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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, 2022





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 30, 2023

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

Members of the Board:

Presented in this report is information to assist the Employees' Retirement System of Georgia (ERS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). The information is presented for the period ending June 30, 2022 (the Measurement Date).

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

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability (Asset), was performed as of June 30, 2021. The valuation was based upon data, furnished by the ERS staff, for active, inactive and retired members along with pertinent financial information.

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

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



Board of Trustees
March 30, 2023
Page 2

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

Sincerely yours,

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

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

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

Cathy Turcot
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA
Consulting Actuary



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Introduction	1
II	Summary of Collective Amounts	3
III	Notes to Financial Statements	4
IV	Collective Pension Expense	13
V	Required Supplementary Information	15
<u>Schedule</u>		
A	Schedule of Employer Allocations	17
B	Schedule of Pension Amounts by Employer	39
C	Schedule of Remaining Deferred Inflows and Outflows	53
D	Summary of Benefit Provisions Evaluated	69
E	Statement of Actuarial Assumptions and Methods	74
F	Funding Policy of the ERS Board of Trustees	79



**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, 2022

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, 2022 (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, 2023 (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, 2021. The results of that valuation were detailed in a report dated April 21, 2022.

The Net Pension Liability (Asset) (NPL) shown in the GASB Statement No. 67 Report for the Employees' Retirement System of Georgia Prepared as of June 30, 2022 and submitted September 12, 2022 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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

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

Schedule A of this report shows the total amount of employer contributions for the years ending June 30, 2021 and June 30, 2022 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)

	2022
Valuation Date (VD):	June 30, 2021
Measurement Date (MD):	June 30, 2022
Reporting Date (RD):	June 30, 2023
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate	3.37%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.00%
Net Pension Liability (Asset):	
Total Pension Liability (TPL)	\$ 20,508,975
Fiduciary Net Position (FNP)	<u>13,830,510</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 6,678,465
FNP as a percentage of TPL	67.44%
Collective Pension Expense (PE):	\$ 1,592,834
Deferred Outflows of Resources:	\$ 1,977,475
Deferred Inflows of Resources:	\$ 60,573



SECTION III – NOTES TO FINANCIAL STATEMENTS

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

Paragraphs 77 and 78(a)-(f): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2021, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	3.00 – 6.75 percent
Investment Rate of Return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates are as follows:

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

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019. In the experience study, the long-term assumed investment rate of return that was recommended by the actuary and adopted by the Board was 7.00%. Based on the funding policy adopted by the Board, the assumed investment rate of return used in the funding valuation will be reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, if the actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, until the rate reaches the long-term assumed investment rate of return. However, for GASB purposes, the Total Pension Liability (TPL) will be based on the long-term assumed investment rate of return of 7.00%.



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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	0.2%
US Large Stocks	46.3%	9.4%
US Small Stocks	1.2%	13.4%
Int'l Developed Mkt Stocks	12.3%	9.4%
Int'l Emerging Mkt Stocks	5.2%	11.4%
Alternatives	5.0%	10.5%
Total	100.0%	

*Net of inflation

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

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
System's Net Pension Liability (Asset)	\$8,890,273	\$6,678,465	\$4,818,505



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

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

Paragraph 80(c): June 30, 2021 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2022 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2022 is shown on page 7 of the GASB 67 report for ERS submitted on September 12, 2022.

Paragraph 80(d): Since the previous measurement date, the assumption for future COLAs was set at 1.05%. Previously, no future COLAs were assumed.

Paragraph 80(e): Since the prior measurement date, two one-time 3% payments were granted to certain retirees and beneficiaries effective July 2021 and January 2022.

Paragraph 80(f): Not applicable.

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

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



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	\$14,343	\$60,573
Changes of actuarial assumptions	1,187,163	0
Net difference between projected and actual earnings on plan investments	<u>775,969</u>	<u>0</u>
Total	<u>\$1,977,475</u>	<u>\$60,573</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)
2022	\$0	\$107,167	2.3	\$0	\$0	\$0	\$107,167	\$0	\$46,594	\$0	\$60,573
2021	86,061	0	2.4	50,202	0	0	0	35,859	0	14,343	0
2020	25,736	0	2.5	5,148	0	0	0	5,148	0	0	0
2019	155,573	0	2.6	0	0	0	0	0	0	0	0
2018	180,655	0	2.6	0	0	0	0	0	0	0	0
Total				<u>\$55,350</u>	<u>\$0</u>	<u>\$0</u>	<u>\$107,167</u>			<u>\$14,343</u>	<u>\$60,573</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)
2022	\$1,759,895	\$0	2.3	\$0	\$0	\$1,759,895	\$0	\$765,172	\$0	\$994,723	\$0
2021	1,154,636	0	2.4	673,538	0	0	0	481,098	0	192,440	0
2020	0	0	2.5	0	0	0	0	0	0	0	0
2019	0	0	2.6	0	0	0	0	0	0	0	0
2018	314,733	0	2.6	0	0	0	0	0	0	0	0
Total				<u>\$673,538</u>	<u>\$0</u>	<u>\$1,759,895</u>	<u>\$0</u>			<u>\$1,187,163</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)
2022	\$2,983,785	\$0	5.0	\$0	\$0	\$2,983,785	\$0	\$596,757	\$0	\$2,387,028	\$0
2021	0	2,887,040	5.0	0	2,309,632	0	0	0	577,408	0	1,732,224
2020	260,341	0	5.0	156,205	0	0	0	52,068	0	104,137	0
2019	85,132	0	5.0	34,054	0	0	0	17,026	0	17,028	0
2018	0	211,658	5.0	0	42,330	0	0	0	42,330	0	0
Total				<u>\$190,259</u>	<u>\$2,351,962</u>	<u>\$2,983,785</u>	<u>\$0</u>			<u>\$2,508,193</u>	<u>\$1,732,224</u>
Net difference between projected and actual earnings on investments										\$775,969	



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					
2022	2.3	\$0	\$0	\$0	\$0
2021	2.4	50,202	0	35,859	14,343
2020	2.5	5,148	0	5,148	0
2019	2.6	0	0	0	0
2018	2.6	0	0	0	0
Difference between expected and actual assumptions					
2022	2.3	\$0	\$1,759,895	\$765,172	\$994,723
2021	2.4	673,538	0	481,098	192,440
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
2018	2.6	0	0	0	0
Difference between projected and actual earnings					
2022	5.0	\$0	\$2,983,785	\$596,757	\$2,387,028
2021	5.0	0	(2,309,632)	(577,408)	(1,732,224)
2020	5.0	0	156,205	52,068	104,137
2019	5.0	0	34,054	17,026	17,028
2018	5.0	0	(42,330)	(42,330)	0
Subtotal					\$775,969
Total Deferred Outflows of Resources		<u>\$728,888</u>	<u>\$2,581,977</u>	<u>\$1,333,390</u>	<u>\$1,977,475</u>
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2022	2.3	\$0	\$107,167	\$46,594	\$60,573
2021	2.4	0	0	0	0
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
2018	2.6	0	0	0	0
Difference between expected and actual assumptions					
2022	2.3	\$0	\$0	\$0	\$0
2021	2.4	0	0	0	0
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
2018	2.6	0	0	0	0
Difference between projected and actual earnings					
2022	5.0	\$0	\$0	\$0	\$0
2021	5.0	2,309,632	0	2,309,632	0
2020	5.0	(156,205)	0	(156,205)	0
2019	5.0	(34,054)	0	(34,054)	0
2018	5.0	42,330	0	42,330	0
Subtotal					\$0
Total Deferred Inflows of Resources		<u>\$2,161,703</u>	<u>\$107,167</u>	<u>\$2,208,297</u>	<u>\$60,573</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	\$1,013,806
Year 2	286,990
Year 3	19,349
Year 4	596,757
Year 5	0
Thereafter	0

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

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



SECTION IV – COLLECTIVE PENSION EXPENSE

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

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2022, there was a benefit change to be recognized. Two one-time 3% payments were granted to certain retirees and beneficiaries effective July 2021 and January 2022.

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, 2022, this number of years for the active members is 7.4. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 2.3 years.

The last item under changes in 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 2.3 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	\$142,949
Interest on the TPL and net cash flow	1,269,224
Current-period benefit changes	67,351
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(46,594)
Expensed portion of current-period changes of assumptions	765,172
Member contributions	(36,130)
Projected earnings on plan investments	(1,128,190)
Expensed portion of current-period differences between projected and actual earnings on plan investments	596,757
Administrative expense	7,577
Other	(16,743)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>(28,539)</u>
Collective Pension Expense	<u>\$1,592,834</u>



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

Paragraph 82:

Changes of benefit terms.

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

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

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

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

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

Changes of assumptions.

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

A funding policy was adopted by the Board on March 15, 2018, and then amended on June 18, 2020. In accordance with this funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation. On April 21, 2022, the Board adopted a new funding policy superseding and replacing this funding policy.

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



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

Method and assumptions used in calculations of actuarially determined contributions.

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2022 employer contributions were determined in the June 30, 2019 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	15.3 years
Asset valuation method	5-year smoothed fair value
Inflation	2.75 percent
Salary increase	3.25% - 7.00%, including inflation
Investment rate of return	7.30 percent, net of pension plan investment expense, including inflation



SCHEDULE A

**Employees' Retirement System of Georgia
Schedule of Employer Allocations as of June 30, 2021 and June 30, 2022**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,459,094.01	0.246835%	\$ 1,611,341.39	0.267225%
913-0913	AUTH	Lake Lanier Island Development Authority	59,763.65	0.010110%	61,185.92	0.010147%
926-0926	AUTH	Georgia Agricultural Exposition Authority	464,175.19	0.078525%	554,173.73	0.091904%
928-0928	AUTH	Georgia Environmental Finance Authority	607,989.92	0.102854%	591,176.95	0.098041%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	100,192.87	0.016950%	104,982.97	0.017410%
955-0955	AUTH	Georgia Superior Court Clerks Coop	185,778.00	0.031428%	183,923.11	0.030502%
972-0972	AUTH	Georgia Federal-State Inspection	1,459,250.19	0.246862%	1,559,627.33	0.258649%
973-0973	AUTH	Georgia Lottery Corporation	26,644.49	0.004507%	17,731.90	0.002941%
9030	CHAR	Georgia School for Innovation and the Classics	0.00	0.000000%	9,428.64	0.001564%
9915	CHAR	Foothills Charter High School	25,852.51	0.004373%	16,487.10	0.002734%
51-0217	CORT	Dekalb County State Court	333,933.15	0.056492%	268,688.45	0.044559%
51-0237	CORT	Bibb County State Court	405,498.38	0.068598%	400,488.53	0.066417%
51-0248	CORT	Chatham County State Court	347,876.96	0.058850%	347,881.66	0.057693%
361	CSBS	Lookout Mountain Community Service Board	44,004.92	0.007444%	97,497.98	0.016169%
363	CSBS	Highland Rivers Center Community Service Board	87,129.83	0.014740%	84,892.44	0.014079%
364	CSBS	Georgia Mountains Avita Community Partners	6,604.80	0.001117%	23,641.54	0.003921%
365	CSBS	Cobb County Community Service	73,897.51	0.012501%	75,505.63	0.012522%
366	CSBS	Douglas Community Service Board	0.00	0.000000%	0.00	0.000000%
368	CSBS	Dekalb Community Service Board	31,897.77	0.005396%	62,503.10	0.010366%
369	CSBS	View Point Health	67,428.50	0.011407%	56,202.75	0.009321%
370	CSBS	Clayton Community M.H., Substa	20,709.01	0.003503%	21,129.52	0.003504%
371	CSBS	Advantage Behavioral Health Systems	39,628.24	0.006704%	35,099.50	0.005821%
372	CSBS	Pathways Center Community Service Board	16,358.90	0.002767%	10,320.34	0.001712%
373	CSBS	Mcintosh Trail MH, MR and SA C	23,145.60	0.003916%	23,117.53	0.003834%
374	CSBS	River Edge Behavioral Health Center	76,860.05	0.013002%	79,380.20	0.013164%
375	CSBS	Phoenix Center	0.00	0.000000%	0.00	0.000000%
376	CSBS	Oconee Community Service Board	13,229.89	0.002238%	14,567.55	0.002416%
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	29,516.67	0.004993%	30,043.10	0.004982%
379	CSBS	New Horizons	47,278.08	0.007998%	48,759.85	0.008086%
380	CSBS	Middle Flint Community Service Board	43,956.94	0.007436%	39,558.85	0.006560%
381	CSBS	CSB of Middle Georgia	49,632.55	0.008396%	34,012.11	0.005641%
382	CSBS	Albany Area Community Service Board	39,815.99	0.006736%	30,258.27	0.005018%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
383	CSBS	The Georgia Pines Community Service Board	\$ 54,525.82	0.009224%	\$ 16,966.56	0.002814%
384	CSBS	South Georgia Community Service Board	39,206.02	0.006632%	50,456.71	0.008368%
385	CSBS	Pineland Area MH, MR and SA Center	69,757.22	0.011801%	133,241.82	0.022097%
386	CSBS	Satilla Community Service Board	93,622.80	0.015838%	44,233.80	0.007336%
388	CSBS	Gateway Behavior Health Services Community Service Board	27,920.59	0.004723%	27,248.63	0.004519%
127-001	DFAC	Appling County DFACS	78,423.34	0.013267%	67,192.61	0.011143%
127-002	DFAC	Atkinson County DFACS	28,575.81	0.004834%	30,145.50	0.004999%
127-003	DFAC	Bacon County DFACS	68,966.78	0.011667%	80,447.03	0.013341%
127-004	DFAC	Baker County DFACS	26,587.92	0.004498%	30,862.75	0.005118%
127-005	DFAC	Baldwin County DFACS	169,967.18	0.028753%	179,884.68	0.029832%
127-006	DFAC	Banks County DFACS	79,011.37	0.013366%	86,504.56	0.014346%
127-007	DFAC	Barrow County DFACS	269,695.01	0.045624%	283,097.96	0.046949%
127-008	DFAC	Bartow County DFACS	334,375.63	0.056566%	414,501.68	0.068741%
127-009	DFAC	Ben Hill County DFACS	103,252.47	0.017467%	94,359.66	0.015649%
127-010	DFAC	Berrien County DFACS	128,290.67	0.021703%	153,713.66	0.025492%
127-011	DFAC	Bibb County DFACS	851,854.01	0.144108%	908,114.61	0.150602%
127-012	DFAC	Bleckley County DFACS	30,662.77	0.005187%	41,513.86	0.006885%
127-013	DFAC	Brantley County DFACS	124,488.23	0.021060%	146,441.61	0.024286%
127-014	DFAC	Brooks County DFACS	106,600.30	0.018034%	131,391.02	0.021790%
127-015	DFAC	Bryan County DFACS	58,240.80	0.009853%	71,936.92	0.011930%
127-016	DFAC	Bulloch County DFACS	206,363.15	0.034910%	201,398.76	0.033400%
127-017	DFAC	Burke County DFACS	93,748.58	0.015859%	104,839.26	0.017387%
127-018	DFAC	Butts County DFACS	138,100.34	0.023362%	157,707.79	0.026154%
127-019	DFAC	Calhoun County DFACS	38,302.16	0.006480%	34,976.22	0.005800%
127-020	DFAC	Camden County DFACS	202,071.53	0.034184%	195,014.05	0.032341%
127-021	DFAC	Candler County DFACS	47,730.36	0.008075%	49,374.54	0.008188%
127-022	DFAC	Carroll County DFACS	474,093.28	0.080202%	446,144.02	0.073989%
127-023	DFAC	Catoosa County DFACS	223,878.44	0.037874%	238,674.93	0.039582%
127-024	DFAC	Charlton County DFACS	89,431.98	0.015129%	98,947.85	0.016410%
127-025	DFAC	Chatham County DFACS	880,690.39	0.148986%	969,291.23	0.160748%
127-026	DFAC	Chattahoochee County DFACS	44,961.02	0.007606%	47,429.70	0.007866%
127-027	DFAC	Chattooga County DFACS	198,422.77	0.033567%	201,388.47	0.033398%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
127-028	DFAC	Cherokee County DFACS	\$ 595,980.36	0.100822%	\$ 543,578.14	0.090147%
127-029	DFAC	Clarke County DFACS	1,643,125.15	0.277968%	1,773,115.51	0.294054%
127-030	DFAC	Clay County DFACS	54,792.34	0.009269%	67,768.25	0.011239%
127-031	DFAC	Clayton County DFACS	1,755,601.03	0.296995%	1,963,731.44	0.325666%
127-032	DFAC	Clinch County DFACS	56,519.94	0.009561%	60,274.00	0.009996%
127-033	DFAC	Cobb County DFACS	2,707,835.68	0.458085%	2,823,799.88	0.468300%
127-034	DFAC	Coffee County DFACS	499,859.33	0.084561%	558,508.10	0.092623%
127-035	DFAC	Colquitt County DFACS	231,822.56	0.039217%	236,703.71	0.039255%
127-036	DFAC	Columbia County DFACS	493,661.24	0.083513%	576,248.73	0.095565%
127-037	DFAC	Cook County DFACS	156,341.15	0.026448%	180,390.15	0.029916%
127-038	DFAC	Coweta County DFACS	373,328.60	0.063156%	343,429.65	0.056954%
127-039	DFAC	Crawford County DFACS	63,872.57	0.010805%	78,987.55	0.013099%
127-040	DFAC	Crisp County DFACS	150,616.94	0.025480%	180,925.74	0.030005%
127-041	DFAC	Dade County DFACS	75,647.67	0.012797%	85,535.70	0.014185%
127-042	DFAC	Dawson County DFACS	70,711.71	0.011962%	104,540.60	0.017337%
127-043	DFAC	Decatur County DFACS	149,546.46	0.025299%	174,863.55	0.028999%
127-044	DFAC	Dekalb County DFACS	5,099,198.09	0.862632%	5,603,711.11	0.929321%
127-045	DFAC	Dodge County DFACS	89,572.00	0.015153%	88,190.50	0.014626%
127-046	DFAC	Dooly County DFACS	73,747.37	0.012476%	71,608.29	0.011876%
127-047	DFAC	Dougherty County DFACS	3,164,345.32	0.535313%	3,259,950.27	0.540631%
127-048	DFAC	Douglas County DFACS	618,369.52	0.104610%	656,987.59	0.108955%
127-049	DFAC	Early County DFACS	610,816.29	0.103332%	607,364.42	0.100725%
127-050	DFAC	Echols County DFACS	20,151.73	0.003409%	28,905.48	0.004794%
127-051	DFAC	Effingham County DFACS	167,703.06	0.028370%	182,105.20	0.030200%
127-052	DFAC	Elbert County DFACS	118,880.69	0.020111%	111,430.43	0.018480%
127-053	DFAC	Emanuel County DFACS	72,310.78	0.012233%	93,170.57	0.015451%
127-054	DFAC	Evans County DFACS	23,844.00	0.004034%	39,669.83	0.006579%
127-055	DFAC	Fannin County DFACS	85,923.73	0.014536%	87,092.48	0.014443%
127-056	DFAC	Fayette County DFACS	239,093.99	0.040448%	241,081.28	0.039981%
127-057	DFAC	Floyd County DFACS	944,767.69	0.159826%	976,193.29	0.161892%
127-058	DFAC	Forsyth County DFACS	248,102.39	0.041972%	267,278.00	0.044325%
127-059	DFAC	Franklin County DFACS	123,734.81	0.020932%	125,197.73	0.020763%
127-060	DFAC	Fulton County	4,494,510.74	0.760337%	4,319,086.30	0.716278%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
127-061	DFAC	Gilmer County DFACS	\$ 123,158.76	0.020835%	\$ 145,564.28	0.024140%
127-062	DFAC	Glascock County DFACS	18,245.42	0.003087%	29,895.51	0.004958%
127-063	DFAC	Glynn County DFACS	437,499.82	0.074012%	489,346.49	0.081153%
127-064	DFAC	Gordon County DFACS	281,226.71	0.047575%	262,158.76	0.043476%
127-065	DFAC	Grady County DFACS	103,487.85	0.017507%	105,564.24	0.017507%
127-066	DFAC	Greene County DFACS	195,970.00	0.033152%	178,227.25	0.029557%
127-067	DFAC	Gwinnett County DFACS	2,373,690.72	0.401558%	2,552,336.20	0.423280%
127-068	DFAC	Habersham County DFACS	192,739.08	0.032606%	185,637.21	0.030786%
127-069	DFAC	Hall County DFACS	894,179.94	0.151269%	942,648.12	0.156329%
127-070	DFAC	Hancock County DFACS	27,193.06	0.004600%	17,164.27	0.002847%
127-071	DFAC	Haralson County DFACS	130,032.16	0.021998%	162,617.90	0.026969%
127-072	DFAC	Harris County DFACS	70,663.46	0.011954%	91,385.51	0.015155%
127-073	DFAC	Hart County DFACS	175,455.07	0.029682%	166,294.62	0.027578%
127-074	DFAC	Heard County DFACS	121,855.85	0.020614%	120,305.32	0.019951%
127-075	DFAC	Henry County DFACS	858,798.92	0.145283%	819,924.00	0.135976%
127-076	DFAC	Houston County DFACS	514,126.18	0.086975%	511,237.16	0.084784%
127-077	DFAC	Irwin County DFACS	101,798.61	0.017221%	113,348.39	0.018798%
127-078	DFAC	Jackson County DFACS	220,216.36	0.037254%	198,990.36	0.033001%
127-079	DFAC	Jasper County DFACS	21,526.91	0.003642%	12,299.07	0.002040%
127-080	DFAC	Jeff Davis County DFACS	92,093.01	0.015579%	109,999.37	0.018242%
127-081	DFAC	Jefferson County DFACS	42,821.67	0.007244%	57,381.89	0.009516%
127-082	DFAC	Jenkins County DFACS	79,973.35	0.013529%	80,176.14	0.013296%
127-083	DFAC	Johnson County DFACS	45,282.43	0.007660%	43,418.50	0.007201%
127-084	DFAC	Jones County DFACS	143,927.72	0.024348%	154,197.03	0.025572%
127-085	DFAC	Lamar County DFACS	138,229.84	0.023384%	143,492.53	0.023797%
127-086	DFAC	Lanier County DFACS	97,685.11	0.016525%	127,193.77	0.021094%
127-087	DFAC	Laurens County DFACS	2,217,150.80	0.375076%	2,316,954.45	0.384244%
127-088	DFAC	Lee County DFACS	103,425.41	0.017496%	115,225.46	0.019109%
127-089	DFAC	Liberty County DFACS	207,552.78	0.035112%	232,626.19	0.038579%
127-090	DFAC	Lincoln County DFACS	8,505.80	0.001439%	12,801.44	0.002123%
127-091	DFAC	Long County DFACS	58,470.93	0.009892%	74,515.85	0.012358%
127-092	DFAC	Lowndes County DFACS	485,903.50	0.082200%	490,540.34	0.081351%
127-093	DFAC	Lumpkin County DFACS	132,353.55	0.022390%	128,031.06	0.021233%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
127-094	DFAC	Macon County DFACS	\$ 73,528.29	0.012439%	\$ 62,886.97	0.010429%
127-095	DFAC	Madison County DFACS	131,448.02	0.022237%	131,267.50	0.021769%
127-096	DFAC	Marion County DFACS	21,655.95	0.003664%	31,496.07	0.005223%
127-097	DFAC	Mcduffie County DFACS	107,214.28	0.018137%	114,309.68	0.018957%
127-098	DFAC	Mcintosh County DFACS	52,092.22	0.008812%	59,058.08	0.009794%
127-099	DFAC	Meriwether County DFACS	140,639.28	0.023792%	154,813.68	0.025674%
127-100	DFAC	Miller County DFACS	17,084.25	0.002890%	26,669.62	0.004423%
127-101	DFAC	Mitchell County DFACS	109,125.70	0.018461%	112,972.50	0.018735%
127-102	DFAC	Monroe County DFACS	115,252.25	0.019497%	114,105.24	0.018923%
127-103	DFAC	Montgomery County DFACS	49,700.66	0.008408%	37,539.97	0.006226%
127-104	DFAC	Morgan County DFACS	73,372.45	0.012412%	82,690.81	0.013713%
127-105	DFAC	Murray County DFACS	228,283.61	0.038619%	248,662.71	0.041238%
127-106	DFAC	Muscogee County DFACS	943,094.57	0.159543%	1,090,685.91	0.180880%
127-107	DFAC	Newton County DFACS	359,840.46	0.060874%	385,241.12	0.063888%
127-108	DFAC	Oconee County DFACS	45,412.66	0.007682%	60,573.40	0.010046%
127-109	DFAC	Oglethorpe County DFACS	13,885.78	0.002349%	19,229.46	0.003189%
127-110	DFAC	Paulding County DFACS	366,678.79	0.062031%	390,591.56	0.064776%
127-111	DFAC	Peach County DFACS	160,430.87	0.027140%	162,406.79	0.026934%
127-112	DFAC	Pickens County DFACS	139,402.12	0.023583%	158,330.24	0.026258%
127-113	DFAC	Pierce County DFACS	80,595.52	0.013634%	90,464.36	0.015003%
127-114	DFAC	Pike County DFACS	90,266.82	0.015270%	60,805.67	0.010084%
127-115	DFAC	Polk County DFACS	344,860.26	0.058340%	341,032.80	0.056557%
127-116	DFAC	Pulaski County DFACS	93,083.31	0.015747%	88,276.97	0.014640%
127-117	DFAC	Putnam County DFACS	345,068.67	0.058375%	354,948.96	0.058865%
127-118	DFAC	Quitman County DFACS	21,022.22	0.003556%	27,454.38	0.004553%
127-119	DFAC	Rabun County DFACS	98,271.70	0.016625%	92,645.79	0.015364%
127-120	DFAC	Randolph County DFACS	35,483.57	0.006003%	40,090.54	0.006649%
127-121	DFAC	Richmond County DFACS	1,162,577.04	0.196673%	1,169,325.06	0.193921%
127-122	DFAC	Rockdale County DFACS	332,623.19	0.056270%	323,027.40	0.053571%
127-123	DFAC	Schley County DFACS	33,296.31	0.005633%	21,266.01	0.003527%
127-124	DFAC	Screven County DFACS	67,694.93	0.011452%	63,373.85	0.010510%
127-125	DFAC	Seminole County DFACS	88,019.98	0.014890%	80,407.23	0.013335%
127-126	DFAC	Spalding County DFACS	686,873.78	0.116199%	733,687.53	0.121675%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
127-127	DFAC	Stephens County DFACS	\$ 153,155.80	0.025909%	\$ 149,683.16	0.024823%
127-128	DFAC	Stewart County DFACS	43,700.15	0.007393%	44,914.26	0.007449%
127-129	DFAC	Sumter County DFACS	846,766.56	0.143248%	883,142.54	0.146461%
127-130	DFAC	Talbot County DFACS	59,551.06	0.010074%	60,607.83	0.010051%
127-131	DFAC	Taliaferro County DFACS	15,409.20	0.002607%	17,528.19	0.002907%
127-132	DFAC	Tattnall County DFACS	81,025.72	0.013707%	93,046.00	0.015431%
127-133	DFAC	Taylor County DFACS	31,459.92	0.005322%	42,410.61	0.007033%
127-134	DFAC	Telfair County DFACS	43,280.80	0.007322%	72,096.37	0.011956%
127-135	DFAC	Terrell County DFACS	90,730.04	0.015349%	95,694.84	0.015870%
127-136	DFAC	Thomas County DFACS	239,364.70	0.040493%	290,898.74	0.048243%
127-137	DFAC	Tift County DFACS	276,756.01	0.046819%	292,842.26	0.048565%
127-138	DFAC	Toombs County DFACS	159,997.04	0.027067%	186,557.49	0.030939%
127-139	DFAC	Towns County DFACS	43,980.88	0.007440%	50,653.14	0.008400%
127-140	DFAC	Treutlen County DFACS	47,568.24	0.008047%	47,216.88	0.007830%
127-141	DFAC	Troup County DFACS	398,370.40	0.067392%	385,816.29	0.063984%
127-142	DFAC	Turner County DFACS	34,500.50	0.005836%	30,819.61	0.005111%
127-143	DFAC	Twiggs County DFACS	58,807.83	0.009949%	68,243.21	0.011317%
127-144	DFAC	Union County DFACS	81,280.66	0.013750%	94,788.13	0.015720%
127-145	DFAC	Upson County DFACS	219,839.44	0.037190%	215,856.77	0.035798%
127-146	DFAC	Walker County DFACS	306,242.03	0.051807%	317,825.02	0.052708%
127-147	DFAC	Walton County DFACS	256,981.11	0.043474%	290,555.26	0.048186%
127-148	DFAC	Ware County DFACS	254,399.89	0.043037%	258,952.15	0.042945%
127-149	DFAC	Warren County DFACS	23,020.44	0.003894%	24,954.43	0.004138%
127-150	DFAC	Washington County DFACS	106,338.70	0.017989%	130,720.76	0.021679%
127-151	DFAC	Wayne County DFACS	115,319.97	0.019509%	138,971.77	0.023047%
127-152	DFAC	Webster County DFACS	45,665.95	0.007725%	41,611.13	0.006901%
127-153	DFAC	Wheeler County DFACS	26,374.96	0.004462%	21,381.28	0.003546%
127-154	DFAC	White County DFACS	61,902.92	0.010472%	99,032.29	0.016424%
127-155	DFAC	Whitfield County DFACS	792,934.96	0.134141%	822,801.84	0.136454%
127-156	DFAC	Wilcox County DFACS	40,068.13	0.006778%	46,276.06	0.007674%
127-157	DFAC	Wilkes County DFACS	100,207.97	0.016952%	87,795.74	0.014560%
127-158	DFAC	Wilkinson County DFACS	52,672.50	0.008911%	57,890.67	0.009601%
127-159	DFAC	Worth County DFACS	134,453.10	0.022745%	127,858.31	0.021204%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
128-001	HLTH	Appling County Health Department	\$ 79,184.97	0.013396%	\$ 88,240.17	0.014634%
128-002	HLTH	Atkinson County Health Department	38,646.42	0.006538%	50,844.32	0.008432%
128-003	HLTH	Bacon County Health Department	45,576.92	0.007710%	47,513.81	0.007880%
128-004	HLTH	Baker County Health Department	51,183.40	0.008659%	54,811.84	0.009090%
128-005	HLTH	Baldwin County Health Department	133,197.39	0.022533%	127,839.88	0.021201%
128-006	HLTH	Banks County Health Department	61,017.25	0.010322%	49,702.48	0.008243%
128-007	HLTH	Barrow County Public Health	141,738.66	0.023978%	144,727.07	0.024002%
128-008	HLTH	Bartow County Health Department	192,634.17	0.032588%	195,243.37	0.032379%
128-009	HLTH	Ben Hill County Health Department	58,286.65	0.009860%	63,536.76	0.010537%
128-010	HLTH	Berrien County Health Department	58,204.76	0.009847%	62,716.84	0.010401%
128-011	HLTH	Bibb County Health Department	383,469.83	0.064872%	354,715.15	0.058826%
128-012	HLTH	Bleckley County Health Department	25,044.28	0.004237%	24,391.92	0.004045%
128-013	HLTH	Brantley County Health Department	76,602.06	0.012959%	77,203.12	0.012803%
128-014	HLTH	Brooks County Health Department	41,127.92	0.006958%	46,741.76	0.007752%
128-015	HLTH	Bryan County Health Department	65,733.75	0.011120%	75,310.80	0.012490%
128-016	HLTH	Bulloch County Physical Health	197,649.41	0.033436%	177,687.54	0.029468%
128-017	HLTH	Burke County Health Department	114,469.06	0.019365%	134,610.83	0.022324%
128-018	HLTH	Butts County Health Department	50,753.63	0.008586%	51,280.02	0.008504%
128-019	HLTH	Calhoun County Health Department	16,047.29	0.002715%	22,859.51	0.003791%
128-020	HLTH	Camden County Health Department	165,758.02	0.028041%	176,844.66	0.029328%
128-021	HLTH	Candler County Health Department	50,882.77	0.008608%	48,145.55	0.007984%
128-022	HLTH	Carroll County Health Department	176,947.37	0.029934%	163,130.82	0.027054%
128-023	HLTH	Catoosa County Health Department	121,072.47	0.020482%	117,297.99	0.019453%
128-024	HLTH	Charlton County Health Department	68,643.03	0.011612%	63,759.61	0.010574%
128-025	HLTH	Chatham County Health Department	1,266,182.25	0.214200%	1,217,460.87	0.201904%
128-026	HLTH	Chattahoochee County Health Department	0.00	0.000000%	0.00	0.000000%
128-027	HLTH	Chattooga County Health Department	82,046.46	0.013880%	83,440.48	0.013838%
128-028	HLTH	Cherokee County Health Department	1,449,626.31	0.245233%	1,517,049.37	0.251588%
128-029	HLTH	Clarke County Health Department	1,108,527.34	0.187530%	1,144,574.81	0.189817%
128-030	HLTH	Clay County Health Department	0.00	0.000000%	0.00	0.000000%
128-031	HLTH	Clayton County Health Department	916,652.23	0.155070%	944,311.73	0.156605%
128-032	HLTH	Clinch County Health Department	17,766.00	0.003005%	18,360.18	0.003045%
128-033	HLTH	Cobb County Health Department	2,236,972.20	0.378429%	2,427,006.37	0.402495%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
128-034	HLTH	Coffee County Health Department	\$ 140,485.76	0.023766%	\$ 126,470.61	0.020974%
128-035	HLTH	Colquitt County Health Department	190,540.04	0.032234%	165,126.39	0.027385%
128-036	HLTH	Columbia County Health Department	181,222.82	0.030657%	191,440.95	0.031749%
128-037	HLTH	Cook County Health Department	56,141.31	0.009497%	57,881.33	0.009599%
128-038	HLTH	Coweta County Health Department	189,873.49	0.032121%	178,168.68	0.029548%
128-039	HLTH	Crawford County Health Department	52,934.65	0.008955%	57,641.91	0.009559%
128-040	HLTH	Crisp County Health Department	52,056.41	0.008806%	21,538.19	0.003572%
128-041	HLTH	Dade County Health Department	54,938.49	0.009294%	68,492.60	0.011359%
128-042	HLTH	Dawson County Health Department	77,459.61	0.013104%	108,219.25	0.017947%
128-043	HLTH	Decatur County Health Department	98,038.90	0.016585%	112,885.91	0.018721%
128-044	HLTH	Dekalb County Health Department	3,059,165.85	0.517519%	2,939,920.66	0.487557%
128-045	HLTH	Dodge County Health Department	36,513.36	0.006177%	43,338.65	0.007187%
128-046	HLTH	Dooly County Health Department	23,074.08	0.003903%	10,106.92	0.001676%
128-047	HLTH	Dougherty County Health Department	778,295.30	0.131664%	1,350,992.61	0.224049%
128-047B	HLTH	Southwest Health District	511,560.13	0.086541%	0.00	0.000000%
128-048	HLTH	Douglas County Health Department	130,388.78	0.022058%	121,142.05	0.020090%
128-049	HLTH	Early County Health Department	65,174.61	0.011026%	71,785.60	0.011905%
128-050	HLTH	Echols County Health Department	19,174.64	0.003244%	20,719.86	0.003436%
128-051	HLTH	Effingham County Health Department	105,989.88	0.017930%	111,306.62	0.018459%
128-052	HLTH	Elbert County Health Department	53,207.72	0.009001%	46,392.02	0.007694%
128-053	HLTH	Emanuel County Health Department	111,538.20	0.018869%	105,064.45	0.017424%
128-054	HLTH	Evans County Health Department	53,755.30	0.009094%	54,003.23	0.008956%
128-055	HLTH	Fannin County Health Department	67,994.01	0.011503%	65,167.76	0.010807%
128-056	HLTH	Fayette County Health Department	177,252.26	0.029986%	151,997.91	0.025207%
128-057	HLTH	Floyd County Health Department	1,045,380.98	0.176847%	1,085,439.78	0.180010%
128-058	HLTH	Forsyth County Health Department	175,332.39	0.029661%	200,782.56	0.033298%
128-059	HLTH	Franklin County Health Department	81,896.98	0.013855%	101,664.35	0.016860%
128-060	HLTH	Fulton County Health Department	0.00	0.000000%	2,503,661.68	0.415208%
128-061	HLTH	Gilmer County Health Department	108,235.93	0.018310%	107,396.78	0.017811%
128-062	HLTH	Glascock County Health Department	18,856.10	0.003190%	20,303.16	0.003367%
128-063	HLTH	Glynn County Health Department	1,002,161.83	0.169536%	1,024,749.74	0.169945%
128-064	HLTH	Gordon County Health Department	163,649.46	0.027685%	166,886.79	0.027677%
128-065	HLTH	Grady County Health Department	102,696.27	0.017373%	115,575.52	0.019167%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
128-066	HLTH	Greene County Health Department	\$ 56,687.88	0.009590%	\$ 60,799.58	0.010083%
128-067	HLTH	Gwinnett County Health Department	2,535,521.45	0.428934%	2,567,355.26	0.425771%
128-068	HLTH	Habersham County Health Department	99,210.44	0.016783%	100,402.68	0.016651%
128-069	HLTH	Hall County Health Department	1,449,952.55	0.245289%	1,546,705.95	0.256506%
128-070	HLTH	Hancock County Health Department	55,637.52	0.009412%	53,193.96	0.008822%
128-071	HLTH	Haralson County Health Department	61,425.78	0.010391%	68,997.20	0.011443%
128-072	HLTH	Harris County Health Department	55,590.57	0.009404%	55,465.66	0.009198%
128-073	HLTH	Hart County Health Department	42,215.32	0.007142%	58,745.45	0.009742%
128-074	HLTH	Heard County Health Department	27,161.17	0.004595%	24,857.11	0.004122%
128-075	HLTH	Henry County Health Department	216,670.17	0.036654%	209,580.53	0.034757%
128-076	HLTH	Houston County Health Department	1,737,128.91	0.293870%	1,832,490.10	0.303901%
128-077	HLTH	Irwin County Health Department	29,241.44	0.004947%	30,454.99	0.005051%
128-078	HLTH	Jackson County Health Department	93,322.79	0.015787%	113,075.55	0.018752%
128-079	HLTH	Jasper County Health Department	31,497.79	0.005328%	36,949.45	0.006128%
128-080	HLTH	Jeff Davis County Health Department	80,596.36	0.013634%	94,204.00	0.015623%
128-081	HLTH	Jefferson County Health Department	71,677.84	0.012126%	79,696.29	0.013217%
128-082	HLTH	Jenkins County Health Department	35,639.53	0.006029%	37,726.95	0.006257%
128-083	HLTH	Johnson County Health Department	22,890.78	0.003872%	27,893.40	0.004626%
128-084	HLTH	Jones County Health Department	53,840.20	0.009108%	68,377.62	0.011340%
128-085	HLTH	Lamar County Health Department	60,672.13	0.010264%	55,167.70	0.009149%
128-086	HLTH	Lanier County Health Department	30,961.44	0.005238%	30,596.28	0.005074%
128-087	HLTH	Laurens County Health Department	889,289.80	0.150441%	954,367.09	0.158273%
128-088	HLTH	Lee County Health Department	113,550.48	0.019209%	111,733.71	0.018530%
128-089	HLTH	Liberty County Health Department	193,262.04	0.032694%	179,327.85	0.029740%
128-090	HLTH	Lincoln County Health Department	11,446.37	0.001936%	23,662.89	0.003924%
128-091	HLTH	Long County Health Department	37,458.50	0.006337%	40,827.70	0.006771%
128-092	HLTH	Lowndes County Health Department	1,448,475.42	0.245039%	1,563,798.36	0.259341%
128-093	HLTH	Lumpkin County Health Department	79,917.97	0.013520%	103,576.00	0.017177%
128-094	HLTH	Macon County Health Department	30,644.04	0.005184%	26,171.39	0.004340%
128-095	HLTH	Madison County Health Department	61,727.55	0.010442%	68,547.76	0.011368%
128-096	HLTH	Marion County Health Department	24,233.46	0.004100%	17,879.04	0.002965%
128-097	HLTH	Mcduffie County Health Department	71,677.58	0.012126%	75,887.05	0.012585%
128-098	HLTH	McIntosh County Health Department	45,087.23	0.007627%	47,939.57	0.007950%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
128-099	HLTH	Meriwether County Health Department	\$ 77,222.89	0.013064%	\$ 58,073.65	0.009631%
128-100	HLTH	Miller County Health Department	21,440.85	0.003627%	25,377.54	0.004209%
128-101	HLTH	Mitchell County Health Department	75,827.74	0.012828%	82,182.91	0.013629%
128-102	HLTH	Monroe County Health Department	65,459.37	0.011074%	78,926.62	0.013089%
128-103	HLTH	Montgomery County Health Department	29,689.91	0.005023%	31,256.65	0.005184%
128-104	HLTH	Morgan County Health Department	64,343.49	0.010885%	62,454.65	0.010357%
128-105	HLTH	Murray County Health Department	98,367.53	0.016641%	105,978.64	0.017576%
128-106	HLTH	Muscogee County Health Department	1,637,481.05	0.277013%	1,871,502.34	0.310370%
128-107	HLTH	Newton County Health Department	185,970.21	0.031461%	164,610.10	0.027299%
128-108	HLTH	Oconee County Health Department	107,724.98	0.018224%	110,599.51	0.018342%
128-109	HLTH	Oglethorpe County Health Department	36,643.34	0.006199%	43,940.10	0.007287%
128-110	HLTH	Paulding County Health Department	167,052.63	0.028260%	150,406.54	0.024943%
128-111	HLTH	Peach County Health Department	61,941.28	0.010479%	47,287.04	0.007842%
128-112	HLTH	Pickens County Health Department	57,285.21	0.009691%	56,355.03	0.009346%
128-113	HLTH	Pierce County Health Department	65,914.91	0.011151%	74,247.46	0.012313%
128-114	HLTH	Pike County Health Department	43,492.32	0.007358%	45,092.82	0.007478%
128-115	HLTH	Polk County Health Department	95,256.00	0.016114%	111,115.70	0.018427%
128-116	HLTH	Pulaski County Health Department	31,914.88	0.005399%	28,812.65	0.004778%
128-117	HLTH	Putnam County Health Department	101,056.10	0.017096%	110,741.83	0.018365%
128-118	HLTH	Quitman County Health Dept	0.00	0.000000%	0.00	0.000000%
128-119	HLTH	Rabun County Health Department	76,481.37	0.012938%	80,644.46	0.013374%
128-120	HLTH	Randolph County Health Department	0.00	0.000000%	0.00	0.000000%
128-121	HLTH	Richmond County Health Department	1,371,895.87	0.232084%	1,509,474.17	0.250332%
128-122	HLTH	Rockdale County Health Department	170,254.01	0.028802%	181,055.94	0.030026%
128-123	HLTH	Schley County Health Department	15,474.36	0.002618%	11,591.64	0.001922%
128-124	HLTH	Screven County Health Department	47,144.82	0.007975%	55,807.62	0.009255%
128-125	HLTH	Seminole County Health Department	37,109.08	0.006278%	48,892.88	0.008108%
128-126	HLTH	Spalding County Health Department	151,613.80	0.025649%	158,447.11	0.026277%
128-127	HLTH	Stephens County Health Department	65,339.78	0.011054%	76,514.82	0.012689%
128-128	HLTH	Stewart County Health Department	0.00	0.000000%	0.00	0.000000%
128-129	HLTH	Sumter County Health Department	74,438.09	0.012593%	4,818.79	0.000799%
128-131	HLTH	Taliaferro County Health Department	21,702.94	0.003671%	20,848.81	0.003458%
128-132	HLTH	Tattnall County Health Department	90,171.09	0.015254%	90,317.24	0.014978%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
128-133	HLTH	Taylor County Health Department	\$ 37,736.57	0.006384%	\$ 18,424.56	0.003056%
128-134	HLTH	Telfair County Health Department	69,382.58	0.011737%	71,108.55	0.011793%
128-135	HLTH	Terrell County Health Department	32,445.20	0.005489%	34,880.12	0.005785%
128-136	HLTH	Thomas County Health Department	189,309.94	0.032026%	198,217.63	0.032872%
128-137	HLTH	Tift County Health Department	122,482.09	0.020720%	130,792.33	0.021691%
128-138	HLTH	Toombs County Health Department	97,666.39	0.016522%	110,498.67	0.018325%
128-139	HLTH	Towns County Health Department	41,581.70	0.007034%	58,610.70	0.009720%
128-140	HLTH	Treutlen County Health Department	28,095.54	0.004753%	33,151.67	0.005498%
128-141	HLTH	Troup County Health Department	1,256,156.96	0.212504%	1,308,803.53	0.217052%
128-142	HLTH	Turner County Health Department	27,022.94	0.004571%	29,028.11	0.004814%
128-143	HLTH	Twiggs County Health Department	32,551.24	0.005507%	19,622.58	0.003254%
128-144	HLTH	Union County Health Department	81,513.93	0.013790%	90,917.94	0.015078%
128-145	HLTH	Upson County Health Department	93,244.70	0.015774%	91,263.55	0.015135%
128-146	HLTH	Walker County Health Department	95,865.60	0.016218%	86,263.35	0.014306%
128-147	HLTH	Walton County Health Department	201,698.36	0.034121%	196,534.11	0.032593%
128-148	HLTH	Ware County Health Department	1,676,629.94	0.283636%	1,890,514.67	0.313523%
128-149	HLTH	Warren County Health Department	11,890.71	0.002012%	13,427.29	0.002227%
128-150	HLTH	Washington County Health Department	90,583.24	0.015324%	94,030.22	0.015594%
128-151	HLTH	Wayne County Health Department	100,620.04	0.017022%	102,537.23	0.017005%
128-152	HLTH	Webster County Health Department	0.00	0.000000%	0.00	0.000000%
128-153	HLTH	Wheeler County Health Department	27,069.20	0.004579%	30,608.84	0.005076%
128-154	HLTH	White County Health Department	88,552.72	0.014980%	92,148.05	0.015282%
128-155	HLTH	Whitfield County Health Department	528,929.50	0.089479%	483,997.34	0.080266%
128-156	HLTH	Wilcox County Health Department	20,134.76	0.003406%	21,183.66	0.003513%
128-157	HLTH	Wilkes County Health Department	49,079.47	0.008303%	53,115.24	0.008809%
128-158	HLTH	Wilkinson County Health Department	35,464.26	0.005999%	29,701.29	0.004926%
128-159	HLTH	Worth County Health Department	73,187.73	0.012381%	80,234.01	0.013306%
129-008	MRCS	Woodright Industries	83,406.06	0.014110%	105,718.75	0.017532%
129-009	MRCS	Jessamine Place	144,446.34	0.024436%	156,359.86	0.025931%
129-022	MRCS	Carroll County MR Services	175,397.22	0.029672%	214,145.35	0.035514%
129-035	MRCS	Green Oaks Service Center	134,934.92	0.022827%	150,128.48	0.024897%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	136,472.64	0.023087%	92,280.15	0.015304%
129-101	MRCS	Mitchell-Baker Service Center	161,893.48	0.027388%	165,771.74	0.027492%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
129-136	MRCS	Thomas/Grady Service Center	\$ 205,286.95	0.034728%	\$ 169,358.77	0.028087%
129-137	MRCS	Tift County - Diversified Enterprises	156,212.46	0.026426%	170,076.26	0.028205%
6021	PSCH	Atkinson County Schools	11,280.30	0.001908%	11,317.92	0.001877%
6031	PSCH	Bacon County Schools	10,493.02	0.001775%	1,653.14	0.000274%
6051	PSCH	Baldwin County Schools	67,622.60	0.011440%	79,409.49	0.013169%
6071	PSCH	Barrow County Schools	3,447.96	0.000583%	0.00	0.000000%
6081	PSCH	Bartow County Schools	0.00	0.000000%	0.00	0.000000%
6091	PSCH	Ben Hill County Schools	16,089.00	0.002722%	16,069.44	0.002665%
6111	PSCH	Bibb County Schools	68,307.51	0.011556%	65,833.22	0.010918%
6141	PSCH	Brooks County Schools	9,015.50	0.001525%	11,430.48	0.001896%
6181	PSCH	Butts County Schools	15,267.48	0.002583%	8,901.90	0.001476%
6211	PSCH	Candler County Schools	24,314.76	0.004113%	24,672.36	0.004092%
6221	PSCH	Carroll County Schools	15,746.92	0.002664%	16,031.56	0.002659%
6231	PSCH	Catoosa County Board of Education	0.00	0.000000%	8,708.10	0.001444%
6241	PSCH	Charlton County Board of Education	18,817.66	0.003183%	18,810.72	0.003120%
6251	PSCH	Chatham County Schools	58,212.96	0.009848%	64,992.71	0.010778%
6271	PSCH	Chattooga County Schools	16,053.28	0.002716%	16,127.76	0.002675%
6291	PSCH	Clarke County Schools	62,253.24	0.010531%	73,011.95	0.012108%
6311	PSCH	Clayton County Schools	45,557.46	0.007707%	48,485.75	0.008041%
6331	PSCH	Cobb County Schools	11,675.88	0.001975%	17,465.06	0.002896%
6341	PSCH	Coffee County Schools	15,126.46	0.002559%	22,742.88	0.003772%
6351	PSCH	Colquitt County Schools	43,080.50	0.007288%	33,661.50	0.005582%
6361	PSCH	Columbia County Schools	20,536.30	0.003474%	19,148.75	0.003176%
6371	PSCH	Cook County Schools	2,020.74	0.000342%	0.00	0.000000%
6381	PSCH	Coweta County Schools	54,449.16	0.009211%	19,917.23	0.003303%
6401	PSCH	Crisp County Schools	12,409.68	0.002099%	25,198.56	0.004179%
6431	PSCH	Decatur County Schools	0.00	0.000000%	0.00	0.000000%
6441	PSCH	Dekalb County Schools	214,546.49	0.036295%	157,613.92	0.026139%
6451	PSCH	Dodge County Schools	38,245.15	0.006470%	48,500.84	0.008043%
6452	PSCH	Ocmulgee Regional Library System	8,161.83	0.001381%	8,522.04	0.001413%
6461	PSCH	Dooly County Schools	10,721.10	0.001814%	12,453.62	0.002065%
6471	PSCH	Dougherty County Schools	23,557.06	0.003985%	17,730.42	0.002940%
6481	PSCH	Douglas County Schools	51,653.28	0.008738%	50,838.50	0.008431%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
6511	PSCH	Effingham County Schools	\$ 37,437.18	0.006333%	\$ 38,846.48	0.006442%
6561	PSCH	Fayette County Schools	35,763.62	0.006050%	39,858.74	0.006610%
6571	PSCH	Floyd County Schools	83,176.03	0.014071%	63,584.34	0.010545%
6581	PSCH	Forsyth County Schools	57,103.20	0.009660%	57,590.91	0.009551%
6591	PSCH	Franklin County Schools	7,570.56	0.001281%	20,484.96	0.003397%
6601	PSCH	Fulton County Board of Education	21,508.20	0.003639%	22,840.50	0.003788%
6611	PSCH	Gilmer County Schools	31,043.95	0.005252%	14,375.30	0.002384%
6631	PSCH	Glynn County Schools	66,520.11	0.011253%	70,437.26	0.011681%
6641	PSCH	Gordon County Schools	16,416.72	0.002777%	16,787.08	0.002784%
6651	PSCH	Grady County Schools	28,353.70	0.004797%	28,664.00	0.004754%
6661	PSCH	Greene County Schools	43,383.57	0.007339%	32,077.31	0.005320%
6671	PSCH	Gwinnett County Schools	53,535.26	0.009057%	59,723.70	0.009905%
6731	PSCH	Hart County Schools	0.00	0.000000%	0.00	0.000000%
6751	PSCH	Henry County Schools	58,995.71	0.009980%	62,131.22	0.010304%
6761	PSCH	Houston County Schools	79,504.20	0.013450%	94,027.68	0.015594%
6771	PSCH	Irwin County Schools	17,897.04	0.003028%	16,385.71	0.002717%
6781	PSCH	Jackson County Schools	25,453.69	0.004306%	12,706.10	0.002107%
6831	PSCH	Johnson County Schools	0.00	0.000000%	0.00	0.000000%
6851	PSCH	Lamar County Schools	20,211.60	0.003419%	20,863.80	0.003460%
6871	PSCH	Laurens County Schools	17,151.93	0.002902%	17,071.56	0.002831%
6881	PSCH	Lee County Schools	5,414.35	0.000916%	5,647.19	0.000937%
6941	PSCH	Macon County Schools	6,697.53	0.001133%	9,417.24	0.001562%
6951	PSCH	Madison County Schools	0.00	0.000000%	0.00	0.000000%
6971	PSCH	Mcduffie County Schools	42,759.24	0.007234%	51,736.02	0.008580%
6991	PSCH	Meriwether County Schools	50,062.92	0.008469%	50,019.08	0.008295%
7021	PSCH	Monroe County Schools	3,597.24	0.000609%	0.00	0.000000%
7061	PSCH	Muscogee County Schools	36,137.83	0.006113%	59,738.52	0.009907%
7071	PSCH	Newton County Schools	54,151.68	0.009161%	56,366.52	0.009348%
7101	PSCH	Paulding County Schools	6,681.34	0.001130%	6,900.24	0.001144%
7121	PSCH	Pickens County Schools	4,373.12	0.000740%	4,991.00	0.000828%
7141	PSCH	Pike County Schools	12,493.44	0.002114%	17,025.88	0.002824%
7151	PSCH	Polk County Schools	43,418.88	0.007345%	29,135.92	0.004832%
7191	PSCH	Rabun County Schools	18,461.32	0.003123%	20,025.26	0.003321%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
7211	PSCH	Richmond County Schools	\$ 29,288.76	0.004955%	\$ 20,517.27	0.003403%
7221	PSCH	Rockdale County Schools	35,422.56	0.005992%	37,004.40	0.006137%
7261	PSCH	Spalding County Schools	32,617.08	0.005518%	11,132.60	0.001846%
7271	PSCH	Stephens County Schools	0.00	0.000000%	0.00	0.000000%
7321	PSCH	Tattnall County Schools	22,856.66	0.003867%	3,653.01	0.000606%
7341	PSCH	Telfair County Schools	3,998.40	0.000676%	5,060.44	0.000839%
7351	PSCH	Terrell County Schools	18,884.04	0.003195%	18,972.36	0.003146%
7371	PSCH	Tift County Schools	0.00	0.000000%	0.00	0.000000%
7401	PSCH	Treutlen County Schools	11,968.60	0.002025%	12,689.64	0.002104%
7411	PSCH	Troup County Schools	1,286.24	0.000218%	5,559.86	0.000922%
7431	PSCH	Twiggs County Schools	0.00	0.000000%	8,807.37	0.001461%
7451	PSCH	Upson County Schools	14,643.97	0.002477%	15,028.29	0.002492%
7461	PSCH	Walker County Schools	14,576.84	0.002466%	15,651.14	0.002596%
7481	PSCH	Ware County Schools	29,317.76	0.004960%	30,061.51	0.004985%
7501	PSCH	Washington County Board of Education	72,121.38	0.012201%	52,820.78	0.008760%
7511	PSCH	Wayne County Schools	12,457.32	0.002107%	20,749.92	0.003441%
7541	PSCH	White County Board of Education	0.00	0.000000%	5,392.90	0.000894%
7571	PSCH	Wilkes County Schools	22,778.32	0.003853%	27,762.18	0.004604%
7581	PSCH	Wilkinson County Schools	25,707.02	0.004349%	26,318.04	0.004365%
7611	PSCH	Atlanta City Schools	94,976.42	0.016067%	97,226.33	0.016124%
7641	PSCH	City of Buford Schools (Gwinnett)	26,309.88	0.004451%	27,764.40	0.004604%
7741	PSCH	City of Dublin Schools (Laurens)	19,008.48	0.003216%	1,582.11	0.000262%
7811	PSCH	City of Marietta Schools (Cobb)	8,421.34	0.001425%	10,921.89	0.001811%
7851	PSCH	City of Rome Schools (Floyd)	13,901.94	0.002352%	11,793.72	0.001956%
7861	PSCH	City of Social Circle Schools (Walton)	15,432.98	0.002611%	15,677.92	0.002600%
7891	PSCH	City of Thomasville Schools (Thomas)	14,039.22	0.002375%	3,911.10	0.000649%
7921	PSCH	City of Valdosta Schools (Lowndes)	77,495.21	0.013110%	64,788.98	0.010745%
968-0968	PSCH	Georgia Military College	40,529.27	0.006856%	48,136.40	0.007983%
8504	RESA	Northwest Georgia Regional Education Service Agency	18,742.68	0.003171%	15,837.98	0.002627%
8564	RESA	Metro Regional Education Service Agency	23,772.48	0.004022%	21,539.19	0.003572%
8804	RESA	First District Regional Education Service Agency	33,987.47	0.005750%	35,978.26	0.005967%
402	STAT	Georgia Department of Agriculture	4,846,958.51	0.819961%	5,096,020.26	0.845125%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
403	STAT	Georgia Department of Administrative Services	\$ 3,817,058.04	0.645732%	\$ 3,988,713.84	0.661489%
404	STAT	Georgia Department of Audits	4,086,618.57	0.691334%	4,112,854.66	0.682077%
405	STAT	Department of Public Health	13,509,912.82	2.285473%	14,936,686.27	2.477104%
406	STAT	Georgia Department of Banking and Finance	1,452,192.72	0.245668%	1,492,892.95	0.247582%
407	STAT	State Accounting Office	2,394,857.13	0.405138%	2,345,631.41	0.389000%
408	STAT	Office of Commissioner of Insurance	2,241,035.65	0.379116%	2,632,282.98	0.436539%
409	STAT	Georgia State Finance and Investment	1,766,468.76	0.298834%	1,730,435.73	0.286976%
410	STAT	State Properties Commission	253,883.09	0.042949%	251,217.85	0.041662%
411	STAT	Georgia Department of Defense	4,301,675.65	0.727715%	4,278,092.74	0.709480%
412	STAT	GA Vocational Rehab Agency	0.00	0.000000%	9,095,820.27	1.508453%
414	STAT	Georgia Department of Education	7,634,670.62	1.291558%	8,188,443.01	1.357974%
415	STAT	The Technical College System of Georgia	2,517,636.03	0.425909%	2,586,085.74	0.428877%
418	STAT	Prosecuting Attorneys Council	11,702,006.38	1.979630%	12,449,665.42	2.064656%
419	STAT	Georgia Department of Community Health	9,229,928.93	1.561428%	9,215,473.21	1.528297%
420	STAT	Georgia Forestry Commission	5,160,823.40	0.873057%	5,151,315.69	0.854296%
422	STAT	Office of Planning and Budget	4,859,173.84	0.822027%	5,060,264.77	0.839196%
427	STAT	Georgia Department of Human Services	33,779,237.94	5.714437%	23,594,309.84	3.912887%
428	STAT	Georgia Department of Community Affairs	4,976,161.06	0.841818%	5,588,071.45	0.926727%
429	STAT	Department of Economic Development	2,314,203.18	0.391494%	2,383,331.89	0.395252%
430	STAT	Administrative Office of the Courts	1,536,630.85	0.259952%	1,577,659.82	0.261640%
432	STAT	Georgia Court of Appeals	3,146,375.67	0.532273%	3,320,201.67	0.550623%
436	STAT	Superior Courts of Georgia	3,049,229.91	0.515839%	3,333,624.21	0.552849%
438	STAT	Supreme Court	2,216,473.86	0.374961%	2,425,161.47	0.402189%
440	STAT	Georgia Department of Labor	10,789,000.84	1.825176%	11,599,776.57	1.923710%
441	STAT	Department of Behavioral Health and Developmental Disabilities	34,196,082.46	5.784955%	31,837,654.80	5.279966%
442	STAT	Georgia Department of Law	4,954,808.09	0.838205%	4,888,301.91	0.810677%
444	STAT	General Assembly of Georgia	2,991,742.14	0.506113%	2,966,808.79	0.492016%
461	STAT	Department of Juvenile Justice	23,120,383.09	3.911278%	22,596,488.46	3.747408%
462	STAT	Georgia Department of Natural Resources	19,864,769.57	3.360525%	20,050,613.12	3.325199%
465	STAT	State Board Pardons and Paroles	2,009,273.48	0.339909%	2,078,147.25	0.344641%
466	STAT	Georgia Department of Public Safety	24,005,414.89	4.060999%	24,771,942.75	4.108186%
467	STAT	Georgia Department of Corrections	62,163,041.61	10.516141%	58,950,933.17	9.776437%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
469	STAT	Georgia Department of Early Care Learning	\$ 6,889,994.92	1.165581%	\$ 7,092,553.46	1.176231%
470	STAT	Georgia Public Service Commission	1,281,304.54	0.216758%	1,281,839.78	0.212581%
471	STAT	Georgia Bureau of Investigation	14,325,539.62	2.423453%	15,306,547.76	2.538442%
474	STAT	Department of Revenue	11,148,577.36	1.886006%	11,043,216.21	1.831410%
475	STAT	Georgia Department of Driver Services	5,280,407.09	0.893287%	5,784,468.56	0.959298%
476	STAT	Georgia Student Finance Commission	1,462,898.51	0.247479%	1,527,940.12	0.253394%
477	STAT	Georgia Department of Community Supervision	19,752,757.11	3.341576%	19,362,734.19	3.211121%
478	STAT	Secretary of State	2,498,463.79	0.422665%	2,567,961.27	0.425871%
482	STAT	Georgia Teachers Retirement System	4,539,496.65	0.767947%	4,691,043.71	0.777964%
484	STAT	Georgia Department of Transportation	40,990,499.89	6.934367%	42,650,260.61	7.073131%
488	STAT	Georgia Department of Veterans Service	1,227,267.05	0.207617%	1,271,575.66	0.210878%
489	STAT	Subsequent Injury Trust Fund	160,093.20	0.027083%	147,278.84	0.024425%
490	STAT	State Board of Workers Comp	1,837,390.27	0.310832%	1,847,858.72	0.306449%
492	STAT	Georgia Public Defender Standards Council	10,298,315.80	1.742167%	10,909,608.25	1.809252%
495	STAT	Georgia Commission on the Holocaust	23,081.04	0.003905%	46,970.94	0.007790%
900	STAT	Georgia Building Authority	1,644,872.04	0.278263%	1,635,917.16	0.271301%
921	STAT	Georgia Correctional Industries	1,900,883.68	0.321573%	1,936,755.04	0.321192%
922	STAT	George L. Smith II - GWCCA	2,567,699.75	0.434378%	2,585,448.91	0.428772%
927	STAT	State Road and Tollway Authority	1,468,991.43	0.248509%	1,438,139.57	0.238501%
977	STAT	Georgia Public Broadcasting	1,767,726.64	0.299047%	1,910,242.22	0.316795%
980	STAT	GTA Georgia Technology Authority	3,431,575.59	0.580520%	3,394,815.01	0.562997%
996	STAT	THE ATL	474,481.93	0.080268%	473,360.84	0.078502%
75-001	TAXS	Appling County Tax Officials	20,382.06	0.003448%	21,320.98	0.003536%
75-003	TAXS	Bacon County Tax Officials	20,959.56	0.003546%	18,987.38	0.003149%
75-004	TAXS	Baker County Tax Officials	7,215.76	0.001221%	0.00	0.000000%
75-005	TAXS	Baldwin County Tax Officials	85,679.85	0.014494%	84,075.46	0.013943%
75-007	TAXS	Barrow County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-008	TAXS	Bartow County Tax Officials	147,154.12	0.024894%	157,471.31	0.026115%
75-010	TAXS	Berrien County Tax Officials	37,330.08	0.006315%	37,310.10	0.006188%
75-011	TAXS	Bibb County Tax Officials	191,271.45	0.032357%	181,801.47	0.030150%
75-012	TAXS	Bleckley County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-013	TAXS	Brantley County Tax Officials	23,826.34	0.004031%	25,605.87	0.004246%
75-014	TAXS	Brooks County Tax Officials	19,543.93	0.003306%	16,612.30	0.002755%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
75-015	TAXS	Bryan County Tax Officials	\$ 73,871.01	0.012497%	\$ 62,720.20	0.010402%
75-016	TAXS	Bulloch County Tax Officials	41,238.63	0.006976%	32,811.32	0.005441%
75-017	TAXS	Burke County Tax Officials	28,176.18	0.004767%	21,861.79	0.003626%
75-018	TAXS	Butts County Tax Officials	18,496.00	0.003129%	19,395.28	0.003217%
75-019	TAXS	Calhoun County Tax Officials	15,237.72	0.002578%	16,264.05	0.002697%
75-020	TAXS	Camden County Tax Officials	72,052.02	0.012189%	75,282.35	0.012485%
75-021	TAXS	Candler County Tax Officials	22,138.08	0.003745%	14,152.01	0.002347%
75-022	TAXS	Carroll County Tax Officials	77,320.88	0.013080%	67,404.85	0.011178%
75-023	TAXS	Catoosa County Tax Officials	12,522.69	0.002118%	8,316.40	0.001379%
75-024	TAXS	Charlton County Tax Officials	31,883.79	0.005394%	33,617.08	0.005575%
75-025	TAXS	Chatham County Tax Officials	158,655.13	0.026840%	107,633.19	0.017850%
75-026	TAXS	Chattahoochee County Tax Officials	4,876.42	0.000825%	0.00	0.000000%
75-029	TAXS	Clarke County Tax Officials	129,393.17	0.021889%	90,472.35	0.015004%
75-030	TAXS	Clay County Tax Officials	8,938.98	0.001512%	9,374.52	0.001555%
75-031	TAXS	Clayton County Tax Officials	104,953.18	0.017755%	98,122.30	0.016273%
75-032	TAXS	Clinch County Tax Officials	29,914.44	0.005061%	30,360.36	0.005035%
75-033	TAXS	Cobb County Tax Officials	492,961.17	0.083394%	429,519.17	0.071232%
75-034	TAXS	Coffee County Tax Officials	37,235.70	0.006299%	39,631.17	0.006572%
75-035	TAXS	Colquitt County Tax Officials	57,560.75	0.009738%	59,513.78	0.009870%
75-036	TAXS	Columbia County Tax Officials	140,609.92	0.023787%	135,087.68	0.022403%
75-037	TAXS	Cook County Tax Officials	15,885.00	0.002687%	16,586.88	0.002751%
75-038	TAXS	Coweta County Tax Officials	98,774.76	0.016710%	91,271.24	0.015136%
75-041	TAXS	Dade County Tax Officials	20,009.39	0.003385%	16,335.76	0.002709%
75-043	TAXS	Decatur County Tax Officials	18,176.25	0.003075%	18,713.32	0.003103%
75-044	TAXS	Dekalb County Tax Officials	287,058.75	0.048562%	219,693.31	0.036434%
75-045	TAXS	Dodge County Tax Officials	25,604.38	0.004331%	26,806.93	0.004446%
75-046	TAXS	Dooly County Tax Officials	8,821.02	0.001492%	0.00	0.000000%
75-047	TAXS	Dougherty County Tax Officials	86,257.31	0.014592%	60,053.40	0.009959%
75-048	TAXS	Douglas County Tax Officials	29,724.24	0.005028%	32,573.24	0.005402%
75-050	TAXS	Echols County Tax Officials	5,478.30	0.000927%	0.00	0.000000%
75-051	TAXS	Effingham County Tax Officials	34,033.82	0.005758%	30,401.63	0.005042%
75-052	TAXS	Elbert County Tax Officials	31,199.00	0.005278%	30,462.12	0.005052%
75-053	TAXS	Emanuel County Tax Officials	24,436.23	0.004134%	27,119.85	0.004498%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
75-054	TAXS	Evans County Tax Officials	\$ 0.00	0.000000%	\$ 0.00	0.000000%
75-055	TAXS	Fannin County Tax Officials	26,980.10	0.004564%	24,651.18	0.004088%
75-056	TAXS	Fayette County Tax Officials	44,543.15	0.007535%	50,169.88	0.008320%
75-057	TAXS	Floyd County Tax Officials	50,789.59	0.008592%	52,439.94	0.008697%
75-058	TAXS	Forsyth County Tax Officials	304,219.64	0.051465%	304,118.13	0.050435%
75-059	TAXS	Franklin County Tax Officials	30,029.16	0.005080%	31,569.93	0.005236%
75-060	TAXS	Fulton County Tax Officials	1,006,730.87	0.170309%	1,065,092.91	0.176635%
75-062	TAXS	Glascocock County Tax Officials	11,495.22	0.001945%	11,770.32	0.001952%
75-063	TAXS	Glynn County Tax Officials	61,249.80	0.010362%	64,582.91	0.010710%
75-064	TAXS	Gordon County Tax Officials	72,950.16	0.012341%	63,945.66	0.010605%
75-065	TAXS	Grady County Tax Officials	8,296.85	0.001404%	4,177.82	0.000693%
75-066	TAXS	Greene County Tax Officials	20,060.28	0.003394%	21,477.73	0.003562%
75-067	TAXS	Gwinnett County Tax Officials	392,082.16	0.066329%	351,638.19	0.058316%
75-068	TAXS	Habersham County Tax Officials	34,086.16	0.005766%	30,482.81	0.005055%
75-069	TAXS	Hall County Tax Officials	46,467.00	0.007861%	38,980.91	0.006465%
75-070	TAXS	Hancock County Tax Officials	17,309.04	0.002928%	14,216.22	0.002358%
75-071	TAXS	Haralson County Tax Officials	19,448.58	0.003290%	15,533.76	0.002576%
75-072	TAXS	Harris County Tax Officials	9,601.61	0.001624%	10,104.42	0.001676%
75-073	TAXS	Hart County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-074	TAXS	Heard County Tax Officials	14,654.27	0.002479%	17,328.73	0.002874%
75-075	TAXS	Henry County Tax Officials	164,183.25	0.027775%	163,653.45	0.027140%
75-076	TAXS	Houston County Tax Officials	107,728.75	0.018224%	81,809.23	0.013567%
75-077	TAXS	Irwin County Tax Officials	6,774.04	0.001146%	0.00	0.000000%
75-078	TAXS	Jackson County Tax Officials	36,065.74	0.006101%	41,522.26	0.006886%
75-080	TAXS	Jeff Davis County Tax Officials	22,426.19	0.003794%	18,972.61	0.003146%
75-081	TAXS	Jefferson County Tax Officials	9,832.32	0.001663%	9,751.26	0.001617%
75-082	TAXS	Jenkins County Tax Officials	12,649.92	0.002140%	12,640.96	0.002096%
75-084	TAXS	Jones County Tax Officials	72,063.35	0.012191%	72,656.32	0.012049%
75-085	TAXS	Lamar County Tax Officials	35,300.76	0.005972%	35,198.62	0.005837%
75-086	TAXS	Lanier County Tax Officials	27,196.06	0.004601%	27,798.53	0.004610%
75-087	TAXS	Laurens County Tax Officials	58,233.75	0.009851%	43,014.84	0.007134%
75-088	TAXS	Lee County Tax Officials	26,066.55	0.004410%	27,517.23	0.004563%
75-089	TAXS	Liberty County Tax Officials	80,924.38	0.013690%	82,173.81	0.013628%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
75-090	TAXS	Lincoln County Tax Officials	\$ 8,252.46	0.001396%	\$ 8,662.96	0.001437%
75-091	TAXS	Long County Tax Officials	8,790.84	0.001487%	9,709.80	0.001610%
75-092	TAXS	Lowndes County Tax Officials	60,006.79	0.010151%	61,032.18	0.010122%
75-093	TAXS	Lumpkin County Tax Officials	8,992.69	0.001521%	0.00	0.000000%
75-094	TAXS	Macon County Tax Officials	26,169.54	0.004427%	27,340.42	0.004534%
75-095	TAXS	Madison County Tax Officials	9,042.13	0.001530%	9,538.05	0.001582%
75-096	TAXS	Marion County Tax Officials	21,712.68	0.003673%	19,139.46	0.003174%
75-097	TAXS	Mcduffie County Tax Officials	24,741.97	0.004186%	27,086.00	0.004492%
75-098	TAXS	Mcintosh County Tax Officials	28,267.01	0.004782%	29,270.50	0.004854%
75-099	TAXS	Meriwether County Tax Officials	7,464.90	0.001263%	0.00	0.000000%
75-100	TAXS	Miller County Tax Officials	14,886.43	0.002518%	16,218.48	0.002690%
75-101	TAXS	Mitchell County Tax Officials	8,857.20	0.001498%	0.00	0.000000%
75-102	TAXS	Monroe County Tax Officials	48,380.04	0.008184%	48,363.24	0.008021%
75-103	TAXS	Montgomery County Tax Official	19,956.93	0.003376%	19,496.40	0.003233%
75-104	TAXS	Morgan County Tax Officials	20,225.04	0.003421%	22,259.85	0.003692%
75-105	TAXS	Murray County Tax Officials	29,801.97	0.005042%	30,871.35	0.005120%
75-106	TAXS	Muscogee County Tax Officials	146,471.11	0.024779%	160,820.94	0.026671%
75-107	TAXS	Newton County Tax Officials	81,897.83	0.013855%	65,270.58	0.010824%
75-108	TAXS	Oconee County Tax Officials	34,782.99	0.005884%	36,371.10	0.006032%
75-109	TAXS	Oglethorpe County Tax Officials	16,494.09	0.002790%	17,382.14	0.002883%
75-110	TAXS	Paulding County Tax Officials	73,741.59	0.012475%	70,422.12	0.011679%
75-111	TAXS	Peach County Tax Officials	45,494.70	0.007696%	43,710.46	0.007249%
75-112	TAXS	Pickens County Tax Officials	26,351.87	0.004458%	16,778.04	0.002782%
75-113	TAXS	Pierce County Tax Officials	29,420.82	0.004977%	31,032.13	0.005146%
75-114	TAXS	Pike County Tax Officials	18,902.40	0.003198%	19,721.28	0.003271%
75-115	TAXS	Polk County Tax Officials	42,976.65	0.007270%	35,818.89	0.005940%
75-119	TAXS	Rabun County Tax Officials	19,074.79	0.003227%	13,277.40	0.002202%
75-121	TAXS	Richmond County Tax Officials	241,792.49	0.040904%	217,655.00	0.036096%
75-122	TAXS	Rockdale County Tax Officials	54,818.66	0.009274%	44,654.85	0.007406%
75-123	TAXS	Schley County Tax Officials	7,098.84	0.001201%	0.00	0.000000%
75-124	TAXS	Screven County Tax Officials	24,414.06	0.004130%	23,155.26	0.003840%
75-125	TAXS	Seminole County Tax Officials	8,047.80	0.001361%	8,283.08	0.001374%
75-126	TAXS	Spalding County Tax Officials	78,915.94	0.013350%	63,945.20	0.010605%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
75-127	TAXS	Stephens County Tax Officials	\$ 53,898.49	0.009118%	\$ 60,628.34	0.010055%
75-128	TAXS	Stewart County Tax Officials	15,547.68	0.002630%	16,247.10	0.002694%
75-129	TAXS	Sumter County Tax Officials	38,009.40	0.006430%	35,801.88	0.005937%
75-130	TAXS	Talbot County Tax Officials	7,991.28	0.001352%	7,986.42	0.001324%
75-131	TAXS	Taliaferro County Tax Officials	15,655.96	0.002649%	16,550.76	0.002745%
75-132	TAXS	Tattnall County Tax Officials	22,777.95	0.003853%	22,479.89	0.003728%
75-133	TAXS	Taylor County Tax Officials	14,886.42	0.002518%	15,568.54	0.002582%
75-134	TAXS	Telfair County Tax Officials	12,783.36	0.002163%	15,761.70	0.002614%
75-135	TAXS	Terrell County Tax Officials	12,806.70	0.002167%	11,820.33	0.001960%
75-136	TAXS	Thomas County Tax Officials	35,817.85	0.006059%	38,320.08	0.006355%
75-137	TAXS	Tift County Tax Officials	47,371.20	0.008014%	42,783.37	0.007095%
75-139	TAXS	Towns County Tax Officials	28,282.53	0.004785%	16,743.37	0.002777%
75-141	TAXS	Troup County Tax Officials	33,036.81	0.005589%	34,996.15	0.005804%
75-142	TAXS	Turner County Tax Officials	29,768.12	0.005036%	30,538.92	0.005065%
75-143	TAXS	Twiggs County Tax Officials	34,989.70	0.005919%	35,562.99	0.005898%
75-145	TAXS	Upson County Tax Officials	18,170.53	0.003074%	11,553.24	0.001916%
75-146	TAXS	Walker County Tax Officials	79,395.43	0.013431%	84,229.57	0.013969%
75-147	TAXS	Walton County Tax Officials	29,652.48	0.005016%	27,766.24	0.004605%
75-148	TAXS	Ware County Tax Officials	25,886.45	0.004379%	21,535.87	0.003572%
75-149	TAXS	Warren County Tax Officials	5,683.60	0.000961%	0.00	0.000000%
75-150	TAXS	Washington County Tax Officials	39,958.92	0.006760%	36,813.52	0.006105%
75-151	TAXS	Wayne County Tax Officials	22,351.37	0.003781%	20,513.18	0.003402%
75-154	TAXS	White County Tax Officials	75,295.24	0.012738%	78,489.32	0.013017%
75-155	TAXS	Whitfield County Tax Officials	147,325.65	0.024923%	128,078.77	0.021241%
75-156	TAXS	Wilcox County Tax Officials	13,437.36	0.002273%	14,083.64	0.002336%
75-158	TAXS	Wilkinson County Tax Officials	20,401.82	0.003451%	19,428.81	0.003222%
75-159	TAXS	Worth County Tax Officials	38,780.01	0.006560%	40,359.59	0.006693%
817	TCOL	Oconee Fall Line Technical College	358,714.27	0.060684%	405,683.92	0.067279%
818	TCOL	Coastal Pines Technical College	735,304.32	0.124392%	791,524.57	0.131267%
820	TCOL	Albany Technical College	1,066,284.29	0.180383%	1,196,269.06	0.198390%
822	TCOL	Athens Technical College	804,094.81	0.136029%	848,154.48	0.140658%
823	TCOL	Atlanta Technical College	1,704,624.17	0.288371%	1,747,030.16	0.289728%
824	TCOL	Augusta Technical College	1,554,770.18	0.263021%	1,652,334.37	0.274024%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
826	TCOL	West Georgia Technical College	\$ 1,648,130.14	0.278814%	\$ 1,639,249.26	0.271854%
827	TCOL	Chattahoochee Technical College	2,358,683.86	0.399019%	2,515,335.45	0.417144%
828	TCOL	Columbus Technical College	877,320.72	0.148416%	998,630.09	0.165613%
829	TCOL	Georgia Northwestern Technical College	1,635,814.38	0.276731%	1,717,326.83	0.284802%
830	TCOL	Georgia Piedmont Technical College	742,121.87	0.125545%	759,406.99	0.125940%
831	TCOL	Southern Crescent Technical College	1,228,519.58	0.207829%	1,261,198.45	0.209158%
832	TCOL	Gwinnett Technical College	2,745,520.00	0.464460%	2,822,575.72	0.468097%
834	TCOL	Lanier Technical College	1,217,800.04	0.206015%	1,321,713.63	0.219193%
835	TCOL	Central Georgia Technical College	3,073,507.54	0.519946%	3,242,200.26	0.537687%
837	TCOL	Southern Regional Technical College	1,438,603.67	0.243369%	1,437,072.37	0.238324%
838	TCOL	North Georgia Technical College	810,452.64	0.137104%	901,814.15	0.149557%
841	TCOL	Savannah Technical College	1,390,011.71	0.235148%	1,564,056.81	0.259384%
842	TCOL	South Georgia Technical College	828,844.31	0.140216%	823,266.26	0.136531%
843	TCOL	Southeastern Technical College	451,038.57	0.076302%	544,982.36	0.090380%
844	TCOL	Ogeechee Technical College	131,310.50	0.022214%	129,821.09	0.021530%
848	TCOL	Wiregrass Georgia Technical College	1,316,666.08	0.222741%	1,428,568.15	0.236914%
503-0503	UNIV	Georgia Institute of Technology	346,959.99	0.058695%	348,078.02	0.057725%
509-0509	UNIV	Georgia State University	233,037.22	0.039423%	378,975.22	0.062849%
512-0512	UNIV	Augusta University	708,764.04	0.119902%	668,905.91	0.110932%
518-0518	UNIV	University of Georgia	568,090.50	0.096104%	636,484.69	0.105555%
521-0521	UNIV	Albany State University	70,586.79	0.011941%	75,569.20	0.012532%
528-0528	UNIV	Clayton College and State University	13,078.20	0.002212%	6,212.34	0.001030%
530-0530	UNIV	Columbus State University	17,573.89	0.002973%	29,696.07	0.004925%
531-0531	UNIV	University of North Georgia	91,961.95	0.015557%	115,304.32	0.019122%
536-0536	UNIV	Georgia College and State University	46,756.19	0.007910%	80,435.45	0.013339%
539-0539	UNIV	Georgia Southern University	83,008.07	0.014042%	89,030.25	0.014765%
540-0540	UNIV	Georgia Gwinnett College	50,331.09	0.008515%	46,927.16	0.007782%
542-0542	UNIV	Georgia Southwestern State University	67,790.45	0.011468%	74,873.85	0.012417%
543-0543	UNIV	Kennesaw State University	101,078.51	0.017099%	77,553.14	0.012861%
547-0547	UNIV	Middle Georgia State College	85,354.74	0.014439%	69,161.44	0.011470%
551-0551	UNIV	Valdosta State University	10,888.10	0.001842%	7,217.40	0.001197%
554-0554	UNIV	State University of West Georgia	57,382.96	0.009707%	55,858.73	0.009264%
557-0557	UNIV	Abraham Baldwin Agricultural College	64,370.36	0.010890%	70,129.33	0.011630%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Actual Employer Contributions</u>	<u>2022 Employer Allocation Percentage</u>
563-0563	UNIV	College of Coastal Georgia	\$ 61,953.62	0.010481%	\$ 58,589.06	0.009716%
567-0567	UNIV	South Georgia State College	13,140.42	0.002223%	13,635.41	0.002261%
569-0569	UNIV	Dalton College	21,321.16	0.003607%	26,747.10	0.004436%
573-0573	UNIV	Georgia Highlands College	18,920.76	0.003201%	35,292.74	0.005853%
576-0576	UNIV	Gordon College	11,643.58	0.001970%	19,469.31	0.003229%
598-0598	UNIV	Regents Central Office	418,000.60	0.070713%	448,915.65	0.074448%
209-0209	VARs	Agricultural Commodity Commission	70,485.88	0.011924%	63,896.34	0.010597%
237-0041	VARs	Stone Mountain Judicial Circuit DA Staff	0.00	0.000000%	0.00	0.000000%
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	186,179.52	0.031496%	167,811.39	0.027830%
Total for All Entities			<u>\$ 591,120,971.10</u>	<u>100.000000%</u>	<u>\$ 602,989,817.36</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, 2022**

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	\$ 17,846,528	\$ 38,328	\$ 2,073,583	\$ 3,172,396	\$ 503,939	\$ 5,788,246	\$ 161,866	\$ -	\$ 161,866	\$ 4,256,452	\$ 580,117	\$ 26,206	\$ 4,862,775	
913-0913	AUTH	Lake Lanier Island Development Authority	677,664	1,455	78,738	120,461	790	201,444	6,146	-	5,821	161,625	(10,168)	5,253	156,710	
926-0926	AUTH	Georgia Agricultural Exposition Authority	6,137,776	13,182	713,147	1,091,050	285,219	2,102,598	55,669	-	66,431	1,463,880	52,350	18,969	1,535,199	
928-0928	AUTH	Georgia Environmental Finance Authority	6,547,634	14,062	760,768	1,163,906	35,657	1,974,393	59,386	-	102,606	1,561,631	(8,156)	-	1,553,475	
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	1,162,721	2,497	135,096	206,685	14,992	359,270	10,546	-	10,546	277,316	22,454	-	299,770	
955-0955	AUTH	Georgia Superior Court Clerks Coop	2,037,065	4,375	236,686	362,108	15,220	618,389	18,476	-	19,741	38,217	485,845	25,338	511,183	
972-0972	AUTH	Georgia Federal-State Inspection	17,273,783	37,098	2,007,036	3,070,585	425,840	5,540,559	156,671	-	156,671	4,119,849	544,570	64,058	4,728,477	
973-0973	AUTH	Georgia Lottery Corporation	196,414	422	22,821	34,914	-	58,157	1,781	-	40,554	42,335	46,844	(42,994)	3,850	
9030	CHAR	Georgia School for Innovation and the Classics	104,451	224	12,136	18,567	33,342	64,269	947	-	947	24,911	25,647	-	50,558	
9915	CHAR	Foothills Charter High School	182,589	392	21,215	32,457	9,495	63,559	1,656	-	34,941	36,597	43,549	21,007	64,556	
51-0217	CORT	Dekalb County State Court	2,975,857	6,391	345,764	528,988	-	881,143	26,991	-	306,166	333,157	709,753	(555,510)	29,220	183,463
51-0237	CORT	Bibb County State Court	4,435,636	9,526	515,375	788,478	4,377	1,317,756	40,231	-	46,495	86,726	1,057,915	(8,933)	-	1,048,982
51-0248	CORT	Chatham County State Court	3,853,007	8,275	447,680	684,910	5,869	1,146,734	34,946	-	24,665	59,611	918,951	37,532	956,483	
361	CSBS	Lookout Mountain Community Service Board	1,079,841	2,319	125,466	191,952	206,421	526,158	9,794	-	9,794	257,547	173,979	-	431,526	
363	CSBS	Highland Rivers Center Community Service Board	940,261	2,019	109,249	167,141	2,716	281,125	8,528	-	14,091	22,619	224,253	(34,840)	26,494	215,907
364	CSBS	Georgia Mountains Avita Community Partners	261,863	562	30,426	46,549	59,776	137,313	2,375	-	16,082	18,457	62,454	5,884	7,269	75,607
365	CSBS	Cobb County Community Service	836,277	1,796	97,167	148,657	13,541	261,161	7,585	-	7,585	199,453	(8,451)	-	191,002	
366	CSBS	Douglas Community Service Board	-	-	-	-	-	-	-	-	14,002	-	(18,445)	-	(4,443)	
368	CSBS	Dekalb Community Service Board	692,290	1,487	80,437	123,061	105,953	310,938	6,279	-	32,935	39,214	165,111	(28,479)	12,035	148,667
369	CSBS	View Point Health	622,500	1,337	72,328	110,655	-	184,320	5,646	-	54,956	60,602	148,468	(77,023)	12,565	84,010
370	CSBS	Clayton Community M.H., Substa	234,013	503	27,190	41,598	21	69,312	2,122	-	9,015	11,137	55,813	(40,683)	10,251	25,381
371	CSBS	Advantage Behavioral Health Systems	388,753	835	45,169	69,105	1,813	116,922	3,526	-	18,824	22,350	92,718	(33,425)	18,355	77,648
372	CSBS	Pathways Center Community Service Board	114,335	246	13,285	20,324	-	33,855	1,037	-	40,980	42,017	27,267	(63,223)	-	(35,956)
373	CSBS	McIntosh Trail MH, MR and SA C	256,052	550	29,751	45,516	1,321	77,138	2,322	-	1,748	4,070	61,068	1,949	-	63,017
374	CSBS	River Edge Behavioral Health Center	879,153	1,888	102,149	156,278	3,453	263,768	7,974	-	31,348	39,322	209,683	(180,680)	9,150	38,153
375	CSBS	Phoenix Center	-	-	-	-	-	-	-	-	-	-	(36,437)	-	(36,437)	
376	CSBS	Oconee Community Service Board	161,352	347	18,747	28,682	3,795	51,571	1,463	-	2,948	4,411	38,482	(9,993)	11,407	39,896
377	CSBS	East Central Georgia Community Service Board	332,721	715	38,659	59,144	-	98,518	3,018	-	3,546	6,564	79,358	(10,761)	-	68,597
379	CSBS	Serenity Behavioral Health Systems	540,021	1,160	62,745	95,994	1,875	161,774	4,898	-	11,929	16,827	128,800	(58,546)	-	70,254
380	CSBS	Middle Flint Community Service Board	438,107	941	50,904	77,878	-	129,723	3,974	-	26,158	30,132	104,492	(98,657)	1,264	7,099
381	CSBS	CSB of Middle Georgia	376,732	809	43,772	66,968	-	111,549	3,417	-	142,332	145,749	89,849	(294,483)	-	(204,634)
382	CSBS	Albany Area Community Service Board	335,125	720	38,938	59,572	2,216	101,446	3,040	-	36,626	39,666	79,929	(22,745)	12,572	69,756
383	CSBS	The Georgia Pines Community Service Board	187,932	404	21,836	33,407	-	55,647	1,705	-	168,779	170,484	44,820	(205,103)	20,767	(139,516)
384	CSBS	South Georgia Community Service Board	558,854	1,200	64,933	99,342	37,009	202,484	5,069	-	2,114	7,183	133,288	22,035	-	155,323
385	CSBS	Pineland Area MH, MR and SA Center	1,475,740	3,169	171,466	262,327	254,550	691,512	13,385	-	-	13,385	351,967	241,773	-	593,740
386	CSBS	Satilla Community Service Board	489,932	1,052	56,925	87,090	-	145,067	4,444	-	195,935	200,379	116,849	(174,155)	100,462	43,156
388	CSBS	Gateway Behavior Health Services Community Service Board	301,800	648	35,066	53,648	-	89,362	2,737	-	20,437	23,174	71,980	(49,681)	-	22,299
127-001	DFAC	Appling County DFACS	744,181	1,598	86,466	132,286	-	220,350	6,750	-	47,168	53,918	177,490	(31,606)	31,272	177,156
127-002	DFAC	Atkinson County DFACS	333,856	717	38,791	59,346	3,517	102,371	3,028	-	828	3,856	79,628	4,407	-	84,035
127-003	DFAC	Bacon County DFACS	890,974	1,913	103,522	158,379	37,383	301,197	8,081	-	-	8,081	212,504	25,366	-	237,870
127-004	DFAC	Baker County DFACS	341,804	734	39,714	60,759	13,218	114,425	3,100	-	5,206	8,306	81,524	(1,859)	-	79,665
127-005	DFAC	Baldwin County DFACS	1,992,320	4,279	231,487	354,154	29,795	619,715	18,070	-	-	18,070	475,176	12,205	13,244	509,625
127-006	DFAC	Banks County DFACS	958,093	2,058	111,321	170,310	20,892	304,581	8,690	-	1,642	10,332	228,508	4,370	-	232,878
127-007	DFAC	Barrow County DFACS	3,135,473	6,734	364,310	557,361	28,247	956,652	28,438	-	22,941	51,379	747,820	(53,716)	-	694,104
127-008	DFAC	Bartow County DFACS	4,590,844	9,860	533,409	816,068	259,552	1,618,889	41,638	-	50,733	92,371	1,094,930	66,341	-	1,161,271
127-009	DFAC	Ben Hill County DFACS	1,045,113	2,245	121,431	185,779	8,092	317,547	9,479	-	38,757	48,236	249,261	(8,086)	-	241,175
127-010	DFAC	Berrien County DFACS	1,702,474	3,656	197,810	302,632	80,776	584,874	15,441	-	1,587	17,028	406,045	30,647	-	436,692
127-011	DFAC	Bibb County DFACS	10,057,902	21,601	1,168,625	1,787,891	138,442	3,116,559	91,224	-	16,272	107,496	2,398,840	21,900	7,760	2,428,500
127-012	DFAC	Bleckley County DFACS	459,812	988	53,425	81,736	36,198	172,347	4,170	-	7,941	12,111	109,664	(8,582)	-	101,072
127-013	DFAC	Brantley County DFACS	1,621,932	3,483	188,452	288,314	73,143	553,392	14,711	-	14,711	386,837	54,446	-	8,779	450,062
127-014	DFAC	Brooks County DFACS	1,455,238	3,125	169,084	258,683	80,072	510,964	13,199	-	10,137	23,336	347,079	6,536	-	353,615



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
127-015	DFAC	Bryan County DFACS	796,741	1,711	92,573	141,629	51,514	287,427	7,226	-	190,026	75,022	12,622	277,670		
127-016	DFAC	Bulloch County DFACS	2,230,607	4,791	259,174	396,512	-	660,477	20,231	-	62,094	532,006	(42,616)	512,051		
127-017	DFAC	Burke County DFACS	1,161,185	2,494	134,918	206,412	32,574	376,398	10,532	-	21,675	276,944	(11,196)	265,748		
127-018	DFAC	Butts County DFACS	1,746,686	3,751	202,947	310,491	74,542	591,731	15,842	-	15,842	416,591	79,213	495,804		
127-019	DFAC	Calhoun County DFACS	387,351	832	45,006	68,855	1,916	116,609	3,513	-	18,010	92,388	(5,319)	87,069		
127-020	DFAC	Camden County DFACS	2,159,882	4,639	250,956	383,940	11,607	651,142	19,590	-	58,881	515,140	27,046	569,830		
127-021	DFAC	Candler County DFACS	546,833	1,174	63,536	97,205	17,895	179,810	4,960	-	4,960	130,425	45,786	176,211		
127-022	DFAC	Carroll County DFACS	4,941,329	10,612	574,132	878,370	-	1,463,114	44,817	-	142,335	1,871,152	(166,802)	1,011,717		
127-023	DFAC	Catoosa County DFACS	2,643,470	5,677	307,144	469,903	64,880	847,604	23,976	-	23,976	630,475	86,715	717,190		
127-024	DFAC	Charlton County DFACS	1,095,936	2,354	127,337	194,813	32,746	357,250	9,940	-	9,940	261,383	34,050	295,433		
127-025	DFAC	Chatham County DFACS	10,735,499	23,056	1,247,355	1,908,341	250,746	3,429,498	97,370	-	40,145	137,515	2,560,446	98,580	13,192	2,672,218
127-026	DFAC	Chattahoochee County DFACS	525,328	1,128	61,038	93,382	8,059	163,607	4,765	-	4,765	125,291	25,587	150,878		
127-027	DFAC	Chattooga County DFACS	2,230,474	4,790	259,158	396,489	11,738	672,175	20,230	-	3,603	23,833	531,976	37,462	40,338	609,776
127-028	DFAC	Cherokee County DFACS	6,020,436	12,930	699,513	1,070,192	45,953	1,828,588	54,605	-	227,575	282,180	1,435,893	(10,190)	-	1,425,703
127-029	DFAC	Clarke County DFACS	19,638,293	42,176	2,281,768	3,490,900	418,266	6,233,110	178,117	-	178,117	4,683,791	455,854	47,583	5,187,228	
127-030	DFAC	Clay County DFACS	750,593	1,612	87,211	133,425	54,138	276,386	6,808	-	6,808	179,017	66,428	245,445		
127-031	DFAC	Clayton County DFACS	21,749,490	46,710	2,527,067	3,866,186	611,220	7,051,183	197,266	-	90,009	287,275	5,187,317	446,090	10,354	5,643,761
127-032	DFAC	Clinch County DFACS	667,579	1,434	77,566	118,669	12,133	209,802	6,055	-	6,055	159,218	(1,034)	158,184		
127-033	DFAC	Cobb County DFACS	31,275,252	67,168	3,633,863	5,559,484	235,471	9,495,986	283,663	-	283,663	7,459,241	421,724	110,280	7,991,245	
127-034	DFAC	Coffee County DFACS	6,185,795	13,285	718,726	1,099,586	173,544	2,005,141	56,105	-	56,105	1,475,332	224,253	19,594	1,719,179	
127-035	DFAC	Colquitt County DFACS	2,621,631	5,630	304,607	466,021	811	777,069	23,778	-	11,854	35,632	625,266	(51,793)	-	573,473
127-036	DFAC	Columbia County DFACS	6,382,275	13,707	741,555	1,134,512	340,516	2,230,290	57,887	-	57,887	1,522,194	478,118	-	2,000,312	
127-037	DFAC	Cook County DFACS	1,997,930	4,291	232,139	355,152	92,066	683,648	18,121	-	18,121	476,511	110,764	-	587,275	
127-038	DFAC	Coweta County DFACS	3,803,653	8,169	441,945	676,137	-	1,126,251	34,499	-	162,246	196,745	907,187	(181,200)	7,257	733,244
127-039	DFAC	Crawford County DFACS	874,812	1,879	101,644	155,506	48,904	307,933	7,934	-	12,182	20,116	208,649	2,236	-	210,885
127-040	DFAC	Crisp County DFACS	2,003,873	4,304	232,829	356,208	135,714	729,055	18,175	-	18,175	477,828	154,262	-	632,190	
127-041	DFAC	Dade County DFACS	947,340	2,035	110,071	168,399	30,458	310,963	8,592	-	8,592	225,944	32,143	-	258,087	
127-042	DFAC	Dawson County DFACS	1,157,845	2,487	134,530	205,818	114,587	457,422	10,502	-	6,402	16,904	276,150	107,004	-	383,154
127-043	DFAC	Decatur County DFACS	1,936,688	4,159	225,023	344,265	78,878	652,325	17,566	-	9,309	26,875	461,910	29,425	-	524,743
127-044	DFAC	Dekalb County DFACS	62,064,378	133,293	7,211,243	11,032,555	1,421,704	19,798,795	562,918	-	77,519	640,437	14,802,539	1,384,135	138,300	16,324,974
127-045	DFAC	Dodge County DFACS	976,792	2,098	113,493	173,634	-	289,225	8,859	-	16,024	24,883	232,965	9,166	-	242,131
127-046	DFAC	Dooly County DFACS	793,135	1,703	92,154	140,987	7,313	242,157	7,194	-	12,791	19,985	189,164	1,386	-	190,550
127-047	DFAC	Dougherty County DFACS	36,105,852	77,543	4,195,129	6,418,171	113,372	10,804,215	327,476	-	202,858	530,334	8,611,352	(409,953)	-	8,201,399
127-048	DFAC	Douglas County DFACS	7,276,522	15,627	845,457	1,293,473	163,814	2,318,371	65,997	-	65,997	1,735,473	324,629	37,420	-	2,097,522
127-049	DFAC	Early County DFACS	6,726,884	14,447	781,595	1,195,770	1,702	1,993,514	61,012	-	55,577	116,589	1,604,383	17,230	34,497	1,656,110
127-050	DFAC	Echols County DFACS	320,166	688	37,200	56,913	29,526	124,327	2,904	-	6,536	76,358	22,290	-	98,648	
127-051	DFAC	Effingham County DFACS	2,016,896	4,332	234,343	358,523	39,013	636,211	18,293	-	8,652	26,945	481,037	25,462	-	506,499
127-052	DFAC	Elbert County DFACS	1,234,180	2,651	143,369	219,388	1,456	366,894	11,194	-	34,770	45,964	294,352	(28,872)	-	265,480
127-053	DFAC	Emanuel County DFACS	1,031,890	2,216	119,895	183,429	68,603	374,143	9,359	-	2,873	12,232	246,111	66,097	-	312,208
127-054	DFAC	Evans County DFACS	439,376	944	51,051	78,103	54,255	184,353	3,985	-	5,355	9,340	104,794	2,852	-	107,646
127-055	DFAC	Fannin County DFACS	964,571	2,072	112,073	171,462	-	285,607	8,749	-	7,236	15,985	230,055	(21,681)	-	208,374
127-056	DFAC	Fayette County DFACS	2,670,117	5,734	310,240	474,640	-	790,614	24,218	-	14,196	38,414	636,832	44,798	-	681,630
127-057	DFAC	Floyd County DFACS	10,811,901	23,220	1,256,232	1,921,922	44,044	3,245,418	98,063	-	56,876	154,939	2,578,672	(212,402)	5,309	2,371,579
127-058	DFAC	Forsyth County DFACS	2,960,230	6,358	343,948	526,210	50,162	926,678	26,849	-	13,729	40,578	706,027	(13,079)	58,460	751,408
127-059	DFAC	Franklin County DFACS	1,386,650	2,978	161,114	246,491	-	410,583	12,577	-	13,392	25,969	330,720	(22,225)	-	308,495
127-060	DFAC	Fulton County	47,836,376	102,736	5,558,095	8,503,387	158,465	14,322,683	433,871	-	939,268	1,373,139	11,409,122	98,843	110,670	11,618,635
127-061	DFAC	Gilmer County DFACS	1,612,181	3,462	187,319	286,581	70,457	547,819	14,622	-	3,701	18,323	384,513	60,001	-	444,514
127-062	DFAC	Glascock County DFACS	331,118	711	38,473	58,860	39,887	137,931	3,003	-	18,496	21,499	78,971	(21,876)	-	57,095
127-063	DFAC	Glynn County DFACS	5,419,775	11,640	629,722	963,418	152,235	1,757,015	49,157	-	49,194	98,351	1,292,634	30,094	-	1,322,728
127-064	DFAC	Gordon County DFACS	2,903,529	6,236	337,360	516,131	16,848	876,575	26,335	-	87,384	113,719	692,504	(35,206)	6,218	663,516
127-065	DFAC	Grady County DFACS	1,169,199	2,511	135,849	207,837	9,726	355,923	10,605	-	-	10,605	278,856	(5,647)	25,213	298,422
127-066	DFAC	Greene County DFACS	1,973,954	4,239	229,353	350,890	28,571	613,053	17,904	-	76,639	94,543	470,795	11,933	-	482,728
127-067	DFAC	Gwinnett County DFACS	28,268,607	60,711	3,284,522	5,025,024	463,079	8,833,336	256,393	-	86,062	342,455	6,742,147	204,781	28,983	6,975,911
127-068	DFAC	Habersham County DFACS	2,056,032	4,416	238,890	365,480	8,235	617,021	18,648	-	38,799	57,447	490,369	13,054	-	503,423



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Pension Expense Related to Specific Liabilities of Individual Employers
127-069	DFAC	Hall County DFACS	\$ 10,440,378	\$ 22,422	\$ 1,213,065	\$ 1,855,880	\$ 107,871	\$ 3,199,238	\$ 94,693	\$ 59,153	\$ 153,846	\$ 2,490,060	\$ (14,069)	\$ 12,668	\$ 2,488,659
127-070	DFAC	Hancock County DFACS	190,136	408	22,092	33,799	-	56,299	1,725	41,611	43,336	45,344	(41,598)	-	3,746
127-071	DFAC	Haralson County DFACS	1,801,115	3,868	209,271	320,166	105,974	639,279	16,336	16,868	33,204	429,569	57,747	-	487,316
127-072	DFAC	Harris County DFACS	1,012,121	2,174	117,598	179,915	73,657	373,344	9,180	-	9,180	241,397	83,104	-	324,501
127-073	DFAC	Hart County DFACS	1,841,787	3,956	213,997	327,396	-	545,349	16,705	69,855	86,560	439,274	(90,088)	10,072	359,258
127-074	DFAC	Heard County DFACS	1,332,421	2,862	154,814	236,851	-	394,527	12,085	16,139	28,224	317,788	(74)	23,286	341,000
127-075	DFAC	Henry County DFACS	9,081,110	19,503	1,055,132	1,614,257	33,933	2,722,825	82,365	198,411	280,776	2,165,875	(105,705)	11,871	2,072,041
127-076	DFAC	Houston County DFACS	5,662,270	12,161	657,898	1,006,524	-	1,676,583	51,356	62,558	113,914	1,350,467	(66,595)	19,294	1,303,166
127-077	DFAC	Irwin County DFACS	1,255,418	2,696	145,867	223,163	42,326	414,052	11,387	-	11,387	299,419	68,234	-	367,653
127-078	DFAC	Jackson County DFACS	2,203,960	4,733	256,078	391,776	-	652,587	19,990	99,305	119,295	525,647	(102,941)	-	422,706
127-079	DFAC	Jasper County DFACS	136,241	293	15,830	24,218	-	40,341	1,236	41,409	42,645	32,491	(58,692)	-	(26,201)
127-080	DFAC	Jeff Davis County DFACS	1,218,286	2,616	141,552	216,562	56,770	417,500	11,050	10,608	21,658	290,568	(13,393)	-	277,175
127-081	DFAC	Jefferson County DFACS	635,523	1,365	73,841	112,970	48,436	236,612	5,764	10,014	15,778	151,576	(15,735)	-	135,841
127-082	DFAC	Jenkins County DFACS	887,969	1,907	103,173	157,845	834	263,759	8,054	4,967	13,021	211,786	11,986	-	223,772
127-083	DFAC	Johnson County DFACS	480,916	1,033	55,878	85,488	3,030	145,429	4,362	9,785	14,147	114,697	(6,116)	20,592	129,173
127-084	DFAC	Jones County DFACS	1,707,817	3,668	198,431	303,581	28,095	531,775	15,490	12,681	28,151	407,319	(13,983)	-	393,336
127-085	DFAC	Lamar County DFACS	1,589,274	3,413	184,657	282,509	10,869	481,448	14,415	-	14,415	379,047	22,560	12,900	414,507
127-086	DFAC	Lanier County DFACS	1,408,755	3,026	163,683	250,420	97,404	514,533	12,777	26,424	39,201	335,991	10,914	-	346,905
127-087	DFAC	Laurens County DFACS	25,661,601	55,112	2,981,614	4,561,603	742,220	8,340,549	232,748	-	232,748	6,120,370	2,895,470	34,875	9,050,715
127-088	DFAC	Lee County DFACS	1,276,188	2,741	148,280	226,855	41,151	419,027	11,575	-	11,575	304,374	37,149	-	341,523
127-089	DFAC	Liberty County DFACS	2,576,485	5,533	299,361	457,996	73,911	836,801	23,368	35,883	59,251	614,498	(39,916)	-	574,582
127-090	DFAC	Lincoln County DFACS	141,784	305	16,474	25,203	16,107	58,089	1,286	-	1,286	33,814	6,341	-	40,155
127-091	DFAC	Long County DFACS	825,325	1,773	95,894	146,710	55,520	299,897	7,486	-	7,486	196,840	58,740	-	255,580
127-092	DFAC	Lowndes County DFACS	5,432,998	11,668	631,259	965,769	-	1,608,696	49,277	28,886	78,163	1,295,788	(68,258)	-	1,227,530
127-093	DFAC	Lumpkin County DFACS	1,418,038	3,045	164,761	252,070	2,934	422,810	12,861	24,666	37,527	338,206	12,598	-	350,804
127-094	DFAC	Macon County DFACS	696,497	1,496	80,926	123,809	7,012	213,243	6,317	42,850	49,167	166,118	(11,066)	3,203	158,255
127-095	DFAC	Madison County DFACS	1,453,835	3,122	168,921	258,434	-	430,477	13,186	14,881	28,067	346,747	(25,009)	-	321,738
127-096	DFAC	Marion County DFACS	348,816	749	40,529	62,006	33,235	136,519	3,164	2,140	5,304	83,195	20,973	-	104,168
127-097	DFAC	Mcduffie County DFACS	1,266,037	2,719	147,100	225,050	17,481	392,350	11,483	37,471	48,954	301,957	(95,469)	-	206,488
127-098	DFAC	Mcintosh County DFACS	654,089	1,405	75,998	116,271	20,935	214,609	5,933	4,235	10,168	156,003	11,893	-	167,896
127-099	DFAC	Meriwether County DFACS	1,714,629	3,682	199,222	304,792	43,678	551,374	15,552	-	15,552	408,948	30,727	54,200	493,875
127-100	DFAC	Miller County DFACS	295,389	634	34,321	52,508	34,021	121,484	2,679	-	2,679	70,452	30,012	-	100,464
127-101	DFAC	Mitchell County DFACS	1,251,210	2,687	145,378	222,415	13,565	384,045	11,348	-	11,348	298,419	20,110	12,203	330,732
127-102	DFAC	Monroe County DFACS	1,263,766	2,714	146,837	224,647	3,043	377,241	11,462	12,236	23,698	301,413	34,165	31,947	367,525
127-103	DFAC	Montgomery County DFACS	415,801	893	48,312	73,913	6,841	129,959	3,771	46,517	50,288	99,167	(18,536)	-	80,631
127-104	DFAC	Morgan County DFACS	915,818	1,967	106,409	162,796	38,412	309,584	8,306	-	8,306	218,427	63,433	-	281,860
127-105	DFAC	Murray County DFACS	2,754,065	5,915	319,994	489,562	63,124	878,595	24,979	-	24,979	656,856	63,256	-	720,112
127-106	DFAC	Muscogee County DFACS	12,080,007	25,944	1,403,573	2,147,340	530,086	4,106,943	109,564	-	109,564	2,881,115	434,490	22,750	3,338,355
127-107	DFAC	Newton County DFACS	4,266,738	9,163	495,751	758,455	64,254	1,327,623	38,699	47,374	86,073	1,017,634	(107,454)	-	910,180
127-108	DFAC	Oconee County DFACS	670,919	1,441	77,954	119,262	65,273	263,930	6,085	-	6,085	160,013	89,801	-	249,814
127-109	DFAC	Oglethorpe County DFACS	212,976	457	24,746	37,859	17,908	80,970	1,932	13,626	15,558	50,793	(25,798)	-	24,995
127-110	DFAC	Paulding County DFACS	4,326,042	9,291	502,642	768,997	72,118	1,353,048	39,237	-	39,237	1,031,771	131,901	-	1,163,672
127-111	DFAC	Peach County DFACS	1,798,778	3,863	208,999	319,750	12,421	545,033	16,315	4,392	20,707	429,014	873	-	429,887
127-112	DFAC	Pickens County DFACS	1,753,631	3,766	203,754	311,725	57,027	576,272	15,905	6,020	21,925	418,242	16,474	-	434,716
127-113	DFAC	Pierce County DFACS	1,001,970	2,152	116,419	178,110	29,671	326,352	9,088	-	9,088	238,969	36,107	-	275,076
127-114	DFAC	Pike County DFACS	673,456	1,446	78,249	119,714	-	199,409	6,108	116,995	123,103	160,621	(57,652)	-	102,969
127-115	DFAC	Polk County DFACS	3,777,139	8,112	438,865	671,424	4,904	1,123,305	34,258	38,011	72,269	900,858	23,681	-	924,539
127-116	DFAC	Pulaski County DFACS	977,727	2,100	113,602	173,801	11,683	301,186	8,868	23,599	32,467	233,189	27,330	-	260,519
127-117	DFAC	Putnam County DFACS	3,931,278	8,443	456,774	698,823	24,222	1,188,262	35,656	-	35,656	937,622	(24,817)	25,460	938,265
127-118	DFAC	Quitman County DFACS	304,071	653	35,330	54,052	24,865	114,900	2,758	-	2,758	72,522	40,377	-	112,899
127-119	DFAC	Rabun County DFACS	1,026,079	2,204	119,220	182,396	9,042	312,862	9,306	26,882	36,188	244,724	(17,859)	-	226,865
127-120	DFAC	Randolph County DFACS	444,051	954	51,594	78,934	16,289	147,771	4,027	-	4,027	105,905	8,465	-	114,370
127-121	DFAC	Richmond County DFACS	12,950,946	27,814	1,504,767	2,302,158	-	3,834,739	117,464	109,196	226,660	3,088,841	17,957	48,253	3,155,051
127-122	DFAC	Rockdale County DFACS	3,577,720	7,684	415,694	635,975	12,538	1,071,891	32,450	57,539	89,989	853,297	14,801	13,987	882,085



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-123	DFAC	Schley County DFACS	\$ 235,549	\$ 506	\$ 27,368	\$ 41,871	\$ -	\$ 69,745	\$ 2,136	\$ -	\$ 50,308	\$ 52,444	\$ 56,178	\$ (37,586)	\$ -	\$ 18,592
127-124	DFAC	Screven County DFACS	701,907	1,507	81,554	124,771	6,676	214,508	6,366	-	20,082	26,448	167,408	(4,250)	-	163,158
127-125	DFAC	Seminole County DFACS	890,573	1,913	103,475	158,308	1,786	265,482	8,077	-	33,151	41,228	212,403	(17,025)	6,406	201,784
127-126	DFAC	Spalding County DFACS	8,126,022	17,452	944,160	1,444,481	116,740	2,522,833	73,702	-	39,256	112,968	1,938,079	(220,987)	38,916	1,756,008
127-127	DFAC	Stephens County DFACS	1,657,795	3,560	192,619	294,689	16,286	507,154	15,036	-	23,152	38,188	395,392	26,969	7,183	429,544
127-128	DFAC	Stewart County DFACS	497,479	1,068	57,802	88,432	1,194	148,496	4,512	-	8,522	13,034	118,648	(12,041)	-	106,607
127-129	DFAC	Sumter County DFACS	9,781,347	21,007	1,136,492	1,738,731	108,688	3,004,918	88,716	-	-	88,716	2,332,880	266,502	23,523	2,622,905
127-130	DFAC	Talbot County DFACS	671,253	1,442	77,993	119,322	-	198,757	6,088	-	2,187	8,275	160,097	7,396	10,440	177,933
127-131	DFAC	Taliaferro County DFACS	194,143	417	22,557	34,511	7,249	64,734	1,761	-	-	1,761	46,303	7,212	-	53,515
127-132	DFAC	Tattnall County DFACS	1,030,554	2,213	119,740	183,191	36,752	341,896	9,347	-	2,743	12,090	245,790	19,521	-	265,311
127-133	DFAC	Taylor County DFACS	469,696	1,009	54,574	83,493	36,476	175,552	4,260	-	5,924	10,184	112,027	16,533	-	128,560
127-134	DFAC	Telfair County DFACS	798,477	1,715	92,775	141,937	98,789	335,216	7,242	-	12,996	20,238	190,442	17,353	-	207,795
127-135	DFAC	Terrell County DFACS	1,059,872	2,276	123,146	188,403	16,785	330,610	9,613	-	-	9,613	252,784	24,476	13,609	290,869
127-136	DFAC	Thomas County DFACS	3,221,892	6,919	374,351	572,723	165,218	1,119,211	29,222	-	12,866	42,088	768,430	124,437	-	892,867
127-137	DFAC	Tift County DFACS	3,243,397	6,966	376,849	576,546	37,222	997,583	29,417	-	73,914	103,331	773,559	(138,647)	-	634,912
127-138	DFAC	Toombs County DFACS	2,066,250	4,438	240,077	367,296	82,716	694,527	18,741	-	-	18,741	492,806	110,415	-	603,221
127-139	DFAC	Towns County DFACS	560,991	1,205	65,181	99,722	20,465	186,573	5,088	-	5,397	10,485	133,800	(15,926)	-	117,874
127-140	DFAC	Treutlen County DFACS	522,924	1,123	60,758	92,955	589	155,425	4,743	-	4,626	9,369	124,723	7,506	-	132,229
127-141	DFAC	Troup County DFACS	4,273,149	9,177	496,496	759,594	5,725	1,270,992	38,757	-	72,654	111,411	1,019,159	(46,573)	10,911	983,497
127-142	DFAC	Turner County DFACS	341,336	733	39,660	60,676	4,816	105,885	3,096	-	15,455	18,551	81,410	(806)	-	80,604
127-143	DFAC	Twiggs County DFACS	755,802	1,623	87,816	134,351	33,036	256,826	6,855	-	-	6,855	180,264	27,080	-	207,344
127-144	DFAC	Union County DFACS	1,049,855	2,255	121,982	186,622	41,998	352,857	9,522	-	10,136	19,658	250,391	8,484	-	258,875
127-145	DFAC	Upson County DFACS	2,390,757	5,135	277,781	424,981	13,529	721,426	21,684	-	29,675	51,359	570,202	34,775	-	604,977
127-146	DFAC	Walker County DFACS	3,520,085	7,560	408,998	625,730	21,507	1,063,795	31,927	-	-	31,927	839,551	19,048	-	858,599
127-147	DFAC	Walton County DFACS	3,218,085	6,911	373,908	572,046	100,452	1,053,317	29,188	-	20,863	50,051	767,523	(1,485)	-	766,038
127-148	DFAC	Ware County DFACS	2,868,067	6,160	333,240	509,827	-	849,227	26,013	-	5,888	31,901	684,041	7,549	-	691,590
127-149	DFAC	Warren County DFACS	276,355	594	32,110	49,125	6,487	88,316	2,507	-	-	2,507	65,913	7,783	-	73,696
127-150	DFAC	Washington County DFACS	1,447,824	3,109	168,222	257,365	78,665	507,361	13,132	-	5,088	18,220	345,310	32,014	-	377,324
127-151	DFAC	Wayne County DFACS	1,539,186	3,306	178,838	273,605	75,424	531,173	13,960	-	20,521	34,481	367,101	43,300	6,939	417,340
127-152	DFAC	Webster County DFACS	460,881	990	53,550	81,926	-	136,466	4,180	-	26,035	30,215	109,920	(27,256)	-	82,664
127-153	DFAC	Wheeler County DFACS	236,818	509	27,516	42,097	-	70,122	2,148	-	22,469	24,617	56,479	(16,517)	-	39,962
127-154	DFAC	White County DFACS	1,096,871	2,356	127,445	194,980	126,887	451,668	9,949	-	24,618	34,567	261,604	(15,301)	-	246,303
127-155	DFAC	Whitfield County DFACS	9,113,033	19,572	1,058,841	1,619,931	49,310	2,747,654	82,654	-	14,768	97,422	2,173,484	(89,450)	10,376	2,094,410
127-156	DFAC	Wilcox County DFACS	512,505	1,101	59,548	91,103	20,086	171,838	4,648	-	-	4,648	122,236	2,602	-	124,838
127-157	DFAC	Wilkes County DFACS	972,385	2,088	112,981	172,851	-	287,920	8,819	-	78,040	86,859	231,918	(88,192)	-	143,726
127-158	DFAC	Wilkinson County DFACS	641,199	1,377	74,501	113,980	18,936	208,794	5,816	-	-	5,816	152,926	13,696	-	166,622
127-159	DFAC	Worth County DFACS	1,416,102	3,041	164,536	251,726	-	419,303	12,844	-	52,536	65,380	337,744	(103,317)	-	234,427
128-001	HLTH	Appling County Health Department	977,327	2,099	113,555	173,729	30,215	319,598	8,864	-	-	8,864	233,094	32,217	-	265,311
128-002	HLTH	Atkinson County Health Department	563,128	1,209	65,430	100,102	46,759	213,500	5,108	-	-	5,108	134,308	46,238	-	180,546
128-003	HLTH	Bacon County Health Department	526,263	1,130	61,146	93,548	6,375	162,199	4,773	-	-	4,773	125,514	14,418	11,416	151,348
128-004	HLTH	Baker County Health Department	607,072	1,304	70,536	107,913	13,052	192,805	5,506	-	-	5,506	144,789	22,529	-	167,318
128-005	HLTH	Baldwin County Health Department	1,415,901	3,041	164,513	251,690	3,663	422,897	12,842	-	28,397	41,239	337,697	(3,853)	-	333,844
128-006	HLTH	Banks County Health Department	550,506	1,182	63,963	97,858	5,848	168,851	4,993	-	44,321	49,314	131,295	(12,410)	-	118,885
128-007	HLTH	Barrow County Public Health	1,602,965	3,443	186,248	284,943	4,281	478,915	14,539	-	-	14,539	382,309	8,862	-	391,171
128-008	HLTH	Bartow County Health Department	2,162,420	4,644	251,251	384,392	-	640,287	19,613	-	29,143	48,756	515,744	(22,663)	12,274	505,355
128-009	HLTH	Ben Hill County Health Department	703,710	1,511	81,764	125,091	19,275	227,641	6,383	-	-	6,383	167,839	27,909	-	195,748
128-010	HLTH	Berrien County Health Department	694,627	1,492	80,709	123,477	22,782	228,460	6,300	-	-	6,300	165,669	45,276	-	210,945
128-011	HLTH	Bibb County Health Department	3,928,674	8,437	456,472	698,361	198	1,163,468	35,633	-	128,892	164,525	937,002	(146,204)	-	790,798
128-012	HLTH	Bleckley County Health Department	270,144	580	31,388	48,021	677	80,666	2,450	-	4,093	6,543	64,431	(5,176)	-	59,255
128-013	HLTH	Brantley County Health Department	855,044	1,836	99,347	151,992	19,734	272,909	7,755	-	3,326	11,081	203,934	54,057	21,479	279,470
128-014	HLTH	Brooks County Health Department	517,715	1,112	60,153	92,029	25,108	178,402	4,696	-	-	4,696	123,475	27,648	-	151,123
128-015	HLTH	Bryan County Health Department	834,140	1,791	96,919	148,277	29,206	276,193	7,566	-	10,021	17,587	198,942	(10,344)	-	188,598
128-016	HLTH	Bulloch County Physical Health	1,968,010	4,227	228,663	349,833	12,120	594,843	17,850	-	84,592	102,442	469,375	(35,576)	-	433,799
128-017	HLTH	Burke County Health Department	1,490,901	3,202	173,227	265,022	80,345	521,796	13,522	-	-	13,522	355,585	96,531	-	452,116



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-018	HLTH	Butts County Health Department	\$ 567,937	\$ 1,220	\$ 65,988	\$ 100,956	\$ 3,708	\$ 171,872	\$ 5,151	\$ 1,749	\$ 6,900	\$ 135,458	\$ 16,288	\$ -	\$ 151,746	
128-019	HLTH	Calhoun County Health Department	253,181	544	29,417	45,005	22,939	97,905	2,296	4,897	7,193	60,386	9,534	-	69,920	
128-020	HLTH	Camden County Health Department	1,958,660	4,207	227,576	348,171	47,171	627,125	17,765	-	17,765	467,147	74,581	-	541,728	
128-021	HLTH	Candler County Health Department	533,209	1,145	61,953	94,783	2,586	160,467	4,836	-	13,302	18,138	127,176	2,531	129,707	
128-022	HLTH	Carroll County Health Department	1,806,792	3,880	209,931	321,175	9,678	544,664	16,387	-	61,397	77,784	430,923	(49,469)	381,454	
128-023	HLTH	Catoosa County Health Department	1,299,162	2,790	150,949	230,939	410	385,088	11,783	-	21,937	33,720	309,853	(4,094)	305,759	
128-024	HLTH	Charlton County Health Department	706,181	1,517	82,051	125,531	8,078	217,177	6,405	-	22,129	28,534	168,426	20,040	188,466	
128-025	HLTH	Chatham County Health Department	13,484,088	28,959	1,566,712	2,396,930	76,863	4,069,464	122,299	-	262,131	384,430	3,215,995	61,513	3,304,087	
128-026	HLTH	Chattahoochee County Health Department	-	-	-	-	-	-	-	-	20,131	20,131	-	(51,831)	-	
128-027	HLTH	Chattooga County Health Department	924,166	1,985	107,379	164,280	2,694	276,338	8,382	-	895	9,277	220,414	5,539	225,953	
128-028	HLTH	Cherokee County Health Department	16,802,217	36,085	1,952,245	2,986,760	171,663	5,146,753	152,394	-	152,394	4,007,377	259,126	-	4,266,503	
128-029	HLTH	Clarke County Health Department	12,676,862	27,225	1,472,921	2,253,437	161,399	3,914,982	114,978	-	114,978	3,023,468	317,316	-	3,340,784	
128-030	HLTH	Clay County Health Department	-	-	-	-	-	-	-	-	14,699	14,699	-	(34,799)	-	
128-031	HLTH	Clayton County Health Department	10,458,810	22,462	1,215,206	1,859,157	39,722	3,136,547	94,860	-	94,860	2,494,455	185,687	15,717	2,695,859	
128-032	HLTH	Clinch County Health Department	203,359	437	23,628	36,149	853	61,067	1,844	-	12,873	48,500	(43,120)	-	5,380	
128-033	HLTH	Cobb County Health Department	26,880,488	57,730	3,123,236	4,778,272	641,698	8,600,936	243,803	-	243,803	6,411,078	686,125	-	7,097,203	
128-034	HLTH	Coffee County Health Department	1,400,741	3,008	162,752	248,996	2,373	417,129	12,705	-	59,520	334,079	(32,344)	-	301,735	
128-035	HLTH	Colquitt County Health Department	1,828,898	3,928	212,499	325,105	7,381	548,913	16,588	-	103,373	119,961	436,195	(42,928)	344,267	
128-036	HLTH	Columbia County Health Department	2,120,346	4,554	246,362	376,912	37,740	665,568	19,231	-	19,231	505,708	19,666	-	525,374	
128-037	HLTH	Cook County Health Department	641,066	1,377	74,485	113,956	7,516	197,334	5,814	-	5,814	152,897	19,516	-	172,413	
128-038	HLTH	Coweta County Health Department	1,973,353	4,238	229,283	350,783	20,205	604,509	17,898	-	54,853	72,751	470,649	17,737	488,386	
128-039	HLTH	Crawford County Health Department	638,394	1,371	74,175	113,481	12,876	201,903	5,790	-	1,197	6,987	152,260	20,850	173,110	
128-040	HLTH	Crisp County Health Department	238,555	512	27,718	42,405	2,941	73,576	2,164	-	111,581	113,745	56,896	(67,904)	(11,008)	
128-041	HLTH	Dade County Health Department	758,607	1,629	88,142	134,850	45,096	269,717	6,880	-	6,880	180,929	46,879	-	227,808	
128-042	HLTH	Dawson County Health Department	1,198,584	2,574	139,263	213,060	103,244	458,141	10,871	-	2,217	13,088	285,867	77,778	363,645	
128-043	HLTH	Decatur County Health Department	1,250,275	2,685	145,269	222,249	51,220	421,423	11,340	-	11,340	298,195	57,507	-	355,702	
128-044	HLTH	Dekalb County Health Department	32,561,324	69,930	3,783,291	5,788,096	49,132	9,690,449	295,328	-	638,743	934,071	7,765,976	(314,823)	61,755	7,512,908
128-045	HLTH	Dodge County Health Department	479,981	1,031	55,769	85,321	28,174	170,295	4,353	-	4,353	114,478	10,338	-	124,816	
128-046	HLTH	Dooly County Health Department	111,931	240	13,005	19,897	2,653	35,795	1,015	-	47,476	48,491	26,697	(24,231)	2,466	
128-047	HLTH	Dougherty County Health Department	14,963,034	32,135	1,738,551	2,659,827	2,563,743	6,994,256	135,713	-	135,713	3,568,728	2,948,931	10,014	6,527,673	
128-047B	HLTH	Southwest Health District	-	-	-	-	-	-	-	-	2,400,696	2,400,696	-	(2,784,028)	(2,784,028)	
128-048	HLTH	Douglas County Health Department	1,341,704	2,882	155,892	238,501	-	397,275	12,169	-	50,743	62,912	320,002	(49,190)	270,812	
128-049	HLTH	Early County Health Department	795,071	1,708	92,379	141,332	23,801	259,220	7,211	-	7,211	189,625	37,003	-	226,628	
128-050	HLTH	Echols County Health Department	229,472	493	26,662	40,791	4,250	72,196	2,081	-	2,081	54,732	3,791	-	58,523	
128-051	HLTH	Effingham County Health Department	1,232,778	2,648	143,236	219,138	18,796	383,818	11,181	-	11,181	294,021	29,670	-	323,691	
128-052	HLTH	Elbert County Health Department	513,841	1,104	59,703	91,340	6,970	159,117	4,660	-	27,864	32,524	122,551	8,902	131,453	
128-053	HLTH	Emanuel County Health Department	1,163,656	2,499	135,205	206,851	3,953	348,508	10,554	-	30,805	41,359	277,534	(25,405)	252,129	
128-054	HLTH	Evans County Health Department	598,123	1,285	69,496	106,322	12,045	189,148	5,425	-	2,942	8,367	142,654	28,142	170,796	
128-055	HLTH	Fannin County Health Department	721,742	1,550	83,859	128,297	-	213,706	6,546	-	15,215	21,761	172,141	(19,967)	152,174	
128-056	HLTH	Fayette County Health Department	1,683,441	3,615	195,599	299,248	-	498,462	15,269	-	115,239	130,508	401,509	(86,656)	314,853	
128-057	HLTH	Floyd County Health Department	12,021,905	25,819	1,396,822	2,137,012	115,845	3,675,498	109,037	-	109,037	2,867,257	289,667	12,317	3,169,241	
128-058	HLTH	Forsyth County Health Department	2,223,795	4,776	258,382	395,302	82,206	740,666	20,170	-	20,170	530,381	93,400	-	623,781	
128-059	HLTH	Franklin County Health Department	1,125,989	2,418	130,828	200,156	74,013	407,415	10,213	-	10,213	268,554	88,267	-	356,821	
128-060	HLTH	Fullton County Health Department	27,729,521	59,553	3,221,885	4,929,196	8,851,576	17,062,210	251,504	-	251,504	6,613,573	6,808,904	-	13,422,477	
128-061	HLTH	Gilmer County Health Department	1,189,501	2,555	138,208	211,446	6,211	358,420	10,789	-	10,638	21,427	283,698	6,980	290,678	
128-062	HLTH	Glascock County Health Department	224,864	483	26,127	39,972	3,635	70,417	2,039	-	2,039	53,630	3,712	-	57,342	
128-063	HLTH	Glynn County Health Department	11,349,717	24,375	1,318,721	2,017,524	43,767	3,404,387	102,941	-	102,941	2,706,940	175,688	12,832	2,895,460	
128-064	HLTH	Gordon County Health Department	1,848,399	3,970	214,765	328,571	-	547,306	16,765	-	12,557	29,322	440,846	(27,514)	413,305	
128-065	HLTH	Grady County Health Department	1,280,061	2,749	148,730	227,544	44,989	424,012	11,610	-	11,610	305,298	44,881	-	350,179	
128-066	HLTH	Greene County Health Department	673,390	1,446	78,241	119,702	13,909	213,296	6,108	-	6,108	160,606	25,192	-	185,798	
128-067	HLTH	Gwinnett County Health Department	28,434,967	61,068	3,303,851	5,054,596	133,499	8,553,014	257,902	-	67,430	325,332	6,781,824	264,031	7,046,624	
128-068	HLTH	Habersham County Health Department	1,112,031	2,388	129,207	197,675	5,890	335,160	10,086	-	2,814	12,900	265,221	20,891	286,112	
128-069	HLTH	Hall County Health Department	17,130,663	36,791	1,990,407	3,045,144	394,441	5,466,783	155,373	-	155,373	4,085,714	645,932	13,400	4,745,046	
128-070	HLTH	Hancock County Health Department	589,174	1,265	68,456	104,732	3,659	178,112	5,344	-	12,578	17,922	140,518	7,305	147,823	



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Proportionate Share of Contributions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
128-071	HLTH	Haralson County Health Department	\$ 764,217	\$ 1,641	\$ 88,794	\$ 135,847	\$ 22,427	\$ 248,709	\$ 6,931	\$ 1,690	\$ 8,621	\$ 182,264	\$ 24,328	\$ 5,367	\$ 211,959	
128-072	HLTH	Harris County Health Department	614,285	1,319	71,374	109,195	-	181,888	5,572	-	15,733	21,305	146,513	(3,424)	-	143,089
128-073	HLTH	Hart County Health Department	650,616	1,397	75,595	115,653	66,289	258,934	5,901	-	5,901	155,176	44,195	-	199,371	
128-074	HLTH	Heard County Health Department	275,286	591	31,985	48,935	2,995	84,506	2,497	-	10,084	12,581	65,659	(203)	-	65,456
128-075	HLTH	Henry County Health Department	2,321,234	4,985	269,704	412,622	-	687,311	21,053	-	68,205	89,258	553,621	(96,635)	15,072	472,058
128-076	HLTH	Houston County Health Department	20,295,922	43,589	2,358,178	3,607,800	375,983	6,385,550	184,082	-	184,082	4,840,635	616,440	26,936	5,484,011	
128-077	HLTH	Irwin County Health Department	337,329	724	39,194	59,964	3,196	103,078	3,060	-	3,060	80,452	(3,639)	-	76,813	
128-078	HLTH	Jackson County Health Department	1,252,346	2,690	145,510	222,617	63,209	434,026	11,359	-	5,287	16,646	298,690	34,725	-	333,415
128-079	HLTH	Jasper County Health Department	409,256	879	47,551	72,749	17,054	138,233	3,712	-	5,171	8,883	97,607	1,009	-	98,616
128-080	HLTH	Jeff Davis County Health Department	1,043,377	2,241	121,230	185,470	49,551	358,492	9,463	-	9,463	248,846	57,162	-	306,008	
128-081	HLTH	Jefferson County Health Department	882,693	1,896	102,560	156,907	27,335	288,698	8,006	-	8,006	210,524	33,479	-	244,003	
128-082	HLTH	Jenkins County Health Department	417,872	897	48,552	74,281	4,860	128,590	3,790	-	855	4,645	99,663	2,459	-	102,122
128-083	HLTH	Johnson County Health Department	308,946	664	35,896	54,918	16,075	107,553	2,802	-	2,496	5,298	73,682	9,407	-	83,089
128-084	HLTH	Jones County Health Department	757,338	1,626	87,995	134,624	54,573	278,818	6,869	-	6,869	180,627	49,517	-	230,144	
128-085	HLTH	Lamar County Health Department	611,013	1,312	70,993	108,614	7,681	188,600	5,542	-	23,770	29,312	145,730	2,561	-	148,291
128-086	HLTH	Lanier County Health Department	338,865	728	39,373	60,237	1,717	102,055	3,073	-	3,496	8,569	80,819	3,972	-	84,791
128-087	HLTH	Laurens County Health Department	10,570,207	22,701	1,228,149	1,878,958	262,454	3,392,262	95,871	-	95,871	2,521,024	422,756	18,886	2,962,666	
128-088	HLTH	Lee County Health Department	1,237,520	2,658	143,787	219,981	2,736	369,162	11,224	-	14,475	25,699	295,152	1,239	-	315,952
128-089	HLTH	Liberty County Health Department	1,986,175	4,266	230,773	353,062	382	588,483	18,014	-	62,974	80,988	473,707	(45,016)	-	428,691
128-090	HLTH	Lincoln County Health Department	262,063	563	30,449	46,584	42,381	119,977	2,377	-	5,725	8,102	62,506	18,465	-	80,971
128-091	HLTH	Long County Health Department	452,199	971	52,541	80,383	14,198	148,093	4,101	-	4,101	107,850	22,991	-	130,841	
128-092	HLTH	Lowndes County Health Department	17,319,998	37,197	2,012,406	3,078,800	454,004	5,582,407	157,091	-	157,091	4,130,870	761,394	56,849	4,949,113	
128-093	HLTH	Lumpkin County Health Department	1,147,160	2,464	133,288	203,919	77,962	417,633	10,405	-	2,347	12,752	273,600	51,138	-	324,738
128-094	HLTH	Macon County Health Department	289,845	622	33,677	51,523	1,847	87,669	2,629	-	17,993	20,622	69,130	(5,325)	-	63,805
128-095	HLTH	Madison County Health Department	759,208	1,631	88,212	134,957	19,741	244,541	6,886	-	26,354	33,240	181,074	(45,882)	-	135,192
128-096	HLTH	Marion County Health Department	198,016	425	23,007	35,199	1,875	60,506	1,796	-	24,197	25,993	47,229	(10,918)	8,254	44,565
128-097	HLTH	Mcduffie County Health Department	840,485	1,805	97,656	149,404	16,202	265,067	7,623	-	7,623	200,460	24,627	-	225,087	
128-098	HLTH	McIntosh County Health Department	530,938	1,140	61,690	94,379	6,885	164,094	4,816	-	274	5,090	126,635	11,692	-	138,327
128-099	HLTH	Meriwether County Health Department	643,203	1,381	74,734	114,336	1,074	191,525	5,834	-	73,185	79,019	153,405	(60,423)	7,900	100,882
128-100	HLTH	Miller County Health Department	281,097	604	32,661	49,968	12,407	95,640	2,550	-	6,094	8,644	67,041	5,463	-	72,504
128-101	HLTH	Mitchell County Health Department	910,208	1,955	105,757	161,798	21,241	290,751	8,255	-	8,255	217,087	34,011	-	251,098	
128-102	HLTH	Monroe County Health Department	874,144	1,877	101,567	155,388	47,026	305,858	7,928	-	7,928	208,487	42,142	-	250,629	
128-103	HLTH	Montgomery County Health Department	346,212	744	40,226	61,543	3,502	106,015	3,140	-	3,140	82,570	4,824	-	87,394	
128-104	HLTH	Morgan County Health Department	691,689	1,486	80,367	122,954	3,994	208,801	6,274	-	11,256	17,530	164,975	(8,404)	-	156,571
128-105	HLTH	Murray County Health Department	1,173,807	2,521	136,384	208,656	23,934	371,495	10,646	-	-	10,646	279,953	18,112	-	298,065
128-106	HLTH	Muscogee County Health Department	20,727,952	44,516	2,408,375	3,684,598	858,182	6,995,671	188,000	-	188,000	4,943,681	1,130,517	32,586	6,106,784	
128-107	HLTH	Newton County Health Department	1,823,154	3,915	211,832	324,084	3,584	543,415	16,536	-	88,728	105,264	434,829	(97,322)	-	337,507
128-108	HLTH	Oconee County Health Department	1,224,964	2,631	142,328	217,749	12,982	375,690	11,110	-	11,110	292,157	41,851	-	334,008	
128-109	HLTH	Oglethorpe County Health Department	486,660	1,045	56,545	86,509	24,836	168,935	4,414	-	4,414	116,070	30,975	-	147,045	
128-110	HLTH	Paulding County Health Department	1,665,810	3,578	193,550	296,114	14,098	507,340	15,109	-	70,713	85,822	397,304	(68,095)	-	329,209
128-111	HLTH	Peach County Health Department	523,725	1,125	60,851	93,097	-	155,073	4,750	-	59,747	64,497	124,910	(38,128)	-	86,782
128-112	HLTH	Pickens County Health Department	624,169	1,340	72,522	110,952	-	184,814	5,661	-	8,799	14,460	148,866	(14,039)	-	134,827
128-113	HLTH	Pierce County Health Department	822,319	1,766	95,545	146,175	24,771	268,257	7,458	-	7,517	14,975	196,127	8,303	-	204,430
128-114	HLTH	Pike County Health Department	499,416	1,073	58,027	88,776	6,478	154,354	4,530	-	4,530	119,114	14,573	-	133,687	
128-115	HLTH	Polk County Health Department	1,230,641	2,643	142,988	218,759	52,641	417,031	11,162	-	11,162	293,514	54,470	-	347,984	
128-116	HLTH	Pulaski County Health Department	319,097	685	37,076	56,723	1,306	95,790	2,894	-	13,238	16,132	76,106	(9,643)	-	66,463
128-117	HLTH	Putnam County Health Department	1,226,500	2,634	142,507	218,022	27,054	390,217	11,124	-	882	12,006	292,526	24,291	-	316,817
128-118	HLTH	Quitman County Health Dept	-	-	-	-	-	-	-	-	12,627	12,627	-	(22,716)	-	(22,716)
128-119	HLTH	Rabun County Health Department	893,178	1,918	103,778	158,771	9,296	273,763	8,101	-	609	8,710	213,025	4,107	-	217,132
128-120	HLTH	Randolph County Health Department	-	-	-	-	-	-	-	-	20,978	20,978	-	(50,100)	-	(50,100)
128-121	HLTH	Richmond County Health Department	16,718,335	35,905	1,942,499	2,971,849	497,694	5,447,947	151,634	-	151,634	3,987,371	679,863	15,251	4,682,485	
128-122	HLTH	Rockdale County Health Department	2,005,276	4,307	232,992	356,458	32,064	625,821	18,188	-	18,188	478,267	33,504	-	511,771	
128-123	HLTH	Schley County Health Department	128,360	276	14,914	22,817	937	38,944	1,164	-	14,838	16,002	30,616	(8,472)	-	22,144
128-124	HLTH	Screven County Health Department	618,092	1,327	71,816	109,872	30,715	213,730	5,606	-	-	5,606	147,418	25,844	-	173,262



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
128-125	HLTH	Seminole County Health Department	\$ 541,490	\$ 1,163	\$ 62,916	\$ 96,255	\$ 40,558	\$ 200,892	\$ 4,911	\$ -	\$ -	\$ 129,149	\$ 35,485	\$ -	\$ 164,634	
128-126	HLTH	Spalding County Health Department	1,754,900	3,769	203,901	311,951	13,388	533,009	15,917	-	10,281	26,198	418,549	(8,825)	-	409,724
128-127	HLTH	Stephens County Health Department	847,430	1,820	98,463	150,639	37,701	288,623	7,686	-	-	202,116	30,609	-	232,725	
128-128	HLTH	Stewart County Health Department	-	-	-	-	-	-	-	-	7,005	7,005	(16,572)	-	(16,572)	
128-129	HLTH	Sumter County Health Department	53,361	115	6,200	9,485	425	16,225	484	-	251,429	251,913	12,728	(198,949)	-	(186,221)
128-131	HLTH	Taliaferro County Health Department	230,941	496	26,833	41,052	-	68,381	2,095	-	6,763	8,858	55,079	(6,413)	-	48,666
128-132	HLTH	Tattnall County Health Department	1,000,300	2,148	116,225	177,813	14,972	311,158	9,073	-	5,883	14,956	238,575	37,809	-	276,384
128-133	HLTH	Taylor County Health Department	204,094	438	23,714	36,280	-	60,432	1,851	-	74,156	76,007	48,675	(61,421)	-	(12,746)
128-134	HLTH	Telfair County Health Department	787,591	1,691	91,510	140,002	12,084	245,287	7,143	-	7,143	187,840	25,344	-	213,184	
128-135	HLTH	Terrell County Health Department	386,349	830	44,890	68,677	8,514	122,911	3,504	-	-	3,504	92,141	22,859	-	115,000
128-136	HLTH	Thomas County Health Department	2,195,345	4,715	255,077	390,244	19,616	669,652	19,912	-	-	523,598	15,065	-	538,663	
128-137	HLTH	Tift County Health Department	1,448,626	3,111	168,315	257,508	20,701	449,635	13,139	-	16,198	29,337	345,499	(26,431)	-	319,068
128-138	HLTH	Toombs County Health Department	1,223,829	2,628	142,196	217,548	47,588	409,960	11,100	-	-	291,889	56,104	15,912	363,905	
128-139	HLTH	Towns County Health Department	649,147	1,394	75,424	115,392	65,523	257,733	5,888	-	-	154,825	55,758	-	210,583	
128-140	HLTH	Treutlen County Health Department	367,182	789	42,663	65,270	19,260	127,982	3,330	-	-	87,573	21,305	-	108,878	
128-141	HLTH	Troup County Health Department	14,495,742	31,132	1,684,256	2,576,761	136,902	4,429,051	131,475	-	-	3,457,280	220,358	15,401	3,693,039	
128-142	HLTH	Turner County Health Department	321,501	690	37,355	57,150	8,080	103,275	2,916	-	-	76,880	10,103	-	86,783	
128-143	HLTH	Twiggs County Health Department	217,317	467	25,250	38,630	-	64,347	1,971	-	50,931	52,902	51,832	(21,059)	-	30,773
128-144	HLTH	Union County Health Department	1,006,979	2,163	117,001	179,000	27,458	325,622	9,133	-	382	9,515	240,166	28,666	-	268,832
128-145	HLTH	Upson County Health Department	1,010,786	2,171	117,443	179,677	5,239	304,530	9,168	-	13,622	22,790	241,077	1,244	-	242,321
128-146	HLTH	Walker County Health Department	955,421	2,052	111,010	169,836	-	282,898	8,666	-	47,779	56,445	227,870	(63,751)	-	164,119
128-147	HLTH	Walton County Health Department	2,176,712	4,675	252,912	386,932	-	644,519	19,743	-	50,920	70,663	519,153	(59,659)	-	459,494
128-148	HLTH	Ware County Health Department	20,938,524	44,969	2,432,841	3,722,029	787,365	6,987,204	189,910	-	-	4,993,904	977,517	8,718	5,980,139	
128-149	HLTH	Warren County Health Department	148,729	319	17,281	26,438	4,583	48,621	1,349	-	9,891	11,240	35,472	(22,810)	-	12,662
128-150	HLTH	Washington County Health Department	1,041,440	2,237	121,005	185,126	5,756	314,124	9,446	-	390	9,836	248,386	8,177	-	256,563
128-151	HLTH	Wayne County Health Department	1,135,673	2,439	131,954	201,877	8,209	344,479	10,300	-	362	10,662	270,859	20,170	-	291,029
128-152	HLTH	Webster County Health Department	-	-	-	-	-	-	-	-	16,840	16,840	(40,159)	-	(40,159)	
128-153	HLTH	Wheeler County Health Department	338,999	728	39,388	60,260	15,986	116,362	3,075	-	-	80,853	14,126	-	94,979	
128-154	HLTH	White County Health Department	1,020,603	2,192	118,584	181,422	12,587	314,785	9,257	-	-	243,417	27,298	-	270,715	
128-155	HLTH	Whitfield County Health Department	5,360,537	11,513	622,839	952,888	-	1,587,240	48,620	-	210,010	258,630	1,278,505	(178,301)	10,235	1,110,433
128-156	HLTH	Wilcox County Health Department	234,614	504	27,260	41,705	4,340	73,809	2,128	-	-	55,956	7,364	-	63,320	
128-157	HLTH	Wilkes County Health Department	588,306	1,263	68,355	104,577	14,159	188,354	5,336	-	-	140,312	17,935	-	158,247	
128-158	HLTH	Wilkinson County Health Department	328,981	707	38,224	58,480	1,608	99,019	2,984	-	22,875	25,859	78,461	(13,150)	-	65,311
128-159	HLTH	Worth County Health Department	888,637	1,908	103,250	157,964	26,799	289,921	8,060	-	-	211,944	40,424	-	252,368	
129-008	MRC	Woodright Industries	1,170,868	2,515	136,043	208,133	72,952	419,643	10,620	-	46,178	56,798	279,258	(68,946)	-	210,312
129-009	MRC	Jessamine Place	1,731,793	3,719	201,217	307,843	31,870	544,649	15,707	-	8,344	24,051	143,037	14,177	-	427,214
129-022	MRC	Carroll County MR Services	2,371,790	5,094	275,578	421,609	153,469	855,750	21,512	-	-	565,677	195,462	-	761,139	
129-035	MRC	Green Oaks Service Center	1,662,737	3,571	193,193	295,568	44,129	536,461	15,081	-	59,085	74,166	396,570	(166,061)	-	230,509
129-071	MRC	Haralson County Center (Mh/Mr/Sa)	1,022,072	2,195	118,754	181,683	-	302,632	9,270	-	168,924	178,194	243,767	(113,426)	-	130,341
129-101	MRC	Mitchell-Baker Service Center	1,836,044	3,943	213,329	326,375	9,706	553,353	16,653	-	-	437,902	18,901	3,775	460,578	
129-136	MRC	Thomas/Grady Service Center	1,875,780	4,029	217,946	333,438	-	555,413	17,013	-	183,876	200,889	447,376	(217,557)	45,089	274,908
129-137	MRC	Tift County - Diversified Enterprises	1,883,681	4,045	218,862	334,839	37,925	595,671	17,085	-	3,358	20,443	449,263	45,572	11,703	506,538
6021	PSCH	Atkinson County Schools	125,355	269	14,565	22,283	1,143	38,260	1,137	-	661	29,898	5,244	-	35,142	
6031	PSCH	Bacon County Schools	18,299	39	2,126	3,253	-	5,418	166	-	37,923	38,089	4,364	(38,622)	-	(34,258)
6051	PSCH	Baldwin County Schools	879,487	1,889	102,187	156,337	42,085	302,498	7,977	-	-	209,762	41,895	-	251,657	
6071	PSCH	Barrow County Schools	-	-	-	-	-	-	-	-	23,339	23,339	(35,954)	-	(35,954)	
6081	PSCH	Bartow County Schools	-	-	-	-	-	-	-	-	2,564	2,564	(11,072)	-	(11,072)	
6091	PSCH	Ben Hill County Schools	177,981	382	20,680	31,638	1,142	53,842	1,614	-	1,216	2,830	42,449	3,490	-	45,939
6111	PSCH	Bibb County Schools	729,155	1,566	84,720	129,614	-	215,900	6,613	-	22,008	28,621	173,904	(24,974)	-	148,930
6141	PSCH	Brooks County Schools	126,624	272	14,712	22,509	18,341	55,834	1,148	-	-	30,196	30,690	-	60,886	
6181	PSCH	Butts County Schools	98,574	212	11,453	17,523	1,191	30,379	894	-	23,600	24,494	23,511	(13,867)	11,764	21,408
6211	PSCH	Candler County Schools	273,283	587	31,753	48,579	1,381	82,300	2,479	-	448	2,927	65,177	6,582	-	71,759
6221	PSCH	Carroll County Schools	177,580	381	20,633	31,567	1,485	54,066	1,611	-	106	1,717	42,352	4,517	-	46,869
6231	PSCH	Catoosa County Board of Education	96,437	207	11,205	17,143	30,784	59,339	875	-	-	875	23,001	23,680	-	46,681



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
6241	PSCH	Chariton County Board of Education	\$ 208,368	\$ 448	\$ 24,210	\$ 37,039	\$ 1,307	\$ 63,004	\$ 1,890	\$ 1,342	\$ 3,232	\$ 49,694	\$ 3,462	\$ -	\$ 53,156	
6251	PSCH	Chatham County Schools	719,805	1,546	83,634	127,952	30,031	243,163	6,529	-	6,529	171,680	44,485	-	216,165	
6271	PSCH	Chattooga County Schools	178,649	384	20,757	31,757	1,545	54,443	1,620	874	2,494	42,604	7,101	-	49,705	
6291	PSCH	Clarke County Schools	808,629	1,737	93,954	143,742	33,619	273,052	7,334	177	7,511	192,863	(20,470)	-	172,393	
6311	PSCH	Clayton County Schools	537,015	1,153	62,396	95,460	23,004	182,013	4,871	-	4,871	128,080	52,545	-	180,625	
6331	PSCH	Cobb County Schools	193,408	415	22,472	34,380	20,606	77,873	1,754	-	1,754	46,130	18,963	-	65,093	
6341	PSCH	Coffee County Schools	251,912	541	29,270	44,780	27,213	101,804	2,285	-	2,285	60,081	24,321	-	84,402	
6351	PSCH	Colquitt County Schools	372,792	801	43,315	66,267	3,194	113,577	3,381	36,369	39,750	88,915	(9,142)	-	79,773	
6361	PSCH	Columbia County Schools	212,108	456	24,645	37,704	-	62,805	1,924	-	27,372	29,296	50,585	(54,297)	-	(3,712)
6371	PSCH	Cook County Schools	-	-	-	-	-	-	-	-	17,982	17,982	-	(29,384)	-	(29,384)
6381	PSCH	Coweta County Schools	220,590	474	25,630	39,212	19,960	85,276	2,001	125,949	127,950	52,612	(36,897)	-	15,715	
6401	PSCH	Crisp County Schools	279,093	599	32,428	49,612	45,574	128,213	2,531	-	2,531	66,564	17,708	-	84,272	
6431	PSCH	Decatur County Schools	-	-	-	-	-	-	-	7,175	7,175	-	(26,610)	-	(26,610)	
6441	PSCH	DeKalb County Schools	1,745,684	3,749	202,831	310,313	32,443	549,336	15,833	216,509	232,342	416,348	(108,810)	-	307,538	
6451	PSCH	Dodge County Schools	537,149	1,154	62,411	95,484	33,534	192,583	4,872	4,385	9,257	128,113	20,612	-	148,725	
6452	PSCH	Ocmulgee Regional Library System	94,367	203	10,964	16,775	1,149	29,091	856	-	856	22,508	2,255	-	24,763	
6461	PSCH	Dooly County Schools	137,910	296	18,024	24,515	17,758	58,593	1,251	-	1,251	32,895	35,136	-	68,031	
6471	PSCH	Dougherty County Schools	196,347	422	22,813	34,903	-	58,138	1,781	27,085	28,866	46,831	(26,238)	-	20,593	
6481	PSCH	Douglas County Schools	563,061	1,209	65,422	100,090	3,167	169,888	5,107	6,545	11,652	134,293	5,171	-	139,464	
6511	PSCH	Effingham County Schools	430,227	924	49,988	76,477	5,066	132,455	3,902	-	3,902	102,612	11,661	-	114,273	
6561	PSCH	Fayette County Schools	441,447	948	51,292	78,471	14,204	144,915	4,004	-	4,004	105,287	17,449	-	122,736	
6571	PSCH	Floyd County Schools	704,244	1,512	81,826	125,186	9,207	217,731	6,387	75,168	81,555	167,963	(7,987)	-	159,976	
6581	PSCH	Forsyth County Schools	637,860	1,370	74,113	113,386	7,333	196,202	5,785	2,324	8,109	152,130	62,494	-	214,624	
6591	PSCH	Franklin County Schools	226,867	487	26,360	40,328	45,542	112,717	2,058	-	2,058	54,109	35,973	-	90,082	
6601	PSCH	Fulton County Board of Education	252,980	543	29,394	44,970	4,729	79,636	2,295	-	2,295	60,336	(6,344)	-	53,992	
6611	PSCH	Gilmer County Schools	159,215	342	18,499	28,302	314	47,457	1,444	61,142	62,586	37,974	(43,883)	-	(5,909)	
6631	PSCH	Glynn County Schools	780,111	1,675	90,641	138,673	9,125	240,114	7,076	2,949	10,025	186,060	4,381	-	190,441	
6641	PSCH	Gordon County Schools	185,928	399	21,603	33,051	1,313	56,366	1,686	-	1,686	44,343	4,236	-	48,579	
6651	PSCH	Grady County Schools	317,494	682	36,890	56,438	705	94,715	2,880	917	3,797	75,721	(8,895)	-	66,826	
6661	PSCH	Greene County Schools	355,294	763	41,282	63,157	13,633	118,835	3,222	43,041	46,263	84,735	19,716	-	104,451	
6671	PSCH	Gwinnett County Schools	661,502	1,421	76,860	117,588	18,078	213,947	6,000	12,490	18,490	157,768	(15,895)	15,334	157,207	
6731	PSCH	Hart County Schools	-	-	-	-	-	-	-	-	-	-	(15,363)	-	(15,363)	
6751	PSCH	Henry County Schools	688,149	1,478	79,956	122,325	13,878	217,637	6,241	-	6,241	164,124	32,186	-	196,310	
6761	PSCH	Houston County Schools	1,041,440	2,237	121,005	185,126	53,182	361,550	9,446	-	9,446	248,385	48,017	-	296,402	
6771	PSCH	Irwin County Schools	181,454	390	21,083	32,255	1,504	55,232	1,646	6,630	8,276	43,281	1,374	-	44,655	
6781	PSCH	Jackson County Schools	140,715	302	16,350	25,014	12,715	54,381	1,276	46,879	48,155	33,561	(2,791)	-	30,770	
6831	PSCH	Johnson County Schools	-	-	-	-	-	-	-	-	-	-	(2,054)	-	(2,054)	
6851	PSCH	Lamar County Schools	231,075	496	26,849	41,076	6,913	75,334	2,096	-	2,096	55,112	16,581	-	71,693	
6871	PSCH	Laurens County Schools	189,067	406	21,968	33,609	4,015	59,998	1,715	1,514	3,229	45,094	11,753	-	56,847	
6881	PSCH	Lee County Schools	62,577	134	7,271	11,124	1,030	19,559	568	-	568	14,922	1,983	-	16,905	
6941	PSCH	Macon County Schools	104,318	224	12,121	18,543	9,146	40,034	946	2,128	3,074	24,878	1,943	-	26,821	
6951	PSCH	Madison County Schools	-	-	-	-	-	-	-	18,537	18,537	-	(45,347)	-	(45,347)	
6971	PSCH	McDuffie County Schools	573,012	1,231	66,578	101,859	30,610	200,278	5,197	-	5,197	136,664	29,952	-	166,616	
6991	PSCH	Meriwether County Schools	553,979	1,190	64,367	98,475	13,468	177,500	5,025	3,710	8,735	132,127	46,626	-	178,753	
7021	PSCH	Monroe County Schools	-	-	-	-	-	-	-	32,873	32,873	-	(58,089)	-	(58,089)	
7061	PSCH	Muscookee County Schools	661,636	1,421	76,875	117,612	93,693	289,601	6,001	-	6,001	157,804	99,901	-	257,705	
7071	PSCH	Newton County Schools	624,303	1,341	72,538	110,976	9,944	194,799	5,662	-	5,662	148,897	46,891	-	195,788	
7101	PSCH	Paulding County Schools	76,402	164	8,877	13,581	1,727	24,349	693	-	693	18,224	11,255	-	29,479	
7121	PSCH	Pickens County Schools	55,298	119	6,425	9,830	2,321	18,695	502	-	502	13,187	3,517	-	16,704	
7141	PSCH	Pike County Schools	188,600	405	21,913	33,525	16,682	72,525	1,711	-	1,711	44,981	17,062	-	62,043	
7151	PSCH	Polk County Schools	322,703	693	37,495	57,364	-	95,552	2,927	56,049	58,976	76,964	(42,893)	-	34,071	
7191	PSCH	Rabun County Schools	221,792	476	25,770	39,426	5,903	71,575	2,012	-	2,012	52,899	9,356	-	62,255	
7211	PSCH	Richmond County Schools	227,268	488	26,406	40,399	-	67,293	2,061	38,853	40,914	54,202	(48,999)	-	5,205	
7221	PSCH	Rockdale County Schools	409,857	880	47,621	72,856	3,092	124,449	3,717	3,919	7,636	97,750	(25,988)	-	71,762	



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
7261	PSCH	Spalding County Schools	\$ 123,284	\$ 265	\$ 14,324	\$ 21,915	\$ 1,861	\$ 38,365	\$ 1,118	\$ 78,281	\$ 79,399	\$ 29,405	\$ (54,612)	\$ 48,260	\$ 23,053	
7271	PSCH	Stephens County Schools	-	-	-	-	-	-	-	-	-	-	(5,185)	-	(5,185)	
7321	PSCH	Tattnall County Schools	40,471	87	4,702	7,194	10,801	22,784	367	69,519	69,886	9,651	(21,402)	28,949	17,198	
7341	PSCH	Telfair County Schools	56,032	120	6,510	9,960	3,865	20,455	508	-	508	13,365	4,521	-	17,886	
7351	PSCH	Terrell County Schools	210,105	451	24,412	37,348	1,080	63,291	1,906	1,045	2,951	50,114	3,056	-	53,170	
7371	PSCH	Tift County Schools	-	-	-	-	-	-	-	1,347	1,347	-	(20,632)	-	(20,632)	
7401	PSCH	Treutlen County Schools	140,515	302	16,326	24,978	2,902	44,508	1,274	-	1,274	33,516	5,917	-	39,433	
7411	PSCH	Troup County Schools	61,575	132	7,154	10,946	16,499	34,731	558	-	558	14,685	15,273	-	29,958	
7431	PSCH	Twiggs County Schools	97,572	210	11,337	17,344	31,146	60,037	885	-	885	23,269	23,958	-	47,227	
7451	PSCH	Upson County Schools	166,427	357	19,337	29,584	1,613	50,891	1,509	-	1,509	39,695	(3,794)	-	35,901	
7461	PSCH	Walker County Schools	173,373	372	20,144	30,819	5,253	56,588	1,572	-	1,572	41,347	25,353	-	66,700	
7481	PSCH	Ware County Schools	332,921	715	38,682	59,180	2,750	101,327	3,020	-	3,020	79,405	7,706	-	87,111	
7501	PSCH	Washington County Board of Education	585,034	1,256	67,975	103,995	-	173,226	5,306	88,411	93,717	139,532	(107,018)	-	32,514	
7511	PSCH	Wayne County Schools	229,806	494	26,701	40,850	29,328	97,373	2,084	-	2,084	54,809	24,698	-	79,507	
7541	PSCH	White County Board of Education	59,705	128	6,937	10,613	19,059	36,737	542	-	542	14,242	14,661	-	28,903	
7571	PSCH	Wilkes County Schools	307,477	660	35,726	54,657	19,573	110,616	2,789	-	2,789	73,335	36,888	-	110,223	
7581	PSCH	Wilkinson County Schools	291,515	626	33,871	51,820	341	86,658	2,644	16,834	19,478	69,525	(51,311)	-	18,214	
7611	PSCH	Atlanta City Schools	1,076,836	2,313	125,117	191,418	13,479	332,327	9,767	-	9,767	256,829	48,470	-	305,299	
7641	PSCH	City of Buford Schools (Gwinnett)	307,477	660	35,726	54,657	4,945	95,988	2,789	-	2,789	73,337	12,355	-	85,692	
7741	PSCH	City of Dublin Schools (Laurens)	17,498	38	2,033	3,110	767	5,948	159	62,974	63,133	4,176	(41,767)	-	(37,611)	
7811	PSCH	City of Marietta Schools (Cobb)	120,947	260	14,053	21,500	17,977	53,790	1,097	-	1,097	28,847	30,698	-	59,545	
7851	PSCH	City of Rome Schools (Floyd)	130,631	281	15,178	23,221	1,279	39,959	1,185	8,442	9,627	31,156	(5,245)	-	25,911	
7861	PSCH	City of Social Circle Schools (Walton)	173,640	373	20,175	30,866	1,593	53,007	1,575	235	1,810	41,414	7,235	-	48,649	
7891	PSCH	City of Thomasville Schools (Thomas)	43,343	93	5,036	7,705	212	13,046	393	36,796	37,189	10,336	(24,578)	-	(14,242)	
7921	PSCH	City of Valdosta Schools (Lowndes)	717,601	1,541	83,378	127,561	6,299	218,779	6,509	50,418	56,927	171,148	(16,068)	-	155,080	
968-968	PSCH	Georgia Military College	533,142	1,145	61,946	94,771	24,027	181,889	4,836	2,839	7,675	127,155	13,198	-	140,353	
8504	RESA	Northwest Georgia Regional Education Service Agency	175,443	377	20,385	31,187	2,422	54,371	1,591	11,598	13,189	41,840	(17,170)	-	24,670	
8564	RESA	Metro Regional Education Service Agency	238,555	512	27,718	42,405	1,628	72,263	2,164	9,593	11,757	56,897	(2,154)	25,573	80,316	
8804	RESA	First District Regional Education Service Agency	398,504	856	46,302	70,838	14,312	132,308	3,614	-	3,614	95,042	8,176	-	123,721	
402	STAT	Georgia Department of Agriculture	56,441,377	121,216	6,557,908	10,033,011	751,632	17,463,767	511,918	-	511,918	13,461,441	945,738	59,857	14,467,036	
403	STAT	Georgia Department of Administrative Services	44,177,311	94,877	5,132,950	7,852,953	508,627	13,589,407	400,684	-	400,684	10,536,422	1,024,710	126,592	11,687,724	
404	STAT	Georgia Department of Audits	45,552,274	97,830	5,292,706	8,097,366	225,313	13,713,215	413,155	197,345	610,500	10,864,353	525,896	14,467	11,404,716	
405	STAT	Department of Public Health	165,432,524	355,291	19,221,559	29,407,262	5,009,233	53,993,345	1,500,456	-	1,500,456	39,456,152	5,285,048	167,613	44,908,813	
406	STAT	Georgia Department of Banking and Finance	16,534,677	35,511	1,921,160	2,939,202	85,867	4,981,740	149,968	-	149,968	3,943,566	110,035	-	4,053,601	
407	STAT	State Accounting Office	25,979,229	55,794	3,018,519	4,618,064	96,775	7,789,152	235,629	344,036	579,665	6,196,124	47,375	99,832	6,343,331	
408	STAT	Office of Commissioner of Insurance	29,154,104	62,613	3,387,407	5,182,429	1,224,168	9,856,617	264,425	97,082	361,507	6,953,338	567,527	-	7,520,865	
409	STAT	Georgia State Finance and Investment Commission	19,165,592	41,161	2,226,845	3,406,873	39,283	5,714,162	173,830	252,794	426,624	4,571,052	(158,421)	122,866	4,535,497	
410	STAT	State Properties Commission	2,782,382	5,976	323,284	494,596	18,458	840,314	25,236	27,437	52,673	663,606	75,865	-	739,471	
411	STAT	Georgia Department of Defense	47,382,373	101,761	5,505,345	8,422,684	-	14,029,790	429,753	599,684	1,029,437	11,300,838	(869,968)	175,150	10,606,020	
412	STAT	GA Vocational Rehab Agency	100,741,506	216,357	11,705,128	17,907,796	32,157,822	61,987,103	913,715	-	913,715	24,027,151	24,736,787	168,998	48,932,936	
414	STAT	Georgia Department of Education	90,691,818	194,774	10,537,457	16,121,365	1,787,869	28,641,465	822,566	-	822,566	21,630,268	2,226,289	87,840	23,944,397	
415	STAT	The Technical College System of Georgia	28,642,400	61,514	3,327,953	5,091,469	157,789	8,638,725	259,784	-	259,784	6,831,299	436,075	13,469	7,280,843	
418	STAT	Prosecuting Attorneys Council	137,887,328	296,134	16,021,091	24,510,832	2,206,181	43,034,238	1,250,624	-	1,250,624	32,886,536	2,614,479	457,462	35,958,477	
419	STAT	Georgia Department of Community Health	102,066,780	219,204	11,859,111	18,143,377	-	30,221,692	925,735	925,354	1,851,089	24,343,227	(2,770,262)	177,205	21,750,170	
420	STAT	Georgia Forestry Commission	57,053,859	122,532	6,629,072	10,141,886	102,957	16,996,447	517,473	399,955	917,428	13,607,514	273,217	374,827	14,255,558	
422	STAT	Office of Planning and Budget	56,045,411	120,366	6,511,901	9,962,624	558,443	17,153,334	508,326	-	508,326	13,366,996	1,421,228	174,344	14,962,568	
427	STAT	Georgia Department of Human Services	261,320,789	561,225	30,362,790	46,452,347	1,016,662	78,393,024	2,370,153	38,406,184	40,776,337	62,325,787	(26,904,922)	692,103	36,112,968	
428	STAT	Georgia Department of Community Affairs	61,891,138	132,920	7,191,114	11,001,760	2,590,104	20,915,898	561,346	-	561,346	14,761,223	3,506,197	113,877	18,381,297	
429	STAT	Department of Economic Development	26,396,766	56,691	3,067,033	4,692,286	142,284	7,958,294	239,416	-	239,416	6,295,709	94,459	77,503	6,467,671	
430	STAT	Administrative Office of the Courts	17,473,536	37,527	2,030,245	3,106,093	187,918	5,361,783	158,483	-	158,483	4,167,489	490,151	14,274	4,671,914	
432	STAT	Georgia Court of Appeals	36,773,164	78,976	4,272,664	6,536,793	545,165	11,433,598	333,529	-	333,529	8,770,510	828,131	-	9,598,641	



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
436	STAT	Superior Courts of Georgia	\$ 36,921,827	\$ 79,295	\$ 4,289,937	\$ 6,563,219	\$ 887,869	\$ 11,820,320	\$ 334,877	\$ -	\$ 334,877	\$ 8,805,967	\$ 1,052,419	\$ 142,811	\$ 10,001,197	
438	STAT	Supreme Court	26,860,052	57,686	3,120,862	4,774,639	634,706	8,587,893	243,618	-	243,618	6,406,204	772,144	104,622	7,282,970	
440	STAT	Georgia Department of Labor	128,474,299	275,918	14,927,393	22,837,573	3,430,953	41,471,837	1,165,249	-	1,165,249	30,641,505	5,771,305	502,007	36,914,817	
441	STAT	Department of Behavioral Health and Developmental Disabilities	352,620,681	757,306	40,970,899	62,681,803	-	104,410,008	3,198,234	-	12,853,984	16,052,218	84,101,082	(13,522,496)	909,245	71,487,831
442	STAT	Georgia Department of Law	54,140,780	116,275	6,290,602	9,624,057	240,587	16,271,521	491,051	-	586,853	1,077,904	12,912,739	469,473	51,565	13,433,777
444	STAT	General Assembly of Georgia	32,859,116	70,570	3,817,892	5,841,032	52,155	9,781,649	298,029	-	300,526	598,555	7,836,999	133,014	20,662	7,990,675
461	STAT	Department of Juvenile Justice	250,269,332	537,491	29,078,724	44,487,841	-	74,104,056	2,269,917	-	5,103,594	7,373,511	59,689,981	(7,493,554)	417,424	52,613,851
462	STAT	Georgia Department of Natural Resources	222,072,251	476,933	25,802,513	39,475,532	431,783	66,186,761	2,014,173	-	753,095	2,767,268	52,964,897	334,814	1,641,233	54,940,944
465	STAT	State Board Pardons and Paroles	23,016,729	49,432	2,674,307	4,091,450	100,879	6,916,068	208,759	-	98,278	307,037	5,489,556	(169,968)	141,210	5,460,798
466	STAT	Georgia Department of Public Safety	274,363,764	589,237	31,878,250	48,770,864	1,005,952	82,244,303	2,488,452	-	357,300	2,845,752	65,436,576	(184,958)	1,517,508	66,769,289
467	STAT	Georgia Department of Corrections	652,915,929	1,402,231	75,862,113	116,062,249	-	193,326,593	5,921,879	-	21,965,513	27,887,392	155,722,388	(34,243,814)	4,529,390	126,007,964
469	STAT	Georgia Department of Early Care Learning	78,554,176	168,707	9,127,188	13,963,779	714,721	23,974,395	712,478	-	712,478	18,735,405	2,117,218	5,802	20,858,425	
470	STAT	Georgia Public Service Commission	14,197,148	30,490	1,649,563	2,523,683	-	4,203,736	128,767	-	139,644	268,411	3,386,060	(179,431)	73,129	3,279,758
471	STAT	Georgia Bureau of Investigation	169,528,961	364,089	19,697,523	30,135,444	3,111,339	53,308,395	1,537,610	-	1,537,610	40,433,164	3,689,672	876,146	44,998,982	
474	STAT	Department of Revenue	122,310,076	282,679	14,211,174	21,741,822	109,641	36,325,316	1,109,340	-	1,163,900	2,273,240	29,171,318	(1,180,603)	238,652	28,229,367
475	STAT	Georgia Department of Driver Services	64,066,381	137,592	7,443,855	11,388,431	1,593,543	20,563,421	581,076	-	581,076	15,280,028	1,615,077	413,540	17,308,555	
476	STAT	Georgia Student Finance Commission	16,922,830	36,344	1,966,259	3,008,200	190,184	5,200,967	153,488	-	153,488	4,036,145	62,365	18,149	4,116,659	
477	STAT	Georgia Department of Community Supervision	214,453,592	460,571	24,917,304	38,121,240	42,758	63,541,873	1,945,072	-	2,781,094	4,726,166	51,147,822	(3,403,121)	1,035,417	48,780,118
478	STAT	Secretary of State	28,441,646	61,083	3,304,627	5,055,783	68,346	8,489,839	257,963	-	86,193	344,156	6,783,420	(86,692)	22,292	6,719,020
482	STAT	Georgia Teachers Retirement System	51,956,053	111,583	6,036,759	9,235,701	516,763	15,900,806	471,236	-	471,236	12,391,674	1,118,089	114,053	13,623,816	
484	STAT	Georgia Department of Transportation	472,376,578	1,014,499	54,885,304	83,969,594	2,958,229	142,827,626	4,284,408	-	440,558	4,724,966	112,663,224	1,886,513	3,621,607	118,171,344
488	STAT	Georgia Department of Veterans Service	14,083,413	30,246	1,636,348	2,503,466	69,519	4,239,579	127,735	-	7,968	135,703	3,358,938	5,733	85,511	3,450,182
489	STAT	Subsequent Injury Trust Fund	1,631,215	3,503	189,530	289,965	-	482,998	14,795	-	72,219	389,048	(71,561)	72,828	390,315	
490	STAT	State Board of Workers Comp	20,466,089	43,954	2,377,949	3,638,049	-	6,059,952	185,625	-	127,476	313,101	4,881,227	(188,266)	16,503	4,709,464
492	STAT	Georgia Public Defender Standards Council	120,830,262	259,501	14,039,235	21,478,770	1,852,147	37,629,653	1,095,918	-	1,095,918	28,818,381	2,390,789	335,021	31,544,191	
495	STAT	Georgia Commission on the Holocaust	520,252	1,117	60,448	92,480	109,532	263,577	4,719	-	4,719	124,079	130,487	-	254,566	
900	STAT	Georgia Building Authority	18,118,742	38,913	2,105,212	3,220,785	90,009	5,454,919	164,335	-	148,418	312,753	4,321,372	168,195	123,519	4,613,086
921	STAT	Georgia Correctional Industries	21,450,695	46,069	2,492,350	3,813,073	30,732	6,382,224	194,556	-	8,122	202,678	5,116,054	237,041	223,937	5,577,032
922	STAT	George L. Smith II - GWCCA	28,635,388	61,499	3,327,138	5,090,223	-	8,478,860	259,720	-	1,847,717	2,107,437	6,829,623	(4,431,079)	80,254	2,478,798
927	STAT	State Road and Tollway Authority	15,928,206	34,208	1,850,694	2,831,396	-	4,716,298	144,467	-	364,898	509,365	3,798,929	(437,131)	188,024	3,549,822
977	STAT	Georgia Public Broadcasting	21,157,043	45,438	2,458,231	3,760,873	378,359	6,642,901	191,892	-	11,559	203,451	5,046,018	237,706	9,664	5,293,388
980	STAT	GTA Georgia Technology Authority	37,599,558	80,751	4,368,682	6,683,692	375,373	11,508,498	341,024	-	373,563	714,587	8,967,608	691,928	307,285	9,966,821
996	STAT	THE ATL	5,242,729	11,260	609,151	931,947	440,162	1,992,520	47,551	-	37,649	85,200	1,250,408	1,077,788	-	2,328,196
75-001	TAXS	Appling County Tax Officials	236,151	507	27,438	41,978	4,147	74,070	2,142	-	-	2,142	56,322	7,607	-	63,929
75-003	TAXS	Bacon County Tax Officials	210,305	452	24,435	37,384	1,196	63,467	1,907	-	8,464	10,371	50,158	(3,252)	-	46,906
75-004	TAXS	Baker County Tax Officials	-	-	-	-	-	-	-	-	-	31,214	31,214	(32,693)	-	(32,693)
75-005	TAXS	Baldwin County Tax Officials	931,178	2,000	108,193	165,526	3,544	279,263	8,446	-	11,747	20,193	222,090	(10,194)	-	211,896
75-007	TAXS	Barrow County Tax Officials	-	-	-	-	-	-	-	-	25,651	25,651	(66,262)	-	(66,262)	
75-008	TAXS	Bartow County Tax Officials	1,744,081	3,746	202,644	310,028	37,980	554,398	15,819	-	15,819	415,969	49,873	-	465,842	
75-010	TAXS	Berrien County Tax Officials	413,263	888	48,017	73,462	2,114	124,481	3,748	-	2,709	6,457	98,561	3,884	-	102,425
75-011	TAXS	Bibb County Tax Officials	2,013,557	4,324	233,955	357,930	-	596,209	18,263	-	51,263	69,526	480,240	(58,311)	-	421,929
75-012	TAXS	Bleckley County Tax Officials	-	-	-	-	-	-	-	-	9,679	9,679	(35,426)	-	(35,426)	
75-013	TAXS	Brantley County Tax Officials	283,568	609	32,948	50,407	7,209	91,173	2,572	-	-	2,572	67,635	4,325	-	71,960
75-014	TAXS	Brooks County Tax Officials	183,992	395	21,378	32,706	-	54,479	1,669	-	14,249	15,918	43,883	(14,510)	-	29,373
75-015	TAXS	Bryan County Tax Officials	694,694	1,492	80,716	123,489	7,128	212,825	6,301	-	44,662	50,963	165,584	(14,759)	-	150,925
75-016	TAXS	Bulloch County Tax Officials	363,375	780	42,220	64,594	-	107,594	3,296	-	43,387	46,683	86,669	(55,206)	-	31,463
75-017	TAXS	Burke County Tax Officials	242,161	520	28,137	43,047	2,824	74,528	2,196	-	24,324	26,520	57,753	(9,861)	-	47,892
75-018	TAXS	Butts County Tax Officials	214,846	461	24,963	38,191	3,998	67,613	1,949	-	1,949	51,238	6,727	-	57,965	
75-019	TAXS	Calhoun County Tax Officials	180,118	387	20,928	32,018	4,706	58,039	1,634	-	1,634	42,960	7,737	-	50,697	
75-020	TAXS	Camden County Tax Officials	833,806	1,791	96,880	148,217	9,306	256,194	7,563	-	37,847	198,865	11,470	-	210,335	
75-021	TAXS	Candler County Tax Officials	156,744	337	18,212	27,863	-	46,412	1,422	-	37,847	39,269	37,384	(41,506)	-	(4,122)
75-022	TAXS	Carroll County Tax Officials	746,519	1,603	86,738	132,701	2,920	223,962	6,771	-	50,548	47,319	178,050	(27,262)	-	150,788



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
75-023	TAXS	Catoosa County Tax Officials	\$ 92,096	\$ 198	\$ 10,701	\$ 16,371	\$ -	\$ 27,270	\$ 835	\$ -	\$ 17,109	\$ 17,944	\$ 21,965	\$ (23,642)	\$ 4,252	\$ 2,575
75-024	TAXS	Charlton County Tax Officials	372,324	800	43,260	66,184	3,859	114,103	3,377	3,742	7,119	88,802	(12,446)	-	76,356	
75-025	TAXS	Chatham County Tax Officials	1,192,106	2,560	138,510	211,909	-	352,979	10,812	225,853	236,665	284,321	(219,231)	-	65,090	
75-026	TAXS	Chattahoochee County Tax Officials	-	-	-	-	-	-	-	21,938	21,938	-	(24,430)	-	(24,430)	
75-029	TAXS	Clarke County Tax Officials	1,002,037	2,152	116,426	178,122	5,430	302,130	9,088	146,777	155,865	238,989	(130,490)	32,986	141,485	
75-030	TAXS	Clay County Tax Officials	103,850	223	12,066	18,460	1,998	32,747	942	-	942	24,768	3,454	-	28,222	
75-031	TAXS	Clayton County Tax Officials	1,086,787	2,334	126,273	193,187	-	321,794	9,857	36,483	46,340	259,200	(53,730)	-	205,470	
75-032	TAXS	Clinch County Tax Officials	336,261	722	39,070	59,774	2,996	102,562	3,050	554	3,604	80,199	8,114	-	88,313	
75-033	TAXS	Cobb County Tax Officials	4,757,204	10,217	552,738	845,640	5,343	1,413,938	43,147	259,275	302,422	1,134,605	(198,159)	-	936,446	
75-034	TAXS	Coffee County Tax Officials	438,909	943	50,997	78,020	10,306	140,266	3,981	-	3,981	104,683	15,969	-	120,652	
75-035	TAXS	Colquitt County Tax Officials	659,164	1,416	76,588	117,173	7,397	202,574	5,979	-	5,979	157,211	18,735	-	175,946	
75-036	TAXS	Columbia County Tax Officials	1,496,177	3,213	173,840	265,960	13,811	456,824	13,570	29,504	43,074	356,843	(6,567)	-	350,276	
75-037	TAXS	Cook County Tax Officials	183,725	395	21,347	32,659	3,292	57,693	1,666	-	1,666	43,818	6,617	-	50,435	
75-038	TAXS	Coweta County Tax Officials	1,010,852	2,171	117,451	179,689	-	299,311	9,168	67,448	76,616	241,092	(127,816)	-	113,276	
75-041	TAXS	Dade County Tax Officials	180,920	389	21,021	32,160	-	53,570	1,641	28,867	28,508	43,151	(41,345)	-	1,806	
75-043	TAXS	Decatur County Tax Officials	207,233	445	24,078	36,838	2,218	63,579	1,880	-	1,880	49,428	(4,215)	-	45,213	
75-044	TAXS	DeKalb County Tax Officials	2,433,232	5,226	282,717	432,631	-	720,474	22,069	402,890	424,959	580,332	(618,152)	-	(37,820)	
75-045	TAXS	Dodge County Tax Officials	296,925	638	34,500	52,781	4,545	92,464	2,693	-	2,693	70,815	8,008	-	78,823	
75-046	TAXS	Dooley County Tax Officials	-	-	-	-	-	-	-	40,611	40,611	-	(46,928)	-	(46,928)	
75-047	TAXS	Dougherty County Tax Officials	665,108	1,428	77,279	118,230	-	196,937	6,032	117,100	123,132	158,632	(138,429)	15,011	35,214	
75-048	TAXS	Douglas County Tax Officials	360,771	775	41,918	64,131	9,766	116,590	3,272	-	3,272	86,044	(11,845)	-	74,199	
75-050	TAXS	Echols County Tax Officials	-	-	-	-	-	-	-	26,348	26,348	-	(31,378)	-	(31,378)	
75-051	TAXS	Effingham County Tax Officials	336,728	723	39,124	59,857	-	99,704	3,054	16,269	19,323	80,310	(19,838)	-	60,472	
75-052	TAXS	Elbert County Tax Officials	337,396	725	39,202	59,975	2,045	101,947	3,060	4,818	7,878	80,468	3,389	9,656	93,513	
75-053	TAXS	Emanuel County Tax Officials	300,397	645	34,903	53,399	9,689	98,636	2,725	-	2,725	71,643	11,666	-	83,299	
75-054	TAXS	Evans County Tax Officials	-	-	-	-	-	-	-	-	-	-	(10,266)	-	(10,266)	
75-055	TAXS	Fannin County Tax Officials	273,016	586	31,722	48,531	1,026	81,865	2,476	10,148	12,624	65,117	(4,450)	-	60,667	
75-056	TAXS	Fayette County Tax Officials	555,648	1,193	64,561	98,772	16,736	181,262	5,040	2,319	7,359	132,524	(21,610)	-	110,914	
75-057	TAXS	Floyd County Tax Officials	580,826	1,247	67,486	103,248	2,238	174,219	5,268	9,056	14,324	138,527	(19,285)	-	119,242	
75-058	TAXS	Forsyth County Tax Officials	3,368,284	7,234	391,360	598,746	20,882	1,018,222	30,550	21,958	52,508	803,346	41,198	-	844,544	
75-059	TAXS	Franklin County Tax Officials	349,684	751	40,630	62,160	7,067	110,608	3,172	-	3,172	83,398	12,261	-	95,659	
75-060	TAXS	Fulton County Tax Officials	11,796,507	25,335	1,370,633	2,096,945	158,348	3,651,261	106,993	-	106,993	2,813,504	154,866	79,684	3,048,054	
75-062	TAXS	Glascok County Tax Officials	130,364	280	15,147	23,173	1,120	39,720	1,182	-	1,182	31,093	2,680	-	33,773	
75-063	TAXS	Glynn County Tax Officials	715,264	1,536	83,106	127,145	7,418	219,205	6,487	15,294	21,781	170,596	(46,776)	-	123,820	
75-064	TAXS	Gordon County Tax Officials	708,251	1,521	82,292	125,899	-	209,712	6,424	46,591	53,015	168,918	(51,925)	-	116,993	
75-065	TAXS	Grady County Tax Officials	46,282	99	5,377	8,227	663	14,366	420	15,156	15,576	11,037	(9,506)	-	1,531	
75-066	TAXS	Greene County Tax Officials	237,887	511	27,640	42,287	5,457	75,895	2,158	-	2,158	56,737	7,909	-	64,646	
75-067	TAXS	Gwinnett County Tax Officials	3,894,614	8,364	452,514	692,306	-	1,153,184	35,324	195,245	230,569	928,876	(204,150)	-	724,726	
75-068	TAXS	Habersham County Tax Officials	337,596	725	39,225	60,011	-	99,961	3,062	15,445	18,507	80,518	(12,944)	-	67,574	
75-069	TAXS	Hall County Tax Officials	431,763	927	50,166	76,750	4,145	131,988	3,916	29,760	33,676	102,976	(13,630)	7,935	97,281	
75-070	TAXS	Hancock County Tax Officials	157,478	338	18,297	27,993	-	46,628	1,428	18,144	19,572	37,557	(27,394)	-	10,163	
75-071	TAXS	Haralson County Tax Officials	172,037	369	19,989	30,581	-	50,939	1,560	18,567	20,127	41,033	(19,432)	-	21,601	
75-072	TAXS	Harris County Tax Officials	111,931	240	13,005	19,897	3,802	36,944	1,015	-	1,015	26,694	7,226	-	33,920	
75-073	TAXS	Hart County Tax Officials	-	-	-	-	-	-	-	11,841	11,841	-	(41,338)	-	(41,338)	
75-074	TAXS	Heard County Tax Officials	191,939	412	22,301	34,119	11,334	68,166	1,741	-	1,741	45,778	14,061	-	59,839	
75-075	TAXS	Henry County Tax Officials	1,812,535	3,893	210,598	322,196	-	536,687	16,440	21,088	37,528	432,295	(59,936)	-	372,359	
75-076	TAXS	Houston County Tax Officials	906,067	1,946	105,276	161,062	-	268,284	8,218	100,532	108,750	216,101	(73,746)	10,098	152,453	
75-077	TAXS	Irwin County Tax Officials	-	-	-	-	-	-	-	31,353	31,353	-	(36,414)	-	(36,414)	
75-078	TAXS	Jackson County Tax Officials	459,879	988	53,433	81,748	16,734	152,903	4,171	16,552	20,723	109,683	(29,538)	-	80,145	
75-080	TAXS	Jeff Davis County Tax Officials	210,105	451	24,412	37,348	3,174	65,385	1,906	13,814	16,720	50,115	(9,731)	-	40,384	
75-081	TAXS	Jefferson County Tax Officials	107,991	232	12,547	19,196	1,135	33,110	979	-	981	1,960	25,757	-	28,497	
75-082	TAXS	Jenkins County Tax Officials	139,981	301	16,264	24,883	719	42,167	1,270	938	2,208	33,389	1,234	-	34,623	
75-084	TAXS	Jones County Tax Officials	804,688	1,728	93,497	143,041	10,554	248,820	7,298	3,027	10,325	191,921	25,434	-	217,355	
75-085	TAXS	Lamar County Tax Officials	389,822	837	45,293	69,295	4,323	119,748	3,536	2,878	6,414	92,977	9,420	-	102,397	



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
75-086	TAXS	Lanier County Tax Officials	\$ 307,877	\$ 661	\$ 35,772	\$ 54,728	\$ 3,031	\$ 94,192	\$ 2,792	\$ -	\$ -	\$ 2,792	\$ 73,431	\$ 8,223	\$ -	\$ 81,654
75-087	TAXS	Laurens County Tax Officials	476,442	1,023	55,358	84,692	1,203	142,276	4,321	-	57,922	62,243	113,631	(41,934)	-	71,697
75-088	TAXS	Lee County Tax Officials	304,738	654	35,407	54,170	6,018	96,249	2,764	-	-	2,764	72,684	6,521	-	79,205
75-089	TAXS	Liberty County Tax Officials	910,141	1,955	105,749	161,787	9,432	278,923	8,255	-	1,321	9,576	217,068	28,026	-	245,094
75-090	TAXS	Lincoln County Tax Officials	95,970	206	11,151	17,060	1,511	29,928	870	-	-	870	22,887	2,263	-	25,150
75-091	TAXS	Long County Tax Officials	107,523	231	12,493	19,113	3,846	35,683	975	-	-	975	25,647	5,919	-	31,566
75-092	TAXS	Lowndes County Tax Officials	675,994	1,452	78,544	120,165	-	200,161	6,131	-	13,444	19,575	161,223	(50,335)	-	110,888
75-093	TAXS	Lumpkin County Tax Officials	-	-	-	-	-	-	-	-	41,612	41,612	-	(52,803)	-	(52,803)
75-094	TAXS	Macon County Tax Officials	302,802	650	35,182	53,826	4,340	93,998	2,746	-	-	2,746	72,220	8,932	-	81,152
75-095	TAXS	Madison County Tax Officials	105,653	227	12,276	18,781	2,326	33,610	958	-	-	958	25,197	4,342	-	29,539
75-096	TAXS	Marion County Tax Officials	211,974	455	24,629	37,681	2,907	65,672	1,923	-	10,638	12,561	50,557	670	-	51,227
75-097	TAXS	McDuffie County Tax Officials	299,997	644	34,857	53,327	9,294	98,122	2,721	-	-	2,721	71,550	12,922	-	84,472
75-098	TAXS	McIntosh County Tax Officials	324,173	696	37,666	57,625	4,566	100,553	2,940	-	-	2,940	77,319	9,354	-	86,673
75-099	TAXS	Meriwether County Tax Officials	-	-	-	-	-	-	-	-	34,921	34,921	-	(50,724)	-	(50,724)
75-100	TAXS	Miller County Tax Officials	179,651	386	20,874	31,935	7,833	61,028	1,629	-	-	1,629	42,844	10,565	-	53,409
75-101	TAXS	Mitchell County Tax Officials	-	-	-	-	-	-	-	-	40,984	40,984	-	(46,745)	-	(46,745)
75-102	TAXS	Monroe County Tax Officials	535,680	1,150	62,240	95,222	4,077	162,889	4,859	-	3,476	8,335	127,761	10,213	-	137,974
75-103	TAXS	Montgomery County Tax Official	215,915	464	25,087	38,381	705	64,637	1,958	-	3,048	5,006	51,498	2,530	-	54,028
75-104	TAXS	Morgan County Tax Officials	246,569	530	28,649	43,830	5,777	78,786	2,236	-	4,972	7,208	58,806	(12,819)	-	45,987
75-105	TAXS	Murray County Tax Officials	341,937	734	39,730	60,783	4,050	105,297	3,101	-	-	3,101	81,550	6,647	-	90,197
75-106	TAXS	Muscookee County Tax Officials	1,781,213	3,825	206,959	316,628	48,412	575,824	16,155	-	16,155	424,822	47,436	-	-	472,258
75-107	TAXS	Newton County Tax Officials	722,877	1,552	83,991	128,499	-	214,042	6,556	-	77,982	84,538	172,412	(108,295)	-	64,117
75-108	TAXS	Oconee County Tax Officials	402,845	865	46,806	71,610	7,019	126,300	3,654	-	-	3,654	96,079	14,363	-	110,442
75-109	TAXS	Oglethorpe County Tax Officials	192,540	414	22,371	34,226	4,124	61,135	1,746	-	-	1,746	45,918	7,606	-	53,524
75-110	TAXS	Paulding County Tax Officials	779,978	1,675	90,625	138,649	-	230,949	7,074	-	30,136	37,210	186,026	(65,767)	-	120,259
75-111	TAXS	Peach County Tax Officials	484,122	1,040	56,250	86,057	4,794	148,141	4,391	-	9,530	13,921	115,464	8,267	-	123,731
75-112	TAXS	Pickens County Tax Officials	185,795	399	21,587	33,027	-	55,013	1,685	-	51,100	52,785	44,316	(64,573)	-	(20,257)
75-113	TAXS	Pierce County Tax Officials	343,674	738	39,931	61,091	6,619	108,379	3,117	-	3,117	81,971	11,308	-	-	93,279
75-114	TAXS	Pike County Tax Officials	218,453	469	25,382	38,832	3,746	68,429	1,981	-	-	1,981	52,099	7,130	-	59,229
75-115	TAXS	Polk County Tax Officials	396,701	852	46,093	70,517	-	117,462	3,598	-	38,819	42,417	94,616	(51,186)	-	43,430
75-119	TAXS	Rabun County Tax Officials	147,060	316	17,087	26,141	-	43,544	1,334	-	22,924	24,258	35,073	(27,072)	-	8,001
75-121	TAXS	Richmond County Tax Officials	2,410,659	5,177	280,094	428,518	31,580	745,369	21,864	-	102,499	124,363	574,949	(637)	-	574,312
75-122	TAXS	Rockdale County Tax Officials	494,607	1,062	57,468	87,921	-	146,451	4,486	-	41,709	46,195	117,963	(35,191)	-	82,772
75-123	TAXS	Schley County Tax Officials	-	-	-	-	-	-	-	-	33,011	33,011	-	(38,215)	-	(38,215)
75-124	TAXS	Screven County Tax Officials	256,453	551	29,797	45,587	-	75,935	2,326	-	9,047	11,373	61,165	(11,226)	-	49,939
75-125	TAXS	Seminole County Tax Officials	91,762	197	10,662	16,312	751	27,922	832	-	-	832	21,882	2,161	-	24,043
75-126	TAXS	Spalding County Tax Officials	708,251	1,521	82,292	125,899	-	209,712	6,424	-	62,644	69,068	168,916	(52,000)	-	116,916
75-127	TAXS	Stephens County Tax Officials	671,520	1,442	78,024	119,369	24,927	223,762	6,091	-	6,091	160,158	26,688	-	-	186,846
75-128	TAXS	Stewart County Tax Officials	179,918	386	20,905	31,982	3,190	56,463	1,632	-	-	1,632	42,914	5,988	-	48,902
75-129	TAXS	Sumter County Tax Officials	396,500	852	46,069	70,482	896	118,299	3,596	-	10,511	14,107	94,568	(3,604)	-	90,964
75-130	TAXS	Talbot County Tax Officials	88,423	190	10,274	15,718	-	26,182	802	-	2,341	3,143	21,090	(12,407)	-	8,683
75-131	TAXS	Taliaferro County Tax Officials	183,324	394	21,300	32,588	3,475	57,757	1,663	-	-	1,663	43,722	5,747	-	49,469
75-132	TAXS	Tattnall County Tax Officials	248,973	535	28,928	44,257	-	73,720	2,258	-	9,636	11,894	59,382	(29,829)	-	29,553
75-133	TAXS	Taylor County Tax Officials	172,438	370	20,036	30,653	2,992	54,051	1,564	-	-	1,564	41,127	5,547	-	46,674
75-134	TAXS	Telfair County Tax Officials	174,575	375	20,284	31,032	15,560	67,251	1,583	-	-	1,583	41,636	22,652	-	64,288
75-135	TAXS	Terrell County Tax Officials	130,898	281	15,209	23,268	978	39,736	1,187	-	4,413	5,600	31,221	(796)	-	30,425
75-136	TAXS	Thomas County Tax Officials	424,416	911	49,313	75,444	9,936	135,604	3,849	-	-	3,849	101,226	15,203	-	116,429
75-137	TAXS	Tift County Tax Officials	473,837	1,018	55,055	84,229	-	140,302	4,298	-	27,985	32,283	113,013	(32,243)	-	80,770
75-139	TAXS	Towns County Tax Officials	185,461	398	21,549	32,968	-	54,915	1,682	-	49,005	50,687	44,231	(48,511)	11,947	7,667
75-141	TAXS	Troup County Tax Officials	387,618	832	45,037	68,903	7,244	122,016	3,516	-	-	3,516	92,448	12,046	-	104,494
75-142	TAXS	Turner County Tax Officials	338,264	726	39,303	60,130	3,121	103,280	3,068	-	-	3,068	80,674	6,242	-	86,916
75-143	TAXS	Twiggs County Tax Officials	393,896	846	45,767	70,019	3,248	119,880	3,573	-	448	4,021	93,944	8,612	-	102,556
75-145	TAXS	Upson County Tax Officials	127,959	275	14,868	22,746	-	37,889	1,161	-	35,589	36,750	30,518	(56,756)	-	(26,238)
75-146	TAXS	Walker County Tax Officials	932,915	2,004	108,395	165,835	17,756	293,990	8,461	-	-	8,461	222,501	29,627	-	252,128



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers
75-147	TAXS	Walton County Tax Officials	\$ 307,543	\$ 660	\$ 35,733	\$ 54,669	\$ -	\$ 91,062	\$ 2,789	\$ -	\$ 15,471	\$ 18,260	\$ 73,348	\$ (36,679)	\$ -	\$ 36,669
75-148	TAXS	Ware County Tax Officials	238,555	512	27,718	42,405	2,489	73,124	2,164	-	17,204	19,368	56,894	(6,920)	-	49,974
75-149	TAXS	Warren County Tax Officials	-	-	-	-	-	-	-	-	30,173	30,173	-	(39,706)	-	(39,706)
75-150	TAXS	Washington County Tax Officials	407,720	876	47,373	72,476	7,674	128,399	3,698	-	13,964	17,662	97,244	8,955	-	106,199
75-151	TAXS	Wayne County Tax Officials	227,201	488	26,398	40,387	-	67,273	2,061	-	13,327	15,388	54,188	(19,791)	-	34,397
75-154	TAXS	White County Tax Officials	869,336	1,867	101,008	154,533	11,783	269,191	7,885	-	-	7,885	207,336	22,664	-	230,000
75-155	TAXS	Whitfield County Tax Officials	1,418,573	3,047	164,824	252,165	-	420,036	12,866	-	83,755	96,621	338,331	(56,719)	32,254	313,866
75-156	TAXS	Wilcox County Tax Officials	156,009	335	18,127	27,732	2,882	49,076	1,415	-	-	1,415	37,207	5,148	-	42,355
75-158	TAXS	Wilkinson County Tax Officials	215,180	462	25,002	38,250	1,901	65,615	1,952	-	4,882	6,834	51,323	2,001	-	53,324
75-159	TAXS	Worth County Tax Officials	446,990	960	51,936	79,457	7,631	139,984	4,054	-	-	4,054	106,609	11,692	-	118,301
817	TCOL	Oconee Fall Line Technical College	4,493,204	9,650	522,064	798,711	140,594	1,471,019	40,753	-	2,367	43,120	1,071,643	53,936	-	1,125,579
818	TCOL	Coastal Pines Technical College	8,766,621	18,828	1,018,591	1,558,353	211,101	2,806,873	79,512	-	-	79,512	2,090,863	292,730	11,962	2,395,555
820	TCOL	Albany Technical College	13,249,407	28,455	1,539,445	2,355,213	406,173	4,329,286	120,171	-	-	120,171	3,160,020	379,209	2,688	3,541,917
822	TCOL	Athens Technical College	9,393,795	20,175	1,091,462	1,669,840	133,293	2,914,770	85,201	-	-	85,201	2,240,448	175,018	-	2,415,466
823	TCOL	Atlanta Technical College	19,349,383	41,556	2,248,199	3,439,544	181,088	5,910,387	175,497	-	-	175,497	4,614,884	439,751	-	5,054,635
824	TCOL	Augusta Technical College	18,300,597	39,303	2,126,341	3,253,112	275,675	5,694,431	165,985	-	-	165,985	4,364,744	198,702	42,454	4,605,900
826	TCOL	West Georgia Technical College	18,155,674	38,992	2,109,503	3,227,350	-	5,375,845	164,670	-	246,326	410,996	4,330,179	(368,437)	12,467	3,974,209
827	TCOL	Chattahoochee Technical College	27,858,816	59,831	3,236,908	4,952,179	610,055	8,858,973	252,677	-	-	252,677	6,644,411	1,096,133	16,782	7,757,326
828	TCOL	Columbus Technical College	11,060,406	23,754	1,285,106	1,966,096	451,423	3,726,379	100,317	-	-	100,317	2,637,940	588,123	-	3,226,063
829	TCOL	Georgia Northwestern Technical College	19,020,402	40,849	2,209,975	3,381,064	284,738	5,916,626	172,513	-	-	172,513	4,536,424	464,286	31,432	5,032,142
830	TCOL	Georgia Piedmont Technical College	8,410,859	18,064	977,255	1,495,113	54,988	2,545,420	76,286	-	-	76,286	2,006,017	87,763	-	2,093,780
831	TCOL	Southern Crescent Technical College	13,968,544	30,000	1,623,001	2,483,046	98,861	4,234,908	126,693	-	-	126,693	3,331,535	283,584	-	3,615,119
832	TCOL	Gwinnett Technical College	31,261,694	67,139	3,632,288	5,557,074	276,432	9,532,933	283,540	-	-	283,540	7,456,007	816,585	-	8,272,592
834	TCOL	Lanier Technical College	14,638,728	31,439	1,700,870	2,602,178	324,965	4,659,452	132,772	-	-	132,772	3,491,381	645,389	31,132	4,167,902
835	TCOL	Central Georgia Technical College	35,909,238	77,120	4,172,284	6,383,221	475,907	11,108,532	325,693	-	-	325,693	8,564,463	712,172	19,069	9,295,704
837	TCOL	Southern Regional Technical College	15,916,385	34,183	1,849,320	2,829,294	-	4,712,797	144,360	-	203,005	347,365	3,796,109	(318,115)	13,392	3,491,386
838	TCOL	North Georgia Technical College	9,988,112	21,451	1,160,516	1,775,485	297,983	3,255,435	90,591	-	-	90,591	2,382,195	310,318	57,334	2,749,847
841	TCOL	Savannah Technical College	17,322,870	37,203	2,012,739	3,079,311	658,450	5,787,703	157,117	-	-	157,117	4,131,554	869,101	32,492	5,033,147
842	TCOL	South Georgia Technical College	9,118,175	19,583	1,059,438	1,620,846	-	2,699,867	82,701	-	-	82,701	2,174,709	6,789	63,455	2,244,953
843	TCOL	Southeastern Technical College	6,035,997	12,963	701,321	1,072,958	317,090	2,104,332	54,746	-	-	54,746	1,439,604	277,954	12,482	1,730,040
844	TCOL	Ogeechee Technical College	1,437,874	3,088	167,066	255,596	930	426,680	13,041	-	14,582	27,623	342,935	1,715	-	344,650
848	TCOL	Wiregrass Georgia Technical College	15,822,219	33,981	1,838,379	2,812,555	391,381	5,076,296	143,506	-	-	143,506	3,773,648	613,215	19,632	4,406,495
503-0503	UNIV	Georgia Institute of Technology	3,855,144	8,279	447,928	685,290	86,808	1,228,305	34,966	-	20,680	55,646	919,467	253,357	22,872	1,195,696
509-0509	UNIV	Georgia State University	4,197,348	9,014	487,689	746,120	499,406	1,742,229	38,070	-	29,446	67,516	1,001,082	340,490	-	1,341,572
512-0512	UNIV	Augusta University	7,408,555	15,911	860,798	1,316,944	-	2,193,653	67,195	-	194,715	261,910	1,766,961	(179,247)	-	1,587,714
518-0518	UNIV	University of Georgia	7,049,454	15,140	819,074	1,253,110	209,032	2,296,356	63,938	-	-	63,938	1,681,315	167,854	8,332	1,857,501
521-0521	UNIV	Albany State University	836,945	1,797	97,244	148,775	23,373	271,189	7,591	-	-	7,591	199,616	57,093	-	256,709
528-0528	UNIV	Clayton College and State University	68,788	148	7,992	12,228	745	21,113	624	-	25,199	25,823	16,407	(17,195)	-	(788)
530-0530	UNIV	Columbus State University	328,914	706	38,216	58,468	50,664	148,054	2,983	-	-	2,983	78,446	55,144	-	133,590
531-0531	UNIV	University of North Georgia	1,277,056	2,743	148,381	227,009	88,189	466,322	11,583	-	-	11,583	304,582	92,398	-	396,980
536-0536	UNIV	Georgia College and State University	890,840	1,913	103,507	158,356	115,738	379,514	8,080	-	6,778	14,858	212,469	10,138	6,051	228,658
539-0539	UNIV	Georgia Southern University	986,075	2,118	114,572	175,285	15,413	307,388	8,944	-	862	9,806	235,180	(6,373)	-	228,807
540-0540	UNIV	Georgia Gwinnett College	519,718	1,116	60,386	92,385	13,161	167,048	4,714	-	15,626	20,340	123,956	32,450	-	156,406
542-0542	UNIV	Georgia Southwestern State University	829,265	1,781	96,352	147,410	30,176	275,719	7,521	-	-	7,521	197,782	57,650	-	255,432
543-0543	UNIV	Kennesaw State University	858,917	1,845	99,797	152,681	-	254,323	7,790	-	92,289	100,079	204,855	(47,626)	-	157,229
547-0547	UNIV	Middle Georgia State College	766,020	1,645	89,004	136,168	-	226,817	6,948	-	67,151	74,099	182,896	(73,599)	2,174	111,271
551-0551	UNIV	Valdosta State University	79,941	172	9,288	14,210	-	23,670	725	-	36,726	37,451	19,066	(56,643)	-	(37,577)
554-0554	UNIV	State University of West Georgia	618,693	1,329	71,886	109,979	3,578	186,772	5,611	-	9,444	15,055	147,557	36,888	-	184,425
557-0557	UNIV	Abraham Baldwin Agricultural College	776,705	1,668	90,245	138,067	15,776	245,756	7,045	-	11,061	18,106	185,248	3,713	-	188,961
563-0563	UNIV	College of Coastal Georgia	648,880	1,394	75,393	115,345	8,865	200,997	5,885	-	16,309	22,194	154,762	40,285	19,843	214,890
567-0567	UNIV	South Georgia State College	151,000	324	17,545	26,842	1,590	46,301	1,370	-	-	1,370	36,015	(16,577)	-	19,438
569-0569	UNIV	Dalton College	296,257	636	34,422	52,663	29,253	116,974	2,687	-	-	2,687	70,656	54,196	-	124,852
573-0573	UNIV	Georgia Highlands College	390,891	839	45,417	69,485	59,724	175,465	3,545	-	-	3,545	93,230	39,389	-	132,619
576-0576	UNIV	Gordon College	215,648	463	25,056	38,333	27,653	91,505	1,956	-	-	1,956	51,433	23,151	-	74,584



SCHEDULE B (continued)

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	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
598-0598	UNIV	Regents Central Office	\$ 4,971,984	\$ 10,678	\$ 577,693	\$ 883,819	\$ 109,502	\$ 1,581,692	\$ 45,095	\$ -	\$ -	\$ 45,095	\$ 1,185,836	\$ 26,181	\$ 10,616	\$ 1,222,633
209-0209	VARs	Agricultural Commodity Commission	707,717	1,520	82,229	125,804	-	209,553	6,419	-	33,502	39,921	168,789	(30,220)	23,385	161,954
237-0041	VARs	Stone Mountain Judicial Circuit DA Staff	-	-	-	-	-	-	-	-	-	-	(19,602)	-	(19,602)	
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	1,858,617	3,992	215,952	330,387	1,642	551,973	16,857	-	78,153	95,010	443,285	(47,763)	-	395,522
Total all Entities			\$ 6,678,465,000	\$ 14,343,000	\$ 775,969,000	\$ 1,187,163,000	\$ 109,791,179	\$ 2,087,266,179	\$ 60,573,000	\$ -	\$ 109,791,179	\$ 170,364,179	\$ 1,592,833,823	\$ -	\$ 24,025,447	\$ 1,616,859,270
STATE DEPARTMENT OF REVENUE			\$ 81,247,067	\$ 174,487	\$ 9,440,076	\$ 14,442,467	\$ 752,286	\$ 24,809,316	\$ 736,900	\$ -	\$ 3,400,460	\$ 4,137,360	\$ 19,377,644	\$ (2,970,645)	\$ 203,823	\$ 16,610,822
STATE COURTS AND PROSECUTING ATTORNEYS			\$ 11,264,500	\$ 24,192	\$ 1,308,819	\$ 2,002,376	\$ 10,246	\$ 3,345,633	\$ 102,168	\$ -	\$ 377,326	\$ 479,494	\$ 2,686,619	\$ (526,911)	\$ 29,220	\$ 2,188,928



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	\$ 3,112,771	\$ 867,220	\$ 51,705	\$ 1,594,684	\$ -	\$ -
913-0913	AUTH	Lake Lanier Island Development Authority	97,657	29,304	1,963	60,553	-	-
926-0926	AUTH	Georgia Agricultural Exposition Authority	1,084,697	329,574	17,783	548,444	-	-
928-0928	AUTH	Georgia Environmental Finance Authority	950,676	257,689	18,970	585,066	-	-
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	189,232	52,229	3,369	103,894	-	-
955-0955	AUTH	Georgia Superior Court Clerks Coop	309,266	82,982	5,902	182,022	-	-
972-0972	AUTH	Georgia Federal-State Inspection	2,990,051	800,285	50,046	1,543,506	-	-
973-0973	AUTH	Georgia Lottery Corporation	(3,033)	735	569	17,551	-	-
9030	CHAR	Georgia School for Innovation and the Classics	41,503	12,184	303	9,332	-	-
9915	CHAR	Foothills Charter High School	10,335	(218)	529	16,316	-	-
51-0217	CORT	Dekalb County State Court	204,282	69,174	8,622	265,908	-	-
51-0237	CORT	Bibb County State Court	641,951	179,881	12,851	396,347	-	-
51-0248	CORT	Chatham County State Court	571,791	159,881	11,163	344,288	-	-
361	CSBS	Lookout Mountain Community Service Board	327,419	89,327	3,129	96,489	-	-
363	CSBS	Highland Rivers Center Community Service Board	134,610	37,154	2,724	84,018	-	-
364	CSBS	Georgia Mountains Avita Community Partners	69,651	25,047	759	23,399	-	-
365	CSBS	Cobb County Community Service	140,387	36,040	2,423	74,726	-	-
366	CSBS	Douglas Community Service Board	(14,002)	-	-	-	-	-
368	CSBS	Dekalb Community Service Board	153,658	54,200	2,006	61,860	-	-
369	CSBS	View Point Health	49,804	16,487	1,804	55,623	-	-
370	CSBS	Clayton Community M.H., Substa	26,526	10,060	678	20,911	-	-
371	CSBS	Advantage Behavioral Health Systems	46,347	12,362	1,126	34,737	-	-
372	CSBS	Pathways Center Community Service Board	(18,434)	(277)	331	10,218	-	-
373	CSBS	Mcintosh Trail MH, MR and SA C	38,846	10,599	742	22,881	-	-
374	CSBS	River Edge Behavioral Health Center	104,766	38,575	2,547	78,558	-	-
375	CSBS	Phoenix Center	-	-	-	-	-	-
376	CSBS	Oconee Community Service Board	24,465	7,810	467	14,418	-	-
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	47,017	14,243	964	29,730	-	-
379	CSBS	New Horizons	71,490	23,638	1,565	48,254	-	-
380	CSBS	Middle Flint Community Service Board	44,658	14,517	1,269	39,147	-	-
381	CSBS	CSB of Middle Georgia	(71,590)	2,636	1,091	33,663	-	-
382	CSBS	Albany Area Community Service Board	24,916	5,948	971	29,945	-	-
383	CSBS	The Georgia Pines Community Service Board	(108,715)	(23,459)	544	16,793	-	-
384	CSBS	South Georgia Community Service Board	111,189	32,556	1,619	49,937	-	-
385	CSBS	Pineland Area MH, MR and SA Center	427,918	114,069	4,276	131,864	-	-
386	CSBS	Satilla Community Service Board	(79,736)	(20,772)	1,419	43,777	-	-
388	CSBS	Gateway Behavior Health Services Community Service Board	26,381	11,965	874	26,968	-	-
127-001	DFAC	Appling County DFACS	76,250	21,529	2,156	66,497	-	-
127-002	DFAC	Atkinson County DFACS	52,558	15,158	967	29,832	-	-
127-003	DFAC	Bacon County DFACS	164,399	46,523	2,581	79,613	-	-
127-004	DFAC	Baker County DFACS	56,848	17,739	990	30,542	-	-
127-005	DFAC	Baldwin County DFACS	326,925	90,924	5,772	178,024	-	-
127-006	DFAC	Banks County DFACS	159,870	45,993	2,776	85,610	-	-
127-007	DFAC	Barrow County DFACS	474,759	141,258	9,084	280,172	-	-



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>
127-008	DFAC	Bartow County DFACS	\$ 845,822	\$ 257,177	\$ 13,301	\$ 410,218	\$ -	\$ -
127-009	DFAC	Ben Hill County DFACS	136,930	35,967	3,028	93,386	-	-
127-010	DFAC	Berrien County DFACS	318,987	91,800	4,932	152,127	-	-
127-011	DFAC	Bibb County DFACS	1,617,033	464,162	29,140	898,728	-	-
127-012	DFAC	Bleckley County DFACS	89,705	28,112	1,332	41,087	-	-
127-013	DFAC	Brantley County DFACS	303,485	85,569	4,699	144,928	-	-
127-014	DFAC	Brooks County DFACS	272,364	81,014	4,216	130,034	-	-
127-015	DFAC	Bryan County DFACS	162,243	44,456	2,308	71,194	-	-
127-016	DFAC	Bulloch County DFACS	304,177	88,426	6,463	199,317	-	-
127-017	DFAC	Burke County DFACS	190,184	57,416	3,364	103,759	-	-
127-018	DFAC	Butts County DFACS	325,958	88,794	5,061	156,076	-	-
127-019	DFAC	Calhoun County DFACS	49,566	13,299	1,122	34,612	-	-
127-020	DFAC	Camden County DFACS	309,259	83,747	6,258	192,997	-	-
127-021	DFAC	Candler County DFACS	100,349	24,055	1,584	48,862	-	-
127-022	DFAC	Carroll County DFACS	638,335	181,776	14,316	441,535	-	-
127-023	DFAC	Catoosa County DFACS	457,762	121,999	7,659	236,208	-	-
127-024	DFAC	Charlton County DFACS	192,810	53,397	3,175	97,928	-	-
127-025	DFAC	Chatham County DFACS	1,782,410	519,195	31,103	959,275	-	-
127-026	DFAC	Chattahoochee County DFACS	86,526	23,854	1,522	46,940	-	-
127-027	DFAC	Chattooga County DFACS	347,558	95,017	6,462	199,305	-	-
127-028	DFAC	Cherokee County DFACS	784,812	206,195	17,443	537,958	-	-
127-029	DFAC	Clarke County DFACS	3,320,265	923,044	56,897	1,754,787	-	-
127-030	DFAC	Clay County DFACS	158,389	41,946	2,175	67,068	-	-
127-031	DFAC	Clayton County DFACS	3,681,782	1,075,679	63,013	1,943,434	-	-
127-032	DFAC	Clinch County DFACS	111,332	30,829	1,934	59,652	-	-
127-033	DFAC	Cobb County DFACS	4,932,869	1,394,229	90,611	2,794,614	-	-
127-034	DFAC	Coffee County DFACS	1,072,901	305,480	17,922	552,733	-	-
127-035	DFAC	Colquitt County DFACS	386,739	112,846	7,595	234,257	-	-
127-036	DFAC	Columbia County DFACS	1,250,069	333,553	18,491	570,290	-	-
127-037	DFAC	Cook County DFACS	378,294	102,918	5,788	178,527	-	-
127-038	DFAC	Coweta County DFACS	445,669	132,940	11,020	339,877	-	-
127-039	DFAC	Crawford County DFACS	158,234	48,879	2,535	78,169	-	-
127-040	DFAC	Crisp County DFACS	417,644	108,373	5,806	179,057	-	-
127-041	DFAC	Dade County DFACS	167,438	47,538	2,745	84,650	-	-
127-042	DFAC	Dawson County DFACS	257,505	76,199	3,355	103,459	-	-
127-043	DFAC	Decatur County DFACS	345,361	101,426	5,611	173,052	-	-
127-044	DFAC	Dekalb County DFACS	10,437,611	2,995,144	179,814	5,545,789	-	-
127-045	DFAC	Dodge County DFACS	134,848	39,382	2,830	87,282	-	-
127-046	DFAC	Dooley County DFACS	117,873	31,132	2,298	70,869	-	-
127-047	DFAC	Dougherty County DFACS	5,365,301	1,577,720	104,607	3,226,253	-	-
127-048	DFAC	Douglas County DFACS	1,247,030	334,066	21,082	650,196	-	-
127-049	DFAC	Early County DFACS	980,107	276,245	19,489	601,084	-	-
127-050	DFAC	Echols County DFACS	67,683	20,571	928	28,609	-	-
127-051	DFAC	Effingham County DFACS	327,527	95,674	5,843	180,222	-	-
127-052	DFAC	Elbert County DFACS	162,060	45,013	3,576	110,281	-	-
127-053	DFAC	Emanuel County DFACS	206,542	60,174	2,990	92,205	-	-



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>
127-054	DFAC	Evans County DFACS	\$ 103,077	\$ 31,402	\$ 1,273	\$ 39,261	\$ -	\$ -
127-055	DFAC	Fannin County DFACS	139,645	40,993	2,795	86,189	-	-
127-056	DFAC	Fayette County DFACS	393,431	112,444	7,736	238,589	-	-
127-057	DFAC	Floyd County DFACS	1,618,275	474,778	31,324	966,102	-	-
127-058	DFAC	Forsyth County DFACS	474,227	138,784	8,576	264,513	-	-
127-059	DFAC	Franklin County DFACS	197,937	58,756	4,017	123,904	-	-
127-060	DFAC	Fulton County	6,697,620	1,838,892	138,593	4,274,439	-	-
127-061	DFAC	Gilmer County DFACS	295,229	85,539	4,671	144,057	-	-
127-062	DFAC	Glascock County DFACS	62,451	23,434	959	29,588	-	-
127-063	DFAC	Glynn County DFACS	890,644	268,032	15,702	484,286	-	-
127-064	DFAC	Gordon County DFACS	390,391	104,607	8,412	259,446	-	-
127-065	DFAC	Grady County DFACS	187,213	50,243	3,387	104,475	-	-
127-066	DFAC	Greene County DFACS	269,269	67,140	5,719	176,382	-	-
127-067	DFAC	Gwinnett County DFACS	4,561,390	1,321,636	81,900	2,525,955	-	-
127-068	DFAC	Habersham County DFACS	290,499	79,400	5,957	183,718	-	-
127-069	DFAC	Hall County DFACS	1,608,698	473,542	30,248	932,904	-	-
127-070	DFAC	Hancock County DFACS	(4,125)	(452)	551	16,989	-	-
127-071	DFAC	Haralson County DFACS	338,064	101,853	5,218	160,940	-	-
127-072	DFAC	Harris County DFACS	211,551	59,241	2,932	90,440	-	-
127-073	DFAC	Hart County DFACS	220,083	68,795	5,336	164,575	-	-
127-074	DFAC	Heard County DFACS	189,387	53,995	3,860	119,061	-	-
127-075	DFAC	Henry County DFACS	1,259,842	344,451	26,310	811,446	-	-
127-076	DFAC	Houston County DFACS	807,766	232,543	16,405	505,955	-	-
127-077	DFAC	Irwin County DFACS	225,143	61,706	3,637	112,179	-	-
127-078	DFAC	Jackson County DFACS	256,185	73,786	6,385	196,936	-	-
127-079	DFAC	Jasper County DFACS	(12,845)	(2,027)	395	12,173	-	-
127-080	DFAC	Jeff Davis County DFACS	218,000	65,453	3,530	108,859	-	-
127-081	DFAC	Jefferson County DFACS	123,718	38,488	1,841	56,787	-	-
127-082	DFAC	Jenkins County DFACS	131,809	37,012	2,573	79,344	-	-
127-083	DFAC	Johnson County DFACS	68,507	18,408	1,393	42,974	-	-
127-084	DFAC	Jones County DFACS	266,662	79,411	4,948	152,603	-	-
127-085	DFAC	Lamar County DFACS	250,093	70,326	4,604	142,010	-	-
127-086	DFAC	Lanier County DFACS	262,354	83,016	4,081	125,881	-	-
127-087	DFAC	Laurens County DFACS	4,592,606	1,147,845	74,347	2,293,003	-	-
127-088	DFAC	Lee County DFACS	226,944	62,776	3,697	114,035	-	-
127-089	DFAC	Liberty County DFACS	412,087	127,775	7,465	230,223	-	-
127-090	DFAC	Lincoln County DFACS	34,265	9,458	411	12,669	-	-
127-091	DFAC	Long County DFACS	168,675	47,597	2,391	73,748	-	-
127-092	DFAC	Lowndes County DFACS	800,031	229,293	15,741	485,468	-	-
127-093	DFAC	Lumpkin County DFACS	199,221	55,245	4,108	126,709	-	-
127-094	DFAC	Macon County DFACS	79,780	20,042	2,018	62,236	-	-
127-095	DFAC	Madison County DFACS	208,116	60,173	4,212	129,909	-	-
127-096	DFAC	Marion County DFACS	76,377	22,658	1,011	31,169	-	-
127-097	DFAC	Mcduffie County DFACS	168,163	58,439	3,668	113,126	-	-
127-098	DFAC	Mcintosh County DFACS	111,161	32,939	1,895	58,446	-	-
127-099	DFAC	Meriwether County DFACS	294,705	82,940	4,968	153,209	-	-



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>
127-100	DFAC	Miller County DFACS	\$ 71,321	\$ 20,235	\$ 856	\$ 26,393	\$ -	\$ -
127-101	DFAC	Mitchell County DFACS	202,153	55,117	3,625	111,802	-	-
127-102	DFAC	Monroe County DFACS	185,473	51,484	3,661	112,925	-	-
127-103	DFAC	Montgomery County DFACS	34,179	7,133	1,205	37,154	-	-
127-104	DFAC	Morgan County DFACS	171,035	45,755	2,653	81,835	-	-
127-105	DFAC	Murray County DFACS	468,312	131,234	7,979	246,091	-	-
127-106	DFAC	Muscogee County DFACS	2,258,887	624,079	34,998	1,079,415	-	-
127-107	DFAC	Newton County DFACS	649,752	198,180	12,362	381,256	-	-
127-108	DFAC	Oconee County DFACS	155,491	40,460	1,944	59,950	-	-
127-109	DFAC	Oglethorpe County DFACS	32,480	13,284	617	19,031	-	-
127-110	DFAC	Paulding County DFACS	715,317	199,405	12,534	386,555	-	-
127-111	DFAC	Peach County DFACS	282,101	76,285	5,211	160,729	-	-
127-112	DFAC	Pickens County DFACS	304,052	88,518	5,081	156,696	-	-
127-113	DFAC	Pierce County DFACS	175,037	49,792	2,903	89,532	-	-
127-114	DFAC	Pike County DFACS	10,751	3,426	1,951	60,178	-	-
127-115	DFAC	Polk County DFACS	549,042	153,542	10,943	337,509	-	-
127-116	DFAC	Pulaski County DFACS	141,951	36,569	2,833	87,366	-	-
127-117	DFAC	Putnam County DFACS	618,588	171,348	11,390	351,280	-	-
127-118	DFAC	Quitman County DFACS	66,120	17,971	881	27,170	-	-
127-119	DFAC	Rabun County DFACS	144,124	37,890	2,973	91,687	-	-
127-120	DFAC	Randolph County DFACS	80,519	22,260	1,287	39,678	-	-
127-121	DFAC	Richmond County DFACS	1,870,325	542,996	37,522	1,157,236	-	-
127-122	DFAC	Rockdale County DFACS	511,384	140,464	10,365	319,689	-	-
127-123	DFAC	Schley County DFACS	(4,190)	(239)	682	21,048	-	-
127-124	DFAC	Screven County DFACS	97,780	25,528	2,034	62,718	-	-
127-125	DFAC	Seminole County DFACS	111,477	30,619	2,580	79,578	-	-
127-126	DFAC	Spalding County DFACS	1,284,092	376,135	23,543	726,105	-	-
127-127	DFAC	Stephens County DFACS	250,134	65,897	4,803	148,132	-	-
127-128	DFAC	Stewart County DFACS	67,914	21,654	1,441	44,453	-	-
127-129	DFAC	Sumter County DFACS	1,577,711	436,135	28,339	874,017	-	-
127-130	DFAC	Talbot County DFACS	99,825	28,731	1,945	59,981	-	-
127-131	DFAC	Taliaferro County DFACS	35,245	9,818	562	17,348	-	-
127-132	DFAC	Tattnall County DFACS	181,968	52,766	2,986	92,086	-	-
127-133	DFAC	Taylor County DFACS	93,435	28,602	1,361	41,970	-	-
127-134	DFAC	Telfair County DFACS	184,206	57,111	2,313	71,348	-	-
127-135	DFAC	Terrell County DFACS	175,112	48,109	3,071	94,705	-	-
127-136	DFAC	Thomas County DFACS	603,315	176,580	9,335	287,893	-	-
127-137	DFAC	Tift County DFACS	447,074	147,966	9,397	289,815	-	-
127-138	DFAC	Toombs County DFACS	377,328	107,841	5,986	184,631	-	-
127-139	DFAC	Towns County DFACS	95,506	28,829	1,625	50,128	-	-
127-140	DFAC	Treutlen County DFACS	76,411	21,404	1,515	46,726	-	-
127-141	DFAC	Troup County DFACS	598,512	166,861	12,380	381,828	-	-
127-142	DFAC	Turner County DFACS	44,743	11,102	989	30,500	-	-
127-143	DFAC	Twiggs County DFACS	141,037	39,210	2,190	67,534	-	-
127-144	DFAC	Union County DFACS	181,540	54,807	3,042	93,810	-	-
127-145	DFAC	Upson County DFACS	353,624	95,889	6,927	213,627	-	-



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>
127-146	DFAC	Walker County DFACS	\$ 551,432	\$ 155,699	\$ 10,198	\$ 314,539	\$ -	\$ -
127-147	DFAC	Walton County DFACS	544,921	161,470	9,324	287,551	-	-
127-148	DFAC	Ware County DFACS	429,943	122,796	8,309	256,278	-	-
127-149	DFAC	Warren County DFACS	47,237	13,077	801	24,694	-	-
127-150	DFAC	Washington County DFACS	275,207	80,370	4,195	129,369	-	-
127-151	DFAC	Wayne County DFACS	271,150	83,548	4,459	137,535	-	-
127-152	DFAC	Webster County DFACS	47,981	15,752	1,335	41,183	-	-
127-153	DFAC	Wheeler County DFACS	17,987	5,671	686	21,161	-	-
127-154	DFAC	White County DFACS	239,494	76,417	3,178	98,012	-	-
127-155	DFAC	Whitfield County DFACS	1,406,541	402,989	26,402	814,300	-	-
127-156	DFAC	Wilcox County DFACS	93,477	26,432	1,485	45,796	-	-
127-157	DFAC	Wilkes County DFACS	81,338	30,018	2,817	86,888	-	-
127-158	DFAC	Wilkinson County DFACS	112,878	30,948	1,858	57,294	-	-
127-159	DFAC	Worth County DFACS	170,012	53,272	4,103	126,536	-	-
128-001	HLTH	Appling County Health Department	172,485	48,088	2,832	87,329	-	-
128-002	HLTH	Atkinson County Health Department	122,925	33,517	1,632	50,318	-	-
128-003	HLTH	Bacon County Health Department	85,426	23,452	1,525	47,023	-	-
128-004	HLTH	Baker County Health Department	103,086	28,208	1,759	54,246	-	-
128-005	HLTH	Baldwin County Health Department	196,747	54,291	4,102	126,518	-	-
128-006	HLTH	Banks County Health Department	55,323	13,429	1,595	49,190	-	-
128-007	HLTH	Barrow County Public Health	247,497	69,001	4,644	143,234	-	-
128-008	HLTH	Bartow County Health Department	300,146	91,895	6,265	193,225	-	-
128-009	HLTH	Ben Hill County Health Department	122,770	33,570	2,039	62,879	-	-
128-010	HLTH	Berrien County Health Department	125,503	32,575	2,012	62,070	-	-
128-011	HLTH	Bibb County Health Department	497,433	139,080	11,382	351,048	-	-
128-012	HLTH	Bleckley County Health Department	38,537	10,664	783	24,139	-	-
128-013	HLTH	Brantley County Health Department	146,974	35,975	2,477	76,402	-	-
128-014	HLTH	Brooks County Health Department	99,792	26,153	1,500	46,261	-	-
128-015	HLTH	Bryan County Health Department	139,070	42,584	2,417	74,535	-	-
128-016	HLTH	Bulloch County Physical Health	245,798	65,048	5,702	175,853	-	-
128-017	HLTH	Burke County Health Department	292,110	78,625	4,319	133,220	-	-
128-018	HLTH	Butts County Health Department	88,577	24,002	1,645	50,748	-	-
128-019	HLTH	Calhoun County Health Department	51,181	16,174	734	22,623	-	-
128-020	HLTH	Camden County Health Department	338,168	90,500	5,675	175,017	-	-
128-021	HLTH	Candler County Health Department	73,295	19,844	1,545	47,645	-	-
128-022	HLTH	Carroll County Health Department	236,724	63,474	5,235	161,447	-	-
128-023	HLTH	Catoosa County Health Department	180,752	50,765	3,764	116,087	-	-
128-024	HLTH	Charlton County Health Department	98,255	25,240	2,046	63,102	-	-
128-025	HLTH	Chatham County Health Department	1,922,139	518,952	39,066	1,204,877	-	-
128-026	HLTH	Chattahoochee County Health Department	(20,131)	-	-	-	-	-
128-027	HLTH	Chattooga County Health Department	142,295	39,508	2,678	82,580	-	-
128-028	HLTH	Cherokee County Health Department	2,691,012	753,297	48,680	1,501,370	-	-
128-029	HLTH	Clarke County Health Department	2,074,524	556,007	36,728	1,132,745	-	-
128-030	HLTH	Clay County Health Department	(14,699)	-	-	-	-	-
128-031	HLTH	Clayton County Health Department	1,619,842	456,992	30,302	934,551	-	-
128-032	HLTH	Clinch County Health Department	18,653	8,936	589	18,172	-	-



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>
128-033	HLTH	Cobb County Health Department	\$ 4,603,820	\$ 1,273,516	\$ 77,879	\$ 2,401,918	\$ -	\$ -
128-034	HLTH	Coffee County Health Department	169,224	46,458	4,058	125,164	-	-
128-035	HLTH	Colquitt County Health Department	205,495	54,736	5,299	163,422	-	-
128-036	HLTH	Columbia County Health Department	354,240	96,489	6,143	189,465	-	-
128-037	HLTH	Cook County Health Department	104,329	28,050	1,857	57,284	-	-
128-038	HLTH	Coweta County Health Department	277,570	72,141	5,717	176,330	-	-
128-039	HLTH	Crawford County Health Department	105,618	30,404	1,850	57,044	-	-
128-040	HLTH	Crisp County Health Department	(46,677)	(15,499)	691	21,316	-	-
128-041	HLTH	Dade County Health Department	150,094	42,759	2,198	67,786	-	-
128-042	HLTH	Dawson County Health Department	259,150	75,331	3,473	107,099	-	-
128-043	HLTH	Decatur County Health Department	230,507	64,235	3,622	111,719	-	-
128-044	HLTH	Dekalb County Health Department	4,500,674	1,251,837	94,337	2,909,530	-	-
128-045	HLTH	Dodge County Health Department	96,067	25,595	1,391	42,889	-	-
128-046	HLTH	Dooly County Health Department	(16,876)	(6,146)	324	10,002	-	-
128-047	HLTH	Dougherty County Health Department	4,380,665	1,097,498	43,351	1,337,029	-	-
128-047B	HLTH	Southwest Health District	(1,974,947)	(425,749)	-	-	-	-
128-048	HLTH	Douglas County Health Department	162,612	47,975	3,887	119,889	-	-
128-049	HLTH	Early County Health Department	140,171	38,490	2,303	71,045	-	-
128-050	HLTH	Echols County Health Department	38,139	10,806	665	20,505	-	-
128-051	HLTH	Effingham County Health Department	203,332	55,577	3,572	110,156	-	-
128-052	HLTH	Elbert County Health Department	63,538	15,651	1,489	45,915	-	-
128-053	HLTH	Emanuel County Health Department	156,903	42,896	3,371	103,979	-	-
128-054	HLTH	Evans County Health Department	100,578	25,024	1,733	53,446	-	-
128-055	HLTH	Fannin County Health Department	97,771	27,591	2,091	64,492	-	-
128-056	HLTH	Fayette County Health Department	163,822	48,831	4,877	150,424	-	-
128-057	HLTH	Floyd County Health Department	1,925,237	532,171	34,830	1,074,223	-	-
128-058	HLTH	Forsyth County Health Department	401,890	113,455	6,443	198,708	-	-
128-059	HLTH	Franklin County Health Department	230,158	63,170	3,262	100,612	-	-
128-060	HLTH	Fulton County Health Department	11,018,308	3,234,277	80,339	2,477,782	-	-
128-061	HLTH	Gilmer County Health Department	178,597	48,661	3,446	106,289	-	-
128-062	HLTH	Glascocock County Health Department	37,099	10,534	651	20,094	-	-
128-063	HLTH	Glynn County Health Department	1,764,668	489,737	32,883	1,014,158	-	-
128-064	HLTH	Gordon County Health Department	268,073	79,391	5,355	165,165	-	-
128-065	HLTH	Grady County Health Department	230,480	63,832	3,709	114,381	-	-
128-066	HLTH	Greene County Health Department	113,706	31,362	1,951	60,171	-	-
128-067	HLTH	Gwinnett County Health Department	4,398,121	1,206,360	82,382	2,540,819	-	-
128-068	HLTH	Habersham County Health Department	172,534	47,138	3,222	99,366	-	-
128-069	HLTH	Hall County Health Department	2,939,730	791,331	49,631	1,530,718	-	-
128-070	HLTH	Hancock County Health Department	83,422	22,415	1,707	52,646	-	-
128-071	HLTH	Haralson County Health Department	131,571	38,016	2,214	68,287	-	-
128-072	HLTH	Harris County Health Department	78,530	25,384	1,780	54,889	-	-
128-073	HLTH	Hart County Health Department	152,264	40,749	1,885	58,135	-	-
128-074	HLTH	Heard County Health Department	37,027	9,503	798	24,597	-	-
128-075	HLTH	Henry County Health Department	293,496	90,417	6,725	207,415	-	-
128-076	HLTH	Houston County Health Department	3,407,601	921,514	58,802	1,813,551	-	-
128-077	HLTH	Irwin County Health Department	53,892	15,007	977	30,142	-	-



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>
128-078	HLTH	Jackson County Health Department	\$ 233,445	\$ 68,402	\$ 3,628	\$ 111,905	\$ -	\$ -
128-079	HLTH	Jasper County Health Department	70,074	21,522	1,186	36,568	-	-
128-080	HLTH	Jeff Davis County Health Department	198,152	54,622	3,023	93,232	-	-
128-081	HLTH	Jefferson County Health Department	155,962	43,299	2,557	78,874	-	-
128-082	HLTH	Jenkins County Health Department	66,318	19,078	1,211	37,338	-	-
128-083	HLTH	Johnson County Health Department	56,768	16,986	895	27,606	-	-
128-084	HLTH	Jones County Health Department	158,558	43,526	2,194	67,671	-	-
128-085	HLTH	Lamar County Health Department	82,149	20,772	1,770	54,597	-	-
128-086	HLTH	Lanier County Health Department	50,468	13,756	982	30,280	-	-
128-087	HLTH	Laurens County Health Department	1,828,505	492,758	30,624	944,504	-	-
128-088	HLTH	Lee County Health Department	179,459	49,839	3,585	110,580	-	-
128-089	HLTH	Liberty County Health Department	253,446	70,819	5,754	177,476	-	-
128-090	HLTH	Lincoln County Health Department	66,657	21,042	759	23,417	-	-
128-091	HLTH	Long County Health Department	80,707	21,568	1,310	40,407	-	-
128-092	HLTH	Lowndes County Health Department	3,012,859	814,643	50,180	1,547,634	-	-
128-093	HLTH	Lumpkin County Health Department	231,765	67,287	3,324	102,505	-	-
128-094	HLTH	Macon County Health Department	32,005	8,303	840	25,899	-	-
128-095	HLTH	Madison County Health Department	104,080	37,181	2,200	67,840	-	-
128-096	HLTH	Marion County Health Department	13,321	2,925	574	17,693	-	-
128-097	HLTH	Mcduffie County Health Department	141,531	38,376	2,435	75,102	-	-
128-098	HLTH	McIntosh County Health Department	85,621	24,404	1,538	47,441	-	-
128-099	HLTH	Meriwether County Health Department	42,417	10,752	1,864	57,473	-	-
128-100	HLTH	Miller County Health Department	46,121	14,942	814	25,119	-	-
128-101	HLTH	Mitchell County Health Department	155,473	43,054	2,637	81,332	-	-
128-102	HLTH	Monroe County Health Department	169,809	47,478	2,533	78,110	-	-
128-103	HLTH	Montgomery County Health Department	55,265	15,671	1,003	30,936	-	-
128-104	HLTH	Morgan County Health Department	100,335	27,127	2,004	61,805	-	-
128-105	HLTH	Murray County Health Department	197,521	55,041	3,401	104,886	-	-
128-106	HLTH	Muscogee County Health Department	3,840,627	1,054,836	60,053	1,852,155	-	-
128-107	HLTH	Newton County Health Department	212,091	57,869	5,282	162,909	-	-
128-108	HLTH	Oconee County Health Department	198,353	53,221	3,549	109,457	-	-
128-109	HLTH	Oglethorpe County Health Department	93,360	26,265	1,410	43,486	-	-
128-110	HLTH	Paulding County Health Department	212,578	55,265	4,826	148,849	-	-
128-111	HLTH	Peach County Health Department	32,730	9,532	1,517	46,797	-	-
128-112	HLTH	Pickens County Health Department	87,649	25,124	1,808	55,773	-	-
128-113	HLTH	Pierce County Health Department	136,368	41,053	2,382	73,479	-	-
128-114	HLTH	Pike County Health Department	81,700	22,051	1,447	44,626	-	-
128-115	HLTH	Polk County Health Department	228,075	64,264	3,565	109,965	-	-
128-116	HLTH	Pulaski County Health Department	39,563	10,657	924	28,514	-	-
128-117	HLTH	Putnam County Health Department	206,113	58,950	3,553	109,595	-	-
128-118	HLTH	Quitman County Health Dept	(12,627)	-	-	-	-	-
128-119	HLTH	Rabun County Health Department	142,127	40,528	2,588	79,810	-	-
128-120	HLTH	Randolph County Health Department	(20,978)	-	-	-	-	-
128-121	HLTH	Richmond County Health Department	2,945,801	808,202	48,437	1,493,873	-	-
128-122	HLTH	Rockdale County Health Department	330,448	92,193	5,810	179,182	-	-
128-123	HLTH	Schley County Health Department	9,009	2,091	372	11,470	-	-



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>
128-124	HLTH	Screven County Health Department	\$ 118,245	\$ 32,859	\$ 1,791	\$ 55,229	\$ -	\$ -
128-125	HLTH	Seminole County Health Department	113,754	32,272	1,569	48,386	-	-
128-126	HLTH	Spalding County Health Department	266,416	78,501	5,084	156,810	-	-
128-127	HLTH	Stephens County Health Department	158,300	44,459	2,455	75,723	-	-
128-128	HLTH	Stewart County Health Department	(7,005)	-	-	-	-	-
128-129	HLTH	Sumter County Health Department	(184,882)	(55,729)	155	4,768	-	-
128-131	HLTH	Taliaferro County Health Department	29,342	8,876	669	20,636	-	-
128-132	HLTH	Tattnall County Health Department	162,294	41,628	2,898	89,382	-	-
128-133	HLTH	Taylor County Health Department	(26,801)	(7,603)	591	18,238	-	-
128-134	HLTH	Telfair County Health Department	131,367	34,120	2,282	70,375	-	-
128-135	HLTH	Terrell County Health Department	65,707	18,058	1,119	34,523	-	-
128-136	HLTH	Thomas County Health Department	348,712	98,501	6,360	196,167	-	-
128-137	HLTH	Tift County Health Department	219,630	67,029	4,197	129,442	-	-
128-138	HLTH	Toombs County Health Department	224,499	61,460	3,546	109,355	-	-
128-139	HLTH	Towns County Health Department	150,851	41,109	1,881	58,004	-	-
128-140	HLTH	Treutlen County Health Department	71,334	19,444	1,064	32,810	-	-
128-141	HLTH	Troup County Health Department	2,315,014	645,292	41,997	1,295,273	-	-
128-142	HLTH	Turner County Health Department	55,690	15,011	931	28,727	-	-
128-143	HLTH	Twiggs County Health Department	(6,858)	(1,745)	630	19,418	-	-
128-144	HLTH	Union County Health Department	173,602	49,608	2,917	89,980	-	-
128-145	HLTH	Upson County Health Department	148,200	40,293	2,928	90,319	-	-
128-146	HLTH	Walker County Health Department	106,663	31,650	2,768	85,372	-	-
128-147	HLTH	Walton County Health Department	287,027	86,022	6,306	194,501	-	-
128-148	HLTH	Ware County Health Department	3,818,847	1,046,813	60,664	1,870,970	-	-
128-149	HLTH	Warren County Health Department	16,212	7,448	431	13,290	-	-
128-150	HLTH	Washington County Health Department	162,131	46,081	3,017	93,059	-	-
128-151	HLTH	Wayne County Health Department	180,329	48,719	3,290	101,479	-	-
128-152	HLTH	Webster County Health Department	(16,840)	-	-	-	-	-
128-153	HLTH	Wheeler County Health Department	65,002	17,013	982	30,290	-	-
128-154	HLTH	White County Health Department	166,032	45,343	2,957	91,196	-	-
128-155	HLTH	Whitfield County Health Department	649,057	185,030	15,531	478,992	-	-
128-156	HLTH	Wilcox County Health Department	39,429	10,608	680	20,964	-	-
128-157	HLTH	Wilkes County Health Department	100,976	27,770	1,704	52,568	-	-
128-158	HLTH	Wilkinson County Health Department	33,951	8,859	953	29,397	-	-
128-159	HLTH	Worth County Health Department	157,145	42,738	2,575	79,403	-	-
129-008	MRCS	Woodright Industries	187,679	67,150	3,392	104,624	-	-
129-009	MRCS	Jessamine Place	279,062	81,773	5,017	154,746	-	-
129-022	MRCS	Carroll County MR Services	484,771	130,663	6,872	211,932	-	-
129-035	MRCS	Green Oaks Service Center	227,267	81,636	4,817	148,575	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	24,518	5,632	2,961	91,327	-	-
129-101	MRCS	Mitchell-Baker Service Center	287,910	79,411	5,319	164,060	-	-
129-136	MRCS	Thomas/Grady Service Center	133,544	47,935	5,435	167,610	-	-
129-137	MRCS	Tift County - Diversified Enterprises	311,759	89,698	5,457	168,314	-	-
6021	PSCH	Atkinson County Schools	19,664	5,234	363	11,201	-	-
6031	PSCH	Bacon County Schools	(27,760)	(6,599)	53	1,635	-	-
6051	PSCH	Baldwin County Schools	167,086	46,301	2,548	78,586	-	-



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>
6071	PSCH	Barrow County Schools	\$ (20,470)	\$ (2,869)	\$ -	\$ -	\$ -	\$ -
6081	PSCH	Bartow County Schools	(2,564)	-	-	-	-	-
6091	PSCH	Ben Hill County Schools	27,225	7,367	516	15,904	-	-
6111	PSCH	Bibb County Schools	91,818	28,195	2,113	65,153	-	-
6141	PSCH	Brooks County Schools	35,737	7,267	367	11,315	-	-
6181	PSCH	Butts County Schools	(1,998)	(1,211)	286	8,808	-	-
6211	PSCH	Candler County Schools	42,522	11,640	792	24,419	-	-
6221	PSCH	Carroll County Schools	28,360	7,607	514	15,868	-	-
6231	PSCH	Catoosa County Board of Education	38,319	11,248	279	8,618	-	-
6241	PSCH	Charlton County Board of Education	31,905	8,645	604	18,618	-	-
6251	PSCH	Chatham County Schools	134,723	35,508	2,085	64,318	-	-
6271	PSCH	Chattooga County Schools	27,992	7,475	518	15,964	-	-
6291	PSCH	Clarke County Schools	148,435	42,508	2,343	72,255	-	-
6311	PSCH	Clayton County Schools	102,880	24,721	1,556	47,985	-	-
6331	PSCH	Cobb County Schools	45,434	12,843	560	17,282	-	-
6341	PSCH	Coffee County Schools	59,487	16,792	730	22,510	-	-
6351	PSCH	Colquitt County Schools	31,808	7,628	1,080	33,311	-	-
6361	PSCH	Columbia County Schools	6,291	7,650	615	18,953	-	-
6371	PSCH	Cook County Schools	(16,300)	(1,682)	-	-	-	-
6381	PSCH	Coweta County Schools	(43,437)	(19,587)	639	19,711	-	-
6401	PSCH	Crisp County Schools	77,709	22,225	809	24,939	-	-
6431	PSCH	Decatur County Schools	(7,175)	-	-	-	-	-
6441	PSCH	Dekalb County Schools	130,896	25,053	5,058	155,987	-	-
6451	PSCH	Dodge County Schools	102,951	30,821	1,556	47,998	-	-
6452	PSCH	Ocmulgee Regional Library System	15,316	4,213	273	8,433	-	-
6461	PSCH	Dooly County Schools	37,459	7,160	400	12,323	-	-
6471	PSCH	Dougherty County Schools	7,861	3,298	569	17,544	-	-
6481	PSCH	Douglas County Schools	83,606	22,686	1,631	50,313	-	-
6511	PSCH	Effingham County Schools	69,839	19,024	1,246	38,444	-	-
6561	PSCH	Fayette County Schools	78,462	21,725	1,279	39,445	-	-
6571	PSCH	Floyd County Schools	58,291	12,917	2,040	62,928	-	-
6581	PSCH	Forsyth County Schools	102,375	26,873	1,848	56,997	-	-
6591	PSCH	Franklin County Schools	69,570	20,160	657	20,272	-	-
6601	PSCH	Fulton County Board of Education	42,398	11,605	733	22,605	-	-
6611	PSCH	Gilmer County Schools	(22,549)	(7,268)	461	14,227	-	-
6631	PSCH	Glynn County Schools	122,493	35,629	2,260	69,707	-	-
6641	PSCH	Gordon County Schools	29,502	8,025	539	16,614	-	-
6651	PSCH	Grady County Schools	48,196	13,432	920	28,370	-	-
6661	PSCH	Greene County Schools	34,458	5,336	1,029	31,749	-	-
6671	PSCH	Gwinnett County Schools	101,833	32,598	1,917	59,109	-	-
6731	PSCH	Hart County Schools	-	-	-	-	-	-
6751	PSCH	Henry County Schools	116,747	31,165	1,994	61,490	-	-
6761	PSCH	Houston County Schools	200,728	55,300	3,017	93,059	-	-
6771	PSCH	Irwin County Schools	23,949	6,268	526	16,213	-	-
6781	PSCH	Jackson County Schools	(1,985)	(4,771)	408	12,574	-	-
6831	PSCH	Johnson County Schools	-	-	-	-	-	-



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>
6851	PSCH	Lamar County Schools	\$ 41,789	\$ 10,132	\$ 669	\$ 20,648	\$ -	\$ -
6871	PSCH	Laurens County Schools	31,551	7,776	548	16,894	-	-
6881	PSCH	Lee County Schools	10,426	2,792	181	5,592	-	-
6941	PSCH	Macon County Schools	20,743	6,594	302	9,321	-	-
6951	PSCH	Madison County Schools	(18,537)	-	-	-	-	-
6971	PSCH	Mcduffie County Schools	110,974	31,245	1,660	51,202	-	-
6991	PSCH	Meriwether County Schools	94,710	22,949	1,605	49,501	-	-
7021	PSCH	Monroe County Schools	(29,877)	(2,996)	-	-	-	-
7061	PSCH	Muscogee County Schools	175,466	47,097	1,917	59,120	-	-
7071	PSCH	Newton County Schools	103,796	27,747	1,809	55,785	-	-
7101	PSCH	Paulding County Schools	13,257	3,351	221	6,827	-	-
7121	PSCH	Pickens County Schools	10,282	2,809	160	4,942	-	-
7141	PSCH	Pike County Schools	41,818	11,599	546	16,851	-	-
7151	PSCH	Polk County Schools	5,301	1,504	935	28,836	-	-
7191	PSCH	Rabun County Schools	38,597	10,505	643	19,818	-	-
7211	PSCH	Richmond County Schools	3,282	2,131	658	20,308	-	-
7221	PSCH	Rockdale County Schools	60,676	18,327	1,187	36,623	-	-
7261	PSCH	Spalding County Schools	(39,641)	(12,766)	357	11,016	-	-
7271	PSCH	Stephens County Schools	-	-	-	-	-	-
7321	PSCH	Tattnall County Schools	(36,531)	(14,304)	117	3,616	-	-
7341	PSCH	Telfair County Schools	11,569	3,210	162	5,006	-	-
7351	PSCH	Terrell County Schools	32,171	8,787	609	18,773	-	-
7371	PSCH	Tift County Schools	(1,347)	-	-	-	-	-
7401	PSCH	Treutlen County Schools	23,844	6,426	407	12,557	-	-
7411	PSCH	Troup County Schools	22,383	6,109	178	5,503	-	-
7431	PSCH	Twiggs County Schools	38,770	11,381	283	8,718	-	-
7451	PSCH	Upson County Schools	26,803	7,226	482	14,871	-	-
7461	PSCH	Walker County Schools	30,932	8,089	502	15,493	-	-
7481	PSCH	Ware County Schools	53,165	14,429	965	29,748	-	-
7501	PSCH	Washington County Board of Education	17,327	8,211	1,695	52,276	-	-
7511	PSCH	Wayne County Schools	57,650	16,438	666	20,535	-	-
7541	PSCH	White County Board of Education	23,724	6,964	173	5,334	-	-
7571	PSCH	Wilkes County Schools	62,555	16,907	891	27,474	-	-
7581	PSCH	Wilkinson County Schools	27,681	12,606	845	26,048	-	-
7611	PSCH	Atlanta City Schools	176,664	46,555	3,120	96,221	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	50,868	13,966	891	27,474	-	-
7741	PSCH	City of Dublin Schools (Laurens)	(45,019)	(13,780)	51	1,563	-	-
7811	PSCH	City of Marietta Schools (Cobb)	34,437	7,097	350	10,809	-	-
7851	PSCH	City of Rome Schools (Floyd)	14,615	3,666	378	11,673	-	-
7861	PSCH	City of Social Circle Schools (Walton)	27,772	7,407	503	15,515	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	(21,512)	(6,629)	126	3,872	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	76,449	19,202	2,079	64,122	-	-
968-0968	PSCH	Georgia Military College	96,575	28,455	1,545	47,639	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	20,134	4,862	508	15,678	-	-
8564	RESA	Metro Regional Education Service Agency	30,461	8,038	691	21,316	-	-
8804	RESA	First District Regional Education Service Agency	73,738	18,193	1,155	35,608	-	-



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>
402	STAT	Georgia Department of Agriculture	\$ 9,195,763	\$ 2,549,221	\$ 163,523	\$ 5,043,342	\$ -	\$ -
403	STAT	Georgia Department of Administrative Services	7,137,324	1,975,925	127,992	3,947,482	-	-
404	STAT	Georgia Department of Audits	6,988,448	1,911,951	131,975	4,070,341	-	-
405	STAT	Department of Public Health	29,179,507	8,051,796	479,295	14,782,291	-	-
406	STAT	Georgia Department of Banking and Finance	2,586,451	719,953	47,905	1,477,463	-	-
407	STAT	State Accounting Office	3,775,837	1,036,998	75,268	2,321,384	-	-
408	STAT	Office of Commissioner of Insurance	5,270,244	1,535,324	84,466	2,605,076	-	-
409	STAT	Georgia State Finance and Investment Commission	2,754,206	765,255	55,527	1,712,550	-	-
410	STAT	State Properties Commission	417,725	113,234	8,061	248,621	-	-
411	STAT	Georgia Department of Defense	6,682,777	1,946,427	137,277	4,233,872	-	-
412	STAT	GA Vocational Rehab Agency	40,029,574	11,750,144	291,871	9,001,799	-	-
414	STAT	Georgia Department of Education	15,228,349	4,223,992	262,754	8,103,804	-	-
415	STAT	The Technical College System of Georgia	4,491,168	1,245,436	82,983	2,559,354	-	-
418	STAT	Prosecuting Attorneys Council	22,719,490	6,343,653	399,490	12,320,981	-	-
419	STAT	Georgia Department of Community Health	14,731,605	4,223,068	295,710	9,120,220	-	-
420	STAT	Georgia Forestry Commission	8,456,204	2,359,446	165,298	5,098,071	-	-
422	STAT	Office of Planning and Budget	8,981,797	2,492,874	162,376	5,007,961	-	-
427	STAT	Georgia Department of Human Services	11,142,526	2,366,629	757,105	23,350,427	-	-
428	STAT	Georgia Department of Community Affairs	11,567,596	3,077,336	179,312	5,530,308	-	-
429	STAT	Department of Economic Development	4,130,885	1,152,821	76,477	2,358,695	-	-
430	STAT	Administrative Office of the Courts	2,832,136	759,185	50,625	1,561,354	-	-
432	STAT	Georgia Court of Appeals	6,037,139	1,670,508	106,540	3,285,882	-	-
436	STAT	Superior Courts of Georgia	6,310,610	1,768,696	106,971	3,299,166	-	-
438	STAT	Supreme Court	4,578,171	1,288,193	77,820	2,400,091	-	-
440	STAT	Georgia Department of Labor	22,448,889	6,005,606	372,219	11,479,874	-	-
441	STAT	Department of Behavioral Health and Developmental Disabilities	43,158,989	12,668,613	1,021,621	31,508,567	-	-
442	STAT	Georgia Department of Law	8,007,854	2,191,134	156,858	4,837,771	-	-
444	STAT	General Assembly of Georgia	4,809,070	1,342,684	95,200	2,936,140	-	-
461	STAT	Department of Juvenile Justice	33,694,033	9,948,506	725,086	22,362,920	-	-
462	STAT	Georgia Department of Natural Resources	33,563,547	9,369,197	643,393	19,843,356	-	-
465	STAT	State Board Pardons and Paroles	3,473,312	1,012,365	66,685	2,056,669	-	-
466	STAT	Georgia Department of Public Safety	42,065,545	12,022,226	794,893	24,515,887	-	-
467	STAT	Georgia Department of Corrections	80,787,667	24,418,328	1,891,646	58,341,560	-	-
469	STAT	Georgia Department of Early Care Learning	12,587,027	3,428,059	227,589	7,019,242	-	-
470	STAT	Georgia Public Service Commission	2,036,065	589,536	41,132	1,268,592	-	-
471	STAT	Georgia Bureau of Investigation	28,280,512	7,850,779	491,163	15,148,331	-	-
474	STAT	Department of Revenue	17,781,277	4,987,372	354,360	10,929,067	-	-
475	STAT	Georgia Department of Driver Services	10,994,214	3,077,839	185,615	5,724,677	-	-
476	STAT	Georgia Student Finance Commission	2,729,988	756,315	49,029	1,512,147	-	-
477	STAT	Georgia Department of Community Supervision	30,457,992	8,573,805	621,320	19,162,590	-	-
478	STAT	Secretary of State	4,283,887	1,237,979	82,402	2,541,415	-	-
482	STAT	Georgia Teachers Retirement System	8,354,529	2,281,959	150,528	4,642,554	-	-
484	STAT	Georgia Department of Transportation	73,542,828	20,981,848	1,368,580	42,209,404	-	-
488	STAT	Georgia Department of Veterans Service	2,183,403	621,241	40,803	1,258,429	-	-
489	STAT	Subsequent Injury Trust Fund	188,479	57,021	4,726	145,758	-	-



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>
490	STAT	State Board of Workers Comp	\$ 3,000,885	\$ 857,915	\$ 59,295	\$ 1,828,756	\$ -	\$ -
492	STAT	Georgia Public Defender Standards Council	19,864,419	5,522,405	350,072	10,796,839	-	-
495	STAT	Georgia Commission on the Holocaust	169,395	41,469	1,507	46,487	-	-
900	STAT	Georgia Building Authority	2,726,307	744,357	52,494	1,619,008	-	-
921	STAT	Georgia Correctional Industries	3,280,748	919,915	62,147	1,916,736	-	-
922	STAT	George L. Smith II - GWCCA	2,526,778	1,202,954	82,963	2,558,728	-	-
927	STAT	State Road and Tollway Authority	2,102,274	635,239	46,148	1,423,272	-	-
977	STAT	Georgia Public Broadcasting	3,491,174	996,483	61,297	1,890,496	-	-
980	STAT	GTA Georgia Technology Authority	5,795,714	1,529,538	108,934	3,359,725	-	-
996	STAT	THE ATL	1,207,060	216,604	15,189	468,467	-	-
75-001	TAXS	Appling County Tax Officials	39,561	10,582	684	21,101	-	-
75-003	TAXS	Bacon County Tax Officials	26,610	7,084	609	18,793	-	-
75-004	TAXS	Baker County Tax Officials	(25,208)	(6,006)	-	-	-	-
75-005	TAXS	Baldwin County Tax Officials	135,863	37,304	2,698	83,205	-	-
75-007	TAXS	Barrow County Tax Officials	(25,651)	-	-	-	-	-
75-008	TAXS	Bartow County Tax Officials	296,728	80,954	5,053	155,844	-	-
75-010	TAXS	Berrien County Tax Officials	62,765	17,133	1,197	36,929	-	-
75-011	TAXS	Bibb County Tax Officials	265,258	75,669	5,834	179,922	-	-
75-012	TAXS	Bleckley County Tax Officials	(9,679)	-	-	-	-	-
75-013	TAXS	Brantley County Tax Officials	49,198	13,243	822	25,338	-	-
75-014	TAXS	Brooks County Tax Officials	16,391	5,197	533	16,440	-	-
75-015	TAXS	Bryan County Tax Officials	78,228	19,547	2,013	62,074	-	-
75-016	TAXS	Bulloch County Tax Officials	19,326	8,063	1,053	32,469	-	-
75-017	TAXS	Burke County Tax Officials	20,874	4,793	702	21,639	-	-
75-018	TAXS	Butts County Tax Officials	36,178	9,666	622	19,198	-	-
75-019	TAXS	Calhoun County Tax Officials	31,462	8,326	522	16,095	-	-
75-020	TAXS	Camden County Tax Officials	134,424	37,287	2,416	74,504	-	-
75-021	TAXS	Candler County Tax Officials	(7,176)	(141)	454	14,006	-	-
75-022	TAXS	Carroll County Tax Officials	85,053	22,722	2,163	66,705	-	-
75-023	TAXS	Catoosa County Tax Officials	506	323	267	8,230	-	-
75-024	TAXS	Charlton County Tax Officials	55,746	16,891	1,079	33,268	-	-
75-025	TAXS	Chatham County Tax Officials	(661)	7,000	3,454	106,521	-	-
75-026	TAXS	Chattahoochee County Tax Officials	(17,880)	(4,058)	-	-	-	-
75-029	TAXS	Clarke County Tax Officials	44,635	9,189	2,903	89,538	-	-
75-030	TAXS	Clay County Tax Officials	17,551	4,675	301	9,278	-	-
75-031	TAXS	Clayton County Tax Officials	135,784	39,412	3,149	97,109	-	-
75-032	TAXS	Clinch County Tax Officials	53,614	14,323	974	30,047	-	-
75-033	TAXS	Cobb County Tax Officials	528,054	144,597	13,783	425,082	-	-
75-034	TAXS	Coffee County Tax Officials	75,591	20,203	1,272	39,219	-	-
75-035	TAXS	Colquitt County Tax Officials	106,811	28,975	1,910	58,899	-	-
75-036	TAXS	Columbia County Tax Officials	218,238	57,486	4,335	133,691	-	-
75-037	TAXS	Cook County Tax Officials	30,867	8,210	532	16,418	-	-
75-038	TAXS	Coweta County Tax Officials	93,745	35,696	2,929	90,325	-	-
75-041	TAXS	Dade County Tax Officials	3,922	4,450	524	16,166	-	-
75-043	TAXS	Decatur County Tax Officials	33,539	9,042	600	18,518	-	-
75-044	TAXS	Dekalb County Tax Officials	26,146	44,896	7,050	217,423	-	-



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>
75-045	TAXS	Dodge County Tax Officials	\$ 49,053	\$ 13,326	\$ 860	\$ 26,532	\$ -	\$ -
75-046	TAXS	Dooly County Tax Officials	(33,271)	(7,340)	-	-	-	-
75-047	TAXS	Dougherty County Tax Officials	6,658	5,788	1,927	59,432	-	-
75-048	TAXS	Douglas County Tax Officials	62,692	17,343	1,045	32,238	-	-
75-050	TAXS	Echols County Tax Officials	(21,788)	(4,560)	-	-	-	-
75-051	TAXS	Effingham County Tax Officials	38,369	10,948	976	30,088	-	-
75-052	TAXS	Elbert County Tax Officials	49,556	13,387	978	30,148	-	-
75-053	TAXS	Emanuel County Tax Officials	53,499	14,700	870	26,842	-	-
75-054	TAXS	Evans County Tax Officials	-	-	-	-	-	-
75-055	TAXS	Fannin County Tax Officials	34,663	9,391	791	24,396	-	-
75-056	TAXS	Fayette County Tax Officials	94,904	27,740	1,610	49,649	-	-
75-057	TAXS	Floyd County Tax Officials	80,836	25,477	1,683	51,899	-	-
75-058	TAXS	Forsyth County Tax Officials	515,304	139,676	9,759	300,975	-	-
75-059	TAXS	Franklin County Tax Officials	59,382	15,795	1,013	31,246	-	-
75-060	TAXS	Fulton County Tax Officials	1,917,963	538,046	34,177	1,054,082	-	-
75-062	TAXS	Glascock County Tax Officials	20,874	5,637	378	11,649	-	-
75-063	TAXS	Glynn County Tax Officials	98,992	32,448	2,072	63,912	-	-
75-064	TAXS	Gordon County Tax Officials	69,464	21,894	2,052	63,287	-	-
75-065	TAXS	Grady County Tax Officials	(3,970)	(1,508)	134	4,134	-	-
75-066	TAXS	Greene County Tax Officials	40,742	11,050	689	21,256	-	-
75-067	TAXS	Gwinnett County Tax Officials	435,388	127,939	11,284	348,004	-	-
75-068	TAXS	Habersham County Tax Officials	39,301	11,009	978	30,166	-	-
75-069	TAXS	Hall County Tax Officials	46,795	11,687	1,251	38,579	-	-
75-070	TAXS	Hancock County Tax Officials	8,567	3,962	456	14,071	-	-
75-071	TAXS	Haralson County Tax Officials	11,062	3,880	498	15,372	-	-
75-072	TAXS	Harris County Tax Officials	20,538	5,065	324	10,002	-	-
75-073	TAXS	Hart County Tax Officials	(11,841)	-	-	-	-	-
75-074	TAXS	Heard County Tax Officials	38,527	10,192	556	17,150	-	-
75-075	TAXS	Henry County Tax Officials	257,183	74,765	5,251	161,960	-	-
75-076	TAXS	Houston County Tax Officials	59,922	16,025	2,625	80,962	-	-
75-077	TAXS	Irwin County Tax Officials	(25,715)	(5,638)	-	-	-	-
75-078	TAXS	Jackson County Tax Officials	66,132	23,623	1,332	41,093	-	-
75-080	TAXS	Jeff Davis County Tax Officials	24,441	5,842	609	18,773	-	-
75-081	TAXS	Jefferson County Tax Officials	16,774	4,414	313	9,649	-	-
75-082	TAXS	Jenkins County Tax Officials	21,246	5,799	406	12,508	-	-
75-084	TAXS	Jones County Tax Officials	130,379	33,880	2,331	71,905	-	-
75-085	TAXS	Lamar County Tax Officials	61,286	16,087	1,129	34,832	-	-
75-086	TAXS	Lanier County Tax Officials	49,722	13,275	892	27,511	-	-
75-087	TAXS	Laurens County Tax Officials	28,973	7,107	1,380	42,573	-	-
75-088	TAXS	Lee County Tax Officials	51,525	13,848	883	27,229	-	-
75-089	TAXS	Liberty County Tax Officials	146,576	38,807	2,637	81,327	-	-
75-090	TAXS	Lincoln County Tax Officials	15,878	4,325	278	8,577	-	-
75-091	TAXS	Long County Tax Officials	19,564	5,225	312	9,607	-	-
75-092	TAXS	Lowndes County Tax Officials	89,316	28,906	1,959	60,405	-	-
75-093	TAXS	Lumpkin County Tax Officials	(34,130)	(7,482)	-	-	-	-
75-094	TAXS	Macon County Tax Officials	49,780	13,538	877	27,057	-	-



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>
75-095	TAXS	Madison County Tax Officials	\$ 18,109	\$ 4,795	\$ 306	\$ 9,442	\$ -	\$ -
75-096	TAXS	Marion County Tax Officials	26,902	6,654	614	18,941	-	-
75-097	TAXS	Mcduffie County Tax Officials	53,329	14,397	869	26,806	-	-
75-098	TAXS	Mcintosh County Tax Officials	53,421	14,285	939	28,968	-	-
75-099	TAXS	Meriwether County Tax Officials	(28,707)	(6,214)	-	-	-	-
75-100	TAXS	Miller County Tax Officials	34,257	8,567	520	16,055	-	-
75-101	TAXS	Mitchell County Tax Officials	(33,614)	(7,370)	-	-	-	-
75-102	TAXS	Monroe County Tax Officials	82,721	22,216	1,552	47,865	-	-
75-103	TAXS	Montgomery County Tax Official	31,136	8,575	626	19,294	-	-
75-104	TAXS	Morgan County Tax Officials	36,901	11,930	714	22,033	-	-
75-105	TAXS	Murray County Tax Officials	55,573	15,078	991	30,554	-	-
75-106	TAXS	Muscogee County Tax Officials	309,497	85,850	5,161	159,161	-	-
75-107	TAXS	Newton County Tax Officials	46,663	16,153	2,094	64,594	-	-
75-108	TAXS	Oconee County Tax Officials	67,444	18,039	1,167	35,996	-	-
75-109	TAXS	Oglethorpe County Tax Officials	32,894	8,732	558	17,205	-	-
75-110	TAXS	Paulding County Tax Officials	92,182	29,602	2,260	69,695	-	-
75-111	TAXS	Peach County Tax Officials	70,955	18,604	1,403	43,258	-	-
75-112	TAXS	Pickens County Tax Officials	(14,650)	(262)	538	16,602	-	-
75-113	TAXS	Pierce County Tax Officials	57,957	15,601	996	30,708	-	-
75-114	TAXS	Pike County Tax Officials	36,548	9,747	633	19,520	-	-
75-115	TAXS	Polk County Tax Officials	27,945	10,503	1,149	35,448	-	-
75-119	TAXS	Rabun County Tax Officials	4,443	1,277	426	13,140	-	-
75-121	TAXS	Richmond County Tax Officials	318,678	79,938	6,984	215,406	-	-
75-122	TAXS	Rockdale County Tax Officials	42,562	12,065	1,433	44,196	-	-
75-123	TAXS	Schley County Tax Officials	(27,103)	(5,908)	-	-	-	-
75-124	TAXS	Screven County Tax Officials	31,309	9,594	743	22,916	-	-
75-125	TAXS	Seminole County Tax Officials	14,616	4,008	266	8,200	-	-
75-126	TAXS	Spalding County Tax Officials	58,375	16,930	2,052	63,287	-	-
75-127	TAXS	Stephens County Tax Officials	122,256	33,466	1,946	60,003	-	-
75-128	TAXS	Stewart County Tax Officials	30,188	8,046	521	16,076	-	-
75-129	TAXS	Sumter County Tax Officials	53,001	14,613	1,149	35,429	-	-
75-130	TAXS	Talbot County Tax Officials	11,219	3,663	256	7,901	-	-
75-131	TAXS	Taliaferro County Tax Officials	30,832	8,350	531	16,381	-	-
75-132	TAXS	Tattnall County Tax Officials	28,774	10,084	721	22,247	-	-
75-133	TAXS	Taylor County Tax Officials	28,853	7,725	500	15,409	-	-
75-134	TAXS	Telfair County Tax Officials	39,842	9,721	506	15,599	-	-
75-135	TAXS	Terrell County Tax Officials	17,455	4,606	379	11,696	-	-
75-136	TAXS	Thomas County Tax Officials	72,906	19,695	1,230	37,924	-	-
75-137	TAXS	Tift County Tax Officials	48,466	15,841	1,373	42,339	-	-
75-139	TAXS	Towns County Tax Officials	(10,973)	(1,909)	537	16,573	-	-
75-141	TAXS	Troup County Tax Officials	65,028	17,714	1,123	34,635	-	-
75-142	TAXS	Turner County Tax Officials	54,328	14,678	980	30,226	-	-
75-143	TAXS	Twiggs County Tax Officials	62,698	16,823	1,141	35,197	-	-
75-145	TAXS	Upson County Tax Officials	(10,467)	(198)	371	11,433	-	-
75-146	TAXS	Walker County Tax Officials	156,729	42,736	2,703	83,361	-	-
75-147	TAXS	Walton County Tax Officials	33,236	11,195	891	27,480	-	-



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>
75-148	TAXS	Ware County Tax Officials	\$ 25,468	\$ 6,281	\$ 691	\$ 21,316	\$ -	\$ -
75-149	TAXS	Warren County Tax Officials	(25,445)	(4,728)	-	-	-	-
75-150	TAXS	Washington County Tax Officials	58,826	14,298	1,181	36,432	-	-
75-151	TAXS	Wayne County Tax Officials	23,028	7,898	658	20,301	-	-
75-154	TAXS	White County Tax Officials	142,377	38,730	2,519	77,680	-	-
75-155	TAXS	Whitfield County Tax Officials	149,702	42,846	4,110	126,757	-	-
75-156	TAXS	Wilcox County Tax Officials	26,255	7,014	452	13,940	-	-
75-158	TAXS	Wilkinson County Tax Officials	30,810	8,121	623	19,227	-	-
75-159	TAXS	Worth County Tax Officials	74,830	19,863	1,295	39,942	-	-
817	TCOL	Oconee Fall Line Technical College	787,861	225,529	13,018	401,491	-	-
818	TCOL	Coastal Pines Technical College	1,508,072	410,545	25,399	783,345	-	-
820	TCOL	Albany Technical College	2,328,875	657,947	38,386	1,183,907	-	-
822	TCOL	Athens Technical College	1,536,519	426,447	27,216	839,387	-	-
823	TCOL	Atlanta Technical College	3,111,692	838,166	56,059	1,728,973	-	-
824	TCOL	Augusta Technical College	2,999,617	840,551	53,021	1,635,257	-	-
826	TCOL	West Georgia Technical College	2,543,986	745,954	52,601	1,622,308	-	-
827	TCOL	Chattahoochee Technical College	4,749,918	1,286,330	80,713	2,489,335	-	-
828	TCOL	Columbus Technical College	2,045,816	559,895	32,044	988,307	-	-
829	TCOL	Georgia Northwestern Technical College	3,132,371	857,060	55,106	1,699,576	-	-
830	TCOL	Georgia Piedmont Technical College	1,329,831	363,379	24,368	751,556	-	-
831	TCOL	Southern Crescent Technical College	2,212,779	606,801	40,470	1,248,165	-	-
832	TCOL	Gwinnett Technical College	5,004,135	1,361,284	90,572	2,793,402	-	-
834	TCOL	Lanier Technical College	2,482,326	693,893	42,412	1,308,049	-	-
835	TCOL	Central Georgia Technical College	5,839,731	1,630,387	104,037	3,208,684	-	-
837	TCOL	Southern Regional Technical College	2,237,957	659,147	46,113	1,422,215	-	-
838	TCOL	North Georgia Technical College	1,752,936	490,479	28,938	892,491	-	-
841	TCOL	Savannah Technical College	3,168,868	863,639	50,188	1,547,891	-	-
842	TCOL	South Georgia Technical College	1,310,022	373,701	26,417	814,760	-	-
843	TCOL	Southeastern Technical College	1,164,109	328,641	17,488	539,348	-	-
844	TCOL	Ogeechee Technical College	207,985	58,424	4,166	128,482	-	-
848	TCOL	Wiregrass Georgia Technical College	2,723,504	749,644	45,840	1,413,802	-	-
503-0503	UNIV	Georgia Institute of Technology	656,121	160,892	11,169	344,477	-	-
509-0509	UNIV	Georgia State University	991,879	295,618	12,161	375,055	-	-
512-0512	UNIV	Augusta University	974,050	274,234	21,464	661,995	-	-
518-0518	UNIV	University of Georgia	1,232,659	349,428	20,424	629,907	-	-
521-0521	UNIV	Albany State University	147,516	38,873	2,425	74,784	-	-
528-0528	UNIV	Clayton College and State University	(8,196)	(2,860)	199	6,147	-	-
530-0530	UNIV	Columbus State University	90,990	23,738	953	29,390	-	-
531-0531	UNIV	University of North Georgia	264,511	72,416	3,700	114,112	-	-
536-0536	UNIV	Georgia College and State University	217,483	64,991	2,581	79,601	-	-
539-0539	UNIV	Georgia Southern University	160,682	45,931	2,857	88,112	-	-
540-0540	UNIV	Georgia Gwinnett College	80,035	18,728	1,506	46,439	-	-
542-0542	UNIV	Georgia Southwestern State University	151,392	40,304	2,403	74,099	-	-
543-0543	UNIV	Kennesaw State University	58,946	16,061	2,488	76,749	-	-
547-0547	UNIV	Middle Georgia State College	63,739	18,312	2,219	68,448	-	-
551-0551	UNIV	Valdosta State University	(21,417)	261	232	7,143	-	-



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>
554-0554	UNIV	State University of West Georgia	\$ 90,232	\$ 24,408	\$ 1,792	\$ 55,285	\$ -	\$ -
557-0557	UNIV	Abraham Baldwin Agricultural College	118,980	37,018	2,250	69,402	-	-
563-0563	UNIV	College of Coastal Georgia	94,821	24,120	1,880	57,982	-	-
567-0567	UNIV	South Georgia State College	24,325	6,676	437	13,493	-	-
569-0569	UNIV	Dalton College	70,147	16,809	858	26,473	-	-
573-0573	UNIV	Georgia Highlands College	106,016	29,844	1,132	34,928	-	-
576-0576	UNIV	Gordon College	54,196	15,460	625	19,268	-	-
598-0598	UNIV	Regents Central Office	845,886	232,032	14,405	444,274	-	-
209-0209	VARS	Agricultural Commodity Commission	80,460	23,883	2,050	63,239	-	-
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	-	-	-	-	-	-
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	223,666	61,834	5,385	166,078	-	-
		TOTAL	<u>\$ 1,013,806,000</u>	<u>\$ 286,990,000</u>	<u>\$ 19,349,000</u>	<u>\$ 596,757,000</u>	<u>\$ -</u>	<u>\$ -</u>
		STATE DEPARTMENT OF REVENUE	<u>\$ 10,228,089</u>	<u>\$ 2,948,609</u>	<u>\$ 235,393</u>	<u>\$ 7,259,865</u>	<u>\$ -</u>	<u>\$ -</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	<u>\$ 1,418,024</u>	<u>\$ 408,936</u>	<u>\$ 32,636</u>	<u>\$ 1,006,543</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. Certain Law Enforcement positions are eligible with attainment of age 55 and 10 years of credible service.

Benefit Old Plan
(A) x (B) x (C), where
(A) = Average final compensation (the average annual compensation of a member during the 24 consecutive calendar months of his creditable service that will yield the highest average)
(B) = Creditable service, and
(C) = .0115 + .0003 x (creditable service up to 35 years).

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

New Plan

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

GSEPS

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

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

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



SCHEDULE D (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

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



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

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

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

SALARY INCREASES:

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

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

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



SCHEDULE E (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	40.00%		
25	30.00	16.25%	
30	25.00	12.50	8.00%
35	23.00	10.50	6.25
40	20.00	9.50	4.75
45	20.00	8.50	4.00
50	17.00	7.25	4.50
55	15.00	6.75	4.75
60	14.50	5.50	--
65	14.50	12.50	--
Female			
20	35.00%		
25	27.00	18.00%	
30	23.00	12.50	9.00%
35	20.00	10.25	6.50
40	18.00	9.00	5.25
45	17.00	8.00	4.25
50	16.00	7.50	4.25
55	15.00	7.25	4.25
60	15.50	7.00	--
65	16.50	12.00	--

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



SCHEDULE E (continued)

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

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

Age	Non-Law Enforcement New Plan and GSEPS				Law Enforcement
	Early Retirement		Normal Retirement		
	Male	Female	Male*	Female**	
50	5.0%	3.80%	60.0%	42.0%	75.0%
52	5.0	3.80	50.0	42.0	60.0
55	6.0	5.80	50.0	40.0	15.0
57	6.0	7.30	45.0	37.0	15.0
60			25.0	28.0	30.0
62			37.5	37.5	35.0
65			32.0	33.0	25.0
67			32.0	32.0	25.0
70			30.0	30.0	100.0
75			100.0	100.0	

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

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



SCHEDULE E (continued)

RATES OF DEATH BEFORE RETIREMENT: The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service. Representative values of the assumed annual rates of mortality while in active service are as follows:

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

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

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

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

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

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

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



SCHEDULE E (continued)

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

AMORTIZATION METHOD: Level dollar amortization.

ASSET METHOD: Fair Value.

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

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

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

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

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

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

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

VALUATION METHOD: Entry age normal cost method.



SCHEDULE F

FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

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

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

I. Funding Objectives

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

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

II. Measures of Funding Progress

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

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



SCHEDULE F (continued)

- Each New Incremental UAAL shall be amortized over a closed 20-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 Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.
 - The required employer contribution rate shall not be less than the Employer Normal Contribution Rate unless the funded ratio is greater than or equal to 105%, as determined by the actuarial valuation in which the employer contribution rate is set.
 - In no event shall the employer contribution rate decrease by more than 2% from one fiscal year to the next fiscal year, unless the Board specifically elects to suspend the 2% maximum for a given valuation year.
 - In no event shall the employer contribution rate be less than 0%.
 - The valuation methodology, including the amortization of the Unfunded Actuarial Accrued Liability (UAAL), is expected to maintain reasonably stable contribution rates over time.

III. Methods and Assumptions

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

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

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

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

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



SCHEDULE F (continued)

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

IV. Funding Policy Progress

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

Adopted: April 21, 2022



SCHEDULE F (continued)

APPENDIX TO THE FUNDING POLICY

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

Effective July 1, 2022, unless otherwise noted.

Definitions

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

Determination of COLA

1. The COLA for a given fiscal year will be effective no earlier than July 1 following the approval of the most recent actuarial valuation.
2. The Hurdle Rate is set at 6.00%.
3. Determine the Excess Return as the difference between the Actuarial Rate of Return in the most recent actuarial valuation and the Hurdle Rate.
 - a. If the Actuarial Rate of Return is below the Hurdle Rate, the Excess Return is 0%, and no COLA will be paid for that year.



SCHEDULE F (continued)

- b. If the Actuarial Rate of Return is above the Hurdle Rate, the Excess Return is greater than 0%. Continue to Step 4.
4. Determine the Shareable Portion by multiplying the Excess Return by the factor returned from the following table, based on the most recent approved actuarial valuation:

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

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