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EMPLOYEES'
RETIREMENT SYSTEM
OF GEORGIA

GASB STATEMENT NO. 75 REPORT
FOR THE
STATE EMPLOYEES' ASSURANCE DEPARTMENT
RETIRED AND VESTED INACTIVE MEMBERS
TRUST FUND
PREPARED AS OF JUNE 30, 2023
FOR FINANCIAL REPORTING AS OF JUNE 30, 2024





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 7, 2024

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

Members of the Board:

Presented in this report is information to assist the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 75 for the participating employers, 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. 75 (GASB 75) establishes accounting and financial reporting requirements for governmental employers who have other postemployment benefits (OPEB) plans.

The annual actuarial valuation performed as of June 30, 2022 was used as the basis for much of the information presented as of June 30, 2023 in this report. The valuation was based upon data provided by the Retirement System staff, concerning active, inactive, and retired members along with pertinent and financial information.

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

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.



Board of Trustees

March 7, 2024

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

These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 75 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Respectfully submitted,

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

Edward J. Koebel, EA, FCA, MAA
Chief Executive Officer

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

Cathy Turcot
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA
Consulting Actuary



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Section I: Introduction

**REPORT OF THE ANNUAL GASB STATEMENT NO. 75
STATE EMPLOYEES' ASSURANCE DEPARTMENT
RETIRED AND VESTED INACTIVE MEMBERS TRUST FUND**

PREPARED AS OF JUNE 30, 2023

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

This report, prepared as of June 30, 2023 (the Measurement Date), presents information to assist the SEAD in providing the required information under GASB 75 to participating employers. Much of the material provided in this report, including the Net OPEB Liability (Asset), is based on the results of the GASB 74 report for the SEAD, which was issued August 24, 2023. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

The Net OPEB Liability (Asset) (NOL) shown in the GASB Statement No. 74 Report for the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund Prepared as of June 30, 2023 and submitted August 24, 2023 is the collective NOL used for purposes of GASB 75. Please refer to that report for the derivation of the collective NOL.

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

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





Section I: Introduction

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

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

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

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

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

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





Section II – Summary of Collective Amounts

(\$ IN THOUSANDS)

	2023
Valuation Date (VD):	June 30, 2022
Measurement Date (MD):	June 30, 2023
Reporting Date (RD):	June 30, 2024
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Measurement Date	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%
Net OPEB Liability (Asset):	
Total OPEB Liability (TOL)	\$ 991,143
Fiduciary Net Position (FNP)	<u>1,432,148</u>
Net OPEB Liability (Asset) (NOL = TOL – FNP)	\$ (441,005)
FNP as a percentage of TOL	144.49%
Collective OPEB Expense:	\$ (23,614)
Deferred Outflow of Resources:	\$ 26,652
Deferred Inflow of Resources:	\$ 0





Section III – Financial Statement Notes

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

Paragraph 92 and 93(a)-(d): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TOL. The complete set of actuarial assumptions utilized in developing the TOL are outlined in Schedule E. The TOL was determined by an actuarial valuation as of June 30, 2022, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	
ERS	3.00 – 6.75 percent
JRS	3.75 percent
LRS	N/A
Investment rate of return	7.00 percent, net of investment expense, including inflation
Healthcare cost trend rate	N/A

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 actuarial experience studies for the three pension systems that have members participating in the Fund, covering the period from July 1, 2014 – June 30, 2019. In the experience studies, the long-term assumed 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





Section III – Financial Statement Notes

immediate prior actuarial valuation, until the rate reaches the long-term assumed investment rate of return. However, for GASB purposes, the Total OPEB Liability (TOL) will be based on the long-term assumed investment rate of return of 7.00%.

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

Paragraph 94 (a)-(f): The OPEB plan investments are co-mingled with the investments of all pension plans administered by the Employees Retirement System of Georgia. The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	0.9%
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 OPEB liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member insurance premiums will be made at the current contribution rates and that employer and nonemployer contributions will be made at the actuarially determined employer contribution rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Paragraph 94(g): This paragraph requires disclosure of the sensitivity of the Net OPEB Liability (Asset) to changes in the the discount rate. The following presents the Net OPEB Liability (Asset), calculated using the discount rate of 7.00 percent, as well as the Net OPEB Liability (Asset) 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):





Section III – Financial Statement Notes

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Fund's Net OPEB Liability (Asset)	\$(310,898)	\$(441,005)	\$(547,781)

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

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

Paragraph 96(c): June 30, 2022 is the actuarial valuation date upon which the TOL is based. An expected TOL is determined as of June 30, 2023 using standard roll forward techniques. The procedure used to determine the TOL as of June 30, 2023 is shown on page 6 of the GASB 74 report for SEAD submitted August 24, 2023.

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

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

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

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

Paragraph 96(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If the amounts will increase OPEB expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive Plan members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period.





Section III – Financial Statement Notes

The following table provides a summary of the collective deferred inflows and outflows of resources as of the Measurement Date.

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$ 2,817	\$ 0
Changes of assumptions	0	0
Net difference between projected and actual earnings on plan investments	<u>23,835</u>	<u>0</u>
Total	<u>\$ 26,652</u>	<u>\$ 0</u>

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





Section III – Financial Statement Notes

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	\$6,841	\$0	1.7	\$0	\$0	\$6,841	\$0	\$4,024	\$0	\$2,817	\$0
2022	3,562	0	1.9	1,687	0	0	0	1,687	0	0	0
2021	0	2,342	2.1	0	112	0	0	0	112	0	0
2020	0	4,670	2.3	0	0	0	0	0	0	0	0
2019	366	0	2.5	0	0	0	0	0	0	0	0
Total				<u>\$1,687</u>	<u>\$112</u>	<u>\$6,841</u>	<u>\$0</u>			<u>\$2,817</u>	<u>\$0</u>





Section III – Financial Statement Notes

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	1.7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	0	0	1.9	0	0	0	0	0	0	0	0
2021	0	36,651	2.1	0	1,745	0	0	0	1,745	0	0
2020	0	0	2.3	0	0	0	0	0	0	0	0
2019	0	0	2.5	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$1,745</u>	<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>





Section III – Financial Statement Notes

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	\$54,994	5.0	\$0	\$0	\$0	\$54,994	\$0	\$10,999	\$0	\$43,995
2022	287,185	0	5.0	229,748	0	0	0	57,437	0	172,311	0
2021	0	272,841	5.0	0	163,705	0	0	0	54,568	0	109,137
2020	23,276	0	5.0	9,311	0	0	0	4,655	0	4,656	0
2019	6,368	0	5.0	1,272	0	0	0	1,272	0	0	0
Total				<u>\$240,331</u>	<u>\$163,705</u>	<u>\$0</u>	<u>\$54,994</u>			<u>\$176,967</u>	<u>\$153,132</u>
Net difference between projected and actual earnings on investments										\$23,835	





Section III – Financial Statement Notes

Summary of Collective Deferred Outflows and Inflows (\$ thousands)					
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2023	1.7	\$0	\$6,841	\$4,024	\$2,817
2022	1.9	1,687	0	1,687	0
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
Difference between expected and actual assumptions					
2023	1.7	\$0	\$0	\$0	\$0
2022	1.9	0	0	0	0
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
Difference between projected and actual earnings					
2023	5.0	\$0	(\$54,994)	(\$10,999)	(\$43,995)
2022	5.0	229,748	0	57,437	172,311
2021	5.0	(163,705)	0	(54,568)	(109,137)
2020	5.0	9,311	0	4,655	4,656
2019	5.0	1,272	0	1,272	0
Subtotal					<u>\$23,835</u>
Total Deferred Outflows of Resources		<u>\$78,313</u>	<u>(\$48,153)</u>	<u>\$3,508</u>	<u>\$26,652</u>
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2023	1.7	\$0	\$0	\$0	\$0
2022	1.9	0	0	0	0
2021	2.1	112	0	112	0
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
Difference between expected and actual assumptions					
2023	1.7	\$0	\$0	\$0	\$0
2022	1.9	0	0	0	0
2021	2.1	1,745	0	1,745	0
2020	2.3	0	0	0	0
2019	2.5	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					<u>\$0</u>
Total Deferred Inflows of Resources		<u>\$1,857</u>	<u>\$0</u>	<u>\$1,857</u>	<u>\$0</u>





Section III – Financial Statement Notes

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

Deferred Amounts to be recognized in Fiscal Years Ending	
	Deferred Outflows / (Inflows) of Resources (\$ thousands)
Year 1	(\$657)
Year 2	(\$8,131)
Year 3	\$46,438
Year 4	(\$10,998)
Year 5	\$0
Thereafter	\$0

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





Section IV – OPEB Expense

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

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

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

Benefit changes, which are reflected immediately, will increase OE, if there is a benefit improvement for existing Plan members, or decrease OE, if there is a benefit reduction. For the year ended June 30, 2023, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2023, this number of years for the active members is 6.1. 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 1.7 years.

The last item under changes in TOL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 1.7 years.

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

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





Section IV – OPEB Expense

Collective OPEB Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost	\$ 2,318
Interest on the TOL and net cash flow	\$ 65,897
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ 4,024
Expensed portion of current-period changes of assumptions	\$ 0
Member contributions	\$ (2,624)
Projected earnings on plan investments	\$ (91,691)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ (10,999)
Administrative expense	\$ 835
Other	\$ 0
Recognition of beginning deferred outflows and inflows of resources as OPEB expense	<u>\$ 8,626</u>
Collective OPEB Expense	<u>\$ (23,614)</u>





Section V – Required Supplementary Information

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

Changes of benefit terms. None.

Changes of assumptions.

A new funding policy was adopted by the Board on March 15, 2018. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Systems 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 OPEB Liability.

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, open
Remaining amortization period	Infinite
Asset valuation method	Fair value of assets
Inflation	2.50 percent
Salary increase, including inflation	
ERS	3.00 – 6.75 percent
JRS	3.75 percent
LRS	N/A
Healthcare Cost Trend Rate	N/A
Investment rate of return	7.30 percent, including inflation





Schedule A – Schedule of Employer Allocations

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
		<u>LRS</u>				
STAT	444	General Assembly of Georgia	\$ 846,609.98	0.082652%	\$ 1,060,591.51	0.103047%
		<u>JRS</u>				
STAT	418	Prosecuting Attorneys Council	\$ 908,060.79	0.088651%	\$ 936,644.38	0.091004%
STAT	436	Superior Courts of Georgia	11,777,680.29	1.149823%	11,329,442.47	1.100769%
STAT	442	Georgia Department of Law	215,272.84	0.021016%	117,499.92	0.011416%
STAT	444	General Assembly of Georgia	173,234.94	0.016912%	147,487.40	0.014330%
	50-001	Appling County Board of Commissioners	115,451.29	0.011271%	123,264.09	0.011976%
	50-005	Baldwin County Board of Commissioners	61,799.92	0.006033%	30,899.96	0.003002%
	50-015	Bryan County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-022	Carroll County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-023	Catoosa County Board of Commissioners	57,692.35	0.005632%	61,504.20	0.005976%
	50-024	Charlton County Board of Commissioners	79,468.92	0.007758%	81,155.94	0.007885%
	50-025	Chatham County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-027	Chattooga County Board of Commissioners	41,217.00	0.004024%	44,065.83	0.004281%
	50-028	Cherokee County Board of Commissioners	164,466.98	0.016056%	146,062.94	0.014191%
	50-029	Clarke County Board of Commissioners	262,747.55	0.025651%	136,287.42	0.013242%
	50-031	Clayton County Board of Commissioners	174,224.64	0.017009%	134,790.24	0.013096%
	50-033	Cobb County Board of Commissioners	266,860.84	0.026053%	288,410.60	0.028022%
	50-034	Coffee County Board of Commissioners	89,049.96	0.008694%	60,149.94	0.005844%
	50-036	Columbia County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-038	Coweta County Board of Commissioners	120,252.08	0.011740%	124,877.16	0.012133%
	50-044	Dekalb County Board of Commissioners	426,835.76	0.041671%	404,370.72	0.039289%
	50-047	Dougherty County Board of Commissioners	19,460.90	0.001900%	0.00	0.000000%
	50-048	Douglas County Board of Commissioners	139,974.48	0.013665%	134,790.24	0.013096%
	50-051	Effingham County Board of Commissioners	75,342.32	0.007355%	0.00	0.000000%
	50-054	Evans County Board of Commissioners	95,067.24	0.009281%	97,149.68	0.009439%
	50-056	Fayette County Board of Commissioners	128,149.79	0.012511%	139,790.28	0.013582%
	50-058	Forsyth County Board of Commissioners	267,467.66	0.026112%	215,510.02	0.020939%
	50-060	Fulton County Board of Commissioners	673,951.20	0.065796%	698,534.73	0.067870%
	50-063	Glynn County Board of Commissioners	85,285.80	0.008326%	85,285.80	0.008286%
	50-064	Gordon County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-067	Gwinnett County Board of Commissioners	269,580.48	0.026318%	202,185.36	0.019644%
	50-069	Hall County Board of Commissioners	223,833.06	0.021852%	86,024.80	0.008358%
	50-075	Henry County Board of Commissioners	0.00	0.000000%	0.00	0.000000%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
50-081		Jefferson County Board of Commissioners	\$ 45,000.00	0.004393%	\$ 47,500.02	0.004615%
50-085		Lamar County Board of Commissioners	119,098.44	0.011627%	124,098.48	0.012057%
50-089		Liberty County Board of Commissioners	227,080.65	0.022169%	237,093.30	0.023036%
50-092		Lowndes County Board of Commissioners	129,944.08	0.012686%	133,790.28	0.012999%
50-095		Madison County Board of Commissioners	100,000.08	0.009763%	100,000.08	0.009716%
50-098		Mcintosh County Board of Commissioners	150,891.12	0.014731%	155,891.09	0.015146%
50-100		Miller County Board of Commissioners	65,399.80	0.006385%	65,399.56	0.006354%
50-101		Mitchell County Board of Commissioners	143,465.28	0.014006%	134,790.24	0.013096%
50-106		Muscogee County Board of Commissioners	301,064.88	0.029392%	181,378.00	0.017623%
50-107		Newton County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-113		Pierce County Board of Commissioners	48,758.58	0.004760%	48,456.19	0.004708%
50-117		Putnam County Board of Commissioners	62,100.00	0.006063%	62,100.00	0.006034%
50-121		Richmond County Board of Commissioners	287,524.36	0.028070%	234,297.31	0.022764%
50-122		Rockdale County Board of Commissioners	41,474.00	0.004049%	129,608.50	0.012593%
50-124		Screven County Board of Commissioners	39,999.96	0.003905%	39,999.96	0.003886%
50-127		Stephens County Board of Commissioners	37,939.32	0.003704%	37,995.36	0.003692%
50-132		Tattnall County Board of Commissioners	74,471.76	0.007270%	74,471.76	0.007236%
50-136		Thomas County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-137		Tift County Board of Commissioners	116,225.46	0.011347%	118,533.18	0.011517%
50-138		Toombs County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-140		Treutlen County Board of Commissioners	42,840.00	0.004182%	42,840.00	0.004162%
50-142		Turner County Board of Commissioners	122,049.72	0.011915%	125,049.60	0.012150%
50-145		Upson County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
50-147		Walton County Board of Commissioners	124,447.87	0.012150%	129,793.12	0.012611%
50-148		Ware County Board of Commissioners	77,125.88	0.007530%	83,634.89	0.008126%
50-161		Eighth Judicial Board of Commissioners	199,999.92	0.019525%	207,499.92	0.020161%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
ERS						
AUTH	910-0910	Jekyll Island State Park Authority	\$ 1,596,158.96	0.155829%	\$ 1,648,790.60	0.160197%
AUTH	913-0913	Lk Lanier Island Dev Authority	175,182.80	0.017103%	190,089.12	0.018469%
AUTH	926-0926	GA Agric Exposition Authority	851,154.74	0.083096%	794,629.89	0.077206%
AUTH	928-0928	GA Environmental Finance Authority	1,324,143.12	0.129272%	1,340,039.69	0.130198%
AUTH	936-0936	Agric Com Commission-Peanuts	262,892.46	0.025665%	278,725.68	0.027081%
AUTH	955-0955	GA Superior Court Clerks Coop	659,861.76	0.064420%	611,416.71	0.059405%
AUTH	972-0972	GA Federal-State Inspection	1,972,189.68	0.192539%	1,815,517.03	0.176396%
AUTH	973-0973	GA Lottery Corporation	71,993.18	0.007028%	62,130.95	0.006037%
CHAR	9030	Georgia School for Innovation and the Classics	38,281.20	0.003737%	0.00	0.000000%
CHAR	9915	Foothills Charter High School	49,234.98	0.004807%	0.00	0.000000%
CORT	51-0217	DeKalb County State Court	1,048,935.30	0.102405%	915,735.84	0.088973%
CORT	51-0237	Bibb County State Court	640,762.19	0.062556%	584,998.22	0.056838%
CORT	51-0248	Chatham County State Court	641,390.10	0.062617%	637,538.97	0.061943%
CSBS	361	Lookout Mountain Community Ser	58,009.76	0.005663%	21,632.81	0.002102%
CSBS	363	Highland Rivers Center Community Service Board	262,471.30	0.025624%	462,416.17	0.044928%
CSBS	364	GA Mountains Avita Community Partners	0.00	0.000000%	0.00	0.000000%
CSBS	365	Cobb County Community Service	306,559.68	0.029929%	0.00	0.000000%
CSBS	366	Douglas Community Service Boar	0.00	0.000000%	0.00	0.000000%
CSBS	368	Dekalb Community Service Board	131,074.71	0.012796%	144,975.20	0.014086%
CSBS	369	VIEW POINT HEALTH	219,236.28	0.021403%	179,373.59	0.017428%
CSBS	370	Clayton Community M.H., Substa	53,900.44	0.005262%	36,924.96	0.003588%
CSBS	371	Advantage Behavioral Health Systems	95,169.23	0.009291%	70,532.34	0.006853%
CSBS	372	Pathways Center CSB	41,901.47	0.004091%	46,123.32	0.004481%
CSBS	373	Mcintosh Trail MH, MR and SA C	93,858.72	0.009163%	103,441.90	0.010050%
CSBS	374	River Edge Behavioral Health Center	229,569.70	0.022412%	182,366.75	0.017719%
CSBS	376	Oconee Community Service Board	39,412.76	0.003848%	0.00	0.000000%
CSBS	377	East Central Georgia CSB Serenity BHS	113,655.63	0.011096%	131,116.49	0.012739%
CSBS	379	New Horizons	197,969.44	0.019327%	204,220.10	0.019842%
CSBS	380	Middle Flint Community Service	160,612.40	0.015680%	85,813.77	0.008338%
CSBS	381	CSB of Middle Georgia	126,070.64	0.012308%	129,337.68	0.012566%
CSBS	382	Albany Area Community Service	79,568.49	0.007768%	79,048.63	0.007680%
CSBS	383	The Georgia Pines Community Se	68,885.87	0.006725%	0.00	0.000000%
CSBS	384	South Georgia Community Servic	114,484.33	0.011177%	78,499.56	0.007627%
CSBS	385	Pineland Area MH, MR and SA Co	84,424.83	0.008242%	96,205.68	0.009347%
CSBS	386	Satilla Community Service Boar	179,593.44	0.017533%	124,564.30	0.012103%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
CSBS	388	Gateway Behavior Health Services CSB	\$ 110,632.07	0.010801%	\$ 122,716.49	0.011923%
DFAC	127-001	Appling County DFACS	112,909.08	0.011023%	26,521.68	0.002577%
DFAC	127-002	Atkinson County DFACS	17,406.60	0.001699%	0.00	0.000000%
DFAC	127-003	Bacon County DFACS	132,299.94	0.012916%	143,069.76	0.013901%
DFAC	127-004	Baker County DFACS	70,051.06	0.006839%	77,011.68	0.007482%
DFAC	127-005	Baldwin County DFACS	182,743.09	0.017841%	229,223.42	0.022271%
DFAC	127-006	Banks County DFACS	76,161.24	0.007435%	82,701.12	0.008035%
DFAC	127-007	Barrow County DFACS	270,703.36	0.026428%	255,550.27	0.024829%
DFAC	127-008	Bartow County DFACS	310,076.64	0.030272%	340,920.94	0.033124%
DFAC	127-009	Ben Hill County DFACS	81,392.10	0.007946%	148,925.00	0.014470%
DFAC	127-010	Berrien County DFACS	223,731.18	0.021842%	282,384.33	0.027436%
DFAC	127-011	Bibb County DFACS	1,821,166.69	0.177796%	1,689,994.53	0.164200%
DFAC	127-012	Bleckley County DFACS	61,591.33	0.006013%	65,874.12	0.006400%
DFAC	127-013	Brantley County DFACS	283,653.40	0.027692%	253,763.08	0.024656%
DFAC	127-014	Brooks County DFACS	144,575.97	0.014115%	202,425.23	0.019668%
DFAC	127-016	Bulloch County DFACS	214,683.99	0.020959%	134,786.40	0.013096%
DFAC	127-017	Burke County DFACS	223,539.64	0.021824%	202,781.52	0.019702%
DFAC	127-018	Butts County DFACS	239,715.44	0.023403%	230,478.96	0.022393%
DFAC	127-019	Calhoun County DFACS	61,189.44	0.005974%	28,726.92	0.002791%
DFAC	127-020	Camden County DFACS	317,677.75	0.031014%	200,143.82	0.019446%
DFAC	127-021	Candler County DFACS	8,920.70	0.000871%	44,202.80	0.004295%
DFAC	127-022	Carroll County DFACS	365,096.43	0.035643%	401,909.37	0.039050%
DFAC	127-023	Catoosa County DFACS	173,141.52	0.016903%	138,750.80	0.013481%
DFAC	127-024	Charlton County DFACS	142,652.34	0.013927%	132,033.36	0.012828%
DFAC	127-025	Chatham County DFACS	985,604.46	0.096222%	839,573.84	0.081573%
DFAC	127-026	Chattahoochee County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-027	Chattooga County DFACS	346,684.40	0.033846%	313,363.87	0.030446%
DFAC	127-028	Cherokee County DFACS	558,944.76	0.054568%	523,658.63	0.050879%
DFAC	127-029	Clarke County DFACS	3,585,122.68	0.350006%	3,680,821.11	0.357629%
DFAC	127-030	Clay County DFACS	162,689.10	0.015883%	177,929.04	0.017288%
DFAC	127-031	Clayton County DFACS	2,390,140.62	0.233343%	2,552,451.06	0.247996%
DFAC	127-032	Clinch County DFACS	155,424.56	0.015174%	182,608.56	0.017742%
DFAC	127-033	Cobb County DFACS	3,064,878.76	0.299216%	2,932,537.51	0.284925%
DFAC	127-034	Coffee County DFACS	1,306,535.24	0.127553%	1,417,373.61	0.137712%
DFAC	127-035	Colquitt County DFACS	285,782.14	0.027900%	284,817.72	0.027673%
DFAC	127-036	Columbia County DFACS	1,128,470.01	0.110169%	1,500,770.61	0.145815%
DFAC	127-037	Cook County DFACS	264,332.82	0.025806%	259,861.68	0.025248%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
DFAC	127-038	Coweta County DFACS	\$ 442,729.44	0.043222%	\$ 443,751.64	0.043115%
DFAC	127-039	Crawford County DFACS	169,435.92	0.016542%	185,155.68	0.017990%
DFAC	127-040	Crisp County DFACS	340,353.63	0.033228%	197,058.20	0.019146%
DFAC	127-041	Dade County DFACS	163,281.85	0.015941%	201,102.97	0.019539%
DFAC	127-042	Dawson County DFACS	145,959.40	0.014250%	118,637.00	0.011527%
DFAC	127-043	Decatur County DFACS	442,816.55	0.043231%	376,194.52	0.036551%
DFAC	127-044	Dekalb County DFACS	10,375,393.78	1.012921%	12,515,406.39	1.215997%
DFAC	127-045	Dodge County DFACS	109,797.75	0.010719%	112,516.32	0.010932%
DFAC	127-046	Dooly County DFACS	106,463.22	0.010394%	108,336.56	0.010526%
DFAC	127-047	Dougherty County DFACS	4,013,206.74	0.391798%	3,866,262.16	0.375646%
DFAC	127-048	Douglas County DFACS	798,285.28	0.077934%	736,510.54	0.071559%
DFAC	127-049	Early County DFACS	1,469,654.02	0.143478%	1,537,812.32	0.149414%
DFAC	127-051	Effingham County DFACS	339,030.80	0.033099%	347,839.31	0.033796%
DFAC	127-052	Elbert County DFACS	137,113.26	0.013386%	135,299.28	0.013146%
DFAC	127-053	Emanuel County DFACS	103,505.70	0.010105%	182,354.52	0.017718%
DFAC	127-054	Evans County DFACS	85,683.78	0.008365%	94,863.84	0.009217%
DFAC	127-055	Fannin County DFACS	84,814.12	0.008280%	118,261.48	0.011490%
DFAC	127-056	Fayette County DFACS	554,234.49	0.054108%	623,708.88	0.060600%
DFAC	127-057	Floyd County DFACS	1,858,762.84	0.181466%	1,931,313.67	0.187646%
DFAC	127-058	Forsyth County DFACS	174,904.66	0.017075%	168,096.18	0.016332%
DFAC	127-059	Franklin County DFACS	202,390.32	0.019759%	217,183.44	0.021102%
DFAC	127-060	Fulton County DFACS	6,016,269.72	0.587352%	5,585,109.32	0.542649%
DFAC	127-061	Gilmer County DFACS	179,527.08	0.017527%	147,228.70	0.014305%
DFAC	127-062	Glascocock County DFACS	63,235.40	0.006173%	34,576.56	0.003359%
DFAC	127-063	Glynn County DFACS	635,170.48	0.062010%	485,619.25	0.047183%
DFAC	127-064	Gordon County DFACS	346,236.85	0.033802%	295,219.68	0.028684%
DFAC	127-065	Grady County DFACS	288,039.51	0.028121%	264,245.70	0.025674%
DFAC	127-066	Greene County DFACS	318,026.10	0.031048%	242,067.52	0.023519%
DFAC	127-067	Gwinnett County DFACS	3,845,737.99	0.375449%	3,707,357.84	0.360207%
DFAC	127-068	Habersham County DFACS	293,585.94	0.028662%	299,171.14	0.029067%
DFAC	127-069	Hall County DFACS	1,362,939.14	0.133060%	1,404,577.87	0.136469%
DFAC	127-070	Hancock County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-071	Haralson County DFACS	204,482.34	0.019963%	224,120.80	0.021776%
DFAC	127-072	Harris County DFACS	128,323.83	0.012528%	177,579.25	0.017254%
DFAC	127-073	Hart County DFACS	169,221.25	0.016521%	178,105.38	0.017305%
DFAC	127-074	Heard County DFACS	201,190.71	0.019642%	108,625.76	0.010554%
DFAC	127-075	Henry County DFACS	858,364.62	0.083800%	868,404.73	0.084374%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
DFAC	127-076	Houston County DFACS	\$ 1,066,880.27	0.104157%	\$ 913,390.88	0.088745%
DFAC	127-077	Irwin County DFACS	194,933.16	0.019031%	185,328.24	0.018006%
DFAC	127-078	Jackson County DFACS	166,763.61	0.016281%	176,265.60	0.017126%
DFAC	127-080	Jeff Davis County DFACS	346,280.15	0.033806%	332,926.16	0.032347%
DFAC	127-081	Jefferson County DFACS	107,955.24	0.010539%	134,587.77	0.013077%
DFAC	127-082	Jenkins County DFACS	223,788.29	0.021848%	237,024.08	0.023029%
DFAC	127-083	Johnson County DFACS	108,181.58	0.010561%	99,861.12	0.009703%
DFAC	127-084	Jones County DFACS	321,506.96	0.031388%	326,037.10	0.031678%
DFAC	127-085	Lamar County DFACS	188,967.24	0.018448%	281,918.79	0.027391%
DFAC	127-086	Lanier County DFACS	150,206.88	0.014664%	161,456.88	0.015687%
DFAC	127-087	Laurens County DFACS	5,233,026.14	0.510886%	4,881,163.41	0.474254%
DFAC	127-088	Lee County DFACS	227,347.90	0.022195%	196,930.56	0.019134%
DFAC	127-089	Liberty County DFACS	351,025.04	0.034270%	309,152.76	0.030037%
DFAC	127-091	Long County DFACS	33,363.28	0.003257%	39,130.82	0.003802%
DFAC	127-092	Lowndes County DFACS	600,491.91	0.058624%	563,229.54	0.054723%
DFAC	127-093	Lumpkin County DFACS	147,105.30	0.014361%	157,395.12	0.015293%
DFAC	127-094	Macon County DFACS	25,985.12	0.002537%	0.00	0.000000%
DFAC	127-095	Madison County DFACS	177,158.22	0.017295%	203,640.15	0.019786%
DFAC	127-096	Marion County DFACS	64,890.72	0.006335%	69,126.48	0.006716%
DFAC	127-097	Mcduffie County DFACS	151,074.30	0.014749%	165,834.24	0.016112%
DFAC	127-099	Meriwether County DFACS	351,518.77	0.034318%	400,558.72	0.038918%
DFAC	127-101	Mitchell County DFACS	133,704.16	0.013053%	102,105.40	0.009921%
DFAC	127-102	Monroe County DFACS	246,579.58	0.024073%	265,817.04	0.025827%
DFAC	127-103	Montgomery County DFACS	120,206.50	0.011735%	122,447.12	0.011897%
DFAC	127-104	Morgan County DFACS	110,549.88	0.010793%	70,344.64	0.006835%
DFAC	127-105	Murray County DFACS	313,864.79	0.030642%	327,768.23	0.031846%
DFAC	127-106	Muscogee County DFACS	1,204,383.06	0.117581%	1,111,837.41	0.108026%
DFAC	127-107	Newton County DFACS	491,712.25	0.048005%	359,415.02	0.034921%
DFAC	127-110	Paulding County DFACS	312,880.52	0.030546%	321,469.12	0.031234%
DFAC	127-111	Peach County DFACS	386,636.70	0.037746%	427,192.08	0.041506%
DFAC	127-112	Pickens County DFACS	196,823.40	0.019215%	215,448.34	0.020933%
DFAC	127-113	Pierce County DFACS	102,395.64	0.009997%	109,415.52	0.010631%
DFAC	127-114	Pike County DFACS	74,318.28	0.007255%	81,818.16	0.007949%
DFAC	127-115	Polk County DFACS	572,191.03	0.055861%	534,170.88	0.051900%
DFAC	127-116	Pulaski County DFACS	32,940.06	0.003216%	37,890.00	0.003681%
DFAC	127-117	Putnam County DFACS	1,049,565.73	0.102466%	1,167,809.18	0.113464%
DFAC	127-119	Rabun County DFACS	156,388.92	0.015268%	159,615.84	0.015508%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
DFAC	127-120	Randolph County DFACS	\$ 41,427.66	0.004044%	\$ 44,697.60	0.004343%
DFAC	127-121	Richmond County DFACS	1,731,260.70	0.169018%	1,737,968.51	0.168861%
DFAC	127-122	Rockdale County DFACS	275,677.06	0.026914%	334,056.18	0.032457%
DFAC	127-123	Schley County DFACS	29,200.08	0.002851%	41,401.68	0.004023%
DFAC	127-124	Screven County DFACS	94,967.32	0.009271%	57,847.68	0.005620%
DFAC	127-125	Seminole County DFACS	203,966.20	0.019913%	210,003.84	0.020404%
DFAC	127-126	Spalding County DFACS	1,627,599.62	0.158898%	1,666,780.20	0.161944%
DFAC	127-127	Stephens County DFACS	300,328.30	0.029320%	264,496.43	0.025698%
DFAC	127-128	Stewart County DFACS	90,721.08	0.008857%	97,740.96	0.009497%
DFAC	127-129	Sumter County DFACS	2,439,804.89	0.238191%	2,242,864.30	0.217917%
DFAC	127-130	Talbot County DFACS	130,958.86	0.012785%	74,301.64	0.007219%
DFAC	127-131	Taliaferro County DFACS	40,705.74	0.003974%	43,975.68	0.004273%
DFAC	127-132	Tattnall County DFACS	127,671.24	0.012464%	159,905.08	0.015536%
DFAC	127-133	Taylor County DFACS	39,327.66	0.003839%	0.00	0.000000%
DFAC	127-134	Telfair County DFACS	220,232.40	0.021501%	248,292.08	0.024124%
DFAC	127-135	Terrell County DFACS	175,011.04	0.017086%	141,805.14	0.013778%
DFAC	127-136	Thomas County DFACS	513,190.71	0.050101%	424,183.50	0.041214%
DFAC	127-137	Tift County DFACS	456,338.76	0.044551%	358,694.40	0.034851%
DFAC	127-138	Toombs County DFACS	237,438.12	0.023180%	213,013.38	0.020696%
DFAC	127-139	Towns County DFACS	77,801.40	0.007596%	86,501.28	0.008404%
DFAC	127-140	Treutlen County DFACS	77,875.20	0.007603%	64,718.64	0.006288%
DFAC	127-141	Troup County DFACS	650,139.50	0.063471%	632,310.88	0.061435%
DFAC	127-142	Turner County DFACS	28,657.77	0.002798%	80,187.62	0.007791%
DFAC	127-143	Twiggs County DFACS	97,627.38	0.009531%	104,647.44	0.010168%
DFAC	127-144	Union County DFACS	148,702.46	0.014517%	159,504.96	0.015498%
DFAC	127-145	Upson County DFACS	297,393.55	0.029034%	340,318.88	0.033065%
DFAC	127-146	Walker County DFACS	335,006.56	0.032706%	252,054.32	0.024490%
DFAC	127-147	Walton County DFACS	138,360.16	0.013508%	174,011.76	0.016907%
DFAC	127-148	Ware County DFACS	356,203.36	0.034775%	300,424.64	0.029189%
DFAC	127-149	Warren County DFACS	74,740.68	0.007297%	48,725.56	0.004734%
DFAC	127-150	Washington County DFACS	252,743.94	0.024675%	127,968.12	0.012433%
DFAC	127-151	Wayne County DFACS	207,094.74	0.020218%	157,349.80	0.015288%
DFAC	127-152	Webster County DFACS	90,949.08	0.008879%	99,648.96	0.009682%
DFAC	127-153	Wheeler County DFACS	44,925.90	0.004386%	24,337.92	0.002365%
DFAC	127-154	White County DFACS	0.00	0.000000%	43,333.28	0.004210%
DFAC	127-155	Whitfield County DFACS	1,415,072.81	0.138150%	1,493,907.27	0.145148%
DFAC	127-156	Wilcox County DFACS	135,291.32	0.013208%	164,329.88	0.015966%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
DFAC	127-157	Wilkes County DFACS	\$ 106,078.20	0.010356%	\$ 110,311.62	0.010718%
DFAC	127-158	Wilkinson County DFACS	136,187.04	0.013296%	96,584.05	0.009384%
DFAC	127-159	Worth County DFACS	153,019.34	0.014939%	181,976.26	0.017681%
HLTH	128-001	Appling County Health Dept	175,403.22	0.017124%	176,475.76	0.017146%
HLTH	128-002	Atkinson County Health Dept	112,008.65	0.010935%	126,809.78	0.012321%
HLTH	128-003	Bacon County Health Dept	102,404.66	0.009997%	74,424.42	0.007231%
HLTH	128-004	Baker County Health Dept	222,541.10	0.021726%	193,794.07	0.018829%
HLTH	128-005	Baldwin County Health Dept	241,264.49	0.023554%	229,988.61	0.022346%
HLTH	128-006	Banks County Health Dept	2,287.85	0.000223%	0.00	0.000000%
HLTH	128-007	Barrow County Public Health	189,238.08	0.018475%	217,970.28	0.021178%
HLTH	128-008	Bartow County Health Dept	184,968.32	0.018058%	198,240.22	0.019261%
HLTH	128-009	Ben Hill County Health Dept	115,905.54	0.011316%	179,844.00	0.017474%
HLTH	128-010	Berrien County Health Dept	38,953.26	0.003803%	42,987.84	0.004177%
HLTH	128-011	Bibb County Health Dept	477,849.87	0.046651%	502,421.72	0.048815%
HLTH	128-012	Bleckley Co. Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-013	Brantley County Health Dept	127,217.82	0.012420%	101,684.38	0.009880%
HLTH	128-014	Brooks County Health Dept	90,170.76	0.008803%	98,530.00	0.009573%
HLTH	128-015	Bryan County Health Dept	58,518.96	0.005713%	67,834.64	0.006591%
HLTH	128-016	Bulloch County Physical Health	268,701.46	0.026233%	248,250.83	0.024120%
HLTH	128-017	Burke County Health Dept	383,712.68	0.037461%	406,579.84	0.039503%
HLTH	128-018	Butts County Health Dept	54,509.34	0.005322%	66,158.40	0.006428%
HLTH	128-019	Calhoun County Health Dept	85,660.68	0.008363%	43,828.09	0.004258%
HLTH	128-020	Camden County Health Dept	217,588.54	0.021243%	192,677.12	0.018721%
HLTH	128-021	Candler County Health Dept	80,790.51	0.007887%	62,181.84	0.006042%
HLTH	128-022	Carroll County Health Dept	275,995.47	0.026945%	313,959.68	0.030504%
HLTH	128-023	Catoosa County Health Dept	135,346.86	0.013214%	166,933.11	0.016219%
HLTH	128-024	Charlton County Health Dept	158,992.41	0.015522%	70,082.19	0.006809%
HLTH	128-025	Chatham County Health Dept	1,903,687.60	0.185852%	1,945,076.24	0.188984%
HLTH	128-026	Chattahoochee County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-027	Chattooga County Health Dept	305,255.15	0.029801%	363,529.70	0.035321%
HLTH	128-028	Cherokee County Health Dept	2,510,689.28	0.245112%	2,659,964.42	0.258442%
HLTH	128-029	Clarke County Health Dept	1,204,099.67	0.117553%	1,302,854.68	0.126585%
HLTH	128-030	Clay County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-031	Clayton County Health Dept	1,030,312.70	0.100587%	1,062,676.49	0.103250%
HLTH	128-032	Clinch County Health Dept	74,544.00	0.007278%	82,557.09	0.008021%
HLTH	128-033	Cobb County Health Dept	2,687,750.71	0.262398%	2,854,664.99	0.277359%
HLTH	128-034	Coffee County Health Dept	121,328.51	0.011845%	136,228.22	0.013236%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
HLTH	128-035	Colquitt County Health Dept	\$ 389,504.16	0.038026%	\$ 191,668.98	0.018623%
HLTH	128-036	Columbia County Health Dept	458,523.09	0.044764%	459,900.46	0.044684%
HLTH	128-037	Cook County Health Dept	100,504.44	0.009812%	112,005.60	0.010882%
HLTH	128-038	Coweta County Health Dept	425,879.22	0.041577%	399,012.76	0.038768%
HLTH	128-039	Crawford County Health Dept	102,817.56	0.010038%	120,736.30	0.011731%
HLTH	128-041	Dade County Health Dept	127,569.14	0.012454%	155,795.72	0.015137%
HLTH	128-042	Dawson County Health Dept	359,280.69	0.035076%	322,216.32	0.031307%
HLTH	128-043	Decatur County Health Dept	230,073.23	0.022461%	282,804.73	0.027477%
HLTH	128-044	Dekalb County Health Dept	4,933,875.51	0.481681%	4,787,492.43	0.465153%
HLTH	128-045	Dodge County Health Dept	68,079.90	0.006646%	0.00	0.000000%
HLTH	128-047	Dougherty County Health Dept	2,937,881.96	0.286817%	3,178,553.19	0.308828%
HLTH	128-047B	Southwest Health District	0.00	0.000000%	0.00	0.000000%
HLTH	128-048	Douglas County Health Dept	150,462.26	0.014689%	180,279.77	0.017516%
HLTH	128-049	Early County Health Dept	96,627.62	0.009433%	114,197.45	0.011095%
HLTH	128-050	Echols County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-051	Effingham County Health Dept	225,674.20	0.022032%	207,024.19	0.020114%
HLTH	128-052	Elbert County Health Dept	83,901.68	0.008191%	58,547.04	0.005688%
HLTH	128-053	Emanuel County Health Dept	151,309.05	0.014772%	152,174.50	0.014785%
HLTH	128-054	Evans County Health Dept	75,933.24	0.007413%	85,038.81	0.008262%
HLTH	128-055	Fannin County Health Dept	155,108.77	0.015143%	116,691.00	0.011338%
HLTH	128-056	Fayette County Health Dept	306,114.14	0.029885%	311,264.48	0.030242%
HLTH	128-057	Floyd County Health Dept	1,642,796.47	0.160382%	1,886,799.80	0.183322%
HLTH	128-058	Forsyth County Health Dept	230,388.97	0.022492%	218,159.26	0.021196%
HLTH	128-059	Franklin County Health Dept	237,089.98	0.023146%	261,646.72	0.025422%
HLTH	128-060	Fulton County Health Dept	435,028.11	0.042471%	565,860.89	0.054979%
HLTH	128-061	Gilmer County Health Dept	281,471.00	0.027479%	324,154.00	0.031495%
HLTH	128-062	Glascocock County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-063	Glynn County Health Dept	1,801,662.47	0.175891%	1,854,795.22	0.180212%
HLTH	128-064	Gordon County Health Dept	529,028.86	0.051648%	545,970.20	0.053046%
HLTH	128-065	Grady County Health Dept	186,447.21	0.018202%	218,386.94	0.021218%
HLTH	128-066	Greene County Health Dept	149,948.16	0.014639%	147,746.86	0.014355%
HLTH	128-067	Gwinnett County Health Dept	4,281,883.86	0.418029%	4,255,802.15	0.413494%
HLTH	128-068	Habersham County Health Dept	81,442.80	0.007951%	90,104.24	0.008755%
HLTH	128-069	Hall County Health Dept	1,999,019.86	0.195159%	2,173,169.56	0.211145%
HLTH	128-070	Hancock County Health Dept	141,026.40	0.013768%	121,029.51	0.011759%
HLTH	128-071	Haralson County Health Dept	210,579.72	0.020558%	208,703.13	0.020278%
HLTH	128-072	Harris County Health Dept	132,040.74	0.012891%	0.00	0.000000%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
HLTH	128-073	Hart County Health Dept	\$ 34,299.90	0.003349%	\$ 38,303.44	0.003722%
HLTH	128-074	Heard County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-075	Henry County Health Dept	319,064.99	0.031149%	378,667.36	0.036791%
HLTH	128-076	Houston County Health Dept	2,072,712.48	0.202353%	2,276,262.34	0.221162%
HLTH	128-077	Irwin County Health Dept	96,085.56	0.009381%	79,488.43	0.007723%
HLTH	128-078	Jackson County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-079	Jasper County Health Dept	53,545.50	0.005228%	67,295.47	0.006538%
HLTH	128-080	Jeff Davis County Health Dept	213,458.94	0.020839%	195,691.46	0.019013%
HLTH	128-081	Jefferson County Health Dept	71,096.22	0.006941%	82,743.56	0.008039%
HLTH	128-082	Jenkins County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-083	Johnson County Health Dept	36,997.02	0.003612%	41,018.64	0.003985%
HLTH	128-084	Jones County Health Dept	83,628.54	0.008164%	88,252.31	0.008575%
HLTH	128-085	Lamar County Health Dept	110,557.56	0.010793%	126,674.64	0.012308%
HLTH	128-087	Laurens County Health Dept	2,030,732.93	0.198255%	2,021,890.44	0.196447%
HLTH	128-088	Lee County Health Dept	221,823.89	0.021656%	255,304.61	0.024805%
HLTH	128-089	Liberty County Health Dept	374,971.98	0.036607%	400,591.16	0.038921%
HLTH	128-091	Long County Health Dept	32,178.60	0.003142%	36,927.52	0.003588%
HLTH	128-092	Lowndes County Health Dept	2,052,614.67	0.200391%	2,178,776.60	0.211690%
HLTH	128-093	Lumpkin County Health Dept	138,831.36	0.013554%	161,488.64	0.015690%
HLTH	128-094	Macon County Health Dept	93,199.68	0.009099%	0.00	0.000000%
HLTH	128-095	Madison County Health Dept	38,391.96	0.003748%	42,423.04	0.004122%
HLTH	128-096	Marion County Health Dept	72,590.58	0.007087%	0.00	0.000000%
HLTH	128-097	Mcduffie County Health Dept	211,163.73	0.020615%	245,258.91	0.023829%
HLTH	128-098	McIntosh County Health Dept	61,505.32	0.006005%	42,000.00	0.004081%
HLTH	128-099	Meriwether County Health Dept	184,566.17	0.018019%	150,534.78	0.014626%
HLTH	128-100	Miller County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-101	Mitchell County Health Dept	165,098.27	0.016118%	174,809.52	0.016984%
HLTH	128-102	Monroe County Health Dept	98,146.40	0.009582%	113,728.54	0.011050%
HLTH	128-103	Montgomery County Health Dept	54,150.30	0.005287%	64,352.82	0.006253%
HLTH	128-104	Morgan County Health Dept	51,803.10	0.005057%	57,142.64	0.005552%
HLTH	128-105	Murray County Health Dept	260,914.37	0.025472%	270,778.16	0.026309%
HLTH	128-106	Muscogee County Health Dept	3,031,591.43	0.295966%	3,358,391.44	0.326301%
HLTH	128-107	Newton County Health Dept	214,970.54	0.020987%	182,051.28	0.017688%
HLTH	128-108	Oconee County Health Dept	234,365.34	0.022880%	267,714.72	0.026011%
HLTH	128-109	Oglethorpe County Health Dept	66,184.02	0.006461%	74,175.44	0.007207%
HLTH	128-110	Paulding County Health Dept	194,944.74	0.019032%	213,859.86	0.020779%
HLTH	128-111	Peach County Health Dept	40,209.00	0.003925%	44,926.18	0.004365%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
HLTH	128-112	Pickens County Health Dept	\$ 20,671.80	0.002018%	\$ 0.00	0.000000%
HLTH	128-113	Pierce County Health Dept	91,725.74	0.008955%	83,467.62	0.008110%
HLTH	128-114	Pike County Health Dept	61,120.38	0.005967%	74,758.32	0.007264%
HLTH	128-115	Polk County Health Dept	218,509.03	0.021332%	268,190.41	0.026057%
HLTH	128-116	Pulaski County Health Dept	58,490.22	0.005710%	72,240.23	0.007019%
HLTH	128-117	Putnam County Health Dept	209,918.22	0.020494%	242,002.33	0.023513%
HLTH	128-119	Rabun County Health Dept	38,130.25	0.003723%	0.00	0.000000%
HLTH	128-120	Randolph County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-121	Richmond County Health Dept	1,523,495.68	0.148735%	1,564,510.18	0.152008%
HLTH	128-122	Rockdale County Health Dept	166,103.66	0.016216%	207,780.46	0.020188%
HLTH	128-123	Schley County Health Dept	47,063.16	0.004595%	0.00	0.000000%
HLTH	128-124	Screven County Health Dept	134,981.70	0.013178%	73,182.22	0.007110%
HLTH	128-125	Seminole County Health Dept	141,727.97	0.013837%	182,588.28	0.017740%
HLTH	128-126	Spalding County Health Dept	291,710.42	0.028479%	255,939.66	0.024867%
HLTH	128-127	Stephens County Health Dept	177,042.00	0.017284%	155,361.92	0.015095%
HLTH	128-128	Stewart County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-129	Sumter County Health Dept	9,800.08	0.000957%	0.00	0.000000%
HLTH	128-131	Taliaferro County Health Dept	77,006.46	0.007518%	84,471.60	0.008207%
HLTH	128-132	Tattnall County Health Dept	138,836.02	0.013554%	149,633.88	0.014538%
HLTH	128-133	Taylor County Health Dept	31,061.52	0.003032%	0.00	0.000000%
HLTH	128-134	Telfair County Health Dept	195,255.73	0.019062%	213,476.02	0.020741%
HLTH	128-135	Terrell County Health Dept	75,146.07	0.007336%	84,477.36	0.008208%
HLTH	128-136	Thomas County Health Dept	487,927.01	0.047635%	349,955.58	0.034002%
HLTH	128-137	Tift County Health Dept	274,568.22	0.026805%	318,683.17	0.030963%
HLTH	128-138	Toombs County Health Dept	290,511.23	0.028362%	317,050.82	0.030805%
HLTH	128-139	Towns County Health Dept	118,809.30	0.011599%	133,127.55	0.012935%
HLTH	128-140	Treutlen County Health Dept	63,381.18	0.006188%	77,131.19	0.007494%
HLTH	128-141	Troup County Health Dept	2,602,993.48	0.254123%	2,831,844.56	0.275142%
HLTH	128-142	Turner County Health Dept	35,250.06	0.003441%	40,573.00	0.003942%
HLTH	128-143	Twiggs County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-144	Union County Health Dept	130,809.60	0.012771%	144,944.32	0.014083%
HLTH	128-145	Upson County Health Dept	203,603.29	0.019877%	199,444.12	0.019378%
HLTH	128-146	Walker County Health Dept	142,445.09	0.013907%	136,131.98	0.013227%
HLTH	128-147	Walton County Health Dept	295,462.47	0.028845%	353,693.52	0.034365%
HLTH	128-148	Ware County Health Dept	3,364,691.61	0.328486%	3,729,537.29	0.362362%
HLTH	128-149	Warren County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-150	Washington County Health Dept	247,023.42	0.024116%	240,325.25	0.023350%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
HLTH	128-151	Wayne County Health Dept	\$ 211,206.07	0.020619%	\$ 148,605.43	0.014439%
HLTH	128-152	Webster County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-153	Wheeler County Health Dept	35,123.10	0.003429%	39,186.56	0.003807%
HLTH	128-154	White County Health Dept	185,763.78	0.018136%	143,022.52	0.013896%
HLTH	128-155	Whitfield County Health Dept	886,114.90	0.086509%	612,117.27	0.059473%
HLTH	128-156	Wilcox County Health Dept	35,641.26	0.003480%	39,653.92	0.003853%
HLTH	128-157	Wilkes County Health Dept	192,006.78	0.018745%	215,511.20	0.020939%
HLTH	128-158	Wilkinson County Health Dept	53,700.47	0.005243%	22,278.02	0.002165%
HLTH	128-159	Worth County Health Dept	211,433.55	0.020642%	233,920.06	0.022728%
MRCS	129-008	Woodright Industries	17,556.18	0.001714%	0.00	0.000000%
MRCS	129-009	Jessamine Place	353,163.09	0.034478%	340,171.08	0.033051%
MRCS	129-022	Carroll County MR Services	298,422.78	0.029134%	292,679.95	0.028437%
MRCS	129-035	Green Oaks Service Center	349,550.80	0.034126%	397,678.18	0.038638%
MRCS	129-071	Harlison Co. Center (MH/MR/SA)	47,531.00	0.004640%	0.00	0.000000%
MRCS	129-101	Mitchell-Baker Service Center	368,457.30	0.035971%	394,706.88	0.038350%
MRCS	129-136	Thomas/Grady Service Center	324,754.51	0.031705%	256,070.56	0.024880%
MRCS	129-137	Tift County - Diversified Enterprises	282,280.29	0.027558%	312,903.20	0.030402%
PSCH	6011	Appling County Schools	0.00	0.000000%	33,097.50	0.003216%
PSCH	6021	Atkinson County Schools	45,951.96	0.004486%	53,077.14	0.005157%
PSCH	6031	Bacon County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6051	Baldwin County Schools	322,409.75	0.031476%	155,539.12	0.015112%
PSCH	6071	Barrow County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6081	Bartow County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6091	Ben Hill County Schools	65,243.16	0.006370%	0.00	0.000000%
PSCH	6111	Bibb County Schools	267,289.02	0.026095%	295,647.81	0.028725%
PSCH	6141	Brooks County Schools	46,408.92	0.004531%	52,277.06	0.005079%
PSCH	6181	Butts County Schools	26,300.40	0.002568%	0.00	0.000000%
PSCH	6201	Camden County Schools	0.00	0.000000%	51,327.84	0.004987%
PSCH	6211	Candler County Schools	100,172.04	0.009780%	102,172.08	0.009927%
PSCH	6221	Carroll County Schools	65,089.66	0.006355%	68,341.66	0.006640%
PSCH	6231	Catoosa County Schools	23,833.37	0.002327%	8,496.19	0.000825%
PSCH	6241	Charlton County Schools	76,373.28	0.007456%	43,749.59	0.004251%
PSCH	6251	Chatham County Schools	263,876.06	0.025761%	280,132.59	0.027218%
PSCH	6261	Chattahoochee County Schools	0.00	0.000000%	60,485.48	0.005877%
PSCH	6271	Chattooga County Schools	65,480.04	0.006393%	67,213.34	0.006530%
PSCH	6291	Clarke County Schools	296,435.06	0.028940%	413,758.09	0.040201%
PSCH	6311	Clayton County Schools	196,856.12	0.019219%	260,665.26	0.025326%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
PSCH	6331	Cobb County Schools	\$ 70,909.88	0.006923%	\$ 77,912.52	0.007570%
PSCH	6341	Coffee County Schools	92,337.96	0.009015%	42,821.54	0.004161%
PSCH	6351	Colquitt County Schools	136,669.00	0.013343%	156,349.79	0.015191%
PSCH	6361	Columbia County Schools	77,745.74	0.007590%	0.00	0.000000%
PSCH	6371	Cook County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6381	Coweta County Schools	80,865.62	0.007895%	76,928.04	0.007474%
PSCH	6401	Crisp County Schools	102,308.43	0.009988%	59,599.53	0.005791%
PSCH	6431	Decatur County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6441	Dekalb County Schools	634,988.41	0.061992%	508,548.49	0.049411%
PSCH	6451	Dodge County Schools	196,917.42	0.019225%	218,706.18	0.021249%
PSCH	6452	Ocmulgee Regional Library System	34,600.47	0.003378%	36,114.72	0.003509%
PSCH	6461	Dooly County Schools	50,562.80	0.004936%	62,567.40	0.006079%
PSCH	6471	Dougherty County Schools	71,986.96	0.007028%	74,728.96	0.007261%
PSCH	6481	Douglas County Schools	206,408.75	0.020151%	78,486.92	0.007626%
PSCH	6511	Effingham County Schools	157,720.14	0.015398%	169,106.28	0.016430%
PSCH	6561	Fayette County Schools	161,830.13	0.015799%	173,744.33	0.016881%
PSCH	6571	Floyd County Schools	258,157.88	0.025203%	106,036.20	0.010302%
PSCH	6581	Forsyth County Schools	233,824.58	0.022828%	241,874.92	0.023501%
PSCH	6591	Franklin County Schools	41,904.00	0.004091%	44,688.00	0.004342%
PSCH	6601	Fulton County Board of Education	92,734.44	0.009053%	181,339.91	0.017619%
PSCH	6611	Gilmer County Schools	58,365.00	0.005698%	59,663.76	0.005797%
PSCH	6631	Glynn County Schools	267,326.60	0.026098%	250,622.94	0.024351%
PSCH	6641	Gordon County Schools	68,157.04	0.006654%	71,611.79	0.006958%
PSCH	6651	Grady County Schools	116,378.18	0.011362%	120,213.51	0.011680%
PSCH	6661	Greene County Schools	130,236.72	0.012715%	99,321.96	0.009650%
PSCH	6671	Gwinnett County Schools	242,483.65	0.023673%	171,317.52	0.016645%
PSCH	6751	Henry County Schools	168,832.76	0.016483%	178,963.42	0.017388%
PSCH	6761	Houston County Schools	381,427.48	0.037238%	427,016.25	0.041489%
PSCH	6771	Irwin County Schools	66,527.45	0.006495%	74,472.90	0.007236%
PSCH	6781	Jackson County Schools	51,587.94	0.005036%	49,827.64	0.004841%
PSCH	6811	Jefferson County Schools	0.00	0.000000%	37,068.35	0.003602%
PSCH	6851	Lamar County Schools	84,708.84	0.008270%	7,241.47	0.000704%
PSCH	6871	Laurens County Schools	69,312.12	0.006767%	64,701.45	0.006286%
PSCH	6881	Lee County Schools	22,928.20	0.002238%	0.00	0.000000%
PSCH	6941	Macon County Schools	38,234.76	0.003733%	40,146.48	0.003901%
PSCH	6951	Madison County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6971	Mcduffie County Schools	210,052.99	0.020507%	219,421.74	0.021319%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
PSCH	6991	Meriwether County Schools	\$ 203,082.00	0.019826%	\$ 209,350.05	0.020340%
PSCH	7021	Monroe County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7061	Muscogee County Schools	242,543.50	0.023679%	286,373.50	0.027824%
PSCH	7071	Newton County Schools	228,853.20	0.022342%	266,981.70	0.025940%
PSCH	7101	Paulding County Schools	28,015.56	0.002735%	103,628.95	0.010069%
PSCH	7121	Pickens County Schools	20,264.00	0.001978%	24,226.40	0.002354%
PSCH	7141	Pike County Schools	69,126.56	0.006749%	79,096.46	0.007685%
PSCH	7151	Polk County Schools	118,294.72	0.011549%	137,200.08	0.013330%
PSCH	7191	Rabun County Schools	81,304.38	0.007938%	87,199.24	0.008472%
PSCH	7211	Richmond County Schools	83,302.06	0.008133%	62,839.00	0.006105%
PSCH	7221	Rockdale County Schools	150,241.02	0.014668%	161,817.96	0.015722%
PSCH	7261	Spalding County Schools	45,199.32	0.004413%	0.00	0.000000%
PSCH	7291	Sumter County Schools	0.00	0.000000%	37,660.59	0.003659%
PSCH	7321	Tattnall County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7341	Telfair County Schools	20,545.62	0.002006%	21,776.46	0.002116%
PSCH	7351	Terrell County Schools	77,029.68	0.007520%	105,853.26	0.010285%
PSCH	7371	Tift County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7401	Treutlen County Schools	51,521.22	0.005030%	55,540.32	0.005396%
PSCH	7411	Troup County Schools	12,140.94	0.001185%	0.00	0.000000%
PSCH	7431	Twiggs County Schools	35,758.69	0.003491%	7,648.50	0.000743%
PSCH	7451	Upson County Schools	61,015.97	0.005957%	15,984.83	0.001553%
PSCH	7461	Walker County Schools	63,544.96	0.006204%	60,890.94	0.005916%
PSCH	7481	Ware County Schools	122,052.26	0.011916%	97,239.26	0.009448%
PSCH	7501	Washington County Board of Education	214,456.81	0.020937%	219,113.84	0.021289%
PSCH	7511	Wayne County Schools	84,246.46	0.008225%	64,282.84	0.006246%
PSCH	7541	White County Board of Education	21,895.80	0.002138%	29,358.70	0.002852%
PSCH	7551	Whitfield County Schools	0.00	0.000000%	45,436.38	0.004415%
PSCH	7571	Wilkes County Schools	112,717.00	0.011004%	151,325.10	0.014703%
PSCH	7581	Wilkinson County Schools	106,853.42	0.010432%	51,561.52	0.005010%
PSCH	7611	Atlanta City Schools	284,560.95	0.027781%	397,434.34	0.038615%
PSCH	7641	City of Buford Schools (Gwinnett)	112,725.84	0.011005%	118,461.13	0.011510%
PSCH	7721	City of Dalton Schools (Whitfield)	0.00	0.000000%	115,266.73	0.011199%
PSCH	7741	City of Dublin Schools (Laurens)	6,423.50	0.000627%	0.00	0.000000%
PSCH	7761	City of Gainesville Schools (Hall)	0.00	0.000000%	60,614.30	0.005889%
PSCH	7811	City of Marietta Schools (Cobb)	44,343.91	0.004329%	47,735.98	0.004638%
PSCH	7851	City of Rome Schools (Floyd)	47,883.52	0.004675%	171,201.33	0.016634%
PSCH	7861	City of Social Circle Schools (Walton)	63,653.84	0.006214%	68,705.50	0.006675%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
PSCH	7891	City of Thomasville Schools (Thomas)	\$ 15,879.34	0.001550%	\$ 24,450.20	0.002376%
PSCH	7921	City of Valdosta Schools (Lowndes)	263,048.87	0.025681%	236,445.74	0.022973%
PSCH	968-0968	GA Military College	130,254.18	0.012716%	145,706.77	0.014157%
RESA	8504	Northwest Georgia RESA	64,303.65	0.006278%	69,979.26	0.006799%
RESA	8564	Metro RESA	87,451.00	0.008538%	0.00	0.000000%
RESA	8804	First District RESA	146,074.96	0.014261%	152,853.20	0.014851%
STAT	402	Ga. Dept. of Agriculture	7,992,602.84	0.780296%	8,241,017.37	0.800697%
STAT	403	Ga. Dept. of Admin. Services	7,037,750.88	0.687076%	7,357,826.24	0.714887%
STAT	404	Ga. Dept. of Audits	7,505,982.78	0.732789%	8,304,442.91	0.806860%
STAT	405	Department of Public Health	20,409,886.56	1.992561%	20,708,107.97	2.012000%
STAT	406	GA Dept of Banking & Finance	3,103,835.36	0.303019%	2,947,347.28	0.286364%
STAT	407	State Accounting Office	3,829,549.16	0.373868%	3,655,245.88	0.355144%
STAT	408	Office of Comm. of Insurance	3,990,800.16	0.389611%	3,944,528.81	0.383250%
STAT	409	Georgia State Finance & Investment Commission	3,857,523.82	0.376599%	3,337,963.46	0.324317%
STAT	410	State Properties Commission	375,567.54	0.036666%	392,587.44	0.038144%
STAT	411	Ga. Dept. of Defense	4,330,402.37	0.422765%	4,034,225.89	0.391965%
STAT	412	GA Vocational Rehab Agency	16,837,853.62	1.643833%	14,947,141.71	1.452265%
STAT	414	Ga. Dept. of Education	7,867,711.23	0.768103%	8,165,805.31	0.793390%
STAT	415	The Technical College System of Georgia	5,297,343.59	0.517165%	7,180,566.82	0.697664%
STAT	416	Ga. Employees Retirement Sys.	2,607,317.91	0.254545%	2,747,734.91	0.266970%
STAT	418	Prosecuting Attorneys Council	20,157,772.12	1.967948%	20,230,479.08	1.965594%
STAT	419	Ga. Dept of Community Health	14,713,023.76	1.436392%	13,825,990.43	1.343333%
STAT	420	Georgia Forestry Commission	9,643,241.49	0.941443%	9,760,332.45	0.948314%
STAT	422	Office of Planning and Budget	5,237,058.24	0.511280%	5,510,460.22	0.535396%
STAT	427	Ga. Dept. of Human Services	41,863,124.14	4.086982%	42,689,823.19	4.147744%
STAT	428	Ga. Dept. of Community Affairs	6,310,451.00	0.616072%	5,971,764.95	0.580217%
STAT	429	Department of Economic Development	3,965,544.49	0.387145%	3,921,130.06	0.380977%
STAT	430	Admin. Office of the Courts	2,762,774.44	0.269722%	2,830,947.36	0.275055%
STAT	432	Ga. Court of Appeals	4,439,250.36	0.433392%	4,445,304.21	0.431906%
STAT	436	Superior Courts of Georgia	5,357,432.71	0.523031%	5,239,301.49	0.509051%
STAT	438	Supreme Court	3,773,112.51	0.368359%	3,615,130.43	0.351246%
STAT	440	Ga. Dept. of Labor	24,292,323.14	2.371593%	23,292,589.35	2.263108%
STAT	441	Dept. of Behavioral Health and Developmental Disabilities	38,990,868.01	3.806572%	41,625,857.76	4.044369%
STAT	442	Georgia Department of Law	7,677,260.02	0.749510%	7,262,476.28	0.705622%
STAT	444	General Assembly of Georgia	4,528,438.98	0.442099%	4,373,017.14	0.424882%
STAT	461	Dept. of Juvenile Justice	33,626,669.06	3.282880%	34,785,164.39	3.379727%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
STAT	462	Ga. Dept. of Natural Resources	\$ 42,077,880.21	4.107948%	\$ 41,962,269.66	4.077055%
STAT	465	State Board Pardons & Paroles	5,875,652.92	0.573624%	5,990,394.41	0.582027%
STAT	466	Ga. Dept. of Public Safety	39,324,688.11	3.839161%	38,240,175.56	3.715416%
STAT	467	Ga. Dept. of Corrections	101,462,312.46	9.905490%	102,013,463.01	9.911634%
STAT	469	Ga Dept. of Early Care Learning	7,603,267.82	0.742286%	7,724,182.47	0.750482%
STAT	470	Ga. Public Service Commission	2,909,571.94	0.284054%	2,971,658.88	0.288726%
STAT	471	Ga. Bureau of Investigation	25,697,423.78	2.508769%	25,626,467.88	2.489868%
STAT	474	Department of Revenue	18,075,206.56	1.764633%	17,401,946.32	1.690773%
STAT	475	Ga. Dept. of Driver Services	6,640,354.56	0.648280%	6,316,442.19	0.613706%
STAT	476	Ga. Student Finance Commission	848,051.71	0.082793%	816,439.23	0.079325%
STAT	477	Ga. Dept of Community Supervision	35,759,487.84	3.491101%	36,189,593.00	3.516181%
STAT	478	Secretary of State	2,615,418.92	0.255336%	2,740,549.56	0.266272%
STAT	482	Ga. Teachers Retirement Sys.	12,230,435.43	1.194024%	12,075,772.64	1.173282%
STAT	484	Ga. Dept. of Transportation	95,375,785.02	9.311276%	97,985,866.14	9.520308%
STAT	488	Ga. Dept. of Veterans Service	1,451,812.74	0.141736%	1,296,154.90	0.125934%
STAT	489	Subsequent Injury Trust Fund	597,967.12	0.058378%	618,563.43	0.060100%
STAT	490	State Board of Workers Comp	4,373,110.77	0.426935%	4,542,717.45	0.441371%
STAT	492	GA Public Defender Standards Council	16,380,956.43	1.599228%	17,145,596.62	1.665866%
STAT	900	Georgia Building Authority	2,371,324.04	0.231506%	2,426,686.85	0.235777%
STAT	921	Ga. Correctional Industries	3,243,632.59	0.316667%	2,959,084.45	0.287505%
STAT	922	George L. Smith II - GWCCA	3,720,073.57	0.363181%	3,744,778.67	0.363843%
STAT	927	State Road and Tollway Authority	1,884,417.08	0.183970%	1,919,750.62	0.186523%
STAT	977	Georgia Public Broadcasting	1,956,223.81	0.190981%	1,844,193.81	0.179182%
STAT	980	GTA Georgia Technology Authority	7,817,533.75	0.763204%	7,768,681.06	0.754805%
STAT	996	The ATL	563,483.66	0.055011%	542,003.24	0.052661%
TAXS	75-001	Appling County Tax Officials	86,521.40	0.008447%	92,021.46	0.008941%
TAXS	75-003	Bacon County Tax Officials	77,048.43	0.007522%	65,924.52	0.006405%
TAXS	75-004	Baker County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-005	Baldwin County Tax Officials	341,143.14	0.033305%	380,029.79	0.036924%
TAXS	75-007	Barrow County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-008	Bartow County Tax Officials	638,978.40	0.062382%	649,816.80	0.063136%
TAXS	75-010	Berrien County Tax Officials	133,325.28	0.013016%	151,730.08	0.014742%
TAXS	75-011	Bibb County Tax Officials	662,896.07	0.064717%	598,280.19	0.058129%
TAXS	75-012	Bleckley County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-013	Brantley County Tax Officials	73,188.18	0.007145%	75,688.21	0.007354%
TAXS	75-014	Brooks County Tax Officials	67,411.33	0.006581%	67,132.62	0.006523%
TAXS	75-015	Bryan County Tax Officials	254,491.53	0.024845%	247,341.52	0.024032%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
TAXS	75-016	Bulloch County Tax Officials	\$ 0.00	0.000000%	\$ 0.00	0.000000%
TAXS	75-017	Burke County Tax Officials	88,734.36	0.008663%	0.00	0.000000%
TAXS	75-018	Butts County Tax Officials	78,702.26	0.007683%	84,229.30	0.008184%
TAXS	75-019	Calhoun County Tax Officials	66,000.00	0.006443%	38,509.18	0.003742%
TAXS	75-020	Camden County Tax Officials	305,498.75	0.029825%	324,279.30	0.031507%
TAXS	75-021	Candler County Tax Officials	57,421.20	0.005606%	63,422.41	0.006162%
TAXS	75-022	Carroll County Tax Officials	241,573.10	0.023584%	246,495.33	0.023949%
TAXS	75-023	Catoosa County Tax Officials	33,752.51	0.003295%	0.00	0.000000%
TAXS	75-024	Charlton County Tax Officials	131,838.39	0.012871%	151,939.36	0.014762%
TAXS	75-025	Chatham County Tax Officials	337,306.58	0.032930%	332,675.35	0.032323%
TAXS	75-029	Clarke County Tax Officials	320,244.15	0.031265%	377,748.70	0.036702%
TAXS	75-031	Clayton County Tax Officials	235,399.67	0.022981%	80,084.31	0.007781%
TAXS	75-032	Clinch County Tax Officials	123,202.68	0.012028%	129,382.65	0.012571%
TAXS	75-033	Cobb County Tax Officials	1,533,594.00	0.149721%	1,551,740.65	0.150767%
TAXS	75-034	Coffee County Tax Officials	160,810.80	0.015700%	160,591.20	0.015603%
TAXS	75-035	Colquitt County Tax Officials	241,507.24	0.023578%	242,644.74	0.023575%
TAXS	75-036	Columbia County Tax Officials	461,945.38	0.045098%	452,861.27	0.044000%
TAXS	75-037	Cook County Tax Officials	67,310.16	0.006571%	69,810.18	0.006783%
TAXS	75-038	Coweta County Tax Officials	336,473.01	0.032849%	303,994.95	0.029536%
TAXS	75-041	Dade County Tax Officials	66,290.00	0.006472%	61,729.55	0.005998%
TAXS	75-043	Decatur County Tax Officials	75,938.60	0.007414%	79,679.25	0.007742%
TAXS	75-044	Dekalb County Tax Officials	717,603.22	0.070058%	516,766.67	0.050209%
TAXS	75-045	Dodge County Tax Officials	108,770.79	0.010619%	114,236.59	0.011099%
TAXS	75-046	Dooly County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-047	Dougherty County Tax Officials	220,908.17	0.021567%	243,236.83	0.023633%
TAXS	75-048	Douglas County Tax Officials	96,149.75	0.009387%	70,853.05	0.006884%
TAXS	75-050	Echols County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-051	Effingham County Tax Officials	40,892.91	0.003992%	42,465.73	0.004126%
TAXS	75-052	Elbert County Tax Officials	123,612.80	0.012068%	99,548.80	0.009672%
TAXS	75-053	Emanuel County Tax Officials	85,260.84	0.008324%	87,760.92	0.008527%
TAXS	75-055	Fannin County Tax Officials	67,987.08	0.006637%	70,486.08	0.006848%
TAXS	75-056	Fayette County Tax Officials	203,564.11	0.019873%	214,159.84	0.020808%
TAXS	75-057	Floyd County Tax Officials	176,245.95	0.017206%	187,400.46	0.018208%
TAXS	75-058	Forsyth County Tax Officials	1,078,354.30	0.105277%	1,132,015.98	0.109987%
TAXS	75-059	Franklin County Tax Officials	128,111.76	0.012507%	131,028.45	0.012731%
TAXS	75-060	Fulton County Tax Officials	4,006,625.65	0.391156%	4,379,920.18	0.425553%
TAXS	75-062	Glascocock County Tax Officials	47,759.52	0.004663%	50,067.24	0.004865%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
TAXS	75-063	Glynn County Tax Officials	\$ 262,073.44	0.025586%	\$ 187,733.97	0.018240%
TAXS	75-064	Gordon County Tax Officials	259,462.43	0.025331%	276,437.44	0.026859%
TAXS	75-065	Grady County Tax Officials	16,962.40	0.001656%	0.00	0.000000%
TAXS	75-066	Greene County Tax Officials	87,147.65	0.008508%	90,915.66	0.008833%
TAXS	75-067	Gwinnett County Tax Officials	982,764.05	0.095945%	1,015,638.13	0.098679%
TAXS	75-068	Habersham County Tax Officials	123,684.26	0.012075%	122,877.74	0.011939%
TAXS	75-069	Hall County Tax Officials	158,167.86	0.015441%	183,927.60	0.017870%
TAXS	75-070	Hancock County Tax Officials	57,684.00	0.005632%	60,183.96	0.005847%
TAXS	75-071	Haralson County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-072	Harris County Tax Officials	41,001.74	0.004003%	30,160.80	0.002930%
TAXS	75-073	Hart County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-074	Heard County Tax Officials	70,314.95	0.006865%	70,210.40	0.006822%
TAXS	75-075	Henry County Tax Officials	623,605.09	0.060881%	608,068.40	0.059080%
TAXS	75-076	Houston County Tax Officials	331,963.88	0.032409%	345,107.90	0.033531%
TAXS	75-077	Irwin County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-078	Jackson County Tax Officials	128,900.83	0.012584%	142,815.81	0.013876%
TAXS	75-080	Jeff Davis County Tax Officials	70,788.24	0.006911%	73,288.20	0.007121%
TAXS	75-081	Jefferson County Tax Officials	39,561.40	0.003862%	45,181.60	0.004390%
TAXS	75-082	Jenkins County Tax Officials	51,297.48	0.005008%	56,041.88	0.005445%
TAXS	75-084	Jones County Tax Officials	224,651.97	0.021932%	221,944.14	0.021564%
TAXS	75-085	Lamar County Tax Officials	142,821.04	0.013943%	147,456.60	0.014327%
TAXS	75-086	Lanier County Tax Officials	112,808.80	0.011013%	116,909.08	0.011359%
TAXS	75-087	Laurens County Tax Officials	174,537.72	0.017040%	189,566.70	0.018418%
TAXS	75-088	Lee County Tax Officials	74,189.16	0.007243%	76,689.12	0.007451%
TAXS	75-089	Liberty County Tax Officials	333,414.08	0.032550%	354,787.42	0.034471%
TAXS	75-090	Lincoln County Tax Officials	35,155.76	0.003432%	36,527.89	0.003549%
TAXS	75-091	Long County Tax Officials	39,398.64	0.003846%	41,368.44	0.004019%
TAXS	75-092	Lowndes County Tax Officials	247,663.50	0.024179%	254,762.17	0.024753%
TAXS	75-093	Lumpkin County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-094	Macon County Tax Officials	110,947.20	0.010831%	114,874.40	0.011161%
TAXS	75-096	Marion County Tax Officials	49,512.16	0.004834%	64,109.71	0.006229%
TAXS	75-097	Mcduffie County Tax Officials	109,906.47	0.010730%	118,620.04	0.011525%
TAXS	75-098	Mcintosh County Tax Officials	118,772.48	0.011595%	124,192.62	0.012067%
TAXS	75-099	Meriwether County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-100	Miller County Tax Officials	65,810.00	0.006425%	65,677.62	0.006381%
TAXS	75-101	Mitchell County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-102	Monroe County Tax Officials	141,843.96	0.013848%	134,738.31	0.013091%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
TAXS	75-103	Montgomery County Tax Officials	\$ 79,118.85	0.007724%	\$ 64,656.78	0.006282%
TAXS	75-104	Morgan County Tax Officials	34,827.30	0.003400%	37,757.30	0.003668%
TAXS	75-105	Murray County Tax Officials	100,449.68	0.009807%	93,893.89	0.009123%
TAXS	75-106	Muscogee County Tax Officials	601,565.87	0.058729%	595,766.37	0.057885%
TAXS	75-107	Newton County Tax Officials	227,442.16	0.022205%	220,185.58	0.021393%
TAXS	75-108	Oconee County Tax Officials	147,579.96	0.014408%	154,263.06	0.014988%
TAXS	75-110	Paulding County Tax Officials	213,629.26	0.020856%	206,234.58	0.020038%
TAXS	75-111	Peach County Tax Officials	149,495.28	0.014595%	123,606.04	0.012010%
TAXS	75-112	Pickens County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-113	Pierce County Tax Officials	101,174.70	0.009877%	107,338.70	0.010429%
TAXS	75-114	Pike County Tax Officials	80,021.52	0.007812%	82,104.82	0.007977%
TAXS	75-115	Polk County Tax Officials	114,709.99	0.011199%	122,868.82	0.011938%
TAXS	75-121	Richmond County Tax Officials	583,534.92	0.056969%	596,908.35	0.057996%
TAXS	75-122	Rockdale County Tax Officials	147,386.72	0.014389%	124,282.22	0.012075%
TAXS	75-123	Schley County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-124	Screven County Tax Officials	93,955.00	0.009173%	96,617.57	0.009387%
TAXS	75-125	Seminole County Tax Officials	33,612.80	0.003282%	35,360.00	0.003436%
TAXS	75-126	Spalding County Tax Officials	259,479.04	0.025332%	269,279.93	0.026163%
TAXS	75-127	Stephens County Tax Officials	246,005.91	0.024017%	241,910.19	0.023504%
TAXS	75-128	Stewart County Tax Officials	65,924.52	0.006436%	68,424.54	0.006648%
TAXS	75-129	Sumter County Tax Officials	31,657.62	0.003091%	33,003.20	0.003207%
TAXS	75-130	Talbot County Tax Officials	32,405.76	0.003164%	32,405.76	0.003149%
TAXS	75-132	Tattnall County Tax Officials	33,815.29	0.003301%	35,739.27	0.003472%
TAXS	75-133	Taylor County Tax Officials	63,177.72	0.006168%	65,677.68	0.006381%
TAXS	75-134	Telfair County Tax Officials	63,954.96	0.006244%	66,038.31	0.006416%
TAXS	75-135	Terrell County Tax Officials	47,964.95	0.004683%	58,877.82	0.005721%
TAXS	75-136	Thomas County Tax Officials	155,500.82	0.015181%	167,880.85	0.016311%
TAXS	75-137	Tift County Tax Officials	140,859.38	0.013752%	145,449.81	0.014132%
TAXS	75-139	Towns County Tax Officials	67,946.40	0.006633%	41,430.40	0.004025%
TAXS	75-141	Troup County Tax Officials	142,017.62	0.013865%	156,893.86	0.015244%
TAXS	75-142	Turner County Tax Officials	100,221.65	0.009784%	109,111.49	0.010601%
TAXS	75-143	Twiggs County Tax Officials	144,301.04	0.014088%	149,843.07	0.014559%
TAXS	75-145	Upson County Tax Officials	46,878.04	0.004577%	49,540.42	0.004813%
TAXS	75-146	Walker County Tax Officials	162,861.68	0.015900%	167,121.70	0.016238%
TAXS	75-147	Walton County Tax Officials	37,894.23	0.003700%	40,485.56	0.003934%
TAXS	75-148	Ware County Tax Officials	87,386.40	0.008531%	39,738.15	0.003861%
TAXS	75-149	Warren County Tax Officials	0.00	0.000000%	0.00	0.000000%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
TAXS	75-150	Washington County Tax Officials	\$ 149,380.29	0.014584%	\$ 91,069.03	0.008848%
TAXS	75-151	Wayne County Tax Officials	83,234.51	0.008126%	85,683.47	0.008325%
TAXS	75-154	White County Tax Officials	318,510.44	0.031095%	281,706.66	0.027371%
TAXS	75-155	Whitfield County Tax Officials	462,728.85	0.045175%	417,816.94	0.040595%
TAXS	75-156	Wilcox County Tax Officials	57,151.68	0.005580%	0.00	0.000000%
TAXS	75-158	Wilkinson County Tax Officials	78,838.58	0.007697%	0.00	0.000000%
TAXS	75-159	Worth County Tax Officials	163,779.55	0.015989%	173,276.98	0.016836%
TCOL	817	Oconee Fall Line Technical College	683,446.40	0.066723%	771,309.30	0.074940%
TCOL	818	Coastal Pines Technical College	608,365.22	0.059393%	550,240.45	0.053461%
TCOL	820	Albany Technical College	1,345,778.01	0.131385%	1,429,424.66	0.138883%
TCOL	822	Athens Technical College	777,170.55	0.075873%	659,456.79	0.064073%
TCOL	823	Atlanta Technical College	1,025,588.18	0.100125%	1,116,661.03	0.108495%
TCOL	824	Augusta Technical College	2,615,924.21	0.255386%	2,518,941.02	0.244740%
TCOL	826	West Georgia Technical College	1,803,431.28	0.176064%	1,573,516.70	0.152883%
TCOL	827	Chattahoochee Tech College	1,780,295.43	0.173805%	1,710,409.17	0.166183%
TCOL	828	Columbus Technical College	884,573.12	0.086358%	935,937.62	0.090936%
TCOL	829	Georgia Northwestern Technical College	2,099,920.96	0.205010%	2,053,345.35	0.199503%
TCOL	830	Georgia Piedmont Technical College	637,213.13	0.062209%	654,518.51	0.063593%
TCOL	831	Southern Crescent Technical College	753,502.94	0.073562%	746,487.16	0.072529%
TCOL	832	Gwinnett Technical College	1,594,802.36	0.155696%	1,499,976.49	0.145738%
TCOL	834	Lanier Technical College	834,046.38	0.081426%	929,776.04	0.090337%
TCOL	835	Central Georgia Technical College	3,641,903.75	0.355549%	3,637,352.69	0.353405%
TCOL	837	Southern Regional Technical College	1,568,074.18	0.153087%	1,394,027.48	0.135444%
TCOL	838	North Ga Technical College	535,664.38	0.052295%	472,793.00	0.045937%
TCOL	841	Savannah Technical College	859,609.70	0.083921%	787,108.12	0.076475%
TCOL	842	South Ga Technical College	1,574,835.96	0.153747%	1,701,797.02	0.165347%
TCOL	843	Southeastern Technical College	1,088,451.55	0.106263%	1,120,403.63	0.108858%
TCOL	844	Ogeechee Technical College	396,127.06	0.038673%	347,386.05	0.033752%
TCOL	848	Wiregrass Georgia Technical College	872,651.92	0.085195%	747,805.89	0.072657%
UNIV	503-0503	GA Institute of Technology	1,413,228.25	0.137970%	1,518,883.26	0.147575%
UNIV	509-0509	GA State University	1,538,673.63	0.150216%	1,772,865.67	0.172252%
UNIV	512-0512	Augusta University	2,381,971.56	0.232545%	2,381,409.13	0.231378%
UNIV	518-0518	University of GA	2,348,313.46	0.229259%	2,551,519.97	0.247906%
UNIV	521-0521	Albany State University	306,817.62	0.029954%	195,576.92	0.019002%
UNIV	528-0528	Clayton College & State Univ	25,222.55	0.002462%	75,000.00	0.007287%
UNIV	530-0530	Columbus State University	42,850.02	0.004183%	46,599.96	0.004528%
UNIV	531-0531	University of North Georgia	289,851.86	0.028297%	269,953.08	0.026229%





Schedule A – Schedule of Employer Allocations (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>
UNIV	533-0533	Fort Valley State University	\$ 0.00	0.000000%	\$ 60,000.03	0.005830%
UNIV	536-0536	GA College and State Univ	140,450.29	0.013712%	176,163.50	0.017116%
UNIV	539-0539	GA Southern University	334,760.17	0.032682%	368,258.86	0.035780%
UNIV	540-0540	Georgia Gwinnett College	162,059.00	0.015821%	67,203.52	0.006529%
UNIV	542-0542	GA Southwestern State Univ	302,549.69	0.029537%	372,383.53	0.036181%
UNIV	543-0543	Kennesaw State University	259,419.80	0.025326%	198,973.29	0.019332%
UNIV	547-0547	Middle Georgia State College	273,227.50	0.026674%	249,042.02	0.024197%
UNIV	551-0551	Valdosta State University	29,303.36	0.002861%	41,757.17	0.004057%
UNIV	554-0554	University of West GA	212,158.63	0.020712%	275,075.96	0.026726%
UNIV	557-0557	Abraham Baldwin Agric College	263,839.49	0.025758%	309,639.42	0.030085%
UNIV	563-0563	College of Coastal Georgia	237,876.63	0.023223%	204,654.82	0.019884%
UNIV	567-0567	South Georgia State College	55,361.00	0.005405%	58,981.00	0.005731%
UNIV	569-0569	Dalton College	74,849.97	0.007307%	0.00	0.000000%
UNIV	572-0572	East GA College	0.00	0.000000%	38,610.25	0.003751%
UNIV	573-0573	Georgia Highlands College	52,431.45	0.005119%	66,759.96	0.006486%
UNIV	576-0576	Gordon College	79,047.21	0.007717%	114,743.91	0.011149%
UNIV	598-0598	Board of Regents of the University System of Georgia	1,584,493.90	0.154690%	1,344,472.43	0.130629%
VARS	209-0209	Agric Commodity Commission	120,194.40	0.011734%	60,000.00	0.005830%
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	<u>106,894.58</u>	<u>0.010436%</u>	<u>72,094.90</u>	<u>0.007005%</u>
		Total All Entities	\$ <u>1,024,304,087.66</u>	<u>100.000000%</u>	\$ <u>1,029,229,954.16</u>	<u>100.000000%</u>
		Total LRS	\$ <u>846,609.98</u>	<u>0.082652%</u>	\$ <u>1,060,591.51</u>	<u>0.103047%</u>
		Total JRS	\$ <u>19,469,330.24</u>	<u>1.900732%</u>	\$ <u>18,340,404.96</u>	<u>1.781952%</u>
		Total ERS	\$ <u>1,003,988,147.44</u>	<u>98.016616%</u>	\$ <u>1,009,828,957.69</u>	<u>98.115001%</u>
		Non-employer Contributing Entities				
		STATE DEPARTMENT OF REVENUE	\$ <u>25,639,587.03</u>	<u>2.503127%</u>	\$ <u>25,440,792.61</u>	<u>2.471829%</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ <u>2,331,087.59</u>	<u>0.227578%</u>	\$ <u>2,138,273.03</u>	<u>0.207754%</u>
		STATE SUPPORT FOR COUNTY JUDGES	\$ <u>6,395,081.38</u>	<u>0.624330%</u>	\$ <u>5,809,330.79</u>	<u>0.564433%</u>





Schedule B– Schedule of OPEB Amounts by Employer

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
		LRS														
STAT	444	General Assembly of Georgia	\$ (454,442)	\$ 2,903	\$ 24,561	\$ -	\$ -	\$ 27,464	\$ -	\$ -	\$ 37,290	\$ 37,290	\$ (24,334)	\$ (61,514)	\$ (85,848)	
		JRS														
STAT	418	Prosecuting Attorneys Council	\$ (401,332)	\$ 2,564	\$ 21,691	\$ -	\$ -	\$ 24,255	\$ -	\$ -	\$ 4,302	\$ 4,302	\$ (21,489)	\$ 49,122	\$ 27,633	
STAT	436	Superior Courts of Georgia	(4,854,446)	31,009	262,368	-	89,691	383,068	-	-	-	-	(259,935)	148,641	(111,294)	
STAT	442	Georgia Department of Law	(50,345)	322	2,721	-	17,553	20,596	-	-	-	-	(2,696)	45,268	42,572	
STAT	444	General Assembly of Georgia	(63,196)	404	3,416	-	4,721	8,541	-	-	-	-	(3,385)	2,766	(619)	
	50-001	Appling County Board of Commissioners	(52,815)	337	2,854	-	-	3,191	-	-	1,289	1,289	(2,828)	(4,447)	(7,275)	
	50-005	Baldwin County Board of Commissioners	(13,239)	85	716	-	5,542	6,343	-	-	-	-	(710)	7,126	6,416	
	50-015	Bryan County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	11,790	11,790	
	50-022	Carroll County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	10,455	10,455	
	50-023	Catoosa County Board of Commissioners	(26,354)	168	1,424	-	-	1,592	-	-	629	629	(1,409)	(1,685)	(3,094)	
	50-024	Charlton County Board of Commissioners	(34,773)	222	1,879	-	-	2,101	-	-	232	232	(1,861)	(1,702)	(3,563)	
	50-025	Chatham County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	34,851	34,851	
	50-027	Chattooga County Board of Commissioners	(18,879)	121	1,020	-	-	1,141	-	-	470	470	(1,010)	(895)	(1,905)	
	50-028	Cherokee County Board of Commissioners	(62,583)	400	3,382	-	3,411	7,193	-	-	-	-	(3,352)	19,963	16,611	
	50-029	Clarke County Board of Commissioners	(58,398)	373	3,156	-	22,689	26,218	-	-	-	-	(3,128)	34,658	31,530	
	50-031	Clayton County Board of Commissioners	(57,754)	369	3,121	-	7,154	10,644	-	-	-	-	(3,092)	22,411	19,319	
	50-033	Cobb County Board of Commissioners	(123,578)	789	6,679	-	-	7,468	-	-	3,600	3,600	(6,616)	28,744	22,128	
	50-034	Coffee County Board of Commissioners	(25,772)	165	1,393	-	5,211	6,769	-	-	-	-	(1,381)	6,452	5,071	
	50-036	Columbia County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	1,916	1,916	
	50-038	Coweta County Board of Commissioners	(53,507)	342	2,892	-	-	3,234	-	-	719	719	(2,865)	(2,355)	(5,220)	
	50-044	Dekalb County Board of Commissioners	(173,266)	1,107	9,365	-	4,356	14,828	-	-	-	-	(9,279)	20,438	11,159	
	50-047	Dougherty County Board of Commissioners	-	-	-	-	3,474	3,474	-	-	-	-	-	22,834	22,834	
	50-048	Douglas County Board of Commissioners	(57,754)	369	3,121	-	1,040	4,530	-	-	-	-	(3,090)	(2,164)	(5,254)	
	50-051	Effingham County Board of Commissioners	-	-	-	-	13,448	13,448	-	-	-	-	-	42,771	42,771	
	50-054	Evans County Board of Commissioners	(41,626)	266	2,250	-	-	2,516	-	-	289	289	(2,227)	(1,515)	(3,742)	
	50-056	Fayette County Board of Commissioners	(59,897)	383	3,237	-	-	3,620	-	-	1,958	1,958	(3,207)	(4,668)	(7,875)	
	50-058	Forsyth County Board of Commissioners	(92,342)	590	4,991	-	9,458	15,039	-	-	-	-	(4,944)	10,060	5,116	
	50-060	Fulton County Board of Commissioners	(299,310)	1,912	16,177	-	-	18,089	-	-	3,792	3,792	(16,027)	(12,924)	(28,951)	
	50-063	Glynn County Board of Commissioners	(36,542)	233	1,975	-	73	2,281	-	-	-	-	(1,956)	(923)	(2,879)	
	50-064	Gordon County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	7,393	7,393	
	50-067	Gwinnett County Board of Commissioners	(86,631)	553	4,682	-	12,203	17,438	-	-	-	-	(4,637)	26,613	21,976	
	50-069	Hall County Board of Commissioners	(36,859)	235	1,992	-	24,673	26,900	-	-	-	-	(1,972)	36,328	34,356	
	50-075	Henry County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	1,024	1,024	
	50-081	Jefferson County Board of Commissioners	(20,352)	130	1,100	-	-	1,230	-	-	406	406	(1,090)	(1,078)	(2,168)	
	50-085	Lamar County Board of Commissioners	(53,172)	340	2,874	-	-	3,214	-	-	786	786	(2,848)	(3,431)	(6,279)	
	50-089	Liberty County Board of Commissioners	(101,590)	649	5,491	-	-	6,140	-	-	1,585	1,585	(5,441)	(5,199)	(10,640)	
	50-092	Lowndes County Board of Commissioners	(57,326)	366	3,098	-	-	3,464	-	-	573	573	(3,067)	(2,449)	(5,516)	
	50-095	Madison County Board of Commissioners	(42,848)	274	2,316	-	86	2,676	-	-	-	-	(2,294)	(983)	(3,277)	
	50-098	McIntosh County Board of Commissioners	(66,795)	427	3,610	-	-	4,037	-	-	759	759	(3,575)	(3,992)	(7,567)	
	50-100	Miller County Board of Commissioners	(28,021)	179	1,514	-	56	1,749	-	-	-	-	(1,498)	(643)	(2,141)	
	50-101	Mitchell County Board of Commissioners	(57,754)	369	3,121	-	1,664	5,154	-	-	-	-	(3,093)	19	(3,074)	
	50-106	Muscookee County Board of Commissioners	(77,718)	496	4,200	-	21,518	26,214	-	-	-	-	(4,160)	27,179	23,019	
	50-107	Newton County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	1,110	1,110	
	50-113	Pierce County Board of Commissioners	(20,763)	133	1,122	-	95	1,350	-	-	-	-	(1,113)	(407)	(1,520)	
	50-117	Putnam County Board of Commissioners	(26,610)	170	1,438	-	53	1,661	-	-	-	-	(1,425)	(855)	(2,280)	





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
	50-121	Richmond County Board of Commissioners	\$ (100,390)	\$ 641	\$ 5,426	\$ -	\$ 9,702	\$ 15,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,374)	\$ 25,008	\$ 19,634
	50-122	Rockdale County Board of Commissioners	(55,536)	355	3,002	-	-	3,357	-	-	-	15,622	15,622	(2,976)	(14,051)	(17,027)	
	50-124	Screven County Board of Commissioners	(17,137)	109	926	-	35	1,070	-	-	-	-	-	(916)	(434)	(1,350)	
	50-127	Stephens County Board of Commissioners	(16,282)	104	880	-	22	1,006	-	-	-	-	-	(874)	(941)	(1,815)	
	50-132	Tattnall County Board of Commissioners	(31,911)	204	1,725	-	62	1,991	-	-	-	-	-	(1,707)	(735)	(2,442)	
	50-136	Thomas County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	-	2,096	2,096	
	50-137	Tift County Board of Commissioners	(50,791)	324	2,745	-	-	3,069	-	-	-	311	311	(2,720)	(1,752)	(4,472)	
	50-138	Toombs County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	-	1,230	1,230	
	50-140	Treutlen County Board of Commissioners	(18,355)	117	992	-	36	1,145	-	-	-	-	-	(983)	879	(104)	
	50-142	Turner County Board of Commissioners	(53,582)	342	2,896	-	-	3,238	-	-	-	429	429	(2,869)	(2,653)	(5,522)	
	50-145	Upson County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	-	1,274	1,274	
	50-147	Walton County Board of Commissioners	(55,615)	355	3,006	-	-	3,361	-	-	-	843	843	(2,978)	(3,311)	(6,289)	
	50-148	Ware County Board of Commissioners	(35,836)	229	1,937	-	-	2,166	-	-	-	1,090	1,090	(1,918)	(456)	(2,374)	
	50-161	Eighth Judicial Board of Commissioners	(88,911)	568	4,805	-	-	5,373	-	-	-	1,163	1,163	(4,761)	2,482	(2,279)	
		ERS															
AUTH	910-0910	Jekyll Island State Park Authority	\$ (706,477)	\$ 4,513	\$ 38,183	\$ -	\$ -	\$ 42,696	\$ -	\$ -	\$ -	\$ 7,987	\$ 7,987	\$ (37,829)	\$ (25,833)	\$ (63,662)	
AUTH	913-0913	Lk Lanier Island Dev Authority	(81,449)	520	4,402	-	-	4,922	-	-	-	2,498	2,498	(4,359)	(6,227)	(10,586)	
AUTH	926-0926	GA Agric Exposition Authority	(340,482)	2,175	18,402	-	10,770	31,347	-	-	-	-	-	(18,232)	12,730	(5,502)	
AUTH	928-0928	GA Environmental Finance Authority	(574,180)	3,668	31,033	-	-	34,701	-	-	-	1,693	1,693	(30,746)	(18,618)	(49,364)	
AUTH	936-0936	Agric Com Commission-Peanuts	(119,429)	763	6,455	-	-	7,218	-	-	-	2,589	2,589	(6,396)	(8,779)	(15,175)	
AUTH	955-0955	GA Superior Court Clerks Coop	(261,979)	1,673	14,159	-	-	9,170	-	-	-	-	-	(14,027)	3,834	(10,193)	
AUTH	972-0972	GA Federal-State Inspection	(777,915)	4,969	42,044	-	-	29,516	-	-	-	-	-	(41,655)	15,523	(26,132)	
AUTH	973-0973	GA Lottery Corporation	(26,623)	170	1,439	-	-	1,812	-	-	-	-	-	(1,425)	8,250	6,825	
CHAR	9030	Georgia School for Innovation and the Classics	-	-	-	-	-	6,833	-	-	-	-	-	-	2,871	2,871	
CHAR	9915	Foothills Charter High School	-	-	-	-	-	8,789	-	-	-	-	-	-	19,923	19,923	
CORT	51-0217	DeKalb County State Court	(392,375)	2,506	21,207	-	-	24,559	-	-	-	-	-	(21,009)	64,125	43,116	
CORT	51-0237	Bibb County State Court	(250,658)	1,601	13,547	-	-	10,454	-	-	-	-	-	(13,420)	23,911	10,491	
CORT	51-0248	Chatham County State Court	(273,172)	1,745	14,764	-	-	1,232	-	-	-	-	-	(14,628)	9,626	(5,002)	
CSBS	361	Lookout Mountain Community Ser	(9,270)	59	501	-	-	6,511	-	-	-	-	-	(496)	8,353	7,857	
CSBS	363	Highland Rivers Center Community Service Board	(198,135)	1,266	10,709	-	-	11,975	-	-	-	35,296	35,296	(10,611)	(42,263)	(52,874)	
CSBS	364	GA Mountains Avita Community Partners	-	-	-	-	-	-	-	-	-	-	-	-	4,413	4,413	
CSBS	365	Cobb County Community Service	-	-	-	-	-	54,722	-	-	-	-	-	-	73,246	73,246	
CSBS	366	Douglas Community Service Boar	-	-	-	-	-	-	-	-	-	-	-	-	590	590	
CSBS	368	Dekalb Community Service Board	(62,120)	397	3,357	-	-	3,754	-	-	-	2,359	2,359	(3,326)	(3,640)	(6,966)	
CSBS	369	VIEW POINT HEALTH	(76,858)	491	4,154	-	-	7,268	-	-	-	-	-	(4,116)	15,134	11,018	
CSBS	370	Clayton Community M.H., Substa	(15,823)	101	855	-	-	3,061	-	-	-	-	-	(847)	6,142	5,295	
CSBS	371	Advantage Behavioral Health Systems	(30,222)	193	1,633	-	-	4,457	-	-	-	-	-	(1,616)	12,966	11,350	
CSBS	372	Pathways Center CSB	(19,761)	126	1,068	-	-	1,194	-	-	-	713	713	(1,057)	3,467	2,410	
CSBS	373	Mcintosh Trail MH, MR and SA C	(44,321)	283	2,395	-	-	2,678	-	-	-	1,621	1,621	(2,374)	(3,352)	(5,726)	
CSBS	374	River Edge Behavioral Health Center	(78,142)	499	4,223	-	-	8,581	-	-	-	-	-	(4,185)	19,845	15,660	
CSBS	376	Oconee Community Service Board	-	-	-	-	-	7,036	-	-	-	-	-	-	11,192	11,192	
CSBS	377	East Central Georgia CSB Serenity BHS	(56,180)	359	3,036	-	-	3,395	-	-	-	3,004	3,004	(3,010)	(6,777)	(9,787)	
CSBS	379	New Horizons	(87,504)	559	4,729	-	-	5,288	-	-	-	942	942	(4,684)	(3,972)	(8,656)	
CSBS	380	Middle Flint Community Service	(36,771)	235	1,987	-	-	13,424	-	-	-	-	-	(1,969)	20,805	18,836	
CSBS	381	CSB of Middle Georgia	(55,417)	354	2,995	-	-	3,349	-	-	-	472	472	(2,967)	14,285	11,318	
CSBS	382	Albany Area Community Service	(33,869)	216	1,831	-	-	161	-	-	-	-	-	(1,815)	10,293	8,478	
CSBS	383	The Georgia Pines Community Se	-	-	-	-	-	12,296	-	-	-	-	-	-	44,013	44,013	
CSBS	384	South Georgia Community Servic	(33,635)	215	1,818	-	-	6,491	-	-	-	-	-	(1,801)	11,034	9,233	
CSBS	385	Pineland Area MH, MR and SA Co	(41,221)	263	2,228	-	-	2,491	-	-	-	2,020	2,020	(2,208)	(840)	(3,048)	





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
CSBS	386	Satilla Community Service Boar	\$ (53,375)	\$ 341	\$ 2,885	\$ -	\$ 9,928	\$ 13,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,368	\$ 43,509
CSBS	388	Gateway Behavior Health Services CSB	(52,581)	336	2,842	-	-	3,178	-	-	2,051	2,051	(2,816)	(2,970)	(5,786)		
DFAC	127-001	Appling County DFACS	(11,365)	73	614	-	15,442	16,129	-	-	-	-	(608)	32,434	31,826		
DFAC	127-002	Atkinson County DFACS	-	-	-	-	3,106	3,106	-	-	-	-	-	7,633	7,633		
DFAC	127-003	Bacon County DFACS	(61,304)	392	3,313	-	-	3,705	-	-	1,801	1,801	(3,282)	(5,854)	(9,136)		
DFAC	127-004	Baker County DFACS	(32,996)	211	1,783	-	-	1,994	-	-	1,176	1,176	(1,788)	(3,384)	(5,152)		
DFAC	127-005	Baldwin County DFACS	(98,216)	627	5,308	-	-	5,935	-	-	8,099	8,099	(5,259)	(12,015)	(17,274)		
DFAC	127-006	Banks County DFACS	(35,435)	226	1,915	-	-	2,141	-	-	1,097	1,097	(1,898)	(3,602)	(5,500)		
DFAC	127-007	Barrow County DFACS	(109,497)	699	5,918	-	2,924	9,541	-	-	-	-	(5,863)	3,178	(2,685)		
DFAC	127-008	Bartow County DFACS	(146,078)	933	7,895	-	-	8,828	-	-	5,215	5,215	(7,821)	(3,125)	(10,946)		
DFAC	127-009	Ben Hill County DFACS	(63,813)	408	3,449	-	-	3,857	-	-	11,929	11,929	(3,417)	(20,918)	(24,335)		
DFAC	127-010	Berrien County DFACS	(120,994)	773	6,539	-	-	7,312	-	-	10,229	10,229	(6,477)	(25,008)	(31,485)		
DFAC	127-011	Bibb County DFACS	(724,130)	4,626	39,137	-	24,859	68,622	-	-	-	-	(38,774)	22,479	(16,295)		
DFAC	127-012	Bleckley County DFACS	(28,224)	180	1,525	-	-	1,705	-	-	708	708	(1,510)	(4,477)	(5,987)		
DFAC	127-013	Brantley County DFACS	(108,734)	695	5,877	-	5,551	12,123	-	-	-	-	(5,823)	1,881	(3,942)		
DFAC	127-014	Brooks County DFACS	(86,737)	554	4,688	-	-	5,242	-	-	10,153	10,153	(4,644)	(18,423)	(23,067)		
DFAC	127-016	Bulloch County DFACS	(57,754)	369	3,121	-	14,377	17,867	-	-	-	-	(3,092)	29,339	26,247		
DFAC	127-017	Burke County DFACS	(88,887)	555	4,696	-	3,880	9,131	-	-	-	-	(4,653)	543	(4,110)		
DFAC	127-018	Butts County DFACS	(98,754)	631	5,337	-	1,846	7,814	-	-	-	-	(5,286)	(929)	(6,215)		
DFAC	127-019	Calhoun County DFACS	(12,308)	79	665	-	5,820	6,584	-	-	-	-	(658)	11,031	10,373		
DFAC	127-020	Camden County DFACS	(85,758)	548	4,635	-	21,151	26,334	-	-	-	-	(4,592)	39,321	34,729		
DFAC	127-021	Candler County DFACS	(18,941)	121	1,024	-	-	1,145	-	-	6,260	6,260	(1,014)	(3,905)	(4,919)		
DFAC	127-022	Carroll County DFACS	(172,212)	1,100	9,308	-	-	10,408	-	-	6,230	6,230	(9,221)	(12,300)	(21,521)		
DFAC	127-023	Catoosa County DFACS	(59,452)	380	3,213	-	6,257	9,850	-	-	-	-	(3,184)	4,761	1,577		
DFAC	127-024	Charlton County DFACS	(56,572)	361	3,058	-	2,009	5,428	-	-	-	-	(3,029)	(152)	(3,181)		
DFAC	127-025	Chatham County DFACS	(359,741)	2,298	19,443	-	26,784	48,525	-	-	-	-	(19,263)	27,861	8,598		
DFAC	127-026	Chattahoochee County DFACS	-	-	-	-	-	-	-	-	-	-	-	304	304		
DFAC	127-027	Chattooga County DFACS	(134,268)	858	7,257	-	6,216	14,331	-	-	-	-	(7,189)	11,818	4,629		
DFAC	127-028	Cherokee County DFACS	(224,379)	1,433	12,127	-	6,745	20,305	-	-	-	-	(12,014)	10,410	(1,604)		
DFAC	127-029	Clarke County DFACS	(1,577,162)	10,074	85,241	-	-	95,315	-	-	13,938	13,938	(84,449)	(73,190)	(157,639)		
DFAC	127-030	Clay County DFACS	(76,241)	487	4,121	-	-	4,608	-	-	2,569	2,569	(4,082)	(6,733)	(10,815)		
DFAC	127-031	Clayton County DFACS	(1,093,675)	6,986	59,110	-	-	66,096	-	-	26,791	26,791	(58,563)	(28,363)	(86,296)		
DFAC	127-032	Clinch County DFACS	(78,243)	500	4,229	-	-	4,729	-	-	4,695	4,695	(4,190)	(9,015)	(13,205)		
DFAC	127-033	Cobb County DFACS	(1,256,533)	8,026	67,912	-	26,130	102,068	-	-	-	-	(67,282)	(2,272)	(69,554)		
DFAC	127-034	Coffee County DFACS	(607,317)	3,879	32,824	-	-	36,703	-	-	18,575	18,575	(32,520)	(41,133)	(73,653)		
DFAC	127-035	Colquitt County DFACS	(122,039)	780	6,596	-	415	7,791	-	-	-	-	(6,534)	7,530	996		
DFAC	127-036	Columbia County DFACS	(643,051)	4,108	34,755	-	-	38,863	-	-	65,175	65,175	(34,432)	(118,038)	(152,470)		
DFAC	127-037	Cook County DFACS	(111,345)	711	6,018	-	1,021	7,750	-	-	-	-	(9,963)	(9,024)	(14,987)		
DFAC	127-038	Coweta County DFACS	(190,139)	1,215	10,276	-	195	11,686	-	-	-	-	(10,180)	(6,135)	(16,315)		
DFAC	127-039	Crawford County DFACS	(79,337)	507	4,288	-	-	4,795	-	-	2,648	2,648	(4,250)	(7,587)	(11,837)		
DFAC	127-040	Crisp County DFACS	(84,435)	539	4,563	-	25,748	30,850	-	-	-	-	(4,521)	32,596	28,075		
DFAC	127-041	Dade County DFACS	(86,168)	550	4,657	-	-	5,207	-	-	6,579	6,579	(4,613)	(15,890)	(20,503)		
DFAC	127-042	Dawson County DFACS	(50,835)	325	2,747	-	4,979	8,051	-	-	-	-	(2,723)	2,397	(326)		
DFAC	127-043	Decatur County DFACS	(161,192)	1,030	8,712	-	12,214	21,956	-	-	-	-	(8,631)	14,451	5,820		
DFAC	127-044	DeKalb County DFACS	(5,362,608)	34,255	289,833	-	-	324,088	-	-	371,307	371,307	(287,145)	(712,410)	(999,555)		
DFAC	127-045	Dodge County DFACS	(48,211)	308	2,606	-	-	2,914	-	-	390	390	(2,581)	(2,094)	(4,675)		
DFAC	127-046	Dooley County DFACS	(46,420)	297	2,509	-	-	2,806	-	-	241	241	(2,486)	(354)	(2,840)		
DFAC	127-047	Dougherty County DFACS	(1,656,618)	10,582	89,535	-	29,533	129,650	-	-	-	-	(88,705)	52,368	(36,337)		
DFAC	127-048	Douglas County DFACS	(315,579)	2,016	17,056	-	11,656	30,728	-	-	-	-	(16,897)	9,623	(7,274)		





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

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-049	Early County DFACS	\$ (658,923)	\$ 4,209	\$ 35,613	\$ -	\$ -	\$ 39,822	\$ -	\$ -	\$ 10,853	\$ 10,853	\$ (35,285)	\$ (23,403)	\$ (58,688)
DFAC	127-051	Effingham County DFACS	(149,042)	952	8,055	-	-	9,007	-	-	1,274	1,274	(7,981)	(7,795)	(15,776)
DFAC	127-052	Elbert County DFACS	(57,975)	370	3,133	-	439	3,942	-	-	-	-	(3,104)	(857)	(3,961)
DFAC	127-053	Emanuel County DFACS	(78,137)	499	4,223	-	-	4,722	-	-	13,919	13,919	(4,184)	(19,908)	(24,092)
DFAC	127-054	Evans County DFACS	(40,647)	260	2,197	-	-	2,457	-	-	1,557	1,557	(2,177)	(4,173)	(6,350)
DFAC	127-055	Fannin County DFACS	(50,671)	324	2,739	-	-	3,063	-	-	5,870	5,870	(2,711)	(4,274)	(6,985)
DFAC	127-056	Fayette County DFACS	(267,249)	1,707	14,444	-	-	16,151	-	-	11,870	11,870	(14,309)	(36,966)	(51,275)
DFAC	127-057	Floyd County DFACS	(827,528)	5,286	44,725	-	-	50,011	-	-	11,300	11,300	(44,311)	(23,449)	(67,760)
DFAC	127-058	Forsyth County DFACS	(72,025)	460	3,893	-	1,358	5,711	-	-	-	-	(3,857)	1,624	(2,233)
DFAC	127-059	Franklin County DFACS	(93,061)	594	5,030	-	-	5,624	-	-	2,455	2,455	(4,983)	(4,818)	(9,801)
DFAC	127-060	Fulton County DFACS	(2,393,109)	15,286	129,340	-	81,736	226,362	-	-	-	-	(128,140)	86,204	(41,936)
DFAC	127-061	Gilmer County DFACS	(63,086)	403	3,410	-	5,892	9,705	-	-	-	-	(3,380)	2,123	(3,592)
DFAC	127-062	Glascok County DFACS	(14,813)	95	801	-	5,145	6,041	-	-	-	-	(793)	3,453	2,660
DFAC	127-063	Glynn County DFACS	(208,079)	1,329	11,246	-	27,110	39,685	-	-	-	-	(11,140)	41,012	29,872
DFAC	127-064	Gordon County DFACS	(126,498)	808	6,837	-	9,358	17,003	-	-	-	-	(6,774)	16,526	9,752
DFAC	127-065	Grady County DFACS	(113,224)	723	6,119	-	4,474	11,316	-	-	-	-	(6,063)	6,505	442
DFAC	127-066	Greene County DFACS	(103,720)	663	5,606	-	13,766	20,035	-	-	-	-	(5,555)	25,156	19,601
DFAC	127-067	Gwinnett County DFACS	(1,588,531)	10,147	85,855	-	27,869	123,871	-	-	-	-	(85,059)	(12,954)	(98,013)
DFAC	127-068	Habersham County DFACS	(128,187)	819	6,928	-	7,747	14,675	-	-	740	740	(6,863)	5,275	(1,588)
DFAC	127-069	Hall County DFACS	(601,835)	3,844	32,527	-	-	36,371	-	-	6,233	6,233	(32,224)	(4,480)	(36,704)
DFAC	127-070	Hancock County DFACS	-	-	-	-	-	-	-	-	-	-	-	7,188	7,188
DFAC	127-071	Haralson County DFACS	(96,033)	613	5,190	-	-	5,803	-	-	3,315	3,315	(5,140)	(6,081)	(11,221)
DFAC	127-072	Harris County DFACS	(76,091)	486	4,112	-	-	4,598	-	-	8,641	8,641	(4,074)	(15,179)	(19,253)
DFAC	127-073	Hart County DFACS	(76,316)	487	4,125	-	-	4,612	-	-	1,434	1,434	(4,086)	9,993	5,907
DFAC	127-074	Heard County DFACS	(46,544)	297	2,516	-	16,616	19,429	-	-	-	-	(2,493)	31,777	29,284
DFAC	127-075	Henry County DFACS	(372,094)	2,377	20,111	-	-	22,488	-	-	1,050	1,050	(19,924)	(5,098)	(25,022)
DFAC	127-076	Houston County DFACS	(391,370)	2,500	21,152	-	28,180	51,832	-	-	-	-	(20,957)	39,151	18,194
DFAC	127-077	Irwin County DFACS	(79,407)	507	4,292	-	1,874	6,673	-	-	-	-	(4,251)	4,150	(101)
DFAC	127-078	Jackson County DFACS	(75,527)	482	4,082	-	-	4,564	-	-	1,545	1,545	(4,044)	(1,636)	(5,680)
DFAC	127-080	Jeff Davis County DFACS	(142,652)	911	7,710	-	2,667	11,288	-	-	-	-	(7,639)	(12,658)	(20,297)
DFAC	127-081	Jefferson County DFACS	(57,670)	368	3,117	-	-	3,485	-	-	4,641	4,641	(3,087)	(17,149)	(20,236)
DFAC	127-082	Jenkins County DFACS	(101,559)	649	5,489	-	-	6,138	-	-	2,160	2,160	(5,437)	(8,665)	(14,102)
DFAC	127-083	Johnson County DFACS	(42,791)	273	2,313	-	1,569	4,155	-	-	-	-	(2,292)	8,006	5,714
DFAC	127-084	Jones County DFACS	(139,702)	892	7,550	-	-	8,442	-	-	530	530	(7,480)	(4,381)	(11,861)
DFAC	127-085	Lamar County DFACS	(120,796)	772	6,529	-	-	7,301	-	-	16,352	16,352	(6,469)	(24,163)	(30,632)
DFAC	127-086	Lanier County DFACS	(69,180)	442	3,739	-	-	4,181	-	-	1,870	1,870	(3,705)	(16,501)	(20,206)
DFAC	127-087	Laurens County DFACS	(2,091,484)	13,360	113,038	-	66,978	193,376	-	-	-	-	(111,989)	52,723	(59,716)
DFAC	127-088	Lee County DFACS	(84,382)	539	4,561	-	-	5,597	-	-	-	-	(4,520)	2,564	(1,956)
DFAC	127-089	Liberty County DFACS	(132,465)	846	7,159	-	7,740	15,745	-	-	-	-	(7,093)	9,897	2,804
DFAC	127-091	Long County DFACS	(16,767)	107	906	-	-	1,013	-	-	996	996	(899)	(1,930)	(2,829)
DFAC	127-092	Lowndes County DFACS	(241,331)	1,542	13,043	-	-	7,132	-	-	-	-	(12,922)	26,769	13,847
DFAC	127-093	Lumpkin County DFACS	(67,443)	431	3,645	-	-	4,076	-	-	1,704	1,704	(3,613)	(9,267)	(12,880)
DFAC	127-094	Macon County DFACS	-	-	-	-	4,639	4,639	-	-	-	-	-	17,760	17,760
DFAC	127-095	Madison County DFACS	(87,257)	557	4,716	-	-	5,273	-	-	4,555	4,555	(4,671)	(9,465)	(14,136)
DFAC	127-096	Marion County DFACS	(29,618)	189	1,601	-	-	1,790	-	-	697	697	(1,586)	(2,982)	(4,568)
DFAC	127-097	McDuffie County DFACS	(71,055)	454	3,840	-	-	4,294	-	-	2,493	2,493	(3,803)	(6,050)	(9,853)
DFAC	127-099	Meriwether County DFACS	(171,630)	1,096	9,276	-	-	10,372	-	-	8,411	8,411	(9,188)	(15,295)	(24,483)
DFAC	127-101	Mitchell County DFACS	(43,752)	279	2,365	-	5,727	8,371	-	-	-	-	(2,344)	5,568	3,224
DFAC	127-102	Monroe County DFACS	(113,898)	728	6,156	-	-	6,884	-	-	3,207	3,207	(6,099)	(11,492)	(17,591)





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-103	Montgomery County DFACS	\$ (52,466)	\$ 335	\$ 2,836	\$ -	\$ -	\$ 3,171	\$ -	\$ -	\$ 296	\$ 296	\$ (2,809)	\$ 3,043	\$ 234
DFAC	127-104	Morgan County DFACS	(30,143)	193	1,629	-	7,237	9,059	-	-	-	-	(1,614)	18,513	16,899
DFAC	127-105	Murray County DFACS	(140,442)	897	7,590	-	-	8,487	-	-	2,202	2,202	(7,518)	5,116	(2,402)
DFAC	127-106	Muscogee County DFACS	(476,400)	3,043	25,748	-	17,470	46,261	-	-	-	-	(25,509)	7,700	(17,809)
DFAC	127-107	Newton County DFACS	(154,003)	984	8,323	-	23,923	33,230	-	-	-	-	(8,246)	31,396	23,150
DFAC	127-110	Paulding County DFACS	(137,744)	880	7,445	-	-	8,325	-	1,258	1,258	1,258	(7,377)	(4,389)	(11,766)
DFAC	127-111	Peach County DFACS	(183,044)	1,169	9,893	-	-	11,062	-	6,875	6,875	(9,801)	(17,193)	(26,994)	
DFAC	127-112	Pickens County DFACS	(92,316)	590	4,989	-	-	5,579	-	3,141	3,141	(4,944)	(7,830)	(12,774)	
DFAC	127-113	Pierce County DFACS	(46,883)	299	2,534	-	-	2,833	-	1,159	1,159	(2,509)	(2,028)	(4,537)	
DFAC	127-114	Pike County DFACS	(35,055)	224	1,895	-	-	2,119	-	1,269	1,269	(1,879)	2,659	780	
DFAC	127-115	Polk County DFACS	(228,882)	1,462	12,370	-	7,243	21,075	-	-	-	-	(12,257)	9,341	(2,916)
DFAC	127-116	Pulaski County DFACS	(16,233)	104	877	-	-	981	-	850	850	(869)	(2,075)	(2,944)	
DFAC	127-117	Putnam County DFACS	(500,382)	3,196	27,044	-	-	30,240	-	20,109	20,109	(26,792)	(37,219)	(64,011)	
DFAC	127-119	Rabun County DFACS	(68,391)	437	3,696	-	-	4,133	-	439	439	(3,661)	7,057	3,396	
DFAC	127-120	Randolph County DFACS	(19,153)	122	1,035	-	-	1,157	-	546	546	(1,027)	(1,715)	(2,742)	
DFAC	127-121	Richmond County DFACS	(744,685)	4,757	40,248	-	287	45,292	-	-	-	(39,874)	(6,364)	(46,238)	
DFAC	127-122	Rockdale County DFACS	(143,137)	914	7,736	-	-	8,650	-	10,135	10,135	(7,664)	(20,114)	(27,778)	
DFAC	127-123	Schley County DFACS	(17,742)	113	959	-	-	1,072	-	2,143	2,143	(950)	(2,594)	(3,544)	
DFAC	127-124	Screven County DFACS	(24,784)	158	1,340	-	6,676	8,174	-	-	-	(1,327)	7,382	6,055	
DFAC	127-125	Seminole County DFACS	(89,983)	575	4,863	-	-	5,438	-	898	898	(4,817)	2,847	(1,970)	
DFAC	127-126	Spalding County DFACS	(714,181)	4,562	38,599	-	-	43,161	-	5,570	5,570	(38,241)	(31,083)	(69,324)	
DFAC	127-127	Stephens County DFACS	(113,329)	724	6,125	-	6,622	13,471	-	-	-	(6,067)	10,180	4,113	
DFAC	127-128	Stewart County DFACS	(41,882)	268	2,264	-	-	2,532	-	1,170	1,170	(2,244)	(3,377)	(5,621)	
DFAC	127-129	Sumter County DFACS	(961,025)	6,139	51,941	-	37,070	95,150	-	-	-	(51,461)	41,118	(10,343)	
DFAC	127-130	Talbot County DFACS	(31,836)	203	1,721	-	10,177	12,101	-	-	-	(1,704)	15,678	13,974	
DFAC	127-131	Taliaferro County DFACS	(18,844)	120	1,018	-	-	1,138	-	547	547	(1,007)	(2,011)	(3,018)	
DFAC	127-132	Tattnall County DFACS	(68,515)	438	3,703	-	-	4,141	-	5,616	5,616	(3,670)	(17,051)	(20,721)	
DFAC	127-133	Taylor County DFACS	-	-	-	-	7,020	7,020	-	-	-	-	5,455	5,455	
DFAC	127-134	Telfair County DFACS	(106,388)	680	5,750	-	-	6,430	-	4,796	4,796	(5,697)	(19,239)	(24,936)	
DFAC	127-135	Terrell County DFACS	(60,762)	388	3,284	-	6,049	9,721	-	-	-	(3,255)	9,156	5,901	
DFAC	127-136	Thomas County DFACS	(181,756)	1,161	9,823	-	16,249	27,233	-	-	-	(9,733)	5,038	(4,695)	
DFAC	127-137	Tift County DFACS	(153,695)	982	8,307	-	17,736	27,025	-	-	-	(8,229)	34,892	26,663	
DFAC	127-138	Toombs County DFACS	(91,270)	583	4,933	-	4,542	10,058	-	-	-	(4,886)	(880)	(5,766)	
DFAC	127-139	Towns County DFACS	(37,062)	237	2,003	-	-	2,240	-	1,477	1,477	(1,986)	(9,935)	(11,921)	
DFAC	127-140	Treutlen County DFACS	(27,730)	177	1,499	-	2,405	4,081	-	-	-	(1,486)	6,343	4,857	
DFAC	127-141	Troup County DFACS	(270,931)	1,731	14,643	-	3,722	20,096	-	-	-	(14,507)	4,822	(9,685)	
DFAC	127-142	Turner County DFACS	(34,359)	219	1,857	-	-	2,076	-	9,129	9,129	(1,840)	(18,202)	(20,042)	
DFAC	127-143	Twiggs County DFACS	(44,841)	286	2,424	-	-	2,710	-	1,164	1,164	(2,401)	(3,626)	(6,027)	
DFAC	127-144	Union County DFACS	(68,347)	437	3,694	-	-	4,131	-	1,794	1,794	(3,659)	(3,815)	(7,474)	
DFAC	127-145	Upson County DFACS	(145,818)	931	7,881	-	-	8,812	-	7,371	7,371	(7,807)	(11,124)	(18,931)	
DFAC	127-146	Walker County DFACS	(108,002)	690	5,837	-	15,022	21,549	-	-	-	(5,784)	17,107	11,323	
DFAC	127-147	Walton County DFACS	(74,561)	476	4,030	-	-	4,506	-	6,214	6,214	(3,993)	1,281	(2,712)	
DFAC	127-148	Ware County DFACS	(128,725)	822	6,957	-	10,213	17,992	-	-	-	(6,891)	14,959	8,068	
DFAC	127-149	Warren County DFACS	(20,877)	133	1,128	-	4,686	5,947	-	-	-	(1,116)	4,553	3,437	
DFAC	127-150	Washington County DFACS	(54,830)	350	2,963	-	22,384	25,697	-	-	-	(2,937)	26,624	23,687	
DFAC	127-151	Wayne County DFACS	(67,421)	431	3,644	-	9,014	13,089	-	-	-	(3,612)	15,043	11,431	
DFAC	127-152	Webster County DFACS	(42,698)	273	2,308	-	-	2,581	-	1,468	1,468	(2,286)	807	(1,479)	
DFAC	127-153	Wheeler County DFACS	(10,430)	67	564	-	3,696	4,327	-	-	-	(561)	3,951	3,390	
DFAC	127-154	White County DFACS	(18,566)	119	1,003	-	-	1,122	-	7,698	7,698	(994)	(10,763)	(11,757)	





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

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-155	Whitfield County DFACS	\$ (640,110)	\$ 4,089	\$ 34,596	\$ -	\$ -	\$ 38,685	\$ -	\$ -	\$ 12,796	\$ 12,796	\$ (34,275)	\$ (38,307)	\$ (72,582)
DFAC	127-156	Wilcox County DFACS	(70,411)	450	3,805	-	-	4,255	-	-	5,042	5,042	(3,770)	(10,349)	(14,119)
DFAC	127-157	Wilkes County DFACS	(47,267)	302	2,555	-	-	2,857	-	-	662	662	(2,532)	560	(1,972)
DFAC	127-158	Wilkinson County DFACS	(41,384)	264	2,237	-	7,152	9,653	-	-	-	-	(2,216)	6,711	4,495
DFAC	127-159	Worth County DFACS	(77,974)	498	4,214	-	-	4,712	-	-	5,014	5,014	(4,175)	(3,427)	(7,602)
HLTH	128-001	Appling County Health Dept	(75,615)	483	4,087	-	-	4,570	-	-	40	40	(4,049)	(4,037)	(8,086)
HLTH	128-002	Atkinson County Health Dept	(54,336)	347	2,937	-	-	3,284	-	-	2,534	2,534	(2,911)	(7,691)	(10,602)
HLTH	128-003	Bacon County Health Dept	(31,889)	204	1,724	-	5,057	6,985	-	-	-	-	(1,707)	16,554	14,847
HLTH	128-004	Baker County Health Dept	(83,037)	530	4,488	-	5,297	10,315	-	-	-	-	(4,445)	2,536	(1,909)
HLTH	128-005	Baldwin County Health Dept	(98,547)	629	5,326	-	2,209	8,164	-	-	-	-	(5,277)	2,918	(2,359)
HLTH	128-006	Banks County Health Dept	-	-	-	-	408	408	-	-	-	-	-	9,442	9,442
HLTH	128-007	Barrow County Public Health	(93,396)	597	5,048	-	-	5,645	-	-	4,942	4,942	(5,000)	(4,890)	(9,890)
HLTH	128-008	Bartow County Health Dept	(84,942)	543	4,591	-	-	5,134	-	-	2,199	2,199	(4,549)	(1,748)	(6,297)
HLTH	128-009	Ben Hill County Health Dept	(77,061)	492	4,165	-	-	4,657	-	-	11,259	11,259	(4,126)	(21,080)	(25,206)
HLTH	128-010	Berrien County Health Dept	(18,421)	118	996	-	-	1,114	-	-	684	684	(987)	(1,619)	(2,606)
HLTH	128-011	Bibb County Health Dept	(215,277)	1,375	11,635	-	-	13,010	-	-	3,957	3,957	(11,527)	(1,972)	(13,499)
HLTH	128-012	Bleckley Co. Health Dept	-	-	-	-	-	-	-	-	-	-	-	3,254	3,254
HLTH	128-013	Brantley County Health Dept	(43,571)	278	2,355	-	4,643	7,276	-	-	-	-	(2,331)	10,484	8,153
HLTH	128-014	Brooks County Health Dept	(42,217)	270	2,282	-	-	2,552	-	-	1,407	1,407	(2,262)	(3,658)	(5,920)
HLTH	128-015	Bryan County Health Dept	(29,067)	186	1,571	-	-	1,757	-	-	1,606	1,606	(1,566)	(676)	(2,232)
HLTH	128-016	Bulloch County Physical Health	(106,370)	679	5,749	-	3,864	10,292	-	-	-	-	(5,695)	(677)	(6,372)
HLTH	128-017	Burke County Health Dept	(174,210)	1,113	9,416	-	-	10,529	-	-	3,733	3,733	(9,329)	(13,665)	(22,994)
HLTH	128-018	Butts County Health Dept	(28,348)	181	1,532	-	-	1,713	-	-	2,022	2,022	(1,518)	(3,704)	(5,222)
HLTH	128-019	Calhoun County Health Dept	(18,778)	120	1,015	-	7,505	8,640	-	-	-	-	(1,005)	2,414	1,409
HLTH	128-020	Camden County Health Dept	(82,561)	527	4,462	-	4,612	9,601	-	-	-	-	(4,422)	1,914	(2,508)
HLTH	128-021	Candler County Health Dept	(26,846)	170	1,440	-	3,374	4,984	-	-	-	-	(1,428)	7,590	6,162
HLTH	128-022	Carroll County Health Dept	(134,524)	859	7,271	-	-	8,130	-	-	6,508	6,508	(7,201)	(12,233)	(19,434)
HLTH	128-023	Catoosa County Health Dept	(71,527)	457	3,866	-	-	4,323	-	-	5,495	5,495	(3,831)	(10,184)	(14,015)
HLTH	128-024	Charlton County Health Dept	(30,028)	192	1,623	-	15,931	17,746	-	-	-	-	(1,608)	20,908	19,300
HLTH	128-025	Chatham County Health Dept	(833,429)	5,324	45,044	-	-	50,368	-	-	5,727	5,727	(44,626)	(11,656)	(56,282)
HLTH	128-026	Chattahoochee County Health Dept	-	-	-	-	-	-	-	-	-	-	-	592	592
HLTH	128-027	Chattooga County Health Dept	(155,767)	995	8,419	-	-	9,414	-	-	10,092	10,092	(8,341)	(18,975)	(27,316)
HLTH	128-028	Cherokee County Health Dept	(1,139,742)	7,280	61,600	-	-	68,880	-	-	24,373	24,373	(61,028)	(13,955)	(74,983)
HLTH	128-029	Clarke County Health Dept	(558,246)	3,566	30,172	-	-	33,738	-	-	16,514	16,514	(29,892)	(28,826)	(59,718)
HLTH	128-030	Clay County Health Dept	-	-	-	-	-	-	-	-	-	-	-	365	365
HLTH	128-031	Clayton County Health Dept	(455,338)	2,909	24,610	-	-	27,519	-	-	4,869	4,869	(24,382)	22,689	(1,693)
HLTH	128-032	Clinch County Health Dept	(35,373)	226	1,912	-	-	2,138	-	-	1,358	1,358	(1,895)	(2,990)	(4,885)
HLTH	128-033	Cobb County Health Dept	(1,223,167)	7,813	66,109	-	-	73,922	-	-	27,355	27,355	(65,496)	(61,768)	(127,264)
HLTH	128-034	Coffee County Health Dept	(58,371)	373	3,155	-	-	3,528	-	-	2,543	2,543	(3,125)	7,908	4,783
HLTH	128-035	Colquitt County Health Dept	(82,128)	525	4,439	-	35,477	40,441	-	-	-	-	(4,399)	71,407	67,008
HLTH	128-036	Columbia County Health Dept	(197,059)	1,259	10,650	-	147	12,056	-	-	-	-	(10,552)	(10,030)	(20,582)
HLTH	128-037	Cook County Health Dept	(47,990)	307	2,594	-	-	2,901	-	-	1,956	1,956	(2,569)	(4,607)	(7,176)
HLTH	128-038	Coweta County Health Dept	(170,969)	1,092	9,240	-	5,136	15,468	-	-	-	-	(9,156)	1,387	(7,769)
HLTH	128-039	Crawford County Health Dept	(51,734)	330	2,796	-	-	3,126	-	-	3,096	3,096	(2,769)	(6,611)	(9,380)
HLTH	128-041	Dade County Health Dept	(66,755)	426	3,608	-	-	4,034	-	-	4,906	4,906	(3,574)	(9,167)	(12,741)
HLTH	128-042	Dawson County Health Dept	(138,065)	882	7,462	-	6,892	15,236	-	-	-	-	(7,393)	(6,621)	(14,014)
HLTH	128-043	Decatur County Health Dept	(121,175)	774	6,549	-	-	7,323	-	-	9,171	9,171	(6,488)	(20,970)	(27,458)
HLTH	128-044	Dekalb County Health Dept	(2,051,348)	13,103	110,869	-	-	30,220	-	-	-	-	(109,840)	21,883	(87,957)
HLTH	128-045	Dodge County Health Dept	-	-	-	-	-	12,152	-	-	-	-	-	16,193	16,193





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-047	Dougherty County Health Dept	\$ (1,361,947)	\$ 8,700	\$ 73,609	\$ -	\$ -	\$ 82,309	\$ -	\$ -	\$ 40,245	\$ 40,245	\$ (72,927)	\$ (308,677)	\$ (381,604)
HLTH	128-047B	Southwest Health District	-	-	-	-	-	-	-	-	-	-	226,805	226,805	
HLTH	128-048	Douglas County Health Dept	(77,246)	493	4,175	-	-	4,668	-	5,169	5,169	(4,133)	6,343	2,210	
HLTH	128-049	Early County Health Dept	(48,930)	313	2,644	-	-	2,957	-	3,039	3,039	(2,621)	(6,751)	(9,372)	
HLTH	128-050	Echols County Health Dept	-	-	-	-	-	-	-	-	-	-	197	197	
HLTH	128-051	Effingham County Health Dept	(88,704)	567	4,794	-	3,507	8,868	-	-	-	(4,751)	2,495	(2,256)	
HLTH	128-052	Elbert County Health Dept	(25,084)	160	1,356	-	4,577	6,093	-	-	-	(1,345)	8,936	7,591	
HLTH	128-053	Emanuel County Health Dept	(65,203)	416	3,524	-	-	3,940	-	24	24	(3,492)	20,251	16,759	
HLTH	128-054	Evans County Health Dept	(36,436)	233	1,969	-	-	2,202	-	1,553	1,553	(1,950)	(3,517)	(5,467)	
HLTH	128-055	Fannin County Health Dept	(50,001)	319	2,702	-	6,958	9,979	-	-	-	(2,678)	8,545	5,867	
HLTH	128-056	Fayette County Health Dept	(133,369)	852	7,208	-	-	8,060	-	653	653	(7,141)	10,126	2,985	
HLTH	128-057	Floyd County Health Dept	(808,459)	5,164	43,695	-	-	48,859	-	41,944	41,944	(43,290)	(64,819)	(108,109)	
HLTH	128-058	Forsyth County Health Dept	(93,475)	597	5,052	-	2,370	8,019	-	-	-	(5,004)	3,631	(1,373)	
HLTH	128-059	Franklin County Health Dept	(112,112)	716	6,059	-	-	6,775	-	4,162	4,162	(6,002)	(18,099)	(24,101)	
HLTH	128-060	Fulton County Health Dept	(242,460)	1,549	13,104	-	-	14,653	-	22,870	22,870	(12,982)	(110,989)	(123,971)	
HLTH	128-061	Gilmer County Health Dept	(138,895)	887	7,507	-	-	8,394	-	7,343	7,343	(7,438)	(16,554)	(23,992)	
HLTH	128-062	Glascok County Health Dept	-	-	-	-	-	-	-	-	-	-	9,968	9,968	
HLTH	128-063	Glynn County Health Dept	(794,744)	5,077	42,954	-	-	48,031	-	7,900	7,900	(42,558)	(34,815)	(77,373)	
HLTH	128-064	Gordon County Health Dept	(233,936)	1,494	12,644	-	-	14,138	-	2,556	2,556	(12,527)	(7,060)	(19,587)	
HLTH	128-065	Grady County Health Dept	(93,572)	598	5,057	-	-	5,655	-	5,514	5,514	(5,011)	(12,102)	(17,113)	
HLTH	128-066	Greene County Health Dept	(63,306)	404	3,422	-	519	4,345	-	-	-	(3,389)	(2,821)	(6,210)	
HLTH	128-067	Gwinnett County Health Dept	(1,823,529)	11,648	98,556	-	8,292	118,496	-	-	-	(97,642)	19,342	(78,300)	
HLTH	128-068	Habersham County Health Dept	(38,610)	247	2,087	-	-	2,334	-	1,470	1,470	(2,069)	630	(1,439)	
HLTH	128-069	Hall County Health Dept	(931,160)	5,948	50,326	-	-	56,274	-	29,229	29,229	(49,860)	(52,978)	(102,838)	
HLTH	128-070	Hancock County Health Dept	(51,858)	331	2,803	-	3,673	6,807	-	-	-	(2,775)	2,147	(628)	
HLTH	128-071	Haralson County Health Dept	(89,427)	571	4,833	-	513	5,917	-	-	-	(4,789)	(1,270)	(6,059)	
HLTH	128-072	Harris County Health Dept	-	-	-	-	23,570	23,570	-	-	-	-	31,743	31,743	
HLTH	128-073	Hart County Health Dept	(16,414)	105	887	-	-	992	-	682	682	(879)	(1,483)	(2,362)	
HLTH	128-074	Heard County Health Dept	-	-	-	-	-	-	-	-	-	-	2,578	2,578	
HLTH	128-075	Henry County Health Dept	(162,250)	1,036	8,769	-	-	9,805	-	10,316	10,316	(8,689)	(3,306)	(11,995)	
HLTH	128-076	Houston County Health Dept	(975,335)	6,230	52,714	-	-	58,944	-	34,391	34,391	(52,224)	(54,567)	(106,791)	
HLTH	128-077	Irwin County Health Dept	(34,059)	218	1,841	-	3,031	5,090	-	-	-	(1,826)	2,478	652	
HLTH	128-078	Jackson County Health Dept	-	-	-	-	-	-	-	-	-	-	28	28	
HLTH	128-079	Jasper County Health Dept	(28,833)	184	1,558	-	-	1,742	-	2,396	2,396	(1,543)	(4,265)	(5,808)	
HLTH	128-080	Jeff Davis County Health Dept	(83,848)	536	4,532	-	3,339	8,407	-	-	-	(4,490)	(625)	(5,115)	
HLTH	128-081	Jefferson County Health Dept	(35,452)	226	1,916	-	-	2,142	-	2,008	2,008	(1,897)	(4,412)	(6,309)	
HLTH	128-082	Jenkins County Health Dept	-	-	-	-	-	-	-	-	-	-	4,437	4,437	
HLTH	128-083	Johnson County Health Dept	(17,574)	112	950	-	-	1,062	-	682	682	(941)	(1,594)	(2,535)	
HLTH	128-084	Jones County Health Dept	(37,816)	242	2,044	-	-	2,286	-	752	752	(2,023)	(3,366)	(5,389)	
HLTH	128-085	Lamar County Health Dept	(54,279)	347	2,934	-	-	3,281	-	2,770	2,770	(2,907)	(5,601)	(8,508)	
HLTH	128-087	Laurens County Health Dept	(866,341)	5,534	46,823	-	3,305	55,662	-	-	-	(46,387)	(23,360)	(69,747)	
HLTH	128-088	Lee County Health Dept	(109,391)	699	5,912	-	-	6,611	-	5,758	5,758	(5,857)	(5,417)	(11,274)	
HLTH	128-089	Liberty County Health Dept	(171,844)	1,096	9,277	-	-	10,373	-	4,231	4,231	(9,191)	1,399	(7,792)	
HLTH	128-091	Long County Health Dept	(15,823)	101	855	-	-	956	-	815	815	(848)	(1,859)	(2,707)	
HLTH	128-092	Lowndes County Health Dept	(933,563)	5,963	50,456	-	-	56,419	-	20,659	20,659	(49,986)	(37,081)	(87,067)	
HLTH	128-093	Lumpkin County Health Dept	(69,194)	442	3,740	-	-	4,182	-	3,905	3,905	(3,706)	(2,230)	(5,936)	
HLTH	128-094	Macon County Health Dept	-	-	-	-	16,637	16,637	-	-	-	-	27,983	27,983	
HLTH	128-095	Madison County Health Dept	(18,178)	116	982	-	-	1,098	-	684	684	(972)	3,999	3,027	
HLTH	128-096	Marion County Health Dept	-	-	-	-	12,958	12,958	-	-	-	-	22,027	22,027	





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
HLTH	128-097	McDuffie County Health Dept	\$ (105,087)	\$ 671	\$ 5,680	\$ -	\$ -	\$ 6,351	\$ -	\$ -	\$ 5,876	\$ 5,876	\$ (5,628)	\$ (14,323)	\$ (19,951)	
HLTH	128-098	McIntosh County Health Dept	(17,997)	115	973	-	-	3,518	4,606	-	-	-	(965)	5,207	4,242	
HLTH	128-099	Meriwether County Health Dept	(64,501)	412	3,486	-	-	6,204	10,102	-	-	-	(3,453)	24,352	20,899	
HLTH	128-100	Miller County Health Dept	-	-	-	-	-	-	-	-	-	-	-	9,678	9,678	
HLTH	128-101	Mitchell County Health Dept	(74,900)	478	4,048	-	-	4,526	-	-	1,584	1,584	(4,008)	833	(3,175)	
HLTH	128-102	Monroe County Health Dept	(48,731)	311	2,634	-	-	2,945	2,684	-	-	2,684	(2,609)	(9,627)	(12,236)	
HLTH	128-103	Montgomery County Health Dept	(27,576)	176	1,490	-	-	1,666	1,766	-	-	1,766	(1,476)	(2,965)	(4,441)	
HLTH	128-104	Morgan County Health Dept	(24,485)	156	1,323	-	-	1,479	905	-	-	905	(1,311)	9,696	8,385	
HLTH	128-105	Murray County Health Dept	(116,024)	741	6,271	-	-	7,012	-	-	1,530	1,530	(6,214)	(3,139)	(9,353)	
HLTH	128-106	Muscogee County Health Dept	(1,439,004)	9,192	77,774	-	-	86,966	-	-	55,465	55,465	(77,053)	(149,407)	(226,460)	
HLTH	128-107	Newton County Health Dept	(78,005)	498	4,216	-	-	6,032	10,746	-	-	-	(4,177)	16,082	11,905	
HLTH	128-108	Oconee County Health Dept	(114,710)	733	6,200	-	-	6,933	-	-	5,725	5,725	(6,143)	(10,023)	(16,166)	
HLTH	128-109	Oglethorpe County Health Dept	(31,783)	203	1,718	-	-	1,921	1,364	-	-	1,364	(1,702)	(3,930)	(5,632)	
HLTH	128-110	Paulding County Health Dept	(91,636)	585	4,953	-	-	5,538	-	-	3,194	3,194	(4,907)	(5,702)	(10,609)	
HLTH	128-111	Peach County Health Dept	(19,250)	123	1,040	-	-	1,163	-	-	804	804	(1,030)	9,100	8,070	
HLTH	128-112	Pickens County Health Dept	-	-	-	-	-	3,690	3,690	-	-	-	-	8,537	8,537	
HLTH	128-113	Pierce County Health Dept	(35,766)	228	1,933	-	-	1,545	3,706	-	-	-	(1,916)	5,500	3,584	
HLTH	128-114	Pike County Health Dept	(32,035)	205	1,731	-	-	1,936	-	-	2,372	2,372	(1,715)	(4,275)	(5,990)	
HLTH	128-115	Polk County Health Dept	(114,913)	734	6,211	-	-	6,945	-	-	8,639	8,639	(6,154)	(17,441)	(23,595)	
HLTH	128-116	Pulaski County Health Dept	(30,954)	198	1,673	-	-	1,871	2,394	-	-	2,394	(1,658)	(717)	(2,375)	
HLTH	128-117	Putnam County Health Dept	(103,694)	662	5,604	-	-	6,266	-	-	5,521	5,521	(5,551)	(12,074)	(17,625)	
HLTH	128-119	Rabun County Health Dept	-	-	-	-	-	6,807	6,807	-	-	-	-	11,217	11,217	
HLTH	128-120	Randolph County Health Dept	-	-	-	-	-	-	-	-	-	-	-	218	218	
HLTH	128-121	Richmond County Health Dept	(670,363)	4,282	36,231	-	-	-	40,513	-	-	5,984	5,984	(35,895)	(11,475)	(47,370)
HLTH	128-122	Rockdale County Health Dept	(89,030)	569	4,812	-	-	-	5,381	-	-	7,262	7,262	(4,767)	(15,827)	(20,594)
HLTH	128-123	Schley County Health Dept	-	-	-	-	-	8,402	8,402	-	-	-	-	14,131	14,131	
HLTH	128-124	Screven County Health Dept	(31,355)	200	1,695	-	-	11,095	12,990	-	-	-	(1,679)	14,259	12,580	
HLTH	128-125	Seminole County Health Dept	(78,234)	500	4,228	-	-	4,728	-	-	7,137	7,137	(4,187)	(19,446)	(23,633)	
HLTH	128-126	Spalding County Health Dept	(109,665)	701	5,927	-	-	6,604	13,232	-	-	-	(5,874)	13,395	7,521	
HLTH	128-127	Stephens County Health Dept	(66,570)	425	3,598	-	-	4,003	8,026	-	-	-	(3,565)	2,461	(1,104)	
HLTH	128-128	Stewart County Health Dept	-	-	-	-	-	-	-	-	-	-	-	296	296	
HLTH	128-129	Sumter County Health Dept	-	-	-	-	-	1,750	1,750	-	-	-	-	24,169	24,169	
HLTH	128-131	Taliaferro County Health Dept	(36,193)	231	1,956	-	-	2,187	-	-	1,260	1,260	(1,936)	(3,794)	(5,730)	
HLTH	128-132	Tattnall County Health Dept	(64,113)	410	3,465	-	-	-	3,875	-	-	1,799	1,799	(3,433)	(1,688)	(5,121)
HLTH	128-133	Taylor County Health Dept	-	-	-	-	-	5,544	5,544	-	-	-	-	22,467	22,467	
HLTH	128-134	Telfair County Health Dept	(91,469)	584	4,944	-	-	-	5,528	-	-	3,070	3,070	(4,898)	(7,388)	(12,286)
HLTH	128-135	Terrell County Health Dept	(36,198)	231	1,956	-	-	2,187	-	-	1,595	1,595	(1,937)	(3,671)	(5,608)	
HLTH	128-136	Thomas County Health Dept	(149,951)	958	8,104	-	-	24,926	33,988	-	-	-	(8,027)	34,452	26,425	
HLTH	128-137	Tift County Health Dept	(136,548)	872	7,380	-	-	8,252	-	-	7,602	7,602	(7,311)	(13,354)	(20,665)	
HLTH	128-138	Toombs County Health Dept	(135,852)	868	7,342	-	-	8,210	4,467	-	-	4,467	(7,275)	(4,145)	(11,420)	
HLTH	128-139	Towns County Health Dept	(57,044)	364	3,083	-	-	3,447	-	-	2,443	2,443	(3,054)	(12,202)	(15,256)	
HLTH	128-140	Treutlen County Health Dept	(33,049)	211	1,786	-	-	1,997	2,388	-	-	2,388	(1,769)	(4,324)	(6,093)	
HLTH	128-141	Troup County Health Dept	(1,213,390)	7,751	65,580	-	-	-	73,331	-	-	38,432	38,432	(64,972)	(77,183)	(142,155)
HLTH	128-142	Turner County Health Dept	(17,384)	111	940	-	-	-	1,051	-	-	916	916	(931)	(1,930)	(2,861)
HLTH	128-143	Twiggs County Health Dept	-	-	-	-	-	-	-	-	-	-	-	6,727	6,727	
HLTH	128-144	Union County Health Dept	(62,107)	397	3,357	-	-	-	3,754	-	-	2,399	2,399	(3,327)	(5,594)	(8,921)
HLTH	128-145	Upson County Health Dept	(85,458)	546	4,619	-	-	912	6,077	-	-	-	(4,577)	1,301	(3,276)	
HLTH	128-146	Walker County Health Dept	(58,332)	373	3,153	-	-	1,244	4,770	-	-	-	(3,126)	17,238	14,112	
HLTH	128-147	Walton County Health Dept	(151,551)	968	8,191	-	-	-	9,159	-	-	10,093	10,093	(8,113)	(9,634)	(17,747)





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-148	Ware County Health Dept	\$ (1,598,035)	\$ 10,208	\$ 86,369	\$ -	\$ -	\$ 96,577	\$ -	\$ -	\$ 61,940	\$ 61,940	\$ (85,567)	\$ (141,229)	\$ (226,796)
HLTH	128-149	Warren County Health Dept	-	-	-	-	-	-	-	-	-	-	-	5,214	5,214
HLTH	128-150	Washington County Health Dept	(102,975)	658	5,565	-	1,400	7,623	-	-	-	-	(5,514)	2,178	(3,336)
HLTH	128-151	Wayne County Health Dept	(63,677)	407	3,442	-	11,299	15,148	-	-	-	-	(3,409)	16,557	13,148
HLTH	128-152	Webster County Health Dept	-	-	-	-	-	-	-	-	-	-	-	710	710
HLTH	128-153	Wheeler County Health Dept	(16,789)	107	907	-	-	1,014	-	691	691	(898)	257	(641)	
HLTH	128-154	White County Health Dept	(61,282)	391	3,312	-	7,753	11,456	-	-	-	-	(3,280)	16,059	12,779
HLTH	128-155	Whitfield County Health Dept	(262,279)	1,675	14,175	-	49,433	65,283	-	-	-	-	(14,045)	90,632	76,587
HLTH	128-156	Wilcox County Health Dept	(16,992)	109	918	-	-	1,027	-	-	682	682	(910)	(1,801)	(2,711)
HLTH	128-157	Wilkes County Health Dept	(92,342)	590	4,991	-	-	5,581	-	4,011	4,011	(4,945)	(10,433)	(15,378)	
HLTH	128-158	Wilkinson County Health Dept	(9,548)	61	516	-	5,628	6,205	-	-	-	-	(512)	10,340	9,828
HLTH	128-159	Worth County Health Dept	(100,232)	640	5,417	-	-	6,057	-	3,814	3,814	(5,367)	(9,727)	(15,094)	
MRCS	129-008	Woodright Industries	-	-	-	-	3,134	3,134	-	-	-	-	-	4,173	4,173
MRCS	129-009	Jessamine Place	(145,757)	931	7,878	-	2,610	11,419	-	-	-	-	(7,807)	(1,965)	(9,772)
MRCS	129-022	Carroll County MR Services	(125,409)	801	6,778	-	1,274	8,853	-	-	-	-	(6,716)	(8,040)	(14,756)
MRCS	129-035	Green Oaks Service Center	(170,396)	1,088	9,209	-	-	10,297	-	-	8,250	8,250	(9,123)	(16,262)	(25,385)
MRCS	129-071	Hartalson Co. Center (MH/MR/SA)	-	-	-	-	8,484	8,484	-	-	-	-	-	30,075	30,075
MRCS	129-101	Mitchell-Baker Service Center	(169,125)	1,080	9,141	-	-	10,221	-	-	4,350	4,350	(9,055)	(9,665)	(18,720)
MRCS	129-136	Thomas/Grady Service Center	(109,722)	701	5,930	-	12,479	19,110	-	-	-	-	(5,875)	31,458	25,581
MRCS	129-137	Tift County - Diversified Enterprises	(134,074)	856	7,246	-	-	8,102	-	-	5,200	5,200	(7,177)	(11,812)	(18,989)
PSCH	6011	Appling County Schools	(14,183)	91	767	-	-	858	-	-	5,880	5,880	(760)	(8,401)	(9,161)
PSCH	6021	Atkinson County Schools	(22,743)	145	1,297	-	-	1,374	-	1,227	1,227	(1,218)	(2,316)	(3,534)	
PSCH	6031	Bacon County Schools	-	-	-	-	-	-	-	-	-	-	-	6,936	6,936
PSCH	6051	Baldwin County Schools	(66,645)	426	3,602	-	29,920	33,948	-	-	-	-	(3,568)	30,980	27,412
PSCH	6071	Barrow County Schools	-	-	-	-	-	-	-	-	-	-	-	2,831	2,831
PSCH	6081	Bartow County Schools	-	-	-	-	-	-	-	-	-	-	-	108	108
PSCH	6091	Ben Hill County Schools	-	-	-	-	11,647	11,647	-	-	-	-	-	15,907	15,907
PSCH	6111	Bibb County Schools	(126,679)	809	6,847	-	-	7,656	-	4,809	4,809	(6,783)	(7,664)	(14,447)	
PSCH	6141	Brooks County Schools	(22,399)	143	1,211	-	-	1,354	-	1,003	1,003	(1,199)	(4,028)	(5,227)	
PSCH	6181	Butts County Schools	-	-	-	-	4,695	4,695	-	-	-	-	-	12,420	12,420
PSCH	6201	Camden County Schools	(21,993)	140	1,189	-	-	1,329	-	9,118	9,118	(1,178)	(13,026)	(14,204)	
PSCH	6211	Candler County Schools	(43,779)	280	2,366	-	-	2,646	-	269	269	(2,345)	(1,757)	(4,102)	
PSCH	6221	Carroll County Schools	(29,283)	187	1,583	-	-	1,770	-	521	521	(1,568)	(1,699)	(3,267)	
PSCH	6231	Catoosa County Schools	(3,638)	23	197	-	2,746	2,966	-	-	-	-	(195)	(368)	(563)
PSCH	6241	Charlton County Schools	(18,747)	120	1,013	-	5,860	6,993	-	-	-	-	(1,004)	7,509	6,505
PSCH	6251	Chatham County Schools	(120,033)	767	6,487	-	-	7,254	-	2,664	2,664	(6,427)	(12,506)	(18,933)	
PSCH	6261	Chattoahoochee County Schools	(25,918)	166	1,401	-	-	1,567	-	10,745	10,745	(1,389)	(15,351)	(16,740)	
PSCH	6271	Chattooga County Schools	(28,798)	184	1,556	-	-	1,740	-	250	250	(1,542)	(1,174)	(2,716)	
PSCH	6291	Clarke County Schools	(177,288)	1,132	9,582	-	-	10,714	-	20,589	20,589	(9,492)	(39,965)	(49,457)	
PSCH	6311	Clayton County Schools	(111,689)	713	6,036	-	-	6,749	-	11,166	11,166	(5,979)	(20,736)	(26,715)	
PSCH	6331	Cobb County Schools	(33,384)	213	1,804	-	-	2,017	-	1,183	1,183	(1,788)	(6,468)	(8,256)	
PSCH	6341	Coffee County Schools	(18,350)	117	992	-	8,875	9,984	-	-	-	-	(982)	6,400	5,418
PSCH	6351	Colquitt County Schools	(66,993)	428	3,621	-	-	4,049	-	3,379	3,379	(3,587)	55	(3,532)	
PSCH	6361	Columbia County Schools	-	-	-	-	13,878	13,878	-	-	-	-	-	20,838	20,838
PSCH	6371	Cook County Schools	-	-	-	-	-	-	-	-	-	-	-	1,841	1,841
PSCH	6381	Coweta County Schools	(32,961)	211	1,781	-	770	2,762	-	-	-	-	(1,766)	23,140	21,374
PSCH	6401	Crisp County Schools	(25,539)	163	1,380	-	7,674	9,217	-	-	-	-	(1,369)	1,026	(343)
PSCH	6431	Decatur County Schools	-	-	-	-	-	-	-	-	-	-	-	302	302
PSCH	6441	Dekalb County Schools	(217,905)	1,392	11,777	-	23,004	36,173	-	-	-	-	(11,669)	64,709	53,040





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense			
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	6451	Dodge County Schools	\$ (93,709)	\$ 599	\$ 5,065	\$ -	\$ -	\$ 5,664	\$ -	\$ -	\$ 3,701	\$ 3,701	\$ (5,019)	\$ (14,254)	\$ (19,273)
PSCH	6452	Ocmulgee Regional Library System	(15,475)	99	836	-	-	935	-	-	240	240	(828)	(980)	(1,808)
PSCH	6461	Dooley County Schools	(26,809)	171	1,449	-	-	1,620	-	-	2,090	2,090	(1,436)	(5,238)	(6,674)
PSCH	6471	Dougherty County Schools	(32,021)	205	1,731	-	-	1,936	-	-	426	426	(1,716)	2,835	1,119
PSCH	6481	Douglas County Schools	(33,631)	215	1,818	-	22,901	24,934	-	-	-	-	(1,803)	30,942	29,139
PSCH	6511	Effingham County Schools	(72,457)	463	3,916	-	-	4,379	-	-	1,887	1,887	(3,879)	(5,464)	(9,343)
PSCH	6561	Fayette County Schools	(74,446)	476	4,024	-	-	4,500	-	-	1,978	1,978	(3,988)	(7,463)	(11,451)
PSCH	6571	Floyd County Schools	(45,432)	290	2,455	-	27,245	29,990	-	-	-	-	(2,431)	49,252	46,821
PSCH	6581	Forsyth County Schools	(103,641)	662	5,601	-	-	6,263	-	-	1,231	1,231	(5,549)	(4,897)	(10,446)
PSCH	6591	Franklin County Schools	(19,148)	122	1,035	-	-	1,157	-	-	459	459	(1,025)	(3,011)	(4,036)
PSCH	6601	Fulton County Board of Education	(77,701)	496	4,199	-	-	4,695	-	-	15,662	15,662	(4,160)	(24,344)	(28,504)
PSCH	6611	Gilmer County Schools	(25,565)	163	1,382	-	-	1,545	-	-	181	181	(1,368)	10,567	9,199
PSCH	6631	Glynn County Schools	(107,389)	686	5,804	-	3,194	9,684	-	-	-	-	(5,749)	2,303	(3,446)
PSCH	6641	Gordon County Schools	(30,685)	196	1,658	-	-	1,854	-	-	556	556	(1,641)	(1,826)	(3,467)
PSCH	6651	Grady County Schools	(51,509)	329	2,784	-	-	3,113	-	-	581	581	(2,758)	(2,315)	(5,073)
PSCH	6661	Greene County Schools	(42,557)	272	2,300	-	5,604	8,176	-	-	-	-	(2,278)	13,816	11,538
PSCH	6671	Gwinnett County Schools	(73,405)	469	3,967	-	12,850	17,286	-	-	-	-	(3,930)	12,043	8,113
PSCH	6751	Henry County Schools	(76,882)	490	4,144	-	-	4,634	-	-	1,655	1,655	(4,106)	(2,883)	(6,989)
PSCH	6761	Houston County Schools	(182,969)	1,169	9,889	-	-	11,058	-	-	7,773	7,773	(9,798)	(25,431)	(35,229)
PSCH	6771	Irwin County Schools	(31,911)	204	1,725	-	-	1,929	-	-	1,356	1,356	(1,706)	(1,670)	(3,376)
PSCH	6781	Jackson County Schools	(21,349)	136	1,154	-	357	1,647	-	-	-	-	(1,143)	8,189	7,046
PSCH	6811	Jefferson County Schools	(15,885)	101	859	-	-	960	-	-	6,586	6,586	(851)	(9,408)	(10,259)
PSCH	6851	Lamar County Schools	(3,105)	20	168	-	13,833	14,021	-	-	-	-	(165)	18,156	17,991
PSCH	6871	Laurens County Schools	(27,722)	177	1,498	-	-	2,554	-	-	-	-	(1,484)	402	(1,082)
PSCH	6881	Lee County Schools	-	-	-	-	4,092	4,092	-	-	-	-	-	5,417	5,417
PSCH	6941	Macon County Schools	(17,204)	110	930	-	-	1,040	-	-	308	308	(921)	(2,628)	(3,549)
PSCH	6951	Madison County Schools	-	-	-	-	-	-	-	-	-	-	-	782	782
PSCH	6971	McDuffie County Schools	(94,018)	601	5,081	-	-	5,682	-	-	1,485	1,485	(5,034)	(10,614)	(15,648)
PSCH	6991	Meriwether County Schools	(89,700)	573	4,848	-	-	5,421	-	-	940	940	(4,803)	(4,046)	(8,849)
PSCH	7021	Monroe County Schools	-	-	-	-	-	-	-	-	-	-	-	3,313	3,313
PSCH	7061	Muscogee County Schools	(122,705)	784	6,632	-	-	7,416	-	-	7,579	7,579	(6,572)	(30,181)	(36,753)
PSCH	7071	Newton County Schools	(114,397)	731	6,183	-	-	6,914	-	-	6,578	6,578	(6,127)	(13,612)	(19,739)
PSCH	7101	Paulding County Schools	(44,405)	284	2,400	-	-	2,684	-	-	13,409	13,409	(2,379)	(19,666)	(22,045)
PSCH	7121	Pickens County Schools	(10,381)	66	561	-	-	627	-	-	687	687	(556)	(1,640)	(2,196)
PSCH	7141	Pike County Schools	(33,891)	216	1,832	-	-	2,048	-	-	1,711	1,711	(1,816)	(6,363)	(8,179)
PSCH	7151	Polk County Schools	(58,786)	376	3,177	-	-	3,553	-	-	3,256	3,256	(3,149)	4,014	865
PSCH	7191	Rabun County Schools	(37,362)	239	2,019	-	-	2,258	-	-	977	977	(2,000)	(3,409)	(5,409)
PSCH	7211	Richmond County Schools	(26,923)	172	1,455	-	3,708	5,335	-	-	-	-	(1,441)	10,683	9,242
PSCH	7221	Rockdale County Schools	(69,335)	443	3,747	-	-	4,190	-	-	1,927	1,927	(3,713)	(5,277)	(8,990)
PSCH	7261	Spalding County Schools	-	-	-	-	8,069	8,069	-	-	-	-	-	25,739	25,739
PSCH	7291	Sumter County Schools	(16,136)	103	872	-	-	975	-	-	6,690	6,690	(864)	(9,557)	(10,421)
PSCH	7321	Tattnall County Schools	-	-	-	-	-	-	-	-	-	-	-	11,010	11,010
PSCH	7341	Telfair County Schools	(9,332)	60	504	-	-	564	-	-	201	201	(500)	(1,252)	(1,752)
PSCH	7351	Terrell County Schools	(45,357)	290	2,451	-	-	2,741	-	-	5,055	5,055	(2,428)	(8,149)	(10,577)
PSCH	7371	Tift County Schools	-	-	-	-	-	-	-	-	-	-	-	56	56
PSCH	7401	Treutlen County Schools	(23,797)	152	1,286	-	-	1,438	-	-	669	669	(1,275)	(2,053)	(3,328)
PSCH	7411	Troup County Schools	-	-	-	-	2,167	2,167	-	-	-	-	-	909	909
PSCH	7431	Twiggs County Schools	(3,277)	21	177	-	5,024	5,222	-	-	-	-	(176)	741	565
PSCH	7451	Upson County Schools	(6,849)	44	370	-	-	8,052	-	-	-	-	(367)	10,534	10,167





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	7481	Walker County Schools	\$ (26,090)	\$ 167	\$ 1,410	\$ -	\$ 527	\$ 2,104	\$ -	\$ -	\$ -	\$ -	\$ (1,398)	\$ (788)	\$ (2,186)
PSCH	7481	Ware County Schools	(41,866)	266	2,252	-	4,513	7,031	-	-	-	-	(2,230)	4,539	2,309
PSCH	7501	Washington County Board of Education	(93,886)	600	5,074	-	-	5,674	-	-	644	644	(5,026)	10,699	5,673
PSCH	7511	Wayne County Schools	(27,545)	176	1,489	-	3,619	5,284	-	-	-	-	(1,476)	(1,470)	(2,946)
PSCH	7541	White County Board of Education	(12,577)	80	680	-	-	760	-	-	1,306	1,306	(672)	(5,807)	(6,479)
PSCH	7551	Whitfield County Schools	(19,470)	124	1,052	-	-	1,176	-	-	8,073	8,073	(1,041)	(11,532)	(12,573)
PSCH	7571	Wilkes County Schools	(64,841)	414	3,504	-	-	3,918	-	-	6,763	6,763	(3,472)	(14,440)	(17,912)
PSCH	7581	Wilkinson County Schools	(22,094)	141	1,194	-	9,914	11,249	-	-	-	-	(1,183)	13,314	12,131
PSCH	7611	Atlanta City Schools	(170,294)	1,088	9,204	-	-	10,292	-	-	19,810	19,810	(9,118)	(18,765)	(27,883)
PSCH	7641	City of Buford Schools (Gwinnett)	(50,760)	324	2,743	-	-	3,067	-	-	923	923	(2,717)	(3,591)	(6,308)
PSCH	7721	City of Dalton Schools (Whitfield)	(49,388)	315	2,689	-	-	2,984	-	-	20,476	20,476	(2,644)	(29,252)	(31,896)
PSCH	7741	City of Dublin Schools (Laurens)	-	-	-	-	1,146	1,146	-	-	-	-	-	13,519	13,519
PSCH	7761	City of Gainesville Schools (Hall)	(25,971)	166	1,404	-	-	1,570	-	-	10,768	10,768	(1,391)	(15,382)	(16,773)
PSCH	7811	City of Marietta Schools (Cobb)	(20,454)	131	1,105	-	-	1,236	-	-	565	565	(1,096)	(3,410)	(4,506)
PSCH	7851	City of Rome Schools (Floyd)	(73,357)	469	3,965	-	-	4,434	-	-	21,866	21,866	(3,929)	(30,351)	(34,280)
PSCH	7861	City of Social Circle Schools (Walton)	(29,437)	188	1,591	-	-	1,779	-	-	842	842	(1,576)	(2,118)	(3,694)
PSCH	7891	City of Thomasville Schools (Thomas)	(10,478)	67	566	-	-	633	-	-	1,510	1,510	(560)	4,629	4,069
PSCH	7921	City of Valdosta Schools (Lowndes)	(101,312)	647	5,476	-	4,951	11,074	-	-	-	-	(5,426)	12,739	7,313
PSCH	968-0968	GA Military College	(62,433)	399	3,374	-	-	3,773	-	-	2,635	2,635	(3,342)	(5,651)	(8,993)
RESA	8504	Northwest Georgia RESA	(29,984)	192	1,621	-	-	1,813	-	-	953	953	(1,605)	(154)	(1,759)
RESA	8564	Metro RESA	-	-	-	-	15,611	15,611	-	-	-	-	-	22,835	22,835
RESA	8804	First District RESA	(65,494)	418	3,540	-	-	3,958	-	-	1,078	1,078	(3,507)	(4,878)	(8,385)
STAT	402	Ga. Dept. of Agriculture	(3,531,114)	22,556	190,846	-	-	213,402	-	-	37,301	37,301	(189,076)	(105,474)	(294,550)
STAT	403	Ga. Dept. of Admin. Services	(3,152,687)	20,138	170,393	-	-	190,531	-	-	50,850	50,850	(168,812)	(126,964)	(295,776)
STAT	404	Ga. Dept. of Audits	(3,558,293)	22,729	192,315	-	-	215,044	-	-	135,432	135,432	(190,532)	(243,747)	(434,279)
STAT	405	Department of Public Health	(8,873,021)	56,678	479,560	-	-	536,238	-	-	35,543	35,543	(475,113)	(154,438)	(629,551)
STAT	406	GA Dept of Banking & Finance	(1,262,880)	8,067	68,255	-	30,452	106,774	-	-	-	-	(67,623)	12,387	(55,236)
STAT	407	State Accounting Office	(1,566,203)	10,004	84,649	-	34,235	128,888	-	-	-	-	(83,864)	85,629	1,765
STAT	408	Office of Comm. of Insurance	(1,690,152)	10,796	91,348	-	11,630	113,774	-	-	-	-	(90,501)	12,700	(77,801)
STAT	409	Georgia State Finance & Investment Commission	(1,430,254)	9,136	77,301	-	95,594	182,031	-	-	-	-	(76,586)	196,802	120,216
STAT	410	State Properties Commission	(168,217)	1,075	9,092	-	-	10,167	-	-	2,703	2,703	(9,007)	(9,868)	(18,875)
STAT	411	Ga. Dept. of Defense	(1,728,585)	11,042	93,425	-	56,315	160,782	-	-	-	-	(92,558)	177,218	84,660
STAT	412	GA Vocational Rehab Agency	(6,404,561)	40,910	346,147	-	350,266	737,323	-	-	-	-	(342,939)	(2,530,873)	(2,873,812)
STAT	414	Ga. Dept. of Education	(3,498,890)	22,350	189,105	-	-	211,455	-	-	46,235	46,235	(187,351)	(55,907)	(243,258)
STAT	415	The Technical College System of Georgia	(3,076,733)	19,653	166,288	-	-	185,941	-	-	330,027	330,027	(164,745)	(553,702)	(718,447)
STAT	416	Ga. Employees Retirement Sys.	(1,177,351)	7,521	63,632	-	-	71,153	-	-	22,718	22,718	(63,043)	(77,451)	(140,494)
STAT	418	Prosecuting Attorneys Council	(8,668,368)	55,371	468,499	-	4,304	528,174	-	-	-	-	(464,155)	22,764	(441,391)
STAT	419	Ga. Dept of Community Health	(5,924,166)	37,842	320,183	-	170,151	528,176	-	-	-	-	(317,216)	218,370	(98,846)
STAT	420	Georgia Forestry Commission	(4,182,112)	26,714	226,031	-	-	252,745	-	-	12,563	12,563	(223,934)	40,317	(183,617)
STAT	422	Office of Planning and Budget	(2,361,123)	15,082	127,612	-	-	142,694	-	-	44,094	44,094	(126,430)	(67,439)	(193,869)
STAT	427	Ga. Dept. of Human Services	(18,291,758)	116,842	988,615	-	-	1,105,457	-	-	111,098	111,098	(979,448)	3,126,435	2,146,987
STAT	428	Ga. Dept. of Community Affairs	(2,558,786)	16,345	138,295	-	65,558	220,198	-	-	-	-	(137,014)	50,753	(86,261)
STAT	429	Department of Economic Development	(1,680,128)	10,732	90,806	-	11,278	112,816	-	-	-	-	(89,965)	(4,802)	(94,767)
STAT	430	Admin. Office of the Courts	(1,213,006)	7,748	65,559	-	-	73,307	-	-	9,751	9,751	(64,951)	(37,284)	(102,235)
STAT	432	Ga. Court of Appeals	(1,904,727)	12,167	102,945	-	-	117,829	-	-	-	-	(101,990)	(31,997)	(133,987)
STAT	436	Superior Courts of Georgia	(2,244,940)	14,340	121,332	-	25,561	161,233	-	-	-	-	(120,206)	30,153	(90,053)
STAT	438	Supreme Court	(1,549,012)	9,895	83,719	-	-	124,904	-	-	-	-	(82,944)	59,355	(23,589)
STAT	440	Ga. Dept. of Labor	(9,980,419)	63,752	539,412	-	198,356	801,520	-	-	-	-	(534,410)	268,272	(266,138)





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
STAT	441	Dept. of Behavioral Health and Developmental Disabilities	\$ (17,835,870)	\$ 113,930	\$ 963,975	\$ -	\$ -	\$ 1,077,905	\$ -	\$ -	\$ 434,791	\$ 434,791	\$ (955,037)	\$ (226,137)	\$ (1,181,174)
STAT	442	Georgia Department of Law	(3,111,828)	19,877	168,185	-	80,245	268,307	-	-	-	-	(166,624)	183,009	16,385
STAT	444	General Assembly of Georgia	(1,873,751)	11,969	101,271	-	31,479	144,719	-	-	-	-	(100,332)	74,342	(25,990)
STAT	461	Dept. of Juvenile Justice	(14,904,765)	95,207	805,558	-	-	900,765	-	-	177,076	177,076	(798,089)	(308,712)	(1,106,801)
STAT	462	Ga. Dept. of Natural Resources	(17,980,016)	114,851	971,766	-	56,485	1,143,102	-	-	-	-	(962,756)	146,593	(816,163)
STAT	465	State Board Pardons & Paroles	(2,566,768)	16,396	138,726	-	-	155,122	-	-	15,365	15,365	(137,439)	(56,852)	(194,291)
STAT	466	Ga. Dept. of Public Safety	(16,385,170)	104,663	885,569	-	226,257	1,216,489	-	-	-	-	(877,356)	477,027	(400,329)
STAT	467	Ga. Dept. of Corrections	(43,710,809)	279,210	2,362,445	-	-	2,641,655	-	-	11,230	11,230	(2,340,590)	439,553	(1,901,037)
STAT	469	Ga Dept. of Early Care Learning	(3,309,663)	21,141	178,877	-	-	200,018	-	-	14,986	14,986	(177,218)	(85,205)	(262,423)
STAT	470	Ga. Public Service Commission	(1,273,296)	8,133	68,818	-	-	76,951	-	-	8,542	8,542	(68,180)	38,944	(29,236)
STAT	471	Ga. Bureau of Investigation	(10,980,442)	70,140	593,480	-	34,559	698,159	-	-	-	-	(587,958)	(59,178)	(647,136)
STAT	474	Department of Revenue	(7,456,393)	47,629	402,996	-	135,047	585,672	-	-	-	-	(399,259)	226,927	(172,332)
STAT	475	Ga. Dept. of Driver Services	(2,706,474)	17,288	146,277	-	63,216	226,781	-	-	-	-	(144,921)	128,211	(16,710)
STAT	476	Ga. Student Finance Commission	(349,827)	2,235	18,907	-	6,341	27,483	-	-	-	-	(18,733)	1,057	(17,676)
STAT	477	Ga. Dept of Community Supervision	(15,506,534)	99,051	838,082	-	-	937,133	-	-	45,857	45,857	(830,311)	28,501	(801,810)
STAT	478	Secretary of State	(1,174,273)	7,501	63,466	-	-	70,967	-	-	19,996	19,996	(62,877)	(17,789)	(80,666)
STAT	482	Ga. Teachers Retirement Sys.	(5,174,232)	33,051	279,652	-	37,925	350,628	-	-	-	-	(277,059)	(114,438)	(391,497)
STAT	484	Ga. Dept. of Transportation	(41,985,034)	268,187	2,269,165	-	-	2,537,352	-	-	382,197	382,197	(2,248,126)	(897,748)	(3,145,874)
STAT	488	Ga. Dept of Veterans Service	(555,375)	3,548	30,016	-	28,893	62,457	-	-	-	-	(29,738)	65,554	35,816
STAT	489	Subsequent Injury Trust Fund	(265,044)	1,693	14,325	-	-	16,018	-	-	3,148	3,148	(14,192)	(3,033)	(17,225)
STAT	490	State Board of Workers Comp	(1,946,468)	12,433	105,201	-	-	117,634	-	-	26,395	26,395	(104,226)	(64,869)	(169,095)
STAT	492	GA Public Defender Standards Council	(7,346,552)	46,927	397,059	-	-	443,986	-	-	121,842	121,842	(393,376)	(221,188)	(614,564)
STAT	900	Georgia Building Authority	(1,039,788)	6,642	56,197	-	-	62,839	-	-	7,810	7,810	(55,674)	18,891	(36,783)
STAT	921	Ga. Correctional Industries	(1,267,911)	8,099	68,527	-	53,320	129,946	-	-	-	-	(67,891)	79,876	11,985
STAT	922	George L. Smith II - GWCCA	(1,604,566)	10,249	86,722	-	-	96,971	-	-	1,210	1,210	(85,919)	(2,291)	(88,210)
STAT	927	State Road and Tollway Authority	(822,576)	5,254	44,458	-	-	49,712	-	-	4,668	4,668	(44,045)	(13,854)	(57,899)
STAT	977	Georgia Public Broadcasting	(790,202)	5,048	42,708	-	21,573	69,329	-	-	-	-	(42,312)	17,763	(24,549)
STAT	980	GTA Georgia Technology Authority	(3,328,728)	21,263	179,908	-	15,357	216,528	-	-	-	-	(178,241)	53,307	(124,934)
STAT	996	The ATL	(232,238)	1,483	12,552	-	4,297	18,332	-	-	-	-	(12,436)	(12,340)	(24,776)
TAXS	75-001	Appling County Tax Officials	(39,430)	252	2,131	-	-	2,383	-	-	903	903	(2,109)	(2,947)	(5,056)
TAXS	75-003	Bacon County Tax Officials	(28,246)	180	1,527	-	2,042	3,749	-	-	-	-	(1,511)	3,409	1,898
TAXS	75-004	Baker County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	5,179	5,179
TAXS	75-005	Baldwin County Tax Officials	(162,837)	1,040	8,801	-	-	9,841	-	-	6,617	6,617	(8,720)	(12,102)	(20,822)
TAXS	75-007	Barrow County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	4,264	4,264
TAXS	75-008	Bartow County Tax Officials	(278,433)	1,779	15,048	-	-	16,827	-	-	1,379	1,379	(14,909)	(16,320)	(31,229)
TAXS	75-010	Berrien County Tax Officials	(65,013)	415	3,514	-	-	3,929	-	-	3,156	3,156	(3,480)	(5,983)	(9,463)
TAXS	75-011	Bibb County Tax Officials	(256,352)	1,637	13,855	-	12,045	27,537	-	-	-	-	(13,724)	14,458	734
TAXS	75-012	Bleckley County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	408	408
TAXS	75-013	Brantley County Tax Officials	(32,432)	207	1,753	-	-	1,960	-	-	382	382	(1,737)	(1,929)	(3,666)
TAXS	75-014	Brooks County Tax Officials	(28,767)	184	1,555	-	106	1,845	-	-	-	-	(1,541)	1,560	19
TAXS	75-015	Bryan County Tax Officials	(105,982)	677	5,728	-	1,486	7,891	-	-	-	-	(5,675)	6,354	679
TAXS	75-016	Bulloch County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	9,598	9,598
TAXS	75-017	Burke County Tax Officials	-	-	-	-	15,839	15,839	-	-	-	-	-	25,909	25,909
TAXS	75-018	Butts County Tax Officials	(36,092)	231	1,951	-	-	2,182	-	-	916	916	(1,934)	(2,848)	(4,782)
TAXS	75-019	Calhoun County Tax Officials	(16,502)	105	892	-	4,939	5,936	-	-	-	-	(882)	5,560	4,678
TAXS	75-020	Camden County Tax Officials	(138,947)	888	7,510	-	-	8,398	-	-	3,075	3,075	(7,439)	(9,973)	(17,412)
TAXS	75-021	Candler County Tax Officials	(27,175)	174	1,469	-	-	1,643	-	-	1,017	1,017	(1,454)	3,772	2,318
TAXS	75-022	Carroll County Tax Officials	(105,616)	675	5,708	-	-	6,383	-	-	667	667	(5,656)	3,712	(1,944)





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
TAXS	75-023	Catoosa County Tax Officials	\$ -	\$ -	\$ -	\$ -	\$ 6,025	\$ 6,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,199	\$ 11,199
TAXS	75-024	Charlton County Tax Officials	(65,101)	416	3,519	-	-	3,935	-	-	3,458	3,458	(3,486)	(7,517)	(11,003)		
TAXS	75-025	Chatham County Tax Officials	(142,546)	911	7,704	-	1,109	9,724	-	-	-	-	29,451	21,819			
TAXS	75-029	Clarke County Tax Officials	(161,858)	1,034	8,748	-	-	9,782	-	-	9,941	9,941	(8,669)	9,257	588		
TAXS	75-031	Clayton County Tax Officials	(34,315)	219	1,855	-	27,791	29,865	-	-	-	-	(1,837)	40,166	38,329		
TAXS	75-032	Clinch County Tax Officials	(55,439)	354	2,996	-	-	3,350	-	-	993	993	(2,967)	(3,155)	(6,122)		
TAXS	75-033	Cobb County Tax Officials	(664,890)	4,247	35,935	-	-	40,182	-	-	1,912	1,912	(35,603)	15,443	(20,160)		
TAXS	75-034	Coffee County Tax Officials	(68,810)	440	3,719	-	177	4,336	-	-	-	-	(3,685)	(3,283)	(6,968)		
TAXS	75-035	Colquitt County Tax Officials	(103,967)	664	5,619	-	6	6,289	-	-	-	-	(5,566)	(4,083)	(9,649)		
TAXS	75-036	Columbia County Tax Officials	(194,042)	1,239	10,487	-	2,008	13,734	-	-	-	-	(10,390)	1,926	(8,464)		
TAXS	75-037	Cook County Tax Officials	(29,913)	191	1,617	-	-	1,808	-	-	387	387	(1,602)	(1,831)	(3,433)		
TAXS	75-038	Coweta County Tax Officials	(130,255)	832	7,040	-	6,057	13,929	-	-	-	-	(6,974)	11,956	4,982		
TAXS	75-041	Dade County Tax Officials	(26,451)	169	1,430	-	866	2,465	-	-	-	-	(1,416)	3,588	2,172		
TAXS	75-043	Decatur County Tax Officials	(34,143)	218	1,845	-	-	2,063	-	-	600	600	(1,827)	(2,098)	(3,925)		
TAXS	75-044	Dekalb County Tax Officials	(221,424)	1,414	11,967	-	36,292	49,673	-	-	-	-	(11,855)	96,680	84,825		
TAXS	75-045	Dodge County Tax Officials	(48,947)	313	2,645	-	-	2,958	-	-	877	877	(2,621)	(3,318)	(5,939)		
TAXS	75-046	Dooley County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	6,438	6,438		
TAXS	75-047	Dougherty County Tax Officials	(104,223)	666	5,633	-	-	6,299	-	-	3,778	3,778	(5,581)	10,964	5,383		
TAXS	75-048	Douglas County Tax Officials	(30,359)	194	1,641	-	4,576	6,411	-	-	-	-	(1,627)	3,869	2,242		
TAXS	75-050	Echols County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	4,044	4,044		
TAXS	75-051	Effingham County Tax Officials	(18,196)	116	983	-	-	1,099	-	-	245	245	(974)	2,474	1,500		
TAXS	75-052	Elbert County Tax Officials	(42,654)	272	2,305	-	4,381	6,958	-	-	-	-	(2,285)	5,372	3,087		
TAXS	75-053	Emanuel County Tax Officials	(37,604)	240	2,032	-	-	2,272	-	-	371	371	(2,012)	(2,817)	(4,829)		
TAXS	75-055	Fannin County Tax Officials	(30,200)	193	1,632	-	-	1,825	-	-	385	385	(1,617)	922	(695)		
TAXS	75-056	Fayette County Tax Officials	(91,764)	586	4,960	-	-	5,546	-	-	1,710	1,710	(4,913)	(8,518)	(13,431)		
TAXS	75-057	Floyd County Tax Officials	(80,298)	513	4,340	-	-	4,853	-	-	1,832	1,832	(4,300)	(4,611)	(8,911)		
TAXS	75-058	Forsyth County Tax Officials	(485,048)	3,098	26,215	-	-	29,313	-	-	8,612	8,612	(25,971)	(22,595)	(48,566)		
TAXS	75-059	Franklin County Tax Officials	(56,144)	359	3,034	-	-	3,393	-	-	410	410	(3,005)	(3,155)	(6,160)		
TAXS	75-060	Fulton County Tax Officials	(1,876,710)	11,988	101,431	-	-	113,419	-	-	62,892	62,892	(100,491)	(160,200)	(260,691)		
TAXS	75-062	Glascok County Tax Officials	(21,455)	137	1,160	-	-	1,297	-	-	369	369	(1,148)	(1,264)	(2,412)		
TAXS	75-063	Glynn County Tax Officials	(80,439)	514	4,348	-	13,432	18,294	-	-	-	-	(4,307)	14,769	10,462		
TAXS	75-064	Gordon County Tax Officials	(118,450)	757	6,402	-	-	7,159	-	-	2,794	2,794	(6,344)	(136)	(6,480)		
TAXS	75-065	Grady County Tax Officials	-	-	-	-	3,028	3,028	-	-	-	-	-	6,948	6,948		
TAXS	75-066	Greene County Tax Officials	(38,954)	249	2,105	-	-	2,354	-	-	594	594	(2,086)	(2,824)	(4,910)		
TAXS	75-067	Gwinnett County Tax Officials	(435,179)	2,780	23,520	-	-	26,300	-	-	4,999	4,999	(23,300)	5,053	(18,247)		
TAXS	75-068	Habersham County Tax Officials	(52,652)	336	2,846	-	249	3,431	-	-	-	-	(2,820)	1,539	(1,281)		
TAXS	75-069	Hall County Tax Officials	(78,808)	503	4,259	-	-	4,762	-	-	4,442	4,442	(4,218)	(3,041)	(7,259)		
TAXS	75-070	Hancock County Tax Officials	(25,786)	165	1,394	-	-	1,559	-	-	393	393	(1,381)	1,034	(347)		
TAXS	75-071	Haralson County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	5,974	5,974		
TAXS	75-072	Harris County Tax Officials	(12,921)	83	698	-	1,962	2,743	-	-	-	-	(691)	1,909	1,218		
TAXS	75-073	Hart County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	499	499		
TAXS	75-074	Heard County Tax Officials	(30,085)	192	1,626	-	79	1,897	-	-	-	-	(1,611)	(2,593)	(4,204)		
TAXS	75-075	Henry County Tax Officials	(260,546)	1,664	14,082	-	3,293	19,039	-	-	-	-	(13,951)	(840)	(14,791)		
TAXS	75-076	Houston County Tax Officials	(147,873)	945	7,992	-	-	8,937	-	-	2,052	2,052	(7,917)	11,435	3,518		
TAXS	75-077	Irwin County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	4,950	4,950		
TAXS	75-078	Jackson County Tax Officials	(61,194)	391	3,307	-	-	3,698	-	-	2,362	2,362	(3,277)	(7,044)	(10,321)		
TAXS	75-080	Jeff Davis County Tax Officials	(31,404)	201	1,697	-	-	1,898	-	-	384	384	(1,681)	(1,903)	(3,584)		
TAXS	75-081	Jefferson County Tax Officials	(19,360)	124	1,046	-	-	1,170	-	-	966	966	(1,036)	(1,788)	(2,824)		
TAXS	75-082	Jenkins County Tax Officials	(24,013)	153	1,298	-	-	1,451	-	-	799	799	(1,287)	(1,708)	(2,995)		





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

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
TAXS	75-084	Jones County Tax Officials	\$ (95,098)	\$ 607	\$ 5,140	\$ -	\$ 673	\$ 6,420	\$ -	\$ -	\$ -	\$ -	\$ (5,093)	\$ (1,623)	\$ (6,716)	
TAXS	75-085	Lamar County Tax Officials	(63,183)	404	3,415	-	-	3,819	-	-	-	702	702	(3,384)	(2,622)	(6,006)
TAXS	75-086	Lanier County Tax Officials	(50,094)	320	2,707	-	-	3,027	-	-	-	633	633	(2,681)	(2,632)	(5,313)
TAXS	75-087	Laurens County Tax Officials	(81,224)	519	4,390	-	-	4,909	-	-	-	2,519	2,519	(4,350)	6,867	2,517
TAXS	75-088	Lee County Tax Officials	(32,859)	210	1,776	-	-	1,986	-	-	-	381	381	(1,758)	(1,965)	(3,723)
TAXS	75-089	Liberty County Tax Officials	(152,019)	971	8,216	-	-	9,187	-	-	-	3,512	3,512	(8,140)	(9,792)	(17,932)
TAXS	75-090	Lincoln County Tax Officials	(15,651)	100	846	-	-	946	-	-	-	214	214	(838)	(986)	(1,824)
TAXS	75-091	Long County Tax Officials	(17,724)	113	958	-	-	1,071	-	-	-	316	316	(950)	(1,549)	(2,499)
TAXS	75-092	Lowndes County Tax Officials	(109,162)	697	5,900	-	-	6,597	-	-	-	1,050	1,050	(5,845)	(4,282)	(10,127)
TAXS	75-093	Lumpkin County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	-	6,570	6,570
TAXS	75-094	Macon County Tax Officials	(49,221)	314	2,660	-	-	2,974	-	-	-	604	604	(2,635)	(2,927)	(5,562)
TAXS	75-096	Marion County Tax Officials	(27,470)	175	1,485	-	-	1,660	-	-	-	2,550	2,550	(1,470)	(2,396)	(3,866)
TAXS	75-097	Mcduffie County Tax Officials	(50,826)	325	2,747	-	-	3,072	-	-	-	1,454	1,454	(2,722)	(4,965)	(7,687)
TAXS	75-098	McIntosh County Tax Officials	(53,216)	340	2,876	-	-	3,216	-	-	-	863	863	(2,848)	(3,305)	(6,153)
TAXS	75-099	Meriwether County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	-	5,470	5,470
TAXS	75-100	Miller County Tax Officials	(28,141)	180	1,521	-	80	1,781	-	-	-	-	-	(1,508)	(1,673)	(3,181)
TAXS	75-101	Mitchell County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	-	6,472	6,472
TAXS	75-102	Monroe County Tax Officials	(57,732)	369	3,120	-	1,384	4,873	-	-	-	-	-	(3,092)	363	(2,729)
TAXS	75-103	Montgomery County Tax Officials	(27,704)	177	1,497	-	2,637	4,311	-	-	-	-	-	(1,484)	3,216	1,732
TAXS	75-104	Morgan County Tax Officials	(16,176)	103	874	-	-	977	-	-	-	490	490	(866)	(900)	(1,766)
TAXS	75-105	Murray County Tax Officials	(40,233)	257	2,174	-	1,251	3,682	-	-	-	-	-	(2,154)	71	(2,083)
TAXS	75-106	Muscogee County Tax Officials	(255,276)	1,631	13,797	-	1,543	16,971	-	-	-	-	-	(13,669)	(12,942)	(26,611)
TAXS	75-107	Newton County Tax Officials	(94,344)	603	5,099	-	1,484	7,166	-	-	-	-	-	(5,050)	12,010	6,960
TAXS	75-108	Oconee County Tax Officials	(66,098)	422	3,572	-	-	3,994	-	-	-	1,061	1,061	(3,537)	(4,329)	(7,866)
TAXS	75-110	Paulding County Tax Officials	(88,369)	564	4,776	-	1,496	6,836	-	-	-	-	-	(4,732)	3,861	(871)
TAXS	75-111	Peach County Tax Officials	(52,965)	338	2,863	-	4,727	7,928	-	-	-	-	-	(2,837)	6,417	3,580
TAXS	75-112	Pickens County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	-	4,118	4,118
TAXS	75-113	Pierce County Tax Officials	(45,992)	294	2,486	-	-	2,780	-	-	-	1,009	1,009	(2,463)	(3,347)	(5,810)
TAXS	75-114	Pike County Tax Officials	(35,179)	225	1,901	-	-	2,126	-	-	-	301	301	(1,884)	(1,931)	(3,815)
TAXS	75-115	Polk County Tax Officials	(52,647)	336	2,845	-	-	3,181	-	-	-	1,351	1,351	(2,818)	2,513	(305)
TAXS	75-121	Richmond County Tax Officials	(255,765)	1,634	13,823	-	-	15,457	-	-	-	1,878	1,878	(13,695)	8,689	(5,006)
TAXS	75-122	Rockdale County Tax Officials	(53,251)	340	2,878	-	4,231	7,449	-	-	-	-	-	(2,850)	11,682	8,832
TAXS	75-123	Schley County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	-	5,194	5,194
TAXS	75-124	Screven County Tax Officials	(41,397)	264	2,237	-	-	2,501	-	-	-	391	391	(2,216)	(5,649)	(7,865)
TAXS	75-125	Seminole County Tax Officials	(15,153)	97	819	-	-	916	-	-	-	282	282	(812)	(938)	(1,750)
TAXS	75-126	Spalding County Tax Officials	(115,380)	737	6,236	-	-	6,973	-	-	-	1,519	1,519	(6,178)	5,557	(821)
TAXS	75-127	Stephens County Tax Officials	(103,654)	662	5,602	-	937	7,201	-	-	-	-	-	(5,549)	(6,096)	(11,645)
TAXS	75-128	Stewart County Tax Officials	(29,318)	187	1,585	-	-	1,772	-	-	-	388	388	(1,568)	(1,808)	(3,376)
TAXS	75-129	Sumter County Tax Officials	(14,143)	90	764	-	-	854	-	-	-	212	212	(757)	1,831	1,074
TAXS	75-130	Talbot County Tax Officials	(13,887)	89	751	-	27	867	-	-	-	-	-	(745)	(228)	(973)
TAXS	75-132	Tattnall County Tax Officials	(15,312)	98	828	-	-	926	-	-	-	313	313	(821)	27	(794)
TAXS	75-133	Taylor County Tax Officials	(28,141)	180	1,521	-	-	1,701	-	-	-	390	390	(1,507)	(1,763)	(3,270)
TAXS	75-134	Telfair County Tax Officials	(28,295)	181	1,529	-	-	1,710	-	-	-	315	315	(1,515)	(3,424)	(4,939)
TAXS	75-135	Terrell County Tax Officials	(25,230)	161	1,364	-	-	1,525	-	-	-	1,898	1,898	(1,351)	(2,583)	(3,934)
TAXS	75-136	Thomas County Tax Officials	(71,932)	459	3,888	-	-	4,347	-	-	-	2,066	2,066	(3,851)	(6,471)	(10,322)
TAXS	75-137	Tift County Tax Officials	(62,323)	398	3,368	-	-	3,766	-	-	-	694	694	(3,337)	1,340	(1,997)
TAXS	75-139	Towns County Tax Officials	(17,750)	113	959	-	4,769	5,841	-	-	-	-	-	(950)	14,290	13,340
TAXS	75-141	Troup County Tax Officials	(67,227)	429	3,633	-	-	4,062	-	-	-	2,521	2,521	(3,600)	(6,564)	(10,164)
TAXS	75-142	Turner County Tax Officials	(46,751)	299	2,527	-	-	2,826	-	-	-	1,494	1,494	(2,504)	(4,035)	(6,539)





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-143	Twiggs County Tax Officials	\$ (64,206)	\$ 410	\$ 3,470	\$ -	\$ -	\$ 3,880	\$ -	\$ -	\$ 861	\$ 861	\$ (3,437)	\$ (3,288)	\$ (6,725)
TAXS	75-145	Upson County Tax Officials	(21,226)	136	1,147	-	-	1,283	-	-	432	432	(1,137)	3,898	2,761
TAXS	75-146	Walker County Tax Officials	(71,610)	457	3,870	-	-	4,327	-	-	618	618	(3,834)	(4,035)	(7,869)
TAXS	75-147	Walton County Tax Officials	(17,349)	111	938	-	-	1,049	-	-	428	428	(930)	2,400	1,470
TAXS	75-148	Ware County Tax Officials	(17,027)	109	920	-	8,539	9,568	-	-	-	-	(912)	14,161	13,249
TAXS	75-149	Warren County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	4,330	4,330
TAXS	75-150	Washington County Tax Officials	(39,020)	249	2,109	-	10,488	12,846	-	-	-	-	(2,088)	15,242	13,154
TAXS	75-151	Wayne County Tax Officials	(36,714)	235	1,984	-	-	2,219	-	364	364	(1,966)	86	(1,880)	
TAXS	75-154	White County Tax Officials	(120,707)	771	6,524	-	6,809	14,104	-	-	-	-	(6,463)	3,917	(2,546)
TAXS	75-155	Whitfield County Tax Officials	(179,026)	1,144	9,676	-	8,374	19,194	-	-	-	-	(9,587)	18,426	8,839
TAXS	75-156	Wilcox County Tax Officials	-	-	-	-	10,203	10,203	-	-	-	-	-	13,462	13,462
TAXS	75-158	Wilkinson County Tax Officials	-	-	-	-	14,073	14,073	-	-	-	-	-	19,860	19,860
TAXS	75-159	Worth County Tax Officials	(74,248)	474	4,013	-	-	4,487	-	1,549	1,549	(3,975)	(5,232)	(9,207)	
TCOL	817	Oconee Fall Line Technical College	(330,489)	2,111	17,862	-	-	19,973	-	15,024	15,024	(17,696)	(18,033)	(35,729)	
TCOL	818	Coastal Pines Technical College	(235,766)	1,506	12,742	-	10,846	25,094	-	-	-	(12,624)	32,041	19,417	
TCOL	820	Albany Technical College	(612,481)	3,912	33,103	-	-	37,015	-	13,709	13,709	(32,797)	(47,487)	(80,284)	
TCOL	822	Athens Technical College	(282,565)	1,805	15,272	-	21,575	38,652	-	-	-	(15,131)	43,740	28,609	
TCOL	823	Atlanta Technical College	(478,468)	3,056	25,860	-	-	28,916	-	15,304	15,304	(25,619)	(25,386)	(51,005)	
TCOL	824	Augusta Technical College	(1,079,316)	6,894	58,334	-	19,465	84,693	-	-	-	(57,793)	26,679	(31,114)	
TCOL	826	West Georgia Technical College	(674,222)	4,307	36,440	-	42,384	83,131	-	-	-	(36,102)	96,379	60,277	
TCOL	827	Chattahoochee Tech College	(732,875)	4,681	39,610	-	13,936	58,227	-	-	-	(39,242)	28,750	(10,492)	
TCOL	828	Columbus Technical College	(401,032)	2,562	21,675	-	-	24,237	-	8,370	8,370	(21,474)	(6,112)	(27,586)	
TCOL	829	Georgia Northwestern Technical College	(879,818)	5,620	47,562	-	10,069	63,241	-	-	-	(47,110)	26,655	(20,455)	
TCOL	830	Georgia Piedmont Technical College	(280,448)	1,791	15,157	-	-	16,948	-	2,531	2,531	(15,017)	4,560	(10,457)	
TCOL	831	Southern Crescent Technical College	(319,857)	2,043	17,287	-	1,889	21,219	-	-	-	(17,127)	30,334	13,207	
TCOL	832	Gwinnett Technical College	(642,712)	4,105	34,737	-	18,207	57,049	-	-	-	(34,413)	32,645	(1,768)	
TCOL	834	Lanier Technical College	(398,391)	2,545	21,532	-	-	24,077	-	16,293	16,293	(21,333)	(13,781)	(35,114)	
TCOL	835	Central Georgia Technical College	(1,558,534)	9,955	84,234	-	3,920	98,109	-	-	-	(83,452)	(9,786)	(93,238)	
TCOL	837	Southern Regional Technical College	(597,315)	3,815	32,283	-	32,258	68,356	-	-	-	(31,982)	63,877	31,895	
TCOL	838	North Ga Technical College	(202,584)	1,294	10,949	-	11,625	23,868	-	-	-	(10,848)	26,804	15,956	
TCOL	841	Savannah Technical College	(337,259)	2,154	18,228	-	13,615	33,997	-	-	-	(18,059)	15,426	(2,633)	
TCOL	842	South Ga Technical College	(729,189)	4,658	39,410	-	-	44,068	-	21,210	21,210	(39,045)	(29,678)	(68,723)	
TCOL	843	Southeastern Technical College	(480,069)	3,067	25,946	-	-	29,013	-	4,745	4,745	(25,705)	(18,831)	(44,536)	
TCOL	844	Ogeechee Technical College	(148,848)	951	8,045	-	8,998	17,994	-	-	-	(7,971)	8,092	121	
TCOL	848	Wiregrass Georgia Technical College	(320,421)	2,047	17,318	-	22,925	42,290	-	-	-	(17,157)	37,723	20,566	
UNIV	503-0503	GA Institute of Technology	(650,813)	4,157	35,175	-	-	39,332	-	17,562	17,562	(34,848)	(44,592)	(79,440)	
UNIV	509-0509	GA State University	(759,640)	4,852	41,056	-	-	45,908	-	40,291	40,291	(40,674)	(173,075)	(213,749)	
UNIV	512-0512	Augusta University	(1,020,389)	6,518	55,149	-	2,134	63,801	-	-	-	(54,639)	33,484	(21,155)	
UNIV	518-0518	University of GA	(1,093,278)	6,984	59,088	-	-	66,072	-	34,094	34,094	(58,542)	(95,433)	(153,975)	
UNIV	521-0521	Albany State University	(83,800)	535	4,529	-	20,025	25,089	-	-	-	(4,488)	17,715	13,227	
UNIV	528-0528	Clayton College & State Univ	(32,136)	205	1,737	-	-	1,942	-	8,822	8,822	(1,719)	(8,183)	(9,902)	
UNIV	530-0530	Columbus State University	(19,969)	128	1,079	-	-	1,207	-	631	631	(1,070)	(1,584)	(2,654)	
UNIV	531-0531	University of North Georgia	(115,671)	739	6,252	-	3,781	10,772	-	-	-	(6,195)	2,375	(3,820)	
UNIV	533-0533	Fort Valley State University	(25,711)	164	1,390	-	-	1,554	-	10,660	10,660	(1,377)	(15,228)	(16,605)	
UNIV	536-0536	GA College and State Univ	(75,482)	482	4,080	-	-	4,562	-	6,224	6,224	(4,041)	(1,740)	(5,781)	
UNIV	539-0539	GA Southern University	(157,792)	1,008	8,528	-	-	9,536	-	5,665	5,665	(8,449)	(11,242)	(19,691)	
UNIV	540-0540	Georgia Gwinnett College	(28,793)	184	1,556	-	16,989	18,729	-	-	-	(1,541)	28,092	26,551	
UNIV	542-0542	GA Southwestern State Univ	(159,560)	1,019	8,624	-	-	9,643	-	12,148	12,148	(8,543)	(25,626)	(34,169)	
UNIV	543-0543	Kennesaw State University	(85,255)	545	4,608	-	10,960	16,113	-	-	-	(4,567)	28,120	23,553	





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

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
UNIV	547-0547	Middle Georgia State College	\$ (106,710)	\$ 682	\$ 5,767	\$ -	\$ 4,529	\$ 10,978	\$ -	\$ -	\$ -	\$ -	\$ (5,714)	\$ 15,343	\$ 9,629	
UNIV	551-0551	Valdosta State University	(17,892)	114	967	-	-	1,081	-	-	-	2,186	2,186	(959)	57	(902)
UNIV	554-0554	University of West GA	(117,863)	753	6,370	-	-	7,123	-	-	-	10,996	10,996	(6,310)	(15,060)	(21,370)
UNIV	557-0557	Abraham Baldwin Agric College	(132,676)	847	7,171	-	-	8,018	-	-	-	7,911	7,911	(7,104)	(15,269)	(22,373)
UNIV	563-0563	College of Coastal Georgia	(87,689)	560	4,739	-	-	6,105	-	-	-	-	(4,694)	8,125	3,431	
UNIV	567-0567	South Georgia State College	(25,274)	161	1,366	-	-	1,527	-	-	-	596	596	(1,353)	(1,813)	(3,166)
UNIV	569-0569	Dalton College	-	-	-	-	-	13,360	-	-	-	-	-	-	17,760	17,760
UNIV	572-0572	East GA College	(16,542)	106	894	-	-	1,000	-	-	-	6,858	6,858	(886)	(9,798)	(10,684)
UNIV	573-0573	Georgia Highlands College	(28,604)	183	1,546	-	-	1,729	-	-	-	2,499	2,499	(1,533)	(4,158)	(5,691)
UNIV	576-0576	Gordon College	(49,168)	314	2,657	-	-	2,971	-	-	-	6,275	6,275	(2,634)	(15,221)	(17,855)
UNIV	598-0598	Board of Regents of the University System of Georgia	(576,080)	3,680	31,135	-	-	43,993	-	-	-	-	(30,845)	50,905	20,060	
VARS	209-0209	Agric Commodity Commission	(25,711)	164	1,390	-	-	10,795	-	-	-	-	(1,377)	23,672	22,295	
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	(30,892)	197	1,670	-	-	6,273	-	-	-	-	(1,654)	7,755	6,101	
		Total all Entities	\$ (441,005,000)	\$ 2,817,000	\$ 23,835,000	\$ -	\$ 4,510,554	\$ 31,162,554	\$ -	\$ -	\$ 4,510,554	\$ 4,510,554	\$ (23,614,000)	\$ -	\$ (23,614,000)	
		Total LRS	\$ (454,442)	\$ 2,903	\$ 24,561	\$ -	\$ -	\$ 27,464	\$ -	\$ -	\$ 37,290	\$ 37,290	\$ (24,334)	\$ (61,514)	\$ (85,848)	
		Total JRS	\$ (7,858,493)	\$ 50,199	\$ 424,726	\$ -	\$ 258,026	\$ 732,951	\$ -	\$ -	\$ 40,847	\$ 40,847	\$ (420,776)	\$ 576,253	\$ 155,477	
		Total ERS	\$ (432,692,065)	\$ 2,763,898	\$ 23,385,713	\$ -	\$ 4,252,528	\$ 30,402,139	\$ -	\$ -	\$ 4,432,417	\$ 4,432,417	\$ (23,168,890)	\$ (514,739)	\$ (23,683,629)	
		Non-employer Contributing Entities														
		STATE DEPARTMENT OF REVENUE	\$ (10,900,889)	\$ 69,632	\$ 589,158	\$ -	\$ 231,513	\$ 890,303	\$ -	\$ -	\$ 174,292	\$ 174,292	\$ (583,675)	\$ 175,678	\$ (407,997)	
		STATE COURTS AND PROSECUTING	\$ (916,205)	\$ 5,852	\$ 49,518	\$ -	\$ 36,245	\$ 91,615	\$ -	\$ -	\$ -	\$ -	\$ (49,057)	\$ 97,662	\$ 48,605	
		STATE SUPPORT FOR COUNTY JUDGES	\$ (2,489,174)	\$ 15,900	\$ 134,530	\$ -	\$ 146,061	\$ 296,491	\$ -	\$ -	\$ 36,545	\$ 36,545	\$ (133,271)	\$ 330,456	\$ 197,185	





Schedule C– Remaining Deferred Inflows and Outflows

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
		LRS						
STAT	444	General Assembly of Georgia	\$ (37,967)	\$ (8,379)	\$ 47,853	\$ (11,333)	\$ -	\$ -
		JRS						
STAT	418	Prosecuting Attorneys Council	\$ (4,900)	\$ (7,400)	\$ 42,260	\$ (10,007)	\$ -	\$ -
STAT	436	Superior Courts of Georgia	82,459	(89,504)	511,175	(121,062)	-	-
STAT	442	Georgia Department of Law	17,478	(928)	5,301	(1,255)	-	-
STAT	444	General Assembly of Georgia	4,627	(1,165)	6,655	(1,576)	-	-
	50-001	Appling County Board of Commissioners	(1,368)	(974)	5,561	(1,317)	-	-
	50-005	Baldwin County Board of Commissioners	5,522	(244)	1,394	(329)	-	-
	50-015	Bryan County Board of Commissioners	-	-	-	-	-	-
	50-022	Carroll County Board of Commissioners	-	-	-	-	-	-
	50-023	Catoosa County Board of Commissioners	(668)	(486)	2,775	(658)	-	-
	50-024	Charlton County Board of Commissioners	(284)	(641)	3,662	(868)	-	-
	50-025	Chatham County Board of Commissioners	-	-	-	-	-	-
	50-027	Chattooga County Board of Commissioners	(498)	(348)	1,988	(471)	-	-
	50-028	Cherokee County Board of Commissioners	3,318	(1,154)	6,590	(1,561)	-	-
	50-029	Clarke County Board of Commissioners	22,602	(1,077)	6,149	(1,456)	-	-
	50-031	Clayton County Board of Commissioners	7,068	(1,065)	6,082	(1,441)	-	-
	50-033	Cobb County Board of Commissioners	(3,784)	(2,278)	13,013	(3,083)	-	-
	50-034	Coffee County Board of Commissioners	5,173	(475)	2,714	(643)	-	-
	50-036	Columbia County Board of Commissioners	-	-	-	-	-	-
	50-038	Coweta County Board of Commissioners	(799)	(987)	5,634	(1,333)	-	-
	50-044	Dekalb County Board of Commissioners	4,098	(3,195)	18,245	(4,320)	-	-
	50-047	Dougherty County Board of Commissioners	3,474	-	-	-	-	-
	50-048	Douglas County Board of Commissioners	954	(1,065)	6,082	(1,441)	-	-
	50-051	Effingham County Board of Commissioners	13,448	-	-	-	-	-
	50-054	Evans County Board of Commissioners	(351)	(767)	4,383	(1,038)	-	-
	50-056	Fayette County Board of Commissioners	(2,047)	(1,104)	6,307	(1,494)	-	-
	50-058	Forsyth County Board of Commissioners	9,320	(1,703)	9,724	(2,302)	-	-
	50-060	Fulton County Board of Commissioners	(4,238)	(5,519)	31,517	(7,463)	-	-
	50-063	Glynn County Board of Commissioners	19	(674)	3,848	(912)	-	-
	50-064	Gordon County Board of Commissioners	-	-	-	-	-	-
	50-067	Gwinnett County Board of Commissioners	12,074	(1,597)	9,122	(2,161)	-	-
	50-069	Hall County Board of Commissioners	24,618	(680)	3,881	(919)	-	-
	50-075	Henry County Board of Commissioners	-	-	-	-	-	-
	50-081	Jefferson County Board of Commissioners	(436)	(375)	2,143	(508)	-	-
	50-085	Lamar County Board of Commissioners	(865)	(980)	5,599	(1,326)	-	-
	50-089	Liberty County Board of Commissioners	(1,736)	(1,873)	10,697	(2,533)	-	-
	50-092	Lowndes County Board of Commissioners	(658)	(1,057)	6,036	(1,430)	-	-
	50-095	Madison County Board of Commissioners	22	(790)	4,512	(1,068)	-	-
	50-098	Mcintosh County Board of Commissioners	(859)	(1,232)	7,033	(1,664)	-	-
	50-100	Miller County Board of Commissioners	14	(517)	2,951	(699)	-	-
	50-101	Mitchell County Board of Commissioners	1,578	(1,065)	6,082	(1,441)	-	-
	50-106	Muscogee County Board of Commissioners	21,402	(1,433)	8,184	(1,939)	-	-
	50-107	Newton County Board of Commissioners	-	-	-	-	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
	50-113	Pierce County Board of Commissioners	\$ 64	\$ (383)	\$ 2,186	\$ (517)	\$ -	\$ -
	50-117	Putnam County Board of Commissioners	13	(491)	2,802	(663)	-	-
	50-121	Richmond County Board of Commissioners	9,552	(1,851)	10,571	(2,503)	-	-
	50-122	Rockdale County Board of Commissioners	(15,705)	(1,024)	5,848	(1,384)	-	-
	50-124	Screven County Board of Commissioners	9	(316)	1,805	(428)	-	-
	50-127	Stephens County Board of Commissioners	(2)	(300)	1,714	(406)	-	-
	50-132	Tattnall County Board of Commissioners	14	(588)	3,360	(795)	-	-
	50-136	Thomas County Board of Commissioners	-	-	-	-	-	-
	50-137	Tift County Board of Commissioners	(387)	(936)	5,348	(1,267)	-	-
	50-138	Toombs County Board of Commissioners	-	-	-	-	-	-
	50-140	Treutlen County Board of Commissioners	9	(338)	1,933	(459)	-	-
	50-142	Turner County Board of Commissioners	(509)	(988)	5,642	(1,336)	-	-
	50-145	Upson County Board of Commissioners	-	-	-	-	-	-
	50-147	Walton County Board of Commissioners	(926)	(1,025)	5,856	(1,387)	-	-
	50-148	Ware County Board of Commissioners	(1,143)	(661)	3,774	(894)	-	-
	50-161	Eighth Judicial Board of Commissioners	(1,295)	(1,639)	9,362	(2,218)	-	-
		ERS						
AUTH	910-0910	Jekyll Island State Park Authority	\$ (9,039)	\$ (13,026)	\$ 74,392	\$ (17,618)	\$ -	\$ -
AUTH	913-0913	Lk Lanier Island Dev Authority	(2,619)	(1,502)	8,577	(2,032)	-	-
AUTH	926-0926	GA Agric Exposition Authority	10,263	(6,278)	35,853	(8,491)	-	-
AUTH	928-0928	GA Environmental Finance Authority	(2,548)	(10,586)	60,461	(14,319)	-	-
AUTH	936-0936	Agric Com Commission-Peanuts	(2,767)	(2,202)	12,576	(2,978)	-	-
AUTH	955-0955	GA Superior Court Clerks Coop	8,780	(4,830)	27,586	(6,534)	-	-
AUTH	972-0972	GA Federal-State Inspection	28,357	(14,343)	81,915	(19,400)	-	-
AUTH	973-0973	GA Lottery Corporation	1,772	(491)	2,803	(663)	-	-
CHAR	9030	Georgia School for Innovation and the Classics	6,833	-	-	-	-	-
CHAR	9915	Foothills Charter High School	8,789	-	-	-	-	-
CORT	51-0217	DeKalb County State Court	23,974	(7,234)	41,317	(9,785)	-	-
CORT	51-0237	Bibb County State Court	10,081	(4,621)	26,394	(6,252)	-	-
CORT	51-0248	Chatham County State Court	825	(5,037)	28,765	(6,812)	-	-
CSBS	361	Lookout Mountain Community Ser	6,497	(171)	976	(231)	-	-
CSBS	363	Highland Rivers Center Community Service Board	(35,591)	(3,653)	20,864	(4,941)	-	-
CSBS	364	GA Mountains Avita Community Partners	-	-	-	-	-	-
CSBS	365	Cobb County Community Service	54,722	-	-	-	-	-
CSBS	366	Douglas Community Service Boar	-	-	-	-	-	-
CSBS	368	Dekalb Community Service Board	(2,452)	(1,145)	6,541	(1,549)	-	-
CSBS	369	VIEW POINT HEALTH	7,153	(1,417)	8,093	(1,916)	-	-
CSBS	370	Clayton Community M.H., Substa	3,037	(292)	1,666	(394)	-	-
CSBS	371	Advantage Behavioral Health Systems	4,412	(557)	3,182	(754)	-	-
CSBS	372	Pathways Center CSB	(742)	(364)	2,081	(494)	-	-
CSBS	373	Mcintosh Trail MH, MR and SA C	(1,687)	(817)	4,667	(1,106)	-	-
CSBS	374	River Edge Behavioral Health Center	8,465	(1,441)	8,228	(1,949)	-	-
CSBS	376	Oconee Community Service Board	7,036	-	-	-	-	-
CSBS	377	East Central Georgia CSB Serenity BHS	(3,088)	(1,036)	5,916	(1,401)	-	-
CSBS	379	New Horizons	(1,072)	(1,613)	9,214	(2,183)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
CSBS	380	Middle Flint Community Service	\$ 13,369	\$ (678)	\$ 3,872	\$ (917)	\$ -	\$ -
CSBS	381	CSB of Middle Georgia	(555)	(1,022)	5,835	(1,381)	-	-
CSBS	382	Albany Area Community Service	111	(624)	3,566	(845)	-	-
CSBS	383	The Georgia Pines Community Se	12,296	-	-	-	-	-
CSBS	384	South Georgia Community Servic	6,441	(620)	3,542	(839)	-	-
CSBS	385	Pineland Area MH, MR and SA Co	(2,081)	(760)	4,341	(1,029)	-	-
CSBS	386	Satilla Community Service Boar	9,848	(984)	5,620	(1,330)	-	-
CSBS	388	Gateway Behavior Health Services CSB	(2,129)	(969)	5,537	(1,312)	-	-
DFAC	127-001	Appling County DFACS	15,425	(210)	1,197	(283)	-	-
DFAC	127-002	Atkinson County DFACS	3,106	-	-	-	-	-
DFAC	127-003	Bacon County DFACS	(1,892)	(1,130)	6,455	(1,529)	-	-
DFAC	127-004	Baker County DFACS	(1,225)	(608)	3,474	(823)	-	-
DFAC	127-005	Baldwin County DFACS	(8,245)	(1,811)	10,342	(2,450)	-	-
DFAC	127-006	Banks County DFACS	(1,150)	(653)	3,731	(884)	-	-
DFAC	127-007	Barrow County DFACS	2,761	(2,019)	11,530	(2,731)	-	-
DFAC	127-008	Bartow County DFACS	(5,433)	(2,693)	15,382	(3,643)	-	-
DFAC	127-009	Ben Hill County DFACS	(12,024)	(1,177)	6,720	(1,591)	-	-
DFAC	127-010	Berrien County DFACS	(10,409)	(2,231)	12,741	(3,018)	-	-
DFAC	127-011	Bibb County DFACS	23,780	(13,351)	76,251	(18,058)	-	-
DFAC	127-012	Bleckley County DFACS	(750)	(520)	2,972	(705)	-	-
DFAC	127-013	Brantley County DFACS	5,389	(2,005)	11,450	(2,711)	-	-
DFAC	127-014	Brooks County DFACS	(10,282)	(1,599)	9,133	(2,163)	-	-
DFAC	127-016	Bulloch County DFACS	14,291	(1,065)	6,082	(1,441)	-	-
DFAC	127-017	Burke County DFACS	3,751	(1,602)	9,149	(2,167)	-	-
DFAC	127-018	Butts County DFACS	1,699	(1,821)	10,399	(2,463)	-	-
DFAC	127-019	Calhoun County DFACS	5,802	(227)	1,296	(307)	-	-
DFAC	127-020	Camden County DFACS	21,023	(1,581)	9,030	(2,138)	-	-
DFAC	127-021	Candler County DFACS	(6,288)	(349)	1,995	(473)	-	-
DFAC	127-022	Carroll County DFACS	(6,487)	(3,175)	18,134	(4,294)	-	-
DFAC	127-023	Catoosa County DFACS	6,168	(1,096)	6,260	(1,482)	-	-
DFAC	127-024	Charlton County DFACS	1,925	(1,043)	5,957	(1,411)	-	-
DFAC	127-025	Chatham County DFACS	26,248	(6,633)	37,881	(8,971)	-	-
DFAC	127-026	Chattahoochee County DFACS	-	-	-	-	-	-
DFAC	127-027	Chattooga County DFACS	6,016	(2,476)	14,139	(3,348)	-	-
DFAC	127-028	Cherokee County DFACS	6,411	(4,137)	23,627	(5,596)	-	-
DFAC	127-029	Clarke County DFACS	(16,288)	(29,079)	166,076	(39,332)	-	-
DFAC	127-030	Clay County DFACS	(2,683)	(1,406)	8,028	(1,900)	-	-
DFAC	127-031	Clayton County DFACS	(28,420)	(20,165)	115,164	(27,274)	-	-
DFAC	127-032	Clinch County DFACS	(4,812)	(1,443)	8,239	(1,950)	-	-
DFAC	127-033	Cobb County DFACS	24,258	(23,167)	132,313	(31,336)	-	-
DFAC	127-034	Coffee County DFACS	(19,480)	(11,197)	63,951	(15,146)	-	-
DFAC	127-035	Colquitt County DFACS	233	(2,250)	12,851	(3,043)	-	-
DFAC	127-036	Columbia County DFACS	(66,133)	(11,856)	67,714	(16,037)	-	-
DFAC	127-037	Cook County DFACS	855	(2,053)	11,725	(2,777)	-	-
DFAC	127-038	Coweta County DFACS	(88)	(3,506)	20,022	(4,742)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-039	Crawford County DFACS	\$ (2,766)	\$ (1,463)	\$ 8,354	\$ (1,978)	\$ -	\$ -
DFAC	127-040	Crisp County DFACS	25,622	(1,557)	8,891	(2,106)	-	-
DFAC	127-041	Dade County DFACS	(6,707)	(1,589)	9,074	(2,150)	-	-
DFAC	127-042	Dawson County DFACS	4,903	(937)	5,353	(1,268)	-	-
DFAC	127-043	Decatur County DFACS	11,974	(2,972)	16,974	(4,020)	-	-
DFAC	127-044	Dekalb County DFACS	(379,296)	(98,873)	564,685	(133,735)	-	-
DFAC	127-045	Dodge County DFACS	(462)	(889)	5,077	(1,202)	-	-
DFAC	127-046	Dooly County DFACS	(310)	(856)	4,888	(1,157)	-	-
DFAC	127-047	Dougherty County DFACS	27,065	(30,544)	174,442	(41,313)	-	-
DFAC	127-048	Douglas County DFACS	11,186	(5,818)	33,231	(7,871)	-	-
DFAC	127-049	Early County DFACS	(11,835)	(12,149)	69,385	(16,432)	-	-
DFAC	127-051	Effingham County DFACS	(1,496)	(2,748)	15,694	(3,717)	-	-
DFAC	127-052	Elbert County DFACS	353	(1,069)	6,105	(1,447)	-	-
DFAC	127-053	Emanuel County DFACS	(14,035)	(1,441)	8,228	(1,949)	-	-
DFAC	127-054	Evans County DFACS	(1,618)	(749)	4,280	(1,013)	-	-
DFAC	127-055	Fannin County DFACS	(5,945)	(934)	5,336	(1,264)	-	-
DFAC	127-056	Fayette County DFACS	(12,268)	(4,927)	28,141	(6,665)	-	-
DFAC	127-057	Floyd County DFACS	(12,533)	(15,257)	87,139	(20,638)	-	-
DFAC	127-058	Forsyth County DFACS	1,251	(1,328)	7,584	(1,796)	-	-
DFAC	127-059	Franklin County DFACS	(2,594)	(1,716)	9,799	(2,320)	-	-
DFAC	127-060	Fulton County DFACS	78,171	(44,123)	251,995	(59,681)	-	-
DFAC	127-061	Gilmer County DFACS	5,798	(1,163)	6,643	(1,573)	-	-
DFAC	127-062	Glascocock County DFACS	5,123	(273)	1,560	(369)	-	-
DFAC	127-063	Glynn County DFACS	26,800	(3,836)	21,911	(5,190)	-	-
DFAC	127-064	Gordon County DFACS	9,170	(2,332)	13,320	(3,155)	-	-
DFAC	127-065	Grady County DFACS	4,305	(2,088)	11,922	(2,823)	-	-
DFAC	127-066	Greene County DFACS	13,611	(1,912)	10,922	(2,586)	-	-
DFAC	127-067	Gwinnett County DFACS	25,502	(29,288)	167,273	(39,616)	-	-
DFAC	127-068	Habersham County DFACS	(931)	(2,363)	13,498	(3,197)	-	-
DFAC	127-069	Hall County DFACS	(7,130)	(11,096)	63,373	(15,009)	-	-
DFAC	127-070	Hancock County DFACS	-	-	-	-	-	-
DFAC	127-071	Haralson County DFACS	(3,458)	(1,771)	10,112	(2,395)	-	-
DFAC	127-072	Harris County DFACS	(8,754)	(1,403)	8,012	(1,898)	-	-
DFAC	127-073	Hart County DFACS	(1,548)	(1,407)	8,036	(1,903)	-	-
DFAC	127-074	Heard County DFACS	16,547	(858)	4,901	(1,161)	-	-
DFAC	127-075	Henry County DFACS	(1,604)	(6,860)	39,182	(9,280)	-	-
DFAC	127-076	Houston County DFACS	27,597	(7,216)	41,211	(9,760)	-	-
DFAC	127-077	Irwin County DFACS	1,756	(1,464)	8,362	(1,981)	-	-
DFAC	127-078	Jackson County DFACS	(1,658)	(1,393)	7,953	(1,883)	-	-
DFAC	127-080	Jeff Davis County DFACS	2,454	(2,630)	15,021	(3,557)	-	-
DFAC	127-081	Jefferson County DFACS	(4,727)	(1,063)	6,073	(1,439)	-	-
DFAC	127-082	Jenkins County DFACS	(2,311)	(1,872)	10,694	(2,533)	-	-
DFAC	127-083	Johnson County DFACS	1,505	(789)	4,506	(1,067)	-	-
DFAC	127-084	Jones County DFACS	(738)	(2,576)	14,711	(3,485)	-	-
DFAC	127-085	Lamar County DFACS	(16,532)	(2,227)	12,720	(3,012)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-086	Lanier County DFACS	\$ (1,973)	\$ (1,276)	\$ 7,285	\$ (1,725)	\$ -	\$ -
DFAC	127-087	Laurens County DFACS	63,862	(38,562)	220,234	(52,158)	-	-
DFAC	127-088	Lee County DFACS	5,471	(1,556)	8,885	(2,103)	-	-
DFAC	127-089	Liberty County DFACS	7,543	(2,442)	13,949	(3,305)	-	-
DFAC	127-091	Long County DFACS	(1,021)	(309)	1,766	(419)	-	-
DFAC	127-092	Lowndes County DFACS	6,772	(4,450)	25,412	(6,017)	-	-
DFAC	127-093	Lumpkin County DFACS	(1,804)	(1,243)	7,102	(1,683)	-	-
DFAC	127-094	Macon County DFACS	4,639	-	-	-	-	-
DFAC	127-095	Madison County DFACS	(4,685)	(1,609)	9,188	(2,176)	-	-
DFAC	127-096	Marion County DFACS	(741)	(546)	3,119	(739)	-	-
DFAC	127-097	Mcduffie County DFACS	(2,599)	(1,310)	7,482	(1,772)	-	-
DFAC	127-099	Meriwether County DFACS	(8,667)	(3,164)	18,073	(4,281)	-	-
DFAC	127-101	Mitchell County DFACS	5,662	(807)	4,607	(1,091)	-	-
DFAC	127-102	Monroe County DFACS	(3,377)	(2,100)	11,994	(2,840)	-	-
DFAC	127-103	Montgomery County DFACS	(374)	(967)	5,525	(1,309)	-	-
DFAC	127-104	Morgan County DFACS	7,192	(556)	3,174	(751)	-	-
DFAC	127-105	Murray County DFACS	(2,411)	(2,589)	14,789	(3,504)	-	-
DFAC	127-106	Muscogee County DFACS	16,760	(8,784)	50,165	(11,880)	-	-
DFAC	127-107	Newton County DFACS	23,694	(2,839)	16,217	(3,842)	-	-
DFAC	127-110	Paulding County DFACS	(1,463)	(2,540)	14,504	(3,434)	-	-
DFAC	127-111	Peach County DFACS	(7,148)	(3,375)	19,275	(4,565)	-	-
DFAC	127-112	Pickens County DFACS	(3,279)	(1,702)	9,721	(2,302)	-	-
DFAC	127-113	Pierce County DFACS	(1,229)	(864)	4,937	(1,170)	-	-
DFAC	127-114	Pike County DFACS	(1,321)	(646)	3,691	(874)	-	-
DFAC	127-115	Polk County DFACS	6,902	(4,220)	24,101	(5,708)	-	-
DFAC	127-116	Pulaski County DFACS	(874)	(299)	1,709	(405)	-	-
DFAC	127-117	Putnam County DFACS	(20,854)	(9,226)	52,690	(12,479)	-	-
DFAC	127-119	Rabun County DFACS	(541)	(1,261)	7,202	(1,706)	-	-
DFAC	127-120	Randolph County DFACS	(575)	(353)	2,017	(478)	-	-
DFAC	127-121	Richmond County DFACS	(822)	(13,730)	78,416	(18,572)	-	-
DFAC	127-122	Rockdale County DFACS	(10,348)	(2,639)	15,072	(3,570)	-	-
DFAC	127-123	Schley County DFACS	(2,169)	(327)	1,868	(443)	-	-
DFAC	127-124	Screven County DFACS	6,639	(457)	2,610	(618)	-	-
DFAC	127-125	Seminole County DFACS	(1,032)	(1,659)	9,475	(2,244)	-	-
DFAC	127-126	Spalding County DFACS	(6,634)	(13,168)	75,204	(17,811)	-	-
DFAC	127-127	Stephens County DFACS	6,453	(2,090)	11,934	(2,826)	-	-
DFAC	127-128	Stewart County DFACS	(1,232)	(772)	4,410	(1,044)	-	-
DFAC	127-129	Sumter County DFACS	35,638	(17,719)	101,196	(23,965)	-	-
DFAC	127-130	Talbot County DFACS	10,130	(587)	3,352	(794)	-	-
DFAC	127-131	Taliaferro County DFACS	(575)	(347)	1,984	(471)	-	-
DFAC	127-132	Tattnall County DFACS	(5,718)	(1,263)	7,215	(1,709)	-	-
DFAC	127-133	Taylor County DFACS	7,020	-	-	-	-	-
DFAC	127-134	Telfair County DFACS	(4,954)	(1,962)	11,203	(2,653)	-	-
DFAC	127-135	Terrell County DFACS	5,958	(1,120)	6,398	(1,515)	-	-
DFAC	127-136	Thomas County DFACS	15,978	(3,351)	19,139	(4,533)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-137	Tift County DFACS	\$ 17,507	\$ (2,834)	\$ 16,184	\$ (3,832)	\$ -	\$ -
DFAC	127-138	Toombs County DFACS	4,406	(1,683)	9,611	(2,276)	-	-
DFAC	127-139	Towns County DFACS	(1,532)	(683)	3,903	(925)	-	-
DFAC	127-140	Treutlen County DFACS	2,364	(511)	2,920	(692)	-	-
DFAC	127-141	Troup County DFACS	3,318	(4,995)	28,529	(6,756)	-	-
DFAC	127-142	Turner County DFACS	(9,180)	(633)	3,618	(858)	-	-
DFAC	127-143	Twiggs County DFACS	(1,231)	(827)	4,722	(1,118)	-	-
DFAC	127-144	Union County DFACS	(1,896)	(1,260)	7,197	(1,704)	-	-
DFAC	127-145	Upson County DFACS	(7,588)	(2,689)	15,355	(3,637)	-	-
DFAC	127-146	Walker County DFACS	14,861	(1,991)	11,373	(2,694)	-	-
DFAC	127-147	Walton County DFACS	(6,325)	(1,375)	7,851	(1,859)	-	-
DFAC	127-148	Ware County DFACS	10,021	(2,373)	13,555	(3,211)	-	-
DFAC	127-149	Warren County DFACS	4,655	(385)	2,198	(521)	-	-
DFAC	127-150	Washington County DFACS	22,302	(1,011)	5,774	(1,368)	-	-
DFAC	127-151	Wayne County DFACS	8,914	(1,243)	7,099	(1,681)	-	-
DFAC	127-152	Webster County DFACS	(1,532)	(787)	4,496	(1,064)	-	-
DFAC	127-153	Wheeler County DFACS	3,680	(192)	1,098	(259)	-	-
DFAC	127-154	White County DFACS	(7,726)	(342)	1,955	(463)	-	-
DFAC	127-155	Whitfield County DFACS	(13,750)	(11,802)	67,404	(15,963)	-	-
DFAC	127-156	Wilcox County DFACS	(5,147)	(1,298)	7,414	(1,756)	-	-
DFAC	127-157	Wilkes County DFACS	(732)	(871)	4,977	(1,179)	-	-
DFAC	127-158	Wilkinson County DFACS	7,090	(763)	4,358	(1,032)	-	-
DFAC	127-159	Worth County DFACS	(5,130)	(1,438)	8,211	(1,945)	-	-
HLTH	128-001	Appling County Health Dept	(153)	(1,394)	7,962	(1,885)	-	-
HLTH	128-002	Atkinson County Health Dept	(2,615)	(1,002)	5,722	(1,355)	-	-
HLTH	128-003	Bacon County Health Dept	5,009	(588)	3,358	(794)	-	-
HLTH	128-004	Baker County Health Dept	5,173	(1,531)	8,744	(2,071)	-	-
HLTH	128-005	Baldwin County Health Dept	2,062	(1,817)	10,377	(2,458)	-	-
HLTH	128-006	Banks County Health Dept	408	-	-	-	-	-
HLTH	128-007	Barrow County Public Health	(5,081)	(1,722)	9,835	(2,329)	-	-
HLTH	128-008	Bartow County Health Dept	(2,326)	(1,566)	8,944	(2,117)	-	-
HLTH	128-009	Ben Hill County Health Dept	(11,374)	(1,421)	8,115	(1,922)	-	-
HLTH	128-010	Berrien County Health Dept	(711)	(340)	1,940	(459)	-	-
HLTH	128-011	Bibb County Health Dept	(4,278)	(3,969)	22,669	(5,369)	-	-
HLTH	128-012	Bleckley Co. Health Dept	-	-	-	-	-	-
HLTH	128-013	Brantley County Health Dept	4,578	(803)	4,588	(1,087)	-	-
HLTH	128-014	Brooks County Health Dept	(1,470)	(778)	4,446	(1,053)	-	-
HLTH	128-015	Bryan County Health Dept	(1,649)	(536)	3,061	(725)	-	-
HLTH	128-016	Bulloch County Physical Health	3,706	(1,961)	11,201	(2,654)	-	-
HLTH	128-017	Burke County Health Dept	(3,993)	(3,212)	18,344	(4,343)	-	-
HLTH	128-018	Butts County Health Dept	(2,064)	(523)	2,985	(707)	-	-
HLTH	128-019	Calhoun County Health Dept	7,477	(346)	1,977	(468)	-	-
HLTH	128-020	Camden County Health Dept	4,489	(1,522)	8,694	(2,060)	-	-
HLTH	128-021	Candler County Health Dept	3,334	(491)	2,806	(665)	-	-
HLTH	128-022	Carroll County Health Dept	(6,708)	(2,480)	14,165	(3,355)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-023	Catoosa County Health Dept	\$ (5,602)	\$ (1,319)	\$ 7,532	\$ (1,783)	\$ -	\$ -
HLTH	128-024	Charlton County Health Dept	15,886	(554)	3,162	(748)	-	-
HLTH	128-025	Chatham County Health Dept	(6,969)	(15,366)	87,760	(20,784)	-	-
HLTH	128-026	Chattahoochee County Health Dept	-	-	-	-	-	-
HLTH	128-027	Chattooga County Health Dept	(10,324)	(2,872)	16,402	(3,884)	-	-
HLTH	128-028	Cherokee County Health Dept	(26,071)	(21,014)	120,015	(28,423)	-	-
HLTH	128-029	Clarke County Health Dept	(17,346)	(10,293)	58,784	(13,921)	-	-
HLTH	128-030	Clay County Health Dept	-	-	-	-	-	-
HLTH	128-031	Clayton County Health Dept	(5,547)	(8,395)	47,947	(11,355)	-	-
HLTH	128-032	Clinch County Health Dept	(1,411)	(652)	3,725	(882)	-	-
HLTH	128-033	Cobb County Health Dept	(29,177)	(22,552)	128,800	(30,504)	-	-
HLTH	128-034	Coffee County Health Dept	(2,630)	(1,076)	6,147	(1,456)	-	-
HLTH	128-035	Colquitt County Health Dept	35,355	(1,514)	8,648	(2,048)	-	-
HLTH	128-036	Columbia County Health Dept	(147)	(3,633)	20,750	(4,914)	-	-
HLTH	128-037	Cook County Health Dept	(2,027)	(885)	5,053	(1,196)	-	-
HLTH	128-038	Coweta County Health Dept	4,881	(3,152)	18,003	(4,264)	-	-
HLTH	128-039	Crawford County Health Dept	(3,173)	(954)	5,448	(1,291)	-	-
HLTH	128-041	Dade County Health Dept	(5,005)	(1,231)	7,029	(1,665)	-	-
HLTH	128-042	Dawson County Health Dept	6,686	(2,546)	14,538	(3,442)	-	-
HLTH	128-043	Decatur County Health Dept	(9,352)	(2,234)	12,760	(3,022)	-	-
HLTH	128-044	Dekalb County Health Dept	27,164	(37,822)	216,008	(51,158)	-	-
HLTH	128-045	Dodge County Health Dept	12,152	-	-	-	-	-
HLTH	128-047	Dougherty County Health Dept	(42,274)	(25,111)	143,414	(33,965)	-	-
HLTH	128-047B	Southwest Health District	-	-	-	-	-	-
HLTH	128-048	Douglas County Health Dept	(5,284)	(1,424)	8,134	(1,927)	-	-
HLTH	128-049	Early County Health Dept	(3,112)	(902)	5,152	(1,220)	-	-
HLTH	128-050	Echols County Health Dept	-	-	-	-	-	-
HLTH	128-051	Effingham County Health Dept	3,375	(1,635)	9,341	(2,213)	-	-
HLTH	128-052	Elbert County Health Dept	4,540	(462)	2,641	(626)	-	-
HLTH	128-053	Emanuel County Health Dept	(121)	(1,202)	6,866	(1,627)	-	-
HLTH	128-054	Evans County Health Dept	(1,607)	(672)	3,837	(909)	-	-
HLTH	128-055	Fannin County Health Dept	6,884	(922)	5,265	(1,248)	-	-
HLTH	128-056	Fayette County Health Dept	(852)	(2,459)	14,044	(3,326)	-	-
HLTH	128-057	Floyd County Health Dept	(43,148)	(14,906)	85,131	(20,162)	-	-
HLTH	128-058	Forsyth County Health Dept	2,231	(1,723)	9,843	(2,332)	-	-
HLTH	128-059	Franklin County Health Dept	(4,329)	(2,067)	11,805	(2,796)	-	-
HLTH	128-060	Fulton County Health Dept	(23,231)	(4,470)	25,531	(6,047)	-	-
HLTH	128-061	Gilmer County Health Dept	(7,550)	(2,561)	14,626	(3,464)	-	-
HLTH	128-062	Glascocock County Health Dept	-	-	-	-	-	-
HLTH	128-063	Glynn County Health Dept	(9,084)	(14,653)	83,687	(19,819)	-	-
HLTH	128-064	Gordon County Health Dept	(2,905)	(4,313)	24,634	(5,834)	-	-
HLTH	128-065	Grady County Health Dept	(5,653)	(1,725)	9,853	(2,334)	-	-
HLTH	128-066	Greene County Health Dept	425	(1,167)	6,666	(1,579)	-	-
HLTH	128-067	Gwinnett County Health Dept	5,575	(33,621)	192,018	(45,476)	-	-
HLTH	128-068	Habersham County Health Dept	(1,528)	(712)	4,066	(962)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-069	Hall County Health Dept	\$ (30,616)	\$ (17,168)	\$ 98,052	\$ (23,223)	\$ -	\$ -
HLTH	128-070	Hancock County Health Dept	3,596	(956)	5,461	(1,294)	-	-
HLTH	128-071	Haralson County Health Dept	380	(1,649)	9,417	(2,231)	-	-
HLTH	128-072	Harris County Health Dept	23,570	-	-	-	-	-
HLTH	128-073	Hart County Health Dept	(706)	(303)	1,728	(409)	-	-
HLTH	128-074	Heard County Health Dept	-	-	-	-	-	-
HLTH	128-075	Henry County Health Dept	(10,558)	(2,991)	17,085	(4,047)	-	-
HLTH	128-076	Houston County Health Dept	(35,844)	(17,983)	102,703	(24,323)	-	-
HLTH	128-077	Irwin County Health Dept	2,980	(628)	3,586	(848)	-	-
HLTH	128-078	Jackson County Health Dept	-	-	-	-	-	-
HLTH	128-079	Jasper County Health Dept	(2,439)	(532)	3,036	(719)	-	-
HLTH	128-080	Jeff Davis County Health Dept	3,214	(1,546)	8,829	(2,090)	-	-
HLTH	128-081	Jefferson County Health Dept	(2,061)	(654)	3,733	(884)	-	-
HLTH	128-082	Jenkins County Health Dept	-	-	-	-	-	-
HLTH	128-083	Johnson County Health Dept	(708)	(324)	1,851	(439)	-	-
HLTH	128-084	Jones County Health Dept	(808)	(697)	3,982	(943)	-	-
HLTH	128-085	Lamar County Health Dept	(2,851)	(1,001)	5,716	(1,353)	-	-
HLTH	128-087	Laurens County Health Dept	2,014	(15,973)	91,226	(21,605)	-	-
HLTH	128-088	Lee County Health Dept	(5,921)	(2,017)	11,519	(2,728)	-	-
HLTH	128-089	Liberty County Health Dept	(4,487)	(3,165)	18,074	(4,280)	-	-
HLTH	128-091	Long County Health Dept	(839)	(292)	1,666	(394)	-	-
HLTH	128-092	Lowndes County Health Dept	(22,050)	(17,213)	98,305	(23,282)	-	-
HLTH	128-093	Lumpkin County Health Dept	(4,008)	(1,276)	7,286	(1,725)	-	-
HLTH	128-094	Macon County Health Dept	16,637	-	-	-	-	-
HLTH	128-095	Madison County Health Dept	(711)	(335)	1,914	(454)	-	-
HLTH	128-096	Marion County Health Dept	12,958	-	-	-	-	-
HLTH	128-097	Mcduffie County Health Dept	(6,033)	(1,938)	11,066	(2,620)	-	-
HLTH	128-098	McIntosh County Health Dept	3,491	(332)	1,895	(448)	-	-
HLTH	128-099	Meriwether County Health Dept	6,108	(1,189)	6,792	(1,609)	-	-
HLTH	128-100	Miller County Health Dept	-	-	-	-	-	-
HLTH	128-101	Mitchell County Health Dept	(1,696)	(1,381)	7,887	(1,868)	-	-
HLTH	128-102	Monroe County Health Dept	(2,757)	(898)	5,131	(1,215)	-	-
HLTH	128-103	Montgomery County Health Dept	(1,807)	(508)	2,904	(689)	-	-
HLTH	128-104	Morgan County Health Dept	(941)	(451)	2,578	(612)	-	-
HLTH	128-105	Murray County Health Dept	(1,703)	(2,139)	12,217	(2,893)	-	-
HLTH	128-106	Muscogee County Health Dept	(57,609)	(26,532)	151,528	(35,886)	-	-
HLTH	128-107	Newton County Health Dept	5,916	(1,438)	8,214	(1,946)	-	-
HLTH	128-108	Oconee County Health Dept	(5,896)	(2,115)	12,079	(2,860)	-	-
HLTH	128-109	Oglethorpe County Health Dept	(1,411)	(586)	3,347	(793)	-	-
HLTH	128-110	Paulding County Health Dept	(3,331)	(1,690)	9,649	(2,284)	-	-
HLTH	128-111	Peach County Health Dept	(833)	(355)	2,027	(480)	-	-
HLTH	128-112	Pickens County Health Dept	3,690	-	-	-	-	-
HLTH	128-113	Pierce County Health Dept	1,492	(659)	3,766	(893)	-	-
HLTH	128-114	Pike County Health Dept	(2,420)	(591)	3,373	(798)	-	-
HLTH	128-115	Polk County Health Dept	(8,810)	(2,119)	12,100	(2,865)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-116	Pulaski County Health Dept	\$ (2,440)	\$ (571)	\$ 3,259	\$ (771)	\$ -	\$ -
HLTH	128-117	Putnam County Health Dept	(5,675)	(1,912)	10,919	(2,587)	-	-
HLTH	128-119	Rabun County Health Dept	6,807	-	-	-	-	-
HLTH	128-120	Randolph County Health Dept	-	-	-	-	-	-
HLTH	128-121	Richmond County Health Dept	(6,983)	(12,360)	70,589	(16,717)	-	-
HLTH	128-122	Rockdale County Health Dept	(7,395)	(1,641)	9,375	(2,220)	-	-
HLTH	128-123	Schley County Health Dept	8,402	-	-	-	-	-
HLTH	128-124	Screven County Health Dept	11,048	(578)	3,302	(782)	-	-
HLTH	128-125	Seminole County Health Dept	(7,254)	(1,442)	8,238	(1,951)	-	-
HLTH	128-126	Spalding County Health Dept	6,441	(2,022)	11,548	(2,735)	-	-
HLTH	128-127	Stephens County Health Dept	3,904	(1,227)	7,010	(1,661)	-	-
HLTH	128-128	Stewart County Health Dept	-	-	-	-	-	-
HLTH	128-129	Sumter County Health Dept	1,750	-	-	-	-	-
HLTH	128-131	Taliaferro County Health Dept	(1,314)	(667)	3,811	(903)	-	-
HLTH	128-132	Tattnall County Health Dept	(1,895)	(1,182)	6,751	(1,598)	-	-
HLTH	128-133	Taylor County Health Dept	5,544	-	-	-	-	-
HLTH	128-134	Telfair County Health Dept	(3,206)	(1,686)	9,632	(2,282)	-	-
HLTH	128-135	Terrell County Health Dept	(1,649)	(667)	3,812	(904)	-	-
HLTH	128-136	Thomas County Health Dept	24,703	(2,765)	15,790	(3,740)	-	-
HLTH	128-137	Tift County Health Dept	(7,805)	(2,518)	14,379	(3,406)	-	-
HLTH	128-138	Toombs County Health Dept	(4,669)	(2,505)	14,305	(3,388)	-	-
HLTH	128-139	Towns County Health Dept	(2,528)	(1,052)	6,007	(1,423)	-	-
HLTH	128-140	Treutlen County Health Dept	(2,437)	(609)	3,480	(825)	-	-
HLTH	128-141	Troup County Health Dept	(40,240)	(22,372)	127,770	(30,259)	-	-
HLTH	128-142	Turner County Health Dept	(942)	(321)	1,831	(433)	-	-
HLTH	128-143	Twiggs County Health Dept	-	-	-	-	-	-
HLTH	128-144	Union County Health Dept	(2,492)	(1,145)	6,540	(1,548)	-	-
HLTH	128-145	Upson County Health Dept	785	(1,576)	8,999	(2,131)	-	-
HLTH	128-146	Walker County Health Dept	1,157	(1,075)	6,142	(1,454)	-	-
HLTH	128-147	Walton County Health Dept	(10,319)	(2,794)	15,958	(3,779)	-	-
HLTH	128-148	Ware County Health Dept	(64,321)	(29,464)	168,274	(39,852)	-	-
HLTH	128-149	Warren County Health Dept	-	-	-	-	-	-
HLTH	128-150	Washington County Health Dept	1,247	(1,899)	10,843	(2,568)	-	-
HLTH	128-151	Wayne County Health Dept	11,204	(1,174)	6,705	(1,587)	-	-
HLTH	128-152	Webster County Health Dept	-	-	-	-	-	-
HLTH	128-153	Wheeler County Health Dept	(716)	(310)	1,768	(419)	-	-
HLTH	128-154	White County Health Dept	7,662	(1,130)	6,453	(1,529)	-	-
HLTH	128-155	Whitfield County Health Dept	49,042	(4,836)	27,618	(6,541)	-	-
HLTH	128-156	Wilcox County Health Dept	(707)	(313)	1,789	(424)	-	-
HLTH	128-157	Wilkes County Health Dept	(4,149)	(1,703)	9,724	(2,302)	-	-
HLTH	128-158	Wilkinson County Health Dept	5,614	(176)	1,005	(238)	-	-
HLTH	128-159	Worth County Health Dept	(3,963)	(1,848)	10,554	(2,500)	-	-
MRCS	129-008	Woodright Industries	3,134	-	-	-	-	-
MRCS	129-009	Jessamine Place	2,393	(2,687)	15,348	(3,635)	-	-
MRCS	129-022	Carroll County MR Services	1,087	(2,312)	13,206	(3,128)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
MRCS	129-035	Green Oaks Service Center	\$ (8,504)	\$ (3,142)	\$ 17,943	\$ (4,250)	\$ -	\$ -
MRCS	129-071	Harlison Co. Center (MH/MR/SA)	8,484	-	-	-	-	-
MRCS	129-101	Mitchell-Baker Service Center	(4,602)	(3,118)	17,809	(4,218)	-	-
MRCS	129-136	Thomas/Grady Service Center	12,316	(2,023)	11,554	(2,737)	-	-
MRCS	129-137	Tift County - Diversified Enterprises	(5,400)	(2,472)	14,118	(3,344)	-	-
PSCH	6011	Appling County Schools	(5,901)	(261)	1,493	(353)	-	-
PSCH	6021	Atkinson County Schools	(1,261)	(419)	2,395	(568)	-	-
PSCH	6031	Bacon County Schools	-	-	-	-	-	-
PSCH	6051	Baldwin County Schools	29,821	(1,229)	7,018	(1,662)	-	-
PSCH	6071	Barrow County Schools	-	-	-	-	-	-
PSCH	6081	Bartow County Schools	-	-	-	-	-	-
PSCH	6091	Ben Hill County Schools	11,647	-	-	-	-	-
PSCH	6111	Bibb County Schools	(4,998)	(2,336)	13,339	(3,158)	-	-
PSCH	6141	Brooks County Schools	(1,036)	(413)	2,359	(559)	-	-
PSCH	6181	Butts County Schools	4,695	-	-	-	-	-
PSCH	6201	Camden County Schools	(9,151)	(405)	2,316	(549)	-	-
PSCH	6211	Candler County Schools	(334)	(807)	4,610	(1,092)	-	-
PSCH	6221	Carroll County Schools	(565)	(540)	3,083	(729)	-	-
PSCH	6231	Catoosa County Schools	2,741	(67)	383	(91)	-	-
PSCH	6241	Charlton County Schools	5,832	(346)	1,974	(467)	-	-
PSCH	6251	Chatham County Schools	(2,843)	(2,213)	12,639	(2,993)	-	-
PSCH	6261	Chattahoochee County Schools	(10,784)	(478)	2,729	(645)	-	-
PSCH	6271	Chattooga County Schools	(293)	(531)	3,032	(718)	-	-
PSCH	6291	Clarke County Schools	(20,853)	(3,269)	18,669	(4,422)	-	-
PSCH	6311	Clayton County Schools	(11,332)	(2,059)	11,761	(2,787)	-	-
PSCH	6331	Cobb County Schools	(1,233)	(616)	3,515	(832)	-	-
PSCH	6341	Coffee County Schools	8,848	(338)	1,932	(458)	-	-
PSCH	6351	Colquitt County Schools	(3,479)	(1,235)	7,054	(1,670)	-	-
PSCH	6361	Columbia County Schools	13,878	-	-	-	-	-
PSCH	6371	Cook County Schools	-	-	-	-	-	-
PSCH	6381	Coweta County Schools	721	(608)	3,471	(822)	-	-
PSCH	6401	Crisp County Schools	7,636	(471)	2,689	(637)	-	-
PSCH	6431	Decatur County Schools	-	-	-	-	-	-
PSCH	6441	Dekalb County Schools	22,679	(4,018)	22,945	(5,433)	-	-
PSCH	6451	Dodge County Schools	(3,841)	(1,728)	9,868	(2,336)	-	-
PSCH	6452	Ocmulgee Regional Library System	(263)	(285)	1,630	(387)	-	-
PSCH	6461	Dooly County Schools	(2,130)	(494)	2,823	(669)	-	-
PSCH	6471	Dougherty County Schools	(474)	(590)	3,372	(798)	-	-
PSCH	6481	Douglas County Schools	22,851	(620)	3,541	(838)	-	-
PSCH	6511	Effingham County Schools	(1,995)	(1,336)	7,630	(1,807)	-	-
PSCH	6561	Fayette County Schools	(2,089)	(1,373)	7,839	(1,855)	-	-
PSCH	6571	Floyd County Schools	27,177	(838)	4,784	(1,133)	-	-
PSCH	6581	Forsyth County Schools	(1,385)	(1,911)	10,913	(2,585)	-	-
PSCH	6591	Franklin County Schools	(488)	(353)	2,016	(477)	-	-
PSCH	6601	Fulton County Board of Education	(15,778)	(1,433)	8,182	(1,938)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
PSCH	6611	Gilmer County Schools	\$ (219)	\$ (471)	\$ 2,692	\$ (638)	\$ -	\$ -
PSCH	6631	Glynn County Schools	3,034	(1,980)	11,308	(2,678)	-	-
PSCH	6641	Gordon County Schools	(602)	(566)	3,231	(765)	-	-
PSCH	6651	Grady County Schools	(658)	(950)	5,424	(1,284)	-	-
PSCH	6661	Greene County Schools	5,541	(785)	4,481	(1,061)	-	-
PSCH	6671	Gwinnett County Schools	12,741	(1,353)	7,730	(1,832)	-	-
PSCH	6751	Henry County Schools	(1,769)	(1,414)	8,075	(1,913)	-	-
PSCH	6761	Houston County Schools	(8,046)	(3,373)	19,267	(4,563)	-	-
PSCH	6771	Irwin County Schools	(1,404)	(588)	3,360	(795)	-	-
PSCH	6781	Jackson County Schools	325	(394)	2,248	(532)	-	-
PSCH	6811	Jefferson County Schools	(6,610)	(293)	1,673	(396)	-	-
PSCH	6851	Lamar County Schools	13,828	(57)	327	(77)	-	-
PSCH	6871	Laurens County Schools	838	(511)	2,919	(692)	-	-
PSCH	6881	Lee County Schools	4,092	-	-	-	-	-
PSCH	6941	Macon County Schools	(334)	(317)	1,812	(429)	-	-
PSCH	6951	Madison County Schools	-	-	-	-	-	-
PSCH	6971	Mcduffie County Schools	(1,625)	(1,733)	9,900	(2,345)	-	-
PSCH	6991	Meriwether County Schools	(1,074)	(1,654)	9,445	(2,236)	-	-
PSCH	7021	Monroe County Schools	-	-	-	-	-	-
PSCH	7061	Muscogee County Schools	(7,762)	(2,262)	12,921	(3,060)	-	-
PSCH	7071	Newton County Schools	(6,748)	(2,109)	12,046	(2,853)	-	-
PSCH	7101	Paulding County Schools	(13,475)	(819)	4,676	(1,107)	-	-
PSCH	7121	Pickens County Schools	(702)	(191)	1,093	(260)	-	-
PSCH	7141	Pike County Schools	(1,761)	(625)	3,569	(846)	-	-
PSCH	7151	Polk County Schools	(3,344)	(1,084)	6,190	(1,465)	-	-
PSCH	7191	Rabun County Schools	(1,033)	(689)	3,934	(931)	-	-
PSCH	7211	Richmond County Schools	3,668	(496)	2,835	(672)	-	-
PSCH	7221	Rockdale County Schools	(2,030)	(1,278)	7,301	(1,730)	-	-
PSCH	7261	Spalding County Schools	8,069	-	-	-	-	-
PSCH	7291	Sumter County Schools	(6,714)	(298)	1,699	(402)	-	-
PSCH	7321	Tattnall County Schools	-	-	-	-	-	-
PSCH	7341	Telfair County Schools	(215)	(172)	983	(233)	-	-
PSCH	7351	Terrell County Schools	(5,123)	(836)	4,776	(1,131)	-	-
PSCH	7371	Tift County Schools	-	-	-	-	-	-
PSCH	7401	Treutlen County Schools	(704)	(439)	2,506	(594)	-	-
PSCH	7411	Troup County Schools	2,167	-	-	-	-	-
PSCH	7431	Twiggs County Schools	5,019	(60)	345	(82)	-	-
PSCH	7451	Upson County Schools	8,042	(126)	721	(171)	-	-
PSCH	7461	Walker County Schools	488	(481)	2,747	(650)	-	-
PSCH	7481	Ware County Schools	4,451	(768)	4,387	(1,039)	-	-
PSCH	7501	Washington County Board of Education	(784)	(1,731)	9,886	(2,341)	-	-
PSCH	7511	Wayne County Schools	3,578	(508)	2,901	(687)	-	-
PSCH	7541	White County Board of Education	(1,325)	(232)	1,324	(313)	-	-
PSCH	7551	Whitfield County Schools	(8,102)	(359)	2,050	(486)	-	-
PSCH	7571	Wilkes County Schools	(6,860)	(1,196)	6,828	(1,617)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
PSCH	7581	Wilkinson County Schools	\$ 9,881	\$ (407)	\$ 2,327	\$ (552)	\$ -	\$ -
PSCH	7611	Atlanta City Schools	(20,064)	(3,140)	17,932	(4,246)	-	-
PSCH	7641	City of Buford Schools (Gwinnett)	(999)	(936)	5,345	(1,266)	-	-
PSCH	7721	City of Dalton Schools (Whitfield)	(20,550)	(911)	5,201	(1,232)	-	-
PSCH	7741	City of Dublin Schools (Laurens)	1,146	-	-	-	-	-
PSCH	7761	City of Gainesville Schools (Hall)	(10,807)	(479)	2,735	(647)	-	-
PSCH	7811	City of Marietta Schools (Cobb)	(595)	(377)	2,154	(511)	-	-
PSCH	7851	City of Rome Schools (Floyd)	(21,975)	(1,353)	7,724	(1,828)	-	-
PSCH	7861	City of Social Circle Schools (Walton)	(886)	(543)	3,100	(734)	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	(1,526)	(193)	1,103	(261)	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	4,800	(1,868)	10,668	(2,526)	-	-
PSCH	968-0968	GA Military College	(2,728)	(1,151)	6,574	(1,557)	-	-
RESA	8504	Northwest Georgia RESA	(998)	(553)	3,157	(746)	-	-
RESA	8564	Metro RESA	15,611	-	-	-	-	-
RESA	8804	First District RESA	(1,176)	(1,208)	6,897	(1,633)	-	-
STAT	402	Ga. Dept. of Agriculture	(42,562)	(65,105)	371,828	(88,060)	-	-
STAT	403	Ga. Dept. of Admin. Services	(55,547)	(58,127)	331,979	(78,624)	-	-
STAT	404	Ga. Dept. of Audits	(140,733)	(65,606)	374,690	(88,739)	-	-
STAT	405	Department of Public Health	(48,762)	(163,596)	934,333	(221,280)	-	-
STAT	406	GA Dept of Banking & Finance	28,571	(23,284)	132,982	(31,495)	-	-
STAT	407	State Accounting Office	31,902	(28,877)	164,922	(39,059)	-	-
STAT	408	Office of Comm. of Insurance	9,112	(31,162)	177,974	(42,150)	-	-
STAT	409	Georgia State Finance & Investment Commission	93,463	(26,370)	150,606	(35,668)	-	-
STAT	410	State Properties Commission	(2,954)	(3,101)	17,713	(4,194)	-	-
STAT	411	Ga. Dept. of Defense	53,740	(31,871)	182,021	(43,108)	-	-
STAT	412	GA Vocational Rehab Agency	340,725	(118,084)	674,403	(159,721)	-	-
STAT	414	Ga. Dept. of Education	(51,448)	(64,511)	368,434	(87,255)	-	-
STAT	415	The Technical College System of Georgia	(334,611)	(56,727)	323,981	(76,729)	-	-
STAT	416	Ga. Employees Retirement Sys.	(24,472)	(21,707)	123,976	(29,362)	-	-
STAT	418	Prosecuting Attorneys Council	(8,610)	(159,822)	912,783	(216,177)	-	-
STAT	419	Ga. Dept of Community Health	161,325	(109,226)	623,817	(147,740)	-	-
STAT	420	Georgia Forestry Commission	(18,793)	(77,107)	440,378	(104,296)	-	-
STAT	422	Office of Planning and Budget	(47,612)	(43,533)	248,627	(58,882)	-	-
STAT	427	Ga. Dept. of Human Services	(138,349)	(337,253)	1,926,129	(456,168)	-	-
STAT	428	Ga. Dept. of Community Affairs	61,746	(47,177)	269,441	(63,812)	-	-
STAT	429	Department of Economic Development	8,775	(30,977)	176,918	(41,900)	-	-
STAT	430	Admin. Office of the Courts	(11,558)	(22,365)	127,730	(30,251)	-	-
STAT	432	Ga. Court of Appeals	(121)	(35,118)	200,569	(47,501)	-	-
STAT	436	Superior Courts of Georgia	22,217	(41,391)	236,393	(55,986)	-	-
STAT	438	Supreme Court	28,982	(28,560)	163,112	(38,630)	-	-
STAT	440	Ga. Dept. of Labor	183,487	(184,013)	1,050,942	(248,896)	-	-
STAT	441	Dept. of Behavioral Health and Developmental Disabilities	(461,363)	(328,848)	1,878,124	(444,799)	-	-
STAT	442	Georgia Department of Law	75,609	(57,374)	327,677	(77,605)	-	-
STAT	444	General Assembly of Georgia	28,688	(34,547)	197,307	(46,729)	-	-
STAT	461	Dept. of Juvenile Justice	(199,281)	(274,806)	1,569,478	(371,702)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
STAT	462	Ga. Dept. of Natural Resources	\$ 29,699	\$ (331,505)	\$ 1,893,303	\$ (448,395)	\$ -	\$ -
STAT	465	State Board Pardons & Paroles	(19,189)	(47,325)	270,282	(64,011)	-	-
STAT	466	Ga. Dept. of Public Safety	201,847	(302,100)	1,725,365	(408,623)	-	-
STAT	467	Ga. Dept. of Corrections	(76,339)	(805,917)	4,602,769	(1,090,088)	-	-
STAT	469	Ga Dept. of Early Care Learning	(19,917)	(61,022)	348,509	(82,538)	-	-
STAT	470	Ga. Public Service Commission	(10,439)	(23,476)	134,079	(31,755)	-	-
STAT	471	Ga. Bureau of Investigation	18,201	(202,451)	1,156,245	(273,836)	-	-
STAT	474	Department of Revenue	123,939	(137,477)	785,161	(185,951)	-	-
STAT	475	Ga. Dept. of Driver Services	59,184	(49,900)	284,993	(67,496)	-	-
STAT	476	Ga. Student Finance Commission	5,820	(6,450)	36,837	(8,724)	-	-
STAT	477	Ga. Dept of Community Supervision	(68,958)	(285,901)	1,632,844	(386,709)	-	-
STAT	478	Secretary of State	(21,745)	(21,651)	123,651	(29,284)	-	-
STAT	482	Ga. Teachers Retirement Sys.	30,217	(95,400)	544,849	(129,038)	-	-
STAT	484	Ga. Dept. of Transportation	(444,745)	(774,096)	4,421,041	(1,047,045)	-	-
STAT	488	Ga. Dept. of Veterans Service	28,066	(10,240)	58,481	(13,850)	-	-
STAT	489	Subsequent Injury Trust Fund	(3,543)	(4,887)	27,909	(6,609)	-	-
STAT	490	State Board of Workers Comp	(29,295)	(35,888)	204,964	(48,542)	-	-
STAT	492	GA Public Defender Standards Council	(132,787)	(135,452)	773,595	(183,212)	-	-
STAT	900	Georgia Building Authority	(9,359)	(19,171)	109,490	(25,931)	-	-
STAT	921	Ga. Correctional Industries	51,431	(23,377)	133,512	(31,620)	-	-
STAT	922	George L. Smith II - GWCCA	(3,600)	(29,584)	168,961	(40,016)	-	-
STAT	927	State Road and Tollway Authority	(5,893)	(15,166)	86,618	(20,515)	-	-
STAT	977	Georgia Public Broadcasting	20,396	(14,569)	83,209	(19,707)	-	-
STAT	980	GTA Georgia Technology Authority	10,398	(61,373)	350,516	(83,013)	-	-
STAT	996	The ATL	3,951	(4,282)	24,455	(5,792)	-	-
TAXS	75-001	Appling County Tax Officials	(962)	(727)	4,152	(983)	-	-
TAXS	75-003	Bacon County Tax Officials	2,000	(521)	2,974	(704)	-	-
TAXS	75-004	Baker County Tax Officials	-	-	-	-	-	-
TAXS	75-005	Baldwin County Tax Officials	(6,860)	(3,002)	17,147	(4,061)	-	-
TAXS	75-007	Barrow County Tax Officials	-	-	-	-	-	-
TAXS	75-008	Bartow County Tax Officials	(1,794)	(5,134)	29,319	(6,943)	-	-
TAXS	75-010	Berrien County Tax Officials	(3,253)	(1,199)	6,846	(1,621)	-	-
TAXS	75-011	Bibb County Tax Officials	11,663	(4,726)	26,994	(6,394)	-	-
TAXS	75-012	Bleckley County Tax Officials	-	-	-	-	-	-
TAXS	75-013	Brantley County Tax Officials	(430)	(598)	3,415	(809)	-	-
TAXS	75-014	Brooks County Tax Officials	63	(530)	3,029	(717)	-	-
TAXS	75-015	Bryan County Tax Officials	1,328	(1,954)	11,160	(2,643)	-	-
TAXS	75-016	Bulloch County Tax Officials	-	-	-	-	-	-
TAXS	75-017	Burke County Tax Officials	15,839	-	-	-	-	-
TAXS	75-018	Butts County Tax Officials	(970)	(665)	3,800	(899)	-	-
TAXS	75-019	Calhoun County Tax Officials	4,914	(304)	1,738	(412)	-	-
TAXS	75-020	Camden County Tax Officials	(3,282)	(2,562)	14,631	(3,464)	-	-
TAXS	75-021	Candler County Tax Officials	(1,057)	(501)	2,862	(678)	-	-
TAXS	75-022	Carroll County Tax Officials	(824)	(1,947)	11,121	(2,634)	-	-
TAXS	75-023	Catoosa County Tax Officials	6,025	-	-	-	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-024	Charlton County Tax Officials	\$ (3,555)	\$ (1,200)	\$ 6,855	\$ (1,623)	\$ -	\$ -
TAXS	75-025	Chatham County Tax Officials	897	(2,628)	15,010	(3,555)	-	-
TAXS	75-029	Clarke County Tax Officials	(10,182)	(2,984)	17,044	(4,037)	-	-
TAXS	75-031	Clayton County Tax Officials	27,740	(633)	3,613	(855)	-	-
TAXS	75-032	Clinch County Tax Officials	(1,076)	(1,022)	5,838	(1,383)	-	-
TAXS	75-033	Cobb County Tax Officials	(2,903)	(12,259)	70,013	(16,581)	-	-
TAXS	75-034	Coffee County Tax Officials	74	(1,269)	7,246	(1,715)	-	-
TAXS	75-035	Colquitt County Tax Officials	(149)	(1,917)	10,948	(2,593)	-	-
TAXS	75-036	Columbia County Tax Officials	1,719	(3,578)	20,433	(4,840)	-	-
TAXS	75-037	Cook County Tax Officials	(432)	(552)	3,150	(745)	-	-
TAXS	75-038	Coweta County Tax Officials	5,863	(2,402)	13,716	(3,248)	-	-
TAXS	75-041	Dade County Tax Officials	827	(488)	2,785	(659)	-	-
TAXS	75-043	Decatur County Tax Officials	(651)	(630)	3,595	(851)	-	-
TAXS	75-044	Dekalb County Tax Officials	35,962	(4,082)	23,316	(5,523)	-	-
TAXS	75-045	Dodge County Tax Officials	(950)	(902)	5,154	(1,221)	-	-
TAXS	75-046	Dooly County Tax Officials	-	-	-	-	-	-
TAXS	75-047	Dougherty County Tax Officials	(3,933)	(1,922)	10,975	(2,599)	-	-
TAXS	75-048	Douglas County Tax Officials	4,531	(560)	3,197	(757)	-	-
TAXS	75-050	Echols County Tax Officials	-	-	-	-	-	-
TAXS	75-051	Effingham County Tax Officials	(272)	(335)	1,916	(455)	-	-
TAXS	75-052	Elbert County Tax Officials	4,317	(786)	4,491	(1,064)	-	-
TAXS	75-053	Emanuel County Tax Officials	(427)	(693)	3,960	(939)	-	-
TAXS	75-055	Fannin County Tax Officials	(430)	(557)	3,180	(753)	-	-
TAXS	75-056	Fayette County Tax Officials	(1,847)	(1,692)	9,663	(2,288)	-	-
TAXS	75-057	Floyd County Tax Officials	(1,952)	(1,480)	8,455	(2,002)	-	-
TAXS	75-058	Forsyth County Tax Officials	(9,335)	(8,943)	51,076	(12,097)	-	-
TAXS	75-059	Franklin County Tax Officials	(494)	(1,035)	5,912	(1,400)	-	-
TAXS	75-060	Fulton County Tax Officials	(65,688)	(34,602)	197,618	(46,801)	-	-
TAXS	75-062	Glascok County Tax Officials	(401)	(396)	2,259	(534)	-	-
TAXS	75-063	Glynn County Tax Officials	13,312	(1,483)	8,470	(2,005)	-	-
TAXS	75-064	Gordon County Tax Officials	(2,970)	(2,184)	12,473	(2,954)	-	-
TAXS	75-065	Grady County Tax Officials	3,028	-	-	-	-	-
TAXS	75-066	Greene County Tax Officials	(652)	(718)	4,102	(972)	-	-
TAXS	75-067	Gwinnett County Tax Officials	(5,647)	(8,024)	45,825	(10,853)	-	-
TAXS	75-068	Habersham County Tax Officials	171	(971)	5,544	(1,313)	-	-
TAXS	75-069	Hall County Tax Officials	(4,559)	(1,453)	8,298	(1,966)	-	-
TAXS	75-070	Hancock County Tax Officials	(431)	(475)	2,715	(643)	-	-
TAXS	75-071	Haralson County Tax Officials	-	-	-	-	-	-
TAXS	75-072	Harris County Tax Officials	1,943	(238)	1,361	(323)	-	-
TAXS	75-073	Hart County Tax Officials	-	-	-	-	-	-
TAXS	75-074	Heard County Tax Officials	34	(555)	3,168	(750)	-	-
TAXS	75-075	Henry County Tax Officials	2,905	(4,804)	27,436	(6,498)	-	-
TAXS	75-076	Houston County Tax Officials	(2,272)	(2,726)	15,571	(3,688)	-	-
TAXS	75-077	Irwin County Tax Officials	-	-	-	-	-	-
TAXS	75-078	Jackson County Tax Officials	(2,453)	(1,128)	6,444	(1,527)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-080	Jeff Davis County Tax Officials	\$ (431)	\$ (579)	\$ 3,307	\$ (783)	\$ -	\$ -
TAXS	75-081	Jefferson County Tax Officials	(995)	(357)	2,039	(483)	-	-
TAXS	75-082	Jenkins County Tax Officials	(835)	(443)	2,529	(599)	-	-
TAXS	75-084	Jones County Tax Officials	531	(1,753)	10,014	(2,372)	-	-
TAXS	75-085	Lamar County Tax Officials	(796)	(1,165)	6,653	(1,575)	-	-
TAXS	75-086	Lanier County Tax Officials	(708)	(924)	5,275	(1,249)	-	-
TAXS	75-087	Laurens County Tax Officials	(2,640)	(1,498)	8,553	(2,025)	-	-
TAXS	75-088	Lee County Tax Officials	(430)	(606)	3,460	(819)	-	-
TAXS	75-089	Liberty County Tax Officials	(3,738)	(2,803)	16,008	(3,792)	-	-
TAXS	75-090	Lincoln County Tax Officials	(237)	(289)	1,648	(390)	-	-
TAXS	75-091	Long County Tax Officials	(342)	(327)	1,866	(442)	-	-
TAXS	75-092	Lowndes County Tax Officials	(1,213)	(2,013)	11,495	(2,722)	-	-
TAXS	75-093	Lumpkin County Tax Officials	-	-	-	-	-	-
TAXS	75-094	Macon County Tax Officials	(677)	(908)	5,183	(1,228)	-	-
TAXS	75-096	Marion County Tax Officials	(2,591)	(506)	2,893	(686)	-	-
TAXS	75-097	Mcduffie County Tax Officials	(1,530)	(937)	5,352	(1,267)	-	-
TAXS	75-098	Mcintosh County Tax Officials	(942)	(981)	5,604	(1,328)	-	-
TAXS	75-099	Meriwether County Tax Officials	-	-	-	-	-	-
TAXS	75-100	Miller County Tax Officials	38	(519)	2,963	(701)	-	-
TAXS	75-101	Mitchell County Tax Officials	-	-	-	-	-	-
TAXS	75-102	Monroe County Tax Officials	1,298	(1,064)	6,079	(1,440)	-	-
TAXS	75-103	Montgomery County Tax Officials	2,596	(511)	2,917	(691)	-	-
TAXS	75-104	Morgan County Tax Officials	(514)	(298)	1,703	(404)	-	-
TAXS	75-105	Murray County Tax Officials	1,191	(742)	4,237	(1,004)	-	-
TAXS	75-106	Muscogee County Tax Officials	1,163	(4,707)	26,881	(6,366)	-	-
TAXS	75-107	Newton County Tax Officials	1,343	(1,739)	9,934	(2,352)	-	-
TAXS	75-108	Oconee County Tax Officials	(1,159)	(1,219)	6,960	(1,649)	-	-
TAXS	75-110	Paulding County Tax Officials	1,364	(1,629)	9,305	(2,204)	-	-
TAXS	75-111	Peach County Tax Officials	4,648	(977)	5,577	(1,320)	-	-
TAXS	75-112	Pickens County Tax Officials	-	-	-	-	-	-
TAXS	75-113	Pierce County Tax Officials	(1,078)	(848)	4,843	(1,146)	-	-
TAXS	75-114	Pike County Tax Officials	(353)	(649)	3,704	(877)	-	-
TAXS	75-115	Polk County Tax Officials	(1,429)	(971)	5,544	(1,314)	-	-
TAXS	75-121	Richmond County Tax Officials	(2,259)	(4,716)	26,932	(6,378)	-	-
TAXS	75-122	Rockdale County Tax Officials	4,152	(982)	5,607	(1,328)	-	-
TAXS	75-123	Schley County Tax Officials	-	-	-	-	-	-
TAXS	75-124	Screven County Tax Officials	(453)	(763)	4,359	(1,033)	-	-
TAXS	75-125	Seminole County Tax Officials	(305)	(279)	1,596	(378)	-	-
TAXS	75-126	Spalding County Tax Officials	(1,691)	(2,127)	12,150	(2,878)	-	-
TAXS	75-127	Stephens County Tax Officials	783	(1,911)	10,915	(2,586)	-	-
TAXS	75-128	Stewart County Tax Officials	(432)	(541)	3,087	(730)	-	-
TAXS	75-129	Sumter County Tax Officials	(233)	(261)	1,489	(353)	-	-
TAXS	75-130	Talbot County Tax Officials	6	(256)	1,462	(345)	-	-
TAXS	75-132	Tattnall County Tax Officials	(336)	(282)	1,612	(381)	-	-
TAXS	75-133	Taylor County Tax Officials	(432)	(519)	2,963	(701)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-134	Telfair County Tax Officials	\$ (357)	\$ (522)	\$ 2,979	\$ (705)	\$ -	\$ -
TAXS	75-135	Terrell County Tax Officials	(1,936)	(465)	2,657	(629)	-	-
TAXS	75-136	Thomas County Tax Officials	(2,173)	(1,326)	7,575	(1,795)	-	-
TAXS	75-137	Tift County Tax Officials	(787)	(1,149)	6,563	(1,555)	-	-
TAXS	75-139	Towns County Tax Officials	4,743	(327)	1,869	(444)	-	-
TAXS	75-141	Troup County Tax Officials	(2,621)	(1,239)	7,079	(1,678)	-	-
TAXS	75-142	Turner County Tax Officials	(1,564)	(862)	4,923	(1,165)	-	-
TAXS	75-143	Twiggs County Tax Officials	(957)	(1,184)	6,761	(1,601)	-	-
TAXS	75-145	Upson County Tax Officials	(464)	(391)	2,235	(529)	-	-
TAXS	75-146	Walker County Tax Officials	(725)	(1,320)	7,541	(1,787)	-	-
TAXS	75-147	Walton County Tax Officials	(454)	(320)	1,827	(432)	-	-
TAXS	75-148	Ware County Tax Officials	8,514	(314)	1,793	(425)	-	-
TAXS	75-149	Warren County Tax Officials	-	-	-	-	-	-
TAXS	75-150	Washington County Tax Officials	10,430	(719)	4,109	(974)	-	-
TAXS	75-151	Wayne County Tax Officials	(419)	(677)	3,866	(915)	-	-
TAXS	75-154	White County Tax Officials	6,629	(2,226)	12,711	(3,010)	-	-
TAXS	75-155	Whitfield County Tax Officials	8,107	(3,301)	18,852	(4,464)	-	-
TAXS	75-156	Wilcox County Tax Officials	10,203	-	-	-	-	-
TAXS	75-158	Wilkinson County Tax Officials	14,073	-	-	-	-	-
TAXS	75-159	Worth County Tax Officials	(1,660)	(1,369)	7,818	(1,851)	-	-
TCOL	817	Oconee Fall Line Technical College	(15,516)	(6,093)	34,801	(8,243)	-	-
TCOL	818	Coastal Pines Technical College	10,495	(4,347)	24,826	(5,880)	-	-
TCOL	820	Albany Technical College	(14,621)	(11,293)	64,494	(15,274)	-	-
TCOL	822	Athens Technical College	21,154	(5,210)	29,754	(7,046)	-	-
TCOL	823	Atlanta Technical College	(16,017)	(8,822)	50,383	(11,932)	-	-
TCOL	824	Augusta Technical College	17,857	(19,900)	113,652	(26,916)	-	-
TCOL	826	West Georgia Technical College	41,380	(12,431)	70,996	(16,814)	-	-
TCOL	827	Chattahoochee Tech College	12,844	(13,512)	77,172	(18,277)	-	-
TCOL	828	Columbus Technical College	(8,967)	(7,394)	42,229	(10,001)	-	-
TCOL	829	Georgia Northwestern Technical College	8,758	(16,222)	92,645	(21,940)	-	-
TCOL	830	Georgia Piedmont Technical College	(2,949)	(5,171)	29,531	(6,994)	-	-
TCOL	831	Southern Crescent Technical College	1,412	(5,897)	33,681	(7,977)	-	-
TCOL	832	Gwinnett Technical College	17,250	(11,850)	67,678	(16,029)	-	-
TCOL	834	Lanier Technical College	(16,887)	(7,345)	41,951	(9,935)	-	-
TCOL	835	Central Georgia Technical College	1,598	(28,735)	164,114	(38,868)	-	-
TCOL	837	Southern Regional Technical College	31,368	(11,013)	62,897	(14,896)	-	-
TCOL	838	North Ga Technical College	11,323	(3,735)	21,332	(5,052)	-	-
TCOL	841	Savannah Technical College	13,113	(6,218)	35,513	(8,411)	-	-
TCOL	842	South Ga Technical College	(22,296)	(13,444)	76,784	(18,186)	-	-
TCOL	843	Southeastern Technical College	(5,460)	(8,851)	50,551	(11,972)	-	-
TCOL	844	Ogeechee Technical College	8,776	(2,744)	15,674	(3,712)	-	-
TCOL	848	Wiregrass Georgia Technical College	22,448	(5,908)	33,740	(7,990)	-	-
UNIV	503-0503	GA Institute of Technology	(18,532)	(11,999)	68,531	(16,230)	-	-
UNIV	509-0509	GA State University	(41,423)	(14,006)	79,990	(18,944)	-	-
UNIV	512-0512	Augusta University	614	(18,813)	107,447	(25,447)	-	-





Schedule C– Remaining Deferred Inflows and Outflows (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
UNIV	518-0518	University of GA	\$ (35,723)	\$ (20,157)	\$ 115,123	\$ (27,265)	\$ -	\$ -
UNIV	521-0521	Albany State University	19,900	(1,545)	8,824	(2,090)	-	-
UNIV	528-0528	Clayton College & State Univ	(8,870)	(593)	3,384	(801)	-	-
UNIV	530-0530	Columbus State University	(661)	(368)	2,103	(498)	-	-
UNIV	531-0531	University of North Georgia	3,609	(2,133)	12,180	(2,884)	-	-
UNIV	533-0533	Fort Valley State University	(10,698)	(474)	2,707	(641)	-	-
UNIV	536-0536	GA College and State Univ	(6,336)	(1,392)	7,948	(1,882)	-	-
UNIV	539-0539	GA Southern University	(5,900)	(2,909)	16,616	(3,936)	-	-
UNIV	540-0540	Georgia Gwinnett College	16,946	(531)	3,032	(718)	-	-
UNIV	542-0542	GA Southwestern State Univ	(12,386)	(2,942)	16,802	(3,979)	-	-
UNIV	543-0543	Kennesaw State University	10,833	(1,572)	8,977	(2,125)	-	-
UNIV	547-0547	Middle Georgia State College	4,370	(1,967)	11,237	(2,662)	-	-
UNIV	551-0551	Valdosta State University	(2,213)	(330)	1,884	(446)	-	-
UNIV	554-0554	University of West GA	(11,172)	(2,173)	12,411	(2,939)	-	-
UNIV	557-0557	Abraham Baldwin Agric College	(8,109)	(2,446)	13,971	(3,309)	-	-
UNIV	563-0563	College of Coastal Georgia	5,974	(1,617)	9,234	(2,187)	-	-
UNIV	567-0567	South Georgia State College	(634)	(466)	2,661	(630)	-	-
UNIV	569-0569	Dalton College	13,360	-	-	-	-	-
UNIV	572-0572	East GA College	(6,883)	(305)	1,742	(412)	-	-
UNIV	573-0573	Georgia Highlands College	(2,542)	(527)	3,012	(713)	-	-
UNIV	576-0576	Gordon College	(6,348)	(907)	5,177	(1,226)	-	-
UNIV	598-0598	Board of Regents of the University System of Georgia	43,135	(10,621)	60,661	(14,367)	-	-
VARS	209-0209	Agric Commodity Commission	10,757	(474)	2,707	(641)	-	-
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	6,227	(570)	3,253	(770)	-	-
		Total all Entities	\$ (657,000)	\$ (8,131,000)	\$ 46,438,000	\$ (10,998,000)	\$ -	\$ -
		Total LRS	\$ (37,967)	\$ (8,379)	\$ 47,853	\$ (11,333)	\$ -	\$ -
		Total JRS	\$ 205,471	\$ (144,892)	\$ 827,500	\$ (195,975)	\$ -	\$ -
		Total ERS	\$ (824,504)	\$ (7,977,729)	\$ 45,562,647	\$ (10,790,692)	\$ -	\$ -
		Non-employer Contributing Entities						
		STATE DEPARTMENT OF REVENUE	\$ 40,978	\$ (200,986)	\$ 1,147,869	\$ (271,850)	\$ -	\$ -
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ 34,880	\$ (16,892)	\$ 96,476	\$ (22,849)	\$ -	\$ -
		STATE SUPPORT FOR COUNTY JUDGES	\$ 105,807	\$ (45,895)	\$ 262,109	\$ (62,075)	\$ -	\$ -





Schedule D: Summary of Benefit Provisions Evaluated

Eligibility for Coverage

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

Premiums

Before Retirement

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

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

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

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

After Retirement

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





Schedule D: Summary of Benefit Provisions Evaluated

Coverage

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

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

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

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

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

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





Schedule E: 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 2.50% inflation assumption and a 4.50% real rate of investment return assumption.

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

Members of Employees' Retirement System (ERS)	
Service	Rate
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

Members of Judicial Retirement System (JRS): 3.75%

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





Schedule E: Statement of Actuarial Assumptions and Methods

SEPARATIONS BEFORE RETIREMENT: Representative values of the assumed annual rates of separation other than retirement are as follows.

Annual Rates of Disability				
ERS Members				
Age	Non-Law Enforcement		Law Enforcement	JRS Members
	Males	Females		
25	0.000	0.000	0.000	0.0125
30	0.010	0.005	0.050	0.0250
35	0.040	0.010	0.125	0.0375
40	0.200	0.085	1.125	0.0500
45	0.375	0.215	2.625	0.0875
50	0.625	0.365	3.625	0.1250
55	0.875	0.565	4.125	0.2250
60				0.3675
65				0.5875

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





Schedule E: Statement of Actuarial Assumptions and Methods

Annual Rates of Withdrawal				
ERS Members -				
Age	Law Enforcement		LRS	JRS
	0-9	10 & Over	Members	Members
20	11.00%		9.00%	5.00%
25	6.50	3.00%	9.00	5.00
30	5.25	3.00	9.00	5.00
35	5.25	3.00	9.00	5.00
40	5.25	2.50	10.00	4.00
45	5.25	2.50	11.00	3.50
50	5.25	2.50	9.25	2.75
55			8.00	2.75
60			8.00	2.50
65			8.00	2.50

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

ERS

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





Schedule E: Statement of Actuarial Assumptions and Methods

Age	Non-Law Enforcement New Plan and GSEPS				Law Enforcement
	Early Retirement		Normal Retirement		
	Male	Female	Male*	Female**	
50	5.0%	3.8%	60.0%	42.0%	75.0%
52	5.0	3.8	50.0	42.0	60.0
55	6.0	5.8	50.0	40.0	15.0
57	6.0	7.3	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.

Annual Rates of Retirement		
Age	LRS	JRS
60	8%	15%
61	8	10
62	12	10
63 – 64	8	10
65	10	13
66 – 67	10	15
68	10	18
69	15	18
70 – 77	15	25
78 – 79	15	100
80	100	100





Schedule E: Statement of Actuarial Assumptions and Methods

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:

Age	Annual Rates of Death*				
	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%





Schedule E: Statement of Actuarial Assumptions and Methods

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

Age	Annual Rates of Death*					
	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

ASSETS: Fair value

ACTUARIAL COST METHOD: Entry Age Normal Actuarial Cost Method.

ADMINISTRATIVE EXPENSES: Administrative expenses equal to \$640,000 are added to the normal cost contribution.





Schedule F: Funding Policy #2 of the SEAD Board of Directors

The purpose of this Funding Policy is to state the overall objectives for the Georgia Employees' Group Term Life Insurance Plan for Post-Retirement Benefits (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 State Employees' Assurance Department Board of Directors that the Funding Policy outlined herein will remain unchanged until the objectives below are met.

I. Funding Objectives

The goal in requiring employer and member contributions to the System is to accumulate sufficient assets during a member's employment to fully finance the benefits the member's beneficiary is expected to receive in the event of the death of the member during the member's 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 a stable funded ratio (ratio of actuarial value of assets to actuarial accrued liabilities) that reflects a trend of strong actuarial condition. The long-term objective is to maintain at least 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 remain stable over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial adjustments. The target funded ratio will be 100 percent. In the event that the funded ratio falls below 100%, the targeted funded ratio will be 100% within 20 years of the date the funded ratio first falls below 100%.
- **Unfunded Actuarial Accrued Liability (UAAL)**
 - **Transitional UAAL** – The UAAL established as of the initial valuation date for which this funding policy is adopted shall be known as the Transitional UAAL.
 - **New Incremental UAAL** – Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit changes, assumption and method changes and experience gains and/or losses that have occurred since the previous valuations.





Schedule F: Funding Policy #2 of the SEAD Board of Directors

- **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.
- **Employer Contribution Rate**
 - **Employer Normal Contribution Rate** – the contribution rate determined as of the valuation date each year to fund the employer portion of the annual normal cost of the System based on the assumptions and methods adopted by the Board.
 - 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.
 - In no event shall the employer contribution rate be less than 0%.
 - The valuation methodology, including the amortization of the Unfunded Actuarial Accrued Liability (UAAL), would be expected to maintain reasonably stable contribution rates as a dollar per active member.

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 Projected Unit Credit (PUC) actuarial cost method.
- The long-term annual investment rate of return assumption will be:
 - Effective with the June 30, 2013 valuation date, 7.50% net of investment expenses.
 - Effective with the June 30, 2017 valuation date, reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, as long as the following conditions are met:
 - The actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, and
 - The assumed rate of return does not decrease below 7.00% net of investment expenses.
- The actuarial value of assets will be equal to the market value of assets as of the valuation date.

The employer contribution rates determined in an annual actuarial valuation will be at least sufficient to satisfy the annual normal cost of the System and amortize the UAAL as a level dollar amount over a period not to exceed 20 years. However in no event shall the employer contribution rate be less than 0%.

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





Schedule F: Funding Policy #2 of the SEAD Board of Directors

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 10-year period. The projected measures of funding progress and the recent historical trend provided in valuations will provide important information for the Board's assessment of the System's funding progress.

Adopted: March 15, 2018

