,989	(2,502)	(1,273)	(3,775)
	50-124	Screven County Board of Commissioners	(8,660)	2	153	-	-	155	80	-	993	1,073	(687)	(922)	(1,609)
	50-126	Spalding County Board of Commissioners	-	-	-	-	10,219	10,219	-	-	-	-	-	10,866	10,866
	50-127	Stephens County Board of Commissioners	(8,157)	2	145	-	-	147	76	-	396	472	(646)	(569)	(1,215)
	50-132	Tattnall County Board of Commissioners	(17,751)	5	315	-	-	320	165	-	1,660	1,825	(1,409)	(2,219)	(3,628)
	50-136	Thomas County Board of Commissioners	(9,833)	3	174	-	-	177	91	-	463	554	(782)	(678)	(1,460)
	50-137	Tift County Board of Commissioners	(27,189)	7	482	-	-	489	253	-	1,281	1,534	(2,156)	(1,874)	(4,030)
	50-138	Toombs County Board of Commissioners	(8,432)	2	149	-	-	151	78	-	321	399	(667)	(454)	(1,121)
	50-140	Treutlen County Board of Commissioners	(17,197)	4	305	-	89	398	160	-	234	394	(1,364)	(556)	(1,920)
	50-141	Troup County Board of Commissioners	-	-	-	-	11,073	11,073	-	-	150	150	-	7,743	7,743
	50-142	Turner County Board of Commissioners	(27,439)	7	486	-	-	493	255	-	1,486	1,741	(2,177)	(1,905)	(4,082)
	50-145	Upson County Board of Commissioners	(26,519)	7	470	-	-	477	246	-	911	1,157	(2,105)	(1,950)	(4,055)
	50-146	Walker County Board of Commissioners	-	-	-	-	5,659	5,659	-	-	-	-	-	7,916	7,916
	50-147	Walton County Board of Commissioners	(28,632)	7	507	-	-	514	266	-	1,304	1,570	(2,270)	(2,216)	(4,486)
	50-148	Ware County Board of Commissioners	(23,076)	6	409	-	-	415	215	-	1,254	1,469	(1,830)	(1,845)	(3,675)
	50-161	Eighth Judicial Board of Commissioners	(77,466)	20	1,373	-	-	1,393	720	-	3,649	4,369	(6,148)	(5,823)	(11,971)
		ERS													
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	(\$386,256)	\$101	\$6,846	\$-	\$185	\$7,132	\$3,590	\$-	\$6,884	\$10,474	(\$30,654)	(\$1,309)	(\$31,963)
AUTH	913-0913	Lk Lanier Island Dev Authority	(40,740)	11	722	-	-	733	379	-	2,236	2,615	(3,233)	(2,953)	(6,186)
AUTH	926-0926	GA Agric Exposition Authority	(266,699)	69	4,727	-	334	5,130	2,479	-	7,062	9,541	(21,166)	(4,622)	(25,788)
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	(320,492)	84	5,680	-	8,333	14,097	2,979	-	4,802	7,781	(25,434)	14,941	(10,493)
AUTH	936-0936	Agric Com Commission-Peanuts	(58,107)	15	1,030	-	580	1,625	540	-	2,567	3,107	(4,611)	(880)	(5,491)
AUTH	955-0955	GA Superior Court Clerks Coop	(151,208)	39	2,680	-	44	2,763	1,406	-	6,085	7,491	(12,000)	(5,130)	(17,130)
AUTH	972-0972	GA Federal-State Inspection	(480,658)	125	8,519	-	16,196	24,840	4,468	-	1,071	5,539	(38,145)	16,537	(21,608)
AUTH	973-0973	GA Lottery Corporation	(33,383)	9	592	-	60	661	310	-	1,379	1,689	(2,650)	1,878	(772)
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	-	-	-	-	1,816	1,816	-	-	-	-	-	3,603	3,603
CHAR	9015	TAPESTRY PUBLIC CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	201	201
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	-	-	-	-	3,274	3,274	-	-	-	-	-	5,908	5,908
CHAR	9915	FOOTHILLS CHARTER HIGH SCHOOL	(17,936)	5	318	-	-	323	167	-	9,421	9,588	(1,424)	(7,247)	(8,671)
CORT	51-0217	DeKalb County State Court	(358,005)	93	6,345	-	49,938	56,376	3,328	-	-	3,328	(28,411)	59,224	30,813
CORT	51-0237	Bibb County State Court	(178,162)	46	3,158	-	3,411	6,615	1,656	-	8,881	10,537	(14,139)	2,545	(11,594)
CORT	51-0248	Chatham County State Court	(186,733)	49	3,310	-	-	3,359	1,736	-	12,149	13,885	(14,819)	(10,531)	(25,350)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
CSBS	361	Lookout Mountain Community Ser	(\$26,797)	\$7	\$475	\$-	\$8,428	\$8,910	\$249	\$-	\$-	\$249	(\$2,127)	\$13,016	\$10,889
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	(86,197)	22	1,528	-	15,198	16,748	801	-	-	801	(6,842)	26,792	19,950
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	(20,844)	5	369	-	896	1,270	194	-	762	956	(1,653)	1,863	210
CSBS	365	Cobb County Community Service	(63,626)	17	1,128	-	15,987	17,132	591	-	-	591	(5,051)	21,795	16,744
CSBS	366	Douglas Community Service Boar	(12,301)	3	218	-	-	221	114	-	6,462	6,576	(976)	(4,970)	(5,946)
CSBS	368	Dekalb Community Service Board	(61,365)	16	1,088	-	12,638	13,742	570	-	-	570	(4,871)	21,977	17,106
CSBS	369	VIEW POINT HEALTH	(77,770)	20	1,378	-	4,893	6,291	723	-	-	723	(6,171)	9,487	3,316
CSBS	370	Clayton Community M.H., Substa	(28,973)	8	514	-	9,303	9,825	269	-	-	269	(2,300)	13,126	10,826
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	(38,697)	10	686	-	10,257	10,953	360	-	-	360	(3,070)	13,826	10,756
CSBS	372	PATHWAYS CENTER CSB	(32,872)	9	583	-	605	1,197	306	-	1,247	1,553	(2,609)	3,682	1,073
CSBS	373	Mcintosh Trail MH, MR and SA C	(22,372)	6	397	-	2,450	2,853	208	-	772	980	(1,777)	12,416	10,639
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	(105,530)	27	1,870	-	38,214	40,111	981	-	-	981	(8,375)	35,465	27,090
CSBS	375	Phoenix Center	-	-	-	-	13,279	13,279	-	-	200	200	-	11,963	11,963
CSBS	376	Oconee Community Service Board	(16,038)	4	284	-	2,112	2,400	149	-	-	149	(1,272)	4,261	2,989
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	(32,915)	9	583	-	1,788	2,380	306	-	300	606	(2,612)	4,432	1,820
CSBS	378	Ogeechee MH, MR and SA Communi	-	-	-	-	-	-	-	-	-	-	-	22,803	22,803
CSBS	379	New Horizons	(58,547)	15	1,038	-	18,728	19,781	544	-	-	544	(4,647)	27,140	22,493
CSBS	380	Middle Flint Community Service	(51,262)	13	909	-	22,955	23,877	476	-	-	476	(4,069)	20,931	16,862
CSBS	381	CSB OF MIDDLE GEORGIA	(123,911)	32	2,196	-	13,511	15,739	1,152	-	-	1,152	(9,832)	(1,444)	(11,276)
CSBS	382	Albany Area Community Service	(38,536)	10	683	-	-	693	358	-	1,535	1,893	(3,059)	(135)	(3,194)
CSBS	383	The Georgia Pines Community Se	(83,663)	22	1,483	-	10,310	11,815	778	-	-	778	(6,639)	24,360	17,721
CSBS	384	South Georgia Community Servic	(41,717)	11	739	-	736	1,486	388	-	1,028	1,416	(3,311)	4,970	1,659
CSBS	385	Pineland Area MH, MR and SA Co	(41,810)	11	741	-	4,789	5,541	389	-	-	389	(3,318)	5,018	1,700
CSBS	386	Satilla Community Service Boar	(108,086)	28	1,916	-	577	2,521	1,005	-	4,471	5,476	(8,577)	(1,424)	(10,001)
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	(42,517)	11	754	-	1,324	2,089	395	-	-	395	(3,374)	3,265	(109)
DFAC	127-001	Appling County DFACS	(44,662)	12	792	-	133	937	415	-	2,270	2,685	(3,546)	(1,547)	(5,093)
DFAC	127-002	Atkinson County DFACS	(8,927)	2	158	-	-	160	83	-	504	587	(709)	(697)	(1,406)
DFAC	127-003	Bacon County DFACS	(28,893)	8	512	-	-	520	269	-	1,631	1,900	(2,292)	(1,986)	(4,278)
DFAC	127-004	Baker County DFACS	(15,286)	4	271	-	1,189	1,464	142	-	-	142	(1,215)	176	(1,039)
DFAC	127-005	Baldwin County DFACS	(49,501)	13	877	-	22,647	23,537	460	-	-	460	(3,928)	20,696	16,768
DFAC	127-006	Banks County DFACS	(19,623)	5	348	-	2,837	3,190	182	-	-	182	(1,558)	3,580	2,022
DFAC	127-007	Barrow County DFACS	(76,074)	20	1,348	-	2,304	3,672	707	-	-	707	(6,037)	4,694	(1,343)
DFAC	127-008	Bartow County DFACS	(97,126)	25	1,721	-	5,752	7,498	903	-	1,364	2,267	(7,708)	(511)	(8,219)
DFAC	127-009	Ben Hill County DFACS	(18,992)	5	337	-	5,611	5,953	177	-	-	177	(1,507)	6,315	4,808
DFAC	127-010	Berrien County DFACS	(57,812)	15	1,025	-	6,955	7,995	537	-	-	537	(4,588)	3,086	(1,502)
DFAC	127-011	Bibb County DFACS	(476,148)	124	8,439	-	21,708	30,271	4,426	-	-	4,426	(37,787)	33,719	(4,068)
DFAC	127-012	Bleckley County DFACS	(12,775)	3	226	-	1,773	2,002	119	-	217	336	(1,012)	447	(565)
DFAC	127-013	Brantley County DFACS	(63,100)	16	1,118	-	1,005	2,139	587	-	2,043	2,630	(5,005)	(1,546)	(6,551)
DFAC	127-014	Brooks County DFACS	(31,191)	8	553	-	1,649	2,210	290	-	794	1,084	(2,475)	(1,079)	(3,554)
DFAC	127-015	Bryan County DFACS	-	-	-	-	4,890	4,890	-	-	-	-	-	5,354	5,354
DFAC	127-016	Bulloch County DFACS	(70,215)	18	1,245	-	4,772	6,035	653	-	-	653	(5,572)	9,215	3,643
DFAC	127-017	Burke County DFACS	(53,483)	14	948	-	1,888	2,850	497	-	698	1,195	(4,243)	(71)	(4,314)
DFAC	127-018	Butts County DFACS	(63,359)	17	1,123	-	-	1,140	589	-	7,663	8,252	(5,030)	(7,517)	(12,547)
DFAC	127-019	Calhoun County DFACS	(19,350)	5	343	-	-	348	180	-	980	1,160	(1,534)	(164)	(1,698)
DFAC	127-020	Camden County DFACS	(88,037)	23	1,560	-	82	1,665	818	-	1,549	2,367	(6,986)	(265)	(7,251)
DFAC	127-021	Candler County DFACS	(9,603)	3	170	-	4,034	4,207	89	-	-	89	(763)	8,763	8,000
DFAC	127-022	Carroll County DFACS	(98,887)	26	1,753	-	9,684	11,463	919	-	-	919	(7,849)	15,991	8,142



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differ-ence between Expected and Actual Experience	Chng of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-023	Catoosa County DFACS	(\$43,648)	\$11	\$774	\$-	\$2,898	\$3,683	\$406	\$-	\$-	\$406	(\$3,464)	\$5,714	\$2,250
DFAC	127-024	Charlton County DFACS	(38,215)	10	677	-	5,314	6,001	355	-	-	355	(3,033)	4,891	1,858
DFAC	127-025	Chatham County DFACS	(270,036)	70	4,786	-	12,887	17,743	2,510	-	-	2,510	(21,431)	12,388	(9,043)
DFAC	127-026	Chattahoochee County DFACS	(6,317)	2	112	-	1,893	2,007	59	-	134	193	(502)	1,841	1,339
DFAC	127-027	Chattooga County DFACS	(91,695)	24	1,625	-	419	2,068	852	-	5,668	6,520	(7,277)	(3,406)	(10,683)
DFAC	127-028	Cherokee County DFACS	(138,873)	36	2,461	-	319	2,816	1,291	-	6,254	7,545	(11,021)	(4,240)	(15,261)
DFAC	127-029	Clarke County DFACS	(864,267)	225	15,318	-	-	15,543	8,034	-	101,906	109,940	(68,588)	(171,124)	(239,712)
DFAC	127-030	Clay County DFACS	(45,037)	12	798	-	558	1,368	419	-	2,936	3,355	(3,574)	(1,801)	(5,375)
DFAC	127-031	Clayton County DFACS	(645,689)	168	11,444	-	73,111	84,723	6,002	-	-	6,002	(51,240)	134,217	82,977
DFAC	127-032	Clinch County DFACS	(34,781)	9	616	-	-	625	323	-	3,953	4,276	(2,761)	(4,591)	(7,352)
DFAC	127-033	Cobb County DFACS	(746,601)	195	13,233	-	1,798	15,226	6,940	-	1,467	8,407	(59,252)	(5,967)	(65,219)
DFAC	127-034	Coffee County DFACS	(307,151)	80	5,444	-	3,341	8,865	2,855	-	4,677	7,532	(24,376)	(2,929)	(27,305)
DFAC	127-035	Colquitt County DFACS	(87,247)	23	1,546	-	11,608	13,177	811	-	-	811	(6,923)	9,853	2,930
DFAC	127-036	Columbia County DFACS	(224,741)	59	3,983	-	3,994	8,036	2,089	-	11,517	13,606	(17,837)	3,256	(14,581)
DFAC	127-037	Cook County DFACS	(50,865)	13	902	-	5,603	6,518	473	-	-	473	(4,037)	7,658	3,621
DFAC	127-038	Coweta County DFACS	(109,600)	29	1,943	-	1,526	3,498	1,019	-	1,589	2,608	(8,699)	4,167	(4,532)
DFAC	127-039	Crawford County DFACS	(36,655)	10	650	-	566	1,226	341	-	1,663	2,004	(2,909)	(823)	(3,732)
DFAC	127-040	Crisp County DFACS	(74,748)	19	1,325	-	6,759	8,103	695	-	-	695	(5,932)	8,073	2,141
DFAC	127-041	Dade County DFACS	(32,560)	8	577	-	1,039	1,624	303	-	334	637	(2,583)	1,859	(724)
DFAC	127-042	Dawson County DFACS	(24,201)	6	429	-	2,195	2,630	225	-	8,539	8,764	(1,921)	(927)	(2,848)
DFAC	127-043	Decatur County DFACS	(125,837)	33	2,230	-	-	2,263	1,170	-	2,699	3,869	(9,986)	(3,051)	(13,037)
DFAC	127-044	Dekalb County DFACS	(2,483,601)	647	44,020	-	8,486	53,153	23,086	-	131,735	154,821	(197,101)	(98,411)	(295,512)
DFAC	127-045	Dodge County DFACS	(32,228)	8	571	-	747	1,326	300	-	4,396	4,696	(2,557)	(1,531)	(4,088)
DFAC	127-046	Dooly County DFACS	(35,085)	9	622	-	771	1,402	326	-	1,177	1,503	(2,784)	(2,889)	(5,673)
DFAC	127-047	Dougherty County DFACS	(1,154,925)	301	20,470	-	9,309	30,080	10,735	-	4,056	14,791	(91,657)	(11,766)	(103,423)
DFAC	127-048	Douglas County DFACS	(186,390)	49	3,304	-	470	3,823	1,733	-	331	2,064	(14,793)	792	(14,001)
DFAC	127-049	Early County DFACS	(386,159)	101	6,844	-	-	6,945	3,589	-	13,383	16,972	(30,646)	(18,520)	(49,166)
DFAC	127-051	Effingham County DFACS	(78,940)	21	1,399	-	-	1,420	734	-	5,216	5,950	(6,264)	(5,633)	(11,897)
DFAC	127-052	Elbert County DFACS	(41,864)	11	742	-	3,359	4,112	389	-	1,099	1,488	(3,322)	(1,444)	(4,766)
DFAC	127-053	Emanuel County DFACS	(26,706)	7	473	-	1,304	1,784	248	-	10,978	11,226	(2,120)	(3,562)	(5,682)
DFAC	127-054	Evans County DFACS	(21,182)	6	375	-	2,697	3,078	197	-	-	197	(1,682)	4,657	2,975
DFAC	127-055	Fannin County DFACS	(35,954)	9	637	-	2,051	2,697	334	-	-	334	(2,853)	2,758	(95)
DFAC	127-056	Fayette County DFACS	(128,998)	34	2,286	-	454	2,774	1,199	-	3,589	4,788	(10,238)	(3,824)	(14,062)
DFAC	127-057	Floyd County DFACS	(504,180)	131	8,936	-	4,234	13,301	4,686	-	7,312	11,998	(40,012)	(19,472)	(59,484)
DFAC	127-058	Forsyth County DFACS	(40,254)	10	713	-	1,805	2,528	374	-	1,462	1,836	(3,194)	3,103	(91)
DFAC	127-059	Franklin County DFACS	(59,874)	16	1,061	-	-	1,077	557	-	4,055	4,612	(4,751)	(5,893)	(10,644)
DFAC	127-060	FULTON COUNTY DFACS	(1,606,988)	419	28,483	-	21,918	50,820	14,937	-	14,510	29,447	(127,532)	58,244	(69,288)
DFAC	127-061	Gilmer County DFACS	(31,935)	8	566	-	1,449	2,023	297	-	2,776	3,073	(2,534)	2,735	201
DFAC	127-062	Glacook County DFACS	(25,582)	7	453	-	-	460	238	-	606	844	(2,030)	(1,201)	(3,231)
DFAC	127-063	Glynn County DFACS	(178,673)	47	3,167	-	4,078	7,292	1,661	-	6,963	8,624	(14,179)	8,803	(5,376)
DFAC	127-064	Gordon County DFACS	(95,333)	25	1,690	-	7,936	9,651	886	-	-	886	(7,566)	4,691	(2,875)
DFAC	127-065	Grady County DFACS	(70,604)	18	1,251	-	4,710	5,979	656	-	287	943	(5,603)	2,405	(3,198)
DFAC	127-066	Greene County DFACS	(82,905)	22	1,469	-	48	1,539	771	-	294	1,065	(6,578)	(2,707)	(9,285)
DFAC	127-067	Gwinnett County DFACS	(951,063)	248	16,857	-	690	17,795	8,840	-	4,218	13,058	(75,478)	(13,353)	(88,831)
DFAC	127-068	Habersham County DFACS	(84,677)	22	1,501	-	-	1,523	787	-	6,564	7,351	(6,720)	(5,009)	(11,729)
DFAC	127-069	Hall County DFACS	(385,370)	100	6,830	-	2,415	9,345	3,582	-	12,822	16,404	(30,582)	(14,156)	(44,738)
DFAC	127-070	Hancock County DFACS	(17,879)	5	317	-	654	976	166	-	1,267	1,433	(1,420)	(162)	(1,582)
DFAC	127-071	Haralson County DFACS	(54,520)	14	966	-	1,808	2,788	507	-	2,978	3,485	(4,325)	2,691	(1,634)
DFAC	127-072	Harris County DFACS	(34,253)	9	607	-	682	1,298	318	-	-	318	(2,719)	255	(2,464)
DFAC	127-073	Hart County DFACS	(78,718)	21	1,395	-	4,583	5,999	732	-	606	1,338	(6,247)	2,564	(3,683)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differ-ence between Expected and Actual Experience	Chng of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-074	Heard County DFACS	(\$65,966)	\$17	\$1,169	\$-	\$-	\$1,186	\$613	\$-	\$3,153	\$3,766	(\$5,235)	(\$5,243)	(\$10,478)
DFAC	127-075	Henry County DFACS	(219,745)	57	3,895	-	-	3,952	2,043	-	10,122	12,165	(17,438)	(6,398)	(23,836)
DFAC	127-076	Houston County DFACS	(290,531)	76	5,149	-	4,029	9,254	2,701	-	11,890	14,591	(23,057)	(3,677)	(26,734)
DFAC	127-077	Irwin County DFACS	(50,842)	13	901	-	-	914	473	-	1,995	2,468	(4,035)	(4,204)	(8,239)
DFAC	127-078	Jackson County DFACS	(44,594)	12	790	-	22	824	415	-	1,354	1,769	(3,538)	(2,405)	(5,943)
DFAC	127-079	Jasper County DFACS	-	-	-	-	7,316	7,316	-	-	-	-	-	10,571	10,571
DFAC	127-080	Jeff Davis County DFACS	(67,079)	17	1,189	-	7,264	8,470	624	-	1,055	1,679	(5,322)	2,165	(3,157)
DFAC	127-081	Jefferson County DFACS	(27,232)	7	483	-	6,848	7,338	253	-	912	1,165	(2,160)	1,792	(368)
DFAC	127-082	Jenkins County DFACS	(48,246)	13	855	-	-	868	448	-	5,884	6,332	(3,828)	(8,717)	(12,545)
DFAC	127-083	Johnson County DFACS	(35,823)	9	635	-	443	1,087	333	-	1,432	1,765	(2,844)	407	(2,437)
DFAC	127-084	Jones County DFACS	(87,026)	23	1,542	-	2,242	3,807	809	-	3,206	4,015	(6,907)	(6)	(6,913)
DFAC	127-085	Lamar County DFACS	(46,437)	12	823	-	4,081	4,916	432	-	640	1,072	(3,685)	2,741	(944)
DFAC	127-086	Lanier County DFACS	(23,823)	6	422	-	4,968	5,396	221	-	-	221	(1,890)	6,780	4,890
DFAC	127-087	Laurens County DFACS	(1,090,777)	284	19,333	-	-	19,617	10,139	-	307,059	317,198	(86,565)	(242,866)	(329,431)
DFAC	127-088	Lee County DFACS	(49,030)	13	869	-	-	882	456	-	4,910	5,366	(3,891)	(2,965)	(6,856)
DFAC	127-089	Liberty County DFACS	(104,448)	27	1,851	-	774	2,652	971	-	1,710	2,681	(8,289)	773	(7,516)
DFAC	127-090	Lincoln County DFACS	-	-	-	-	-	-	-	-	-	-	-	533	533
DFAC	127-091	Long County DFACS	(13,775)	4	244	-	-	248	128	-	375	503	(1,094)	(809)	(1,903)
DFAC	127-092	Lowndes County DFACS	(202,942)	53	3,597	-	-	3,650	1,886	-	2,301	4,187	(16,105)	2,272	(13,833)
DFAC	127-093	Lumpkin County DFACS	(38,453)	10	682	-	2,225	2,917	357	-	-	357	(3,052)	2,421	(631)
DFAC	127-094	Macon County DFACS	(25,218)	7	447	-	2,329	2,783	234	-	218	452	(2,002)	6,995	4,993
DFAC	127-095	Madison County DFACS	(45,971)	12	815	-	6,906	7,733	427	-	-	427	(3,648)	11,442	7,794
DFAC	127-096	Marion County DFACS	(10,639)	3	189	-	3,826	4,018	99	-	-	99	(845)	8,256	7,411
DFAC	127-097	McDuffie County DFACS	(60,888)	16	1,079	-	11,633	12,728	566	-	-	566	(4,833)	9,121	4,288
DFAC	127-098	McIntosh County DFACS	-	-	-	-	6,604	6,604	-	-	-	-	-	5,587	5,587
DFAC	127-099	Meriwether County DFACS	(81,786)	21	1,450	-	355	1,826	760	-	1,635	2,395	(6,491)	(3,545)	(10,036)
DFAC	127-101	Mitchell County DFACS	(43,355)	11	768	-	2,898	3,677	403	-	423	826	(3,440)	5,883	2,443
DFAC	127-102	Monroe County DFACS	(52,964)	14	939	-	385	1,338	492	-	580	1,072	(4,205)	2,389	(1,816)
DFAC	127-103	Montgomery County DFACS	(35,332)	9	626	-	1,899	2,534	328	-	-	328	(2,803)	2,259	(544)
DFAC	127-104	Morgan County DFACS	(33,463)	9	593	-	814	1,416	311	-	2,551	2,862	(2,655)	1,557	(1,098)
DFAC	127-105	Murray County DFACS	(83,115)	22	1,473	-	368	1,863	773	-	5,024	5,797	(6,596)	(4,331)	(10,927)
DFAC	127-106	Muscogee County DFACS	(274,929)	72	4,873	-	15,885	20,830	2,556	-	-	2,556	(21,818)	13,857	(7,961)
DFAC	127-107	Newton County DFACS	(166,418)	43	2,950	-	10,900	13,893	1,547	-	168	1,715	(13,207)	6,281	(6,926)
DFAC	127-108	Oconee County DFACS	-	-	-	-	3,909	3,909	-	-	-	-	-	3,955	3,955
DFAC	127-110	Paulding County DFACS	(75,921)	20	1,346	-	-	1,366	706	-	8,009	8,715	(6,025)	(3,197)	(9,222)
DFAC	127-111	Peach County DFACS	(87,123)	23	1,544	-	8,227	9,794	810	-	-	810	(6,915)	7,868	953
DFAC	127-112	Pickens County DFACS	(49,987)	13	886	-	8,483	9,382	465	-	1,048	1,513	(3,966)	2,042	(1,924)
DFAC	127-113	Pierce County DFACS	(29,529)	8	523	-	2,144	2,675	274	-	504	778	(2,342)	3,300	958
DFAC	127-114	Pike County DFACS	(32,057)	8	568	-	140	716	298	-	7,971	8,269	(2,544)	(4,591)	(7,135)
DFAC	127-115	Polk County DFACS	(159,754)	42	2,832	-	4,035	6,909	1,485	-	2,888	4,373	(12,679)	(5,172)	(17,851)
DFAC	127-116	Pulaski County DFACS	(7,154)	2	127	-	5,507	5,636	67	-	-	67	(567)	5,053	4,486
DFAC	127-117	Putnam County DFACS	(266,895)	70	4,731	-	12,820	17,621	2,481	-	5,312	7,793	(21,183)	(4,015)	(25,198)
DFAC	127-118	Quitman County DFACS	-	-	-	-	-	-	-	-	-	-	-	690	690
DFAC	127-119	Rabun County DFACS	(50,763)	13	900	-	4,638	5,551	472	-	-	472	(4,028)	3,728	(300)
DFAC	127-120	Randolph County DFACS	(15,084)	4	267	-	4,266	4,537	140	-	-	140	(1,198)	5,863	4,665
DFAC	127-121	Richmond County DFACS	(465,577)	121	8,252	-	7,650	16,023	4,328	-	15,268	19,596	(36,947)	907	(36,040)
DFAC	127-122	Rockdale County DFACS	(64,248)	17	1,139	-	4,032	5,188	597	-	741	1,338	(5,100)	11,119	6,019
DFAC	127-123	Schley County DFACS	(14,633)	4	259	-	2,168	2,431	136	-	547	683	(1,162)	(278)	(1,440)
DFAC	127-124	Screven County DFACS	(20,915)	5	371	-	1,256	1,632	194	-	-	194	(1,660)	(431)	(2,091)
DFAC	127-125	Seminole County DFACS	(65,443)	17	1,160	-	1,771	2,948	608	-	554	1,162	(5,194)	(782)	(5,976)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differ-ence 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-126	Spalding County DFACS	(\$426,410)	\$111	\$7,558	\$-	\$41,372	\$49,041	\$3,964	\$-	\$7,637	\$11,601	(\$33,840)	\$9,220	(\$24,620)
DFAC	127-127	Stephens County DFACS	(69,726)	18	1,236	-	2,389	3,643	648	-	648	648	(5,533)	4,341	(1,192)
DFAC	127-128	Stewart County DFACS	(26,209)	7	465	-	304	776	244	-	594	838	(2,080)	(1,486)	(3,566)
DFAC	127-129	Sumter County DFACS	(622,161)	162	11,027	-	-	11,189	5,783	-	35,227	41,010	(49,373)	(39,130)	(88,503)
DFAC	127-130	Talbot County DFACS	(41,398)	11	734	-	-	745	385	-	1,992	2,377	(3,285)	(2,942)	(6,227)
DFAC	127-131	Taliaferro County DFACS	(8,603)	2	152	-	-	154	80	-	405	485	(682)	(624)	(1,306)
DFAC	127-132	Tattnall County DFACS	(20,083)	5	356	-	6,766	7,127	187	-	198	385	(1,594)	6,252	4,658
DFAC	127-133	Taylor County DFACS	(7,521)	2	133	-	2,435	2,570	70	-	-	70	(596)	1,138	542
DFAC	127-134	Telfair County DFACS	(46,426)	12	823	-	4,962	5,797	432	-	432	432	(3,684)	4,180	496
DFAC	127-135	Terrell County DFACS	(45,082)	12	799	-	595	1,406	419	-	1,993	2,412	(3,578)	(1,424)	(5,002)
DFAC	127-136	Thomas County DFACS	(117,916)	31	2,090	-	-	2,121	1,096	-	3,914	5,010	(9,360)	(1,922)	(11,282)
DFAC	127-137	Tift County DFACS	(167,582)	44	2,970	-	-	3,014	1,558	-	8,689	10,247	(13,299)	(8,874)	(22,173)
DFAC	127-138	Toombs County DFACS	(49,254)	13	873	-	5,046	5,932	458	-	-	458	(3,909)	7,416	3,507
DFAC	127-139	Towns County DFACS	(6,322)	2	112	-	404	518	59	-	280	339	(502)	2,655	2,153
DFAC	127-140	Treutlen County DFACS	(23,502)	6	417	-	955	1,378	218	-	5,016	5,234	(1,865)	305	(1,560)
DFAC	127-141	Troup County DFACS	(181,107)	47	3,210	-	-	3,257	1,683	-	15,000	16,683	(14,374)	(15,207)	(29,581)
DFAC	127-142	Turner County DFACS	-	-	-	-	4,176	4,176	-	-	-	-	-	3,317	3,317
DFAC	127-143	Twiggs County DFACS	(24,051)	6	426	-	4,577	5,009	224	-	2,188	2,412	(1,908)	(2,598)	(4,506)
DFAC	127-144	Union County DFACS	(47,346)	12	839	-	236	1,087	440	-	3,230	3,670	(3,757)	(6,616)	(10,373)
DFAC	127-145	Upson County DFACS	(74,498)	19	1,320	-	-	1,339	692	-	9,138	9,830	(5,911)	(2,696)	(8,607)
DFAC	127-146	Walker County DFACS	(70,167)	18	1,244	-	2,852	4,114	652	-	8,820	9,472	(5,570)	2,965	(2,605)
DFAC	127-147	Walton County DFACS	(49,425)	13	876	-	12,810	13,699	459	-	-	459	(3,923)	21,699	17,776
DFAC	127-148	Ware County DFACS	(98,424)	26	1,744	-	-	1,770	915	-	4,409	5,324	(7,811)	(7,507)	(15,318)
DFAC	127-149	Warren County DFACS	(15,962)	4	283	-	2,833	3,120	148	-	705	853	(1,267)	4,284	3,017
DFAC	127-150	Washington County DFACS	(61,206)	16	1,085	-	-	1,101	569	-	3,549	4,118	(4,858)	(2,568)	(7,426)
DFAC	127-151	Wayne County DFACS	(57,093)	15	1,012	-	1,730	2,757	531	-	1,524	2,055	(4,531)	(444)	(4,975)
DFAC	127-152	Webster County DFACS	(40,802)	11	723	-	-	734	379	-	3,388	3,767	(3,238)	(6,425)	(9,663)
DFAC	127-153	Wheeler County DFACS	(9,463)	2	168	-	259	429	88	-	418	506	(750)	781	31
DFAC	127-154	White County DFACS	(4,831)	1	86	-	6,794	6,881	45	-	-	45	(383)	8,511	8,128
DFAC	127-155	Whitfield County DFACS	(347,581)	91	6,161	-	34,786	41,038	3,231	-	-	3,231	(27,585)	24,671	(2,914)
DFAC	127-156	Wilcox County DFACS	(30,836)	8	547	-	1,438	1,993	287	-	-	287	(2,447)	1,032	(1,415)
DFAC	127-157	Wilkes County DFACS	(29,799)	8	528	-	2,864	3,400	277	-	-	277	(2,366)	4,905	2,539
DFAC	127-158	Wilkinson County DFACS	(27,078)	7	480	-	163	650	252	-	107	359	(2,148)	(865)	(3,013)
DFAC	127-159	Worth County DFACS	(55,889)	15	991	-	401	1,407	519	-	580	1,099	(4,438)	(1,408)	(5,846)
HLTH	128-001	Appling County Health Dept	(39,501)	10	700	-	253	963	367	-	1,359	1,726	(3,134)	752	(2,382)
HLTH	128-002	Atkinson County Health Dept	(22,591)	6	400	-	510	916	210	-	1,716	1,926	(1,792)	274	(1,518)
HLTH	128-003	Bacon County Health Dept	(38,365)	10	680	-	-	690	357	-	3,326	3,683	(3,046)	(3,714)	(6,760)
HLTH	128-004	Baker County Health Dept	(48,647)	13	862	-	-	875	452	-	4,535	4,987	(3,861)	(5,003)	(8,864)
HLTH	128-005	Baldwin County Health Dept	(63,955)	17	1,134	-	468	1,619	594	-	250	844	(5,076)	(355)	(5,431)
HLTH	128-006	Banks County Health Dept	(12,928)	3	229	-	563	795	120	-	647	767	(1,026)	1,210	184
HLTH	128-007	Barrow County Public Health	(57,693)	15	1,023	-	4,885	5,923	536	-	1,054	1,590	(4,580)	2,548	(2,032)
HLTH	128-008	Barrow County Health Dept	(69,888)	18	1,239	-	3,620	4,877	650	-	-	650	(5,546)	4,721	(825)
HLTH	128-009	Ben Hill County Health Dept	(22,162)	6	393	-	-	399	206	-	1,254	1,460	(1,759)	(1,265)	(3,024)
HLTH	128-010	Berrien County Health Dept	(8,986)	2	159	-	-	161	84	-	507	591	(711)	1,794	1,083
HLTH	128-011	Bibb County Health Dept	(145,483)	38	2,579	-	10,550	13,167	1,352	-	-	1,352	(11,547)	14,273	2,726
HLTH	128-012	Bleckley Co. Health Dept	(8,600)	2	152	-	5,680	5,834	80	-	96	176	(683)	3,919	3,236
HLTH	128-013	Brantley County Health Dept	(25,309)	7	449	-	-	456	235	-	2,179	2,414	(2,011)	(2,468)	(4,479)
HLTH	128-014	Brooks County Health Dept	(20,509)	5	364	-	1,353	1,722	191	-	469	660	(1,629)	772	(857)
HLTH	128-015	Bryan County Health Dept	(48,382)	13	858	-	6,430	7,301	450	-	-	450	(3,840)	(6,932)	(10,772)
HLTH	128-016	Bulloch County Physical Health	(62,759)	16	1,112	-	106	1,234	583	-	1,480	2,063	(4,980)	(275)	(5,255)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
HLTH	128-017	Burke County Health Dept	(\$82,206)	\$21	\$1,457	\$-	\$-	\$1,478	\$764	\$-	\$5,911	\$6,675	(\$6,523)	(\$7,307)	(\$13,830)	
HLTH	128-018	Butts County Health Dept	(12,696)	3	225	-	-	228	118	-	719	837	(1,007)	(1,069)	(2,076)	
HLTH	128-019	Calhoun County Health Dept	(7,816)	2	139	-	-	2,470	2,611	73	-	73	(620)	3,269	2,649	
HLTH	128-020	Camden County Health Dept	(49,243)	13	873	-	-	4,082	4,968	458	-	1,761	2,219	(3,909)	(9,771)	(13,680)
HLTH	128-021	Candler County Health Dept	(24,426)	6	433	-	-	1,087	1,526	227	-	1,171	1,398	(1,939)	195	(1,744)
HLTH	128-022	Carroll County Health Dept	(72,266)	19	1,281	-	-	17,069	18,369	672	-	1,720	2,392	(5,736)	9,044	3,308
HLTH	128-023	Catoosa County Health Dept	(30,594)	8	542	-	-	1,735	2,285	284	-	-	284	(2,430)	4,191	1,761
HLTH	128-024	Charlton County Health Dept	(36,272)	9	643	-	-	642	1,294	337	-	6,498	6,835	(2,878)	(573)	(3,451)
HLTH	128-025	Chatham County Health Dept	(512,559)	134	9,085	-	-	16,558	25,777	4,764	-	-	4,764	(40,678)	(93,496)	(134,174)
HLTH	128-026	Chattahoochee County Health Dept	(12,335)	3	219	-	-	2,926	3,148	115	-	-	115	(979)	2,342	1,363
HLTH	128-027	Chattooga County Health Dept	(70,979)	18	1,258	-	-	1,276	660	-	-	5,460	6,120	(5,632)	(6,536)	(12,168)
HLTH	128-028	Cherokee County Health Dept	(791,587)	206	14,030	-	-	14,236	7,358	-	-	21,410	28,768	(62,821)	(37,188)	(100,009)
HLTH	128-029	Clarke County Health Dept	(297,804)	78	5,278	-	-	4,735	10,091	2,768	-	12,661	15,429	(23,634)	(970)	(24,604)
HLTH	128-030	Clay County Health Dept	(7,597)	2	135	-	-	236	373	71	-	627	698	(603)	40	(563)
HLTH	128-031	Clayton County Health Dept	(329,677)	86	5,843	-	-	5,929	3,064	-	-	21,367	24,431	(26,166)	(12,894)	(39,060)
HLTH	128-032	Clinch County Health Dept	(21,290)	6	377	-	-	1,580	1,963	198	-	410	608	(1,690)	41	(1,649)
HLTH	128-033	Cobb County Health Dept	(707,591)	184	12,542	-	-	42,872	55,598	6,577	-	-	6,577	(56,156)	51,185	(4,971)
HLTH	128-034	Coffee County Health Dept	(53,671)	14	951	-	-	2,492	3,457	499	-	-	499	(4,260)	3,621	(639)
HLTH	128-035	Colquitt County Health Dept	(136,400)	36	2,418	-	-	2,454	1,268	-	-	3,194	4,462	(10,825)	(4,306)	(15,131)
HLTH	128-036	Columbia County Health Dept	(101,465)	26	1,798	-	-	11,692	13,516	943	-	1,350	2,293	(8,051)	5,089	(2,962)
HLTH	128-037	Cook County Health Dept	(22,818)	6	404	-	-	998	1,408	212	-	1,228	1,440	(1,810)	387	(1,423)
HLTH	128-038	Coweta County Health Dept	(106,495)	28	1,888	-	-	50	1,966	990	-	1,830	2,820	(8,453)	(2,339)	(10,792)
HLTH	128-039	Crawford County Health Dept	(23,911)	6	424	-	-	430	222	-	-	1,549	1,771	(1,897)	(2,058)	(3,955)
HLTH	128-040	Crisp County Health Dept	-	-	-	-	-	374	374	-	-	-	-	-	2,930	2,930
HLTH	128-041	Dade County Health Dept	(35,531)	9	630	-	-	172	811	330	-	1,899	2,229	(2,821)	(691)	(3,512)
HLTH	128-042	Dawson County Health Dept	(74,129)	19	1,314	-	-	1,333	689	-	-	6,148	6,837	(5,883)	(9,180)	(15,063)
HLTH	128-043	Decatur County Health Dept	(46,534)	12	825	-	-	1,790	2,627	433	-	466	899	(3,694)	4,378	684
HLTH	128-044	Dekalb County Health Dept	(1,311,868)	342	23,252	-	-	24,160	47,754	12,194	-	-	12,194	(104,112)	46,504	(57,608)
HLTH	128-045	Dodge County Health Dept	(15,172)	4	269	-	-	12,369	12,642	141	-	-	141	(1,204)	9,618	8,414
HLTH	128-046	Dooly County Health Dept	-	-	-	-	-	1,849	1,849	-	-	-	-	-	2,389	2,389
HLTH	128-047	Dougherty County Health Dept	(129,629)	34	2,298	-	-	9,839	12,171	1,205	-	-	1,205	(10,288)	18,139	7,851
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	(618,475)	161	10,962	-	-	2,787	13,910	5,749	-	2,459	8,208	(49,083)	(11,511)	(60,594)
HLTH	128-048	Douglas County Health Dept	(75,134)	20	1,332	-	-	1,500	2,852	698	-	3,469	4,167	(5,963)	(599)	(6,562)
HLTH	128-049	Early County Health Dept	(21,009)	5	372	-	-	1,081	1,458	195	-	1,201	1,396	(1,667)	2,702	1,035
HLTH	128-050	Echols County Health Dept	(4,121)	1	73	-	-	3,572	3,646	38	-	-	38	(327)	4,840	4,513
HLTH	128-051	Effingham County Health Dept	(53,762)	14	953	-	-	967	500	-	-	4,249	4,749	(4,266)	(12,738)	(17,004)
HLTH	128-052	Elbert County Health Dept	(25,184)	7	446	-	-	2,195	2,648	234	-	1,067	1,301	(1,999)	2,185	186
HLTH	128-053	Emanuel County Health Dept	(64,739)	17	1,147	-	-	1,164	602	-	-	2,678	3,280	(5,137)	(3,639)	(8,776)
HLTH	128-054	Evans County Health Dept	(15,118)	4	268	-	-	1,428	1,700	141	-	1,353	1,494	(1,199)	2,899	1,700
HLTH	128-055	Fannin County Health Dept	(49,206)	13	872	-	-	4,535	5,420	457	-	1,123	1,580	(3,905)	36	(3,869)
HLTH	128-056	Fayette County Health Dept	(107,126)	28	1,899	-	-	1,927	996	-	-	8,665	9,661	(8,502)	(10,379)	(18,881)
HLTH	128-057	Floyd County Health Dept	(459,729)	120	8,148	-	-	28,864	37,132	4,273	-	15,823	20,096	(36,484)	49,267	12,783
HLTH	128-058	Forsyth County Health Dept	(58,278)	15	1,033	-	-	157	1,205	542	-	2,698	3,240	(4,624)	(2,066)	(6,690)
HLTH	128-059	Franklin County Health Dept	(52,001)	14	922	-	-	936	483	-	-	5,814	6,297	(4,129)	(5,856)	(9,985)
HLTH	128-061	Gilmer County Health Dept	(62,845)	16	1,114	-	-	3,001	4,131	584	-	369	953	(4,988)	762	(4,226)
HLTH	128-062	Glacocks County Health Dept	(15,203)	4	269	-	-	-	273	141	-	1,028	1,169	(1,207)	(1,503)	(2,710)
HLTH	128-063	Glynn County Health Dept	(441,463)	115	7,825	-	-	-	7,940	4,103	-	14,062	18,165	(35,036)	156,285	121,249
HLTH	128-064	Gordon County Health Dept	(140,839)	37	2,496	-	-	-	2,533	1,309	-	7,728	9,037	(11,177)	(8,087)	(19,264)
HLTH	128-065	Grady County Health Dept	(41,080)	11	728	-	-	933	1,672	382	-	600	982	(3,260)	1,569	(1,691)
HLTH	128-066	Greene County Health Dept	(32,881)	9	583	-	-	-	592	306	-	2,233	2,539	(2,611)	(2,761)	(5,372)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-067	Gwinnett County Health Dept	(\$1,205,807)	\$314	\$21,372	\$-	\$8,250	\$29,936	\$11,208	\$-	\$4,039	\$15,247	(\$95,696)	(\$16,217)	(\$111,913)
HLTH	128-068	Habersham County Health Dept	(24,996)	7	443	-	-	450	232	-	479	711	(1,985)	2,067	82
HLTH	128-069	Hall County Health Dept	(518,097)	135	9,183	-	26,357	35,675	4,816	-	-	4,816	(41,117)	45,723	4,606
HLTH	128-070	Hancock County Health Dept	(32,722)	9	580	-	1,026	1,615	304	-	-	304	(2,599)	1,224	(1,375)
HLTH	128-071	Haralson County Health Dept	(50,652)	13	898	-	-	911	471	-	1,149	1,620	(4,020)	(2,124)	(6,144)
HLTH	128-072	Harris County Health Dept	(30,481)	8	540	-	747	1,295	283	-	2,514	2,797	(2,419)	365	(2,054)
HLTH	128-073	Hart County Health Dept	(10,239)	3	181	-	4,769	4,953	95	-	-	95	(813)	6,364	5,551
HLTH	128-074	Heard County Health Dept	(4,632)	1	82	-	3,298	3,381	43	-	-	43	(367)	2,829	2,462
HLTH	128-075	Henry County Health Dept	(111,454)	29	1,975	-	3,448	5,452	1,036	-	-	1,036	(8,843)	5,825	(3,018)
HLTH	128-076	Houston County Health Dept	(574,506)	150	10,183	-	2,911	13,244	5,340	-	7,759	13,099	(45,595)	(1,713)	(47,308)
HLTH	128-077	Irwin County Health Dept	(21,594)	6	383	-	-	389	201	-	1,221	1,422	(1,713)	(152)	(1,865)
HLTH	128-078	Jackson County Health Dept	(579)	-	10	-	4,934	4,944	5	-	-	5	(45)	11,228	11,183
HLTH	128-079	Jasper County Health Dept	(12,466)	3	221	-	-	224	116	-	705	821	(989)	(868)	(1,857)
HLTH	128-080	Jeff Davis County Health Dept	(47,039)	12	834	-	-	846	437	-	3,777	4,214	(3,733)	(5,191)	(8,924)
HLTH	128-081	Jefferson County Health Dept	(18,992)	5	337	-	3,912	4,254	177	-	-	177	(1,507)	7,194	5,687
HLTH	128-082	Jenkins County Health Dept	(13,741)	4	244	-	-	248	128	-	825	953	(1,092)	(459)	(1,551)
HLTH	128-083	Johnson County Health Dept	(8,521)	2	151	-	97	250	79	-	376	455	(677)	1,598	921
HLTH	128-084	Jones County Health Dept	(21,330)	6	378	-	6,410	6,794	198	-	-	198	(1,693)	5,403	3,710
HLTH	128-085	Lamar County Health Dept	(25,758)	7	457	-	-	464	239	-	1,456	1,695	(2,045)	(574)	(2,619)
HLTH	128-087	Laurens County Health Dept	(480,973)	125	8,525	-	8,650	4,471	14,989	-	19,460	19,460	(38,171)	(14,418)	(52,589)
HLTH	128-088	Lee County Health Dept	(63,160)	16	1,119	-	1,135	587	2,758	-	3,345	3,345	(5,012)	(2,202)	(7,214)
HLTH	128-089	Liberty County Health Dept	(126,635)	33	2,245	-	-	2,278	1,177	-	6,359	7,536	(10,051)	(28,758)	(38,809)
HLTH	128-090	Lincoln County Health Dept	-	-	-	-	1,827	1,827	-	-	-	-	-	2,119	2,119
HLTH	128-091	Long County Health Dept	(7,191)	2	127	-	350	479	67	-	416	483	(570)	(1,317)	(1,887)
HLTH	128-092	Lowndes County Health Dept	(574,793)	150	10,188	-	2,089	12,427	5,343	-	6,867	12,210	(45,617)	(2,003)	(47,620)
HLTH	128-093	Lumpkin County Health Dept	(52,381)	14	928	-	-	942	487	-	3,157	3,644	(4,157)	(3,028)	(7,185)
HLTH	128-094	Macon County Health Dept	(29,529)	8	523	-	-	531	274	-	2,799	3,073	(2,342)	(2,902)	(5,244)
HLTH	128-095	Madison County Health Dept	(29,126)	8	516	-	-	524	271	-	4,327	4,598	(2,310)	(7,750)	(10,060)
HLTH	128-096	Marion County Health Dept	(22,994)	6	408	-	-	414	214	-	2,156	2,370	(1,824)	(2,224)	(4,048)
HLTH	128-097	McDuffie County Health Dept	(45,051)	12	798	-	1,253	2,063	419	-	-	419	(3,575)	159	(3,416)
HLTH	128-098	McIntosh County Health Dept	(22,048)	6	391	-	133	530	205	-	1,277	1,482	(1,751)	(4,815)	(6,566)
HLTH	128-099	Meriwether County Health Dept	(73,487)	19	1,302	-	1,936	3,257	683	-	1,265	1,948	(5,831)	(2,400)	(8,231)
HLTH	128-100	Miller County Health Dept	(15,595)	4	276	-	-	280	145	-	8,192	8,337	(1,237)	(4,678)	(5,915)
HLTH	128-101	Mitchell County Health Dept	(40,194)	10	712	-	320	1,042	374	-	3,111	3,485	(3,188)	(1,033)	(4,221)
HLTH	128-102	Monroe County Health Dept	(16,865)	4	299	-	-	303	157	-	953	1,110	(1,338)	(1,051)	(2,389)
HLTH	128-103	Montgomery County Health Dept	(18,240)	5	323	-	-	328	170	-	1,118	1,288	(1,446)	(1,492)	(2,938)
HLTH	128-104	Morgan County Health Dept	(32,719)	9	580	-	3,194	3,783	304	-	15	319	(2,597)	1,871	(726)
HLTH	128-105	Murray County Health Dept	(63,779)	17	1,130	-	-	1,147	593	-	357	950	(5,061)	(1,232)	(6,293)
HLTH	128-106	Muscogee County Health Dept	(717,671)	187	12,720	-	-	12,907	6,671	-	27,642	34,313	(56,954)	(23,262)	(80,216)
HLTH	128-107	Newton County Health Dept	(78,488)	20	1,391	-	15,597	17,008	730	-	-	730	(6,228)	14,745	8,517
HLTH	128-108	Oconee County Health Dept	(50,819)	13	901	-	1,856	2,770	472	-	3,531	4,003	(4,034)	(368)	(4,402)
HLTH	128-109	Oglethorpe County Health Dept	(14,013)	4	248	-	-	252	130	-	845	975	(1,112)	(1,061)	(2,173)
HLTH	128-110	Paulding County Health Dept	(39,518)	10	700	-	11,314	12,024	367	-	-	367	(3,135)	7,132	3,997
HLTH	128-111	Peach County Health Dept	(28,095)	7	498	-	899	1,404	261	-	1,241	1,502	(2,230)	660	(1,570)
HLTH	128-112	Pickens County Health Dept	(9,855)	3	175	-	-	178	92	-	810	902	(781)	(925)	(1,706)
HLTH	128-113	Pierce County Health Dept	(45,491)	12	806	-	338	1,156	423	-	2,905	3,328	(3,610)	(1,674)	(5,284)
HLTH	128-114	Pike County Health Dept	(14,272)	4	253	-	-	257	133	-	1,124	1,257	(1,133)	(1,183)	(2,316)
HLTH	128-115	Polk County Health Dept	(47,743)	12	846	-	957	1,815	444	-	3,317	3,761	(3,787)	(674)	(4,461)
HLTH	128-116	Pulaski County Health Dept	(20,168)	5	357	-	-	362	187	-	1,139	1,326	(1,601)	(1,163)	(2,764)
HLTH	128-117	Putnam County Health Dept	(48,845)	13	866	-	-	879	454	-	1,980	2,434	(3,876)	(3,338)	(7,214)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
HLTH	128-118	Quitman County Health Dept	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$552	\$552
HLTH	128-119	Rabun County Health Dept	(32,656)	9	579	-	1,878	2,466	304	-	-	304	(2,592)	(362)	4,254	1,662
HLTH	128-120	Randolph County Health Dept	(4,544)	1	81	-	-	82	42	-	525	567	(362)	801	439	439
HLTH	128-121	Richmond County Health Dept	(401,369)	105	7,114	-	12,046	19,265	3,731	-	-	3,731	(31,854)	23,010	(8,844)	(8,844)
HLTH	128-122	Rockdale County Health Dept	(47,039)	12	834	-	1,814	2,660	437	-	114	551	(3,733)	2,200	(1,533)	(1,533)
HLTH	128-123	Schley County Health Dept	(14,908)	4	264	-	-	268	139	-	1,064	1,203	(1,184)	(151)	(1,335)	(1,335)
HLTH	128-124	Screven County Health Dept	(33,815)	9	599	-	265	873	314	-	1,495	1,809	(2,683)	(412)	(3,095)	(3,095)
HLTH	128-125	Seminole County Health Dept	(21,869)	6	388	-	1,930	2,324	203	-	1,163	1,366	(1,738)	4,399	2,661	2,661
HLTH	128-126	Spalding County Health Dept	(92,769)	24	1,644	-	2,813	4,481	862	-	781	1,643	(7,362)	353	(7,009)	(7,009)
HLTH	128-127	Stephens County Health Dept	(40,047)	10	710	-	-	720	372	-	2,618	2,990	(3,179)	(2,833)	(6,012)	(6,012)
HLTH	128-128	Stewart County Health Dept	(6,158)	2	109	-	-	111	57	-	625	682	(490)	(630)	(1,120)	(1,120)
HLTH	128-129	Sumter County Health Dept	(30,913)	8	548	-	11,422	11,978	287	-	-	287	(2,454)	10,678	8,224	8,224
HLTH	128-130	Talbot County Health Dept	-	-	-	-	-	-	-	-	-	-	-	1,392	1,392	1,392
HLTH	128-131	Taliaferro County Health Dept	(16,405)	4	291	-	-	295	152	-	1,748	1,900	(1,302)	(1,897)	(3,199)	(3,199)
HLTH	128-132	Tattnall County Health Dept	(37,192)	10	659	-	-	669	346	-	3,070	3,416	(2,951)	(2,806)	(5,757)	(5,757)
HLTH	128-133	Taylor County Health Dept	(41,185)	11	730	-	-	741	383	-	2,363	2,746	(3,267)	(2,914)	(6,181)	(6,181)
HLTH	128-134	Telfair County Health Dept	(43,906)	11	778	-	999	1,788	408	-	1,470	1,878	(3,483)	(3,012)	(6,495)	(6,495)
HLTH	128-135	Terrell County Health Dept	(16,984)	4	301	-	-	305	158	-	4,500	4,658	(1,348)	(2,813)	(4,161)	(4,161)
HLTH	128-136	Thomas County Health Dept	(134,517)	35	2,384	-	2,419	2,419	1,250	-	6,904	8,154	(10,676)	(4,279)	(14,955)	(14,955)
HLTH	128-137	Tift County Health Dept	(73,700)	19	1,306	-	388	1,713	685	-	590	1,275	(5,849)	731	(5,118)	(5,118)
HLTH	128-138	Toombs County Health Dept	(80,871)	21	1,433	-	-	1,454	752	-	4,275	5,027	(6,417)	(5,022)	(11,439)	(11,439)
HLTH	128-139	Towns County Health Dept	(20,202)	5	358	-	3,274	3,637	188	-	-	188	(1,603)	5,357	3,754	3,754
HLTH	128-140	Treutlen County Health Dept	(14,809)	4	262	-	-	266	138	-	836	974	(1,176)	(1,176)	(2,354)	(2,354)
HLTH	128-141	Troup County Health Dept	(678,107)	177	12,019	-	-	12,196	6,303	-	7,645	13,948	(53,815)	(19,522)	(73,337)	(73,337)
HLTH	128-142	Turner County Health Dept	(7,632)	2	135	-	-	137	71	-	451	522	(606)	(352)	(958)	(958)
HLTH	128-143	Twiggs County Health Dept	(13,778)	4	244	-	-	248	128	-	6,160	6,288	(1,095)	(4,645)	(5,740)	(5,740)
HLTH	128-144	Union County Health Dept	(29,989)	8	532	-	2,755	3,295	279	-	-	279	(2,380)	4,188	1,808	1,808
HLTH	128-145	Upson County Health Dept	(50,859)	13	901	-	2,649	3,563	473	-	-	473	(4,035)	3,065	(970)	(970)
HLTH	128-146	Walker County Health Dept	(70,212)	18	1,244	-	1,624	2,886	653	-	3,959	4,612	(5,571)	6,196	625	625
HLTH	128-147	Walton County Health Dept	(86,180)	22	1,527	-	6,797	8,346	801	-	1,210	2,011	(6,839)	1,482	(5,357)	(5,357)
HLTH	128-148	Ware County Health Dept	(820,644)	214	14,545	-	-	14,759	7,628	-	39,124	46,752	(65,127)	(48,678)	(113,805)	(113,805)
HLTH	128-149	Warren County Health Dept	(8,708)	2	154	-	989	1,145	81	-	-	81	(691)	713	22	22
HLTH	128-150	Washington County Health Dept	(69,340)	18	1,229	-	-	1,247	645	-	6,380	7,025	(5,502)	(9,229)	(14,731)	(14,731)
HLTH	128-151	Wayne County Health Dept	(58,482)	15	1,037	-	-	1,052	544	-	4,588	5,132	(4,641)	(5,053)	(9,694)	(9,694)
HLTH	128-152	Webster County Health Dept	(14,794)	4	262	-	-	266	138	-	1,388	1,526	(1,173)	(1,432)	(2,605)	(2,605)
HLTH	128-153	Wheeler County Health Dept	(14,942)	4	265	-	6,063	6,332	139	-	356	495	(1,186)	3,618	2,432	2,432
HLTH	128-154	White County Health Dept	(53,444)	14	947	-	219	1,180	497	-	3,709	4,206	(4,241)	(2,265)	(6,506)	(6,506)
HLTH	128-155	Whitfield County Health Dept	(305,160)	80	5,409	-	-	5,489	2,837	-	11,652	14,489	(24,219)	(6,792)	(33,011)	(33,011)
HLTH	128-156	Wilcox County Health Dept	(7,453)	2	132	-	1,108	1,242	69	-	330	399	(591)	3,001	2,410	2,410
HLTH	128-157	Wilkes County Health Dept	(41,705)	11	739	-	-	750	388	-	609	997	(3,309)	(1,140)	(4,449)	(4,449)
HLTH	128-158	Wilkinson County Health Dept	(17,325)	5	307	-	1,866	2,178	161	-	58	219	(1,374)	1,453	79	79
HLTH	128-159	Worth County Health Dept	(45,622)	12	809	-	-	821	424	-	4,526	4,950	(3,620)	(5,337)	(8,957)	(8,957)
MRC	129-008	Woodright Industries	(17,856)	5	316	-	16,558	16,879	166	-	-	166	(1,417)	14,141	12,724	12,724
MRC	129-009	Jessamine Place	(94,959)	25	1,683	-	-	1,708	883	-	4,227	5,110	(7,535)	(5,957)	(13,492)	(13,492)
MRC	129-022	Carroll County MR Services	(58,073)	15	1,029	-	-	1,044	540	-	2,835	3,375	(4,608)	(3,305)	(7,913)	(7,913)
MRC	129-035	Green Oaks Service Center	(119,969)	31	2,126	-	10,989	13,146	1,115	-	871	1,986	(9,520)	3,662	(5,858)	(5,858)
MRC	129-071	HARALSON CO. CENTER (MH/MR/SA)	(56,704)	15	987	-	-	1,002	518	-	4,388	4,906	(4,420)	(4,874)	(9,294)	(9,294)
MRC	129-101	Mitchell-Baker Service Center	(86,182)	22	1,528	-	1,495	3,045	801	-	835	1,636	(6,840)	2,881	(3,959)	(3,959)
MRC	129-136	Thomas/Grady Service Center	(122,395)	32	2,169	-	942	3,143	1,138	-	1,985	3,123	(9,714)	(3,748)	(13,462)	(13,462)
MRC	129-137	Tift County - Diversified Enterprises	(63,004)	16	1,117	-	-	1,133	586	-	4,409	4,995	(4,999)	(2,355)	(7,354)	(7,354)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	6021	Atkinson County Schools	(\$10,463)	\$3	\$185	\$-	\$-	\$188	\$97	\$-	\$2,746	\$2,843	(\$831)	(\$3,745)	(\$4,576)
PSCH	6031	Bacon County Schools	(15,871)	4	281	-	-	285	148	-	1,041	1,189	(1,259)	(364)	(1,623)
PSCH	6051	Baldwin County Schools	(64,163)	17	1,137	-	3,233	4,370	596	-	2,399	2,995	(5,093)	3,309	(1,784)
PSCH	6071	Barrow County Schools	(13,088)	3	232	-	-	235	122	-	981	1,103	(1,038)	(1,104)	(2,142)
PSCH	6081	Bartow County Schools	(2,252)	1	40	-	1,622	1,663	21	-	912	933	(179)	(578)	(757)
PSCH	6091	Ben Hill County Schools	(15,354)	4	272	-	-	276	143	-	1,405	1,548	(1,219)	(1,336)	(2,555)
PSCH	6111	Bibb County Schools	(76,833)	20	1,362	-	-	1,382	714	-	6,215	6,929	(6,098)	(8,863)	(14,961)
PSCH	6141	Brooks County Schools	-	-	-	-	1,730	1,730	-	-	-	-	-	2,551	2,551
PSCH	6181	Butts County Schools	(14,476)	4	257	-	-	261	135	-	1,186	1,321	(1,149)	726	(422)
PSCH	6211	Candler County Schools	(23,502)	6	417	-	-	423	218	-	2,364	2,582	(1,865)	(1,999)	(3,864)
PSCH	6221	Carroll County Schools	(14,709)	4	261	-	-	265	137	-	1,083	1,220	(1,169)	(1,446)	(2,615)
PSCH	6241	Charlton County Schools	(17,981)	5	319	-	-	324	167	-	1,672	1,839	(1,428)	(4,522)	(5,950)
PSCH	6251	Chatham County Schools	(50,220)	13	890	-	-	903	467	-	5,347	5,814	(3,986)	(4,943)	(8,929)
PSCH	6252	Live Oak Public Libraries	-	-	-	-	-	-	-	-	-	-	-	1,522	1,522
PSCH	6271	Chattooga County Schools	(14,965)	4	265	-	-	269	139	-	3,870	4,009	(1,188)	(5,346)	(6,534)
PSCH	6281	Cherokee County Schools	-	-	-	-	-	-	-	-	-	-	-	2,667	2,667
PSCH	6291	Clarke County Schools	(63,447)	17	1,125	-	14,523	15,665	590	-	4,258	4,848	(5,036)	(679)	(5,715)
PSCH	6311	Clayton County Schools	(32,364)	8	574	-	1,043	1,625	301	-	3,807	4,108	(2,569)	(467)	(3,036)
PSCH	6331	Cobb County Schools	(11,017)	3	195	-	-	198	102	-	1,956	2,058	(875)	(3,432)	(4,307)
PSCH	6341	Coffee County Schools	(14,190)	4	251	-	-	255	132	-	1,081	1,213	(1,126)	(1,513)	(2,639)
PSCH	6351	Colquitt County Schools	(40,992)	11	727	-	-	738	381	-	6,030	6,411	(3,254)	(5,929)	(9,183)
PSCH	6361	Columbia County Schools	(39,348)	10	697	-	-	707	366	-	3,056	3,422	(3,122)	(3,627)	(6,749)
PSCH	6371	Cook County Schools	(11,449)	3	203	-	-	206	106	-	2,951	3,057	(909)	(4,089)	(4,998)
PSCH	6381	Coweta County Schools	(37,823)	10	670	-	-	680	352	-	6,609	6,961	(3,001)	(7,333)	(10,334)
PSCH	6401	Crisp County Schools	(11,534)	3	204	-	6,698	6,905	107	-	113	220	(914)	6,127	5,213
PSCH	6431	Decatur County Schools	(6,305)	2	112	-	2,943	3,057	59	-	115	174	(501)	2,093	1,592
PSCH	6441	Dekalb County Schools	(189,622)	49	3,361	-	1,941	5,351	1,763	-	169	1,932	(15,048)	4,274	(10,774)
PSCH	6451	Dodge County Schools	(42,736)	11	757	-	-	768	397	-	4,311	4,708	(3,389)	(4,391)	(7,780)
PSCH	6452	OCCMULGEE REGIONAL LIBRARY SYSTEM	(7,890)	2	140	-	-	142	73	-	572	645	(627)	(619)	(1,246)
PSCH	6471	Dougherty County Schools	(28,172)	7	499	-	-	506	262	-	2,772	3,034	(2,235)	(5,669)	(7,904)
PSCH	6481	Douglas County Schools	(49,729)	13	881	-	-	894	462	-	3,138	3,600	(3,947)	(3,702)	(7,649)
PSCH	6511	Effingham County Schools	(35,653)	9	632	-	-	641	331	-	2,813	3,144	(2,830)	(3,300)	(6,130)
PSCH	6561	Fayette County Schools	(34,366)	9	609	-	-	618	319	-	2,557	2,876	(2,727)	(3,012)	(5,739)
PSCH	6571	Floyd County Schools	(76,475)	20	1,355	-	-	1,375	711	-	18,240	18,951	(6,070)	(18,298)	(24,368)
PSCH	6581	Forsyth County Schools	(51,609)	13	915	-	40	968	480	-	18,536	19,016	(4,096)	(15,414)	(19,510)
PSCH	6591	Franklin County Schools	(7,316)	2	130	-	-	132	68	-	429	497	(581)	(1,269)	(1,850)
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	(20,506)	5	363	-	4,909	5,277	191	-	-	191	(1,627)	4,289	2,642
PSCH	6611	Gilmer County Schools	(31,287)	8	555	-	-	563	291	-	2,346	2,637	(2,483)	(2,731)	(5,214)
PSCH	6631	Glynn County Schools	(70,215)	18	1,245	-	-	1,263	653	-	5,964	6,617	(5,572)	(6,941)	(12,513)
PSCH	6641	Gordon County Schools	(15,666)	4	278	-	-	282	146	-	1,347	1,493	(1,243)	(1,803)	(3,046)
PSCH	6651	Grady County Schools	(28,209)	7	500	-	2,650	3,157	262	-	499	761	(2,240)	171	(2,069)
PSCH	6661	Greene County Schools	(32,131)	8	569	-	-	577	299	-	9,179	9,478	(2,549)	(8,319)	(10,868)
PSCH	6671	Gwinnett County Schools	(65,401)	17	1,159	-	-	399	1,575	-	2,785	3,393	(5,191)	(2,324)	(7,515)
PSCH	6731	Hart County Schools	-	-	-	-	5,604	5,604	-	-	-	-	-	4,186	4,186
PSCH	6751	Henry County Schools	(49,192)	13	872	-	-	885	457	-	4,164	4,621	(3,905)	(5,373)	(9,278)
PSCH	6761	Houston County Schools	(74,262)	19	1,316	-	2,654	3,989	690	-	448	1,138	(5,892)	5,033	(859)
PSCH	6771	Irwin County Schools	(16,876)	4	299	-	-	303	157	-	2,287	2,444	(1,338)	(2,446)	(3,784)
PSCH	6781	Jackson County Schools	(14,704)	4	261	-	-	265	137	-	1,236	1,373	(1,167)	(1,398)	(2,565)
PSCH	6831	Johnson County Schools	-	-	-	-	3,209	3,209	-	-	-	-	-	5,442	5,442
PSCH	6851	Lamar County Schools	(15,240)	4	270	-	-	274	142	-	1,215	1,357	(1,209)	(1,376)	(2,585)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	6871	Laurens County Schools	(\$13,914)	\$4	\$247	\$-	\$-	\$251	\$129	\$-	\$1,925	\$2,054	(\$1,104)	(\$2,448)	(\$3,552)
PSCH	6881	Lee County Schools	(4,993)	1	88	-	-	89	46	-	325	371	(396)	(427)	(823)
PSCH	6941	Macon County Schools	(8,680)	2	154	-	-	156	81	-	489	570	(689)	(610)	(1,299)
PSCH	6951	Madison County Schools	(16,288)	4	289	-	-	293	151	-	1,127	1,278	(1,292)	(1,036)	(2,328)
PSCH	6971	McDuffie County Schools	(41,790)	11	741	-	-	752	388	-	2,958	3,346	(3,316)	(1,040)	(4,356)
PSCH	6991	Meriwether County Schools	(39,061)	10	692	-	-	702	363	-	7,825	8,188	(3,100)	(5,542)	(8,642)
PSCH	7021	Monroe County Schools	(21,139)	6	375	-	-	381	196	-	1,649	1,845	(1,679)	(1,970)	(3,649)
PSCH	7061	Muscogee County Schools	(25,479)	7	452	-	730	1,189	237	-	2,945	3,182	(2,021)	(705)	(2,726)
PSCH	7071	Newton County Schools	(49,820)	13	883	-	-	896	463	-	12,719	13,182	(3,954)	(10,774)	(14,728)
PSCH	7091	Oglethorpe County Schools	-	-	-	-	68	68	-	-	-	-	-	443	443
PSCH	7101	Paulding County Schools	(5,536)	1	98	-	113	212	51	-	2,908	2,959	(439)	887	448
PSCH	7121	Pickens County Schools	(4,059)	1	72	-	-	73	38	-	539	577	(322)	(500)	(822)
PSCH	7141	Pike County Schools	(11,344)	3	201	-	-	204	105	-	1,457	1,562	(901)	(2,298)	(3,199)
PSCH	7151	Polk County Schools	(46,315)	12	821	-	-	833	431	-	5,516	5,947	(3,676)	(7,406)	(11,082)
PSCH	7171	Putnam County Schools	-	-	-	-	-	-	-	-	-	-	-	232	232
PSCH	7191	Rabun County Schools	(17,288)	5	306	-	-	311	161	-	1,992	2,153	(1,371)	(2,551)	(3,922)
PSCH	7211	Richmond County Schools	(34,846)	9	618	-	2,120	2,747	324	-	713	1,037	(2,765)	(562)	(3,327)
PSCH	7221	Rockdale County Schools	(39,453)	10	699	-	5,942	6,651	367	-	-	367	(3,130)	4,203	1,073
PSCH	7261	Spalding County Schools	(31,526)	8	559	-	-	567	293	-	1,826	2,119	(2,502)	(2,262)	(4,764)
PSCH	7271	Stephens County Schools	-	-	-	-	2,410	2,410	-	-	-	-	-	2,385	2,385
PSCH	7291	Sumter County Schools	-	-	-	-	-	-	-	-	-	-	-	1,535	1,535
PSCH	7321	Tattnall County Schools	(13,752)	4	244	-	-	248	128	-	3,141	3,269	(1,092)	(3,455)	(4,547)
PSCH	7341	Telfair County Schools	(3,721)	1	66	-	-	67	35	-	939	974	(295)	(1,163)	(1,458)
PSCH	7351	Terrell County Schools	(18,254)	5	324	-	-	329	170	-	1,275	1,445	(1,451)	(1,453)	(2,904)
PSCH	7371	Tift County Schools	(1,182)	-	21	-	6,252	6,273	11	-	241	252	(94)	4,156	4,062
PSCH	7401	Treutlen County Schools	(11,099)	3	197	-	-	200	103	-	1,101	1,204	(881)	(1,157)	(2,038)
PSCH	7441	Union County Schools	-	-	-	-	-	-	-	-	-	-	-	793	793
PSCH	7451	Upson County Schools	(13,749)	4	244	-	3,130	3,378	128	-	-	128	(1,090)	3,351	2,261
PSCH	7461	Walker County Schools	(12,639)	3	224	-	-	227	117	-	6,639	6,756	(1,003)	(5,107)	(6,110)
PSCH	7481	Ware County Schools	(27,865)	7	494	-	171	672	259	-	1,606	1,865	(2,211)	(562)	(2,773)
PSCH	7501	Washington County Board of Education	(86,552)	23	1,534	-	1,719	3,276	805	-	1,386	2,191	(6,868)	(4,579)	(11,447)
PSCH	7511	Wayne County Schools	(11,883)	3	211	-	-	214	110	-	864	974	(943)	(246)	(1,189)
PSCH	7541	White County Board of Education	-	-	-	-	95	95	-	-	-	-	-	79	79
PSCH	7571	Wilkes County Schools	(20,020)	5	355	-	-	360	186	-	7,739	7,925	(1,588)	(7,602)	(9,190)
PSCH	7581	Wilkinson County Schools	(40,927)	11	725	-	2,040	2,776	380	-	821	1,201	(3,249)	(2,162)	(5,411)
PSCH	7611	Atlanta City Schools	(85,785)	22	1,520	-	-	1,542	797	-	11,596	12,393	(6,808)	(12,626)	(19,434)
PSCH	7641	City of Buford Schools (Gwinnett)	(25,272)	7	448	-	-	455	235	-	3,315	3,550	(2,007)	(3,305)	(5,312)
PSCH	7721	City of Dalton Schools (Whitfield)	-	-	-	-	164	164	-	-	-	-	-	2,339	2,339
PSCH	7741	City of Dublin Schools (Laurens)	(18,651)	5	331	-	-	336	173	-	4,790	4,963	(1,480)	(6,658)	(8,138)
PSCH	7851	City of Rome Schools (Floyd)	(13,008)	3	231	-	259	493	121	-	456	577	(1,032)	(2,695)	(3,727)
PSCH	7861	City of Social Circle Schools (Walton)	(14,292)	4	253	-	-	257	133	-	3,620	3,753	(1,135)	(5,093)	(6,228)
PSCH	7891	City of Thomasville Schools (Thomas)	(14,087)	4	250	-	1,917	2,171	131	-	1,653	1,784	(1,119)	1,996	877
PSCH	7921	City of Valdosta Schools (Lowndes)	(73,254)	19	1,298	-	-	1,317	681	-	7,849	8,530	(5,812)	(11,778)	(17,590)
PSCH	968-0968	GA Military College	(43,696)	11	774	-	-	785	406	-	3,642	4,048	(3,467)	(3,953)	(7,420)
RESA	8504	NORTHWEST GEORGIA RESA	(16,927)	4	300	-	5,456	5,760	157	-	-	157	(1,342)	4,618	3,276
RESA	8564	Metro RESA	(22,741)	6	403	-	-	409	211	-	1,485	1,696	(1,805)	1,066	(739)
RESA	8584	NORTH EAST GEORGIA RESA	-	-	-	-	322	322	-	-	-	-	-	2,412	2,412
RESA	8804	FIRST DISTRICT RESA	(26,050)	7	462	-	-	469	242	-	2,712	2,954	(2,068)	(3,953)	(6,021)
STAT	402	Ga. Dept. of Agriculture	(2,135,182)	556	37,844	-	-	38,400	19,847	-	1,988	21,835	(169,451)	(19,883)	(189,334)
STAT	403	Ga. Dept. of Admin. Services	(1,846,319)	481	32,725	-	21,542	54,748	17,162	-	78,931	96,093	(146,527)	(23,098)	(169,625)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
STAT	404	Ga. Dept. of Audits	(\$1,922,915)	\$501	\$34,082	\$-	\$19,257	\$53,840	\$17,874	\$-	\$3,779	\$21,653	(\$152,603)	\$49,870	(\$102,733)
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(5,238,579)	1,365	92,850	-	23,321	117,536	48,694	-	162	48,856	(415,739)	(14,829)	(430,568)
STAT	406	GA Dept of Banking & Finance	(781,646)	204	13,854	-	-	14,058	7,266	-	17,435	24,701	(62,031)	(31,260)	(93,291)
STAT	407	State Accounting Office	(1,102,487)	287	19,541	-	-	19,828	10,248	-	19,033	29,281	(87,495)	(24,522)	(112,017)
STAT	408	Office of Comm. of Insurance	(1,283,332)	334	22,746	-	96,418	119,498	11,929	-	-	11,929	(101,846)	89,191	(12,655)
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	(1,115,634)	291	19,774	-	10,152	30,217	10,370	-	-	10,370	(88,538)	10,690	(77,848)
STAT	410	STATE PROPERTIES COMMISSION	(86,447)	23	1,532	-	3,741	5,296	804	-	-	804	(6,860)	2,796	(4,064)
STAT	411	Ga. Dept. of Defense	(1,438,173)	375	25,491	-	55,205	81,071	13,368	-	-	13,368	(114,135)	39,236	(74,899)
STAT	414	Ga. Dept. of Education	(2,144,069)	559	38,002	-	44,054	82,615	19,930	-	-	19,930	(170,156)	118,868	(51,288)
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(1,248,648)	325	22,131	-	-	22,456	11,606	-	64,115	75,721	(99,093)	(75,973)	(175,066)
STAT	416	Ga. Employees Retirement Sys.	(601,615)	157	10,663	-	-	10,820	5,592	-	16,333	21,925	(47,745)	(17,391)	(65,136)
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(5,543,668)	1,444	98,257	-	-	99,701	51,529	-	34,294	85,823	(439,952)	(35,969)	(475,921)
STAT	419	Ga. Dept of Community Health	(4,304,341)	1,121	76,291	-	373,550	450,962	40,010	-	-	40,010	(341,596)	303,385	(38,211)
STAT	420	Georgia Forestry Commission	(2,717,924)	708	48,173	-	-	48,881	25,264	-	77,329	102,593	(215,697)	(86,375)	(302,072)
STAT	422	Office of Planning and Budget	(1,332,507)	347	23,618	-	10,490	34,455	12,386	-	9,012	21,398	(105,749)	12,787	(92,962)
STAT	427	GA. DEPT. OF HUMAN SERVICES	(16,392,468)	4,271	290,544	-	64,499	359,314	152,371	-	25,363	177,734	(1,300,925)	(66,286)	(1,367,211)
STAT	428	Ga. Dept. of Community Affairs	(1,505,358)	392	26,681	-	43,033	70,106	13,993	-	8,929	22,922	(119,467)	106,474	(12,993)
STAT	429	Department of Economic Development	(1,099,337)	286	19,485	-	82,150	101,921	10,219	-	-	10,219	(87,244)	60,305	(26,939)
STAT	430	Admin. Office of the Courts	(689,547)	180	12,222	-	-	12,402	6,409	-	8,827	15,236	(54,724)	(11,753)	(66,477)
STAT	432	Ga. Court of Appeals	(1,147,961)	299	20,347	-	-	20,646	10,671	-	28,023	38,694	(91,103)	(32,275)	(123,378)
STAT	436	Superior Courts of Georgia	(1,411,115)	368	25,011	-	-	25,379	13,117	-	56,502	69,619	(111,987)	(36,304)	(148,291)
STAT	438	Supreme Court	(1,029,707)	268	18,251	-	-	18,519	9,571	-	79,038	88,609	(81,717)	(76,664)	(158,381)
STAT	440	Ga. Dept. of Labor	(6,064,866)	1,580	107,495	-	95,189	204,264	56,374	-	90,373	146,747	(481,313)	232,362	(248,951)
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	(12,279,726)	3,199	217,649	-	202,496	423,344	114,142	-	-	114,142	(974,535)	307,293	(667,242)
STAT	442	Georgia Department of Law	(2,143,890)	559	37,999	-	-	38,558	19,928	-	49,606	69,534	(170,142)	(42,671)	(212,813)
STAT	444	General Assembly of Georgia	(1,287,508)	335	22,820	-	1,976	25,131	11,968	-	22,207	34,175	(102,179)	(9,420)	(111,599)
STAT	461	Dept. of Juvenile Justice	(9,119,082)	2,376	161,629	-	82,253	246,258	84,764	-	-	84,764	(723,700)	296,978	(426,722)
STAT	462	Ga. Dept. of Natural Resources	(11,695,089)	3,047	207,286	-	46,813	257,146	108,708	-	18,806	127,514	(928,135)	(53,766)	(981,901)
STAT	465	State Board Pardons & Paroles	(1,634,134)	426	28,964	-	14,509	43,899	15,190	-	13,884	29,074	(129,687)	(39,164)	(168,851)
STAT	466	Ga. Dept. of Public Safety	(11,736,848)	3,058	208,027	-	129,748	340,833	109,096	-	109,996	(931,449)	(67,282)	(998,731)	
STAT	467	Ga. Dept. of Corrections	(29,851,288)	7,775	529,094	-	844,595	1,381,464	277,463	-	277,463	(2,369,054)	909,968	(1,459,086)	
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(1,965,223)	512	34,832	-	-	35,344	18,267	-	67,133	85,400	(155,963)	(148,712)	(304,675)
STAT	470	Ga. Public Service Commission	(915,577)	239	16,228	-	-	16,467	8,510	-	12,360	20,870	(72,663)	(19,345)	(92,008)
STAT	471	Ga. Bureau of Investigation	(6,807,162)	1,774	120,652	-	-	122,426	63,274	-	156,132	219,406	(540,225)	(271,702)	(811,927)
STAT	474	Department of Revenue	(5,069,645)	1,321	89,856	-	28,193	119,370	47,123	-	11,543	58,666	(402,333)	(5,140)	(407,473)
STAT	475	GA. DEPT. OF DRIVER SERVICES	(1,932,211)	503	34,247	-	986	35,736	17,960	-	11,282	29,242	(153,342)	(6,536)	(159,878)
STAT	476	Ga. Student Finance Commission	(265,912)	69	4,713	-	49,102	53,884	2,472	-	9,610	12,082	(21,104)	5,777	(15,327)
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(9,891,293)	2,577	175,316	-	80,274	258,167	91,941	-	2,886	94,827	(784,985)	(69,513)	(854,498)
STAT	478	Secretary of State	(743,403)	194	13,176	-	531	13,901	6,910	-	2,918	9,828	(58,998)	(3,910)	(62,908)
STAT	480	SOIL AND WATER COMMISSION	-	-	-	-	-	-	-	-	-	-	-	28,820	28,820
STAT	482	Ga. Teachers Retirement Sys.	(2,891,843)	753	51,256	-	-	52,009	26,880	-	152,892	179,772	(229,500)	(178,108)	(407,608)
STAT	484	Ga. Dept. of Transportation	(25,870,393)	6,740	458,533	-	-	465,273	240,470	-	593,614	834,084	(2,053,105)	(806,106)	(2,859,211)
STAT	488	Ga. Dept. of Veterans Service	(483,768)	126	8,574	-	22,769	31,469	4,497	-	4,497	(38,391)	24,670	(13,721)	(24,670)
STAT	489	Subsequent Injury Trust Fund	(142,574)	37	2,527	-	-	2,564	1,325	-	9,473	10,798	(11,315)	(7,896)	(19,211)
STAT	490	State Board of Workers Comp	(1,193,427)	311	21,153	-	-	21,464	11,093	-	23,960	35,053	(94,713)	(29,571)	(124,284)
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(4,420,587)	1,152	78,351	-	7,956	87,459	41,090	-	4,454	45,544	(350,822)	14,704	(336,118)
STAT	900	Georgia Building Authority	(720,963)	188	12,779	-	33,472	46,439	6,701	-	-	6,701	(57,218)	31,309	(25,909)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
STAT	921	Ga. Correctional Industries	(\$933,681)	\$243	\$16,549	\$-	\$-	\$16,792	\$8,679	\$-	\$45,374	\$54,053	(\$74,098)	(\$57,327)	(\$131,425)
STAT	922	George L. Smith II - GWCCA	(1,534,538)	400	27,199	-	-	27,599	14,264	-	52,046	66,310	(121,783)	(16,223)	(138,006)
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	(602,950)	157	10,687	-	-	10,844	5,605	-	31,167	36,772	(47,852)	(24,773)	(72,625)
STAT	977	Georgia Public Broadcasting	(566,670)	148	10,044	-	-	10,192	5,267	-	10,911	16,178	(44,972)	(1,465)	(46,437)
STAT	980	GTA Georgia Technology Authority	(2,063,379)	538	36,572	-	9,706	46,816	19,179	-	9,662	28,841	(163,754)	(31,729)	(195,483)
STAT	996	THE ATL	(795)	-	14	-	8,161	8,175	7	-	2,791	2,798	(63)	693	630
TAXS	75-001	Appling County Tax Officials	(18,725)	5	332	-	-	337	174	-	988	1,162	(1,486)	(1,416)	(2,902)
TAXS	75-003	Bacon County Tax Officials	(20,259)	5	359	-	-	364	188	-	954	1,142	(1,606)	(1,302)	(2,908)
TAXS	75-004	Baker County Tax Officials	(11,892)	3	211	-	-	214	111	-	625	736	(944)	(858)	(1,802)
TAXS	75-005	Baldwin County Tax Officials	(83,993)	22	1,489	-	1,155	2,666	781	-	1,463	2,244	(6,666)	(2,768)	(9,434)
TAXS	75-007	Barrow County Tax Officials	(88,778)	23	1,574	-	-	1,597	825	-	35,614	36,439	(7,045)	(29,696)	(36,741)
TAXS	75-008	Bartow County Tax Officials	(139,112)	36	2,466	-	-	2,502	1,293	-	4,744	6,037	(11,039)	(5,875)	(16,914)
TAXS	75-009	Ben Hill County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	1,180	1,180
TAXS	75-010	Berrien County Tax Officials	(31,779)	8	563	-	-	571	295	-	2,177	2,472	(2,523)	(3,293)	(5,816)
TAXS	75-011	Bibb County Tax Officials	(163,058)	42	2,890	-	-	2,932	1,516	-	7,206	8,722	(12,940)	(8,150)	(21,090)
TAXS	75-012	Bleckley County Tax Officials	(8,506)	2	151	-	3,880	4,033	79	-	237	316	(675)	2,248	1,573
TAXS	75-013	Brantley County Tax Officials	(15,794)	4	280	-	-	1,727	2,011	-	-	147	(1,254)	1,002	(252)
TAXS	75-014	Brooks County Tax Officials	(22,065)	6	391	-	-	397	205	-	1,272	1,477	(1,752)	(793)	(2,545)
TAXS	75-015	Bryan County Tax Officials	(68,840)	18	1,220	-	968	2,206	640	-	3,037	3,677	(5,462)	(2,436)	(7,898)
TAXS	75-016	Bulloch County Tax Officials	(28,848)	8	511	-	1,078	1,597	268	-	570	838	(2,291)	(869)	(3,160)
TAXS	75-017	Burke County Tax Officials	(26,167)	7	464	-	-	471	243	-	1,947	2,190	(2,078)	(2,689)	(4,767)
TAXS	75-018	Butts County Tax Officials	(16,942)	4	300	-	1,090	1,394	157	-	482	639	(1,345)	1,429	84
TAXS	75-019	Calhoun County Tax Officials	(13,587)	4	241	-	-	245	126	-	724	850	(1,079)	(948)	(2,027)
TAXS	75-020	Camden County Tax Officials	(70,624)	18	1,252	-	-	1,270	656	-	2,686	3,342	(5,605)	(3,124)	(8,729)
TAXS	75-021	Candler County Tax Officials	(29,572)	8	524	-	583	1,115	275	-	1,450	1,725	(2,347)	(425)	(2,772)
TAXS	75-022	Carroll County Tax Officials	(69,198)	18	1,226	-	-	1,244	643	-	1,147	1,790	(5,491)	(1,984)	(7,475)
TAXS	75-023	Catoosa County Tax Officials	(13,917)	4	247	-	2,575	2,826	129	-	381	510	(1,107)	3,873	2,766
TAXS	75-024	Charlton County Tax Officials	(35,704)	9	633	-	1,240	1,882	332	-	1,029	1,361	(2,834)	(1,515)	(4,349)
TAXS	75-025	Chatham County Tax Officials	(160,740)	42	2,849	-	-	2,891	1,494	-	11,624	13,118	(12,757)	(15,584)	(28,341)
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	-	-	-	-	-	-	-	-	-	-	-	1,354	1,354
TAXS	75-029	Clarke County Tax Officials	(116,285)	30	2,061	-	8,396	10,487	1,081	-	1,943	3,024	(9,228)	3,093	(6,135)
TAXS	75-031	Clayton County Tax Officials	(68,071)	18	1,206	-	2,733	3,957	633	-	1,611	2,244	(5,402)	4,964	(438)
TAXS	75-032	Clinch County Tax Officials	(27,780)	7	492	-	-	499	258	-	1,649	1,907	(2,204)	(2,263)	(4,467)
TAXS	75-033	Cobb County Tax Officials	(428,788)	112	7,600	-	1,173	8,885	3,986	-	9,107	13,093	(34,028)	(861)	(34,889)
TAXS	75-034	Coffee County Tax Officials	(33,909)	9	601	-	-	610	315	-	1,695	2,010	(2,692)	(2,734)	(5,426)
TAXS	75-035	Colquitt County Tax Officials	(54,497)	14	966	-	-	980	507	-	5,102	5,609	(4,324)	(5,989)	(10,313)
TAXS	75-036	Columbia County Tax Officials	(113,499)	30	2,012	-	4,217	6,259	1,055	-	-	1,055	(9,009)	2,182	(6,826)
TAXS	75-037	Cook County Tax Officials	(14,454)	4	256	-	-	260	134	-	1,321	1,455	(1,148)	(321)	(1,469)
TAXS	75-038	Coweta County Tax Officials	(122,500)	32	2,171	-	-	2,203	1,139	-	3,051	4,190	(9,721)	(6,684)	(16,405)
TAXS	75-039	Crawford County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	1,024	1,024
TAXS	75-040	Crisp County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	1,287	1,287
TAXS	75-041	Dade County Tax Officials	(31,287)	8	555	-	-	563	291	-	1,673	1,964	(2,483)	(2,239)	(4,722)
TAXS	75-042	Dawson County Tax Officials	-	-	-	-	564	564	-	-	-	-	-	3,376	3,376
TAXS	75-043	Decatur County Tax Officials	(17,055)	4	302	-	2,590	2,896	159	-	431	590	(1,352)	2,294	942
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	(361,972)	94	6,416	-	6,152	12,662	3,365	-	-	3,365	(28,725)	10,622	(18,103)
TAXS	75-045	Dodge County Tax Officials	(24,190)	6	429	-	-	435	225	-	1,591	1,816	(1,920)	(1,877)	(3,797)
TAXS	75-046	Dooly County Tax Officials	(16,703)	4	296	-	-	300	155	-	687	842	(1,325)	(1,024)	(2,349)
TAXS	75-047	Dougherty County Tax Officials	(98,202)	26	1,741	-	2,696	4,463	913	-	699	1,612	(7,794)	3,582	(4,212)
TAXS	75-048	Douglas County Tax Officials	(20,546)	5	364	-	3,118	3,487	191	-	516	707	(1,630)	4,782	3,152
TAXS	75-049	Early County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	854	854



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-050	Echols County Tax Officials	(\$11,361)	\$3	\$201	\$-	\$-	\$204	\$106	\$-	\$606	\$712	(\$901)	(\$971)	(\$1,872)
TAXS	75-051	Effingham County Tax Officials	(17,706)	5	314	-	1,882	2,201	165	-	-	165	(1,406)	1,445	39
TAXS	75-052	Elbert County Tax Officials	(29,921)	8	530	-	-	538	278	-	1,691	1,969	(2,374)	(1,966)	(4,340)
TAXS	75-053	Emanuel County Tax Officials	(17,691)	5	314	-	-	319	164	-	946	1,110	(1,405)	(1,233)	(2,638)
TAXS	75-054	Evans County Tax Officials	-	-	-	-	3,778	3,778	-	-	2	2	-	2,750	2,750
TAXS	75-055	Fannin County Tax Officials	(26,530)	7	470	-	-	477	247	-	1,517	1,764	(2,105)	(2,142)	(4,247)
TAXS	75-056	Fayette County Tax Officials	(44,071)	11	781	-	4,014	4,806	410	-	-	410	(3,496)	6,328	2,832
TAXS	75-057	Floyd County Tax Officials	(51,407)	13	911	-	-	924	478	-	3,186	3,664	(4,080)	(3,676)	(7,756)
TAXS	75-058	Forsyth County Tax Officials	(257,104)	67	4,557	-	-	4,624	2,390	-	12,991	15,381	(20,404)	(15,737)	(36,141)
TAXS	75-059	Franklin County Tax Officials	(27,246)	7	483	-	-	490	253	-	1,452	1,705	(2,161)	(2,018)	(4,179)
TAXS	75-060	Fulton County Tax Officials	(946,356)	247	16,773	-	-	17,020	8,797	-	30,381	39,178	(75,103)	(30,951)	(106,054)
TAXS	75-062	Glascock County Tax Officials	(10,838)	3	192	-	-	195	101	-	510	611	(860)	(856)	(1,716)
TAXS	75-063	Glynn County Tax Officials	(75,708)	20	1,342	-	4,132	5,494	704	-	-	704	(6,008)	5,231	(777)
TAXS	75-064	Gordon County Tax Officials	(82,587)	22	1,464	-	-	1,486	768	-	4,021	4,789	(6,555)	(3,546)	(10,101)
TAXS	75-065	Grady County Tax Officials	(7,856)	2	139	-	-	141	73	-	547	620	(624)	602	(22)
TAXS	75-066	Greene County Tax Officials	(18,751)	5	332	-	-	337	174	-	988	1,162	(1,488)	(1,430)	(2,918)
TAXS	75-067	Gwinnett County Tax Officials	(292,771)	76	5,189	-	-	5,265	2,721	-	8,269	10,990	(23,234)	(11,204)	(34,438)
TAXS	75-068	Habersham County Tax Officials	(34,906)	9	619	-	-	628	324	-	1,469	1,793	(2,770)	(2,362)	(5,132)
TAXS	75-069	Hall County Tax Officials	(43,600)	11	773	-	-	784	405	-	1,483	1,888	(3,461)	1,604	(1,857)
TAXS	75-070	Hancock County Tax Officials	(19,254)	5	341	-	-	346	179	-	739	918	(1,527)	(699)	(2,226)
TAXS	75-071	Haralson County Tax Officials	(15,649)	4	277	-	-	281	145	-	882	1,027	(1,242)	225	(1,017)
TAXS	75-072	Harris County Tax Officials	(7,390)	2	131	-	-	133	69	-	206	275	(585)	(433)	(1,018)
TAXS	75-073	Hart County Tax Officials	(10,401)	3	184	-	4,007	4,194	97	-	270	367	(826)	2,113	1,287
TAXS	75-074	Heard County Tax Officials	(12,341)	3	219	-	-	222	115	-	655	770	(980)	(121)	(1,101)
TAXS	75-075	Henry County Tax Officials	(161,197)	42	2,857	-	4,877	7,776	1,498	-	4	1,502	(12,793)	4,591	(8,202)
TAXS	75-076	Houston County Tax Officials	(110,625)	29	1,961	-	1,193	3,183	1,028	-	5,203	6,231	(8,780)	(2,494)	(11,274)
TAXS	75-077	Irwin County Tax Officials	(12,968)	3	230	-	-	233	121	-	692	813	(1,027)	(887)	(1,914)
TAXS	75-078	Jackson County Tax Officials	(43,489)	11	771	-	-	782	404	-	1,567	1,971	(3,451)	(3,233)	(6,684)
TAXS	75-079	Jasper County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	914	914
TAXS	75-080	Jeff Davis County Tax Officials	(15,297)	4	271	-	2,078	2,353	142	-	193	335	(1,214)	888	(326)
TAXS	75-081	Jefferson County Tax Officials	(8,995)	2	159	-	-	161	84	-	693	777	(713)	(808)	(1,521)
TAXS	75-082	Jenkins County Tax Officials	(12,227)	3	217	-	-	220	114	-	933	1,047	(970)	(1,630)	(2,600)
TAXS	75-084	Jones County Tax Officials	(49,070)	13	870	-	-	883	456	-	2,959	3,415	(3,896)	(3,998)	(7,894)
TAXS	75-085	Lamar County Tax Officials	(32,088)	8	569	-	-	577	298	-	1,661	1,959	(2,547)	(2,300)	(4,847)
TAXS	75-086	Lanier County Tax Officials	(25,155)	7	446	-	-	453	234	-	1,482	1,716	(1,997)	(1,888)	(3,885)
TAXS	75-087	Laurens County Tax Officials	(60,692)	16	1,076	-	-	1,092	564	-	2,690	3,254	(4,818)	(3,841)	(8,659)
TAXS	75-088	Lee County Tax Officials	(15,999)	4	284	-	-	288	149	-	874	1,023	(1,271)	(1,198)	(2,469)
TAXS	75-089	Liberty County Tax Officials	(73,987)	19	1,311	-	-	1,330	688	-	6,026	6,714	(5,871)	(7,780)	(13,651)
TAXS	75-090	Lincoln County Tax Officials	(7,828)	2	139	-	-	141	73	-	405	478	(622)	(543)	(1,165)
TAXS	75-091	Long County Tax Officials	(7,859)	2	139	-	-	141	73	-	673	746	(624)	(849)	(1,473)
TAXS	75-092	Lowndes County Tax Officials	(72,277)	19	1,281	-	4,389	5,689	672	-	60	732	(5,736)	6,817	1,081
TAXS	75-093	Lumpkin County Tax Officials	(17,214)	4	305	-	3,330	3,639	160	-	-	160	(1,366)	4,838	3,472
TAXS	75-094	Macon County Tax Officials	(24,798)	6	440	-	121	567	230	-	1,437	1,667	(1,988)	(711)	(2,679)
TAXS	75-096	Marion County Tax Officials	(13,585)	4	241	-	-	245	126	-	723	849	(1,079)	(1,006)	(2,085)
TAXS	75-097	Mcduffie County Tax Officials	(22,721)	6	403	-	66	475	211	-	1,045	1,256	(1,803)	644	(1,159)
TAXS	75-098	Mcintosh County Tax Officials	(26,079)	7	462	-	702	1,171	242	-	983	1,225	(2,071)	276	(1,795)
TAXS	75-099	Meriwether County Tax Officials	(14,613)	4	259	-	3,149	3,412	136	-	369	505	(1,627)	1,525	363
TAXS	75-100	Miller County Tax Officials	(11,474)	3	203	-	574	780	107	-	188	295	(910)	(151)	(1,061)
TAXS	75-101	Mitchell County Tax Officials	(16,956)	4	301	-	-	305	158	-	990	1,148	(1,345)	(1,419)	(2,764)
TAXS	75-102	Monroe County Tax Officials	(32,886)	9	583	-	-	592	306	-	2,067	2,373	(2,609)	(2,531)	(5,140)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(\$19,668)	\$5	\$349	\$-	\$-	\$354	\$183	\$-	\$2,024	\$2,207	(\$1,561)	(\$2,001)	(\$3,562)
TAXS	75-104	Morgan County Tax Officials	(17,226)	4	305	-	2,285	2,594	160	-	-	160	(1,367)	2,632	1,265
TAXS	75-105	Murray County Tax Officials	(22,659)	6	402	-	-	408	211	-	1,505	1,716	(1,799)	978	(821)
TAXS	75-106	Muscogee County Tax Officials	(131,867)	34	2,337	-	-	2,371	1,226	-	5,246	6,472	(10,465)	(4,554)	(15,019)
TAXS	75-107	Newton County Tax Officials	(86,776)	23	1,538	-	7,343	8,904	807	-	-	807	(6,887)	5,240	(1,647)
TAXS	75-108	Oconee County Tax Officials	(31,966)	8	567	-	-	575	297	-	2,246	2,543	(2,536)	(2,770)	(5,306)
TAXS	75-110	Paulding County Tax Officials	(71,845)	19	1,273	-	378	1,670	668	-	664	1,332	(5,701)	(912)	(6,613)
TAXS	75-111	Peach County Tax Officials	(35,704)	9	633	-	-	642	332	-	3,488	3,820	(2,834)	(4,283)	(7,117)
TAXS	75-112	Pickens County Tax Officials	(26,797)	7	475	-	-	482	249	-	1,541	1,790	(2,126)	(1,273)	(3,399)
TAXS	75-113	Pierce County Tax Officials	(21,878)	6	388	-	-	394	203	-	1,217	1,420	(1,737)	(1,768)	(3,505)
TAXS	75-114	Pike County Tax Officials	(17,297)	5	307	-	-	312	161	-	921	1,082	(1,374)	(1,271)	(2,645)
TAXS	75-115	Polk County Tax Officials	(46,636)	12	827	-	-	839	433	-	1,401	1,834	(3,702)	(1,222)	(4,924)
TAXS	75-116	Pulaski County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	1,461	1,461
TAXS	75-118	Quitman County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	872	872
TAXS	75-121	Richmond County Tax Officials	(153,023)	40	2,712	-	-	2,752	1,422	-	5,533	6,955	(12,144)	(6,860)	(19,004)
TAXS	75-122	Rockdale County Tax Officials	(49,780)	13	882	-	-	895	463	-	2,513	2,976	(3,950)	(3,725)	(7,675)
TAXS	75-123	Schley County Tax Officials	(13,724)	4	243	-	-	247	128	-	667	795	(1,089)	(961)	(2,050)
TAXS	75-124	Screven County Tax Officials	(13,979)	4	248	-	-	252	130	-	927	1,057	(1,109)	(1,164)	(2,273)
TAXS	75-125	Seminole County Tax Officials	(7,762)	2	138	-	-	140	72	-	563	635	(616)	(605)	(1,221)
TAXS	75-126	Spalding County Tax Officials	(83,853)	22	1,486	-	-	1,508	779	-	4,813	5,592	(6,654)	(5,488)	(12,142)
TAXS	75-127	Stephens County Tax Officials	(50,447)	13	894	-	-	907	469	-	1,353	1,822	(4,002)	(3,375)	(7,377)
TAXS	75-128	Stewart County Tax Officials	(14,201)	4	252	-	-	256	132	-	753	885	(1,128)	(1,029)	(2,157)
TAXS	75-129	Sumter County Tax Officials	(13,107)	3	232	-	-	235	122	-	843	965	(1,038)	(1,014)	(2,052)
TAXS	75-130	Talbot County Tax Officials	(9,657)	3	171	-	2,507	2,681	90	-	291	381	(766)	1,210	444
TAXS	75-132	Tattnall County Tax Officials	(17,311)	5	307	-	5,594	5,906	161	-	379	540	(1,374)	4,108	2,734
TAXS	75-133	Taylor County Tax Officials	(13,704)	4	243	-	-	247	127	-	729	856	(1,089)	(962)	(2,051)
TAXS	75-134	Telfair County Tax Officials	(7,779)	2	138	-	-	140	72	-	474	546	(618)	(598)	(1,216)
TAXS	75-135	Terrell County Tax Officials	(12,164)	3	216	-	-	219	113	-	980	1,093	(965)	(1,434)	(2,399)
TAXS	75-136	Thomas County Tax Officials	(33,224)	9	589	-	31	629	309	-	1,475	1,784	(2,636)	263	(2,373)
TAXS	75-137	Tift County Tax Officials	(48,260)	13	855	-	-	868	449	-	3,538	3,987	(3,829)	(4,300)	(8,129)
TAXS	75-139	Towns County Tax Officials	(34,204)	9	606	-	-	615	318	-	1,645	1,963	(2,714)	(2,066)	(4,780)
TAXS	75-141	Troup County Tax Officials	(31,248)	8	554	-	-	562	290	-	2,168	2,458	(2,481)	(535)	(3,016)
TAXS	75-142	Turner County Tax Officials	(22,108)	6	392	-	-	398	205	-	972	1,177	(1,755)	(1,617)	(3,372)
TAXS	75-143	Twiggs County Tax Officials	(32,716)	9	580	-	475	1,064	304	-	1,438	1,742	(2,597)	(521)	(3,118)
TAXS	75-145	Upson County Tax Officials	(28,052)	7	497	-	3,043	3,547	261	-	502	763	(2,225)	1,333	(892)
TAXS	75-146	Walker County Tax Officials	(35,715)	9	633	-	-	642	332	-	2,103	2,435	(2,833)	(2,652)	(5,485)
TAXS	75-147	Walton County Tax Officials	(20,827)	5	369	-	5,875	6,249	194	-	-	194	(1,652)	5,617	3,965
TAXS	75-148	Ware County Tax Officials	(24,130)	6	428	-	388	822	224	-	838	1,062	(1,915)	284	(1,631)
TAXS	75-149	Warren County Tax Officials	(14,579)	4	258	-	-	262	136	-	932	1,068	(1,156)	(1,199)	(2,355)
TAXS	75-150	Washington County Tax Officials	(33,886)	9	601	-	-	610	315	-	1,521	1,836	(2,690)	(2,068)	(4,758)
TAXS	75-151	Wayne County Tax Officials	(27,334)	7	484	-	-	491	254	-	785	1,039	(2,169)	(712)	(2,881)
TAXS	75-152	Webster County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	657	657
TAXS	75-154	White County Tax Officials	(71,428)	19	1,266	-	-	1,285	664	-	5,293	5,957	(5,669)	(7,143)	(12,812)
TAXS	75-155	Whitfield County Tax Officials	(131,750)	34	2,335	-	-	2,369	1,225	-	10,651	11,876	(10,456)	(11,231)	(21,687)
TAXS	75-156	Wilcox County Tax Officials	(12,309)	3	218	-	-	221	114	-	637	751	(977)	138	(839)
TAXS	75-157	Wilkes County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	1,154	1,154
TAXS	75-158	Wilkinson County Tax Officials	(19,066)	5	338	-	-	343	177	-	1,205	1,382	(1,514)	(1,506)	(3,020)
TAXS	75-159	Worth County Tax Officials	(35,213)	9	624	-	-	633	327	-	1,078	1,405	(2,795)	(1,311)	(4,106)
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	(191,107)	50	3,387	-	2,047	5,484	1,776	-	8,250	10,026	(15,167)	6,388	(8,779)
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(187,000)	49	3,314	-	2,590	5,953	1,738	-	1,814	3,552	(14,840)	(2,237)	(17,077)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	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 Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TCOL	820	Albany Technical College	(\$334,982)	\$87	\$5,937	\$-	\$-	\$6,024	\$3,114	\$-	\$15,999	\$19,113	(\$26,584)	(\$12,516)	(\$39,100)
TCOL	822	Athens Technical College	(240,046)	63	4,255	-	-	4,318	2,231	-	7,005	9,236	(19,051)	(12,061)	(31,112)
TCOL	823	Atlanta Technical College	(265,841)	69	4,712	-	13,883	18,664	2,471	-	-	2,471	(21,097)	19,710	(1,387)
TCOL	824	Augusta Technical College	(748,742)	195	13,271	-	14,117	27,583	6,960	-	-	6,960	(59,420)	20,277	(39,143)
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	(515,919)	134	9,144	-	6,242	15,520	4,796	-	2,750	7,546	(40,942)	11,589	(29,353)
TCOL	827	Chattahoochee Tech College	(502,096)	131	8,899	-	29,360	38,390	4,667	-	-	4,667	(39,848)	43,007	3,159
TCOL	828	Columbus Technical College	(257,900)	67	4,571	-	-	4,638	2,397	-	6,484	8,881	(20,467)	(11,991)	(32,458)
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(576,079)	150	10,211	-	47,629	57,990	5,355	-	-	5,355	(45,719)	50,524	4,805
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	(190,772)	50	3,381	-	13,221	16,652	1,773	-	-	1,773	(15,140)	26,347	11,207
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	(246,164)	64	4,363	-	7,808	12,235	2,288	-	-	2,288	(19,537)	18,693	(844)
TCOL	832	Gwinnett Technical College	(459,410)	120	8,143	-	6,609	14,872	4,270	-	24,746	29,016	(36,459)	(7,631)	(44,090)
TCOL	834	Lanier Technical College	(253,338)	66	4,490	-	1,705	6,261	2,355	-	10,301	12,656	(20,105)	(4,707)	(24,812)
TCOL	835	Central Georgia Technical College	(1,006,744)	262	17,844	-	608	18,714	9,358	-	7,339	16,697	(79,896)	(18,541)	(98,437)
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(621,883)	136	9,250	-	-	9,386	4,851	-	11,904	16,755	(41,417)	(18,222)	(69,639)
TCOL	838	North Ga Technical College	(177,122)	46	3,139	-	7,508	10,693	1,646	-	-	1,646	(14,056)	16,685	2,629
TCOL	841	Savannah Technical College	(239,189)	62	4,239	-	5,893	10,194	2,223	-	-	2,223	(18,982)	6,884	(12,098)
TCOL	842	South Ga Technical College	(454,534)	118	8,056	-	-	8,174	4,225	-	21,106	25,331	(36,071)	(22,932)	(59,003)
TCOL	843	Southeastern Technical College	(302,030)	79	5,353	-	10,497	15,929	2,807	-	349	3,156	(23,970)	4,356	(19,614)
TCOL	844	Qeechee Technical College	(95,512)	25	1,693	-	1,819	3,537	888	-	6,738	7,626	(7,579)	(2,285)	(9,864)
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	(247,314)	64	4,383	-	-	4,447	2,299	-	9,560	11,859	(19,626)	1,972	(17,654)
UNIV	503-0503	GA Institute of Technology	(276,474)	72	4,900	-	1,770	6,742	2,570	-	28,628	31,198	(21,940)	(13,680)	(35,620)
UNIV	509-0509	GA State University	(262,796)	68	4,658	-	-	4,726	2,443	-	25,438	27,881	(20,854)	(26,402)	(47,256)
UNIV	512-0512	AUGUSTA UNIVERSITY	(711,102)	185	12,604	-	-	12,789	6,610	-	17,779	24,389	(56,434)	(79,749)	(136,183)
UNIV	518-0518	University of GA	(570,544)	149	10,112	-	-	10,261	5,303	-	27,850	33,153	(45,279)	(51,602)	(96,881)
UNIV	521-0521	Albany State University	(62,294)	16	1,104	-	-	1,120	579	-	10,560	11,139	(4,942)	(9,685)	(14,627)
UNIV	528-0528	Clayton College & State Univ	(12,642)	3	224	-	-	227	118	-	716	834	(1,002)	(886)	(1,888)
UNIV	530-0530	Columbus State University	(9,915)	3	176	-	959	1,138	92	-	529	621	(788)	2,356	1,568
UNIV	531-0531	University of North Georgia	(82,783)	22	1,467	-	-	1,489	769	-	5,690	6,459	(6,570)	(8,037)	(14,607)
UNIV	536-0536	GA College and State Univ	(53,495)	14	948	-	20,721	21,683	497	-	801	1,298	(4,247)	9,954	5,707
UNIV	539-0539	GA Southern University	(85,146)	22	1,509	-	2,908	4,439	791	-	2,131	2,922	(6,758)	(970)	(7,728)
UNIV	540-0540	Georgia Gwinnett College	(39,612)	10	702	-	-	712	368	-	7,833	8,201	(3,143)	(10,755)	(13,898)
UNIV	542-0542	GA Southwestern State Univ	(60,183)	16	1,067	-	-	1,083	559	-	10,045	10,604	(4,776)	(10,389)	(15,165)
UNIV	543-0543	Kennesaw State University	(103,280)	27	1,830	-	-	1,857	960	-	21,433	22,393	(8,194)	(25,081)	(33,275)
UNIV	547-0547	Middle Georgia State College	(90,164)	23	1,598	-	2,451	4,072	838	-	-	838	(7,154)	4,312	(2,842)
UNIV	551-0551	Valdosta State University	(31,253)	8	554	-	1,165	1,727	291	-	5,226	5,517	(2,480)	1,088	(1,392)
UNIV	554-0554	UNIVERSITY OF WEST GA	(55,190)	14	978	-	2,497	3,489	619	-	14,737	15,250	(4,379)	(5,802)	(10,181)
UNIV	557-0557	Abraham Baldwin Agric College	(75,163)	20	1,332	-	-	1,352	699	-	9,619	10,318	(5,966)	(8,306)	(14,272)
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(55,202)	14	978	-	-	992	513	-	13,525	14,038	(4,382)	(11,490)	(15,872)
UNIV	567-0567	South Georgia State College	(12,676)	3	225	-	8,142	8,370	118	-	-	118	(1,007)	9,331	8,324
UNIV	569-0569	Dalton College	(11,506)	3	204	-	-	197	404	-	4,647	4,754	(913)	(3,948)	(4,861)
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	(16,439)	4	291	-	-	3,828	4,123	-	2,314	2,467	(1,304)	(1,987)	(3,291)
UNIV	576-0576	Gordon College	(11,128)	3	197	-	-	200	103	-	741	844	(883)	(985)	(1,868)
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	(398,722)	104	7,067	-	26,176	33,347	3,706	-	12,787	16,493	(31,645)	(6,895)	(38,540)
VARS	209-0209	Agric Commodity Commission	(66,702)	17	1,182	-	-	1,199	620	-	4,603	5,223	(5,294)	(6,007)	(11,301)
VARS	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	-	-	-	-	7,674	7,674	-	-	-	-	-	4,796	4,796
VARS	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT	(35,860)	9	636	-	17,005	17,650	333	-	-	333	(2,846)	12,887	10,041
VARS	237-092	DISTRICT ATTORNEYS STAFF SOUTHERN JUDICIAL CIRCUIT	-	-	-	-	-	-	-	-	-	-	-	786	786



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differ-ence 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
		Total all Entities	(\$284,018,000)	\$74,000	\$5,034,000	\$-	\$4,485,471	\$9,593,471	\$2,640,000	\$-	\$4,485,471	\$7,125,471	(\$22,540,000)	\$-	(\$22,540,000)
		Total LRS	(\$270,144)	\$70	\$4,788	\$-	\$158	\$5,016	\$2,511	\$-	\$3,855	\$6,366	(\$21,439)	\$6,447	(\$14,992)
		Total JRS	(\$6,042,428)	\$1,574	\$107,098	\$-	\$136,783	\$245,455	\$56,165	\$-	\$136,323	\$192,488	(\$479,532)	\$44,302	(\$435,230)
		Total ERS	(\$277,705,428)	\$72,356	\$4,922,114	\$-	\$4,348,530	\$9,343,000	\$2,581,324	\$-	\$4,345,293	\$6,926,617	(\$22,039,029)	(\$50,749)	(\$22,089,778)
		Non-employer Contributing Entities													
		STATE DEPARTMENT OF REVENUE	(\$7,286,221)	\$1,899	\$129,145	\$-	\$112,146	\$243,190	\$67,729	\$-	\$296,013	\$363,742	(\$578,242)	(\$192,575)	(\$770,817)
		STATE COURTS AND PROSECUTING ATTORNEYS	(\$722,900)	\$188	\$12,813	\$-	\$53,349	\$66,350	\$6,720	\$-	\$21,030	\$27,750	(\$57,369)	\$51,238	(\$6,131)
		STATE SUPPORT FOR COUNTY JUDGES	(\$2,212,297)	\$576	\$39,212	\$-	\$113,333	\$153,121	\$20,563	\$-	\$101,019	\$121,582	(\$175,565)	(\$20,101)	(\$195,666)



SCHEDULE C

**State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedule of Remaining Deferred Inflows and Outflows**

<u>Employer Category Code</u>	<u>Employer 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>
		<u>LRS</u>						
STAT	444	General Assembly of Georgia	(\$12,029)	\$614	\$5,637	\$4,428	\$-	\$-
		<u>JRS</u>						
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(\$29,120)	(\$994)	\$8,574	\$6,735	\$-	\$-
STAT	436	Superior Courts of Georgia	(107,675)	14,381	68,460	53,779	-	-
STAT	442	Georgia Department of Law	1,149	745	2,225	1,748	-	-
STAT	444	General Assembly of Georgia	73	152	670	526	-	-
	50-001	Appling County Board of Commissioners	(2,321)	(143)	551	433	-	-
	50-003	Bacon County Board of Commissioners	130	-	-	-	-	-
	50-005	Baldwin County Board of Commissioners	(1,080)	(35)	301	238	-	-
	50-014	Brooks County Board of Commissioners	-	-	-	-	-	-
	50-015	Bryan County Board of Commissioners	(2,567)	457	550	431	-	-
	50-022	Carroll County Board of Commissioners	6,242	2,304	577	452	-	-
	50-023	Catoosa County Board of Commissioners	(1,657)	(235)	286	226	-	-
	50-024	Charlton County Board of Commissioners	(1,351)	(43)	368	290	-	-
	50-025	Chatham County Board of Commissioners	(8,978)	(187)	2,243	1,762	-	-
	50-027	Chattooga County Board of Commissioners	(412)	60	194	152	-	-
	50-028	Cherokee County Board of Commissioners	3,133	1,634	1,316	1,034	-	-
	50-029	Clarke County Board of Commissioners	(7,592)	(533)	1,811	1,423	-	-
	50-031	Clayton County Board of Commissioners	1,379	1,931	1,515	1,190	-	-
	50-032	Clinch County Board of Commissioners	-	-	-	-	-	-
	50-033	Cobb County Board of Commissioners	(39)	355	2,879	2,261	-	-
	50-034	Coffee County Board of Commissioners	(1,697)	(62)	439	344	-	-
	50-036	Columbia County Board of Commissioners	5,115	2,518	833	653	-	-
	50-038	Coweta County Board of Commissioners	(2,263)	(69)	598	470	-	-
	50-043	Decatur County Board of Commissioners	-	-	-	-	-	-
	50-044	Dekalb County Board of Commissioners	(10,700)	(466)	2,661	2,090	-	-
	50-047	Dougherty County Board of Commissioners	(2,276)	(85)	629	494	-	-
	50-048	Douglas County Board of Commissioners	(6,234)	(77)	658	517	-	-
	50-051	Effingham County Board of Commissioners	(4,414)	(342)	1,055	829	-	-
	50-054	Evans County Board of Commissioners	(1,850)	(124)	459	362	-	-
	50-056	Fayette County Board of Commissioners	(2,497)	(119)	624	491	-	-
	50-058	Forsyth County Board of Commissioners	(4,938)	(152)	1,316	1,034	-	-
	50-060	Fulton County Board of Commissioners	(12,935)	(583)	3,326	2,613	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	50-063	Glynn County Board of Commissioners	(\$746)	\$147	\$389	\$305	\$-	\$-
	50-064	Gordon County Board of Commissioners	(1,518)	(48)	416	327	-	-
	50-065	Grady County Board of Commissioners	2,122	460	-	-	-	-
	50-067	Gwinnett County Board of Commissioners	7,893	3,134	2,011	1,580	-	-
	50-068	Habersham County Board of Commissioners	-	-	-	-	-	-
	50-069	Hall County Board of Commissioners	(4,388)	(84)	1,265	995	-	-
	50-075	Henry County Board of Commissioners	17,989	4,675	445	350	-	-
	50-081	Jefferson County Board of Commissioners	(786)	(26)	224	175	-	-
	50-082	Jenkins County Board of Commissioners	225	-	-	-	-	-
	50-085	Lamar County Board of Commissioners	(1,978)	(66)	563	442	-	-
	50-089	Liberty County Board of Commissioners	(4,938)	(256)	1,116	877	-	-
	50-091	Long County Board of Commissioners	-	-	-	-	-	-
	50-092	Lowndes County Board of Commissioners	(2,469)	(142)	641	503	-	-
	50-095	Madison County Board of Commissioners	(1,747)	(58)	497	390	-	-
	50-097	Mcduffie County Board of Commissioners	-	-	-	-	-	-
	50-098	Mcintosh County Board of Commissioners	(2,426)	(81)	691	543	-	-
	50-100	Miller County Board of Commissioners	(1,001)	(38)	325	255	-	-
	50-101	Mitchell County Board of Commissioners	(2,669)	(170)	675	529	-	-
	50-106	Muscogee County Board of Commissioners	(5,973)	(319)	1,490	1,172	-	-
	50-107	Newton County Board of Commissioners	315	567	483	378	-	-
	50-108	Oconee County Board of Commissioners	-	-	-	-	-	-
	50-110	Paulding County Board of Commissioners	4,315	-	-	-	-	-
	50-113	Pierce County Board of Commissioners	(1,039)	(72)	240	189	-	-
	50-117	Putnam County Board of Commissioners	(1,038)	(33)	295	232	-	-
	50-121	Richmond County Board of Commissioners	(7,664)	502	2,704	2,125	-	-
	50-122	Rockdale County Board of Commissioners	(2,520)	(77)	658	517	-	-
	50-124	Screven County Board of Commissioners	(1,081)	(160)	181	142	-	-
	50-126	Spalding County Board of Commissioners	8,369	1,850	-	-	-	-
	50-127	Stephens County Board of Commissioners	(615)	(14)	170	134	-	-
	50-132	Tattnall County Board of Commissioners	(2,028)	(139)	370	292	-	-
	50-136	Thomas County Board of Commissioners	(720)	(24)	205	162	-	-
	50-137	Tift County Board of Commissioners	(1,992)	(66)	567	446	-	-
	50-138	Toombs County Board of Commissioners	(559)	(3)	176	138	-	-
	50-140	Treutlen County Board of Commissioners	(752)	116	359	281	-	-
	50-141	Troup County Board of Commissioners	8,368	2,555	-	-	-	-
	50-142	Turner County Board of Commissioners	(2,160)	(110)	573	449	-	-
	50-145	Upson County Board of Commissioners	(1,705)	37	553	435	-	-
	50-146	Walker County Board of Commissioners	5,059	600	-	-	-	-
	50-147	Walton County Board of Commissioners	(2,062)	(60)	598	468	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	50-148	Ware County Board of Commissioners	(\$1,842)	(\$72)	\$482	\$378	\$-	\$-
	50-161	Eighth Judicial Board of Commissioners	(5,677)	(186)	1,617	1,270	-	-
		ERS						
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	(\$18,296)	\$561	\$8,061	\$6,332	\$-	\$-
AUTH	913-0913	Lk Lanier Island Dev Authority	(3,258)	(142)	850	668	-	-
AUTH	926-0926	GA Agric Exposition Authority	(14,204)	(144)	5,566	4,371	-	-
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	(6,301)	675	6,688	5,254	-	-
AUTH	936-0936	Agric Com Commission-Peanuts	(3,379)	(269)	1,213	953	-	-
AUTH	955-0955	GA Superior Court Clerks Coop	(9,799)	(562)	3,155	2,478	-	-
AUTH	972-0972	GA Federal-State Inspection	(5,022)	6,414	10,031	7,878	-	-
AUTH	973-0973	GA Lottery Corporation	(2,140)	(133)	697	548	-	-
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	1,816	-	-	-	-	-
CHAR	9015	TAPESTRY PUBLIC CHARTER SCHOOL	-	-	-	-	-	-
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	3,274	-	-	-	-	-
CHAR	9915	FOOTHILLS CHARTER HIGH SCHOOL	(7,859)	(2,074)	374	294	-	-
CORT	51-0217	DeKalb County State Court	28,216	11,493	7,471	5,868	-	-
CORT	51-0237	Bibb County State Court	(9,503)	(1,057)	3,718	2,920	-	-
CORT	51-0248	Chatham County State Court	(16,230)	(1,255)	3,897	3,062	-	-
CSBS	361	Lookout Mountain Community Ser	6,032	1,630	559	440	-	-
		HIGHLAND RIVERS CENTER COMMUNITY						
CSBS	363	SERVICE BOARD	10,355	2,380	1,799	1,413	-	-
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	(403)	(59)	435	341	-	-
CSBS	365	Cobb County Community Service	10,832	3,337	1,328	1,044	-	-
CSBS	366	Douglas Community Service Boar	(5,390)	(1,424)	257	202	-	-
CSBS	368	Dekalb Community Service Board	8,709	2,176	1,281	1,006	-	-
CSBS	369	VIEW POINT HEALTH	1,464	1,207	1,623	1,274	-	-
CSBS	370	Clayton Community M.H., Substa	7,018	1,457	605	476	-	-
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	7,271	1,880	808	634	-	-
CSBS	372	PATHWAYS CENTER CSB	(1,477)	(104)	686	539	-	-
CSBS	373	Mcintosh Trail MH, MR and SA C	1,092	(53)	467	367	-	-
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	26,610	8,588	2,202	1,730	-	-
CSBS	375	Phoenix Center	10,015	3,064	-	-	-	-
CSBS	376	Oconee Community Service Board	1,226	427	335	263	-	-
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	433	114	687	540	-	-
CSBS	378	Ogeechee MH, MR and SA Communi	-	-	-	-	-	-
CSBS	379	New Horizons	14,660	2,395	1,222	960	-	-
CSBS	380	Middle Flint Community Service	16,100	5,390	1,070	841	-	-
CSBS	381	CSB OF MIDDLE GEORGIA	6,883	3,088	2,586	2,030	-	-
CSBS	382	Albany Area Community Service	(2,551)	(85)	804	632	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CSBS	383	The Georgia Pines Community Se	\$6,471	\$1,449	\$1,746	\$1,371	\$-	\$-
CSBS	384	South Georgia Community Servic	(1,479)	(5)	871	683	-	-
CSBS	385	Pineland Area MH, MR and SA Co	2,464	1,131	873	684	-	-
CSBS	386	Satilla Community Service Boar	(6,553)	(429)	2,256	1,771	-	-
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	(301)	411	887	697	-	-
DFAC	127-001	Appling County DFACS	(3,139)	(274)	932	733	-	-
DFAC	127-002	Atkinson County DFACS	(719)	(40)	186	146	-	-
DFAC	127-003	Bacon County DFACS	(2,323)	(133)	603	473	-	-
DFAC	127-004	Baker County DFACS	521	231	319	251	-	-
DFAC	127-005	Baldwin County DFACS	16,543	4,690	1,033	811	-	-
DFAC	127-006	Banks County DFACS	1,642	634	409	323	-	-
DFAC	127-007	Barrow County DFACS	(551)	681	1,588	1,247	-	-
DFAC	127-008	Bartow County DFACS	(256)	1,869	2,027	1,591	-	-
DFAC	127-009	Ben Hill County DFACS	3,741	1,328	396	311	-	-
DFAC	127-010	Berrien County DFACS	3,384	1,919	1,206	949	-	-
DFAC	127-011	Bibb County DFACS	3,238	4,865	9,936	7,806	-	-
DFAC	127-012	Bleckley County DFACS	710	481	267	208	-	-
DFAC	127-013	Brantley County DFACS	(2,720)	(121)	1,317	1,033	-	-
DFAC	127-014	Brooks County DFACS	(591)	555	651	511	-	-
DFAC	127-015	Bryan County DFACS	4,005	885	-	-	-	-
DFAC	127-016	Bulloch County DFACS	1,719	1,047	1,465	1,151	-	-
DFAC	127-017	Burke County DFACS	(1,071)	733	1,116	877	-	-
DFAC	127-018	Butts County DFACS	(8,264)	(1,209)	1,322	1,039	-	-
DFAC	127-019	Calhoun County DFACS	(1,470)	(63)	404	317	-	-
DFAC	127-020	Camden County DFACS	(4,114)	132	1,837	1,443	-	-
DFAC	127-021	Candler County DFACS	3,259	500	200	159	-	-
DFAC	127-022	Carroll County DFACS	4,763	2,095	2,064	1,622	-	-
DFAC	127-023	Catoosa County DFACS	1,300	351	911	715	-	-
DFAC	127-024	Charlton County DFACS	2,942	1,280	797	627	-	-
DFAC	127-025	Chatham County DFACS	1,155	4,016	5,635	4,427	-	-
DFAC	127-026	Chattahoochee County DFACS	1,106	472	132	104	-	-
DFAC	127-027	Chattooga County DFACS	(7,071)	(798)	1,914	1,503	-	-
DFAC	127-028	Cherokee County DFACS	(9,233)	(670)	2,898	2,276	-	-
DFAC	127-029	Clarke County DFACS	(123,047)	(3,553)	18,036	14,167	-	-
DFAC	127-030	Clay County DFACS	(3,238)	(426)	940	737	-	-
DFAC	127-031	Clayton County DFACS	48,703	5,959	13,475	10,584	-	-
DFAC	127-032	Clinch County DFACS	(4,548)	(398)	726	569	-	-
DFAC	127-033	Cobb County DFACS	(25,572)	4,571	15,580	12,240	-	-
DFAC	127-034	Coffee County DFACS	(10,742)	630	6,410	5,035	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-035	Colquitt County DFACS	\$6,824	\$2,291	\$1,821	\$1,430	\$-	\$-
DFAC	127-036	Columbia County DFACS	(12,537)	(1,407)	4,690	3,684	-	-
DFAC	127-037	Cook County DFACS	3,216	934	1,061	834	-	-
DFAC	127-038	Coweta County DFACS	(3,438)	243	2,287	1,798	-	-
DFAC	127-039	Crawford County DFACS	(1,965)	(179)	765	601	-	-
DFAC	127-040	Crisp County DFACS	3,140	1,483	1,560	1,225	-	-
DFAC	127-041	Dade County DFACS	(646)	420	679	534	-	-
DFAC	127-042	Dawson County DFACS	(5,200)	(1,835)	505	396	-	-
DFAC	127-043	Decatur County DFACS	(6,448)	153	2,626	2,063	-	-
DFAC	127-044	Dekalb County DFACS	(177,636)	(16,575)	51,829	40,714	-	-
DFAC	127-045	Dodge County DFACS	(3,735)	(835)	673	527	-	-
DFAC	127-046	Dooly County DFACS	(1,782)	373	732	576	-	-
DFAC	127-047	Dougherty County DFACS	(36,323)	8,577	24,101	18,934	-	-
DFAC	127-048	Douglas County DFACS	(6,148)	962	3,890	3,055	-	-
DFAC	127-049	Early County DFACS	(23,832)	(584)	8,059	6,330	-	-
DFAC	127-051	Effingham County DFACS	(6,953)	(519)	1,647	1,295	-	-
DFAC	127-052	Elbert County DFACS	56	1,008	874	686	-	-
DFAC	127-053	Emanuel County DFACS	(8,053)	(2,384)	557	438	-	-
DFAC	127-054	Evans County DFACS	1,563	529	442	347	-	-
DFAC	127-055	Fannin County DFACS	715	309	750	589	-	-
DFAC	127-056	Fayette County DFACS	(6,711)	(110)	2,692	2,115	-	-
DFAC	127-057	Floyd County DFACS	(21,267)	3,784	10,521	8,265	-	-
DFAC	127-058	Forsyth County DFACS	(694)	(113)	840	659	-	-
DFAC	127-059	Franklin County DFACS	(5,357)	(409)	1,249	982	-	-
DFAC	127-060	FULTON COUNTY DFACS	(44,104)	5,597	33,535	26,345	-	-
DFAC	127-061	Gilmer County DFACS	(1,777)	(462)	666	523	-	-
DFAC	127-062	Glascok County DFACS	(1,420)	83	534	419	-	-
DFAC	127-063	Glynn County DFACS	(7,379)	(611)	3,729	2,929	-	-
DFAC	127-064	Gordon County DFACS	2,993	2,219	1,989	1,564	-	-
DFAC	127-065	Grady County DFACS	926	1,480	1,473	1,157	-	-
DFAC	127-066	Greene County DFACS	(3,009)	394	1,730	1,359	-	-
DFAC	127-067	Gwinnett County DFACS	(35,022)	4,320	19,847	15,592	-	-
DFAC	127-068	Habersham County DFACS	(8,165)	(819)	1,767	1,389	-	-
DFAC	127-069	Hall County DFACS	(20,604)	(814)	8,042	6,317	-	-
DFAC	127-070	Hancock County DFACS	(930)	(193)	373	293	-	-
DFAC	127-071	Haralson County DFACS	(2,344)	(384)	1,138	893	-	-
DFAC	127-072	Harris County DFACS	(619)	323	715	561	-	-
DFAC	127-073	Hart County DFACS	233	1,495	1,643	1,290	-	-
DFAC	127-074	Heard County DFACS	(5,231)	193	1,377	1,081	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-075	Henry County DFACS	(\$15,706)	(\$695)	\$4,586	\$3,602	\$-	\$-
DFAC	127-076	Houston County DFACS	(15,036)	(1,126)	6,063	4,762	-	-
DFAC	127-077	Irwin County DFACS	(3,498)	50	1,061	833	-	-
DFAC	127-078	Jackson County DFACS	(2,859)	253	931	730	-	-
DFAC	127-079	Jasper County DFACS	6,209	1,107	-	-	-	-
DFAC	127-080	Jeff Davis County DFACS	2,242	2,050	1,400	1,099	-	-
DFAC	127-081	Jefferson County DFACS	3,426	1,732	568	447	-	-
DFAC	127-082	Jenkins County DFACS	(6,641)	(621)	1,007	791	-	-
DFAC	127-083	Johnson County DFACS	(1,881)	(132)	748	587	-	-
DFAC	127-084	Jones County DFACS	(3,196)	(255)	1,816	1,427	-	-
DFAC	127-085	Lamar County DFACS	914	1,200	969	761	-	-
DFAC	127-086	Lanier County DFACS	3,551	737	497	390	-	-
DFAC	127-087	Laurens County DFACS	(274,078)	(64,147)	22,763	17,881	-	-
DFAC	127-088	Lee County DFACS	(5,545)	(766)	1,023	804	-	-
DFAC	127-089	Liberty County DFACS	(4,107)	186	2,180	1,712	-	-
DFAC	127-090	Lincoln County DFACS	-	-	-	-	-	-
DFAC	127-091	Long County DFACS	(800)	32	287	226	-	-
DFAC	127-092	Lowndes County DFACS	(8,828)	729	4,235	3,327	-	-
DFAC	127-093	Lumpkin County DFACS	616	510	802	632	-	-
DFAC	127-094	Macon County DFACS	1,300	90	526	415	-	-
DFAC	127-095	Madison County DFACS	4,730	863	959	754	-	-
DFAC	127-096	Marion County DFACS	3,233	289	222	175	-	-
DFAC	127-097	Mcduffie County DFACS	7,348	2,545	1,271	998	-	-
DFAC	127-098	Mcintosh County DFACS	5,650	954	-	-	-	-
DFAC	127-099	Meriwether County DFACS	(3,695)	78	1,707	1,341	-	-
DFAC	127-101	Mitchell County DFACS	1,092	144	905	710	-	-
DFAC	127-102	Monroe County DFACS	(1,870)	162	1,105	869	-	-
DFAC	127-103	Montgomery County DFACS	503	387	737	579	-	-
DFAC	127-104	Morgan County DFACS	(2,291)	(402)	698	549	-	-
DFAC	127-105	Murray County DFACS	(6,334)	(696)	1,734	1,362	-	-
DFAC	127-106	Muscogee County DFACS	3,248	4,781	5,737	4,508	-	-
DFAC	127-107	Newton County DFACS	2,535	3,442	3,473	2,728	-	-
DFAC	127-108	Oconee County DFACS	3,222	687	-	-	-	-
DFAC	127-110	Paulding County DFACS	(8,864)	(1,314)	1,584	1,245	-	-
DFAC	127-111	Peach County DFACS	3,860	1,878	1,818	1,428	-	-
DFAC	127-112	Pickens County DFACS	3,771	2,236	1,043	819	-	-
DFAC	127-113	Pierce County DFACS	749	47	616	485	-	-
DFAC	127-114	Pike County DFACS	(7,085)	(1,662)	669	525	-	-
DFAC	127-115	Polk County DFACS	(5,238)	1,820	3,334	2,620	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-116	Pulaski County DFACS	\$4,118	\$1,185	\$149	\$117	\$-	\$-
DFAC	127-117	Putnam County DFACS	(4,561)	4,444	5,570	4,375	-	-
DFAC	127-118	Quitman County DFACS	-	-	-	-	-	-
DFAC	127-119	Rabun County DFACS	2,145	1,043	1,059	832	-	-
DFAC	127-120	Randolph County DFACS	3,291	544	315	247	-	-
DFAC	127-121	Richmond County DFACS	(19,989)	(931)	9,716	7,631	-	-
DFAC	127-122	Rockdale County DFACS	1,269	187	1,341	1,053	-	-
DFAC	127-123	Schley County DFACS	621	581	305	241	-	-
DFAC	127-124	Screven County DFACS	528	130	436	344	-	-
DFAC	127-125	Seminole County DFACS	(1,426)	773	1,366	1,073	-	-
DFAC	127-126	Spalding County DFACS	9,630	11,922	8,899	6,989	-	-
DFAC	127-127	Stephens County DFACS	(302)	699	1,455	1,143	-	-
DFAC	127-128	Stewart County DFACS	(1,255)	216	547	430	-	-
DFAC	127-129	Sumter County DFACS	(49,055)	(3,949)	12,984	10,199	-	-
DFAC	127-130	Talbot County DFACS	(3,065)	(110)	864	679	-	-
DFAC	127-131	Taliaferro County DFACS	(630)	(21)	180	140	-	-
DFAC	127-132	Tattnall County DFACS	4,321	1,673	419	329	-	-
DFAC	127-133	Taylor County DFACS	1,738	482	157	123	-	-
DFAC	127-134	Telfair County DFACS	2,377	1,258	969	761	-	-
DFAC	127-135	Terrell County DFACS	(2,477)	(209)	941	739	-	-
DFAC	127-136	Thomas County DFACS	(7,191)	(92)	2,461	1,933	-	-
DFAC	127-137	Tift County DFACS	(12,950)	(527)	3,497	2,747	-	-
DFAC	127-138	Toombs County DFACS	3,225	414	1,028	807	-	-
DFAC	127-139	Towns County DFACS	(27)	(30)	132	104	-	-
DFAC	127-140	Treutlen County DFACS	(3,705)	(1,027)	490	386	-	-
DFAC	127-141	Troup County DFACS	(18,048)	(2,127)	3,779	2,970	-	-
DFAC	127-142	Turner County DFACS	3,261	915	-	-	-	-
DFAC	127-143	Twiggs County DFACS	512	1,190	502	393	-	-
DFAC	127-144	Union County DFACS	(4,665)	319	988	775	-	-
DFAC	127-145	Upson County DFACS	(9,973)	(1,293)	1,555	1,220	-	-
DFAC	127-146	Walker County DFACS	(6,327)	(1,645)	1,464	1,150	-	-
DFAC	127-147	Walton County DFACS	9,187	2,211	1,031	811	-	-
DFAC	127-148	Ware County DFACS	(7,299)	78	2,054	1,613	-	-
DFAC	127-149	Warren County DFACS	1,745	(73)	333	262	-	-
DFAC	127-150	Washington County DFACS	(4,877)	(420)	1,277	1,003	-	-
DFAC	127-151	Wayne County DFACS	(2,143)	718	1,191	936	-	-
DFAC	127-152	Webster County DFACS	(4,279)	(275)	851	670	-	-
DFAC	127-153	Wheeler County DFACS	(385)	(44)	197	155	-	-
DFAC	127-154	White County DFACS	5,241	1,415	101	79	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-155	Whitfield County DFACS	\$15,488	\$9,367	\$7,253	\$5,699	\$-	\$-
DFAC	127-156	Wilcox County DFACS	93	464	643	506	-	-
DFAC	127-157	Wilkes County DFACS	1,591	422	622	488	-	-
DFAC	127-158	Wilkinson County DFACS	(906)	189	565	443	-	-
DFAC	127-159	Worth County DFACS	(2,180)	404	1,166	918	-	-
HLTH	128-001	Appling County Health Dept	(2,142)	(93)	824	648	-	-
HLTH	128-002	Atkinson County Health Dept	(1,581)	(270)	471	370	-	-
HLTH	128-003	Bacon County Health Dept	(3,999)	(423)	801	628	-	-
HLTH	128-004	Baker County Health Dept	(5,318)	(607)	1,015	798	-	-
HLTH	128-005	Baldwin County Health Dept	(2,073)	464	1,335	1,049	-	-
HLTH	128-006	Banks County Health Dept	(376)	(77)	270	211	-	-
HLTH	128-007	Barrow County Public Health	733	1,449	1,204	947	-	-
HLTH	128-008	Bartow County Health Dept	715	908	1,458	1,146	-	-
HLTH	128-009	Ben Hill County Health Dept	(1,784)	(104)	462	365	-	-
HLTH	128-010	Berrien County Health Dept	(722)	(42)	188	146	-	-
HLTH	128-011	Bibb County Health Dept	3,901	2,492	3,036	2,386	-	-
HLTH	128-012	Bleckley Co. Health Dept	3,979	1,359	179	141	-	-
HLTH	128-013	Brantley County Health Dept	(2,622)	(280)	528	416	-	-
HLTH	128-014	Brooks County Health Dept	292	6	428	336	-	-
HLTH	128-015	Bryan County Health Dept	3,457	1,590	1,010	794	-	-
HLTH	128-016	Bulloch County Physical Health	(3,175)	7	1,310	1,029	-	-
HLTH	128-017	Burke County Health Dept	(7,659)	(600)	1,716	1,346	-	-
HLTH	128-018	Butts County Health Dept	(1,022)	(59)	265	207	-	-
HLTH	128-019	Calhoun County Health Dept	1,935	312	163	128	-	-
HLTH	128-020	Camden County Health Dept	(302)	1,216	1,028	807	-	-
HLTH	128-021	Candler County Health Dept	(648)	(134)	510	400	-	-
HLTH	128-022	Carroll County Health Dept	8,943	4,341	1,508	1,185	-	-
HLTH	128-023	Catoosa County Health Dept	484	377	638	502	-	-
HLTH	128-024	Charlton County Health Dept	(5,595)	(1,297)	757	594	-	-
HLTH	128-025	Chatham County Health Dept	(3,114)	5,027	10,696	8,404	-	-
HLTH	128-026	Chattahoochee County Health Dept	1,895	679	257	202	-	-
HLTH	128-027	Chattooga County Health Dept	(6,817)	(671)	1,481	1,163	-	-
HLTH	128-028	Cherokee County Health Dept	(45,551)	1,523	16,519	12,977	-	-
HLTH	128-029	Clarke County Health Dept	(15,172)	(1,263)	6,215	4,882	-	-
HLTH	128-030	Clay County Health Dept	(505)	(103)	159	124	-	-
HLTH	128-031	Clayton County Health Dept	(27,913)	(2,874)	6,880	5,405	-	-
HLTH	128-032	Clinch County Health Dept	79	483	444	349	-	-
HLTH	128-033	Cobb County Health Dept	9,777	12,878	14,766	11,600	-	-
HLTH	128-034	Coffee County Health Dept	265	694	1,120	879	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-035	Colquitt County Health Dept	(\$7,288)	\$196	\$2,846	\$2,238	\$-	\$-
HLTH	128-036	Columbia County Health Dept	4,179	3,264	2,117	1,663	-	-
HLTH	128-037	Cook County Health Dept	(725)	(157)	476	374	-	-
HLTH	128-038	Coweta County Health Dept	(4,994)	171	2,222	1,747	-	-
HLTH	128-039	Crawford County Health Dept	(2,122)	(110)	499	392	-	-
HLTH	128-040	Crisp County Health Dept	374	-	-	-	-	-
HLTH	128-041	Dade County Health Dept	(2,502)	(240)	741	583	-	-
HLTH	128-042	Dawson County Health Dept	(7,771)	(495)	1,547	1,215	-	-
HLTH	128-043	Decatur County Health Dept	(158)	152	971	763	-	-
HLTH	128-044	Dekalb County Health Dept	(24,578)	11,256	27,377	21,505	-	-
HLTH	128-045	Dodge County Health Dept	9,121	2,814	317	249	-	-
HLTH	128-046	Dooly County Health Dept	1,621	228	-	-	-	-
HLTH	128-047	Dougherty County Health Dept	4,301	1,835	2,705	2,125	-	-
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	(21,429)	4,086	12,907	10,138	-	-
HLTH	128-048	Douglas County Health Dept	(3,734)	(382)	1,568	1,233	-	-
HLTH	128-049	Early County Health Dept	(560)	(160)	438	344	-	-
HLTH	128-050	Echols County Health Dept	3,015	439	86	68	-	-
HLTH	128-051	Effingham County Health Dept	(5,256)	(529)	1,122	881	-	-
HLTH	128-052	Elbert County Health Dept	515	(107)	526	413	-	-
HLTH	128-053	Emanuel County Health Dept	(4,663)	135	1,351	1,061	-	-
HLTH	128-054	Evans County Health Dept	(129)	(228)	315	248	-	-
HLTH	128-055	Fannin County Health Dept	686	1,320	1,027	807	-	-
HLTH	128-056	Fayette County Health Dept	(11,115)	(611)	2,236	1,756	-	-
HLTH	128-057	Floyd County Health Dept	997	(1,092)	9,594	7,537	-	-
HLTH	128-058	Forsyth County Health Dept	(3,908)	(299)	1,216	956	-	-
HLTH	128-059	Franklin County Health Dept	(6,427)	(873)	1,085	854	-	-
HLTH	128-061	Gilmer County Health Dept	(206)	1,043	1,311	1,030	-	-
HLTH	128-062	Glascocock County Health Dept	(1,384)	(78)	317	249	-	-
HLTH	128-063	Glynn County Health Dept	(25,979)	(697)	9,213	7,238	-	-
HLTH	128-064	Gordon County Health Dept	(10,948)	(804)	2,939	2,309	-	-
HLTH	128-065	Grady County Health Dept	(930)	90	857	673	-	-
HLTH	128-066	Greene County Health Dept	(2,969)	(204)	686	540	-	-
HLTH	128-067	Gwinnett County Health Dept	(38,857)	8,615	25,163	19,768	-	-
HLTH	128-068	Habersham County Health Dept	(1,274)	81	522	410	-	-
HLTH	128-069	Hall County Health Dept	6,572	4,982	10,812	8,493	-	-
HLTH	128-070	Hancock County Health Dept	(132)	223	683	537	-	-
HLTH	128-071	Haralson County Health Dept	(2,658)	62	1,057	830	-	-
HLTH	128-072	Harris County Health Dept	(2,228)	(410)	636	500	-	-
HLTH	128-073	Hart County Health Dept	3,677	799	214	168	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-074	Heard County Health Dept	\$2,422	\$744	\$97	\$75	\$-	\$-
HLTH	128-075	Henry County Health Dept	(984)	1,247	2,326	1,827	-	-
HLTH	128-076	Houston County Health Dept	(22,670)	1,407	11,989	9,419	-	-
HLTH	128-077	Irwin County Health Dept	(1,738)	(100)	451	354	-	-
HLTH	128-078	Jackson County Health Dept	4,201	716	12	10	-	-
HLTH	128-079	Jasper County Health Dept	(1,003)	(59)	260	205	-	-
HLTH	128-080	Jeff Davis County Health Dept	(4,738)	(383)	982	771	-	-
HLTH	128-081	Jefferson County Health Dept	3,138	232	396	311	-	-
HLTH	128-082	Jenkins County Health Dept	(1,158)	(60)	287	226	-	-
HLTH	128-083	Johnson County Health Dept	(484)	(39)	178	140	-	-
HLTH	128-084	Jones County Health Dept	4,307	1,494	445	350	-	-
HLTH	128-085	Lamar County Health Dept	(2,072)	(120)	538	423	-	-
HLTH	128-087	Laurens County Health Dept	(28,747)	15	10,037	7,885	-	-
HLTH	128-088	Lee County Health Dept	(4,310)	(252)	1,318	1,034	-	-
HLTH	128-089	Liberty County Health Dept	(9,661)	(316)	2,643	2,076	-	-
HLTH	128-090	Lincoln County Health Dept	1,554	273	-	-	-	-
HLTH	128-091	Long County Health Dept	(216)	(56)	150	118	-	-
HLTH	128-092	Lowndes County Health Dept	(22,816)	1,615	11,995	9,423	-	-
HLTH	128-093	Lumpkin County Health Dept	(4,415)	(238)	1,093	858	-	-
HLTH	128-094	Macon County Health Dept	(3,243)	(400)	616	485	-	-
HLTH	128-095	Madison County Health Dept	(4,998)	(161)	608	477	-	-
HLTH	128-096	Marion County Health Dept	(2,504)	(309)	480	377	-	-
HLTH	128-097	Mcduffie County Health Dept	(543)	509	940	738	-	-
HLTH	128-098	McIntosh County Health Dept	(1,602)	(172)	460	362	-	-
HLTH	128-099	Meriwether County Health Dept	(2,285)	856	1,534	1,204	-	-
HLTH	128-100	Miller County Health Dept	(6,833)	(1,804)	325	255	-	-
HLTH	128-101	Mitchell County Health Dept	(3,445)	(494)	839	657	-	-
HLTH	128-102	Monroe County Health Dept	(1,357)	(78)	352	276	-	-
HLTH	128-103	Montgomery County Health Dept	(1,555)	(84)	381	298	-	-
HLTH	128-104	Morgan County Health Dept	1,325	919	683	537	-	-
HLTH	128-105	Murray County Health Dept	(2,452)	273	1,331	1,045	-	-
HLTH	128-106	Muscogee County Health Dept	(46,786)	(1,361)	14,977	11,764	-	-
HLTH	128-107	Newton County Health Dept	9,537	3,818	1,638	1,285	-	-
HLTH	128-108	Oconee County Health Dept	(2,595)	(532)	1,061	833	-	-
HLTH	128-109	Oglethorpe County Health Dept	(1,175)	(70)	292	230	-	-
HLTH	128-110	Paulding County Health Dept	7,495	2,690	825	647	-	-
HLTH	128-111	Peach County Health Dept	(1,014)	(131)	586	461	-	-
HLTH	128-112	Pickens County Health Dept	(996)	(95)	206	161	-	-
HLTH	128-113	Pierce County Health Dept	(3,449)	(418)	949	746	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-114	Pike County Health Dept	(\$1,391)	(\$141)	\$298	\$234	\$-	\$-
HLTH	128-115	Polk County Health Dept	(3,224)	(500)	996	782	-	-
HLTH	128-116	Pulaski County Health Dept	(1,622)	(94)	421	331	-	-
HLTH	128-117	Putnam County Health Dept	(3,346)	(30)	1,019	802	-	-
HLTH	128-118	Quitman County Health Dept	-	-	-	-	-	-
HLTH	128-119	Rabun County Health Dept	380	565	681	536	-	-
HLTH	128-120	Randolph County Health Dept	(570)	(85)	95	75	-	-
HLTH	128-121	Richmond County Health Dept	(2,634)	3,212	8,376	6,580	-	-
HLTH	128-122	Rockdale County Health Dept	(325)	681	982	771	-	-
HLTH	128-123	Schley County Health Dept	(1,403)	(87)	311	244	-	-
HLTH	128-124	Screven County Health Dept	(2,039)	(157)	706	554	-	-
HLTH	128-125	Seminole County Health Dept	288	(146)	456	360	-	-
HLTH	128-126	Spalding County Health Dept	(1,784)	1,165	1,936	1,521	-	-
HLTH	128-127	Stephens County Health Dept	(3,527)	(235)	836	656	-	-
HLTH	128-128	Stewart County Health Dept	(706)	(95)	128	102	-	-
HLTH	128-129	Sumter County Health Dept	7,895	2,644	645	507	-	-
HLTH	128-130	Talbot County Health Dept	-	-	-	-	-	-
HLTH	128-131	Taliaferro County Health Dept	(1,978)	(239)	342	270	-	-
HLTH	128-132	Tattnall County Health Dept	(3,788)	(345)	776	610	-	-
HLTH	128-133	Taylor County Health Dept	(3,341)	(199)	859	676	-	-
HLTH	128-134	Telfair County Health Dept	(2,200)	474	916	720	-	-
HLTH	128-135	Terrell County Health Dept	(4,045)	(940)	354	278	-	-
HLTH	128-136	Thomas County Health Dept	(10,402)	(345)	2,807	2,205	-	-
HLTH	128-137	Tift County Health Dept	(2,807)	499	1,538	1,208	-	-
HLTH	128-138	Toombs County Health Dept	(6,163)	(423)	1,688	1,325	-	-
HLTH	128-139	Towns County Health Dept	2,085	611	422	331	-	-
HLTH	128-140	Treutlen County Health Dept	(1,191)	(69)	309	243	-	-
HLTH	128-141	Troup County Health Dept	(29,567)	2,547	14,151	11,117	-	-
HLTH	128-142	Turner County Health Dept	(630)	(40)	159	126	-	-
HLTH	128-143	Twiggs County Health Dept	(5,329)	(1,224)	288	225	-	-
HLTH	128-144	Union County Health Dept	1,604	294	626	492	-	-
HLTH	128-145	Upson County Health Dept	561	635	1,061	833	-	-
HLTH	128-146	Walker County Health Dept	(3,819)	(522)	1,465	1,150	-	-
HLTH	128-147	Walton County Health Dept	1,076	2,049	1,798	1,412	-	-
HLTH	128-148	Ware County Health Dept	(60,379)	(2,193)	17,126	13,453	-	-
HLTH	128-149	Warren County Health Dept	489	251	182	142	-	-
HLTH	128-150	Washington County Health Dept	(7,789)	(572)	1,447	1,136	-	-
HLTH	128-151	Wayne County Health Dept	(5,720)	(539)	1,220	959	-	-
HLTH	128-152	Webster County Health Dept	(1,611)	(200)	309	242	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-153	Wheeler County Health Dept	\$3,798	\$1,482	\$312	\$245	\$-	\$-
HLTH	128-154	White County Health Dept	(4,458)	(559)	1,115	876	-	-
HLTH	128-155	Whitfield County Health Dept	(19,852)	(519)	6,368	5,003	-	-
HLTH	128-156	Wilcox County Health Dept	601	(36)	156	122	-	-
HLTH	128-157	Wilkes County Health Dept	(1,896)	95	870	684	-	-
HLTH	128-158	Wilkinson County Health Dept	786	527	362	284	-	-
HLTH	128-159	Worth County Health Dept	(5,266)	(563)	952	748	-	-
MRCS	129-008	Woodright Industries	12,172	3,875	373	293	-	-
MRCS	129-009	Jessamine Place	(6,909)	(31)	1,982	1,556	-	-
MRCS	129-022	Carroll County MR Services	(4,434)	(61)	1,212	952	-	-
MRCS	129-035	Green Oaks Service Center	3,486	3,204	2,504	1,966	-	-
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	(5,444)	(536)	1,162	914	-	-
MRCS	129-101	Mitchell-Baker Service Center	(2,089)	287	1,798	1,413	-	-
MRCS	129-136	Thomas/Grady Service Center	(5,439)	899	2,554	2,006	-	-
MRCS	129-137	Tift County - Diversified Enterprises	(5,608)	(601)	1,315	1,032	-	-
PSCH	6021	Atkinson County Schools	(2,775)	(270)	218	172	-	-
PSCH	6031	Bacon County Schools	(1,389)	(106)	331	260	-	-
PSCH	6051	Baldwin County Schools	(802)	(197)	1,339	1,052	-	-
PSCH	6071	Barrow County Schools	(1,250)	(105)	273	214	-	-
PSCH	6081	Bartow County Schools	259	387	47	37	-	-
PSCH	6091	Ben Hill County Schools	(1,674)	(170)	320	252	-	-
PSCH	6111	Bibb County Schools	(7,675)	(735)	1,603	1,260	-	-
PSCH	6141	Brooks County Schools	1,606	124	-	-	-	-
PSCH	6181	Butts County Schools	(1,454)	(145)	302	237	-	-
PSCH	6211	Candler County Schools	(2,687)	(348)	490	386	-	-
PSCH	6221	Carroll County Schools	(1,393)	(110)	307	241	-	-
PSCH	6241	Charlton County Schools	(2,039)	(147)	375	296	-	-
PSCH	6251	Chatham County Schools	(6,345)	(436)	1,048	822	-	-
PSCH	6252	Live Oak Public Libraries	-	-	-	-	-	-
PSCH	6271	Chattooga County Schools	(3,932)	(366)	312	246	-	-
PSCH	6281	Cherokee County Schools	-	-	-	-	-	-
PSCH	6291	Clarke County Schools	4,748	3,704	1,324	1,041	-	-
PSCH	6311	Clayton County Schools	(2,990)	(699)	675	531	-	-
PSCH	6331	Cobb County Schools	(2,123)	(148)	230	181	-	-
PSCH	6341	Coffee County Schools	(1,364)	(122)	296	232	-	-
PSCH	6351	Colquitt County Schools	(6,189)	(1,012)	855	673	-	-
PSCH	6361	Columbia County Schools	(3,819)	(361)	821	644	-	-
PSCH	6371	Cook County Schools	(3,002)	(276)	239	188	-	-
PSCH	6381	Coweta County Schools	(6,748)	(941)	789	619	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
PSCH	6401	Crisp County Schools	\$4,645	\$1,610	\$241	\$189	\$-	\$-
PSCH	6431	Decatur County Schools	1,933	715	132	103	-	-
PSCH	6441	Dekalb County Schools	(5,149)	1,504	3,957	3,107	-	-
PSCH	6451	Dodge County Schools	(4,942)	(590)	892	700	-	-
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	(731)	(66)	165	129	-	-
PSCH	6471	Dougherty County Schools	(3,263)	(314)	588	461	-	-
PSCH	6481	Douglas County Schools	(4,246)	(313)	1,038	815	-	-
PSCH	6511	Effingham County Schools	(3,491)	(341)	744	585	-	-
PSCH	6561	Fayette County Schools	(3,236)	(303)	717	564	-	-
PSCH	6571	Floyd County Schools	(17,984)	(2,441)	1,596	1,253	-	-
PSCH	6581	Forsyth County Schools	(15,980)	(3,991)	1,077	846	-	-
PSCH	6591	Franklin County Schools	(605)	(33)	153	120	-	-
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	3,307	1,016	428	335	-	-
PSCH	6611	Gilmer County Schools	(2,964)	(276)	653	513	-	-
PSCH	6631	Glynn County Schools	(7,402)	(568)	1,465	1,151	-	-
PSCH	6641	Gordon County Schools	(1,654)	(141)	327	257	-	-
PSCH	6651	Grady County Schools	576	769	589	462	-	-
PSCH	6661	Greene County Schools	(8,442)	(1,655)	671	525	-	-
PSCH	6671	Gwinnett County Schools	(3,977)	(278)	1,365	1,072	-	-
PSCH	6731	Hart County Schools	4,311	1,293	-	-	-	-
PSCH	6751	Henry County Schools	(5,183)	(386)	1,027	806	-	-
PSCH	6761	Houston County Schools	(226)	310	1,550	1,217	-	-
PSCH	6771	Irwin County Schools	(2,501)	(268)	352	276	-	-
PSCH	6781	Jackson County Schools	(1,496)	(160)	307	241	-	-
PSCH	6831	Johnson County Schools	3,036	173	-	-	-	-
PSCH	6851	Lamar County Schools	(1,544)	(106)	318	249	-	-
PSCH	6871	Laurens County Schools	(2,047)	(276)	290	230	-	-
PSCH	6881	Lee County Schools	(440)	(27)	104	81	-	-
PSCH	6941	Macon County Schools	(697)	(40)	181	142	-	-
PSCH	6951	Madison County Schools	(1,469)	(123)	340	267	-	-
PSCH	6971	Mcduffie County Schools	(3,790)	(362)	872	686	-	-
PSCH	6991	Meriwether County Schools	(7,517)	(1,424)	815	640	-	-
PSCH	7021	Monroe County Schools	(2,064)	(189)	441	348	-	-
PSCH	7061	Muscogee County Schools	(2,406)	(537)	532	418	-	-
PSCH	7071	Newton County Schools	(11,588)	(2,555)	1,040	817	-	-
PSCH	7091	Oglethorpe County Schools	68	-	-	-	-	-
PSCH	7101	Paulding County Schools	(2,313)	(640)	116	90	-	-
PSCH	7121	Pickens County Schools	(565)	(90)	85	66	-	-
PSCH	7141	Pike County Schools	(1,623)	(158)	237	186	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
PSCH	7151	Polk County Schools	(\$6,348)	(\$491)	\$967	\$758	\$-	\$-
PSCH	7171	Putnam County Schools	-	-	-	-	-	-
PSCH	7191	Rabun County Schools	(2,284)	(202)	361	283	-	-
PSCH	7211	Richmond County Schools	(272)	683	727	572	-	-
PSCH	7221	Rockdale County Schools	3,350	1,465	823	646	-	-
PSCH	7261	Spalding County Schools	(2,569)	(158)	658	517	-	-
PSCH	7271	Stephens County Schools	1,973	437	-	-	-	-
PSCH	7291	Sumter County Schools	-	-	-	-	-	-
PSCH	7321	Tattnall County Schools	(3,072)	(461)	287	225	-	-
PSCH	7341	Telfair County Schools	(963)	(82)	78	60	-	-
PSCH	7351	Terrell County Schools	(1,654)	(142)	381	299	-	-
PSCH	7371	Tift County Schools	4,529	1,449	25	18	-	-
PSCH	7401	Treutlen County Schools	(1,259)	(159)	232	182	-	-
PSCH	7441	Union County Schools	-	-	-	-	-	-
PSCH	7451	Upson County Schools	2,159	579	287	225	-	-
PSCH	7461	Walker County Schools	(5,538)	(1,462)	264	207	-	-
PSCH	7481	Ware County Schools	(2,016)	(215)	581	457	-	-
PSCH	7501	Washington County Board of Education	(3,018)	878	1,806	1,419	-	-
PSCH	7511	Wayne County Schools	(1,125)	(79)	248	196	-	-
PSCH	7541	White County Board of Education	95	-	-	-	-	-
PSCH	7571	Wilkes County Schools	(6,945)	(1,366)	418	328	-	-
PSCH	7581	Wilkinson County Schools	(649)	699	854	671	-	-
PSCH	7611	Atlanta City Schools	(12,420)	(1,627)	1,790	1,406	-	-
PSCH	7641	City of Buford Schools (Gwinnett)	(3,501)	(536)	527	415	-	-
PSCH	7721	City of Dalton Schools (Whitfield)	164	-	-	-	-	-
PSCH	7741	City of Dublin Schools (Laurens)	(4,879)	(444)	389	307	-	-
PSCH	7851	City of Rome Schools (Floyd)	(700)	131	271	214	-	-
PSCH	7861	City of Social Circle Schools (Walton)	(3,706)	(322)	298	234	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	165	(304)	294	232	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	(9,177)	(765)	1,529	1,200	-	-
PSCH	968-0968	GA Military College	(4,632)	(259)	912	716	-	-
RESA	8504	NORTHWEST GEORGIA RESA	3,810	1,162	353	278	-	-
RESA	8564	Metro RESA	(1,982)	(152)	475	372	-	-
RESA	8584	NORTH EAST GEORGIA RESA	322	-	-	-	-	-
RESA	8804	FIRST DISTRICT RESA	(3,316)	(140)	544	427	-	-
STAT	402	Ga. Dept. of Agriculture	(74,767)	11,773	44,558	35,001	-	-
STAT	403	Ga. Dept. of Admin. Services	(102,206)	(7,936)	38,530	30,267	-	-
STAT	404	Ga. Dept. of Audits	(49,296)	9,832	40,128	31,523	-	-
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(161,060)	34,542	109,321	85,877	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STAT	406	GA Dept of Banking & Finance	(\$42,321)	\$2,553	\$16,312	\$12,813	\$-	\$-
STAT	407	State Accounting Office	(52,533)	2,000	23,007	18,073	-	-
STAT	408	Office of Comm. of Insurance	31,227	28,524	26,781	21,037	-	-
		GEORGIA STATE FINANCE & INVESTMENT COMMISSION	(29,606)	7,882	23,281	18,290	-	-
STAT	409	COMMISSION	39	1,232	1,804	1,417	-	-
STAT	410	STATE PROPERTIES COMMISSION	(6,264)	20,378	30,012	23,577	-	-
STAT	411	Ga. Dept. of Defense	(32,034)	14,827	44,743	35,149	-	-
STAT	414	Ga. Dept. of Education	(96,693)	(3,098)	26,057	20,469	-	-
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(33,236)	(286)	12,555	9,862	-	-
STAT	416	Ga. Employees Retirement Sys.	(216,033)	23,344	115,687	90,880	-	-
STAT	418	PROSECUTING ATTORNEYS COUNCIL	141,684	108,881	89,825	70,562	-	-
STAT	419	Ga. Dept of Community Health	(155,669)	683	56,719	44,555	-	-
STAT	420	Georgia Forestry Commission	(41,933)	5,338	27,807	21,845	-	-
STAT	422	Office of Planning and Budget	(535,365)	106,133	342,085	268,727	-	-
STAT	427	GA. DEPT. OF HUMAN SERVICES	(15,226)	6,319	31,414	24,677	-	-
STAT	428	Ga. Dept. of Community Affairs	28,165	22,575	22,941	18,021	-	-
STAT	429	Department of Economic Development	(31,005)	2,476	14,390	11,305	-	-
STAT	430	Admin. Office of the Courts	(60,911)	88	23,956	18,819	-	-
STAT	432	Ga. Court of Appeals	(92,248)	(4,573)	29,448	23,133	-	-
STAT	436	Superior Courts of Georgia	(97,461)	(10,998)	21,488	16,881	-	-
STAT	438	Supreme Court	(181,376)	12,905	126,564	99,424	-	-
STAT	440	Ga. Dept. of Labor						
		DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	(246,474)	98,112	256,258	201,306	-	-
STAT	441	DEVELOPMENTAL DISABILITIES	(114,460)	3,598	44,740	35,146	-	-
STAT	442	Georgia Department of Law	(59,061)	2,043	26,868	21,106	-	-
STAT	444	General Assembly of Georgia	(238,000)	59,702	190,301	149,491	-	-
STAT	461	Dept. of Juvenile Justice	(382,051)	75,904	244,058	191,721	-	-
STAT	462	Ga. Dept. of Natural Resources	(58,511)	12,445	34,102	26,789	-	-
STAT	465	State Board Pardons & Paroles	(299,797)	94,198	244,929	192,407	-	-
STAT	466	Ga. Dept. of Public Safety	(336,837)	328,516	622,945	489,377	-	-
STAT	467	Ga. Dept. of Corrections	(123,943)	660	41,011	32,216	-	-
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(41,049)	2,529	19,107	15,010	-	-
STAT	470	Ga. Public Service Commission	(366,378)	15,750	142,055	111,593	-	-
STAT	471	Ga. Bureau of Investigation	(162,927)	34,726	105,795	83,110	-	-
STAT	474	Department of Revenue	(73,655)	8,152	40,322	31,675	-	-
STAT	475	GA. DEPT. OF DRIVER SERVICES	19,083	12,811	5,549	4,359	-	-
STAT	476	Ga. Student Finance Commission	(278,812)	73,584	206,415	162,153	-	-
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(27,093)	3,465	15,514	12,187	-	-
STAT	478	Secretary of State						



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STAT	480	SOIL AND WATER COMMISSION	\$-	\$-	\$-	\$-	\$-	\$-
STAT	482	Ga. Teachers Retirement Sys.	(224,691)	(10,827)	60,348	47,407	-	-
STAT	484	Ga. Dept. of Transportation	(1,408,653)	75,867	539,874	424,101	-	-
STAT	488	Ga. Dept. of Veterans Service	1,286	7,661	10,095	7,930	-	-
STAT	489	Subsequent Injury Trust Fund	(12,441)	(1,105)	2,975	2,337	-	-
STAT	490	State Board of Workers Comp	(62,093)	4,034	24,905	19,565	-	-
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(146,383)	23,579	92,251	72,468	-	-
STAT	900	Georgia Building Authority	1,253	11,619	15,045	11,821	-	-
STAT	921	Ga. Correctional Industries	(70,198)	(1,854)	19,484	15,307	-	-
STAT	922	George L. Smith II - GWCCA	(96,910)	1,019	32,023	25,157	-	-
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	(46,620)	(1,775)	12,583	9,884	-	-
STAT	977	Georgia Public Broadcasting	(28,754)	1,652	11,825	9,291	-	-
STAT	980	GTA Georgia Technology Authority	(72,636)	13,725	43,059	33,827	-	-
STAT	996	THE ATL	3,459	1,888	17	13	-	-
TAXS	75-001	Appling County Tax Officials	(1,459)	(64)	391	307	-	-
TAXS	75-003	Bacon County Tax Officials	(1,485)	(48)	423	332	-	-
TAXS	75-004	Baker County Tax Officials	(924)	(41)	248	195	-	-
TAXS	75-005	Baldwin County Tax Officials	(3,442)	735	1,753	1,376	-	-
TAXS	75-007	Barrow County Tax Officials	(30,643)	(7,508)	1,853	1,456	-	-
TAXS	75-008	Bartow County Tax Officials	(8,534)	(185)	2,903	2,281	-	-
TAXS	75-009	Ben Hill County Tax Officials	-	-	-	-	-	-
TAXS	75-010	Berrien County Tax Officials	(2,985)	(100)	663	521	-	-
TAXS	75-011	Bibb County Tax Officials	(11,399)	(466)	3,403	2,672	-	-
TAXS	75-012	Bleckley County Tax Officials	2,458	942	178	139	-	-
TAXS	75-013	Brantley County Tax Officials	791	485	330	258	-	-
TAXS	75-014	Brooks County Tax Officials	(1,805)	(97)	460	362	-	-
TAXS	75-015	Bryan County Tax Officials	(3,718)	(318)	1,437	1,128	-	-
TAXS	75-016	Bulloch County Tax Officials	(726)	410	602	473	-	-
TAXS	75-017	Burke County Tax Officials	(2,505)	(189)	546	429	-	-
TAXS	75-018	Butts County Tax Officials	142	(18)	354	277	-	-
TAXS	75-019	Calhoun County Tax Officials	(1,065)	(47)	284	223	-	-
TAXS	75-020	Camden County Tax Officials	(4,682)	(22)	1,474	1,158	-	-
TAXS	75-021	Candler County Tax Officials	(1,543)	(169)	617	485	-	-
TAXS	75-022	Carroll County Tax Officials	(3,354)	230	1,444	1,134	-	-
TAXS	75-023	Catoosa County Tax Officials	1,125	671	290	230	-	-
TAXS	75-024	Charlton County Tax Officials	(1,294)	485	745	585	-	-
TAXS	75-025	Chatham County Tax Officials	(15,073)	(1,143)	3,354	2,635	-	-
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	-	-	-	-	-	-
TAXS	75-029	Clarke County Tax Officials	545	2,585	2,427	1,906	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-031	Clayton County Tax Officials	(\$831)	\$8	\$1,421	\$1,115	\$-	\$-
TAXS	75-032	Clinch County Tax Officials	(2,317)	(125)	580	454	-	-
TAXS	75-033	Cobb County Tax Officials	(20,470)	285	8,948	7,029	-	-
TAXS	75-034	Coffee County Tax Officials	(2,597)	(67)	708	556	-	-
TAXS	75-035	Colquitt County Tax Officials	(6,095)	(564)	1,137	893	-	-
TAXS	75-036	Columbia County Tax Officials	(512)	1,486	2,369	1,861	-	-
TAXS	75-037	Cook County Tax Officials	(1,521)	(213)	302	237	-	-
TAXS	75-038	Coweta County Tax Officials	(7,091)	540	2,556	2,008	-	-
TAXS	75-039	Crawford County Tax Officials	-	-	-	-	-	-
TAXS	75-040	Crisp County Tax Officials	-	-	-	-	-	-
TAXS	75-041	Dade County Tax Officials	(2,452)	(115)	653	513	-	-
TAXS	75-042	Dawson County Tax Officials	564	-	-	-	-	-
TAXS	75-043	Decatur County Tax Officials	979	693	356	278	-	-
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	(7,389)	3,199	7,554	5,933	-	-
TAXS	75-045	Dodge County Tax Officials	(2,149)	(133)	505	396	-	-
TAXS	75-046	Dooly County Tax Officials	(1,161)	(3)	349	273	-	-
TAXS	75-047	Dougherty County Tax Officials	(1,978)	1,170	2,049	1,610	-	-
TAXS	75-048	Douglas County Tax Officials	1,182	833	429	336	-	-
TAXS	75-049	Early County Tax Officials	-	-	-	-	-	-
TAXS	75-050	Echols County Tax Officials	(891)	(40)	237	186	-	-
TAXS	75-051	Effingham County Tax Officials	906	471	369	290	-	-
TAXS	75-052	Elbert County Tax Officials	(2,337)	(208)	624	490	-	-
TAXS	75-053	Emanuel County Tax Officials	(1,390)	(62)	369	292	-	-
TAXS	75-054	Evans County Tax Officials	2,905	871	-	-	-	-
TAXS	75-055	Fannin County Tax Officials	(2,173)	(102)	554	434	-	-
TAXS	75-056	Fayette County Tax Officials	1,706	1,048	920	722	-	-
TAXS	75-057	Floyd County Tax Officials	(4,395)	(260)	1,073	842	-	-
TAXS	75-058	Forsyth County Tax Officials	(19,671)	(666)	5,365	4,215	-	-
TAXS	75-059	Franklin County Tax Officials	(2,135)	(95)	569	446	-	-
TAXS	75-060	Fulton County Tax Officials	(56,969)	(451)	19,749	15,513	-	-
TAXS	75-062	Glascoc County Tax Officials	(794)	(26)	226	178	-	-
TAXS	75-063	Glynn County Tax Officials	869	1,099	1,580	1,242	-	-
TAXS	75-064	Gordon County Tax Officials	(6,224)	(156)	1,723	1,354	-	-
TAXS	75-065	Grady County Tax Officials	(719)	(52)	164	128	-	-
TAXS	75-066	Greene County Tax Officials	(1,459)	(65)	391	308	-	-
TAXS	75-067	Gwinnett County Tax Officials	(16,584)	(50)	6,110	4,799	-	-
TAXS	75-068	Habersham County Tax Officials	(2,469)	2	728	574	-	-
TAXS	75-069	Hall County Tax Officials	(2,715)	(13)	910	714	-	-
TAXS	75-070	Hancock County Tax Officials	(1,293)	4	402	315	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-071	Haralson County Tax Officials	(\$1,264)	(\$65)	\$327	\$256	\$-	\$-
TAXS	75-072	Harris County Tax Officials	(439)	22	154	121	-	-
TAXS	75-073	Hart County Tax Officials	2,458	982	217	170	-	-
TAXS	75-074	Heard County Tax Officials	(964)	(43)	258	201	-	-
TAXS	75-075	Henry County Tax Officials	(1,755)	2,022	3,364	2,643	-	-
TAXS	75-076	Houston County Tax Officials	(6,587)	(584)	2,309	1,814	-	-
TAXS	75-077	Irwin County Tax Officials	(1,017)	(46)	271	212	-	-
TAXS	75-078	Jackson County Tax Officials	(2,875)	65	908	713	-	-
TAXS	75-079	Jasper County Tax Officials	-	-	-	-	-	-
TAXS	75-080	Jeff Davis County Tax Officials	884	564	319	251	-	-
TAXS	75-081	Jefferson County Tax Officials	(873)	(77)	188	146	-	-
TAXS	75-082	Jenkins County Tax Officials	(1,253)	(29)	255	200	-	-
TAXS	75-084	Jones County Tax Officials	(4,168)	(193)	1,024	805	-	-
TAXS	75-085	Lamar County Tax Officials	(2,466)	(111)	670	525	-	-
TAXS	75-086	Lanier County Tax Officials	(2,083)	(118)	525	413	-	-
TAXS	75-087	Laurens County Tax Officials	(4,361)	(63)	1,267	995	-	-
TAXS	75-088	Lee County Tax Officials	(1,269)	(62)	334	262	-	-
TAXS	75-089	Liberty County Tax Officials	(7,570)	(570)	1,544	1,212	-	-
TAXS	75-090	Lincoln County Tax Officials	(610)	(18)	163	128	-	-
TAXS	75-091	Long County Tax Officials	(808)	(89)	164	128	-	-
TAXS	75-092	Lowndes County Tax Officials	849	1,415	1,508	1,185	-	-
TAXS	75-093	Lumpkin County Tax Officials	2,437	401	359	282	-	-
TAXS	75-094	Macon County Tax Officials	(1,831)	(194)	517	408	-	-
TAXS	75-096	Marion County Tax Officials	(1,064)	(47)	283	224	-	-
TAXS	75-097	Mcduffie County Tax Officials	(1,513)	(116)	474	374	-	-
TAXS	75-098	Mcintosh County Tax Officials	(944)	(82)	544	428	-	-
TAXS	75-099	Meriwether County Tax Officials	1,554	808	305	240	-	-
TAXS	75-100	Miller County Tax Officials	(139)	197	239	188	-	-
TAXS	75-101	Mitchell County Tax Officials	(1,415)	(60)	354	278	-	-
TAXS	75-102	Monroe County Tax Officials	(2,786)	(221)	686	540	-	-
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(2,294)	(292)	410	323	-	-
TAXS	75-104	Morgan County Tax Officials	1,281	512	359	282	-	-
TAXS	75-105	Murray County Tax Officials	(2,023)	(130)	473	372	-	-
TAXS	75-106	Muscogee County Tax Officials	(9,120)	106	2,752	2,161	-	-
TAXS	75-107	Newton County Tax Officials	2,786	2,078	1,811	1,422	-	-
TAXS	75-108	Oconee County Tax Officials	(2,924)	(235)	667	524	-	-
TAXS	75-110	Paulding County Tax Officials	(2,827)	488	1,499	1,178	-	-
TAXS	75-111	Peach County Tax Officials	(4,148)	(360)	745	585	-	-
TAXS	75-112	Pickens County Tax Officials	(2,196)	(111)	559	440	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-113	Pierce County Tax Officials	(\$1,755)	(\$87)	\$457	\$359	\$-	\$-
TAXS	75-114	Pike County Tax Officials	(1,354)	(61)	361	284	-	-
TAXS	75-115	Polk County Tax Officials	(2,891)	158	973	765	-	-
TAXS	75-116	Pulaski County Tax Officials	-	-	-	-	-	-
TAXS	75-118	Quitman County Tax Officials	-	-	-	-	-	-
TAXS	75-121	Richmond County Tax Officials	(9,842)	(63)	3,193	2,509	-	-
TAXS	75-122	Rockdale County Tax Officials	(3,824)	(111)	1,039	815	-	-
TAXS	75-123	Schley County Tax Officials	(1,026)	(34)	286	226	-	-
TAXS	75-124	Screven County Tax Officials	(1,261)	(65)	292	229	-	-
TAXS	75-125	Seminole County Tax Officials	(710)	(75)	162	128	-	-
TAXS	75-126	Spalding County Tax Officials	(6,814)	(395)	1,750	1,375	-	-
TAXS	75-127	Stephens County Tax Officials	(2,822)	28	1,053	826	-	-
TAXS	75-128	Stewart County Tax Officials	(1,108)	(51)	296	234	-	-
TAXS	75-129	Sumter County Tax Officials	(1,151)	(66)	274	213	-	-
TAXS	75-130	Talbot County Tax Officials	1,308	632	202	158	-	-
TAXS	75-132	Tattnall County Tax Officials	3,333	1,387	361	285	-	-
TAXS	75-133	Taylor County Tax Officials	(1,072)	(49)	286	226	-	-
TAXS	75-134	Telfair County Tax Officials	(652)	(45)	162	129	-	-
TAXS	75-135	Terrell County Tax Officials	(1,170)	(157)	254	199	-	-
TAXS	75-136	Thomas County Tax Officials	(2,237)	(156)	693	545	-	-
TAXS	75-137	Tift County Tax Officials	(4,552)	(365)	1,007	791	-	-
TAXS	75-139	Towns County Tax Officials	(2,547)	(76)	714	561	-	-
TAXS	75-141	Troup County Tax Officials	(2,858)	(203)	652	513	-	-
TAXS	75-142	Turner County Tax Officials	(1,606)	2	461	364	-	-
TAXS	75-143	Twiggs County Tax Officials	(1,748)	(150)	683	537	-	-
TAXS	75-145	Upson County Tax Officials	881	858	585	460	-	-
TAXS	75-146	Walker County Tax Officials	(2,940)	(183)	745	585	-	-
TAXS	75-147	Walton County Tax Officials	4,062	1,218	435	340	-	-
TAXS	75-148	Ware County Tax Officials	(1,080)	(60)	504	396	-	-
TAXS	75-149	Warren County Tax Officials	(1,281)	(68)	304	239	-	-
TAXS	75-150	Washington County Tax Officials	(2,398)	(91)	707	556	-	-
TAXS	75-151	Wayne County Tax Officials	(1,568)	2	570	448	-	-
TAXS	75-152	Webster County Tax Officials	-	-	-	-	-	-
TAXS	75-154	White County Tax Officials	(6,940)	(393)	1,491	1,170	-	-
TAXS	75-155	Whitfield County Tax Officials	(13,084)	(1,332)	2,749	2,160	-	-
TAXS	75-156	Wilcox County Tax Officials	(950)	(38)	257	201	-	-
TAXS	75-157	Wilkes County Tax Officials	-	-	-	-	-	-
TAXS	75-158	Wilkinson County Tax Officials	(1,640)	(110)	398	313	-	-
TAXS	75-159	Worth County Tax Officials	(2,207)	123	735	577	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	(\$10,823)	(\$840)	\$3,988	\$3,133	\$-	\$-
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(6,206)	1,639	3,902	3,066	-	-
TCOL	820	Albany Technical College	(24,041)	(1,529)	6,991	5,490	-	-
TCOL	822	Athens Technical College	(14,298)	434	5,009	3,937	-	-
TCOL	823	Atlanta Technical College	2,633	3,655	5,548	4,357	-	-
TCOL	824	Augusta Technical College	(12,985)	5,709	15,625	12,274	-	-
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	(13,487)	2,238	10,766	8,457	-	-
TCOL	827	Chattahoochee Tech College	7,311	7,703	10,478	8,231	-	-
TCOL	828	Columbus Technical College	(14,946)	1,094	5,382	4,227	-	-
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	19,344	11,825	12,022	9,444	-	-
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	6,253	1,517	3,981	3,128	-	-
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	(2,151)	2,925	5,137	4,036	-	-
TCOL	832	Gwinnett Technical College	(28,111)	(3,153)	9,587	7,533	-	-
TCOL	834	Lanier Technical College	(14,868)	(967)	5,287	4,153	-	-
TCOL	835	Central Georgia Technical College	(41,241)	5,745	21,009	16,504	-	-
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(28,083)	1,268	10,891	8,555	-	-
TCOL	838	North Ga Technical College	370	2,077	3,696	2,904	-	-
TCOL	841	Savannah Technical College	(3,528)	2,586	4,991	3,922	-	-
TCOL	842	South Ga Technical College	(32,425)	(1,668)	9,485	7,451	-	-
TCOL	843	Southeastern Technical College	(2,586)	4,104	6,303	4,952	-	-
TCOL	844	Ogeechee Technical College	(6,625)	(1,023)	1,993	1,566	-	-
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	(15,931)	(695)	5,161	4,053	-	-
UNIV	503-0503	GA Institute of Technology	(29,689)	(5,068)	5,770	4,531	-	-
UNIV	509-0509	GA State University	(29,789)	(3,158)	5,484	4,308	-	-
UNIV	512-0512	AUGUSTA UNIVERSITY	(38,463)	366	14,840	11,657	-	-
UNIV	518-0518	University of GA	(43,311)	(841)	11,906	9,354	-	-
UNIV	521-0521	Albany State University	(10,468)	(1,872)	1,300	1,021	-	-
UNIV	528-0528	Clayton College & State Univ	(1,018)	(60)	264	207	-	-
UNIV	530-0530	Columbus State University	214	(67)	207	163	-	-
UNIV	531-0531	University of North Georgia	(7,562)	(493)	1,728	1,357	-	-
UNIV	536-0536	GA College and State Univ	13,312	5,080	1,116	877	-	-
UNIV	539-0539	GA Southern University	(2,801)	1,145	1,777	1,396	-	-
UNIV	540-0540	Georgia Gwinnett College	(7,894)	(1,070)	827	648	-	-
UNIV	542-0542	GA Southwestern State Univ	(10,170)	(1,595)	1,256	988	-	-
UNIV	543-0543	Kennesaw State University	(22,020)	(2,363)	2,155	1,692	-	-
UNIV	547-0547	Middle Georgia State College	(1,190)	1,065	1,882	1,477	-	-
UNIV	551-0551	Valdosta State University	(3,922)	(1,032)	652	512	-	-
UNIV	554-0554	UNIVERSITY OF WEST GA	(10,723)	(3,094)	1,152	904	-	-
UNIV	557-0557	Abraham Baldwin Agric College	(9,967)	(1,800)	1,569	1,232	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(\$12,390)	(\$2,713)	\$1,152	\$905	\$-	\$-
UNIV	567-0567	South Georgia State College	6,200	1,580	265	207	-	-
UNIV	569-0569	Dalton College	(3,771)	(1,008)	240	189	-	-
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	70	975	343	268	-	-
UNIV	576-0576	Gordon College	(993)	(66)	232	183	-	-
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	(6,264)	8,261	8,321	6,536	-	-
VARS	209-0209	Agric Commodity Commission	(6,102)	(407)	1,392	1,093	-	-
VARS	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	6,026	1,648	-	-	-	-
VARS	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT DISTRICT ATTORNEYS STAFF SOUTHERN	12,027	3,954	748	588	-	-
VARS	237-092	JUDICIAL CIRCUIT	-	-	-	-	-	-
		Total all Entities	<u>(\$9,696,000)</u>	<u>\$1,581,000</u>	<u>\$5,927,000</u>	<u>\$4,656,000</u>	<u>\$-</u>	<u>\$-</u>
		Total LRS	<u>(\$12,029)</u>	<u>\$614</u>	<u>\$5,637</u>	<u>\$4,428</u>	<u>\$-</u>	<u>\$-</u>
		Total JRS	<u>(\$204,813)</u>	<u>\$32,627</u>	<u>\$126,097</u>	<u>\$99,056</u>	<u>\$-</u>	<u>\$-</u>
		Total ERS	<u>(\$9,479,158)</u>	<u>\$1,547,759</u>	<u>\$5,795,266</u>	<u>\$4,552,516</u>	<u>\$-</u>	<u>\$-</u>
		Non-employer Contributing Entities						
		STATE DEPARTMENT OF REVENUE	<u>(\$402,086)</u>	<u>\$10,039</u>	<u>\$152,054</u>	<u>\$119,441</u>	<u>\$-</u>	<u>\$-</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	<u>\$2,483</u>	<u>\$9,181</u>	<u>\$15,086</u>	<u>\$11,850</u>	<u>\$-</u>	<u>\$-</u>
		STATE SUPPORT FOR COUNTY JUDGES	<u>(\$69,240)</u>	<u>\$18,343</u>	<u>\$46,168</u>	<u>\$36,268</u>	<u>\$-</u>	<u>\$-</u>



Schedule D – Summary of Benefit Provisions Valued

Eligibility for Coverage

Membership in the Employees' Retirement System of Georgia (ERS), the Georgia Legislative Retirement System (LRS) or the Judicial Retirement System (JRS). ERS new entrants on and after January 1, 2009 and JRS and LRS new entrants on and after July 1, 2009 are excluded from membership.

Premiums

Before Retirement

ERS Old Plan Members (Hired before July 1, 1982)
Member pays 0.45% of monthly salary. State picks up 0.22% of the member premium.

ERS New Plan Members (Hired on or after July 1, 1982 and before January 1, 2009),

LRS Members and JRS Members Member pays 0.23% of monthly salary.

All ERS and LRS members pay the above premiums. If the member is not covered under the Fund, employee contributions with interest are refunded upon termination of State employment. Otherwise, no premiums are refundable. Participation is voluntary for JRS Members.

After Retirement

If employed prior to April 1, 1964 or reemployed after April 1, 1964 with creditable service established for the period prior to April 1, 1964, the member pays ½ of 1% of the monthly salary payable the last month preceding retirement. If employed after April 1, 1964 with no creditable service established for the period prior to April 1, 1964, the member pays no premium.



Schedule D – Summary of Benefit Provisions Valued

Coverage

The amount of insurance is 18 times monthly earnable compensation (frozen at age 60). For a member with no creditable service prior to April 1, 1964, the amount decreases from age 60 by $\frac{1}{2}$ of 1% per month until age 65, at which point the member will be covered for 70% of the age 60 coverage.

The insurance amount for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement.

The insurance amount for a service retiree who retires before July 1, 1998 with no creditable service prior to April 1, 1964 is 40% of the amount of insurance at age 60 or at termination, if earlier.

The insurance amount for a disability retiree who retires before July 1, 1998 with no creditable service prior to April 1, 1964 is 18 times earnable compensation at retirement, reduced to 40% of such amount at age 60.

The insurance amount for a service retiree who retires on or after July 1, 1998 with no creditable service prior to April 1, 1964 is 70% of the amount of insurance at age 60 or at termination, if earlier.

The insurance amount for a disability retiree who retires on or after July 1, 1998 with no creditable service prior to April 1, 1964 is 18 times earnable compensation at retirement, reduced to 70% of such amount at age 60.



Schedule E – Outline 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 expenses.

SALARY INCREASES: The assumed annual rates of salary increase are as follows:

Members of Employees' Retirement System (ERS)	
Age	Rate
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

Members of Judicial Retirement System (JRS): 4.50%

No salary increases are assumed for members of the Legislative Retirement System (LRS).

SEPARATIONS BEFORE RETIREMENT: Representative values of the assumed annual rates of separation other than retirement for non-law enforcement officers are as follows. Special rates of separation apply to law enforcement officers.

Annual Rates of Disability				
ERS Members				
Age	Non-Law Enforcement		Law Enforcement	JRS Members
	Males	Females		
20	.05%	.02%	.02%	.03%
25	.05	.02	.05	.03
30	.05	.02	.08	.05
35	.05	.02	.16	.08
40	.25	.10	.85	.10
45	.48	.25	1.40	.18
50	.70	.45	2.00	.25
55	1.05	.73	2.70	.45
60				.73
65				1.18



Schedule E – Outline of Actuarial Assumptions and Methods

Annual Rates of Withdrawal			
ERS Members – Non-Law Enforcement			
Age	Years of Service		
	0-4	5-9	10 & Over
<u>Males</u>			
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	
<u>Females</u>			
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	

Annual Rates of Withdrawal				
Age	ERS Members - Law Enforcement		LRS	JRS
	Males	Females	Members	Members
20	15.0%		8.00%	4.00%
25	5.75	4.00%	8.00	4.00
30	5.75	4.00	8.00	4.00
35	5.75	3.75	8.00	4.00
40	5.75	3.00	8.00	6.00
45	5.75	2.00	8.50	4.00
50	5.75	2.00	8.50	3.00
55			9.00	2.50
60			9.00	2.50
65			9.00	2.50



Schedule E – Outline of Actuarial Assumptions and Methods

RETIREMENT: Representative values of the assumed annual rates of service retirement for non-law enforcement officers are as follows. Special retirement rates apply to law enforcement officers.

ERS

Non-Law Enforcement Old Plan								
Age	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

Non-Law Enforcement New Plan and GSEPS					Law Enforcement***
Age	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 – Outline of Actuarial Assumptions and Methods

Annual Rates of Retirement		
Age	LRS	JRS
60	10%	15%
61	10	10
62	15	12
63 – 64	10	10
65 – 66	12	15
67	15	15
68 – 69	12	15
70 – 74	20	25
75	100	100

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 Fund. 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

ASSETS: Fair value

ACTUARIAL COST METHOD: Entry Age Normal Actuarial Cost Method.