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EMPLOYEES'
RETIREMENT SYSTEM
OF GEORGIA

GASB STATEMENT NO. 68 REPORT
FOR THE
EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA
PREPARED AS OF JUNE 30, 2018





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

May 9, 2019

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

Ladies and Gentlemen:

Presented in this report is information to assist the Employees' Retirement System of Georgia (ERS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). The information is presented for the period ending June 30, 2018 (the Measurement Date).

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

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability, was performed as of June 30, 2017. The valuation was based upon data, furnished by the ERS staff, for active, inactive and retired members along with pertinent financial information.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial principles and practices, as well as in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The calculations are based on the current provisions of the System, and on actuarial assumptions that are, internally consistent and individually reasonable based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the Plan and, in our opinion, meet the requirements of GASB 68. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



Board of Trustees
May 9, 2019
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These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 67 and GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Sincerely yours,

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

Edward J. Koebel, ASA, FCA, MAAA
Principal and Consulting Actuary

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

Cathy Turcot
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA
Senior Actuary



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

PREPARED AS OF JUNE 30, 2018

SECTION I – INTRODUCTION

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

This report, prepared as of June 30, 2018 (the Measurement Date), presents information to assist the employers participating in ERS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2019 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of ERS as of June 30, 2017. The results of that valuation were detailed in a report dated April 19, 2018.

On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 Measurement Date. Therefore, an assumption change from 7.50% to 7.30% was reflected in the calculation of the Total Pension Liability (TPL).

The Net Pension Liability (NPL) shown in the GASB Statement No. 67 Report for the Employees' Retirement System of Georgia Prepared as of June 30, 2018 and submitted September 6, 2018 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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

These collective amounts have been allocated based on actual contributions made to ERS during the measurement period to determine the proportionate share associated with each participating employer. In addition, ERS receives contributions directly from the State Department of Revenue (DOR) and from the State Courts for certain employees of certain participating employers. These employers are considered to



be in a special funding situation as defined by GASB 68 and the DOR and the State Courts are treated as non-employer contributing entities in ERS.

Schedule A of this report shows the total amount of employer contributions for the years ending June 30, 2017 and June 30, 2018 from each participating employer. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

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

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



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

	2018
Valuation Date (VD):	June 30, 2017
Measurement Date (MD):	June 30, 2018
Reporting Date (RD):	June 30, 2019
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.30%
Municipal Bond Index Rate	3.89%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.30%
Net Pension Liability:	
Total Pension Liability (TPL)	\$ 17,628,219
Fiduciary Net Position (FNP)	<u>13,517,186</u>
Net Pension Liability (NPL = TPL – FNP)	\$ 4,111,033
FNP as a percentage of TPL	76.68%
Collective Pension Expense (PE):	\$499,315
Deferred Outflows of Resources:	\$321,543
Deferred Inflows of Resources:	\$94,738



SECTION III – NOTES TO FINANCIAL STATEMENTS

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

Paragraphs 77 and 78(a)-(f): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. Since the TPL as of June 30, 2017 was rolled-forward to the June 30, 2018 measurement date, and since we know that, based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be 7.30% in the June 30, 2018 valuation, the investment rate of return used in the roll-forward of the TPL is 7.30%. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2017, using the following key actuarial assumptions:

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

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

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



Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	-0.5%
Domestic Stocks - Large Cap	37.2%	9.0%
Domestic Stocks - Mid Cap	3.4%	12.0%
Domestic Stocks - Small Cap	1.4%	13.5%
Int'l Stocks - Developed Mkt	17.8%	8.0%
Int'l Stocks - Emerging Mkt	5.2%	12.0%
Alternatives	5.0%	10.5%
Total	100.0%	

*Net of inflation

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

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

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
System's Net Pension Liability	\$5,847,341	\$4,111,033	\$2,631,654

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

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



Paragraph 80(c): June 30, 2017 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2018 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2018 is shown on page 7 of the GASB 67 report for ERS submitted on September 6, 2018.

Paragraph 80(d): Since the previous measurement date, the investment rate of return assumption has been changed from 7.50% to 7.30%.

Paragraph 80(e): Since the prior measurement date, a one-time 3% payment was granted to certain retirees and beneficiaries effective July 2017.

Paragraph 80(f): Not applicable.

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

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

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

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$127,861	\$0
Changes of actuarial assumptions	193,682	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>94,738</u>
Total	<u>\$321,543</u>	<u>\$94,738</u>

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



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

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)
2018	\$180,655	\$0	2.6	\$0	\$0	\$180,655	\$0	\$69,483	\$0	\$111,172	\$0
2017	72,315	0	2.6	44,502	0	0	0	27,813	0	16,689	0
2016	0	238	2.3	0	32	0	0	0	32	0	0
2015	0	53,950	2.5	0	0	0	0	0	0	0	0
2014	0	0	2.6	0	0	0	0	0	0	0	0
Total				<u>\$44,502</u>	<u>\$32</u>	<u>\$180,655</u>	<u>\$0</u>			<u>\$127,861</u>	<u>\$0</u>



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2018	\$314,733	\$0	2.6	\$0	\$0	\$314,733	\$0	\$121,051	\$0	\$193,682	\$0
2017	0	0	2.6	0	0	0	0	0	0	0	0
2016	70,890	0	2.3	9,246	0	0	0	9,246	0	0	0
2015	0	0	2.5	0	0	0	0	0	0	0	0
2014	0	0	2.6	0	0	0	0	0	0	0	0
Total				<u>\$9,246</u>	<u>\$0</u>	<u>\$314,733</u>	<u>\$0</u>			<u>\$193,682</u>	<u>\$0</u>



Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2018	\$0	\$211,658	5.0	\$0	\$0	\$0	\$211,658	\$0	\$42,332	\$0	\$169,326
2017	0	575,766	5.0	0	460,613	0	0	0	115,153	0	345,460
2016	803,717	0	5.0	482,231	0	0	0	160,743	0	321,488	0
2015	492,804	0	5.0	197,121	0	0	0	98,561	0	98,560	0
2014	0	1,144,264	5.0	0	228,852	0	0	0	228,852	0	0
Total				<u>\$679,352</u>	<u>\$689,465</u>	<u>\$0</u>	<u>\$211,658</u>			<u>\$420,048</u>	<u>\$514,786</u>
Net difference between projected and actual earnings on investments											\$94,738



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					
2018	2.6	\$0	\$180,655	\$69,483	\$111,172
2017	2.6	44,502	0	27,813	16,689
2016	2.3	0	0	0	0
2015	2.5	0	0	0	0
2014	2.6	0	0	0	0
Difference between expected and actual assumptions					
2018	2.6	\$0	\$314,733	\$121,051	\$193,682
2017	2.6	0	0	0	0
2016	2.3	9,246	0	9,246	0
2015	2.5	0	0	0	0
2014	2.6	0	0	0	0
Difference between projected and actual earnings					
2018	5.0	\$0	\$0	\$0	\$0
2017	5.0	0	0	0	0
2016	5.0	0	0	0	0
2015	5.0	0	0	0	0
2014	5.0	0	0	0	0
Subtotal					\$0
Total Deferred Outflows of Resources		<u>\$53,748</u>	<u>\$495,388</u>	<u>\$227,593</u>	<u>\$321,543</u>
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2018	2.6	\$0	\$0	\$0	\$0
2017	2.6	0	0	0	0
2016	2.3	32	0	32	0
2015	2.5	0	0	0	0
2014	2.6	0	0	0	0
Difference between expected and actual assumptions					
2018	2.6	\$0	\$0	\$0	\$0
2017	2.6	0	0	0	0
2016	2.3	0	0	0	0
2015	2.5	0	0	0	0
2014	2.6	0	0	0	0
Difference between projected and actual earnings					
2018	5.0	\$0	\$211,658	\$42,332	\$169,326
2017	5.0	460,613	0	115,153	345,460
2016	5.0	(482,231)	0	(160,743)	(321,488)
2015	5.0	(197,121)	0	(98,561)	(98,560)
2014	5.0	228,852	0	228,852	0
Subtotal					\$94,738
Total Deferred Inflows of Resources		<u>\$10,145</u>	<u>\$211,658</u>	<u>\$127,065</u>	<u>\$94,738</u>



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

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands)	
Year 1	\$309,041
Year 2	117,580
Year 3	(157,486)
Year 4	(42,330)
Year 5	0
Thereafter	0

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

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



SECTION IV – COLLECTIVE PENSION EXPENSE

As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 7.50% rate of return in effect as of the previous measurement date.

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2018, there was a benefit change to be recognized. A one-time 3% payment was granted to certain retirees and beneficiaries effective July 2017.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2018, this number of years for the active members is 7.3. The average expected remaining service life of the inactive members is zero. Therefore, the number of years to use for the amortization is the weighted average for all active and inactive members, or 2.6 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 2.6 years.

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

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

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



Collective Pension Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost at end of year	\$129,294
Interest on the TPL and net cash flow	1,233,689
Current-period benefit changes	31,097
Expensed portion of current-period difference between expected and actual experience in the total pension liability	69,483
Expensed portion of current-period changes of assumptions	121,051
Member contributions	(37,130)
Projected earnings on plan investments	(954,355)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(42,332)
Administrative expense	8,056
Other	(11,864)
Recognition of beginning deferred outflows of resources as pension expense	37,059
Recognition of beginning deferred inflows of resources as pension expense	<u>(84,733)</u>
Collective Pension Expense	<u>\$499,315</u>



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

Paragraph 82:

Changes of benefit terms.

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

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

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

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, 2018 employer contributions were determined in the June 30, 2015 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	19.4 years
Asset valuation method	5-year smoothed market
Inflation	2.75 percent
Salary increase	3.25% - 7.00%, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation



SCHEDULE A

**Employees' Retirement System of Georgia
Schedule of Employer Allocations as of June 30, 2017 and June 30, 2018**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$1,374,239.60	0.225821%	\$1,378,007.54	0.217757%
913-0913	AUTH	Lake Lanier Island Development Authority	62,088.47	0.010203%	63,301.30	0.010003%
926-0926	AUTH	Georgia Agricultural Exposition Authority	530,483.29	0.087171%	566,753.12	0.089560%
928-0928	AUTH	Georgia Environmental Finance Authority	695,531.12	0.114292%	683,396.18	0.107992%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	99,132.63	0.016290%	95,884.27	0.015152%
955-0955	AUTH	Georgia Superior Court Clerks Coop	195,603.74	0.032142%	192,608.42	0.030437%
972-0972	AUTH	Georgia Federal-State Inspection	1,295,081.04	0.212813%	1,386,244.49	0.219058%
973-0973	AUTH	Georgia Lottery Corporation	57,411.28	0.009434%	37,624.39	0.005946%
988-0988	AUTH	Oconee River Greenway Authority	0.00	0.000000%	0.00	0.000000%
9012	PSCH	Academy for Classical Education	13,330.37	0.002191%	12,849.52	0.002031%
9015	PSCH	Tapestry Public Charter School	1,277.29	0.000210%	0.00	0.000000%
9194	CHAR	Mountain Education Center Inc	20,317.44	0.003339%	23,160.36	0.003660%
51-0217	CORT	Dekalb County State Court	976,709.38	0.160497%	739,246.77	0.116818%
51-0237	CORT	Bibb County State Court	465,870.32	0.076554%	442,525.33	0.069929%
51-0248	CORT	Chatham County State Court	315,770.47	0.051889%	314,852.58	0.049754%
361	CSBS	Lookout Mountain Community Service Board	90,268.95	0.014833%	61,419.94	0.009706%
363	CSBS	Highland Rivers Center Community Service Board	222,729.34	0.036600%	172,473.33	0.027255%
364	CSBS	Georgia Mountains Avita Community Partners	35,497.86	0.005833%	29,793.76	0.004708%
365	CSBS	Cobb County Community Service	171,280.61	0.028146%	128,355.92	0.020283%
366	CSBS	Douglas Community Service Board	0.00	0.000000%	0.00	0.000000%
368	CSBS	Dekalb Community Service Board	173,238.14	0.028467%	125,693.15	0.019862%
369	CSBS	View Point Health	142,729.11	0.023454%	112,668.69	0.017804%
370	CSBS	Clayton Community M.H., Substa	86,953.94	0.014289%	74,060.56	0.011703%
371	CSBS	Advantage Behavioral Health Systems	103,204.65	0.016959%	84,941.67	0.013423%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
372	CSBS	Pathways Center Community Service Board	\$65,021.54	0.010685%	\$41,159.12	0.006504%
373	CSBS	Mcintosh Trail MH, MR and SA C	96,147.52	0.015799%	42,601.88	0.006732%
374	CSBS	River Edge Behavioral Health Center	255,388.85	0.041967%	232,492.55	0.036739%
375	CSBS	Phoenix Center	44,270.29	0.007275%	29,151.39	0.004607%
376	CSBS	Oconee Community Service Board	40,404.91	0.006639%	27,350.53	0.004322%
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	61,335.04	0.010079%	51,760.84	0.008179%
378	CSBS	Ogeechee MH, MR and SA Community	144,318.63	0.023715%	0.00	0.000000%
379	CSBS	New Horizons	173,379.93	0.028490%	160,511.36	0.025364%
380	CSBS	Middle Flint Community Service Board	138,157.86	0.022703%	118,807.53	0.018774%
381	CSBS	CSB of Middle Georgia	106,776.65	0.017546%	195,857.15	0.030950%
382	CSBS	Albany Area Community Service Board	52,580.53	0.008640%	41,926.90	0.006625%
383	CSBS	The Georgia Pines Community Service Board	218,609.70	0.035923%	153,772.16	0.024300%
384	CSBS	South Georgia Community Service Board	83,194.16	0.013671%	53,293.96	0.008422%
385	CSBS	Pineland Area MH, MR and SA Center	69,076.92	0.011351%	64,169.72	0.010140%
386	CSBS	Satilla Community Service Board	136,420.34	0.022417%	124,494.39	0.019673%
388	CSBS	Gateway Behavior Health Services Community Service Board	69,939.75	0.011493%	57,174.67	0.009035%
127-001	DFAC	Appling County DFACS	82,839.61	0.013613%	93,276.20	0.014740%
127-002	DFAC	Atkinson County DFACS	36,339.35	0.005971%	35,568.86	0.005621%
127-003	DFAC	Bacon County DFACS	46,295.23	0.007607%	64,515.30	0.010195%
127-004	DFAC	Baker County DFACS	26,202.27	0.004306%	36,168.84	0.005716%
127-005	DFAC	Baldwin County DFACS	222,564.73	0.036573%	222,043.24	0.035088%
127-006	DFAC	Banks County DFACS	75,434.18	0.012396%	92,518.44	0.014620%
127-007	DFAC	Barrow County DFACS	296,728.47	0.048760%	345,914.02	0.054662%
127-008	DFAC	Bartow County DFACS	344,802.32	0.056659%	392,746.03	0.062063%
127-009	DFAC	Ben Hill County DFACS	91,133.47	0.014975%	88,818.41	0.014035%
127-010	DFAC	Berrien County DFACS	132,651.08	0.021798%	163,158.14	0.025783%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
127-011	DFAC	Bibb County DFACS	\$1,090,415.73	0.179182%	\$1,140,183.10	0.180175%
127-012	DFAC	Bleckley County DFACS	43,171.57	0.007094%	53,865.82	0.008512%
127-013	DFAC	Brantley County DFACS	118,575.04	0.019485%	138,656.07	0.021911%
127-014	DFAC	Brooks County DFACS	121,151.64	0.019908%	162,407.73	0.025664%
127-015	DFAC	Bryan County DFACS	46,666.13	0.007668%	55,060.97	0.008701%
127-016	DFAC	Bulloch County DFACS	284,348.76	0.046725%	264,673.35	0.041824%
127-017	DFAC	Burke County DFACS	105,571.00	0.017348%	116,303.46	0.018379%
127-018	DFAC	Butts County DFACS	128,284.21	0.021080%	152,022.87	0.024023%
127-019	DFAC	Calhoun County DFACS	42,264.80	0.006945%	41,594.09	0.006573%
127-020	DFAC	Camden County DFACS	193,167.86	0.031742%	209,095.52	0.033042%
127-021	DFAC	Candler County DFACS	69,907.28	0.011487%	49,696.12	0.007853%
127-022	DFAC	Carroll County DFACS	533,109.46	0.087603%	623,258.11	0.098489%
127-023	DFAC	Catoosa County DFACS	218,573.02	0.035917%	272,460.84	0.043055%
127-024	DFAC	Charlton County DFACS	94,330.70	0.015501%	100,216.13	0.015836%
127-025	DFAC	Chatham County DFACS	1,059,397.50	0.174084%	1,185,614.06	0.187354%
127-026	DFAC	Chattahoochee County DFACS	32,824.36	0.005394%	32,282.47	0.005101%
127-027	DFAC	Chattooga County DFACS	171,366.89	0.028160%	198,503.90	0.031368%
127-028	DFAC	Cherokee County DFACS	489,971.98	0.080514%	676,112.27	0.106841%
127-029	DFAC	Clarke County DFACS	899,172.38	0.147756%	1,113,969.34	0.176033%
127-030	DFAC	Clay County DFACS	50,169.56	0.008244%	51,649.53	0.008162%
127-031	DFAC	Clayton County DFACS	2,243,441.43	0.368651%	2,505,201.36	0.395879%
127-032	DFAC	Clinch County DFACS	52,025.62	0.008549%	69,699.72	0.011014%
127-033	DFAC	Cobb County DFACS	2,824,235.82	0.464090%	3,069,435.83	0.485041%
127-034	DFAC	Coffee County DFACS	490,641.41	0.080624%	545,729.86	0.086238%
127-035	DFAC	Colquitt County DFACS	276,131.67	0.045375%	321,319.37	0.050776%
127-036	DFAC	Columbia County DFACS	440,866.89	0.072445%	473,898.70	0.074887%
127-037	DFAC	Cook County DFACS	154,599.98	0.025404%	176,617.90	0.027910%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
127-038	DFAC	Coweta County DFACS	\$345,524.69	0.056778%	\$468,001.61	0.073955%
127-039	DFAC	Crawford County DFACS	87,350.78	0.014354%	92,127.16	0.014558%
127-040	DFAC	Crisp County DFACS	170,787.47	0.028064%	182,780.16	0.028883%
127-041	DFAC	Dade County DFACS	82,544.43	0.013564%	78,204.92	0.012358%
127-042	DFAC	Dawson County DFACS	85,805.67	0.014100%	77,192.88	0.012198%
127-043	DFAC	Decatur County DFACS	196,577.31	0.032302%	201,670.14	0.031869%
127-044	DFAC	Dekalb County DFACS	5,061,918.90	0.831795%	5,612,370.76	0.886884%
127-045	DFAC	Dodge County DFACS	87,104.05	0.014313%	87,248.04	0.013787%
127-046	DFAC	Dooly County DFACS	62,000.84	0.010188%	81,262.69	0.012841%
127-047	DFAC	Dougherty County DFACS	3,361,987.31	0.552455%	3,750,529.56	0.592670%
127-048	DFAC	Douglas County DFACS	540,560.57	0.088827%	577,562.71	0.091268%
127-049	DFAC	Early County DFACS	544,591.07	0.089489%	608,297.62	0.096125%
127-050	DFAC	Echols County DFACS	8,490.90	0.001395%	19,647.66	0.003105%
127-051	DFAC	Effingham County DFACS	172,368.74	0.028324%	182,823.75	0.028890%
127-052	DFAC	Elbert County DFACS	112,624.57	0.018507%	138,973.87	0.021961%
127-053	DFAC	Emanuel County DFACS	79,425.97	0.013052%	78,894.27	0.012467%
127-054	DFAC	Evans County DFACS	60,151.03	0.009884%	57,445.52	0.009078%
127-055	DFAC	Fannin County DFACS	108,740.03	0.017869%	123,068.02	0.019448%
127-056	DFAC	Fayette County DFACS	214,099.29	0.035182%	257,338.08	0.040665%
127-057	DFAC	Floyd County DFACS	920,314.55	0.151230%	1,151,238.97	0.181922%
127-058	DFAC	Forsyth County DFACS	280,610.47	0.046111%	356,193.27	0.056287%
127-059	DFAC	Franklin County DFACS	101,192.39	0.016628%	131,945.85	0.020850%
127-060	DFAC	Fulton County	4,688,766.10	0.770477%	4,978,433.74	0.786707%
127-061	DFAC	Gilmer County DFACS	149,171.00	0.024512%	160,987.43	0.025440%
127-062	DFAC	Glascock County DFACS	35,720.59	0.005870%	39,817.19	0.006292%
127-063	DFAC	Glynn County DFACS	525,163.02	0.086297%	537,258.52	0.084899%
127-064	DFAC	Gordon County DFACS	248,937.22	0.040906%	313,518.56	0.049543%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
127-065	DFAC	Grady County DFACS	\$139,796.32	0.022972%	\$144,636.07	0.022856%
127-066	DFAC	Greene County DFACS	142,867.45	0.023477%	197,790.10	0.031255%
127-067	DFAC	Gwinnett County DFACS	2,557,990.86	0.420339%	2,930,109.59	0.463025%
127-068	DFAC	Habersham County DFACS	161,197.93	0.026489%	185,052.96	0.029243%
127-069	DFAC	Hall County DFACS	794,631.50	0.130577%	1,096,666.38	0.173298%
127-070	DFAC	Hancock County DFACS	28,126.60	0.004622%	35,773.00	0.005653%
127-071	DFAC	Haralson County DFACS	166,716.13	0.027395%	146,803.24	0.023198%
127-072	DFAC	Harris County DFACS	64,896.98	0.010664%	69,261.83	0.010945%
127-073	DFAC	Hart County DFACS	191,753.30	0.031510%	215,528.20	0.034058%
127-074	DFAC	Heard County DFACS	105,098.14	0.017270%	109,498.81	0.017303%
127-075	DFAC	Henry County DFACS	737,061.45	0.121117%	924,238.96	0.146051%
127-076	DFAC	Houston County DFACS	559,585.01	0.091953%	606,709.89	0.095874%
127-077	DFAC	Irwin County DFACS	72,155.12	0.011857%	102,001.41	0.016119%
127-078	DFAC	Jackson County DFACS	177,693.23	0.029199%	256,239.03	0.040492%
127-079	DFAC	Jasper County DFACS	63,094.84	0.010368%	56,050.63	0.008857%
127-080	DFAC	Jeff Davis County DFACS	120,617.41	0.019820%	141,803.55	0.022408%
127-081	DFAC	Jefferson County DFACS	72,948.29	0.011987%	96,361.98	0.015227%
127-082	DFAC	Jenkins County DFACS	38,574.84	0.006339%	56,043.96	0.008856%
127-083	DFAC	Johnson County DFACS	54,388.76	0.008937%	58,058.03	0.009175%
127-084	DFAC	Jones County DFACS	171,615.69	0.028201%	183,798.77	0.029044%
127-085	DFAC	Lamar County DFACS	132,801.55	0.021822%	155,975.69	0.024648%
127-086	DFAC	Lanier County DFACS	130,241.64	0.021402%	165,194.99	0.026105%
127-087	DFAC	Laurens County DFACS	784,244.06	0.128870%	820,051.03	0.129587%
127-088	DFAC	Lee County DFACS	116,053.35	0.019070%	114,660.17	0.018119%
127-089	DFAC	Liberty County DFACS	264,220.61	0.043418%	289,915.65	0.045813%
127-090	DFAC	Lincoln County DFACS	24,233.92	0.003982%	15,717.28	0.002484%
127-091	DFAC	Long County DFACS	47,415.72	0.007792%	64,153.00	0.010138%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
127-092	DFAC	Lowndes County DFACS	\$562,969.65	0.092509%	\$578,160.70	0.091363%
127-093	DFAC	Lumpkin County DFACS	129,625.91	0.021301%	159,639.23	0.025227%
127-094	DFAC	Macon County DFACS	100,163.65	0.016459%	93,921.10	0.014842%
127-095	DFAC	Madison County DFACS	161,354.59	0.026514%	207,939.38	0.032859%
127-096	DFAC	Marion County DFACS	85,821.63	0.014103%	55,855.33	0.008826%
127-097	DFAC	Mcduffie County DFACS	163,297.50	0.026834%	170,512.96	0.026945%
127-098	DFAC	Mcintosh County DFACS	34,412.24	0.005655%	78,440.60	0.012395%
127-099	DFAC	Meriwether County DFACS	138,539.96	0.022765%	174,443.50	0.027566%
127-100	DFAC	Miller County DFACS	27,200.48	0.004470%	31,631.61	0.004999%
127-101	DFAC	Mitchell County DFACS	143,665.42	0.023608%	141,331.45	0.022334%
127-102	DFAC	Monroe County DFACS	111,210.37	0.018275%	96,977.65	0.015325%
127-103	DFAC	Montgomery County DFACS	70,505.82	0.011586%	68,632.58	0.010846%
127-104	DFAC	Morgan County DFACS	104,897.88	0.017237%	86,484.66	0.013667%
127-105	DFAC	Murray County DFACS	204,761.52	0.033647%	241,085.68	0.038097%
127-106	DFAC	Muscogee County DFACS	1,089,995.78	0.179112%	1,216,805.00	0.192283%
127-107	DFAC	Newton County DFACS	448,555.32	0.073708%	518,023.87	0.081860%
127-108	DFAC	Oconee County DFACS	48,862.29	0.008029%	42,856.04	0.006772%
127-109	DFAC	Oglethorpe County DFACS	30,926.61	0.005082%	35,687.58	0.005639%
127-110	DFAC	Paulding County DFACS	362,746.90	0.059608%	412,809.19	0.065233%
127-111	DFAC	Peach County DFACS	192,445.89	0.031623%	203,929.07	0.032225%
127-112	DFAC	Pickens County DFACS	143,922.76	0.023650%	182,470.93	0.028835%
127-113	DFAC	Pierce County DFACS	89,143.41	0.014648%	99,383.79	0.015705%
127-114	DFAC	Pike County DFACS	79,573.60	0.013076%	80,489.58	0.012719%
127-115	DFAC	Polk County DFACS	266,766.12	0.043836%	300,946.90	0.047557%
127-116	DFAC	Pulaski County DFACS	70,898.25	0.011650%	86,474.81	0.013665%
127-117	DFAC	Putnam County DFACS	368,906.26	0.060620%	384,150.17	0.060705%
127-118	DFAC	Quitman County DFACS	15,676.65	0.002576%	14,920.80	0.002358%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
127-119	DFAC	Rabun County DFACS	\$104,799.91	0.017221%	\$137,833.05	0.021781%
127-120	DFAC	Randolph County DFACS	58,608.49	0.009631%	62,043.93	0.009804%
127-121	DFAC	Richmond County DFACS	1,008,119.76	0.165658%	1,209,103.48	0.191066%
127-122	DFAC	Rockdale County DFACS	298,701.38	0.049084%	376,358.48	0.059473%
127-123	DFAC	Schley County DFACS	25,252.01	0.004150%	33,545.40	0.005301%
127-124	DFAC	Screven County DFACS	41,799.64	0.006869%	78,378.60	0.012386%
127-125	DFAC	Seminole County DFACS	82,639.93	0.013580%	90,785.39	0.014346%
127-126	DFAC	Spalding County DFACS	859,288.00	0.141202%	1,009,377.78	0.159505%
127-127	DFAC	Stephens County DFACS	179,549.57	0.029504%	178,181.14	0.028157%
127-128	DFAC	Stewart County DFACS	38,909.72	0.006394%	53,299.33	0.008423%
127-129	DFAC	Sumter County DFACS	774,506.88	0.127270%	821,687.23	0.129845%
127-130	DFAC	Talbot County DFACS	55,900.43	0.009186%	59,319.28	0.009374%
127-131	DFAC	Taliaferro County DFACS	14,056.72	0.002310%	15,397.92	0.002433%
127-132	DFAC	Tattall County DFACS	106,426.06	0.017488%	84,680.89	0.013382%
127-133	DFAC	Taylor County DFACS	19,667.66	0.003232%	43,556.92	0.006883%
127-134	DFAC	Telfair County DFACS	81,988.51	0.013473%	92,042.50	0.014545%
127-135	DFAC	Terrell County DFACS	83,246.35	0.013679%	103,500.97	0.016356%
127-136	DFAC	Thomas County DFACS	239,983.42	0.039435%	241,070.75	0.038095%
127-137	DFAC	Tift County DFACS	313,193.96	0.051465%	365,349.68	0.057734%
127-138	DFAC	Toombs County DFACS	164,395.69	0.027014%	171,266.92	0.027064%
127-139	DFAC	Towns County DFACS	86,574.15	0.014226%	84,676.91	0.013381%
127-140	DFAC	Treutlen County DFACS	62,659.24	0.010296%	60,695.20	0.009591%
127-141	DFAC	Troup County DFACS	321,713.41	0.052865%	457,562.94	0.072305%
127-142	DFAC	Turner County DFACS	41,835.72	0.006875%	50,077.90	0.007913%
127-143	DFAC	Twiggs County DFACS	50,840.27	0.008354%	54,345.85	0.008588%
127-144	DFAC	Union County DFACS	53,533.75	0.008797%	69,300.71	0.010951%
127-145	DFAC	Upson County DFACS	192,427.55	0.031620%	195,820.82	0.030944%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
127-146	DFAC	Walker County DFACS	\$299,002.85	0.049133%	\$363,021.01	0.057366%
127-147	DFAC	Walton County DFACS	339,838.85	0.055844%	396,844.97	0.062711%
127-148	DFAC	Ware County DFACS	210,690.53	0.034622%	283,461.42	0.044793%
127-149	DFAC	Warren County DFACS	42,399.52	0.006967%	43,893.32	0.006936%
127-150	DFAC	Washington County DFACS	121,061.52	0.019893%	123,005.01	0.019438%
127-151	DFAC	Wayne County DFACS	142,111.91	0.023352%	132,615.86	0.020956%
127-152	DFAC	Webster County DFACS	30,139.44	0.004953%	44,241.12	0.006991%
127-153	DFAC	Wheeler County DFACS	34,647.14	0.005693%	27,240.20	0.004305%
127-154	DFAC	White County DFACS	139,085.93	0.022855%	153,467.41	0.024251%
127-155	DFAC	Whitfield County DFACS	821,180.98	0.134940%	983,406.78	0.155401%
127-156	DFAC	Wilcox County DFACS	49,356.28	0.008110%	55,631.77	0.008791%
127-157	DFAC	Wilkes County DFACS	97,559.55	0.016031%	116,799.81	0.018457%
127-158	DFAC	Wilkinson County DFACS	40,934.57	0.006727%	56,809.32	0.008977%
127-159	DFAC	Worth County DFACS	135,143.84	0.022207%	186,888.37	0.029533%
128-001	HLTH	Appling County Health Department	77,165.59	0.012680%	76,716.09	0.012123%
128-002	HLTH	Atkinson County Health Department	36,418.09	0.005984%	37,682.76	0.005955%
128-003	HLTH	Bacon County Health Department	39,815.34	0.006543%	40,947.59	0.006471%
128-004	HLTH	Baker County Health Department	43,333.56	0.007121%	44,908.28	0.007097%
128-005	HLTH	Baldwin County Health Department	129,196.57	0.021230%	132,029.35	0.020864%
128-006	HLTH	Banks County Health Department	40,352.40	0.006631%	44,223.91	0.006988%
128-007	HLTH	Barrow County Public Health	118,711.12	0.019507%	124,948.66	0.019745%
128-008	HLTH	Bartow County Health Department	212,662.57	0.034946%	213,328.08	0.033711%
128-009	HLTH	Ben Hill County Health Department	56,610.54	0.009302%	52,266.74	0.008259%
128-010	HLTH	Berrien County Health Department	39,215.17	0.006444%	41,545.78	0.006565%
128-011	HLTH	Bibb County Health Department	469,754.17	0.077192%	460,853.94	0.072826%
128-012	HLTH	Bleckley County Health Department	28,879.09	0.004746%	29,575.91	0.004674%
128-013	HLTH	Brantley County Health Department	48,312.54	0.007939%	47,968.00	0.007580%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
128-014	HLTH	Brooks County Health Department	\$38,868.49	0.006387%	\$43,323.52	0.006846%
128-015	HLTH	Bryan County Health Department	0.00	0.000000%	91,056.96	0.014389%
128-016	HLTH	Bulloch County Physical Health	176,898.30	0.029069%	186,408.05	0.029457%
128-017	HLTH	Burke County Health Department	95,280.94	0.015657%	98,593.09	0.015580%
128-018	HLTH	Butts County Health Department	37,613.77	0.006181%	46,351.56	0.007325%
128-019	HLTH	Calhoun County Health Department	24,632.20	0.004048%	22,217.39	0.003511%
128-020	HLTH	Camden County Health Department	0.00	0.000000%	149,310.65	0.023595%
128-021	HLTH	Candler County Health Department	41,052.81	0.006746%	53,729.94	0.008491%
128-022	HLTH	Carroll County Health Department	171,693.42	0.028213%	197,502.72	0.031210%
128-023	HLTH	Catoosa County Health Department	140,051.77	0.023014%	147,191.01	0.023260%
128-024	HLTH	Charlton County Health Department	73,762.55	0.012121%	55,636.74	0.008792%
128-025	HLTH	Chatham County Health Department	0.00	0.000000%	1,328,815.39	0.209983%
128-026	HLTH	Chattahoochee County Health Department	22,565.88	0.003708%	23,017.20	0.003637%
128-027	HLTH	Chattooga County Health Department	74,100.50	0.012176%	79,086.72	0.012498%
128-028	HLTH	Cherokee County Health Department	1,264,535.39	0.207794%	1,371,638.82	0.216750%
128-029	HLTH	Clarke County Health Department	938,432.26	0.154207%	990,574.03	0.156533%
128-030	HLTH	Clay County Health Department	10,214.46	0.001678%	12,613.92	0.001993%
128-031	HLTH	Clayton County Health Department	1,018,933.33	0.167435%	982,814.29	0.155307%
128-032	HLTH	Clinch County Health Department	38,767.86	0.006370%	40,419.71	0.006387%
128-033	HLTH	Cobb County Health Department	2,197,818.01	0.361154%	2,276,042.31	0.359667%
128-034	HLTH	Coffee County Health Department	134,017.30	0.022022%	134,774.06	0.021297%
128-035	HLTH	Colquitt County Health Department	191,009.98	0.031388%	190,058.14	0.030034%
128-036	HLTH	Columbia County Health Department	174,464.93	0.028669%	186,262.40	0.029434%
128-037	HLTH	Cook County Health Department	45,233.12	0.007433%	53,011.84	0.008377%
128-038	HLTH	Coweta County Health Department	151,396.69	0.024878%	184,145.94	0.029099%
128-039	HLTH	Crawford County Health Department	38,996.64	0.006408%	39,753.59	0.006282%
128-040	HLTH	Crisp County Health Department	40,588.10	0.006670%	39,874.44	0.006301%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
128-041	HLTH	Dade County Health Department	\$54,782.88	0.009002%	\$50,208.76	0.007934%
128-042	HLTH	Dawson County Health Department	70,918.69	0.011654%	70,187.54	0.011091%
128-043	HLTH	Decatur County Health Department	107,648.22	0.017689%	99,983.05	0.015800%
128-044	HLTH	Dekalb County Health Department	3,208,898.90	0.527299%	3,178,190.73	0.502227%
128-045	HLTH	Dodge County Health Department	54,511.92	0.008958%	55,593.36	0.008785%
128-046	HLTH	Dooly County Health Department	19,509.56	0.003206%	25,867.32	0.004088%
128-047	HLTH	Dougherty County Health Department	417,519.61	0.068609%	366,782.11	0.057960%
128-047B	HLTH	Southwest Health District	922,182.20	0.151537%	998,880.27	0.157846%
128-048	HLTH	Douglas County Health Department	131,686.27	0.021639%	141,071.63	0.022293%
128-049	HLTH	Early County Health Department	66,741.68	0.010967%	48,419.36	0.007651%
128-050	HLTH	Echols County Health Department	22,231.44	0.003653%	21,649.06	0.003421%
128-051	HLTH	Effingham County Health Department	0.00	0.000000%	102,346.50	0.016173%
128-052	HLTH	Elbert County Health Department	53,021.25	0.008713%	56,074.78	0.008861%
128-053	HLTH	Emanuel County Health Department	116,004.80	0.019062%	115,434.78	0.018241%
128-054	HLTH	Evans County Health Department	43,482.89	0.007145%	43,444.33	0.006865%
128-055	HLTH	Fannin County Health Department	67,451.44	0.011084%	74,236.12	0.011731%
128-056	HLTH	Fayette County Health Department	126,365.49	0.020765%	139,376.11	0.022025%
128-057	HLTH	Floyd County Health Department	1,309,789.31	0.215230%	1,265,939.59	0.200048%
128-058	HLTH	Forsyth County Health Department	178,763.13	0.029375%	157,363.88	0.024867%
128-059	HLTH	Franklin County Health Department	61,961.70	0.010182%	62,258.93	0.009838%
128-061	HLTH	Gilmer County Health Department	107,716.48	0.017700%	107,546.32	0.016995%
128-062	HLTH	Glascock County Health Department	16,477.90	0.002708%	18,178.56	0.002873%
128-063	HLTH	Glynn County Health Department	2,776,512.75	0.456248%	964,044.62	0.152341%
128-064	HLTH	Gordon County Health Department	190,377.75	0.031284%	190,192.51	0.030055%
128-065	HLTH	Grady County Health Department	100,787.36	0.016562%	102,917.15	0.016263%
128-066	HLTH	Greene County Health Department	50,501.89	0.008299%	50,021.02	0.007904%
128-067	HLTH	Gwinnett County Health Department	2,560,775.42	0.420797%	2,692,760.23	0.425518%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
128-068	HLTH	Habersham County Health Department	\$84,722.18	0.013922%	\$76,821.64	0.012140%
128-069	HLTH	Hall County Health Department	1,439,778.10	0.236590%	1,406,982.87	0.222336%
128-070	HLTH	Hancock County Health Department	50,132.64	0.008238%	51,711.38	0.008172%
128-071	HLTH	Haralson County Health Department	65,057.53	0.010691%	64,973.73	0.010267%
128-072	HLTH	Harris County Health Department	64,670.31	0.010627%	55,718.59	0.008805%
128-073	HLTH	Hart County Health Department	63,447.37	0.010426%	52,217.24	0.008252%
128-074	HLTH	Heard County Health Department	27,658.89	0.004545%	31,036.61	0.004904%
128-075	HLTH	Henry County Health Department	237,893.56	0.039092%	233,893.03	0.036960%
128-076	HLTH	Houston County Health Department	1,462,768.82	0.240368%	1,629,462.16	0.257492%
128-077	HLTH	Irwin County Health Department	35,428.25	0.005822%	30,999.95	0.004899%
128-078	HLTH	Jackson County Health Department	107,179.85	0.017612%	96,538.80	0.015255%
128-079	HLTH	Jasper County Health Department	31,410.10	0.005161%	36,959.70	0.005840%
128-080	HLTH	Jeff Davis County Health Department	63,363.67	0.010412%	68,780.97	0.010869%
128-081	HLTH	Jefferson County Health Department	80,479.69	0.013225%	85,380.99	0.013492%
128-082	HLTH	Jenkins County Health Department	34,549.18	0.005677%	35,783.81	0.005655%
128-083	HLTH	Johnson County Health Department	21,358.74	0.003510%	15,531.00	0.002454%
128-084	HLTH	Jones County Health Department	55,128.08	0.009059%	53,345.90	0.008430%
128-085	HLTH	Lamar County Health Department	52,885.53	0.008690%	52,201.97	0.008249%
128-086	HLTH	Lanier County Health Department	24,700.64	0.004059%	28,185.28	0.004454%
128-087	HLTH	Laurens County Health Department	740,126.61	0.121621%	764,533.05	0.120814%
128-088	HLTH	Lee County Health Department	111,512.92	0.018324%	110,338.96	0.017436%
128-089	HLTH	Liberty County Health Department	0.00	0.000000%	198,591.64	0.031382%
128-090	HLTH	Lincoln County Health Department	17,760.12	0.002918%	17,432.83	0.002755%
128-091	HLTH	Long County Health Department	0.00	0.000000%	27,700.59	0.004377%
128-092	HLTH	Lowndes County Health Department	1,203,663.64	0.197791%	1,270,787.58	0.200814%
128-093	HLTH	Lumpkin County Health Department	92,583.36	0.015214%	83,667.14	0.013221%
128-094	HLTH	Macon County Health Department	28,998.38	0.004765%	27,573.36	0.004357%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
128-095	HLTH	Madison County Health Department	\$60,257.36	0.009902%	\$72,132.86	0.011399%
128-096	HLTH	Marion County Health Department	21,174.84	0.003480%	21,598.32	0.003413%
128-097	HLTH	Mcduffie County Health Department	70,242.30	0.011542%	74,303.88	0.011742%
128-098	HLTH	McIntosh County Health Department	0.00	0.000000%	42,822.64	0.006767%
128-099	HLTH	Meriwether County Health Department	86,126.98	0.014153%	88,827.98	0.014037%
128-100	HLTH	Miller County Health Department	25,093.83	0.004124%	17,907.98	0.002830%
128-101	HLTH	Mitchell County Health Department	76,567.68	0.012582%	74,298.73	0.011741%
128-102	HLTH	Monroe County Health Department	52,907.60	0.008694%	64,557.83	0.010202%
128-103	HLTH	Montgomery County Health Department	28,333.80	0.004656%	29,164.03	0.004609%
128-104	HLTH	Morgan County Health Department	63,054.13	0.010361%	66,536.81	0.010514%
128-105	HLTH	Murray County Health Department	102,246.23	0.016802%	109,495.69	0.017303%
128-106	HLTH	Muscogee County Health Department	1,318,388.05	0.216643%	1,408,124.60	0.222516%
128-107	HLTH	Newton County Health Department	227,446.60	0.037375%	234,944.07	0.037127%
128-108	HLTH	Oconee County Health Department	83,783.98	0.013768%	97,528.79	0.015412%
128-109	HLTH	Oglethorpe County Health Department	35,693.82	0.005865%	32,442.16	0.005127%
128-110	HLTH	Paulding County Health Department	177,314.22	0.029137%	203,627.83	0.032178%
128-111	HLTH	Peach County Health Department	69,676.99	0.011450%	68,221.95	0.010781%
128-112	HLTH	Pickens County Health Department	49,174.67	0.008081%	61,893.73	0.009781%
128-113	HLTH	Pierce County Health Department	67,347.87	0.011067%	70,043.37	0.011068%
128-114	HLTH	Pike County Health Department	38,313.26	0.006296%	38,928.72	0.006152%
128-115	HLTH	Polk County Health Department	94,683.35	0.015559%	89,972.67	0.014218%
128-116	HLTH	Pulaski County Health Department	36,642.55	0.006021%	37,993.98	0.006004%
128-117	HLTH	Putnam County Health Department	92,941.95	0.015273%	99,116.89	0.015663%
128-118	HLTH	Quitman County Health Dept	11,782.74	0.001936%	5,574.50	0.000881%
128-119	HLTH	Rabun County Health Department	82,636.40	0.013579%	81,049.26	0.012808%
128-120	HLTH	Randolph County Health Department	18,783.56	0.003087%	17,349.48	0.002742%
128-121	HLTH	Richmond County Health Department	1,179,962.42	0.193896%	1,251,550.06	0.197774%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
128-122	HLTH	Rockdale County Health Department	\$174,490.11	0.028673%	\$174,552.47	0.027583%
128-123	HLTH	Schley County Health Department	21,525.72	0.003537%	14,002.92	0.002213%
128-124	HLTH	Screven County Health Department	48,803.32	0.008020%	47,163.01	0.007453%
128-125	HLTH	Seminole County Health Department	48,441.16	0.007960%	48,609.35	0.007681%
128-126	HLTH	Spalding County Health Department	141,605.07	0.023269%	151,129.08	0.023882%
128-127	HLTH	Stephens County Health Department	59,993.14	0.009858%	63,658.14	0.010059%
128-128	HLTH	Stewart County Health Department	7,752.12	0.001274%	6,042.38	0.000955%
128-129	HLTH	Sumter County Health Department	94,015.54	0.015449%	90,689.86	0.014331%
128-130	HLTH	Talbot County Health Department	17,980.85	0.002955%	0.00	0.000000%
128-131	HLTH	Taliaferro County Health Department	20,497.03	0.003368%	21,248.22	0.003358%
128-132	HLTH	Tattnall County Health Department	77,792.25	0.012783%	79,656.50	0.012588%
128-133	HLTH	Taylor County Health Department	41,127.00	0.006758%	41,949.72	0.006629%
128-134	HLTH	Telfair County Health Department	53,600.46	0.008808%	58,256.55	0.009206%
128-135	HLTH	Terrell County Health Department	40,132.25	0.006595%	31,472.39	0.004973%
128-136	HLTH	Thomas County Health Department	241,107.68	0.039620%	203,308.06	0.032127%
128-137	HLTH	Tift County Health Department	139,798.91	0.022972%	136,474.68	0.021566%
128-138	HLTH	Toombs County Health Department	88,076.13	0.014473%	91,255.96	0.014421%
128-139	HLTH	Towns County Health Department	50,698.60	0.008331%	43,972.86	0.006949%
128-140	HLTH	Treutlen County Health Department	25,605.68	0.004208%	28,183.12	0.004454%
128-141	HLTH	Troup County Health Department	1,120,067.28	0.184054%	1,252,929.24	0.197992%
128-142	HLTH	Turner County Health Department	31,307.68	0.005145%	33,851.77	0.005349%
128-143	HLTH	Twiggs County Health Department	19,260.73	0.003165%	16,202.89	0.002560%
128-144	HLTH	Union County Health Department	76,271.76	0.012533%	80,245.11	0.012681%
128-145	HLTH	Upson County Health Department	101,236.58	0.016636%	100,185.54	0.015832%
128-146	HLTH	Walker County Health Department	155,553.56	0.025561%	119,139.81	0.018827%
128-147	HLTH	Walton County Health Department	197,287.39	0.032419%	223,127.00	0.035259%
128-148	HLTH	Ware County Health Department	1,357,160.97	0.223014%	1,450,087.42	0.229147%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
128-149	HLTH	Warren County Health Department	\$17,622.56	0.002896%	\$19,458.74	0.003075%
128-150	HLTH	Washington County Health Department	73,669.80	0.012106%	81,129.20	0.012820%
128-151	HLTH	Wayne County Health Department	90,330.36	0.014843%	100,049.91	0.015810%
128-152	HLTH	Webster County Health Department	13,623.60	0.002239%	13,896.12	0.002196%
128-153	HLTH	Wheeler County Health Department	28,929.12	0.004754%	29,507.52	0.004663%
128-154	HLTH	White County Health Department	78,331.19	0.012872%	79,724.72	0.012598%
128-155	HLTH	Whitfield County Health Department	571,371.07	0.093890%	571,975.95	0.090385%
128-156	HLTH	Wilcox County Health Department	23,490.42	0.003860%	21,692.15	0.003428%
128-157	HLTH	Wilkes County Health Department	47,374.18	0.007785%	48,955.80	0.007736%
128-158	HLTH	Wilkinson County Health Department	39,248.68	0.006450%	37,413.32	0.005912%
128-159	HLTH	Worth County Health Department	62,824.82	0.010324%	63,165.94	0.009982%
129-008	MRCS	Woodright Industries	113,035.66	0.018574%	124,654.89	0.019698%
129-009	MRCS	Jessamine Place	144,378.05	0.023725%	145,574.90	0.023004%
129-022	MRCS	Carroll County MR Services	135,432.01	0.022255%	133,238.96	0.021055%
129-035	MRCS	Green Oaks Service Center	203,728.99	0.033478%	240,224.43	0.037961%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	146,988.36	0.024154%	153,336.72	0.024231%
129-101	MRCS	Mitchell-Baker Service Center	175,167.86	0.028784%	175,438.48	0.027723%
129-136	MRCS	Thomas/Grady Service Center	244,766.17	0.040221%	234,014.24	0.036980%
129-137	MRCS	Tift County - Diversified Enterprises	151,482.61	0.024892%	145,837.24	0.023046%
6031	PSCH	Bacon County Schools	20,989.14	0.003449%	15,836.70	0.002503%
6051	PSCH	Baldwin County Schools	91,565.30	0.015046%	94,935.45	0.015002%
6071	PSCH	Barrow County Schools	12,631.14	0.002076%	12,581.58	0.001988%
6091	PSCH	Ben Hill County Schools	15,352.05	0.002523%	13,899.49	0.002196%
6111	PSCH	Bibb County Schools	60,108.98	0.009877%	72,982.40	0.011533%
6141	PSCH	Brooks County Schools	8,604.13	0.001414%	9,685.78	0.001531%
6181	PSCH	Butts County Schools	26,488.56	0.004353%	13,779.48	0.002177%
6201	PSCH	Camden County Schools	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
6211	PSCH	Candler County Schools	\$23,817.60	0.003914%	\$21,621.60	0.003417%
6221	PSCH	Carroll County Schools	12,902.55	0.002120%	14,102.34	0.002228%
6231	PSCH	Catoosa County Board of Education	0.00	0.000000%	0.00	0.000000%
6241	PSCH	Charlton County Board of Education	0.00	0.000000%	15,032.49	0.002375%
6251	PSCH	Chatham County Schools	51,908.30	0.008530%	37,699.54	0.005957%
6252	PSCH	Live Oak Public Libraries	9,639.88	0.001584%	0.00	0.000000%
6281	PSCH	Cherokee County Schools	16,881.99	0.002774%	0.00	0.000000%
6291	PSCH	Clarke County Schools	63,093.98	0.010368%	80,037.03	0.012648%
6311	PSCH	Clayton County Schools	39,283.45	0.006455%	37,746.21	0.005965%
6331	PSCH	Cobb County Schools	0.00	0.000000%	3,797.08	0.000600%
6341	PSCH	Coffee County Schools	11,703.78	0.001923%	13,661.96	0.002159%
6351	PSCH	Colquitt County Schools	31,196.74	0.005126%	32,558.53	0.005145%
6361	PSCH	Columbia County Schools	36,080.63	0.005929%	37,949.55	0.005997%
6381	PSCH	Coweta County Schools	22,368.48	0.003676%	22,798.68	0.003603%
6401	PSCH	Crisp County Schools	37,649.80	0.006187%	28,576.10	0.004516%
6431	PSCH	Decatur County Schools	14,677.54	0.002412%	13,576.76	0.002145%
6441	PSCH	Dekalb County Schools	264,401.63	0.043448%	232,578.97	0.036753%
6451	PSCH	Dodge County Schools	39,120.38	0.006428%	38,321.48	0.006056%
6452	PSCH	Ocmulgee Regional Library System	7,779.48	0.001278%	7,779.48	0.001229%
6471	PSCH	Dougherty County Schools	8,773.14	0.001442%	24,194.82	0.003823%
6481	PSCH	Douglas County Schools	49,116.68	0.008071%	50,142.65	0.007924%
6511	PSCH	Effingham County Schools	32,675.63	0.005369%	34,359.16	0.005430%
6531	PSCH	Emanuel County Schools	0.00	0.000000%	0.00	0.000000%
6561	PSCH	Fayette County Schools	32,071.07	0.005270%	33,679.67	0.005322%
6571	PSCH	Floyd County Schools	41,323.06	0.006790%	22,617.68	0.003574%
6581	PSCH	Forsyth County Schools	13,234.01	0.002175%	20,023.62	0.003164%
6591	PSCH	Franklin County Schools	2,629.20	0.000432%	7,342.80	0.001160%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
6601	PSCH	Fulton County Board of Education	\$38,316.36	0.006296%	\$40,886.03	0.006461%
6611	PSCH	Gilmer County Schools	29,352.30	0.004823%	30,528.39	0.004824%
6621	PSCH	Glascocock County Schools	0.00	0.000000%	0.00	0.000000%
6631	PSCH	Glynn County Schools	64,981.85	0.010678%	62,570.13	0.009888%
6641	PSCH	Gordon County Schools	12,810.96	0.002105%	14,120.56	0.002231%
6651	PSCH	Grady County Schools	33,096.31	0.005439%	36,674.80	0.005795%
6661	PSCH	Greene County Schools	14,094.28	0.002316%	11,838.96	0.001871%
6671	PSCH	Gwinnett County Schools	73,228.43	0.012033%	75,498.10	0.011930%
6731	PSCH	Hart County Schools	12,643.22	0.002078%	12,916.68	0.002041%
6751	PSCH	Henry County Schools	42,357.60	0.006960%	43,687.56	0.006904%
6761	PSCH	Houston County Schools	113,580.49	0.018664%	107,545.39	0.016995%
6771	PSCH	Irwin County Schools	13,555.55	0.002228%	11,737.61	0.001855%
6781	PSCH	Jackson County Schools	13,402.77	0.002202%	14,043.10	0.002219%
6831	PSCH	Johnson County Schools	19,781.37	0.003251%	19,120.42	0.003021%
6851	PSCH	Lamar County Schools	14,732.40	0.002421%	13,763.42	0.002175%
6871	PSCH	Laurens County Schools	7,996.62	0.001314%	10,522.74	0.001663%
6881	PSCH	Lee County Schools	4,690.75	0.000771%	4,877.02	0.000771%
6941	PSCH	Macon County Schools	8,683.44	0.001427%	8,857.20	0.001400%
6951	PSCH	Madison County Schools	17,482.94	0.002873%	16,145.12	0.002551%
6971	PSCH	Mcduffie County Schools	54,886.24	0.009019%	41,896.00	0.006621%
6991	PSCH	Meriwether County Schools	35,740.73	0.005873%	25,817.87	0.004080%
7021	PSCH	Monroe County Schools	19,352.76	0.003180%	20,233.32	0.003197%
7061	PSCH	Muscogee County Schools	31,343.04	0.005150%	29,200.08	0.004614%
7071	PSCH	Newton County Schools	27,543.36	0.004526%	28,830.73	0.004556%
7091	PSCH	Oglethorpe County Schools	2,438.31	0.000401%	487.66	0.000077%
7101	PSCH	Paulding County Schools	19,180.65	0.003152%	803.29	0.000127%
7121	PSCH	Pickens County Schools	3,452.88	0.000567%	3,435.56	0.000543%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
7131	PSCH	Pierce County Schools	\$0.00	0.000000%	\$0.00	0.000000%
7141	PSCH	Pike County Schools	4,829.72	0.000794%	7,989.32	0.001262%
7151	PSCH	Polk County Schools	31,838.88	0.005232%	32,475.72	0.005132%
7171	PSCH	Putnam County Schools	1,467.93	0.000241%	0.00	0.000000%
7191	PSCH	Rabun County Schools	12,658.20	0.002080%	12,981.52	0.002051%
7211	PSCH	Richmond County Schools	39,300.53	0.006458%	41,976.75	0.006633%
7221	PSCH	Rockdale County Schools	60,740.25	0.009981%	63,995.34	0.010113%
7261	PSCH	Spalding County Schools	31,326.00	0.005148%	32,071.20	0.005068%
7271	PSCH	Stephens County Schools	7,766.04	0.001276%	8,017.80	0.001267%
7291	PSCH	Sumter County Schools	9,717.94	0.001597%	0.00	0.000000%
7321	PSCH	Tattnall County Schools	5,569.00	0.000915%	5,514.40	0.000871%
7341	PSCH	Telfair County Schools	1,025.02	0.000168%	0.00	0.000000%
7351	PSCH	Terrell County Schools	17,750.76	0.002917%	18,097.92	0.002860%
7371	PSCH	Tift County Schools	13,767.36	0.002262%	14,120.24	0.002231%
7401	PSCH	Treutlen County Schools	9,894.08	0.001626%	10,205.56	0.001613%
7411	PSCH	Troup County Schools	0.00	0.000000%	0.00	0.000000%
7441	PSCH	Union County Schools	5,023.31	0.000825%	0.00	0.000000%
7451	PSCH	Upson County Schools	28,398.46	0.004667%	28,386.64	0.004486%
7481	PSCH	Ware County Schools	34,932.04	0.005740%	31,207.01	0.004931%
7501	PSCH	Washington County Board of Education	84,133.89	0.013825%	98,825.00	0.015617%
7511	PSCH	Wayne County Schools	16,319.38	0.002682%	11,268.45	0.001781%
7541	PSCH	White County Board of Education	0.00	0.000000%	672.28	0.000106%
7551	PSCH	Whitfield County Schools	0.00	0.000000%	0.00	0.000000%
7581	PSCH	Wilkinson County Schools	37,673.58	0.006191%	48,383.09	0.007646%
7611	PSCH	Atlanta City Schools	64,438.44	0.010589%	65,254.20	0.010312%
7641	PSCH	City of Buford Schools (Gwinnett)	20,396.25	0.003352%	21,103.32	0.003335%
7721	PSCH	City of Dalton Schools (Whitfield)	13,951.01	0.002292%	1,165.57	0.000184%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
7731	PSCH	City of Decatur Schools (DeKalb)	\$0.00	0.000000%	\$0.00	0.000000%
7851	PSCH	City of Rome Schools (Floyd)	1,228.10	0.000202%	13,105.76	0.002071%
7891	PSCH	City of Thomasville Schools (Thomas)	24,585.93	0.004040%	26,792.13	0.004234%
7921	PSCH	City of Valdosta Schools (Lowndes)	45,515.03	0.007479%	57,302.35	0.009055%
968-0968	PSCH	Georgia Military College	43,550.59	0.007156%	37,449.55	0.005918%
8504	RESA	Northwest Georgia Regional Education Service Agency	35,109.92	0.005769%	37,000.15	0.005847%
8564	RESA	Metro Regional Education Service Agency	40,078.32	0.006586%	22,767.96	0.003598%
8584	RESA	North East Georgia Regional Education Service Agency	13,579.15	0.002231%	2,281.20	0.000360%
8804	RESA	First District Regional Education Service Agency	18,833.26	0.003095%	18,215.95	0.002879%
402	STAT	Georgia Department of Agriculture	4,823,296.44	0.792583%	4,938,397.56	0.780380%
403	STAT	Georgia Department of Administrative Services	3,677,279.80	0.604265%	3,684,674.00	0.582263%
404	STAT	Georgia Department of Audits	4,354,630.40	0.715570%	4,245,993.09	0.670965%
405	STAT	Department of Public Health	12,886,193.65	2.117511%	13,641,498.76	2.155670%
406	STAT	Georgia Department of Banking and Finance	1,446,219.38	0.237649%	1,497,094.90	0.236575%
407	STAT	State Accounting Office	2,407,955.02	0.395685%	2,548,871.57	0.402780%
408	STAT	Office of Commissioner of Insurance	2,861,957.54	0.470288%	2,650,955.36	0.418912%
409	STAT	Georgia State Finance and Investment Commission	1,844,796.13	0.303144%	1,904,542.07	0.300961%
410	STAT	State Properties Commission	218,072.60	0.035835%	220,811.98	0.034893%
411	STAT	Georgia Department of Defense	4,405,528.47	0.723934%	4,779,522.24	0.755274%
414	STAT	Georgia Department of Education	7,725,040.12	1.269410%	7,726,312.35	1.220935%
415	STAT	The Technical College System of Georgia	2,056,228.01	0.337888%	2,030,928.68	0.320933%
418	STAT	Prosecuting Attorneys Council	11,164,606.62	1.834613%	11,734,809.87	1.854370%
419	STAT	Georgia Department of Community Health	11,240,970.24	1.847161%	11,538,206.01	1.823302%
420	STAT	Georgia Forestry Commission	4,937,045.01	0.811275%	5,051,710.31	0.798286%
422	STAT	Office of Planning and Budget	4,469,034.01	0.734370%	4,560,002.04	0.720585%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
427	STAT	Georgia Department of Human Services	\$32,321,932.08	5.311270%	\$33,877,308.69	5.353393%
428	STAT	Georgia Department of Community Affairs	4,587,626.86	0.753857%	4,633,644.60	0.732222%
429	STAT	Department of Economic Development	2,708,022.46	0.444993%	2,897,305.16	0.457841%
430	STAT	Administrative Office of the Courts	1,253,746.82	0.206021%	1,347,962.61	0.213009%
432	STAT	Georgia Court of Appeals	3,195,943.68	0.525170%	3,151,982.67	0.498086%
436	STAT	Superior Courts of Georgia	2,834,838.23	0.465832%	2,914,888.57	0.460619%
438	STAT	Supreme Court	1,959,412.75	0.321979%	2,105,520.37	0.332721%
440	STAT	Georgia Department of Labor	12,336,174.51	2.027130%	11,021,824.69	1.741702%
441	STAT	Department of Behavioral Health and Developmental Disabilities	38,120,786.79	6.264161%	38,949,134.22	6.154858%
442	STAT	Georgia Department of Law	4,646,930.85	0.763602%	4,715,934.85	0.745226%
444	STAT	General Assembly of Georgia	2,824,384.69	0.464114%	2,871,894.39	0.453825%
461	STAT	Department of Juvenile Justice	28,462,847.81	4.677130%	27,223,562.91	4.301949%
462	STAT	Georgia Department of Natural Resources	19,807,451.99	3.254840%	20,850,842.59	3.294912%
465	STAT	State Board Pardons and Paroles	2,128,096.20	0.349697%	2,248,147.64	0.355259%
466	STAT	Georgia Department of Public Safety	22,049,136.53	3.623203%	25,634,635.48	4.050862%
467	STAT	Georgia Department of Corrections	77,759,184.07	12.777697%	79,415,741.22	12.549513%
469	STAT	Georgia Department of Early Care Learning	4,088,007.88	0.671758%	5,637,401.30	0.890839%
470	STAT	Georgia Public Service Commission	1,320,337.60	0.216963%	1,368,609.03	0.216272%
471	STAT	Georgia Bureau of Investigation	12,658,043.68	2.080021%	13,999,925.76	2.212310%
474	STAT	Department of Revenue	11,265,706.20	1.851226%	11,956,898.78	1.889465%
475	STAT	Georgia Department of Driver Services	5,243,608.20	0.861651%	5,376,630.20	0.849631%
476	STAT	Georgia Student Finance Commission	632,314.06	0.103904%	753,046.71	0.118999%
477	STAT	Georgia Department of Community Supervision	20,022,160.38	3.290122%	22,334,334.94	3.529338%
478	STAT	Secretary of State	2,532,329.74	0.416123%	2,674,544.32	0.422639%
482	STAT	Georgia Teachers Retirement System	4,205,330.75	0.691037%	4,282,828.07	0.676785%
484	STAT	Georgia Department of Transportation	39,756,571.11	6.532960%	40,370,472.04	6.379463%
488	STAT	Georgia Department of Veterans Service	1,220,379.34	0.200538%	1,290,399.67	0.203913%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
489	STAT	Subsequent Injury Trust Fund	\$189,858.36	0.031198%	\$177,419.88	0.028036%
490	STAT	State Board of Workers Comp	1,866,118.68	0.306648%	1,931,239.55	0.305180%
492	STAT	Georgia Public Defender Standards Council	10,014,727.92	1.645660%	10,412,034.10	1.645341%
900	STAT	Georgia Building Authority	1,627,545.53	0.267445%	1,606,907.41	0.253928%
921	STAT	Georgia Correctional Industries	1,723,118.04	0.283150%	1,785,846.66	0.282205%
922	STAT	George L. Smith II - GWCCA	4,165,682.78	0.684522%	3,819,943.32	0.603639%
927	STAT	State Road and Tollway Authority	1,397,815.99	0.229695%	1,512,384.06	0.238991%
977	STAT	Georgia Public Broadcasting	1,924,904.55	0.316308%	1,826,103.51	0.288566%
980	STAT	GTA Georgia Technology Authority	3,224,669.81	0.529891%	3,238,186.82	0.511708%
75-001	TAXS	Appling County Tax Officials	17,997.99	0.002958%	19,138.74	0.003024%
75-003	TAXS	Bacon County Tax Officials	20,576.46	0.003381%	21,087.00	0.003332%
75-004	TAXS	Baker County Tax Officials	11,668.98	0.001917%	12,160.85	0.001922%
75-005	TAXS	Baldwin County Tax Officials	94,143.56	0.015470%	93,882.88	0.014836%
75-007	TAXS	Barrow County Tax Officials	14,731.20	0.002421%	20,889.73	0.003301%
75-008	TAXS	Bartow County Tax Officials	153,015.73	0.025144%	154,499.78	0.024415%
75-009	TAXS	Ben Hill County Tax Officials	6,035.94	0.000992%	0.00	0.000000%
75-010	TAXS	Berrien County Tax Officials	32,112.00	0.005277%	33,260.13	0.005256%
75-011	TAXS	Bibb County Tax Officials	226,544.80	0.037227%	220,593.03	0.034859%
75-012	TAXS	Bleckley County Tax Officials	16,788.18	0.002759%	17,539.56	0.002772%
75-013	TAXS	Brantley County Tax Officials	27,247.25	0.004477%	28,921.84	0.004570%
75-014	TAXS	Brooks County Tax Officials	27,054.05	0.004446%	22,227.74	0.003512%
75-015	TAXS	Bryan County Tax Officials	74,538.42	0.012248%	83,106.52	0.013133%
75-016	TAXS	Bulloch County Tax Officials	50,957.12	0.008373%	54,097.69	0.008549%
75-017	TAXS	Burke County Tax Officials	26,369.11	0.004333%	24,785.85	0.003917%
75-018	TAXS	Butts County Tax Officials	26,085.04	0.004286%	27,088.58	0.004281%
75-019	TAXS	Calhoun County Tax Officials	13,577.25	0.002231%	13,862.22	0.002191%
75-020	TAXS	Camden County Tax Officials	79,106.40	0.012999%	74,992.12	0.011850%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
75-021	TAXS	Candler County Tax Officials	\$35,439.16	0.005824%	\$36,544.31	0.005775%
75-022	TAXS	Carroll County Tax Officials	85,952.79	0.014124%	85,444.94	0.013502%
75-023	TAXS	Catoosa County Tax Officials	37,900.87	0.006228%	20,056.69	0.003169%
75-024	TAXS	Charlton County Tax Officials	38,168.02	0.006272%	38,747.63	0.006123%
75-025	TAXS	Chatham County Tax Officials	175,110.72	0.028775%	181,507.41	0.028682%
75-026	TAXS	Chattahoochee County Tax Officials	8,645.07	0.001421%	8,703.18	0.001375%
75-027	TAXS	Chattooga County Tax Officials	8,565.82	0.001408%	0.00	0.000000%
75-029	TAXS	Clarke County Tax Officials	166,388.70	0.027342%	155,678.50	0.024601%
75-030	TAXS	Clay County Tax Officials	8,123.86	0.001335%	8,335.38	0.001317%
75-031	TAXS	Clayton County Tax Officials	160,389.22	0.026356%	153,999.47	0.024335%
75-032	TAXS	Clinch County Tax Officials	26,254.58	0.004314%	27,731.94	0.004382%
75-033	TAXS	Cobb County Tax Officials	618,654.45	0.101660%	573,604.35	0.090643%
75-034	TAXS	Coffee County Tax Officials	31,599.01	0.005192%	34,313.32	0.005422%
75-035	TAXS	Colquitt County Tax Officials	47,626.74	0.007826%	47,730.76	0.007543%
75-036	TAXS	Columbia County Tax Officials	163,094.20	0.026800%	166,335.93	0.026285%
75-037	TAXS	Cook County Tax Officials	19,727.67	0.003242%	14,190.06	0.002242%
75-038	TAXS	Coweta County Tax Officials	144,234.68	0.023701%	146,287.56	0.023117%
75-039	TAXS	Crawford County Tax Officials	6,476.46	0.001064%	0.00	0.000000%
75-040	TAXS	Crisp County Tax Officials	8,151.66	0.001340%	0.00	0.000000%
75-041	TAXS	Dade County Tax Officials	30,886.26	0.005075%	31,986.27	0.005055%
75-042	TAXS	Dawson County Tax Officials	26,810.77	0.004406%	4,447.81	0.000703%
75-043	TAXS	Decatur County Tax Officials	32,129.49	0.005280%	23,541.60	0.003720%
75-044	TAXS	Dekalb County Tax Officials	578,545.94	0.095069%	525,875.76	0.083100%
75-045	TAXS	Dodge County Tax Officials	23,980.22	0.003941%	23,540.21	0.003720%
75-046	TAXS	Dooly County Tax Officials	17,207.19	0.002828%	17,313.93	0.002736%
75-047	TAXS	Dougherty County Tax Officials	150,250.45	0.024690%	125,416.93	0.019819%
75-048	TAXS	Douglas County Tax Officials	72,312.61	0.011883%	45,696.97	0.007221%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
75-049	TAXS	Early County Tax Officials	\$5,403.15	0.000888%	\$0.00	0.000000%
75-050	TAXS	Echols County Tax Officials	10,231.14	0.001681%	11,592.32	0.001832%
75-051	TAXS	Effingham County Tax Officials	43,650.10	0.007173%	45,178.47	0.007139%
75-052	TAXS	Elbert County Tax Officials	29,942.47	0.004920%	31,967.80	0.005052%
75-053	TAXS	Emanuel County Tax Officials	22,590.18	0.003712%	23,090.27	0.003649%
75-054	TAXS	Evans County Tax Officials	8,170.02	0.001343%	8,685.06	0.001372%
75-055	TAXS	Fannin County Tax Officials	25,105.00	0.004125%	26,523.61	0.004191%
75-056	TAXS	Fayette County Tax Officials	99,551.07	0.016359%	79,551.54	0.012571%
75-057	TAXS	Floyd County Tax Officials	59,885.97	0.009841%	59,019.91	0.009327%
75-058	TAXS	Forsyth County Tax Officials	301,819.96	0.049596%	295,262.87	0.046658%
75-059	TAXS	Franklin County Tax Officials	26,489.82	0.004353%	27,802.26	0.004393%
75-060	TAXS	Fulton County Tax Officials	1,157,822.48	0.190258%	1,108,414.42	0.175155%
75-062	TAXS	Glascocock County Tax Officials	9,995.76	0.001643%	11,281.20	0.001783%
75-063	TAXS	Glynn County Tax Officials	115,989.47	0.019060%	106,776.96	0.016873%
75-064	TAXS	Gordon County Tax Officials	96,195.06	0.015807%	84,166.91	0.013300%
75-065	TAXS	Grady County Tax Officials	15,493.54	0.002546%	7,620.23	0.001204%
75-066	TAXS	Greene County Tax Officials	17,935.67	0.002947%	19,177.08	0.003030%
75-067	TAXS	Gwinnett County Tax Officials	444,079.49	0.072973%	460,388.11	0.072752%
75-068	TAXS	Habersham County Tax Officials	34,815.17	0.005721%	35,794.62	0.005656%
75-069	TAXS	Hall County Tax Officials	70,278.13	0.011548%	47,535.35	0.007512%
75-070	TAXS	Hancock County Tax Officials	28,043.25	0.004608%	25,844.77	0.004084%
75-071	TAXS	Haralson County Tax Officials	30,741.36	0.005052%	22,921.35	0.003622%
75-072	TAXS	Harris County Tax Officials	7,502.34	0.001233%	7,889.60	0.001247%
75-073	TAXS	Hart County Tax Officials	18,206.63	0.002992%	19,891.87	0.003143%
75-074	TAXS	Heard County Tax Officials	17,003.43	0.002794%	12,592.48	0.001990%
75-075	TAXS	Henry County Tax Officials	237,248.76	0.038986%	221,750.28	0.035042%
75-076	TAXS	Houston County Tax Officials	135,388.50	0.022248%	130,233.19	0.020580%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
75-077	TAXS	Irwin County Tax Officials	\$18,137.72	0.002980%	\$18,102.00	0.002861%
75-078	TAXS	Jackson County Tax Officials	48,018.92	0.007891%	52,625.63	0.008316%
75-079	TAXS	Jasper County Tax Officials	11,241.46	0.001847%	435.60	0.000069%
75-080	TAXS	Jeff Davis County Tax Officials	25,607.20	0.004208%	26,870.58	0.004246%
75-081	TAXS	Jefferson County Tax Officials	8,413.56	0.001383%	8,601.13	0.001359%
75-082	TAXS	Jenkins County Tax Officials	8,936.88	0.001469%	10,200.24	0.001612%
75-084	TAXS	Jones County Tax Officials	61,215.31	0.010059%	63,141.60	0.009978%
75-085	TAXS	Lamar County Tax Officials	31,442.44	0.005167%	33,064.10	0.005225%
75-086	TAXS	Lanier County Tax Officials	24,681.99	0.004056%	25,269.23	0.003993%
75-087	TAXS	Laurens County Tax Officials	59,543.74	0.009784%	60,058.23	0.009491%
75-088	TAXS	Lee County Tax Officials	28,377.99	0.004663%	29,367.32	0.004641%
75-089	TAXS	Liberty County Tax Officials	64,532.33	0.010604%	67,145.07	0.010610%
75-090	TAXS	Lincoln County Tax Officials	7,886.60	0.001296%	7,886.60	0.001246%
75-091	TAXS	Long County Tax Officials	6,532.20	0.001073%	7,499.34	0.001185%
75-092	TAXS	Lowndes County Tax Officials	136,292.50	0.022396%	98,825.15	0.015617%
75-093	TAXS	Lumpkin County Tax Officials	38,821.06	0.006379%	38,048.39	0.006013%
75-094	TAXS	Macon County Tax Officials	29,921.30	0.004917%	27,540.21	0.004352%
75-095	TAXS	Madison County Tax Officials	7,611.26	0.001251%	7,248.20	0.001145%
75-096	TAXS	Marion County Tax Officials	18,380.60	0.003020%	19,276.18	0.003046%
75-097	TAXS	Mcduffie County Tax Officials	35,190.95	0.005783%	25,540.87	0.004036%
75-098	TAXS	Mcintosh County Tax Officials	33,659.32	0.005531%	34,243.30	0.005411%
75-099	TAXS	Meriwether County Tax Officials	22,470.74	0.003692%	22,302.80	0.003524%
75-100	TAXS	Miller County Tax Officials	13,222.31	0.002173%	13,862.29	0.002191%
75-101	TAXS	Mitchell County Tax Officials	15,907.92	0.002614%	16,690.26	0.002637%
75-102	TAXS	Monroe County Tax Officials	44,023.35	0.007234%	45,887.78	0.007251%
75-103	TAXS	Montgomery County Tax Official	18,099.84	0.002974%	17,758.32	0.002806%
75-104	TAXS	Morgan County Tax Officials	37,523.11	0.006166%	34,568.14	0.005463%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
75-105	TAXS	Murray County Tax Officials	\$44,922.11	0.007382%	\$27,410.03	0.004331%
75-106	TAXS	Muscogee County Tax Officials	174,765.69	0.028718%	144,139.00	0.022777%
75-107	TAXS	Newton County Tax Officials	130,856.23	0.021503%	131,007.75	0.020702%
75-108	TAXS	Oconee County Tax Officials	29,904.56	0.004914%	31,291.92	0.004945%
75-109	TAXS	Oglethorpe County Tax Officials	13,925.35	0.002288%	14,610.59	0.002309%
75-110	TAXS	Paulding County Tax Officials	111,728.66	0.018360%	110,063.91	0.017393%
75-111	TAXS	Peach County Tax Officials	35,611.79	0.005852%	35,985.43	0.005687%
75-112	TAXS	Pickens County Tax Officials	43,156.79	0.007092%	39,904.58	0.006306%
75-113	TAXS	Pierce County Tax Officials	29,364.38	0.004825%	27,450.73	0.004338%
75-114	TAXS	Pike County Tax Officials	16,881.54	0.002774%	17,650.14	0.002789%
75-115	TAXS	Polk County Tax Officials	63,887.46	0.010498%	54,047.67	0.008541%
75-116	TAXS	Pulaski County Tax Officials	9,244.02	0.001519%	0.00	0.000000%
75-118	TAXS	Quitman County Tax Officials	5,521.72	0.000907%	0.00	0.000000%
75-119	TAXS	Rabun County Tax Officials	25,412.75	0.004176%	27,233.99	0.004304%
75-121	TAXS	Richmond County Tax Officials	236,431.21	0.038851%	228,692.44	0.036139%
75-122	TAXS	Rockdale County Tax Officials	55,294.53	0.009086%	57,988.55	0.009164%
75-123	TAXS	Schley County Tax Officials	13,548.18	0.002226%	14,143.92	0.002235%
75-124	TAXS	Screven County Tax Officials	26,559.68	0.004364%	26,971.22	0.004262%
75-125	TAXS	Seminole County Tax Officials	7,563.10	0.001243%	7,847.13	0.001240%
75-126	TAXS	Spalding County Tax Officials	86,688.54	0.014245%	85,190.67	0.013462%
75-127	TAXS	Stephens County Tax Officials	46,837.56	0.007697%	56,675.71	0.008956%
75-128	TAXS	Stewart County Tax Officials	13,940.40	0.002291%	14,516.37	0.002294%
75-129	TAXS	Sumter County Tax Officials	37,026.81	0.006084%	36,566.73	0.005778%
75-130	TAXS	Talbot County Tax Officials	15,326.64	0.002519%	15,389.40	0.002432%
75-131	TAXS	Taliaferro County Tax Officials	13,739.70	0.002258%	14,400.57	0.002276%
75-132	TAXS	Tattnall County Tax Officials	41,346.77	0.006794%	37,961.44	0.005999%
75-133	TAXS	Taylor County Tax Officials	13,656.50	0.002244%	13,986.34	0.002210%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
75-134	TAXS	Telfair County Tax Officials	\$7,535.10	0.001238%	\$7,860.62	0.001242%
75-135	TAXS	Terrell County Tax Officials	8,805.38	0.001447%	12,423.36	0.001963%
75-136	TAXS	Thomas County Tax Officials	47,373.14	0.007785%	37,006.06	0.005848%
75-137	TAXS	Tift County Tax Officials	51,519.31	0.008466%	53,113.42	0.008393%
75-139	TAXS	Towns County Tax Officials	35,820.58	0.005886%	35,238.13	0.005568%
75-141	TAXS	Troup County Tax Officials	44,437.62	0.007302%	30,233.70	0.004778%
75-142	TAXS	Turner County Tax Officials	27,264.65	0.004480%	28,266.73	0.004467%
75-143	TAXS	Twiggs County Tax Officials	39,360.83	0.006468%	39,611.07	0.006259%
75-145	TAXS	Upton County Tax Officials	39,298.68	0.006458%	37,374.15	0.005906%
75-146	TAXS	Walker County Tax Officials	72,094.39	0.011847%	74,623.55	0.011792%
75-147	TAXS	Walton County Tax Officials	56,629.66	0.009306%	58,331.65	0.009218%
75-148	TAXS	Ware County Tax Officials	32,514.92	0.005343%	30,003.08	0.004741%
75-149	TAXS	Warren County Tax Officials	14,023.81	0.002304%	14,127.43	0.002232%
75-150	TAXS	Washington County Tax Officials	34,593.65	0.005685%	36,014.27	0.005691%
75-151	TAXS	Wayne County Tax Officials	32,553.13	0.005349%	30,624.79	0.004839%
75-152	TAXS	Webster County Tax Officials	4,156.92	0.000683%	0.00	0.000000%
75-154	TAXS	White County Tax Officials	63,774.42	0.010480%	65,305.61	0.010320%
75-155	TAXS	Whitfield County Tax Officials	148,361.38	0.024379%	147,735.79	0.023346%
75-156	TAXS	Wilcox County Tax Officials	18,559.68	0.003050%	12,602.16	0.001991%
75-157	TAXS	Wilkes County Tax Officials	7,302.18	0.001200%	0.00	0.000000%
75-158	TAXS	Wilkinson County Tax Officials	18,405.60	0.003024%	18,993.24	0.003001%
75-159	TAXS	Worth County Tax Officials	41,239.91	0.006777%	36,482.93	0.005765%
817	TCOL	Oconee Fall Line Technical College	466,168.30	0.076603%	446,084.53	0.070492%
818	TCOL	Coastal Pines Technical College	665,511.04	0.109359%	715,714.50	0.113099%
820	TCOL	Albany Technical College	1,235,689.59	0.203053%	1,162,893.91	0.183764%
822	TCOL	Athens Technical College	660,440.00	0.108526%	717,395.73	0.113365%
823	TCOL	Atlanta Technical College	1,390,067.86	0.228422%	1,499,941.35	0.237025%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
824	TCOL	Augusta Technical College	\$1,807,682.08	0.297046%	\$1,824,743.15	0.288351%
826	TCOL	West Georgia Technical College	1,930,656.16	0.317253%	1,895,915.41	0.299598%
827	TCOL	Chattahoochee Technical College	2,136,244.01	0.351036%	2,133,259.02	0.337104%
828	TCOL	Columbus Technical College	701,380.75	0.115254%	715,454.61	0.113058%
829	TCOL	Georgia Northwestern Technical College	1,534,742.97	0.252195%	1,570,096.11	0.248111%
830	TCOL	Georgia Piedmont Technical College	1,133,830.10	0.186316%	1,064,471.44	0.168211%
831	TCOL	Southern Crescent Technical College	985,289.31	0.161907%	1,064,112.66	0.168154%
832	TCOL	Gwinnett Technical College	2,408,779.81	0.395820%	2,510,941.05	0.396786%
834	TCOL	Lanier Technical College	819,912.83	0.134731%	954,154.36	0.150778%
835	TCOL	Central Georgia Technical College	2,657,424.50	0.436679%	2,860,838.37	0.452078%
837	TCOL	Southern Regional Technical College	1,340,705.33	0.220310%	1,420,449.98	0.224464%
838	TCOL	North Georgia Technical College	785,772.08	0.129121%	776,452.05	0.122697%
841	TCOL	Savannah Technical College	1,261,180.63	0.207242%	1,241,158.51	0.196132%
842	TCOL	South Georgia Technical College	709,796.22	0.116637%	785,518.70	0.124130%
843	TCOL	Southeastern Technical College	456,756.31	0.075056%	459,575.80	0.072624%
844	TCOL	Ogeechee Technical College	137,087.45	0.022527%	143,207.16	0.022630%
846	TCOL	Southwest Georgia Technical College	0.00	0.000000%	0.00	0.000000%
848	TCOL	Wiregrass Georgia Technical College	896,177.96	0.147264%	1,029,544.19	0.162692%
503-0503	UNIV	Georgia Institute of Technology	316,583.81	0.052022%	275,817.37	0.043585%
509-0509	UNIV	Georgia State University	244,444.73	0.040168%	233,412.59	0.036885%
512-0512	UNIV	Augusta University	454,409.97	0.074670%	820,337.43	0.129632%
518-0518	UNIV	University of Georgia	496,272.95	0.081550%	576,002.56	0.091022%
521-0521	UNIV	Albany State University	46,405.01	0.007625%	46,518.72	0.007351%
524-0524	UNIV	Armstrong Atlantic State University	42,239.40	0.006941%	44,893.80	0.007094%
528-0528	UNIV	Clayton College and State University	12,646.80	0.002078%	12,899.76	0.002038%
530-0530	UNIV	Columbus State University	23,821.80	0.003914%	17,552.08	0.002774%
531-0531	UNIV	University of North Georgia	72,666.86	0.011941%	79,582.45	0.012576%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Actual Employer Contributions</u>	<u>2018 Employer Allocation Percentage</u>
536-0536	UNIV	Georgia College and State University	\$84,521.14	0.013889%	\$106,729.70	0.016866%
539-0539	UNIV	Georgia Southern University	63,935.44	0.010506%	49,691.83	0.007852%
540-0540	UNIV	Georgia Gwinnett College	7,691.06	0.001264%	19,180.44	0.003031%
542-0542	UNIV	Georgia Southwestern State University	40,042.98	0.006580%	41,627.30	0.006578%
543-0543	UNIV	Kennesaw State University	49,172.38	0.008080%	33,994.19	0.005372%
547-0547	UNIV	Middle Georgia State College	135,964.33	0.022342%	114,740.15	0.018132%
551-0551	UNIV	Valdosta State University	53,353.57	0.008767%	34,003.82	0.005373%
554-0554	UNIV	State University of West Georgia	52,910.99	0.008695%	47,497.69	0.007506%
557-0557	UNIV	Abraham Baldwin Agricultural College	56,397.35	0.009267%	63,471.21	0.010030%
562-0562	UNIV	Bainbridge College	10,205.10	0.001677%	5,240.40	0.000828%
563-0563	UNIV	College of Coastal Georgia	31,806.00	0.005226%	33,534.77	0.005299%
567-0567	UNIV	South Georgia State College	50,823.46	0.008352%	41,721.27	0.006593%
569-0569	UNIV	Dalton College	0.00	0.000000%	4,605.61	0.000728%
570-0570	UNIV	Darton College	0.00	0.000000%	0.00	0.000000%
573-0573	UNIV	Georgia Highlands College	11,032.90	0.001813%	12,322.92	0.001947%
576-0576	UNIV	Gordon College	10,244.05	0.001683%	10,882.79	0.001720%
598-0598	UNIV	Regents Central Office	466,237.64	0.076614%	451,974.93	0.071422%
209-0209	VARS	Agricultural Commodity Commission	72,090.92	0.011846%	64,667.18	0.010219%
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	10,101.06	0.001660%	20,202.12	0.003192%
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	184,336.22	0.030291%	204,456.22	0.032309%
237-092	VARS	District Attorneys Staff	4,969.05	0.000817%	0.00	0.000000%
		Total for All Entities	<u>\$608,553,737.59</u>	<u>100.000000%</u>	<u>\$632,819,328.96</u>	<u>100.000000%</u>



SCHEDULE B

**Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer
As of the Measurement Date June 30, 2018**

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense				
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
910-0910	AUTH	Jekyll Island State Park Authority	\$8,952,062	\$278,426	\$421,756	\$76,687	\$776,869	\$ -	\$206,299	\$ -	\$199,379	\$405,678	\$1,087,296	\$89,612	\$59,865	\$1,236,773
913-0913	AUTH	Lake Lanier Island Development Authority	411,227	12,790	19,374	-	32,164	-	9,477	-	5,275	14,752	49,947	(1,341)	-	48,606
926-0926	AUTH	Georgia Agricultural Exposition Authority	3,681,841	114,512	173,462	59,068	347,042	-	84,847	-	42,881	127,728	447,185	(19,833)	39,653	467,005
928-0928	AUTH	Georgia Environmental Finance Authority	4,439,587	138,080	209,161	-	347,241	-	102,309	-	276,950	379,259	539,221	(310,310)	15,032	243,943
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	622,904	19,373	29,347	5,045	53,765	-	14,355	-	28,137	42,492	75,657	(17,681)	41,696	99,672
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,251,275	38,917	58,951	-	97,868	-	28,835	-	52,166	81,001	151,972	(53,193)	9,583	108,362
972-0972	AUTH	Georgia Federal-State Inspection	9,005,547	280,090	424,276	231,841	936,207	-	207,531	-	-	207,531	1,093,793	230,215	55,757	1,379,765
973-0973	AUTH	Georgia Lottery Corporation	244,442	7,603	11,516	-	19,119	-	5,633	-	119,605	125,238	29,685	(141,131)	-	(111,446)
988-0988	AUTH	Oconee River Greenway Authority	-	-	-	-	-	-	-	-	-	-	-	(12,272)	-	(12,272)
9012	PSCH	Academy for Classical Education	83,495	2,597	3,934	1,588	8,119	-	1,924	-	3,956	5,880	10,137	2,177	-	12,314
9015	PSCH	Tapestry Public Charter School	-	-	-	-	-	-	-	-	27,680	27,680	-	(36,507)	-	(36,507)
9194	CHAR	Mountain Education Center Inc	150,464	4,680	7,089	7,937	19,706	-	3,467	-	3,096	6,563	18,273	4	-	18,277
51-0217	CORT	Dekalb County State Court	4,802,427	149,365	226,255	-	375,620	-	110,671	-	1,445,231	1,555,902	583,291	(1,250,758)	-	(667,467)
51-0237	CORT	Bibb County State Court	2,874,804	89,412	135,440	-	224,852	-	66,249	-	200,000	266,249	349,166	(132,217)	-	216,949
51-0248	CORT	Chatham County State Court	2,045,403	63,616	96,365	-	159,981	-	47,136	-	70,239	117,375	248,428	(70,927)	-	177,501
361	CSBS	Lookout Mountain Community Service Board	399,017	12,410	18,799	-	31,209	-	9,195	-	236,271	245,466	48,462	(280,170)	26,438	(205,270)
363	CSBS	Highland Rivers Center Community Service Board	1,120,462	34,849	52,788	-	87,637	-	25,821	-	328,832	354,653	136,086	(380,841)	57,829	(136,926)
364	CSBS	Georgia Mountains Avita Community Partners	193,547	6,020	9,119	-	15,139	-	4,460	-	60,919	65,379	23,506	(113,933)	7,915	(82,512)
365	CSBS	Cobb County Community Service	833,841	25,934	39,285	-	65,219	-	19,216	-	246,601	265,817	101,277	(231,300)	-	(130,023)
366	CSBS	Douglas Community Service Board	-	-	-	-	-	-	-	-	-	-	-	(8,841)	-	(8,841)
368	CSBS	Dekalb Community Service Board	816,533	25,396	38,469	-	63,865	-	18,817	-	262,765	281,582	99,176	(233,218)	26,536	(107,506)
369	CSBS	View Point Health	731,928	22,764	34,483	-	57,247	-	16,867	-	190,474	207,341	88,899	(183,066)	23,483	(70,684)
370	CSBS	Clayton Community M.H., Substa	481,114	14,964	22,667	-	37,631	-	11,087	-	78,790	89,877	58,436	(76,502)	-	(18,066)
371	CSBS	Advantage Behavioral Health Systems	551,824	17,163	25,998	-	43,161	-	12,717	-	114,160	126,877	67,022	(128,029)	41,215	(19,792)
372	CSBS	Pathways Center Community Service Board	267,382	8,316	12,597	-	20,913	-	6,162	-	152,733	158,895	32,477	(161,508)	32,560	(96,471)
373	CSBS	Mcintosh Trail MH, MR and SA C	276,755	8,608	13,039	-	21,647	-	6,378	-	330,032	336,410	33,614	(346,531)	20,623	(292,294)
374	CSBS	River Edge Behavioral Health Center	1,510,352	46,975	71,157	-	118,132	-	34,806	-	170,934	205,740	183,445	(186,306)	14,197	11,336
375	CSBS	Phoenix Center	189,395	5,891	8,923	-	14,814	-	4,365	-	98,075	102,440	23,001	(121,333)	21,943	(76,389)
376	CSBS	Oconee Community Service Board	177,679	5,526	8,371	-	13,897	-	4,095	-	105,524	109,619	21,583	(143,017)	7,882	(113,552)
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	336,241	10,458	15,841	-	26,299	-	7,749	-	126,663	134,412	40,842	(232,037)	19,612	(171,583)
378	CSBS	Ogeechee MH, MR and SA Community	-	-	-	-	-	-	-	-	650,513	650,513	-	(491,578)	-	(491,578)
379	CSBS	New Horizons	1,042,722	32,431	49,126	-	81,557	-	24,029	-	114,288	138,317	126,648	(129,543)	44,603	41,708
380	CSBS	Middle Flint Community Service Board	771,805	24,005	36,362	-	60,367	-	17,786	-	162,114	179,900	93,743	(179,159)	33,289	(52,127)
381	CSBS	CSB of Middle Georgia	1,272,365	39,573	59,945	331,407	430,925	-	29,321	-	74,787	104,108	154,536	46,188	41,699	242,423
382	CSBS	Albany Area Community Service Board	272,356	8,471	12,831	-	21,302	-	6,276	-	59,695	65,971	33,083	(57,839)	-	(24,756)
383	CSBS	The Georgia Pines Community Service Board	998,981	31,070	47,065	-	78,135	-	23,021	-	404,340	427,361	121,330	(444,358)	59,898	(263,130)
384	CSBS	South Georgia Community Service Board	346,231	10,768	16,312	-	27,080	-	7,979	-	194,067	202,046	42,051	(207,838)	7,921	(157,866)
385	CSBS	Pineland Area MH, MR and SA Center	416,859	12,965	19,639	-	32,604	-	9,606	-	81,335	90,941	50,633	(118,429)	3,738	(64,058)



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-048	DFAC	Douglas County DFACS	\$3,752,058	\$116,696	\$176,770	\$60,353	\$353,819	\$ -	\$86,465	\$ -	\$13,479	\$89,944	\$455,717	\$5,951	\$9,814	\$471,482
127-049	DFAC	Early County DFACS	3,951,730	122,906	186,177	295,035	604,118	-	91,067	-	-	91,067	479,966	351,588	64,564	896,118
127-050	DFAC	Echols County DFACS	127,648	3,970	6,014	42,278	52,262	-	2,942	-	770	3,712	15,505	21,762	-	37,267
127-051	DFAC	Effingham County DFACS	1,187,677	36,939	55,955	29,616	122,510	-	27,370	-	-	27,370	144,254	25,925	-	170,179
127-052	DFAC	Elbert County DFACS	902,824	28,080	42,535	110,632	181,247	-	20,805	-	-	20,805	109,654	97,794	-	207,448
127-053	DFAC	Emanuel County DFACS	512,522	15,940	24,146	36,483	76,569	-	11,811	-	14,463	26,274	62,250	47,883	26,334	136,467
127-054	DFAC	Evans County DFACS	373,200	11,607	17,582	17,229	46,418	-	8,600	-	19,928	28,528	45,328	19,113	-	64,441
127-055	DFAC	Fannin County DFACS	799,514	24,866	37,667	39,039	101,572	-	18,425	-	2,006	20,431	97,106	19,298	-	116,404
127-056	DFAC	Fayette County DFACS	1,671,752	51,995	78,761	173,147	303,903	-	38,525	-	-	38,525	203,049	157,722	17,740	378,511
127-057	DFAC	Floyd County DFACS	7,478,873	232,607	352,350	838,492	1,423,449	-	172,349	-	-	172,349	908,365	563,724	45,565	1,517,654
127-058	DFAC	Forsyth County DFACS	2,313,977	71,969	109,018	332,404	513,391	-	53,325	-	-	53,325	281,046	272,033	8,592	561,671
127-059	DFAC	Franklin County DFACS	857,150	26,659	40,383	117,622	184,664	-	19,753	-	-	19,753	104,110	87,684	3,671	195,465
127-060	DFAC	Fulton County	32,341,784	1,005,891	1,523,710	401,279	2,930,880	-	745,310	-	707,700	1,453,010	3,928,148	(1,061,964)	184,940	3,051,124
127-061	DFAC	Gilmer County DFACS	1,045,847	32,528	49,273	61,805	143,606	-	24,101	-	-	24,101	127,021	88,599	29,635	245,255
127-062	DFAC	Glascok County DFACS	258,666	8,045	12,186	10,433	30,664	-	5,961	-	6,633	12,594	31,418	1,775	-	33,193
127-063	DFAC	Glynn County DFACS	3,490,226	108,553	164,434	21,591	294,578	-	80,432	-	34,565	114,997	423,916	(31,216)	53,798	446,498
127-064	DFAC	Gordon County DFACS	2,036,729	63,346	95,956	244,691	403,993	-	46,936	-	-	46,936	247,377	153,052	-	400,429
127-065	DFAC	Grady County DFACS	939,618	29,224	44,268	9,573	83,065	-	21,653	-	2,868	24,521	114,123	25,722	-	139,845
127-066	DFAC	Greene County DFACS	1,284,903	39,963	60,535	263,412	363,910	-	29,610	-	-	29,610	156,064	243,906	20,507	420,479
127-067	DFAC	Gwinnett County DFACS	19,035,111	592,028	896,796	1,368,194	2,857,018	-	438,661	-	-	438,661	2,311,954	1,242,108	32,239	3,586,301
127-068	DFAC	Habersham County DFACS	1,202,189	37,390	56,638	94,076	188,104	-	27,704	-	-	27,704	146,013	91,446	31,479	268,938
127-069	DFAC	Hall County DFACS	7,124,338	221,581	335,647	1,064,019	1,621,247	-	164,179	-	-	164,179	865,305	669,324	13,090	1,547,719
127-070	DFAC	Hancock County DFACS	232,397	7,228	10,949	30,564	48,741	-	5,356	-	-	5,356	28,228	27,339	-	55,567
127-071	DFAC	Haralson County DFACS	953,677	29,661	44,930	-	74,591	-	21,977	-	129,686	151,663	115,833	(86,725)	3,575	32,683
127-072	DFAC	Harris County DFACS	449,953	13,994	21,198	6,947	42,139	-	10,369	-	5,697	16,066	54,653	(11,998)	-	42,655
127-073	DFAC	Hart County DFACS	1,400,136	43,547	65,964	62,998	172,509	-	32,266	-	4,305	36,571	170,060	59,573	19,202	248,835
127-074	DFAC	Heard County DFACS	711,332	22,124	33,513	14,889	70,526	-	16,393	-	-	16,393	86,398	20,351	-	106,749
127-075	DFAC	Henry County DFACS	6,004,205	186,742	282,874	616,481	1,086,097	-	138,366	-	46,631	184,997	729,254	336,764	5,350	1,071,388
127-076	DFAC	Houston County DFACS	3,941,412	122,585	185,691	159,792	468,068	-	90,829	-	-	90,829	478,716	185,953	22,853	687,522
127-077	DFAC	Irwin County DFACS	662,657	20,610	31,220	105,376	157,206	-	15,271	-	1,236	16,507	80,481	65,568	-	146,049
127-078	DFAC	Jackson County DFACS	1,664,639	51,773	78,426	279,214	409,413	-	38,361	-	20,685	59,046	202,180	143,936	-	346,116
127-079	DFAC	Jasper County DFACS	364,114	11,325	17,154	6,312	34,791	-	8,391	-	37,358	45,749	44,226	3,077	6,443	53,746
127-080	DFAC	Jeff Davis County DFACS	921,200	28,651	43,400	97,217	169,268	-	21,229	-	-	21,229	111,890	108,635	-	220,525
127-081	DFAC	Jefferson County DFACS	625,987	19,469	29,492	80,108	129,069	-	14,426	-	8,346	22,772	76,033	18,781	-	94,814
127-082	DFAC	Jenkins County DFACS	364,073	11,323	17,152	65,825	94,300	-	8,390	-	-	8,390	44,222	40,506	-	84,728
127-083	DFAC	Johnson County DFACS	377,187	11,731	17,770	12,136	41,637	-	8,692	-	-	8,692	45,809	19,836	-	65,645
127-084	DFAC	Jones County DFACS	1,194,008	37,136	56,253	20,842	114,231	-	27,516	-	14,454	41,970	145,024	(20,450)	-	124,574
127-085	DFAC	Lamar County DFACS	1,013,287	31,515	47,739	77,837	157,091	-	23,351	-	-	23,351	123,069	47,496	-	170,565
127-086	DFAC	Lanier County DFACS	1,073,185	33,378	50,561	128,970	212,909	-	24,731	-	-	24,731	130,343	93,214	-	223,557
127-087	DFAC	Laurens County DFACS	5,327,364	165,691	250,987	97,658	514,336	-	122,768	-	-	122,768	647,046	134,832	103,914	885,792
127-088	DFAC	Lee County DFACS	744,878	23,167	35,093	13,032	71,292	-	17,166	-	23,514	40,680	90,472	40,893	10,923	142,288
127-089	DFAC	Liberty County DFACS	1,883,388	58,577	88,732	62,896	210,205	-	43,402	-	-	43,402	228,754	36,730	-	265,484
127-090	DFAC	Lincoln County DFACS	102,118	3,176	4,811	-	7,987	-	2,353	-	39,560	41,913	12,400	(27,861)	-	(15,461)
127-091	DFAC	Long County DFACS	416,777	12,963	19,635	77,142	109,740	-	9,605	-	-	9,605	50,619	71,572	-	122,191
127-092	DFAC	Lowndes County DFACS	3,755,963	116,818	176,954	39,464	333,236	-	86,555	-	28,334	114,889	456,186	15,271	23,911	495,368
127-093	DFAC	Lumpkin County DFACS	1,037,090	32,255	48,860	134,115	215,230	-	23,900	-	-	23,900	125,960	129,842	-	255,802
127-094	DFAC	Macon County DFACS	610,160	18,977	28,746	-	47,723	-	14,061	-	81,196	95,257	74,109	(107,146)	-	(33,037)
127-095	DFAC	Madison County DFACS	1,350,844	42,014	63,642	186,183	291,839	-	31,130	-	-	31,130	164,070	139,670	10,905	314,645
127-096	DFAC	Marion County DFACS	362,840	11,285	17,094	24,553	52,932	-	8,362	-	130,472	138,834	44,074	(30,613)	743	14,204



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
127-097	DFAC	Mcduffie County DFACS	\$1,107,718	\$34,452	\$52,188	\$13,147	\$99,787	\$ -	\$25,527	\$ -	\$ -	\$25,527	\$134,538	\$30,199	\$ -	\$ -	\$164,737
127-098	DFAC	Mcintosh County DFACS	509,563	15,848	24,007	166,642	206,497	-	11,743	-	3,818	15,561	61,896	99,485	-	-	161,381
127-099	DFAC	Meriwether County DFACS	1,133,247	35,246	53,390	173,623	262,259	-	26,115	-	-	26,115	137,642	146,810	2,791	-	287,243
127-100	DFAC	Miller County DFACS	205,511	6,392	9,682	29,849	45,923	-	4,736	-	-	4,736	24,958	32,126	-	-	57,084
127-101	DFAC	Mitchell County DFACS	918,158	28,556	43,257	24,670	96,483	-	21,159	-	31,498	52,657	111,514	1,953	10,713	-	124,180
127-102	DFAC	Monroe County DFACS	630,016	19,595	29,682	-	49,277	-	14,519	-	85,977	100,496	76,519	(85,655)	7,060	-	(2,076)
127-103	DFAC	Montgomery County DFACS	445,883	13,868	21,007	18,543	53,418	-	10,275	-	18,297	28,572	54,153	19,175	-	-	73,328
127-104	DFAC	Morgan County DFACS	561,855	17,475	26,471	-	43,946	-	12,948	-	99,545	112,493	68,238	(83,330)	-	-	(15,092)
127-105	DFAC	Murray County DFACS	1,566,180	48,711	73,787	166,922	289,420	-	36,092	-	-	36,092	190,223	141,092	6,244	-	337,559
127-106	DFAC	Muscooge County DFACS	7,904,818	245,855	372,418	664,572	1,282,845	-	182,165	-	-	182,165	960,099	679,090	100,837	-	1,740,026
127-107	DFAC	Newton County DFACS	3,365,292	104,667	158,548	231,823	495,038	-	77,553	-	-	77,553	408,738	226,058	-	-	634,796
127-108	DFAC	Oconee County DFACS	278,399	8,659	13,116	-	21,775	-	6,416	-	113,443	119,859	33,815	(176,164)	30,237	-	(112,112)
127-109	DFAC	Oglethorpe County DFACS	231,821	7,210	10,922	13,771	31,903	-	5,342	-	-	18,499	28,160	(11,707)	-	-	16,453
127-110	DFAC	Paulding County DFACS	2,681,750	83,408	126,345	218,616	428,369	-	61,800	-	-	61,800	325,718	182,130	7,505	-	515,353
127-111	DFAC	Peach County DFACS	1,324,780	41,203	62,414	47,812	151,429	-	30,529	-	-	30,529	160,907	49,510	-	-	210,417
127-112	DFAC	Pickens County DFACS	1,185,416	36,869	55,848	149,037	241,754	-	27,318	-	-	27,318	143,975	115,351	-	-	259,326
127-113	DFAC	Pierce County DFACS	645,638	20,081	30,418	38,239	88,738	-	14,879	-	-	14,879	78,417	40,889	23,710	-	143,016
127-114	DFAC	Pike County DFACS	522,882	16,263	24,634	9,281	50,178	-	12,050	-	8,827	20,877	63,511	(6,440)	9,798	-	66,869
127-115	DFAC	Polk County DFACS	1,955,084	60,807	92,109	92,000	244,916	-	45,055	-	15,330	60,385	237,457	48,944	8,539	-	294,940
127-116	DFAC	Pulaski County DFACS	561,773	17,472	26,467	90,597	134,536	-	12,946	-	-	12,946	68,232	90,801	-	-	159,033
127-117	DFAC	Putnam County DFACS	2,495,603	77,618	117,575	105,220	300,413	-	57,511	-	-	57,511	303,107	177,173	9,731	-	490,011
127-118	DFAC	Quitman County DFACS	96,938	3,015	4,567	7,582	-	-	2,234	-	12,344	14,578	11,771	(5,453)	-	-	6,318
127-119	DFAC	Rabun County DFACS	895,424	27,849	42,186	115,849	185,884	-	20,635	-	-	20,635	108,754	56,749	34,860	-	200,363
127-120	DFAC	Randolph County DFACS	403,046	12,535	18,989	15,917	47,441	-	9,288	-	-	9,288	48,955	7,942	15,776	-	72,673
127-121	DFAC	Richmond County DFACS	7,854,786	244,299	370,060	664,508	1,278,867	-	181,012	-	-	181,012	954,022	528,512	11,239	-	1,493,773
127-122	DFAC	Rockdale County DFACS	2,444,955	76,043	115,188	256,863	448,094	-	56,344	-	41,547	97,891	296,959	84,181	4,118	-	385,258
127-123	DFAC	Schley County DFACS	217,926	6,778	10,267	36,542	53,587	-	5,022	-	-	5,022	26,468	30,522	-	-	56,990
127-124	DFAC	Screven County DFACS	509,193	15,837	23,989	136,406	176,232	-	11,734	-	22,079	33,813	61,843	25,378	-	-	87,221
127-125	DFAC	Seminole County DFACS	589,769	18,343	27,786	21,130	67,259	-	13,591	-	-	13,591	71,634	15,169	31,261	-	118,064
127-126	DFAC	Spalding County DFACS	6,557,303	203,945	308,932	738,164	1,251,041	-	151,112	-	-	151,112	796,434	808,739	25,949	-	1,631,122
127-127	DFAC	Stephens County DFACS	1,157,544	36,002	54,535	25,838	116,375	-	26,675	-	33,303	59,978	140,590	6,033	26,660	-	173,283
127-128	DFAC	Stewart County DFACS	346,272	10,770	16,314	69,246	96,330	-	7,980	-	-	7,980	42,052	67,364	-	-	109,416
127-129	DFAC	Sumter County DFACS	5,337,971	166,021	251,486	85,647	503,154	-	123,013	-	-	123,013	648,340	97,243	17,623	-	763,206
127-130	DFAC	Talbot County DFACS	385,368	11,986	18,156	17,524	47,866	-	8,881	-	-	8,881	46,803	24,072	-	-	70,875
127-131	DFAC	Taliaferro County DFACS	100,021	3,111	4,712	10,112	17,935	-	2,305	-	-	2,305	12,149	18,154	-	-	30,303
127-132	DFAC	Tattnall County DFACS	550,138	17,110	25,919	31,780	74,809	-	12,678	-	101,519	114,197	66,815	(7,905)	-	-	58,910
127-133	DFAC	Taylor County DFACS	282,962	8,801	13,331	90,270	112,402	-	6,521	-	-	6,521	12,461	34,367	35,563	-	69,930
127-134	DFAC	Telfair County DFACS	597,950	18,597	28,171	26,504	73,272	-	13,780	-	4,178	17,958	72,627	13,862	10,326	-	96,435
127-135	DFAC	Terrell County DFACS	672,401	20,913	31,679	67,600	120,192	-	15,495	-	-	15,495	81,666	37,863	21,004	-	140,533
127-136	DFAC	Thomas County DFACS	1,566,098	48,709	73,783	-	122,492	-	36,090	-	56,963	93,053	190,210	(82,094)	14,462	-	122,578
127-137	DFAC	Tift County DFACS	2,373,464	73,819	111,820	154,998	340,637	-	54,696	-	-	33,356	88,052	288,274	44,635	-	332,909
127-138	DFAC	Toombs County DFACS	1,112,610	34,604	52,418	14,939	101,961	-	25,640	-	-	25,640	135,136	26,835	-	-	161,971
127-139	DFAC	Towns County DFACS	550,097	17,109	25,917	44,566	87,592	-	12,677	-	20,892	33,569	66,811	69,394	4,185	-	140,390
127-140	DFAC	Treutlen County DFACS	394,289	12,263	18,576	12,019	42,858	-	9,086	-	17,431	26,517	47,891	10,472	30,924	-	89,287
127-141	DFAC	Troup County DFACS	2,972,482	92,450	140,042	541,406	773,898	-	68,500	-	-	68,500	361,032	385,984	-	-	747,016
127-142	DFAC	Turner County DFACS	325,306	10,118	15,326	25,664	51,108	-	7,497	-	-	16,684	24,181	39,515	(3,231)	-	36,284
127-143	DFAC	Twiggs County DFACS	353,056	10,981	16,633	5,785	33,399	-	8,136	-	42,764	50,900	42,882	(78,169)	-	-	(35,287)
127-144	DFAC	Union County DFACS	450,199	14,002	21,210	65,723	100,935	-	10,375	-	-	10,375	54,680	33,109	-	-	87,789
127-145	DFAC	Upson County DFACS	1,272,118	39,565	59,933	9,370	108,868	-	29,316	-	-	16,714	46,030	154,511	(14,591)	-	139,920



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
127-146	DFAC	Walker County DFACS	\$2,358,335	\$73,349	\$111,108	\$257,306	\$441,763	\$ -	\$54,347	\$ -	\$54,347	\$286,434	\$224,239	\$36,939	\$547,612		
127-147	DFAC	Walton County DFACS	2,578,070	80,183	121,460	169,783	371,426	-	59,411	-	44,353	103,764	313,122	29,068	342,190		
127-148	DFAC	Ware County DFACS	1,841,455	57,273	86,756	294,346	438,375	-	42,436	-	-	42,436	223,659	232,276	455,935		
127-149	DFAC	Warren County DFACS	285,141	8,868	13,434	22,848	45,150	-	6,571	-	766	7,337	34,632	36,945	71,577		
127-150	DFAC	Washington County DFACS	799,103	24,854	37,648	7,401	69,903	-	18,415	-	11,250	29,665	97,055	11,995	109,050		
127-151	DFAC	Wayne County DFACS	861,508	26,795	40,588	12,077	79,460	-	19,853	-	-	79,093	104,638	(3,324)	101,314		
127-152	DFAC	Webster County DFACS	287,402	8,939	13,540	61,831	84,310	-	6,623	-	-	6,623	34,907	56,034	90,941		
127-153	DFAC	Wheeler County DFACS	176,980	5,504	8,338	-	13,842	-	4,078	-	39,343	43,421	21,492	(26,018)	8,544	4,018	
127-154	DFAC	White County DFACS	996,967	31,008	46,970	38,538	116,516	-	22,975	-	-	22,975	121,092	37,591	158,683		
127-155	DFAC	Whitfield County DFACS	6,388,586	198,697	300,984	525,989	1,025,870	-	147,224	-	-	147,224	775,942	367,800	66,707	1,210,449	
127-156	DFAC	Wilcox County DFACS	361,401	11,240	17,027	16,838	45,105	-	8,328	-	4,110	12,438	43,895	(609)	43,286		
127-157	DFAC	Wilkes County DFACS	758,773	23,599	35,748	62,153	121,500	-	17,486	-	-	17,486	92,159	48,625	140,784		
127-158	DFAC	Wilkinson County DFACS	369,047	11,478	17,387	58,650	87,515	-	8,505	-	-	8,505	44,824	43,888	88,712		
127-159	DFAC	Worth County DFACS	1,214,111	37,761	57,200	205,967	300,928	-	27,979	-	-	27,979	147,460	99,288	246,748		
128-001	HLTH	Appling County Health Department	498,381	15,501	23,480	-	38,981	-	11,485	-	17,609	29,094	60,531	(14,990)	45,541		
128-002	HLTH	Atkinson County Health Department	244,812	7,614	11,534	3,156	22,304	-	5,642	-	718	6,360	29,734	5,171	9,056	43,961	
128-003	HLTH	Bacon County Health Department	266,025	8,274	12,533	2,590	23,397	-	6,130	-	1,780	7,910	32,309	(2,144)	30,165		
128-004	HLTH	Baker County Health Department	291,760	9,074	13,746	624	23,444	-	6,724	-	593	7,317	35,433	461	35,894		
128-005	HLTH	Baldwin County Health Department	857,726	26,677	40,410	36,951	104,038	-	19,766	-	9,049	28,815	104,174	63,406	167,580		
128-006	HLTH	Banks County Health Department	287,279	8,935	13,534	8,826	31,295	-	6,620	-	2,260	8,880	34,895	(1,399)	33,496		
128-007	HLTH	Barrow County Public Health	811,723	25,246	38,243	17,386	80,875	-	18,706	-	-	18,706	98,588	41,199	139,787		
128-008	HLTH	Bartow County Health Department	1,385,870	43,103	65,292	13,431	121,826	-	31,937	-	30,534	62,471	168,322	20,459	188,781		
128-009	HLTH	Ben Hill County Health Department	339,530	10,560	15,996	-	26,556	-	7,824	-	35,117	42,941	41,240	(31,381)	9,859		
128-010	HLTH	Berrien County Health Department	269,889	8,394	12,715	7,443	28,552	-	6,220	-	-	6,220	32,782	5,264	6,921	44,967	
128-011	HLTH	Bibb County Health Department	2,993,901	93,116	141,051	-	234,167	-	68,994	-	122,069	191,063	363,629	(67,590)	19,364	315,403	
128-012	HLTH	Bleckley County Health Department	192,150	5,976	9,053	-	15,029	-	4,428	-	23,946	28,374	23,335	(38,513)	-	(15,178)	
128-013	HLTH	Brantley County Health Department	311,616	9,692	14,681	3,799	28,172	-	7,181	-	-	8,876	16,057	37,847	(776)	37,071	
128-014	HLTH	Brooks County Health Department	281,441	8,753	13,259	11,349	33,361	-	6,486	-	11,199	17,685	34,185	(11,848)	-	22,337	
128-015	HLTH	Bryan County Health Department	591,537	18,398	27,869	355,761	402,028	-	13,632	-	-	13,632	71,848	222,350	-	294,198	
128-016	HLTH	Bulloch County Physical Health	1,210,987	37,664	57,053	18,709	113,426	-	27,907	-	-	27,907	147,083	28,911	-	175,994	
128-017	HLTH	Burke County Health Department	640,499	19,921	30,176	12,554	62,651	-	14,760	-	1,903	16,663	77,793	9,949	-	87,742	
128-018	HLTH	Butts County Health Department	301,133	9,366	14,187	34,752	58,305	-	6,940	-	-	6,940	36,573	20,978	-	57,551	
128-019	HLTH	Calhoun County Health Department	144,338	4,489	6,800	3,963	15,252	-	3,326	-	13,278	16,604	17,530	(5,225)	-	12,305	
128-020	HLTH	Camden County Health Department	969,998	30,169	45,699	583,375	659,243	-	22,353	-	-	22,353	117,810	364,609	-	482,419	
128-021	HLTH	Candler County Health Department	349,068	10,857	16,446	43,144	70,447	-	8,044	-	9,964	18,008	42,394	9,252	-	51,646	
128-022	HLTH	Carroll County Health Department	1,283,053	39,905	60,448	74,100	174,453	-	29,568	-	35,003	64,571	155,837	223	-	156,060	
128-023	HLTH	Catoosa County Health Department	956,226	29,740	45,050	6,082	80,872	-	22,036	-	51,237	73,273	116,139	(97,679)	-	18,460	
128-024	HLTH	Charlton County Health Department	361,442	11,242	17,029	-	28,271	-	8,329	-	88,706	97,035	43,898	(45,823)	-	(1,925)	
128-025	HLTH	Chatham County Health Department	8,632,470	268,486	406,699	5,191,726	5,866,911	-	198,934	-	-	198,934	1,048,480	3,244,828	5,368	4,298,676	
128-026	HLTH	Chattahoochee County Health Department	149,518	4,650	7,044	24,182	35,876	-	3,446	-	1,755	5,201	18,162	39,230	-	57,392	
128-027	HLTH	Chattooga County Health Department	513,797	15,980	24,206	7,962	48,148	-	11,840	-	-	12,787	24,627	62,402	(22,667)	39,735	
128-028	HLTH	Cherokee County Health Department	8,910,664	277,139	419,806	401,666	1,098,611	-	205,345	-	-	205,345	1,082,270	475,996	17,839	1,576,105	
128-029	HLTH	Clarke County Health Department	6,435,123	200,145	303,176	57,510	560,831	-	148,296	-	21,260	169,556	781,595	(36,634)	7,514	752,475	
128-030	HLTH	Clay County Health Department	81,933	2,548	3,860	7,788	14,196	-	1,888	-	4,509	6,397	9,953	(2,493)	-	7,460	
128-031	HLTH	Clayton County Health Department	6,384,722	198,577	300,802	-	499,379	-	147,135	-	396,802	543,937	775,471	(345,954)	3,786	433,303	
128-032	HLTH	Clinch County Health Department	262,572	8,166	12,370	3,664	24,200	-	6,051	-	-	6,051	31,895	6,712	-	38,607	
128-033	HLTH	Cobb County Health Department	14,786,029	459,874	696,610	-	1,156,484	-	340,741	-	68,155	408,896	1,795,871	(78,165)	23,626	1,741,332	
128-034	HLTH	Coffee County Health Department	875,527	27,231	41,248	-	68,479	-	20,176	-	-	18,822	38,998	106,341	(11,560)	9,424	104,205
128-035	HLTH	Colquitt County Health Department	1,234,708	38,402	58,170	6,429	103,001	-	28,454	-	-	33,478	61,932	149,963	(28,418)	1,578	123,123



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-036	HLTH	Columbia County Health Department	\$1,210,041	\$37,635	\$57,008	\$18,914	\$113,557	\$ -	\$27,885	\$ -	\$3,838	\$31,723	\$146,966	\$12,533	\$ -	\$159,499
128-037	HLTH	Cook County Health Department	344,381	10,711	16,225	23,340	50,276	-	7,936	-	1,353	9,289	41,827	9,587	-	51,414
128-038	HLTH	Coweta County Health Department	1,196,269	37,206	56,360	116,428	209,994	-	27,568	-	-	27,568	145,297	58,950	-	204,247
128-039	HLTH	Crawford County Health Department	258,255	8,032	12,167	1,286	21,485	-	5,951	-	3,115	9,066	31,367	2,838	-	34,205
128-040	HLTH	Crisp County Health Department	259,036	8,057	12,204	-	20,261	-	5,969	-	46,279	52,248	31,461	(69,327)	-	(37,866)
128-041	HLTH	Dade County Health Department	326,169	10,144	15,367	4,295	29,806	-	7,517	-	26,406	33,923	39,617	(11,280)	-	28,337
128-042	HLTH	Dawson County Health Department	455,955	14,181	21,481	2,298	37,960	-	10,507	-	13,919	24,426	55,380	(5,012)	-	50,368
128-043	HLTH	Decatur County Health Department	649,543	20,202	30,602	-	50,804	-	14,969	-	53,006	67,975	78,890	(47,063)	-	31,827
128-044	HLTH	Dekalb County Health Department	20,646,718	642,152	972,723	-	1,614,875	-	475,800	-	675,289	1,151,089	2,507,698	(276,759)	33,883	2,264,822
128-045	HLTH	Dodge County Health Department	361,154	11,233	17,015	-	28,248	-	8,323	-	12,284	20,607	43,864	(14,919)	-	28,945
128-046	HLTH	Dooly County Health Department	168,059	5,227	7,918	21,807	34,952	-	3,873	-	16,450	20,323	20,409	(21,801)	-	(1,392)
128-047	HLTH	Dougherty County Health Department	2,382,755	74,108	112,258	-	186,366	-	54,910	-	337,075	391,985	289,403	(288,745)	-	658
128-047B	HLTH	Southwest Health District	6,489,101	201,823	305,719	164,490	672,032	-	149,540	-	-	149,540	788,150	112,005	49,735	949,890
128-048	HLTH	Douglas County Health Department	916,473	28,504	43,178	16,170	87,852	-	21,120	-	6,944	28,064	111,310	(2,727)	-	108,583
128-049	HLTH	Early County Health Department	314,535	9,783	14,819	4,880	29,482	-	7,248	-	81,986	89,234	38,203	(44,000)	18,235	12,438
128-050	HLTH	Echols County Health Department	140,638	4,374	6,626	-	11,000	-	3,241	-	12,283	15,524	17,084	(15,065)	-	2,019
128-051	HLTH	Effingham County Health Department	664,877	20,679	31,324	399,870	451,873	-	15,322	-	-	15,322	80,755	249,918	5,673	336,346
128-052	HLTH	Elbert County Health Department	364,279	11,330	17,162	38,229	9,737	-	8,395	-	-	8,395	44,246	20,783	-	65,029
128-053	HLTH	Emanuel County Health Department	749,894	23,323	35,330	-	58,653	-	17,281	-	36,106	53,387	91,082	(41,943)	1,108	50,247
128-054	HLTH	Evans County Health Department	282,222	8,778	13,296	1,753	23,827	-	6,504	-	6,923	13,427	34,280	(1,605)	-	32,675
128-055	HLTH	Fannin County Health Department	482,265	14,999	22,721	15,997	53,717	-	11,114	-	361	11,475	58,575	3,969	-	62,544
128-056	HLTH	Fayette County Health Department	905,455	28,161	42,658	31,153	101,972	-	20,866	-	16,586	37,452	109,973	(28,345)	9,047	90,675
128-057	HLTH	Floyd County Health Department	8,224,039	255,783	387,457	-	643,240	-	189,521	-	644,540	834,061	998,868	(704,344)	26,027	320,551
128-058	HLTH	Forsyth County Health Department	1,022,291	31,795	48,163	31,565	111,523	-	23,558	-	111,458	135,016	124,166	(43,247)	9,037	89,956
128-059	HLTH	Franklin County Health Department	404,443	12,579	19,054	-	31,633	-	9,320	-	10,901	20,221	49,124	(4,070)	-	45,054
128-061	HLTH	Gilmer County Health Department	698,670	21,730	32,916	6,759	61,405	-	16,101	-	17,431	33,532	84,858	3,002	-	87,860
128-062	HLTH	Glascok County Health Department	118,110	3,673	5,564	4,820	14,057	-	2,722	-	-	2,722	14,345	3,977	-	18,322
128-063	HLTH	Glynn County Health Department	6,262,789	194,785	295,057	-	489,842	-	144,325	-	7,750,681	7,895,066	760,664	(5,175,442)	28,469	(4,386,309)
128-064	HLTH	Gordon County Health Department	1,235,571	38,429	58,211	20,258	116,898	-	28,474	-	30,386	58,860	150,069	16,757	-	166,826
128-065	HLTH	Grady County Health Department	668,577	20,794	31,499	-	52,293	-	15,407	-	19,760	35,167	81,203	(31,451)	-	49,752
128-066	HLTH	Greene County Health Department	324,936	10,106	15,309	-	25,415	-	7,488	-	13,204	20,692	39,467	(12,272)	-	27,195
128-067	HLTH	Gwinnett County Health Department	17,493,185	544,072	824,152	155,184	1,523,408	-	403,127	-	-	403,127	2,124,675	253,043	-	2,377,718
128-068	HLTH	Habersham County Health Department	499,079	15,522	23,513	4,509	43,544	-	11,501	-	44,058	55,559	60,614	(28,258)	7,483	39,839
128-069	HLTH	Hall County Health Department	9,140,306	284,281	430,625	-	714,906	-	210,637	-	464,872	675,509	1,110,155	(398,633)	21,414	732,936
128-070	HLTH	Hancock County Health Department	335,954	10,449	15,828	1,188	27,465	-	7,742	-	1,632	9,374	40,801	3,528	-	44,329
128-071	HLTH	Haralson County Health Department	422,080	13,127	19,885	-	33,012	-	9,727	-	11,214	20,941	51,269	(10,936)	-	40,333
128-072	HLTH	Harris County Health Department	361,976	11,258	17,054	-	28,312	-	8,342	-	60,388	68,730	43,964	(53,942)	-	(9,978)
128-073	HLTH	Hart County Health Department	339,242	10,551	15,983	1,314	27,848	-	7,818	-	53,751	61,569	41,201	(26,563)	13,146	27,784
128-074	HLTH	Hard County Health Department	201,605	6,270	9,498	8,876	24,644	-	4,646	-	13,129	17,775	24,490	(9,129)	-	15,361
128-075	HLTH	Henry County Health Department	1,519,438	47,257	71,585	10,683	129,525	-	35,015	-	52,713	87,728	184,550	(26,075)	-	158,475
128-076	HLTH	Houston County Health Department	10,585,581	329,232	498,716	564,523	1,392,471	-	243,943	-	-	243,943	1,285,699	563,971	13,012	1,862,682
128-077	HLTH	Irwin County Health Department	201,400	6,264	9,488	-	15,752	-	4,641	-	36,212	40,853	24,460	(49,579)	-	(25,119)
128-078	HLTH	Jackson County Health Department	627,138	19,505	29,546	13,420	62,471	-	14,452	-	58,275	72,727	76,172	(9,316)	7,299	74,155
128-079	HLTH	Jasper County Health Department	240,084	7,467	11,311	16,788	35,566	-	5,533	-	17,705	23,238	29,164	(16,392)	-	12,772
128-080	HLTH	Jeff Davis County Health Department	446,828	13,897	21,051	11,300	46,248	-	10,297	-	1,354	11,651	54,271	6,261	-	60,532
128-081	HLTH	Jefferson County Health Department	554,661	17,251	26,132	14,013	57,396	-	12,782	-	-	12,782	67,370	17,533	14,858	99,761
128-082	HLTH	Jenkins County Health Department	232,479	7,231	10,953	-	18,184	-	5,357	-	2,405	7,762	28,233	(598)	-	27,635
128-083	HLTH	Johnson County Health Department	100,885	3,138	4,753	-	7,891	-	2,325	-	28,222	30,547	12,255	(21,057)	-	(8,802)
128-084	HLTH	Jones County Health Department	346,560	10,779	16,327	3,759	30,865	-	7,986	-	15,551	23,537	42,091	(2,951)	-	39,140



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-085	HLTH	Lamar County Health Department	\$339,119	\$10,547	\$15,977	\$ -	\$26,524	\$ -	\$7,815	\$ -	\$15,032	\$22,847	\$41,188	(\$14,754)	\$ -	\$26,434
128-086	HLTH	Lanier County Health Department	183,105	5,695	8,627	21,532	35,854	-	4,220	-	-	4,220	22,238	26,243	-	48,481
128-087	HLTH	Laurens County Health Department	4,966,703	154,474	233,995	-	388,469	-	114,457	-	47,718	162,175	603,240	(80,050)	7,065	530,255
128-088	HLTH	Lee County Health Department	716,800	22,294	33,770	858	56,922	-	16,519	-	21,956	38,475	87,063	(11,426)	-	75,637
128-089	HLTH	Liberty County Health Department	1,290,124	40,125	60,781	775,905	876,811	-	29,731	-	-	29,731	156,696	484,940	-	641,636
128-090	HLTH	Lincoln County Health Department	113,259	3,523	5,336	3,507	12,366	-	2,610	-	4,031	6,641	13,756	4,924	-	18,680
128-091	HLTH	Long County Health Department	179,940	5,596	8,477	108,219	122,292	-	4,147	-	-	4,147	21,859	67,637	-	89,496
128-092	HLTH	Lowndes County Health Department	8,255,530	256,763	388,941	132,437	778,141	-	190,247	-	-	190,247	1,002,693	206,037	59,298	1,268,028
128-093	HLTH	Lumpkin County Health Department	543,520	16,905	25,607	2,464	44,976	-	12,525	-	49,276	61,801	66,016	(24,785)	-	41,231
128-094	HLTH	Macon County Health Department	179,118	5,571	8,439	2,873	16,883	-	4,128	-	10,088	14,216	21,757	1,303	-	23,060
128-095	HLTH	Madison County Health Department	468,617	14,575	22,078	43,061	79,714	-	10,799	-	-	10,799	56,917	24,184	-	81,101
128-096	HLTH	Marion County Health Department	140,310	4,364	6,610	147	11,121	-	3,233	-	1,657	4,890	17,043	(734)	-	16,309
128-097	HLTH	Mdoffee County Health Department	482,717	15,013	22,742	4,945	42,700	-	11,124	-	156	11,280	58,627	(1,782)	-	56,845
128-098	HLTH	McIntosh County Health Department	278,194	8,652	13,106	167,311	189,069	-	6,411	-	-	6,411	33,789	104,570	-	138,359
128-099	HLTH	Meriwether County Health Department	577,066	17,948	27,187	-	45,135	-	13,298	-	17,788	31,086	70,088	(30,583)	-	39,505
128-100	HLTH	Miller County Health Department	116,342	3,618	5,481	-	9,099	-	2,681	-	39,190	41,871	14,129	(34,810)	-	(20,681)
128-101	HLTH	Mitchell County Health Department	482,676	15,012	22,740	-	37,752	-	11,123	-	36,716	47,839	58,624	(38,685)	-	19,939
128-102	HLTH	Monroe County Health Department	419,408	13,044	19,759	37,285	70,088	-	9,665	-	4,734	14,399	50,939	26,072	-	77,011
128-103	HLTH	Montgomery County Health Department	189,478	5,893	8,927	1,383	16,203	-	4,366	-	1,161	5,527	23,009	2,081	-	25,090
128-104	HLTH	Morgan County Health Department	432,234	13,443	20,364	9,549	43,356	-	9,961	-	-	9,961	52,500	11,586	-	64,086
128-105	HLTH	Murray County Health Department	711,332	22,124	33,513	12,386	68,023	-	16,393	-	964	17,357	86,397	13,127	-	99,524
128-106	HLTH	Muscooge County Health Department	9,147,706	284,511	430,973	145,207	860,691	-	210,807	-	233,362	444,169	1,111,058	(286,069)	63,916	888,905
128-107	HLTH	Newton County Health Department	1,526,303	47,471	71,908	-	119,379	-	35,173	-	11,556	46,729	185,378	(23,771)	-	161,607
128-108	HLTH	Oconee County Health Department	633,592	19,706	29,850	40,647	90,203	-	14,601	-	1,851	16,452	76,954	38,170	-	115,124
128-109	HLTH	Oglethorpe County Health Department	210,773	6,555	9,930	7,090	23,575	-	4,857	-	18,247	23,104	25,598	(12,921)	-	12,677
128-110	HLTH	Paulding County Health Department	1,322,848	41,143	62,323	75,975	179,441	-	30,485	-	-	30,485	160,670	44,750	-	205,420
128-111	HLTH	Peach County Health Department	443,210	13,785	20,881	-	34,666	-	10,214	-	20,291	30,505	53,828	(3,664)	-	50,164
128-112	HLTH	Pickens County Health Department	402,100	12,506	18,944	42,031	73,481	-	9,266	-	6,155	15,421	48,836	3,859	-	52,695
128-113	HLTH	Pierce County Health Department	455,009	14,152	21,437	5,489	41,078	-	10,486	-	-	10,486	55,266	399	21,552	77,217
128-114	HLTH	Pike County Health Department	252,911	7,866	11,915	-	19,781	-	5,828	-	4,243	10,071	30,717	(4,955)	-	25,762
128-115	HLTH	Polk County Health Department	584,507	18,179	27,538	-	45,717	-	13,470	-	79,816	93,286	70,992	(109,449)	-	(38,457)
128-116	HLTH	Pulaski County Health Department	246,826	7,677	11,629	1,783	21,089	-	5,688	-	420	6,108	29,977	446	-	30,423
128-117	HLTH	Putnam County Health Department	643,911	20,027	30,336	11,473	61,836	-	14,839	-	-	14,839	78,206	15,260	-	93,466
128-118	HLTH	Quitman County Health Dept	36,218	1,126	1,706	15,709	18,541	-	835	-	26,084	26,919	4,400	11,723	-	16,123
128-119	HLTH	Rabun County Health Department	526,541	16,376	24,807	-	41,183	-	12,134	-	23,193	35,327	63,952	(17,782)	-	46,170
128-120	HLTH	Randolph County Health Department	112,725	3,506	5,311	-	8,817	-	2,598	-	33,501	36,099	13,689	(47,401)	-	(33,712)
128-121	HLTH	Richmond County Health Department	8,130,554	252,876	383,053	123,150	759,079	-	187,367	-	-	187,367	967,514	54,381	39,541	1,081,436
128-122	HLTH	Rockdale County Health Department	1,133,946	35,268	53,423	-	88,691	-	26,132	-	65,313	91,445	137,728	(74,982)	-	62,746
128-123	HLTH	Schley County Health Department	90,977	2,830	4,286	1,569	8,685	-	2,097	-	-	32,735	34,832	(10,990)	-	58
128-124	HLTH	Screven County Health Department	306,395	9,529	14,435	1,928	25,892	-	7,061	-	14,019	21,080	37,214	(8,831)	-	28,383
128-125	HLTH	Seminole County Health Department	315,768	9,821	14,877	-	24,698	-	7,277	-	29,775	37,052	38,354	(51,773)	-	(13,419)
128-126	HLTH	Spalding County Health Department	981,797	30,536	46,255	20,162	96,953	-	22,625	-	-	22,625	119,245	6,531	-	125,776
128-127	HLTH	Stephens County Health Department	413,529	12,862	19,482	4,969	37,313	-	9,530	-	9,661	19,191	50,230	(16,998)	-	33,232
128-128	HLTH	Stewart County Health Department	39,260	1,221	1,850	-	3,071	-	905	-	31,552	32,457	4,766	(44,110)	-	(39,344)
128-129	HLTH	Sumter County Health Department	589,152	18,324	27,757	-	46,081	-	13,577	-	45,230	58,807	71,556	(49,005)	1,921	24,472
128-130	HLTH	Talbot County Health Department	-	-	-	-	-	-	-	-	79,031	79,031	-	(55,922)	-	(55,922)
128-131	HLTH	Taliaferro County Health Department	138,048	4,294	6,504	2,864	13,662	-	3,181	-	247	3,428	16,763	5,370	-	22,133
128-132	HLTH	Tattnall County Health Department	517,497	16,095	24,381	-	40,476	-	11,926	-	17,278	29,204	62,852	(25,562)	-	37,286
128-133	HLTH	Taylor County Health Department	272,520	8,476	12,839	1,335	22,650	-	6,280	-	3,190	9,470	33,100	(392)	-	32,708



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-134	HLTH	Telfair County Health Department	\$378,462	\$11,771	\$17,830	\$10,738	\$40,339	\$ -	\$8,722	\$ -	\$8,722	\$45,967	\$7,450	\$ -	\$53,417	
128-135	HLTH	Terrell County Health Department	204,442	6,359	9,632	233	16,224	-	4,711	-	40,103	24,832	(23,070)	-	1,762	
128-136	HLTH	Thomas County Health Department	1,320,752	41,078	62,224	-	103,302	-	30,436	-	199,189	229,625	160,417	(144,058)	13,337	29,696
128-137	HLTH	Tift County Health Department	886,585	27,575	41,769	10,723	80,067	-	20,431	-	34,762	55,193	107,683	(11,904)	-	95,779
128-138	HLTH	Toombs County Health Department	592,852	18,439	27,931	-	46,370	-	13,662	-	17,842	31,504	72,002	(30,926)	-	41,076
128-139	HLTH	Towns County Health Department	285,676	8,885	13,459	-	22,344	-	6,583	-	38,015	44,598	34,694	(39,280)	-	(4,586)
128-140	HLTH	Treutlen County Health Department	183,105	5,695	8,627	6,082	20,404	-	4,220	-	6,710	10,930	22,236	(6,914)	-	15,322
128-141	HLTH	Troup County Health Department	8,139,516	253,155	383,475	445,050	1,081,680	-	187,574	-	187,574	988,603	392,201	-	1,380,804	
128-142	HLTH	Turner County Health Department	219,899	6,839	10,360	5,044	22,243	-	5,068	-	2,960	8,028	26,712	(1,589)	-	25,123
128-143	HLTH	Twiggs County Health Department	105,242	3,273	4,958	-	8,231	-	2,425	-	25,895	28,320	12,785	(32,201)	-	(19,416)
128-144	HLTH	Union County Health Department	521,320	16,214	24,561	3,659	44,434	-	12,014	-	8,951	20,965	63,316	(8,892)	-	54,424
128-145	HLTH	Upson County Health Department	650,859	20,243	30,664	-	50,907	-	14,999	-	38,763	53,762	79,049	(35,621)	-	43,428
128-146	HLTH	Walker County Health Department	773,984	24,072	36,465	-	60,537	-	17,836	-	185,953	203,789	94,003	(154,305)	11,102	(49,200)
128-147	HLTH	Walton County Health Department	1,449,509	45,083	68,290	99,162	212,535	-	33,404	-	-	33,404	176,054	72,755	4,869	253,678
128-148	HLTH	Ware County Health Department	9,420,309	292,990	443,816	227,737	964,543	-	217,089	-	217,089	1,144,168	302,085	23,264	1,469,517	
128-149	HLTH	Warren County Health Department	126,414	3,932	5,956	7,591	17,479	-	2,913	-	-	2,913	15,353	7,939	-	23,292
128-150	HLTH	Washington County Health Department	527,034	16,392	24,830	25,250	66,472	-	12,145	-	-	12,145	64,011	29,153	-	93,164
128-151	HLTH	Wayne County Health Department	649,954	20,215	30,621	27,034	77,870	-	14,978	-	-	14,978	78,942	13,548	-	92,490
128-152	HLTH	Webster County Health Department	90,278	2,808	4,253	507	7,568	-	2,080	-	1,063	3,143	10,963	221	-	11,184
128-153	HLTH	Wheeler County Health Department	191,697	5,962	9,031	731	15,724	-	4,418	-	2,250	6,668	23,283	(394)	-	22,889
128-154	HLTH	White County Health Department	517,908	16,108	24,400	3,088	43,596	-	11,935	-	6,775	18,710	62,906	1,682	-	64,588
128-155	HLTH	Whitfield County Health Department	3,715,757	115,567	175,059	34,544	325,170	-	85,629	-	86,658	172,287	451,308	8,031	2,717	462,056
128-156	HLTH	Wilcox County Health Department	140,926	4,383	6,639	-	11,022	-	3,248	-	16,476	19,724	17,116	(19,598)	12,784	10,302
128-157	HLTH	Wilkes County Health Department	318,030	9,891	14,983	449	25,323	-	7,329	-	1,212	8,541	38,630	(313)	-	38,317
128-158	HLTH	Wilkinson County Health Department	243,044	7,559	11,450	-	19,009	-	5,601	-	32,401	38,002	29,520	(31,257)	-	(1,737)
128-159	HLTH	Worth County Health Department	410,363	12,763	19,333	-	32,096	-	9,457	-	20,639	30,096	49,840	(31,339)	-	18,501
129-008	MRCS	Woodright Industries	809,791	25,186	38,151	42,050	105,387	-	18,661	-	-	18,661	98,357	30,874	-	129,231
129-009	MRCS	Jessamine Place	945,702	29,413	44,555	-	73,968	-	21,794	-	21,576	43,370	114,863	(24,599)	-	90,264
129-022	MRCS	Carroll County MR Services	865,578	26,921	40,780	-	67,701	-	19,947	-	32,096	52,043	105,130	(9,188)	-	95,942
129-035	MRCS	Green Oaks Service Center	1,560,589	48,537	73,524	116,002	238,063	-	35,963	-	-	35,963	189,542	77,146	-	266,688
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	996,144	30,982	46,931	15,665	93,578	-	22,956	-	-	22,956	120,987	16,267	-	137,254
129-101	MRCS	Mitchell-Baker Service Center	1,139,702	35,447	53,694	5,240	94,381	-	26,264	-	26,233	52,497	138,427	2,074	5,072	145,573
129-136	MRCS	Thomas/Grady Service Center	1,520,260	47,283	71,624	-	118,907	-	35,034	-	135,062	170,096	184,642	(162,088)	-	22,554
129-137	MRCS	Tift County - Diversified Enterprises	947,429	29,467	44,636	-	74,103	-	21,833	-	272,157	293,990	115,070	(493,215)	-	(378,145)
6031	PSCH	Bacon County Schools	102,899	3,200	4,848	-	8,048	-	2,371	-	30,742	33,113	12,495	(26,228)	-	(13,733)
6051	PSCH	Baldwin County Schools	616,737	19,182	29,056	31,662	79,900	-	14,213	-	1,087	15,300	74,906	65,326	-	140,232
6071	PSCH	Barrow County Schools	81,727	2,542	3,850	-	6,392	-	1,883	-	2,245	4,128	9,928	(1,097)	-	8,831
6091	PSCH	Ben Hill County Schools	90,278	2,808	4,253	-	7,061	-	2,080	-	8,688	10,768	10,966	(5,905)	-	5,061
6111	PSCH	Bibb County Schools	474,125	14,746	22,337	40,944	78,027	-	10,926	-	34,174	45,100	57,584	(35,062)	-	22,522
6141	PSCH	Brooks County Schools	62,940	1,958	2,965	2,893	7,816	-	1,450	-	497	1,947	7,642	2,036	-	9,678
6181	PSCH	Butts County Schools	89,497	2,784	4,216	-	7,000	-	2,062	-	54,824	56,886	10,872	(35,762)	12,847	(12,043)
6201	PSCH	Camden County Schools	-	-	-	-	-	-	-	-	-	-	(10,999)	-	(10,999)	
6211	PSCH	Candler County Schools	140,474	4,369	6,618	7,957	18,944	-	3,237	-	12,288	15,525	17,060	15,844	-	32,904
6221	PSCH	Carroll County Schools	91,594	2,849	4,315	2,962	10,126	-	2,111	-	-	2,111	11,128	2,989	-	14,117
6231	PSCH	Catoosa County Board of Education	-	-	-	-	-	-	-	-	8,336	8,336	-	(18,941)	-	(18,941)
6241	PSCH	Charlton County Board of Education	97,637	3,037	4,600	58,721	66,358	-	2,250	-	-	2,250	11,861	36,700	-	48,561
6251	PSCH	Chatham County Schools	244,894	7,617	11,538	-	19,155	-	5,644	-	63,830	69,474	29,746	(31,379)	5,150	3,517
6252	PSCH	Live Oak Public Libraries	-	-	-	-	-	-	-	-	48,406	48,406	-	(39,067)	-	(39,067)
6281	PSCH	Cherokee County Schools	-	-	-	905	905	-	-	-	68,586	68,586	-	(26,054)	18,648	(7,406)



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
6291	PSCH	Clarke County Schools	\$519,963	\$16,172	\$24,497	\$56,703	\$97,372	\$ -	\$11,982	\$ -	\$ -	\$11,982	\$63,150	\$37,760	\$ -	\$100,910	
6311	PSCH	Clayton County Schools	245,223	7,627	11,553	8,638	27,818	-	5,651	-	12,115	17,766	29,783	(12,050)	-	17,733	
6331	PSCH	Cobb County Schools	24,666	767	1,162	14,835	16,764	-	568	-	22,146	22,714	2,995	(26,996)	-	(24,001)	
6341	PSCH	Coffee County Schools	88,757	2,761	4,182	24,565	31,508	-	2,045	-	-	2,045	10,778	34,861	-	45,639	
6351	PSCH	Colquitt County Schools	211,513	6,578	9,965	1,307	17,850	-	4,874	-	-	4,874	25,690	6,816	-	32,506	
6361	PSCH	Columbia County Schools	246,539	7,668	11,615	3,395	22,678	-	5,681	-	-	5,681	29,943	(4,225)	-	25,718	
6381	PSCH	Coweta County Schools	148,121	4,607	6,978	155	11,740	-	3,413	-	-	1,805	5,218	17,989	(822)	17,167	
6401	PSCH	Crisp County Schools	185,654	5,774	8,747	-	14,521	-	4,278	-	-	44,519	48,797	22,546	(39,154)	13,889	(2,719)
6431	PSCH	Decatur County Schools	88,182	2,743	4,154	-	6,897	-	2,032	-	-	25,135	27,167	10,713	(38,646)	-	(27,933)
6441	PSCH	Dekalb County Schools	1,510,928	46,993	71,184	70,513	188,690	-	34,819	-	-	165,531	200,350	183,512	4,754	38,516	226,782
6451	PSCH	Dodge County Schools	248,964	7,743	11,729	623	20,095	-	5,737	-	-	9,198	14,935	30,237	(4,687)	-	25,550
6452	PSCH	Ocmulgee Regional Library System	50,525	1,571	2,380	-	3,951	-	1,164	-	1,640	2,804	6,140	(1,374)	-	4,766	
6471	PSCH	Dougherty County Schools	157,165	4,888	7,404	58,870	71,162	-	4,822	-	-	2,494	6,116	19,092	27,512	-	46,604
6481	PSCH	Douglas County Schools	325,758	10,132	15,347	-	25,479	-	7,507	-	-	5,737	13,244	39,564	(15,254)	-	24,310
6511	PSCH	Effingham County Schools	223,229	6,943	10,517	2,122	19,582	-	5,144	-	-	-	5,144	27,109	2,694	-	29,803
6531	PSCH	Emanuel County Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	8,480	8,480
6561	PSCH	Fayette County Schools	218,789	6,805	10,308	3,633	20,746	-	5,042	-	-	5,042	26,573	6,857	-	33,430	
6571	PSCH	Floyd County Schools	146,928	4,570	6,922	-	11,492	-	3,386	-	-	83,711	87,097	17,847	(60,010)	-	(42,163)
6581	PSCH	Forsyth County Schools	130,073	4,046	6,128	26,848	37,022	-	2,998	-	-	2,998	15,800	19,602	-	35,402	
6591	PSCH	Franklin County Schools	47,688	1,483	2,247	22,206	25,936	-	1,099	-	-	1,099	5,794	18,262	-	24,056	
6601	PSCH	Fulton County Board of Education	265,614	8,261	12,514	10,175	30,950	-	6,121	-	-	6,121	32,261	29,230	-	61,491	
6611	PSCH	Gilmer County Schools	198,316	6,168	9,343	25	15,536	-	4,570	-	-	468	5,038	24,087	641	-	24,728
6621	PSCH	Glascocock County Schools	-	-	-	-	-	-	-	-	-	-	-	-	(10,617)	-	(10,617)
6631	PSCH	Glynn County Schools	406,499	12,643	19,151	2,230	34,024	-	9,368	-	-	19,532	28,900	49,370	(8,035)	-	41,335
6641	PSCH	Gordon County Schools	91,717	2,853	4,321	3,114	10,288	-	2,114	-	-	585	2,699	11,144	1,349	-	12,493
6651	PSCH	Grady County Schools	238,234	7,410	11,224	22,075	40,709	-	5,490	-	-	5,490	28,938	29,252	-	58,190	
6661	PSCH	Greene County Schools	76,917	2,392	3,624	-	6,016	-	1,773	-	-	12,433	14,206	9,341	(20,936)	-	(11,695)
6671	PSCH	Gwinnett County Schools	490,446	15,254	23,106	-	38,360	-	11,302	-	-	20,038	31,340	59,572	(27,326)	-	32,246
6731	PSCH	Hart County Schools	83,906	2,610	3,953	-	6,563	-	1,934	-	-	1,500	3,434	10,192	(1,677)	-	8,515
6751	PSCH	Henry County Schools	283,826	8,828	13,372	-	22,200	-	6,541	-	-	3,031	9,572	34,471	(17,280)	-	17,191
6761	PSCH	Houston County Schools	698,670	21,730	32,916	-	54,646	-	16,101	-	-	43,894	59,995	84,856	(26,011)	-	58,845
6771	PSCH	Irwin County Schools	76,260	2,372	3,593	-	5,965	-	1,757	-	-	33,006	34,763	9,261	(44,397)	-	(35,136)
6781	PSCH	Jackson County Schools	91,224	2,837	4,298	420	7,555	-	2,102	-	-	1,072	3,174	11,080	(1,054)	-	10,026
6831	PSCH	Johnson County Schools	124,194	3,863	5,851	-	9,714	-	2,862	-	-	6,632	9,494	15,088	(5,277)	-	9,811
6851	PSCH	Lamar County Schools	89,415	2,781	4,213	-	6,994	-	2,061	-	-	7,378	9,439	10,859	(5,944)	-	4,915
6871	PSCH	Laurens County Schools	68,366	2,126	3,221	21,427	26,774	-	1,575	-	-	-	1,575	8,302	26,722	-	35,024
6881	PSCH	Lee County Schools	31,696	966	1,493	-	2,479	-	730	-	-	165	895	3,847	(225)	-	3,622
6941	PSCH	Macon County Schools	57,554	1,790	2,712	165	4,667	-	1,326	-	-	667	1,993	6,987	(7,402)	-	(415)
6951	PSCH	Madison County Schools	104,872	3,262	4,941	-	8,203	-	2,417	-	-	20,749	23,166	12,738	(17,520)	-	(4,782)
6971	PSCH	Maduffie County Schools	272,191	8,466	12,824	-	21,290	-	6,273	-	-	62,650	68,923	33,056	(38,918)	-	(5,862)
6991	PSCH	Meriwether County Schools	167,730	5,217	7,902	-	13,119	-	3,865	-	-	44,428	48,293	20,371	(27,607)	-	(7,236)
7021	PSCH	Monroe County Schools	131,430	4,088	6,192	31,390	41,670	-	3,029	-	-	-	3,029	15,965	49,889	-	65,854
7061	PSCH	Muscooke County Schools	189,683	5,900	8,936	-	14,836	-	4,371	-	-	15,122	19,493	23,039	(15,321)	7,671	15,389
7071	PSCH	Newton County Schools	187,299	5,825	8,824	742	15,391	-	4,316	-	-	1,393	5,709	22,749	11,504	-	34,253
7091	PSCH	Oglethorpe County Schools	3,165	98	149	3,906	4,153	-	73	-	-	8,010	8,083	384	(1,477)	-	(1,093)
7101	PSCH	Paulding County Schools	5,221	162	246	-	408	-	120	-	-	78,599	78,719	633	(57,973)	-	(57,340)
7121	PSCH	Pickens County Schools	22,323	694	1,052	-	1,746	-	514	-	-	682	1,196	2,711	(506)	-	2,205
7131	PSCH	Pierce County Schools	-	-	-	-	-	-	-	-	-	2,016	2,016	-	(16,574)	-	(16,574)
7141	PSCH	Pike County Schools	51,881	1,614	2,444	11,580	15,638	-	1,196	-	-	-	1,196	6,304	3,614	-	9,918



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
7151	PSCH	Polk County Schools	\$210,978	\$6,562	\$9,940	\$4,178	\$20,680	\$ -	\$4,862	\$ -	\$2,472	\$7,334	\$25,623	\$13,273	\$ -	\$38,896
7171	PSCH	Putnam County Schools	-	-	-	-	-	-	-	-	13,156	13,156	-	(13,978)	-	(13,978)
7191	PSCH	Rabun County Schools	84,317	2,622	3,972	-	6,594	-	1,943	-	1,174	3,117	10,244	(925)	-	9,319
7211	PSCH	Richmond County Schools	272,685	8,481	12,847	21,351	42,679	-	6,284	-	-	6,284	33,122	35,861	-	68,983
7221	PSCH	Rockdale County Schools	415,749	12,931	19,587	3,263	35,781	-	9,581	-	2,250	11,831	50,495	(4,131)	-	46,364
7261	PSCH	Spalding County Schools	208,347	6,480	9,816	-	16,296	-	4,801	-	3,370	8,171	25,304	179	-	25,483
7271	PSCH	Stephens County Schools	52,087	1,620	2,454	3,642	7,716	-	1,200	-	222	1,422	6,326	6,086	-	12,412
7291	PSCH	Sumter County Schools	-	-	-	-	-	-	-	-	47,970	47,970	-	(38,697)	-	(38,697)
7321	PSCH	Tattnall County Schools	35,807	1,114	1,687	-	2,801	-	825	-	1,157	1,982	4,351	(861)	-	3,490
7341	PSCH	Telfair County Schools	-	-	-	-	-	-	-	-	8,068	8,068	-	(10,439)	-	(10,439)
7351	PSCH	Terrell County Schools	117,576	3,657	5,539	-	9,196	-	2,710	-	2,967	5,677	14,281	(3,775)	-	10,506
7371	PSCH	Tift County Schools	91,717	2,853	4,321	3,555	10,729	-	2,114	-	766	2,880	11,141	16,274	-	27,415
7401	PSCH	Treutlen County Schools	66,311	2,062	3,124	3,905	9,091	-	1,528	-	321	1,849	8,053	13,301	-	21,354
7411	PSCH	Troup County Schools	-	-	-	-	-	-	-	-	-	-	-	(10,388)	-	(10,388)
7441	PSCH	Union County Schools	-	-	-	-	-	-	-	-	23,806	23,806	-	(18,544)	-	(18,544)
7451	PSCH	Upson County Schools	184,421	5,736	8,689	-	14,425	-	4,250	-	4,885	9,135	22,399	(1,818)	-	20,581
7481	PSCH	Ware County Schools	202,715	6,305	9,550	-	15,855	-	4,672	-	20,810	25,482	24,625	(8,632)	-	15,993
7501	PSCH	Washington County Board of Education	642,020	19,968	30,247	65,168	115,383	-	14,795	-	-	14,795	77,976	65,109	-	143,085
7511	PSCH	Wayne County Schools	73,217	2,277	3,449	-	5,726	-	1,687	-	28,588	30,275	8,890	(22,484)	-	(13,594)
7541	PSCH	White County Board of Education	4,358	136	205	2,621	2,962	-	100	-	-	100	530	(3,972)	-	(3,442)
7551	PSCH	Whitfield County Schools	-	-	-	-	-	-	-	-	20,033	20,033	-	(34,235)	-	(34,235)
7581	PSCH	Wilkinson County Schools	314,330	9,776	14,809	35,975	60,560	-	7,244	-	1,715	8,959	38,175	14,650	-	52,825
7611	PSCH	Atlanta City Schools	423,930	13,185	19,972	-	33,157	-	9,769	-	47,919	57,688	51,487	(60,321)	-	(8,834)
7641	PSCH	City of Buford Schools (Gwinnett)	137,103	4,264	6,459	429	11,152	-	3,160	-	420	3,580	16,651	1,331	-	17,982
7721	PSCH	City of Dalton Schools (Whitfield)	7,564	235	356	-	591	-	174	-	52,596	52,770	920	(32,989)	-	(32,069)
7731	PSCH	City of Decatur Schools (DeKalb)	-	-	-	-	-	-	-	-	-	-	-	(3,311)	-	(3,311)
7851	PSCH	City of Rome Schools (Floyd)	85,139	2,648	4,011	46,210	52,869	-	1,962	-	15,358	17,320	10,341	(11,272)	-	(931)
7891	PSCH	City of Thomasville Schools (Thomas)	174,061	5,414	8,200	44,143	57,757	-	4,011	-	-	4,011	21,140	68,575	-	89,715
7921	PSCH	City of Valdosta Schools (Lowndes)	372,254	11,578	17,538	38,966	68,082	-	8,579	-	721	9,300	45,214	22,777	-	67,991
968-0968	PSCH	Georgia Military College	243,291	7,567	11,462	22,069	41,098	-	5,607	-	30,609	36,216	29,551	17,839	-	47,390
8504	RESA	Northwest Georgia Regional Education Service Agency	240,372	7,476	11,325	3,887	22,688	-	5,539	-	-	5,539	29,193	(12,149)	-	17,044
8564	RESA	Metro Regional Education Service Agency	147,915	4,600	6,969	-	11,569	-	3,409	-	77,305	80,714	17,965	(49,209)	-	(31,244)
8584	RESA	North East Georgia Regional Education Service Agency	14,800	460	697	-	1,157	-	341	-	50,651	50,992	1,799	(48,704)	8,064	(38,841)
8804	RESA	First District Regional Education Service Agency	118,357	3,681	5,576	30,142	39,399	-	2,728	-	5,340	8,068	14,372	46,901	-	61,273
402	STAT	Georgia Department of Agriculture	32,081,679	997,802	1,511,456	-	2,509,258	-	739,316	-	1,098,381	1,837,697	3,896,558	(1,542,035)	34,207	2,388,730
403	STAT	Georgia Department of Administrative Services	23,937,024	744,487	1,127,739	-	1,872,226	-	551,624	-	594,126	1,145,750	2,907,330	(203,491)	241,976	2,945,815
404	STAT	Georgia Department of Audits	27,583,593	857,903	1,299,538	-	2,157,441	-	635,659	-	1,592,807	2,228,466	3,350,229	(1,400,094)	164,840	2,114,975
405	STAT	Department of Public Health	88,620,305	2,756,261	4,175,145	1,283,167	8,214,573	-	2,042,239	-	-	2,042,239	10,763,593	2,400,526	256,684	13,420,803
406	STAT	Georgia Department of Banking and Finance	9,725,676	302,487	458,203	-	760,690	-	224,126	-	74,577	298,703	1,181,257	(112,349)	-	1,068,908
407	STAT	State Accounting Office	16,558,419	514,999	780,112	384,221	1,679,332	-	381,586	-	-	381,586	2,011,144	585,459	15,551	2,612,454
408	STAT	Office of Commissioner of Insurance	17,221,611	535,625	811,357	165,557	1,512,539	-	396,869	-	1,270,246	1,667,115	2,091,693	(533,359)	14,507	1,572,841
409	STAT	Georgia State Finance and Investment Commission	12,372,606	384,812	582,907	-	967,719	-	285,124	-	118,087	403,211	1,502,748	(99,681)	40,921	1,443,988
410	STAT	State Properties Commission	1,434,463	44,615	67,581	-	112,196	-	33,057	-	29,756	62,813	174,227	(2,433)	43,320	215,114
411	STAT	Georgia Department of Defense	31,049,563	965,701	1,462,830	1,409,716	3,838,247	-	715,531	-	-	715,531	3,771,200	1,608,747	158,984	5,538,931
414	STAT	Georgia Department of Education	50,193,041	1,561,100	2,364,731	-	3,925,831	-	1,156,689	-	1,389,876	2,546,565	6,096,317	(1,281,331)	106,946	4,921,932
415	STAT	The Technical College System of Georgia	13,193,662	410,348	621,589	-	1,031,937	-	304,046	-	538,042	842,088	1,602,472	(483,491)	80,419	1,199,400
418	STAT	Prosecuting Attorneys Council	76,233,763	2,371,016	3,591,581	488,482	6,451,079	-	1,756,793	-	46,447	1,803,240	9,259,151	384,655	388,051	10,031,857
419	STAT	Georgia Department of Community Health	74,956,547	2,331,292	3,531,408	107,978	5,970,678	-	1,727,360	-	589,902	2,317,262	9,104,026	148,701	249,423	9,502,150



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
75-014	TAXS	Brooks County Tax Officials	\$144,379	\$4,490	\$6,802	\$ -	\$11,292	\$ -	\$3,327	\$ -	\$29,560	\$32,887	\$17,540	(\$25,519)	\$ -	(\$7,979)
75-015	TAXS	Bryan County Tax Officials	539,902	16,792	25,436	32,653	74,881	-	12,442	-	-	12,442	65,575	30,794	-	96,369
75-016	TAXS	Bulloch County Tax Officials	351,452	10,931	16,558	4,351	31,840	-	8,099	-	2,367	10,466	42,683	(870)	-	41,813
75-017	TAXS	Burke County Tax Officials	161,029	5,008	7,587	-	12,595	-	3,711	-	16,705	20,416	19,558	(15,573)	-	3,985
75-018	TAXS	Butts County Tax Officials	175,993	5,474	8,292	-	13,766	-	4,056	-	962	5,018	21,373	(10,006)	-	11,367
75-019	TAXS	Calhoun County Tax Officials	90,073	2,801	4,244	-	7,045	-	2,076	-	1,738	3,814	10,937	(1,908)	-	9,029
75-020	TAXS	Camden County Tax Officials	487,157	15,152	22,951	-	38,103	-	11,226	-	50,849	62,075	59,171	(59,571)	-	(400)
75-021	TAXS	Candler County Tax Officials	237,412	7,384	11,185	-	18,569	-	5,471	-	5,195	10,666	28,834	(4,851)	-	23,983
75-022	TAXS	Carroll County Tax Officials	555,072	17,264	26,151	-	43,415	-	12,792	-	27,893	40,685	67,420	(30,766)	-	36,654
75-023	TAXS	Catoosa County Tax Officials	130,279	4,052	6,138	-	10,190	-	3,002	-	122,946	125,948	15,827	(143,568)	-	(127,741)
75-024	TAXS	Charlton County Tax Officials	251,719	7,829	11,859	-	19,688	-	5,801	-	4,063	9,864	30,574	(3,123)	-	27,451
75-025	TAXS	Chatham County Tax Officials	1,179,126	36,673	55,552	-	92,225	-	27,173	-	2,532	29,705	143,215	(19,562)	-	123,653
75-026	TAXS	Chattahoochee County Tax Officials	56,527	1,758	2,663	974	5,395	-	1,303	-	1,138	2,441	6,868	1,015	-	7,883
75-027	TAXS	Chattooga County Tax Officials	-	-	-	-	-	-	-	-	47,813	47,813	-	(42,930)	-	(42,930)
75-029	TAXS	Clarke County Tax Officials	1,011,355	31,455	47,648	-	79,103	-	23,306	-	119,398	142,704	122,835	(126,261)	-	(3,426)
75-030	TAXS	Clay County Tax Officials	54,142	1,684	2,551	-	4,235	-	1,248	-	882	2,130	6,575	(4,588)	-	1,987
75-031	TAXS	Clayton County Tax Officials	1,000,420	31,115	47,133	-	78,248	-	23,054	-	80,490	103,544	121,511	(105,339)	-	16,172
75-032	TAXS	Clinch County Tax Officials	180,145	5,603	8,487	2,004	16,094	-	4,151	-	-	4,151	21,881	2,847	-	24,728
75-033	TAXS	Cobb County Tax Officials	3,726,364	115,897	175,559	-	291,456	-	85,873	-	401,025	486,898	452,591	(460,712)	-	(8,121)
75-034	TAXS	Coffee County Tax Officials	222,900	6,933	10,501	5,687	23,121	-	5,137	-	9,856	14,993	27,074	(15,161)	-	11,913
75-035	TAXS	Colquitt County Tax Officials	310,095	9,645	14,609	-	24,254	-	7,146	-	8,907	16,053	37,662	(7,526)	-	30,136
75-036	TAXS	Columbia County Tax Officials	1,080,585	33,608	50,909	-	84,517	-	24,902	-	48,906	73,808	131,246	(68,694)	-	62,552
75-037	TAXS	Cook County Tax Officials	92,169	2,867	4,342	-	7,209	-	2,124	-	35,261	37,385	11,197	(30,282)	-	(19,085)
75-038	TAXS	Coweta County Tax Officials	950,347	29,558	44,773	-	74,331	-	21,901	-	41,816	63,717	115,424	(58,363)	-	57,061
75-039	TAXS	Crawford County Tax Officials	-	-	-	-	-	-	-	-	37,809	37,809	-	(35,829)	-	(35,829)
75-040	TAXS	Crisp County Tax Officials	-	-	-	-	-	-	-	-	47,604	47,604	-	(45,101)	-	(45,101)
75-041	TAXS	Dade County Tax Officials	207,813	6,463	9,791	-	16,254	-	4,789	-	1,411	6,200	25,237	(1,829)	-	23,408
75-042	TAXS	Dawson County Tax Officials	28,901	899	1,362	-	2,261	-	666	-	106,875	107,541	3,510	(81,853)	-	(78,343)
75-043	TAXS	Decatur County Tax Officials	152,930	4,756	7,205	-	11,961	-	3,524	-	55,983	59,507	18,575	(68,437)	-	(49,862)
75-044	TAXS	Dekalb County Tax Officials	3,416,268	106,252	160,950	-	267,202	-	78,727	-	462,051	540,778	414,936	(571,171)	26,397	(129,838)
75-045	TAXS	Dodge County Tax Officials	152,930	4,756	7,205	642	12,603	-	3,524	-	5,464	8,988	18,573	(6,235)	-	12,338
75-046	TAXS	Dooley County Tax Officials	112,478	3,498	5,299	613	9,410	-	2,592	-	2,275	4,867	13,662	(558)	-	13,104
75-047	TAXS	Dougherty County Tax Officials	814,766	25,341	38,386	-	63,727	-	18,776	-	128,877	147,653	98,958	(90,503)	-	8,455
75-048	TAXS	Douglas County Tax Officials	296,858	9,233	13,986	-	23,219	-	6,841	-	157,115	163,956	36,056	(141,950)	-	(105,894)
75-049	TAXS	Early County Tax Officials	-	-	-	-	-	-	-	-	39,525	39,525	-	(43,114)	-	(43,114)
75-050	TAXS	Echols County Tax Officials	75,314	2,342	3,548	3,783	9,673	-	1,736	-	-	1,736	9,146	3,241	-	12,387
75-051	TAXS	Effingham County Tax Officials	293,487	9,128	13,827	-	22,955	-	6,763	-	2,312	9,075	35,848	(2,150)	-	33,498
75-052	TAXS	Elbert County Tax Officials	207,689	6,460	9,785	3,264	19,509	-	4,786	-	1,909	6,695	25,220	(1,038)	-	24,182
75-053	TAXS	Emanuel County Tax Officials	150,012	4,666	7,067	-	11,733	-	3,457	-	2,659	6,116	18,220	(1,781)	-	16,439
75-054	TAXS	Evans County Tax Officials	56,403	1,754	2,657	718	5,129	-	1,300	-	21,212	22,512	6,853	(36,230)	-	(29,377)
75-055	TAXS	Fannin County Tax Officials	172,293	5,359	8,117	1,632	15,108	-	3,970	-	1,129	5,099	20,928	(640)	-	20,288
75-056	TAXS	Fayette County Tax Officials	516,798	16,073	24,348	-	40,421	-	11,910	-	111,742	123,652	62,772	(89,062)	-	(26,290)
75-057	TAXS	Floyd County Tax Officials	383,436	11,926	18,065	-	29,991	-	8,836	-	28,895	37,731	46,567	(49,436)	-	(2,869)
75-058	TAXS	Forsyth County Tax Officials	1,918,126	59,657	90,368	-	150,025	-	44,203	-	94,671	138,874	232,974	(113,010)	-	119,964
75-059	TAXS	Franklin County Tax Officials	180,598	5,617	8,508	989	15,114	-	4,162	-	331	4,493	21,938	(105)	-	21,833
75-060	TAXS	Fulton County Tax Officials	7,200,680	223,955	339,244	-	563,199	-	165,938	-	525,425	691,363	874,575	(548,880)	17,622	343,317
75-062	TAXS	Glascock County Tax Officials	73,300	2,280	3,453	4,757	10,490	-	1,689	-	-	1,689	8,900	4,173	-	13,073
75-063	TAXS	Glynn County Tax Officials	693,655	21,574	32,680	-	54,254	-	15,985	-	96,692	112,677	84,251	(104,594)	-	(20,341)
75-064	TAXS	Gordon County Tax Officials	546,767	17,006	25,760	-	42,766	-	12,600	-	78,025	90,625	66,409	(73,386)	-	(6,977)



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
75-065	TAXS	Grady County Tax Officials	\$49,497	\$1,539	\$2,332	\$ -	\$3,871	\$ -	\$1,141	\$ -	\$47,966	\$49,107	\$6,014	(\$44,939)	\$ -	(\$38,925)
75-066	TAXS	Greene County Tax Officials	124,564	3,874	5,869	2,420	12,163	-	2,871	-	-	2,871	15,132	2,161	-	17,293
75-067	TAXS	Gwinnett County Tax Officials	2,990,859	93,021	140,908	-	233,929	-	68,924	-	81,820	150,744	363,261	(150,253)	-	213,008
75-068	TAXS	Habersham County Tax Officials	232,520	7,232	10,955	-	18,187	-	5,358	-	17,033	22,391	28,242	(29,712)	-	(1,470)
75-069	TAXS	Hall County Tax Officials	308,821	9,605	14,549	1,432	25,586	-	7,117	-	99,789	106,906	37,508	(65,730)	-	(28,222)
75-070	TAXS	Hancock County Tax Officials	167,895	5,222	7,910	-	13,132	-	3,869	-	22,908	26,777	20,393	(33,956)	-	(13,563)
75-071	TAXS	Haralson County Tax Officials	148,902	4,631	7,015	-	11,646	-	3,431	-	59,569	63,000	18,086	(63,850)	-	(45,764)
75-072	TAXS	Harris County Tax Officials	51,265	1,594	2,415	347	4,356	-	1,181	-	205	1,386	6,225	(38)	-	6,187
75-073	TAXS	Hart County Tax Officials	129,210	4,019	6,087	4,834	14,940	-	2,978	-	-	2,978	15,696	4,041	-	19,737
75-074	TAXS	Heard County Tax Officials	81,810	2,544	3,854	-	6,398	-	1,885	-	29,394	31,279	9,934	(28,989)	-	(19,055)
75-075	TAXS	Henry County Tax Officials	1,440,588	44,805	67,870	-	112,675	-	33,198	-	131,872	165,070	174,968	(131,376)	-	43,592
75-076	TAXS	Houston County Tax Officials	846,051	26,314	39,860	-	66,174	-	19,497	-	57,027	76,524	102,757	(65,421)	-	37,336
75-077	TAXS	Irwin County Tax Officials	117,617	3,658	5,541	721	9,920	-	2,710	-	2,942	5,652	14,283	(454)	-	13,829
75-078	TAXS	Jackson County Tax Officials	341,874	10,633	16,107	10,508	37,248	-	7,878	-	8,785	16,663	41,524	(23,767)	-	17,757
75-079	TAXS	Jasper County Tax Officials	2,837	88	134	-	222	-	65	-	49,453	49,518	343	(36,755)	-	(36,412)
75-080	TAXS	Jeff Davis County Tax Officials	174,554	5,429	8,224	940	14,593	-	4,023	-	8,531	12,554	21,202	(9,158)	-	12,044
75-081	TAXS	Jefferson County Tax Officials	55,869	1,738	2,632	-	4,370	-	1,287	-	818	2,105	6,785	(253)	-	6,532
75-082	TAXS	Jenkins County Tax Officials	66,270	2,061	3,122	3,537	8,720	-	1,527	-	780	2,307	8,047	815	-	8,862
75-084	TAXS	Jones County Tax Officials	410,199	12,758	19,326	-	32,084	-	9,453	-	4,056	13,509	49,820	(1,834)	-	47,986
75-085	TAXS	Lamar County Tax Officials	214,801	6,681	10,120	1,434	18,235	-	4,950	-	9,934	14,884	26,086	(13,543)	-	12,543
75-086	TAXS	Lanier County Tax Officials	164,154	5,105	7,734	429	13,268	-	3,783	-	1,558	5,341	19,939	(1,030)	-	18,909
75-087	TAXS	Laurens County Tax Officials	390,178	12,135	18,382	-	30,517	-	8,992	-	22,164	31,156	47,389	(29,025)	-	18,364
75-088	TAXS	Lee County Tax Officials	190,793	5,934	8,989	-	14,923	-	4,397	-	1,157	5,554	23,170	(3,167)	-	20,003
75-089	TAXS	Liberty County Tax Officials	436,181	13,566	20,550	1,317	35,433	-	10,052	-	-	10,052	52,982	(1,699)	-	51,283
75-090	TAXS	Lincoln County Tax Officials	51,223	1,593	2,413	-	4,006	-	1,180	-	1,888	3,068	6,224	(1,861)	-	4,363
75-091	TAXS	Long County Tax Officials	48,716	1,515	2,295	2,769	6,579	-	1,123	-	1,101	2,224	5,918	130	-	6,048
75-092	TAXS	Lowndes County Tax Officials	642,020	19,968	30,247	-	50,215	-	14,795	-	177,424	192,219	77,977	(158,189)	-	(80,212)
75-093	TAXS	Lumpkin County Tax Officials	247,196	7,688	11,646	1,538	20,872	-	5,697	-	9,049	14,746	30,021	(7,549)	-	22,472
75-094	TAXS	Macon County Tax Officials	178,912	5,565	8,429	2,737	16,731	-	4,123	-	13,969	18,092	21,729	(4,472)	-	17,257
75-095	TAXS	Madison County Tax Officials	47,071	1,464	2,218	156	3,838	-	1,085	-	2,621	3,706	5,720	(3,746)	-	1,974
75-096	TAXS	Marion County Tax Officials	125,222	3,895	5,900	643	10,438	-	2,886	-	993	3,879	15,209	(420)	-	14,789
75-097	TAXS	Mcduffie County Tax Officials	165,921	5,160	7,817	-	12,977	-	3,824	-	68,827	72,651	20,155	(71,810)	-	(51,655)
75-098	TAXS	Mcintosh County Tax Officials	222,448	6,919	10,480	-	17,399	-	5,126	-	4,038	9,164	27,017	(2,852)	-	24,165
75-099	TAXS	Meriwether County Tax Officials	144,873	4,506	6,825	-	11,331	-	3,339	-	4,601	7,940	17,600	(12,555)	-	5,045
75-100	TAXS	Miller County Tax Officials	90,073	2,801	4,244	445	7,490	-	2,076	-	1,022	3,098	10,937	(1,028)	-	9,909
75-101	TAXS	Mitchell County Tax Officials	108,408	3,372	5,107	569	9,048	-	2,498	-	1,266	3,764	13,169	(1,862)	-	11,307
75-102	TAXS	Monroe County Tax Officials	298,091	9,271	14,044	420	23,735	-	6,869	-	1,559	8,428	36,207	(1,490)	-	34,717
75-103	TAXS	Montgomery County Tax Official	115,356	3,588	5,435	-	9,023	-	2,658	-	4,981	7,639	14,011	(4,387)	-	9,624
75-104	TAXS	Morgan County Tax Officials	224,586	6,985	10,581	-	17,566	-	5,176	-	20,615	25,791	27,275	(13,221)	-	14,054
75-105	TAXS	Murray County Tax Officials	178,049	5,538	8,388	-	13,926	-	4,103	-	108,831	112,934	21,629	(97,783)	-	(76,154)
75-106	TAXS	Muscogee County Tax Officials	936,370	29,123	44,115	-	73,238	-	21,578	-	188,484	210,062	113,730	(167,229)	-	(53,499)
75-107	TAXS	Newton County Tax Officials	851,066	26,470	40,096	-	66,566	-	19,613	-	63,951	83,564	103,369	(79,662)	-	23,707
75-108	TAXS	Oconee County Tax Officials	203,291	6,323	9,578	766	16,667	-	4,685	-	14,813	19,489	24,690	(24,330)	-	360
75-109	TAXS	Oglethorpe County Tax Officials	94,924	2,952	4,472	519	7,943	-	2,188	-	1,334	3,522	11,530	(1,312)	-	10,218
75-110	TAXS	Paulding County Tax Officials	715,032	22,239	33,687	-	55,926	-	16,478	-	39,881	56,359	86,844	(48,349)	-	38,495
75-111	TAXS	Peach County Tax Officials	233,794	7,271	11,015	-	18,286	-	5,388	-	5,316	10,704	28,393	(9,019)	-	19,374
75-112	TAXS	Pickens County Tax Officials	259,242	8,063	12,214	-	20,277	-	5,974	-	42,622	48,596	31,485	(65,092)	-	(33,607)
75-113	TAXS	Pierce County Tax Officials	178,337	5,547	8,402	-	13,949	-	4,110	-	14,739	18,849	21,659	(10,949)	-	10,710
75-114	TAXS	Pike County Tax Officials	114,657	3,566	5,402	372	9,340	-	2,642	-	351	2,993	13,924	(460)	-	13,464



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
75-115	TAXS	Polk County Tax Officials	\$351,123	\$10,921	\$16,542	\$ -	\$27,463	\$ -	\$8,092	\$ -	\$62,762	\$70,854	\$42,647	(\$57,945)	\$ -	(\$15,298)
75-116	TAXS	Pulaski County Tax Officials	-	-	-	-	-	-	-	-	60,318	60,318	-	(65,106)	-	(65,106)
75-118	TAXS	Quitman County Tax Officials	-	-	-	-	-	-	-	-	32,116	32,116	-	(30,131)	-	(30,131)
75-119	TAXS	Rabun County Tax Officials	176,939	5,503	8,336	3,166	17,005	-	4,078	-	2,231	6,309	21,488	(791)	-	20,697
75-121	TAXS	Richmond County Tax Officials	1,485,686	46,208	69,995	-	116,203	-	34,237	-	103,321	137,558	180,443	(138,071)	-	42,372
75-122	TAXS	Rockdale County Tax Officials	376,735	11,717	17,749	1,929	31,395	-	8,682	-	14,677	23,359	45,753	(42,895)	-	2,858
75-123	TAXS	Schley County Tax Officials	91,882	2,858	4,329	223	7,410	-	2,117	-	311	2,428	11,160	(461)	-	10,699
75-124	TAXS	Screven County Tax Officials	175,212	5,449	8,255	1,851	15,555	-	4,038	-	2,522	6,560	21,282	1,757	-	23,039
75-125	TAXS	Seminole County Tax Officials	50,977	1,585	2,402	-	3,987	-	1,175	-	443	1,618	6,191	(6,085)	-	106
75-126	TAXS	Spalding County Tax Officials	553,427	17,213	26,073	-	43,286	-	12,754	-	19,525	32,279	67,218	(17,622)	-	49,596
75-127	TAXS	Stephens County Tax Officials	368,184	11,451	17,346	31,128	59,925	-	8,485	-	11,259	19,744	44,721	1,673	-	46,394
75-128	TAXS	Stewart County Tax Officials	94,307	2,933	4,443	74	7,450	-	2,173	-	506	2,679	11,453	(5,238)	-	6,215
75-129	TAXS	Sumter County Tax Officials	237,535	7,388	11,191	1,861	20,440	-	5,474	-	7,566	13,040	28,854	(1,441)	-	27,413
75-130	TAXS	Talbot County Tax Officials	99,980	3,110	4,710	-	7,820	-	2,304	-	3,495	5,799	12,141	(25,035)	-	(12,894)
75-131	TAXS	Taliaferro County Tax Officials	93,567	2,910	4,408	836	8,154	-	2,156	-	-	5,799	11,362	1,914	-	13,276
75-132	TAXS	Tattnall County Tax Officials	246,621	7,670	11,619	-	19,289	-	5,683	-	22,206	27,889	29,951	(15,247)	-	14,704
75-133	TAXS	Taylor County Tax Officials	90,854	2,826	4,280	-	7,106	-	2,094	-	880	2,974	11,036	(367)	-	10,669
75-134	TAXS	Telfair County Tax Officials	51,059	1,588	2,406	98	4,092	-	1,177	-	194	1,371	6,204	(628)	-	5,576
75-135	TAXS	Terrell County Tax Officials	80,700	2,510	3,802	18,027	24,339	-	1,860	-	-	1,860	9,804	16,795	-	26,599
75-136	TAXS	Thomas County Tax Officials	240,413	7,477	11,327	-	18,804	-	5,540	-	56,433	61,973	29,199	(49,115)	-	(19,916)
75-137	TAXS	Tift County Tax Officials	345,039	10,731	16,256	-	26,987	-	7,951	-	6,773	14,724	41,909	(6,633)	-	35,276
75-139	TAXS	Towns County Tax Officials	228,902	7,119	10,784	2,366	20,269	-	5,275	-	7,862	13,137	27,804	(4,821)	-	22,983
75-141	TAXS	Troup County Tax Officials	196,425	6,109	9,254	-	15,363	-	4,527	-	93,394	97,921	23,856	(90,612)	-	(66,756)
75-142	TAXS	Turner County Tax Officials	183,640	5,712	8,652	-	14,364	-	4,232	-	1,295	5,527	22,303	248	-	22,551
75-143	TAXS	Twiggs County Tax Officials	257,310	8,003	12,123	1,996	22,122	-	5,930	-	5,167	11,097	31,255	(604)	-	30,651
75-145	TAXS	Upson County Tax Officials	242,798	7,551	11,439	-	18,990	-	5,595	-	26,727	32,322	29,490	(37,864)	-	(8,374)
75-146	TAXS	Walker County Tax Officials	484,773	15,077	22,839	7,041	44,957	-	11,172	-	1,359	12,531	58,881	9,830	-	68,711
75-147	TAXS	Walton County Tax Officials	378,955	11,786	17,854	-	29,640	-	8,733	-	21,011	29,744	46,024	(29,287)	-	16,737
75-148	TAXS	Ware County Tax Officials	194,904	6,062	9,182	-	15,244	-	4,492	-	26,736	31,228	23,674	(35,308)	-	(11,634)
75-149	TAXS	Warren County Tax Officials	91,758	2,854	4,323	-	7,177	-	2,115	-	1,975	4,090	11,148	(1,536)	-	9,612
75-150	TAXS	Washington County Tax Officials	233,959	7,277	11,022	8,377	26,676	-	5,392	-	-	5,392	28,417	10,562	-	38,979
75-151	TAXS	Wayne County Tax Officials	198,933	6,187	9,372	467	16,026	-	4,584	-	12,610	17,194	24,165	(6,840)	524	17,849
75-152	TAXS	Webster County Tax Officials	-	-	-	-	-	-	-	-	24,132	24,132	-	(22,706)	-	(22,706)
75-154	TAXS	White County Tax Officials	424,259	13,195	19,988	-	33,183	-	9,777	-	9,498	19,279	51,529	(12,793)	-	38,736
75-155	TAXS	Whitfield County Tax Officials	959,762	29,850	45,217	-	75,067	-	22,118	-	27,382	49,500	116,570	(19,721)	-	96,849
75-156	TAXS	Wilcox County Tax Officials	81,851	2,546	3,856	-	6,402	-	1,886	-	-	39,961	9,944	(39,421)	-	(29,477)
75-157	TAXS	Wilkes County Tax Officials	-	-	-	-	-	-	-	-	42,642	42,642	-	(39,109)	-	(39,109)
75-158	TAXS	Wilkinson County Tax Officials	123,372	3,837	5,812	-	9,649	-	2,843	-	1,407	4,250	14,988	(1,559)	-	13,429
75-159	TAXS	Worth County Tax Officials	237,001	7,371	11,166	-	18,537	-	5,462	-	25,937	31,399	28,788	(18,083)	-	10,705
817	TCOL	Oconee Fall Line Technical College	2,897,949	90,132	136,530	-	226,662	-	66,783	-	172,683	239,466	351,975	(119,351)	-	232,624
818	TCOL	Coastal Pines Technical College	4,649,537	144,610	219,052	169,352	533,014	-	107,148	-	-	107,148	564,723	179,697	-	744,420
820	TCOL	Albany Technical College	7,554,599	234,962	355,918	-	590,880	-	174,094	-	494,218	668,312	917,561	(338,084)	8,851	588,328
822	TCOL	Athens Technical College	4,660,473	144,950	219,568	158,940	523,458	-	107,400	-	-	107,400	566,048	158,561	-	724,609
823	TCOL	Atlanta Technical College	9,744,176	303,063	459,075	212,705	974,843	-	224,553	-	120,376	344,929	1,183,503	(43,104)	-	1,140,399
824	TCOL	Augusta Technical College	11,854,205	368,688	558,484	97,479	1,024,651	-	273,178	-	214,980	488,158	1,439,784	29,977	35,531	1,505,292
826	TCOL	West Georgia Technical College	12,316,573	383,069	580,267	-	963,336	-	283,833	-	526,852	810,685	1,495,940	(385,230)	7,392	1,108,102
827	TCOL	Chattahoochee Technical College	13,858,457	431,025	652,910	-	1,083,935	-	319,366	-	436,741	756,107	1,683,213	(275,192)	70,900	1,478,921
828	TCOL	Columbus Technical College	4,647,852	144,557	218,973	-	363,530	-	107,109	-	105,445	212,554	564,517	(78,665)	5,039	490,891
829	TCOL	Georgia Northwestern Technical College	10,199,925	317,237	480,546	-	797,783	-	235,055	-	167,407	402,462	1,238,858	(162,998)	11,849	1,087,709



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
830	TCOL	Georgia Piedmont Technical College	\$6,915,210	\$215,076	\$325,794	\$21,807	\$562,677	\$ -	\$159,360	\$ -	\$447,638	\$608,998	\$839,904	(\$275,434)	\$22,497	\$586,967
831	TCOL	Southern Crescent Technical College	6,912,866	215,003	325,684	226,242	766,929	-	159,306	-	-	159,306	839,620	213,645	-	1,053,265
832	TCOL	Gwinnett Technical College	16,312,003	507,335	768,503	340,039	1,615,877	-	375,907	-	-	375,907	1,981,216	905,783	13,913	2,900,912
834	TCOL	Lanier Technical College	6,198,533	192,786	292,030	542,171	1,026,987	-	142,844	-	-	142,844	762,859	515,138	-	1,267,997
835	TCOL	Central Georgia Technical College	18,585,076	578,031	875,594	380,732	1,834,357	-	428,290	-	237,091	665,381	2,257,297	(184,205)	13,963	2,087,055
837	TCOL	Southern Regional Technical College	9,227,789	287,002	434,746	110,867	832,615	-	212,653	-	-	212,653	1,120,782	691,917	6,738	1,819,437
838	TCOL	North Georgia Technical College	5,044,114	156,882	237,642	63,733	458,257	-	116,241	-	-	158,830	275,071	612,646	28,403	689,299
841	TCOL	Savannah Technical College	8,063,051	250,776	379,872	87,088	717,736	-	185,812	-	-	274,689	460,501	979,317	23,868	1,003,185
842	TCOL	South Georgia Technical College	5,103,025	158,714	240,417	218,822	617,953	-	117,598	-	-	117,598	619,801	172,712	17,792	810,305
843	TCOL	Southeastern Technical College	2,985,597	92,858	140,660	13,635	247,153	-	68,803	-	-	60,130	128,933	362,620	17,244	355,510
844	TCOL	Ogeechee Technical College	930,327	28,935	43,830	30,509	103,274	-	21,439	-	-	21,439	112,995	64,324	-	177,319
846	TCOL	Southwest Georgia Technical College	-	-	-	-	-	-	-	-	-	-	-	(517,949)	-	(517,949)
848	TCOL	Wiregrass Georgia Technical College	6,688,322	208,020	315,105	572,884	1,096,009	-	154,131	-	-	154,131	812,344	544,769	9,369	1,366,482
503-0503	UNIV	Georgia Institute of Technology	1,791,794	55,728	84,416	-	140,144	-	41,292	-	246,906	288,198	217,630	(143,438)	34,940	109,132
509-0509	UNIV	Georgia State University	1,516,355	47,162	71,440	11,793	130,395	-	34,944	-	81,171	116,115	184,171	38,014	-	222,185
512-0512	UNIV	Augusta University	5,329,214	165,749	251,074	1,783,188	2,200,011	-	122,811	-	-	122,811	647,273	1,578,643	11,563	2,237,479
518-0518	UNIV	University of Georgia	3,741,944	116,382	176,293	234,190	526,865	-	86,232	-	-	73,473	159,705	454,485	94,047	548,532
521-0521	UNIV	Albany State University	302,202	9,399	14,238	67,912	91,549	-	6,964	-	-	6,775	13,739	36,705	112,674	149,379
524-0524	UNIV	Armstrong Atlantic State University	291,637	9,070	13,740	30,294	53,104	-	6,721	-	-	6,721	35,424	22,877	-	58,301
528-0528	UNIV	Clayton College and State University	83,783	2,606	3,947	-	6,553	-	1,931	-	-	7,446	9,377	10,179	(9,177)	1,002
530-0530	UNIV	Columbus State University	114,040	3,547	5,373	-	8,920	-	2,628	-	-	29,403	32,031	13,849	(19,811)	9,638
531-0531	UNIV	University of North Georgia	517,004	16,080	24,357	15,700	56,137	-	11,914	-	-	389	12,303	62,792	33,661	96,453
536-0536	UNIV	Georgia College and State University	693,367	21,565	32,666	101,965	156,196	-	15,979	-	-	15,979	84,214	89,476	-	173,690
539-0539	UNIV	Georgia Southern University	322,798	10,040	15,208	5,630	30,878	-	7,439	-	-	65,618	73,057	39,208	(9,609)	29,599
540-0540	UNIV	Georgia Gwinnett College	124,605	3,875	5,871	43,688	53,434	-	2,872	-	-	311	3,183	15,135	10,718	25,853
542-0542	UNIV	Georgia Southwestern State University	270,424	8,411	12,740	30,288	51,439	-	6,232	-	50	6,282	32,846	55,024	-	87,870
543-0543	UNIV	Kennesaw State University	220,845	6,869	10,405	12,399	29,673	-	5,089	-	-	66,954	72,043	26,821	(8,779)	18,042
547-0547	UNIV	Middle Georgia State College	745,413	23,184	35,118	-	58,302	-	17,178	-	-	117,327	134,505	90,537	(77,646)	12,891
551-0551	UNIV	Valdosta State University	220,886	6,870	10,407	14,764	32,041	-	5,090	-	-	83,914	89,004	26,829	(40,996)	(14,167)
554-0554	UNIV	State University of West Georgia	308,574	9,597	14,538	5,737	29,872	-	7,111	-	-	29,398	36,509	37,477	(4,030)	33,447
557-0557	UNIV	Abraham Baldwin Agricultural College	412,337	12,824	19,426	18,865	51,115	-	9,502	-	-	9,135	18,637	50,081	(15,592)	34,489
562-0562	UNIV	Bainbridge College	34,039	1,059	1,604	2,663	2,663	-	784	-	-	84,199	84,983	4,132	(112,945)	(108,813)
563-0563	UNIV	College of Coastal Georgia	217,844	6,775	10,263	1,806	18,844	-	5,020	-	-	1,374	6,394	26,460	(2,547)	23,913
567-0567	UNIV	South Georgia State College	271,040	8,430	12,769	-	21,199	-	6,246	-	-	54,535	60,781	32,918	(41,507)	(15,352)
569-0569	UNIV	Dalton College	29,928	931	1,410	18,000	20,341	-	690	-	-	690	3,633	11,250	-	14,883
570-0570	UNIV	Darton College	-	-	-	-	-	-	-	-	-	20,939	20,939	-	(33,027)	(33,027)
573-0573	UNIV	Georgia Highlands College	80,042	2,489	3,771	3,313	9,573	-	1,845	-	-	19,752	21,597	9,725	(35,973)	(26,248)
576-0576	UNIV	Gordon College	70,710	2,199	3,331	915	6,445	-	1,629	-	-	350	1,979	8,587	(356)	56,180
598-0598	UNIV	Regents Central Office	2,936,182	91,321	138,332	-	229,653	-	67,664	-	-	260,841	328,505	356,623	(300,443)	29,059
209-0209	VARS	Agricultural Commodity Commission	420,106	13,066	19,792	2,231	35,089	-	9,681	-	-	40,227	49,908	51,024	(21,466)	29,558
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	131,224	4,081	6,182	54,045	64,308	-	3,024	-	-	-	15,940	50,619	-	66,559
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,328,234	41,311	62,577	70,659	174,547	-	30,609	-	-	30,609	161,321	60,500	-	221,821
237-092	VARS	District Attorneys Staff	-	-	-	-	-	-	-	-	-	32,374	32,374	-	(32,727)	(32,727)
Total all Entities			\$4,111,033,000	\$127,861,000	\$193,682,000	\$115,413,923	\$436,956,923	\$ -	\$94,738,000	\$ -	\$115,413,923	\$210,151,923	\$499,315,344	\$ -	\$20,844,908	\$520,160,252
STATE DEPARTMENT OF REVENUE			\$60,021,785	\$1,866,789	\$2,827,792	\$207,938	\$4,902,519	\$ -	\$1,383,194	\$ -	\$5,465,241	\$6,848,435	\$7,290,096	(\$5,783,641)	\$44,543	\$1,550,998
STATE COURTS AND PROSECUTING ATTORNEYS			\$9,722,634	\$302,393	\$458,060	\$ -	\$760,453	\$ -	\$224,056	\$ -	\$1,715,470	\$1,939,526	\$1,180,885	(\$1,453,902)	\$ -	(\$273,017)



SCHEDULE C

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

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$625,033	\$181,272	(\$342,937)	(\$92,177)	\$ -	\$ -
913-0913	AUTH	Lake Lanier Island Development Authority	27,493	9,907	(15,753)	(4,235)	-	-
926-0926	AUTH	Georgia Agricultural Exposition Authority	270,813	127,456	(141,044)	(37,911)	-	-
928-0928	AUTH	Georgia Environmental Finance Authority	115,201	68,566	(170,072)	(45,713)	-	-
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	34,286	7,264	(23,862)	(6,415)	-	-
955-0955	AUTH	Georgia Superior Court Clerks Coop	57,704	19,981	(47,934)	(12,884)	-	-
972-0972	AUTH	Georgia Federal-State Inspection	850,919	315,469	(344,986)	(92,726)	-	-
973-0973	AUTH	Georgia Lottery Corporation	(68,889)	(25,349)	(9,364)	(2,517)	-	-
988-0988	AUTH	Oconee River Greenway Authority	-	-	-	-	-	-
9012	PSCH	Academy for Classical Education	5,393	904	(3,199)	(859)	-	-
9015	PSCH	Tapestry Public Charter School	(25,732)	(1,948)	-	-	-	-
9194	CHAR	Mountain Education Center Inc	13,175	7,280	(5,764)	(1,548)	-	-
51-0217	CORT	Dekalb County State Court	(679,236)	(267,624)	(183,972)	(49,450)	-	-
51-0237	CORT	Bibb County State Court	77,533	20,799	(110,128)	(29,601)	-	-
51-0248	CORT	Chatham County State Court	103,315	38,707	(78,356)	(21,060)	-	-
361	CSBS	Lookout Mountain Community Service Board	(158,739)	(36,124)	(15,286)	(4,108)	-	-
363	CSBS	Highland Rivers Center Community Service Board	(157,960)	(54,597)	(42,923)	(11,536)	-	-
364	CSBS	Georgia Mountains Avita Community Partners	(35,938)	(4,895)	(7,414)	(1,993)	-	-
365	CSBS	Cobb County Community Service	(111,015)	(49,054)	(31,943)	(8,586)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
366	CSBS	Douglas Community Service Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
368	CSBS	Dekalb Community Service Board	(121,601)	(56,428)	(31,280)	(8,408)	-	-
369	CSBS	View Point Health	(83,066)	(31,452)	(28,039)	(7,537)	-	-
370	CSBS	Clayton Community M.H., Substa	(18,646)	(10,217)	(18,431)	(4,952)	-	-
371	CSBS	Advantage Behavioral Health Systems	(39,892)	(17,002)	(21,139)	(5,683)	-	-
372	CSBS	Pathways Center Community Service Board	(93,867)	(31,119)	(10,243)	(2,753)	-	-
373	CSBS	Mcintosh Trail MH, MR and SA C	(225,160)	(76,152)	(10,602)	(2,849)	-	-
374	CSBS	River Edge Behavioral Health Center	(8,922)	(5,275)	(57,859)	(15,552)	-	-
375	CSBS	Phoenix Center	(59,100)	(19,320)	(7,255)	(1,951)	-	-
376	CSBS	Oconee Community Service Board	(70,685)	(16,400)	(6,807)	(1,830)	-	-
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	(83,770)	(8,000)	(12,881)	(3,462)	-	-
378	CSBS	Ogeechee MH, MR and SA Community	(430,634)	(219,879)	-	-	-	-
379	CSBS	New Horizons	(6,919)	839	(39,945)	(10,735)	-	-
380	CSBS	Middle Flint Community Service Board	(67,666)	(14,355)	(29,566)	(7,946)	-	-
381	CSBS	CSB of Middle Georgia	227,991	160,668	(48,742)	(13,100)	-	-
382	CSBS	Albany Area Community Service Board	(20,539)	(10,892)	(10,433)	(2,805)	-	-
383	CSBS	The Georgia Pines Community Service Board	(221,478)	(79,193)	(38,269)	(10,286)	-	-
384	CSBS	South Georgia Community Service Board	(119,373)	(38,764)	(13,263)	(3,566)	-	-
385	CSBS	Pineland Area MH, MR and SA Center	(38,769)	694	(15,969)	(4,293)	-	-
386	CSBS	Satilla Community Service Board	(97,608)	(2,310)	(30,982)	(8,329)	-	-
388	CSBS	Gateway Behavior Health Services Community Service Board	(34,458)	(12,166)	(14,229)	(3,825)	-	-
127-001	DFAC	Appling County DFACS	90,374	27,781	(23,213)	(6,239)	-	-
127-002	DFAC	Atkinson County DFACS	21,370	3,363	(8,852)	(2,379)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-003	DFAC	Bacon County DFACS	\$67,603	\$35,981	(\$16,056)	(\$4,316)	\$ -	\$ -
127-004	DFAC	Baker County DFACS	44,274	19,795	(9,002)	(2,419)	-	-
127-005	DFAC	Baldwin County DFACS	24,406	27,487	(55,259)	(14,852)	-	-
127-006	DFAC	Banks County DFACS	105,543	37,810	(23,024)	(6,190)	-	-
127-007	DFAC	Barrow County DFACS	408,010	118,994	(86,085)	(23,140)	-	-
127-008	DFAC	Bartow County DFACS	262,042	123,077	(97,741)	(26,271)	-	-
127-009	DFAC	Ben Hill County DFACS	54,687	7,787	(22,103)	(5,941)	-	-
127-010	DFAC	Berrien County DFACS	173,077	67,263	(40,605)	(10,914)	-	-
127-011	DFAC	Bibb County DFACS	451,179	221,057	(283,750)	(76,268)	-	-
127-012	DFAC	Bleckley County DFACS	37,991	23,156	(13,405)	(3,603)	-	-
127-013	DFAC	Brantley County DFACS	118,156	48,257	(34,507)	(9,274)	-	-
127-014	DFAC	Brooks County DFACS	206,427	83,544	(40,417)	(10,864)	-	-
127-015	DFAC	Bryan County DFACS	15,691	19,808	(13,703)	(3,684)	-	-
127-016	DFAC	Bulloch County DFACS	171,100	3,736	(65,867)	(17,703)	-	-
127-017	DFAC	Burke County DFACS	48,549	31,170	(28,944)	(7,780)	-	-
127-018	DFAC	Butts County DFACS	113,671	55,532	(37,833)	(10,169)	-	-
127-019	DFAC	Calhoun County DFACS	171	4,279	(10,352)	(2,782)	-	-
127-020	DFAC	Camden County DFACS	152,276	50,904	(52,037)	(13,986)	-	-
127-021	DFAC	Candler County DFACS	(37,495)	(24,460)	(12,367)	(3,325)	-	-
127-022	DFAC	Carroll County DFACS	611,462	216,734	(155,106)	(41,691)	-	-
127-023	DFAC	Catoosa County DFACS	304,611	116,806	(67,806)	(18,224)	-	-
127-024	DFAC	Charlton County DFACS	57,261	21,726	(24,939)	(6,705)	-	-
127-025	DFAC	Chatham County DFACS	684,711	343,327	(295,056)	(79,307)	-	-
127-026	DFAC	Chattahoochee County DFACS	13,856	3,282	(8,033)	(2,160)	-	-
127-027	DFAC	Chattooga County DFACS	176,499	66,626	(49,400)	(13,278)	-	-
127-028	DFAC	Cherokee County DFACS	916,132	369,719	(168,260)	(45,225)	-	-
127-029	DFAC	Clarke County DFACS	1,212,854	469,155	(277,227)	(74,515)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-030	DFAC	Clay County DFACS	\$20,032	\$8,837	(\$12,854)	(\$3,456)	\$ -	\$ -
127-031	DFAC	Clayton County DFACS	1,649,747	717,925	(623,454)	(167,576)	-	-
127-032	DFAC	Clinch County DFACS	75,508	35,804	(17,346)	(4,661)	-	-
127-033	DFAC	Cobb County DFACS	2,122,531	764,561	(763,872)	(205,318)	-	-
127-034	DFAC	Coffee County DFACS	480,613	153,451	(135,813)	(36,505)	-	-
127-035	DFAC	Colquitt County DFACS	278,158	109,779	(79,965)	(21,493)	-	-
127-036	DFAC	Columbia County DFACS	307,239	110,693	(117,937)	(31,699)	-	-
127-037	DFAC	Cook County DFACS	134,843	56,051	(43,954)	(11,814)	-	-
127-038	DFAC	Coweta County DFACS	580,323	246,216	(116,469)	(31,303)	-	-
127-039	DFAC	Crawford County DFACS	47,167	19,009	(22,927)	(6,162)	-	-
127-040	DFAC	Crisp County DFACS	113,534	41,554	(45,487)	(12,226)	-	-
127-041	DFAC	Dade County DFACS	20,072	3,350	(19,462)	(5,232)	-	-
127-042	DFAC	Dawson County DFACS	17,577	(3,293)	(19,210)	(5,164)	-	-
127-043	DFAC	Decatur County DFACS	91,213	33,458	(50,189)	(13,490)	-	-
127-044	DFAC	Dekalb County DFACS	4,159,912	1,553,566	(1,396,718)	(375,417)	-	-
127-045	DFAC	Dodge County DFACS	78,170	11,334	(21,713)	(5,836)	-	-
127-046	DFAC	Dooly County DFACS	81,138	39,696	(20,223)	(5,434)	-	-
127-047	DFAC	Dougherty County DFACS	2,491,605	1,069,722	(933,372)	(250,877)	-	-
127-048	DFAC	Douglas County DFACS	306,297	129,946	(143,734)	(38,634)	-	-
127-049	DFAC	Early County DFACS	530,574	174,551	(151,383)	(40,691)	-	-
127-050	DFAC	Echols County DFACS	35,250	19,505	(4,890)	(1,315)	-	-
127-051	DFAC	Effingham County DFACS	113,651	39,216	(45,498)	(12,229)	-	-
127-052	DFAC	Elbert County DFACS	146,476	57,846	(34,586)	(9,294)	-	-
127-053	DFAC	Emanuel County DFACS	65,971	9,236	(19,634)	(5,278)	-	-
127-054	DFAC	Evans County DFACS	32,829	3,201	(14,297)	(3,843)	-	-
127-055	DFAC	Fannin County DFACS	82,496	37,506	(30,628)	(8,233)	-	-
127-056	DFAC	Fayette County DFACS	247,983	98,650	(64,042)	(17,213)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-057	DFAC	Floyd County DFACS	\$1,116,139	\$498,471	(\$286,502)	(\$77,008)	\$ -	\$ -
127-058	DFAC	Forsyth County DFACS	412,005	160,531	(88,644)	(23,826)	-	-
127-059	DFAC	Franklin County DFACS	142,913	63,659	(32,836)	(8,825)	-	-
127-060	DFAC	Fulton County	1,974,346	1,075,490	(1,238,953)	(333,013)	-	-
127-061	DFAC	Gilmer County DFACS	131,821	38,516	(40,064)	(10,768)	-	-
127-062	DFAC	Glascocock County DFACS	19,333	11,310	(9,909)	(2,664)	-	-
127-063	DFAC	Glynn County DFACS	262,361	86,862	(133,704)	(35,938)	-	-
127-064	DFAC	Gordon County DFACS	317,720	138,332	(78,023)	(20,972)	-	-
127-065	DFAC	Grady County DFACS	78,414	25,799	(35,995)	(9,674)	-	-
127-066	DFAC	Greene County DFACS	287,889	108,864	(49,222)	(13,231)	-	-
127-067	DFAC	Gwinnett County DFACS	2,403,360	940,196	(729,200)	(195,999)	-	-
127-068	DFAC	Habersham County DFACS	158,915	59,918	(46,054)	(12,379)	-	-
127-069	DFAC	Hall County DFACS	1,203,485	599,860	(272,920)	(73,357)	-	-
127-070	DFAC	Hancock County DFACS	38,476	16,205	(8,903)	(2,393)	-	-
127-071	DFAC	Haralson County DFACS	(19,082)	(11,637)	(36,534)	(9,819)	-	-
127-072	DFAC	Harris County DFACS	32,470	15,474	(17,237)	(4,634)	-	-
127-073	DFAC	Hart County DFACS	140,321	63,670	(53,637)	(14,416)	-	-
127-074	DFAC	Heard County DFACS	68,057	20,650	(27,250)	(7,324)	-	-
127-075	DFAC	Henry County DFACS	790,027	402,907	(230,010)	(61,824)	-	-
127-076	DFAC	Houston County DFACS	419,727	149,084	(150,988)	(40,584)	-	-
127-077	DFAC	Irwin County DFACS	114,438	58,469	(25,385)	(6,823)	-	-
127-078	DFAC	Jackson County DFACS	278,961	152,315	(63,769)	(17,140)	-	-
127-079	DFAC	Jasper County DFACS	10,335	(3,595)	(13,949)	(3,749)	-	-
127-080	DFAC	Jeff Davis County DFACS	142,473	50,341	(35,289)	(9,486)	-	-
127-081	DFAC	Jefferson County DFACS	88,779	47,945	(23,980)	(6,447)	-	-
127-082	DFAC	Jenkins County DFACS	69,858	33,749	(13,947)	(3,750)	-	-
127-083	DFAC	Johnson County DFACS	38,284	12,995	(14,449)	(3,885)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-084	DFAC	Jones County DFACS	\$88,331	\$41,965	(\$45,740)	(\$12,295)	\$ -	\$ -
127-085	DFAC	Lamar County DFACS	127,808	55,182	(38,817)	(10,433)	-	-
127-086	DFAC	Lanier County DFACS	166,041	74,298	(41,112)	(11,049)	-	-
127-087	DFAC	Laurens County DFACS	491,487	159,016	(204,081)	(54,854)	-	-
127-088	DFAC	Lee County DFACS	54,331	12,486	(28,535)	(7,670)	-	-
127-089	DFAC	Liberty County DFACS	182,271	76,073	(72,149)	(19,392)	-	-
127-090	DFAC	Lincoln County DFACS	(17,994)	(10,968)	(3,912)	(1,052)	-	-
127-091	DFAC	Long County DFACS	86,722	33,671	(15,966)	(4,292)	-	-
127-092	DFAC	Lowndes County DFACS	304,104	96,800	(143,884)	(38,673)	-	-
127-093	DFAC	Lumpkin County DFACS	175,677	66,062	(39,729)	(10,680)	-	-
127-094	DFAC	Macon County DFACS	(20,335)	2,458	(23,374)	(6,283)	-	-
127-095	DFAC	Madison County DFACS	228,901	97,466	(51,748)	(13,910)	-	-
127-096	DFAC	Marion County DFACS	(29,716)	(38,549)	(13,900)	(3,737)	-	-
127-097	DFAC	Mcduffie County DFACS	95,389	32,711	(42,435)	(11,405)	-	-
127-098	DFAC	Mcintosh County DFACS	138,640	77,064	(19,520)	(5,248)	-	-
127-099	DFAC	Meriwether County DFACS	214,299	76,926	(43,413)	(11,668)	-	-
127-100	DFAC	Miller County DFACS	40,394	10,782	(7,873)	(2,116)	-	-
127-101	DFAC	Mitchell County DFACS	74,004	14,449	(35,173)	(9,454)	-	-
127-102	DFAC	Monroe County DFACS	(11,265)	(9,332)	(24,135)	(6,487)	-	-
127-103	DFAC	Montgomery County DFACS	40,627	5,891	(17,081)	(4,591)	-	-
127-104	DFAC	Morgan County DFACS	(24,208)	(17,030)	(21,524)	(5,785)	-	-
127-105	DFAC	Murray County DFACS	243,398	86,053	(59,997)	(16,126)	-	-
127-106	DFAC	Muscogee County DFACS	1,136,687	348,204	(302,819)	(81,392)	-	-
127-107	DFAC	Newton County DFACS	409,222	171,833	(128,918)	(34,652)	-	-
127-108	DFAC	Oconee County DFACS	(80,861)	(3,691)	(10,665)	(2,867)	-	-
127-109	DFAC	Oglethorpe County DFACS	12,877	11,794	(8,881)	(2,386)	-	-
127-110	DFAC	Paulding County DFACS	368,059	128,855	(102,733)	(27,612)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-111	DFAC	Peach County DFACS	\$141,819	\$43,471	(\$50,750)	(\$13,640)	\$ -	\$ -
127-112	DFAC	Pickens County DFACS	190,076	81,977	(45,411)	(12,206)	-	-
127-113	DFAC	Pierce County DFACS	76,974	28,266	(24,733)	(6,648)	-	-
127-114	DFAC	Pike County DFACS	43,071	11,645	(20,031)	(5,384)	-	-
127-115	DFAC	Polk County DFACS	189,141	90,418	(74,896)	(20,132)	-	-
127-116	DFAC	Pulaski County DFACS	114,145	34,749	(21,520)	(5,784)	-	-
127-117	DFAC	Putnam County DFACS	292,034	72,166	(95,602)	(25,696)	-	-
127-118	DFAC	Quitman County DFACS	(3,035)	751	(3,714)	(998)	-	-
127-119	DFAC	Rabun County DFACS	140,883	67,888	(34,302)	(9,220)	-	-
127-120	DFAC	Randolph County DFACS	44,610	13,133	(15,440)	(4,150)	-	-
127-121	DFAC	Richmond County DFACS	1,019,404	460,231	(300,902)	(80,878)	-	-
127-122	DFAC	Rockdale County DFACS	302,788	166,252	(93,662)	(25,175)	-	-
127-123	DFAC	Schley County DFACS	42,253	16,904	(8,348)	(2,244)	-	-
127-124	DFAC	Screven County DFACS	101,452	65,716	(19,506)	(5,243)	-	-
127-125	DFAC	Seminole County DFACS	58,364	23,969	(22,593)	(6,072)	-	-
127-126	DFAC	Spalding County DFACS	1,061,401	357,245	(251,198)	(67,519)	-	-
127-127	DFAC	Stephens County DFACS	92,040	20,619	(44,343)	(11,919)	-	-
127-128	DFAC	Stewart County DFACS	76,465	28,716	(13,265)	(3,566)	-	-
127-129	DFAC	Sumter County DFACS	463,047	176,546	(204,488)	(54,964)	-	-
127-130	DFAC	Talbot County DFACS	44,750	12,766	(14,763)	(3,968)	-	-
127-131	DFAC	Taliaferro County DFACS	16,491	4,001	(3,832)	(1,030)	-	-
127-132	DFAC	Tattnall County DFACS	9,687	(22,335)	(21,075)	(5,665)	-	-
127-133	DFAC	Taylor County DFACS	71,749	41,945	(10,840)	(2,913)	-	-
127-134	DFAC	Telfair County DFACS	57,337	27,041	(22,906)	(6,158)	-	-
127-135	DFAC	Terrell County DFACS	93,327	44,051	(25,758)	(6,923)	-	-
127-136	DFAC	Thomas County DFACS	73,190	32,368	(59,994)	(16,125)	-	-
127-137	DFAC	Tift County DFACS	241,939	126,009	(90,923)	(24,440)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-138	DFAC	Toombs County DFACS	\$98,115	\$32,285	(\$42,622)	(\$11,457)	\$ -	\$ -
127-139	DFAC	Towns County DFACS	72,861	7,899	(21,073)	(5,664)	-	-
127-140	DFAC	Treutlen County DFACS	30,765	4,740	(15,104)	(4,060)	-	-
127-141	DFAC	Troup County DFACS	584,617	265,257	(113,870)	(30,606)	-	-
127-142	DFAC	Turner County DFACS	23,810	18,928	(12,462)	(3,349)	-	-
127-143	DFAC	Twiggs County DFACS	(12,609)	12,268	(13,525)	(3,635)	-	-
127-144	DFAC	Union County DFACS	79,594	32,848	(17,246)	(4,636)	-	-
127-145	DFAC	Upton County DFACS	94,554	30,116	(48,732)	(13,100)	-	-
127-146	DFAC	Walker County DFACS	358,257	143,784	(90,343)	(24,282)	-	-
127-147	DFAC	Walton County DFACS	255,565	137,404	(98,761)	(26,546)	-	-
127-148	DFAC	Ware County DFACS	338,472	146,971	(70,543)	(18,961)	-	-
127-149	DFAC	Warren County DFACS	43,804	7,868	(10,923)	(2,936)	-	-
127-150	DFAC	Washington County DFACS	60,441	18,636	(30,612)	(8,227)	-	-
127-151	DFAC	Wayne County DFACS	39,815	2,425	(33,003)	(8,870)	-	-
127-152	DFAC	Webster County DFACS	64,541	27,115	(11,010)	(2,959)	-	-
127-153	DFAC	Wheeler County DFACS	(13,170)	(7,807)	(6,780)	(1,822)	-	-
127-154	DFAC	White County DFACS	100,541	41,457	(38,192)	(10,265)	-	-
127-155	DFAC	Whitfield County DFACS	816,534	372,428	(244,735)	(65,781)	-	-
127-156	DFAC	Wilcox County DFACS	33,581	16,651	(13,845)	(3,720)	-	-
127-157	DFAC	Wilkes County DFACS	96,699	44,196	(29,067)	(7,814)	-	-
127-158	DFAC	Wilkinson County DFACS	65,531	31,417	(14,138)	(3,800)	-	-
127-159	DFAC	Worth County DFACS	229,311	102,650	(46,510)	(12,502)	-	-
128-001	HLTH	Appling County Health Department	25,020	9,090	(19,092)	(5,131)	-	-
128-002	HLTH	Atkinson County Health Department	21,111	6,732	(9,378)	(2,521)	-	-
128-003	HLTH	Bacon County Health Department	21,475	6,942	(10,191)	(2,739)	-	-
128-004	HLTH	Baker County Health Department	22,186	8,123	(11,177)	(3,005)	-	-
128-005	HLTH	Baldwin County Health Department	95,774	21,138	(32,858)	(8,831)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-006	HLTH	Banks County Health Department	\$24,853	\$11,525	(\$11,005)	(\$2,958)	\$ -	\$ -
128-007	HLTH	Barrow County Public Health	76,200	25,422	(31,096)	(8,357)	-	-
128-008	HLTH	Bartow County Health Department	98,528	28,187	(53,090)	(14,270)	-	-
128-009	HLTH	Ben Hill County Health Department	77	41	(13,007)	(3,496)	-	-
128-010	HLTH	Berrien County Health Department	26,610	8,841	(10,339)	(2,780)	-	-
128-011	HLTH	Bibb County Health Department	143,474	45,148	(114,691)	(30,827)	-	-
128-012	HLTH	Bleckley County Health Department	(8,833)	4,828	(7,361)	(1,979)	-	-
128-013	HLTH	Brantley County Health Department	21,677	5,584	(11,937)	(3,209)	-	-
128-014	HLTH	Brooks County Health Department	17,051	12,306	(10,781)	(2,900)	-	-
128-015	HLTH	Bryan County Health Department	266,818	150,330	(22,661)	(6,091)	-	-
128-016	HLTH	Bulloch County Physical Health	106,145	38,234	(46,391)	(12,469)	-	-
128-017	HLTH	Burke County Health Department	59,513	17,606	(24,536)	(6,595)	-	-
128-018	HLTH	Butts County Health Department	46,782	19,220	(11,536)	(3,101)	-	-
128-019	HLTH	Calhoun County Health Department	6,515	(852)	(5,529)	(1,486)	-	-
128-020	HLTH	Camden County Health Department	437,527	246,509	(37,159)	(9,987)	-	-
128-021	HLTH	Candler County Health Department	43,242	26,163	(13,372)	(3,594)	-	-
128-022	HLTH	Carroll County Health Department	107,761	64,485	(49,151)	(13,213)	-	-
128-023	HLTH	Catoosa County Health Department	24,448	29,629	(36,631)	(9,847)	-	-
128-024	HLTH	Charlton County Health Department	(30,669)	(20,528)	(13,846)	(3,721)	-	-
128-025	HLTH	Chatham County Health Department	3,893,762	2,193,796	(330,694)	(88,887)	-	-
128-026	HLTH	Chattahoochee County Health Department	34,325	3,618	(5,728)	(1,540)	-	-
128-027	HLTH	Chattooga County Health Department	30,813	17,681	(19,683)	(5,290)	-	-
128-028	HLTH	Cherokee County Health Department	988,474	337,893	(341,351)	(91,750)	-	-
128-029	HLTH	Clarke County Health Department	498,434	205,619	(246,518)	(66,260)	-	-
128-030	HLTH	Clay County Health Department	6,518	5,263	(3,139)	(843)	-	-
128-031	HLTH	Clayton County Health Department	195,607	70,163	(244,587)	(65,741)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-032	HLTH	Clinch County Health Department	\$23,245	\$7,667	(\$10,059)	(\$2,704)	\$ -	\$ -
128-033	HLTH	Cobb County Health Department	1,057,151	409,108	(566,425)	(152,246)	-	-
128-034	HLTH	Coffee County Health Department	53,716	18,319	(33,540)	(9,014)	-	-
128-035	HLTH	Colquitt County Health Department	78,323	22,759	(47,299)	(12,714)	-	-
128-036	HLTH	Columbia County Health Department	98,947	41,700	(46,354)	(12,459)	-	-
128-037	HLTH	Cook County Health Department	39,123	18,602	(13,193)	(3,545)	-	-
128-038	HLTH	Coweta County Health Department	167,220	73,351	(45,827)	(12,318)	-	-
128-039	HLTH	Crawford County Health Department	18,753	6,218	(9,893)	(2,659)	-	-
128-040	HLTH	Crisp County Health Department	(23,384)	3,987	(9,923)	(2,667)	-	-
128-041	HLTH	Dade County Health Department	12,311	(574)	(12,495)	(3,359)	-	-
128-042	HLTH	Dawson County Health Department	27,874	7,822	(17,467)	(4,695)	-	-
128-043	HLTH	Decatur County Health Department	13,336	1,064	(24,883)	(6,688)	-	-
128-044	HLTH	Dekalb County Health Department	1,109,257	358,060	(790,937)	(212,594)	-	-
128-045	HLTH	Dodge County Health Department	16,470	8,724	(13,835)	(3,718)	-	-
128-046	HLTH	Dooly County Health Department	9,814	12,984	(6,438)	(1,731)	-	-
128-047	HLTH	Dougherty County Health Department	(59,222)	(30,584)	(91,279)	(24,534)	-	-
128-047B	HLTH	Southwest Health District	593,804	244,090	(248,585)	(66,817)	-	-
128-048	HLTH	Douglas County Health Department	72,058	32,275	(35,108)	(9,437)	-	-
128-049	HLTH	Early County Health Department	(22,717)	(21,748)	(12,049)	(3,238)	-	-
128-050	HLTH	Echols County Health Department	440	1,871	(5,388)	(1,447)	-	-
128-051	HLTH	Effingham County Health Department	299,899	168,968	(25,470)	(6,846)	-	-
128-052	HLTH	Elbert County Health Department	35,749	11,791	(13,955)	(3,751)	-	-
128-053	HLTH	Emanuel County Health Department	27,878	13,836	(28,727)	(7,721)	-	-
128-054	HLTH	Evans County Health Department	18,642	5,476	(10,811)	(2,907)	-	-
128-055	HLTH	Fannin County Health Department	45,891	19,792	(18,475)	(4,966)	-	-
128-056	HLTH	Fayette County Health Department	70,950	37,580	(34,686)	(9,324)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-057	HLTH	Floyd County Health Department	\$114,452	\$94,454	(\$315,048)	(\$84,679)	\$ -	\$ -
128-058	HLTH	Forsyth County Health Department	38,752	(12,557)	(39,162)	(10,526)	-	-
128-059	HLTH	Franklin County Health Department	22,691	8,379	(15,493)	(4,165)	-	-
128-061	HLTH	Gilmer County Health Department	48,387	13,446	(26,765)	(7,195)	-	-
128-062	HLTH	Glascocock County Health Department	12,169	4,908	(4,525)	(1,217)	-	-
128-063	HLTH	Glynn County Health Department	(4,462,154)	(2,638,608)	(239,916)	(64,486)	-	-
128-064	HLTH	Gordon County Health Department	94,148	23,945	(47,332)	(12,723)	-	-
128-065	HLTH	Grady County Health Department	33,271	16,350	(25,612)	(6,883)	-	-
128-066	HLTH	Greene County Health Department	14,886	5,631	(12,448)	(3,346)	-	-
128-067	HLTH	Gwinnett County Health Department	1,426,438	544,095	(670,131)	(180,121)	-	-
128-068	HLTH	Habersham County Health Department	14,490	(2,247)	(19,119)	(5,139)	-	-
128-069	HLTH	Hall County Health Department	354,396	129,264	(350,148)	(94,115)	-	-
128-070	HLTH	Hancock County Health Department	25,423	8,997	(12,870)	(3,459)	-	-
128-071	HLTH	Haralson County Health Department	24,446	8,141	(16,169)	(4,347)	-	-
128-072	HLTH	Harris County Health Department	(16,284)	(6,540)	(13,867)	(3,727)	-	-
128-073	HLTH	Hart County Health Department	(6,779)	(10,453)	(12,996)	(3,493)	-	-
128-074	HLTH	Heard County Health Department	7,574	9,094	(7,723)	(2,076)	-	-
128-075	HLTH	Henry County Health Department	91,960	23,690	(58,207)	(15,646)	-	-
128-076	HLTH	Houston County Health Department	1,201,510	461,528	(405,514)	(108,996)	-	-
128-077	HLTH	Irwin County Health Department	(12,514)	(2,798)	(7,715)	(2,074)	-	-
128-078	HLTH	Jackson County Health Department	24,142	(3,916)	(24,024)	(6,458)	-	-
128-079	HLTH	Jasper County Health Department	10,835	13,163	(9,197)	(2,473)	-	-
128-080	HLTH	Jeff Davis County Health Department	39,298	17,018	(17,117)	(4,602)	-	-
128-081	HLTH	Jefferson County Health Department	53,233	18,340	(21,248)	(5,711)	-	-
128-082	HLTH	Jenkins County Health Department	15,275	6,445	(8,906)	(2,392)	-	-
128-083	HLTH	Johnson County Health Department	(10,847)	(6,906)	(3,865)	(1,038)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-084	HLTH	Jones County Health Department	\$20,091	\$4,081	(\$13,276)	(\$3,568)	\$ -	\$ -
128-085	HLTH	Lamar County Health Department	14,549	5,611	(12,991)	(3,492)	-	-
128-086	HLTH	Lanier County Health Department	31,635	8,899	(7,014)	(1,886)	-	-
128-087	HLTH	Laurens County Health Department	333,129	134,571	(190,265)	(51,141)	-	-
128-088	HLTH	Lee County Health Department	41,020	12,267	(27,459)	(7,381)	-	-
128-089	HLTH	Liberty County Health Department	581,923	327,864	(49,422)	(13,285)	-	-
128-090	HLTH	Lincoln County Health Department	9,502	1,727	(4,339)	(1,165)	-	-
128-091	HLTH	Long County Health Department	81,164	45,728	(6,893)	(1,854)	-	-
128-092	HLTH	Lowndes County Health Department	725,007	264,145	(316,254)	(85,004)	-	-
128-093	HLTH	Lumpkin County Health Department	12,524	(2,933)	(20,821)	(5,595)	-	-
128-094	HLTH	Macon County Health Department	10,033	1,340	(6,862)	(1,844)	-	-
128-095	HLTH	Madison County Health Department	64,410	27,282	(17,952)	(4,825)	-	-
128-096	HLTH	Marion County Health Department	9,660	3,391	(5,375)	(1,445)	-	-
128-097	HLTH	Mcduffie County Health Department	39,223	15,660	(18,492)	(4,971)	-	-
128-098	HLTH	McIntosh County Health Department	125,483	70,698	(10,657)	(2,866)	-	-
128-099	HLTH	Meriwether County Health Department	26,667	15,430	(22,106)	(5,942)	-	-
128-100	HLTH	Miller County Health Department	(18,446)	(8,670)	(4,457)	(1,199)	-	-
128-101	HLTH	Mitchell County Health Department	7,366	6,008	(18,490)	(4,971)	-	-
128-102	HLTH	Monroe County Health Department	50,097	25,978	(16,067)	(4,319)	-	-
128-103	HLTH	Montgomery County Health Department	14,901	4,984	(7,259)	(1,950)	-	-
128-104	HLTH	Morgan County Health Department	40,624	13,780	(16,558)	(4,451)	-	-
128-105	HLTH	Murray County Health Department	60,251	24,989	(27,250)	(7,324)	-	-
128-106	HLTH	Muscogee County Health Department	545,058	316,087	(350,432)	(94,191)	-	-
128-107	HLTH	Newton County Health Department	105,482	41,354	(58,470)	(15,716)	-	-
128-108	HLTH	Oconee County Health Department	71,182	33,364	(24,272)	(6,523)	-	-
128-109	HLTH	Oglethorpe County Health Department	11,531	(815)	(8,074)	(2,171)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-110	HLTH	Paulding County Health Department	\$147,223	\$66,030	(\$50,676)	(\$13,621)	\$ -	\$ -
128-111	HLTH	Peach County Health Department	19,230	6,473	(16,979)	(4,563)	-	-
128-112	HLTH	Pickens County Health Department	50,342	27,261	(15,404)	(4,139)	-	-
128-113	HLTH	Pierce County Health Department	39,684	13,024	(17,431)	(4,685)	-	-
128-114	HLTH	Pike County Health Department	16,104	5,899	(9,689)	(2,604)	-	-
128-115	HLTH	Polk County Health Department	(23,444)	4,285	(22,391)	(6,019)	-	-
128-116	HLTH	Pulaski County Health Department	20,075	6,903	(9,455)	(2,542)	-	-
128-117	HLTH	Putnam County Health Department	56,263	22,032	(24,667)	(6,631)	-	-
128-118	HLTH	Quitman County Health Dept	2,129	(8,745)	(1,387)	(375)	-	-
128-119	HLTH	Rabun County Health Department	23,537	7,912	(20,171)	(5,422)	-	-
128-120	HLTH	Randolph County Health Department	(21,828)	25	(4,318)	(1,161)	-	-
128-121	HLTH	Richmond County Health Department	698,398	268,498	(311,466)	(83,718)	-	-
128-122	HLTH	Rockdale County Health Department	30,036	22,326	(43,439)	(11,677)	-	-
128-123	HLTH	Schley County Health Department	(12,051)	(9,674)	(3,485)	(937)	-	-
128-124	HLTH	Screven County Health Department	16,199	3,506	(11,737)	(3,156)	-	-
128-125	HLTH	Seminole County Health Department	(3,452)	6,445	(12,096)	(3,251)	-	-
128-126	HLTH	Spalding County Health Department	88,284	33,763	(37,611)	(10,108)	-	-
128-127	HLTH	Stephens County Health Department	24,531	13,690	(15,842)	(4,257)	-	-
128-128	HLTH	Stewart County Health Department	(25,644)	(1,834)	(1,504)	(404)	-	-
128-129	HLTH	Sumter County Health Department	9,425	6,484	(22,569)	(6,066)	-	-
128-130	HLTH	Talbot County Health Department	(51,633)	(27,398)	-	-	-	-
128-131	HLTH	Taliaferro County Health Department	13,087	3,856	(5,288)	(1,421)	-	-
128-132	HLTH	Tattnall County Health Department	23,432	12,993	(19,824)	(5,329)	-	-
128-133	HLTH	Taylor County Health Department	19,828	6,597	(10,440)	(2,805)	-	-
128-134	HLTH	Telfair County Health Department	35,497	14,515	(14,498)	(3,897)	-	-
128-135	HLTH	Terrell County Health Department	(9,462)	(9,192)	(7,832)	(2,104)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-136	HLTH	Thomas County Health Department	(\$30,430)	(\$31,698)	(\$50,596)	(\$13,599)	\$ -	\$ -
128-137	HLTH	Tift County Health Department	55,644	12,322	(33,963)	(9,129)	-	-
128-138	HLTH	Toombs County Health Department	27,208	16,473	(22,711)	(6,104)	-	-
128-139	HLTH	Towns County Health Department	(3,727)	(4,642)	(10,944)	(2,941)	-	-
128-140	HLTH	Treutlen County Health Department	10,857	7,517	(7,014)	(1,886)	-	-
128-141	HLTH	Troup County Health Department	927,698	362,027	(311,810)	(83,809)	-	-
128-142	HLTH	Turner County Health Department	16,723	8,181	(8,424)	(2,265)	-	-
128-143	HLTH	Twiggs County Health Department	(12,375)	(2,599)	(4,032)	(1,083)	-	-
128-144	HLTH	Union County Health Department	32,525	16,282	(19,971)	(5,367)	-	-
128-145	HLTH	Upson County Health Department	17,618	11,161	(24,933)	(6,701)	-	-
128-146	HLTH	Walker County Health Department	(65,335)	(40,298)	(29,650)	(7,969)	-	-
128-147	HLTH	Walton County Health Department	181,795	67,790	(55,528)	(14,926)	-	-
128-148	HLTH	Ware County Health Department	879,032	326,294	(360,874)	(96,998)	-	-
128-149	HLTH	Warren County Health Department	15,434	5,276	(4,843)	(1,301)	-	-
128-150	HLTH	Washington County Health Department	58,249	21,694	(20,190)	(5,426)	-	-
128-151	HLTH	Wayne County Health Department	66,928	27,554	(24,899)	(6,691)	-	-
128-152	HLTH	Webster County Health Department	6,630	2,183	(3,458)	(930)	-	-
128-153	HLTH	Wheeler County Health Department	13,736	4,639	(7,344)	(1,975)	-	-
128-154	HLTH	White County Health Department	37,787	12,272	(19,840)	(5,333)	-	-
128-155	HLTH	Whitfield County Health Department	259,709	73,779	(142,344)	(38,261)	-	-
128-156	HLTH	Wilcox County Health Department	(1,876)	25	(5,399)	(1,452)	-	-
128-157	HLTH	Wilkes County Health Department	23,599	8,641	(12,183)	(3,275)	-	-
128-158	HLTH	Wilkinson County Health Department	(9,141)	1,962	(9,311)	(2,503)	-	-
128-159	HLTH	Worth County Health Department	13,379	8,567	(15,720)	(4,226)	-	-
129-008	MRCS	Woodright Industries	92,503	33,583	(31,022)	(8,338)	-	-
129-009	MRCS	Jessamine Place	56,201	20,363	(36,228)	(9,738)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
129-022	MRCS	Carroll County MR Services	\$44,100	\$13,629	(\$33,159)	(\$8,912)	\$ -	\$ -
129-035	MRCS	Green Oaks Service Center	191,752	86,200	(59,783)	(16,069)	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	89,836	29,204	(38,160)	(10,258)	-	-
129-101	MRCS	Mitchell-Baker Service Center	74,519	22,760	(43,660)	(11,735)	-	-
129-136	MRCS	Thomas/Grady Service Center	9,271	13,431	(58,238)	(15,653)	-	-
129-137	MRCS	Tift County - Diversified Enterprises	(183,819)	9,981	(36,294)	(9,755)	-	-
6031	PSCH	Bacon County Schools	(14,236)	(5,828)	(3,942)	(1,059)	-	-
6051	PSCH	Baldwin County Schools	77,344	17,232	(23,626)	(6,350)	-	-
6071	PSCH	Barrow County Schools	4,715	1,521	(3,131)	(841)	-	-
6091	PSCH	Ben Hill County Schools	1,130	(449)	(3,458)	(930)	-	-
6111	PSCH	Bibb County Schools	27,058	28,915	(18,163)	(4,883)	-	-
6141	PSCH	Brooks County Schools	6,042	2,885	(2,411)	(647)	-	-
6181	PSCH	Butts County Schools	(27,920)	(17,616)	(3,428)	(922)	-	-
6201	PSCH	Camden County Schools	-	-	-	-	-	-
6211	PSCH	Candler County Schools	10,837	(590)	(5,381)	(1,447)	-	-
6221	PSCH	Carroll County Schools	8,846	3,621	(3,509)	(943)	-	-
6231	PSCH	Catoosa County Board of Education	(8,336)	-	-	-	-	-
6241	PSCH	Charlton County Board of Education	44,040	24,814	(3,740)	(1,006)	-	-
6251	PSCH	Chatham County Schools	(21,564)	(16,852)	(9,381)	(2,522)	-	-
6252	PSCH	Live Oak Public Libraries	(33,720)	(14,686)	-	-	-	-
6281	PSCH	Cherokee County Schools	(41,962)	(25,719)	-	-	-	-
6291	PSCH	Clarke County Schools	74,652	36,011	(19,919)	(5,354)	-	-
6311	PSCH	Clayton County Schools	19,500	2,471	(9,394)	(2,525)	-	-
6331	PSCH	Cobb County Schools	(11,020)	6,268	(945)	(253)	-	-
6341	PSCH	Coffee County Schools	29,048	4,728	(3,400)	(913)	-	-
6351	PSCH	Colquitt County Schools	17,031	6,225	(8,103)	(2,177)	-	-
6361	PSCH	Columbia County Schools	21,298	7,681	(9,444)	(2,538)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
6381	PSCH	Coweta County Schools	\$10,162	\$3,559	(\$5,674)	(\$1,525)	\$ -	\$ -
6401	PSCH	Crisp County Schools	(15,070)	(10,183)	(7,112)	(1,911)	-	-
6431	PSCH	Decatur County Schools	(16,031)	47	(3,378)	(908)	-	-
6441	PSCH	Dekalb County Schools	80,638	(18,860)	(57,881)	(15,557)	-	-
6451	PSCH	Dodge County Schools	13,590	3,672	(9,537)	(2,565)	-	-
6452	PSCH	Ocmulgee Regional Library System	2,613	990	(1,936)	(520)	-	-
6471	PSCH	Dougherty County Schools	46,114	26,572	(6,021)	(1,619)	-	-
6481	PSCH	Douglas County Schools	20,113	7,955	(12,479)	(3,354)	-	-
6511	PSCH	Effingham County Schools	18,337	6,951	(8,551)	(2,299)	-	-
6531	PSCH	Emanuel County Schools	-	-	-	-	-	-
6561	PSCH	Fayette County Schools	19,598	6,740	(8,381)	(2,253)	-	-
6571	PSCH	Floyd County Schools	(42,849)	(25,615)	(5,629)	(1,512)	-	-
6581	PSCH	Forsyth County Schools	27,457	12,889	(4,983)	(1,339)	-	-
6591	PSCH	Franklin County Schools	19,042	8,113	(1,827)	(491)	-	-
6601	PSCH	Fulton County Board of Education	28,612	9,127	(10,175)	(2,735)	-	-
6611	PSCH	Gilmer County Schools	14,455	5,682	(7,597)	(2,042)	-	-
6621	PSCH	Glascocock County Schools	-	-	-	-	-	-
6631	PSCH	Glynn County Schools	20,580	4,302	(15,572)	(4,186)	-	-
6641	PSCH	Gordon County Schools	8,257	3,790	(3,514)	(944)	-	-
6651	PSCH	Grady County Schools	36,684	10,114	(9,126)	(2,453)	-	-
6661	PSCH	Greene County Schools	(2,526)	(1,925)	(2,947)	(792)	-	-
6671	PSCH	Gwinnett County Schools	17,786	13,072	(18,788)	(5,050)	-	-
6731	PSCH	Hart County Schools	5,151	2,057	(3,214)	(865)	-	-
6751	PSCH	Henry County Schools	18,825	7,598	(10,873)	(2,922)	-	-
6761	PSCH	Houston County Schools	24,103	4,508	(26,765)	(7,195)	-	-
6771	PSCH	Irwin County Schools	(23,815)	(1,277)	(2,921)	(785)	-	-
6781	PSCH	Jackson County Schools	6,049	2,766	(3,495)	(939)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
6831	PSCH	Johnson County Schools	\$4,836	\$1,420	(\$4,758)	(\$1,278)	\$ -	\$ -
6851	PSCH	Lamar County Schools	1,624	277	(3,425)	(921)	-	-
6871	PSCH	Laurens County Schools	23,330	5,191	(2,619)	(703)	-	-
6881	PSCH	Lee County Schools	2,218	907	(1,214)	(327)	-	-
6941	PSCH	Macon County Schools	4,075	1,396	(2,205)	(592)	-	-
6951	PSCH	Madison County Schools	(9,879)	13	(4,017)	(1,080)	-	-
6971	PSCH	Mcduffie County Schools	(19,955)	(14,448)	(10,427)	(2,803)	-	-
6991	PSCH	Meriwether County Schools	(15,195)	(11,827)	(6,425)	(1,727)	-	-
7021	PSCH	Monroe County Schools	41,113	3,916	(5,035)	(1,353)	-	-
7061	PSCH	Muscogee County Schools	4,106	456	(7,266)	(1,953)	-	-
7071	PSCH	Newton County Schools	13,150	5,636	(7,175)	(1,929)	-	-
7091	PSCH	Oglethorpe County Schools	(863)	(2,912)	(121)	(34)	-	-
7101	PSCH	Paulding County Schools	(50,161)	(27,897)	(200)	(53)	-	-
7121	PSCH	Pickens County Schools	1,219	415	(855)	(229)	-	-
7131	PSCH	Pierce County Schools	(2,016)	-	-	-	-	-
7141	PSCH	Pike County Schools	11,141	5,823	(1,987)	(535)	-	-
7151	PSCH	Polk County Schools	18,493	5,107	(8,082)	(2,172)	-	-
7171	PSCH	Putnam County Schools	(10,921)	(2,235)	-	-	-	-
7191	PSCH	Rabun County Schools	5,433	2,143	(3,230)	(869)	-	-
7211	PSCH	Richmond County Schools	40,227	9,422	(10,446)	(2,808)	-	-
7221	PSCH	Rockdale County Schools	31,043	13,114	(15,927)	(4,280)	-	-
7261	PSCH	Spalding County Schools	13,033	5,218	(7,981)	(2,145)	-	-
7271	PSCH	Stephens County Schools	7,419	1,407	(1,995)	(537)	-	-
7291	PSCH	Sumter County Schools	(33,162)	(14,808)	-	-	-	-
7321	PSCH	Tattnall County Schools	1,943	616	(1,372)	(368)	-	-
7341	PSCH	Telfair County Schools	(6,511)	(1,557)	-	-	-	-
7351	PSCH	Terrell County Schools	6,400	2,835	(4,504)	(1,212)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
7371	PSCH	Tift County Schools	\$9,971	\$2,336	(\$3,514)	(\$944)	\$ -	\$ -
7401	PSCH	Treutlen County Schools	8,689	1,777	(2,540)	(684)	-	-
7411	PSCH	Troup County Schools	-	-	-	-	-	-
7441	PSCH	Union County Schools	(16,156)	(7,650)	-	-	-	-
7451	PSCH	Upson County Schools	10,658	3,596	(7,065)	(1,899)	-	-
7481	PSCH	Ware County Schools	1,929	(1,702)	(7,766)	(2,088)	-	-
7501	PSCH	Washington County Board of Education	96,816	34,977	(24,595)	(6,610)	-	-
7511	PSCH	Wayne County Schools	(14,731)	(6,259)	(2,805)	(754)	-	-
7541	PSCH	White County Board of Education	1,966	1,108	(167)	(45)	-	-
7551	PSCH	Whitfield County Schools	(20,033)	-	-	-	-	-
7581	PSCH	Wilkinson County Schools	44,398	22,481	(12,041)	(3,237)	-	-
7611	PSCH	Atlanta City Schools	(13,482)	9,556	(16,240)	(4,365)	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	10,474	3,763	(5,252)	(1,413)	-	-
7721	PSCH	City of Dalton Schools (Whitfield)	(32,483)	(19,328)	(290)	(78)	-	-
7731	PSCH	City of Decatur Schools (DeKalb)	-	-	-	-	-	-
7851	PSCH	City of Rome Schools (Floyd)	19,924	19,763	(3,262)	(876)	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	55,430	6,776	(6,668)	(1,792)	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	51,617	25,259	(14,260)	(3,834)	-	-
968-0968	PSCH	Georgia Military College	21,227	(4,520)	(9,320)	(2,505)	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	21,233	7,599	(9,208)	(2,475)	-	-
8564	RESA	Metro Regional Education Service Agency	(38,482)	(23,473)	(5,666)	(1,524)	-	-
8584	RESA	North East Georgia Regional Education Service Agency	(32,192)	(16,923)	(567)	(153)	-	-
8804	RESA	First District Regional Education Service Agency	35,702	1,382	(4,534)	(1,219)	-	-
402	STAT	Georgia Department of Agriculture	1,426,455	804,429	(1,228,989)	(330,334)	-	-
403	STAT	Georgia Department of Administrative Services	1,409,301	480,629	(916,983)	(246,471)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
404	STAT	Georgia Department of Audits	\$894,314	\$375,357	(\$1,056,676)	(\$284,020)	\$ -	\$ -
405	STAT	Department of Public Health	7,591,272	2,888,436	(3,394,878)	(912,496)	-	-
406	STAT	Georgia Department of Banking and Finance	666,494	268,208	(372,573)	(100,142)	-	-
407	STAT	State Accounting Office	1,563,193	539,372	(634,322)	(170,497)	-	-
408	STAT	Office of Commissioner of Insurance	666,263	16,215	(659,728)	(177,326)	-	-
409	STAT	Georgia State Finance and Investment Commission	832,246	333,630	(473,971)	(127,397)	-	-
410	STAT	State Properties Commission	86,811	32,294	(54,952)	(14,770)	-	-
411	STAT	Georgia Department of Defense	3,453,247	1,178,626	(1,189,451)	(319,706)	-	-
414	STAT	Georgia Department of Education	2,832,759	986,130	(1,922,802)	(516,821)	-	-
415	STAT	The Technical College System of Georgia	610,974	220,152	(505,425)	(135,852)	-	-
418	STAT	Prosecuting Attorneys Council	5,989,619	2,363,548	(2,920,373)	(784,955)	-	-
419	STAT	Georgia Department of Community Health	5,374,041	1,922,624	(2,871,445)	(771,804)	-	-
420	STAT	Georgia Forestry Commission	2,053,103	818,195	(1,257,189)	(337,915)	-	-
422	STAT	Office of Planning and Budget	1,964,430	719,453	(1,134,820)	(305,025)	-	-
427	STAT	Georgia Department of Human Services	16,125,304	6,685,071	(8,430,844)	(2,266,090)	-	-
428	STAT	Georgia Department of Community Affairs	1,814,449	660,354	(1,153,147)	(309,950)	-	-
429	STAT	Department of Economic Development	1,534,333	657,452	(721,035)	(193,803)	-	-
430	STAT	Administrative Office of the Courts	818,014	315,247	(335,459)	(90,167)	-	-
432	STAT	Georgia Court of Appeals	1,542,728	334,536	(784,416)	(210,840)	-	-
436	STAT	Superior Courts of Georgia	1,270,174	493,263	(725,410)	(194,981)	-	-
438	STAT	Supreme Court	1,481,331	490,809	(523,989)	(140,840)	-	-
440	STAT	Georgia Department of Labor	223,253	(598,506)	(2,742,937)	(737,262)	-	-
441	STAT	Department of Behavioral Health and Developmental Disabilities	18,743,550	6,223,458	(9,693,040)	(2,605,351)	-	-
442	STAT	Georgia Department of Law	2,483,789	705,861	(1,173,627)	(315,454)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
444	STAT	General Assembly of Georgia	\$1,165,540	\$438,210	(\$714,711)	(\$192,104)	\$ -	\$ -
461	STAT	Department of Juvenile Justice	5,476,539	1,579,670	(6,774,967)	(1,821,015)	-	-
462	STAT	Georgia Department of Natural Resources	10,808,817	4,245,693	(5,189,025)	(1,394,738)	-	-
465	STAT	State Board Pardons and Paroles	(5,586,128)	469,283	(559,483)	(150,381)	-	-
466	STAT	Georgia Department of Public Safety	21,595,684	8,728,126	(6,379,541)	(1,714,729)	-	-
467	STAT	Georgia Department of Corrections	14,744,837	12,640,065	(19,763,721)	(5,312,198)	-	-
469	STAT	Georgia Department of Early Care Learning	6,704,606	3,078,699	(1,402,947)	(377,091)	-	-
470	STAT	Georgia Public Service Commission	687,795	247,886	(340,598)	(91,548)	-	-
471	STAT	Georgia Bureau of Investigation	10,196,551	3,827,776	(3,484,079)	(936,470)	-	-
474	STAT	Department of Revenue	6,434,125	2,576,173	(2,975,643)	(799,810)	-	-
475	STAT	Georgia Department of Driver Services	2,331,266	887,550	(1,338,050)	(359,648)	-	-
476	STAT	Georgia Student Finance Commission	515,729	279,874	(187,407)	(50,372)	-	-
477	STAT	Georgia Department of Community Supervision	44,579,071	6,367,733	(5,558,213)	(1,493,969)	-	-
478	STAT	Secretary of State	1,315,446	557,353	(665,597)	(178,904)	-	-
482	STAT	Georgia Teachers Retirement System	1,795,460	663,623	(1,065,842)	(286,483)	-	-
484	STAT	Georgia Department of Transportation	14,681,575	6,077,797	(10,046,761)	(2,700,427)	-	-
488	STAT	Georgia Department of Veterans Service	614,369	271,053	(321,134)	(86,317)	-	-
489	STAT	Subsequent Injury Trust Fund	3,976	3,648	(44,153)	(11,868)	-	-
490	STAT	State Board of Workers Comp	809,146	345,221	(480,616)	(129,182)	-	-
492	STAT	Georgia Public Defender Standards Council	4,827,544	1,931,635	(2,591,182)	(696,473)	-	-
900	STAT	Georgia Building Authority	534,582	173,243	(399,901)	(107,488)	-	-
921	STAT	Georgia Correctional Industries	651,794	323,054	(444,433)	(119,458)	-	-
922	STAT	George L. Smith II - GWCCA	251,443	(40,164)	(950,647)	(255,521)	-	-
927	STAT	State Road and Tollway Authority	747,467	367,196	(376,377)	(101,165)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
977	STAT	Georgia Public Broadcasting	\$603,836	\$82,081	(\$454,451)	(\$122,151)	\$ -	\$ -
980	STAT	GTA Georgia Technology Authority	669,777	433,078	(805,868)	(216,607)	-	-
75-001	TAXS	Appling County Tax Officials	11,807	4,169	(4,762)	(1,280)	-	-
75-003	TAXS	Bacon County Tax Officials	8,702	3,463	(5,247)	(1,412)	-	-
75-004	TAXS	Baker County Tax Officials	5,724	2,307	(3,027)	(814)	-	-
75-005	TAXS	Baldwin County Tax Officials	31,378	11,566	(23,365)	(6,279)	-	-
75-007	TAXS	Barrow County Tax Officials	22,503	12,041	(5,199)	(1,396)	-	-
75-008	TAXS	Bartow County Tax Officials	56,756	21,947	(38,450)	(10,335)	-	-
75-009	TAXS	Ben Hill County Tax Officials	(25,876)	(9,197)	-	-	-	-
75-010	TAXS	Berrien County Tax Officials	13,114	5,986	(8,277)	(2,225)	-	-
75-011	TAXS	Bibb County Tax Officials	52,798	19,031	(54,898)	(14,756)	-	-
75-012	TAXS	Bleckley County Tax Officials	8,408	3,379	(4,366)	(1,173)	-	-
75-013	TAXS	Brantley County Tax Officials	12,483	6,236	(7,197)	(1,935)	-	-
75-014	TAXS	Brooks County Tax Officials	(10,046)	(4,531)	(5,531)	(1,487)	-	-
75-015	TAXS	Bryan County Tax Officials	65,033	23,648	(20,683)	(5,559)	-	-
75-016	TAXS	Bulloch County Tax Officials	26,773	11,683	(13,463)	(3,619)	-	-
75-017	TAXS	Burke County Tax Officials	(743)	749	(6,169)	(1,658)	-	-
75-018	TAXS	Butts County Tax Officials	12,315	4,987	(6,742)	(1,812)	-	-
75-019	TAXS	Calhoun County Tax Officials	5,404	2,205	(3,451)	(927)	-	-
75-020	TAXS	Camden County Tax Officials	(3,574)	3,279	(18,662)	(5,015)	-	-
75-021	TAXS	Candler County Tax Officials	13,107	6,335	(9,095)	(2,444)	-	-
75-022	TAXS	Carroll County Tax Officials	19,601	10,109	(21,264)	(5,716)	-	-
75-023	TAXS	Catoosa County Tax Officials	(84,789)	(24,637)	(4,991)	(1,341)	-	-
75-024	TAXS	Charlton County Tax Officials	16,242	5,817	(9,643)	(2,592)	-	-
75-025	TAXS	Chatham County Tax Officials	86,969	32,862	(45,170)	(12,141)	-	-
75-026	TAXS	Chattahoochee County Tax Officials	4,512	1,190	(2,165)	(583)	-	-
75-027	TAXS	Chattooga County Tax Officials	(34,758)	(13,055)	-	-	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-029	TAXS	Clarke County Tax Officials	(\$17,957)	\$3,512	(\$38,743)	(\$10,413)	\$ -	\$ -
75-030	TAXS	Clay County Tax Officials	3,354	1,383	(2,074)	(558)	-	-
75-031	TAXS	Clayton County Tax Officials	13,453	9,875	(38,324)	(10,300)	-	-
75-032	TAXS	Clinch County Tax Officials	14,915	5,783	(6,901)	(1,854)	-	-
75-033	TAXS	Cobb County Tax Officials	(18,754)	4,431	(142,750)	(38,369)	-	-
75-034	TAXS	Coffee County Tax Officials	10,454	8,508	(8,539)	(2,295)	-	-
75-035	TAXS	Colquitt County Tax Officials	17,029	6,244	(11,879)	(3,193)	-	-
75-036	TAXS	Columbia County Tax Officials	37,101	26,130	(41,395)	(11,127)	-	-
75-037	TAXS	Cook County Tax Officials	(19,061)	(6,635)	(3,531)	(949)	-	-
75-038	TAXS	Coweta County Tax Officials	35,040	21,766	(36,406)	(9,786)	-	-
75-039	TAXS	Crawford County Tax Officials	(27,944)	(9,865)	-	-	-	-
75-040	TAXS	Crisp County Tax Officials	(35,180)	(12,424)	-	-	-	-
75-041	TAXS	Dade County Tax Officials	14,397	5,758	(7,961)	(2,140)	-	-
75-042	TAXS	Dawson County Tax Officials	(70,369)	(33,506)	(1,107)	(298)	-	-
75-043	TAXS	Decatur County Tax Officials	(30,023)	(10,090)	(5,858)	(1,575)	-	-
75-044	TAXS	Dekalb County Tax Officials	(94,264)	(13,265)	(130,871)	(35,176)	-	-
75-045	TAXS	Dodge County Tax Officials	8,723	2,325	(5,858)	(1,575)	-	-
75-046	TAXS	Dooly County Tax Officials	7,646	2,364	(4,309)	(1,158)	-	-
75-047	TAXS	Dougherty County Tax Officials	(22,466)	(21,859)	(31,212)	(8,389)	-	-
75-048	TAXS	Douglas County Tax Officials	(91,575)	(34,734)	(11,372)	(3,056)	-	-
75-049	TAXS	Early County Tax Officials	(31,291)	(8,234)	-	-	-	-
75-050	TAXS	Echols County Tax Officials	8,044	3,555	(2,885)	(777)	-	-
75-051	TAXS	Effingham County Tax Officials	20,065	8,079	(11,243)	(3,021)	-	-
75-052	TAXS	Elbert County Tax Officials	15,744	7,164	(7,956)	(2,138)	-	-
75-053	TAXS	Emanuel County Tax Officials	9,202	3,706	(5,747)	(1,544)	-	-
75-054	TAXS	Evans County Tax Officials	(16,524)	1,883	(2,161)	(581)	-	-
75-055	TAXS	Fannin County Tax Officials	12,843	5,540	(6,600)	(1,774)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-056	TAXS	Fayette County Tax Officials	(\$37,771)	(\$20,340)	(\$19,798)	(\$5,322)	\$ -	\$ -
75-057	TAXS	Floyd County Tax Officials	4,694	6,202	(14,689)	(3,947)	-	-
75-058	TAXS	Forsyth County Tax Officials	76,761	27,620	(73,480)	(19,750)	-	-
75-059	TAXS	Franklin County Tax Officials	13,863	5,536	(6,918)	(1,860)	-	-
75-060	TAXS	Fulton County Tax Officials	155,907	65,916	(275,845)	(74,142)	-	-
75-062	TAXS	Glascocock County Tax Officials	8,968	3,395	(2,808)	(754)	-	-
75-063	TAXS	Glynn County Tax Officials	(24,270)	(439)	(26,573)	(7,141)	-	-
75-064	TAXS	Gordon County Tax Officials	(13,679)	(7,606)	(20,946)	(5,628)	-	-
75-065	TAXS	Grady County Tax Officials	(31,802)	(11,027)	(1,896)	(511)	-	-
75-066	TAXS	Greene County Tax Officials	11,015	4,332	(4,772)	(1,283)	-	-
75-067	TAXS	Gwinnett County Tax Officials	145,063	83,493	(114,574)	(30,797)	-	-
75-068	TAXS	Habersham County Tax Officials	1,049	6,047	(8,907)	(2,393)	-	-
75-069	TAXS	Hall County Tax Officials	(37,721)	(28,588)	(11,830)	(3,181)	-	-
75-070	TAXS	Hancock County Tax Officials	(5,429)	(56)	(6,432)	(1,728)	-	-
75-071	TAXS	Haralson County Tax Officials	(35,117)	(9,000)	(5,704)	(1,533)	-	-
75-072	TAXS	Harris County Tax Officials	3,866	1,596	(1,964)	(528)	-	-
75-073	TAXS	Hart County Tax Officials	13,146	5,097	(4,950)	(1,331)	-	-
75-074	TAXS	Heard County Tax Officials	(15,790)	(5,114)	(3,134)	(843)	-	-
75-075	TAXS	Henry County Tax Officials	12,989	4,635	(55,186)	(14,833)	-	-
75-076	TAXS	Houston County Tax Officials	22,039	8,733	(32,411)	(8,711)	-	-
75-077	TAXS	Irwin County Tax Officials	7,724	2,261	(4,506)	(1,211)	-	-
75-078	TAXS	Jackson County Tax Officials	23,482	13,719	(13,097)	(3,519)	-	-
75-079	TAXS	Jasper County Tax Officials	(32,755)	(16,404)	(109)	(28)	-	-
75-080	TAXS	Jeff Davis County Tax Officials	5,178	5,345	(6,687)	(1,797)	-	-
75-081	TAXS	Jefferson County Tax Officials	3,605	1,375	(2,140)	(575)	-	-
75-082	TAXS	Jenkins County Tax Officials	6,412	3,222	(2,539)	(682)	-	-
75-084	TAXS	Jones County Tax Officials	27,530	10,982	(15,714)	(4,223)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-085	TAXS	Lamar County Tax Officials	\$7,110	\$6,681	(\$8,229)	(\$2,211)	\$ -	\$ -
75-086	TAXS	Lanier County Tax Officials	11,796	4,110	(6,288)	(1,691)	-	-
75-087	TAXS	Laurens County Tax Officials	9,883	8,444	(14,947)	(4,019)	-	-
75-088	TAXS	Lee County Tax Officials	13,389	5,254	(7,309)	(1,965)	-	-
75-089	TAXS	Liberty County Tax Officials	34,050	12,531	(16,709)	(4,491)	-	-
75-090	TAXS	Lincoln County Tax Officials	2,426	1,002	(1,962)	(528)	-	-
75-091	TAXS	Long County Tax Officials	4,292	2,431	(1,866)	(502)	-	-
75-092	TAXS	Lowndes County Tax Officials	(66,308)	(44,491)	(24,595)	(6,610)	-	-
75-093	TAXS	Lumpkin County Tax Officials	14,465	3,677	(9,470)	(2,546)	-	-
75-094	TAXS	Macon County Tax Officials	7,455	(121)	(6,854)	(1,841)	-	-
75-095	TAXS	Madison County Tax Officials	2,057	363	(1,803)	(485)	-	-
75-096	TAXS	Marion County Tax Officials	8,822	3,822	(4,797)	(1,288)	-	-
75-097	TAXS	Mcduffie County Tax Officials	(40,157)	(11,451)	(6,356)	(1,710)	-	-
75-098	TAXS	Mcintosh County Tax Officials	13,796	5,250	(8,522)	(2,289)	-	-
75-099	TAXS	Meriwether County Tax Officials	7,848	2,586	(5,550)	(1,493)	-	-
75-100	TAXS	Miller County Tax Officials	6,027	2,743	(3,451)	(927)	-	-
75-101	TAXS	Mitchell County Tax Officials	7,239	3,314	(4,153)	(1,116)	-	-
75-102	TAXS	Monroe County Tax Officials	21,113	8,683	(11,419)	(3,070)	-	-
75-103	TAXS	Montgomery County Tax Official	5,249	1,741	(4,419)	(1,187)	-	-
75-104	TAXS	Morgan County Tax Officials	2,787	(96)	(8,603)	(2,313)	-	-
75-105	TAXS	Murray County Tax Officials	(67,158)	(23,196)	(6,821)	(1,833)	-	-
75-106	TAXS	Muscogee County Tax Officials	(63,011)	(28,302)	(35,871)	(9,640)	-	-
75-107	TAXS	Newton County Tax Officials	7,453	16,915	(32,603)	(8,763)	-	-
75-108	TAXS	Oconee County Tax Officials	948	6,101	(7,788)	(2,092)	-	-
75-109	TAXS	Oglethorpe County Tax Officials	6,127	2,909	(3,636)	(979)	-	-
75-110	TAXS	Paulding County Tax Officials	22,836	11,486	(27,392)	(7,363)	-	-
75-111	TAXS	Peach County Tax Officials	13,789	5,157	(8,956)	(2,408)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-112	TAXS	Pickens County Tax Officials	(\$15,846)	\$127	(\$9,931)	(\$2,669)	\$ -	\$ -
75-113	TAXS	Pierce County Tax Officials	3,183	585	(6,832)	(1,836)	-	-
75-114	TAXS	Pike County Tax Officials	8,500	3,419	(4,392)	(1,180)	-	-
75-115	TAXS	Polk County Tax Officials	(18,223)	(8,101)	(13,451)	(3,616)	-	-
75-116	TAXS	Pulaski County Tax Officials	(46,234)	(14,084)	-	-	-	-
75-118	TAXS	Quitman County Tax Officials	(23,706)	(8,410)	-	-	-	-
75-119	TAXS	Rabun County Tax Officials	13,048	6,249	(6,778)	(1,823)	-	-
75-121	TAXS	Richmond County Tax Officials	33,507	17,348	(56,914)	(15,296)	-	-
75-122	TAXS	Rockdale County Tax Officials	14,850	11,498	(14,432)	(3,880)	-	-
75-123	TAXS	Schley County Tax Officials	6,735	2,712	(3,520)	(945)	-	-
75-124	TAXS	Screven County Tax Officials	13,445	4,066	(6,712)	(1,804)	-	-
75-125	TAXS	Seminole County Tax Officials	3,416	1,431	(1,953)	(525)	-	-
75-126	TAXS	Spalding County Tax Officials	29,337	8,570	(21,201)	(5,699)	-	-
75-127	TAXS	Stephens County Tax Officials	35,874	22,203	(14,104)	(3,792)	-	-
75-128	TAXS	Stewart County Tax Officials	6,630	2,724	(3,613)	(970)	-	-
75-129	TAXS	Sumter County Tax Officials	14,988	3,957	(9,100)	(2,445)	-	-
75-130	TAXS	Talbot County Tax Officials	4,828	2,053	(3,830)	(1,030)	-	-
75-131	TAXS	Taliaferro County Tax Officials	7,702	2,844	(3,584)	(964)	-	-
75-132	TAXS	Tattnall County Tax Officials	3,703	(316)	(9,448)	(2,539)	-	-
75-133	TAXS	Taylor County Tax Officials	6,266	2,283	(3,480)	(937)	-	-
75-134	TAXS	Telfair County Tax Officials	3,706	1,496	(1,956)	(525)	-	-
75-135	TAXS	Terrell County Tax Officials	19,308	7,093	(3,091)	(831)	-	-
75-136	TAXS	Thomas County Tax Officials	(20,400)	(11,084)	(9,210)	(2,475)	-	-
75-137	TAXS	Tift County Tax Officials	19,843	9,190	(13,218)	(3,552)	-	-
75-139	TAXS	Towns County Tax Officials	14,659	3,599	(8,769)	(2,357)	-	-
75-141	TAXS	Troup County Tax Officials	(55,227)	(17,783)	(7,525)	(2,023)	-	-
75-142	TAXS	Turner County Tax Officials	12,630	5,132	(7,035)	(1,890)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-143	TAXS	Twiggs County Tax Officials	\$18,109	\$5,422	(\$9,857)	(\$2,649)	\$ -	\$ -
75-145	TAXS	Upson County Tax Officials	(3,357)	1,826	(9,301)	(2,500)	-	-
75-146	TAXS	Walker County Tax Officials	42,633	13,356	(18,571)	(4,992)	-	-
75-147	TAXS	Walton County Tax Officials	8,291	10,024	(14,517)	(3,902)	-	-
75-148	TAXS	Ware County Tax Officials	(6,502)	(8)	(7,466)	(2,008)	-	-
75-149	TAXS	Warren County Tax Officials	5,591	1,956	(3,515)	(945)	-	-
75-150	TAXS	Washington County Tax Officials	25,910	6,746	(8,963)	(2,409)	-	-
75-151	TAXS	Wayne County Tax Officials	7,540	961	(7,621)	(2,048)	-	-
75-152	TAXS	Webster County Tax Officials	(17,799)	(6,333)	-	-	-	-
75-154	TAXS	White County Tax Officials	23,879	10,650	(16,253)	(4,368)	-	-
75-155	TAXS	Whitfield County Tax Officials	54,345	17,872	(36,767)	(9,883)	-	-
75-156	TAXS	Wilcox County Tax Officials	(22,104)	(7,477)	(3,136)	(842)	-	-
75-157	TAXS	Wilkes County Tax Officials	(31,516)	(11,126)	-	-	-	-
75-158	TAXS	Wilkinson County Tax Officials	8,080	3,316	(4,726)	(1,271)	-	-
75-159	TAXS	Worth County Tax Officials	1,263	(2,606)	(9,079)	(2,440)	-	-
817	TCOL	Oconee Fall Line Technical College	101,825	26,225	(111,015)	(29,839)	-	-
818	TCOL	Coastal Pines Technical College	484,198	167,658	(178,115)	(47,875)	-	-
820	TCOL	Albany Technical College	252,530	37,228	(289,403)	(77,787)	-	-
822	TCOL	Athens Technical College	464,419	178,160	(178,534)	(47,987)	-	-
823	TCOL	Atlanta Technical College	745,068	358,459	(373,281)	(100,332)	-	-
824	TCOL	Augusta Technical College	854,240	258,425	(454,112)	(122,060)	-	-
826	TCOL	West Georgia Technical College	562,720	188,576	(471,825)	(126,820)	-	-
827	TCOL	Chattahoochee Technical College	734,222	267,194	(530,892)	(142,696)	-	-
828	TCOL	Columbus Technical College	264,312	112,573	(178,051)	(47,858)	-	-
829	TCOL	Georgia Northwestern Technical College	637,224	253,863	(390,740)	(105,026)	-	-
830	TCOL	Georgia Piedmont Technical College	261,875	29,917	(264,909)	(71,204)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
831	TCOL	Southern Crescent Technical College	\$687,987	\$255,635	(\$264,819)	(\$71,180)	\$ -	\$ -
832	TCOL	Gwinnett Technical College	1,557,313	475,498	(624,882)	(167,959)	-	-
834	TCOL	Lanier Technical College	859,355	326,067	(237,454)	(63,825)	-	-
835	TCOL	Central Georgia Technical College	1,397,973	674,327	(711,960)	(191,364)	-	-
837	TCOL	Southern Regional Technical College	766,038	302,440	(353,499)	(95,017)	-	-
838	TCOL	North Georgia Technical College	343,649	84,705	(193,231)	(51,937)	-	-
841	TCOL	Savannah Technical College	521,535	127,604	(308,880)	(83,024)	-	-
842	TCOL	South Georgia Technical College	532,962	215,425	(195,487)	(52,545)	-	-
843	TCOL	Southeastern Technical College	200,492	62,842	(114,373)	(30,741)	-	-
844	TCOL	Ogeechee Technical College	99,490	27,563	(35,639)	(9,579)	-	-
846	TCOL	Southwest Georgia Technical College	-	-	-	-	-	-
848	TCOL	Wiregrass Georgia Technical College	932,626	334,336	(256,217)	(68,867)	-	-
503-0503	UNIV	Georgia Institute of Technology	(33,984)	(26,979)	(68,640)	(18,451)	-	-
509-0509	UNIV	Georgia State University	75,051	12,930	(58,089)	(15,612)	-	-
512-0512	UNIV	Augusta University	1,674,214	662,011	(204,152)	(54,873)	-	-
518-0518	UNIV	University of Georgia	354,190	194,846	(143,347)	(38,529)	-	-
521-0521	UNIV	Albany State University	86,396	6,102	(11,577)	(3,111)	-	-
524-0524	UNIV	Armstrong Atlantic State University	50,799	9,759	(11,172)	(3,003)	-	-
528-0528	UNIV	Clayton College and State University	(777)	2,025	(3,210)	(862)	-	-
530-0530	UNIV	Columbus State University	(10,261)	(7,307)	(4,369)	(1,174)	-	-
531-0531	UNIV	University of North Georgia	48,289	20,674	(19,805)	(5,324)	-	-
536-0536	UNIV	Georgia College and State University	126,486	47,433	(26,562)	(7,140)	-	-
539-0539	UNIV	Georgia Southern University	(11,116)	(15,374)	(12,366)	(3,323)	-	-
540-0540	UNIV	Georgia Gwinnett College	36,361	19,947	(4,773)	(1,284)	-	-
542-0542	UNIV	Georgia Southwestern State University	50,586	7,715	(10,359)	(2,785)	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
543-0543	UNIV	Kennesaw State University	(\$12,845)	(\$18,792)	(\$8,460)	(\$2,273)	\$ -	\$ -
547-0547	UNIV	Middle Georgia State College	(22,258)	(17,714)	(28,555)	(7,676)	-	-
551-0551	UNIV	Valdosta State University	(21,078)	(25,149)	(8,462)	(2,274)	-	-
554-0554	UNIV	State University of West Georgia	10,561	(2,199)	(11,821)	(3,178)	-	-
557-0557	UNIV	Abraham Baldwin Agricultural College	33,653	18,867	(15,796)	(4,246)	-	-
562-0562	UNIV	Bainbridge College	(73,769)	(6,897)	(1,304)	(350)	-	-
563-0563	UNIV	College of Coastal Georgia	16,130	6,909	(8,345)	(2,244)	-	-
567-0567	UNIV	South Georgia State College	(17,852)	(8,556)	(10,383)	(2,791)	-	-
569-0569	UNIV	Dalton College	13,500	7,606	(1,146)	(309)	-	-
570-0570	UNIV	Darton College	(20,939)	-	-	-	-	-
573-0573	UNIV	Georgia Highlands College	(11,664)	3,531	(3,066)	(825)	-	-
576-0576	UNIV	Gordon College	5,538	2,365	(2,709)	(728)	-	-
598-0598	UNIV	Regents Central Office	8,020	35,840	(112,480)	(30,232)	-	-
209-0209	VARs	Agricultural Commodity Commission	8,670	(3,069)	(16,093)	(4,327)	-	-
237-0041	VARs	Stone Mountain Judicial Circuit DA Staff	49,706	17,957	(5,027)	(1,352)	-	-
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	151,796	56,700	(50,882)	(13,676)	-	-
237-092	VARs	District Attorneys Staff	<u>(24,800)</u>	<u>(7,574)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		TOTAL	<u>\$309,041,000</u>	<u>\$117,580,000</u>	<u>(\$157,486,000)</u>	<u>(\$42,330,000)</u>	<u>\$ -</u>	<u>\$ -</u>
		STATE DEPARTMENT OF REVENUE	<u>\$580,610</u>	<u>\$390,818</u>	<u>(\$2,299,328)</u>	<u>(\$618,016)</u>	<u>\$ -</u>	<u>\$ -</u>
		STATE COURTS AND PROSECUTING ATTORNEYS (Non-employer Contributing Entities)	<u>(\$498,388)</u>	<u>(\$208,118)</u>	<u>(\$372,456)</u>	<u>(\$100,111)</u>	<u>\$ -</u>	<u>\$ -</u>



SCHEDULE D

SUMMARY OF BENEFIT PROVISIONS EVALUATED

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

Normal Retirement Benefit

Eligibility A member is eligible for normal retirement upon the attainment of age 60 and 10 years of creditable service (prior service plus membership service plus purchased service plus forfeited leave – minimum 960 hours) or 30 years of creditable service regardless of age.

Benefit Old Plan

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

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

(B) = Creditable service, and

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

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

New Plan

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

GSEPS

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

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

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



SCHEDULE D (continued)

Early Retirement Benefit

Eligibility A member is eligible for early retirement upon the attainment of 25 years of creditable service regardless of age.

Benefit The annual early retirement benefit is determined in the same manner as the normal retirement benefit based on creditable service and average final compensation as of the early retirement date. If the member is less than age 60, the retirement benefit is reduced by the lesser of:

- (i) 7% for each year by which his age is less than 60, and
- (ii) 7% for each year by which his creditable service at retirement is less than 30.

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

Disability Retirement Benefit

Old Plan and New Plan

Eligibility A member is eligible for disability retirement after having at least 13 years and 4 months of service and being certified by the medical board as permanently disabled for the further performance of the duties of the position held at the time of disability.

Benefit The annual disability retirement benefit is an immediate benefit with the amount depending upon service at the time of disability.

Uniform division members may be eligible for an additional benefit if disabled in line of duty.

Service at Disability

Benefit

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



SCHEDULE D (continued)

GSEPS

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

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

Involuntary Retirement Benefit

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

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

Benefit Computed as for disability retirement.

Deferred Vested Retirement Benefit

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

Benefit Accrued benefit deferred to age 60.

Death Benefit

Old Plan and New Plan

Eligibility

Benefit

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

Refund of all employee contributions plus allowable interest.

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

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

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

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

(4) After retirement

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



SCHEDULE D (continued)

GSEPS

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



SCHEDULE D (continued)

Contributions

By Members

Old Plan

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

New Plan and GSEPS

Member contributions are 1.25% of annual compensation

By Employers

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



SCHEDULE E

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

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

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

SALARY INCREASES:

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

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

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



SCHEDULE E (continued)

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

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

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



SCHEDULE E (continued)

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

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

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

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

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

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



SCHEDULE E (continued)

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

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

RATES OF DEATHS AFTER RETIREMENT: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years for both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Representative values of the assumed annual rates of mortality after service retirement are as follows:

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

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

AMORTIZATION METHOD: Level dollar amortization.

ASSET METHOD: Market Value.

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

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

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

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

VALUATION METHOD: Entry age actuarial cost method.



SCHEDULE F

FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

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

I. Funding Objectives

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

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

II. Measures of Funding Progress

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

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



SCHEDULE F (continued)

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

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

III. Methods and Assumptions

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

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

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

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

IV. Funding Policy Progress

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

Adopted: March 15, 2018