



**Cavanaugh Macdonald**  
CONSULTING, LLC

*The experience and dedication you deserve*



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

**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**  
**PREPARED AS OF JUNE 30, 2023**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

March 6, 2024

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

Members of the Board:

Presented in this report is information to assist the Employees' Retirement System of Georgia (ERS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). The information is presented for the period ending June 30, 2023 (the Measurement Date).

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

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability (Asset), was performed as of June 30, 2022. The valuation was based upon data, furnished by the ERS staff, for active, inactive and retired members along with pertinent financial information.

In order to prepare the results in this report, we have utilized actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial procedures and methods. The calculations are based on the current provisions of the System, and on actuarial assumptions that are internally consistent and individually reasonable based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System and, in our opinion, meet the requirements of GASB 68. 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 opinion contained herein.



Board of Trustees  
March 6, 2024  
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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 67 and GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Sincerely yours,

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

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

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

Cathy Turcot  
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA  
Consulting Actuary



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## Section I - Introduction

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

PREPARED AS OF JUNE 30, 2023

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

This report, prepared as of June 30, 2023 (the Measurement Date), presents information to assist the employers participating in ERS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2024 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of ERS as of June 30, 2022. The results of that valuation were detailed in a report dated April 20, 2023.

The Net Pension Liability (Asset) (NPL) shown in the GASB Statement No. 67 Report for the Employees' Retirement System of Georgia Prepared as of June 30, 2023 and submitted August 31, 2023 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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

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

Schedule A of this report shows the total amount of employer contributions for the years ending June 30, 2022 and June 30, 2023 from each participating employer. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.





## Section I - Introduction

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

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





## Section II – Summary of Collective Amounts

(\$ IN THOUSANDS)

	2023
<b>Valuation Date (VD):</b>	June 30, 2022
<b>Measurement Date (MD):</b>	June 30, 2023
<b>Reporting Date (RD):</b>	June 30, 2024
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate	3.66%
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	7.00%
<b>Net Pension Liability (Asset):</b>	
Total Pension Liability (TPL)	\$ 20,715,028
Fiduciary Net Position (FNP)	<u>14,749,438</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 5,965,590
FNP as a percentage of TPL	71.20%
<b>Collective Pension Expense (PE):</b>	\$ 1,506,043
<b>Deferred Outflows of Resources:</b>	\$ 563,187
<b>Deferred Inflows of Resources:</b>	\$ 13,979





## Section III – Notes To Financial Statements

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

**Paragraphs 77 and 78(a)-(f):** These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2022, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	3.00 – 6.75 percent
Investment Rate of Return	7.00 percent, net of pension plan investment expense, including inflation
Cost-of-living adjustment	1.05 percent, annually

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019. In the experience study, the long-term assumed investment rate of return that was recommended by the actuary and adopted by the Board was 7.00%. Based on the funding policy adopted by the Board, the assumed investment rate of return used in the funding valuation will be reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, if the actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, until the rate reaches the long-term assumed investment rate of return. However, for GASB purposes, the Total Pension Liability (TPL) will be based on the long-term assumed investment rate of return of 7.00%.





## Section III – Notes To Financial Statements

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	0.9%
US Large Stocks	46.3%	9.4%
US Small Stocks	1.2%	13.4%
Int'l Developed Mkt Stocks	12.3%	9.4%
Int'l Emerging Mkt Stocks	5.2%	11.4%
Alternatives	5.0%	10.5%
Total	100.0%	

\*Net of inflation

**Discount rate.** The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at the actuarially determined employer contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Paragraph 78 (g):** This paragraph requires disclosure of the sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the System, calculated using the discount rate of 7.00 percent, as well as what the System's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate (\$ thousands):

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
System's Net Pension Liability (Asset)	\$8,186,033	\$5,965,590	\$4,097,016





## Section III – Notes To Financial Statements

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

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

**Paragraph 80(c):** June 30, 2022 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2023 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2023 is shown on page 5 of the GASB 67 report for ERS submitted on August 31, 2023.

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

**Paragraph 80(e):** There have been no changes in plan provisions since the previous measurement date.

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

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

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





## Section III – Notes To Financial Statements

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

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$90,618	\$13,979
Changes of actuarial assumptions	229,551	0
Net difference between projected and actual earnings on plan investments	<u>243,018</u>	<u>0</u>
Total	<u>\$563,187</u>	<u>\$13,979</u>

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





## Section III – Notes To Financial Statements

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)	
2023	\$166,133	\$0	2.2	\$0	\$0	\$166,133	\$0	\$75,515	\$0	\$90,618	\$0	
2022	0	107,167	2.3	0	60,573	0	0	0	46,594	0	13,979	
2021	86,061	0	2.4	14,343	0	0	0	14,343	0	0	0	
2020	25,736	0	2.5	0	0	0	0	0	0	0	0	
2019	155,573	0	2.6	0	0	0	0	0	0	0	0	
<b>Total</b>				<u>\$14,343</u>	<u>\$60,573</u>	<u>\$166,133</u>	<u>\$0</u>			<u>\$90,618</u>	<u>\$13,979</u>	





## Section III – Notes To Financial Statements

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)
2023	\$0	\$0	2.2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	1,759,895	0	2.3	994,723	0	0	0	765,172	0	229,551	0
2021	1,154,636	0	2.4	192,440	0	0	0	192,440	0	0	0
2020	0	0	2.5	0	0	0	0	0	0	0	0
2019	0	0	2.6	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$1,187,163</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$229,551</u>	<u>\$0</u>





## Section III – Notes To Financial Statements

Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2023	\$0	\$555,633	5.0	\$0	\$0	\$0	\$555,633	\$0	\$111,127	\$0	\$444,506
2022	2,983,785	0	5.0	2,387,028	0	0	0	596,757	0	1,790,271	0
2021	0	2,887,040	5.0	0	1,732,224	0	0	0	577,408	0	1,154,816
2020	260,341	0	5.0	104,137	0	0	0	52,068	0	52,069	0
2019	85,132	0	5.0	17,028	0	0	0	17,028	0	0	0
<b>Total</b>				<u>\$2,508,193</u>	<u>\$1,732,224</u>	<u>\$0</u>	<u>\$555,633</u>			<u>\$1,842,340</u>	<u>\$1,599,322</u>
Net difference between projected and actual earnings on investments										\$243,018	





## Section III – Notes To Financial Statements

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					
2023	2.2	\$0	\$166,133	\$75,515	\$90,618
2022	2.3	0	0	0	0
2021	2.4	14,343	0	14,343	0
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
Difference between expected and actual assumptions					
2023	2.2	\$0	\$0	\$0	\$0
2022	2.3	994,723	0	765,172	229,551
2021	2.4	192,440	0	192,440	0
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
Difference between projected and actual earnings					
2023	5.0	\$0	(\$555,633)	(\$111,127)	(\$444,506)
2022	5.0	2,387,028	0	596,757	1,790,271
2021	5.0	(1,732,224)	0	(577,408)	(1,154,816)
2020	5.0	104,137	0	52,068	52,069
2019	5.0	17,028	0	17,028	0
Subtotal					\$243,018
<b>Total Deferred Outflows of Resources</b>		<u>\$1,977,475</u>	<u>(\$389,500)</u>	<u>\$1,024,788</u>	<u>\$563,187</u>
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
2023	2.2	\$0	\$0	\$0	\$0
2022	2.3	60,573	0	46,594	13,979
2021	2.4	0	0	0	0
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
Difference between expected and actual assumptions					
2023	2.2	\$0	\$0	\$0	\$0
2022	2.3	0	0	0	0
2021	2.4	0	0	0	0
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
Difference between projected and actual earnings					
2023	5.0	\$0	\$0	\$0	\$0
2022	5.0	0	0	0	0
2021	5.0	0	0	0	0
2020	5.0	0	0	0	0
2019	5.0	0	0	0	0
Subtotal					\$0
<b>Total Deferred Inflows of Resources</b>		<u>\$60,573</u>	<u>\$0</u>	<u>\$46,594</u>	<u>\$13,979</u>





## Section III – Notes To Financial Statements

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

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands)	
Year 1	\$251,378
Year 2	(76,675)
Year 3	485,630
Year 4	(111,125)
Year 5	0
Thereafter	0

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

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





## Section IV – Collective Pension Expense

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As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 7.00% rate of return in effect as of the previous measurement date.

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2023, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2023, this number of years for the active members is 7.3. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 2.2 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 2.2 years.

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

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

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





## Section IV – Collective Pension Expense

<b>Collective Pension Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost at end of year	\$151,351
Interest on the TPL and net cash flow	1,383,312
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	75,515
Expensed portion of current-period changes of assumptions	0
Member contributions	(41,577)
Projected earnings on plan investments	(947,682)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(111,127)
Administrative expense	9,389
Other	(26,944)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>1,013,806</u>
<b>Collective Pension Expense</b>	<b><u>\$1,506,043</u></b>





## Section V – Required Supplementary Information

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### Paragraph 82:

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

A one-time 3% payment was granted to certain retirees and beneficiaries effective July 2016.

A one-time 3% payment was granted to certain retirees and beneficiaries effective July 2017.

Two one-time 2% payments were granted to certain retirees and beneficiaries effective July 2018 and January 2019.

Two one-time 3% payments were granted to certain retirees and beneficiaries effective July 2019 and January 2020.

Two one-time 3% payments were granted to certain retirees and beneficiaries effective July 2021 and January 2022.

#### ***Changes of assumptions.***

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

A funding policy was adopted by the Board on March 15, 2018, and then amended on June 18, 2020. In accordance with this 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. On April 21, 2022, the Board adopted a new funding policy superseding and replacing this funding policy.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes were first reflected in the calculation of the June 30, 2021 Total Pension Liability.





## Section V – Required Supplementary Information

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On April 21, 2022, the Board adopted a new funding policy which, in part, provides that the Actuarial Accrued Liability and Normal Cost of the System will include a prefunded variable Cost-of-Living Adjustment (COLA) for eligible retirees and beneficiaries of the System. Under the new policy, future COLAs are provided through a profit-sharing mechanism using the System's asset performance. After studying the parameters of this new policy, the assumption for future COLAs was set at 1.05%. Previously, no future COLAs were assumed. In addition, the funding policy set the assumed rate of return at 7.20% for the June 30, 2021 valuation and established a new Transitional Unfunded Actuarial Accrued Liability as of June 30, 2021 which will be amortized over a closed 20-year period.

**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, 2023 employer contributions were determined in the June 30, 2020 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	19.0 years
Asset valuation method	5-year smoothed fair value
Inflation	2.50 percent
Salary increase	3.00% - 6.75%, including inflation
Investment rate of return	7.30 percent, net of pension plan investment expense, including inflation





## Schedule A – Schedule of Employer Allocations

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,611,341.39	0.267225%	\$ 2,424,688.40	0.284847%
913-0913	AUTH	Lake Lanier Island Development Authority	61,185.92	0.010147%	86,657.96	0.010180%
926-0926	AUTH	Georgia Agricultural Exposition Authority	554,173.73	0.091904%	857,791.99	0.100772%
928-0928	AUTH	Georgia Environmental Finance Authority	591,176.95	0.098041%	847,015.71	0.099506%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	104,982.97	0.017410%	138,389.67	0.016258%
955-0955	AUTH	Georgia Superior Court Clerks Coop	183,923.11	0.030502%	227,979.77	0.026783%
972-0972	AUTH	Georgia Federal-State Inspection	1,559,627.33	0.258649%	2,061,567.89	0.242189%
973-0973	AUTH	Georgia Lottery Corporation	17,731.90	0.002941%	19,266.80	0.002263%
9030	CHAR	Georgia School for Innovation and the Classics	9,428.64	0.001564%	0.00	0.000000%
9915	CHAR	Foothills Charter High School	16,487.10	0.002734%	6,683.21	0.000785%
51-0217	CORT	Dekalb County State Court	268,688.45	0.044559%	297,933.58	0.035001%
51-0237	CORT	Bibb County State Court	400,488.53	0.066417%	534,744.43	0.062821%
51-0248	CORT	Chatham County State Court	347,881.66	0.057693%	462,416.71	0.054324%
361	CSBS	Lookout Mountain Community Service Board	97,497.98	0.016169%	113,066.34	0.013283%
363	CSBS	Highland Rivers Center Community Service	84,892.44	0.014079%	198,724.99	0.023346%
364	CSBS	Georgia Mountains Avita Community Partners	23,641.54	0.003921%	20,153.39	0.002368%
365	CSBS	Cobb County Community Service	75,505.63	0.012522%	6,247.28	0.000734%
366	CSBS	Douglas Community Service Board	0.00	0.000000%	0.00	0.000000%
368	CSBS	Dekalb Community Service Board	62,503.10	0.010366%	66,559.43	0.007819%
369	CSBS	View Point Health	56,202.75	0.009321%	87,167.28	0.010240%
370	CSBS	Clayton Community M.H., Substa	21,129.52	0.003504%	24,368.01	0.002863%
371	CSBS	Advantage Behavioral Health Systems	35,099.50	0.005821%	35,849.23	0.004211%
372	CSBS	Pathways Center Community Service Board	10,320.34	0.001712%	14,302.85	0.001680%
373	CSBS	Mcintosh Trail MH, MR and SA C	23,117.53	0.003834%	32,077.35	0.003768%
374	CSBS	River Edge Behavioral Health Center	79,380.20	0.013164%	63,692.47	0.007482%
376	CSBS	Oconee Community Service Board	14,567.55	0.002416%	5,676.67	0.000667%
377	CSBS	East Central Georgia Community Service Board	30,043.10	0.004982%	41,721.90	0.004901%
379	CSBS	New Horizons	48,759.85	0.008086%	63,328.67	0.007440%
380	CSBS	Middle Flint Community Service Board	39,558.85	0.006560%	26,610.88	0.003126%
381	CSBS	CSB of Middle Georgia	34,012.11	0.005641%	40,107.60	0.004712%
382	CSBS	Albany Area Community Service Board	30,258.27	0.005018%	58,269.47	0.006845%
383	CSBS	The Georgia Pines Community Service Board	16,966.56	0.002814%	0.00	0.000000%
384	CSBS	South Georgia Community Service Board	50,456.71	0.008368%	59,462.10	0.006985%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
385	CSBS	Pineland Area MH, MR and SA Center	\$ 133,241.82	0.022097%	\$ 188,074.05	0.022095%
386	CSBS	Satilla Community Service Board	44,233.80	0.007336%	106,391.11	0.012499%
388	CSBS	Gateway Behavior Health Services Community	27,248.63	0.004519%	38,054.43	0.004471%
127-001	DFAC	Appling County DFACS	67,192.61	0.011143%	81,427.94	0.009566%
127-002	DFAC	Atkinson County DFACS	30,145.50	0.004999%	33,878.39	0.003980%
127-003	DFAC	Bacon County DFACS	80,447.03	0.013341%	109,008.48	0.012806%
127-004	DFAC	Baker County DFACS	30,862.75	0.005118%	49,413.20	0.005805%
127-005	DFAC	Baldwin County DFACS	179,884.68	0.029832%	278,288.96	0.032693%
127-006	DFAC	Banks County DFACS	86,504.56	0.014346%	121,776.04	0.014306%
127-007	DFAC	Barrow County DFACS	283,097.96	0.046949%	410,126.26	0.048181%
127-008	DFAC	Bartow County DFACS	414,501.68	0.068741%	586,716.26	0.068926%
127-009	DFAC	Ben Hill County DFACS	94,359.66	0.015649%	185,393.54	0.021780%
127-010	DFAC	Berrien County DFACS	153,713.66	0.025492%	231,423.66	0.027187%
127-011	DFAC	Bibb County DFACS	908,114.61	0.150602%	1,292,564.30	0.151848%
127-012	DFAC	Bleckley County DFACS	41,513.86	0.006885%	88,980.41	0.010453%
127-013	DFAC	Brantley County DFACS	146,441.61	0.024286%	202,819.90	0.023827%
127-014	DFAC	Brooks County DFACS	131,391.02	0.021790%	188,917.41	0.022194%
127-015	DFAC	Bryan County DFACS	71,936.92	0.011930%	114,697.40	0.013474%
127-016	DFAC	Bulloch County DFACS	201,398.76	0.033400%	229,714.00	0.026986%
127-017	DFAC	Burke County DFACS	104,839.26	0.017387%	143,590.96	0.016869%
127-018	DFAC	Butts County DFACS	157,707.79	0.026154%	218,470.80	0.025665%
127-019	DFAC	Calhoun County DFACS	34,976.22	0.005800%	44,026.29	0.005172%
127-020	DFAC	Camden County DFACS	195,014.05	0.032341%	218,882.17	0.025714%
127-021	DFAC	Candler County DFACS	49,374.54	0.008188%	80,110.62	0.009411%
127-022	DFAC	Carroll County DFACS	446,144.02	0.073989%	679,932.65	0.079877%
127-023	DFAC	Catoosa County DFACS	238,674.93	0.039582%	304,090.17	0.035724%
127-024	DFAC	Charlton County DFACS	98,947.85	0.016410%	125,459.12	0.014739%
127-025	DFAC	Chatham County DFACS	969,291.23	0.160748%	1,356,186.72	0.159322%
127-026	DFAC	Chattahoochee County DFACS	47,429.70	0.007866%	75,450.66	0.008864%
127-027	DFAC	Chattooga County DFACS	201,388.47	0.033398%	296,042.75	0.034778%
127-028	DFAC	Cherokee County DFACS	543,578.14	0.090147%	808,655.53	0.094999%
127-029	DFAC	Clarke County DFACS	1,773,115.51	0.294054%	2,287,901.10	0.268778%
127-030	DFAC	Clay County DFACS	67,768.25	0.011239%	89,710.76	0.010539%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
127-031	DFAC	Clayton County DFACS	\$ 1,963,731.44	0.325666%	\$ 2,918,474.71	0.342856%
127-032	DFAC	Clinch County DFACS	60,274.00	0.009996%	92,165.66	0.010827%
127-033	DFAC	Cobb County DFACS	2,823,799.88	0.468300%	4,272,315.53	0.501903%
127-034	DFAC	Coffee County DFACS	558,508.10	0.092623%	838,258.19	0.098477%
127-035	DFAC	Colquitt County DFACS	236,703.71	0.039255%	339,735.16	0.039911%
127-036	DFAC	Columbia County DFACS	576,248.73	0.095565%	932,092.52	0.109500%
127-037	DFAC	Cook County DFACS	180,390.15	0.029916%	235,528.27	0.027669%
127-038	DFAC	Coweta County DFACS	343,429.65	0.056954%	458,872.54	0.053907%
127-039	DFAC	Crawford County DFACS	78,987.55	0.013099%	121,920.20	0.014323%
127-040	DFAC	Crisp County DFACS	180,925.74	0.030005%	204,135.44	0.023981%
127-041	DFAC	Dade County DFACS	85,535.70	0.014185%	125,656.90	0.014762%
127-042	DFAC	Dawson County DFACS	104,540.60	0.017337%	137,006.65	0.016095%
127-043	DFAC	Decatur County DFACS	174,863.55	0.028999%	227,790.62	0.026760%
127-044	DFAC	Dekalb County DFACS	5,603,711.11	0.929321%	8,330,108.38	0.978603%
127-045	DFAC	Dodge County DFACS	88,190.50	0.014626%	116,458.99	0.013681%
127-046	DFAC	Dooly County DFACS	71,608.29	0.011876%	94,287.27	0.011077%
127-047	DFAC	Dougherty County DFACS	3,259,950.27	0.540631%	4,802,953.66	0.564241%
127-048	DFAC	Douglas County DFACS	656,987.59	0.108955%	927,263.57	0.108933%
127-049	DFAC	Early County DFACS	607,364.42	0.100725%	769,304.32	0.090376%
127-050	DFAC	Echols County DFACS	28,905.48	0.004794%	42,383.72	0.004979%
127-051	DFAC	Effingham County DFACS	182,105.20	0.030200%	220,020.76	0.025848%
127-052	DFAC	Elbert County DFACS	111,430.43	0.018480%	147,759.91	0.017359%
127-053	DFAC	Emanuel County DFACS	93,170.57	0.015451%	166,674.18	0.019581%
127-054	DFAC	Evans County DFACS	39,669.83	0.006579%	60,311.13	0.007085%
127-055	DFAC	Fannin County DFACS	87,092.48	0.014443%	131,085.87	0.015400%
127-056	DFAC	Fayette County DFACS	241,081.28	0.039981%	347,602.00	0.040836%
127-057	DFAC	Floyd County DFACS	976,193.29	0.161892%	1,401,103.82	0.164599%
127-058	DFAC	Forsyth County DFACS	267,278.00	0.044325%	385,780.10	0.045321%
127-059	DFAC	Franklin County DFACS	125,197.73	0.020763%	167,596.47	0.019689%
127-060	DFAC	Fulton County	4,319,086.30	0.716278%	5,346,501.61	0.628096%
127-061	DFAC	Gilmer County DFACS	145,564.28	0.024140%	191,638.24	0.022513%
127-062	DFAC	Glascocock County DFACS	29,895.51	0.004958%	31,210.69	0.003667%
127-063	DFAC	Glynn County DFACS	489,346.49	0.081153%	610,303.63	0.071697%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
127-064	DFAC	Gordon County DFACS	\$ 262,158.76	0.043476%	\$ 355,062.63	0.041712%
127-065	DFAC	Grady County DFACS	105,564.24	0.017507%	148,947.30	0.017498%
127-066	DFAC	Greene County DFACS	178,227.25	0.029557%	233,253.71	0.027402%
127-067	DFAC	Gwinnett County DFACS	2,552,336.20	0.423280%	3,398,300.26	0.399225%
127-068	DFAC	Habersham County DFACS	185,637.21	0.030786%	284,774.65	0.033455%
127-069	DFAC	Hall County DFACS	942,648.12	0.156329%	1,624,796.56	0.190878%
127-070	DFAC	Hancock County DFACS	17,164.27	0.002847%	38,639.09	0.004539%
127-071	DFAC	Haralson County DFACS	162,617.90	0.026969%	240,667.21	0.028273%
127-072	DFAC	Harris County DFACS	91,385.51	0.015155%	138,229.49	0.016239%
127-073	DFAC	Hart County DFACS	166,294.62	0.027578%	252,899.15	0.029710%
127-074	DFAC	Heard County DFACS	120,305.32	0.019951%	134,577.01	0.015810%
127-075	DFAC	Henry County DFACS	819,924.00	0.135976%	1,130,674.46	0.132829%
127-076	DFAC	Houston County DFACS	511,237.16	0.084784%	673,378.67	0.079107%
127-077	DFAC	Irwin County DFACS	113,348.39	0.018798%	155,824.65	0.018306%
127-078	DFAC	Jackson County DFACS	198,990.36	0.033001%	289,406.13	0.033999%
127-079	DFAC	Jasper County DFACS	12,299.07	0.002040%	20,669.10	0.002428%
127-080	DFAC	Jeff Davis County DFACS	109,999.37	0.018242%	144,333.25	0.016956%
127-081	DFAC	Jefferson County DFACS	57,381.89	0.009516%	120,324.24	0.014135%
127-082	DFAC	Jenkins County DFACS	80,176.14	0.013296%	97,391.96	0.011441%
127-083	DFAC	Johnson County DFACS	43,418.50	0.007201%	73,336.15	0.008615%
127-084	DFAC	Jones County DFACS	154,197.03	0.025572%	206,514.36	0.024261%
127-085	DFAC	Lamar County DFACS	143,492.53	0.023797%	256,787.37	0.030167%
127-086	DFAC	Lanier County DFACS	127,193.77	0.021094%	210,424.34	0.024720%
127-087	DFAC	Laurens County DFACS	2,316,954.45	0.384244%	3,464,980.36	0.407058%
127-088	DFAC	Lee County DFACS	115,225.46	0.019109%	143,053.74	0.016806%
127-089	DFAC	Liberty County DFACS	232,626.19	0.038579%	300,848.99	0.035343%
127-090	DFAC	Lincoln County DFACS	12,801.44	0.002123%	7,053.81	0.000829%
127-091	DFAC	Long County DFACS	74,515.85	0.012358%	114,967.52	0.013506%
127-092	DFAC	Lowndes County DFACS	490,540.34	0.081351%	790,819.93	0.092904%
127-093	DFAC	Lumpkin County DFACS	128,031.06	0.021233%	183,385.24	0.021544%
127-094	DFAC	Macon County DFACS	62,886.97	0.010429%	103,747.99	0.012188%
127-095	DFAC	Madison County DFACS	131,267.50	0.021769%	269,158.87	0.031620%
127-096	DFAC	Marion County DFACS	31,496.07	0.005223%	36,451.23	0.004282%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
127-097	DFAC	Mcduffie County DFACS	\$ 114,309.68	0.018957%	\$ 167,295.17	0.019653%
127-098	DFAC	Mcintosh County DFACS	59,058.08	0.009794%	49,203.85	0.005780%
127-099	DFAC	Meriwether County DFACS	154,813.68	0.025674%	230,568.55	0.027087%
127-100	DFAC	Miller County DFACS	26,669.62	0.004423%	42,075.55	0.004943%
127-101	DFAC	Mitchell County DFACS	112,972.50	0.018735%	144,366.19	0.016960%
127-102	DFAC	Monroe County DFACS	114,105.24	0.018923%	169,547.22	0.019918%
127-103	DFAC	Montgomery County DFACS	37,539.97	0.006226%	47,808.75	0.005616%
127-104	DFAC	Morgan County DFACS	82,690.81	0.013713%	126,367.53	0.014845%
127-105	DFAC	Murray County DFACS	248,662.71	0.041238%	346,965.41	0.040761%
127-106	DFAC	Muscogee County DFACS	1,090,685.91	0.180880%	1,502,522.47	0.176513%
127-107	DFAC	Newton County DFACS	385,241.12	0.063888%	536,663.51	0.063046%
127-108	DFAC	Oconee County DFACS	60,573.40	0.010046%	65,523.18	0.007698%
127-109	DFAC	Oglethorpe County DFACS	19,229.46	0.003189%	32,794.07	0.003853%
127-110	DFAC	Paulding County DFACS	390,591.56	0.064776%	614,546.97	0.072196%
127-111	DFAC	Peach County DFACS	162,406.79	0.026934%	245,164.90	0.028801%
127-112	DFAC	Pickens County DFACS	158,330.24	0.026258%	249,276.73	0.029284%
127-113	DFAC	Pierce County DFACS	90,464.36	0.015003%	151,444.20	0.017791%
127-114	DFAC	Pike County DFACS	60,805.67	0.010084%	98,249.62	0.011542%
127-115	DFAC	Polk County DFACS	341,032.80	0.056557%	457,143.44	0.053704%
127-116	DFAC	Pulaski County DFACS	88,276.97	0.014640%	119,488.73	0.014037%
127-117	DFAC	Putnam County DFACS	354,948.96	0.058865%	563,664.80	0.066218%
127-118	DFAC	Quitman County DFACS	27,454.38	0.004553%	48,009.07	0.005640%
127-119	DFAC	Rabun County DFACS	92,645.79	0.015364%	140,886.14	0.016551%
127-120	DFAC	Randolph County DFACS	40,090.54	0.006649%	60,169.08	0.007069%
127-121	DFAC	Richmond County DFACS	1,169,325.06	0.193921%	1,640,203.65	0.192688%
127-122	DFAC	Rockdale County DFACS	323,027.40	0.053571%	452,706.47	0.053183%
127-123	DFAC	Schley County DFACS	21,266.01	0.003527%	25,131.66	0.002952%
127-124	DFAC	Screven County DFACS	63,373.85	0.010510%	90,592.56	0.010643%
127-125	DFAC	Seminole County DFACS	80,407.23	0.013335%	124,660.66	0.014645%
127-126	DFAC	Spalding County DFACS	733,687.53	0.121675%	1,053,953.33	0.123816%
127-127	DFAC	Stephens County DFACS	149,683.16	0.024823%	206,818.48	0.024297%
127-128	DFAC	Stewart County DFACS	44,914.26	0.007449%	68,566.55	0.008055%
127-129	DFAC	Sumter County DFACS	883,142.54	0.146461%	1,136,665.57	0.133533%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
127-130	DFAC	Talbot County DFACS	\$ 60,607.83	0.010051%	\$ 89,192.61	0.010478%
127-131	DFAC	Taliaferro County DFACS	17,528.19	0.002907%	24,089.58	0.002830%
127-132	DFAC	Tattnall County DFACS	93,046.00	0.015431%	166,304.82	0.019537%
127-133	DFAC	Taylor County DFACS	42,410.61	0.007033%	51,095.11	0.006003%
127-134	DFAC	Telfair County DFACS	72,096.37	0.011956%	112,729.48	0.013243%
127-135	DFAC	Terrell County DFACS	95,694.84	0.015870%	129,373.73	0.015199%
127-136	DFAC	Thomas County DFACS	290,898.74	0.048243%	414,484.22	0.048693%
127-137	DFAC	Tift County DFACS	292,842.26	0.048565%	352,768.33	0.041442%
127-138	DFAC	Toombs County DFACS	186,557.49	0.030939%	284,512.89	0.033424%
127-139	DFAC	Towns County DFACS	50,653.14	0.008400%	85,536.52	0.010049%
127-140	DFAC	Treutlen County DFACS	47,216.88	0.007830%	78,828.27	0.009261%
127-141	DFAC	Troup County DFACS	385,816.29	0.063984%	508,235.13	0.059706%
127-142	DFAC	Turner County DFACS	30,819.61	0.005111%	51,200.21	0.006015%
127-143	DFAC	Twiggs County DFACS	68,243.21	0.011317%	98,780.12	0.011604%
127-144	DFAC	Union County DFACS	94,788.13	0.015720%	121,985.46	0.014331%
127-145	DFAC	Upson County DFACS	215,856.77	0.035798%	321,028.78	0.037714%
127-146	DFAC	Walker County DFACS	317,825.02	0.052708%	394,121.60	0.046301%
127-147	DFAC	Walton County DFACS	290,555.26	0.048186%	440,950.79	0.051802%
127-148	DFAC	Ware County DFACS	258,952.15	0.042945%	358,815.69	0.042153%
127-149	DFAC	Warren County DFACS	24,954.43	0.004138%	25,562.48	0.003003%
127-150	DFAC	Washington County DFACS	130,720.76	0.021679%	131,329.91	0.015428%
127-151	DFAC	Wayne County DFACS	138,971.77	0.023047%	185,717.60	0.021818%
127-152	DFAC	Webster County DFACS	41,611.13	0.006901%	82,138.76	0.009649%
127-153	DFAC	Wheeler County DFACS	21,381.28	0.003546%	27,869.20	0.003274%
127-154	DFAC	White County DFACS	99,032.29	0.016424%	142,712.83	0.016766%
127-155	DFAC	Whitfield County DFACS	822,801.84	0.136454%	1,221,364.30	0.143483%
127-156	DFAC	Wilcox County DFACS	46,276.06	0.007674%	69,536.59	0.008169%
127-157	DFAC	Wilkes County DFACS	87,795.74	0.014560%	112,622.71	0.013231%
127-158	DFAC	Wilkinson County DFACS	57,890.67	0.009601%	63,334.31	0.007440%
127-159	DFAC	Worth County DFACS	127,858.31	0.021204%	180,761.55	0.021235%
128-001	HLTH	Appling County Health Department	88,240.17	0.014634%	119,645.90	0.014056%
128-002	HLTH	Atkinson County Health Department	50,844.32	0.008432%	73,578.36	0.008644%
128-003	HLTH	Bacon County Health Department	47,513.81	0.007880%	63,455.76	0.007455%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
128-004	HLTH	Baker County Health Department	\$ 54,811.84	0.009090%	\$ 65,143.79	0.007653%
128-005	HLTH	Baldwin County Health Department	127,839.88	0.021201%	172,186.91	0.020228%
128-006	HLTH	Banks County Health Department	49,702.48	0.008243%	93,024.70	0.010928%
128-007	HLTH	Barrow County Public Health	144,727.07	0.024002%	203,091.14	0.023859%
128-008	HLTH	Bartow County Health Department	195,243.37	0.032379%	274,831.23	0.032287%
128-009	HLTH	Ben Hill County Health Department	63,536.76	0.010537%	110,931.65	0.013032%
128-010	HLTH	Berrien County Health Department	62,716.84	0.010401%	81,682.99	0.009596%
128-011	HLTH	Bibb County Health Department	354,715.15	0.058826%	553,791.57	0.065058%
128-012	HLTH	Bleckley County Health Department	24,391.92	0.004045%	34,158.53	0.004013%
128-013	HLTH	Brantley County Health Department	77,203.12	0.012803%	100,062.13	0.011755%
128-014	HLTH	Brooks County Health Department	46,741.76	0.007752%	66,304.09	0.007789%
128-015	HLTH	Bryan County Health Department	75,310.80	0.012490%	125,544.68	0.014749%
128-016	HLTH	Bulloch County Physical Health	177,687.54	0.029468%	259,976.64	0.030542%
128-017	HLTH	Burke County Health Department	134,610.83	0.022324%	180,911.52	0.021253%
128-018	HLTH	Butts County Health Department	51,280.02	0.008504%	90,465.97	0.010628%
128-019	HLTH	Calhoun County Health Department	22,859.51	0.003791%	30,695.96	0.003606%
128-020	HLTH	Camden County Health Department	176,844.66	0.029328%	241,343.86	0.028353%
128-021	HLTH	Candler County Health Department	48,145.55	0.007984%	59,381.05	0.006976%
128-022	HLTH	Carroll County Health Department	163,130.82	0.027054%	193,107.86	0.022686%
128-023	HLTH	Catoosa County Health Department	117,297.99	0.019453%	201,340.74	0.023653%
128-024	HLTH	Charlton County Health Department	63,759.61	0.010574%	67,136.69	0.007887%
128-025	HLTH	Chatham County Health Department	1,217,460.87	0.201904%	1,730,709.23	0.203320%
128-026	HLTH	Chattahoochee County Health Department	0.00	0.000000%	0.00	0.000000%
128-027	HLTH	Chattooga County Health Department	83,440.48	0.013838%	126,031.14	0.014806%
128-028	HLTH	Cherokee County Health Department	1,517,049.37	0.251588%	2,218,216.94	0.260591%
128-029	HLTH	Clarke County Health Department	1,144,574.81	0.189817%	1,882,818.88	0.221190%
128-030	HLTH	Clay County Health Department	0.00	0.000000%	0.00	0.000000%
128-031	HLTH	Clayton County Health Department	944,311.73	0.156605%	1,456,633.44	0.171122%
128-032	HLTH	Clinch County Health Department	18,360.18	0.003045%	25,601.07	0.003008%
128-033	HLTH	Cobb County Health Department	2,427,006.37	0.402495%	3,690,233.33	0.433521%
128-034	HLTH	Coffee County Health Department	126,470.61	0.020974%	232,826.91	0.027352%
128-035	HLTH	Colquitt County Health Department	165,126.39	0.027385%	196,997.01	0.023143%
128-036	HLTH	Columbia County Health Department	191,440.95	0.031749%	259,474.98	0.030483%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
128-037	HLTH	Cook County Health Department	\$ 57,881.33	0.009599%	\$ 84,591.10	0.009938%
128-038	HLTH	Coweta County Health Department	178,168.68	0.029548%	226,929.78	0.026659%
128-039	HLTH	Crawford County Health Department	57,641.91	0.009559%	84,363.30	0.009911%
128-040	HLTH	Crisp County Health Department	21,538.19	0.003572%	0.00	0.000000%
128-041	HLTH	Dade County Health Department	68,492.60	0.011359%	109,137.94	0.012821%
128-042	HLTH	Dawson County Health Department	108,219.25	0.017947%	150,026.69	0.017625%
128-043	HLTH	Decatur County Health Department	112,885.91	0.018721%	175,226.14	0.020585%
128-044	HLTH	Dekalb County Health Department	2,939,920.66	0.487557%	3,938,417.54	0.462677%
128-045	HLTH	Dodge County Health Department	43,338.65	0.007187%	37,494.05	0.004405%
128-046	HLTH	Dooly County Health Department	10,106.92	0.001676%	0.00	0.000000%
128-047	HLTH	Dougherty County Health Department	1,350,992.61	0.224049%	2,200,474.92	0.258507%
128-047B	HLTH	Southwest Health District	0.00	0.000000%	0.00	0.000000%
128-048	HLTH	Douglas County Health Department	121,142.05	0.020090%	205,109.87	0.024096%
128-049	HLTH	Early County Health Department	71,785.60	0.011905%	108,528.60	0.012750%
128-050	HLTH	Echols County Health Department	20,719.86	0.003436%	30,767.99	0.003615%
128-051	HLTH	Effingham County Health Department	111,306.62	0.018459%	152,457.11	0.017910%
128-052	HLTH	Elbert County Health Department	46,392.02	0.007694%	67,788.65	0.007964%
128-053	HLTH	Emanuel County Health Department	105,064.45	0.017424%	150,134.03	0.017637%
128-054	HLTH	Evans County Health Department	54,003.23	0.008956%	78,507.44	0.009223%
128-055	HLTH	Fannin County Health Department	65,167.76	0.010807%	86,114.15	0.010117%
128-056	HLTH	Fayette County Health Department	151,997.91	0.025207%	221,076.12	0.025972%
128-057	HLTH	Floyd County Health Department	1,085,439.78	0.180010%	1,687,341.50	0.198225%
128-058	HLTH	Forsyth County Health Department	200,782.56	0.033298%	292,781.80	0.034395%
128-059	HLTH	Franklin County Health Department	101,664.35	0.016860%	153,538.16	0.018037%
128-060	HLTH	Fulton County Health Department	2,503,661.68	0.415208%	4,234,135.67	0.497417%
128-061	HLTH	Gilmer County Health Department	107,396.78	0.017811%	165,388.34	0.019429%
128-062	HLTH	Glascock County Health Department	20,303.16	0.003367%	46,158.45	0.005423%
128-063	HLTH	Glynn County Health Department	1,024,749.74	0.169945%	1,513,036.40	0.177748%
128-064	HLTH	Gordon County Health Department	166,886.79	0.027677%	257,254.32	0.030222%
128-065	HLTH	Grady County Health Department	115,575.52	0.019167%	175,313.72	0.020595%
128-066	HLTH	Greene County Health Department	60,799.58	0.010083%	89,221.31	0.010482%
128-067	HLTH	Gwinnett County Health Department	2,567,355.26	0.425771%	3,647,223.17	0.428468%
128-068	HLTH	Habersham County Health Department	100,402.68	0.016651%	147,942.19	0.017380%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
128-069	HLTH	Hall County Health Department	\$ 1,546,705.95	0.256506%	\$ 2,301,751.22	0.270405%
128-070	HLTH	Hancock County Health Department	53,193.96	0.008822%	71,589.93	0.008410%
128-071	HLTH	Haralson County Health Department	68,997.20	0.011443%	96,864.73	0.011379%
128-072	HLTH	Harris County Health Department	55,465.66	0.009198%	0.00	0.000000%
128-073	HLTH	Hart County Health Department	58,745.45	0.009742%	105,808.80	0.012430%
128-074	HLTH	Heard County Health Department	24,857.11	0.004122%	35,457.42	0.004165%
128-075	HLTH	Henry County Health Department	209,580.53	0.034757%	311,669.96	0.036614%
128-076	HLTH	Houston County Health Department	1,832,490.10	0.303901%	2,931,349.21	0.344369%
128-077	HLTH	Irwin County Health Department	30,454.99	0.005051%	45,279.10	0.005319%
128-078	HLTH	Jackson County Health Department	113,075.55	0.018752%	166,228.54	0.019528%
128-079	HLTH	Jasper County Health Department	36,949.45	0.006128%	65,483.27	0.007693%
128-080	HLTH	Jeff Davis County Health Department	94,204.00	0.015623%	120,683.17	0.014178%
128-081	HLTH	Jefferson County Health Department	79,696.29	0.013217%	120,580.34	0.014166%
128-082	HLTH	Jenkins County Health Department	37,726.95	0.006257%	53,058.97	0.006233%
128-083	HLTH	Johnson County Health Department	27,893.40	0.004626%	41,563.47	0.004883%
128-084	HLTH	Jones County Health Department	68,377.62	0.011340%	110,378.80	0.012967%
128-085	HLTH	Lamar County Health Department	55,167.70	0.009149%	85,917.43	0.010093%
128-086	HLTH	Lanier County Health Department	30,596.28	0.005074%	47,369.20	0.005565%
128-087	HLTH	Laurens County Health Department	954,367.09	0.158273%	1,316,439.56	0.154653%
128-088	HLTH	Lee County Health Department	111,733.71	0.018530%	167,970.59	0.019733%
128-089	HLTH	Liberty County Health Department	179,327.85	0.029740%	285,195.21	0.033504%
128-090	HLTH	Lincoln County Health Department	23,662.89	0.003924%	29,497.34	0.003465%
128-091	HLTH	Long County Health Department	40,827.70	0.006771%	64,862.92	0.007620%
128-092	HLTH	Lowndes County Health Department	1,563,798.36	0.259341%	2,286,292.25	0.268589%
128-093	HLTH	Lumpkin County Health Department	103,576.00	0.017177%	150,703.39	0.017704%
128-094	HLTH	Macon County Health Department	26,171.39	0.004340%	0.00	0.000000%
128-095	HLTH	Madison County Health Department	68,547.76	0.011368%	112,079.09	0.013167%
128-096	HLTH	Marion County Health Department	17,879.04	0.002965%	0.00	0.000000%
128-097	HLTH	Mcduffie County Health Department	75,887.05	0.012585%	117,796.98	0.013839%
128-098	HLTH	McIntosh County Health Department	47,939.57	0.007950%	59,302.29	0.006967%
128-099	HLTH	Meriwether County Health Department	58,073.65	0.009631%	90,981.20	0.010688%
128-100	HLTH	Miller County Health Department	25,377.54	0.004209%	47,306.37	0.005557%
128-101	HLTH	Mitchell County Health Department	82,182.91	0.013629%	131,638.00	0.015465%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
128-102	HLTH	Monroe County Health Department	\$ 78,926.62	0.013089%	\$ 121,724.95	0.014300%
128-103	HLTH	Montgomery County Health Department	31,256.65	0.005184%	47,884.67	0.005625%
128-104	HLTH	Morgan County Health Department	62,454.65	0.010357%	76,532.48	0.008991%
128-105	HLTH	Murray County Health Department	105,978.64	0.017576%	160,355.82	0.018838%
128-106	HLTH	Muscogee County Health Department	1,871,502.34	0.310370%	2,889,985.57	0.339509%
128-107	HLTH	Newton County Health Department	164,610.10	0.027299%	257,718.20	0.030276%
128-108	HLTH	Oconee County Health Department	110,599.51	0.018342%	163,117.28	0.019163%
128-109	HLTH	Oglethorpe County Health Department	43,940.10	0.007287%	62,043.58	0.007289%
128-110	HLTH	Paulding County Health Department	150,406.54	0.024943%	207,408.59	0.024366%
128-111	HLTH	Peach County Health Department	47,287.04	0.007842%	95,206.38	0.011185%
128-112	HLTH	Pickens County Health Department	56,355.03	0.009346%	81,599.79	0.009586%
128-113	HLTH	Pierce County Health Department	74,247.46	0.012313%	95,530.19	0.011223%
128-114	HLTH	Pike County Health Department	45,092.82	0.007478%	59,847.93	0.007031%
128-115	HLTH	Polk County Health Department	111,115.70	0.018427%	169,725.46	0.019939%
128-116	HLTH	Pulaski County Health Department	28,812.65	0.004778%	47,989.66	0.005638%
128-117	HLTH	Putnam County Health Department	110,741.83	0.018365%	161,186.51	0.018936%
128-118	HLTH	Quitman County Health Dept	0.00	0.000000%	0.00	0.000000%
128-119	HLTH	Rabun County Health Department	80,644.46	0.013374%	120,958.52	0.014210%
128-120	HLTH	Randolph County Health Department	0.00	0.000000%	0.00	0.000000%
128-121	HLTH	Richmond County Health Department	1,509,474.17	0.250332%	2,236,664.59	0.262759%
128-122	HLTH	Rockdale County Health Department	181,055.94	0.030026%	276,627.22	0.032498%
128-123	HLTH	Schley County Health Department	11,591.64	0.001922%	0.00	0.000000%
128-124	HLTH	Screven County Health Department	55,807.62	0.009255%	68,092.41	0.007999%
128-125	HLTH	Seminole County Health Department	48,892.88	0.008108%	74,794.32	0.008787%
128-126	HLTH	Spalding County Health Department	158,447.11	0.026277%	211,576.55	0.024856%
128-127	HLTH	Stephens County Health Department	76,514.82	0.012689%	111,368.92	0.013083%
128-128	HLTH	Stewart County Health Department	0.00	0.000000%	0.00	0.000000%
128-129	HLTH	Sumter County Health Department	4,818.79	0.000799%	0.00	0.000000%
128-131	HLTH	Taliaferro County Health Department	20,848.81	0.003458%	36,105.77	0.004242%
128-132	HLTH	Tattnall County Health Department	90,317.24	0.014978%	122,686.18	0.014413%
128-133	HLTH	Taylor County Health Department	18,424.56	0.003056%	0.00	0.000000%
128-134	HLTH	Telfair County Health Department	71,108.55	0.011793%	97,781.24	0.011487%
128-135	HLTH	Terrell County Health Department	34,880.12	0.005785%	49,517.99	0.005817%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
128-136	HLTH	Thomas County Health Department	\$ 198,217.63	0.032872%	\$ 260,257.48	0.030574%
128-137	HLTH	Tift County Health Department	130,792.33	0.021691%	193,349.19	0.022714%
128-138	HLTH	Toombs County Health Department	110,498.67	0.018325%	171,408.69	0.020137%
128-139	HLTH	Towns County Health Department	58,610.70	0.009720%	79,532.73	0.009343%
128-140	HLTH	Treutlen County Health Department	33,151.67	0.005498%	49,448.07	0.005809%
128-141	HLTH	Troup County Health Department	1,308,803.53	0.217052%	1,922,029.87	0.225796%
128-142	HLTH	Turner County Health Department	29,028.11	0.004814%	42,531.10	0.004996%
128-143	HLTH	Twiggs County Health Department	19,622.58	0.003254%	31,356.38	0.003684%
128-144	HLTH	Union County Health Department	90,917.94	0.015078%	127,821.50	0.015016%
128-145	HLTH	Upson County Health Department	91,263.55	0.015135%	123,978.36	0.014565%
128-146	HLTH	Walker County Health Department	86,263.35	0.014306%	133,202.52	0.015648%
128-147	HLTH	Walton County Health Department	196,534.11	0.032593%	297,106.96	0.034903%
128-148	HLTH	Ware County Health Department	1,890,514.67	0.313523%	2,912,818.83	0.342192%
128-149	HLTH	Warren County Health Department	13,427.29	0.002227%	14,787.73	0.001737%
128-150	HLTH	Washington County Health Department	94,030.22	0.015594%	134,909.78	0.015849%
128-151	HLTH	Wayne County Health Department	102,537.23	0.017005%	144,486.25	0.016974%
128-152	HLTH	Webster County Health Department	0.00	0.000000%	0.00	0.000000%
128-153	HLTH	Wheeler County Health Department	30,608.84	0.005076%	42,054.62	0.004940%
128-154	HLTH	White County Health Department	92,148.05	0.015282%	140,049.07	0.016453%
128-155	HLTH	Whitfield County Health Department	483,997.34	0.080266%	486,407.94	0.057142%
128-156	HLTH	Wilcox County Health Department	21,183.66	0.003513%	31,872.31	0.003744%
128-157	HLTH	Wilkes County Health Department	53,115.24	0.008809%	75,697.81	0.008893%
128-158	HLTH	Wilkinson County Health Department	29,701.29	0.004926%	46,120.66	0.005418%
128-159	HLTH	Worth County Health Department	80,234.01	0.013306%	125,858.33	0.014786%
129-008	MRCS	Woodright Industries	105,718.75	0.017532%	137,493.21	0.016152%
129-009	MRCS	Jessamine Place	156,359.86	0.025931%	227,248.71	0.026697%
129-022	MRCS	Carroll County MR Services	214,145.35	0.035514%	264,836.80	0.031112%
129-035	MRCS	Green Oaks Service Center	150,128.48	0.024897%	242,241.46	0.028458%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	92,280.15	0.015304%	0.00	0.000000%
129-101	MRCS	Mitchell-Baker Service Center	165,771.74	0.027492%	232,532.45	0.027317%
129-136	MRCS	Thomas/Grady Service Center	169,358.77	0.028087%	250,578.30	0.029437%
129-137	MRCS	Tift County - Diversified Enterprises	170,076.26	0.028205%	227,670.40	0.026746%
6011	PSCH	Appling County Schools	0.00	0.000000%	10,263.50	0.001206%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
6021	PSCH	Atkinson County Schools	\$ 11,317.92	0.001877%	\$ 16,459.26	0.001934%
6031	PSCH	Bacon County Schools	1,653.14	0.000274%	0.00	0.000000%
6051	PSCH	Baldwin County Schools	79,409.49	0.013169%	48,232.67	0.005666%
6071	PSCH	Barrow County Schools	0.00	0.000000%	0.00	0.000000%
6081	PSCH	Bartow County Schools	0.00	0.000000%	0.00	0.000000%
6091	PSCH	Ben Hill County Schools	16,069.44	0.002665%	8,604.22	0.001011%
6111	PSCH	Bibb County Schools	65,833.22	0.010918%	91,680.32	0.010770%
6141	PSCH	Brooks County Schools	11,430.48	0.001896%	16,211.16	0.001904%
6181	PSCH	Butts County Schools	8,901.90	0.001476%	10,843.86	0.001274%
6201	PSCH	Camden County Schools	0.00	0.000000%	15,916.80	0.001870%
6211	PSCH	Candler County Schools	24,672.36	0.004092%	31,683.60	0.003722%
6221	PSCH	Carroll County Schools	16,031.56	0.002659%	21,192.74	0.002490%
6231	PSCH	Catoosa County Board of Education	8,708.10	0.001444%	9,235.38	0.001085%
6241	PSCH	Charlton County Board of Education	18,810.72	0.003120%	13,566.73	0.001594%
6251	PSCH	Chatham County Schools	64,992.71	0.010778%	86,869.09	0.010205%
6261	PSCH	Chattahoochee County Schools	0.00	0.000000%	18,756.54	0.002203%
6271	PSCH	Chattooga County Schools	16,127.76	0.002675%	20,842.82	0.002449%
6291	PSCH	Clarke County Schools	73,011.95	0.012108%	128,306.22	0.015073%
6311	PSCH	Clayton County Schools	48,485.75	0.008041%	80,832.31	0.009496%
6331	PSCH	Cobb County Schools	17,465.06	0.002896%	24,160.68	0.002838%
6341	PSCH	Coffee County Schools	22,742.88	0.003772%	13,278.98	0.001560%
6351	PSCH	Colquitt County Schools	33,661.50	0.005582%	48,484.07	0.005696%
6361	PSCH	Columbia County Schools	19,148.75	0.003176%	0.00	0.000000%
6371	PSCH	Cook County Schools	0.00	0.000000%	0.00	0.000000%
6381	PSCH	Coweta County Schools	19,917.23	0.003303%	23,855.40	0.002802%
6401	PSCH	Crisp County Schools	25,198.56	0.004179%	18,481.87	0.002171%
6431	PSCH	Decatur County Schools	0.00	0.000000%	0.00	0.000000%
6441	PSCH	Dekalb County Schools	157,613.92	0.026139%	177,598.25	0.020864%
6451	PSCH	Dodge County Schools	48,500.84	0.008043%	87,485.89	0.010278%
6452	PSCH	Ocmulgee Regional Library System	8,522.04	0.001413%	11,199.12	0.001316%
6461	PSCH	Dooly County Schools	12,453.62	0.002065%	19,402.14	0.002279%
6471	PSCH	Dougherty County Schools	17,730.42	0.002940%	23,173.48	0.002722%
6481	PSCH	Douglas County Schools	50,838.50	0.008431%	34,657.06	0.004071%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
6511	PSCH	Effingham County Schools	\$ 38,846.48	0.006442%	\$ 52,439.85	0.006161%
6561	PSCH	Fayette County Schools	39,858.74	0.006610%	53,878.09	0.006329%
6571	PSCH	Floyd County Schools	63,584.34	0.010545%	32,881.80	0.003863%
6581	PSCH	Forsyth County Schools	57,590.91	0.009551%	75,005.50	0.008811%
6591	PSCH	Franklin County Schools	20,484.96	0.003397%	29,604.24	0.003478%
6601	PSCH	Fulton County Board of Education	22,840.50	0.003788%	56,233.48	0.006606%
6611	PSCH	Gilmer County Schools	14,375.30	0.002384%	18,501.72	0.002174%
6631	PSCH	Glynn County Schools	70,437.26	0.011681%	104,344.54	0.012258%
6641	PSCH	Gordon County Schools	16,787.08	0.002784%	22,206.82	0.002609%
6651	PSCH	Grady County Schools	28,664.00	0.004754%	37,278.16	0.004379%
6661	PSCH	Greene County Schools	32,077.31	0.005320%	30,799.68	0.003618%
6671	PSCH	Gwinnett County Schools	59,723.70	0.009905%	53,125.55	0.006241%
6751	PSCH	Henry County Schools	62,131.22	0.010304%	96,779.54	0.011369%
6761	PSCH	Houston County Schools	94,027.68	0.015594%	134,021.27	0.015745%
6771	PSCH	Irwin County Schools	16,385.71	0.002717%	23,094.04	0.002713%
6781	PSCH	Jackson County Schools	12,706.10	0.002107%	15,451.57	0.001815%
6811	PSCH	Jefferson County Schools	0.00	0.000000%	11,494.89	0.001350%
6851	PSCH	Lamar County Schools	20,863.80	0.003460%	2,245.58	0.000264%
6871	PSCH	Laurens County Schools	17,071.56	0.002831%	20,063.88	0.002357%
6881	PSCH	Lee County Schools	5,647.19	0.000937%	0.00	0.000000%
6941	PSCH	Macon County Schools	9,417.24	0.001562%	12,449.40	0.001463%
6951	PSCH	Madison County Schools	0.00	0.000000%	0.00	0.000000%
6971	PSCH	Mcduffie County Schools	51,736.02	0.008580%	68,042.64	0.007994%
6991	PSCH	Meriwether County Schools	50,019.08	0.008295%	81,122.94	0.009530%
7021	PSCH	Monroe County Schools	0.00	0.000000%	0.00	0.000000%
7061	PSCH	Muscogee County Schools	59,738.52	0.009907%	99,116.93	0.011644%
7071	PSCH	Newton County Schools	56,366.52	0.009348%	82,791.00	0.009726%
7101	PSCH	Paulding County Schools	6,900.24	0.001144%	32,135.32	0.003775%
7121	PSCH	Pickens County Schools	4,991.00	0.000828%	7,512.56	0.000883%
7141	PSCH	Pike County Schools	17,025.88	0.002824%	24,527.86	0.002881%
7151	PSCH	Polk County Schools	29,135.92	0.004832%	42,545.84	0.004998%
7191	PSCH	Rabun County Schools	20,025.26	0.003321%	27,040.50	0.003177%
7211	PSCH	Richmond County Schools	20,517.27	0.003403%	19,486.34	0.002289%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
7221	PSCH	Rockdale County Schools	\$ 37,004.40	0.006137%	\$ 50,179.80	0.005895%
7261	PSCH	Spalding County Schools	11,132.60	0.001846%	0.00	0.000000%
7291	PSCH	Sumter County Schools	0.00	0.000000%	11,678.59	0.001372%
7321	PSCH	Tattnall County Schools	3,653.01	0.000606%	0.00	0.000000%
7341	PSCH	Telfair County Schools	5,060.44	0.000839%	6,752.86	0.000793%
7351	PSCH	Terrell County Schools	18,972.36	0.003146%	32,825.12	0.003856%
7371	PSCH	Tift County Schools	0.00	0.000000%	0.00	0.000000%
7401	PSCH	Treutlen County Schools	12,689.64	0.002104%	17,223.10	0.002023%
7411	PSCH	Troup County Schools	5,559.86	0.000922%	3,880.67	0.000456%
7431	PSCH	Twiggs County Schools	8,807.37	0.001461%	2,371.80	0.000279%
7451	PSCH	Upson County Schools	15,028.29	0.002492%	4,956.89	0.000582%
7461	PSCH	Walker County Schools	15,651.14	0.002596%	18,882.30	0.002218%
7481	PSCH	Ware County Schools	30,061.51	0.004985%	30,153.92	0.003542%
7501	PSCH	Washington County Board of Education	52,820.78	0.008760%	68,564.97	0.008055%
7511	PSCH	Wayne County Schools	20,749.92	0.003441%	19,934.12	0.002342%
7541	PSCH	White County Board of Education	5,392.90	0.000894%	9,104.11	0.001070%
7551	PSCH	Whitfield County Schools	0.00	0.000000%	14,089.79	0.001655%
7571	PSCH	Wilkes County Schools	27,762.18	0.004604%	46,925.82	0.005513%
7581	PSCH	Wilkinson County Schools	26,318.04	0.004365%	15,989.22	0.001878%
7611	PSCH	Atlanta City Schools	97,226.33	0.016124%	162,066.27	0.019039%
7641	PSCH	City of Buford Schools (Gwinnett)	27,764.40	0.004604%	36,734.77	0.004316%
7721	PSCH	City of Dalton Schools (Whitfield)	0.00	0.000000%	35,744.21	0.004199%
7741	PSCH	City of Dublin Schools (Laurens)	1,582.11	0.000262%	0.00	0.000000%
7761	PSCH	City of Gainesville Schools (Hall)	0.00	0.000000%	18,796.52	0.002208%
7811	PSCH	City of Marietta Schools (Cobb)	10,921.89	0.001811%	14,802.93	0.001739%
7851	PSCH	City of Rome Schools (Floyd)	11,793.72	0.001956%	53,089.53	0.006237%
7861	PSCH	City of Social Circle Schools (Walton)	15,677.92	0.002600%	21,305.56	0.002503%
7891	PSCH	City of Thomasville Schools (Thomas)	3,911.10	0.000649%	7,582.06	0.000891%
7921	PSCH	City of Valdosta Schools (Lowndes)	64,788.98	0.010745%	73,321.83	0.008614%
968-0968	PSCH	Georgia Military College	48,136.40	0.007983%	78,530.60	0.009226%
8504	RESA	Northwest Georgia Regional Education Service	15,837.98	0.002627%	21,700.61	0.002549%
8564	RESA	Metro Regional Education Service Agency	21,539.19	0.003572%	0.00	0.000000%
8804	RESA	First District Regional Education Service Agency	35,978.26	0.005967%	47,399.68	0.005568%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
402	STAT	Georgia Department of Agriculture	\$ 5,096,020.26	0.845125%	\$ 7,153,631.87	0.840393%
403	STAT	Georgia Department of Administrative Services	3,988,713.84	0.661489%	5,551,856.84	0.652220%
404	STAT	Georgia Department of Audits	4,112,854.66	0.682077%	6,007,695.28	0.705771%
405	STAT	Department of Public Health	14,936,686.27	2.477104%	21,164,609.41	2.486373%
406	STAT	Georgia Department of Banking and Finance	1,492,892.95	0.247582%	1,959,132.12	0.230155%
407	STAT	State Accounting Office	2,345,631.41	0.389000%	3,130,270.90	0.367738%
408	STAT	Office of Commissioner of Insurance	2,632,282.98	0.436539%	3,946,977.65	0.463683%
409	STAT	Georgia State Finance and Investment	1,730,435.73	0.286976%	2,262,797.64	0.265829%
410	STAT	State Properties Commission	251,217.85	0.041662%	319,554.55	0.037541%
411	STAT	Georgia Department of Defense	4,278,092.74	0.709480%	5,634,912.06	0.661977%
412	STAT	GA Vocational Rehab Agency	9,095,820.27	1.508453%	11,476,013.65	1.348178%
414	STAT	Georgia Department of Education	8,188,443.01	1.357974%	11,483,079.85	1.349008%
415	STAT	The Technical College System of Georgia	2,586,085.74	0.428877%	4,980,153.26	0.585058%
418	STAT	Prosecuting Attorneys Council	12,449,665.42	2.064656%	17,116,242.28	2.010780%
419	STAT	Georgia Department of Community Health	9,215,473.21	1.528297%	12,478,038.21	1.465893%
420	STAT	Georgia Forestry Commission	5,151,315.69	0.854296%	7,113,995.73	0.835737%
422	STAT	Office of Planning and Budget	5,060,264.77	0.839196%	7,001,866.41	0.822564%
427	STAT	Georgia Department of Human Services	23,594,309.84	3.912887%	32,745,482.40	3.846869%
428	STAT	Georgia Department of Community Affairs	5,588,071.45	0.926727%	8,139,957.14	0.956265%
429	STAT	Department of Economic Development	2,383,331.89	0.395252%	3,133,254.95	0.368088%
430	STAT	Administrative Office of the Courts	1,577,659.82	0.261640%	2,193,138.47	0.257645%
432	STAT	Georgia Court of Appeals	3,320,201.67	0.550623%	4,226,954.65	0.496574%
436	STAT	Superior Courts of Georgia	3,333,624.21	0.552849%	4,740,023.41	0.556848%
438	STAT	Supreme Court	2,425,161.47	0.402189%	3,166,731.85	0.372021%
440	STAT	Georgia Department of Labor	11,599,776.57	1.923710%	14,844,820.44	1.743938%
441	STAT	Department of Behavioral Health and	31,837,654.80	5.279966%	47,429,359.86	5.571900%
442	STAT	Georgia Department of Law	4,888,301.91	0.810677%	6,754,953.78	0.793558%
444	STAT	General Assembly of Georgia	2,966,808.79	0.492016%	3,993,545.15	0.469153%
461	STAT	Department of Juvenile Justice	22,596,488.46	3.747408%	32,386,091.67	3.804649%
462	STAT	Georgia Department of Natural Resources	20,050,613.12	3.325199%	27,834,187.42	3.269901%
465	STAT	State Board Pardons and Paroles	2,078,147.25	0.344641%	2,882,765.36	0.338661%
466	STAT	Georgia Department of Public Safety	24,771,942.75	4.108186%	34,782,743.99	4.086203%
467	STAT	Georgia Department of Corrections	58,950,933.17	9.776437%	84,164,945.51	9.887508%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
469	STAT	Georgia Department of Early Care Learning	\$ 7,092,553.46	1.176231%	\$ 9,853,348.06	1.157550%
470	STAT	Georgia Public Service Commission	1,281,839.78	0.212581%	1,878,619.96	0.220696%
471	STAT	Georgia Bureau of Investigation	15,306,547.76	2.538442%	21,641,503.31	2.542398%
474	STAT	Department of Revenue	11,043,216.21	1.831410%	14,720,442.68	1.729326%
475	STAT	Georgia Department of Driver Services	5,784,468.56	0.959298%	8,604,928.92	1.010889%
476	STAT	Georgia Student Finance Commission	1,527,940.12	0.253394%	2,133,303.04	0.250616%
477	STAT	Georgia Department of Community Supervision	19,362,734.19	3.211121%	26,407,219.33	3.102264%
478	STAT	Secretary of State	2,567,961.27	0.425871%	3,727,734.00	0.437926%
482	STAT	Georgia Teachers Retirement System	4,691,043.71	0.777964%	6,306,655.16	0.740892%
484	STAT	Georgia Department of Transportation	42,650,260.61	7.073131%	60,701,133.19	7.131040%
488	STAT	Georgia Department of Veterans Service	1,271,575.66	0.210878%	1,832,075.32	0.215228%
489	STAT	Subsequent Injury Trust Fund	147,278.84	0.024425%	191,817.05	0.022534%
490	STAT	State Board of Workers Comp	1,847,858.72	0.306449%	2,569,795.18	0.301894%
492	STAT	Georgia Public Defender Standards Council	10,909,608.25	1.809252%	16,154,524.97	1.897799%
495	STAT	Georgia Commission on the Holocaust	46,970.94	0.007790%	67,159.24	0.007890%
900	STAT	Georgia Building Authority	1,635,917.16	0.271301%	2,302,830.78	0.270532%
921	STAT	Georgia Correctional Industries	1,936,755.04	0.321192%	2,534,384.14	0.297734%
922	STAT	George L. Smith II - GWCCA	2,585,448.91	0.428772%	3,864,892.11	0.454039%
927	STAT	State Road and Tollway Authority	1,438,139.57	0.238501%	2,042,620.94	0.239963%
977	STAT	Georgia Public Broadcasting	1,910,242.22	0.316795%	2,623,755.36	0.308233%
980	STAT	GTA Georgia Technology Authority	3,394,815.01	0.562997%	4,744,361.69	0.557357%
996	STAT	THE ATL	473,360.84	0.078502%	631,089.92	0.074139%
75-001	TAXS	Appling County Tax Officials	21,320.98	0.003536%	28,535.88	0.003352%
75-003	TAXS	Bacon County Tax Officials	18,987.38	0.003149%	20,443.20	0.002402%
75-004	TAXS	Baker County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-005	TAXS	Baldwin County Tax Officials	84,075.46	0.013943%	117,847.25	0.013844%
75-007	TAXS	Barrow County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-008	TAXS	Bartow County Tax Officials	157,471.31	0.026115%	201,508.13	0.023673%
75-010	TAXS	Berrien County Tax Officials	37,310.10	0.006188%	52,721.22	0.006194%
75-011	TAXS	Bibb County Tax Officials	181,801.47	0.030150%	207,590.86	0.024387%
75-012	TAXS	Bleckley County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-013	TAXS	Brantley County Tax Officials	25,605.87	0.004246%	34,444.25	0.004046%
75-014	TAXS	Brooks County Tax Officials	16,612.30	0.002755%	20,817.78	0.002446%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
75-015	TAXS	Bryan County Tax Officials	\$ 62,720.20	0.010402%	\$ 76,700.62	0.009011%
75-016	TAXS	Bulloch County Tax Officials	32,811.32	0.005441%	46,375.46	0.005448%
75-017	TAXS	Burke County Tax Officials	21,861.79	0.003626%	0.00	0.000000%
75-018	TAXS	Butts County Tax Officials	19,395.28	0.003217%	26,119.50	0.003068%
75-019	TAXS	Calhoun County Tax Officials	16,264.05	0.002697%	11,941.70	0.001403%
75-020	TAXS	Camden County Tax Officials	75,282.35	0.012485%	100,559.07	0.011813%
75-021	TAXS	Candler County Tax Officials	14,152.01	0.002347%	19,667.33	0.002310%
75-022	TAXS	Carroll County Tax Officials	67,404.85	0.011178%	87,137.97	0.010237%
75-023	TAXS	Catoosa County Tax Officials	8,316.40	0.001379%	0.00	0.000000%
75-024	TAXS	Charlton County Tax Officials	33,617.08	0.005575%	47,116.44	0.005535%
75-025	TAXS	Chatham County Tax Officials	107,633.19	0.017850%	134,555.10	0.015807%
75-026	TAXS	Chattahoochee County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-029	TAXS	Clarke County Tax Officials	90,472.35	0.015004%	133,794.42	0.015718%
75-030	TAXS	Clay County Tax Officials	9,374.52	0.001555%	12,790.38	0.001503%
75-031	TAXS	Clayton County Tax Officials	98,122.30	0.016273%	75,642.71	0.008886%
75-032	TAXS	Clinch County Tax Officials	30,360.36	0.005035%	40,121.63	0.004713%
75-033	TAXS	Cobb County Tax Officials	429,519.17	0.071232%	551,609.62	0.064802%
75-034	TAXS	Coffee County Tax Officials	39,631.17	0.006572%	49,799.28	0.005850%
75-035	TAXS	Colquitt County Tax Officials	59,513.78	0.009870%	75,244.06	0.008840%
75-036	TAXS	Columbia County Tax Officials	135,087.68	0.022403%	169,098.35	0.019865%
75-037	TAXS	Cook County Tax Officials	16,586.88	0.002751%	21,648.18	0.002543%
75-038	TAXS	Coweta County Tax Officials	91,271.24	0.015136%	106,924.51	0.012561%
75-041	TAXS	Dade County Tax Officials	16,335.76	0.002709%	19,142.30	0.002249%
75-043	TAXS	Decatur County Tax Officials	18,713.32	0.003103%	24,708.49	0.002903%
75-044	TAXS	Dekalb County Tax Officials	219,693.31	0.036434%	213,776.10	0.025114%
75-045	TAXS	Dodge County Tax Officials	26,806.93	0.004446%	35,424.74	0.004162%
75-046	TAXS	Dooly County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-047	TAXS	Dougherty County Tax Officials	60,053.40	0.009959%	83,944.53	0.009862%
75-048	TAXS	Douglas County Tax Officials	32,573.24	0.005402%	33,665.04	0.003955%
75-050	TAXS	Echols County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-051	TAXS	Effingham County Tax Officials	30,401.63	0.005042%	39,739.79	0.004669%
75-052	TAXS	Elbert County Tax Officials	30,462.12	0.005052%	30,870.06	0.003627%
75-053	TAXS	Emanuel County Tax Officials	27,119.85	0.004498%	34,371.10	0.004038%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
75-055	TAXS	Fannin County Tax Officials	\$ 24,651.18	0.004088%	\$ 32,720.46	0.003844%
75-056	TAXS	Fayette County Tax Officials	50,169.88	0.008320%	66,411.00	0.007802%
75-057	TAXS	Floyd County Tax Officials	52,439.94	0.008697%	70,974.42	0.008338%
75-058	TAXS	Forsyth County Tax Officials	304,118.13	0.050435%	401,084.55	0.047119%
75-059	TAXS	Franklin County Tax Officials	31,569.93	0.005236%	40,631.91	0.004773%
75-060	TAXS	Fulton County Tax Officials	1,065,092.91	0.176635%	1,440,493.62	0.169226%
75-062	TAXS	Glascocock County Tax Officials	11,770.32	0.001952%	15,525.90	0.001824%
75-063	TAXS	Glynn County Tax Officials	64,582.91	0.010710%	58,216.31	0.006839%
75-064	TAXS	Gordon County Tax Officials	63,945.66	0.010605%	85,723.25	0.010071%
75-065	TAXS	Grady County Tax Officials	4,177.82	0.000693%	0.00	0.000000%
75-066	TAXS	Greene County Tax Officials	21,477.73	0.003562%	28,192.98	0.003312%
75-067	TAXS	Gwinnett County Tax Officials	351,638.19	0.058316%	464,869.74	0.054612%
75-068	TAXS	Habersham County Tax Officials	30,482.81	0.005055%	38,104.37	0.004476%
75-069	TAXS	Hall County Tax Officials	38,980.91	0.006465%	57,035.88	0.006700%
75-070	TAXS	Hancock County Tax Officials	14,216.22	0.002358%	18,663.06	0.002192%
75-071	TAXS	Haralson County Tax Officials	15,533.76	0.002576%	20,469.48	0.002405%
75-072	TAXS	Harris County Tax Officials	10,104.42	0.001676%	9,352.86	0.001099%
75-073	TAXS	Hart County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-074	TAXS	Heard County Tax Officials	17,328.73	0.002874%	21,772.26	0.002558%
75-075	TAXS	Henry County Tax Officials	163,653.45	0.027140%	202,863.81	0.023832%
75-076	TAXS	Houston County Tax Officials	81,809.23	0.013567%	107,017.97	0.012572%
75-077	TAXS	Irwin County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-078	TAXS	Jackson County Tax Officials	41,522.26	0.006886%	59,176.67	0.006952%
75-080	TAXS	Jeff Davis County Tax Officials	18,972.61	0.003146%	26,487.05	0.003112%
75-081	TAXS	Jefferson County Tax Officials	9,751.26	0.001617%	14,010.78	0.001646%
75-082	TAXS	Jenkins County Tax Officials	12,640.96	0.002096%	17,378.57	0.002042%
75-084	TAXS	Jones County Tax Officials	72,656.32	0.012049%	92,646.93	0.010884%
75-085	TAXS	Lamar County Tax Officials	35,198.62	0.005837%	45,726.27	0.005372%
75-086	TAXS	Lanier County Tax Officials	27,798.53	0.004610%	36,253.47	0.004259%
75-087	TAXS	Laurens County Tax Officials	43,014.84	0.007134%	58,784.49	0.006906%
75-088	TAXS	Lee County Tax Officials	27,517.23	0.004563%	36,264.55	0.004260%
75-089	TAXS	Liberty County Tax Officials	82,173.81	0.013628%	110,019.54	0.012925%
75-090	TAXS	Lincoln County Tax Officials	8,662.96	0.001437%	11,327.28	0.001331%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
75-091	TAXS	Long County Tax Officials	\$ 9,709.80	0.001610%	\$ 12,828.36	0.001507%
75-092	TAXS	Lowndes County Tax Officials	61,032.18	0.010122%	79,001.81	0.009281%
75-093	TAXS	Lumpkin County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-094	TAXS	Macon County Tax Officials	27,340.42	0.004534%	35,622.59	0.004185%
75-095	TAXS	Madison County Tax Officials	9,538.05	0.001582%	14,648.34	0.001721%
75-096	TAXS	Marion County Tax Officials	19,139.46	0.003174%	29,372.15	0.003451%
75-097	TAXS	Mcduffie County Tax Officials	27,086.00	0.004492%	36,784.03	0.004321%
75-098	TAXS	Mcintosh County Tax Officials	29,270.50	0.004854%	38,512.09	0.004524%
75-099	TAXS	Meriwether County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-100	TAXS	Miller County Tax Officials	16,218.48	0.002690%	20,366.58	0.002393%
75-101	TAXS	Mitchell County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-102	TAXS	Monroe County Tax Officials	48,363.24	0.008021%	60,223.50	0.007075%
75-103	TAXS	Montgomery County Tax Official	19,496.40	0.003233%	20,050.02	0.002355%
75-104	TAXS	Morgan County Tax Officials	22,259.85	0.003692%	30,359.56	0.003567%
75-105	TAXS	Murray County Tax Officials	30,871.35	0.005120%	37,733.02	0.004433%
75-106	TAXS	Muscogee County Tax Officials	160,820.94	0.026671%	188,332.75	0.022125%
75-107	TAXS	Newton County Tax Officials	65,270.58	0.010824%	81,718.91	0.009600%
75-108	TAXS	Oconee County Tax Officials	36,371.10	0.006032%	47,836.98	0.005620%
75-109	TAXS	Oglethorpe County Tax Officials	17,382.14	0.002883%	23,474.14	0.002758%
75-110	TAXS	Paulding County Tax Officials	70,422.12	0.011679%	87,188.99	0.010243%
75-111	TAXS	Peach County Tax Officials	43,710.46	0.007249%	47,755.21	0.005610%
75-112	TAXS	Pickens County Tax Officials	16,778.04	0.002782%	23,013.15	0.002704%
75-113	TAXS	Pierce County Tax Officials	31,032.13	0.005146%	37,750.19	0.004435%
75-114	TAXS	Pike County Tax Officials	19,721.28	0.003271%	25,460.73	0.002991%
75-115	TAXS	Polk County Tax Officials	35,818.89	0.005940%	48,414.76	0.005688%
75-119	TAXS	Rabun County Tax Officials	13,277.40	0.002202%	17,595.83	0.002067%
75-121	TAXS	Richmond County Tax Officials	217,655.00	0.036096%	286,083.13	0.033608%
75-122	TAXS	Rockdale County Tax Officials	44,654.85	0.007406%	51,056.65	0.005998%
75-123	TAXS	Schley County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-124	TAXS	Screven County Tax Officials	23,155.26	0.003840%	29,961.12	0.003520%
75-125	TAXS	Seminole County Tax Officials	8,283.08	0.001374%	10,965.12	0.001288%
75-126	TAXS	Spalding County Tax Officials	63,945.20	0.010605%	83,503.68	0.009810%
75-127	TAXS	Stephens County Tax Officials	60,628.34	0.010055%	75,016.32	0.008813%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
75-128	TAXS	Stewart County Tax Officials	\$ 16,247.10	0.002694%	\$ 21,218.46	0.002493%
75-129	TAXS	Sumter County Tax Officials	35,801.88	0.005937%	46,802.48	0.005498%
75-130	TAXS	Talbot County Tax Officials	7,986.42	0.001324%	10,049.04	0.001181%
75-131	TAXS	Taliaferro County Tax Officials	16,550.76	0.002745%	22,357.98	0.002627%
75-132	TAXS	Tattnall County Tax Officials	22,479.89	0.003728%	29,900.29	0.003513%
75-133	TAXS	Taylor County Tax Officials	15,568.54	0.002582%	20,366.64	0.002393%
75-134	TAXS	Telfair County Tax Officials	15,761.70	0.002614%	20,478.45	0.002406%
75-135	TAXS	Terrell County Tax Officials	11,820.33	0.001960%	18,258.02	0.002145%
75-136	TAXS	Thomas County Tax Officials	38,320.08	0.006355%	52,059.84	0.006116%
75-137	TAXS	Tift County Tax Officials	42,783.37	0.007095%	56,024.73	0.006582%
75-139	TAXS	Towns County Tax Officials	16,743.37	0.002777%	12,847.59	0.001509%
75-141	TAXS	Troup County Tax Officials	34,996.15	0.005804%	48,652.79	0.005716%
75-142	TAXS	Turner County Tax Officials	30,538.92	0.005065%	33,835.43	0.003975%
75-143	TAXS	Twiggs County Tax Officials	35,562.99	0.005898%	46,466.30	0.005459%
75-145	TAXS	Upson County Tax Officials	11,553.24	0.001916%	15,362.48	0.001805%
75-146	TAXS	Walker County Tax Officials	84,229.57	0.013969%	100,719.97	0.011832%
75-147	TAXS	Walton County Tax Officials	27,766.24	0.004605%	38,479.62	0.004521%
75-148	TAXS	Ware County Tax Officials	21,535.87	0.003572%	12,322.82	0.001448%
75-149	TAXS	Warren County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-150	TAXS	Washington County Tax Officials	36,813.52	0.006105%	28,240.49	0.003318%
75-151	TAXS	Wayne County Tax Officials	20,513.18	0.003402%	26,570.42	0.003121%
75-154	TAXS	White County Tax Officials	78,489.32	0.013017%	87,357.21	0.010263%
75-155	TAXS	Whitfield County Tax Officials	128,078.77	0.021241%	148,118.95	0.017401%
75-156	TAXS	Wilcox County Tax Officials	14,083.64	0.002336%	0.00	0.000000%
75-158	TAXS	Wilkinson County Tax Officials	19,428.81	0.003222%	0.00	0.000000%
75-159	TAXS	Worth County Tax Officials	40,359.59	0.006693%	53,733.23	0.006312%
817	TCOL	Oconee Fall Line Technical College	405,683.92	0.067279%	613,837.82	0.072112%
818	TCOL	Coastal Pines Technical College	791,524.57	0.131267%	1,153,204.85	0.135476%
820	TCOL	Albany Technical College	1,196,269.06	0.198390%	1,688,087.77	0.198313%
822	TCOL	Athens Technical College	848,154.48	0.140658%	1,325,601.70	0.155729%
823	TCOL	Atlanta Technical College	1,747,030.16	0.289728%	2,648,322.51	0.311119%
824	TCOL	Augusta Technical College	1,652,334.37	0.274024%	2,265,665.24	0.266166%
826	TCOL	West Georgia Technical College	1,639,249.26	0.271854%	2,395,784.30	0.281452%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
827	TCOL	Chattahoochee Technical College	\$ 2,515,335.45	0.417144%	\$ 3,640,214.90	0.427645%
828	TCOL	Columbus Technical College	998,630.09	0.165613%	1,567,726.51	0.184173%
829	TCOL	Georgia Northwestern Technical College	1,717,326.83	0.284802%	2,458,865.69	0.288862%
830	TCOL	Georgia Piedmont Technical College	759,406.99	0.125940%	1,075,659.56	0.126366%
831	TCOL	Southern Crescent Technical College	1,261,198.45	0.209158%	1,766,522.83	0.207527%
832	TCOL	Gwinnett Technical College	2,822,575.72	0.468097%	3,801,617.53	0.446606%
834	TCOL	Lanier Technical College	1,321,713.63	0.219193%	2,069,601.68	0.243132%
835	TCOL	Central Georgia Technical College	3,242,200.26	0.537687%	4,676,772.23	0.549417%
837	TCOL	Southern Regional Technical College	1,437,072.37	0.238324%	2,072,960.11	0.243527%
838	TCOL	North Georgia Technical College	901,814.15	0.149557%	1,236,243.91	0.145231%
841	TCOL	Savannah Technical College	1,564,056.81	0.259384%	2,209,623.04	0.259582%
842	TCOL	South Georgia Technical College	823,266.26	0.136531%	1,103,941.49	0.129689%
843	TCOL	Southeastern Technical College	544,982.36	0.090380%	772,000.64	0.090693%
844	TCOL	Ogeechee Technical College	129,821.09	0.021530%	248,054.56	0.029141%
848	TCOL	Wiregrass Georgia Technical College	1,428,568.15	0.236914%	1,983,422.50	0.233008%
503-0503	UNIV	Georgia Institute of Technology	348,078.02	0.057725%	496,230.61	0.058296%
509-0509	UNIV	Georgia State University	378,975.22	0.062849%	616,985.66	0.072482%
512-0512	UNIV	Augusta University	668,905.91	0.110932%	837,511.93	0.098389%
518-0518	UNIV	University of Georgia	636,484.69	0.105555%	861,346.09	0.101189%
521-0521	UNIV	Albany State University	75,569.20	0.012532%	60,648.34	0.007125%
528-0528	UNIV	Clayton College and State University	6,212.34	0.001030%	23,257.56	0.002732%
530-0530	UNIV	Columbus State University	29,696.07	0.004925%	52,480.42	0.006165%
531-0531	UNIV	University of North Georgia	115,304.32	0.019122%	106,986.60	0.012569%
533-0533	UNIV	Fort Valley State University	0.00	0.000000%	27,396.82	0.003219%
536-0536	UNIV	Georgia College and State University	80,435.45	0.013339%	280,973.84	0.033008%
539-0539	UNIV	Georgia Southern University	89,030.25	0.014765%	129,315.91	0.015192%
540-0540	UNIV	Georgia Gwinnett College	46,927.16	0.007782%	31,967.36	0.003755%
542-0542	UNIV	Georgia Southwestern State University	74,873.85	0.012417%	115,476.24	0.013566%
543-0543	UNIV	Kennesaw State University	77,553.14	0.012861%	61,701.60	0.007249%
547-0547	UNIV	Middle Georgia State College	69,161.44	0.011470%	127,605.62	0.014991%
548-0548	UNIV	Savannah State University	0.00	0.000000%	21,699.78	0.002549%
551-0551	UNIV	Valdosta State University	7,217.40	0.001197%	12,948.90	0.001521%
554-0554	UNIV	State University of West Georgia	55,858.73	0.009264%	90,658.78	0.010650%





**Schedule A – Schedule of Employer Allocations (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>
557-0557	UNIV	Abraham Baldwin Agricultural College	\$ 70,129.33	0.011630%	\$ 101,634.25	0.011940%
563-0563	UNIV	College of Coastal Georgia	58,589.06	0.009716%	74,057.55	0.008700%
567-0567	UNIV	South Georgia State College	13,635.41	0.002261%	18,290.00	0.002149%
569-0569	UNIV	Dalton College	26,747.10	0.004436%	14,573.18	0.001712%
572-0572	UNIV	East GA College	0.00	0.000000%	14,731.97	0.001731%
573-0573	UNIV	Georgia Highlands College	35,292.74	0.005853%	42,355.00	0.004976%
576-0576	UNIV	Gordon College	19,469.31	0.003229%	35,581.98	0.004180%
598-0598	UNIV	Regents Central Office	448,915.65	0.074448%	501,469.17	0.058912%
209-0209	VARs	Agricultural Commodity Commission	63,896.34	0.010597%	91,676.16	0.010770%
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	167,811.39	0.027830%	254,042.59	0.029844%
Total for All Entities			<u>\$ 602,989,817.36</u>	<u>100.000000%</u>	<u>\$ 851,224,186.12</u>	<u>100.000000%</u>







Schedule B – Schedule of Pension Amounts by Employer (continued)

Table with columns: Employer Code, Employer Category Code, Employer, Net Pension Liability (Asst), Deferred Outflows of Resources (Difference between Expected and Actual Experience, Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments, Change of Assumptions, Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Total Deferred Outflows of Resources), Deferred Inflows of Resources (Difference between Expected and Actual Experience, Change of Assumptions, Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Total Deferred Inflows of Resources), Pension Expense (Proportionate Share of Plan Pension Expense, Proportionate Share of Contributions, Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Pension Expense Related to Specific Liabilities of Individual Employers, Total Employer Pension Expense).





Schedule B – Schedule of Pension Amounts by Employer (continued)

Table with columns: Employer Code, Employer Category Code, Employer, Net Pension Liability (Asset), Deferred Outflows of Resources (Difference between Expected and Actual Experience, Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments, Change of Assumptions, Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Total Deferred Outflows of Resources), Deferred Inflows of Resources (Difference between Expected and Actual Experience, Change of Assumptions, Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Total Deferred Inflows of Resources), Pension Expense (Proportionate Share of Plan Expense, Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Pension Expense Related to Specific Liabilities of Individual Employers, Total Employer Pension Expense).









Schedule B – Schedule of Pension Amounts by Employer (continued)

Table with columns: Employer Code, Employer Category Code, Employer, Net Pension Liability (Asset), Difference between Expected and Actual Experience, Net Difference Between Projected and Actual Investment Earnings on Pension Plan, Change of Assumptions, Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Total Deferred Outflows of Resources, Difference between Expected and Actual Experience, Change of Assumptions, Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions, Total Deferred Inflows of Resources, Proportionate Share of Plan Pension Expense, Proportionate Share of Contributions, Pension Expense Related to Specific Liabilities of Individual Employers, Total Employer Pension Expense.



























**Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-103	DFAC	Montgomery County DFACS	\$ (9,820)	\$ (6,946)	\$ 27,273	\$ (6,240)	\$ -	\$ -
127-104	DFAC	Morgan County DFACS	68,217	(6,481)	72,092	(16,497)	-	-
127-105	DFAC	Murray County DFACS	105,025	(33,318)	197,948	(45,296)	-	-
127-106	DFAC	Muscogee County DFACS	454,170	(154,245)	857,200	(196,151)	-	-
127-107	DFAC	Newton County DFACS	155,088	(51,986)	306,170	(70,059)	-	-
127-108	DFAC	Oconee County DFACS	(19,839)	(16,066)	37,384	(8,554)	-	-
127-109	DFAC	Oglethorpe County DFACS	28,189	(79)	18,711	(4,282)	-	-
127-110	DFAC	Paulding County DFACS	355,584	(23,238)	350,605	(80,227)	-	-
127-111	DFAC	Peach County DFACS	111,794	(14,001)	139,866	(32,004)	-	-
127-112	DFAC	Pickens County DFACS	152,267	(9,355)	142,212	(32,542)	-	-
127-113	DFAC	Pierce County DFACS	111,800	(1,572)	86,398	(19,771)	-	-
127-114	DFAC	Pike County DFACS	35,056	(2,538)	56,051	(12,825)	-	-
127-115	DFAC	Polk County DFACS	64,481	(53,528)	260,803	(59,679)	-	-
127-116	DFAC	Pulaski County DFACS	16,789	(13,373)	68,168	(15,599)	-	-
127-117	DFAC	Putnam County DFACS	328,013	(18,944)	321,574	(73,584)	-	-
127-118	DFAC	Quitman County DFACS	42,607	382	27,390	(6,268)	-	-
127-119	DFAC	Rabun County DFACS	61,094	(7,552)	80,377	(18,394)	-	-
127-120	DFAC	Randolph County DFACS	30,038	(3,601)	34,329	(7,855)	-	-
127-121	DFAC	Richmond County DFACS	444,151	(153,082)	935,751	(214,124)	-	-
127-122	DFAC	Rockdale County DFACS	112,013	(42,457)	258,273	(59,100)	-	-
127-123	DFAC	Schley County DFACS	(15,385)	(4,751)	14,336	(3,282)	-	-
127-124	DFAC	Screven County DFACS	24,998	(7,586)	51,686	(11,828)	-	-
127-125	DFAC	Seminole County DFACS	57,516	(5,558)	71,121	(16,274)	-	-
127-126	DFAC	Spalding County DFACS	384,525	(85,668)	601,288	(137,590)	-	-
127-127	DFAC	Stephens County DFACS	44,350	(20,907)	117,994	(27,000)	-	-
127-128	DFAC	Stewart County DFACS	33,639	(3,552)	39,117	(8,951)	-	-
127-129	DFAC	Sumter County DFACS	71,673	(158,347)	648,476	(148,390)	-	-
127-130	DFAC	Talbot County DFACS	35,467	(6,186)	50,884	(11,644)	-	-
127-131	DFAC	Taliaferro County DFACS	6,922	(2,503)	13,743	(3,146)	-	-
127-132	DFAC	Tattnall County DFACS	146,461	2,794	94,878	(21,712)	-	-
127-133	DFAC	Taylor County DFACS	1,215	(9,061)	29,152	(6,670)	-	-
127-134	DFAC	Telfair County DFACS	83,943	(4,582)	64,312	(14,716)	-	-
127-135	DFAC	Terrell County DFACS	26,248	(14,558)	73,811	(16,891)	-	-
127-136	DFAC	Thomas County DFACS	170,270	(35,388)	236,468	(54,110)	-	-
127-137	DFAC	Tift County DFACS	(41,401)	(62,610)	201,255	(46,051)	-	-
127-138	DFAC	Toombs County DFACS	156,854	(14,871)	162,317	(37,143)	-	-
127-139	DFAC	Towns County DFACS	65,673	(566)	48,801	(11,167)	-	-
127-140	DFAC	Treutlen County DFACS	53,185	(907)	44,974	(10,291)	-	-
127-141	DFAC	Troup County DFACS	40,731	(64,299)	289,950	(66,348)	-	-
127-142	DFAC	Turner County DFACS	31,120	(699)	29,211	(6,684)	-	-
127-143	DFAC	Twiggs County DFACS	42,113	(7,655)	56,353	(12,896)	-	-
127-144	DFAC	Union County DFACS	15,654	(17,000)	69,596	(15,926)	-	-
127-145	DFAC	Upson County DFACS	129,426	(20,623)	183,150	(41,909)	-	-
127-146	DFAC	Walker County DFACS	(17,847)	(63,234)	224,852	(51,453)	-	-
127-147	DFAC	Walton County DFACS	231,662	(24,066)	251,566	(57,565)	-	-
127-148	DFAC	Ware County DFACS	88,369	(35,749)	204,708	(46,843)	-	-





**Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-149	DFAC	Warren County DFACS	\$ (15,816)	\$ (7,216)	\$ 14,583	\$ (3,337)	\$ -	\$ -
127-150	DFAC	Washington County DFACS	(78,357)	(38,888)	74,923	(17,145)	-	-
127-151	DFAC	Wayne County DFACS	45,651	(22,048)	105,955	(24,246)	-	-
127-152	DFAC	Webster County DFACS	79,678	4,498	46,858	(10,722)	-	-
127-153	DFAC	Wheeler County DFACS	(2,163)	(3,688)	15,900	(3,640)	-	-
127-154	DFAC	White County DFACS	78,830	(11,375)	81,421	(18,632)	-	-
127-155	DFAC	Whitfield County DFACS	524,197	(79,589)	696,796	(159,444)	-	-
127-156	DFAC	Wilcox County DFACS	35,657	(4,122)	39,671	(9,077)	-	-
127-157	DFAC	Wilkes County DFACS	(7,273)	(15,897)	64,254	(14,703)	-	-
127-158	DFAC	Wilkinson County DFACS	(24,674)	(15,060)	36,131	(8,267)	-	-
127-159	DFAC	Worth County DFACS	46,470	(16,148)	103,124	(23,597)	-	-
128-001	HLTH	Appling County Health Department	28,914	(13,279)	68,260	(15,620)	-	-
128-002	HLTH	Atkinson County Health Department	35,636	(5,711)	41,978	(9,606)	-	-
128-003	HLTH	Bacon County Health Department	10,379	(7,556)	36,204	(8,284)	-	-
128-004	HLTH	Baker County Health Department	(9,742)	(12,089)	37,165	(8,504)	-	-
128-005	HLTH	Baldwin County Health Department	23,236	(19,722)	98,233	(22,478)	-	-
128-006	HLTH	Banks County Health Department	75,356	3,243	53,070	(12,145)	-	-
128-007	HLTH	Barrow County Public Health	56,999	(18,913)	115,866	(26,511)	-	-
128-008	HLTH	Bartow County Health Department	78,142	(25,154)	156,795	(35,878)	-	-
128-009	HLTH	Ben Hill County Health Department	90,090	809	63,287	(14,483)	-	-
128-010	HLTH	Berrien County Health Department	9,424	(10,842)	46,601	(10,662)	-	-
128-011	HLTH	Bibb County Health Department	268,678	(22,907)	315,941	(72,295)	-	-
128-012	HLTH	Bleckley County Health Department	8,451	(3,216)	19,488	(4,459)	-	-
128-013	HLTH	Brantley County Health Department	6,099	(13,550)	57,086	(13,062)	-	-
128-014	HLTH	Brooks County Health Department	24,286	(5,811)	37,826	(8,656)	-	-
128-015	HLTH	Bryan County Health Department	92,708	(1,531)	71,626	(16,391)	-	-
128-016	HLTH	Bulloch County Physical Health	80,499	(18,769)	148,321	(33,939)	-	-
128-017	HLTH	Burke County Health Department	44,802	(20,932)	103,211	(23,617)	-	-
128-018	HLTH	Butts County Health Department	72,282	1,046	51,613	(11,810)	-	-
128-019	HLTH	Calhoun County Health Department	10,354	(3,565)	17,512	(4,007)	-	-
128-020	HLTH	Camden County Health Department	56,503	(25,961)	137,691	(31,506)	-	-
128-021	HLTH	Candler County Health Department	(7,349)	(9,713)	33,878	(7,752)	-	-
128-022	HLTH	Carroll County Health Department	(51,678)	(36,302)	110,170	(25,210)	-	-
128-023	HLTH	Catoosa County Health Department	145,297	45	114,866	(26,283)	-	-
128-024	HLTH	Charlton County Health Department	(43,436)	(17,678)	38,302	(8,765)	-	-
128-025	HLTH	Chatham County Health Department	481,257	(149,766)	987,383	(225,939)	-	-
128-026	HLTH	Chattahoochee County Health Department	-	-	-	-	-	-
128-027	HLTH	Chattooga County Health Department	57,964	(7,163)	71,902	(16,453)	-	-
128-028	HLTH	Cherokee County Health Department	881,189	(160,836)	1,265,508	(289,582)	-	-
128-029	HLTH	Clarke County Health Department	1,246,294	(33,792)	1,074,165	(245,797)	-	-
128-030	HLTH	Clay County Health Department	-	-	-	-	-	-
128-031	HLTH	Clayton County Health Department	751,913	(68,369)	831,020	(190,160)	-	-
128-032	HLTH	Clinch County Health Department	6,958	(2,467)	14,608	(3,342)	-	-
128-033	HLTH	Cobb County Health Department	1,879,682	(198,099)	2,105,308	(481,750)	-	-
128-034	HLTH	Coffee County Health Department	193,064	6,637	132,830	(30,396)	-	-
128-035	HLTH	Colquitt County Health Department	(57,492)	(36,107)	112,389	(25,716)	-	-







**Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-081	HLTH	Jefferson County Health Department	\$ 61,518	\$ (6,755)	\$ 68,794	\$ (15,741)	\$ -	\$ -
128-082	HLTH	Jenkins County Health Department	16,270	(4,883)	30,269	(6,926)	-	-
128-083	HLTH	Johnson County Health Department	21,547	(2,631)	23,713	(5,426)	-	-
128-084	HLTH	Jones County Health Department	78,792	(2,900)	62,972	(14,411)	-	-
128-085	HLTH	Lamar County Health Department	40,318	(3,653)	49,015	(11,216)	-	-
128-086	HLTH	Lanier County Health Department	23,811	(2,142)	27,025	(6,183)	-	-
128-087	HLTH	Laurens County Health Department	348,944	(134,249)	751,041	(171,858)	-	-
128-088	HLTH	Lee County Health Department	72,301	(9,923)	95,829	(21,927)	-	-
128-089	HLTH	Liberty County Health Department	151,156	(9,395)	162,705	(37,231)	-	-
128-090	HLTH	Lincoln County Health Department	8,556	(4,643)	16,827	(3,849)	-	-
128-091	HLTH	Long County Health Department	39,666	(2,167)	37,005	(8,467)	-	-
128-092	HLTH	Lowndes County Health Department	945,692	(165,909)	1,304,349	(298,469)	-	-
128-093	HLTH	Lumpkin County Health Department	73,901	(11,294)	85,976	(19,673)	-	-
128-094	HLTH	Macon County Health Department	(98,085)	(18,786)	-	-	-	-
128-095	HLTH	Madison County Health Department	76,591	(2,308)	63,943	(14,632)	-	-
128-096	HLTH	Marion County Health Department	(69,757)	(12,835)	-	-	-	-
128-097	HLTH	Mcduffie County Health Department	64,187	(5,183)	67,206	(15,378)	-	-
128-098	HLTH	McIntosh County Health Department	(2,174)	(9,597)	33,834	(7,743)	-	-
128-099	HLTH	Meriwether County Health Department	32,856	(3,620)	51,904	(11,877)	-	-
128-100	HLTH	Miller County Health Department	46,007	1,574	26,986	(6,174)	-	-
128-101	HLTH	Mitchell County Health Department	82,554	(3,911)	75,103	(17,186)	-	-
128-102	HLTH	Monroe County Health Department	72,071	(5,722)	69,445	(15,890)	-	-
128-103	HLTH	Montgomery County Health Department	24,478	(2,405)	27,317	(6,251)	-	-
128-104	HLTH	Morgan County Health Department	(9,561)	(12,808)	43,663	(9,991)	-	-
128-105	HLTH	Murray County Health Department	79,269	(8,981)	91,483	(20,933)	-	-
128-106	HLTH	Muscogee County Health Department	1,648,225	(134,185)	1,648,758	(377,280)	-	-
128-107	HLTH	Newton County Health Department	120,064	(10,328)	147,029	(33,643)	-	-
128-108	HLTH	Oconee County Health Department	66,522	(11,139)	93,061	(21,295)	-	-
128-109	HLTH	Oglethorpe County Health Department	23,718	(5,580)	35,398	(8,100)	-	-
128-110	HLTH	Paulding County Health Department	32,443	(21,180)	118,329	(27,077)	-	-
128-111	HLTH	Peach County Health Department	87,497	5,895	54,318	(12,430)	-	-
128-112	HLTH	Pickens County Health Department	27,594	(6,311)	46,552	(10,651)	-	-
128-113	HLTH	Pierce County Health Department	10,337	(13,324)	54,502	(12,471)	-	-
128-114	HLTH	Pike County Health Department	8,589	(7,325)	34,145	(7,813)	-	-
128-115	HLTH	Polk County Health Department	94,227	(8,744)	96,830	(22,158)	-	-
128-116	HLTH	Pulaski County Health Department	29,732	(601)	27,380	(6,266)	-	-
128-117	HLTH	Putnam County Health Department	66,203	(12,047)	91,959	(21,043)	-	-
128-118	HLTH	Quitman County Health Dept	-	-	-	-	-	-
128-119	HLTH	Rabun County Health Department	55,961	(7,277)	69,008	(15,790)	-	-
128-120	HLTH	Randolph County Health Department	-	-	-	-	-	-
128-121	HLTH	Richmond County Health Department	1,019,255	(147,677)	1,276,037	(291,991)	-	-
128-122	HLTH	Rockdale County Health Department	141,217	(14,218)	157,820	(36,114)	-	-
128-123	HLTH	Schley County Health Department	(45,024)	(8,319)	-	-	-	-
128-124	HLTH	Screven County Health Department	(779)	(11,569)	38,846	(8,889)	-	-
128-125	HLTH	Seminole County Health Department	45,788	(3,797)	42,672	(9,764)	-	-
128-126	HLTH	Spalding County Health Department	34,817	(25,210)	120,708	(27,622)	-	-





**Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-127	HLTH	Stephens County Health Department	\$ 49,459	\$ (8,325)	\$ 63,535	\$ (14,539)	\$ -	\$ -
128-128	HLTH	Stewart County Health Department	-	-	-	-	-	-
128-129	HLTH	Sumter County Health Department	(75,315)	(3,459)	-	-	-	-
128-131	HLTH	Taliaferro County Health Department	26,584	140	20,600	(4,712)	-	-
128-132	HLTH	Tattnall County Health Department	22,645	(13,496)	69,994	(16,017)	-	-
128-133	HLTH	Taylor County Health Department	(82,515)	(13,229)	-	-	-	-
128-134	HLTH	Telfair County Health Department	22,528	(10,132)	55,784	(12,765)	-	-
128-135	HLTH	Terrell County Health Department	16,772	(4,322)	28,249	(6,465)	-	-
128-136	HLTH	Thomas County Health Department	31,282	(33,391)	148,477	(33,975)	-	-
128-137	HLTH	Tift County Health Department	84,017	(12,987)	110,306	(25,241)	-	-
128-138	HLTH	Toombs County Health Department	98,707	(7,597)	97,791	(22,376)	-	-
128-139	HLTH	Towns County Health Department	28,540	(8,795)	45,372	(10,382)	-	-
128-140	HLTH	Treutlen County Health Department	24,999	(3,107)	28,210	(6,455)	-	-
128-141	HLTH	Troup County Health Department	779,225	(135,278)	1,096,533	(250,915)	-	-
128-142	HLTH	Turner County Health Department	17,693	(3,043)	24,262	(5,552)	-	-
128-143	HLTH	Twiggs County Health Department	7,484	(963)	17,891	(4,094)	-	-
128-144	HLTH	Union County Health Department	42,741	(11,782)	72,922	(16,686)	-	-
128-145	HLTH	Upson County Health Department	21,133	(13,636)	70,732	(16,184)	-	-
128-146	HLTH	Walker County Health Department	58,974	(6,188)	75,991	(17,389)	-	-
128-147	HLTH	Walton County Health Department	130,217	(16,762)	169,499	(38,785)	-	-
128-148	HLTH	Ware County Health Department	1,627,725	(138,277)	1,661,787	(380,260)	-	-
128-149	HLTH	Warren County Health Department	(5,182)	(3,454)	8,435	(1,930)	-	-
128-150	HLTH	Washington County Health Department	46,688	(11,049)	76,967	(17,612)	-	-
128-151	HLTH	Wayne County Health Department	41,915	(13,150)	82,431	(18,863)	-	-
128-152	HLTH	Webster County Health Department	-	-	-	-	-	-
128-153	HLTH	Wheeler County Health Department	11,919	(4,376)	23,990	(5,489)	-	-
128-154	HLTH	White County Health Department	68,189	(7,547)	79,901	(18,284)	-	-
128-155	HLTH	Whitfield County Health Department	(402,167)	(143,911)	277,499	(63,499)	-	-
128-156	HLTH	Wilcox County Health Department	14,938	(1,871)	18,182	(4,160)	-	-
128-157	HLTH	Wilkes County Health Department	26,662	(6,455)	43,187	(9,881)	-	-
128-158	HLTH	Wilkinson County Health Department	18,990	(2,024)	26,311	(6,020)	-	-
128-159	HLTH	Worth County Health Department	73,752	(4,930)	71,805	(16,431)	-	-
129-008	MRCS	Woodright Industries	27,570	(18,358)	78,439	(17,949)	-	-
129-009	MRCS	Jessamine Place	91,043	(17,155)	129,649	(29,667)	-	-
129-022	MRCS	Carroll County MR Services	11,675	(42,910)	151,089	(34,573)	-	-
129-035	MRCS	Green Oaks Service Center	158,794	(6,406)	138,201	(31,624)	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	(369,521)	(66,246)	-	-	-	-
129-101	MRCS	Mitchell-Baker Service Center	65,393	(21,703)	132,660	(30,358)	-	-
129-136	MRCS	Thomas/Grady Service Center	70,545	(16,727)	142,955	(32,712)	-	-
129-137	MRCS	Tift County - Diversified Enterprises	44,408	(26,822)	129,887	(29,722)	-	-
6011	PSCH	Appling County Schools	29,134	4,296	5,857	(1,341)	-	-
6021	PSCH	Atkinson County Schools	5,943	(1,237)	9,392	(2,148)	-	-
6031	PSCH	Bacon County Schools	(13,315)	(1,187)	-	-	-	-
6051	PSCH	Baldwin County Schools	(139,641)	(36,822)	27,516	(6,298)	-	-
6071	PSCH	Barrow County Schools	(2,869)	-	-	-	-	-
6081	PSCH	Bartow County Schools	-	-	-	-	-	-







Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)

Table with 9 columns: Employer Code, Employer Category Code, Employer, Year 1, Year 2, Year 3, Year 4, Year 5, Thereafter. Rows list various school districts and agencies with their corresponding financial values for each year.









**Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-044	TAXS	Dekalb County Tax Officials	\$ (241,539)	\$ (68,257)	\$ 121,961	\$ (27,908)	\$ -	\$ -
75-045	TAXS	Dodge County Tax Officials	4,881	(4,420)	20,212	(4,625)	-	-
75-046	TAXS	Dooly County Tax Officials	(7,340)	-	-	-	-	-
75-047	TAXS	Dougherty County Tax Officials	(101)	(7,982)	47,893	(10,960)	-	-
75-048	TAXS	Douglas County Tax Officials	(19,536)	(9,296)	19,207	(4,396)	-	-
75-050	TAXS	Echols County Tax Officials	(4,560)	-	-	-	-	-
75-051	TAXS	Effingham County Tax Officials	142	(5,194)	22,674	(5,188)	-	-
75-052	TAXS	Elbert County Tax Officials	(22,837)	(8,949)	17,614	(4,030)	-	-
75-053	TAXS	Emanuel County Tax Officials	1,986	(5,087)	19,610	(4,488)	-	-
75-055	TAXS	Fannin County Tax Officials	2,041	(4,004)	18,668	(4,272)	-	-
75-056	TAXS	Fayette County Tax Officials	12,264	(8,225)	37,889	(8,671)	-	-
75-057	TAXS	Floyd County Tax Officials	13,707	(7,947)	40,492	(9,266)	-	-
75-058	TAXS	Forsyth County Tax Officials	41,610	(50,481)	228,824	(52,362)	-	-
75-059	TAXS	Franklin County Tax Officials	2,745	(5,664)	23,179	(5,304)	-	-
75-060	TAXS	Fulton County Tax Officials	296,161	(161,825)	821,812	(188,052)	-	-
75-062	TAXS	Glascocock County Tax Officials	1,850	(1,954)	8,858	(2,026)	-	-
75-063	TAXS	Glynn County Tax Officials	(64,879)	(22,000)	33,212	(7,600)	-	-
75-064	TAXS	Gordon County Tax Officials	5,217	(10,034)	48,908	(11,192)	-	-
75-065	TAXS	Grady County Tax Officials	(18,497)	(2,999)	-	-	-	-
75-066	TAXS	Greene County Tax Officials	3,742	(3,621)	16,084	(3,681)	-	-
75-067	TAXS	Gwinnett County Tax Officials	17,693	(57,908)	265,212	(60,688)	-	-
75-068	TAXS	Habersham County Tax Officials	(4,778)	(5,938)	21,737	(4,975)	-	-
75-069	TAXS	Hall County Tax Officials	15,061	(4,120)	32,537	(7,446)	-	-
75-070	TAXS	Hancock County Tax Officials	(887)	(2,400)	10,645	(2,435)	-	-
75-071	TAXS	Haralson County Tax Officials	(1,167)	(2,585)	11,679	(2,672)	-	-
75-072	TAXS	Harris County Tax Officials	(9,470)	(3,341)	5,337	(1,221)	-	-
75-073	TAXS	Hart County Tax Officials	-	-	-	-	-	-
75-074	TAXS	Hard County Tax Officials	1,534	(3,328)	12,422	(2,843)	-	-
75-075	TAXS	Henry County Tax Officials	(14,812)	(32,593)	115,735	(26,482)	-	-
75-076	TAXS	Houston County Tax Officials	(12,843)	(13,947)	61,053	(13,970)	-	-
75-077	TAXS	Irwin County Tax Officials	(5,638)	-	-	-	-	-
75-078	TAXS	Jackson County Tax Officials	22,766	(5,045)	33,761	(7,726)	-	-
75-080	TAXS	Jeff Davis County Tax Officials	3,900	(2,534)	15,113	(3,458)	-	-
75-081	TAXS	Jefferson County Tax Officials	4,539	(1,136)	7,993	(1,829)	-	-
75-082	TAXS	Jenkins County Tax Officials	3,748	(1,800)	9,917	(2,270)	-	-
75-084	TAXS	Jones County Tax Officials	1,447	(13,388)	52,856	(12,095)	-	-
75-085	TAXS	Lamar County Tax Officials	2,774	(6,131)	26,088	(5,970)	-	-
75-086	TAXS	Lanier County Tax Officials	3,155	(4,786)	20,683	(4,732)	-	-
75-087	TAXS	Laurens County Tax Officials	(942)	(6,281)	33,538	(7,674)	-	-
75-088	TAXS	Lee County Tax Officials	4,904	(4,577)	20,688	(4,735)	-	-
75-089	TAXS	Liberty County Tax Officials	16,972	(12,954)	62,768	(14,365)	-	-
75-090	TAXS	Lincoln County Tax Officials	1,252	(1,479)	6,464	(1,479)	-	-
75-091	TAXS	Long County Tax Officials	2,162	(1,600)	7,318	(1,675)	-	-
75-092	TAXS	Lowndes County Tax Officials	4,985	(10,756)	45,071	(10,312)	-	-
75-093	TAXS	Lumpkin County Tax Officials	(7,482)	-	-	-	-	-
75-094	TAXS	Macon County Tax Officials	3,493	(4,720)	20,324	(4,651)	-	-





**Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-095	TAXS	Madison County Tax Officials	\$ 7,590	\$ (719)	\$ 8,358	\$ (1,912)	\$ -	\$ -
75-096	TAXS	Marion County Tax Officials	12,215	(1,447)	16,759	(3,834)	-	-
75-097	TAXS	Mcduffie County Tax Officials	8,665	(4,053)	20,984	(4,801)	-	-
75-098	TAXS	Mcintosh County Tax Officials	4,585	(4,898)	21,970	(5,026)	-	-
75-099	TAXS	Meriwether County Tax Officials	(6,214)	-	-	-	-	-
75-100	TAXS	Miller County Tax Officials	434	(3,120)	11,621	(2,660)	-	-
75-101	TAXS	Mitchell County Tax Officials	(7,370)	-	-	-	-	-
75-102	TAXS	Monroe County Tax Officials	(3,493)	(9,520)	34,358	(7,861)	-	-
75-103	TAXS	Montgomery County Tax Official	(13,786)	(5,607)	11,437	(2,617)	-	-
75-104	TAXS	Morgan County Tax Officials	7,596	(3,277)	17,322	(3,965)	-	-
75-105	TAXS	Murray County Tax Officials	(3,341)	(6,372)	21,528	(4,927)	-	-
75-106	TAXS	Muscogee County Tax Officials	(33,467)	(36,642)	107,446	(24,587)	-	-
75-107	TAXS	Newton County Tax Officials	(17,270)	(12,660)	46,620	(10,667)	-	-
75-108	TAXS	Oconee County Tax Officials	5,938	(6,093)	27,292	(6,244)	-	-
75-109	TAXS	Oglethorpe County Tax Officials	4,686	(2,656)	13,394	(3,066)	-	-
75-110	TAXS	Paulding County Tax Officials	(9,247)	(14,071)	49,743	(11,383)	-	-
75-111	TAXS	Peach County Tax Officials	(23,572)	(11,395)	27,244	(6,234)	-	-
75-112	TAXS	Pickens County Tax Officials	(3,137)	(2,411)	13,131	(3,005)	-	-
75-113	TAXS	Pierce County Tax Officials	(3,408)	(6,478)	21,538	(4,928)	-	-
75-114	TAXS	Pike County Tax Officials	1,819	(3,505)	14,525	(3,324)	-	-
75-115	TAXS	Polk County Tax Officials	2,299	(5,451)	27,623	(6,321)	-	-
75-119	TAXS	Rabun County Tax Officials	(2,769)	(2,169)	10,038	(2,297)	-	-
75-121	TAXS	Richmond County Tax Officials	6,980	(36,539)	163,211	(37,347)	-	-
75-122	TAXS	Rockdale County Tax Officials	(24,585)	(10,694)	29,128	(6,666)	-	-
75-123	TAXS	Schley County Tax Officials	(5,908)	-	-	-	-	-
75-124	TAXS	Screven County Tax Officials	497	(4,084)	17,094	(3,912)	-	-
75-125	TAXS	Seminole County Tax Officials	1,442	(1,360)	6,255	(1,431)	-	-
75-126	TAXS	Spalding County Tax Officials	(6,052)	(10,963)	47,640	(10,900)	-	-
75-127	TAXS	Stephens County Tax Officials	(119)	(12,133)	42,799	(9,795)	-	-
75-128	TAXS	Stewart County Tax Officials	2,231	(2,783)	12,107	(2,770)	-	-
75-129	TAXS	Sumter County Tax Officials	1,894	(6,117)	26,700	(6,110)	-	-
75-130	TAXS	Talbot County Tax Officials	(263)	(1,525)	5,735	(1,312)	-	-
75-131	TAXS	Taliaferro County Tax Officials	4,522	(2,525)	12,758	(2,920)	-	-
75-132	TAXS	Tattnall County Tax Officials	3,562	(3,624)	17,060	(3,904)	-	-
75-133	TAXS	Taylor County Tax Officials	2,240	(2,654)	11,621	(2,660)	-	-
75-134	TAXS	Telfair County Tax Officials	3,765	(2,745)	11,684	(2,673)	-	-
75-135	TAXS	Terrell County Tax Officials	8,377	(844)	10,417	(2,383)	-	-
75-136	TAXS	Thomas County Tax Officials	11,659	(5,723)	29,701	(6,797)	-	-
75-137	TAXS	Tift County Tax Officials	922	(7,267)	31,964	(7,315)	-	-
75-139	TAXS	Towns County Tax Officials	(33,530)	(6,646)	7,328	(1,677)	-	-
75-141	TAXS	Troup County Tax Officials	13,521	(4,763)	27,759	(6,352)	-	-
75-142	TAXS	Turner County Tax Officials	(13,457)	(7,767)	19,304	(4,417)	-	-
75-143	TAXS	Twiggs County Tax Officials	4,117	(6,086)	26,511	(6,067)	-	-
75-145	TAXS	Upson County Tax Officials	(3,563)	(1,864)	8,766	(2,006)	-	-
75-146	TAXS	Walker County Tax Officials	(13,863)	(18,323)	57,460	(13,149)	-	-
75-147	TAXS	Walton County Tax Officials	7,526	(3,829)	21,955	(5,024)	-	-





## Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-148	TAXS	Ware County Tax Officials	\$ (46,301)	\$ (10,305)	\$ 7,032	\$ (1,609)	\$ -	\$ -
75-149	TAXS	Warren County Tax Officials	(4,728)	-	-	-	-	-
75-150	TAXS	Washington County Tax Officials	(55,202)	(14,609)	16,113	(3,687)	-	-
75-151	TAXS	Wayne County Tax Officials	(101)	(3,609)	15,157	(3,469)	-	-
75-154	TAXS	White County Tax Officials	(32,434)	(19,790)	49,840	(11,405)	-	-
75-155	TAXS	Whitfield County Tax Officials	(57,483)	(29,964)	84,504	(19,336)	-	-
75-156	TAXS	Wilcox County Tax Officials	(50,249)	(10,112)	-	-	-	-
75-158	TAXS	Wilkinson County Tax Officials	(70,861)	(13,948)	-	-	-	-
75-159	TAXS	Worth County Tax Officials	8,276	(6,490)	30,653	(7,014)	-	-
817	TCOL	Oconee Fall Line Technical College	318,322	(34,372)	350,198	(80,136)	-	-
818	TCOL	Coastal Pines Technical College	465,476	(85,656)	657,912	(150,547)	-	-
820	TCOL	Albany Technical College	585,436	(152,389)	963,067	(220,376)	-	-
822	TCOL	Athens Technical College	740,430	(54,167)	756,267	(173,053)	-	-
823	TCOL	Atlanta Technical College	1,251,737	(145,955)	1,510,887	(345,731)	-	-
824	TCOL	Augusta Technical College	553,138	(238,097)	1,292,582	(295,777)	-	-
826	TCOL	West Georgia Technical College	881,002	(174,256)	1,366,815	(312,763)	-	-
827	TCOL	Chattahoochee Technical College	1,391,451	(282,442)	2,076,772	(475,220)	-	-
828	TCOL	Columbus Technical College	949,275	(60,875)	894,399	(204,661)	-	-
829	TCOL	Georgia Northwestern Technical College	853,715	(203,910)	1,402,801	(320,998)	-	-
830	TCOL	Georgia Piedmont Technical College	328,820	(95,047)	613,671	(140,425)	-	-
831	TCOL	Southern Crescent Technical College	492,914	(166,181)	1,007,813	(230,614)	-	-
832	TCOL	Gwinnett Technical College	675,421	(435,462)	2,168,853	(496,291)	-	-
834	TCOL	Lanier Technical College	1,194,134	(82,797)	1,180,722	(270,180)	-	-
835	TCOL	Central Georgia Technical College	1,722,270	(370,490)	2,668,134	(610,540)	-	-
837	TCOL	Southern Regional Technical College	699,965	(164,202)	1,182,640	(270,620)	-	-
838	TCOL	North Georgia Technical College	332,714	(130,081)	705,285	(161,389)	-	-
841	TCOL	Savannah Technical College	776,050	(198,176)	1,260,608	(288,461)	-	-
842	TCOL	South Georgia Technical College	159,796	(129,056)	629,809	(144,117)	-	-
843	TCOL	Southeastern Technical College	304,015	(68,184)	440,432	(100,782)	-	-
844	TCOL	Ogeechee Technical College	234,617	10,602	141,517	(32,383)	-	-
848	TCOL	Wiregrass Georgia Technical College	570,916	(195,566)	1,131,557	(258,931)	-	-
503-0503	UNIV	Georgia Institute of Technology	154,128	(42,226)	283,103	(64,781)	-	-
509-0509	UNIV	Georgia State University	505,944	(13,878)	351,994	(80,545)	-	-
512-0512	UNIV	Augusta University	(68,276)	(129,735)	477,807	(109,335)	-	-
518-0518	UNIV	University of Georgia	206,368	(96,487)	491,404	(112,447)	-	-
521-0521	UNIV	Albany State University	(96,208)	(28,868)	34,601	(7,917)	-	-
528-0528	UNIV	Clayton College and State University	37,889	5,273	13,267	(3,036)	-	-
530-0530	UNIV	Columbus State University	51,939	641	29,939	(6,850)	-	-
531-0531	UNIV	University of North Georgia	(92,696)	(38,003)	61,039	(13,968)	-	-
533-0533	UNIV	Fort Valley State University	77,762	11,467	15,632	(3,577)	-	-
536-0536	UNIV	Georgia College and State University	535,389	59,833	160,297	(36,681)	-	-
539-0539	UNIV	Georgia Southern University	50,987	(9,799)	73,777	(16,883)	-	-
540-0540	UNIV	Georgia Gwinnett College	(81,325)	(20,311)	18,235	(4,172)	-	-
542-0542	UNIV	Georgia Southwestern State University	63,639	(5,429)	65,881	(15,075)	-	-
543-0543	UNIV	Kennesaw State University	(124,090)	(29,850)	35,203	(8,055)	-	-
547-0547	UNIV	Middle Georgia State College	99,284	3,748	72,801	(16,659)	-	-





**Schedule C – Schedule of Remaining Deferred Inflows and Outflows (continued)**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
548-0548	UNIV	Savannah State University	\$ 61,577	\$ 9,080	\$ 12,379	\$ (2,833)	\$ -	\$ -
551-0551	UNIV	Valdosta State University	7,661	237	7,386	(1,691)	-	-
554-0554	UNIV	State University of West Georgia	54,591	(2,166)	51,720	(11,836)	-	-
557-0557	UNIV	Abraham Baldwin Agricultural College	40,365	(7,813)	57,984	(13,269)	-	-
563-0563	UNIV	College of Coastal Georgia	(3,884)	(11,069)	42,250	(9,667)	-	-
567-0567	UNIV	South Georgia State College	3,165	(2,133)	10,436	(2,388)	-	-
569-0569	UNIV	Dalton College	(50,575)	(13,104)	8,314	(1,903)	-	-
572-0572	UNIV	East GA College	41,816	6,166	8,406	(1,922)	-	-
573-0573	UNIV	Georgia Highlands College	6,574	(7,612)	24,165	(5,531)	-	-
576-0576	UNIV	Gordon College	37,284	912	20,299	(4,645)	-	-
598-0598	UNIV	Regents Central Office	(169,787)	(112,421)	286,094	(65,465)	-	-
209-0209	VARS	Agricultural Commodity Commission	24,289	(7,510)	52,302	(11,967)	-	-
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	100,576	(14,166)	144,931	(33,164)	-	-
		TOTAL	\$ 251,378,000	\$ (76,675,000)	\$ 485,630,000	\$ (111,125,000)	\$ -	\$ -
		STATE DEPARTMENT OF REVENUE	\$ (748,491)	\$ (1,414,045)	\$ 5,251,819	\$ (1,201,762)	\$ -	\$ -
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ (50,280)	\$ (188,181)	\$ 738,867	\$ (169,075)	\$ -	\$ -





## Schedule D – Summary of Benefit Provisions Evaluated

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

### Normal Retirement Benefit

#### Eligibility

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

#### Benefit

##### Old Plan

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

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

(B) = Creditable service, and

(C) = .0115 + .0003 x (creditable service up to 35 years).

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

##### New Plan

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

##### GSEPS

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

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

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





## Schedule D – Summary of Benefit Provisions Evaluated (continued)

### Early Retirement Benefit

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

### Disability Retirement Benefit

#### Old Plan and New Plan

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

#### Service at Disability

#### Benefit

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





## Schedule D – Summary of Benefit Provisions Evaluated (continued)

### GSEPS

#### Eligibility

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

#### Benefit

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

### Involuntary Retirement Benefit

#### Eligibility

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

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

#### Benefit

Computed as for disability retirement.

### Deferred Vested Retirement Benefit

#### Eligibility

10 years of creditable service. Member contributions not withdrawn.

#### Benefit

Accrued benefit deferred to age 60.

### Death Benefit

#### Old Plan and New Plan

#### Eligibility

#### Benefit

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

Refund of all employee contributions plus allowable interest.

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

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

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

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





## Schedule D – Summary of Benefit Provisions Evaluated (continued)

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

### GSEPS

Eligibility                                      15 years of creditable service.

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

### Termination Benefit

Eligibility                                      Termination with less than 10 years creditable service.

Benefit                                         Return of all member contributions and employer contributions made on behalf of member with allowable interest. Life insurance premiums paid by the employee are not refundable.

### Payment Options

At application for retirement, a member must choose one of the following methods of payment. All forms are of equivalent actuarial value.

Maximum Benefit                              Life annuity, payable to members for the member’s life with the final payment (for month of member’s death) going to member’s designated beneficiary.

Option 1                                         Full cash refund, paying a reduced retirement benefit to members so that, upon member’s death, the beneficiary receives a lump sum cash settlement equal to the difference between the member’s accumulated contributions at retirement and the benefit payments due to member contributions received prior to member’s death.

Option 2                                         Joint and 100% to survivor. Member receives a reduced benefit for life with the same benefit continuing for life of beneficiary upon member’s death.

Option 3                                         Joint and 50% to survivor. Member receives a reduced benefit for life with one-half members’ benefit continuing to beneficiary for life upon member’s death.

Other Options                                    Other options are available with certain restrictions.

### Post-Retirement Adjustments

As outlined in the Appendix of the Funding Policy adopted by the Board, shown in Schedule F.





## Schedule D – Summary of Benefit Provisions Evaluated (continued)

### Contributions

By Members

#### Old Plan

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

#### New Plan and GSEPS

Member contributions are 1.25% of annual compensation

By Employers

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





## Schedule E – Statement of Actuarial Assumptions and Methods

Actuarial assumptions and methods adopted by the Board December 17, 2020. Valuation interest rate based on the long-term assumed investment rate of return as adopted by the Board.

**VALUATION INTEREST RATE:** 7.00% per annum, compounded annually, net of investment expenses, composed of a 2.50% inflation assumption and a 4.50% real rate of investment return assumption.

### SALARY INCREASES:

Service	Assumed Annual Rate of Salary Increase
1	6.75%
2	5.75
3	5.25
4	5.00
5	4.75
10	4.30
15	4.05
20	3.80
25	3.55
30	3.30
35 & Over	3.00

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

Age	Non-Law Enforcement		Law Enforcement
	Male	Female	
20	0.000%	0.000%	0.000%
25	0.000	0.000	0.000
30	0.010	0.005	0.050
35	0.040	0.010	0.125
40	0.200	0.085	1.125
45	0.375	0.215	2.625
50	0.625	0.365	3.625
55	0.875	0.565	4.125
60	--	--	--





**Schedule E – Statement of Actuarial Assumptions and Methods (continued)**

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

Age	Non-Law Enforcement		
	Years of Service		
	0-4	5-9	10 & Over
<b>Male</b>			
20	40.00%		
25	30.00	16.25%	
30	25.00	12.50	8.00%
35	23.00	10.50	6.25
40	20.00	9.50	4.75
45	20.00	8.50	4.00
50	17.00	7.25	4.50
55	15.00	6.75	4.75
60	14.50	5.50	--
65	14.50	12.50	--
<b>Female</b>			
20	35.00%		
25	27.00	18.00%	
30	23.00	12.50	9.00%
35	20.00	10.25	6.50
40	18.00	9.00	5.25
45	17.00	8.00	4.25
50	16.00	7.50	4.25
55	15.00	7.25	4.25
60	15.50	7.00	--
65	16.50	12.00	--

Age	Law Enforcement	
	Years of Service	
	0-9	10 & Over
20	11.00%	
25	6.50	3.00%
30	5.25	3.00
35	5.25	3.00
40	5.25	2.50
45	5.25	2.50
50	5.25	2.50
55	--	--





## Schedule E – Statement of Actuarial Assumptions and Methods (continued)

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

Age	Non-Law Enforcement Old Plan							
	Early Retirement		Age 60 or 30 years		34 years		More than 34 years	
	Male	Female	Male	Female	Male	Female	Male	Female
50	2.0%	2.0%	7.5%	6.0%	100.0%	100.0%	90.0%	100.0%
52	2.0	2.0	7.5	6.0	100.0	100.0	90.0	100.0
55	3.0	3.5	7.5	10.0	100.0	100.0	75.0	90.0
57	3.0	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	5.0%	3.80%	60.0%	42.0%	75.0%
52	5.0	3.80	50.0	42.0	60.0
55	6.0	5.80	50.0	40.0	15.0
57	6.0	7.30	45.0	37.0	15.0
60			25.0	28.0	30.0
62			37.5	37.5	35.0
65			32.0	33.0	25.0
67			32.0	32.0	25.0
70			30.0	30.0	100.0
75			100.0	100.0	

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

\*\* An additional 25% for ages below 53 and 20% for ages 53 to 59 are assumed to retire in the first year eligible for unreduced retirement with 30 years of service before age 60.





## Schedule E – Statement of Actuarial Assumptions and Methods (continued)

**RATES OF DEATH BEFORE RETIREMENT:** The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale 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:

Annual Rates of Death*					
Age	Males	Females	Age	Males	Females
20	0.0370%	0.0130%	45	0.0980%	0.0560%
25	0.0280	0.0090	50	0.1490	0.0830
30	0.0360	0.0150	55	0.2190	0.1230
35	0.0470	0.0230	60	0.3190	0.1860
40	0.0660	0.0360	65	0.4680	0.2960

\* Base mortality rates as of 2010 before application of the improvement scale

**RATES OF DEATHS AFTER RETIREMENT:** The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

Representative values of the assumed annual rates of mortality are as follows:

Annual Rates of Death*						
Age	Service Retirement		Disability Retirement		Beneficiaries	
	Males	Females	Males	Females	Males	Females
50	0.3371%	0.2516%	1.2576%	1.5720%	0.7918%	0.3843%
55	0.4861	0.3251	1.8725	1.8465	0.9402	0.5334
60	0.6941	0.4493	2.3484	2.0734	1.1978	0.7529
65	1.0532	0.7366	2.7573	2.3914	1.7257	1.1057
70	1.7882	1.2863	3.4536	3.0337	2.7157	1.7000
75	3.1448	2.2799	4.4743	4.2432	4.3036	2.7500
80	5.6427	4.0900	6.0986	6.3674	6.8879	4.6778
85	10.0958	7.6043	8.8220	9.8909	11.3049	8.4315
90	16.9785	13.8596	12.9831	14.4849	18.6083	14.6496

\* Base mortality rates as of 2010 before application of the improvement scale





## **Schedule E – Statement of Actuarial Assumptions and Methods (continued)**

**ADMINISTRATIVE EXPENSES:** A rate of 0.35% of payroll is added to the normal contribution rate.

**AMORTIZATION METHOD:** Level dollar amortization.

**ASSET METHOD:** Fair Value.

**COST-OF-LIVING ALLOWANCE (COLA):** Beginning July 1, 2022 and each July 1 thereafter, a COLA increase will be determined as described in the Appendix of the Board Funding Policy shown in Schedule F of this report.

The assumed COLA is 1.05% annually and was determined based on the 30-year average annual COLA calculated under the median projection output of a stochastic projection of assets and liabilities prepared using the following parameters:

- For the actual fair value of asset returns, 1,000 annual returns are randomly sampled for each year of the projection period from a normal distribution of returns with a geometric mean return of 7.0% and an annual standard deviation of 12.0%.
- For the Variable COLA model, 1,000 rates of change in the CPI are randomly generated for each year of the projection period from a normal distribution with a geometric mean rate of CPI change of 2.5% and an annual standard deviation of 2.5%.
- The generated rates of return and CPI change are organized into 1,000 scenarios of projected years of rates. We verify the medians of the geometric means and annual standard deviation of the 1,000 generated scenarios is representative of the distributions from which they are generated.
- Valuation results are determined for each of the 1,000 annual scenarios for each year of the projection, including expected annual COLAs following the procedure outlined in the Appendix of the Board Funding Policy shown in Schedule F.

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

**VESTED TERMINATION BENEFITS:** It is assumed that 75% of active members who terminate with 10 or more years of service before retirement will receive a benefit beginning at age 60 and 25% will receive a refund of member contributions.

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

- Old Plan members who retire with 34 years of service – 4.00%
- Old Plan members who retire on normal retirement – 2.00%
- Old Plan members who retire on early retirement – 1.50%
- All New Plan and GSEPS retirements – 3.25%
- All Law Enforcement retirements – 7.00%

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





## Schedule F – Funding Policy of The ERS Board of Trustees

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

This Funding Policy supercedes and replaces the Funding policy that was originally adopted by the Board of Trustees on December 19, 2013 and most recently amended on June 18, 2020.

### I. Funding Objectives

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

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

### II. Measures of Funding Progress

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

- **Funded Ratio** – The funded ratio, defined as the actuarial value of assets divided by the actuarial accrued liability, should increase over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial adjustments. The target funded ratio will be 100 percent within 20 years of the valuation date for the first valuation conducted following the adoption of this Policy (i.e. the June 30, 2021 valuation date).
- **Unfunded Actuarial Accrued Liability (UAAL)**
  - **Transitional UAAL** – The UAAL established as of the initial valuation date for which this funding policy is adopted (June 30, 2021) shall be known as the Transitional UAAL.
  - **New Incremental UAAL** – Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit, assumption and method changes and experience gains and/or losses that have occurred since the previous valuations.
- **UAAL Amortization Period**
  - The Transitional UAAL will be amortized over a closed 20-year period beginning on the initial valuation date for which this funding policy is adopted.
  - Each New Incremental UAAL shall be amortized over a closed 20-year period beginning with the year it is incurred.





## Schedule F – Funding Policy of The ERS Board of Trustees (continued)

- **Employer Contribution Rates**

- **Employer Normal Contribution Rate** – the contribution rate determined as of the valuation date each year based on the provisions of Georgia Code Section 47-2-55 (1).
- In each valuation subsequent to the adoption of this funding policy, the required employer contribution rate will be determined as the summation of the employer Normal Contribution Rate, a contribution rate for administrative expenses, the amortization rate for the Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.
- The required employer contribution rate shall not be less than the Employer Normal Contribution Rate unless the funded ratio is greater than or equal to 105%, as determined by the actuarial valuation in which the employer contribution rate is set.
- In no event shall the employer contribution rate decrease by more than 2% from one fiscal year to the next fiscal year, unless the Board specifically elects to suspend the 2% maximum for a given valuation year.
- In no event shall the employer contribution rate be less than 0%.
- The valuation methodology, including the amortization of the Unfunded Actuarial Accrued Liability (UAAL), is expected to maintain reasonably stable contribution rates over time.

### III. Methods and Assumptions

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

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal (EAN) actuarial cost method.
- The long-term annual investment rate of return assumption will be:
  - Effective with the June 30, 2021 valuation date, 7.20% net of investment expenses.
  - Effective with the June 30, 2022 valuation date, reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, as long as the following conditions are met:
    - The actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, and
    - The assumed rate of return does not decrease below 7.00% net of investment expenses.
- The Actuarial Accrued Liability and Normal Cost of the System will include an amount sufficient to amortize and prefund a variable Cost-of-Living Adjustment (COLA) for eligible retirees and beneficiaries of the System, as described in the Appendix.
- The actuarial value of assets will be determined by recognizing the annual differences between actual and expected market value of assets over a five-year period.

The employer contribution rates determined in an annual actuarial valuation will be at least sufficient to:

1. Satisfy the annual normal cost of the System, and
2. Amortize the UAAL as a level dollar amount over a period not to exceed 20 years (for the UAAL as of the June 30, 2021 valuation date, and for each successive year of gains and losses incurred in years following the June 30, 2021 valuation date).

However, in no event shall the employer contribution rate be less than 0%.





## **Schedule F – Funding Policy of The ERS Board of Trustees (continued)**

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

### **IV. Funding Policy Progress**

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

Adopted: April 21, 2022





## **Appendix to the Funding Policy**

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Beginning with the June 30, 2021 actuarial valuation, the Actuarial Accrued Liability and the Normal Cost of the System will include an amount sufficient to amortize and prefund a variable Cost-of-Living Adjustment (COLA) for eligible retirees and beneficiaries of the System. The manner in which such prefunded COLA will be calculated is described in this Appendix.

Effective July 1, 2022, unless otherwise noted.

### **Definitions**

1. Actuarial Rate of Return: based on the approximate five-year average annual investment rate of return and assumptions regarding the System's cash flows; calculated by the System's actuaries in the annual valuation (see valuation Schedule B – Development of Actuarial Value of Assets).
2. COLA Rate: the percentage increase to be applied to the payee's monthly retirement benefit under the System.
3. Excess Return: the difference between the Actuarial Rate of Return and the Hurdle Rate.
4. Hurdle Rate: the minimum investment performance, as measured against the Actuarial Rate of Return, required in order for a COLA to be considered in a given year.
5. Normal Retirement Date: Generally, age 60 (55 for certain law enforcement members) with 10 years of service or any age with 30 years of service.
6. Retirement Date: the effective date of a member's retirement.
7. Shareable Portion: determined by multiplying the Excess Return by a factor which is dependent on the System's funding ratio.
8. Supplemental Guaranteed Lifetime Income (SGLI): monthly payments from the System which are funded entirely by one or more rollovers from either or both of a retiree's Peach State Reserves 401(k) or 457 plans, and not based on the retiree's years of service as a member of the System.

### **Determination of COLA**

1. The COLA for a given fiscal year will be effective no earlier than July 1 following the approval of the most recent actuarial valuation.
2. The Hurdle Rate is set at 6.00%.





## Appendix to the Funding Policy (continued)

3. Determine the Excess Return as the difference between the Actuarial Rate of Return in the most recent actuarial valuation and the Hurdle Rate.
  - a. If the Actuarial Rate of Return is below the Hurdle Rate, the Excess Return is 0%, and no COLA will be paid for that year.
  - b. If the Actuarial Rate of Return is above the Hurdle Rate, the Excess Return is greater than 0%. Continue to Step 4.
4. Determine the Shareable Portion by multiplying the Excess Return by the factor returned from the following table, based on the most recent approved actuarial valuation:

System Funding Ratio	Factor
< 70.00%	0.00
70.00% - 79.99%	0.25
80.00% - 89.99%	0.50
90.00% - 99.99%	0.75
>= 100.00%	1.00

5. Determine the SSA OASDI COLA rate for the current calendar year, as published on [www.ssa.gov](http://www.ssa.gov) (generally in October or November of the preceding calendar year).
6. The COLA Rate is the lesser of the Shareable Portion and the SSA COLA rate as determined in Step 5, rounded to the nearest 0.25%.
  - a. However, in no event shall the COLA Rate be less than 0% or greater than 3%.
7. The COLA will be paid to all statutorily eligible retirees who have surpassed the later of their Retirement Date or Normal Retirement Date by at least 12 months.
  - a. The COLA will also be paid to beneficiaries of deceased members or retirees who have otherwise met the requirements of this Step 7.
  - b. A statutorily eligible individual is one who first became a member of this System before July 1, 2009.
8. The COLA will also be paid to Disabled retirees (who are statutorily eligible per Step 7b above) who have surpassed the later of their Disability Retirement Date or their 44<sup>th</sup> birthday by at least 12 months.
  - a. The COLA will also be paid to beneficiaries of deceased Disabled retirees who have otherwise met the requirements of this Step 8.
9. In no event will the COLA Rate be added or applied to that portion of a retiree's or beneficiary's monthly benefit payment which is in excess of one-twelfth (1/12) of the Social Security Wage Base for that calendar year, as published on [www.ssa.gov](http://www.ssa.gov).
10. In no event will the COLA Rate be added or applied in any fashion to any retiree's SGLI payments.

