



**Cavanaugh Macdonald**  
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*The experience and dedication you deserve*



**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, 2019**

**FOR FINANCIAL REPORTING AS OF JUNE 30, 2020**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

March 16, 2020

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, 2019. 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, 2019 (Measurement Date) for financial reporting as of June 30, 2020 (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, 2018 was used as the basis for much of the information presented as of June 30, 2019 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.

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.



March 16, 2020  
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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  
Senior 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, 2019

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

<b>Valuation Date (VD):</b>	June 30, 2018
<b>Measurement Date (MD):</b>	June 30, 2019
<b>Reporting Date (RD):</b>	June 30, 2020
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	7.30%
Municipal Bond Index Rate at Measurement Date	3.50%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.30%
<b>Net OPEB Liability:</b>	
Total OPEB Liability (TOL)	\$ 951,091
Fiduciary Net Position (FNP)	<u>1,233,856</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ (282,765)
FNP as a percentage of TOL	129.73%
<b>Collective OPEB Expense:</b>	\$ (21,181)
<b>Deferred Outflow of Resources:</b>	\$ 7,162
<b>Deferred Inflow of Resources:</b>	\$ 25,981



## **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, 2019 (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 September 12, 2019. 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, 2019 and submitted September 12, 2019 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, 2018 and June 30, 2019. 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, 2018, using the following key actuarial assumptions:

<b>Inflation</b>	2.75 percent
<b>Salary increases</b>	
<b>ERS</b>	3.25 – 7.00 percent
<b>JRS</b>	4.50 percent
<b>LRS</b>	N/A
<b>Investment rate of return</b>	7.30 percent compounded annually, net of investment expense, including inflation
<b>Healthcare cost trend rate</b>	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, 2018 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.

**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	30.00%	-0.10%
US Large Stocks	46.20%	8.90%
US Small Stocks	1.30%	13.20%
Int'l Developed Mkt Stocks	12.40%	8.90%
Int'l Emerging Mkt Stocks	5.10%	10.90%
Alternatives	5.00%	12.00%
Total	100.00%	

\*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	\$(156,471)	\$(282,765)	\$(386,551)



**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, 2018 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, 2019 is shown on page 7 of the GASB 74 report for SEAD submitted September 12, 2019.

**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	\$ 1,437	\$ 0
Changes of assumptions	5,725	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>25,981</u>
Total	<u>\$ 7,162</u>	<u>\$ 25,981</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)
2019	\$366	\$0	2.5	\$0	\$0	\$366	\$0	\$146	\$0	\$220	\$0
2018	4,697	0	2.7	2,957	0	0	0	1,740	0	1,217	0
2017	0	0	3.0	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$2,957</u>	<u>\$0</u>	<u>\$366</u>	<u>\$0</u>			<u>\$1,437</u>	<u>\$0</u>

**Collective Deferred Outflows and Inflows for Differences from Assumption Changes (\$ thousands)**

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2019	\$0	\$0	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	22,085	0	2.7	13,905	0	0	0	8,180	0	5,725	0
2017	0	0	3.0	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$13,905</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$5,725</u>	<u>\$0</u>



**Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)**

<b>Year</b>	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2019	\$6,368	\$0	5.0	\$0	\$0	\$6,368	\$0	\$1,274	\$0	\$5,094	\$0
2018	0	18,698	5.0	0	14,958	0	0	0	3,740	0	11,218
2017	0	49,641	5.0	0	29,785	0	0	0	9,928	0	19,857
<b>Total</b>				<u>\$0</u>	<u>\$44,743</u>	<u>\$6,368</u>	<u>\$0</u>			<u>\$5,094</u>	<u>\$31,075</u>
<b>Net difference between projected and actual earnings on investments</b>											\$25,981



Summary of Collective Deferred Outflows and Inflows (\$ thousands)					
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Outflows of Resources:</b>					
Difference between expected and actual experience					
2019	2.5	\$0	\$366	\$146	\$220
2018	2.7	2,957	0	1,740	1,217
2017	3.0	0	0	0	0
Difference between expected and actual assumptions					
2019	2.5	\$0	\$0	\$0	\$0
2018	2.7	13,905	0	8,180	5,725
2017	3.0	0	0	0	0
Difference between projected and actual earnings					
2019	5.0	\$0	\$0	\$0	\$0
2018	5.0	0	0	0	0
2017	5.0	0	0	0	0
Subtotal					\$0
<b>Total Deferred Outflows of Resources</b>		<u>\$16,862</u>	<u>\$366</u>	<u>\$10,066</u>	<u>\$7,162</u>
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
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					
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					
2019	5.0	\$0	(\$6,368)	(\$1,274)	(\$5,094)
2018	5.0	14,958	0	3,740	11,218
2017	5.0	29,785	0	9,928	19,857
Subtotal					\$25,981
<b>Total Deferred Inflows of Resources</b>		<u>\$44,743</u>	<u>(\$6,368)</u>	<u>\$12,394</u>	<u>\$25,981</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	(\$5,306)
Year 2	(\$12,321)
Year 3	(\$2,464)
Year 4	\$1,272
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, 2019, 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, 2019, this number of years for the active members is 6.6. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 2.5 years.

The last item under changes in 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 2.5 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.





<b>Collective OPEB Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost	\$ 3,617
Interest on the TOL and net cash flow	\$ 65,708
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ 146
Expensed portion of current-period changes of assumptions	\$ 0
Member contributions	\$ (3,328)
Projected earnings on plan investments	\$ (85,561)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ 1,274
Administrative expense	\$ 716
Other	\$ (5)
Recognition of beginning deferred outflows and inflows of resources as OPEB expense	<u>\$ (3,748)</u>
Collective OPEB Expense	<u>\$ (21,181)</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.

***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, 2019 employer contributions were determined in the June 30, 2016 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 percent, 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
Investment rate of return	7.50 percent, including inflation



**SCHEDULE A**

**State Employees' Assurance Department Retired and Vested Inactive Members  
Schedule of Employer and Nonemployer Allocations as of June 30, 2018 and June 30, 2019**

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2018 Covered Payroll</u>	<u>2018 Employer Allocation Percentage</u>	<u>2019 Covered Payroll</u>	<u>2019 Employer Allocation Percentage</u>
		<b><u>LRS</u></b>				
STAT	444	General Assembly of Georgia	\$1,285,483.56	0.092857%	\$1,180,199.58	0.092531%
		<b><u>JRS</u></b>				
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$1,752,181.41	0.126569%	\$1,723,484.00	0.135126%
STAT	436	Superior Courts of Georgia	16,325,972.67	1.179306%	14,588,510.17	1.143777%
STAT	442	Georgia Department of Law	647,804.30	0.046794%	484,368.08	0.037976%
STAT	444	General Assembly of Georgia	191,440.08	0.013829%	143,270.01	0.011233%
	50-001	Appling County Board of Commissioners	104,282.55	0.007533%	107,863.39	0.008457%
	50-003	Bacon County Board of Commissioners	3,704.74	0.000268%	0.00	0.000000%
	50-005	Baldwin County Board of Commissioners	59,994.22	0.004334%	60,588.32	0.004750%
	50-014	Brooks County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-015	Bryan County Board of Commissioners	63,869.41	0.004614%	129,713.82	0.010170%
	50-022	Carroll County Board of Commissioners	221,703.26	0.016015%	203,692.46	0.015970%
	50-023	Catoosa County Board of Commissioners	50,000.04	0.003612%	50,000.04	0.003920%
	50-024	Charlton County Board of Commissioners	72,333.28	0.005225%	73,999.92	0.005802%
	50-025	Chatham County Board of Commissioners	415,472.60	0.030012%	453,533.88	0.035558%
	50-027	Chattooga County Board of Commissioners	42,037.22	0.003037%	42,025.10	0.003295%
	50-028	Cherokee County Board of Commissioners	387,794.97	0.028012%	330,662.50	0.025925%
	50-029	Clarke County Board of Commissioners	346,505.52	0.025030%	352,007.17	0.027598%
	50-031	Clayton County Board of Commissioners	380,048.23	0.027453%	382,577.96	0.029995%
	50-032	Clinch County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-033	Cobb County Board of Commissioners	828,274.85	0.059830%	604,180.73	0.047369%
	50-034	Coffee County Board of Commissioners	84,384.43	0.006096%	87,900.00	0.006892%
	50-036	Columbia County Board of Commissioners	253,376.58	0.018303%	264,264.96	0.020719%
	50-038	Coweta County Board of Commissioners	115,627.00	0.008352%	120,252.08	0.009428%
	50-043	Decatur County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-044	Dekalb County Board of Commissioners	505,034.16	0.036481%	529,059.84	0.041480%
	50-047	Dougherty County Board of Commissioners	125,342.50	0.009054%	126,007.93	0.009879%
	50-048	Douglas County Board of Commissioners	20,348.48	0.001470%	132,265.12	0.010370%
	50-051	Effingham County Board of Commissioners	203,917.92	0.014730%	203,917.92	0.015988%
	50-054	Evans County Board of Commissioners	89,354.67	0.006455%	89,610.00	0.007026%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
50-056		Fayette County Board of Commissioners	\$119,253.84	0.008614%	\$123,753.84	0.009703%
50-058		Forsyth County Board of Commissioners	255,523.50	0.018458%	264,529.92	0.020740%
50-060		Fulton County Board of Commissioners	643,824.80	0.046507%	661,324.80	0.051850%
50-063		Glynn County Board of Commissioners	85,285.80	0.006161%	85,285.80	0.006687%
50-064		Gordon County Board of Commissioners	81,992.82	0.005923%	83,632.80	0.006557%
50-065		Grady County Board of Commissioners	35,341.92	0.002553%	17,016.48	0.001334%
50-067		Gwinnett County Board of Commissioners	646,324.80	0.046687%	529,059.84	0.041480%
50-068		Habersham County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-069		Hall County Board of Commissioners	252,529.90	0.018241%	256,683.78	0.020125%
50-075		Henry County Board of Commissioners	387,794.88	0.028012%	264,529.92	0.020740%
50-081		Jefferson County Board of Commissioners	45,000.00	0.003251%	45,000.00	0.003528%
50-082		Jenkins County Board of Commissioners	6,401.32	0.000462%	0.00	0.000000%
50-085		Lamar County Board of Commissioners	113,229.96	0.008179%	113,229.96	0.008878%
50-089		Liberty County Board of Commissioners	202,447.26	0.014624%	219,683.70	0.017224%
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	0.009121%	126,265.10	0.009900%
50-095		Madison County Board of Commissioners	100,000.08	0.007224%	100,000.08	0.007840%
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	0.010033%	138,891.12	0.010889%
50-100		Miller County Board of Commissioners	69,428.92	0.005015%	65,400.00	0.005128%
50-101		Mitchell County Board of Commissioners	132,265.20	0.009554%	132,264.96	0.010370%
50-106		Muscogee County Board of Commissioners	286,544.37	0.020699%	294,097.14	0.023058%
50-107		Newton County Board of Commissioners	120,116.62	0.008677%	120,116.62	0.009417%
50-108		Oconee County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-110		Paulding County Board of Commissioners	123,024.42	0.008887%	0.00	0.000000%
50-113		Pierce County Board of Commissioners	45,079.97	0.003256%	46,664.41	0.003659%
50-117		Putnam County Board of Commissioners	59,400.00	0.004291%	59,400.00	0.004657%
50-121		Richmond County Board of Commissioners	551,177.24	0.039814%	573,723.05	0.044981%
50-122		Rockdale County Board of Commissioners	126,258.58	0.009120%	132,265.00	0.010370%
50-124		Screven County Board of Commissioners	31,205.16	0.002254%	31,205.16	0.002447%
50-126		Spalding County Board of Commissioners	137,104.68	0.009904%	68,552.34	0.005375%
50-127		Stephens County Board of Commissioners	33,427.42	0.002415%	34,430.24	0.002699%
50-132		Tattnall County Board of Commissioners	59,090.30	0.004268%	70,881.72	0.005557%
50-136		Thomas County Board of Commissioners	41,250.00	0.002980%	41,250.00	0.003234%
50-137		Tift County Board of Commissioners	114,064.86	0.008239%	114,064.86	0.008943%
50-138		Toombs County Board of Commissioners	36,050.04	0.002604%	36,050.04	0.002826%
50-140		Treutlen County Board of Commissioners	78,000.00	0.005634%	78,000.00	0.006115%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
	50-141	Troup County Board of Commissioners	\$98,447.18	0.007111%	\$94,660.75	0.007422%
	50-142	Turner County Board of Commissioners	113,314.92	0.008185%	113,479.13	0.008897%
	50-145	Upson County Board of Commissioners	112,499.98	0.008126%	114,999.96	0.009016%
	50-146	Walker County Board of Commissioners	111,269.75	0.008038%	22,253.95	0.001745%
	50-147	Walton County Board of Commissioners	120,716.70	0.008720%	120,439.74	0.009443%
	50-148	Ware County Board of Commissioners	93,415.15	0.006748%	96,215.86	0.007544%
	50-161	Eighth Judicial Board of Commissioners	324,999.96	0.023476%	324,999.29	0.025481%
		<b>ERS</b>				
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	\$1,824,111.11	0.131765%	\$1,675,745.37	0.131383%
AUTH	913-0913	Lk Lanier Island Dev Authority	165,659.84	0.011966%	169,250.32	0.013270%
AUTH	926-0926	GA Agric Exposition Authority	1,243,926.44	0.089855%	1,137,315.72	0.089168%
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	1,755,180.88	0.126785%	1,398,219.75	0.109624%
AUTH	936-0936	Agric Com Commission-Peanuts	275,937.57	0.019932%	238,999.92	0.018738%
AUTH	955-0955	GA Superior Court Clerks Coop	681,829.12	0.049252%	627,022.42	0.049160%
AUTH	972-0972	GA Federal-State Inspection	2,462,609.35	0.177887%	2,297,002.62	0.180091%
AUTH	973-0973	GA Lottery Corporation	151,650.34	0.010954%	138,131.44	0.010830%
PSCH	9012	ACADEMY FOR CLASSICAL EDUCATION	51,791.63	0.003741%	0.00	0.000000%
PSCH	9015	TAPESTRY PUBLIC CHARTER SCHOOL	0.00	0.000000%	0.00	0.000000%
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	93,351.00	0.006743%	0.00	0.000000%
CORT	51-0217	DeKalb County State Court	2,377,032.20	0.171705%	1,959,708.84	0.153646%
CORT	51-0237	Bibb County State Court	883,223.70	0.063800%	724,164.69	0.056776%
CORT	51-0248	Chatham County State Court	754,932.29	0.054533%	753,605.72	0.059085%
CSBS	361	Lookout Mountain Community Ser	247,560.92	0.017883%	175,170.45	0.013734%
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	695,176.48	0.050216%	457,475.06	0.035867%
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	120,087.16	0.008674%	87,086.56	0.006828%
CSBS	365	Cobb County Community Service	517,355.24	0.037371%	396,248.54	0.031067%
CSBS	368	Dekalb Community Service Board	506,621.91	0.036596%	343,514.25	0.026932%
CSBS	369	VIEW POINT HEALTH	454,126.21	0.032804%	377,893.12	0.029628%
CSBS	370	Clayton Community M.H., Substa	298,509.71	0.021563%	178,123.27	0.013965%
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	342,369.11	0.024731%	235,451.41	0.018460%
CSBS	372	PATHWAYS CENTER CSB	165,897.28	0.011984%	136,959.65	0.010738%
CSBS	373	Mcintosh Trail MH, MR and SA C	171,712.14	0.012404%	93,858.72	0.007359%
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	937,090.57	0.067691%	770,328.95	0.060396%
CSBS	375	Phoenix Center	117,498.44	0.008487%	113,533.32	0.008901%
CSBS	376	Oconee Community Service Board	110,240.24	0.007963%	84,545.47	0.006629%
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	208,629.11	0.015070%	145,244.29	0.011388%
CSBS	378	Ogeechee MH, MR and SA Communi	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
CSBS	379	New Horizons	\$646,961.98	0.046733%	\$339,551.79	0.026622%
CSBS	380	Middle Flint Community Service	478,869.16	0.034591%	419,370.36	0.032880%
CSBS	381	CSB OF MIDDLE GEORGIA	789,427.73	0.057024%	645,288.09	0.050592%
CSBS	382	Albany Area Community Service	168,992.07	0.012207%	161,969.91	0.012699%
CSBS	383	The Georgia Pines Community Se	619,799.05	0.044771%	412,173.10	0.032315%
CSBS	384	South Georgia Community Servic	214,808.70	0.015517%	178,551.00	0.013999%
CSBS	385	Pineland Area MH, MR and SA Co	265,512.16	0.019179%	221,031.03	0.017329%
CSBS	386	Satilla Community Service Boar	501,791.45	0.036247%	447,169.08	0.035059%
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	230,449.97	0.016647%	197,407.12	0.015477%
DFAC	127-001	Appling County DFACS	200,425.44	0.014478%	181,158.24	0.014203%
DFAC	127-002	Atkinson County DFACS	36,720.00	0.002652%	36,720.00	0.002879%
DFAC	127-003	Bacon County DFACS	118,842.48	0.008585%	118,842.48	0.009318%
DFAC	127-004	Baker County DFACS	96,315.36	0.006957%	74,021.12	0.005803%
DFAC	127-005	Baldwin County DFACS	519,097.14	0.037497%	385,858.59	0.030252%
DFAC	127-006	Banks County DFACS	132,769.87	0.009591%	107,578.08	0.008434%
DFAC	127-007	Barrow County DFACS	415,013.70	0.029979%	351,165.65	0.027532%
DFAC	127-008	Bartow County DFACS	487,878.48	0.035242%	485,346.30	0.038052%
DFAC	127-009	Ben Hill County DFACS	150,671.17	0.010884%	130,584.42	0.010238%
DFAC	127-010	Berrien County DFACS	347,001.39	0.025066%	318,776.08	0.024993%
DFAC	127-011	Bibb County DFACS	2,755,215.23	0.199023%	2,220,338.69	0.174080%
DFAC	127-012	Bleckley County DFACS	72,519.60	0.005238%	72,519.60	0.005686%
DFAC	127-013	Brantley County DFACS	317,241.22	0.022916%	265,915.63	0.020848%
DFAC	127-014	Brooks County DFACS	144,708.43	0.010453%	154,163.49	0.012087%
DFAC	127-015	Bryan County DFACS	65,613.12	0.004740%	32,806.56	0.002572%
DFAC	127-016	Bulloch County DFACS	423,624.03	0.030600%	339,618.83	0.026627%
DFAC	127-017	Burke County DFACS	258,293.91	0.018658%	256,330.43	0.020097%
DFAC	127-018	Butts County DFACS	220,478.22	0.015926%	226,673.10	0.017772%
DFAC	127-019	Calhoun County DFACS	80,589.36	0.005821%	80,589.36	0.006318%
DFAC	127-020	Camden County DFACS	417,093.09	0.030129%	382,116.80	0.029959%
DFAC	127-021	Candler County DFACS	124,640.94	0.009003%	59,653.65	0.004677%
DFAC	127-022	Carroll County DFACS	629,405.36	0.045465%	501,293.16	0.039303%
DFAC	127-023	Catoosa County DFACS	286,386.32	0.020687%	199,996.72	0.015680%
DFAC	127-024	Charlton County DFACS	248,852.76	0.017976%	211,156.53	0.016555%
DFAC	127-025	Chatham County DFACS	1,474,288.84	0.106495%	1,305,753.39	0.102374%
DFAC	127-026	Chattahoochee County DFACS	44,546.88	0.003218%	44,546.88	0.003493%
DFAC	127-027	Chattooga County DFACS	406,330.58	0.029351%	363,327.55	0.028486%
DFAC	127-028	Cherokee County DFACS	627,993.53	0.045363%	570,187.79	0.044704%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
DFAC	127-029	Clarke County DFACS	\$2,004,039.49	0.144762%	\$3,571,410.88	0.280008%
DFAC	127-030	Clay County DFACS	208,180.80	0.015038%	177,147.36	0.013889%
DFAC	127-031	Clayton County DFACS	5,034,735.79	0.363684%	2,987,287.14	0.234211%
DFAC	127-032	Clinch County DFACS	106,095.12	0.007664%	134,294.94	0.010529%
DFAC	127-033	Cobb County DFACS	3,613,960.51	0.261054%	3,368,212.38	0.264076%
DFAC	127-034	Coffee County DFACS	1,548,998.53	0.111892%	1,339,372.09	0.105010%
DFAC	127-035	Colquitt County DFACS	605,804.55	0.043760%	458,679.91	0.035962%
DFAC	127-036	Columbia County DFACS	1,102,464.21	0.079636%	910,802.66	0.071409%
DFAC	127-037	Cook County DFACS	353,435.66	0.025530%	252,527.79	0.019799%
DFAC	127-038	Coweta County DFACS	562,965.41	0.040666%	478,602.45	0.037524%
DFAC	127-039	Crawford County DFACS	179,347.08	0.012955%	150,391.44	0.011791%
DFAC	127-040	Crisp County DFACS	468,169.36	0.033818%	375,178.92	0.029415%
DFAC	127-041	Dade County DFACS	158,829.86	0.011473%	155,111.76	0.012161%
DFAC	127-042	Dawson County DFACS	101,306.74	0.007318%	35,669.44	0.002797%
DFAC	127-043	Decatur County DFACS	581,934.63	0.042036%	544,873.53	0.042719%
DFAC	127-044	Dekalb County DFACS	11,125,207.91	0.803629%	10,027,091.78	0.786150%
DFAC	127-045	Dodge County DFACS	137,612.87	0.009940%	107,142.36	0.008400%
DFAC	127-046	Dooly County DFACS	144,603.37	0.010445%	164,155.20	0.012870%
DFAC	127-047	Dougherty County DFACS	5,600,118.89	0.404524%	5,266,124.23	0.412878%
DFAC	127-048	Douglas County DFACS	918,802.01	0.066370%	834,206.83	0.065404%
DFAC	127-049	Early County DFACS	1,728,477.92	0.124857%	1,632,892.10	0.128023%
DFAC	127-051	Effingham County DFACS	315,956.02	0.022823%	318,980.25	0.025009%
DFAC	127-052	Elbert County DFACS	203,899.82	0.014729%	216,724.80	0.016992%
DFAC	127-053	Emanuel County DFACS	65,480.21	0.004730%	26,066.40	0.002044%
DFAC	127-054	Evans County DFACS	145,856.78	0.010536%	110,366.88	0.008653%
DFAC	127-055	Fannin County DFACS	224,577.87	0.016222%	165,533.66	0.012978%
DFAC	127-056	Fayette County DFACS	608,419.18	0.043949%	548,623.56	0.043013%
DFAC	127-057	Floyd County DFACS	2,288,277.30	0.165294%	2,300,366.66	0.180355%
DFAC	127-058	Forsyth County DFACS	234,088.88	0.016909%	168,278.21	0.013193%
DFAC	127-059	Franklin County DFACS	238,077.95	0.017198%	241,384.62	0.018925%
DFAC	127-060	FULTON COUNTY DFACS	8,323,110.87	0.601220%	7,092,610.38	0.556079%
DFAC	127-061	Gilmer County DFACS	171,233.82	0.012369%	119,674.74	0.009383%
DFAC	127-062	Glascocock County DFACS	112,288.32	0.008111%	112,711.11	0.008837%
DFAC	127-063	Glynn County DFACS	922,551.40	0.066640%	742,857.86	0.058242%
DFAC	127-064	Gordon County DFACS	550,243.19	0.039747%	490,671.38	0.038470%
DFAC	127-065	Grady County DFACS	379,645.18	0.027424%	357,340.43	0.028016%
DFAC	127-066	Greene County DFACS	402,722.13	0.029091%	369,794.33	0.028993%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
DFAC	127-067	Gwinnett County DFACS	\$4,616,209.99	0.333452%	\$4,234,974.74	0.332033%
DFAC	127-068	Habersham County DFACS	333,101.90	0.024062%	332,461.71	0.026066%
DFAC	127-069	Hall County DFACS	1,828,251.91	0.132064%	1,621,006.15	0.127091%
DFAC	127-070	Hancock County DFACS	94,029.04	0.006792%	69,468.36	0.005446%
DFAC	127-071	Haralson County DFACS	289,645.47	0.020923%	219,375.36	0.017200%
DFAC	127-072	Harris County DFACS	175,390.80	0.012669%	158,727.03	0.012445%
DFAC	127-073	Hart County DFACS	408,911.28	0.029538%	392,688.15	0.030788%
DFAC	127-074	Heard County DFACS	246,208.32	0.017785%	289,763.40	0.022718%
DFAC	127-075	Henry County DFACS	942,300.36	0.068067%	915,799.50	0.071801%
DFAC	127-076	Houston County DFACS	1,420,640.17	0.102620%	1,203,055.67	0.094323%
DFAC	127-077	Irwin County DFACS	210,376.05	0.015197%	219,669.54	0.017223%
DFAC	127-078	Jackson County DFACS	178,968.02	0.012928%	200,457.05	0.015716%
DFAC	127-079	Jasper County DFACS	116,397.70	0.008408%	40,994.81	0.003214%
DFAC	127-080	Jeff Davis County DFACS	364,294.45	0.026315%	363,345.49	0.028487%
DFAC	127-081	Jefferson County DFACS	170,287.36	0.012301%	180,851.13	0.014179%
DFAC	127-082	Jenkins County DFACS	141,576.00	0.010227%	183,689.80	0.014402%
DFAC	127-083	Johnson County DFACS	173,949.85	0.012565%	148,634.78	0.011653%
DFAC	127-084	Jones County DFACS	458,343.93	0.033108%	363,404.24	0.028492%
DFAC	127-085	Lamar County DFACS	245,946.68	0.017766%	243,427.20	0.019085%
DFAC	127-086	Lanier County DFACS	207,378.72	0.014980%	129,395.80	0.010145%
DFAC	127-087	Laurens County DFACS	2,413,894.68	0.174368%	2,297,036.73	0.180094%
DFAC	127-088	Lee County DFACS	185,615.48	0.013408%	181,677.50	0.014244%
DFAC	127-089	Liberty County DFACS	515,321.51	0.037224%	454,436.86	0.035629%
DFAC	127-090	Lincoln County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-091	Long County DFACS	60,183.84	0.004347%	60,183.84	0.004719%
DFAC	127-092	Lowndes County DFACS	957,069.93	0.069134%	896,494.72	0.070287%
DFAC	127-093	Lumpkin County DFACS	226,157.46	0.016336%	183,664.72	0.014400%
DFAC	127-094	Macon County DFACS	187,301.70	0.013530%	111,387.36	0.008733%
DFAC	127-095	Madison County DFACS	370,419.10	0.026757%	228,918.62	0.017948%
DFAC	127-096	Marion County DFACS	141,832.80	0.010245%	56,281.90	0.004413%
DFAC	127-097	Mcduffie County DFACS	444,661.56	0.032120%	355,126.50	0.027843%
DFAC	127-098	Mcintosh County DFACS	108,832.08	0.007861%	35,313.69	0.002769%
DFAC	127-099	Meriwether County DFACS	393,620.18	0.028433%	353,299.84	0.027700%
DFAC	127-101	Mitchell County DFACS	290,001.54	0.020948%	191,083.42	0.014981%
DFAC	127-102	Monroe County DFACS	263,736.54	0.019051%	232,887.90	0.018259%
DFAC	127-103	Montgomery County DFACS	210,537.84	0.015208%	165,690.36	0.012991%
DFAC	127-104	Morgan County DFACS	162,640.78	0.011748%	128,459.28	0.010072%





SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
DFAC	127-105	Murray County DFACS	\$369,001.24	0.026655%	\$330,298.96	0.025896%
DFAC	127-106	Muscogee County DFACS	1,522,122.56	0.109950%	1,355,060.67	0.106240%
DFAC	127-107	Newton County DFACS	907,514.09	0.065554%	840,532.71	0.065900%
DFAC	127-108	Oconee County DFACS	54,144.33	0.003911%	25,468.55	0.001997%
DFAC	127-110	Paulding County DFACS	286,423.89	0.020690%	276,614.08	0.021687%
DFAC	127-111	Peach County DFACS	543,093.54	0.039230%	442,889.42	0.034724%
DFAC	127-112	Pickens County DFACS	292,480.15	0.021127%	297,011.34	0.023286%
DFAC	127-113	Pierce County DFACS	200,381.26	0.014475%	128,315.42	0.010060%
DFAC	127-114	Pike County DFACS	86,242.32	0.006230%	75,811.76	0.005944%
DFAC	127-115	Polk County DFACS	733,781.69	0.053005%	751,920.79	0.058953%
DFAC	127-116	Pulaski County DFACS	96,421.44	0.006965%	74,560.48	0.005846%
DFAC	127-117	Putnam County DFACS	1,268,430.83	0.091625%	1,308,175.99	0.102564%
DFAC	127-118	Quitman County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-119	Rabun County DFACS	316,307.59	0.022848%	256,121.86	0.020081%
DFAC	127-120	Randolph County DFACS	156,858.15	0.011331%	84,754.26	0.006645%
DFAC	127-121	Richmond County DFACS	2,345,755.14	0.169446%	1,960,276.51	0.153691%
DFAC	127-122	Rockdale County DFACS	421,221.97	0.030427%	282,182.23	0.022124%
DFAC	127-123	Schley County DFACS	75,845.86	0.005479%	84,247.35	0.006605%
DFAC	127-124	Screven County DFACS	136,564.80	0.009865%	94,451.00	0.007405%
DFAC	127-125	Seminole County DFACS	319,641.58	0.023089%	309,031.74	0.024229%
DFAC	127-126	Spalding County DFACS	2,244,584.73	0.162138%	2,268,626.01	0.177866%
DFAC	127-127	Stephens County DFACS	382,030.84	0.027596%	324,675.12	0.025455%
DFAC	127-128	Stewart County DFACS	113,661.92	0.008210%	120,307.68	0.009432%
DFAC	127-129	Sumter County DFACS	2,645,826.73	0.191121%	2,519,436.78	0.197530%
DFAC	127-130	Talbot County DFACS	173,319.36	0.012520%	173,319.36	0.013589%
DFAC	127-131	Taliaferro County DFACS	36,095.76	0.002607%	36,095.76	0.002830%
DFAC	127-132	Tattnall County DFACS	154,994.52	0.011196%	148,033.20	0.011606%
DFAC	127-133	Taylor County DFACS	69,429.32	0.005015%	50,056.48	0.003925%
DFAC	127-134	Telfair County DFACS	284,495.39	0.020551%	245,507.43	0.019248%
DFAC	127-135	Terrell County DFACS	218,235.44	0.015764%	185,421.12	0.014537%
DFAC	127-136	Thomas County DFACS	525,492.76	0.037959%	501,801.52	0.039343%
DFAC	127-137	Tift County DFACS	690,758.63	0.049897%	698,479.98	0.054763%
DFAC	127-138	Toombs County DFACS	372,243.42	0.026889%	226,412.34	0.017751%
DFAC	127-139	Towns County DFACS	39,728.36	0.002870%	25,999.92	0.002038%
DFAC	127-140	Treutlen County DFACS	95,248.02	0.006880%	62,667.10	0.004913%
DFAC	127-141	Troup County DFACS	716,354.72	0.051746%	697,166.07	0.054660%
DFAC	127-142	Turner County DFACS	42,804.72	0.003092%	33,887.07	0.002657%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
DFAC	127-143	Twiggs County DFACS	\$97,328.88	0.007031%	\$147,142.40	0.011536%
DFAC	127-144	Union County DFACS	140,861.77	0.010175%	214,640.69	0.016828%
DFAC	127-145	Upson County DFACS	244,962.10	0.017695%	271,272.72	0.021268%
DFAC	127-146	Walker County DFACS	341,469.78	0.024666%	239,702.58	0.018793%
DFAC	127-147	Walton County DFACS	444,835.13	0.032133%	293,652.40	0.023023%
DFAC	127-148	Ware County DFACS	393,199.74	0.028403%	424,571.71	0.033288%
DFAC	127-149	Warren County DFACS	152,032.08	0.010982%	65,647.52	0.005147%
DFAC	127-150	Washington County DFACS	260,560.32	0.018822%	246,679.68	0.019340%
DFAC	127-151	Wayne County DFACS	250,866.48	0.018121%	271,178.94	0.021261%
DFAC	127-152	Webster County DFACS	144,147.00	0.010412%	164,632.78	0.012908%
DFAC	127-153	Wheeler County DFACS	49,655.12	0.003587%	38,926.80	0.003052%
DFAC	127-154	White County DFACS	101,607.78	0.007340%	73,098.96	0.005731%
DFAC	127-155	Whitfield County DFACS	2,066,549.65	0.149277%	1,836,288.03	0.143970%
DFAC	127-156	Wilcox County DFACS	166,977.35	0.012062%	149,312.16	0.011706%
DFAC	127-157	Wilkes County DFACS	205,539.34	0.014847%	143,314.80	0.011236%
DFAC	127-158	Wilkinson County DFACS	130,455.21	0.009423%	122,998.24	0.009643%
DFAC	127-159	Worth County DFACS	259,592.64	0.018752%	254,399.91	0.019946%
HLTH	128-001	Appling County Health Dept	187,119.32	0.013517%	165,777.73	0.012997%
HLTH	128-002	Atkinson County Health Dept	108,751.83	0.007856%	86,778.27	0.006804%
HLTH	128-003	Bacon County Health Dept	145,275.18	0.010494%	148,670.41	0.011656%
HLTH	128-004	Baker County Health Dept	181,008.72	0.013075%	185,941.51	0.014578%
HLTH	128-005	Baldwin County Health Dept	308,924.47	0.022315%	291,215.76	0.022832%
HLTH	128-006	Banks County Health Dept	73,079.78	0.005279%	52,518.72	0.004118%
HLTH	128-007	Barrow County Public Health	296,453.94	0.021414%	300,840.42	0.023587%
HLTH	128-008	Bartow County Health Dept	400,633.44	0.028940%	333,063.84	0.026113%
HLTH	128-009	Ben Hill County Health Dept	91,147.92	0.006584%	91,147.92	0.007146%
HLTH	128-010	Berrien County Health Dept	36,964.08	0.002670%	36,964.08	0.002898%
HLTH	128-011	Bibb County Health Dept	869,753.93	0.062827%	715,657.01	0.056109%
HLTH	128-012	Bleckley Co. Health Dept	91,885.92	0.006637%	87,176.32	0.006835%
HLTH	128-013	Brantley County Health Dept	96,267.28	0.006954%	98,065.70	0.007689%
HLTH	128-014	Brooks County Health Dept	134,159.74	0.009691%	88,086.74	0.006906%
HLTH	128-015	Bryan County Health Dept	308,999.52	0.022321%	266,245.22	0.020874%
HLTH	128-016	Bulloch County Physical Health	295,197.10	0.021324%	269,186.59	0.021105%
HLTH	128-017	Burke County Health Dept	320,352.72	0.023141%	329,964.48	0.025870%
HLTH	128-018	Butts County Health Dept	52,215.12	0.003772%	52,215.12	0.004094%
HLTH	128-019	Calhoun County Health Dept	86,194.32	0.006226%	45,037.55	0.003531%
HLTH	128-020	Camden County Health Dept	227,693.17	0.016447%	256,039.14	0.020074%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
HLTH	128-021	Candler County Health Dept	\$139,199.16	0.010055%	\$99,673.53	0.007815%
HLTH	128-022	Carroll County Health Dept	461,597.76	0.033344%	470,455.43	0.036885%
HLTH	128-023	Catoosa County Health Dept	181,300.64	0.013096%	145,071.70	0.011374%
HLTH	128-024	Charlton County Health Dept	134,810.04	0.009738%	107,326.15	0.008415%
HLTH	128-025	Chatham County Health Dept	2,789,332.45	0.201487%	2,382,319.25	0.186780%
HLTH	128-026	Chattahoochee County Health Dept	92,773.92	0.006702%	77,958.12	0.006112%
HLTH	128-027	Chattooga County Health Dept	279,231.12	0.020170%	279,231.12	0.021892%
HLTH	128-028	Cherokee County Health Dept	3,488,235.53	0.251973%	3,448,021.70	0.270334%
HLTH	128-029	Clarke County Health Dept	1,469,115.09	0.106121%	1,229,135.50	0.096367%
HLTH	128-030	Clay County Health Dept	37,966.08	0.002742%	28,761.60	0.002255%
HLTH	128-031	Clayton County Health Dept	1,390,109.74	0.100415%	1,306,053.43	0.102398%
HLTH	128-032	Clinch County Health Dept	106,757.46	0.007712%	109,118.06	0.008555%
HLTH	128-033	Cobb County Health Dept	3,926,311.14	0.283617%	3,508,834.39	0.275102%
HLTH	128-034	Coffee County Health Dept	299,758.89	0.021653%	255,625.58	0.020042%
HLTH	128-035	Colquitt County Health Dept	620,669.82	0.044834%	591,709.38	0.046392%
HLTH	128-036	Columbia County Health Dept	564,582.68	0.040783%	555,618.81	0.043562%
HLTH	128-037	Cook County Health Dept	128,289.36	0.009267%	91,980.35	0.007211%
HLTH	128-038	Coweta County Health Dept	503,511.59	0.036371%	462,598.31	0.036269%
HLTH	128-039	Crawford County Health Dept	92,696.39	0.006696%	98,350.56	0.007711%
HLTH	128-040	Crisp County Health Dept	10,689.60	0.000772%	0.00	0.000000%
HLTH	128-041	Dade County Health Dept	160,470.44	0.011592%	143,328.72	0.011237%
HLTH	128-042	Dawson County Health Dept	261,725.48	0.018906%	299,248.64	0.023462%
HLTH	128-043	Decatur County Health Dept	273,515.22	0.019757%	204,977.44	0.016071%
HLTH	128-044	Dekalb County Health Dept	6,753,819.00	0.487862%	6,037,777.72	0.473377%
HLTH	128-045	Dodge County Health Dept	199,074.72	0.014380%	169,281.60	0.013272%
HLTH	128-046	Dooly County Health Dept	33,731.04	0.002437%	8,432.76	0.000661%
HLTH	128-047	Dougherty County Health Dept	819,591.73	0.059203%	623,371.33	0.048874%
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	2,970,335.32	0.214562%	2,801,276.36	0.219627%
HLTH	128-048	Douglas County Health Dept	376,777.83	0.027217%	307,751.48	0.024129%
HLTH	128-049	Early County Health Dept	122,089.73	0.008819%	84,078.73	0.006592%
HLTH	128-050	Echols County Health Dept	87,258.89	0.006303%	33,908.88	0.002659%
HLTH	128-051	Effingham County Health Dept	209,939.76	0.015165%	210,749.44	0.016523%
HLTH	128-052	Elbert County Health Dept	175,409.96	0.012671%	103,973.39	0.008152%
HLTH	128-053	Emanuel County Health Dept	257,914.36	0.018630%	282,405.54	0.022141%
HLTH	128-054	Evans County Health Dept	101,867.02	0.007358%	56,328.20	0.004416%
HLTH	128-055	Fannin County Health Dept	249,900.06	0.018052%	259,755.36	0.020365%
HLTH	128-056	Fayette County Health Dept	375,671.44	0.027137%	436,370.49	0.034213%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
HLTH	128-057	Floyd County Health Dept	\$2,916,980.18	0.210708%	\$1,929,272.99	0.151260%
HLTH	128-058	Forsyth County Health Dept	263,483.47	0.019033%	238,653.90	0.018711%
HLTH	128-059	Franklin County Health Dept	184,545.08	0.013331%	190,465.42	0.014933%
HLTH	128-061	Gilmer County Health Dept	323,643.04	0.023378%	307,871.38	0.024138%
HLTH	128-062	Glascocock County Health Dept	58,388.28	0.004218%	62,227.26	0.004879%
HLTH	128-063	Glynn County Health Dept	2,013,795.96	0.145466%	1,865,635.46	0.146271%
HLTH	128-064	Gordon County Health Dept	598,464.74	0.043230%	573,658.10	0.044976%
HLTH	128-065	Grady County Health Dept	221,290.78	0.015985%	179,357.03	0.014062%
HLTH	128-066	Greene County Health Dept	128,852.70	0.009308%	133,297.96	0.010451%
HLTH	128-067	Gwinnett County Health Dept	5,838,762.19	0.421763%	5,485,578.40	0.430083%
HLTH	128-068	Habersham County Health Dept	112,953.40	0.008159%	110,117.76	0.008634%
HLTH	128-069	Hall County Health Dept	3,101,959.38	0.224070%	2,404,413.28	0.188512%
HLTH	128-070	Hancock County Health Dept	185,372.39	0.013390%	148,440.78	0.011638%
HLTH	128-071	Haralson County Health Dept	232,531.01	0.016797%	219,295.29	0.017193%
HLTH	128-072	Harris County Health Dept	146,546.04	0.010586%	115,389.84	0.009047%
HLTH	128-073	Hart County Health Dept	123,987.26	0.008956%	73,490.64	0.005762%
HLTH	128-074	Heard County Health Dept	56,842.08	0.004106%	47,368.40	0.003714%
HLTH	128-075	Henry County Health Dept	589,289.62	0.042567%	523,780.92	0.041066%
HLTH	128-076	Houston County Health Dept	2,811,274.80	0.203072%	2,513,652.19	0.197077%
HLTH	128-077	Irwin County Health Dept	88,812.72	0.006415%	88,812.72	0.006963%
HLTH	128-078	Jackson County Health Dept	84,086.98	0.006074%	29,035.80	0.002276%
HLTH	128-079	Jasper County Health Dept	51,270.00	0.003703%	51,270.00	0.004020%
HLTH	128-080	Jeff Davis County Health Dept	175,392.08	0.012669%	187,321.78	0.014687%
HLTH	128-081	Jefferson County Health Dept	193,633.01	0.013987%	89,941.92	0.007052%
HLTH	128-082	Jenkins County Health Dept	54,777.36	0.003957%	56,670.64	0.004443%
HLTH	128-083	Johnson County Health Dept	40,818.86	0.002949%	35,046.00	0.002748%
HLTH	128-084	Jones County Health Dept	172,142.30	0.012435%	146,727.82	0.011504%
HLTH	128-085	Lamar County Health Dept	105,938.64	0.007652%	105,938.64	0.008306%
HLTH	128-087	Laurens County Health Dept	2,138,904.06	0.154504%	2,061,301.53	0.161611%
HLTH	128-088	Lee County Health Dept	279,519.91	0.020191%	261,290.18	0.020486%
HLTH	128-089	Liberty County Health Dept	521,002.48	0.037635%	530,884.18	0.041623%
HLTH	128-090	Lincoln County Health Dept	29,414.28	0.002125%	10,098.92	0.000792%
HLTH	128-091	Long County Health Dept	41,198.34	0.002976%	28,735.44	0.002253%
HLTH	128-092	Lowndes County Health Dept	2,797,492.53	0.202077%	2,522,568.28	0.197776%
HLTH	128-093	Lumpkin County Health Dept	209,450.36	0.015130%	215,590.12	0.016903%
HLTH	128-094	Macon County Health Dept	111,138.00	0.008028%	111,729.00	0.008760%
HLTH	128-095	Madison County Health Dept	45,466.84	0.003284%	118,866.68	0.009319%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
HLTH	128-096	Marion County Health Dept	\$87,054.96	0.006288%	\$87,054.96	0.006825%
HLTH	128-097	Mcduffie County Health Dept	233,883.00	0.016895%	211,838.23	0.016609%
HLTH	128-098	McIntosh County Health Dept	99,427.12	0.007182%	88,095.12	0.006907%
HLTH	128-099	Meriwether County Health Dept	340,084.28	0.024566%	346,570.32	0.027172%
HLTH	128-100	Miller County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-101	Mitchell County Health Dept	176,200.70	0.012728%	153,908.41	0.012067%
HLTH	128-102	Monroe County Health Dept	69,366.00	0.005011%	69,366.00	0.005438%
HLTH	128-103	Montgomery County Health Dept	72,509.64	0.005238%	75,018.48	0.005882%
HLTH	128-104	Morgan County Health Dept	188,671.80	0.013629%	174,244.98	0.013661%
HLTH	128-105	Murray County Health Dept	307,513.44	0.022213%	283,392.48	0.022219%
HLTH	128-106	Muscogee County Health Dept	3,156,357.71	0.227999%	3,024,491.64	0.237128%
HLTH	128-107	Newton County Health Dept	545,550.85	0.039408%	477,717.60	0.037454%
HLTH	128-108	Oconee County Health Dept	267,863.28	0.019349%	198,031.01	0.015526%
HLTH	128-109	Oglethorpe County Health Dept	56,504.16	0.004082%	57,445.76	0.004504%
HLTH	128-110	Paulding County Health Dept	309,383.75	0.022348%	268,953.81	0.021087%
HLTH	128-111	Peach County Health Dept	151,039.70	0.010910%	115,561.92	0.009060%
HLTH	128-112	Pickens County Health Dept	37,478.40	0.002707%	38,683.22	0.003033%
HLTH	128-113	Pierce County Health Dept	204,450.78	0.014768%	179,457.69	0.014070%
HLTH	128-114	Pike County Health Dept	55,901.28	0.004038%	55,901.28	0.004383%
HLTH	128-115	Polk County Health Dept	229,205.24	0.016557%	186,052.26	0.014587%
HLTH	128-116	Pulaski County Health Dept	82,953.84	0.005992%	82,953.84	0.006504%
HLTH	128-117	Putnam County Health Dept	206,825.62	0.014940%	208,150.14	0.016320%
HLTH	128-118	Quitman County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-119	Rabun County Health Dept	180,846.10	0.013063%	160,822.86	0.012609%
HLTH	128-120	Randolph County Health Dept	16,343.28	0.001181%	16,343.28	0.001281%
HLTH	128-121	Richmond County Health Dept	2,218,345.74	0.160242%	1,838,692.97	0.144158%
HLTH	128-122	Rockdale County Health Dept	242,889.06	0.017545%	226,748.88	0.017778%
HLTH	128-123	Schley County Health Dept	56,440.80	0.004077%	60,673.86	0.004757%
HLTH	128-124	Screven County Health Dept	158,491.58	0.011449%	139,082.16	0.010904%
HLTH	128-125	Seminole County Health Dept	150,840.25	0.010896%	88,265.94	0.006920%
HLTH	128-126	Spalding County Health Dept	456,046.30	0.032942%	440,659.92	0.034549%
HLTH	128-127	Stephens County Health Dept	158,727.96	0.011466%	162,866.88	0.012769%
HLTH	128-128	Stewart County Health Dept	22,889.04	0.001653%	22,889.04	0.001795%
HLTH	128-129	Sumter County Health Dept	270,304.14	0.019525%	230,422.64	0.018066%
HLTH	128-130	Talbot County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-131	Taliaferro County Health Dept	57,647.88	0.004164%	61,438.20	0.004817%
HLTH	128-132	Tattnall County Health Dept	139,703.22	0.010091%	146,596.55	0.011494%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
HLTH	128-133	Taylor County Health Dept	\$169,083.36	0.012214%	\$169,083.36	0.013257%
HLTH	128-134	Telfair County Health Dept	181,394.76	0.013103%	205,716.48	0.016129%
HLTH	128-135	Terrell County Health Dept	40,704.00	0.002940%	37,925.09	0.002973%
HLTH	128-136	Thomas County Health Dept	549,933.87	0.039724%	563,588.12	0.044187%
HLTH	128-137	Tift County Health Dept	346,013.67	0.024994%	334,281.42	0.026209%
HLTH	128-138	Toombs County Health Dept	345,034.12	0.024924%	330,836.62	0.025938%
HLTH	128-139	Towns County Health Dept	150,165.43	0.010847%	109,246.26	0.008565%
HLTH	128-140	Treutlen County Health Dept	60,912.96	0.004400%	60,912.96	0.004776%
HLTH	128-141	Troup County Health Dept	3,189,658.20	0.230405%	2,999,740.53	0.235187%
HLTH	128-142	Turner County Health Dept	31,217.04	0.002255%	31,217.04	0.002447%
HLTH	128-143	Twiggs County Health Dept	0.00	0.000000%	13,655.16	0.001071%
HLTH	128-144	Union County Health Dept	214,170.56	0.015471%	139,354.60	0.010926%
HLTH	128-145	Upson County Health Dept	294,116.86	0.021246%	241,439.15	0.018929%
HLTH	128-146	Walker County Health Dept	351,816.49	0.025413%	281,455.52	0.022067%
HLTH	128-147	Walton County Health Dept	448,613.30	0.032406%	445,121.77	0.034899%
HLTH	128-148	Ware County Health Dept	3,448,030.98	0.249068%	3,434,847.99	0.269301%
HLTH	128-149	Warren County Health Dept	53,789.22	0.003885%	46,592.88	0.003653%
HLTH	128-150	Washington County Health Dept	235,918.56	0.017042%	275,901.47	0.021631%
HLTH	128-151	Wayne County Health Dept	226,351.42	0.016350%	230,584.65	0.018078%
HLTH	128-152	Webster County Health Dept	56,010.00	0.004046%	56,010.00	0.004391%
HLTH	128-153	Wheeler County Health Dept	118,934.64	0.008591%	118,934.64	0.009325%
HLTH	128-154	White County Health Dept	232,331.62	0.016782%	208,302.72	0.016331%
HLTH	128-155	Whitfield County Health Dept	1,340,066.72	0.096800%	1,288,226.27	0.101000%
HLTH	128-156	Wilcox County Health Dept	64,890.36	0.004687%	30,651.60	0.002403%
HLTH	128-157	Wilkes County Health Dept	197,322.60	0.014254%	182,212.94	0.014286%
HLTH	128-158	Wilkinson County Health Dept	100,123.66	0.007232%	93,765.44	0.007351%
HLTH	128-159	Worth County Health Dept	161,474.16	0.011664%	174,597.82	0.013689%
MRCS	129-008	Woodright Industries	244,471.23	0.017659%	220,062.69	0.017253%
MRCS	129-009	Jessamine Place	388,935.04	0.028095%	405,739.92	0.031811%
MRCS	129-022	Carroll County MR Services	234,189.87	0.016917%	246,586.24	0.019333%
MRCS	129-035	Green Oaks Service Center	661,900.07	0.047812%	632,711.62	0.049606%
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	216,912.24	0.015669%	218,812.17	0.017155%
MRCS	129-101	Mitchell-Baker Service Center	454,933.18	0.032862%	379,887.96	0.029784%
MRCS	129-136	Thomas/Grady Service Center	548,710.27	0.039636%	557,693.01	0.043725%
MRCS	129-137	Tift County - Diversified Enterprises	260,707.20	0.018832%	247,677.63	0.019419%
PSCH	6021	Atkinson County Schools	0.00	0.000000%	34,854.20	0.002733%
PSCH	6031	Bacon County Schools	63,831.76	0.004611%	64,075.14	0.005024%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
PSCH	6051	Baldwin County Schools	\$382,649.88	0.027641%	\$267,631.78	0.020983%
PSCH	6071	Barrow County Schools	50,711.80	0.003663%	52,149.66	0.004089%
PSCH	6081	Bartow County Schools	0.00	0.000000%	23,976.00	0.001880%
PSCH	6091	Ben Hill County Schools	56,023.77	0.004047%	59,504.06	0.004665%
PSCH	6111	Bibb County Schools	294,165.28	0.021249%	301,993.20	0.023677%
PSCH	6141	Brooks County Schools	39,039.66	0.002820%	4,579.20	0.000359%
PSCH	6181	Butts County Schools	55,539.96	0.004012%	56,651.02	0.004442%
PSCH	6211	Candler County Schools	87,148.62	0.006295%	87,782.85	0.006882%
PSCH	6221	Carroll County Schools	56,841.21	0.004106%	58,920.68	0.004620%
PSCH	6241	Charlton County Schools	60,590.53	0.004377%	71,584.06	0.005612%
PSCH	6251	Chatham County Schools	151,953.22	0.010976%	199,025.00	0.015604%
PSCH	6252	Live Oak Public Libraries	0.00	0.000000%	0.00	0.000000%
PSCH	6271	Chattooga County Schools	0.00	0.000000%	50,587.20	0.003966%
PSCH	6281	Cherokee County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6291	Clarke County Schools	322,599.55	0.023303%	409,092.68	0.032074%
PSCH	6311	Clayton County Schools	152,140.91	0.010990%	112,795.53	0.008843%
PSCH	6331	Cobb County Schools	15,304.62	0.001106%	41,751.12	0.003273%
PSCH	6341	Coffee County Schools	55,066.22	0.003978%	56,273.08	0.004412%
PSCH	6351	Colquitt County Schools	131,231.44	0.009479%	138,134.79	0.010830%
PSCH	6361	Columbia County Schools	152,960.65	0.011049%	155,240.21	0.012171%
PSCH	6371	Cook County Schools	0.00	0.000000%	38,818.76	0.003043%
PSCH	6381	Coweta County Schools	91,893.12	0.006638%	127,185.71	0.009972%
PSCH	6401	Crisp County Schools	115,179.70	0.008320%	109,061.83	0.008551%
PSCH	6431	Decatur County Schools	54,722.80	0.003953%	53,467.13	0.004192%
PSCH	6441	Dekalb County Schools	937,440.22	0.067716%	868,143.55	0.068065%
PSCH	6451	Dodge County Schools	154,459.82	0.011157%	161,238.08	0.012641%
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	31,356.09	0.002265%	31,332.73	0.002457%
PSCH	6471	Dougherty County Schools	97,520.57	0.007044%	109,063.62	0.008551%
PSCH	6481	Douglas County Schools	202,106.56	0.014599%	201,456.00	0.015795%
PSCH	6511	Effingham County Schools	138,488.84	0.010004%	140,124.12	0.010986%
PSCH	6561	Fayette County Schools	135,750.45	0.009806%	136,031.04	0.010665%
PSCH	6571	Floyd County Schools	91,668.06	0.006622%	237,195.50	0.018597%
PSCH	6581	Forsyth County Schools	80,707.93	0.005830%	73,291.68	0.005746%
PSCH	6591	Franklin County Schools	29,595.96	0.002138%	30,098.04	0.002360%
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	164,796.72	0.011904%	125,468.01	0.009837%
PSCH	6611	Gilmer County Schools	123,048.78	0.008888%	123,858.78	0.009711%
PSCH	6631	Glynn County Schools	252,197.12	0.018217%	279,766.76	0.021934%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
PSCH	6641	Gordon County Schools	\$56,914.66	0.004111%	\$61,922.46	0.004855%
PSCH	6651	Grady County Schools	147,822.74	0.010678%	149,333.04	0.011708%
PSCH	6661	Greene County Schools	47,718.60	0.003447%	76,350.83	0.005986%
PSCH	6671	Gwinnett County Schools	304,304.92	0.021981%	269,887.21	0.021160%
PSCH	6731	Hart County Schools	52,062.42	0.003761%	47,880.36	0.003754%
PSCH	6751	Henry County Schools	176,088.71	0.012720%	196,437.36	0.015401%
PSCH	6761	Houston County Schools	433,475.77	0.031312%	329,664.21	0.025847%
PSCH	6771	Irwin County Schools	47,310.01	0.003417%	62,340.96	0.004888%
PSCH	6781	Jackson County Schools	56,602.66	0.004089%	57,068.20	0.004474%
PSCH	6831	Johnson County Schools	77,067.54	0.005567%	6,400.82	0.000502%
PSCH	6851	Lamar County Schools	55,475.20	0.004007%	61,398.36	0.004814%
PSCH	6871	Laurens County Schools	42,413.24	0.003064%	49,380.93	0.003872%
PSCH	6881	Lee County Schools	19,657.60	0.001420%	20,371.04	0.001597%
PSCH	6941	Macon County Schools	35,700.00	0.002579%	35,700.00	0.002799%
PSCH	6951	Madison County Schools	65,074.96	0.004701%	65,211.96	0.005113%
PSCH	6971	Mcduffie County Schools	168,867.66	0.012198%	165,656.60	0.012988%
PSCH	6991	Meriwether County Schools	104,062.34	0.007517%	114,595.73	0.008985%
PSCH	7021	Monroe County Schools	81,552.96	0.005891%	83,592.00	0.006554%
PSCH	7061	Muscogee County Schools	117,695.00	0.008502%	89,249.60	0.006997%
PSCH	7071	Newton County Schools	116,205.99	0.008394%	118,838.04	0.009317%
PSCH	7091	Oglethorpe County Schools	1,965.60	0.000142%	0.00	0.000000%
PSCH	7101	Paulding County Schools	3,237.76	0.000234%	0.00	0.000000%
PSCH	7121	Pickens County Schools	13,847.40	0.001000%	14,015.40	0.001099%
PSCH	7141	Pike County Schools	32,202.00	0.002326%	42,747.80	0.003352%
PSCH	7151	Polk County Schools	130,897.68	0.009455%	180,218.56	0.014130%
PSCH	7171	Putnam County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7191	Rabun County Schools	52,323.70	0.003780%	66,590.51	0.005221%
PSCH	7211	Richmond County Schools	169,192.77	0.012222%	174,608.79	0.013690%
PSCH	7221	Rockdale County Schools	257,942.03	0.018632%	223,327.89	0.017509%
PSCH	7261	Spalding County Schools	129,267.00	0.009338%	129,267.00	0.010135%
PSCH	7271	Stephens County Schools	32,316.96	0.002334%	16,158.48	0.001267%
PSCH	7291	Sumter County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7321	Tattnall County Schools	22,226.40	0.001606%	41,860.44	0.003282%
PSCH	7341	Telfair County Schools	0.00	0.000000%	12,870.19	0.001009%
PSCH	7351	Terrell County Schools	72,946.08	0.005269%	72,946.08	0.005719%
PSCH	7371	Tift County Schools	56,913.54	0.004111%	58,755.38	0.004607%
PSCH	7401	Treutlen County Schools	41,134.82	0.002971%	41,641.26	0.003265%





SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
PSCH	7441	Union County Schools	\$0.00	0.000000%	\$0.00	0.000000%
PSCH	7451	Upson County Schools	114,416.08	0.008265%	80,325.84	0.006298%
PSCH	7481	Ware County Schools	125,783.93	0.009086%	111,394.15	0.008734%
PSCH	7501	Washington County Board of Education	398,327.26	0.028773%	403,397.19	0.031627%
PSCH	7511	Wayne County Schools	45,419.16	0.003281%	47,975.04	0.003761%
PSCH	7541	White County Board of Education	2,709.70	0.000196%	0.00	0.000000%
PSCH	7571	Wilkes County Schools	0.00	0.000000%	35,196.96	0.002760%
PSCH	7581	Wilkinson County Schools	195,014.51	0.014087%	201,230.19	0.015777%
PSCH	7611	Atlanta City Schools	263,015.55	0.018999%	307,227.52	0.024087%
PSCH	7641	City of Buford Schools (Gwinnett)	85,059.60	0.006144%	88,422.28	0.006933%
PSCH	7721	City of Dalton Schools (Whitfield)	4,698.00	0.000339%	0.00	0.000000%
PSCH	7741	City of Dublin Schools (Laurens)	0.00	0.000000%	63,470.55	0.004976%
PSCH	7851	City of Rome Schools (Floyd)	52,824.64	0.003816%	60,640.14	0.004754%
PSCH	7861	City of Social Circle Schools (Walton)	0.00	0.000000%	49,253.49	0.003862%
PSCH	7891	City of Thomasville Schools (Thomas)	107,989.47	0.007801%	49,131.07	0.003852%
PSCH	7921	City of Valdosta Schools (Lowndes)	230,964.35	0.016684%	285,541.22	0.022387%
PSCH	968-0968	GA Military College	150,945.32	0.010904%	177,632.62	0.013927%
RESA	8504	NORTHWEST GEORGIA RESA	149,134.19	0.010773%	115,562.83	0.009060%
RESA	8564	Metro RESA	91,769.51	0.006629%	91,769.52	0.007195%
RESA	8584	NORTH EAST GEORGIA RESA	9,194.66	0.000664%	0.00	0.000000%
RESA	8804	FIRST DISTRICT RESA	73,421.83	0.005304%	106,423.56	0.008344%
STAT	402	Ga. Dept. of Agriculture	10,360,204.46	0.748369%	9,584,451.86	0.751446%
STAT	403	Ga. Dept. of Admin. Services	8,881,190.74	0.641533%	7,616,621.57	0.597163%
STAT	404	Ga. Dept. of Audits	9,886,715.01	0.714167%	8,603,124.85	0.674507%
STAT	405	DEPARTMENT OF PUBLIC HEALTH	25,745,861.84	1.859752%	23,724,809.39	1.860086%
STAT	406	GA Dept of Banking & Finance	3,462,660.22	0.250125%	3,443,606.50	0.269988%
STAT	407	State Accounting Office	5,175,953.98	0.373885%	4,797,763.39	0.376157%
STAT	408	Office of Comm. of Insurance	7,222,519.24	0.521718%	6,555,275.29	0.513950%
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	5,588,011.03	0.403650%	5,072,033.12	0.397660%
STAT	410	STATE PROPERTIES COMMISSION	465,338.79	0.033614%	416,073.20	0.032621%
STAT	411	Ga. Dept. of Defense	7,552,908.78	0.545584%	6,916,917.11	0.542304%
STAT	414	Ga. Dept. of Education	11,465,765.67	0.828229%	9,735,746.67	0.763307%
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	5,095,620.49	0.368082%	5,235,159.40	0.410450%
STAT	416	Ga. Employees Retirement Sys.	2,769,628.95	0.200064%	2,567,095.75	0.201267%
STAT	418	PROSECUTING ATTORNEYS COUNCIL	26,669,661.30	1.926482%	24,617,122.79	1.930045%
STAT	419	Ga. Dept of Community Health	24,553,576.88	1.773627%	22,476,084.47	1.762183%
STAT	420	Georgia Forestry Commission	12,246,914.63	0.884656%	11,670,477.47	0.914995%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
STAT	422	Office of Planning and Budget	\$6,710,414.37	0.484727%	\$5,906,975.55	0.463122%
STAT	427	GA. DEPT. OF HUMAN SERVICES	79,776,151.13	5.762628%	74,166,755.93	5.814864%
STAT	428	Ga. Dept. of Community Affairs	8,481,574.34	0.612666%	6,683,929.98	0.524037%
STAT	429	Department of Economic Development	6,329,277.58	0.457195%	5,546,525.80	0.434862%
STAT	430	Admin. Office of the Courts	3,222,827.58	0.232801%	3,046,168.83	0.238827%
STAT	432	Ga. Court of Appeals	5,321,625.69	0.384407%	4,921,834.92	0.385884%
STAT	436	Superior Courts of Georgia	6,302,942.32	0.455293%	5,876,575.46	0.460739%
STAT	438	Supreme Court	4,159,857.16	0.300487%	4,004,397.96	0.313955%
STAT	440	Ga. Dept. of Labor	31,437,076.94	2.270856%	26,463,466.53	2.074804%
		DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL				
		DISABILITIES				
STAT	441	DISABILITIES	63,147,900.73	4.561487%	56,248,229.79	4.410005%
STAT	442	Georgia Department of Law	9,730,236.36	0.702863%	9,318,938.27	0.730629%
STAT	444	General Assembly of Georgia	6,125,865.41	0.442502%	5,592,068.82	0.438433%
STAT	461	Dept. of Juvenile Justice	46,048,702.13	3.326327%	41,283,199.32	3.236709%
STAT	462	Ga. Dept. of Natural Resources	56,902,806.70	4.110373%	52,920,557.46	4.149107%
STAT	465	State Board Pardons & Paroles	7,703,944.18	0.556494%	7,462,612.28	0.585088%
STAT	466	Ga. Dept. of Public Safety	58,501,976.52	4.225889%	53,777,237.75	4.216273%
STAT	467	Ga. Dept. of Corrections	156,051,591.85	11.272378%	140,071,953.70	10.982000%
STAT	469	GA DEPT. OF EARLY CARE LEARNING	8,521,622.97	0.615559%	8,444,565.81	0.662076%
STAT	470	Ga. Public Service Commission	4,324,291.07	0.312365%	4,016,546.19	0.314908%
STAT	471	Ga. Bureau of Investigation	30,573,452.72	2.208472%	29,749,276.16	2.332419%
STAT	474	Department of Revenue	24,643,174.77	1.780099%	23,007,804.59	1.803871%
STAT	475	GA. DEPT. OF DRIVER SERVICES	9,341,489.17	0.674782%	8,580,728.94	0.672751%
STAT	476	Ga. Student Finance Commission	1,477,768.04	0.106747%	1,613,949.28	0.126538%
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	48,875,102.84	3.530492%	45,106,141.23	3.536437%
STAT	478	Secretary of State	3,611,613.62	0.260885%	3,313,532.43	0.259789%
STAT	480	SOIL AND WATER COMMISSION	0.00	0.000000%	0.00	0.000000%
STAT	482	Ga. Teachers Retirement Sys.	11,980,170.33	0.865387%	11,989,212.82	0.939985%
STAT	484	Ga. Dept. of Transportation	114,852,236.39	8.296348%	113,654,267.42	8.910786%
STAT	488	Ga. Dept. of Veterans Service	2,593,154.65	0.187316%	2,356,587.17	0.184762%
STAT	489	Subsequent Injury Trust Fund	583,141.92	0.042123%	569,889.24	0.044681%
STAT	490	State Board of Workers Comp	5,351,366.77	0.386556%	5,262,769.55	0.412615%
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	21,732,525.92	1.569848%	19,813,903.64	1.553461%
STAT	900	Georgia Building Authority	3,834,658.62	0.276996%	3,519,468.54	0.275935%
STAT	921	Ga. Correctional Industries	3,844,866.69	0.277734%	3,931,779.89	0.308262%
STAT	922	George L. Smith II - GWCCA	6,622,780.51	0.478396%	6,612,572.50	0.518443%
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	2,477,962.50	0.178996%	2,517,615.11	0.197387%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
STAT	977	Georgia Public Broadcasting	\$2,576,155.62	0.186089%	\$2,489,160.50	0.195157%
STAT	980	GTA Georgia Technology Authority	9,872,003.44	0.713104%	9,349,213.39	0.733002%
STAT	996	THE ATL	0.00	0.000000%	73,333.26	0.005750%
TAXS	75-001	Appling County Tax Officials	77,141.28	0.005572%	77,845.68	0.006103%
TAXS	75-003	Bacon County Tax Officials	84,994.08	0.006140%	84,994.08	0.006664%
TAXS	75-004	Baker County Tax Officials	49,015.77	0.003541%	49,447.06	0.003877%
TAXS	75-005	Baldwin County Tax Officials	378,407.47	0.027334%	387,072.40	0.030347%
TAXS	75-007	Barrow County Tax Officials	84,198.84	0.006082%	102,215.76	0.008014%
TAXS	75-008	Bartow County Tax Officials	622,732.36	0.044983%	589,194.92	0.046194%
TAXS	75-009	Ben Hill County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-010	Berrien County Tax Officials	115,940.02	0.008375%	132,419.30	0.010382%
TAXS	75-011	Bibb County Tax Officials	703,862.01	0.050843%	681,351.41	0.053420%
TAXS	75-012	Bleckley County Tax Officials	70,695.60	0.005107%	71,371.80	0.005596%
TAXS	75-013	Brantley County Tax Officials	93,168.47	0.006730%	85,627.20	0.006713%
TAXS	75-014	Brooks County Tax Officials	89,591.96	0.006472%	90,957.02	0.007131%
TAXS	75-015	Bryan County Tax Officials	334,971.94	0.024197%	283,195.98	0.022203%
TAXS	75-016	Bulloch County Tax Officials	134,352.12	0.009705%	138,754.66	0.010879%
TAXS	75-017	Burke County Tax Officials	99,902.80	0.007216%	105,136.94	0.008243%
TAXS	75-018	Butts County Tax Officials	109,183.99	0.007887%	71,956.07	0.005642%
TAXS	75-019	Calhoun County Tax Officials	55,873.50	0.004036%	56,427.28	0.004424%
TAXS	75-020	Camden County Tax Officials	302,265.73	0.021834%	301,767.01	0.023659%
TAXS	75-021	Candler County Tax Officials	147,296.52	0.010640%	120,408.65	0.009440%
TAXS	75-022	Carroll County Tax Officials	317,572.18	0.022940%	304,971.24	0.023911%
TAXS	75-023	Catoosa County Tax Officials	80,841.25	0.005840%	84,516.68	0.006626%
TAXS	75-024	Charlton County Tax Officials	156,177.71	0.011281%	170,939.58	0.013402%
TAXS	75-025	Chatham County Tax Officials	621,958.99	0.044927%	646,314.21	0.050673%
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	0.00	0.000000%	0.00	0.000000%
TAXS	75-029	Clarke County Tax Officials	589,308.81	0.042569%	593,995.59	0.046571%
TAXS	75-031	Clayton County Tax Officials	394,749.59	0.028515%	291,913.15	0.022887%
TAXS	75-032	Clinch County Tax Officials	111,777.32	0.008074%	114,344.00	0.008965%
TAXS	75-033	Cobb County Tax Officials	2,038,936.19	0.147282%	1,847,751.52	0.144868%
TAXS	75-034	Coffee County Tax Officials	138,304.13	0.009990%	142,766.86	0.011193%
TAXS	75-035	Colquitt County Tax Officials	192,385.66	0.013897%	212,645.47	0.016672%
TAXS	75-036	Columbia County Tax Officials	602,199.63	0.043500%	541,371.65	0.042445%
TAXS	75-037	Cook County Tax Officials	57,194.76	0.004131%	54,059.57	0.004238%
TAXS	75-038	Coweta County Tax Officials	521,955.23	0.037703%	544,851.50	0.042718%
TAXS	75-039	Crawford County Tax Officials	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
TAXS	75-040	Crisp County Tax Officials	\$0.00	0.000000%	\$0.00	0.000000%
TAXS	75-041	Dade County Tax Officials	128,924.79	0.009313%	129,794.68	0.010176%
TAXS	75-042	Dawson County Tax Officials	16,098.22	0.001163%	0.00	0.000000%
TAXS	75-043	Decatur County Tax Officials	94,887.80	0.006854%	98,733.60	0.007741%
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	1,841,128.57	0.132994%	1,669,394.94	0.130885%
TAXS	75-045	Dodge County Tax Officials	94,882.02	0.006854%	98,688.08	0.007737%
TAXS	75-046	Dooly County Tax Officials	69,786.12	0.005041%	71,458.65	0.005603%
TAXS	75-047	Dougherty County Tax Officials	483,755.03	0.034944%	464,056.45	0.036383%
TAXS	75-048	Douglas County Tax Officials	114,378.33	0.008262%	118,919.34	0.009324%
TAXS	75-049	Early County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-050	Echols County Tax Officials	46,724.48	0.003375%	47,185.60	0.003699%
TAXS	75-051	Effingham County Tax Officials	108,941.62	0.007869%	93,319.34	0.007316%
TAXS	75-052	Elbert County Tax Officials	128,850.20	0.009307%	120,500.00	0.009448%
TAXS	75-053	Emanuel County Tax Officials	72,654.16	0.005248%	73,487.52	0.005762%
TAXS	75-054	Evans County Tax Officials	35,006.40	0.002529%	32,313.60	0.002533%
TAXS	75-055	Fannin County Tax Officials	106,906.86	0.007722%	109,890.18	0.008616%
TAXS	75-056	Fayette County Tax Officials	262,337.84	0.018950%	227,663.03	0.017849%
TAXS	75-057	Floyd County Tax Officials	205,153.25	0.014819%	210,660.14	0.016516%
TAXS	75-058	Forsyth County Tax Officials	1,057,553.65	0.076392%	1,076,903.64	0.084432%
TAXS	75-059	Franklin County Tax Officials	112,060.74	0.008095%	113,170.20	0.008873%
TAXS	75-060	Fulton County Tax Officials	4,223,143.98	0.305059%	4,038,031.25	0.316592%
TAXS	75-062	Glascocock County Tax Officials	45,470.28	0.003285%	45,470.28	0.003565%
TAXS	75-063	Glynn County Tax Officials	430,379.03	0.031088%	365,104.04	0.028625%
TAXS	75-064	Gordon County Tax Officials	339,245.87	0.024505%	348,065.89	0.027289%
TAXS	75-065	Grady County Tax Officials	30,714.42	0.002219%	31,707.20	0.002486%
TAXS	75-066	Greene County Tax Officials	77,295.72	0.005583%	77,971.92	0.006113%
TAXS	75-067	Gwinnett County Tax Officials	1,331,234.30	0.096162%	1,252,544.09	0.098203%
TAXS	75-068	Habersham County Tax Officials	144,274.92	0.010422%	149,619.07	0.011731%
TAXS	75-069	Hall County Tax Officials	191,597.56	0.013840%	186,300.62	0.014606%
TAXS	75-070	Hancock County Tax Officials	81,413.28	0.005881%	82,622.16	0.006478%
TAXS	75-071	Haralson County Tax Officials	63,733.62	0.004604%	64,683.78	0.005071%
TAXS	75-072	Harris County Tax Officials	31,800.05	0.002297%	32,444.05	0.002544%
TAXS	75-073	Hart County Tax Officials	80,176.84	0.005792%	80,971.27	0.006348%
TAXS	75-074	Heard County Tax Officials	50,755.82	0.003666%	51,297.48	0.004022%
TAXS	75-075	Henry County Tax Officials	830,833.78	0.060015%	765,594.43	0.060025%
TAXS	75-076	Houston County Tax Officials	524,922.66	0.037918%	452,304.76	0.035462%
TAXS	75-077	Irwin County Tax Officials	53,333.20	0.003853%	53,862.12	0.004223%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
TAXS	75-078	Jackson County Tax Officials	\$182,005.68	0.013147%	\$188,759.48	0.014799%
TAXS	75-079	Jasper County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-080	Jeff Davis County Tax Officials	88,354.65	0.006382%	86,466.56	0.006779%
TAXS	75-081	Jefferson County Tax Officials	34,668.00	0.002504%	35,694.40	0.002799%
TAXS	75-082	Jenkins County Tax Officials	41,113.40	0.002970%	51,297.48	0.004022%
TAXS	75-084	Jones County Tax Officials	193,707.46	0.013992%	203,070.86	0.015921%
TAXS	75-085	Lamar County Tax Officials	133,269.18	0.009627%	133,338.19	0.010454%
TAXS	75-086	Lanier County Tax Officials	101,851.02	0.007357%	103,414.63	0.008108%
TAXS	75-087	Laurens County Tax Officials	252,479.39	0.018238%	257,738.01	0.020207%
TAXS	75-088	Lee County Tax Officials	65,609.57	0.004739%	66,259.18	0.005195%
TAXS	75-089	Liberty County Tax Officials	270,637.32	0.019549%	295,887.67	0.023198%
TAXS	75-090	Lincoln County Tax Officials	31,788.12	0.002296%	32,843.20	0.002575%
TAXS	75-091	Long County Tax Officials	30,227.16	0.002183%	30,358.94	0.002380%
TAXS	75-092	Lowndes County Tax Officials	391,324.80	0.028267%	362,111.57	0.028390%
TAXS	75-093	Lumpkin County Tax Officials	153,359.17	0.011078%	88,637.30	0.006949%
TAXS	75-094	Macon County Tax Officials	111,004.40	0.008018%	99,073.00	0.007768%
TAXS	75-096	Marion County Tax Officials	55,873.80	0.004036%	56,427.00	0.004424%
TAXS	75-097	Mcduffie County Tax Officials	102,945.87	0.007436%	93,115.36	0.007300%
TAXS	75-098	Mcintosh County Tax Officials	138,022.32	0.009970%	108,702.58	0.008523%
TAXS	75-099	Meriwether County Tax Officials	89,894.48	0.006494%	92,534.82	0.007255%
TAXS	75-100	Miller County Tax Officials	55,873.87	0.004036%	56,427.02	0.004424%
TAXS	75-101	Mitchell County Tax Officials	67,272.36	0.004859%	70,425.60	0.005522%
TAXS	75-102	Monroe County Tax Officials	135,022.20	0.009753%	132,743.92	0.010407%
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	71,577.48	0.005170%	73,470.54	0.005760%
TAXS	75-104	Morgan County Tax Officials	114,416.61	0.008265%	92,791.28	0.007275%
TAXS	75-105	Murray County Tax Officials	88,902.76	0.006422%	92,244.41	0.007232%
TAXS	75-106	Muscogee County Tax Officials	545,460.46	0.039401%	568,942.40	0.044607%
TAXS	75-107	Newton County Tax Officials	499,383.72	0.036073%	448,784.90	0.035186%
TAXS	75-108	Oconee County Tax Officials	126,126.00	0.009111%	128,290.98	0.010058%
TAXS	75-110	Paulding County Tax Officials	334,777.17	0.024183%	325,865.40	0.025549%
TAXS	75-111	Peach County Tax Officials	121,143.86	0.008751%	139,638.83	0.010948%
TAXS	75-112	Pickens County Tax Officials	108,314.79	0.007824%	110,751.24	0.008683%
TAXS	75-113	Pierce County Tax Officials	89,402.99	0.006458%	90,488.12	0.007095%
TAXS	75-114	Pike County Tax Officials	71,141.22	0.005139%	71,845.56	0.005633%
TAXS	75-115	Polk County Tax Officials	195,844.48	0.014147%	205,672.80	0.016125%
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%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
TAXS	75-121	Richmond County Tax Officials	\$664,422.70	0.047995%	\$653,282.95	0.051219%
TAXS	75-122	Rockdale County Tax Officials	203,392.16	0.014692%	209,138.83	0.016397%
TAXS	75-123	Schley County Tax Officials	57,009.12	0.004118%	57,573.60	0.004514%
TAXS	75-124	Screven County Tax Officials	53,626.88	0.003874%	57,470.40	0.004506%
TAXS	75-125	Seminole County Tax Officials	31,628.80	0.002285%	30,480.00	0.002390%
TAXS	75-126	Spalding County Tax Officials	343,372.15	0.024803%	344,631.14	0.027020%
TAXS	75-127	Stephens County Tax Officials	228,439.03	0.016501%	217,176.75	0.017027%
TAXS	75-128	Stewart County Tax Officials	58,510.05	0.004226%	58,992.00	0.004625%
TAXS	75-129	Sumter County Tax Officials	51,355.22	0.003710%	53,750.31	0.004214%
TAXS	75-130	Talbot County Tax Officials	62,028.96	0.004481%	64,811.52	0.005081%
TAXS	75-132	Tattnall County Tax Officials	125,484.72	0.009064%	125,566.07	0.009845%
TAXS	75-133	Taylor County Tax Officials	56,373.87	0.004072%	56,927.02	0.004463%
TAXS	75-134	Telfair County Tax Officials	31,683.37	0.002289%	31,683.38	0.002484%
TAXS	75-135	Terrell County Tax Officials	50,073.90	0.003617%	46,319.24	0.003632%
TAXS	75-136	Thomas County Tax Officials	149,158.10	0.010774%	136,606.08	0.010710%
TAXS	75-137	Tift County Tax Officials	187,147.54	0.013519%	193,269.75	0.015153%
TAXS	75-139	Towns County Tax Officials	142,032.02	0.010260%	143,723.24	0.011268%
TAXS	75-141	Troup County Tax Officials	121,860.98	0.008803%	126,397.50	0.009910%
TAXS	75-142	Turner County Tax Officials	90,113.90	0.006509%	94,817.85	0.007434%
TAXS	75-143	Twiggs County Tax Officials	159,657.97	0.011533%	134,621.24	0.010555%
TAXS	75-145	Upson County Tax Officials	150,641.24	0.010882%	151,994.10	0.011917%
TAXS	75-146	Walker County Tax Officials	146,029.19	0.010548%	146,202.25	0.011463%
TAXS	75-147	Walton County Tax Officials	177,215.10	0.012801%	134,333.85	0.010532%
TAXS	75-148	Ware County Tax Officials	120,931.20	0.008735%	101,212.47	0.007935%
TAXS	75-149	Warren County Tax Officials	56,942.46	0.004113%	59,924.28	0.004698%
TAXS	75-150	Washington County Tax Officials	145,160.28	0.010486%	141,798.50	0.011117%
TAXS	75-151	Wayne County Tax Officials	123,437.32	0.008916%	117,160.47	0.009186%
TAXS	75-152	Webster County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-154	White County Tax Officials	263,222.56	0.019014%	291,429.28	0.022849%
TAXS	75-155	Whitfield County Tax Officials	510,594.35	0.036883%	515,148.98	0.040389%
TAXS	75-156	Wilcox County Tax Officials	50,794.56	0.003669%	51,297.48	0.004022%
TAXS	75-157	Wilkes County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-158	Wilkinson County Tax Officials	76,554.66	0.005530%	77,632.58	0.006087%
TAXS	75-159	Worth County Tax Officials	147,049.34	0.010622%	155,401.62	0.012184%
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	913,316.77	0.065973%	787,693.99	0.061757%
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	883,776.65	0.063840%	861,923.55	0.067577%
TCOL	820	Albany Technical College	1,459,431.20	0.105422%	1,378,629.52	0.108088%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
TCOL	822	Athens Technical College	\$1,045,534.50	0.075524%	\$1,044,552.25	0.081896%
TCOL	823	Atlanta Technical College	1,510,336.82	0.109099%	1,274,417.31	0.099918%
TCOL	824	Augusta Technical College	3,923,569.36	0.283419%	3,419,565.81	0.268103%
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	2,667,155.71	0.192662%	2,293,381.99	0.179807%
TCOL	827	Chattahoochee Tech College	2,875,413.15	0.207705%	2,436,636.45	0.191039%
TCOL	828	Columbus Technical College	1,100,750.53	0.079513%	1,145,472.22	0.089808%
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	3,447,680.18	0.249043%	2,906,334.59	0.227864%
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	1,268,909.15	0.091660%	873,581.97	0.068491%
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	1,292,945.45	0.093396%	1,163,046.38	0.091186%
TCOL	832	Gwinnett Technical College	2,198,097.78	0.158780%	1,851,553.94	0.145167%
TCOL	834	Lanier Technical College	1,187,848.85	0.085804%	1,049,620.73	0.082293%
TCOL	835	Central Georgia Technical College	4,703,480.05	0.339756%	4,526,276.97	0.354872%
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	2,340,733.14	0.169083%	2,283,049.54	0.178997%
TCOL	838	North Ga Technical College	986,482.12	0.071259%	835,841.06	0.065532%
TCOL	841	Savannah Technical College	1,229,287.65	0.088798%	1,120,645.42	0.087861%
TCOL	842	South Ga Technical College	1,963,662.36	0.141845%	1,885,669.15	0.147841%
TCOL	843	Southeastern Technical College	1,559,621.95	0.112659%	1,446,097.21	0.113378%
TCOL	844	Ogeechee Technical College	454,885.13	0.032859%	371,326.00	0.029113%
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	1,105,620.59	0.079864%	1,033,848.96	0.081056%
UNIV	503-0503	GA Institute of Technology	1,132,403.53	0.081799%	996,845.23	0.078155%
UNIV	509-0509	GA State University	940,799.97	0.067959%	1,008,933.75	0.079103%
UNIV	512-0512	AUGUSTA UNIVERSITY	3,258,569.27	0.235383%	3,060,305.09	0.239936%
UNIV	518-0518	University of GA	2,321,654.34	0.167705%	2,413,384.09	0.189215%
UNIV	521-0521	Albany State University	187,500.00	0.013544%	197,520.87	0.015486%
UNIV	528-0528	Clayton College & State Univ	51,994.20	0.003756%	51,994.20	0.004076%
UNIV	530-0530	Columbus State University	70,745.64	0.005110%	39,999.96	0.003136%
UNIV	531-0531	University of North Georgia	320,767.22	0.023171%	336,428.52	0.026377%
UNIV	536-0536	GA College and State Univ	430,187.43	0.031075%	417,380.80	0.032724%
UNIV	539-0539	GA Southern University	381,240.12	0.027539%	407,229.03	0.031928%
UNIV	540-0540	Georgia Gwinnett College	77,309.37	0.005584%	130,083.82	0.010199%
UNIV	542-0542	GA Southwestern State Univ	167,784.35	0.012120%	198,765.85	0.015584%
UNIV	543-0543	Kennesaw State University	137,017.79	0.009897%	354,899.97	0.027825%
UNIV	547-0547	Middle Georgia State College	462,475.71	0.033407%	425,745.81	0.033380%
UNIV	551-0551	Valdosta State University	137,056.66	0.009900%	95,672.45	0.007501%
UNIV	554-0554	UNIVERSITY OF WEST GA	203,446.24	0.014696%	121,852.81	0.009554%
UNIV	557-0557	Abraham Baldwin Agric College	276,950.74	0.020006%	255,358.48	0.020021%
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	135,165.86	0.009764%	135,972.41	0.010661%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2018 Covered Payroll	2018 Employer Allocation Percentage	2019 Covered Payroll	2019 Employer Allocation Percentage
UNIV	567-0567	South Georgia State College	\$168,163.09	0.012147%	\$112,821.96	0.008846%
UNIV	569-0569	Dalton College	18,563.16	0.001341%	11,936.33	0.000936%
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	49,669.32	0.003588%	106,550.28	0.008354%
UNIV	576-0576	Gordon College	43,864.37	0.003169%	45,207.49	0.003544%
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	1,821,745.00	0.131594%	2,014,359.74	0.157931%
VARs	209-0209	Agric Commodity Commission	258,715.08	0.018688%	270,715.20	0.021225%
VARs	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	81,427.56	0.005882%	61,070.67	0.004788%
VARs	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT DISTRICT ATTORNEYS STAFF SOUTHERN JUDICIAL CIRCUIT	346,788.80	0.025050%	300,130.80	0.023531%
VARs	237-092		<u>0.00</u>	<u>0.000000%</u>	<u>0.00</u>	<u>0.000000%</u>
		Total All Entities	<u>\$1,384,371,008</u>	<u>100.000000%</u>	<u>\$1,275,468,523</u>	<u>100.000000%</u>
		Total LRS	<u>\$1,285,484</u>	<u>0.092857%</u>	<u>\$1,180,200</u>	<u>0.092531%</u>
		Total JRS	<u>\$29,549,064</u>	<u>2.134479%</u>	<u>\$27,098,057</u>	<u>2.124557%</u>
		Total ERS	<u>\$1,353,536,461</u>	<u>97.772664%</u>	<u>\$1,247,190,266</u>	<u>97.782912%</u>
		Non-employer Contributing Entities				
		STATE DEPARTMENT OF REVENUE	<u>\$32,816,051</u>	<u>2.370462%</u>	<u>\$31,590,206</u>	<u>2.476753%</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	<u>\$4,015,188</u>	<u>0.290038%</u>	<u>\$3,437,479</u>	<u>0.269507%</u>
		STATE SUPPORT FOR COUNTY JUDGES	<u>\$10,631,665</u>	<u>0.767981%</u>	<u>\$10,158,425</u>	<u>0.796447%</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, 2019**

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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
		<b>LRS</b>													
STAT	444	General Assembly of Georgia	(\$261,645)	\$1,330	\$5,297	\$9,570	\$16,197	\$-	\$24,040	\$-	\$-	\$24,040	(\$19,599)	\$17,321	(\$2,278)
		<b>JRS</b>													
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(\$382,089)	\$1,942	\$7,736	\$18,186	\$27,864	\$-	\$35,107	\$-	\$12,464	\$47,571	(\$28,621)	\$22,734	(\$5,887)
STAT	436	Superior Courts of Georgia	(3,234,201)	16,436	65,481	76,744	158,661	-	297,165	-	-	297,165	(242,263)	88,444	(153,819)
STAT	442	Georgia Department of Law	(107,383)	546	2,174	16,709	19,429	-	9,867	-	-	9,867	(8,042)	12,410	4,368
STAT	444	General Assembly of Georgia	(31,763)	161	643	7,322	8,126	-	2,918	-	-	2,918	(2,379)	6,466	4,087
	50-001	Appling County Board of Commissioners	(23,913)	122	484	-	606	-	2,197	-	1,934	4,131	(1,791)	(1,960)	(3,751)
	50-003	Bacon County Board of Commissioners	-	-	-	1,484	1,484	-	-	-	-	-	-	2,197	2,197
	50-005	Baldwin County Board of Commissioners	(13,431)	68	272	-	340	-	1,234	-	699	1,933	(1,005)	(925)	(1,930)
	50-014	Brooks County Board of Commissioners	-	-	-	412	412	-	-	-	-	-	-	1,032	1,032
	50-015	Bryan County Board of Commissioners	(28,757)	146	582	-	728	-	2,642	-	9,155	11,797	(2,153)	(1,071)	(3,224)
	50-022	Carroll County Board of Commissioners	(45,158)	229	914	65	1,208	-	4,149	-	452	4,601	(3,381)	(944)	(4,325)
	50-023	Catoosa County Board of Commissioners	(11,084)	56	224	-	280	-	1,018	-	678	1,696	(830)	(1,114)	(1,944)
	50-024	Charlton County Board of Commissioners	(16,406)	83	332	-	415	-	1,507	-	1,246	2,753	(1,228)	(487)	(1,715)
	50-025	Chatham County Board of Commissioners	(100,546)	511	2,036	-	2,547	-	9,238	-	8,373	17,611	(7,534)	(6,501)	(14,035)
	50-027	Chattooga County Board of Commissioners	(9,317)	47	189	-	236	-	856	-	398	1,254	(697)	(458)	(1,155)
	50-028	Cherokee County Board of Commissioners	(73,307)	373	1,484	3,040	4,897	-	6,736	-	1,143	7,879	(5,492)	(1,806)	(7,298)
	50-029	Clarke County Board of Commissioners	(78,037)	397	1,580	-	1,977	-	7,170	-	4,504	11,674	(5,846)	(4,382)	(10,228)
	50-031	Clayton County Board of Commissioners	(84,815)	431	1,717	-	2,148	-	7,793	-	4,775	12,568	(6,353)	(4,826)	(11,179)
	50-032	Clinch County Board of Commissioners	-	-	-	833	833	-	-	-	-	-	-	2,088	2,088
	50-033	Cobb County Board of Commissioners	(133,943)	681	2,712	22,396	25,789	-	12,307	-	-	12,307	(10,035)	26,787	16,752
	50-034	Coffee County Board of Commissioners	(19,488)	99	395	-	494	-	1,791	-	1,431	3,222	(1,460)	(1,282)	(2,742)
	50-036	Columbia County Board of Commissioners	(58,586)	298	1,186	-	1,484	-	5,383	-	4,577	9,960	(4,388)	(3,925)	(8,313)
	50-038	Coweta County Board of Commissioners	(26,659)	135	540	-	675	-	2,449	-	1,985	4,434	(1,996)	(1,586)	(3,582)
	50-043	Decatur County Board of Commissioners	-	-	-	1,220	1,220	-	-	-	-	-	-	2,978	2,978
	50-044	Dekalb County Board of Commissioners	(117,291)	596	2,375	-	2,971	-	10,777	-	9,252	20,029	(8,785)	(8,306)	(17,091)
	50-047	Dougherty County Board of Commissioners	(27,934)	142	566	-	708	-	2,567	-	1,286	3,853	(2,092)	(1,440)	(3,532)
	50-048	Douglas County Board of Commissioners	(29,323)	149	594	-	743	-	2,694	-	13,803	16,497	(2,198)	(9,842)	(12,040)
	50-051	Effingham County Board of Commissioners	(45,208)	230	915	-	1,145	-	4,154	-	2,247	6,401	(3,386)	(1,787)	(5,173)
	50-054	Evans County Board of Commissioners	(19,867)	101	402	-	503	-	1,825	-	1,107	2,932	(1,487)	(1,232)	(2,719)
	50-056	Fayette County Board of Commissioners	(27,437)	139	555	-	694	-	2,521	-	2,015	4,536	(2,053)	(1,908)	(3,961)
	50-058	Forsyth County Board of Commissioners	(58,645)	298	1,187	-	1,485	-	5,388	-	4,433	9,821	(4,392)	(4,119)	(8,511)
	50-060	Fulton County Board of Commissioners	(146,614)	745	2,968	-	3,713	-	13,471	-	9,584	23,055	(10,982)	(9,252)	(20,234)
	50-063	Glynn County Board of Commissioners	(18,908)	96	383	-	479	-	1,737	-	940	2,677	(1,416)	(945)	(2,361)
	50-064	Gordon County Board of Commissioners	(18,541)	94	375	-	469	-	1,704	-	1,035	2,739	(1,388)	(1,087)	(2,475)
	50-065	Grady County Board of Commissioners	(3,772)	19	76	1,776	1,871	-	347	-	123	470	(282)	966	684
	50-067	Gwinnett County Board of Commissioners	(117,291)	596	2,375	7,584	10,555	-	10,777	-	1,903	12,680	(8,785)	846	(7,939)
	50-068	Habersham County Board of Commissioners	-	-	-	2,222	2,222	-	-	-	-	-	-	3,593	3,593
	50-069	Hall County Board of Commissioners	(56,906)	289	1,152	-	1,441	-	5,229	-	3,366	8,595	(4,263)	(3,452)	(7,715)
	50-075	Henry County Board of Commissioners	(58,645)	298	1,187	10,592	12,077	-	5,388	-	1,143	6,531	(4,393)	4,537	144
	50-081	Jefferson County Board of Commissioners	(9,976)	51	202	732	985	-	917	-	403	1,320	(748)	1,636	888



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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
	50-082	Jenkins County Board of Commissioners	-	-	-	1,161	1,161	-	-	-	-	-	-	1,122	1,122
	50-085	Lamar County Board of Commissioners	(25,104)	128	508	-	636	-	2,307	-	1,644	3,951	(1,880)	(1,708)	(3,588)
	50-089	Liberty County Board of Commissioners	(48,703)	248	986	-	1,234	-	4,475	-	4,620	9,095	(3,650)	(3,231)	(6,881)
	50-091	Long County Board of Commissioners	-	-	-	505	505	-	-	-	-	-	-	944	944
	50-092	Lowndes County Board of Commissioners	(27,994)	142	567	-	709	-	2,572	-	1,200	3,772	(2,098)	(1,398)	(3,496)
	50-095	Madison County Board of Commissioners	(22,169)	113	449	-	562	-	2,037	-	1,701	3,738	(1,661)	(5,550)	(7,211)
	50-097	McDuffie County Board of Commissioners	-	-	-	768	768	-	-	-	-	-	-	3,182	3,182
	50-098	McIntosh County Board of Commissioners	(30,790)	156	623	-	779	-	2,829	-	1,529	4,358	(2,305)	(1,564)	(3,869)
	50-100	Miller County Board of Commissioners	(14,500)	74	294	-	368	-	1,332	-	393	1,725	(1,087)	(848)	(1,935)
	50-101	Mitchell County Board of Commissioners	(29,323)	149	594	-	743	-	2,694	-	2,610	5,304	(2,197)	(3,913)	(6,110)
	50-106	Muscogee County Board of Commissioners	(65,200)	331	1,320	-	1,651	-	5,991	-	3,820	9,811	(4,883)	(4,051)	(8,934)
	50-107	Newton County Board of Commissioners	(26,628)	135	539	-	674	-	2,447	-	1,847	4,294	(1,992)	(1,838)	(3,830)
	50-108	Oconee County Board of Commissioners	-	-	-	498	498	-	-	-	-	-	-	1,801	1,801
	50-110	Paulding County Board of Commissioners	-	-	-	12,945	12,945	-	-	-	883	883	-	7,085	7,085
	50-113	Pierce County Board of Commissioners	(10,346)	53	209	-	262	-	951	-	730	1,681	(774)	(692)	(1,466)
	50-117	Putnam County Board of Commissioners	(13,168)	67	267	-	334	-	1,210	-	707	1,917	(987)	(740)	(1,727)
	50-121	Richmond County Board of Commissioners	(127,191)	646	2,575	4,737	7,958	-	11,687	-	7,526	19,213	(9,527)	11,687	(9,481)
	50-122	Rockdale County Board of Commissioners	(29,323)	149	594	778	1,521	-	2,694	-	1,821	4,515	(2,197)	3,113	916
	50-124	Screven County Board of Commissioners	(6,919)	35	140	-	175	-	636	-	325	961	(517)	(292)	(809)
	50-126	Spalding County Board of Commissioners	(15,199)	77	308	6,897	7,282	-	1,396	-	-	1,396	(1,140)	5,215	4,075
	50-127	Stephens County Board of Commissioners	(7,632)	39	155	-	194	-	701	-	508	1,209	(573)	(455)	(1,028)
	50-132	Tattnall County Board of Commissioners	(15,713)	80	318	-	398	-	1,444	-	2,049	3,493	(1,177)	(1,610)	(2,787)
	50-136	Thomas County Board of Commissioners	(9,145)	46	185	-	231	-	840	-	540	1,380	(685)	(539)	(1,224)
	50-137	Tift County Board of Commissioners	(25,288)	129	512	-	641	-	2,323	-	1,492	3,815	(1,894)	(2,532)	(4,426)
	50-138	Toombs County Board of Commissioners	(7,991)	41	162	-	203	-	734	-	397	1,131	(599)	(359)	(958)
	50-140	Treutlen County Board of Commissioners	(17,291)	88	350	-	438	-	1,589	-	859	2,448	(1,295)	(798)	(2,093)
	50-141	Troup County Board of Commissioners	(20,987)	107	425	-	532	-	1,928	-	925	2,853	(1,574)	(1,486)	(3,060)
	50-142	Turner County Board of Commissioners	(25,158)	128	509	-	637	-	2,312	-	1,374	3,686	(1,885)	(1,537)	(3,422)
	50-145	Upson County Board of Commissioners	(25,494)	130	516	-	646	-	2,342	-	2,014	4,356	(1,911)	(2,023)	(3,934)
	50-146	Walker County Board of Commissioners	(4,934)	25	100	9,167	9,292	-	453	-	198	651	(369)	5,842	5,473
	50-147	Walton County Board of Commissioners	(26,701)	136	541	-	677	-	2,453	-	1,835	4,288	(2,000)	(1,720)	(3,720)
	50-148	Ware County Board of Commissioners	(21,332)	108	432	-	540	-	1,960	-	1,565	3,525	(1,597)	(1,584)	(3,181)
	50-161	Eighth Judicial Board of Commissioners	(72,051)	366	1,459	-	1,825	-	6,620	-	4,737	11,357	(5,398)	(4,935)	(10,333)
		<b>ERS</b>													
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	(\$371,505)	\$1,888	\$7,522	\$4,171	\$13,581	\$-	\$34,135	\$-	\$-	\$34,135	(\$27,828)	\$5,106	(\$22,722)
AUTH	913-0913	Lk Lanier Island Dev Authority	(37,523)	191	760	-	951	-	3,448	-	2,354	5,802	(2,810)	(2,552)	(5,362)
AUTH	926-0926	GA Agric Exposition Authority	(252,136)	1,281	5,105	1,145	7,531	-	23,167	-	-	23,167	(18,885)	1,734	(17,151)
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	(309,978)	1,575	6,276	26,967	34,818	-	28,481	-	-	28,481	(23,219)	21,826	(1,393)
AUTH	936-0936	Agric Com Commission-Peanuts	(52,985)	269	1,073	1,739	3,081	-	4,868	-	64	4,932	(3,969)	240	(3,729)
AUTH	955-0955	GA Superior Court Clerks Coop	(139,007)	706	2,814	134	3,654	-	12,772	-	539	13,311	(10,413)	1,091	(9,322)
AUTH	972-0972	GA Federal-State Inspection	(509,234)	2,588	10,310	6,219	19,117	-	46,789	-	3,211	50,000	(38,145)	1,057	(37,088)
AUTH	973-0973	GA Lottery Corporation	(30,623)	156	620	2,998	3,774	-	2,814	-	-	2,814	(2,294)	6,788	4,494
PSCH	9012	ACADEMY FOR CLASSICAL EDUCATION	-	-	-	5,449	5,449	-	-	-	30	30	-	3,233	3,233
PSCH	9015	TAPESTRY PUBLIC CHARTER SCHOOL	-	-	-	201	201	-	-	-	-	-	-	2,610	2,610
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	-	-	-	9,822	9,822	-	-	-	640	640	-	5,663	5,663
CORT	51-0217	DeKalb County State Court	(434,457)	2,208	8,796	36,324	47,328	-	39,919	-	-	39,919	(32,543)	41,218	8,675
CORT	51-0237	Bibb County State Court	(160,543)	816	3,250	12,788	16,854	-	14,751	-	-	14,751	(12,025)	12,953	928
CORT	51-0248	Chatham County State Court	(167,072)	849	3,383	1,535	5,767	-	15,351	-	6,631	21,982	(12,514)	40	(12,474)
CSBS	361	Lookout Mountain Community Ser	(38,835)	197	786	10,097	11,080	-	3,568	-	-	3,568	(2,907)	19,906	16,999
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	(101,419)	515	2,053	27,426	29,994	-	9,319	-	-	9,319	(7,594)	30,205	22,611



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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	(19,307)	98	391	3,346	3,835	-	1,774	-	-	1,774	(1,447)	5,721	4,274
CSBS	365	Cobb County Community Service	(87,847)	446	1,779	14,911	17,136	-	8,072	-	-	8,072	(6,579)	17,342	10,763
CSBS	368	Dekalb Community Service Board	(76,154)	387	1,542	20,557	22,486	-	6,997	-	-	6,997	(5,705)	21,510	15,805
CSBS	369	VIEW POINT HEALTH	(83,778)	426	1,696	8,452	10,574	-	7,698	-	-	7,698	(6,275)	11,765	5,490
CSBS	370	Clayton Community M.H., Substa	(39,488)	201	799	12,495	13,495	-	3,628	-	-	3,628	(2,957)	9,707	6,750
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	(52,198)	265	1,057	11,322	12,644	-	4,796	-	-	4,796	(3,910)	10,503	6,593
CSBS	372	PATHWAYS CENTER CSB	(30,363)	154	615	5,247	6,016	-	2,790	-	-	2,790	(2,275)	10,309	8,034
CSBS	373	Mcintosh Trail MH, MR and SA C	(20,809)	106	421	15,460	15,987	-	1,912	-	-	1,912	(1,559)	26,534	24,975
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	(170,779)	868	3,458	12,336	16,662	-	15,691	-	-	15,691	(12,794)	10,165	(2,629)
CSBS	375	Phoenix Center	(25,169)	128	510	2,150	2,788	-	2,313	-	602	2,915	(1,886)	5,369	3,483
CSBS	376	Oconee Community Service Board	(18,744)	95	380	3,781	4,256	-	1,722	-	-	1,722	(1,405)	8,356	6,951
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	(32,201)	164	652	6,451	7,267	-	2,959	-	-	2,959	(2,412)	12,532	10,120
CSBS	378	Ogeechee MH, MR and SA Communi	-	-	-	22,803	22,803	-	-	-	-	-	-	37,162	37,162
CSBS	379	New Horizons	(75,278)	383	1,524	30,009	31,916	-	6,917	-	-	6,917	(5,639)	21,891	16,252
CSBS	380	Middle Flint Community Service	(92,973)	472	1,882	4,741	7,095	-	8,543	-	-	8,543	(6,963)	10,001	3,038
CSBS	381	CSB OF MIDDLE GEORGIA	(143,056)	727	2,896	9,368	12,991	-	13,144	-	15,681	28,225	(10,715)	(9,886)	(20,601)
CSBS	382	Albany Area Community Service	(35,908)	182	727	1,340	2,249	-	3,299	-	716	4,015	(2,690)	1,701	(989)
CSBS	383	The Georgia Pines Community Se	(91,376)	464	1,850	27,127	29,441	-	8,396	-	-	8,396	(6,845)	33,934	27,089
CSBS	384	South Georgia Community Serv	(39,584)	201	801	6,497	7,499	-	3,637	-	-	3,637	(2,963)	13,082	10,119
CSBS	385	Pineland Area MH, MR and SA Co	(49,000)	249	992	2,923	4,164	-	4,502	-	-	4,502	(3,671)	6,456	2,785
CSBS	386	Satilla Community Service Boar	(99,135)	504	2,007	2,593	5,104	-	9,109	-	-	9,109	(7,425)	12,480	5,055
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	(43,764)	222	886	3,251	4,359	-	4,021	-	-	4,021	(3,278)	4,872	1,594
DFAC	127-001	Appling County DFACS	(40,161)	204	813	400	1,417	-	3,690	-	67	3,757	(3,008)	(1,300)	(4,308)
DFAC	127-002	Atkinson County DFACS	(8,141)	41	165	-	206	-	748	-	505	1,253	(610)	956	346
DFAC	127-003	Bacon County DFACS	(26,348)	134	533	-	667	-	2,421	-	1,359	3,780	(1,973)	(134)	(2,107)
DFAC	127-004	Baker County DFACS	(16,409)	83	332	1,680	2,095	-	1,508	-	1,427	2,935	(1,227)	(1,347)	(2,574)
DFAC	127-005	Baldwin County DFACS	(85,542)	435	1,732	10,553	12,720	-	7,860	-	1,056	8,916	(6,408)	7,433	1,025
DFAC	127-006	Banks County DFACS	(23,848)	121	483	2,392	2,996	-	2,191	-	-	2,191	(1,786)	1,700	(86)
DFAC	127-007	Barrow County DFACS	(77,851)	396	1,576	5,026	6,998	-	7,153	-	-	7,153	(5,833)	(3,029)	(8,862)
DFAC	127-008	Bartow County DFACS	(107,598)	547	2,178	-	2,725	-	9,886	-	6,299	16,185	(8,062)	(1,837)	(9,899)
DFAC	127-009	Ben Hill County DFACS	(28,949)	147	586	2,554	3,287	-	2,660	-	-	2,660	(2,168)	757	(1,411)
DFAC	127-010	Berrien County DFACS	(70,671)	359	1,431	107	1,897	-	6,493	-	2,307	8,800	(5,295)	(3,367)	(8,662)
DFAC	127-011	Bibb County DFACS	(492,237)	2,502	9,966	38,448	50,916	-	45,228	-	-	45,228	(36,872)	36,048	(824)
DFAC	127-012	Bleckley County DFACS	(16,078)	82	326	-	408	-	1,477	-	1,133	2,610	(1,205)	32	(1,173)
DFAC	127-013	Brantley County DFACS	(58,951)	300	1,194	3,013	4,507	-	5,417	-	1,983	7,400	(4,417)	(1,752)	(6,169)
DFAC	127-014	Brooks County DFACS	(34,178)	174	692	-	866	-	3,140	-	3,141	6,281	(2,562)	(1,306)	(3,868)
DFAC	127-015	Bryan County DFACS	(7,273)	37	147	3,455	3,639	-	668	-	-	668	(545)	6,784	6,239
DFAC	127-016	Bulloch County DFACS	(75,292)	383	1,524	8,959	10,866	-	6,918	-	-	6,918	(5,640)	3,450	(2,190)
DFAC	127-017	Burke County DFACS	(56,827)	289	1,151	-	1,440	-	5,221	-	2,222	7,443	(4,257)	609	(3,648)
DFAC	127-018	Butts County DFACS	(50,253)	255	1,017	-	1,272	-	4,617	-	3,208	7,825	(3,763)	(1,784)	(5,547)
DFAC	127-019	Calhoun County DFACS	(17,865)	91	362	886	1,339	-	1,641	-	723	2,364	(1,341)	1,669	328
DFAC	127-020	Camden County DFACS	(84,714)	431	1,715	1,008	3,154	-	7,784	-	-	7,784	(6,346)	(157)	(6,503)
DFAC	127-021	Candler County DFACS	(13,225)	67	268	9,376	9,711	-	1,215	-	-	1,215	(991)	8,622	7,631
DFAC	127-022	Carroll County DFACS	(111,135)	565	2,250	13,834	16,649	-	10,211	-	-	10,211	(8,325)	10,070	1,745
DFAC	127-023	Catoosa County DFACS	(44,338)	225	898	7,788	8,911	-	4,074	-	-	4,074	(3,321)	7,463	4,142
DFAC	127-024	Charlton County DFACS	(46,812)	238	948	2,069	3,255	-	4,301	-	47	4,348	(3,506)	1,483	(2,023)
DFAC	127-025	Chatham County DFACS	(289,478)	1,471	5,861	6,014	13,346	-	26,598	-	-	26,598	(21,684)	9,344	(12,340)
DFAC	127-026	Chattahoochee County DFACS	(9,877)	50	200	652	902	-	908	-	401	1,309	(740)	1,362	622
DFAC	127-027	Chattooga County DFACS	(80,548)	409	1,631	1,373	3,413	-	7,401	-	-	7,401	(6,033)	(1,866)	(7,899)



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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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	127-028	Cherokee County DFACS	(126,407)	642	2,559	959	4,160	-	11,615	-	69	11,684	(9,467)	1,988	(7,479)
DFAC	127-029	Clarke County DFACS	(791,765)	4,024	16,030	-	20,054	-	72,749	-	208,912	281,661	(59,309)	(151,526)	(210,835)
DFAC	127-030	Clay County DFACS	(39,273)	200	795	1,674	2,669	-	3,609	-	658	4,267	(2,941)	(143)	(3,084)
DFAC	127-031	Clayton County DFACS	(662,267)	3,366	13,409	189,195	205,970	-	60,850	-	-	60,850	(49,609)	136,967	87,358
DFAC	127-032	Clinch County DFACS	(29,772)	151	603	161	915	-	2,736	-	4,173	6,909	(2,229)	(2,836)	(5,065)
DFAC	127-033	Cobb County DFACS	(746,715)	3,795	15,118	-	18,913	-	68,610	-	8,817	77,427	(55,935)	(24,329)	(80,264)
DFAC	127-034	Coffee County DFACS	(296,932)	1,509	6,012	10,024	17,545	-	27,283	-	6,015	33,298	(22,242)	(13,439)	(35,681)
DFAC	127-035	Colquitt County DFACS	(101,688)	517	2,059	11,358	13,934	-	9,343	-	3,736	13,079	(7,617)	1,289	(6,328)
DFAC	127-036	Columbia County DFACS	(201,920)	1,026	4,088	16,109	21,223	-	18,553	-	-	18,553	(15,125)	8,027	(7,098)
DFAC	127-037	Cook County DFACS	(55,985)	285	1,133	8,348	9,766	-	5,144	-	76	5,220	(4,194)	4,602	408
DFAC	127-038	Coweta County DFACS	(106,105)	539	2,148	6,915	9,602	-	9,749	-	-	9,749	(7,948)	5,078	(2,870)
DFAC	127-039	Crawford County DFACS	(33,341)	169	675	1,696	2,540	-	3,063	-	673	3,736	(2,498)	2,082	(416)
DFAC	127-040	Crisp County DFACS	(83,175)	423	1,684	6,657	8,764	-	7,642	-	-	7,642	(6,230)	2,798	(3,432)
DFAC	127-041	Dade County DFACS	(34,387)	175	696	1,727	2,598	-	3,160	-	1,002	4,162	(2,576)	1,979	(597)
DFAC	127-042	Dawson County DFACS	(7,909)	40	160	7,837	8,037	-	727	-	-	727	(591)	7,133	6,542
DFAC	127-043	Decatur County DFACS	(120,794)	614	2,446	-	3,060	-	11,099	-	1,561	12,660	(9,049)	(2,859)	(11,908)
DFAC	127-044	DeKalb County DFACS	(2,222,957)	11,297	45,007	25,459	81,763	-	204,250	-	14,049	218,299	(166,513)	(23,237)	(189,750)
DFAC	127-045	Dodge County DFACS	(23,752)	121	481	2,598	3,200	-	2,182	-	-	2,182	(1,780)	1,433	(347)
DFAC	127-046	Dooly County DFACS	(36,392)	185	737	-	922	-	3,344	-	4,659	8,003	(2,726)	(5,865)	(8,591)
DFAC	127-047	Dougherty County DFACS	(1,167,474)	5,933	23,637	-	29,570	-	107,270	-	22,983	130,253	(87,451)	2,534	(84,917)
DFAC	127-048	Douglas County DFACS	(184,940)	940	3,744	1,517	6,201	-	16,993	-	-	16,993	(13,853)	5,747	(8,106)
DFAC	127-049	Early County DFACS	(362,004)	1,840	7,329	-	9,169	-	33,262	-	10,945	44,207	(27,116)	(25,085)	(52,201)
DFAC	127-051	Effingham County DFACS	(70,717)	359	1,432	-	1,791	-	6,498	-	3,497	9,995	(5,296)	56	(5,240)
DFAC	127-052	Elbert County DFACS	(48,047)	244	973	-	1,217	-	4,415	-	5,127	9,542	(3,599)	(2,825)	(6,424)
DFAC	127-053	Emanuel County DFACS	(5,780)	29	117	6,187	6,333	-	531	-	-	531	(433)	4,854	4,421
DFAC	127-054	Evans County DFACS	(24,468)	124	495	4,199	4,818	-	2,248	-	-	2,248	(1,833)	2,279	446
DFAC	127-055	Fannin County DFACS	(36,697)	186	743	4,726	5,655	-	3,372	-	758	4,130	(2,748)	1,507	(1,241)
DFAC	127-056	Fayette County DFACS	(121,626)	618	2,462	1,363	4,443	-	11,175	-	1,972	13,147	(9,110)	(5,605)	(14,715)
DFAC	127-057	Floyd County DFACS	(609,981)	2,592	10,325	-	12,917	-	46,858	-	30,041	76,899	(38,201)	(33,847)	(72,048)
DFAC	127-058	Forsyth County DFACS	(37,305)	190	755	6,033	6,978	-	3,428	-	-	3,428	(2,794)	7,314	4,520
DFAC	127-059	Franklin County DFACS	(53,513)	272	1,083	-	1,355	-	4,917	-	4,256	9,173	(4,008)	(4,601)	(8,609)
DFAC	127-060	FULTON COUNTY DFACS	(1,572,397)	7,991	31,836	91,324	131,151	-	144,475	-	-	144,475	(117,783)	139,982	22,199
DFAC	127-061	Gilmer County DFACS	(26,532)	135	537	6,320	6,992	-	2,438	-	-	2,438	(1,987)	6,431	4,444
DFAC	127-062	Glascok County DFACS	(24,988)	127	506	-	633	-	2,296	-	1,358	3,654	(1,872)	(652)	(2,524)
DFAC	127-063	Glynn County DFACS	(164,688)	837	3,334	18,238	22,409	-	15,132	-	-	15,132	(12,335)	17,923	5,588
DFAC	127-064	Gordon County DFACS	(108,780)	553	2,202	1,860	4,615	-	9,955	-	2,177	12,172	(8,148)	(3,356)	(11,504)
DFAC	127-065	Grady County DFACS	(79,219)	403	1,604	-	2,007	-	7,279	-	1,505	8,784	(5,934)	(3,003)	(8,937)
DFAC	127-066	Greene County DFACS	(81,982)	417	1,660	143	2,220	-	7,533	-	2,575	10,108	(6,141)	(11,078)	(17,219)
DFAC	127-067	Gwinnett County DFACS	(938,873)	4,771	19,009	2,068	25,848	-	86,265	-	11,487	97,752	(70,329)	(18,265)	(88,594)
DFAC	127-068	Habersham County DFACS	(73,706)	375	1,492	1,238	3,105	-	6,772	-	2,919	9,691	(5,521)	(1,189)	(6,710)
DFAC	127-069	Hall County DFACS	(359,369)	1,826	7,276	7,244	16,346	-	33,020	-	9,122	42,142	(26,919)	(3,473)	(30,392)
DFAC	127-070	Hancock County DFACS	(15,399)	78	312	1,961	2,351	-	1,415	-	495	1,910	(1,154)	(68)	(1,222)
DFAC	127-071	Haralson County DFACS	(48,636)	247	985	6,790	8,022	-	4,469	-	-	4,469	(3,644)	9,501	5,857
DFAC	127-072	Harris County DFACS	(35,190)	179	712	326	1,217	-	3,233	-	405	3,638	(2,635)	275	(2,360)
DFAC	127-073	Hart County DFACS	(87,058)	442	1,763	252	2,457	-	7,999	-	1,820	9,819	(6,523)	(1,935)	(8,458)
DFAC	127-074	Heard County DFACS	(64,239)	326	1,301	130	1,757	-	5,902	-	7,186	13,088	(4,813)	(4,730)	(9,543)
DFAC	127-075	Henry County DFACS	(203,028)	1,032	4,111	3,619	8,762	-	18,655	-	5,439	24,094	(15,207)	12,883	(2,324)
DFAC	127-076	Houston County DFACS	(266,712)	1,355	5,400	12,086	18,841	-	24,506	-	2,587	27,093	(19,979)	2,470	(17,509)
DFAC	127-077	Irwin County DFACS	(48,701)	247	986	-	1,233	-	4,475	-	4,410	8,885	(3,649)	(3,346)	(6,995)
DFAC	127-078	Jackson County DFACS	(44,439)	226	900	285	1,411	-	4,083	-	4,061	8,144	(3,329)	(284)	(3,613)
DFAC	127-079	Jasper County DFACS	(9,088)	46	184	9,404	9,634	-	835	-	-	835	(680)	6,552	5,872
DFAC	127-080	Jeff Davis County DFACS	(80,551)	409	1,631	-	2,040	-	7,401	-	4,477	11,878	(6,034)	(6,702)	(12,736)



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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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	127-081	Jefferson County DFACS	(40,093)	204	812	-	1,016	-	3,684	-	4,388	8,072	(3,003)	(1,801)	(4,804)
DFAC	127-082	Jenkins County DFACS	(40,724)	207	825	-	1,032	-	3,742	-	7,777	11,519	(3,052)	(6,202)	(9,254)
DFAC	127-083	Johnson County DFACS	(32,951)	167	667	1,951	2,785	-	3,028	-	-	3,028	(2,468)	547	(1,921)
DFAC	127-084	Jones County DFACS	(80,565)	409	1,631	6,724	8,764	-	7,403	-	2,021	9,424	(6,034)	1,641	(4,393)
DFAC	127-085	Lamar County DFACS	(53,966)	274	1,093	883	2,250	-	4,958	-	1,921	6,879	(4,044)	465	(3,579)
DFAC	127-086	Lanier County DFACS	(28,687)	146	581	7,110	7,837	-	2,636	-	-	2,636	(2,149)	7,777	5,628
DFAC	127-087	Laurens County DFACS	(509,243)	2,588	10,310	-	12,898	-	46,790	-	11,586	58,376	(38,146)	(16,012)	(54,158)
DFAC	127-088	Lee County DFACS	(40,277)	205	815	1,312	2,332	-	3,701	-	1,218	4,919	(3,017)	4,203	1,186
DFAC	127-089	Liberty County DFACS	(100,746)	512	2,040	2,862	5,414	-	9,257	-	-	9,257	(7,546)	3,151	(4,395)
DFAC	127-090	Lincoln County DFACS	-	-	-	533	533	-	-	-	-	-	-	1,337	1,337
DFAC	127-091	Long County DFACS	(13,344)	68	270	-	338	-	1,226	-	839	2,065	(999)	(991)	(1,990)
DFAC	127-092	Lowndes County DFACS	(198,747)	1,010	4,024	4,732	9,766	-	18,261	-	1,680	19,941	(14,888)	9,112	(5,776)
DFAC	127-093	Lumpkin County DFACS	(40,718)	207	824	2,821	3,852	-	3,741	-	447	4,188	(3,050)	827	(2,223)
DFAC	127-094	Macon County DFACS	(24,694)	125	500	9,492	10,117	-	2,269	-	-	2,269	(1,848)	11,637	9,789
DFAC	127-095	Madison County DFACS	(50,751)	258	1,028	13,697	14,983	-	4,663	-	-	4,663	(3,802)	8,673	4,871
DFAC	127-096	Marion County DFACS	(12,478)	63	253	10,322	10,638	-	1,147	-	-	1,147	(934)	6,215	5,281
DFAC	127-097	McDuffie County DFACS	(78,730)	400	1,594	6,230	8,224	-	7,234	-	2,382	9,616	(5,897)	(845)	(6,742)
DFAC	127-098	McIntosh County DFACS	(7,830)	40	159	7,417	7,616	-	719	-	2,536	3,255	(589)	1,643	1,054
DFAC	127-099	Meriwether County DFACS	(78,326)	398	1,586	1,067	3,051	-	7,197	-	2,999	10,196	(5,866)	(6,326)	(12,192)
DFAC	127-101	Mitchell County DFACS	(42,361)	215	858	9,107	10,180	-	3,892	-	-	3,892	(3,174)	7,437	4,263
DFAC	127-102	Monroe County DFACS	(51,630)	262	1,045	3,221	4,528	-	4,744	-	-	4,744	(3,867)	3,694	(173)
DFAC	127-103	Montgomery County DFACS	(36,734)	187	744	3,229	4,160	-	3,375	-	525	3,900	(2,751)	208	(2,543)
DFAC	127-104	Morgan County DFACS	(28,480)	145	577	4,334	5,056	-	2,617	-	-	2,617	(2,135)	6,202	4,067
DFAC	127-105	Murray County DFACS	(73,225)	372	1,483	1,106	2,961	-	6,728	-	1,204	7,932	(5,487)	(1,615)	(7,102)
DFAC	127-106	Muscookee County DFACS	(300,410)	1,527	6,082	5,404	13,013	-	27,602	-	579	28,181	(22,504)	4,759	(17,745)
DFAC	127-107	Newton County DFACS	(186,342)	947	3,773	-	4,720	-	17,121	-	2,271	19,392	(13,960)	(2,412)	(16,372)
DFAC	127-108	Oconee County DFACS	(5,647)	29	114	2,788	2,931	-	519	-	195	714	(422)	9,652	9,230
DFAC	127-110	Paulding County DFACS	(61,323)	312	1,242	3,559	5,113	-	5,634	-	1,452	7,086	(4,594)	6,900	2,306
DFAC	127-111	Peach County DFACS	(98,187)	499	1,988	6,563	9,050	-	9,022	-	1,155	10,177	(7,355)	(201)	(7,556)
DFAC	127-112	Pickens County DFACS	(65,845)	335	1,333	-	1,668	-	6,050	-	5,531	11,581	(4,932)	(4,860)	(9,792)
DFAC	127-113	Pierce County DFACS	(28,446)	145	576	6,431	7,152	-	2,614	-	600	3,214	(2,131)	2,755	624
DFAC	127-114	Pike County DFACS	(16,808)	85	340	1,680	2,105	-	1,544	-	-	1,544	(1,261)	1,938	677
DFAC	127-115	Polk County DFACS	(166,698)	847	3,375	-	4,222	-	15,317	-	11,164	26,481	(12,486)	(9,615)	(22,101)
DFAC	127-116	Pulaski County DFACS	(16,530)	84	335	1,779	2,198	-	1,519	-	-	1,519	(1,238)	7	(1,231)
DFAC	127-117	Putnam County DFACS	(290,015)	1,474	5,872	-	7,346	-	26,647	-	19,189	45,836	(21,726)	(24,675)	(46,401)
DFAC	127-118	Quitman County DFACS	-	-	-	690	690	-	-	-	-	-	-	2,542	2,542
DFAC	127-119	Rabun County DFACS	(56,782)	289	1,150	4,031	5,470	-	5,217	-	1,493	6,710	(4,255)	1,134	(3,121)
DFAC	127-120	Randolph County DFACS	(18,790)	95	380	6,826	7,301	-	1,726	-	219	1,945	(1,408)	3,777	2,369
DFAC	127-121	Richmond County DFACS	(434,584)	2,209	8,799	22,949	33,957	-	39,930	-	2,647	42,577	(32,554)	13,484	(19,070)
DFAC	127-122	Rockdale County DFACS	(62,559)	318	1,267	15,721	17,306	-	5,748	-	-	5,748	(4,686)	19,118	14,432
DFAC	127-123	Schley County DFACS	(18,677)	95	378	-	473	-	1,716	-	2,493	4,209	(1,399)	(2,483)	(3,882)
DFAC	127-124	Scriven County DFACS	(20,939)	106	424	3,583	4,113	-	1,924	-	2,866	4,790	(1,567)	1,797	230
DFAC	127-125	Seminole County DFACS	(68,511)	348	1,387	-	1,735	-	6,295	-	2,698	8,993	(5,131)	(3,750)	(8,881)
DFAC	127-126	Spalding County DFACS	(502,943)	2,556	10,183	-	12,739	-	46,211	-	30,241	76,452	(37,676)	(34,120)	(71,796)
DFAC	127-127	Stephens County DFACS	(71,978)	366	1,457	4,341	6,139	-	6,613	-	-	6,613	(5,392)	2,052	(3,340)
DFAC	127-128	Stewart County DFACS	(26,670)	136	540	-	676	-	2,451	-	2,314	4,765	(1,997)	(3,080)	(5,077)
DFAC	127-129	Sumter County DFACS	(558,546)	2,839	11,309	-	14,148	-	51,320	-	17,537	68,857	(41,841)	(26,944)	(68,785)
DFAC	127-130	Talbot County DFACS	(38,425)	195	778	-	973	-	3,531	-	2,328	5,859	(2,878)	(4,157)	(7,035)
DFAC	127-131	Taliaferro County DFACS	(8,002)	41	162	-	203	-	735	-	504	1,239	(600)	(1,402)	(2,002)
DFAC	127-132	Tattnall County DFACS	(32,818)	167	664	1,445	2,276	-	3,015	-	596	3,611	(2,459)	3,015	(1,176)
DFAC	127-133	Taylor County DFACS	(11,099)	56	225	1,588	1,869	-	1,020	-	1,385	2,405	(832)	(905)	(1,737)
DFAC	127-134	Telfair County DFACS	(54,427)	277	1,102	1,897	3,276	-	5,001	-	415	5,416	(4,076)	411	(3,665)



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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	127-135	Terrell County DFACS	(41,106)	209	832	1,787	2,828	-	3,777	-	1,083	4,860	(3,079)	(999)	(4,078)
DFAC	127-136	Thomas County DFACS	(111,248)	565	2,252	1,917	4,734	-	10,222	-	2,015	12,237	(8,333)	2,060	(6,273)
DFAC	127-137	Tift County DFACS	(154,851)	787	3,135	718	4,640	-	14,228	-	7,087	21,315	(11,601)	(687)	(12,288)
DFAC	127-138	Toombs County DFACS	(50,194)	255	1,016	13,310	14,581	-	4,612	-	1,928	6,540	(3,760)	7,152	3,392
DFAC	127-139	Towns County DFACS	(5,763)	29	117	3,274	3,420	-	529	-	-	529	(432)	3,337	2,905
DFAC	127-140	Treutlen County DFACS	(13,892)	71	281	5,118	5,470	-	1,276	-	-	1,276	(1,041)	4,163	3,122
DFAC	127-141	Troup County DFACS	(154,559)	785	3,129	-	3,914	-	14,201	-	6,172	20,373	(11,577)	(2,072)	(13,649)
DFAC	127-142	Turner County DFACS	(7,513)	38	152	634	824	-	690	-	154	844	(563)	983	420
DFAC	127-143	Twiggs County DFACS	(32,620)	166	660	-	826	-	2,997	-	8,307	11,304	(2,444)	(3,264)	(5,708)
DFAC	127-144	Union County DFACS	(47,584)	242	963	-	1,205	-	4,372	-	10,027	14,399	(3,564)	(6,965)	(10,529)
DFAC	127-145	Upson County DFACS	(60,138)	306	1,218	6,468	7,992	-	5,526	-	5,204	10,730	(4,506)	7,006	2,500
DFAC	127-146	Walker County DFACS	(53,140)	270	1,076	12,601	13,947	-	4,883	-	-	4,883	(3,980)	10,910	6,930
DFAC	127-147	Walton County DFACS	(65,101)	331	1,318	19,673	21,322	-	5,982	-	-	5,982	(4,876)	24,882	20,006
DFAC	127-148	Ware County DFACS	(94,127)	478	1,906	-	2,384	-	8,649	-	8,310	16,959	(7,050)	(4,295)	(11,345)
DFAC	127-149	Warren County DFACS	(14,554)	74	295	8,499	8,868	-	1,337	-	839	2,176	(1,091)	1,073	(18)
DFAC	127-150	Washington County DFACS	(54,687)	278	1,107	471	1,856	-	5,025	-	755	5,780	(4,096)	(694)	(4,690)
DFAC	127-151	Wayne County DFACS	(60,119)	306	1,217	1,275	2,798	-	5,524	-	4,573	10,097	(4,504)	907	(3,597)
DFAC	127-152	Webster County DFACS	(36,499)	185	739	-	924	-	3,354	-	5,963	9,317	(2,732)	(7,254)	(9,986)
DFAC	127-153	Wheeler County DFACS	(8,630)	44	175	1,361	1,580	-	793	-	-	793	(647)	1,496	849
DFAC	127-154	White County DFACS	(16,205)	82	328	4,669	5,079	-	1,489	-	-	1,489	(1,213)	4,237	3,024
DFAC	127-155	Whitfield County DFACS	(407,097)	2,069	8,242	7,730	18,041	-	37,405	-	5,259	42,664	(30,494)	2,205	(28,289)
DFAC	127-156	Wilcox County DFACS	(33,100)	168	670	518	1,356	-	3,041	-	288	3,329	(2,479)	(724)	(3,203)
DFAC	127-157	Wilkes County DFACS	(31,771)	161	643	5,805	6,609	-	2,919	-	-	2,919	(2,379)	3,959	1,580
DFAC	127-158	Wilkinson County DFACS	(27,267)	139	552	-	691	-	2,505	-	1,097	3,602	(2,044)	(1,849)	(3,893)
DFAC	127-159	Worth County DFACS	(56,400)	287	1,142	-	1,429	-	5,182	-	2,296	7,478	(4,226)	(3,139)	(7,365)
HLTH	128-001	Appling County Health Dept	(36,751)	187	744	2,051	2,982	-	3,377	-	-	3,377	(2,751)	2,451	(300)
HLTH	128-002	Atkinson County Health Dept	(19,239)	98	390	2,104	2,592	-	1,768	-	-	1,768	(1,442)	1,093	(349)
HLTH	128-003	Bacon County Health Dept	(32,959)	167	667	-	834	-	3,028	-	2,153	5,181	(2,469)	(2,428)	(4,897)
HLTH	128-004	Baker County Health Dept	(41,221)	209	835	-	1,044	-	3,788	-	2,806	6,594	(3,087)	(3,033)	(6,120)
HLTH	128-005	Baldwin County Health Dept	(64,561)	328	1,307	-	1,635	-	5,932	-	965	6,897	(4,836)	(1,695)	(6,531)
HLTH	128-006	Banks County Health Dept	(11,644)	59	236	2,271	2,566	-	1,070	-	-	1,070	(873)	3,109	2,236
HLTH	128-007	Barrow County Public Health	(66,696)	339	1,350	901	2,590	-	6,128	-	3,164	9,292	(4,997)	(764)	(5,761)
HLTH	128-008	Bartow County Health Dept	(73,838)	375	1,495	4,366	6,236	-	6,784	-	-	6,784	(5,531)	3,288	(2,263)
HLTH	128-009	Ben Hill County Health Dept	(20,206)	103	409	35	547	-	1,857	-	819	2,676	(1,512)	1,770	258
HLTH	128-010	Berrien County Health Dept	(8,195)	42	166	2,321	2,529	-	753	-	332	1,085	(615)	3,883	3,268
HLTH	128-011	Bibb County Health Dept	(158,657)	806	3,212	11,927	15,945	-	14,578	-	-	14,578	(11,884)	7,055	(4,829)
HLTH	128-012	Bleckley Co. Health Dept	(19,327)	98	391	-	489	-	1,776	-	546	2,322	(1,446)	2,152	706
HLTH	128-013	Brantley County Health Dept	(21,742)	110	440	-	550	-	1,998	-	1,422	3,420	(1,627)	(1,640)	(3,267)
HLTH	128-014	Brooks County Health Dept	(19,528)	99	395	4,057	4,551	-	1,794	-	1,571	3,365	(1,462)	2,645	1,183
HLTH	128-015	Bryan County Health Dept	(59,024)	300	1,195	2,108	3,603	-	5,423	-	12,743	18,166	(4,421)	(16,798)	(21,219)
HLTH	128-016	Bulloch County Physical Health	(59,678)	303	1,208	969	2,480	-	5,483	-	-	5,483	(4,470)	1,107	(3,363)
HLTH	128-017	Burke County Health Dept	(73,151)	372	1,481	-	1,853	-	6,721	-	5,104	11,825	(5,480)	(6,525)	(12,005)
HLTH	128-018	Butts County Health Dept	(11,576)	59	234	-	293	-	1,064	-	794	1,858	(867)	(968)	(1,835)
HLTH	128-019	Calhoun County Health Dept	(9,984)	51	202	3,925	4,178	-	917	-	242	1,159	(748)	1,939	1,191
HLTH	128-020	Camden County Health Dept	(56,762)	288	1,149	-	1,437	-	5,215	-	14,672	19,887	(4,252)	(16,935)	(21,187)
HLTH	128-021	Candler County Health Dept	(22,098)	112	447	3,262	3,821	-	2,030	-	1,079	3,109	(1,655)	(139)	(1,794)
HLTH	128-022	Carroll County Health Dept	(104,298)	530	2,112	-	2,642	-	9,583	-	5,806	15,389	(7,812)	(1,828)	(9,640)
HLTH	128-023	Catoosa County Health Dept	(32,162)	163	651	4,335	5,149	-	2,955	-	-	2,955	(2,409)	10,229	7,820
HLTH	128-024	Charlton County Health Dept	(23,795)	121	482	5,068	5,671	-	2,186	-	-	2,186	(1,783)	6,488	4,705
HLTH	128-025	Chatham County Health Dept	(528,148)	2,684	10,693	21,422	34,799	-	48,527	-	115,022	163,549	(39,561)	(150,036)	(189,597)
HLTH	128-026	Chattahoochee County Health Dept	(17,283)	88	350	859	1,297	-	1,588	-	261	1,849	(1,295)	(2,642)	(3,937)
HLTH	128-027	Chattooga County Health Dept	(61,903)	315	1,253	-	1,568	-	5,688	-	3,816	9,504	(4,637)	(3,951)	(8,588)



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
HLTH	128-028	Cherokee County Health Dept	(764,410)	3,885	15,477	-	19,362	-	70,235	-	36,491	106,726	(57,261)	(53,593)	(110,854)
HLTH	128-029	Clarke County Health Dept	(272,492)	1,385	5,517	14,207	21,109	-	25,037	-	702	25,739	(20,412)	10,210	(10,202)
HLTH	128-030	Clay County Health Dept	(6,376)	32	129	758	919	-	586	-	-	586	(477)	(150)	(627)
HLTH	128-031	Clayton County Health Dept	(289,546)	1,471	5,862	4,728	12,061	-	26,604	-	2,888	29,492	(21,689)	13,851	(7,838)
HLTH	128-032	Clinch County Health Dept	(24,191)	123	490	-	613	-	2,223	-	1,585	3,808	(1,812)	(1,784)	(3,596)
HLTH	128-033	Cobb County Health Dept	(777,892)	3,953	15,750	25,520	45,223	-	71,474	-	-	71,474	(58,268)	31,189	(27,079)
HLTH	128-034	Coffee County Health Dept	(56,672)	288	1,147	3,090	4,525	-	5,207	-	-	5,207	(4,245)	1,685	(2,560)
HLTH	128-035	Colquitt County Health Dept	(131,180)	667	2,656	-	3,323	-	12,053	-	3,189	15,242	(9,826)	(5,889)	(15,715)
HLTH	128-036	Columbia County Health Dept	(123,178)	626	2,494	-	3,120	-	11,318	-	5,254	16,572	(9,227)	(4,454)	(13,681)
HLTH	128-037	Cook County Health Dept	(20,390)	104	413	2,995	3,512	-	1,873	-	666	2,539	(1,528)	1,850	322
HLTH	128-038	Coweta County Health Dept	(102,556)	521	2,076	149	2,746	-	9,423	-	1,030	10,453	(7,682)	(3,436)	(11,118)
HLTH	128-039	Crawford County Health Dept	(21,804)	111	441	-	552	-	2,003	-	1,738	3,741	(1,633)	(1,776)	(3,409)
HLTH	128-040	Crisp County Health Dept	-	-	-	3,304	3,304	-	-	-	-	-	-	7,676	7,676
HLTH	128-041	Dade County Health Dept	(31,774)	161	643	942	1,746	-	2,919	-	-	2,919	(2,380)	319	(2,061)
HLTH	128-042	Dawson County Health Dept	(66,342)	337	1,343	-	1,680	-	6,096	-	8,364	14,460	(4,969)	(7,643)	(12,612)
HLTH	128-043	Decatur County Health Dept	(45,443)	231	920	6,527	7,678	-	4,175	-	-	4,175	(3,404)	6,012	2,608
HLTH	128-044	DeKalb County Health Dept	(1,338,544)	6,802	27,101	40,361	74,264	-	122,988	-	-	122,988	(100,265)	52,039	(48,226)
HLTH	128-045	Dodge County Health Dept	(37,529)	191	760	1,614	2,565	-	3,448	-	559	4,007	(2,812)	434	(2,378)
HLTH	128-046	Dooly County Health Dept	(1,869)	9	38	2,588	2,635	-	172	-	94	266	(140)	3,042	2,902
HLTH	128-047	Dougherty County Health Dept	(138,199)	702	2,798	19,445	22,945	-	12,698	-	-	12,698	(10,352)	17,900	7,548
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	(621,028)	3,156	12,574	-	15,730	-	57,061	-	16,114	73,175	(46,518)	(25,083)	(71,601)
HLTH	128-048	Douglas County Health Dept	(68,228)	347	1,381	4,498	6,226	-	6,269	-	928	7,197	(5,109)	1,863	(3,246)
HLTH	128-049	Early County Health Dept	(18,640)	95	377	4,707	5,179	-	1,713	-	-	1,713	(1,395)	3,341	1,946
HLTH	128-050	Echols County Health Dept	(7,519)	38	152	5,309	5,499	-	691	-	85	776	(565)	2,937	2,372
HLTH	128-051	Effingham County Health Dept	(46,721)	237	946	-	1,183	-	4,293	-	10,635	14,928	(3,499)	(13,687)	(17,186)
HLTH	128-052	Elbert County Health Dept	(23,051)	117	467	6,583	7,167	-	2,118	-	1,383	3,501	(1,726)	1,169	(557)
HLTH	128-053	Emanuel County Health Dept	(62,607)	318	1,268	520	2,106	-	5,752	-	5,114	10,866	(4,690)	(789)	(5,479)
HLTH	128-054	Evans County Health Dept	(12,487)	63	253	5,368	5,684	-	1,147	-	-	1,147	(935)	3,862	2,927
HLTH	128-055	Fannin County Health Dept	(57,585)	293	1,166	-	1,459	-	5,291	-	4,576	9,867	(4,314)	(3,852)	(8,166)
HLTH	128-056	Fayette County Health Dept	(96,742)	492	1,959	514	2,965	-	8,889	-	10,307	19,196	(7,248)	(5,853)	(13,101)
HLTH	128-057	Floyd County Health Dept	(427,710)	2,174	8,660	90,303	101,137	-	39,299	-	-	39,299	(32,039)	81,204	49,165
HLTH	128-058	Forsyth County Health Dept	(52,908)	269	1,071	469	1,809	-	4,861	-	303	5,164	(3,962)	2,098	(1,864)
HLTH	128-059	Franklin County Health Dept	(42,225)	215	855	-	1,070	-	3,880	-	2,760	6,640	(3,162)	(2,900)	(6,062)
HLTH	128-061	Gilmer County Health Dept	(68,254)	347	1,382	-	1,729	-	6,271	-	1,915	8,186	(5,113)	(1,116)	(6,229)
HLTH	128-062	Glascock County Health Dept	(13,796)	70	279	-	349	-	1,268	-	1,280	2,548	(1,031)	(1,424)	(2,455)
HLTH	128-063	Glynn County Health Dept	(413,603)	2,102	8,374	167,584	178,060	-	38,003	-	1,173	39,176	(30,981)	253,803	222,822
HLTH	128-064	Gordon County Health Dept	(127,176)	646	2,575	-	3,221	-	11,685	-	3,641	15,326	(9,526)	(7,008)	(16,534)
HLTH	128-065	Grady County Health Dept	(39,762)	202	805	2,963	3,970	-	3,653	-	-	3,653	(2,978)	3,042	64
HLTH	128-066	Greene County Health Dept	(29,552)	150	598	-	748	-	2,715	-	2,023	4,738	(2,215)	(455)	(2,670)
HLTH	128-067	Gwinnett County Health Dept	(1,216,124)	6,180	24,622	-	30,802	-	111,740	-	26,603	138,343	(91,095)	(29,233)	(120,328)
HLTH	128-068	Habersham County Health Dept	(24,414)	124	494	2,720	3,338	-	2,243	-	692	2,935	(1,828)	6,167	4,339
HLTH	128-069	Hall County Health Dept	(533,046)	2,709	10,792	55,992	69,493	-	48,977	-	-	48,977	(39,929)	44,856	4,927
HLTH	128-070	Hancock County Health Dept	(32,908)	167	666	2,552	3,385	-	3,024	-	611	3,635	(2,464)	52	(2,412)
HLTH	128-071	Haralson County Health Dept	(48,616)	247	984	-	1,231	-	4,467	-	1,581	6,048	(3,641)	(2,706)	(6,347)
HLTH	128-072	Harris County Health Dept	(25,582)	130	518	3,046	3,694	-	2,351	-	-	2,351	(1,916)	2,995	1,079
HLTH	128-073	Hart County Health Dept	(16,293)	83	330	5,439	5,852	-	1,497	-	-	1,497	(1,220)	4,412	3,192
HLTH	128-074	Heard County Health Dept	(10,502)	53	213	629	895	-	965	-	-	965	(787)	2,734	1,947
HLTH	128-075	Henry County Health Dept	(116,120)	590	2,351	4,460	7,401	-	10,669	-	-	10,669	(8,698)	5,085	(3,613)
HLTH	128-076	Houston County Health Dept	(657,265)	2,832	11,283	8,732	22,847	-	51,203	-	1,566	52,769	(41,743)	1,676	(40,067)
HLTH	128-077	Irwin County Health Dept	(19,689)	100	399	1,115	1,614	-	1,809	-	798	2,607	(1,475)	2,882	1,407
HLTH	128-078	Jackson County Health Dept	(6,436)	33	130	10,693	10,856	-	591	-	-	591	(481)	10,965	10,484
HLTH	128-079	Jasper County Health Dept	(11,367)	58	230	-	288	-	1,044	-	599	1,643	(852)	2,432	1,580



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
HLTH	128-080	Jeff Davis County Health Dept	(41,530)	211	841	-	1,052	-	3,816	-	4,019	7,835	(3,109)	(3,630)	(6,739)
HLTH	128-081	Jefferson County Health Dept	(19,941)	101	404	10,142	10,647	-	1,832	-	-	1,832	(1,493)	5,952	4,459
HLTH	128-082	Jenkins County Health Dept	(12,563)	64	254	466	784	-	1,154	-	708	1,862	(941)	1,748	807
HLTH	128-083	Johnson County Health Dept	(7,770)	39	157	1,985	2,181	-	714	-	-	714	(582)	2,255	1,673
HLTH	128-084	Jones County Health Dept	(32,529)	165	659	1,356	2,180	-	2,989	-	84	3,073	(2,436)	106	(2,330)
HLTH	128-085	Lamar County Health Dept	(23,486)	119	476	938	1,533	-	2,158	-	-	953	3,111	(1,758)	1,474
HLTH	128-087	Laurens County Health Dept	(456,979)	2,322	9,252	1,361	12,935	-	41,988	-	-	10,352	52,340	(34,229)	(3,937)
HLTH	128-088	Lee County Health Dept	(57,927)	294	1,173	94	1,561	-	5,322	-	-	430	5,752	(4,339)	(1,089)
HLTH	128-089	Liberty County Health Dept	(117,695)	598	2,383	-	2,981	-	10,814	-	27,294	38,108	(8,816)	(34,564)	(43,380)
HLTH	128-090	Lincoln County Health Dept	(2,239)	11	45	1,940	1,996	-	206	-	83	289	(165)	1,078	913
HLTH	128-091	Long County Health Dept	(6,371)	32	129	1,052	1,213	-	585	-	-	1,699	2,284	(477)	(1,725)
HLTH	128-092	Lowndes County Health Dept	(559,241)	2,842	11,323	6,265	20,430	-	51,384	-	-	897	52,281	(41,891)	1,678
HLTH	128-093	Lumpkin County Health Dept	(47,796)	243	968	461	1,672	-	4,392	-	-	2,582	6,974	(3,581)	(1,684)
HLTH	128-094	Macon County Health Dept	(24,770)	126	502	-	628	-	2,276	-	1,379	3,655	(1,856)	(1,519)	(3,375)
HLTH	128-095	Madison County Health Dept	(26,351)	134	534	-	668	-	2,421	-	-	9,606	12,027	(1,975)	(5,195)
HLTH	128-096	Marion County Health Dept	(19,299)	98	391	-	489	-	1,773	-	1,025	2,798	(1,446)	(1,193)	(2,639)
HLTH	128-097	McDuffie County Health Dept	(46,964)	239	951	416	1,606	-	4,315	-	976	5,291	(3,517)	(1,162)	(4,679)
HLTH	128-098	McIntosh County Health Dept	(19,531)	99	395	400	894	-	1,795	-	-	4,100	5,895	(1,461)	(5,590)
HLTH	128-099	Meriwether County Health Dept	(76,833)	390	1,556	-	1,946	-	7,060	-	-	5,154	12,214	(5,755)	(3,492)
HLTH	128-100	Miller County Health Dept	-	-	-	1,623	1,623	-	-	-	-	-	-	-	3,225
HLTH	128-101	Mitchell County Health Dept	(34,121)	173	691	1,680	2,544	-	3,135	-	-	3,135	(2,555)	2,954	399
HLTH	128-102	Monroe County Health Dept	(15,377)	78	311	-	389	-	1,413	-	684	2,097	(1,151)	1,896	745
HLTH	128-103	Montgomery County Health Dept	(16,632)	85	337	-	422	-	1,528	-	1,184	2,712	(1,247)	(1,162)	(2,409)
HLTH	128-104	Morgan County Health Dept	(38,629)	196	782	-	978	-	3,549	-	601	4,150	(2,893)	(1,165)	(4,058)
HLTH	128-105	Murray County Health Dept	(62,828)	319	1,272	-	1,591	-	5,773	-	-	963	6,736	(4,705)	(2,576)
HLTH	128-106	Muscogee County Health Dept	(670,515)	3,408	13,576	3,456	20,440	-	61,608	-	13,298	74,906	(50,227)	10,180	(40,047)
HLTH	128-107	Newton County Health Dept	(105,907)	538	2,144	4,425	7,107	-	9,731	-	-	9,731	(7,933)	5,957	(1,976)
HLTH	128-108	Oconee County Health Dept	(43,902)	223	889	5,569	6,681	-	4,034	-	1,365	5,399	(3,290)	751	(2,539)
HLTH	128-109	Oglethorpe County Health Dept	(12,736)	65	258	-	323	-	1,170	-	-	772	1,942	(954)	401
HLTH	128-110	Paulding County Health Dept	(59,627)	303	1,207	1,837	3,347	-	5,479	-	2,323	7,802	(4,466)	(1,871)	(6,337)
HLTH	128-111	Peach County Health Dept	(25,619)	130	519	2,695	3,344	-	2,354	-	182	2,536	(1,919)	1,070	(849)
HLTH	128-112	Pickens County Health Dept	(8,576)	44	174	-	218	-	788	-	-	581	1,369	(643)	4,370
HLTH	128-113	Pierce County Health Dept	(39,785)	202	806	1,016	2,024	-	3,656	-	118	3,774	(2,980)	88	(2,892)
HLTH	128-114	Pike County Health Dept	(12,394)	63	251	-	314	-	1,139	-	-	613	1,752	(930)	1,109
HLTH	128-115	Polk County Health Dept	(41,247)	210	835	2,870	3,915	-	3,790	-	36	3,826	(3,090)	4,229	1,139
HLTH	128-116	Pulaski County Health Dept	(18,391)	93	372	20	485	-	1,690	-	746	2,436	(1,376)	(498)	(1,874)
HLTH	128-117	Putnam County Health Dept	(46,147)	235	934	-	1,169	-	4,240	-	3,000	7,240	(3,457)	(3,084)	(6,541)
HLTH	128-118	Quitman County Health Dept	-	-	-	552	552	-	-	-	-	-	-	-	157
HLTH	128-119	Rabun County Health Dept	(35,654)	181	722	3,199	4,102	-	3,276	-	-	3,276	(2,672)	1,840	(832)
HLTH	128-120	Randolph County Health Dept	(3,622)	18	73	1,264	1,355	-	333	-	146	479	(270)	3,797	3,527
HLTH	128-121	Richmond County Health Dept	(407,628)	2,072	8,253	27,560	37,885	-	37,454	-	-	37,454	(30,534)	25,541	(4,993)
HLTH	128-122	Rockdale County Health Dept	(50,270)	255	1,018	1,031	2,304	-	4,619	-	340	4,959	(3,764)	8,278	4,514
HLTH	128-123	Schley County Health Dept	(13,451)	68	272	1,074	1,414	-	1,236	-	991	2,227	(1,005)	399	(606)
HLTH	128-124	Screven County Health Dept	(30,833)	157	624	1,003	1,784	-	2,833	-	-	2,833	(2,310)	44	(2,266)
HLTH	128-125	Seminole County Health Dept	(19,567)	99	396	7,224	7,719	-	1,798	-	-	1,798	(1,464)	7,588	6,124
HLTH	128-126	Spalding County Health Dept	(97,692)	496	1,978	-	2,474	-	8,976	-	2,592	11,568	(7,317)	(3,282)	(10,599)
HLTH	128-127	Stephens County Health Dept	(36,106)	183	731	-	914	-	3,318	-	1,937	5,255	(2,703)	(1,469)	(4,172)
HLTH	128-128	Stewart County Health Dept	(5,076)	26	103	-	129	-	466	-	272	738	(381)	2,133	1,752
HLTH	128-129	Sumter County Health Dept	(51,084)	260	1,034	3,144	4,438	-	4,694	-	-	4,694	(3,826)	3,774	(52)
HLTH	128-130	Talbot County Health Dept	-	-	-	1,392	1,392	-	-	-	-	-	-	-	3,975
HLTH	128-131	Taliaferro County Health Dept	(13,621)	69	276	-	345	-	1,252	-	1,113	2,365	(1,020)	(1,340)	(2,360)
HLTH	128-132	Tattnall County Health Dept	(32,501)	165	658	393	1,216	-	2,986	-	-	2,043	5,029	(2,436)	639





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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
HLTH	128-133	Taylor County Health Dept	(37,486)	191	759	-	950	-	3,444	-	1,993	5,437	(2,810)	(2,425)	(5,235)
HLTH	128-134	Telfair County Health Dept	(45,607)	232	923	-	1,155	-	4,190	-	5,251	9,441	(3,417)	(4,794)	(8,211)
HLTH	128-135	Terrell County Health Dept	(8,407)	43	170	669	882	-	772	-	47	819	(631)	627	(4)
HLTH	128-136	Thomas County Health Dept	(124,945)	635	2,530	3,698	6,863	-	11,480	-	6,501	17,981	(9,359)	(406)	(9,765)
HLTH	128-137	Tift County Health Dept	(74,110)	377	1,500	1,612	3,489	-	6,809	-	1,770	8,579	(5,552)	(1,427)	(6,979)
HLTH	128-138	Toombs County Health Dept	(73,344)	373	1,485	-	1,858	-	6,739	-	2,604	9,343	(5,494)	(4,140)	(9,634)
HLTH	128-139	Towns County Health Dept	(24,219)	123	490	4,798	5,411	-	2,225	-	-	2,225	(1,814)	4,382	2,568
HLTH	128-140	Treutlen County Health Dept	(13,505)	69	273	-	342	-	1,241	-	-	2,100	(1,012)	349	(663)
HLTH	128-141	Troup County Health Dept	(665,027)	3,380	13,464	-	16,844	-	61,104	-	17,749	78,853	(49,816)	(30,619)	(80,435)
HLTH	128-142	Turner County Health Dept	(6,919)	35	140	111	286	-	636	-	280	916	(516)	702	186
HLTH	128-143	Twiggs County Health Dept	(3,028)	15	61	733	809	-	278	-	1,561	1,839	(225)	1,129	904
HLTH	128-144	Union County Health Dept	(30,895)	157	626	6,621	7,404	-	2,839	-	647	3,486	(2,316)	2,776	460
HLTH	128-145	Upson County Health Dept	(53,525)	272	1,084	3,374	4,730	-	4,918	-	358	5,276	(4,010)	1,820	(2,190)
HLTH	128-146	Walker County Health Dept	(62,398)	317	1,263	10,866	12,446	-	5,733	-	-	5,733	(4,674)	11,721	7,047
HLTH	128-147	Walton County Health Dept	(98,682)	501	1,998	-	2,499	-	9,067	-	4,956	14,023	(7,391)	(5,803)	(13,194)
HLTH	128-148	Ware County Health Dept	(761,489)	3,870	15,417	-	19,287	-	69,967	-	35,963	105,930	(57,040)	(34,908)	(91,948)
HLTH	128-149	Warren County Health Dept	(10,329)	52	209	338	599	-	949	-	185	1,134	(772)	237	(535)
HLTH	128-150	Washington County Health Dept	(61,165)	311	1,238	-	1,549	-	5,620	-	8,263	13,883	(4,582)	(7,407)	(11,989)
HLTH	128-151	Wayne County Health Dept	(51,118)	260	1,035	-	1,295	-	4,697	-	3,008	7,705	(3,831)	(3,866)	(7,697)
HLTH	128-152	Webster County Health Dept	(12,416)	63	251	-	314	-	1,141	-	660	1,801	(929)	(809)	(1,738)
HLTH	128-153	Wheeler County Health Dept	(26,368)	134	534	-	668	-	2,423	-	1,402	3,825	(1,975)	(1,684)	(3,659)
HLTH	128-154	White County Health Dept	(46,178)	235	935	807	1,977	-	4,243	-	-	4,243	(3,459)	(549)	(4,008)
HLTH	128-155	Whitfield County Health Dept	(285,593)	1,451	5,782	2,682	9,915	-	26,241	-	6,118	32,359	(21,392)	2,478	(18,914)
HLTH	128-156	Wilcox County Health Dept	(6,795)	35	138	4,362	4,535	-	624	-	-	624	(509)	3,961	3,452
HLTH	128-157	Wilkes County Health Dept	(40,396)	205	818	-	1,023	-	3,712	-	698	4,410	(3,027)	(1,695)	(4,722)
HLTH	128-158	Wilkinson County Health Dept	(20,786)	106	421	134	661	-	1,910	-	174	2,084	(1,556)	616	(940)
HLTH	128-159	Worth County Health Dept	(38,708)	197	784	-	981	-	3,557	-	3,596	7,153	(2,900)	(1,911)	(4,811)
MRCS	129-008	Woodright Industries	(48,785)	248	988	1,755	2,991	-	4,483	-	-	4,483	(3,655)	726	(2,929)
MRCS	129-009	Jessamine Place	(89,950)	457	1,821	-	2,278	-	8,265	-	5,898	14,163	(6,736)	(5,104)	(11,840)
MRCS	129-022	Carroll County MR Services	(54,667)	278	1,107	319	1,704	-	5,023	-	3,519	8,542	(4,096)	(2,561)	(6,657)
MRCS	129-035	Green Oaks Service Center	(140,268)	713	2,840	-	3,553	-	12,888	-	5,662	18,550	(10,506)	(7,691)	(18,197)
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	(48,508)	247	982	-	1,229	-	4,457	-	2,774	7,231	(3,634)	(2,995)	(6,629)
MRCS	129-101	Mitchell-Baker Service Center	(84,219)	428	1,705	5,018	7,151	-	7,738	-	-	7,738	(6,309)	2,098	(4,211)
MRCS	129-136	Thomas/Grady Service Center	(123,639)	628	2,503	-	3,131	-	11,360	-	6,457	17,817	(9,261)	(3,315)	(12,576)
MRCS	129-137	Tift County - Diversified Enterprises	(54,910)	279	1,112	1,387	2,778	-	5,045	-	855	5,900	(4,113)	3,872	(241)
PSCH	6021	Atkinson County Schools	(7,728)	39	156	-	195	-	710	-	3,981	4,691	(578)	(2,654)	(3,232)
PSCH	6031	Bacon County Schools	(14,206)	72	288	684	1,044	-	1,305	-	601	1,906	(1,066)	1,037	(29)
PSCH	6051	Baldwin County Schools	(59,333)	302	1,201	9,698	11,201	-	5,452	-	1,311	6,763	(4,445)	(29)	(4,474)
PSCH	6071	Barrow County Schools	(11,562)	59	234	-	293	-	1,062	-	715	1,777	(868)	(725)	(1,593)
PSCH	6081	Bartow County Schools	(5,316)	27	108	-	135	-	488	-	2,738	3,226	(399)	(1,826)	(2,225)
PSCH	6091	Ben Hill County Schools	(13,191)	67	267	115	449	-	1,212	-	901	2,113	(986)	(596)	(1,582)
PSCH	6111	Bibb County Schools	(66,950)	340	1,356	-	1,696	-	6,152	-	6,169	12,321	(5,015)	(3,433)	(8,448)
PSCH	6141	Brooks County Schools	(1,015)	5	21	3,584	3,610	-	93	-	251	344	(77)	1,960	1,883
PSCH	6181	Butts County Schools	(12,560)	64	254	1,896	2,214	-	1,154	-	626	1,780	(940)	2,012	1,072
PSCH	6211	Candler County Schools	(19,460)	99	394	170	663	-	1,788	-	856	2,644	(1,458)	(1,500)	(2,958)
PSCH	6221	Carroll County Schools	(13,064)	66	264	-	330	-	1,200	-	1,055	2,255	(978)	(1,152)	(2,130)
PSCH	6241	Charlton County Schools	(15,869)	81	321	-	402	-	1,458	-	4,297	5,755	(1,189)	(4,769)	(5,958)
PSCH	6251	Chatham County Schools	(44,123)	224	893	1,935	3,052	-	4,054	-	6,741	10,795	(3,305)	(2,457)	(5,762)
PSCH	6252	Live Oak Public Libraries	-	-	-	1,522	1,522	-	-	-	-	-	-	2,998	2,998
PSCH	6271	Chattooga County Schools	(11,214)	57	227	-	284	-	1,030	-	5,777	6,807	(840)	(3,851)	(4,691)
PSCH	6281	Cherokee County Schools	-	-	-	2,667	2,667	-	-	-	-	-	-	3,471	3,471
PSCH	6291	Clarke County Schools	(90,694)	461	1,836	-	2,297	-	8,333	-	16,109	24,442	(6,794)	(14,227)	(21,021)



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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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	6311	Clayton County Schools	(25,005)	127	506	3,504	4,137	-	2,297	-	2,297	(1,874)	1,142	(732)	
PSCH	6331	Cobb County Schools	(9,255)	47	187	-	234	-	850	-	3,789	4,639	(692)	(3,007)	(3,699)
PSCH	6341	Coffee County Schools	(12,476)	63	253	-	316	-	1,146	-	1,053	2,199	(935)	(3,143)	(4,078)
PSCH	6351	Colquitt County Schools	(30,623)	156	620	-	776	-	2,814	-	2,449	5,263	(2,294)	(2,540)	(4,834)
PSCH	6361	Columbia County Schools	(34,415)	175	697	-	872	-	3,162	-	2,241	5,403	(2,579)	(2,657)	(5,236)
PSCH	6371	Cook County Schools	(8,605)	44	174	-	218	-	791	-	4,432	5,223	(645)	(2,955)	(3,600)
PSCH	6381	Coweta County Schools	(28,197)	143	571	-	714	-	2,591	-	5,112	7,703	(2,112)	(3,942)	(6,054)
PSCH	6401	Crisp County Schools	(24,179)	123	490	1,199	1,812	-	2,222	-	337	2,559	(1,811)	1,278	(533)
PSCH	6431	Decatur County Schools	(11,854)	60	240	62	362	-	1,089	-	347	1,436	(889)	1,574	685
PSCH	6441	Dekalb County Schools	(192,464)	978	3,897	3,120	7,995	-	17,684	-	508	18,192	(14,417)	(7,047)	(21,464)
PSCH	6451	Dodge County Schools	(35,744)	182	724	-	906	-	3,284	-	2,350	5,634	(2,678)	(2,342)	(5,020)
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	(6,948)	35	141	-	176	-	638	-	345	983	(521)	(345)	(866)
PSCH	6471	Dougherty County Schools	(24,179)	123	490	-	613	-	2,222	-	4,830	7,052	(1,812)	(5,097)	(6,909)
PSCH	6481	Douglas County Schools	(44,663)	227	904	-	1,131	-	4,104	-	2,316	6,420	(3,345)	(2,473)	(5,818)
PSCH	6511	Effingham County Schools	(31,065)	158	629	-	787	-	2,854	-	1,978	4,832	(2,328)	(2,274)	(4,602)
PSCH	6561	Fayette County Schools	(30,157)	153	611	-	764	-	2,771	-	1,741	4,552	(2,259)	(2,299)	(4,558)
PSCH	6571	Floyd County Schools	(52,586)	267	1,065	2,888	4,220	-	4,832	-	17,443	22,275	(3,939)	(7,824)	(11,763)
PSCH	6581	Forsyth County Schools	(16,248)	83	329	122	534	-	1,493	-	1,238	2,731	(1,218)	(2,125)	(3,343)
PSCH	6591	Franklin County Schools	(6,673)	34	135	-	169	-	613	-	1,128	1,741	(501)	(1,842)	(2,343)
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	(27,816)	141	563	3,011	3,715	-	2,556	-	741	3,297	(2,083)	(243)	(2,326)
PSCH	6611	Gilmer County Schools	(27,459)	140	556	-	696	-	2,523	-	1,633	4,156	(2,058)	(1,798)	(3,856)
PSCH	6631	Glynn County Schools	(62,022)	315	1,256	-	1,571	-	5,699	-	5,546	11,245	(4,646)	(4,970)	(9,616)
PSCH	6641	Gordon County Schools	(13,728)	70	278	-	348	-	1,261	-	1,406	2,667	(1,027)	(1,308)	(2,335)
PSCH	6651	Grady County Schools	(33,106)	168	670	-	838	-	3,042	-	2,366	5,408	(2,480)	(4,097)	(6,577)
PSCH	6661	Greene County Schools	(16,926)	86	343	260	689	-	1,555	-	3,698	5,253	(1,268)	(2,151)	(3,419)
PSCH	6671	Gwinnett County Schools	(59,833)	304	1,211	1,196	2,711	-	5,498	-	978	6,476	(4,481)	160	(4,321)
PSCH	6731	Hart County Schools	(10,615)	54	215	10	279	-	975	-	149	1,124	(796)	(328)	(1,124)
PSCH	6751	Henry County Schools	(43,549)	221	882	-	1,103	-	4,001	-	4,473	8,474	(3,263)	(3,858)	(7,121)
PSCH	6761	Houston County Schools	(73,086)	371	1,480	8,032	9,883	-	6,715	-	-	6,715	(5,475)	4,037	(1,438)
PSCH	6771	Irwin County Schools	(13,822)	70	280	192	542	-	1,270	-	2,143	3,413	(1,036)	1,124	88
PSCH	6781	Jackson County Schools	(12,651)	64	256	-	320	-	1,162	-	778	1,940	(947)	(766)	(1,713)
PSCH	6831	Johnson County Schools	(1,419)	7	29	7,378	7,414	-	130	-	52	182	(106)	4,656	4,550
PSCH	6851	Lamar County Schools	(13,612)	69	276	41	386	-	1,251	-	1,175	2,426	(1,020)	(805)	(1,825)
PSCH	6871	Laurens County Schools	(10,949)	56	222	-	278	-	1,006	-	1,662	2,668	(821)	(2,925)	(3,746)
PSCH	6881	Lee County Schools	(4,516)	23	91	-	114	-	415	-	327	742	(339)	(322)	(661)
PSCH	6941	Macon County Schools	(7,915)	40	160	-	200	-	727	-	421	1,148	(593)	(499)	(1,092)
PSCH	6951	Madison County Schools	(14,458)	73	293	78	444	-	1,328	-	599	1,927	(1,084)	790	(294)
PSCH	6971	McDuffie County Schools	(36,726)	187	744	1,708	2,639	-	3,374	-	1,151	4,525	(2,752)	1,228	(1,524)
PSCH	6991	Meriwether County Schools	(25,406)	129	514	1,356	1,999	-	2,334	-	2,138	4,472	(1,903)	3	(1,900)
PSCH	7021	Monroe County Schools	(18,532)	94	375	-	469	-	1,703	-	1,272	2,975	(1,387)	(4,583)	(5,970)
PSCH	7061	Muscooke County Schools	(19,785)	101	401	2,291	2,793	-	1,818	-	-	1,818	(1,484)	1,344	(140)
PSCH	7071	Newton County Schools	(26,345)	134	533	-	667	-	2,421	-	1,785	4,206	(1,973)	(1,777)	(3,750)
PSCH	7091	Oglethorpe County Schools	-	-	-	511	511	-	-	-	-	-	-	130	130
PSCH	7101	Paulding County Schools	-	-	-	3,237	3,237	-	-	-	-	-	1	4,485	4,486
PSCH	7121	Pickens County Schools	(3,108)	16	63	-	79	-	286	-	168	454	(234)	(173)	(407)
PSCH	7141	Pike County Schools	(9,478)	48	192	-	240	-	871	-	2,060	2,931	(710)	(1,872)	(2,582)
PSCH	7151	Polk County Schools	(39,955)	203	809	-	1,012	-	3,671	-	7,177	10,848	(2,992)	(5,960)	(8,952)
PSCH	7171	Putnam County Schools	-	-	-	232	232	-	-	-	-	-	-	1,059	1,059
PSCH	7191	Rabun County Schools	(14,763)	75	299	-	374	-	1,366	-	2,257	3,613	(1,106)	(1,760)	(2,866)
PSCH	7211	Richmond County Schools	(38,711)	197	784	-	981	-	3,557	-	2,906	6,463	(2,902)	(4,862)	(7,764)
PSCH	7221	Rockdale County Schools	(49,509)	252	1,002	1,636	2,890	-	4,549	-	1,040	5,589	(3,709)	(1,039)	(4,748)
PSCH	7261	Spalding County Schools	(28,658)	146	580	-	726	-	2,633	-	1,541	4,174	(2,148)	(1,627)	(3,775)



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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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	7271	Stephens County Schools	(3,583)	18	73	1,555	1,646	-	329	-	105	434	(269)	393	124
PSCH	7291	Sumter County Schools	-	-	-	1,535	1,535	-	-	-	-	-	-	2,935	2,935
PSCH	7321	Tattnall County Schools	(9,280)	47	188	-	235	-	853	-	2,478	3,331	(695)	(1,755)	(2,450)
PSCH	7341	Telfair County Schools	(2,853)	14	58	163	235	-	262	-	1,470	1,732	(213)	(358)	(571)
PSCH	7351	Terrell County Schools	(16,171)	82	327	-	409	-	1,486	-	860	2,346	(1,210)	(822)	(2,032)
PSCH	7371	Tift County Schools	(13,027)	66	264	-	330	-	1,197	-	895	2,092	(974)	(1,297)	(2,271)
PSCH	7401	Treutlen County Schools	(9,232)	47	187	-	234	-	848	-	561	1,409	(691)	(1,024)	(1,715)
PSCH	7441	Union County Schools	-	-	-	793	793	-	-	-	-	-	-	1,415	1,415
PSCH	7451	Upson County Schools	(17,809)	91	361	2,866	3,318	-	1,636	-	231	1,867	(1,337)	1,212	(125)
PSCH	7481	Ware County Schools	(24,697)	126	500	845	1,471	-	2,269	-	-	2,269	(1,851)	396	(1,455)
PSCH	7501	Washington County Board of Education	(89,430)	454	1,811	-	2,285	-	8,217	-	7,288	15,505	(6,699)	(10,635)	(17,334)
PSCH	7511	Wayne County Schools	(10,635)	54	215	706	975	-	977	-	699	1,676	(797)	963	166
PSCH	7541	White County Board of Education	-	-	-	285	285	-	-	-	111	111	-	30	30
PSCH	7571	Wilkes County Schools	(7,804)	40	158	-	198	-	717	-	4,020	4,737	(585)	(2,680)	(3,265)
PSCH	7581	Wilkinson County Schools	(44,612)	227	903	-	1,130	-	4,099	-	4,552	8,651	(3,341)	(4,993)	(8,334)
PSCH	7611	Atlanta City Schools	(68,110)	346	1,379	-	1,725	-	6,258	-	8,077	14,335	(5,101)	(2,549)	(7,650)
PSCH	7641	City of Buford Schools (Gwinnett)	(19,604)	100	397	-	497	-	1,801	-	1,435	3,236	(1,469)	(1,511)	(2,980)
PSCH	7721	City of Dalton Schools (Whitfield)	-	-	-	2,503	2,503	-	-	-	-	-	-	3,049	3,049
PSCH	7741	City of Dublin Schools (Laurens)	(14,070)	72	285	-	357	-	1,293	-	7,248	8,541	(1,054)	(4,832)	(5,886)
PSCH	7851	City of Rome Schools (Floyd)	(13,443)	68	272	-	340	-	1,235	-	3,351	4,586	(1,005)	(2,165)	(3,170)
PSCH	7861	City of Social Circle Schools (Walton)	(10,920)	55	221	-	276	-	1,003	-	5,625	6,628	(818)	(3,750)	(4,568)
PSCH	7891	City of Thomasville Schools (Thomas)	(10,892)	55	221	5,752	6,028	-	1,001	-	568	1,569	(815)	(1,427)	(2,242)
PSCH	7921	City of Valdosta Schools (Lowndes)	(63,303)	322	1,282	-	1,604	-	5,816	-	10,640	16,456	(4,743)	(9,454)	(14,197)
PSCH	968-0968	GA Military College	(39,381)	200	797	656	1,653	-	3,618	-	4,403	8,021	(2,951)	(4,925)	(7,876)
RESA	8504	NORTHWEST GEORGIA RESA	(25,619)	130	519	2,495	3,144	-	2,354	-	603	2,957	(1,919)	92	(1,827)
RESA	8564	Metro RESA	(20,345)	103	412	2,548	3,063	-	1,869	-	824	2,693	(1,524)	2,868	1,344
RESA	8584	NORTH EAST GEORGIA RESA	-	-	-	2,734	2,734	-	-	-	-	-	-	3,429	3,429
RESA	8804	FIRST DISTRICT RESA	(23,594)	120	478	-	598	-	2,168	-	4,480	6,648	(1,766)	(6,436)	(8,202)
STAT	402	Ga. Dept. of Agriculture	(2,124,826)	10,798	43,020	-	53,818	-	195,233	-	20,998	216,231	(159,162)	6,831	(152,331)
STAT	403	Ga. Dept. of Admin. Services	(1,688,568)	8,581	34,188	64,628	107,397	-	155,149	-	5,467	160,616	(126,485)	21,828	(104,657)
STAT	404	Ga. Dept. of Audits	(1,907,270)	9,693	38,616	72,034	120,343	-	175,244	-	-	175,244	(142,869)	72,544	(70,325)
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(5,259,672)	26,729	106,490	-	133,219	-	483,269	-	32,931	516,200	(393,983)	(76,219)	(470,202)
STAT	406	GA Dept of Banking & Finance	(763,432)	3,880	15,457	-	19,337	-	70,146	-	34,911	105,057	(57,187)	(22,545)	(79,732)
STAT	407	State Accounting Office	(1,063,640)	5,405	21,535	-	26,940	-	97,729	-	11,834	109,563	(79,672)	(28,729)	(108,401)
STAT	408	Office of Comm. of Insurance	(1,453,271)	7,385	29,424	21,695	58,504	-	133,529	-	-	133,529	(108,861)	4,532	(104,329)
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	(1,124,443)	5,714	22,766	8,725	37,205	-	103,316	-	699	104,015	(84,227)	1,068	(83,159)
STAT	410	STATE PROPERTIES COMMISSION	(92,241)	469	1,868	1,447	3,784	-	8,475	-	675	9,150	(6,911)	(327)	(7,238)
STAT	411	Ga. Dept. of Defense	(1,533,446)	7,793	31,047	4,777	43,617	-	140,896	-	5,190	146,086	(114,866)	(12,142)	(127,008)
STAT	414	Ga. Dept. of Education	(2,158,365)	10,969	43,699	140,748	195,416	-	198,315	-	-	198,315	(161,675)	170,041	8,366
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(1,160,609)	5,898	23,498	-	29,396	-	106,639	-	63,049	169,688	(86,937)	(39,384)	(126,321)
STAT	416	Ga. Employees Retirement Sys.	(569,113)	2,892	11,523	-	14,415	-	52,291	-	5,863	58,154	(42,631)	(9,026)	(51,657)
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(5,457,492)	27,735	110,495	-	138,230	-	501,445	-	12,652	514,097	(408,803)	(19,103)	(427,906)
STAT	419	Ga. Dept of Community Health	(4,982,837)	25,323	100,885	25,870	152,078	-	457,833	-	-	457,833	(373,249)	(15,809)	(389,058)
STAT	420	Georgia Forestry Commission	(2,587,286)	13,148	52,383	-	65,531	-	237,725	-	52,952	290,677	(193,806)	(45,393)	(239,199)
STAT	422	Office of Planning and Budget	(1,309,547)	6,655	26,514	31,470	64,639	-	120,324	-	1,260	121,584	(98,095)	48,958	(49,137)
STAT	427	GA. DEPT. OF HUMAN SERVICES	(16,442,400)	83,560	332,901	-	416,461	-	1,510,760	-	141,264	1,652,024	(1,231,647)	(195,520)	(1,427,167)
STAT	428	Ga. Dept. of Community Affairs	(1,481,793)	7,530	30,001	156,375	193,906	-	136,150	-	-	136,150	(110,996)	159,609	48,613
STAT	429	Department of Economic Development	(1,229,638)	6,249	24,896	32,530	63,675	-	112,981	-	-	16,232	(129,213)	(92,109)	(97,017)
STAT	430	Admin. Office of the Courts	(675,319)	3,432	13,673	-	17,105	-	62,050	-	10,138	72,188	(50,585)	(15,117)	(65,702)
STAT	432	Ga. Court of Appeals	(1,091,145)	5,545	22,092	-	27,637	-	100,257	-	11,990	112,247	(81,733)	(28,495)	(110,228)



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
STAT	436	Superior Courts of Georgia	(1,302,809)	6,621	26,377	10,415	43,413	-	119,705	-	7,933	127,638	(97,589)	9,170	(88,419)
STAT	438	Supreme Court	(887,755)	4,512	17,974	-	22,486	-	81,569	-	27,436	109,005	(66,499)	(35,608)	(102,107)
STAT	440	Ga. Dept. of Labor	(5,866,820)	29,815	118,783	397,069	545,667	-	539,055	-	-	539,055	(439,466)	378,199	(61,267)
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	(12,469,951)	63,372	252,473	281,653	597,498	-	1,145,763	-	-	1,145,763	(934,085)	206,311	(727,774)
STAT	442	Georgia Department of Law	(2,065,963)	10,499	41,829	12,079	64,407	-	189,825	-	40,444	230,269	(154,754)	(38,699)	(193,453)
STAT	444	General Assembly of Georgia	(1,239,735)	6,300	25,100	9,639	41,039	-	113,909	-	-	113,909	(92,864)	10,934	(81,930)
STAT	461	Dept. of Juvenile Justice	(9,152,280)	46,512	185,302	310,689	542,503	-	840,929	-	-	840,929	(685,569)	550,608	(134,961)
STAT	462	Ga. Dept. of Natural Resources	(11,732,222)	59,623	237,536	-	297,159	-	1,077,979	-	108,582	1,186,561	(878,823)	(142,662)	(1,021,485)
STAT	465	State Board Pardons & Paroles	(1,654,424)	8,408	33,496	-	41,904	-	152,012	-	64,208	216,220	(123,927)	437,342	313,415
STAT	466	Ga. Dept. of Public Safety	(11,922,144)	60,588	241,382	14,006	315,976	-	1,095,430	-	172,836	1,268,266	(893,048)	(489,727)	(1,382,775)
STAT	467	Ga. Dept. of Corrections	(31,053,215)	157,813	628,726	509,682	1,296,221	-	2,853,233	-	-	2,853,233	(2,326,113)	1,766,672	(559,441)
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(1,872,119)	9,514	37,904	-	47,418	-	172,014	-	137,031	309,045	(140,236)	(159,628)	(299,864)
STAT	470	Ga. Public Service Commission	(890,450)	4,525	18,028	-	22,553	-	81,816	-	12,021	93,837	(66,700)	(21,839)	(88,539)
STAT	471	Ga. Bureau of Investigation	(6,595,265)	33,517	133,531	-	167,048	-	605,986	-	258,072	864,058	(494,030)	(334,968)	(828,998)
STAT	474	Department of Revenue	(5,100,716)	25,922	103,272	-	129,194	-	468,664	-	38,370	507,034	(382,077)	(30,478)	(412,555)
STAT	475	GA. DEPT. OF DRIVER SERVICES	(1,902,304)	9,667	38,515	3,128	51,310	-	174,787	-	-	174,787	(142,496)	24,591	(117,905)
STAT	476	Ga. Student Finance Commission	(357,805)	1,818	7,244	-	9,062	-	32,876	-	41,604	74,480	(26,801)	(32,262)	(59,063)
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(9,999,806)	50,819	202,461	-	253,280	-	918,802	-	134,149	1,052,951	(749,053)	(2,207,575)	(2,956,628)
STAT	478	Secretary of State	(734,592)	3,733	14,873	1,595	20,201	-	67,496	-	2,729	70,225	(55,024)	9,506	(45,518)
STAT	480	SOIL AND WATER COMMISSION	-	-	-	28,820	28,820	-	-	-	-	-	-	51,021	51,021
STAT	482	Ga. Teachers Retirement Sys.	(2,657,949)	13,508	53,814	-	67,322	-	244,218	-	124,581	368,799	(199,099)	(101,951)	(301,050)
STAT	484	Ga. Dept. of Transportation	(25,196,584)	128,048	510,142	17,693	655,883	-	2,315,111	-	894,985	3,210,096	(1,887,393)	(470,845)	(2,358,238)
STAT	488	Ga. Dept. of Veterans Service	(522,442)	2,655	10,578	9,347	22,580	-	48,003	-	-	48,003	(39,134)	13,215	(25,919)
STAT	489	Subsequent Injury Trust Fund	(126,342)	642	2,558	921	4,121	-	11,609	-	3,725	15,334	(9,464)	(56)	(9,520)
STAT	490	State Board of Workers Comp	(1,166,731)	5,929	23,622	4,432	33,983	-	107,202	-	37,958	145,160	(87,395)	(11,765)	(99,160)
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(4,392,644)	22,323	88,936	26,086	137,345	-	403,605	-	-	403,605	(329,039)	26,211	(302,828)
STAT	900	Georgia Building Authority	(780,248)	3,965	15,797	6,473	26,235	-	71,691	-	-	71,691	(58,446)	14,630	(43,816)
STAT	921	Ga. Correctional Industries	(871,657)	4,430	17,648	-	22,078	-	80,090	-	48,650	128,740	(65,293)	(24,061)	(89,354)
STAT	922	George L. Smith II - GWCCA	(1,465,975)	7,450	29,681	47,744	84,875	-	134,697	-	58,332	193,029	(109,811)	49,955	(59,856)
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	(558,141)	2,836	11,300	10,191	24,327	-	51,283	-	26,788	78,071	(41,808)	4,591	(37,217)
STAT	977	Georgia Public Broadcasting	(551,836)	2,804	11,173	12,347	26,324	-	50,704	-	13,209	63,913	(41,335)	6,537	(34,798)
STAT	980	GTA Georgia Technology Authority	(2,072,673)	10,533	41,964	-	52,497	-	190,441	-	48,858	239,299	(155,257)	(31,137)	(186,394)
STAT	996	THE ATL	(16,259)	83	329	-	412	-	1,494	-	8,375	9,869	(1,218)	(5,584)	(6,802)
TAXS	75-001	Appling County Tax Officials	(17,257)	88	349	-	437	-	1,586	-	1,110	2,696	(1,292)	(1,408)	(2,700)
TAXS	75-003	Bacon County Tax Officials	(18,843)	96	382	-	478	-	1,731	-	1,017	2,748	(1,411)	(1,082)	(2,493)
TAXS	75-004	Baker County Tax Officials	(10,963)	56	222	-	278	-	1,007	-	666	1,673	(822)	(719)	(1,541)
TAXS	75-005	Baldwin County Tax Officials	(85,811)	436	1,737	-	2,173	-	7,884	-	5,119	13,003	(6,428)	(4,844)	(11,272)
TAXS	75-007	Barrow County Tax Officials	(22,661)	115	459	-	574	-	2,082	-	3,958	6,040	(1,698)	(3,590)	(6,288)
TAXS	75-008	Bartow County Tax Officials	(130,620)	664	2,645	-	3,309	-	12,002	-	3,264	15,266	(9,785)	(4,766)	(14,551)
TAXS	75-009	Ben Hill County Tax Officials	-	-	-	1,180	1,180	-	-	-	-	-	-	2,938	2,938
TAXS	75-010	Berrien County Tax Officials	(29,357)	149	594	-	743	-	2,697	-	3,341	6,038	(2,198)	(2,694)	(4,892)
TAXS	75-011	Bibb County Tax Officials	(151,053)	768	3,058	-	3,826	-	13,879	-	4,822	18,701	(11,315)	(3,439)	(14,754)
TAXS	75-012	Bleckley County Tax Officials	(15,824)	80	320	-	400	-	1,454	-	974	2,428	(1,185)	(1,056)	(2,241)
TAXS	75-013	Brantley County Tax Officials	(18,982)	96	384	25	505	-	1,744	-	337	2,081	(1,422)	(646)	(1,968)
TAXS	75-014	Brooks County Tax Officials	(20,164)	102	408	579	1,089	-	1,853	-	960	2,813	(1,510)	471	(1,039)
TAXS	75-015	Bryan County Tax Officials	(62,782)	319	1,271	2,904	4,494	-	5,769	-	2,036	7,805	(4,700)	(3,173)	(7,873)
TAXS	75-016	Bulloch County Tax Officials	(30,762)	156	623	-	779	-	2,826	-	2,268	5,094	(2,305)	(2,294)	(4,599)
TAXS	75-017	Burke County Tax Officials	(23,308)	118	472	-	590	-	2,142	-	2,075	4,217	(1,746)	(1,918)	(3,664)
TAXS	75-018	Butts County Tax Officials	(15,954)	81	323	3,270	3,674	-	1,847	-	381	1,847	(1,195)	1,345	150
TAXS	75-019	Calhoun County Tax Officials	(12,510)	64	253	-	317	-	1,149	-	723	1,872	(939)	(723)	(1,662)



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
TAXS	75-020	Camden County Tax Officials	(66,899)	340	1,354	34	1,728	-	6,147	-	2,657	8,804	(5,011)	(532)	(5,543)
TAXS	75-021	Candler County Tax Officials	(26,693)	136	540	1,748	2,424	-	2,453	-	474	2,927	(1,999)	388	(1,611)
TAXS	75-022	Carroll County Tax Officials	(67,612)	344	1,369	-	1,713	-	6,212	-	1,936	8,148	(5,065)	(1,598)	(6,663)
TAXS	75-023	Catoosa County Tax Officials	(18,736)	95	379	2,655	3,129	-	1,722	-	1,144	2,866	(1,403)	6,640	5,237
TAXS	75-024	Charlton County Tax Officials	(37,896)	193	767	-	960	-	3,482	-	3,498	6,980	(2,837)	(3,157)	(5,994)
TAXS	75-025	Chatham County Tax Officials	(143,286)	728	2,901	-	3,629	-	13,165	-	11,578	24,743	(10,736)	(12,095)	(22,831)
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	-	-	-	1,354	1,354	-	-	-	-	-	-	3,163	3,163
TAXS	75-029	Clarke County Tax Officials	(131,686)	669	2,666	522	3,857	-	12,100	-	5,830	17,930	(9,862)	143	(9,719)
TAXS	75-031	Clayton County Tax Officials	(64,716)	329	1,310	8,937	10,576	-	5,946	-	-	5,946	(4,847)	5,738	891
TAXS	75-032	Clinch County Tax Officials	(25,350)	129	513	-	642	-	2,329	-	1,758	4,087	(1,898)	(1,939)	(3,837)
TAXS	75-033	Cobb County Tax Officials	(409,636)	2,082	8,294	7,317	17,693	-	37,638	-	-	37,638	(30,685)	9,782	(20,903)
TAXS	75-034	Coffee County Tax Officials	(31,650)	161	641	-	802	-	2,908	-	2,461	5,369	(2,373)	(1,616)	(3,989)
TAXS	75-035	Colquitt County Tax Officials	(47,143)	240	954	-	1,194	-	4,332	-	4,450	8,782	(3,532)	(3,768)	(7,300)
TAXS	75-036	Columbia County Tax Officials	(120,020)	610	2,430	1,537	4,577	-	11,028	-	1,692	12,720	(8,990)	(2,055)	(11,045)
TAXS	75-037	Cook County Tax Officials	(11,984)	61	243	759	1,063	-	1,101	-	156	1,257	(899)	1,792	893
TAXS	75-038	Coweta County Tax Officials	(120,792)	614	2,446	-	3,060	-	11,099	-	8,645	19,744	(9,047)	(5,772)	(14,819)
TAXS	75-039	Crawford County Tax Officials	-	-	-	1,024	1,024	-	-	-	-	-	-	2,566	2,566
TAXS	75-040	Crisp County Tax Officials	-	-	-	1,287	1,287	-	-	-	-	-	-	3,228	3,228
TAXS	75-041	Dade County Tax Officials	(28,774)	146	583	-	729	-	2,644	-	1,695	4,339	(2,155)	(1,813)	(3,968)
TAXS	75-042	Dawson County Tax Officials	-	-	-	3,940	3,940	-	-	-	-	-	-	5,597	5,597
TAXS	75-043	Decatur County Tax Officials	(21,889)	111	443	1,163	1,717	-	2,011	-	1,292	3,303	(1,640)	2,149	509
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	(370,097)	1,881	7,493	7,700	17,074	-	34,005	-	-	34,005	(27,722)	19,410	(8,312)
TAXS	75-045	Dodge County Tax Officials	(21,878)	111	443	-	554	-	2,010	-	1,410	3,420	(1,639)	(1,449)	(3,088)
TAXS	75-046	Dooly County Tax Officials	(15,843)	81	321	-	402	-	1,456	-	977	2,433	(1,187)	(1,087)	(2,274)
TAXS	75-047	Dougherty County Tax Officials	(102,878)	523	2,083	2,906	5,512	-	9,453	-	2,096	11,549	(7,706)	1,565	(6,141)
TAXS	75-048	Douglas County Tax Officials	(26,365)	134	534	3,414	4,082	-	2,422	-	1,547	3,969	(1,976)	7,215	5,239
TAXS	75-049	Early County Tax Officials	-	-	-	854	854	-	-	-	-	-	-	2,970	2,970
TAXS	75-050	Echols County Tax Officials	(10,459)	53	212	-	265	-	961	-	782	1,743	(783)	(911)	(1,694)
TAXS	75-051	Effingham County Tax Officials	(20,687)	105	419	805	1,329	-	1,901	-	334	2,235	(1,549)	(215)	(1,764)
TAXS	75-052	Elbert County Tax Officials	(26,716)	136	541	-	677	-	2,455	-	788	3,243	(2,001)	(1,203)	(3,204)
TAXS	75-053	Emanuel County Tax Officials	(16,293)	83	330	-	413	-	1,497	-	947	2,444	(1,220)	(921)	(2,141)
TAXS	75-054	Evans County Tax Officials	(7,162)	36	145	-	181	-	658	-	159	817	(535)	1,867	1,332
TAXS	75-055	Fannin County Tax Officials	(24,363)	124	493	-	617	-	2,239	-	1,745	3,984	(1,824)	(1,744)	(3,568)
TAXS	75-056	Fayette County Tax Officials	(50,471)	256	1,022	4,187	5,465	-	4,637	-	-	4,637	(3,780)	5,290	1,510
TAXS	75-057	Floyd County Tax Officials	(46,701)	237	946	-	1,183	-	4,291	-	2,682	6,973	(3,498)	(969)	(4,467)
TAXS	75-058	Forsyth County Tax Officials	(238,744)	1,213	4,834	-	6,047	-	21,936	-	12,649	34,585	(17,883)	(10,532)	(28,415)
TAXS	75-059	Franklin County Tax Officials	(25,090)	128	508	-	636	-	2,305	-	1,569	3,874	(1,881)	(1,726)	(3,607)
TAXS	75-060	Fulton County Tax Officials	(895,211)	4,549	18,125	-	22,674	-	82,254	-	17,487	99,741	(67,056)	(14,163)	(81,219)
TAXS	75-062	Glascok County Tax Officials	(10,081)	51	204	-	255	-	926	-	704	1,630	(755)	(974)	(1,729)
TAXS	75-063	Glynn County Tax Officials	(80,941)	411	1,639	4,167	6,217	-	7,437	-	-	7,437	(6,083)	5,976	(87)
TAXS	75-064	Gordon County Tax Officials	(77,164)	392	1,562	1,210	3,164	-	7,090	-	4,055	11,145	(5,780)	(698)	(6,478)
TAXS	75-065	Grady County Tax Officials	(7,030)	36	142	1,182	1,360	-	646	-	389	1,035	(526)	2,743	2,217
TAXS	75-066	Greene County Tax Officials	(17,285)	88	350	-	438	-	1,588	-	1,127	2,715	(1,294)	(1,318)	(2,612)
TAXS	75-067	Gwinnett County Tax Officials	(277,684)	1,411	5,622	-	7,033	-	25,514	-	6,595	32,109	(20,801)	(3,763)	(24,564)
TAXS	75-068	Habersham County Tax Officials	(33,171)	169	672	-	841	-	3,048	-	2,355	5,403	(2,486)	(1,568)	(4,054)
TAXS	75-069	Hall County Tax Officials	(41,301)	210	836	3,203	4,249	-	3,795	-	1,116	4,911	(3,094)	2,666	(428)
TAXS	75-070	Hancock County Tax Officials	(18,318)	93	371	226	690	-	1,683	-	869	2,552	(1,373)	433	(940)
TAXS	75-071	Haralson County Tax Officials	(14,339)	73	290	1,181	1,544	-	1,317	-	680	1,997	(1,075)	3,438	2,363
TAXS	75-072	Harris County Tax Officials	(7,194)	37	146	-	183	-	661	-	486	1,147	(540)	(607)	(1,047)
TAXS	75-073	Hart County Tax Officials	(17,950)	91	363	-	454	-	1,649	-	1,240	2,889	(1,345)	(1,532)	(2,877)
TAXS	75-074	Heard County Tax Officials	(11,373)	58	230	594	882	-	1,045	-	518	1,563	(853)	1,247	394
TAXS	75-075	Henry County Tax Officials	(169,730)	863	3,436	849	5,148	-	15,595	-	14	15,609	(12,715)	1,537	(11,178)



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
TAXS	75-076	Houston County Tax Officials	(100,274)	510	2,030	3,578	6,118	-	9,213	-	876	10,089	(7,513)	405	(7,108)
TAXS	75-077	Irwin County Tax Officials	(11,941)	61	242	-	303	-	1,097	-	673	1,770	(895)	(799)	(1,694)
TAXS	75-078	Jackson County Tax Officials	(41,846)	213	847	-	1,060	-	3,845	-	3,445	7,290	(3,135)	(3,405)	(6,540)
TAXS	75-079	Jasper County Tax Officials	-	-	-	914	914	-	-	-	-	-	-	1,785	1,785
TAXS	75-080	Jeff Davis County Tax Officials	(19,169)	97	388	-	485	-	1,761	-	904	2,665	(1,436)	(27)	(1,463)
TAXS	75-081	Jefferson County Tax Officials	(7,915)	40	160	-	200	-	727	-	530	1,257	(593)	(527)	(1,120)
TAXS	75-082	Jenkins County Tax Officials	(11,373)	58	230	-	288	-	1,045	-	1,816	2,861	(853)	(1,472)	(2,325)
TAXS	75-084	Jones County Tax Officials	(45,019)	229	911	-	1,140	-	4,136	-	3,379	7,515	(3,371)	(3,256)	(6,627)
TAXS	75-085	Lamar County Tax Officials	(29,560)	150	598	-	748	-	2,716	-	1,733	4,449	(2,212)	(1,794)	(4,006)
TAXS	75-086	Lanier County Tax Officials	(22,927)	117	464	-	581	-	2,107	-	1,394	3,501	(1,718)	(1,559)	(3,277)
TAXS	75-087	Laurens County Tax Officials	(57,138)	290	1,157	-	1,447	-	5,250	-	3,464	8,714	(4,280)	(2,868)	(7,148)
TAXS	75-088	Lee County Tax Officials	(14,690)	75	297	-	372	-	1,350	-	917	2,267	(1,100)	(1,002)	(2,102)
TAXS	75-089	Liberty County Tax Officials	(65,596)	333	1,328	-	1,661	-	6,027	-	6,278	12,305	(4,913)	(5,977)	(10,890)
TAXS	75-090	Lincoln County Tax Officials	(7,281)	37	147	-	184	-	669	-	470	1,139	(545)	(410)	(955)
TAXS	75-091	Long County Tax Officials	(6,730)	34	136	-	170	-	618	-	501	1,119	(504)	(478)	(982)
TAXS	75-092	Lowndes County Tax Officials	(80,277)	408	1,625	3,560	5,593	-	7,376	-	179	7,555	(6,013)	3,883	(2,130)
TAXS	75-093	Lumpkin County Tax Officials	(19,649)	100	398	6,014	6,512	-	1,805	-	191	1,996	(1,472)	3,016	1,544
TAXS	75-094	Macon County Tax Officials	(21,965)	112	445	515	1,072	-	2,018	-	-	2,018	(1,646)	(260)	(1,906)
TAXS	75-096	Marion County Tax Officials	(12,510)	64	253	-	317	-	1,149	-	782	1,931	(939)	(854)	(1,793)
TAXS	75-097	Mcduffie County Tax Officials	(20,642)	105	418	1,513	2,036	-	1,897	-	-	1,897	(1,546)	4,169	2,623
TAXS	75-098	Mcintosh County Tax Officials	(24,100)	122	488	2,107	2,717	-	2,214	-	373	2,587	(1,805)	495	(1,310)
TAXS	75-099	Meriwether County Tax Officials	(20,515)	104	415	-	519	-	1,885	-	1,266	3,151	(1,537)	(1,241)	(2,778)
TAXS	75-100	Miller County Tax Officials	(12,510)	64	253	-	317	-	1,149	-	780	1,929	(939)	(768)	(1,707)
TAXS	75-101	Mitchell County Tax Officials	(15,614)	79	316	-	395	-	1,435	-	1,225	2,660	(1,168)	(1,114)	(2,282)
TAXS	75-102	Monroe County Tax Officials	(29,427)	150	596	-	746	-	2,704	-	1,504	4,208	(2,205)	(1,797)	(4,002)
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(16,287)	83	330	-	413	-	1,497	-	950	2,447	(1,220)	(881)	(2,101)
TAXS	75-104	Morgan County Tax Officials	(20,571)	105	416	1,723	2,244	-	1,890	-	-	1,890	(1,542)	1,196	(346)
TAXS	75-105	Murray County Tax Officials	(20,450)	104	414	2,620	3,138	-	1,879	-	1,179	3,058	(1,533)	5,842	4,309
TAXS	75-106	Muscogee County Tax Officials	(126,133)	641	2,554	2,591	5,786	-	11,589	-	7,583	19,172	(9,449)	(286)	(9,735)
TAXS	75-107	Newton County Tax Officials	(99,494)	506	2,014	1,292	3,812	-	9,142	-	938	10,080	(7,452)	2,315	(5,137)
TAXS	75-108	Oconee County Tax Officials	(28,441)	145	576	-	721	-	2,613	-	1,857	4,470	(2,131)	(493)	(2,624)
TAXS	75-110	Paulding County Tax Officials	(72,244)	367	1,463	124	1,954	-	6,638	-	1,990	8,628	(5,412)	(990)	(6,402)
TAXS	75-111	Peach County Tax Officials	(30,957)	157	627	-	784	-	2,844	-	3,488	6,332	(2,319)	(2,837)	(5,156)
TAXS	75-112	Pickens County Tax Officials	(24,552)	125	497	424	1,046	-	2,256	-	1,252	3,508	(1,839)	1,816	(23)
TAXS	75-113	Pierce County Tax Officials	(20,062)	102	406	-	508	-	1,843	-	1,380	3,223	(1,504)	(1,400)	(2,904)
TAXS	75-114	Pike County Tax Officials	(15,928)	81	322	-	403	-	1,464	-	985	2,449	(1,192)	(1,069)	(2,261)
TAXS	75-115	Polk County Tax Officials	(45,596)	232	923	1,037	2,192	-	4,189	-	2,882	7,071	(3,416)	302	(3,114)
TAXS	75-116	Pulaski County Tax Officials	-	-	-	1,461	1,461	-	-	-	-	-	-	4,320	4,320
TAXS	75-118	Quitman County Tax Officials	-	-	-	872	872	-	-	-	-	-	-	2,173	2,173
TAXS	75-121	Richmond County Tax Officials	(144,829)	736	2,932	-	3,668	-	13,307	-	5,374	18,681	(10,848)	(3,556)	(14,404)
TAXS	75-122	Rockdale County Tax Officials	(46,365)	236	939	-	1,175	-	4,260	-	3,256	7,516	(3,474)	(1,993)	(5,467)
TAXS	75-123	Schley County Tax Officials	(12,764)	65	258	-	323	-	1,173	-	788	1,961	(955)	(849)	(1,804)
TAXS	75-124	Screven County Tax Officials	(12,741)	65	258	-	323	-	1,171	-	992	2,163	(953)	(955)	(1,908)
TAXS	75-125	Seminole County Tax Officials	(6,758)	34	137	-	171	-	621	-	262	883	(505)	(329)	(834)
TAXS	75-126	Spalding County Tax Officials	(76,403)	388	1,547	-	1,935	-	7,020	-	3,691	10,711	(5,723)	(4,051)	(9,774)
TAXS	75-127	Stephens County Tax Officials	(48,146)	245	975	-	1,220	-	4,424	-	2,787	7,211	(3,606)	(2,902)	(6,508)
TAXS	75-128	Stewart County Tax Officials	(13,078)	66	265	-	331	-	1,202	-	792	1,994	(979)	(837)	(1,816)
TAXS	75-129	Sumter County Tax Officials	(11,916)	61	241	-	302	-	1,095	-	798	1,893	(892)	(818)	(1,710)
TAXS	75-130	Talbot County Tax Officials	(14,367)	73	291	-	364	-	1,320	-	1,010	2,330	(1,075)	(860)	(1,935)
TAXS	75-132	Tattnall County Tax Officials	(27,838)	141	564	564	1,269	-	2,558	-	1,138	3,696	(2,085)	(231)	(2,316)
TAXS	75-133	Taylor County Tax Officials	(12,620)	64	256	-	320	-	1,160	-	736	1,896	(946)	(812)	(1,758)
TAXS	75-134	Telfair County Tax Officials	(7,024)	36	142	-	178	-	645	-	400	1,045	(526)	(444)	(970)



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	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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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	75-135	Terrell County Tax Officials	(10,270)	52	208	-	260	-	944	-	695	1,639	(769)	(1,654)	(2,423)
TAXS	75-136	Thomas County Tax Officials	(30,284)	154	613	1,428	2,195	-	2,783	-	-	2,783	(2,268)	2,173	(95)
TAXS	75-137	Tift County Tax Officials	(42,847)	218	868	-	1,086	-	3,937	-	2,984	6,921	(3,210)	(2,649)	(5,859)
TAXS	75-139	Towns County Tax Officials	(31,862)	162	645	-	807	-	2,928	-	1,665	4,593	(2,387)	(2,026)	(4,413)
TAXS	75-141	Troup County Tax Officials	(28,022)	142	567	1,793	2,502	-	2,575	-	1,613	4,188	(2,098)	3,208	1,110
TAXS	75-142	Turner County Tax Officials	(21,021)	107	426	-	533	-	1,931	-	1,666	3,597	(1,576)	(1,594)	(3,170)
TAXS	75-143	Twiggs County Tax Officials	(29,846)	152	604	1,425	2,181	-	2,742	-	365	3,107	(2,236)	(348)	(2,584)
TAXS	75-145	Upson County Tax Officials	(33,697)	171	682	-	853	-	3,096	-	1,510	4,606	(2,524)	(216)	(2,740)
TAXS	75-146	Walker County Tax Officials	(32,413)	165	656	-	821	-	2,978	-	1,819	4,797	(2,428)	(2,176)	(4,604)
TAXS	75-147	Walton County Tax Officials	(29,781)	151	603	3,305	4,059	-	2,736	-	257	2,993	(2,231)	2,933	702
TAXS	75-148	Ware County Tax Officials	(22,437)	114	454	1,316	1,884	-	2,062	-	-	2,062	(1,679)	1,755	76
TAXS	75-149	Warren County Tax Officials	(13,284)	68	269	-	337	-	1,221	-	982	2,203	(995)	(940)	(1,935)
TAXS	75-150	Washington County Tax Officials	(31,435)	160	636	-	796	-	2,888	-	1,441	4,329	(2,354)	(2,712)	(5,066)
TAXS	75-151	Wayne County Tax Officials	(25,975)	132	526	53	711	-	2,387	-	394	2,781	(1,944)	(706)	(2,650)
TAXS	75-152	Webster County Tax Officials	-	-	-	657	657	-	-	-	-	-	-	1,632	1,632
TAXS	75-154	White County Tax Officials	(64,609)	328	1,308	-	1,636	-	5,936	-	6,365	12,301	(4,839)	(5,182)	(10,021)
TAXS	75-155	Whitfield County Tax Officials	(114,206)	580	2,312	-	2,892	-	10,493	-	6,049	16,542	(8,554)	(6,518)	(15,072)
TAXS	75-156	Wilcox County Tax Officials	(11,373)	58	230	838	1,126	-	1,045	-	514	1,559	(854)	1,825	971
TAXS	75-157	Wilkes County Tax Officials	-	-	-	1,154	1,154	-	-	-	-	-	-	2,891	2,891
TAXS	75-158	Wilkinson County Tax Officials	(17,212)	87	348	-	435	-	1,581	-	1,059	2,640	(1,289)	(1,076)	(2,365)
TAXS	75-159	Worth County Tax Officials	(34,452)	175	698	452	1,325	-	3,166	-	2,276	5,442	(2,580)	(1,372)	(3,952)
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	(174,627)	887	3,536	14,781	19,204	-	16,045	-	-	16,045	(13,080)	24,597	11,517
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(191,084)	971	3,869	-	4,840	-	17,557	-	6,043	23,600	(14,314)	(3,053)	(17,367)
TCOL	820	Albany Technical College	(305,635)	1,553	6,188	1,383	9,124	-	28,082	-	3,884	31,966	(22,894)	11,776	(11,118)
TCOL	822	Athens Technical College	(231,573)	1,177	4,689	-	5,866	-	21,277	-	12,146	33,423	(17,348)	(6,837)	(24,185)
TCOL	823	Atlanta Technical College	(282,533)	1,436	5,720	16,918	24,074	-	25,960	-	-	25,960	(21,163)	30,737	9,574
TCOL	824	Augusta Technical College	(758,101)	3,853	15,349	22,575	41,777	-	69,656	-	-	69,656	(56,786)	16,283	(40,503)
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	(608,431)	2,584	10,294	19,947	32,825	-	46,716	-	-	46,716	(38,085)	17,699	(20,386)
TCOL	827	Chattahoochee Tech College	(540,191)	2,745	10,937	34,739	48,421	-	49,634	-	-	49,634	(40,464)	33,816	(6,648)
TCOL	828	Columbus Technical College	(253,946)	1,291	5,142	-	6,433	-	23,333	-	15,847	39,180	(19,024)	(10,039)	(29,063)
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(644,320)	3,274	13,045	32,081	48,400	-	59,201	-	-	59,201	(48,265)	24,985	(23,280)
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	(193,669)	984	3,921	36,079	40,984	-	17,795	-	-	17,795	(14,508)	23,484	8,976
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	(257,842)	1,310	5,220	14,586	21,116	-	23,691	-	-	23,691	(19,312)	21,373	2,061
TCOL	832	Gwinnett Technical College	(410,481)	2,086	8,311	19,828	30,225	-	37,716	-	1,814	39,530	(30,747)	10,340	(20,407)
TCOL	834	Lanier Technical College	(232,696)	1,183	4,711	5,114	11,008	-	21,381	-	192	21,573	(17,430)	(1,483)	(18,913)
TCOL	835	Central Georgia Technical College	(1,003,454)	5,100	20,316	-	25,416	-	92,199	-	26,347	118,546	(75,165)	(12,890)	(88,055)
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(606,141)	2,572	10,248	-	12,820	-	46,505	-	17,581	64,086	(37,915)	(11,491)	(49,406)
TCOL	838	North Ga Technical College	(185,302)	942	3,752	15,828	20,522	-	17,026	-	-	17,026	(13,881)	19,067	5,186
TCOL	841	Savannah Technical College	(248,440)	1,263	5,030	3,156	9,449	-	22,827	-	-	22,827	(18,611)	7,023	(11,588)
TCOL	842	South Ga Technical College	(418,043)	2,124	8,464	-	10,588	-	38,411	-	11,846	50,257	(31,313)	(11,075)	(42,388)
TCOL	843	Southeastern Technical College	(320,593)	1,629	6,491	-	8,120	-	29,457	-	4,067	33,524	(24,015)	(6,846)	(30,861)
TCOL	844	Ogeechee Technical College	(82,321)	418	1,667	5,457	7,542	-	7,564	-	740	8,304	(6,166)	(133)	(6,299)
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	(229,198)	1,165	4,640	10,040	15,845	-	21,059	-	1,736	22,795	(17,168)	14,396	(2,772)
UNIV	503-0503	GA Institute of Technology	(220,995)	1,123	4,474	10,111	15,708	-	20,305	-	-	20,305	(16,555)	9,708	(6,847)
UNIV	509-0509	GA State University	(223,676)	1,137	4,529	-	5,666	-	20,552	-	16,405	36,957	(16,755)	(15,833)	(32,588)
UNIV	512-0512	AUGUSTA UNIVERSITY	(678,455)	3,448	13,736	-	17,184	-	62,338	-	69,982	132,320	(50,821)	(144,757)	(195,578)
UNIV	518-0518	University of GA	(535,034)	2,719	10,833	-	13,552	-	49,160	-	-	48,655	(40,078)	(45,178)	(85,256)
UNIV	521-0521	Albany State University	(43,789)	223	887	-	1,110	-	4,023	-	3,228	7,251	(3,283)	(10,194)	(13,477)
UNIV	528-0528	Clayton College & State Univ	(11,526)	59	233	-	292	-	1,059	-	612	1,671	(864)	117	(747)
UNIV	530-0530	Columbus State University	(8,868)	45	180	3,722	3,947	-	815	-	-	815	(665)	2,909	2,244



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	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
UNIV	531-0531	University of North Georgia	(74,585)	379	1,510	-	1,889	-	6,853	-	6,415	13,268	(5,587)	(6,618)	(12,205)
UNIV	536-0536	GA College and State Univ	(92,532)	470	1,873	-	2,343	-	8,502	-	6,786	15,288	(6,931)	(12,040)	(18,971)
UNIV	539-0539	GA Southern University	(90,281)	459	1,828	1,055	3,342	-	8,295	-	6,393	14,688	(6,761)	(7,637)	(14,398)
UNIV	540-0540	Georgia Gwinnett College	(28,839)	147	584	-	731	-	2,650	-	8,695	11,345	(2,161)	(7,376)	(9,537)
UNIV	542-0542	GA Southwestern State Univ	(44,066)	224	892	-	1,116	-	4,049	-	5,636	9,685	(3,302)	(7,942)	(11,244)
UNIV	543-0543	Kennesaw State University	(78,679)	400	1,593	2,119	4,112	-	7,229	-	26,113	33,342	(5,894)	(16,384)	(22,278)
UNIV	547-0547	Middle Georgia State College	(94,387)	480	1,911	2,450	4,841	-	8,672	-	-	8,672	(7,070)	2,881	(4,189)
UNIV	551-0551	Valdosta State University	(21,210)	108	429	6,273	6,810	-	1,949	-	-	1,949	(1,587)	3,989	2,402
UNIV	554-0554	UNIVERSITY OF WEST GA	(27,015)	137	547	8,031	8,715	-	2,482	-	-	2,482	(2,023)	4,283	2,260
UNIV	557-0557	Abraham Baldwin Agric College	(56,612)	288	1,146	-	1,434	-	5,202	-	919	6,121	(4,241)	5,265	1,024
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(30,146)	153	610	-	763	-	2,770	-	1,855	4,625	(2,256)	(1,973)	(4,229)
UNIV	567-0567	South Georgia State College	(25,013)	127	506	5,904	6,537	-	2,298	-	-	2,298	(1,873)	5,184	3,311
UNIV	569-0569	Dalton College	(2,647)	13	54	590	657	-	243	-	766	1,009	(199)	(700)	(899)
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	(23,622)	120	478	-	598	-	2,170	-	7,246	9,416	(1,769)	(3,169)	(4,938)
UNIV	576-0576	Gordon College	(10,021)	51	203	-	254	-	921	-	738	1,659	(749)	(749)	(1,498)
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	(446,574)	2,269	9,042	-	11,311	-	41,032	-	39,817	80,849	(33,452)	(20,622)	(54,074)
VARS	209-0209	Agric Commodity Commission	(60,017)	305	1,215	-	1,520	-	5,514	-	4,646	10,160	(4,495)	(4,886)	(9,381)
VARS	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	(13,539)	69	274	1,593	1,936	-	1,244	-	1,761	3,005	(1,014)	(3,284)	(4,298)
VARS	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT DISTRICT ATTORNEYS STAFF SOUTHERN JUDICIAL CIRCUIT	(66,537)	338	1,347	2,212	3,897	-	6,114	-	1,102	7,216	(4,982)	241	(4,741)
VARS	237-092		-	-	-	786	786	-	-	-	-	-	-	2,317	2,317
		Total all Entities	(\$282,765,000)	\$1,437,000	\$5,725,000	\$4,984,460	\$12,146,460	\$-	\$25,981,000	\$-	\$4,984,460	\$30,965,460	(\$21,181,000)	\$-	(\$21,181,000)
		Total LRS	(\$261,645)	\$1,330	\$5,297	\$9,570	\$16,197	\$-	\$24,040	\$-	\$-	\$24,040	(\$19,599)	\$17,321	(\$2,278)
		Total JRS	(\$6,007,515)	\$30,530	\$121,630	\$208,773	\$360,933	\$-	\$551,980	\$-	\$156,303	\$708,283	(\$449,996)	\$85,024	(\$364,972)
		Total ERS	(\$276,495,840)	\$1,405,140	\$5,598,073	\$4,766,117	\$11,769,330	\$-	\$25,404,980	\$-	\$4,828,157	\$30,233,137	(\$20,711,405)	(\$102,345)	(\$20,813,750)
		Non-employer Contributing Entities													
		STATE DEPARTMENT OF REVENUE	(\$7,003,390)	\$35,595	\$141,787	\$116,043	\$293,425	\$-	\$643,484	\$-	\$258,479	\$901,963	(\$524,599)	(\$46,816)	(\$571,415)
		STATE COURTS AND PROSECUTING ATTORNEYS	(\$762,072)	\$3,873	\$15,429	\$50,647	\$69,949	\$-	\$70,021	\$-	\$6,631	\$76,652	(\$57,082)	\$54,211	(\$2,871)
		STATE SUPPORT FOR COUNTY JUDGES	(\$2,252,079)	\$11,445	\$45,596	\$89,812	\$146,853	\$-	\$206,923	\$-	\$143,839	\$350,762	(\$168,691)	(\$45,030)	(\$213,721)





**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>
		<b><u>LRS</u></b>						
STAT	444	General Assembly of Georgia	\$4,502	(\$11,243)	(\$2,280)	\$1,178	\$-	\$-
		<b><u>JRS</u></b>						
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$2,706	(\$20,803)	(\$3,330)	\$1,720	\$-	\$-
STAT	436	Superior Courts of Georgia	(1,195)	(123,675)	(28,183)	14,549	-	-
STAT	442	Georgia Department of Law	10,412	(397)	(936)	483	-	-
STAT	444	General Assembly of Georgia	5,466	(124)	(277)	143	-	-
	50-001	Appling County Board of Commissioners	(1,934)	(1,491)	(208)	108	-	-
	50-003	Bacon County Board of Commissioners	1,354	130	-	-	-	-
	50-005	Baldwin County Board of Commissioners	(749)	(787)	(117)	60	-	-
	50-014	Brooks County Board of Commissioners	412	-	-	-	-	-
	50-015	Bryan County Board of Commissioners	(6,997)	(3,951)	(251)	130	-	-
	50-022	Carroll County Board of Commissioners	(1,256)	(1,946)	(394)	203	-	-
	50-023	Catoosa County Board of Commissioners	(737)	(632)	(97)	50	-	-
	50-024	Charlton County Board of Commissioners	(1,273)	(996)	(143)	74	-	-
	50-025	Chatham County Board of Commissioners	(7,567)	(7,074)	(876)	453	-	-
	50-027	Chattooga County Board of Commissioners	(448)	(531)	(81)	42	-	-
	50-028	Cherokee County Board of Commissioners	(492)	(2,181)	(639)	330	-	-
	50-029	Clarke County Board of Commissioners	(4,722)	(4,646)	(680)	351	-	-
	50-031	Clayton County Board of Commissioners	(5,132)	(4,931)	(739)	382	-	-
	50-032	Clinch County Board of Commissioners	833	-	-	-	-	-
	50-033	Cobb County Board of Commissioners	13,833	214	(1,167)	602	-	-
	50-034	Coffee County Board of Commissioners	(1,411)	(1,235)	(170)	88	-	-
	50-036	Columbia County Board of Commissioners	(4,502)	(3,727)	(511)	264	-	-
	50-038	Coweta County Board of Commissioners	(1,963)	(1,684)	(232)	120	-	-
	50-043	Decatur County Board of Commissioners	1,220	-	-	-	-	-
	50-044	Dekalb County Board of Commissioners	(9,026)	(7,538)	(1,022)	528	-	-
	50-047	Dougherty County Board of Commissioners	(1,409)	(1,618)	(243)	125	-	-
	50-048	Douglas County Board of Commissioners	(10,032)	(5,599)	(256)	133	-	-
	50-051	Effingham County Board of Commissioners	(2,485)	(2,580)	(394)	203	-	-
	50-054	Evans County Board of Commissioners	(1,203)	(1,143)	(173)	90	-	-
	50-056	Fayette County Board of Commissioners	(2,001)	(1,725)	(239)	123	-	-
	50-058	Forsyth County Board of Commissioners	(4,425)	(3,663)	(511)	263	-	-
	50-060	Fulton County Board of Commissioners	(9,741)	(8,982)	(1,278)	659	-	-



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	(\$1,040)	(\$1,079)	(\$165)	\$86	\$-	\$-
50-064		Gordon County Board of Commissioners	(1,076)	(1,115)	(162)	83	-	-
50-065		Grady County Board of Commissioners	990	428	(33)	16	-	-
50-067		Gwinnett County Board of Commissioners	952	(2,583)	(1,022)	528	-	-
50-068		Habersham County Board of Commissioners	2,222	-	-	-	-	-
50-069		Hall County Board of Commissioners	(3,519)	(3,395)	(496)	256	-	-
50-075		Henry County Board of Commissioners	4,819	975	(511)	263	-	-
50-081		Jefferson County Board of Commissioners	276	(569)	(87)	45	-	-
50-082		Jenkins County Board of Commissioners	936	225	-	-	-	-
50-085		Lamar County Board of Commissioners	(1,775)	(1,434)	(219)	113	-	-
50-089		Liberty County Board of Commissioners	(4,271)	(3,385)	(424)	219	-	-
50-091		Long County Board of Commissioners	505	-	-	-	-	-
50-092		Lowndes County Board of Commissioners	(1,347)	(1,598)	(244)	126	-	-
50-095		Madison County Board of Commissioners	(1,817)	(1,266)	(193)	100	-	-
50-097		Mcduffie County Board of Commissioners	768	-	-	-	-	-
50-098		Mcintosh County Board of Commissioners	(1,691)	(1,758)	(268)	138	-	-
50-100		Miller County Board of Commissioners	(610)	(687)	(126)	66	-	-
50-101		Mitchell County Board of Commissioners	(2,763)	(1,675)	(256)	133	-	-
50-106		Muscogee County Board of Commissioners	(3,898)	(3,986)	(568)	292	-	-
50-107		Newton County Board of Commissioners	(1,988)	(1,519)	(232)	119	-	-
50-108		Oconee County Board of Commissioners	498	-	-	-	-	-
50-110		Paulding County Board of Commissioners	7,747	4,315	-	-	-	-
50-113		Pierce County Board of Commissioners	(729)	(646)	(90)	46	-	-
50-117		Putnam County Board of Commissioners	(776)	(752)	(115)	60	-	-
50-121		Richmond County Board of Commissioners	(2,668)	(8,050)	(1,108)	571	-	-
50-122		Rockdale County Board of Commissioners	(986)	(1,885)	(256)	133	-	-
50-124		Screven County Board of Commissioners	(361)	(395)	(60)	30	-	-
50-126		Spalding County Board of Commissioners	4,412	1,538	(132)	68	-	-
50-127		Stephens County Board of Commissioners	(513)	(471)	(67)	36	-	-
50-132		Tattnall County Board of Commissioners	(1,718)	(1,311)	(137)	71	-	-
50-136		Thomas County Board of Commissioners	(589)	(521)	(80)	41	-	-
50-137		Tift County Board of Commissioners	(1,626)	(1,443)	(220)	115	-	-
50-138		Toombs County Board of Commissioners	(440)	(455)	(70)	37	-	-
50-140		Treutlen County Board of Commissioners	(949)	(987)	(151)	77	-	-
50-141		Troup County Board of Commissioners	(1,169)	(1,064)	(183)	95	-	-
50-142		Turner County Board of Commissioners	(1,500)	(1,442)	(219)	112	-	-
50-145		Upson County Board of Commissioners	(2,060)	(1,543)	(222)	115	-	-
50-146		Walker County Board of Commissioners	5,820	2,841	(43)	23	-	-
50-147		Walton County Board of Commissioners	(1,984)	(1,515)	(233)	121	-	-



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	(\$1,578)	(\$1,316)	(\$186)	\$95	\$-	\$-
	50-161	Eighth Judicial Board of Commissioners	(5,116)	(4,113)	(628)	325	-	-
		<b>ERS</b>						
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	(\$2,985)	(\$16,003)	(\$3,237)	\$1,671	\$-	\$-
AUTH	913-0913	Lk Lanier Island Dev Authority	(2,424)	(2,269)	(327)	169	-	-
AUTH	926-0926	GA Agric Exposition Authority	(3,920)	(10,652)	(2,197)	1,133	-	-
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	12,817	(5,174)	(2,701)	1,395	-	-
AUTH	936-0936	Agric Com Commission-Peanuts	101	(1,729)	(462)	239	-	-
AUTH	955-0955	GA Superior Court Clerks Coop	(3,057)	(6,013)	(1,211)	624	-	-
AUTH	972-0972	GA Federal-State Inspection	(5,477)	(23,260)	(4,437)	2,291	-	-
AUTH	973-0973	GA Lottery Corporation	2,363	(1,274)	(267)	138	-	-
PSCH	9012	ACADEMY FOR CLASSICAL EDUCATION	3,603	1,816	-	-	-	-
PSCH	9015	TAPESTRY PUBLIC CHARTER SCHOOL	201	-	-	-	-	-
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	5,908	3,274	-	-	-	-
CORT	51-0217	DeKalb County State Court	19,403	(10,162)	(3,786)	1,954	-	-
CORT	51-0237	Bibb County State Court	6,364	(3,584)	(1,399)	722	-	-
CORT	51-0248	Chatham County State Court	(6,021)	(9,490)	(1,456)	752	-	-
CSBS	361	Lookout Mountain Community Ser HIGHLAND RIVERS CENTER COMMUNITY	7,354	322	(338)	174	-	-
CSBS	363	SERVICE BOARD	18,557	2,547	(884)	455	-	-
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	2,088	55	(168)	86	-	-
CSBS	365	Cobb County Community Service	10,203	(768)	(765)	394	-	-
CSBS	368	Dekalb Community Service Board	14,436	1,374	(664)	343	-	-
CSBS	369	VIEW POINT HEALTH	5,338	(2,108)	(730)	376	-	-
CSBS	370	Clayton Community M.H., Substa	8,066	1,967	(344)	178	-	-
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	7,299	770	(455)	234	-	-
CSBS	372	PATHWAYS CENTER CSB	4,072	(718)	(265)	137	-	-
CSBS	373	Mcintosh Trail MH, MR and SA C	12,620	1,543	(181)	93	-	-
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	5,589	(3,899)	(1,488)	769	-	-
CSBS	375	Phoenix Center	1,276	(1,297)	(219)	113	-	-
CSBS	376	Oconee Community Service Board	2,782	(170)	(163)	85	-	-
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	4,059	385	(281)	145	-	-
CSBS	378	Ogeechee MH, MR and SA Communi	22,803	-	-	-	-	-
CSBS	379	New Horizons	18,832	6,484	(656)	339	-	-
CSBS	380	Middle Flint Community Service	2,166	(3,221)	(810)	417	-	-
CSBS	381	CSB OF MIDDLE GEORGIA	(12,119)	(3,111)	(1,247)	643	-	-
CSBS	382	Albany Area Community Service	188	(1,803)	(313)	162	-	-
CSBS	383	The Georgia Pines Community Se	19,365	2,065	(796)	411	-	-
CSBS	384	South Georgia Community Servic	5,018	(989)	(345)	178	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CSBS	385	Pineland Area MH, MR and SA Co	\$1,106	(\$1,237)	(\$427)	\$220	\$-	\$-
CSBS	386	Satilla Community Service Boar	156	(3,743)	(864)	446	-	-
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	1,862	(1,339)	(381)	196	-	-
DFAC	127-001	Appling County DFACS	(554)	(1,617)	(350)	181	-	-
DFAC	127-002	Atkinson County DFACS	(547)	(466)	(71)	37	-	-
DFAC	127-003	Bacon County DFACS	(1,498)	(1,503)	(230)	118	-	-
DFAC	127-004	Baker County DFACS	(615)	(155)	(143)	73	-	-
DFAC	127-005	Baldwin County DFACS	4,375	(210)	(745)	384	-	-
DFAC	127-006	Banks County DFACS	1,382	(477)	(208)	108	-	-
DFAC	127-007	Barrow County DFACS	2,376	(2,203)	(678)	350	-	-
DFAC	127-008	Bartow County DFACS	(6,954)	(6,052)	(938)	484	-	-
DFAC	127-009	Ben Hill County DFACS	1,697	(947)	(252)	129	-	-
DFAC	127-010	Berrien County DFACS	(3,562)	(3,043)	(616)	318	-	-
DFAC	127-011	Bibb County DFACS	17,100	(9,337)	(4,289)	2,214	-	-
DFAC	127-012	Bleckley County DFACS	(1,218)	(918)	(140)	74	-	-
DFAC	127-013	Brantley County DFACS	(1,081)	(1,564)	(514)	266	-	-
DFAC	127-014	Brooks County DFACS	(2,988)	(2,283)	(298)	154	-	-
DFAC	127-015	Bryan County DFACS	2,266	736	(63)	32	-	-
DFAC	127-016	Bulloch County DFACS	5,616	(1,351)	(656)	339	-	-
DFAC	127-017	Burke County DFACS	(2,590)	(3,174)	(495)	256	-	-
DFAC	127-018	Butts County DFACS	(3,255)	(3,086)	(438)	226	-	-
DFAC	127-019	Calhoun County DFACS	69	(1,019)	(156)	81	-	-
DFAC	127-020	Camden County DFACS	(664)	(3,609)	(738)	381	-	-
DFAC	127-021	Candler County DFACS	7,028	1,524	(115)	59	-	-
DFAC	127-022	Carroll County DFACS	8,758	(1,852)	(968)	500	-	-
DFAC	127-023	Catoosa County DFACS	4,524	500	(386)	199	-	-
DFAC	127-024	Charlton County DFACS	455	(1,351)	(408)	211	-	-
DFAC	127-025	Chatham County DFACS	(1,418)	(10,614)	(2,522)	1,302	-	-
DFAC	127-026	Chattahoochee County DFACS	200	(564)	(86)	43	-	-
DFAC	127-027	Chattooga County DFACS	(557)	(3,091)	(702)	362	-	-
DFAC	127-028	Cherokee County DFACS	(1,801)	(5,189)	(1,102)	568	-	-
DFAC	127-029	Clarke County DFACS	(158,104)	(100,165)	(6,899)	3,561	-	-
DFAC	127-030	Clay County DFACS	(279)	(1,153)	(342)	176	-	-
DFAC	127-031	Clayton County DFACS	113,906	34,005	(5,771)	2,980	-	-
DFAC	127-032	Clinch County DFACS	(3,180)	(2,688)	(259)	133	-	-
DFAC	127-033	Cobb County DFACS	(21,362)	(34,004)	(6,507)	3,359	-	-
DFAC	127-034	Coffee County DFACS	(4,904)	(9,597)	(2,587)	1,335	-	-
DFAC	127-035	Colquitt County DFACS	1,928	(645)	(886)	458	-	-
DFAC	127-036	Columbia County DFACS	8,326	(4,804)	(1,760)	908	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-037	Cook County DFACS	\$4,438	\$344	(\$488)	\$252	\$-	\$-
DFAC	127-038	Coweta County DFACS	3,398	(3,097)	(925)	477	-	-
DFAC	127-039	Crawford County DFACS	(169)	(887)	(291)	151	-	-
DFAC	127-040	Crisp County DFACS	2,958	(1,486)	(725)	375	-	-
DFAC	127-041	Dade County DFACS	414	(1,832)	(300)	154	-	-
DFAC	127-042	Dawson County DFACS	5,494	1,850	(69)	35	-	-
DFAC	127-043	Decatur County DFACS	(3,497)	(5,594)	(1,053)	544	-	-
DFAC	127-044	Dekalb County DFACS	(38,789)	(88,376)	(19,371)	10,000	-	-
DFAC	127-045	Dodge County DFACS	1,405	(288)	(207)	108	-	-
DFAC	127-046	Dooly County DFACS	(4,165)	(2,763)	(317)	164	-	-
DFAC	127-047	Dougherty County DFACS	(40,834)	(54,927)	(10,173)	5,251	-	-
DFAC	127-048	Douglas County DFACS	(2,423)	(7,588)	(1,612)	831	-	-
DFAC	127-049	Early County DFACS	(16,201)	(17,311)	(3,154)	1,628	-	-
DFAC	127-051	Effingham County DFACS	(3,763)	(4,142)	(616)	317	-	-
DFAC	127-052	Elbert County DFACS	(4,930)	(3,193)	(419)	217	-	-
DFAC	127-053	Emanuel County DFACS	4,775	1,052	(50)	25	-	-
DFAC	127-054	Evans County DFACS	2,826	(152)	(213)	109	-	-
DFAC	127-055	Fannin County DFACS	1,703	(23)	(320)	165	-	-
DFAC	127-056	Fayette County DFACS	(3,345)	(4,846)	(1,060)	547	-	-
DFAC	127-057	Floyd County DFACS	(32,299)	(29,534)	(4,444)	2,295	-	-
DFAC	127-058	Forsyth County DFACS	3,528	179	(325)	168	-	-
DFAC	127-059	Franklin County DFACS	(4,422)	(3,170)	(466)	240	-	-
DFAC	127-060	FULTON COUNTY DFACS	39,900	(46,596)	(13,702)	7,074	-	-
DFAC	127-061	Gilmer County DFACS	4,373	293	(231)	119	-	-
DFAC	127-062	GlascocK County DFACS	(1,475)	(1,441)	(218)	113	-	-
DFAC	127-063	Glynn County DFACS	11,070	(3,098)	(1,435)	740	-	-
DFAC	127-064	Gordon County DFACS	(2,978)	(4,120)	(948)	489	-	-
DFAC	127-065	Grady County DFACS	(2,705)	(3,739)	(690)	357	-	-
DFAC	127-066	Greene County DFACS	(4,018)	(3,524)	(714)	368	-	-
DFAC	127-067	Gwinnett County DFACS	(27,727)	(40,220)	(8,181)	4,224	-	-
DFAC	127-068	Habersham County DFACS	(2,091)	(4,185)	(642)	332	-	-
DFAC	127-069	Hall County DFACS	(11,036)	(13,244)	(3,132)	1,616	-	-
DFAC	127-070	Hancock County DFACS	523	(17)	(134)	69	-	-
DFAC	127-071	Haralson County DFACS	4,069	(311)	(424)	219	-	-
DFAC	127-072	Harris County DFACS	(847)	(1,425)	(307)	158	-	-
DFAC	127-073	Hart County DFACS	(2,596)	(4,399)	(759)	392	-	-
DFAC	127-074	Heard County DFACS	(5,865)	(5,195)	(560)	289	-	-
DFAC	127-075	Henry County DFACS	(3,817)	(10,660)	(1,769)	914	-	-
DFAC	127-076	Houston County DFACS	465	(7,593)	(2,324)	1,200	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-077	Irwin County DFACS	(\$4,340)	(\$3,106)	(\$424)	\$218	\$-	\$-
DFAC	127-078	Jackson County DFACS	(3,256)	(3,290)	(387)	200	-	-
DFAC	127-079	Jasper County DFACS	6,712	2,125	(79)	41	-	-
DFAC	127-080	Jeff Davis County DFACS	(4,934)	(4,565)	(702)	363	-	-
DFAC	127-081	Jefferson County DFACS	(4,228)	(2,659)	(349)	180	-	-
DFAC	127-082	Jenkins County DFACS	(6,514)	(3,801)	(355)	183	-	-
DFAC	127-083	Johnson County DFACS	890	(993)	(287)	147	-	-
DFAC	127-084	Jones County DFACS	949	(1,268)	(702)	361	-	-
DFAC	127-085	Lamar County DFACS	(1,411)	(2,991)	(470)	243	-	-
DFAC	127-086	Lanier County DFACS	4,225	1,097	(250)	129	-	-
DFAC	127-087	Laurens County DFACS	(18,362)	(24,969)	(4,438)	2,291	-	-
DFAC	127-088	Lee County DFACS	(256)	(2,161)	(351)	181	-	-
DFAC	127-089	Liberty County DFACS	198	(3,616)	(878)	453	-	-
DFAC	127-090	Lincoln County DFACS	533	-	-	-	-	-
DFAC	127-091	Long County DFACS	(909)	(761)	(116)	59	-	-
DFAC	127-092	Lowndes County DFACS	(117)	(9,220)	(1,732)	894	-	-
DFAC	127-093	Lumpkin County DFACS	669	(833)	(355)	183	-	-
DFAC	127-094	Macon County DFACS	6,700	1,253	(215)	110	-	-
DFAC	127-095	Madison County DFACS	8,468	2,066	(442)	228	-	-
DFAC	127-096	Marion County DFACS	7,257	2,287	(109)	56	-	-
DFAC	127-097	Mcduffie County DFACS	294	(1,354)	(686)	354	-	-
DFAC	127-098	Mcintosh County DFACS	2,262	2,131	(68)	36	-	-
DFAC	127-099	Meriwether County DFACS	(3,757)	(3,058)	(683)	353	-	-
DFAC	127-101	Mitchell County DFACS	5,414	1,052	(369)	191	-	-
DFAC	127-102	Monroe County DFACS	1,867	(1,865)	(450)	232	-	-
DFAC	127-103	Montgomery County DFACS	938	(524)	(320)	166	-	-
DFAC	127-104	Morgan County DFACS	2,986	(427)	(248)	128	-	-
DFAC	127-105	Murray County DFACS	(1,840)	(2,823)	(638)	330	-	-
DFAC	127-106	Muscogee County DFACS	(2,613)	(11,289)	(2,618)	1,352	-	-
DFAC	127-107	Newton County DFACS	(5,600)	(8,288)	(1,624)	840	-	-
DFAC	127-108	Oconee County DFACS	1,557	684	(49)	25	-	-
DFAC	127-110	Paulding County DFACS	1,440	(3,156)	(534)	277	-	-
DFAC	127-111	Peach County DFACS	1,379	(2,091)	(856)	441	-	-
DFAC	127-112	Pickens County DFACS	(5,719)	(3,917)	(574)	297	-	-
DFAC	127-113	Pierce County DFACS	3,153	905	(248)	128	-	-
DFAC	127-114	Pike County DFACS	1,225	(592)	(146)	74	-	-
DFAC	127-115	Polk County DFACS	(11,404)	(10,152)	(1,453)	750	-	-
DFAC	127-116	Pulaski County DFACS	925	(176)	(144)	74	-	-
DFAC	127-117	Putnam County DFACS	(19,319)	(17,949)	(2,527)	1,305	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-118	Quitman County DFACS	\$690	\$-	\$-	\$-	\$-	\$-
DFAC	127-119	Rabun County DFACS	129	(1,130)	(495)	256	-	-
DFAC	127-120	Randolph County DFACS	3,979	1,456	(164)	85	-	-
DFAC	127-121	Richmond County DFACS	4,497	(11,286)	(3,787)	1,956	-	-
DFAC	127-122	Rockdale County DFACS	10,515	1,306	(545)	282	-	-
DFAC	127-123	Schley County DFACS	(2,296)	(1,361)	(163)	84	-	-
DFAC	127-124	Screven County DFACS	(871)	283	(182)	93	-	-
DFAC	127-125	Seminole County DFACS	(3,430)	(3,539)	(597)	308	-	-
DFAC	127-126	Spalding County DFACS	(32,042)	(29,552)	(4,383)	2,264	-	-
DFAC	127-127	Stephens County DFACS	1,951	(2,097)	(627)	324	-	-
DFAC	127-128	Stewart County DFACS	(2,220)	(1,756)	(232)	119	-	-
DFAC	127-129	Sumter County DFACS	(24,907)	(27,449)	(4,867)	2,514	-	-
DFAC	127-130	Talbot County DFACS	(2,530)	(2,193)	(335)	172	-	-
DFAC	127-131	Taliaferro County DFACS	(546)	(457)	(70)	37	-	-
DFAC	127-132	Tattnall County DFACS	431	(1,628)	(286)	148	-	-
DFAC	127-133	Taylor County DFACS	(535)	46	(97)	50	-	-
DFAC	127-134	Telfair County DFACS	(171)	(1,740)	(474)	245	-	-
DFAC	127-135	Terrell County DFACS	(662)	(1,196)	(358)	184	-	-
DFAC	127-136	Thomas County DFACS	(1,515)	(5,518)	(969)	499	-	-
DFAC	127-137	Tift County DFACS	(6,913)	(9,109)	(1,349)	696	-	-
DFAC	127-138	Toombs County DFACS	6,004	2,249	(437)	225	-	-
DFAC	127-139	Towns County DFACS	2,762	153	(50)	26	-	-
DFAC	127-140	Treutlen County DFACS	3,902	350	(121)	63	-	-
DFAC	127-141	Troup County DFACS	(7,657)	(8,150)	(1,347)	695	-	-
DFAC	127-142	Turner County DFACS	127	(115)	(65)	33	-	-
DFAC	127-143	Twiggs County DFACS	(6,731)	(3,609)	(284)	146	-	-
DFAC	127-144	Union County DFACS	(7,690)	(5,303)	(415)	214	-	-
DFAC	127-145	Upson County DFACS	1,871	(4,355)	(524)	270	-	-
DFAC	127-146	Walker County DFACS	8,752	537	(463)	238	-	-
DFAC	127-147	Walton County DFACS	14,027	1,587	(567)	293	-	-
DFAC	127-148	Ware County DFACS	(7,705)	(6,472)	(820)	422	-	-
DFAC	127-149	Warren County DFACS	4,554	2,199	(127)	66	-	-
DFAC	127-150	Washington County DFACS	(1,058)	(2,635)	(477)	246	-	-
DFAC	127-151	Wayne County DFACS	(2,902)	(4,144)	(524)	271	-	-
DFAC	127-152	Webster County DFACS	(5,436)	(2,802)	(318)	163	-	-
DFAC	127-153	Wheeler County DFACS	940	(117)	(75)	39	-	-
DFAC	127-154	White County DFACS	3,583	76	(141)	72	-	-
DFAC	127-155	Whitfield County DFACS	(7,745)	(15,162)	(3,547)	1,831	-	-
DFAC	127-156	Wilcox County DFACS	(563)	(1,270)	(288)	148	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-157	Wilkes County DFACS	\$3,455	\$370	(\$277)	\$142	\$-	\$-
DFAC	127-158	Wilkinson County DFACS	(1,502)	(1,295)	(238)	124	-	-
DFAC	127-159	Worth County DFACS	(2,774)	(3,038)	(491)	254	-	-
HLTH	128-001	Appling County Health Dept	1,108	(1,348)	(320)	165	-	-
HLTH	128-002	Atkinson County Health Dept	1,233	(328)	(168)	87	-	-
HLTH	128-003	Bacon County Health Dept	(2,207)	(2,000)	(287)	147	-	-
HLTH	128-004	Baker County Health Dept	(2,850)	(2,526)	(359)	185	-	-
HLTH	128-005	Baldwin County Health Dept	(1,926)	(3,063)	(563)	290	-	-
HLTH	128-006	Banks County Health Dept	1,489	56	(101)	52	-	-
HLTH	128-007	Barrow County Public Health	(2,461)	(3,960)	(581)	300	-	-
HLTH	128-008	Bartow County Health Dept	1,607	(1,844)	(643)	332	-	-
HLTH	128-009	Ben Hill County Health Dept	(890)	(1,153)	(176)	90	-	-
HLTH	128-010	Berrien County Health Dept	1,945	(467)	(71)	37	-	-
HLTH	128-011	Bibb County Health Dept	5,689	(3,652)	(1,383)	713	-	-
HLTH	128-012	Bleckley Co. Health Dept	(813)	(938)	(168)	86	-	-
HLTH	128-013	Brantley County Health Dept	(1,474)	(1,303)	(189)	96	-	-
HLTH	128-014	Brooks County Health Dept	767	502	(170)	87	-	-
HLTH	128-015	Bryan County Health Dept	(12,446)	(1,869)	(514)	266	-	-
HLTH	128-016	Bulloch County Physical Health	(257)	(2,494)	(520)	268	-	-
HLTH	128-017	Burke County Health Dept	(5,152)	(4,512)	(637)	329	-	-
HLTH	128-018	Butts County Health Dept	(854)	(661)	(101)	51	-	-
HLTH	128-019	Calhoun County Health Dept	2,188	873	(87)	45	-	-
HLTH	128-020	Camden County Health Dept	(13,976)	(4,234)	(495)	255	-	-
HLTH	128-021	Candler County Health Dept	681	124	(193)	100	-	-
HLTH	128-022	Carroll County Health Dept	(6,043)	(6,265)	(909)	470	-	-
HLTH	128-023	Catoosa County Health Dept	2,895	(565)	(280)	144	-	-
HLTH	128-024	Charlton County Health Dept	3,980	(395)	(207)	107	-	-
HLTH	128-025	Chatham County Health Dept	(110,651)	(15,873)	(4,602)	2,376	-	-
HLTH	128-026	Chattahoochee County Health Dept	(12)	(467)	(151)	78	-	-
HLTH	128-027	Chattooga County Health Dept	(4,141)	(3,534)	(539)	278	-	-
HLTH	128-028	Cherokee County Health Dept	(41,920)	(42,223)	(6,661)	3,440	-	-
HLTH	128-029	Clarke County Health Dept	3,657	(7,138)	(2,374)	1,225	-	-
HLTH	128-030	Clay County Health Dept	402	(42)	(56)	29	-	-
HLTH	128-031	Clayton County Health Dept	(2,631)	(13,578)	(2,523)	1,301	-	-
HLTH	128-032	Clinch County Health Dept	(1,629)	(1,464)	(211)	109	-	-
HLTH	128-033	Cobb County Health Dept	6,789	(29,761)	(6,779)	3,500	-	-
HLTH	128-034	Coffee County Health Dept	1,244	(1,686)	(494)	254	-	-
HLTH	128-035	Colquitt County Health Dept	(4,894)	(6,473)	(1,143)	591	-	-
HLTH	128-036	Columbia County Health Dept	(6,215)	(6,717)	(1,073)	553	-	-





SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-037	Cook County Health Dept	\$948	\$110	(\$178)	\$93	\$-	\$-
HLTH	128-038	Coweta County Health Dept	(2,855)	(4,419)	(894)	461	-	-
HLTH	128-039	Crawford County Health Dept	(1,654)	(1,443)	(190)	98	-	-
HLTH	128-040	Crisp County Health Dept	2,930	374	-	-	-	-
HLTH	128-041	Dade County Health Dept	174	(1,213)	(277)	143	-	-
HLTH	128-042	Dawson County Health Dept	(7,397)	(5,103)	(578)	298	-	-
HLTH	128-043	Decatur County Health Dept	3,884	(190)	(396)	205	-	-
HLTH	128-044	Dekalb County Health Dept	8,212	(51,293)	(11,664)	6,021	-	-
HLTH	128-045	Dodge County Health Dept	(187)	(1,097)	(327)	169	-	-
HLTH	128-046	Dooly County Health Dept	1,596	782	(16)	7	-	-
HLTH	128-047	Dougherty County Health Dept	11,836	(1,006)	(1,204)	621	-	-
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	(25,308)	(29,519)	(5,412)	2,794	-	-
HLTH	128-048	Douglas County Health Dept	790	(1,473)	(595)	307	-	-
HLTH	128-049	Early County Health Dept	3,276	269	(162)	83	-	-
HLTH	128-050	Echols County Health Dept	3,313	1,442	(66)	34	-	-
HLTH	128-051	Effingham County Health Dept	(10,853)	(2,695)	(407)	210	-	-
HLTH	128-052	Elbert County Health Dept	2,572	1,191	(201)	104	-	-
HLTH	128-053	Emanuel County Health Dept	(4,065)	(4,432)	(546)	283	-	-
HLTH	128-054	Evans County Health Dept	3,706	884	(109)	56	-	-
HLTH	128-055	Fannin County Health Dept	(4,534)	(3,632)	(502)	260	-	-
HLTH	128-056	Fayette County Health Dept	(8,172)	(7,651)	(843)	435	-	-
HLTH	128-057	Floyd County Health Dept	53,413	10,227	(3,727)	1,925	-	-
HLTH	128-058	Forsyth County Health Dept	(984)	(2,148)	(461)	238	-	-
HLTH	128-059	Franklin County Health Dept	(2,774)	(2,618)	(368)	190	-	-
HLTH	128-061	Gilmer County Health Dept	(2,827)	(3,343)	(595)	308	-	-
HLTH	128-062	Glascok County Health Dept	(1,218)	(922)	(120)	61	-	-
HLTH	128-063	Glynn County Health Dept	159,041	(18,413)	(3,604)	1,860	-	-
HLTH	128-064	Gordon County Health Dept	(5,180)	(6,388)	(1,108)	571	-	-
HLTH	128-065	Grady County Health Dept	1,284	(800)	(346)	179	-	-
HLTH	128-066	Greene County Health Dept	(2,024)	(1,842)	(258)	134	-	-
HLTH	128-067	Gwinnett County Health Dept	(45,384)	(57,030)	(10,597)	5,470	-	-
HLTH	128-068	Habersham County Health Dept	1,800	(1,294)	(213)	110	-	-
HLTH	128-069	Hall County Health Dept	28,726	(5,963)	(4,645)	2,398	-	-
HLTH	128-070	Hancock County Health Dept	472	(583)	(287)	148	-	-
HLTH	128-071	Haralson County Health Dept	(2,300)	(2,311)	(424)	218	-	-
HLTH	128-072	Harris County Health Dept	1,819	(368)	(223)	115	-	-
HLTH	128-073	Hart County Health Dept	3,582	841	(142)	74	-	-
HLTH	128-074	Heard County Health Dept	242	(268)	(92)	48	-	-
HLTH	128-075	Henry County Health Dept	1,553	(4,332)	(1,012)	523	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-076	Houston County Health Dept	(\$6,202)	(\$21,371)	(\$4,856)	\$2,507	\$-	\$-
HLTH	128-077	Irwin County Health Dept	214	(1,124)	(172)	89	-	-
HLTH	128-078	Jackson County Health Dept	8,729	1,563	(56)	29	-	-
HLTH	128-079	Jasper County Health Dept	(658)	(649)	(99)	51	-	-
HLTH	128-080	Jeff Davis County Health Dept	(3,818)	(2,790)	(362)	187	-	-
HLTH	128-081	Jefferson County Health Dept	6,401	2,498	(174)	90	-	-
HLTH	128-082	Jenkins County Health Dept	(242)	(783)	(109)	56	-	-
HLTH	128-083	Johnson County Health Dept	1,742	(242)	(68)	35	-	-
HLTH	128-084	Jones County Health Dept	210	(965)	(283)	145	-	-
HLTH	128-085	Lamar County Health Dept	(139)	(1,340)	(205)	106	-	-
HLTH	128-087	Laurens County Health Dept	(14,116)	(23,362)	(3,982)	2,055	-	-
HLTH	128-088	Lee County Health Dept	(1,279)	(2,668)	(505)	261	-	-
HLTH	128-089	Liberty County Health Dept	(27,566)	(7,065)	(1,026)	530	-	-
HLTH	128-090	Lincoln County Health Dept	1,169	548	(20)	10	-	-
HLTH	128-091	Long County Health Dept	(1,117)	72	(56)	30	-	-
HLTH	128-092	Lowndes County Health Dept	(7,215)	(22,279)	(4,873)	2,516	-	-
HLTH	128-093	Lumpkin County Health Dept	(2,158)	(2,943)	(416)	215	-	-
HLTH	128-094	Macon County Health Dept	(1,488)	(1,435)	(216)	112	-	-
HLTH	128-095	Madison County Health Dept	(7,170)	(4,078)	(230)	119	-	-
HLTH	128-096	Marion County Health Dept	(1,127)	(1,101)	(168)	87	-	-
HLTH	128-097	Mcduffie County Health Dept	(1,579)	(1,908)	(409)	211	-	-
HLTH	128-098	McIntosh County Health Dept	(4,199)	(718)	(170)	86	-	-
HLTH	128-099	Meriwether County Health Dept	(5,331)	(4,613)	(670)	346	-	-
HLTH	128-100	Miller County Health Dept	1,623	-	-	-	-	-
HLTH	128-101	Mitchell County Health Dept	720	(1,167)	(297)	153	-	-
HLTH	128-102	Monroe County Health Dept	(766)	(877)	(134)	69	-	-
HLTH	128-103	Montgomery County Health Dept	(1,184)	(1,037)	(145)	76	-	-
HLTH	128-104	Morgan County Health Dept	(1,311)	(1,698)	(337)	174	-	-
HLTH	128-105	Murray County Health Dept	(2,139)	(2,741)	(547)	282	-	-
HLTH	128-106	Muscogee County Health Dept	(17,991)	(33,650)	(5,843)	3,018	-	-
HLTH	128-107	Newton County Health Dept	1,490	(3,667)	(923)	476	-	-
HLTH	128-108	Oconee County Health Dept	1,524	(57)	(383)	198	-	-
HLTH	128-109	Oglethorpe County Health Dept	(807)	(759)	(111)	58	-	-
HLTH	128-110	Paulding County Health Dept	(2,218)	(1,985)	(520)	268	-	-
HLTH	128-111	Peach County Health Dept	1,133	(217)	(223)	115	-	-
HLTH	128-112	Pickens County Health Dept	(584)	(532)	(75)	40	-	-
HLTH	128-113	Pierce County Health Dept	(187)	(1,396)	(347)	180	-	-
HLTH	128-114	Pike County Health Dept	(679)	(707)	(108)	56	-	-
HLTH	128-115	Polk County Health Dept	1,103	(840)	(359)	185	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-116	Pulaski County Health Dept	(\$823)	(\$1,049)	(\$160)	\$81	\$-	\$-
HLTH	128-117	Putnam County Health Dept	(3,196)	(2,681)	(402)	208	-	-
HLTH	128-118	Quitman County Health Dept	552	-	-	-	-	-
HLTH	128-119	Rabun County Health Dept	2,310	(1,334)	(311)	161	-	-
HLTH	128-120	Randolph County Health Dept	1,099	(207)	(32)	16	-	-
HLTH	128-121	Richmond County Health Dept	12,102	(9,953)	(3,552)	1,834	-	-
HLTH	128-122	Rockdale County Health Dept	(138)	(2,304)	(438)	225	-	-
HLTH	128-123	Schley County Health Dept	161	(916)	(117)	59	-	-
HLTH	128-124	Screven County Health Dept	159	(1,078)	(269)	139	-	-
HLTH	128-125	Seminole County Health Dept	4,927	1,077	(171)	88	-	-
HLTH	128-126	Spalding County Health Dept	(3,644)	(5,038)	(851)	439	-	-
HLTH	128-127	Stephens County Health Dept	(1,983)	(2,205)	(315)	162	-	-
HLTH	128-128	Stewart County Health Dept	(298)	(290)	(44)	23	-	-
HLTH	128-129	Sumter County Health Dept	1,477	(1,518)	(445)	230	-	-
HLTH	128-130	Talbot County Health Dept	1,392	-	-	-	-	-
HLTH	128-131	Taliaferro County Health Dept	(1,052)	(911)	(119)	62	-	-
HLTH	128-132	Tattnall County Health Dept	(1,579)	(2,097)	(283)	146	-	-
HLTH	128-133	Taylor County Health Dept	(2,189)	(2,140)	(327)	169	-	-
HLTH	128-134	Telfair County Health Dept	(4,637)	(3,457)	(397)	205	-	-
HLTH	128-135	Terrell County Health Dept	479	(381)	(73)	38	-	-
HLTH	128-136	Thomas County Health Dept	(2,981)	(7,611)	(1,089)	563	-	-
HLTH	128-137	Tift County Health Dept	(959)	(3,819)	(646)	334	-	-
HLTH	128-138	Toombs County Health Dept	(3,488)	(3,688)	(639)	330	-	-
HLTH	128-139	Towns County Health Dept	3,236	53	(211)	108	-	-
HLTH	128-140	Treutlen County Health Dept	(929)	(771)	(118)	60	-	-
HLTH	128-141	Troup County Health Dept	(27,906)	(31,299)	(5,795)	2,991	-	-
HLTH	128-142	Turner County Health Dept	(206)	(394)	(60)	30	-	-
HLTH	128-143	Twiggs County Health Dept	(364)	(653)	(26)	13	-	-
HLTH	128-144	Union County Health Dept	3,187	861	(269)	139	-	-
HLTH	128-145	Upson County Health Dept	888	(1,208)	(466)	240	-	-
HLTH	128-146	Walker County Health Dept	8,071	(1,095)	(544)	281	-	-
HLTH	128-147	Walton County Health Dept	(5,598)	(5,510)	(860)	444	-	-
HLTH	128-148	Ware County Health Dept	(40,428)	(43,005)	(6,636)	3,426	-	-
HLTH	128-149	Warren County Health Dept	(154)	(337)	(90)	46	-	-
HLTH	128-150	Washington County Health Dept	(7,183)	(4,893)	(533)	275	-	-
HLTH	128-151	Wayne County Health Dept	(3,128)	(3,066)	(445)	229	-	-
HLTH	128-152	Webster County Health Dept	(726)	(708)	(108)	55	-	-
HLTH	128-153	Wheeler County Health Dept	(1,541)	(1,505)	(230)	119	-	-
HLTH	128-154	White County Health Dept	(279)	(1,793)	(402)	208	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-155	Whitfield County Health Dept	(\$6,756)	(\$14,483)	(\$2,489)	\$1,284	\$-	\$-
HLTH	128-156	Wilcox County Health Dept	3,126	812	(59)	32	-	-
HLTH	128-157	Wilkes County Health Dept	(1,441)	(1,775)	(352)	181	-	-
HLTH	128-158	Wilkinson County Health Dept	(372)	(964)	(181)	94	-	-
HLTH	128-159	Worth County Health Dept	(3,338)	(2,671)	(337)	174	-	-
MRCS	129-008	Woodright Industries	642	(1,928)	(425)	219	-	-
MRCS	129-009	Jessamine Place	(5,782)	(5,723)	(784)	404	-	-
MRCS	129-022	Carroll County MR Services	(3,053)	(3,555)	(476)	246	-	-
MRCS	129-035	Green Oaks Service Center	(7,423)	(6,983)	(1,222)	631	-	-
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	(2,963)	(2,835)	(423)	219	-	-
MRCS	129-101	Mitchell-Baker Service Center	1,943	(2,175)	(734)	379	-	-
MRCS	129-136	Thomas/Grady Service Center	(6,792)	(7,372)	(1,077)	555	-	-
MRCS	129-137	Tift County - Diversified Enterprises	(213)	(2,678)	(478)	247	-	-
PSCH	6021	Atkinson County Schools	(2,799)	(1,664)	(67)	34	-	-
PSCH	6031	Bacon County Schools	16	(819)	(124)	65	-	-
PSCH	6051	Baldwin County Schools	4,041	648	(517)	266	-	-
PSCH	6071	Barrow County Schools	(725)	(711)	(101)	53	-	-
PSCH	6081	Bartow County Schools	(1,926)	(1,144)	(46)	25	-	-
PSCH	6091	Ben Hill County Schools	(734)	(875)	(115)	60	-	-
PSCH	6111	Bibb County Schools	(6,246)	(4,096)	(583)	300	-	-
PSCH	6141	Brooks County Schools	2,120	1,150	(9)	5	-	-
PSCH	6181	Butts County Schools	1,242	(755)	(109)	56	-	-
PSCH	6211	Candler County Schools	(765)	(1,134)	(170)	88	-	-
PSCH	6221	Carroll County Schools	(1,050)	(819)	(114)	58	-	-
PSCH	6241	Charlton County Schools	(3,995)	(1,291)	(138)	71	-	-
PSCH	6251	Chatham County Schools	(3,387)	(4,170)	(384)	198	-	-
PSCH	6252	Live Oak Public Libraries	1,522	-	-	-	-	-
PSCH	6271	Chattooga County Schools	(4,061)	(2,415)	(98)	51	-	-
PSCH	6281	Cherokee County Schools	2,667	-	-	-	-	-
PSCH	6291	Clarke County Schools	(13,553)	(8,210)	(790)	408	-	-
PSCH	6311	Clayton County Schools	1,992	(47)	(218)	113	-	-
PSCH	6331	Cobb County Schools	(2,911)	(1,455)	(81)	42	-	-
PSCH	6341	Coffee County Schools	(1,077)	(754)	(109)	57	-	-
PSCH	6351	Colquitt County Schools	(2,369)	(1,989)	(267)	138	-	-
PSCH	6361	Columbia County Schools	(2,342)	(2,045)	(300)	156	-	-
PSCH	6371	Cook County Schools	(3,116)	(1,852)	(75)	38	-	-
PSCH	6381	Coweta County Schools	(4,023)	(2,847)	(246)	127	-	-
PSCH	6401	Crisp County Schools	521	(1,167)	(211)	110	-	-
PSCH	6431	Decatur County Schools	(392)	(631)	(103)	52	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
PSCH	6441	Dekalb County Schools	(\$831)	(\$8,555)	(\$1,677)	\$866	\$-	\$-
PSCH	6451	Dodge County Schools	(2,300)	(2,278)	(311)	161	-	-
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	(381)	(397)	(61)	32	-	-
PSCH	6471	Dougherty County Schools	(4,553)	(1,785)	(211)	110	-	-
PSCH	6481	Douglas County Schools	(2,573)	(2,527)	(389)	200	-	-
PSCH	6511	Effingham County Schools	(2,085)	(1,830)	(271)	141	-	-
PSCH	6561	Fayette County Schools	(1,931)	(1,730)	(263)	136	-	-
PSCH	6571	Floyd County Schools	(9,727)	(8,106)	(458)	236	-	-
PSCH	6581	Forsyth County Schools	(1,461)	(668)	(142)	74	-	-
PSCH	6591	Franklin County Schools	(1,146)	(398)	(58)	30	-	-
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	744	(208)	(242)	124	-	-
PSCH	6611	Gilmer County Schools	(1,749)	(1,595)	(239)	123	-	-
PSCH	6631	Glynn County Schools	(4,905)	(4,507)	(540)	278	-	-
PSCH	6641	Gordon County Schools	(1,303)	(959)	(120)	63	-	-
PSCH	6651	Grady County Schools	(2,488)	(1,942)	(288)	148	-	-
PSCH	6661	Greene County Schools	(2,524)	(1,970)	(147)	77	-	-
PSCH	6671	Gwinnett County Schools	(1,304)	(2,208)	(521)	268	-	-
PSCH	6731	Hart County Schools	(341)	(460)	(92)	48	-	-
PSCH	6751	Henry County Schools	(3,988)	(3,200)	(379)	196	-	-
PSCH	6761	Houston County Schools	4,007	(531)	(637)	329	-	-
PSCH	6771	Irwin County Schools	(1,495)	(1,317)	(120)	61	-	-
PSCH	6781	Jackson County Schools	(828)	(738)	(110)	56	-	-
PSCH	6831	Johnson County Schools	4,839	2,398	(12)	7	-	-
PSCH	6851	Lamar County Schools	(998)	(984)	(119)	61	-	-
PSCH	6871	Laurens County Schools	(1,474)	(870)	(95)	49	-	-
PSCH	6881	Lee County Schools	(327)	(282)	(39)	20	-	-
PSCH	6941	Macon County Schools	(464)	(451)	(69)	36	-	-
PSCH	6951	Madison County Schools	(593)	(829)	(126)	65	-	-
PSCH	6971	Mcduffie County Schools	251	(1,983)	(320)	166	-	-
PSCH	6991	Meriwether County Schools	(547)	(1,819)	(221)	114	-	-
PSCH	7021	Monroe County Schools	(1,298)	(1,130)	(161)	83	-	-
PSCH	7061	Muscogee County Schools	1,190	(132)	(172)	89	-	-
PSCH	7071	Newton County Schools	(1,830)	(1,597)	(230)	118	-	-
PSCH	7091	Oglethorpe County Schools	443	68	-	-	-	-
PSCH	7101	Paulding County Schools	3,124	113	-	-	-	-
PSCH	7121	Pickens County Schools	(179)	(182)	(27)	13	-	-
PSCH	7141	Pike County Schools	(1,739)	(912)	(83)	43	-	-
PSCH	7151	Polk County Schools	(5,658)	(4,010)	(348)	180	-	-
PSCH	7171	Putnam County Schools	232	-	-	-	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
PSCH	7191	Rabun County Schools	(\$1,834)	(\$1,343)	(\$129)	\$67	\$-	\$-
PSCH	7211	Richmond County Schools	(2,919)	(2,400)	(337)	174	-	-
PSCH	7221	Rockdale County Schools	(878)	(1,612)	(431)	222	-	-
PSCH	7261	Spalding County Schools	(1,693)	(1,635)	(250)	130	-	-
PSCH	7271	Stephens County Schools	864	363	(31)	16	-	-
PSCH	7291	Sumter County Schools	1,535	-	-	-	-	-
PSCH	7321	Tattnall County Schools	(1,839)	(1,217)	(81)	41	-	-
PSCH	7341	Telfair County Schools	(871)	(614)	(25)	13	-	-
PSCH	7351	Terrell County Schools	(944)	(924)	(141)	72	-	-
PSCH	7371	Tift County Schools	(898)	(809)	(114)	59	-	-
PSCH	7401	Treutlen County Schools	(592)	(544)	(80)	41	-	-
PSCH	7441	Union County Schools	793	-	-	-	-	-
PSCH	7451	Upson County Schools	1,345	180	(155)	81	-	-
PSCH	7481	Ware County Schools	211	(905)	(215)	111	-	-
PSCH	7501	Washington County Board of Education	(7,580)	(5,283)	(779)	402	-	-
PSCH	7511	Wayne County Schools	40	(696)	(93)	48	-	-
PSCH	7541	White County Board of Education	79	95	-	-	-	-
PSCH	7571	Wilkes County Schools	(2,826)	(1,680)	(68)	35	-	-
PSCH	7581	Wilkinson County Schools	(4,568)	(2,765)	(389)	201	-	-
PSCH	7611	Atlanta City Schools	(6,884)	(5,439)	(594)	307	-	-
PSCH	7641	City of Buford Schools (Gwinnett)	(1,419)	(1,238)	(171)	89	-	-
PSCH	7721	City of Dalton Schools (Whitfield)	2,339	164	-	-	-	-
PSCH	7741	City of Dublin Schools (Laurens)	(5,096)	(3,029)	(123)	64	-	-
PSCH	7851	City of Rome Schools (Floyd)	(3,147)	(1,042)	(117)	60	-	-
PSCH	7861	City of Social Circle Schools (Walton)	(3,955)	(2,351)	(95)	49	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	3,063	1,442	(95)	49	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	(9,059)	(5,527)	(552)	286	-	-
PSCH	968-0968	GA Military College	(3,019)	(3,183)	(343)	177	-	-
RESA	8504	NORTHWEST GEORGIA RESA	580	(285)	(223)	115	-	-
RESA	8564	Metro RESA	1,616	(1,160)	(177)	91	-	-
RESA	8584	NORTH EAST GEORGIA RESA	2,412	322	-	-	-	-
RESA	8804	FIRST DISTRICT RESA	(3,446)	(2,505)	(206)	107	-	-
STAT	402	Ga. Dept. of Agriculture	(59,375)	(94,081)	(18,516)	9,559	-	-
STAT	403	Ga. Dept. of Admin. Services	5,934	(52,034)	(14,714)	7,595	-	-
STAT	404	Ga. Dept. of Audits	16,988	(63,849)	(16,620)	8,580	-	-
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(131,465)	(229,343)	(45,833)	23,660	-	-
STAT	406	GA Dept of Banking & Finance	(39,593)	(42,909)	(6,653)	3,435	-	-
STAT	407	State Accounting Office	(30,689)	(47,450)	(9,269)	4,785	-	-
STAT	408	Office of Comm. of Insurance	(9,346)	(59,553)	(12,664)	6,538	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
		GEORGIA STATE FINANCE & INVESTMENT						
STAT	409	COMMISSION	(\$15,982)	(\$46,088)	(\$9,798)	\$5,058	\$-	\$-
STAT	410	STATE PROPERTIES COMMISSION	(1,442)	(3,536)	(804)	416	-	-
STAT	411	Ga. Dept. of Defense	(30,780)	(65,225)	(13,362)	6,898	-	-
STAT	414	Ga. Dept. of Education	68,726	(62,526)	(18,808)	9,709	-	-
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(64,256)	(71,143)	(10,113)	5,220	-	-
STAT	416	Ga. Employees Retirement Sys.	(15,957)	(25,383)	(4,959)	2,560	-	-
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(113,329)	(239,532)	(47,556)	24,550	-	-
STAT	419	Ga. Dept. of Community Health	(73,188)	(211,562)	(43,420)	22,415	-	-
STAT	420	Georgia Forestry Commission	(86,772)	(127,467)	(22,545)	11,638	-	-
STAT	422	Office of Planning and Budget	(4,853)	(46,571)	(11,411)	5,890	-	-
STAT	427	GA. DEPT. OF HUMAN SERVICES	(424,438)	(741,812)	(143,278)	73,965	-	-
STAT	428	Ga. Dept. of Community Affairs	85,537	(21,534)	(12,912)	6,665	-	-
STAT	429	Department of Economic Development	(17,620)	(42,735)	(10,715)	5,532	-	-
STAT	430	Admin. Office of the Courts	(19,885)	(32,351)	(5,885)	3,038	-	-
STAT	432	Ga. Court of Appeals	(31,747)	(48,263)	(9,508)	4,908	-	-
STAT	436	Superior Courts of Georgia	(19,321)	(59,412)	(11,353)	5,861	-	-
STAT	438	Supreme Court	(37,554)	(45,222)	(7,736)	3,993	-	-
STAT	440	Ga. Dept. of Labor	191,791	(160,448)	(51,123)	26,392	-	-
		DEPT. OF BEHAVIORAL HEALTH AND						
STAT	441	DEVELOPMENTAL DISABILITIES	(25,892)	(469,807)	(108,663)	56,097	-	-
STAT	442	Georgia Department of Law	(53,650)	(103,503)	(18,003)	9,294	-	-
STAT	444	General Assembly of Georgia	(15,600)	(52,043)	(10,803)	5,576	-	-
STAT	461	Dept. of Juvenile Justice	95,437	(355,283)	(79,753)	41,173	-	-
STAT	462	Ga. Dept. of Natural Resources	(309,928)	(530,017)	(102,234)	52,777	-	-
STAT	465	State Board Pardons & Paroles	(81,369)	(85,973)	(14,417)	7,443	-	-
STAT	466	Ga. Dept. of Public Safety	(387,213)	(514,819)	(103,889)	53,631	-	-
STAT	467	Ga. Dept. of Corrections	(214,010)	(1,212,124)	(270,594)	139,716	-	-
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(149,575)	(104,160)	(16,314)	8,422	-	-
STAT	470	Ga. Public Service Commission	(27,496)	(40,034)	(7,759)	4,005	-	-
STAT	471	Ga. Bureau of Investigation	(321,650)	(347,557)	(57,471)	29,668	-	-
STAT	474	Department of Revenue	(122,540)	(233,798)	(44,447)	22,945	-	-
STAT	475	GA. DEPT. OF DRIVER SERVICES	(33,554)	(81,904)	(16,577)	8,558	-	-
STAT	476	Ga. Student Finance Commission	(38,708)	(25,201)	(3,118)	1,609	-	-
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(318,906)	(438,610)	(87,138)	44,983	-	-
STAT	478	Secretary of State	(15,449)	(31,478)	(6,401)	3,304	-	-
STAT	480	SOIL AND WATER COMMISSION	28,820	-	-	-	-	-
STAT	482	Ga. Teachers Retirement Sys.	(138,237)	(152,036)	(23,161)	11,957	-	-
STAT	484	Ga. Dept. of Transportation	(1,051,769)	(1,396,227)	(219,562)	113,345	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STAT	488	Ga. Dept. of Veterans Service	(\$1,695)	(\$21,526)	(\$4,553)	\$2,351	\$-	\$-
STAT	489	Subsequent Injury Trust Fund	(3,934)	(6,746)	(1,101)	568	-	-
STAT	490	State Board of Workers Comp	(42,766)	(63,491)	(10,167)	5,247	-	-
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(64,297)	(183,446)	(38,277)	19,760	-	-
STAT	900	Georgia Building Authority	(8,683)	(33,483)	(6,799)	3,509	-	-
STAT	921	Ga. Correctional Industries	(50,183)	(52,804)	(7,596)	3,921	-	-
STAT	922	George L. Smith II - GWCCA	(18,653)	(83,321)	(12,774)	6,594	-	-
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	(18,140)	(33,250)	(4,864)	2,510	-	-
STAT	977	Georgia Public Broadcasting	(6,814)	(28,448)	(4,809)	2,482	-	-
STAT	980	GTA Georgia Technology Authority	(78,089)	(99,975)	(18,061)	9,323	-	-
STAT	996	THE ATL	(5,889)	(3,499)	(142)	73	-	-
TAXS	75-001	Appling County Tax Officials	(1,177)	(1,009)	(150)	77	-	-
TAXS	75-003	Bacon County Tax Officials	(1,117)	(1,075)	(164)	86	-	-
TAXS	75-004	Baker County Tax Officials	(709)	(641)	(96)	51	-	-
TAXS	75-005	Baldwin County Tax Officials	(5,266)	(5,202)	(748)	386	-	-
TAXS	75-007	Barrow County Tax Officials	(3,446)	(1,924)	(197)	101	-	-
TAXS	75-008	Bartow County Tax Officials	(5,128)	(6,279)	(1,138)	588	-	-
TAXS	75-009	Ben Hill County Tax Officials	1,180	-	-	-	-	-
TAXS	75-010	Berrien County Tax Officials	(2,918)	(2,253)	(256)	132	-	-
TAXS	75-011	Bibb County Tax Officials	(6,404)	(7,834)	(1,316)	679	-	-
TAXS	75-012	Bleckley County Tax Officials	(1,034)	(926)	(138)	70	-	-
TAXS	75-013	Brantley County Tax Officials	(676)	(819)	(165)	84	-	-
TAXS	75-014	Brooks County Tax Officials	(439)	(1,199)	(176)	90	-	-
TAXS	75-015	Bryan County Tax Officials	(1,278)	(1,768)	(547)	282	-	-
TAXS	75-016	Bulloch County Tax Officials	(2,275)	(1,910)	(268)	138	-	-
TAXS	75-017	Burke County Tax Officials	(2,013)	(1,515)	(203)	104	-	-
TAXS	75-018	Butts County Tax Officials	1,500	395	(139)	71	-	-
TAXS	75-019	Calhoun County Tax Officials	(770)	(733)	(109)	57	-	-
TAXS	75-020	Camden County Tax Officials	(2,993)	(3,800)	(583)	300	-	-
TAXS	75-021	Candler County Tax Officials	190	(580)	(233)	120	-	-
TAXS	75-022	Carroll County Tax Officials	(2,733)	(3,418)	(589)	305	-	-
TAXS	75-023	Catoosa County Tax Officials	1,540	(1,197)	(163)	83	-	-
TAXS	75-024	Charlton County Tax Officials	(3,180)	(2,680)	(330)	170	-	-
TAXS	75-025	Chatham County Tax Officials	(11,477)	(9,033)	(1,249)	645	-	-
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	1,354	-	-	-	-	-
TAXS	75-029	Clarke County Tax Officials	(5,836)	(7,681)	(1,148)	592	-	-
TAXS	75-031	Clayton County Tax Officials	4,990	(87)	(564)	291	-	-
TAXS	75-032	Clinch County Tax Officials	(1,802)	(1,537)	(221)	115	-	-
TAXS	75-033	Cobb County Tax Officials	(1,543)	(16,676)	(3,570)	1,844	-	-





SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-034	Coffee County Tax Officials	(\$2,472)	(\$1,962)	(\$276)	\$143	\$-	\$-
TAXS	75-035	Colquitt County Tax Officials	(3,987)	(3,402)	(411)	212	-	-
TAXS	75-036	Columbia County Tax Officials	(2,920)	(4,717)	(1,046)	540	-	-
TAXS	75-037	Cook County Tax Officials	430	(574)	(104)	54	-	-
TAXS	75-038	Coweta County Tax Officials	(8,477)	(7,698)	(1,053)	544	-	-
TAXS	75-039	Crawford County Tax Officials	1,024	-	-	-	-	-
TAXS	75-040	Crisp County Tax Officials	1,287	-	-	-	-	-
TAXS	75-041	Dade County Tax Officials	(1,815)	(1,674)	(251)	130	-	-
TAXS	75-042	Dawson County Tax Officials	3,376	564	-	-	-	-
TAXS	75-043	Decatur County Tax Officials	(109)	(1,385)	(191)	99	-	-
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	(268)	(15,103)	(3,225)	1,665	-	-
TAXS	75-045	Dodge County Tax Officials	(1,393)	(1,381)	(191)	99	-	-
TAXS	75-046	Dooly County Tax Officials	(1,002)	(962)	(138)	71	-	-
TAXS	75-047	Dougherty County Tax Officials	(421)	(5,182)	(896)	462	-	-
TAXS	75-048	Douglas County Tax Officials	1,888	(1,665)	(230)	120	-	-
TAXS	75-049	Early County Tax Officials	854	-	-	-	-	-
TAXS	75-050	Echols County Tax Officials	(821)	(613)	(91)	47	-	-
TAXS	75-051	Effingham County Tax Officials	(185)	(633)	(180)	92	-	-
TAXS	75-052	Elbert County Tax Officials	(1,220)	(1,233)	(233)	120	-	-
TAXS	75-053	Emanuel County Tax Officials	(1,003)	(960)	(142)	74	-	-
TAXS	75-054	Evans County Tax Officials	(291)	(314)	(62)	31	-	-
TAXS	75-055	Fannin County Tax Officials	(1,767)	(1,497)	(212)	109	-	-
TAXS	75-056	Fayette County Tax Officials	2,705	(1,664)	(440)	227	-	-
TAXS	75-057	Floyd County Tax Officials	(2,735)	(2,858)	(407)	210	-	-
TAXS	75-058	Forsyth County Tax Officials	(13,226)	(14,306)	(2,080)	1,074	-	-
TAXS	75-059	Franklin County Tax Officials	(1,662)	(1,471)	(219)	114	-	-
TAXS	75-060	Fulton County Tax Officials	(28,686)	(44,606)	(7,801)	4,026	-	-
TAXS	75-062	Glascocock County Tax Officials	(757)	(575)	(88)	45	-	-
TAXS	75-063	Glynn County Tax Officials	1,453	(2,332)	(705)	364	-	-
TAXS	75-064	Gordon County Tax Officials	(2,941)	(4,714)	(672)	346	-	-
TAXS	75-065	Grady County Tax Officials	791	(436)	(61)	31	-	-
TAXS	75-066	Greene County Tax Officials	(1,193)	(1,011)	(151)	78	-	-
TAXS	75-067	Gwinnett County Tax Officials	(10,816)	(13,090)	(2,420)	1,250	-	-
TAXS	75-068	Habersham County Tax Officials	(2,342)	(2,080)	(289)	149	-	-
TAXS	75-069	Hall County Tax Officials	1,684	(2,172)	(360)	186	-	-
TAXS	75-070	Hancock County Tax Officials	(697)	(1,088)	(160)	83	-	-
TAXS	75-071	Haralson County Tax Officials	459	(852)	(125)	65	-	-
TAXS	75-072	Harris County Tax Officials	(501)	(433)	(63)	33	-	-
TAXS	75-073	Hart County Tax Officials	(1,307)	(1,052)	(156)	80	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-074	Heard County Tax Officials	\$36	(\$669)	(\$99)	\$51	\$-	\$-
TAXS	75-075	Henry County Tax Officials	(2,346)	(7,400)	(1,479)	764	-	-
TAXS	75-076	Houston County Tax Officials	(373)	(3,176)	(874)	452	-	-
TAXS	75-077	Irwin County Tax Officials	(717)	(700)	(104)	54	-	-
TAXS	75-078	Jackson County Tax Officials	(3,429)	(2,624)	(365)	188	-	-
TAXS	75-079	Jasper County Tax Officials	914	-	-	-	-	-
TAXS	75-080	Jeff Davis County Tax Officials	(1,071)	(1,028)	(167)	86	-	-
TAXS	75-081	Jefferson County Tax Officials	(535)	(489)	(69)	36	-	-
TAXS	75-082	Jenkins County Tax Officials	(1,518)	(1,007)	(99)	51	-	-
TAXS	75-084	Jones County Tax Officials	(3,287)	(2,899)	(392)	203	-	-
TAXS	75-085	Lamar County Tax Officials	(1,886)	(1,690)	(258)	133	-	-
TAXS	75-086	Lanier County Tax Officials	(1,459)	(1,364)	(200)	103	-	-
TAXS	75-087	Laurens County Tax Officials	(3,580)	(3,446)	(498)	257	-	-
TAXS	75-088	Lee County Tax Officials	(972)	(861)	(128)	66	-	-
TAXS	75-089	Liberty County Tax Officials	(5,738)	(4,629)	(572)	295	-	-
TAXS	75-090	Lincoln County Tax Officials	(472)	(452)	(63)	32	-	-
TAXS	75-091	Long County Tax Officials	(531)	(389)	(59)	30	-	-
TAXS	75-092	Lowndes County Tax Officials	1,935	(3,558)	(700)	361	-	-
TAXS	75-093	Lumpkin County Tax Officials	3,449	1,149	(171)	89	-	-
TAXS	75-094	Macon County Tax Officials	(18)	(836)	(191)	99	-	-
TAXS	75-096	Marion County Tax Officials	(829)	(733)	(109)	57	-	-
TAXS	75-097	Mcduffie County Tax Officials	1,060	(833)	(180)	92	-	-
TAXS	75-098	Mcintosh County Tax Officials	580	(348)	(210)	108	-	-
TAXS	75-099	Meriwether County Tax Officials	(1,282)	(1,263)	(179)	92	-	-
TAXS	75-100	Miller County Tax Officials	(827)	(733)	(109)	57	-	-
TAXS	75-101	Mitchell County Tax Officials	(1,197)	(1,001)	(136)	69	-	-
TAXS	75-102	Monroe County Tax Officials	(1,738)	(1,600)	(256)	132	-	-
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(970)	(996)	(142)	74	-	-
TAXS	75-104	Morgan County Tax Officials	857	(416)	(179)	92	-	-
TAXS	75-105	Murray County Tax Officials	1,450	(1,284)	(178)	92	-	-
TAXS	75-106	Muscogee County Tax Officials	(4,831)	(8,024)	(1,099)	568	-	-
TAXS	75-107	Newton County Tax Officials	(1,944)	(3,904)	(867)	447	-	-
TAXS	75-108	Oconee County Tax Officials	(1,931)	(1,699)	(248)	129	-	-
TAXS	75-110	Paulding County Tax Officials	(2,558)	(3,812)	(630)	326	-	-
TAXS	75-111	Peach County Tax Officials	(3,002)	(2,416)	(270)	140	-	-
TAXS	75-112	Pickens County Tax Officials	(871)	(1,488)	(214)	111	-	-
TAXS	75-113	Pierce County Tax Officials	(1,446)	(1,184)	(175)	90	-	-
TAXS	75-114	Pike County Tax Officials	(1,045)	(933)	(139)	71	-	-
TAXS	75-115	Polk County Tax Officials	(1,740)	(2,948)	(397)	206	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-116	Pulaski County Tax Officials	\$1,461	\$-	\$-	\$-	\$-	\$-
TAXS	75-118	Quitman County Tax Officials	872	-	-	-	-	-
TAXS	75-121	Richmond County Tax Officials	(6,526)	(7,877)	(1,262)	652	-	-
TAXS	75-122	Rockdale County Tax Officials	(3,298)	(2,848)	(404)	209	-	-
TAXS	75-123	Schley County Tax Officials	(836)	(748)	(111)	57	-	-
TAXS	75-124	Screven County Tax Officials	(925)	(861)	(111)	57	-	-
TAXS	75-125	Seminole County Tax Officials	(338)	(345)	(59)	30	-	-
TAXS	75-126	Spalding County Tax Officials	(4,048)	(4,406)	(666)	344	-	-
TAXS	75-127	Stephens County Tax Officials	(3,434)	(2,354)	(420)	217	-	-
TAXS	75-128	Stewart County Tax Officials	(844)	(763)	(114)	58	-	-
TAXS	75-129	Sumter County Tax Officials	(778)	(763)	(104)	54	-	-
TAXS	75-130	Talbot County Tax Officials	(989)	(917)	(125)	65	-	-
TAXS	75-132	Tattnall County Tax Officials	(717)	(1,592)	(243)	125	-	-
TAXS	75-133	Taylor County Tax Officials	(784)	(739)	(110)	57	-	-
TAXS	75-134	Telfair County Tax Officials	(438)	(400)	(61)	32	-	-
TAXS	75-135	Terrell County Tax Officials	(880)	(455)	(89)	45	-	-
TAXS	75-136	Thomas County Tax Officials	829	(1,289)	(264)	136	-	-
TAXS	75-137	Tift County Tax Officials	(2,994)	(2,661)	(373)	193	-	-
TAXS	75-139	Towns County Tax Officials	(1,774)	(1,877)	(278)	143	-	-
TAXS	75-141	Troup County Tax Officials	192	(1,759)	(244)	125	-	-
TAXS	75-142	Turner County Tax Officials	(1,610)	(1,366)	(183)	95	-	-
TAXS	75-143	Twiggs County Tax Officials	25	(825)	(260)	134	-	-
TAXS	75-145	Upson County Tax Officials	(1,640)	(1,970)	(294)	151	-	-
TAXS	75-146	Walker County Tax Officials	(1,983)	(1,856)	(282)	145	-	-
TAXS	75-147	Walton County Tax Officials	1,387	(196)	(260)	135	-	-
TAXS	75-148	Ware County Tax Officials	507	(590)	(196)	101	-	-
TAXS	75-149	Warren County Tax Officials	(948)	(862)	(116)	60	-	-
TAXS	75-150	Washington County Tax Officials	(1,724)	(1,677)	(274)	142	-	-
TAXS	75-151	Wayne County Tax Officials	(696)	(1,264)	(226)	116	-	-
TAXS	75-152	Webster County Tax Officials	657	-	-	-	-	-
TAXS	75-154	White County Tax Officials	(5,715)	(4,677)	(563)	290	-	-
TAXS	75-155	Whitfield County Tax Officials	(6,490)	(6,678)	(995)	513	-	-
TAXS	75-156	Wilcox County Tax Officials	283	(668)	(99)	51	-	-
TAXS	75-157	Wilkes County Tax Officials	1,154	-	-	-	-	-
TAXS	75-158	Wilkinson County Tax Officials	(1,111)	(1,021)	(150)	77	-	-
TAXS	75-159	Worth County Tax Officials	(1,711)	(2,260)	(300)	154	-	-
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	9,457	(5,562)	(1,522)	786	-	-
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(7,815)	(10,140)	(1,665)	860	-	-
TCOL	820	Albany Technical College	(6,941)	(14,613)	(2,663)	1,375	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TCOL	822	Athens Technical College	(\$13,397)	(\$13,184)	(\$2,018)	\$1,042	\$-	\$-
TCOL	823	Atlanta Technical College	7,158	(7,853)	(2,462)	1,271	-	-
TCOL	824	Augusta Technical College	912	(25,596)	(6,606)	3,411	-	-
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	4,164	(15,912)	(4,430)	2,287	-	-
TCOL	827	Chattahoochee Tech College	16,510	(15,446)	(4,707)	2,430	-	-
TCOL	828	Columbus Technical College	(15,613)	(16,064)	(2,213)	1,143	-	-
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	9,707	(17,791)	(5,615)	2,898	-	-
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	21,196	2,810	(1,688)	871	-	-
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	8,675	(10,162)	(2,247)	1,159	-	-
TCOL	832	Gwinnett Technical College	3,702	(11,277)	(3,577)	1,847	-	-
TCOL	834	Lanier Technical College	(1,149)	(8,434)	(2,028)	1,046	-	-
TCOL	835	Central Georgia Technical College	(37,838)	(51,063)	(8,744)	4,515	-	-
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(22,266)	(26,867)	(4,410)	2,277	-	-
TCOL	838	North Ga Technical College	9,571	(5,294)	(1,615)	834	-	-
TCOL	841	Savannah Technical College	(1,961)	(10,370)	(2,165)	1,118	-	-
TCOL	842	South Ga Technical College	(16,779)	(21,126)	(3,643)	1,879	-	-
TCOL	843	Southeastern Technical College	(9,734)	(14,318)	(2,794)	1,442	-	-
TCOL	844	Ogeechee Technical College	1,353	(1,768)	(717)	370	-	-
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	4,581	(10,565)	(1,997)	1,031	-	-
UNIV	503-0503	GA Institute of Technology	4,194	(7,859)	(1,926)	994	-	-
UNIV	509-0509	GA State University	(15,192)	(15,156)	(1,949)	1,006	-	-
UNIV	512-0512	AUGUSTA UNIVERSITY	(80,503)	(31,773)	(5,912)	3,052	-	-
UNIV	518-0518	University of GA	(48,252)	(33,756)	(4,662)	2,407	-	-
UNIV	521-0521	Albany State University	(3,108)	(2,850)	(382)	199	-	-
UNIV	528-0528	Clayton College & State Univ	(672)	(658)	(100)	51	-	-
UNIV	530-0530	Columbus State University	2,597	573	(77)	39	-	-
UNIV	531-0531	University of North Georgia	(6,258)	(4,807)	(650)	336	-	-
UNIV	536-0536	GA College and State Univ	(7,721)	(4,833)	(806)	415	-	-
UNIV	539-0539	GA Southern University	(4,901)	(6,065)	(787)	407	-	-
UNIV	540-0540	Georgia Gwinnett College	(6,995)	(3,498)	(251)	130	-	-
UNIV	542-0542	GA Southwestern State Univ	(4,782)	(3,601)	(384)	198	-	-
UNIV	543-0543	Kennesaw State University	(16,766)	(12,132)	(686)	354	-	-
UNIV	547-0547	Middle Georgia State College	666	(4,100)	(822)	425	-	-
UNIV	551-0551	Valdosta State University	4,710	241	(185)	95	-	-
UNIV	554-0554	UNIVERSITY OF WEST GA	5,027	1,320	(235)	121	-	-
UNIV	557-0557	Abraham Baldwin Agric College	(1,974)	(2,474)	(493)	254	-	-
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(1,986)	(1,749)	(263)	136	-	-
UNIV	567-0567	South Georgia State College	3,832	513	(218)	112	-	-
UNIV	569-0569	Dalton College	(423)	82	(23)	12	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	(\$5,375)	(\$3,343)	(\$206)	\$106	\$-	\$-
UNIV	576-0576	Gordon College	(743)	(620)	(87)	45	-	-
		BOARD OF REGENTS OF THE UNIVERSITY						
UNIV	598-0598	SYSTEM OF GEORGIA	(35,410)	(32,246)	(3,891)	2,009	-	-
VARS	209-0209	Agric Commodity Commission	(4,540)	(3,847)	(523)	270	-	-
VARS	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	(953)	(59)	(118)	61	-	-
VARS	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT	(876)	(2,162)	(580)	299	-	-
VARS	237-092	DISTRICT ATTORNEYS STAFF SOUTHERN JUDICIAL CIRCUIT	<u>786</u>	=	=	=	=	=
		Total all Entities	<u>(\$5,306,000)</u>	<u>(\$12,321,000)</u>	<u>(\$2,464,000)</u>	<u>\$1,272,000</u>	<u>\$-</u>	<u>\$-</u>
		Total LRS	<u>\$4,502</u>	<u>(\$11,243)</u>	<u>(\$2,280)</u>	<u>\$1,178</u>	<u>\$-</u>	<u>\$-</u>
		Total JRS	<u>(\$65,076)</u>	<u>(\$256,951)</u>	<u>(\$52,353)</u>	<u>\$27,030</u>	<u>\$-</u>	<u>\$-</u>
		Total ERS	<u>(\$5,245,426)</u>	<u>(\$12,052,806)</u>	<u>(\$2,409,367)</u>	<u>\$1,243,792</u>	<u>\$-</u>	<u>\$-</u>
		Non-employer Contributing Entities						
		STATE DEPARTMENT OF REVENUE	<u>(\$222,249)</u>	<u>(\$356,759)</u>	<u>(\$61,030)</u>	<u>\$31,500</u>	<u>\$-</u>	<u>\$-</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	<u>\$19,746</u>	<u>(\$23,236)</u>	<u>(\$6,641)</u>	<u>\$3,428</u>	<u>\$-</u>	<u>\$-</u>
		STATE SUPPORT FOR COUNTY JUDGES	<u>(\$82,465)</u>	<u>(\$111,952)</u>	<u>(\$19,627)</u>	<u>\$10,135</u>	<u>\$-</u>	<u>\$-</u>



## **Schedule D – Summary of Benefit Provisions Valued**

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### **SUMMARY of BENEFIT PROVISIONS EVALUATED**

#### 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***

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### 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**

**STATEMENT of ACTUARIAL ASSUMPTIONS AND METHODS**

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

**VALUATION INTEREST RATE:** 7.30% per annum, compounded annually, net of expenses.

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

Members of Employees' Retirement System	
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
	<u>Males</u>	<u>Females</u>	<u>Members</u>	<u>Members</u>
	20	15.0%		8.00%
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**

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

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

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

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

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



**Schedule E – 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.