



**Cavanaugh Macdonald**  
CONSULTING, LLC

*The experience and dedication you deserve*



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

**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**  
**PREPARED AS OF JUNE 30, 2021**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

March 17, 2022

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, 2021 (the Measurement Date).

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

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability, was performed as of June 30, 2020. The valuation was based upon data, furnished by the ERS staff, for active, inactive and retired members along with pertinent financial information.

We note that as we are preparing this report, the world is in the midst of a pandemic. We have considered available information, but do not believe that there is yet sufficient data to warrant the modification of any of our assumptions prior to the upcoming experience study.

In order to prepare the results in this report, we have utilized appropriate actuarial models that were developed for this purpose. These models use assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.



Board of Trustees  
March 17, 2022  
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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.

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

Sincerely yours,

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

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

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

Cathy Turcot  
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA  
Consulting Actuary



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**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, 2021**

**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, 2021 (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, 2022 (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, 2020. The results of that valuation were detailed in a report dated April 15, 2021.

The Net Pension Liability (NPL) shown in the GASB Statement No. 67 Report for the Employees' Retirement System of Georgia Prepared as of June 30, 2021 and submitted September 20, 2021 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, 2020 and June 30, 2021 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)**

	2021
<b>Valuation Date (VD):</b>	June 30, 2020
<b>Measurement Date (MD):</b>	June 30, 2021
<b>Reporting Date (RD):</b>	June 30, 2022
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate	2.13%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.00%
<b>Net Pension Liability (Asset):</b>	
Total Pension Liability (TPL)	\$ 18,886,809
Fiduciary Net Position (FNP)	<u>16,547,905</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 2,338,904
FNP as a percentage of TPL	87.62%
<b>Collective Pension Expense (PE):</b>	\$258,763
<b>Deferred Outflows of Resources:</b>	\$728,888
<b>Deferred Inflows of Resources:</b>	\$2,161,703



### **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, 2020, using the following key actuarial assumptions:

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

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:

<b>Participant Type</b>	<b>Membership Table</b>	<b>Set Forward (+)/ Setback (-)</b>	<b>Adjustment to Rates</b>
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, 2020 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 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%. Therefore, a change in assumptions due to the reduction in the assumed investment rate of return from 7.30% to 7.00% will be reflected, along with the assumption changes due to the experience study, in the calculation of the Total Pension Liability.





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%	-1.5%
US Large Stocks	46.4%	9.2%
US Small Stocks	1.1%	13.4%
Int'l Developed Mkt Stocks	11.7%	9.2%
Int'l Emerging Mkt Stocks	5.8%	10.4%
Alternatives	5.0%	10.6%
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 rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Paragraph 78 (g):** This paragraph requires disclosure of the sensitivity of the NPL to changes in the discount rate. The following presents the NPL of the System, calculated using the discount rate of 7.00 percent, as well as what the System's NPL would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 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)	\$4,285,987	\$2,338,904	\$692,212



**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, 2020 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2021 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2021 is shown on page 7 of the GASB 67 report for ERS submitted on September 20, 2021.

**Paragraph 80(d):** On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, withdrawal and salary increase. This also included a change to long-term assumed investment rate of return to 7.00%. The expectation of retired life mortality was changed to the Pub-2010 Family of Tables projected generationally with the MP-2019 Scale.

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

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

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

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



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

	<b>Collective Deferred Outflows of Resources (\$ thousands)</b>	<b>Collective Deferred Inflows of Resources (\$ thousands)</b>
Differences between expected and actual experience	\$55,350	\$0
Changes of actuarial assumptions	673,538	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>2,161,703</u>
Total	<u>\$728,888</u>	<u>\$2,161,703</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)**

<b>Year</b>	<b>Initial Balance of Losses / Deferred Outflow</b>	<b>Initial Balance of Gains / Deferred Inflow</b>	<b>Amortization Period</b>	<b>Beginning Balance Deferred Outflows (a)</b>	<b>Beginning Balance Deferred Inflows (b)</b>	<b>Losses / Deferred Outflows (c)</b>	<b>Gains / Deferred Inflows (d)</b>	<b>Amounts Recognized in Pension Expense / Deferred Outflow (e)</b>	<b>Amounts Recognized in Pension Expense / Deferred Inflow (f)</b>	<b>Ending Balance Deferred Outflows (a) + (c) - (e)</b>	<b>Ending Balance Deferred Inflows (b) + (d) - (f)</b>
2021	\$86,061	\$0	2.4	\$0	\$0	\$86,061	\$0	\$35,859	\$0	\$50,202	\$0
2020	25,736	0	2.5	15,442	0	0	0	10,294	0	5,148	0
2019	155,573	0	2.6	35,901	0	0	0	35,901	0	0	0
2018	180,655	0	2.6	0	0	0	0	0	0	0	0
2017	72,315	0	2.6	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$51,343</u>	<u>\$0</u>	<u>\$86,061</u>	<u>\$0</u>			<u>\$55,350</u>	<u>\$0</u>



Collective Deferred Outflows and Inflows for Differences from Assumption Changes (\$ thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2021	\$1,154,636	\$0	2.4	\$0	\$0	\$1,154,636	\$0	\$481,098	\$0	\$673,538	\$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
2017	0	0	2.6	0	0	0	0	0	0	0	0
<b>Total</b>				<u>\$0</u>	<u>\$0</u>	<u>\$1,154,636</u>	<u>\$0</u>			<u>\$673,538</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)
2021	\$0	\$2,887,040	5.0	\$0	\$0	\$0	\$2,887,040	\$0	\$577,408	\$0	\$2,309,632
2020	260,341	0	5.0	208,273	0	0	0	52,068	0	156,205	0
2019	85,132	0	5.0	51,080	0	0	0	17,026	0	34,054	0
2018	0	211,658	5.0	0	84,662	0	0	0	42,332	0	42,330
2017	0	575,766	5.0	0	115,154	0	0	0	115,154	0	0
<b>Total</b>				<u>\$259,353</u>	<u>\$199,816</u>	<u>\$0</u>	<u>\$2,887,040</u>			<u>\$190,259</u>	<u>\$2,351,962</u>
Net difference between projected and actual earnings on investments											\$2,161,703



**Summary of Collective Deferred Outflows and Inflows (\$ thousands)**

<b>Year</b>	<b>Amortization Period</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Deferred Outflows of Resources:</b>					
Difference between expected and actual experience					
2021	2.4	\$0	\$86,061	\$35,859	\$50,202
2020	2.5	15,442	0	10,294	5,148
2019	2.6	35,901	0	35,901	0
2018	2.6	0	0	0	0
2017	2.6	0	0	0	0
Difference between expected and actual assumptions					
2021	2.4	\$0	\$1,154,636	\$481,098	\$673,538
2020	2.5	0	0	0	0
2019	2.6	0	0	0	0
2018	2.6	0	0	0	0
2017	2.6	0	0	0	0
Difference between projected and actual earnings					
2021	5.0	\$0	\$0	\$0	\$0
2020	5.0	208,273	0	208,273	0
2019	5.0	51,080	0	51,080	0
2018	5.0	(84,662)	0	(84,662)	0
2017	5.0	(115,154)	0	(115,154)	0
Subtotal					\$0
<b>Total Deferred Outflows of Resources</b>		<u>\$110,880</u>	<u>\$1,240,697</u>	<u>\$622,689</u>	<u>\$728,888</u>
<b>Year</b>	<b>Amortization Period</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Deferred Inflows of Resources:</b>					
Difference between expected and actual experience					
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
2017	2.6	0	0	0	0
Difference between expected and actual assumptions					
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
2017	2.6	0	0	0	0
Difference between projected and actual earnings					
2021	5.0	\$0	\$2,887,040	\$577,408	\$2,309,632
2020	5.0	0	(208,273)	(52,068)	(156,205)
2019	5.0	0	(51,080)	(17,026)	(34,054)
2018	5.0	0	84,662	42,332	42,330
2017	5.0	0	115,154	115,154	0
Subtotal					\$2,161,703
<b>Total Deferred Inflows of Resources</b>		<u>\$0</u>	<u>\$2,827,503</u>	<u>\$665,800</u>	<u>\$2,161,703</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:

<b>Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands)</b>	
Year 1	\$(28,539)
Year 2	(301,529)
Year 3	(525,339)
Year 4	(577,408)
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 7.30% 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, 2021, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2021, 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 2.4 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 2.4 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:



<b>Collective Pension Expense Determined as of the Measurement Date (\$ thousands)</b>	
Service Cost at end of year	\$129,500
Interest on the TPL and net cash flow	1,240,748
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	35,859
Expensed portion of current-period changes of assumptions	481,098
Member contributions	(35,027)
Projected earnings on plan investments	(956,541)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(577,408)
Administrative expense	7,587
Other	(24,856)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>(42,197)</u>
<b>Collective Pension Expense</b>	<b><u>\$258,763</u></b>



## **SECTION V – REQUIRED SUPPLEMENTARY INFORMATION**

### **Paragraph 82:**

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

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

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

- In 2010 and later, the expectation of retired life mortality was changed to the RP-2000 Mortality Tables rather than the 1994 Group Annuity Mortality Table, which was used prior to 2010. In 2010, rates of withdrawal, retirement, disability, and mortality were adjusted to reflect actual experience more closely. In 2010, assumed rates of salary increase were adjusted to reflect actual and anticipated experience more closely.
- 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 new funding policy was initially adopted by the Board on March 15, 2018, and most recently amended on June 18, 2020. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.
- On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the 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 are reflected in the calculation of the June 30, 2021 Total Pension Liability.



***Method and assumptions used in calculations of actuarially determined contributions.***

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2021 employer contributions were determined in the June 30, 2018 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, 2020 and June 30, 2021**

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,471,747.46	0.236710%	\$ 1,459,094.01	0.246835%
913-0913	AUTH	Lake Lanier Island Development Authority	68,151.12	0.010961%	59,763.65	0.010110%
926-0926	AUTH	Georgia Agricultural Exposition Authority	548,612.90	0.088237%	464,175.19	0.078525%
928-0928	AUTH	Georgia Environmental Finance Authority	607,083.17	0.097641%	607,989.92	0.102854%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	100,675.31	0.016192%	100,192.87	0.016950%
955-0955	AUTH	Georgia Superior Court Clerks Coop	181,571.13	0.029203%	185,778.00	0.031428%
972-0972	AUTH	Georgia Federal-State Inspection	1,376,191.74	0.221342%	1,459,250.19	0.246862%
973-0973	AUTH	Georgia Lottery Corporation	34,536.86	0.005555%	26,644.49	0.004507%
9012	CHAR	Academy for Classical Education	0.00	0.000000%	0.00	0.000000%
9194	CHAR	Mountain Education Center Inc	0.00	0.000000%	0.00	0.000000%
9915	CHAR	Foothills Charter High School	18,556.65	0.002985%	25,852.51	0.004373%
51-0217	CORT	Dekalb County State Court	398,300.96	0.064061%	333,933.15	0.056492%
51-0237	CORT	Bibb County State Court	422,528.57	0.067958%	405,498.38	0.068598%
51-0248	CORT	Chatham County State Court	360,563.55	0.057992%	347,876.96	0.058850%
361	CSBS	Lookout Mountain Community Service Board	27,723.85	0.004459%	44,004.92	0.007444%
363	CSBS	Highland Rivers Center Community Service Board	89,176.44	0.014343%	87,129.83	0.014740%
364	CSBS	Georgia Mountains Avita Community Partners	21,563.40	0.003468%	6,604.80	0.001117%
365	CSBS	Cobb County Community Service	65,824.42	0.010587%	73,897.51	0.012501%
366	CSBS	Douglas Community Service Board	12,724.74	0.002047%	0.00	0.000000%
368	CSBS	Dekalb Community Service Board	63,487.43	0.010211%	31,897.77	0.005396%
369	CSBS	View Point Health	80,457.02	0.012940%	67,428.50	0.011407%
370	CSBS	Clayton Community M.H., Substa	29,974.98	0.004821%	20,709.01	0.003503%
371	CSBS	Advantage Behavioral Health Systems	40,034.16	0.006439%	39,628.24	0.006704%
372	CSBS	Pathways Center Community Service Board	34,008.70	0.005470%	16,358.90	0.002767%
373	CSBS	Mcintosh Trail MH, MR and SA C	23,145.60	0.003723%	23,145.60	0.003916%
374	CSBS	River Edge Behavioral Health Center	109,331.77	0.017585%	76,860.05	0.013002%
375	CSBS	Phoenix Center	0.00	0.000000%	0.00	0.000000%
376	CSBS	Oconee Community Service Board	16,591.98	0.002669%	13,229.89	0.002238%
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	34,053.86	0.005477%	29,516.67	0.004993%
379	CSBS	New Horizons	60,571.80	0.009742%	47,278.08	0.007998%
380	CSBS	Middle Flint Community Service Board	53,034.02	0.008530%	43,956.94	0.007436%
381	CSBS	CSB of Middle Georgia	128,193.91	0.020618%	49,632.55	0.008396%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
382	CSBS	Albany Area Community Service Board	\$ 39,868.79	0.006412%	\$ 39,815.99	0.006736%
383	CSBS	The Georgia Pines Community Service Board	86,555.22	0.013921%	54,525.82	0.009224%
384	CSBS	South Georgia Community Service Board	43,157.91	0.006941%	39,206.02	0.006632%
385	CSBS	Pineland Area MH, MR and SA Center	41,510.98	0.006676%	69,757.22	0.011801%
386	CSBS	Satilla Community Service Board	111,822.80	0.017985%	93,622.80	0.015838%
388	CSBS	Gateway Behavior Health Services Community Service Board	43,986.60	0.007075%	27,920.59	0.004723%
127-001	DFAC	Appling County DFACS	84,203.85	0.013543%	78,423.34	0.013267%
127-002	DFAC	Atkinson County DFACS	30,807.74	0.004955%	28,575.81	0.004834%
127-003	DFAC	Bacon County DFACS	71,000.18	0.011419%	68,966.78	0.011667%
127-004	DFAC	Baker County DFACS	32,698.01	0.005259%	26,587.92	0.004498%
127-005	DFAC	Baldwin County DFACS	172,595.16	0.027760%	169,967.18	0.028753%
127-006	DFAC	Banks County DFACS	84,596.78	0.013606%	79,011.37	0.013366%
127-007	DFAC	Barrow County DFACS	304,523.54	0.048978%	269,695.01	0.045624%
127-008	DFAC	Bartow County DFACS	397,814.25	0.063983%	334,375.63	0.056566%
127-009	DFAC	Ben Hill County DFACS	101,243.70	0.016284%	103,252.47	0.017467%
127-010	DFAC	Berrien County DFACS	136,379.28	0.021935%	128,290.67	0.021703%
127-011	DFAC	Bibb County DFACS	910,780.11	0.146487%	851,854.01	0.144108%
127-012	DFAC	Bleckley County DFACS	39,467.95	0.006348%	30,662.77	0.005187%
127-013	DFAC	Brantley County DFACS	126,968.04	0.020421%	124,488.23	0.021060%
127-014	DFAC	Brooks County DFACS	121,341.24	0.019516%	106,600.30	0.018034%
127-015	DFAC	Bryan County DFACS	54,680.21	0.008795%	58,240.80	0.009853%
127-016	DFAC	Bulloch County DFACS	225,844.48	0.036324%	206,363.15	0.034910%
127-017	DFAC	Burke County DFACS	108,734.27	0.017488%	93,748.58	0.015859%
127-018	DFAC	Butts County DFACS	131,597.47	0.021166%	138,100.34	0.023362%
127-019	DFAC	Calhoun County DFACS	38,549.31	0.006200%	38,302.16	0.006480%
127-020	DFAC	Camden County DFACS	201,990.31	0.032487%	202,071.53	0.034184%
127-021	DFAC	Candler County DFACS	36,128.36	0.005811%	47,730.36	0.008075%
127-022	DFAC	Carroll County DFACS	507,642.86	0.081647%	474,093.28	0.080202%
127-023	DFAC	Catoosa County DFACS	209,601.52	0.033712%	223,878.44	0.037874%
127-024	DFAC	Charlton County DFACS	89,120.90	0.014334%	89,431.98	0.015129%
127-025	DFAC	Chatham County DFACS	962,813.44	0.154855%	880,690.39	0.148986%
127-026	DFAC	Chattahoochee County DFACS	45,000.02	0.007238%	44,961.02	0.007606%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
127-027	DFAC	Chattooga County DFACS	\$ 198,030.54	0.031851%	\$ 198,422.77	0.033567%
127-028	DFAC	Cherokee County DFACS	585,093.21	0.094104%	595,980.36	0.100822%
127-029	DFAC	Clarke County DFACS	1,659,785.71	0.266954%	1,643,125.15	0.277968%
127-030	DFAC	Clay County DFACS	46,594.46	0.007494%	54,792.34	0.009269%
127-031	DFAC	Clayton County DFACS	1,928,382.73	0.310154%	1,755,601.03	0.296995%
127-032	DFAC	Clinch County DFACS	56,849.01	0.009143%	56,519.94	0.009561%
127-033	DFAC	Cobb County DFACS	2,832,053.02	0.455497%	2,707,835.68	0.458085%
127-034	DFAC	Coffee County DFACS	524,236.84	0.084316%	499,859.33	0.084561%
127-035	DFAC	Colquitt County DFACS	254,609.48	0.040950%	231,822.56	0.039217%
127-036	DFAC	Columbia County DFACS	443,266.30	0.071293%	493,661.24	0.083513%
127-037	DFAC	Cook County DFACS	147,959.68	0.023797%	156,341.15	0.026448%
127-038	DFAC	Coweta County DFACS	419,965.37	0.067546%	373,328.60	0.063156%
127-039	DFAC	Crawford County DFACS	78,250.97	0.012586%	63,872.57	0.010805%
127-040	DFAC	Crisp County DFACS	122,747.24	0.019742%	150,616.94	0.025480%
127-041	DFAC	Dade County DFACS	78,773.99	0.012670%	75,647.67	0.012797%
127-042	DFAC	Dawson County DFACS	80,194.17	0.012898%	70,711.71	0.011962%
127-043	DFAC	Decatur County DFACS	165,758.48	0.026660%	149,546.46	0.025299%
127-044	DFAC	Dekalb County DFACS	5,433,875.50	0.873965%	5,099,198.09	0.862632%
127-045	DFAC	Dodge County DFACS	98,565.92	0.015853%	89,572.00	0.015153%
127-046	DFAC	Dooly County DFACS	70,925.37	0.011407%	73,747.37	0.012476%
127-047	DFAC	Dougherty County DFACS	3,512,703.15	0.564970%	3,164,345.32	0.535313%
127-048	DFAC	Douglas County DFACS	585,706.52	0.094203%	618,369.52	0.104610%
127-049	DFAC	Early County DFACS	640,916.09	0.103083%	610,816.29	0.103332%
127-050	DFAC	Echols County DFACS	24,499.40	0.003940%	20,151.73	0.003409%
127-051	DFAC	Effingham County DFACS	184,253.71	0.029635%	167,703.06	0.028370%
127-052	DFAC	Elbert County DFACS	123,718.01	0.019898%	118,880.69	0.020111%
127-053	DFAC	Emanuel County DFACS	78,671.39	0.012653%	72,310.78	0.012233%
127-054	DFAC	Evans County DFACS	29,950.16	0.004817%	23,844.00	0.004034%
127-055	DFAC	Fannin County DFACS	95,153.31	0.015304%	85,923.73	0.014536%
127-056	DFAC	Fayette County DFACS	255,339.58	0.041068%	239,093.99	0.040448%
127-057	DFAC	Floyd County DFACS	1,045,417.03	0.168141%	944,767.69	0.159826%
127-058	DFAC	Forsyth County DFACS	273,440.20	0.043979%	248,102.39	0.041972%
127-059	DFAC	Franklin County DFACS	139,043.61	0.022363%	123,734.81	0.020932%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
127-060	DFAC	Fulton County	\$ 4,583,355.54	0.737170%	\$ 4,494,510.74	0.760337%
127-061	DFAC	Gilmer County DFACS	132,906.73	0.021376%	123,158.76	0.020835%
127-062	DFAC	Glascocock County DFACS	36,006.30	0.005791%	18,245.42	0.003087%
127-063	DFAC	Glynn County DFACS	504,885.45	0.081204%	437,499.82	0.074012%
127-064	DFAC	Gordon County DFACS	280,484.57	0.045112%	281,226.71	0.047575%
127-065	DFAC	Grady County DFACS	100,006.60	0.016085%	103,487.85	0.017507%
127-066	DFAC	Greene County DFACS	180,154.99	0.028975%	195,970.00	0.033152%
127-067	DFAC	Gwinnett County DFACS	2,574,912.97	0.414140%	2,373,690.72	0.401558%
127-068	DFAC	Habersham County DFACS	195,240.85	0.031402%	192,739.08	0.032606%
127-069	DFAC	Hall County DFACS	994,282.10	0.159917%	894,179.94	0.151269%
127-070	DFAC	Hancock County DFACS	32,456.64	0.005220%	27,193.06	0.004600%
127-071	DFAC	Haralson County DFACS	152,107.31	0.024464%	130,032.16	0.021998%
127-072	DFAC	Harris County DFACS	69,401.88	0.011162%	70,663.46	0.011954%
127-073	DFAC	Hart County DFACS	207,270.11	0.033337%	175,455.07	0.029682%
127-074	DFAC	Heard County DFACS	129,987.53	0.020907%	121,855.85	0.020614%
127-075	DFAC	Henry County DFACS	872,452.87	0.140322%	858,798.92	0.145283%
127-076	DFAC	Houston County DFACS	555,173.86	0.089292%	514,126.18	0.086975%
127-077	DFAC	Irwin County DFACS	99,158.51	0.015948%	101,798.61	0.017221%
127-078	DFAC	Jackson County DFACS	239,477.45	0.038517%	220,216.36	0.037254%
127-079	DFAC	Jasper County DFACS	29,243.29	0.004703%	21,526.91	0.003642%
127-080	DFAC	Jeff Davis County DFACS	106,503.63	0.017130%	92,093.01	0.015579%
127-081	DFAC	Jefferson County DFACS	54,142.08	0.008708%	42,821.67	0.007244%
127-082	DFAC	Jenkins County DFACS	83,358.87	0.013407%	79,973.35	0.013529%
127-083	DFAC	Johnson County DFACS	44,871.53	0.007217%	45,282.43	0.007660%
127-084	DFAC	Jones County DFACS	162,889.35	0.026199%	143,927.72	0.024348%
127-085	DFAC	Lamar County DFACS	143,509.98	0.023082%	138,229.84	0.023384%
127-086	DFAC	Lanier County DFACS	126,764.60	0.020388%	97,685.11	0.016525%
127-087	DFAC	Laurens County DFACS	1,835,032.78	0.295140%	2,217,150.80	0.375076%
127-088	DFAC	Lee County DFACS	102,634.19	0.016507%	103,425.41	0.017496%
127-089	DFAC	Liberty County DFACS	250,924.46	0.040358%	207,552.78	0.035112%
127-090	DFAC	Lincoln County DFACS	7,560.95	0.001216%	8,505.80	0.001439%
127-091	DFAC	Long County DFACS	58,821.92	0.009461%	58,470.93	0.009892%
127-092	DFAC	Lowndes County DFACS	520,886.39	0.083777%	485,903.50	0.082200%





SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
127-093	DFAC	Lumpkin County DFACS	\$ 136,545.00	0.021961%	\$ 132,353.55	0.022390%
127-094	DFAC	Macon County DFACS	70,967.61	0.011414%	73,528.29	0.012439%
127-095	DFAC	Madison County DFACS	142,715.26	0.022954%	131,448.02	0.022237%
127-096	DFAC	Marion County DFACS	24,727.27	0.003977%	21,655.95	0.003664%
127-097	DFAC	Mcduffie County DFACS	146,827.20	0.023615%	107,214.28	0.018137%
127-098	DFAC	Mcintosh County DFACS	58,639.18	0.009431%	52,092.22	0.008812%
127-099	DFAC	Meriwether County DFACS	144,696.27	0.023272%	140,639.28	0.023792%
127-100	DFAC	Miller County DFACS	16,747.81	0.002694%	17,084.25	0.002890%
127-101	DFAC	Mitchell County DFACS	107,761.67	0.017332%	109,125.70	0.018461%
127-102	DFAC	Monroe County DFACS	118,457.68	0.019052%	115,252.25	0.019497%
127-103	DFAC	Montgomery County DFACS	46,057.38	0.007408%	49,700.66	0.008408%
127-104	DFAC	Morgan County DFACS	67,466.33	0.010851%	73,372.45	0.012412%
127-105	DFAC	Murray County DFACS	233,484.89	0.037553%	228,283.61	0.038619%
127-106	DFAC	Muscogee County DFACS	923,592.56	0.148547%	943,094.57	0.159543%
127-107	DFAC	Newton County DFACS	421,544.01	0.067800%	359,840.46	0.060874%
127-108	DFAC	Oconee County DFACS	34,241.68	0.005507%	45,412.66	0.007682%
127-109	DFAC	Oglethorpe County DFACS	26,993.06	0.004341%	13,885.78	0.002349%
127-110	DFAC	Paulding County DFACS	373,317.17	0.060043%	366,678.79	0.062031%
127-111	DFAC	Peach County DFACS	157,453.71	0.025324%	160,430.87	0.027140%
127-112	DFAC	Pickens County DFACS	152,098.64	0.024463%	139,402.12	0.023583%
127-113	DFAC	Pierce County DFACS	84,327.60	0.013563%	80,595.52	0.013634%
127-114	DFAC	Pike County DFACS	100,789.72	0.016211%	90,266.82	0.015270%
127-115	DFAC	Polk County DFACS	358,272.92	0.057623%	344,860.26	0.058340%
127-116	DFAC	Pulaski County DFACS	87,287.45	0.014039%	93,083.31	0.015747%
127-117	DFAC	Putnam County DFACS	350,424.25	0.056361%	345,068.67	0.058375%
127-118	DFAC	Quitman County DFACS	18,827.11	0.003028%	21,022.22	0.003556%
127-119	DFAC	Rabun County DFACS	95,143.43	0.015303%	98,271.70	0.016625%
127-120	DFAC	Randolph County DFACS	35,034.92	0.005635%	35,483.57	0.006003%
127-121	DFAC	Richmond County DFACS	1,268,741.61	0.204060%	1,162,577.04	0.196673%
127-122	DFAC	Rockdale County DFACS	338,462.19	0.054437%	332,623.19	0.056270%
127-123	DFAC	Schley County DFACS	39,940.25	0.006424%	33,296.31	0.005633%
127-124	DFAC	Screven County DFACS	65,131.49	0.010476%	67,694.93	0.011452%
127-125	DFAC	Seminole County DFACS	90,955.43	0.014629%	88,019.98	0.014890%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
127-126	DFAC	Spalding County DFACS	\$ 758,149.25	0.121938%	\$ 686,873.78	0.116199%
127-127	DFAC	Stephens County DFACS	146,285.22	0.023528%	153,155.80	0.025909%
127-128	DFAC	Stewart County DFACS	53,714.38	0.008639%	43,700.15	0.007393%
127-129	DFAC	Sumter County DFACS	854,112.35	0.137372%	846,766.56	0.143248%
127-130	DFAC	Talbot County DFACS	64,178.85	0.010322%	59,551.06	0.010074%
127-131	DFAC	Taliaferro County DFACS	15,430.32	0.002482%	15,409.20	0.002607%
127-132	DFAC	Tattnall County DFACS	87,714.34	0.014108%	81,025.72	0.013707%
127-133	DFAC	Taylor County DFACS	38,476.42	0.006188%	31,459.92	0.005322%
127-134	DFAC	Telfair County DFACS	57,338.36	0.009222%	43,280.80	0.007322%
127-135	DFAC	Terrell County DFACS	90,273.84	0.014519%	90,730.04	0.015349%
127-136	DFAC	Thomas County DFACS	263,457.88	0.042374%	239,364.70	0.040493%
127-137	DFAC	Tift County DFACS	358,286.31	0.057625%	276,756.01	0.046819%
127-138	DFAC	Toombs County DFACS	168,133.42	0.027042%	159,997.04	0.027067%
127-139	DFAC	Towns County DFACS	51,161.64	0.008229%	43,980.88	0.007440%
127-140	DFAC	Treutlen County DFACS	49,496.43	0.007961%	47,568.24	0.008047%
127-141	DFAC	Troup County DFACS	413,803.94	0.066555%	398,370.40	0.067392%
127-142	DFAC	Turner County DFACS	31,906.19	0.005132%	34,500.50	0.005836%
127-143	DFAC	Twiggs County DFACS	58,336.35	0.009383%	58,807.83	0.009949%
127-144	DFAC	Union County DFACS	94,704.06	0.015232%	81,280.66	0.013750%
127-145	DFAC	Upson County DFACS	218,929.46	0.035212%	219,839.44	0.037190%
127-146	DFAC	Walker County DFACS	320,020.76	0.051471%	306,242.03	0.051807%
127-147	DFAC	Walton County DFACS	289,260.89	0.046524%	256,981.11	0.043474%
127-148	DFAC	Ware County DFACS	271,151.36	0.043611%	254,399.89	0.043037%
127-149	DFAC	Warren County DFACS	23,041.56	0.003706%	23,020.44	0.003894%
127-150	DFAC	Washington County DFACS	116,469.59	0.018733%	106,338.70	0.017989%
127-151	DFAC	Wayne County DFACS	139,949.03	0.022509%	115,319.97	0.019509%
127-152	DFAC	Webster County DFACS	55,727.00	0.008963%	45,665.95	0.007725%
127-153	DFAC	Wheeler County DFACS	30,419.10	0.004892%	26,374.96	0.004462%
127-154	DFAC	White County DFACS	87,488.37	0.014071%	61,902.92	0.010472%
127-155	DFAC	Whitfield County DFACS	847,446.67	0.136300%	792,934.96	0.134141%
127-156	DFAC	Wilcox County DFACS	41,244.84	0.006634%	40,068.13	0.006778%
127-157	DFAC	Wilkes County DFACS	129,984.36	0.020906%	100,207.97	0.016952%
127-158	DFAC	Wilkinson County DFACS	51,559.04	0.008293%	52,672.50	0.008911%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
127-159	DFAC	Worth County DFACS	\$ 159,312.15	0.025623%	\$ 134,453.10	0.022745%
128-001	HLTH	Appling County Health Department	79,817.06	0.012837%	79,184.97	0.013396%
128-002	HLTH	Atkinson County Health Department	34,847.58	0.005605%	38,646.42	0.006538%
128-003	HLTH	Bacon County Health Department	45,435.50	0.007308%	45,576.92	0.007710%
128-004	HLTH	Baker County Health Department	50,326.88	0.008094%	51,183.40	0.008659%
128-005	HLTH	Baldwin County Health Department	136,778.71	0.021999%	133,197.39	0.022533%
128-006	HLTH	Banks County Health Department	58,859.87	0.009467%	61,017.25	0.010322%
128-007	HLTH	Barrow County Public Health	145,654.36	0.023427%	141,738.66	0.023978%
128-008	HLTH	Bartow County Health Department	225,057.24	0.036197%	192,634.17	0.032588%
128-009	HLTH	Ben Hill County Health Department	56,900.05	0.009152%	58,286.65	0.009860%
128-010	HLTH	Berrien County Health Department	51,252.39	0.008243%	58,204.76	0.009847%
128-011	HLTH	Bibb County Health Department	403,160.47	0.064843%	383,469.83	0.064872%
128-012	HLTH	Bleckley County Health Department	25,731.06	0.004138%	25,044.28	0.004237%
128-013	HLTH	Brantley County Health Department	62,637.36	0.010074%	76,602.06	0.012959%
128-014	HLTH	Brooks County Health Department	35,825.10	0.005762%	41,127.92	0.006958%
128-015	HLTH	Bryan County Health Department	78,250.25	0.012585%	65,733.75	0.011120%
128-016	HLTH	Bulloch County Physical Health	196,871.56	0.031664%	197,649.41	0.033436%
128-017	HLTH	Burke County Health Department	104,710.82	0.016841%	114,469.06	0.019365%
128-018	HLTH	Butts County Health Department	50,014.56	0.008044%	50,753.63	0.008586%
128-019	HLTH	Calhoun County Health Department	21,329.76	0.003431%	16,047.29	0.002715%
128-020	HLTH	Camden County Health Department	156,407.59	0.025156%	165,758.02	0.028041%
128-021	HLTH	Candler County Health Department	51,172.87	0.008230%	50,882.77	0.008608%
128-022	HLTH	Carroll County Health Department	177,315.93	0.028519%	176,947.37	0.029934%
128-023	HLTH	Catoosa County Health Department	126,976.31	0.020422%	121,072.47	0.020482%
128-024	HLTH	Charlton County Health Department	64,855.20	0.010431%	68,643.03	0.011612%
128-025	HLTH	Chatham County Health Department	1,261,922.08	0.202963%	1,266,182.25	0.214200%
128-026	HLTH	Chattahoochee County Health Department	18,299.77	0.002943%	0.00	0.000000%
128-027	HLTH	Chattooga County Health Department	83,846.35	0.013486%	82,046.46	0.013880%
128-028	HLTH	Cherokee County Health Department	1,491,848.55	0.239943%	1,449,626.31	0.245233%
128-029	HLTH	Clarke County Health Department	1,063,579.46	0.171062%	1,108,527.34	0.187530%
128-030	HLTH	Clay County Health Department	13,359.22	0.002149%	0.00	0.000000%
128-031	HLTH	Clayton County Health Department	957,787.20	0.154047%	916,652.23	0.155070%
128-032	HLTH	Clinch County Health Department	30,383.91	0.004887%	17,766.00	0.003005%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
128-033	HLTH	Cobb County Health Department	\$ 2,235,940.74	0.359621%	\$ 2,236,972.20	0.378429%
128-034	HLTH	Coffee County Health Department	145,605.80	0.023419%	140,485.76	0.023766%
128-035	HLTH	Colquitt County Health Department	193,704.12	0.031155%	190,540.04	0.032234%
128-036	HLTH	Columbia County Health Department	177,469.06	0.028543%	181,222.82	0.030657%
128-037	HLTH	Cook County Health Department	54,193.75	0.008716%	56,141.31	0.009497%
128-038	HLTH	Coweta County Health Department	181,347.77	0.029167%	189,873.49	0.032121%
128-039	HLTH	Crawford County Health Department	56,766.88	0.009130%	52,934.65	0.008955%
128-040	HLTH	Crisp County Health Department	52,076.29	0.008376%	52,056.41	0.008806%
128-041	HLTH	Dade County Health Department	56,812.36	0.009137%	54,938.49	0.009294%
128-042	HLTH	Dawson County Health Department	83,490.23	0.013428%	77,459.61	0.013104%
128-043	HLTH	Decatur County Health Department	97,951.09	0.015754%	98,038.90	0.016585%
128-044	HLTH	Dekalb County Health Department	3,173,012.41	0.510336%	3,059,165.85	0.517519%
128-045	HLTH	Dodge County Health Department	32,368.40	0.005206%	36,513.36	0.006177%
128-046	HLTH	Dooly County Health Department	21,854.88	0.003515%	23,074.08	0.003903%
128-047	HLTH	Dougherty County Health Department	278,466.68	0.044788%	778,295.30	0.131664%
128-047B	HLTH	Southwest Health District	1,043,256.41	0.167794%	511,560.13	0.086541%
128-048	HLTH	Douglas County Health Department	145,136.84	0.023343%	130,388.78	0.022058%
128-049	HLTH	Early County Health Department	63,951.57	0.010286%	65,174.61	0.011026%
128-050	HLTH	Echols County Health Department	20,025.99	0.003221%	19,174.64	0.003244%
128-051	HLTH	Effingham County Health Department	104,646.56	0.016831%	105,989.88	0.017930%
128-052	HLTH	Elbert County Health Department	49,626.81	0.007982%	53,207.72	0.009001%
128-053	HLTH	Emanuel County Health Department	113,726.77	0.018291%	111,538.20	0.018869%
128-054	HLTH	Evans County Health Department	45,595.45	0.007333%	53,755.30	0.009094%
128-055	HLTH	Fannin County Health Department	71,860.14	0.011558%	67,994.01	0.011503%
128-056	HLTH	Fayette County Health Department	198,583.49	0.031939%	177,252.26	0.029986%
128-057	HLTH	Floyd County Health Department	1,055,540.89	0.169769%	1,045,380.98	0.176847%
128-058	HLTH	Forsyth County Health Department	180,169.62	0.028978%	175,332.39	0.029661%
128-059	HLTH	Franklin County Health Department	77,098.33	0.012400%	81,896.98	0.013855%
128-061	HLTH	Gilmer County Health Department	108,196.64	0.017402%	108,235.93	0.018310%
128-062	HLTH	Glascocock County Health Department	19,776.36	0.003181%	18,856.10	0.003190%
128-063	HLTH	Glynn County Health Department	1,022,231.46	0.164412%	1,002,161.83	0.169536%
128-064	HLTH	Gordon County Health Department	183,393.10	0.029496%	163,649.46	0.027685%
128-065	HLTH	Grady County Health Department	101,885.08	0.016387%	102,696.27	0.017373%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
128-066	HLTH	Greene County Health Department	\$ 56,537.50	0.009093%	\$ 56,687.88	0.009590%
128-067	HLTH	Gwinnett County Health Department	2,545,552.48	0.409417%	2,535,521.45	0.428934%
128-068	HLTH	Habersham County Health Department	98,991.95	0.015922%	99,210.44	0.016783%
128-069	HLTH	Hall County Health Department	1,383,910.86	0.222583%	1,449,952.55	0.245289%
128-070	HLTH	Hancock County Health Department	55,191.32	0.008877%	55,637.52	0.009412%
128-071	HLTH	Haralson County Health Department	66,140.08	0.010638%	61,425.78	0.010391%
128-072	HLTH	Harris County Health Department	68,775.41	0.011062%	55,590.57	0.009404%
128-073	HLTH	Hart County Health Department	34,529.90	0.005554%	42,215.32	0.007142%
128-074	HLTH	Heard County Health Department	25,845.81	0.004157%	27,161.17	0.004595%
128-075	HLTH	Henry County Health Department	253,134.88	0.040713%	216,670.17	0.036654%
128-076	HLTH	Houston County Health Department	1,679,756.94	0.270166%	1,737,128.91	0.293870%
128-077	HLTH	Irwin County Health Department	29,871.33	0.004804%	29,241.44	0.004947%
128-078	HLTH	Jackson County Health Department	102,960.73	0.016560%	93,322.79	0.015787%
128-079	HLTH	Jasper County Health Department	37,828.80	0.006084%	31,497.79	0.005328%
128-080	HLTH	Jeff Davis County Health Department	78,269.03	0.012589%	80,596.36	0.013634%
128-081	HLTH	Jefferson County Health Department	71,688.88	0.011530%	71,677.84	0.012126%
128-082	HLTH	Jenkins County Health Department	38,263.62	0.006154%	35,639.53	0.006029%
128-083	HLTH	Johnson County Health Department	26,343.84	0.004237%	22,890.78	0.003872%
128-084	HLTH	Jones County Health Department	50,274.28	0.008086%	53,840.20	0.009108%
128-085	HLTH	Lamar County Health Department	56,832.62	0.009141%	60,672.13	0.010264%
128-086	HLTH	Lanier County Health Department	31,009.20	0.004987%	30,961.44	0.005238%
128-087	HLTH	Laurens County Health Department	848,571.36	0.136481%	889,289.80	0.150441%
128-088	HLTH	Lee County Health Department	116,945.23	0.018809%	113,550.48	0.019209%
128-089	HLTH	Liberty County Health Department	202,925.76	0.032638%	193,262.04	0.032694%
128-090	HLTH	Lincoln County Health Department	17,241.12	0.002773%	11,446.37	0.001936%
128-091	HLTH	Long County Health Department	34,903.44	0.005614%	37,458.50	0.006337%
128-092	HLTH	Lowndes County Health Department	1,387,993.84	0.223240%	1,448,475.42	0.245039%
128-093	HLTH	Lumpkin County Health Department	86,193.78	0.013863%	79,917.97	0.013520%
128-094	HLTH	Macon County Health Department	30,549.84	0.004914%	30,644.04	0.005184%
128-095	HLTH	Madison County Health Department	88,876.23	0.014295%	61,727.55	0.010442%
128-096	HLTH	Marion County Health Department	23,789.86	0.003826%	24,233.46	0.004100%
128-097	HLTH	Mcduffie County Health Department	69,561.13	0.011188%	71,677.58	0.012126%
128-098	HLTH	McIntosh County Health Department	47,668.56	0.007667%	45,087.23	0.007627%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
128-099	HLTH	Meriwether County Health Department	\$ 80,249.02	0.012907%	\$ 77,222.89	0.013064%
128-100	HLTH	Miller County Health Department	28,093.17	0.004518%	21,440.85	0.003627%
128-101	HLTH	Mitchell County Health Department	75,974.62	0.012219%	75,827.74	0.012828%
128-102	HLTH	Monroe County Health Department	65,151.47	0.010479%	65,459.37	0.011074%
128-103	HLTH	Montgomery County Health Department	31,168.34	0.005013%	29,689.91	0.005023%
128-104	HLTH	Morgan County Health Department	64,047.19	0.010301%	64,343.49	0.010885%
128-105	HLTH	Murray County Health Department	99,826.88	0.016056%	98,367.53	0.016641%
128-106	HLTH	Muscogee County Health Department	1,588,654.74	0.255513%	1,637,481.05	0.277013%
128-107	HLTH	Newton County Health Department	192,349.19	0.030937%	185,970.21	0.031461%
128-108	HLTH	Oconee County Health Department	103,792.90	0.016694%	107,724.98	0.018224%
128-109	HLTH	Oglethorpe County Health Department	37,050.83	0.005959%	36,643.34	0.006199%
128-110	HLTH	Paulding County Health Department	162,890.26	0.026199%	167,052.63	0.028260%
128-111	HLTH	Peach County Health Department	68,360.80	0.010995%	61,941.28	0.010479%
128-112	HLTH	Pickens County Health Department	61,566.41	0.009902%	57,285.21	0.009691%
128-113	HLTH	Pierce County Health Department	76,167.20	0.012250%	65,914.91	0.011151%
128-114	HLTH	Pike County Health Department	42,185.52	0.006785%	43,492.32	0.007358%
128-115	HLTH	Polk County Health Department	97,159.41	0.015627%	95,256.00	0.016114%
128-116	HLTH	Pulaski County Health Department	32,383.59	0.005208%	31,914.88	0.005399%
128-117	HLTH	Putnam County Health Department	107,094.40	0.017225%	101,056.10	0.017096%
128-118	HLTH	Quitman County Health Dept	11,474.96	0.001846%	0.00	0.000000%
128-119	HLTH	Rabun County Health Department	80,995.20	0.013027%	76,481.37	0.012938%
128-120	HLTH	Randolph County Health Department	19,069.66	0.003067%	0.00	0.000000%
128-121	HLTH	Richmond County Health Department	1,344,201.40	0.216196%	1,371,895.87	0.232084%
128-122	HLTH	Rockdale County Health Department	173,649.02	0.027929%	170,254.01	0.028802%
128-123	HLTH	Schley County Health Department	15,423.78	0.002481%	15,474.36	0.002618%
128-124	HLTH	Screven County Health Department	46,466.85	0.007474%	47,144.82	0.007975%
128-125	HLTH	Seminole County Health Department	37,631.40	0.006052%	37,109.08	0.006278%
128-126	HLTH	Spalding County Health Department	168,817.21	0.027152%	151,613.80	0.025649%
128-127	HLTH	Stephens County Health Department	66,144.70	0.010638%	65,339.78	0.011054%
128-128	HLTH	Stewart County Health Department	6,369.72	0.001024%	0.00	0.000000%
128-129	HLTH	Sumter County Health Department	77,910.59	0.012531%	74,438.09	0.012593%
128-131	HLTH	Taliaferro County Health Department	24,843.26	0.003996%	21,702.94	0.003671%
128-132	HLTH	Tattnall County Health Department	81,228.73	0.013065%	90,171.09	0.015254%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
128-133	HLTH	Taylor County Health Department	\$ 42,608.16	0.006853%	\$ 37,736.57	0.006384%
128-134	HLTH	Telfair County Health Department	63,073.56	0.010145%	69,382.58	0.011737%
128-135	HLTH	Terrell County Health Department	32,125.60	0.005167%	32,445.20	0.005489%
128-136	HLTH	Thomas County Health Department	197,687.87	0.031795%	189,309.94	0.032026%
128-137	HLTH	Tift County Health Department	143,549.71	0.023088%	122,482.09	0.020720%
128-138	HLTH	Toombs County Health Department	94,404.11	0.015184%	97,666.39	0.016522%
128-139	HLTH	Towns County Health Department	36,223.54	0.005826%	41,581.70	0.007034%
128-140	HLTH	Treutlen County Health Department	26,483.04	0.004259%	28,095.54	0.004753%
128-141	HLTH	Troup County Health Department	1,284,932.04	0.206664%	1,256,156.96	0.212504%
128-142	HLTH	Turner County Health Department	25,782.58	0.004147%	27,022.94	0.004571%
128-143	HLTH	Twiggs County Health Department	36,876.79	0.005931%	32,551.24	0.005507%
128-144	HLTH	Union County Health Department	86,085.86	0.013846%	81,513.93	0.013790%
128-145	HLTH	Upson County Health Department	93,312.93	0.015008%	93,244.70	0.015774%
128-146	HLTH	Walker County Health Department	107,215.27	0.017244%	95,865.60	0.016218%
128-147	HLTH	Walton County Health Department	228,821.10	0.036803%	201,698.36	0.034121%
128-148	HLTH	Ware County Health Department	1,626,959.11	0.261674%	1,676,629.94	0.283636%
128-149	HLTH	Warren County Health Department	21,498.96	0.003458%	11,890.71	0.002012%
128-150	HLTH	Washington County Health Department	95,631.28	0.015381%	90,583.24	0.015324%
128-151	HLTH	Wayne County Health Department	98,373.53	0.015822%	100,620.04	0.017022%
128-152	HLTH	Webster County Health Department	15,306.10	0.002462%	0.00	0.000000%
128-153	HLTH	Wheeler County Health Department	23,573.10	0.003791%	27,069.20	0.004579%
128-154	HLTH	White County Health Department	87,550.42	0.014081%	88,552.72	0.014980%
128-155	HLTH	Whitfield County Health Department	568,705.12	0.091468%	528,929.50	0.089479%
128-156	HLTH	Wilcox County Health Department	19,305.12	0.003105%	20,134.76	0.003406%
128-157	HLTH	Wilkes County Health Department	48,558.12	0.007810%	49,079.47	0.008303%
128-158	HLTH	Wilkinson County Health Department	35,837.66	0.005764%	35,464.26	0.005999%
128-159	HLTH	Worth County Health Department	70,541.08	0.011346%	73,187.73	0.012381%
129-008	MRCS	Woodright Industries	129,703.36	0.020861%	83,406.06	0.014110%
129-009	MRCS	Jessamine Place	159,518.14	0.025656%	144,446.34	0.024436%
129-022	MRCS	Carroll County MR Services	158,192.07	0.025443%	175,397.22	0.029672%
129-035	MRCS	Green Oaks Service Center	195,635.08	0.031465%	134,934.92	0.022827%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	146,272.97	0.023526%	136,472.64	0.023087%
129-101	MRCS	Mitchell-Baker Service Center	163,478.64	0.026293%	161,893.48	0.027388%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
129-136	MRCS	Thomas/Grady Service Center	\$ 254,371.08	0.040912%	\$ 205,286.95	0.034728%
129-137	MRCS	Tift County - Diversified Enterprises	167,354.11	0.026917%	156,212.46	0.026426%
6021	PSCH	Atkinson County Schools	10,826.10	0.001741%	11,280.30	0.001908%
6031	PSCH	Bacon County Schools	16,419.90	0.002641%	10,493.02	0.001775%
6051	PSCH	Baldwin County Schools	66,381.05	0.010676%	67,622.60	0.011440%
6071	PSCH	Barrow County Schools	13,539.30	0.002178%	3,447.96	0.000583%
6081	PSCH	Bartow County Schools	2,328.93	0.000375%	0.00	0.000000%
6091	PSCH	Ben Hill County Schools	15,884.88	0.002555%	16,089.00	0.002722%
6111	PSCH	Bibb County Schools	79,487.94	0.012785%	68,307.51	0.011556%
6141	PSCH	Brooks County Schools	0.00	0.000000%	9,015.50	0.001525%
6181	PSCH	Butts County Schools	14,975.52	0.002409%	15,267.48	0.002583%
6211	PSCH	Candler County Schools	24,314.76	0.003911%	24,314.76	0.004113%
6221	PSCH	Carroll County Schools	15,216.56	0.002447%	15,746.92	0.002664%
6241	PSCH	Charlton County Board of Education	18,601.98	0.002992%	18,817.66	0.003183%
6251	PSCH	Chatham County Schools	51,954.68	0.008356%	58,212.96	0.009848%
6271	PSCH	Chattooga County Schools	15,480.84	0.002490%	16,053.28	0.002716%
6291	PSCH	Clarke County Schools	65,639.41	0.010557%	62,253.24	0.010531%
6311	PSCH	Clayton County Schools	33,481.55	0.005385%	45,557.46	0.007707%
6331	PSCH	Cobb County Schools	11,396.64	0.001833%	11,675.88	0.001975%
6341	PSCH	Coffee County Schools	14,681.22	0.002361%	15,126.46	0.002559%
6351	PSCH	Colquitt County Schools	42,410.02	0.006821%	43,080.50	0.007288%
6361	PSCH	Columbia County Schools	40,706.50	0.006547%	20,536.30	0.003474%
6371	PSCH	Cook County Schools	11,844.20	0.001905%	2,020.74	0.000342%
6381	PSCH	Coweta County Schools	39,129.42	0.006293%	54,449.16	0.009211%
6401	PSCH	Crisp County Schools	11,931.48	0.001919%	12,409.68	0.002099%
6431	PSCH	Decatur County Schools	6,524.08	0.001049%	0.00	0.000000%
6441	PSCH	Dekalb County Schools	196,176.47	0.031552%	214,546.49	0.036295%
6451	PSCH	Dodge County Schools	44,213.60	0.007111%	38,245.15	0.006470%
6452	PSCH	Ocmulgee Regional Library System	8,163.12	0.001313%	8,161.83	0.001381%
6461	PSCH	Dooly County Schools	0.00	0.000000%	10,721.10	0.001814%
6471	PSCH	Dougherty County Schools	29,145.96	0.004688%	23,557.06	0.003985%
6481	PSCH	Douglas County Schools	51,447.54	0.008275%	51,653.28	0.008738%
6511	PSCH	Effingham County Schools	36,884.83	0.005932%	37,437.18	0.006333%





SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
6561	PSCH	Fayette County Schools	\$ 35,554.90	0.005719%	\$ 35,763.62	0.006050%
6571	PSCH	Floyd County Schools	79,117.33	0.012725%	83,176.03	0.014071%
6581	PSCH	Forsyth County Schools	53,393.68	0.008588%	57,103.20	0.009660%
6591	PSCH	Franklin County Schools	7,570.56	0.001218%	7,570.56	0.001281%
6601	PSCH	Fulton County Board of Education	21,215.28	0.003412%	21,508.20	0.003639%
6611	PSCH	Gilmer County Schools	32,367.92	0.005206%	31,043.95	0.005252%
6631	PSCH	Glynn County Schools	72,642.35	0.011684%	66,520.11	0.011253%
6641	PSCH	Gordon County Schools	16,208.90	0.002607%	16,416.72	0.002777%
6651	PSCH	Grady County Schools	29,183.95	0.004694%	28,353.70	0.004797%
6661	PSCH	Greene County Schools	33,241.19	0.005346%	43,383.57	0.007339%
6671	PSCH	Gwinnett County Schools	67,662.48	0.010883%	53,535.26	0.009057%
6731	PSCH	Hart County Schools	0.00	0.000000%	0.00	0.000000%
6751	PSCH	Henry County Schools	55,715.01	0.008961%	58,995.71	0.009980%
6761	PSCH	Houston County Schools	76,830.60	0.012357%	79,504.20	0.013450%
6771	PSCH	Irwin County Schools	17,461.00	0.002808%	17,897.04	0.003028%
6781	PSCH	Jackson County Schools	15,211.39	0.002447%	25,453.69	0.004306%
6831	PSCH	Johnson County Schools	0.00	0.000000%	0.00	0.000000%
6851	PSCH	Lamar County Schools	15,767.71	0.002536%	20,211.60	0.003419%
6871	PSCH	Laurens County Schools	14,395.34	0.002315%	17,151.93	0.002902%
6881	PSCH	Lee County Schools	5,164.57	0.000831%	5,414.35	0.000916%
6941	PSCH	Macon County Schools	8,979.72	0.001444%	6,697.53	0.001133%
6951	PSCH	Madison County Schools	16,850.32	0.002710%	0.00	0.000000%
6971	PSCH	Mcduffie County Schools	43,234.88	0.006954%	42,759.24	0.007234%
6991	PSCH	Meriwether County Schools	40,411.80	0.006500%	50,062.92	0.008469%
7021	PSCH	Monroe County Schools	21,868.68	0.003517%	3,597.24	0.000609%
7061	PSCH	Muscogee County Schools	26,360.43	0.004240%	36,137.83	0.006113%
7071	PSCH	Newton County Schools	51,542.61	0.008290%	54,151.68	0.009161%
7091	PSCH	Oglethorpe County Schools	0.00	0.000000%	0.00	0.000000%
7101	PSCH	Paulding County Schools	5,726.82	0.000921%	6,681.34	0.001130%
7121	PSCH	Pickens County Schools	4,199.00	0.000675%	4,373.12	0.000740%
7141	PSCH	Pike County Schools	11,736.70	0.001888%	12,493.44	0.002114%
7151	PSCH	Polk County Schools	47,916.51	0.007707%	43,418.88	0.007345%
7191	PSCH	Rabun County Schools	17,884.90	0.002877%	18,461.32	0.003123%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
7211	PSCH	Richmond County Schools	\$ 36,051.76	0.005798%	\$ 29,288.76	0.004955%
7221	PSCH	Rockdale County Schools	40,816.00	0.006565%	35,422.56	0.005992%
7261	PSCH	Spalding County Schools	32,617.08	0.005246%	32,617.08	0.005518%
7271	PSCH	Stephens County Schools	0.00	0.000000%	0.00	0.000000%
7321	PSCH	Tattnall County Schools	14,228.52	0.002288%	22,856.66	0.003867%
7341	PSCH	Telfair County Schools	3,849.76	0.000619%	3,998.40	0.000676%
7351	PSCH	Terrell County Schools	18,884.04	0.003037%	18,884.04	0.003195%
7371	PSCH	Tift County Schools	1,221.96	0.000197%	0.00	0.000000%
7401	PSCH	Treutlen County Schools	11,481.74	0.001847%	11,968.60	0.002025%
7411	PSCH	Troup County Schools	0.00	0.000000%	1,286.24	0.000218%
7451	PSCH	Upson County Schools	14,223.39	0.002288%	14,643.97	0.002477%
7461	PSCH	Walker County Schools	13,075.37	0.002103%	14,576.84	0.002466%
7481	PSCH	Ware County Schools	28,827.30	0.004636%	29,317.76	0.004960%
7501	PSCH	Washington County Board of Education	89,544.12	0.014402%	72,121.38	0.012201%
7511	PSCH	Wayne County Schools	12,294.22	0.001977%	12,457.32	0.002107%
7541	PSCH	White County Board of Education	0.00	0.000000%	0.00	0.000000%
7571	PSCH	Wilkes County Schools	20,713.80	0.003332%	22,778.32	0.003853%
7581	PSCH	Wilkinson County Schools	42,341.78	0.006810%	25,707.02	0.004349%
7611	PSCH	Atlanta City Schools	88,749.67	0.014274%	94,976.42	0.016067%
7641	PSCH	City of Buford Schools (Gwinnett)	26,146.32	0.004205%	26,309.88	0.004451%
7721	PSCH	City of Dalton Schools (Whitfield)	0.00	0.000000%	0.00	0.000000%
7741	PSCH	City of Dublin Schools (Laurens)	19,296.52	0.003104%	19,008.48	0.003216%
7811	PSCH	City of Marietta Schools (Cobb)	0.00	0.000000%	8,421.34	0.001425%
7851	PSCH	City of Rome Schools (Floyd)	13,459.04	0.002165%	13,901.94	0.002352%
7861	PSCH	City of Social Circle Schools (Walton)	14,786.74	0.002378%	15,432.98	0.002611%
7891	PSCH	City of Thomasville Schools (Thomas)	14,573.43	0.002344%	14,039.22	0.002375%
7921	PSCH	City of Valdosta Schools (Lowndes)	75,784.58	0.012189%	77,495.21	0.013110%
968-0968	PSCH	Georgia Military College	45,207.62	0.007271%	40,529.27	0.006856%
8504	RESA	Northwest Georgia Regional Education Service Agency	17,512.82	0.002817%	18,742.68	0.003171%
8564	RESA	Metro Regional Education Service Agency	23,525.90	0.003784%	23,772.48	0.004022%
8584	RESA	North East Georgia Regional Education Service Agency	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
8804	RESA	First District Regional Education Service Agency	\$ 26,949.24	0.004334%	\$ 33,987.47	0.005750%
402	STAT	Georgia Department of Agriculture	4,902,520.39	0.788503%	4,846,958.51	0.819961%
403	STAT	Georgia Department of Administrative Services	3,857,846.51	0.620482%	3,817,058.04	0.645732%
404	STAT	Georgia Department of Audits	4,093,567.53	0.658394%	4,086,618.57	0.691334%
405	STAT	Department of Public Health	13,370,071.07	2.150393%	13,509,912.82	2.285473%
406	STAT	Georgia Department of Banking and Finance	1,486,480.97	0.239080%	1,452,192.72	0.245668%
407	STAT	State Accounting Office	2,430,978.33	0.390990%	2,394,857.13	0.405138%
408	STAT	Office of Commissioner of Insurance	2,445,400.82	0.393309%	2,241,035.65	0.379116%
409	STAT	Georgia State Finance and Investment	1,822,290.68	0.293091%	1,766,468.76	0.298834%
410	STAT	State Properties Commission	252,078.86	0.040543%	253,883.09	0.042949%
411	STAT	Georgia Department of Defense	4,716,311.75	0.758554%	4,301,675.65	0.727715%
414	STAT	Georgia Department of Education	7,692,134.50	1.237175%	7,634,670.62	1.291558%
415	STAT	The Technical College System of Georgia	2,562,174.17	0.412091%	2,517,636.03	0.425909%
418	STAT	Prosecuting Attorneys Council	11,950,615.16	1.922093%	11,702,006.38	1.979630%
419	STAT	Georgia Department of Community Health	9,907,291.46	1.593453%	9,229,928.93	1.561428%
420	STAT	Georgia Forestry Commission	5,334,644.04	0.858005%	5,160,823.40	0.873057%
422	STAT	Office of Planning and Budget	4,936,044.80	0.793895%	4,859,173.84	0.822027%
427	STAT	Georgia Department of Human Services	34,605,393.29	5.565805%	33,779,237.94	5.714437%
428	STAT	Georgia Department of Community Affairs	4,525,020.97	0.727788%	4,976,161.06	0.841818%
429	STAT	Department of Economic Development	2,377,604.84	0.382405%	2,314,203.18	0.391494%
430	STAT	Administrative Office of the Courts	1,478,146.42	0.237740%	1,536,630.85	0.259952%
432	STAT	Georgia Court of Appeals	3,169,449.67	0.509763%	3,146,375.67	0.532273%
436	STAT	Superior Courts of Georgia	3,117,355.83	0.501384%	3,049,229.91	0.515839%
438	STAT	Supreme Court	2,282,010.88	0.367030%	2,216,473.86	0.374961%
440	STAT	Georgia Department of Labor	10,138,767.58	1.630682%	10,789,000.84	1.825176%
441	STAT	Department of Behavioral Health and Developmental Disabilities	37,866,277.12	6.090274%	34,196,082.46	5.784955%
442	STAT	Georgia Department of Law	4,992,851.78	0.803032%	4,954,808.09	0.838205%
444	STAT	General Assembly of Georgia	3,099,347.51	0.498488%	2,991,742.14	0.506113%
461	STAT	Department of Juvenile Justice	25,781,952.39	4.146675%	23,120,383.09	3.911278%
462	STAT	Georgia Department of Natural Resources	20,501,585.18	3.297400%	19,864,769.57	3.360525%
465	STAT	State Board Pardons and Paroles	2,202,714.47	0.354277%	2,009,273.48	0.339909%
466	STAT	Georgia Department of Public Safety	25,574,040.48	4.113235%	24,005,414.89	4.060999%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
467	STAT	Georgia Department of Corrections	\$ 71,016,294.99	11.422004%	\$ 62,163,041.61	10.516141%
469	STAT	Georgia Department of Early Care Learning	6,803,711.44	1.094284%	6,889,994.92	1.165581%
470	STAT	Georgia Public Service Commission	1,393,684.62	0.224155%	1,281,304.54	0.216758%
471	STAT	Georgia Bureau of Investigation	14,467,938.18	2.326970%	14,325,539.62	2.423453%
474	STAT	Department of Revenue	11,626,584.43	1.869977%	11,148,577.36	1.886006%
475	STAT	Georgia Department of Driver Services	5,384,675.39	0.866051%	5,280,407.09	0.893287%
476	STAT	Georgia Student Finance Commission	1,480,467.27	0.238113%	1,462,898.51	0.247479%
477	STAT	Georgia Department of Community Supervision	20,737,382.82	3.335325%	19,752,757.11	3.341576%
478	STAT	Secretary of State	2,706,265.65	0.435266%	2,498,463.79	0.422665%
482	STAT	Georgia Teachers Retirement System	4,499,094.74	0.723618%	4,539,496.65	0.767947%
484	STAT	Georgia Department of Transportation	43,514,884.28	6.998775%	40,990,499.89	6.934367%
488	STAT	Georgia Department of Veterans Service	1,298,099.31	0.208782%	1,227,267.05	0.207617%
489	STAT	Subsequent Injury Trust Fund	182,526.50	0.029357%	160,093.20	0.027083%
490	STAT	State Board of Workers Comp	1,963,537.93	0.315808%	1,837,390.27	0.310832%
492	STAT	Georgia Public Defender Standards Council	10,448,334.32	1.680472%	10,298,315.80	1.742167%
495	STAT	Georgia Commission on the Holocaust	0.00	0.000000%	23,081.04	0.003905%
900	STAT	Georgia Building Authority	1,648,286.65	0.265104%	1,644,872.04	0.278263%
921	STAT	Georgia Correctional Industries	1,971,447.65	0.317080%	1,900,883.68	0.321573%
922	STAT	George L. Smith II - GWCCA	4,271,640.38	0.687035%	2,567,699.75	0.434378%
927	STAT	State Road and Tollway Authority	1,682,854.67	0.270664%	1,468,991.43	0.248509%
977	STAT	Georgia Public Broadcasting	1,869,829.81	0.300737%	1,767,726.64	0.299047%
980	STAT	GTA Georgia Technology Authority	3,268,180.38	0.525642%	3,431,575.59	0.580520%
996	STAT	THE ATL	98,972.86	0.015918%	474,481.93	0.080268%
75-001	TAXS	Appling County Tax Officials	19,373.94	0.003116%	20,382.06	0.003448%
75-003	TAXS	Bacon County Tax Officials	20,959.56	0.003371%	20,959.56	0.003546%
75-004	TAXS	Baker County Tax Officials	12,303.26	0.001979%	7,215.76	0.001221%
75-005	TAXS	Baldwin County Tax Officials	86,896.02	0.013976%	85,679.85	0.014494%
75-007	TAXS	Barrow County Tax Officials	23,315.88	0.003750%	0.00	0.000000%
75-008	TAXS	Bartow County Tax Officials	143,919.48	0.023147%	147,154.12	0.024894%
75-010	TAXS	Berrien County Tax Officials	37,344.60	0.006006%	37,330.08	0.006315%
75-011	TAXS	Bibb County Tax Officials	205,010.14	0.032973%	191,271.45	0.032357%
75-012	TAXS	Bleckley County Tax Officials	8,800.14	0.001415%	0.00	0.000000%
75-013	TAXS	Brantley County Tax Officials	22,672.61	0.003647%	23,826.34	0.004031%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
75-014	TAXS	Brooks County Tax Officials	\$ 22,828.10	0.003672%	\$ 19,543.93	0.003306%
75-015	TAXS	Bryan County Tax Officials	71,219.63	0.011455%	73,871.01	0.012497%
75-016	TAXS	Bulloch County Tax Officials	53,066.29	0.008535%	41,238.63	0.006976%
75-017	TAXS	Burke County Tax Officials	27,072.34	0.004354%	28,176.18	0.004767%
75-018	TAXS	Butts County Tax Officials	17,527.28	0.002819%	18,496.00	0.003129%
75-019	TAXS	Calhoun County Tax Officials	14,057.34	0.002261%	15,237.72	0.002578%
75-020	TAXS	Camden County Tax Officials	73,064.48	0.011751%	72,052.02	0.012189%
75-021	TAXS	Candler County Tax Officials	30,594.09	0.004921%	22,138.08	0.003745%
75-022	TAXS	Carroll County Tax Officials	78,669.03	0.012653%	77,320.88	0.013080%
75-023	TAXS	Catoosa County Tax Officials	14,398.66	0.002316%	12,522.69	0.002118%
75-024	TAXS	Charlton County Tax Officials	36,937.25	0.005941%	31,883.79	0.005394%
75-025	TAXS	Chatham County Tax Officials	197,966.24	0.031840%	158,655.13	0.026840%
75-026	TAXS	Chattahoochee County Tax Officials	9,085.58	0.001461%	4,876.42	0.000825%
75-029	TAXS	Clarke County Tax Officials	131,158.04	0.021095%	129,393.17	0.021889%
75-030	TAXS	Clay County Tax Officials	8,419.52	0.001354%	8,938.98	0.001512%
75-031	TAXS	Clayton County Tax Officials	114,838.94	0.018470%	104,953.18	0.017755%
75-032	TAXS	Clinch County Tax Officials	28,741.12	0.004623%	29,914.44	0.005061%
75-033	TAXS	Cobb County Tax Officials	513,647.52	0.082613%	492,961.17	0.083394%
75-034	TAXS	Coffee County Tax Officials	35,082.25	0.005643%	37,235.70	0.006299%
75-035	TAXS	Colquitt County Tax Officials	56,382.48	0.009068%	57,560.75	0.009738%
75-036	TAXS	Columbia County Tax Officials	135,344.96	0.021768%	140,609.92	0.023787%
75-037	TAXS	Cook County Tax Officials	14,953.14	0.002405%	15,885.00	0.002687%
75-038	TAXS	Coweta County Tax Officials	134,702.37	0.021665%	98,774.76	0.016710%
75-041	TAXS	Dade County Tax Officials	32,370.11	0.005206%	20,009.39	0.003385%
75-042	TAXS	Dawson County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-043	TAXS	Decatur County Tax Officials	17,644.56	0.002838%	18,176.25	0.003075%
75-044	TAXS	Dekalb County Tax Officials	433,134.90	0.069664%	287,058.75	0.048562%
75-045	TAXS	Dodge County Tax Officials	25,026.79	0.004025%	25,604.38	0.004331%
75-046	TAXS	Dooly County Tax Officials	17,280.79	0.002779%	8,821.02	0.001492%
75-047	TAXS	Dougherty County Tax Officials	107,389.63	0.017272%	86,257.31	0.014592%
75-048	TAXS	Douglas County Tax Officials	29,632.11	0.004766%	29,724.24	0.005028%
75-050	TAXS	Echols County Tax Officials	11,752.77	0.001890%	5,478.30	0.000927%
75-051	TAXS	Effingham County Tax Officials	36,713.17	0.005905%	34,033.82	0.005758%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
75-052	TAXS	Elbert County Tax Officials	\$ 30,955.96	0.004979%	\$ 31,199.00	0.005278%
75-053	TAXS	Emanuel County Tax Officials	23,948.01	0.003852%	24,436.23	0.004134%
75-054	TAXS	Evans County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-055	TAXS	Fannin County Tax Officials	27,446.62	0.004414%	26,980.10	0.004564%
75-056	TAXS	Fayette County Tax Officials	48,958.63	0.007874%	44,543.15	0.007535%
75-057	TAXS	Floyd County Tax Officials	61,652.33	0.009916%	50,789.59	0.008592%
75-058	TAXS	Forsyth County Tax Officials	301,000.37	0.048412%	304,219.64	0.051465%
75-059	TAXS	Franklin County Tax Officials	28,186.86	0.004533%	30,029.16	0.005080%
75-060	TAXS	Fulton County Tax Officials	1,037,545.08	0.166875%	1,006,730.87	0.170309%
75-062	TAXS	Glascocock County Tax Officials	11,212.92	0.001803%	11,495.22	0.001945%
75-063	TAXS	Glynn County Tax Officials	78,325.51	0.012598%	61,249.80	0.010362%
75-064	TAXS	Gordon County Tax Officials	85,441.49	0.013742%	72,950.16	0.012341%
75-065	TAXS	Grady County Tax Officials	8,127.14	0.001307%	8,296.85	0.001404%
75-066	TAXS	Greene County Tax Officials	19,397.94	0.003120%	20,060.28	0.003394%
75-067	TAXS	Gwinnett County Tax Officials	434,595.97	0.069899%	392,082.16	0.066329%
75-068	TAXS	Habersham County Tax Officials	36,110.97	0.005808%	34,086.16	0.005766%
75-069	TAXS	Hall County Tax Officials	45,107.99	0.007255%	46,467.00	0.007861%
75-070	TAXS	Hancock County Tax Officials	23,653.71	0.003804%	17,309.04	0.002928%
75-071	TAXS	Haralson County Tax Officials	23,495.64	0.003779%	19,448.58	0.003290%
75-072	TAXS	Harris County Tax Officials	7,646.80	0.001230%	9,601.61	0.001624%
75-073	TAXS	Hart County Tax Officials	10,759.84	0.001731%	0.00	0.000000%
75-074	TAXS	Heard County Tax Officials	12,766.73	0.002053%	14,654.27	0.002479%
75-075	TAXS	Henry County Tax Officials	179,553.87	0.028879%	164,183.25	0.027775%
75-076	TAXS	Houston County Tax Officials	114,448.32	0.018407%	107,728.75	0.018224%
75-077	TAXS	Irwin County Tax Officials	13,415.22	0.002158%	6,774.04	0.001146%
75-078	TAXS	Jackson County Tax Officials	52,978.26	0.008521%	36,065.74	0.006101%
75-079	TAXS	Jasper County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-080	TAXS	Jeff Davis County Tax Officials	20,701.64	0.003330%	22,426.19	0.003794%
75-081	TAXS	Jefferson County Tax Officials	9,305.11	0.001497%	9,832.32	0.001663%
75-082	TAXS	Jenkins County Tax Officials	12,649.92	0.002035%	12,649.92	0.002140%
75-084	TAXS	Jones County Tax Officials	66,205.40	0.010648%	72,063.35	0.012191%
75-085	TAXS	Lamar County Tax Officials	33,198.45	0.005340%	35,300.76	0.005972%
75-086	TAXS	Lanier County Tax Officials	26,025.68	0.004186%	27,196.06	0.004601%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
75-087	TAXS	Laurens County Tax Officials	\$ 60,153.00	0.009675%	\$ 58,233.75	0.009851%
75-088	TAXS	Lee County Tax Officials	24,910.53	0.004007%	26,066.55	0.004410%
75-089	TAXS	Liberty County Tax Officials	76,544.46	0.012311%	80,924.38	0.013690%
75-090	TAXS	Lincoln County Tax Officials	8,099.14	0.001303%	8,252.46	0.001396%
75-091	TAXS	Long County Tax Officials	8,130.00	0.001308%	8,790.84	0.001487%
75-092	TAXS	Lowndes County Tax Officials	74,774.26	0.012026%	60,006.79	0.010151%
75-093	TAXS	Lumpkin County Tax Officials	17,809.02	0.002864%	8,992.69	0.001521%
75-094	TAXS	Macon County Tax Officials	25,654.23	0.004126%	26,169.54	0.004427%
75-095	TAXS	Madison County Tax Officials	8,405.99	0.001352%	9,042.13	0.001530%
75-096	TAXS	Marion County Tax Officials	20,191.94	0.003248%	21,712.68	0.003673%
75-097	TAXS	Mcduffie County Tax Officials	23,506.04	0.003781%	24,741.97	0.004186%
75-098	TAXS	Mcintosh County Tax Officials	26,979.66	0.004339%	28,267.01	0.004782%
75-099	TAXS	Meriwether County Tax Officials	15,119.10	0.002432%	7,464.90	0.001263%
75-100	TAXS	Miller County Tax Officials	11,870.51	0.001909%	14,886.43	0.002518%
75-101	TAXS	Mitchell County Tax Officials	17,540.70	0.002821%	8,857.20	0.001498%
75-102	TAXS	Monroe County Tax Officials	47,175.61	0.007588%	48,380.04	0.008184%
75-103	TAXS	Montgomery County Tax Official	20,348.24	0.003273%	19,956.93	0.003376%
75-104	TAXS	Morgan County Tax Officials	25,789.22	0.004148%	20,225.04	0.003421%
75-105	TAXS	Murray County Tax Officials	29,178.99	0.004693%	29,801.97	0.005042%
75-106	TAXS	Muscogee County Tax Officials	146,720.00	0.023598%	146,471.11	0.024779%
75-107	TAXS	Newton County Tax Officials	98,291.42	0.015809%	81,897.83	0.013855%
75-108	TAXS	Oconee County Tax Officials	33,071.32	0.005319%	34,782.99	0.005884%
75-109	TAXS	Oglethorpe County Tax Officials	15,403.44	0.002477%	16,494.09	0.002790%
75-110	TAXS	Paulding County Tax Officials	89,532.93	0.014400%	73,741.59	0.012475%
75-111	TAXS	Peach County Tax Officials	43,492.46	0.006995%	45,494.70	0.007696%
75-112	TAXS	Pickens County Tax Officials	41,687.19	0.006705%	26,351.87	0.004458%
75-113	TAXS	Pierce County Tax Officials	28,204.13	0.004536%	29,420.82	0.004977%
75-114	TAXS	Pike County Tax Officials	17,894.34	0.002878%	18,902.40	0.003198%
75-115	TAXS	Polk County Tax Officials	54,716.79	0.008800%	42,976.65	0.007270%
75-119	TAXS	Rabun County Tax Officials	21,037.09	0.003384%	19,074.79	0.003227%
75-121	TAXS	Richmond County Tax Officials	225,616.06	0.036287%	241,792.49	0.040904%
75-122	TAXS	Rockdale County Tax Officials	59,379.44	0.009550%	54,818.66	0.009274%
75-123	TAXS	Schley County Tax Officials	14,197.68	0.002284%	7,098.84	0.001201%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
75-124	TAXS	Screven County Tax Officials	\$ 28,281.90	0.004549%	\$ 24,414.06	0.004130%
75-125	TAXS	Seminole County Tax Officials	8,030.05	0.001292%	8,047.80	0.001361%
75-126	TAXS	Spalding County Tax Officials	86,751.79	0.013953%	78,915.94	0.013350%
75-127	TAXS	Stephens County Tax Officials	52,191.17	0.008394%	53,898.49	0.009118%
75-128	TAXS	Stewart County Tax Officials	14,692.92	0.002363%	15,547.68	0.002630%
75-129	TAXS	Sumter County Tax Officials	39,164.70	0.006299%	38,009.40	0.006430%
75-130	TAXS	Talbot County Tax Officials	9,989.10	0.001607%	7,991.28	0.001352%
75-131	TAXS	Taliaferro County Tax Officials	15,171.40	0.002440%	15,655.96	0.002649%
75-132	TAXS	Tattnall County Tax Officials	30,289.66	0.004872%	22,777.95	0.003853%
75-133	TAXS	Taylor County Tax Officials	14,177.40	0.002280%	14,886.42	0.002518%
75-134	TAXS	Telfair County Tax Officials	8,047.89	0.001294%	12,783.36	0.002163%
75-135	TAXS	Terrell County Tax Officials	12,585.30	0.002024%	12,806.70	0.002167%
75-136	TAXS	Thomas County Tax Officials	34,373.71	0.005529%	35,817.85	0.006059%
75-137	TAXS	Tift County Tax Officials	57,456.68	0.009241%	47,371.20	0.008014%
75-139	TAXS	Towns County Tax Officials	35,386.41	0.005691%	28,282.53	0.004785%
75-141	TAXS	Troup County Tax Officials	32,329.19	0.005200%	33,036.81	0.005589%
75-142	TAXS	Turner County Tax Officials	29,033.83	0.004670%	29,768.12	0.005036%
75-143	TAXS	Twiggs County Tax Officials	33,847.48	0.005444%	34,989.70	0.005919%
75-145	TAXS	Upson County Tax Officials	29,021.07	0.004668%	18,170.53	0.003074%
75-146	TAXS	Walker County Tax Officials	77,796.14	0.012512%	79,395.43	0.013431%
75-147	TAXS	Walton County Tax Officials	37,283.36	0.005997%	29,652.48	0.005016%
75-148	TAXS	Ware County Tax Officials	24,963.07	0.004015%	25,886.45	0.004379%
75-149	TAXS	Warren County Tax Officials	14,777.36	0.002377%	5,683.60	0.000961%
75-150	TAXS	Washington County Tax Officials	35,056.51	0.005638%	39,958.92	0.006760%
75-151	TAXS	Wayne County Tax Officials	28,277.48	0.004548%	22,351.37	0.003781%
75-154	TAXS	White County Tax Officials	73,895.95	0.011885%	75,295.24	0.012738%
75-155	TAXS	Whitfield County Tax Officials	159,740.86	0.025692%	147,325.65	0.024923%
75-156	TAXS	Wilcox County Tax Officials	12,733.79	0.002048%	13,437.36	0.002273%
75-158	TAXS	Wilkinson County Tax Officials	19,726.24	0.003173%	20,401.82	0.003451%
75-159	TAXS	Worth County Tax Officials	36,428.63	0.005859%	38,780.01	0.006560%
817	TCOL	Oconee Fall Line Technical College	379,453.22	0.061030%	358,714.27	0.060684%
818	TCOL	Coastal Pines Technical College	714,743.64	0.114957%	735,304.32	0.124392%
820	TCOL	Albany Technical College	1,101,271.11	0.177124%	1,066,284.29	0.180383%





SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
822	TCOL	Athens Technical College	\$ 814,297.54	0.130969%	\$ 804,094.81	0.136029%
823	TCOL	Atlanta Technical College	1,654,637.78	0.266126%	1,704,624.17	0.288371%
824	TCOL	Augusta Technical College	1,597,963.93	0.257011%	1,554,770.18	0.263021%
826	TCOL	West Georgia Technical College	1,822,563.23	0.293134%	1,648,130.14	0.278814%
827	TCOL	Chattahoochee Technical College	2,277,601.70	0.366321%	2,358,683.86	0.399019%
828	TCOL	Columbus Technical College	845,688.28	0.136017%	877,320.72	0.148416%
829	TCOL	Georgia Northwestern Technical College	1,618,151.94	0.260258%	1,635,814.38	0.276731%
830	TCOL	Georgia Piedmont Technical College	738,250.09	0.118737%	742,121.87	0.125545%
831	TCOL	Southern Crescent Technical College	1,228,069.99	0.197518%	1,228,519.58	0.207829%
832	TCOL	Gwinnett Technical College	2,706,987.98	0.435382%	2,745,520.00	0.464460%
834	TCOL	Lanier Technical College	1,240,877.13	0.199578%	1,217,800.04	0.206015%
835	TCOL	Central Georgia Technical College	3,143,961.16	0.505663%	3,073,507.54	0.519946%
837	TCOL	Southern Regional Technical College	1,599,913.39	0.257324%	1,438,603.67	0.243369%
838	TCOL	North Georgia Technical College	822,900.57	0.132352%	810,452.64	0.137104%
841	TCOL	Savannah Technical College	1,333,162.25	0.214421%	1,390,011.71	0.235148%
842	TCOL	South Georgia Technical College	884,250.74	0.142220%	828,844.31	0.140216%
843	TCOL	Southeastern Technical College	458,983.82	0.073821%	451,038.57	0.076302%
844	TCOL	Ogeechee Technical College	137,268.65	0.022078%	131,310.50	0.022214%
848	TCOL	Wiregrass Georgia Technical College	1,303,779.71	0.209695%	1,316,666.08	0.222741%
503-0503	UNIV	Georgia Institute of Technology	286,030.56	0.046004%	346,959.99	0.058695%
509-0509	UNIV	Georgia State University	271,878.74	0.043728%	233,037.22	0.039423%
512-0512	UNIV	Augusta University	748,659.40	0.120412%	708,764.04	0.119902%
518-0518	UNIV	University of Georgia	590,665.24	0.095000%	568,090.50	0.096104%
521-0521	UNIV	Albany State University	64,448.00	0.010366%	70,586.79	0.011941%
528-0528	UNIV	Clayton College and State University	13,078.20	0.002103%	13,078.20	0.002212%
530-0530	UNIV	Columbus State University	10,258.56	0.001650%	17,573.89	0.002973%
531-0531	UNIV	University of North Georgia	85,644.43	0.013775%	91,961.95	0.015557%
536-0536	UNIV	Georgia College and State University	55,344.64	0.008901%	46,756.19	0.007910%
539-0539	UNIV	Georgia Southern University	88,089.70	0.014168%	83,008.07	0.014042%
540-0540	UNIV	Georgia Gwinnett College	40,982.22	0.006591%	50,331.09	0.008515%
542-0542	UNIV	Georgia Southwestern State University	62,264.39	0.010014%	67,790.45	0.011468%
543-0543	UNIV	Kennesaw State University	108,079.48	0.017383%	101,078.51	0.017099%
547-0547	UNIV	Middle Georgia State College	93,280.89	0.015003%	85,354.74	0.014439%



SCHEDULE A (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2020 Actual Employer Contributions</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Actual Employer Contributions</u>	<u>2021 Employer Allocation Percentage</u>
551-0551	UNIV	Valdosta State University	\$ 32,334.80	0.005201%	\$ 10,888.10	0.001842%
554-0554	UNIV	State University of West Georgia	57,099.19	0.009184%	57,382.96	0.009707%
557-0557	UNIV	Abraham Baldwin Agricultural College	77,760.47	0.012507%	64,370.36	0.010890%
563-0563	UNIV	College of Coastal Georgia	57,110.81	0.009185%	61,953.62	0.010481%
567-0567	UNIV	South Georgia State College	13,113.32	0.002109%	13,140.42	0.002223%
569-0569	UNIV	Dalton College	11,902.56	0.001914%	21,321.16	0.003607%
573-0573	UNIV	Georgia Highlands College	17,007.48	0.002735%	18,920.76	0.003201%
576-0576	UNIV	Gordon College	11,511.33	0.001851%	11,643.58	0.001970%
598-0598	UNIV	Regents Central Office	412,502.90	0.066345%	418,000.60	0.070713%
209-0209	VARs	Agricultural Commodity Commission	78,873.86	0.012686%	70,485.88	0.011924%
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	<u>194,332.77</u>	<u>0.031256%</u>	<u>186,179.52</u>	<u>0.031496%</u>
Total for All Entities			<u>\$ 621,750,026.62</u>	<u>100.000000%</u>	<u>\$ 591,120,971.10</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, 2021**

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	Change of Assumptions	Proportionate Share of Contributions and Changes in Proportion and Differences Between Employer Contributions and	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions and Changes in Proportion and Differences Between Employer Contributions and	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions and Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
910-0910	AUTH	Jekyll Island State Park Authority	\$ 5,773,234	\$ 136,623	\$ 1,662,528	\$ 315,003	\$ 2,114,154	\$ -	\$ 5,335,840	\$ -	\$ -	\$ 5,335,840	\$ 638,719	\$ 407,791	\$ 23,658	\$ 1,070,168
913-0913	AUTH	Lake Lanier Island Development Authority	236,463	5,596	68,095	3,777	77,468	-	218,548	-	20,373	238,921	26,162	(2,595)	-	23,567
926-0926	AUTH	Georgia Agricultural Exposition Authority	1,836,624	43,464	528,896	-	572,360	-	1,697,477	-	233,481	1,930,958	203,191	(178,804)	77,014	101,401
928-0928	AUTH	Georgia Environmental Finance Authority	2,405,656	56,930	692,761	124,801	874,492	-	2,223,398	-	18,373	2,241,771	266,147	(20,025)	-	246,122
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	396,444	9,382	114,165	20,096	143,643	-	366,409	-	-	366,409	43,857	24,023	-	67,880
955-0955	AUTH	Georgia Superior Court Clerks Coop	735,071	17,395	211,680	55,743	284,818	-	679,380	-	-	679,380	81,325	29,196	-	110,521
972-0972	AUTH	Georgia Federal-State Inspection	5,773,865	136,638	1,662,709	610,960	2,410,307	-	5,336,423	-	85,122	5,421,545	638,785	380,947	6,792	1,026,524
973-0973	AUTH	Georgia Lottery Corporation	105,414	2,495	30,356	607	33,458	-	97,428	-	25,090	122,518	11,664	(20,884)	-	(9,220)
9012	CHAR	Academy for Classical Education	-	-	-	-	-	-	-	-	-	-	-	(18,204)	-	(18,204)
9194	CHAR	Mountain Education Center Inc	-	-	-	-	-	-	-	-	-	-	-	(32,806)	-	(32,806)
9915	CHAR	Foothills Charter High School	102,280	2,420	29,454	57,379	89,253	-	94,531	-	-	94,531	11,319	72,031	-	83,350
51-0217	CORT	Dekalb County State Court	1,321,294	31,268	380,495	-	411,763	-	1,221,189	-	411,596	1,632,785	146,177	(807,833)	31,420	(630,236)
51-0237	CORT	Bibb County State Court	1,604,441	37,969	462,034	31,210	531,213	-	1,482,885	-	-	1,482,885	177,506	7,450	-	184,956
51-0248	CORT	Chatham County State Court	1,376,445	32,573	396,377	62,374	491,324	-	1,272,162	-	-	1,272,162	152,285	125,828	-	278,113
361	CSBS	Lookout Mountain Community Service Board	174,108	4,120	50,138	71,462	125,720	-	160,917	-	20,144	181,061	19,265	(13,955)	-	5,310
363	CSBS	Highland Rivers Center Community Service Board	344,754	8,159	99,280	9,505	116,944	-	318,635	-	30,789	349,424	38,138	(136,413)	18,120	(80,155)
364	CSBS	Georgia Mountains Avita Community Partners	26,126	618	7,523	105	8,246	-	24,146	-	56,285	80,431	2,895	(51,224)	20,381	(27,948)
365	CSBS	Cobb County Community Service	292,386	6,919	84,199	45,823	136,941	-	270,234	-	41,526	311,760	32,349	(91,222)	5,983	(62,890)
366	CSBS	Douglas Community Service Board	-	-	-	16,559	16,559	-	-	-	49,006	49,006	-	(1,884)	-	(1,884)
368	CSBS	Dekalb Community Service Board	126,207	2,987	36,344	-	39,331	-	116,645	-	142,916	259,561	13,963	(193,502)	38,300	(141,239)
369	CSBS	View Point Health	266,799	6,314	76,830	-	83,144	-	246,585	-	53,900	299,885	29,517	(84,622)	9,166	(45,939)
370	CSBS	Clayton Community M.H., Substa	81,932	1,939	23,594	-	25,533	-	75,724	-	49,715	125,439	9,065	(100,426)	11,944	(79,417)
371	CSBS	Advantage Behavioral Health Systems	156,800	3,711	45,154	6,345	55,210	-	144,921	-	23,477	168,398	17,346	(79,012)	21,827	(39,839)
372	CSBS	Pathways Center Community Service Board	64,717	1,532	18,637	300	20,469	-	59,814	-	64,711	124,525	7,161	(55,225)	-	(48,064)
373	CSBS	Mcintosh Trail MH, MR and SA C	91,591	2,168	26,376	4,621	33,165	-	84,652	-	7	84,659	10,129	(23,678)	-	(13,549)
374	CSBS	River Edge Behavioral Health Center	304,104	7,197	87,573	-	94,770	-	281,065	-	214,885	495,750	33,648	(343,689)	16,829	(293,212)
375	CSBS	Phoenix Center	-	-	-	-	-	-	-	-	36,437	36,437	-	(73,796)	-	(73,796)
376	CSBS	Oconee Community Service Board	52,345	1,239	15,074	-	16,313	-	48,379	-	15,860	64,239	5,791	(27,129)	-	(21,338)
377	CSBS	East Central Georgia Community Service Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	CSBS	Serenity Behavioral Health Systems	116,781	2,764	33,630	-	36,394	-	107,934	-	13,892	121,826	12,921	(34,553)	3,551	(18,081)
379	CSBS	New Horizons	187,066	4,427	53,870	-	58,297	-	172,893	-	71,918	244,811	20,696	(196,762)	9,876	(166,190)
380	CSBS	Middle Flint Community Service Board	173,921	4,116	50,084	-	54,200	-	160,744	-	91,775	252,519	19,244	(169,032)	4,267	(145,521)
381	CSBS	CSB of Middle Georgia	196,374	4,647	56,550	-	61,197	-	181,497	-	332,904	514,401	21,728	(337,563)	69,374	(246,461)
382	CSBS	Albany Area Community Service Board	157,549	3,728	45,370	7,757	56,855	-	145,612	-	113	145,725	17,428	3,531	7,799	28,758
383	CSBS	The Georgia Pines Community Service Board	215,741	5,105	62,127	-	67,232	-	199,395	-	132,115	331,510	23,869	(190,894)	40,353	(126,672)
384	CSBS	South Georgia Community Service Board	155,116	3,671	44,669	-	48,340	-	143,364	-	8,547	151,911	17,164	(19,584)	27,611	25,191
385	CSBS	Pineland Area MH, MR and SA Center	276,014	6,532	79,484	122,694	208,710	-	255,103	-	14,708	269,811	30,537	43,469	15,324	89,330
386	CSBS	Satilla Community Service Board	370,436	8,766	106,675	1,982	117,423	-	342,371	-	51,400	393,771	40,985	(50,077)	5,629	(3,463)
388	CSBS	Gateway Behavior Health Services Community Service Board	110,466	2,614	31,811	-	34,425	-	102,097	-	62,424	164,521	12,224	(63,245)	1,178	(49,843)
127-001	DFAC	Appling County DFACS	310,302	7,343	89,358	7,944	104,645	-	286,793	-	6,808	293,401	34,329	(8,363)	-	25,966
127-002	DFAC	Atkinson County DFACS	113,063	2,676	32,559	3,770	39,005	-	104,497	-	2,897	107,394	12,510	(4,676)	-	7,834
127-003	DFAC	Bacon County DFACS	272,880	6,458	78,582	5,937	90,977	-	252,206	-	6,326	258,532	30,191	9,570	-	39,761
127-004	DFAC	Baker County DFACS	105,204	2,490	30,296	987	33,773	-	97,233	-	18,219	115,452	11,637	(16,229)	-	(4,592)
127-005	DFAC	Baldwin County DFACS	672,505	15,915	193,662	23,773	233,350	-	621,554	-	13,470	635,024	74,403	(60,718)	-	13,685
127-006	DFAC	Banks County DFACS	312,618	7,398	90,025	-	97,423	-	288,933	-	13,343	302,276	34,589	(19,968)	-	14,621
127-007	DFAC	Barrow County DFACS	1,067,102	25,253	307,295	-	332,548	-	986,255	-	98,385	1,084,640	118,060	(124,440)	-	(6,380)
127-008	DFAC	Bartow County DFACS	1,323,024	31,309	380,994	-	412,303	-	1,222,789	-	184,047	1,406,836	146,374	(115,402)	(24,590)	6,382
127-009	DFAC	Ben Hill County DFACS	408,536	9,668	117,647	29,819	157,134	-	377,585	-	-	377,585	45,198	41,725	-	86,293
127-010	DFAC	Berrien County DFACS	507,612	12,013	146,178	-	158,191	-	469,154	-	33,075	502,229	56,157	(63,008)	22,673	15,822
127-011	DFAC	Bibb County DFACS	3,370,548	79,764	970,622	-	1,050,386	-	3,115,187	-	100,865	3,216,052	372,900	(381,817)	50,774	41,857



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
127-012	DFAC	Bleckley County DFACS	\$ 121,319	\$ 2,871	\$ 34,936	\$ -	\$ 37,807	\$ -	\$ 112,128	\$ -	\$ 44,378	\$ 156,506	\$ 13,423	\$ (54,042)	\$ -	\$ (40,619)
127-013	DFAC	Brantley County DFACS	492,573	11,657	141,847	15,298	168,802	-	455,255	-	9,384	464,639	54,493	(10,799)	-	43,694
127-014	DFAC	Brooks County DFACS	421,798	9,982	121,466	-	131,448	-	389,842	-	65,194	455,036	46,663	(106,957)	-	(60,294)
127-015	DFAC	Bryan County DFACS	230,452	5,454	66,364	48,198	120,016	-	212,993	-	-	212,993	25,493	39,336	-	64,829
127-016	DFAC	Bulloch County DFACS	816,511	19,323	235,132	6,326	260,781	-	754,651	-	33,852	788,503	90,337	(67,837)	-	22,500
127-017	DFAC	Burke County DFACS	370,927	8,778	106,816	-	115,594	-	342,824	-	47,396	390,220	41,040	(43,334)	-	(2,294)
127-018	DFAC	Butts County DFACS	546,415	12,931	157,352	52,573	222,856	-	505,017	-	4,125	509,142	60,455	8,263	-	68,718
127-019	DFAC	Calhoun County DFACS	151,561	3,587	43,645	7,748	54,980	-	140,078	-	-	140,078	16,764	2,375	-	19,139
127-020	DFAC	Camden County DFACS	799,531	18,921	230,242	68,876	318,039	-	738,957	-	-	738,957	88,459	49,245	-	137,704
127-021	DFAC	Candler County DFACS	188,866	4,470	54,388	59,419	118,277	-	174,558	-	-	174,558	20,893	25,066	-	45,959
127-022	DFAC	Carroll County DFACS	1,875,848	44,392	540,191	-	584,583	-	1,733,729	-	74,800	1,808,529	207,535	(211,540)	8,233	4,228
127-023	DFAC	Catoosa County DFACS	885,837	20,963	255,096	99,640	375,699	-	818,723	-	12,466	831,189	98,001	(23,695)	-	74,306
127-024	DFAC	Charlton County DFACS	353,853	8,374	101,900	19,033	129,307	-	327,044	-	551	327,595	39,149	(359)	-	38,790
127-025	DFAC	Chatham County DFACS	3,484,640	82,464	1,003,477	6,060	1,092,001	-	3,220,635	-	140,507	3,361,142	385,524	(386,265)	26,290	25,549
127-026	DFAC	Chattahoochee County DFACS	177,897	4,210	51,229	23,839	79,278	-	164,419	-	-	164,419	19,682	38,856	-	58,538
127-027	DFAC	Chattooga County DFACS	785,100	18,579	226,087	51,971	296,637	-	725,619	-	-	725,619	86,860	43,386	-	130,246
127-028	DFAC	Cherokee County DFACS	2,358,130	55,805	679,074	210,820	945,699	-	2,179,472	-	-	2,179,472	260,890	45,300	-	306,190
127-029	DFAC	Clarke County DFACS	6,501,405	153,855	1,872,220	267,402	2,293,477	-	6,008,843	-	-	6,008,843	719,276	1,006,642	29,250	1,755,168
127-030	DFAC	Clay County DFACS	216,793	5,130	62,430	46,263	113,823	-	200,368	-	-	200,368	23,987	27,728	-	60,061
127-031	DFAC	Clayton County DFACS	6,946,428	164,387	2,000,374	200,943	2,365,704	-	6,420,150	-	315,032	6,735,182	768,513	(814,186)	27,232	(18,441)
127-032	DFAC	Clinch County DFACS	223,623	5,292	64,397	10,007	79,696	-	206,680	-	15,315	221,995	24,742	(23,282)	-	1,460
127-033	DFAC	Cobb County DFACS	10,714,168	253,550	3,085,377	271,914	3,610,841	-	9,902,437	-	-	9,902,437	1,185,353	(33,286)	7,803	1,159,870
127-034	DFAC	Coffee County DFACS	1,977,801	46,805	569,550	93,722	710,077	-	1,827,958	-	-	1,827,958	218,813	65,328	21,028	305,169
127-035	DFAC	Colquitt County DFACS	917,248	21,707	264,141	-	285,848	-	847,755	-	64,270	912,025	101,482	(138,031)	24	(36,525)
127-036	DFAC	Columbia County DFACS	1,953,289	46,224	562,492	364,067	972,783	-	1,805,303	-	-	1,805,303	216,099	240,541	7,477	464,117
127-037	DFAC	Cook County DFACS	618,593	14,639	178,137	72,026	264,802	-	571,727	-	-	571,727	68,439	16,100	-	84,539
127-038	DFAC	Coweta County DFACS	1,477,158	34,957	425,380	-	460,337	-	1,365,245	-	109,524	1,474,769	163,424	(136,464)	-	26,960
127-039	DFAC	Crawford County DFACS	252,719	5,981	72,776	-	78,757	-	233,572	-	47,564	281,136	27,962	(52,528)	-	(24,566)
127-040	DFAC	Crisp County DFACS	595,953	14,103	171,617	137,370	323,090	-	550,802	-	18,064	568,866	65,933	73	5,576	71,582
127-041	DFAC	Dade County DFACS	299,310	7,083	86,193	10,249	103,525	-	276,633	-	-	276,633	33,116	11,398	-	44,514
127-042	DFAC	Dawson County DFACS	279,780	6,621	80,569	34,867	122,057	-	258,583	-	22,408	280,991	30,955	21,371	-	52,326
127-043	DFAC	Decatur County DFACS	591,719	14,003	170,398	-	184,401	-	546,889	-	40,560	587,449	65,463	(77,080)	-	(11,617)
127-044	DFAC	DeKalb County DFACS	20,176,134	477,467	5,810,154	484,315	6,771,936	-	18,647,542	-	271,317	18,918,859	2,232,172	122,407	106,238	2,460,817
127-045	DFAC	Dodge County DFACS	354,414	8,387	102,061	29,778	140,226	-	327,563	-	16,759	344,322	39,210	33,112	-	72,322
127-046	DFAC	Dooly County DFACS	291,802	6,905	84,031	25,593	116,529	-	269,694	-	7,054	276,748	32,282	(866)	18,929	50,345
127-047	DFAC	Dougherty County DFACS	12,520,457	296,296	3,605,536	9,982	3,911,814	-	11,571,877	-	710,002	12,281,879	1,385,189	(746,531)	152,071	790,729
127-048	DFAC	Douglas County DFACS	2,446,727	57,902	704,588	324,561	1,087,051	-	2,261,358	-	-	2,261,358	270,691	271,539	-	542,230
127-049	DFAC	Early County DFACS	2,416,836	57,194	695,980	61,883	814,857	-	2,233,731	-	-	2,233,731	267,386	116,331	28,702	412,419
127-050	DFAC	Echols County DFACS	79,733	1,887	22,961	8,657	33,505	-	73,692	-	12,712	86,404	8,821	6,126	-	14,947
127-051	DFAC	Effingham County DFACS	663,547	15,703	191,083	17,085	223,871	-	613,275	-	30,285	643,560	73,413	287	-	73,700
127-052	DFAC	Elbert County DFACS	470,377	11,131	135,455	5,099	151,885	-	434,740	-	5,788	440,508	52,041	(19,994)	-	32,047
127-053	DFAC	Emanuel County DFACS	286,118	6,771	82,394	20,507	109,672	-	264,441	-	10,055	274,496	31,652	12,778	-	44,430
127-054	DFAC	Evans County DFACS	94,351	2,233	27,171	-	29,404	-	87,203	-	44,237	131,440	10,436	(74,321)	-	(63,885)
127-055	DFAC	Fannin County DFACS	339,983	8,046	97,905	-	105,951	-	314,225	-	25,410	339,635	37,614	(56,541)	-	(18,927)
127-056	DFAC	Fayette County DFACS	946,040	22,388	272,433	63,060	357,881	-	874,366	-	14,843	889,209	104,663	49,259	10,315	164,237
127-057	DFAC	Floyd County DFACS	3,738,177	88,464	1,076,489	-	1,164,953	-	3,454,963	-	303,158	3,758,121	413,573	(358,565)	-	55,008
127-058	DFAC	Forsyth County DFACS	981,685	23,232	282,697	-	305,929	-	907,310	-	65,394	972,704	108,605	(160,115)	-	(51,510)
127-059	DFAC	Franklin County DFACS	489,579	11,586	140,985	5,016	157,587	-	452,488	-	34,259	486,747	54,165	(6,434)	8,055	55,786
127-060	DFAC	Fulton County	17,783,553	420,847	5,121,159	979,822	6,521,828	-	16,436,228	-	-	16,436,228	1,967,470	331,405	159,194	2,458,069
127-061	DFAC	Gilmer County DFACS	487,311	11,532	140,332	15,055	166,919	-	450,391	-	12,952	463,343	53,913	(32,251)	-	21,662
127-062	DFAC	Glascok County DFACS	72,202	1,709	20,792	-	22,501	-	66,732	-	71,054	137,786	7,985	(56,366)	-	(48,381)
127-063	DFAC	Glynn County DFACS	1,731,070	40,966	498,499	35,976	575,441	-	1,599,920	-	172,180	1,772,100	191,516	(124,017)	21,741	89,240



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	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	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 Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
127-064	DFAC	Gordon County DFACS	\$ 1,112,734	\$ 26,333	\$ 320,436	\$ 58,966	\$ 405,735	\$ -	\$ 1,028,430	\$ -	\$ 10,105	\$ 1,038,535	\$ 123,107	\$ (6,613)	\$ -	\$ 116,494
127-065	DFAC	Grady County DFACS	409,472	9,690	117,916	34,043	161,649	-	378,449	-	29,964	408,413	45,303	(63,104)	-	(17,801)
127-066	DFAC	Greene County DFACS	775,393	18,350	223,291	99,999	341,640	-	716,648	-	542	717,190	85,787	50,508	5,970	142,265
127-067	DFAC	Gwinnett County DFACS	9,392,056	222,262	2,704,646	63,724	2,990,632	-	8,680,491	-	301,219	8,981,710	1,039,082	(596,503)	33,610	476,189
127-068	DFAC	Habersham County DFACS	762,623	18,047	219,614	51,135	288,796	-	704,845	-	-	704,845	84,371	59,843	-	144,214
127-069	DFAC	Hall County DFACS	3,538,037	83,727	1,018,854	50,837	1,153,418	-	3,269,987	-	207,037	3,477,024	391,427	(222,480)	52,522	221,469
127-070	DFAC	Hancock County DFACS	107,590	2,546	30,983	-	33,529	-	99,438	-	17,092	116,530	11,904	(16,490)	-	(4,586)
127-071	DFAC	Haralson County DFACS	514,512	12,176	148,165	18,397	178,738	-	475,531	-	59,037	534,568	56,919	(14,412)	6,004	48,511
127-072	DFAC	Harris County DFACS	279,593	6,617	80,515	36,029	123,161	-	258,410	-	-	258,410	30,934	30,714	-	61,648
127-073	DFAC	Hart County DFACS	694,233	16,429	199,920	6,916	223,265	-	641,637	-	87,502	729,139	76,803	(62,793)	-	14,010
127-074	DFAC	Heard County DFACS	482,142	11,410	138,843	15,808	166,061	-	445,613	-	7,015	452,628	53,343	41,395	-	94,738
127-075	DFAC	Henry County DFACS	3,398,030	80,414	978,536	118,768	1,177,718	-	3,140,587	-	37,916	3,178,503	375,941	(338)	-	375,603
127-076	DFAC	Houston County DFACS	2,034,262	48,141	585,810	8,956	642,907	-	1,880,141	-	55,470	1,935,611	225,057	(90,631)	-	134,426
127-077	DFAC	Irwin County DFACS	402,783	9,532	115,990	51,080	176,602	-	372,267	-	-	372,267	44,564	38,617	-	83,181
127-078	DFAC	Jackson County DFACS	871,335	20,620	250,920	-	271,540	-	805,321	-	41,836	847,157	96,399	(49,649)	-	46,750
127-079	DFAC	Jasper County DFACS	85,183	2,016	24,530	-	26,546	-	78,729	-	39,679	118,408	9,422	(68,113)	-	(58,691)
127-080	DFAC	Jeff Davis County DFACS	364,378	8,623	104,930	-	113,553	-	336,772	-	67,671	404,443	40,316	(101,074)	-	(60,758)
127-081	DFAC	Jefferson County DFACS	169,430	4,010	48,791	-	52,801	-	156,594	-	63,007	219,601	18,746	(108,409)	-	(89,663)
127-082	DFAC	Jenkins County DFACS	316,340	7,488	91,123	16,641	115,252	-	292,457	-	-	292,457	35,008	55,119	-	90,127
127-083	DFAC	Johnson County DFACS	179,160	4,240	51,593	10,606	66,439	-	165,586	-	6,165	171,751	19,822	(15,474)	5,121	6,949
127-084	DFAC	Jones County DFACS	569,476	13,477	163,993	-	177,470	-	526,331	-	46,717	573,048	63,004	(59,298)	29,038	32,744
127-085	DFAC	Lamar County DFACS	546,929	12,943	157,500	17,852	188,295	-	505,493	-	-	505,493	60,511	603	-	61,114
127-086	DFAC	Lanier County DFACS	386,504	9,147	111,302	2,046	122,495	-	357,221	-	92,482	449,703	42,762	(115,477)	-	(72,715)
127-087	DFAC	Laurens County DFACS	8,772,688	207,605	2,526,279	3,291,899	6,025,783	-	8,108,029	-	-	8,108,029	970,557	4,080,223	86,302	5,137,082
127-088	DFAC	Lee County DFACS	409,215	9,684	117,842	23,677	151,203	-	378,212	-	6,214	384,426	45,277	(3,080)	-	42,197
127-089	DFAC	Liberty County DFACS	821,236	19,434	236,493	-	255,927	-	759,017	-	132,653	891,670	90,855	(144,905)	-	(54,050)
127-090	DFAC	Lincoln County DFACS	33,657	796	9,692	5,338	15,826	-	31,107	-	8,689	39,796	3,725	(15,302)	-	(11,577)
127-091	DFAC	Long County DFACS	231,364	5,475	66,626	21,249	93,350	-	213,836	-	-	213,836	25,595	11,050	-	36,645
127-092	DFAC	Lowndes County DFACS	1,922,579	45,498	553,648	-	599,146	-	1,776,920	-	65,122	1,842,042	212,705	(119,376)	-	93,329
127-093	DFAC	Lumpkin County DFACS	523,681	12,393	150,805	34,506	197,704	-	484,005	-	-	484,005	57,939	(321)	-	57,618
127-094	DFAC	Macon County DFACS	290,936	6,885	83,781	28,908	119,574	-	268,894	-	-	268,894	32,185	(9,302)	36,582	59,465
127-095	DFAC	Madison County DFACS	520,102	12,308	149,775	-	162,083	-	480,698	-	22,238	502,936	57,541	(105,569)	-	(48,028)
127-096	DFAC	Marion County DFACS	85,697	2,028	24,678	760	27,466	-	79,205	-	7,493	86,698	9,479	(48,139)	-	(38,660)
127-097	DFAC	McDuffie County DFACS	424,207	10,039	122,160	-	132,199	-	392,068	-	146,387	538,455	46,934	(137,120)	14,327	(75,859)
127-098	DFAC	McIntosh County DFACS	206,104	4,877	59,352	6,374	70,603	-	190,489	-	-	205,309	22,805	(31,466)	-	(8,661)
127-099	DFAC	Meriwether County DFACS	556,472	13,169	160,248	12,449	185,866	-	514,312	-	9,028	523,340	61,564	(37,649)	-	23,915
127-100	DFAC	Miller County DFACS	67,594	1,600	19,465	6,212	27,277	-	62,473	-	-	62,473	7,478	(15,953)	-	(8,475)
127-101	DFAC	Mitchell County DFACS	431,785	10,218	124,342	27,029	161,589	-	399,072	-	3,689	402,761	47,770	(28,821)	(6,880)	12,069
127-102	DFAC	Monroe County DFACS	456,016	10,792	131,320	46,621	188,733	-	421,467	-	-	421,467	50,451	73,099	-	123,550
127-103	DFAC	Montgomery County DFACS	196,655	4,654	56,631	24,087	85,372	-	181,756	-	-	181,756	21,756	(13,588)	-	8,168
127-104	DFAC	Morgan County DFACS	290,305	6,870	83,600	52,775	143,245	-	268,311	-	-	268,311	32,119	15,192	-	47,311
127-105	DFAC	Murray County DFACS	903,261	21,376	260,114	27,599	309,089	-	834,828	-	-	834,828	99,930	15,208	-	115,138
127-106	DFAC	Muscogee County DFACS	3,731,558	88,307	1,074,583	263,250	1,426,140	-	3,448,846	-	103,445	3,552,291	412,840	(296,270)	-	116,570
127-107	DFAC	Newton County DFACS	1,423,784	33,694	410,010	-	443,704	-	1,315,915	-	204,255	1,520,169	157,519	(278,756)	8,058	(113,179)
127-108	DFAC	Oconee County DFACS	179,675	4,252	51,741	65,911	121,904	-	166,062	-	-	166,062	19,882	38,202	-	58,084
127-109	DFAC	Oglethorpe County DFACS	54,941	1,300	15,821	-	17,121	-	50,778	-	53,200	103,978	6,081	(50,613)	-	(44,532)
127-110	DFAC	Paulding County DFACS	1,450,846	34,334	417,802	100,485	552,621	-	1,340,926	-	-	1,340,926	160,515	34,652	-	195,167
127-111	DFAC	Peach County DFACS	634,779	15,022	182,798	43,475	241,295	-	586,686	-	26,802	613,488	70,230	(54,710)	-	15,520
127-112	DFAC	Pickens County DFACS	551,584	13,053	158,840	-	171,893	-	509,794	-	33,413	543,207	61,023	(65,248)	-	(4,225)
127-113	DFAC	Pierce County DFACS	318,886	7,546	91,830	-	113,519	-	294,727	-	-	294,727	35,283	(6,889)	7,453	35,847
127-114	DFAC	Pike County DFACS	357,151	8,452	102,849	43,483	154,784	-	330,092	-	22,528	352,620	39,516	53,996	11,471	104,983
127-115	DFAC	Polk County DFACS	1,364,517	32,291	392,942	57,825	483,058	-	1,261,138	-	-	1,261,138	150,963	138,756	9,960	299,679



SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Assumptions	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Assumptions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-116	DFAC	Pulaski County DFACS	\$ 368,307	\$ 8,716	\$ 106,062	\$ 57,166	\$ 171,944	-	\$ 340,403	\$ -	\$ -	\$ 340,403	\$ 40,746	\$ 40,746	\$ 47,079	\$ -	\$ -	\$ 87,825
127-117	DFAC	Putnam County DFACS	1,365,335	32,311	393,178	48,216	473,705	-	1,261,894	-	67,292	1,329,186	151,054	(64,521)	7,470	-	-	94,003
127-118	DFAC	Quitman County DFACS	83,171	1,968	23,951	27,638	53,557	-	76,870	-	-	76,870	9,204	28,413	-	-	37,617	
127-119	DFAC	Rabun County DFACS	388,843	9,202	111,976	31,649	152,827	-	359,383	-	19,787	379,170	43,017	(53,110)	-	-	(10,093)	
127-120	DFAC	Randolph County DFACS	140,404	3,323	40,432	8,810	52,565	-	129,767	-	8,422	138,189	15,532	(38,588)	-	-	(23,056)	
127-121	DFAC	Richmond County DFACS	4,599,993	108,859	1,324,667	189,407	1,622,933	-	4,251,486	-	176,848	4,428,334	508,919	159,104	32,578	-	700,601	
127-122	DFAC	Rockdale County DFACS	1,316,101	31,145	379,000	71,599	481,744	-	1,216,390	-	-	1,216,390	145,605	10,926	-	-	156,531	
127-123	DFAC	Schley County DFACS	131,750	3,118	37,940	10,476	51,534	-	121,769	-	18,937	140,706	14,574	5,886	10,709	-	31,169	
127-124	DFAC	Screven County DFACS	267,851	6,339	77,134	23,366	106,839	-	247,558	-	5,493	253,051	29,632	(5,332)	-	-	24,300	
127-125	DFAC	Seminole County DFACS	348,263	8,242	100,290	10,261	118,793	-	321,878	-	-	321,878	38,532	10,578	17,667	-	66,777	
127-126	DFAC	Spalding County DFACS	2,717,783	64,316	782,644	-	846,960	-	2,511,877	-	350,043	2,861,920	300,677	(624,556)	-	-	(323,879)	
127-127	DFAC	Stephens County DFACS	605,987	14,341	174,507	61,064	249,912	-	560,076	-	-	560,076	67,046	2,846	-	-	69,892	
127-128	DFAC	Stewart County DFACS	172,915	4,092	49,795	8,348	62,235	-	159,815	-	29,829	189,644	19,128	(11,924)	-	-	7,204	
127-129	DFAC	Sumter County DFACS	3,350,433	79,288	964,830	254,005	1,298,123	-	3,096,596	-	-	3,096,596	370,669	269,042	18,941	-	658,652	
127-130	DFAC	Talbot County DFACS	235,621	5,576	67,852	12,014	85,442	-	217,770	-	5,937	223,707	26,069	14,973	-	-	41,042	
127-131	DFAC	Taliaferro County DFACS	60,975	1,443	17,559	3,146	22,148	-	56,356	-	-	56,356	6,745	2,714	-	-	9,459	
127-132	DFAC	Tattnall County DFACS	320,594	7,587	92,322	-	99,909	-	296,305	-	11,493	307,798	35,469	(2,039)	-	-	33,430	
127-133	DFAC	Taylor County DFACS	124,476	2,946	35,846	3,284	42,076	-	115,046	-	20,733	135,779	13,771	(18,109)	-	-	(4,338)	
127-134	DFAC	Telfair County DFACS	171,255	4,053	49,316	-	53,369	-	158,280	-	71,634	229,914	18,948	(103,527)	-	-	(84,579)	
127-135	DFAC	Terrell County DFACS	358,998	8,496	103,381	21,611	133,488	-	331,800	-	-	331,800	39,715	(721)	-	-	38,994	
127-136	DFAC	Thomas County DFACS	947,092	22,413	272,736	29,512	324,661	-	875,338	-	45,032	920,370	104,782	32,513	-	-	137,295	
127-137	DFAC	Tift County DFACS	1,095,051	25,914	315,344	17,506	358,764	-	1,012,088	-	258,700	1,270,788	121,148	(170,147)	14,799	-	(34,200)	
127-138	DFAC	Toombs County DFACS	633,071	14,982	182,307	47,090	244,379	-	585,108	-	-	585,108	70,337	41,701	-	-	111,738	
127-139	DFAC	Towns County DFACS	174,014	4,118	50,111	-	54,229	-	160,831	-	37,066	197,897	19,253	(75,888)	-	-	(56,633)	
127-140	DFAC	Treutlen County DFACS	188,212	4,454	54,200	11,654	70,308	-	173,952	-	-	173,952	20,823	(4,582)	-	-	16,241	
127-141	DFAC	Troup County DFACS	1,576,234	37,301	453,911	20,038	511,250	-	1,456,815	-	4,999	1,461,814	174,367	(41,686)	-	-	132,681	
127-142	DFAC	Turner County DFACS	136,498	3,230	39,308	16,854	59,392	-	126,157	-	955	127,112	15,104	(13,742)	-	-	1,362	
127-143	DFAC	Twiggs County DFACS	232,698	5,507	67,010	13,551	86,068	-	215,068	-	5,032	220,100	25,742	12,317	-	-	38,059	
127-144	DFAC	Union County DFACS	321,599	7,611	92,611	1,521	101,743	-	297,234	-	35,479	332,713	35,582	14,386	17,450	-	67,418	
127-145	DFAC	Upson County DFACS	869,838	20,585	250,489	71,131	342,205	-	803,937	-	-	803,937	96,233	93,290	21,419	-	210,942	
127-146	DFAC	Walker County DFACS	1,211,716	28,675	348,940	8,044	385,659	-	1,119,913	-	1,473	1,121,386	134,057	(48,409)	-	-	85,648	
127-147	DFAC	Walton County DFACS	1,016,815	24,063	292,814	-	316,877	-	939,779	-	99,619	1,039,398	112,492	(220,977)	-	-	(108,485)	
127-148	DFAC	Ware County DFACS	1,006,594	23,821	289,871	18,873	332,565	-	930,332	-	13,742	944,074	111,362	(3,575)	-	-	107,787	
127-149	DFAC	Warren County DFACS	91,077	2,155	26,228	5,067	33,450	-	84,177	-	-	84,177	10,079	(25,232)	-	-	(15,153)	
127-150	DFAC	Washington County DFACS	420,745	9,957	121,163	-	131,120	-	388,869	-	33,586	422,455	46,550	(33,114)	-	-	13,436	
127-151	DFAC	Wayne County DFACS	456,297	10,798	131,401	36,582	178,781	-	421,727	-	71,822	493,549	50,481	(4,749)	-	-	45,732	
127-152	DFAC	Webster County DFACS	180,680	4,276	52,031	7,427	63,734	-	166,992	-	-	166,992	19,991	3,130	10,592	-	33,713	
127-153	DFAC	Wheeler County DFACS	104,362	2,470	30,053	5,857	38,380	-	96,455	-	10,295	106,750	11,546	3,134	-	-	14,680	
127-154	DFAC	White County DFACS	244,930	5,796	70,633	-	76,329	-	226,374	-	137,524	363,898	27,098	(198,609)	-	-	(171,511)	
127-155	DFAC	Whitfield County DFACS	3,137,429	74,247	903,491	-	977,738	-	2,899,730	-	142,148	3,041,878	347,108	(288,824)	-	-	58,284	
127-156	DFAC	Wilcox County DFACS	158,531	3,752	45,652	3,448	52,852	-	146,520	-	14,554	161,074	17,540	(29,854)	-	-	(12,314)	
127-157	DFAC	Wilkes County DFACS	396,491	9,383	114,178	18,648	142,209	-	366,452	-	94,660	461,112	43,866	(29,029)	-	-	14,837	
127-158	DFAC	Wilkinson County DFACS	208,420	4,932	60,019	14,795	79,746	-	192,629	-	8,187	200,816	23,057	(2,866)	-	-	20,191	
127-159	DFAC	Worth County DFACS	531,984	12,589	153,196	-	165,785	-	491,679	-	97,732	589,411	58,859	(109,982)	27,911	-	(82,071)	
128-001	HLTH	Appling County Health Department	313,320	7,415	90,227	15,738	113,380	-	289,582	-	-	289,582	34,662	18,060	-	-	52,722	
128-002	HLTH	Atkinson County Health Department	152,918	3,619	44,036	22,337	69,992	-	141,332	-	776	142,108	16,916	12,125	-	-	29,041	
128-003	HLTH	Bacon County Health Department	180,329	4,267	51,930	14,380	70,577	-	166,667	-	-	166,667	19,952	18,619	-	-	38,571	
128-004	HLTH	Baker County Health Department	202,526	4,793	58,322	19,326	82,441	-	187,182	-	-	187,182	22,404	23,773	-	-	46,177	
128-005	HLTH	Baldwin County Health Department	527,025	12,472	151,768	21,643	185,883	-	487,097	-	-	487,097	58,309	27,206	-	-	85,515	
128-006	HLTH	Banks County Health Department	241,422	5,713	69,523	27,531	102,767	-	223,131	-	-	223,131	26,711	43,141	-	-	69,852	
128-007	HLTH	Barrow County Public Health	560,822	13,272	161,501	13,191	187,964	-	518,333	-	954	519,287	62,046	41,574	-	-	103,620	
128-008	HLTH	Bartow County Health Department	762,202	18,037	219,493	42,479	280,009	-	704,456	-	-	704,456	84,327	(1,540)	-	-	82,787	



SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	Total Employer Pension Expense
128-009	HLTH	Ben Hill County Health Department	\$ 230,616	\$ 5,458	\$ 66,411	\$ 21,650	\$ 93,519	\$ -	\$ 213,144	\$ -	\$ -	\$ 213,144	\$ 25,516	\$ 24,304	\$ -	\$ 49,820
128-010	HLTH	Berrien County Health Department	230,312	5,450	66,323	47,163	118,936	-	212,863	-	-	212,863	25,478	50,284	-	75,762
128-011	HLTH	Bibb County Health Department	1,517,294	35,907	436,938	694	473,539	-	1,402,340	-	47,553	1,449,893	167,862	(113,476)	26,553	80,939
128-012	HLTH	Bleckley County Health Department	99,099	2,345	28,538	2,370	33,253	-	91,591	-	3,721	95,312	10,962	(6,431)	-	4,531
128-013	HLTH	Brantley County Health Department	303,099	7,173	87,284	76,349	170,806	-	280,135	-	-	280,135	33,532	78,185	-	111,717
128-014	HLTH	Brooks County Health Department	162,741	3,851	46,865	28,633	79,349	-	150,411	-	5,825	156,236	18,002	5,541	-	23,543
128-015	HLTH	Bryan County Health Department	260,086	6,155	74,897	-	81,052	-	240,381	-	42,832	283,213	28,777	(48,143)	-	(19,366)
128-016	HLTH	Bulloch County Physical Health	782,036	18,507	225,204	42,422	286,133	-	722,787	-	808	723,595	86,522	49,364	-	135,886
128-017	HLTH	Burke County Health Department	452,929	10,719	130,431	65,271	206,421	-	418,614	-	-	418,614	50,109	58,785	-	108,894
128-018	HLTH	Butts County Health Department	200,818	4,752	57,830	21,341	83,923	-	185,604	-	-	185,604	22,218	23,174	-	45,392
128-019	HLTH	Calhoun County Health Department	63,501	1,503	18,287	4,133	23,923	-	58,690	-	17,141	75,831	7,023	(9,274)	-	(2,251)
128-020	HLTH	Camden County Health Department	655,852	15,521	188,867	73,210	277,598	-	606,163	-	-	606,163	72,561	67,020	-	139,581
128-021	HLTH	Candler County Health Department	201,333	4,765	57,978	15,350	78,093	-	186,079	-	-	186,079	22,275	9,745	-	32,020
128-022	HLTH	Carroll County Health Department	700,128	16,568	201,617	33,875	252,060	-	647,084	-	26,437	673,521	77,460	(23,506)	-	53,954
128-023	HLTH	Catoosa County Health Department	479,054	11,337	137,954	13,190	162,481	-	442,760	-	-	442,760	52,998	(13,928)	-	39,070
128-024	HLTH	Charlton County Health Department	271,594	6,427	78,211	45,141	129,779	-	251,017	-	-	251,017	30,050	49,934	-	79,984
128-025	HLTH	Chatham County Health Department	5,009,932	118,560	1,442,718	340,015	1,901,293	-	4,630,368	-	-	4,630,368	554,271	192,561	4,935	751,767
128-026	HLTH	Chattahoochee County Health Department	-	-	-	-	-	-	-	-	71,962	71,962	-	(57,889)	-	(57,889)
128-027	HLTH	Chattooga County Health Department	324,640	7,683	93,487	9,432	110,602	-	300,044	-	510	300,554	35,914	15,140	-	51,054
128-028	HLTH	Cherokee County Health Department	5,735,764	135,736	1,651,737	191,096	1,978,569	-	5,301,209	-	-	5,301,209	634,575	355,844	43,653	1,034,072
128-029	HLTH	Clarke County Health Department	4,386,147	103,798	1,263,086	394,252	1,761,136	-	4,053,842	-	1,796	4,055,638	485,255	410,239	-	895,494
128-030	HLTH	Clay County Health Department	-	-	-	1,950	1,950	-	-	-	-	51,448	-	(33,611)	-	(33,611)
128-031	HLTH	Clayton County Health Department	3,626,938	85,831	1,044,455	167,512	1,297,798	-	3,352,153	-	-	3,352,153	401,265	133,772	15,917	550,954
128-032	HLTH	Clinch County Health Department	70,284	1,863	20,240	-	21,903	-	64,959	-	-	121,608	7,779	(55,968)	-	(48,189)
128-033	HLTH	Cobb County Health Department	8,851,091	209,460	2,548,863	450,272	3,208,595	-	8,180,511	-	30,151	8,210,662	979,233	294,316	23,871	1,297,420
128-034	HLTH	Coffee County Health Department	555,864	13,154	160,073	15,814	189,041	-	513,750	-	-	513,750	61,498	31,651	-	93,149
128-035	HLTH	Colquitt County Health Department	753,922	17,842	217,108	43,970	278,920	-	696,803	-	-	696,803	83,407	44,677	14,340	142,424
128-036	HLTH	Columbia County Health Department	717,038	16,969	206,487	50,610	274,066	-	662,713	-	34,391	697,104	79,332	(2,512)	-	76,820
128-037	HLTH	Cook County Health Department	222,126	5,257	63,966	23,186	92,409	-	205,297	-	-	205,297	24,577	20,400	-	44,977
128-038	HLTH	Coweta County Health Department	751,279	17,779	216,347	80,136	314,262	-	694,361	-	-	694,361	83,117	59,522	-	142,339
128-039	HLTH	Crawford County Health Department	209,449	4,957	60,315	13,938	79,210	-	193,581	-	4,190	197,771	23,174	34,968	-	58,142
128-040	HLTH	Crisp County Health Department	205,964	4,874	59,312	20,868	85,054	-	190,360	-	-	190,360	22,789	35,385	-	58,174
128-041	HLTH	Dade County Health Department	217,378	5,144	62,599	14,089	81,832	-	200,909	-	-	200,909	24,049	22,683	7,871	54,603
128-042	HLTH	Dawson County Health Department	306,490	7,253	88,260	3,899	99,412	-	283,270	-	7,757	291,027	33,909	18,887	-	52,796
128-043	HLTH	Decatur County Health Department	387,907	9,180	111,706	28,163	149,409	-	358,518	-	-	358,518	42,916	21,173	-	64,089
128-044	HLTH	Dekalb County Health Department	12,104,273	286,447	3,485,687	225,649	3,997,783	-	11,187,224	-	-	11,187,224	1,339,151	243,404	-	1,582,555
128-045	HLTH	Dodge County Health Department	144,474	3,419	41,604	23,246	68,269	-	133,528	-	22,829	156,357	15,983	(35,842)	-	(19,859)
128-046	HLTH	Dooly County Health Department	91,287	2,160	26,288	14,942	43,390	-	84,371	-	-	84,371	10,103	6,544	-	16,647
128-047	HLTH	Dougherty County Health Department	3,079,495	72,876	886,807	2,079,850	3,039,533	-	2,846,185	-	51,678	2,897,863	340,700	1,321,443	-	1,662,143
128-047B	HLTH	Southwest Health District	2,024,111	47,900	582,887	24,592	655,379	-	1,870,759	-	1,945,233	3,815,992	223,934	(1,278,346)	8,566	(1,045,846)
128-048	HLTH	Douglas County Health Department	515,915	12,209	148,589	5,057	165,835	-	478,828	-	30,763	507,591	57,077	(8,052)	-	49,025
128-049	HLTH	Early County Health Department	257,888	6,103	74,264	27,650	108,017	-	238,349	-	-	238,349	28,530	45,134	-	73,664
128-050	HLTH	Echols County Health Department	75,874	1,796	21,850	800	24,446	-	70,126	-	-	70,126	8,394	(1,175)	-	7,219
128-051	HLTH	Effingham County Health Department	419,365	9,924	120,765	28,512	159,201	-	387,593	-	-	387,593	46,399	26,653	-	73,052
128-052	HLTH	Elbert County Health Department	210,525	4,982	60,625	37,306	102,913	-	194,575	-	-	194,575	23,293	21,063	-	44,356
128-053	HLTH	Emanuel County Health Department	441,328	10,444	127,090	13,837	151,371	-	407,892	-	11,593	419,485	48,826	(8)	4,087	52,905
128-054	HLTH	Evans County Health Department	212,700	5,034	61,252	42,450	108,736	-	196,585	-	-	196,585	23,529	34,569	-	58,098
128-055	HLTH	Fannin County Health Department	269,044	6,367	77,477	-	83,844	-	248,661	-	8,930	257,591	29,762	(9,281)	12,641	33,122
128-056	HLTH	Fayette County Health Department	701,344	16,597	201,967	25,111	243,675	-	648,208	-	46,755	694,963	77,591	77,867	-	155,458
128-057	HLTH	Floyd County Health Department	4,136,282	97,885	1,191,132	286,212	1,575,229	-	3,822,907	-	-	3,822,907	457,615	(46,223)	-	411,392
128-058	HLTH	Forsyth County Health Department	693,742	16,417	199,778	38,429	254,624	-	641,183	-	-	641,183	76,752	68,222	-	144,974
128-059	HLTH	Franklin County Health Department	324,055	7,669	93,319	48,941	149,929	-	299,504	-	-	299,504	35,849	60,432	-	96,281



SCHEDULE B (continued)

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	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 Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense	
128-061	HLTH	Gilmer County Health Department	\$ 428,253	\$ 10,135	\$ 123,325	\$ 21,738	\$ 155,198	\$ -	\$ 395,808	\$ -	\$ 364	\$ 396,172	\$ 47,381	\$ 18,851	\$ 66,232	
128-062	HLTH	Glascocok County Health Department	74,611	1,766	21,486	870	24,122	-	68,958	-	-	68,958	8,253	3,500	11,753	
128-063	HLTH	Glynn County Health Department	3,965,284	93,838	1,141,889	204,029	1,439,756	-	3,664,865	-	-	3,664,865	438,697	268,393	731,591	
128-064	HLTH	Gordon County Health Department	647,526	15,324	186,469	3,559	205,352	-	598,467	-	43,356	641,823	71,635	(32,803)	38,832	
128-065	HLTH	Grady County Health Department	406,338	9,616	117,014	23,605	150,235	-	375,553	-	1,400	376,953	44,956	16,725	61,681	
128-066	HLTH	Greene County Health Department	224,301	5,308	64,592	20,506	90,406	-	207,307	-	-	207,307	24,816	26,834	51,650	
128-067	HLTH	Gwinnett County Health Department	10,032,354	237,415	2,889,033	467,246	3,593,694	-	9,272,279	-	17,846	9,290,125	1,109,924	173,504	1,304,771	
128-068	HLTH	Habersham County Health Department	392,538	9,289	113,040	28,946	151,275	-	362,799	-	-	362,799	43,431	56,056	99,487	
128-069	HLTH	Hall County Health Department	5,737,074	135,767	1,652,115	617,299	2,405,181	-	5,302,420	-	-	5,302,420	634,715	456,239	1,104,385	
128-070	HLTH	Hancock County Health Department	220,138	5,210	63,393	20,639	89,242	-	203,459	-	-	203,459	24,356	22,453	46,809	
128-071	HLTH	Haralson County Health Department	243,036	5,751	69,987	11,301	87,039	-	224,623	-	5,914	230,537	26,894	9,183	36,077	
128-072	HLTH	Harris County Health Department	219,951	5,205	63,340	28,307	96,852	-	203,287	-	39,693	242,980	24,336	17,128	41,464	
128-073	HLTH	Hart County Health Department	167,045	3,953	48,104	38,017	90,074	-	154,389	-	25,597	179,986	18,480	(19,860)	(1,380)	
128-074	HLTH	Heard County Health Department	107,473	2,543	30,949	10,549	44,041	-	99,330	-	-	99,330	11,890	852	12,742	
128-075	HLTH	Henry County Health Department	857,302	20,288	246,879	3,884	271,051	-	792,351	-	97,174	889,525	94,847	(32,307)	74,481	
128-076	HLTH	Houston County Health Department	6,873,337	162,657	1,979,326	614,082	2,756,065	-	6,352,597	-	-	6,352,597	760,429	560,514	1,328,110	
128-077	HLTH	Irwin County Health Department	115,706	2,738	33,320	3,424	39,482	-	106,939	-	7,790	114,729	12,799	(5,355)	7,444	
128-078	HLTH	Jackson County Health Department	369,243	8,738	106,331	-	115,069	-	341,268	-	19,185	360,453	40,854	(2,127)	38,727	
128-079	HLTH	Jasper County Health Department	124,617	2,949	35,886	818	39,653	-	115,176	-	18,099	133,275	13,791	(10,012)	3,779	
128-080	HLTH	Jeff Davis County Health Department	318,886	7,546	91,830	31,693	131,069	-	294,727	-	-	294,727	35,283	39,241	74,524	
128-081	HLTH	Jefferson County Health Department	283,615	6,712	81,673	19,664	108,449	-	262,128	-	-	262,128	31,376	(2,583)	28,793	
128-082	HLTH	Jenkins County Health Department	141,013	3,337	40,608	857	44,802	-	130,329	-	2,992	133,321	15,602	3,101	8,420	
128-083	HLTH	Johnson County Health Department	90,562	2,143	26,079	3,284	31,506	-	83,701	-	8,738	92,439	10,022	12,669	22,691	
128-084	HLTH	Jones County Health Department	213,027	5,041	61,346	24,467	90,854	-	196,888	-	4,562	201,450	23,569	10,323	33,892	
128-085	HLTH	Lamar County Health Department	240,065	5,681	69,132	28,527	103,340	-	221,877	-	-	221,877	26,558	28,665	55,223	
128-086	HLTH	Lanier County Health Department	122,512	2,899	35,280	8,379	46,558	-	113,230	-	-	113,230	13,552	11,184	24,736	
128-087	HLTH	Laurens County Health Department	3,518,671	83,269	1,013,277	389,810	1,486,356	-	3,252,088	-	-	3,252,088	389,289	428,750	818,039	
128-088	HLTH	Lee County Health Department	449,280	10,632	129,380	15,110	155,122	-	415,242	-	-	415,242	49,708	24,081	73,789	
128-089	HLTH	Liberty County Health Department	764,681	18,096	220,207	3,808	242,111	-	706,747	-	-	706,747	84,600	14,417	99,017	
128-090	HLTH	Lincoln County Health Department	45,281	1,072	13,040	178	14,290	-	41,851	-	20,038	61,889	5,011	(13,992)	(8,981)	
128-091	HLTH	Long County Health Department	148,216	3,508	42,682	20,819	67,009	-	136,987	-	-	136,987	16,395	26,584	42,979	
128-092	HLTH	Lowndes County Health Department	5,731,227	135,629	1,650,431	675,966	2,462,026	-	5,297,015	-	-	5,297,015	634,067	711,233	1,345,298	
128-093	HLTH	Lumpkin County Health Department	316,220	7,483	91,062	-	98,545	-	292,262	-	11,180	303,442	34,985	(2,758)	39,440	
128-094	HLTH	Macon County Health Department	121,249	2,869	34,916	10,363	48,148	-	112,063	-	-	112,063	13,416	13,089	26,505	
128-095	HLTH	Madison County Health Department	244,228	5,780	70,331	4,821	80,932	-	225,725	-	92,242	317,967	27,022	(35,627)	(8,605)	
128-096	HLTH	Marion County Health Department	95,895	2,269	27,615	9,570	39,454	-	88,630	-	-	88,630	10,607	11,071	21,678	
128-097	HLTH	Modulife County Health Department	283,615	6,712	81,673	23,517	111,902	-	262,128	-	-	262,128	31,375	12,019	43,394	
128-098	HLTH	McIntosh County Health Department	178,388	4,222	51,371	7,079	62,672	-	164,873	-	958	165,831	19,373	13,698	33,435	
128-099	HLTH	Meriwether County Health Department	305,554	7,231	87,991	3,759	98,981	-	282,405	-	6,811	289,216	33,803	(13,521)	20,282	
128-100	HLTH	Miller County Health Department	84,832	2,008	24,429	11,156	37,593	-	78,405	-	21,331	99,736	9,387	9,844	19,231	
128-101	HLTH	Mitchell County Health Department	300,035	7,100	86,401	25,040	118,541	-	277,303	-	-	277,303	33,195	24,029	57,224	
128-102	HLTH	Monroe County Health Department	259,010	6,129	74,588	14,244	94,961	-	239,387	-	1,076	240,463	28,654	11,699	40,353	
128-103	HLTH	Montgomery County Health Department	117,483	2,780	33,832	2,253	38,865	-	108,582	-	-	108,582	12,997	5,588	18,585	
128-104	HLTH	Morgan County Health Department	254,590	6,025	73,315	13,981	93,321	-	235,301	-	9,732	245,033	28,165	(603)	27,562	
128-105	HLTH	Murray County Health Department	389,217	9,211	112,083	14,005	135,299	-	359,729	-	7,225	366,954	43,061	(7,618)	35,443	
128-106	HLTH	Muscooke County Health Department	6,479,068	153,327	1,865,788	730,566	2,749,681	-	5,988,198	-	-	5,988,198	716,805	855,962	36,625	1,609,392
128-107	HLTH	Newton County Health Department	735,843	17,414	211,902	12,545	241,861	-	680,093	-	38,031	718,124	81,406	(80,446)	960	
128-108	HLTH	Oconee County Health Department	426,242	10,087	122,746	50,382	183,215	-	393,949	-	-	393,949	47,156	49,922	97,078	
128-109	HLTH	Oglethorpe County Health Department	144,989	3,431	41,753	14,775	59,559	-	134,004	-	-	134,004	16,041	19,615	35,656	
128-110	HLTH	Paulding County Health Department	660,974	15,642	190,342	49,341	255,235	-	610,897	-	48,944	659,841	73,128	(62,008)	11,120	
128-111	HLTH	Peach County Health Department	245,094	5,800	70,580	13,939	90,319	-	226,525	-	12,354	238,879	27,114	5,527	77,804	
128-112	HLTH	Pickens County Health Department	226,663	5,364	65,273	-	70,637	-	209,491	-	9,826	219,317	25,076	(6,780)	18,296	





SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Pension Expense Related to Specific Individual Employers	Total Employer Pension Expense
128-113	HLTH	Pierce County Health Department	\$ 260,811	\$ 6,172	\$ 75,106	\$ 8,041	\$ 89,319	\$ -	\$ 241,052	\$ -	\$ 26,310	\$ 267,362	\$ 28,854	\$ (1,024)	\$ -	\$ 27,830
128-114	HLTH	Pike County Health Department	172,097	4,073	49,559	16,525	70,157	-	159,058	-	-	159,058	19,038	17,976	-	37,014
128-115	HLTH	Polk County Health Department	376,891	8,919	108,534	19,871	137,324	-	348,337	-	-	348,337	41,700	28,281	-	69,981
128-116	HLTH	Pulaski County Health Department	126,277	2,988	36,364	4,573	43,925	-	116,710	-	2,727	119,437	13,970	(6,300)	-	7,670
128-117	HLTH	Putnam County Health Department	399,859	9,463	115,148	5,687	130,298	-	369,565	-	3,088	372,653	44,236	16,869	-	61,105
128-118	HLTH	Quitman County Health Dept	-	-	-	8,851	8,851	-	-	-	44,194	44,194	-	(15,024)	-	(15,024)
128-119	HLTH	Rabun County Health Department	302,607	7,161	87,142	-	94,303	-	279,681	-	3,652	283,333	33,481	(915)	-	32,566
128-120	HLTH	Randolph County Health Department	-	-	-	2,347	2,347	-	-	-	73,425	73,425	-	(47,442)	-	(47,442)
128-121	HLTH	Richmond County Health Department	5,428,222	128,548	1,563,174	489,295	2,180,927	-	5,016,967	-	-	5,016,967	600,548	533,983	7,333	1,141,864
128-122	HLTH	Rockdale County Health Department	673,651	15,942	193,992	20,900	230,834	-	622,614	-	1,497	624,111	74,529	16,695	-	91,224
128-123	HLTH	Schley County Health Department	61,233	1,449	17,633	3,878	22,960	-	56,593	-	-	56,593	6,773	5,279	-	12,052
128-124	HLTH	Screven County Health Department	186,528	4,414	53,715	11,994	70,123	-	172,396	-	3,713	176,109	20,640	5,443	-	26,083
128-125	HLTH	Seminole County Health Department	146,836	3,475	42,285	7,020	52,780	-	135,712	-	-	135,712	16,243	(9,300)	-	6,943
128-126	HLTH	Spalding County Health Department	599,905	14,197	172,756	6,578	193,531	-	554,455	-	35,983	590,438	66,367	9,476	-	75,843
128-127	HLTH	Stephens County Health Department	258,542	6,118	74,453	9,959	90,530	-	238,955	-	3,316	242,271	28,603	9,344	-	37,947
128-128	HLTH	Stewart County Health Department	-	-	-	938	938	-	-	-	24,515	24,515	-	(16,055)	-	(16,055)
128-129	HLTH	Sumter County Health Department	294,538	6,970	84,819	1,485	93,274	-	272,223	-	6,602	278,825	32,584	(20,962)	-	11,622
128-131	HLTH	Taliaferro County Health Department	85,861	2,032	24,726	2,638	29,396	-	79,356	-	7,780	87,136	9,501	2,513	-	12,014
128-132	HLTH	Tattnall County Health Department	356,776	8,443	102,741	57,307	168,491	-	329,746	-	-	329,746	39,474	46,081	-	85,555
128-133	HLTH	Taylor County Health Department	149,316	3,534	42,999	1,174	47,707	-	138,003	-	11,228	149,231	16,519	(4,965)	14,230	25,784
128-134	HLTH	Telfair County Health Department	274,517	6,496	79,053	38,114	123,663	-	253,719	-	2,799	256,518	30,374	33,143	-	63,517
128-135	HLTH	Terrell County Health Department	128,382	3,038	36,971	20,207	60,216	-	118,656	-	-	118,656	14,201	18,394	-	32,595
128-136	HLTH	Thomas County Health Department	749,057	17,726	215,707	5,530	238,963	-	692,307	-	2,759	695,066	82,870	(1,487)	6,639	88,022
128-137	HLTH	Tift County Health Department	484,621	11,469	139,557	151,026	151,026	-	447,905	-	58,552	506,457	53,617	(28,509)	-	25,108
128-138	HLTH	Toombs County Health Department	386,434	9,145	111,282	35,689	156,116	-	357,157	-	-	357,157	42,755	32,981	-	75,736
128-139	HLTH	Towns County Health Department	164,519	3,893	47,377	28,920	80,190	-	152,054	-	8,947	161,001	18,204	2,611	-	20,815
128-140	HLTH	Treutlen County Health Department	111,168	2,631	32,013	12,466	47,110	-	102,746	-	-	102,746	12,300	7,270	-	19,570
128-141	HLTH	Troup County Health Department	4,970,265	117,621	1,431,295	185,722	1,734,638	-	4,593,705	-	-	4,593,705	549,883	218,550	-	768,433
128-142	HLTH	Turner County Health Department	106,911	2,530	30,787	10,151	43,468	-	98,811	-	1,133	99,944	11,830	(4,534)	-	7,296
128-143	HLTH	Twiggs County Health Department	128,803	3,048	37,092	23,137	63,277	-	119,045	-	10,151	129,196	14,247	43,605	-	57,852
128-144	HLTH	Union County Health Department	322,535	7,633	92,881	8,502	109,016	-	298,099	-	1,340	299,439	35,681	17,070	-	52,751
128-145	HLTH	Upson County Health Department	368,939	8,731	106,244	18,338	133,313	-	340,987	-	1,376	342,363	40,819	4,486	6,220	51,525
128-146	HLTH	Walker County Health Department	379,323	8,977	109,234	-	118,211	-	350,585	-	39,415	390,000	41,965	(44,983)	-	(3,018)
128-147	HLTH	Walton County Health Department	798,057	18,886	229,818	11,261	259,965	-	737,595	-	64,209	801,804	88,294	(21,979)	-	66,315
128-148	HLTH	Ware County Health Department	6,633,974	156,993	1,910,396	637,629	2,705,018	-	6,131,368	-	6,131,368	733,944	766,886	11,328	1,512,158	-
128-149	HLTH	Warren County Health Department	47,059	1,114	13,552	-	14,666	-	43,493	-	36,227	79,720	5,203	(22,731)	-	(17,528)
128-150	HLTH	Washington County Health Department	358,414	8,482	103,213	4,724	116,419	-	331,259	-	1,365	332,624	39,652	26,196	9,002	74,850
128-151	HLTH	Wayne County Health Department	398,128	9,422	114,650	28,729	152,801	-	367,965	-	72	368,037	44,045	20,563	4,222	68,830
128-152	HLTH	Webster County Health Department	-	-	-	1,942	1,942	-	-	-	58,941	58,941	-	(37,985)	-	(37,985)
128-153	HLTH	Wheeler County Health Department	107,998	2,534	30,841	18,865	52,240	-	98,984	-	7,500	106,484	11,850	(1,029)	3,872	14,693
128-154	HLTH	White County Health Department	350,368	8,291	100,896	28,496	137,683	-	323,823	-	-	323,823	38,766	34,886	-	73,652
128-155	HLTH	Whitfield County Health Department	2,092,828	49,527	602,675	6,787	658,989	-	1,934,270	-	47,617	1,981,887	231,538	(18,250)	-	213,288
128-156	HLTH	Wilcox County Health Department	79,663	1,885	22,941	7,668	32,494	-	73,628	-	-	73,628	8,816	2,662	-	11,478
128-157	HLTH	Wilkes County Health Department	194,199	4,596	55,924	13,009	73,529	-	179,486	-	-	179,486	21,482	10,168	-	31,650
128-158	HLTH	Wilkinson County Health Department	140,311	3,320	40,406	6,055	49,781	-	129,681	-	-	129,681	15,527	3,074	-	18,601
128-159	HLTH	Worth County Health Department	289,580	6,853	83,391	32,334	122,578	-	267,640	-	-	267,640	32,038	36,665	-	68,703
129-008	MRCS	Woodright Industries	330,019	7,810	95,036	-	102,846	-	305,016	-	171,241	476,257	36,510	(113,598)	-	(77,088)
129-009	MRCS	Jessamine Place	571,535	13,525	164,586	10,524	188,635	-	528,234	-	29,207	557,441	63,233	12,296	16,035	91,564
129-022	MRCS	Carroll County MR Services	694,000	16,423	199,852	128,588	344,863	-	641,421	-	-	641,421	76,781	136,039	-	212,820
129-035	MRCS	Green Oaks Service Center	533,902	12,635	153,749	-	166,384	-	493,452	-	259,091	752,543	59,068	(252,584)	3,633	(189,883)
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	539,983	12,779	155,500	21,713	189,992	-	499,072	-	10,510	509,582	59,741	5,542	-	65,283
129-101	MRCS	Mitchell-Baker Service Center	640,579	15,159	184,469	26,214	225,842	-	592,047	-	1,529	593,576	70,867	4,544	-	75,411



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	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Pension Expense Related to Specific Individual Employers	Total Employer Pension Expense
129-136	MRCS	Thomas/Grady Service Center	\$ 812,255	\$ 19,222	\$ 233,906	\$ -	\$ 253,128	\$ -	\$ 750,716	\$ -	\$ 150,953	\$ 901,669	\$ 89,866	\$ (73,095)	\$ 10,241	\$ 27,012
129-137	MRCS	Tift County - Diversified Enterprises	618,079	14,627	177,989	24,795	217,411	-	571,252	-	11,754	583,006	68,383	48,419	-	116,802
6021	PSCH	Atkinson County Schools	44,626	1,056	12,851	6,895	20,802	-	41,245	-	41,245	4,940	21,044	-	25,984	
6031	PSCH	Bacon County Schools	41,516	982	11,955	801	13,738	-	38,370	-	20,733	59,103	4,595	(12,857)	568	
6051	PSCH	Baldwin County Schools	267,571	6,332	77,053	18,767	102,152	-	247,299	-	247,299	29,601	(25,287)	-	4,314	
6071	PSCH	Barrow County Schools	13,636	323	3,927	881	5,131	-	12,603	-	38,185	50,788	1,510	(24,785)	(23,275)	
6081	PSCH	Bartow County Schools	-	-	-	-	-	-	-	-	13,636	-	(7,208)	-	(7,208)	
6091	PSCH	Ben Hill County Schools	63,665	1,507	18,334	5,567	25,408	-	58,842	-	58,842	7,042	7,474	-	14,516	
6111	PSCH	Bibb County Schools	270,284	6,396	77,834	6,504	90,734	-	249,806	-	29,423	279,229	29,901	(3,991)	19,879	
6141	PSCH	Brooks County Schools	35,668	844	10,271	36,509	47,624	-	32,966	-	1,472	34,438	3,948	11,041	14,989	
6181	PSCH	Butts County Schools	60,414	1,430	17,397	5,477	24,304	-	55,837	-	-	55,837	6,683	6,224	12,907	
6211	PSCH	Candler County Schools	96,199	2,277	27,703	8,307	38,287	-	88,911	-	-	88,911	10,643	10,979	21,622	
6221	PSCH	Carroll County Schools	62,308	1,475	17,943	6,084	25,502	-	57,588	-	-	57,588	6,893	6,468	13,361	
6241	PSCH	Charlton County Board of Education	74,447	1,762	21,439	5,802	29,003	-	68,807	-	-	68,807	8,237	9,894	18,131	
6251	PSCH	Chatham County Schools	230,335	5,451	66,330	39,440	111,221	-	212,885	-	-	212,885	25,482	50,338	75,820	
6271	PSCH	Chattooga County Schools	63,525	1,503	18,293	9,318	29,114	-	58,712	-	-	58,712	29,670	-	36,697	
6291	PSCH	Clarke County Schools	246,310	5,829	70,930	-	76,759	-	227,649	-	46,507	274,156	27,252	(60,117)	(32,865)	
6311	PSCH	Clayton County Schools	180,259	4,266	51,910	62,951	119,127	-	166,602	-	-	166,602	19,941	41,075	61,016	
6331	PSCH	Cobb County Schools	46,193	1,093	13,302	4,831	19,226	-	42,694	-	-	42,694	5,113	14,758	19,871	
6341	PSCH	Coffee County Schools	59,853	1,416	17,236	5,785	24,437	-	55,318	-	-	55,318	6,621	6,127	12,748	
6351	PSCH	Colquitt County Schools	170,459	4,034	49,087	22,029	75,150	-	157,545	-	-	157,545	18,859	32,685	51,544	
6361	PSCH	Columbia County Schools	81,254	1,923	23,399	3,139	28,461	-	75,098	-	73,569	148,667	8,990	(44,818)	19,130	
6371	PSCH	Cook County Schools	7,999	189	2,303	2,953	5,445	-	7,393	-	37,419	44,812	885	(7,020)	(6,135)	
6381	PSCH	Coweta County Schools	215,436	5,098	62,040	79,946	147,084	-	199,114	-	-	199,114	23,834	83,010	106,844	
6401	PSCH	Crisp County Schools	49,094	1,162	14,138	4,310	19,610	-	45,374	-	19,480	64,854	5,433	(37,578)	(32,145)	
6431	PSCH	Decatur County Schools	-	-	-	-	-	-	-	-	33,785	33,785	-	(35,496)	(35,496)	
6441	PSCH	Dekalb County Schools	848,905	20,089	244,461	113,550	378,100	-	784,590	-	23,371	807,961	93,916	13,641	107,557	
6451	PSCH	Dodge County Schools	151,327	3,581	43,578	5,777	52,936	-	139,862	-	15,346	155,208	16,741	3,647	20,388	
6452	PSCH	Ocmulgee Regional Library System	32,300	764	9,302	2,196	12,262	-	29,853	-	-	29,853	3,571	2,421	5,992	
6461	PSCH	Dooly County Schools	42,428	1,004	12,218	43,428	56,650	-	39,213	-	-	39,213	4,692	31,020	35,712	
6471	PSCH	Dougherty County Schools	93,205	2,206	26,840	2,921	31,967	-	86,144	-	16,830	102,974	10,313	(1,663)	8,650	
6481	PSCH	Douglas County Schools	204,373	4,836	58,854	13,373	77,063	-	188,890	-	-	188,890	22,613	13,105	35,718	
6511	PSCH	Effingham County Schools	148,123	3,505	42,655	12,617	58,777	-	136,901	-	-	136,901	16,391	14,048	30,439	
6561	PSCH	Fayette County Schools	141,504	3,349	40,749	10,530	54,628	-	130,783	-	-	130,783	15,656	11,543	27,199	
6571	PSCH	Floyd County Schools	329,107	7,788	94,774	59,042	161,604	-	304,173	-	-	304,173	36,409	128,964	165,373	
6581	PSCH	Forsyth County Schools	225,938	5,347	65,064	71,614	142,025	-	208,821	-	-	208,821	24,997	107,936	132,933	
6591	PSCH	Franklin County Schools	29,961	709	8,628	1,704	11,041	-	27,691	-	-	27,691	3,311	1,771	5,082	
6601	PSCH	Fulton County Board of Education	85,113	2,014	24,510	5,434	31,958	-	78,664	-	12,669	91,333	9,414	(34,748)	(25,334)	
6611	PSCH	Gilmer County Schools	122,839	2,907	35,374	3,463	41,744	-	113,533	-	-	113,533	13,588	6,318	19,906	
6631	PSCH	Glynn County Schools	263,197	6,229	75,793	4,732	86,754	-	243,256	-	10,319	253,575	29,119	12,949	5,125	
6641	PSCH	Gordon County Schools	64,951	1,537	18,704	5,284	25,525	-	60,030	-	-	60,030	7,187	7,358	14,546	
6651	PSCH	Grady County Schools	112,197	2,655	32,310	2,466	37,431	-	103,697	-	9,951	113,648	12,411	(16,983)	(4,572)	
6661	PSCH	Greene County Schools	171,652	4,062	49,431	66,458	119,951	-	158,647	-	-	158,647	18,991	81,948	100,939	
6671	PSCH	Gwinnett County Schools	211,835	5,013	61,002	1,424	67,439	-	195,785	-	43,715	239,500	23,433	(39,340)	(15,907)	
6731	PSCH	Hart County Schools	-	-	-	-	-	-	-	-	15,363	15,363	-	(31,998)	(31,998)	
6751	PSCH	Henry County Schools	233,423	5,524	67,219	33,844	106,587	-	215,738	-	-	215,738	25,827	44,291	15,200	
6761	PSCH	Houston County Schools	314,583	7,445	90,591	26,167	124,203	-	290,749	-	5,833	296,582	34,801	(28,086)	6,715	
6771	PSCH	Irwin County Schools	70,822	1,676	20,395	7,978	30,049	-	65,456	-	-	65,456	7,832	14,722	22,554	
6781	PSCH	Jackson County Schools	100,713	2,383	29,003	45,985	77,371	-	93,083	-	-	93,083	11,142	35,155	46,297	
6831	PSCH	Johnson County Schools	-	-	-	-	-	-	-	-	2,054	2,054	-	(28,912)	(28,912)	
6851	PSCH	Lamar County Schools	79,967	1,892	23,028	21,948	46,868	-	73,909	-	-	73,909	8,550	19,058	27,908	
6871	PSCH	Laurens County Schools	67,875	1,606	19,546	16,933	38,085	-	62,733	-	-	62,733	7,508	18,452	25,960	



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	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	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 Pension Expense Related to Specific Liabilities of Individual Employers	Pension Expense Related to Specific Liabilities of Individual Employers
6881	PSCH	Lee County Schools	\$ 21,424	\$ 507	\$ 6,170	\$ 2,220	\$ 8,897	\$ -	\$ 19,801	\$ -	\$ 19,801	\$ 2,370	\$ 2,156	\$ -	\$ 4,526
6941	PSCH	Macon County Schools	26,500	627	7,631	226	8,484	-	24,492	-	7,446	31,938	2,933	(4,721)	(1,788)
6951	PSCH	Madison County Schools	-	-	-	995	995	-	-	-	64,879	-	(44,029)	9,225	(34,804)
6971	PSCH	Maduliffe County Schools	169,196	4,004	48,724	9,795	62,523	-	156,378	-	-	156,378	18,715	10,528	29,243
6991	PSCH	Meriwether County Schools	198,082	4,688	57,042	62,947	124,677	-	183,075	-	-	183,075	21,915	69,464	91,379
7021	PSCH	Monroe County Schools	14,244	337	4,102	1,626	6,065	-	13,165	-	69,618	82,783	1,573	(45,409)	(23,080)
7061	PSCH	Muscogee County Schools	142,977	3,384	41,173	50,495	95,052	-	132,145	-	-	132,145	15,821	33,722	49,543
7071	PSCH	Newton County Schools	214,267	5,071	61,703	49,782	116,556	-	198,034	-	-	198,034	23,705	74,165	97,873
7091	PSCH	Oglethorpe County Schools	-	-	-	-	-	-	-	-	-	-	-	(691)	(691)
7101	PSCH	Paulding County Schools	26,430	625	7,611	12,454	20,690	-	24,427	-	-	24,427	2,926	17,336	20,262
7121	PSCH	Pickens County Schools	17,308	410	4,984	2,519	7,913	-	15,997	-	-	15,997	1,915	3,153	5,068
7131	PSCH	Pierce County Schools	-	-	-	-	-	-	-	-	-	-	-	-	14,025
7141	PSCH	Pike County Schools	49,444	1,170	14,239	6,964	22,373	-	45,698	-	-	45,698	5,466	10,861	16,327
7151	PSCH	Polk County Schools	171,792	4,065	49,471	4,507	58,043	-	158,777	-	8,666	167,443	19,007	20,911	95,959
7191	PSCH	Rabun County Schools	73,044	1,729	21,035	7,791	30,555	-	67,510	-	-	67,510	8,081	13,307	21,388
7211	PSCH	Richmond County Schools	115,893	2,743	33,374	-	36,117	-	107,112	-	29,315	136,427	12,820	(30,046)	2,166
7221	PSCH	Rockdale County Schools	140,147	3,317	40,358	-	43,675	-	129,529	-	32,285	161,814	15,509	(58,162)	1,010
7261	PSCH	Spalding County Schools	129,061	3,054	37,166	7,466	47,686	-	119,283	-	-	119,283	14,277	7,097	21,374
7271	PSCH	Stephens County Schools	-	-	-	-	-	-	-	-	5,185	5,185	-	(15,982)	(15,982)
7321	PSCH	Tattnall County Schools	90,445	2,140	26,046	42,875	71,061	-	83,593	-	-	83,593	10,005	44,227	54,232
7341	PSCH	Telfair County Schools	15,811	374	4,553	2,238	7,165	-	14,613	-	-	14,613	1,753	7,301	9,054
7351	PSCH	Terrell County Schools	74,728	1,768	21,520	4,939	28,227	-	69,066	-	-	69,066	8,265	5,320	13,585
7371	PSCH	Tift County Schools	-	-	-	-	-	-	-	-	21,979	21,979	-	(37,001)	(37,001)
7401	PSCH	Treutlen County Schools	47,383	1,121	13,639	5,839	20,599	-	43,774	-	-	43,774	5,238	6,549	11,787
7411	PSCH	Troup County Schools	5,099	121	1,468	5,219	6,808	-	4,713	-	-	4,713	562	3,728	4,290
7451	PSCH	Upson County Schools	57,935	1,371	16,684	4,525	22,580	-	53,545	-	7,272	60,817	6,411	(22,957)	(16,546)
7461	PSCH	Walker County Schools	57,677	1,365	16,609	25,703	43,677	-	53,308	-	-	53,308	6,381	40,234	46,615
7481	PSCH	Ware County Schools	116,010	2,745	33,407	9,513	45,665	-	107,220	-	-	107,220	12,834	4,461	17,295
7501	PSCH	Washington County Board of Education	285,370	6,753	82,178	-	88,931	-	263,749	-	65,644	329,393	31,570	(60,083)	19,448
7511	PSCH	Wayne County Schools	49,281	1,166	14,191	3,711	19,068	-	45,547	-	-	45,547	5,455	4,514	9,969
7541	PSCH	White County Board of Education	-	-	-	-	-	-	-	-	-	-	-	(951)	(951)
7571	PSCH	Wilkes County Schools	90,118	2,133	25,951	28,135	56,219	-	83,290	-	-	83,290	9,972	52,748	62,720
7581	PSCH	Wilkinson County Schools	101,719	2,407	29,292	-	31,699	-	94,012	-	68,407	162,419	11,252	(58,042)	(46,790)
7611	PSCH	Atlanta City Schools	375,792	8,893	108,217	59,800	176,910	-	347,321	-	-	347,321	41,577	81,227	122,804
7641	PSCH	City of Buford Schools (Gwinnett)	104,105	2,464	29,979	11,529	43,972	-	96,217	-	-	96,217	11,516	17,034	28,550
7721	PSCH	City of Dalton Schools (Whitfield)	-	-	-	-	-	-	-	-	-	-	-	(1,649)	(1,649)
7741	PSCH	City of Dublin Schools (Laurens)	75,219	1,780	21,661	7,422	30,863	-	69,520	-	-	69,520	8,319	33,967	42,286
7811	PSCH	City of Marietta Schools (Cobb)	33,329	789	9,598	34,115	44,502	-	30,804	-	-	30,804	3,684	24,368	28,052
7851	PSCH	City of Rome Schools (Floyd)	55,011	1,302	15,842	4,477	21,621	-	50,843	-	1,949	52,792	6,084	2,300	8,384
7861	PSCH	City of Social Circle Schools (Walton)	61,069	1,445	17,586	9,008	28,039	-	56,442	-	-	56,442	6,755	28,360	35,115
7891	PSCH	City of Thomasville Schools (Thomas)	55,549	1,315	15,997	3,938	21,250	-	51,340	-	-	51,340	6,144	(13,560)	(7,416)
7921	PSCH	City of Valdosta Schools (Lowndes)	306,630	7,256	88,301	29,014	124,571	-	283,399	-	-	283,399	33,922	50,056	83,778
968-0968	PSCH	Georgia Military College	160,355	3,795	46,178	1,813	51,786	-	148,206	-	9,936	158,142	17,742	6,647	8,097
8504	RESA	Northwest Georgia Regional Education Service Agency	74,167	1,755	21,358	8,475	31,588	-	68,548	-	14,302	82,850	8,205	(33,865)	(25,660)
8564	RESA	Metro Regional Education Service Agency	94,071	2,226	27,090	6,854	36,170	-	86,944	-	-	86,944	10,405	6,770	17,175
8584	RESA	North East Georgia Regional Education Service Agency	-	-	-	-	-	-	-	-	-	-	-	(3,228)	(3,228)
8804	RESA	First District Regional Education Service Agency	134,487	3,183	38,728	34,807	76,718	-	124,298	-	-	124,298	14,876	38,064	52,940
402	STAT	Georgia Department of Agriculture	19,178,101	453,848	5,522,749	753,119	6,729,716	-	17,725,122	-	4,862	17,729,984	2,121,574	606,416	322,344
403	STAT	Georgia Department of Administrative Services	15,103,052	357,413	4,349,250	939,027	5,645,690	-	13,958,808	-	-	13,958,808	1,670,917	1,072,763	120,610
404	STAT	Georgia Department of Audits	16,169,639	382,653	4,656,397	903,012	5,942,062	-	14,944,588	-	-	14,944,588	1,788,916	552,662	64,723



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	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Pension Liabilities of Individual Employers	Pension Expense Related to Specific Employers
405	STAT	Department of Public Health	\$ 53,455,019	\$ 1,265,009	\$ 15,393,529	\$ 3,233,876	\$ 19,892,414	\$ -	\$ 49,405,138	\$ -	\$ 167,378	\$ 49,572,516	\$ 5,913,959	\$ 2,113,311	\$ 361,044	\$ 8,388,314
406	STAT	Georgia Department of Banking and Finance	5,745,939	135,977	1,654,667	157,720	1,948,364	-	5,310,613	-	34,009	5,344,622	635,697	104,774	49,561	790,032
407	STAT	State Accounting Office	9,475,789	224,244	2,728,758	408,793	3,361,795	-	8,757,880	-	-	8,757,880	1,048,349	198,768	50,993	1,298,110
408	STAT	Office of Commissioner of Insurance	8,867,159	209,841	2,553,490	-	2,763,331	-	8,195,362	-	471,222	8,666,584	981,014	(589,441)	61,088	452,661
409	STAT	Georgia State Finance and Investment Commission	6,989,440	165,405	2,012,761	137,490	2,315,656	-	6,459,904	-	62,171	6,522,075	773,270	(27,793)	2,133	747,610
410	STAT	State Properties Commission	1,004,536	23,772	289,278	113,428	426,478	-	928,430	-	-	928,430	111,139	141,586	-	252,725
411	STAT	Georgia Department of Defense	17,020,555	402,790	4,901,437	-	5,304,227	-	15,731,037	-	781,878	16,512,915	1,883,056	(536,830)	123,897	1,470,123
414	STAT	Georgia Department of Education	30,208,302	714,877	8,699,134	1,509,134	10,923,145	-	27,919,648	-	-	27,919,648	3,342,076	1,260,341	123,940	4,726,357
415	STAT	The Technical College System of Georgia	9,961,603	235,741	2,868,659	481,920	3,586,320	-	9,206,888	-	-	9,206,888	1,102,094	1,188,186	9,491	2,299,771
418	STAT	Prosecuting Attorneys Council	46,301,645	1,095,725	13,333,560	1,613,717	16,043,002	-	42,793,721	-	-	42,793,721	5,122,548	1,801,682	632,673	7,556,903
419	STAT	Georgia Department of Community Health	36,520,302	864,250	10,516,811	-	11,381,061	-	33,753,436	-	2,446,008	36,199,444	4,040,398	(4,105,851)	209,934	144,481
420	STAT	Georgia Forestry Commission	20,419,965	483,237	5,880,371	683,831	7,047,439	-	18,872,899	-	-	18,872,899	2,259,148	1,081,234	422,028	3,762,410
422	STAT	Office of Planning and Budget	19,226,422	454,992	5,536,664	1,332,104	7,323,760	-	17,769,782	-	-	17,769,782	2,127,101	1,725,663	320,573	4,173,337
427	STAT	Georgia Department of Human Services	133,655,196	3,162,941	38,488,905	3,654,959	45,306,805	-	123,529,156	-	-	123,529,156	14,786,849	4,531,836	777,533	20,096,218
428	STAT	Georgia Department of Community Affairs	19,689,315	465,946	5,669,964	2,893,773	9,029,683	-	18,197,605	-	-	18,197,605	2,178,312	2,056,353	81,542	4,316,207
429	STAT	Department of Economic Development	9,156,669	216,692	2,636,861	217,595	3,071,148	-	8,462,938	-	122,593	8,585,531	1,013,041	(630,106)	72,843	455,778
430	STAT	Administrative Office of the Courts	6,080,028	143,883	1,750,876	614,403	2,509,162	-	5,619,390	-	-	5,619,390	672,660	675,223	22,412	1,370,295
432	STAT	Georgia Court of Appeals	12,449,354	294,613	3,585,061	681,185	4,560,859	-	11,506,161	-	-	11,506,161	1,377,324	616,512	83,488	2,077,324
436	STAT	Superior Courts of Georgia	12,064,979	285,517	3,474,372	544,375	4,304,264	-	11,150,907	-	-	11,150,907	1,334,797	789,482	114,466	2,238,745
438	STAT	Supreme Court	8,769,978	207,541	2,525,505	379,885	3,112,931	-	8,105,543	-	-	8,105,543	970,261	612,647	-	1,582,908
440	STAT	Georgia Department of Labor	42,889,114	1,010,235	12,293,254	5,465,831	18,789,320	-	39,454,884	-	-	39,454,884	4,722,881	3,070,730	487,787	8,281,398
441	STAT	Department of Behavioral Health and Developmental Disabilities	135,304,544	3,201,973	38,963,870	-	42,165,843	-	125,053,546	-	7,329,713	132,383,259	14,969,320	(5,818,013)	948,113	10,099,420
442	STAT	Georgia Department of Law	19,604,810	463,946	5,645,629	1,161,485	7,271,060	-	18,119,503	-	-	18,119,503	2,168,968	1,404,548	44,573	3,618,089
444	STAT	General Assembly of Georgia	11,837,497	280,134	3,408,863	416,342	4,105,339	-	10,940,660	-	-	10,940,660	1,309,636	739,276	143,616	2,192,528
461	STAT	Department of Juvenile Justice	91,481,038	2,164,892	26,343,944	-	28,508,836	-	84,550,214	-	6,416,432	90,966,646	10,120,938	(6,113,755)	743,651	4,750,834
462	STAT	Georgia Department of Natural Resources	78,599,454	1,860,051	22,634,413	1,511,241	26,005,705	-	72,644,570	-	165,341	72,809,911	8,695,796	954,276	1,660,286	11,310,358
465	STAT	State Board Pardons and Paroles	7,950,145	188,140	2,289,416	-	2,477,556	-	7,347,823	-	345,845	7,693,668	879,558	(256,167)	274,227	897,618
466	STAT	Georgia Department of Public Safety	94,982,868	2,247,763	27,352,371	-	29,600,134	-	87,786,737	-	1,315,904	89,102,641	10,508,360	(392,458)	4,022,853	14,138,755
467	STAT	Georgia Department of Corrections	245,962,442	5,820,669	70,830,197	-	76,650,866	-	227,327,738	-	28,309,773	255,637,511	27,211,820	(31,504,817)	4,353,643	60,646
469	STAT	Georgia Department of Early Care Learning	27,261,821	645,149	7,850,631	2,430,251	10,926,031	-	25,196,399	-	-	25,196,399	3,016,933	3,688,044	22,387	6,726,524
470	STAT	Georgia Public Service Commission	5,069,762	119,976	1,459,947	15,557	1,595,480	-	4,865,664	-	177,088	4,862,752	560,893	(41,953)	160,068	679,008
471	STAT	Georgia Bureau of Investigation	56,682,239	1,341,381	16,322,877	2,463,949	20,128,207	-	52,387,856	-	-	52,387,856	6,271,000	2,815,117	827,961	9,914,078
474	STAT	Department of Revenue	44,111,870	1,043,904	12,702,967	383,742	14,130,613	-	40,769,848	-	559,396	41,329,244	4,880,285	(399,560)	344,683	4,825,408
475	STAT	Georgia Department of Driver Services	20,893,125	494,434	6,016,627	718,876	7,229,937	-	19,310,212	-	-	19,310,212	2,311,498	672,545	129,500	3,113,543
476	STAT	Georgia Student Finance Commission	5,788,296	136,980	1,666,865	224,226	2,028,071	-	5,349,761	-	194,795	5,544,556	640,382	1,054,095	-	1,694,477
477	STAT	Georgia Department of Community Supervision	78,156,255	1,849,562	22,506,784	149,652	24,505,998	-	72,234,949	-	1,370,712	73,605,661	8,646,762	(2,854,827)	913,532	6,705,467
478	STAT	Secretary of State	9,885,729	233,945	2,846,809	78,215	3,156,989	-	9,136,762	-	301,674	9,438,436	1,093,704	(34,316)	71,616	1,131,004
482	STAT	Georgia Teachers Retirement System	17,961,543	425,059	5,172,415	1,257,038	6,854,512	-	16,600,733	-	-	16,600,733	1,987,162	1,352,470	36,295	3,375,927
484	STAT	Georgia Department of Transportation	162,188,187	3,838,172	46,705,597	712,351	51,256,120	-	149,900,419	-	1,541,956	151,442,375	17,943,576	5,085,283	3,214,030	26,242,889
488	STAT	Georgia Department of Veterans Service	4,855,962	114,916	1,398,379	-	1,513,295	-	4,488,063	-	55,712	4,543,775	537,237	(1,096)	23,060	559,201
489	STAT	Subsequent Injury Trust Fund	633,445	14,990	182,414	10,913	208,317	-	585,454	-	54,441	639,895	70,081	(17,311)	-	52,770
490	STAT	State Board of Workers Comp	7,270,062	172,046	2,093,572	-	2,265,618	-	6,719,265	-	150,427	6,869,692	804,315	(17,746)	5,874	792,443
492	STAT	Georgia Public Defender Standards Council	40,747,614	964,289	11,734,157	1,712,679	14,411,125	-	37,660,476	-	-	37,660,476	4,508,086	1,580,124	183,863	6,272,073
495	STAT	Georgia Commission on the Holocaust	91,334	2,161	26,302	93,487	121,950	-	84,415	-	-	84,415	10,103	66,777	-	76,880
900	STAT	Georgia Building Authority	6,508,304	154,019	1,874,207	372,372	2,400,598	-	6,015,220	-	-	6,015,220	720,042	376,349	121,341	1,217,732
921	STAT	Georgia Correctional Industries	7,521,284	177,991	2,165,916	274,021	2,617,928	-	6,951,453	-	-	6,951,453	832,110	93,916	178,481	1,548,507
922	STAT	George L. Smith II - GWCCA	10,159,684	240,428	2,925,701	-	3,166,129	-	9,389,962	-	6,067,353	15,457,315	1,124,009	(3,589,607)	284,283	(2,181,315)
927	STAT	State Road and Tollway Authority	5,812,387	137,550	1,673,803	105,847	1,917,200	-	5,372,027	-	-	5,902,428	643,052	(539)	-	642,513
977	STAT	Georgia Public Broadcasting	6,994,422	165,523	2,014,195	-	2,179,718	-	4,664,508	-	64,899	4,729,407	773,820	58,398	217,144	1,049,362
980	STAT	GTA Georgia Technology Authority	13,577,806	321,318	3,910,023	1,354,657	5,585,998	-	12,549,118	-	-	12,549,118	1,502,171	1,099,771	63,260	2,665,202



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	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Pension Expenses Related to Specific Individual Employers	Total Employer Pension Expense
996	STAT	THE ATL	\$ 1,877,391	\$ 44,428	\$ 540,635	\$ 1,546,910	\$ 2,131,973	\$ -	\$ 1,735,156	\$ -	\$ -	\$ 1,735,156	\$ 207,705	\$ 1,248,747	\$ -	\$ 1,456,452
75-001	TAXS	Appling County Tax Officials	80,645	1,908	23,224	8,434	33,566	-	74,536	-	-	74,536	8,922	6,935	-	15,857
75-003	TAXS	Bacon County Tax Officials	82,938	1,963	23,884	4,455	30,302	-	76,654	-	-	76,654	9,175	3,581	-	12,756
75-004	TAXS	Baker County Tax Officials	28,558	676	8,224	292	9,192	-	26,394	-	18,147	44,541	3,157	(12,191)	-	(9,034)
75-005	TAXS	Baldwin County Tax Officials	339,001	8,022	97,623	12,402	118,047	-	313,317	-	10,016	323,333	37,508	(7,784)	-	29,724
75-007	TAXS	Barrow County Tax Officials	-	-	-	-	-	-	-	-	91,913	91,913	-	(62,006)	36,530	(25,476)
75-008	TAXS	Bartow County Tax Officials	582,247	13,779	167,671	41,824	223,274	-	538,134	-	24	538,158	64,416	18,486	-	82,902
75-010	TAXS	Berrien County Tax Officials	147,702	3,495	42,534	8,061	54,090	-	136,512	-	-	136,512	16,343	12,598	-	28,941
75-011	TAXS	Bibb County Tax Officials	756,799	17,910	217,937	-	235,847	-	699,462	-	-	725,794	83,728	(37,773)	-	45,955
75-012	TAXS	Bleckley County Tax Officials	-	-	-	-	-	-	-	-	45,105	45,105	-	(46,376)	10,692	(35,684)
75-013	TAXS	Brantley County Tax Officials	94,281	2,231	27,150	9,193	38,574	-	87,138	-	5,768	92,906	10,428	(6,851)	-	3,577
75-014	TAXS	Brooks County Tax Officials	77,324	1,830	22,267	785	24,882	-	71,466	-	8,762	80,228	8,556	(4,125)	-	4,431
75-015	TAXS	Bryan County Tax Officials	292,293	6,917	84,172	26,725	117,814	-	270,148	-	-	270,148	32,337	4,366	11,830	48,533
75-016	TAXS	Bulloch County Tax Officials	163,162	3,861	46,986	-	50,847	-	150,800	-	40,697	191,497	18,053	(29,795)	25,132	13,390
75-017	TAXS	Burke County Tax Officials	111,496	2,639	32,108	11,674	46,421	-	103,048	-	-	103,048	12,331	12,576	-	24,907
75-018	TAXS	Butts County Tax Officials	73,184	1,732	21,075	7,422	30,229	-	67,640	-	17	67,657	8,095	(7,817)	-	278
75-019	TAXS	Calhoun County Tax Officials	60,297	1,427	17,364	7,955	26,746	-	55,729	-	-	55,729	6,669	6,373	-	13,042
75-020	TAXS	Camden County Tax Officials	285,089	6,747	82,098	10,486	99,331	-	263,490	-	874	264,364	31,539	5,823	-	37,362
75-021	TAXS	Candler County Tax Officials	87,592	2,073	25,224	1,530	28,827	-	80,956	-	28,154	109,110	9,692	(26,400)	19,654	2,946
75-022	TAXS	Carroll County Tax Officials	305,929	7,240	88,099	10,222	105,561	-	282,751	-	3,374	286,125	33,848	(3,318)	5,775	36,305
75-023	TAXS	Catoosa County Tax Officials	49,538	1,172	14,266	-	15,438	-	45,785	-	12,878	58,663	5,483	(18,291)	-	(12,808)
75-024	TAXS	Charlton County Tax Officials	126,160	2,986	36,331	-	39,317	-	116,602	-	19,156	135,758	13,955	(16,389)	-	(2,434)
75-025	TAXS	Chatham County Tax Officials	627,762	14,856	180,778	13,696	209,330	-	580,201	-	119,702	699,903	69,451	(44,978)	44,304	68,777
75-026	TAXS	Chattahoochee County Tax Officials	19,296	457	5,557	-	6,014	-	17,834	-	15,252	33,086	2,134	(10,127)	-	(7,993)
75-029	TAXS	Clarke County Tax Officials	511,963	12,116	147,431	19,008	178,555	-	473,175	-	31,162	504,337	56,643	(45,644)	-	10,999
75-030	TAXS	Clay County Tax Officials	35,364	837	10,184	3,830	14,851	-	32,685	-	-	32,685	3,914	3,077	-	6,991
75-031	TAXS	Clayton County Tax Officials	415,272	9,827	119,587	-	129,414	-	383,810	-	34,317	418,127	45,941	(80,141)	-	(34,200)
75-032	TAXS	Clinch County Tax Officials	118,372	2,801	34,088	11,537	48,426	-	109,404	-	-	109,404	13,094	10,589	-	23,683
75-033	TAXS	Cobb County Tax Officials	1,950,506	46,159	561,690	18,698	626,547	-	1,802,731	-	12,071	1,814,802	215,795	(69,389)	21,174	167,580
75-034	TAXS	Coffee County Tax Officials	147,328	3,486	42,426	15,979	61,891	-	136,166	-	-	136,166	16,302	13,444	-	29,746
75-035	TAXS	Colquitt County Tax Officials	227,762	5,390	65,589	21,153	92,132	-	210,507	-	-	210,507	25,195	29,689	-	54,884
75-036	TAXS	Columbia County Tax Officials	556,355	13,166	160,214	48,336	221,716	-	514,204	-	18,396	532,600	61,552	(22,374)	-	39,178
75-037	TAXS	Cook County Tax Officials	62,846	1,487	18,098	7,496	27,081	-	58,085	-	-	58,085	6,947	6,947	-	13,901
75-038	TAXS	Coweta County Tax Officials	390,831	9,249	112,548	-	121,797	-	361,221	-	135,897	497,118	43,239	(113,153)	-	(69,914)
75-041	TAXS	Dade County Tax Officials	79,172	1,874	22,799	881	25,554	-	73,174	-	-	73,174	8,759	(28,999)	-	(20,240)
75-042	TAXS	Dawson County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(6,302)	-	(6,302)
75-043	TAXS	Decatur County Tax Officials	71,921	1,702	20,711	5,674	28,087	-	66,472	-	8,728	75,200	7,956	(11,639)	-	(3,683)
75-044	TAXS	Dekalb County Tax Officials	1,135,819	26,879	327,084	-	353,963	-	1,049,766	-	563,608	1,613,374	125,661	(533,394)	58,771	(348,962)
75-045	TAXS	Dodge County Tax Officials	101,298	2,397	29,171	8,215	39,783	-	93,623	-	-	93,623	11,209	8,762	-	19,971
75-046	TAXS	Dooly County Tax Officials	34,896	826	10,049	-	10,875	-	32,253	-	-	32,253	3,863	(22,027)	17,609	(555)
75-047	TAXS	Dougherty County Tax Officials	341,293	8,077	98,283	-	106,360	-	315,436	-	80,784	396,220	37,759	(83,490)	-	(45,731)
75-048	TAXS	Douglas County Tax Officials	117,600	2,783	33,865	6,273	42,921	-	108,690	-	22,458	131,148	13,013	(37,557)	-	(24,544)
75-050	TAXS	Echols County Tax Officials	21,682	513	6,244	292	7,049	-	20,039	-	23,054	43,093	2,396	(15,689)	-	(13,293)
75-051	TAXS	Effingham County Tax Officials	134,674	3,187	38,782	-	41,969	-	124,471	-	9,101	133,572	14,898	(18,554)	-	(3,656)
75-052	TAXS	Elbert County Tax Officials	123,447	2,921	35,549	9,140	47,610	-	114,095	-	-	114,095	13,657	6,227	-	19,884
75-053	TAXS	Emanuel County Tax Officials	96,690	2,288	27,844	-	37,748	-	89,365	-	-	89,365	10,697	7,414	-	18,111
75-054	TAXS	Evans County Tax Officials	-	-	-	-	-	-	-	-	10,266	10,266	-	(21,456)	-	(21,456)
75-055	TAXS	Fannin County Tax Officials	106,748	2,526	30,740	4,383	37,649	-	98,660	-	-	98,660	11,812	5,271	-	17,083
75-056	TAXS	Fayette County Tax Officials	176,236	4,171	50,751	-	54,922	-	162,884	-	36,803	199,687	19,499	(73,488)	-	(63,989)
75-057	TAXS	Floyd County Tax Officials	200,959	4,756	57,870	1,635	64,261	-	185,734	-	31,697	217,431	22,235	(15,905)	-	6,330
75-058	TAXS	Forsyth County Tax Officials	1,203,717	28,486	346,636	78,971	454,093	-	1,112,520	-	-	1,112,520	133,171	73,176	-	206,347
75-059	TAXS	Franklin County Tax Officials	118,816	2,812	34,216	13,444	50,472	-	109,815	-	-	109,815	13,145	10,919	-	24,064



SCHEDULE B (continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Pension Expense Related to Specific Individual Employers	Pension Expense Related to Specific Individual Employers	Total Employer Pension Expense
75-060	TAXS	Fulton County Tax Officials	\$ 3,983,364	\$ 94,266	\$ 1,147,096	\$ 82,211	\$ 1,323,573	\$ -	\$ 3,681,575	\$ -	\$ 7,596	\$ 3,689,171	\$ 440,696	\$ (22,272)	\$ 5,406	\$ 423,830	
75-062	TAXS	Glascocok County Tax Officials	45,492	1,077	13,100	3,537	17,714	-	42,045	-	-	42,045	5,031	2,729	-	7,760	
75-063	TAXS	Glynn County Tax Officials	242,357	5,735	69,792	-	75,527	-	223,996	-	67,769	291,765	26,810	(89,255)	-	(62,445)	
75-064	TAXS	Gordon County Tax Officials	288,644	6,831	83,121	501	90,453	-	266,776	-	33,540	300,316	31,935	(19,548)	-	12,387	
75-065	TAXS	Grady County Tax Officials	32,838	777	9,456	2,816	13,049	-	30,350	-	-	30,350	3,631	3,022	-	6,653	
75-066	TAXS	Greene County Tax Officials	79,382	1,879	22,860	7,029	31,768	-	73,388	-	-	73,388	8,779	5,911	-	14,690	
75-067	TAXS	Gwinnett County Tax Officials	1,551,372	36,713	446,751	-	483,464	-	1,433,836	-	97,167	1,531,003	171,633	(97,056)	-	74,577	
75-068	TAXS	Habersham County Tax Officials	134,861	3,191	38,836	-	42,027	-	124,644	-	1,573	126,217	14,923	140	-	15,063	
75-069	TAXS	Hall County Tax Officials	183,861	4,351	52,947	14,508	71,806	-	169,931	-	1,100	171,031	20,339	7,077	-	27,416	
75-070	TAXS	Hancock County Tax Officials	68,483	1,621	19,721	-	21,342	-	63,295	-	24,039	87,334	7,578	(20,224)	-	(12,646)	
75-071	TAXS	Haralson County Tax Officials	76,950	1,821	22,159	639	24,619	-	71,120	-	11,707	82,827	8,515	(6,385)	-	2,130	
75-072	TAXS	Harris County Tax Officials	37,984	899	10,938	9,432	21,269	-	35,106	-	365	35,471	4,205	6,262	-	10,467	
75-073	TAXS	Hart County Tax Officials	-	-	-	-	-	-	-	-	53,179	53,179	-	(52,728)	-	(52,728)	
75-074	TAXS	Heard County Tax Officials	57,981	1,372	16,697	10,497	28,566	-	53,589	-	-	53,589	6,415	8,118	-	14,533	
75-075	TAXS	Henry County Tax Officials	649,631	15,373	187,075	-	202,448	-	600,413	-	57,074	657,487	71,872	(101,456)	27,792	(1,792)	
75-076	TAXS	Houston County Tax Officials	426,242	10,087	122,746	5,752	138,585	-	393,949	-	4,381	398,330	47,160	(17,476)	12,275	4,959	
75-077	TAXS	Irwin County Tax Officials	26,804	634	7,719	-	8,353	-	24,773	-	24,543	49,316	2,966	(23,889)	11,888	(9,035)	
75-078	TAXS	Jackson County Tax Officials	142,697	3,377	41,093	-	44,470	-	131,886	-	58,963	190,849	15,789	(40,461)	-	(24,672)	
75-079	TAXS	Jasper County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(618)	-	(618)	
75-080	TAXS	Jeff Davis County Tax Officials	88,738	2,100	25,554	11,108	38,762	-	82,015	-	7,038	89,053	9,818	(6,556)	-	3,262	
75-081	TAXS	Jefferson County Tax Officials	38,896	920	11,201	4,629	16,750	-	35,949	-	-	35,949	4,305	4,659	-	8,964	
75-082	TAXS	Jenkins County Tax Officials	50,053	1,184	14,414	2,675	18,273	-	46,260	-	-	46,260	5,539	5,732	-	11,271	
75-084	TAXS	Jones County Tax Officials	285,136	6,748	82,111	38,316	127,175	-	263,533	-	-	263,533	31,544	33,618	-	65,162	
75-085	TAXS	Lamar County Tax Officials	139,679	3,306	40,224	15,956	59,486	-	129,097	-	-	129,097	15,452	12,573	-	28,025	
75-086	TAXS	Lanier County Tax Officials	107,613	2,547	30,989	10,915	44,451	-	99,460	-	-	99,460	11,905	9,699	-	21,604	
75-087	TAXS	Laurens County Tax Officials	230,405	5,453	66,350	4,213	76,016	-	212,949	-	389	213,338	25,492	4,313	-	29,805	
75-088	TAXS	Lee County Tax Officials	103,146	2,441	29,703	9,648	41,792	-	95,331	-	2,880	98,211	11,410	(1,361)	-	10,049	
75-089	TAXS	Liberty County Tax Officials	320,196	7,577	92,207	38,475	138,259	-	295,937	-	-	295,937	35,425	43,699	-	79,124	
75-090	TAXS	Lincoln County Tax Officials	32,651	773	9,403	2,227	12,403	-	30,177	-	-	30,177	3,611	2,100	-	5,711	
75-091	TAXS	Long County Tax Officials	34,780	823	10,016	5,127	15,966	-	32,145	-	-	32,145	3,851	4,912	-	8,763	
75-092	TAXS	Lowndes County Tax Officials	237,422	5,619	68,371	-	73,990	-	219,434	-	62,686	282,120	26,269	(80,126)	-	(53,857)	
75-093	TAXS	Lumpkin County Tax Officials	35,575	842	10,245	-	11,087	-	32,880	-	37,047	69,927	3,937	(55,556)	21,807	(29,812)	
75-094	TAXS	Macon County Tax Officials	103,543	2,450	29,818	9,236	41,504	-	95,699	-	-	95,699	11,456	4,934	-	16,390	
75-095	TAXS	Madison County Tax Officials	35,785	847	10,305	4,707	15,859	-	33,074	-	-	33,074	3,956	5,297	-	9,253	
75-096	TAXS	Marion County Tax Officials	85,908	2,033	24,739	11,760	38,532	-	79,399	-	-	79,399	9,507	10,491	-	19,998	
75-097	TAXS	McDuffie County Tax Officials	97,907	2,317	28,194	10,675	41,186	-	90,489	-	-	90,489	10,830	5,512	-	16,342	
75-098	TAXS	McIntosh County Tax Officials	111,846	2,647	32,209	11,205	46,061	-	103,373	-	-	103,373	12,373	(1,500)	-	10,873	
75-099	TAXS	Meriwether County Tax Officials	29,540	699	8,507	-	9,206	-	27,302	-	38,009	65,311	3,266	(38,720)	-	(35,454)	
75-100	TAXS	Miller County Tax Officials	58,894	1,394	16,960	14,580	32,934	-	54,432	-	2,669	57,101	6,517	5,504	-	12,021	
75-101	TAXS	Mitchell County Tax Officials	35,037	829	10,090	444	11,363	-	32,382	-	31,673	64,055	3,878	(20,578)	-	(16,700)	
75-102	TAXS	Monroe County Tax Officials	191,416	4,530	55,122	16,963	76,615	-	176,914	-	-	176,914	21,180	15,615	-	36,795	
75-103	TAXS	Montgomery County Tax Official	78,961	1,869	22,739	5,580	30,188	-	72,979	-	-	72,979	8,735	8,725	-	17,460	
75-104	TAXS	Morgan County Tax Officials	80,014	1,894	23,042	-	24,936	-	73,952	-	22,234	96,186	8,855	(28,526)	11,003	(8,668)	
75-105	TAXS	Murray County Tax Officials	117,928	2,791	33,960	9,755	46,506	-	108,993	-	-	108,993	13,045	10,462	-	23,507	
75-106	TAXS	Muscogee County Tax Officials	579,557	13,715	166,896	28,273	208,884	-	535,648	-	3,786	539,434	64,117	24,177	-	88,294	
75-107	TAXS	Newton County Tax Officials	324,055	7,669	93,319	-	100,988	-	299,504	-	71,956	371,460	35,849	(99,729)	-	(63,880)	
75-108	TAXS	Oconee County Tax Officials	137,621	3,257	39,631	15,800	58,688	-	127,195	-	-	127,195	15,227	15,042	-	30,269	
75-109	TAXS	Oglethorpe County Tax Officials	65,255	1,544	18,792	8,222	26,514	-	60,312	-	-	60,312	7,223	7,506	-	14,729	
75-110	TAXS	Paulding County Tax Officials	291,778	6,905	84,024	-	90,929	-	269,672	-	65,881	335,553	32,278	(77,403)	-	(45,125)	
75-111	TAXS	Peach County Tax Officials	180,002	4,260	51,835	20,391	76,486	-	166,365	-	-	166,365	19,917	26,930	-	46,847	
75-112	TAXS	Pickens County Tax Officials	104,268	2,468	30,026	1,335	33,829	-	96,369	-	53,794	150,163	11,535	(33,656)	-	(22,121)	
75-113	TAXS	Pierce County Tax Officials	116,407	2,755	33,522	11,553	47,830	-	107,588	-	-	107,588	12,879	10,205	-	23,084	



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	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
75-114	TAXS	Pike County Tax Officials	\$ 74,798	\$ 1,770	\$ 21,540	\$ 8,122	\$ 31,432	\$ -	\$ 69,131	\$ -	\$ 69,131	\$ 8,273	\$ 6,682	\$ -	\$ 14,955	
75-115	TAXS	Polk County Tax Officials	170,038	4,024	48,966	-	52,990	-	157,156	-	39,841	196,997	18,815	(26,706)	14,357	6,466
75-119	TAXS	Rabun County Tax Officials	75,476	1,786	21,735	-	23,521	-	69,758	-	11,337	81,095	8,349	(17,693)	-	(9,344)
75-121	TAXS	Richmond County Tax Officials	956,705	22,640	275,504	110,533	408,677	-	884,223	-	745	884,968	105,844	79,616	-	185,460
75-122	TAXS	Rockdale County Tax Officials	216,910	5,133	62,464	162	67,759	-	200,476	-	6,607	207,083	23,996	(1,116)	-	22,880
75-123	TAXS	Schley County Tax Officials	28,090	665	8,089	-	8,754	-	25,962	-	25,928	51,890	3,108	(18,081)	18,386	3,413
75-124	TAXS	Screven County Tax Officials	96,597	2,286	27,817	695	30,798	-	89,278	-	10,030	99,308	10,687	(3,972)	-	6,715
75-125	TAXS	Seminole County Tax Officials	31,832	753	9,167	2,421	12,341	-	29,421	-	-	29,421	3,523	2,332	-	5,855
75-126	TAXS	Spalding County Tax Officials	312,244	7,389	89,917	3,325	100,631	-	288,587	-	14,436	303,023	34,546	(2,944)	-	31,602
75-127	TAXS	Stephens County Tax Officials	213,261	5,047	61,413	17,333	83,793	-	197,104	-	1,059	198,163	23,594	6,397	-	29,991
75-128	TAXS	Stewart County Tax Officials	61,513	1,456	17,714	6,784	25,934	-	56,853	-	-	56,853	6,807	5,516	-	12,323
75-129	TAXS	Sumter County Tax Officials	150,392	3,559	43,308	5,377	52,244	-	138,998	-	-	138,998	16,640	8,910	-	25,550
75-130	TAXS	Talbot County Tax Officials	31,622	748	9,106	-	9,854	-	29,226	-	-	42,919	3,498	(18,523)	-	(15,025)
75-131	TAXS	Taliaferro County Tax Officials	61,958	1,466	17,842	5,602	24,910	-	57,264	-	-	57,264	6,854	5,577	-	12,431
75-132	TAXS	Tattnall County Tax Officials	90,118	2,133	25,951	-	28,084	-	83,290	-	-	118,400	9,972	(36,764)	-	(26,792)
75-133	TAXS	Taylor County Tax Officials	58,894	1,394	16,960	6,126	24,480	-	54,432	-	-	54,432	5,080	5,080	-	11,597
75-134	TAXS	Telfair County Tax Officials	50,590	1,197	14,569	21,201	36,967	-	46,758	-	-	46,758	5,592	15,679	-	21,271
75-135	TAXS	Terrell County Tax Officials	50,684	1,199	14,596	3,576	19,371	-	46,844	-	-	46,844	5,605	3,129	-	8,734
75-136	TAXS	Thomas County Tax Officials	141,714	3,354	40,810	13,976	58,140	-	130,978	-	-	130,978	15,680	7,350	-	23,030
75-137	TAXS	Tift County Tax Officials	187,440	4,436	53,977	3,810	62,223	-	173,239	-	29,375	202,614	20,737	(9,982)	-	10,755
75-139	TAXS	Towns County Tax Officials	111,917	2,648	32,229	-	34,877	-	103,437	-	21,779	125,216	12,380	(14,469)	-	(2,089)
75-141	TAXS	Troup County Tax Officials	130,721	3,094	37,644	11,181	51,919	-	120,818	-	-	120,818	14,461	12,103	-	26,564
75-142	TAXS	Turner County Tax Officials	117,787	2,787	33,919	8,762	45,488	-	108,863	-	493	109,356	13,031	7,638	-	20,669
75-143	TAXS	Twiggs County Tax Officials	138,440	3,276	39,867	12,204	56,347	-	127,951	-	-	127,951	15,318	1,580	-	16,878
75-145	TAXS	Upson County Tax Officials	71,898	1,701	20,705	-	22,406	-	66,451	-	48,668	115,119	7,954	(47,729)	-	(39,775)
75-146	TAXS	Walker County Tax Officials	314,138	7,434	90,463	27,091	124,988	-	290,338	-	-	290,338	34,755	26,708	-	61,463
75-147	TAXS	Walton County Tax Officials	117,319	2,776	33,785	-	36,561	-	108,431	-	36,649	145,080	12,981	(57,386)	-	(44,407)
75-148	TAXS	Ware County Tax Officials	102,421	2,424	29,494	8,803	40,721	-	94,661	-	-	94,661	11,331	(203)	-	11,128
75-149	TAXS	Warren County Tax Officials	22,477	532	6,473	267	7,272	-	20,774	-	33,900	54,674	2,489	(22,675)	12,906	(7,280)
75-150	TAXS	Washington County Tax Officials	158,110	3,742	45,531	27,370	76,643	-	146,131	-	-	146,131	17,492	19,167	-	36,659
75-151	TAXS	Wayne County Tax Officials	88,434	2,093	25,466	-	27,559	-	81,734	-	18,823	100,557	9,784	(16,134)	-	(6,350)
75-154	TAXS	White County Tax Officials	297,930	7,050	85,795	23,924	116,769	-	275,358	-	-	275,358	32,961	31,738	-	64,699
75-155	TAXS	Whitfield County Tax Officials	582,925	13,795	167,866	16,811	198,472	-	538,761	-	18,411	557,172	64,492	22,873	2,241	89,606
75-156	TAXS	Wilcox County Tax Officials	53,163	1,258	15,310	5,654	22,222	-	49,136	-	-	49,136	5,882	4,598	-	10,480
75-158	TAXS	Wilkinson County Tax Officials	80,716	1,910	23,244	7,658	32,812	-	74,600	-	-	74,600	8,932	7,192	-	16,124
75-159	TAXS	Worth County Tax Officials	153,432	3,631	44,184	16,782	64,597	-	141,808	-	2,476	144,284	16,978	10,621	-	27,599
817	TCOL	Oconee Fall Line Technical College	1,419,341	33,589	408,730	-	442,319	-	1,311,808	-	56,580	1,368,388	157,025	(133,811)	22,000	45,214
818	TCOL	Coastal Pines Technical College	2,909,409	68,851	837,827	244,525	1,151,203	-	2,688,986	-	-	2,688,986	321,878	194,628	17,414	533,920
820	TCOL	Albany Technical College	4,218,985	99,842	1,214,948	106,208	1,420,998	-	3,899,345	-	-	3,899,345	466,767	21,353	2,249	490,369
822	TCOL	Athens Technical College	3,181,588	75,292	916,207	133,718	1,125,217	-	2,940,543	-	-	2,940,543	351,992	255,543	16,222	623,757
823	TCOL	Atlanta Technical College	6,744,721	159,613	1,942,288	569,657	2,671,558	-	6,233,725	-	-	6,233,725	746,200	674,339	7,636	1,428,175
824	TCOL	Augusta Technical College	6,151,809	145,582	1,771,546	143,882	2,061,010	-	5,685,733	-	84,507	5,770,240	680,600	(253,525)	20,946	448,021
826	TCOL	West Georgia Technical College	6,521,192	154,324	1,877,918	-	2,032,242	-	6,027,131	-	352,251	6,379,382	721,470	(311,224)	-	410,246
827	TCOL	Chattahoochee Technical College	9,332,671	220,857	2,687,545	1,022,564	3,930,966	-	8,625,606	-	-	8,625,606	1,032,512	1,034,898	16,243	2,083,653
828	TCOL	Columbus Technical College	3,471,308	82,148	999,638	390,924	1,472,710	-	3,208,313	-	-	3,208,313	384,048	501,745	13,318	899,111
829	TCOL	Georgia Northwestern Technical College	6,472,472	153,171	1,863,888	444,609	2,461,668	-	5,982,102	-	-	5,982,102	716,075	435,387	6,871	1,158,333
830	TCOL	Georgia Piedmont Technical College	2,936,377	69,489	845,593	162,987	1,078,069	-	2,713,910	-	35,134	2,749,044	324,862	(358,385)	-	(33,523)
831	TCOL	Southern Crescent Technical College	4,860,921	115,033	1,399,807	332,319	1,847,159	-	4,492,646	-	-	4,492,646	515,767	58,269	1,111,821	1,111,821
832	TCOL	Gwinnett Technical College	10,863,274	257,079	3,128,315	955,841	4,341,235	-	10,040,246	-	-	10,040,246	1,201,849	1,074,854	17,259	2,293,962
834	TCOL	Lanier Technical College	4,818,493	114,029	1,387,589	473,315	1,974,933	-	4,453,432	-	-	4,453,432	533,029	832,231	-	1,365,323
835	TCOL	Central Georgia Technical College	12,161,038	287,790	3,502,034	518,938	4,308,762	-	11,239,688	-	-	11,239,688	1,345,427	882,439	53,668	2,281,534
837	TCOL	Southern Regional Technical College	5,692,167	134,705	1,639,183	3,252	1,777,140	-	5,260,915	-	334,089	5,595,004	629,747	58,810	45,825	734,382



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	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	Total Employer Pension Expense
838	TCOL	North Georgia Technical College	\$ 3,206,731	\$ 75,887	\$ 923,448	\$ 138,608	\$ 1,137,943	\$ -	\$ 2,963,781	\$ -	\$ -	\$ 2,963,781	\$ 354,775	\$ 189,965	\$ 5,159	\$ 549,899
841	TCOL	Savannah Technical College	5,499,886	130,154	1,583,811	613,436	2,327,401	-	5,083,201	-	-	5,083,201	608,479	622,934	51,958	1,283,371
842	TCOL	South Georgia Technical College	3,279,518	77,610	944,408	101,487	1,123,505	-	3,031,053	-	47,977	3,079,030	362,825	218,408	25,989	607,222
843	TCOL	Southeastern Technical College	1,784,631	42,233	513,923	64,063	620,219	-	1,649,423	-	-	1,649,423	197,445	57,319	-	254,764
844	TCOL	Ogeechee Technical College	519,564	12,295	149,620	13,862	175,777	-	480,201	-	-	480,201	57,482	6,838	-	64,320
848	TCOL	Wiregrass Georgia Technical College	5,209,698	123,287	1,500,245	470,031	2,093,563	-	4,814,999	-	-	4,814,999	576,369	785,077	26,177	1,387,623
503-0503	UNIV	Georgia Institute of Technology	1,372,820	32,488	395,333	356,072	783,893	-	1,268,812	-	-	1,268,812	151,883	285,304	29,966	467,153
509-0509	UNIV	Georgia State University	922,066	21,821	265,529	29,949	317,299	-	852,208	-	103,063	955,271	102,010	14,435	159,205	275,650
512-0512	UNIV	Augusta University	2,804,393	66,366	807,586	-	873,952	-	2,591,925	-	35,638	2,627,563	310,259	(112,262)	101,574	299,571
518-0518	UNIV	University of Georgia	2,247,780	53,194	647,297	26,430	726,921	-	2,077,483	-	6,010	2,083,493	248,681	49,174	70,189	368,044
521-0521	UNIV	Albany State University	279,289	6,609	80,427	58,175	145,211	-	258,129	-	-	258,129	30,901	72,215	-	103,116
528-0528	UNIV	Clayton College and State University	51,737	1,224	14,899	2,933	19,056	-	47,817	-	-	47,817	5,727	2,736	-	8,463
530-0530	UNIV	Columbus State University	69,536	1,646	20,024	32,184	53,854	-	64,267	-	-	64,267	7,691	13,003	-	20,694
531-0531	UNIV	University of North Georgia	363,863	8,611	104,782	46,125	159,518	-	336,296	-	-	336,296	40,256	44,310	-	84,566
536-0536	UNIV	Georgia College and State University	185,007	4,378	53,277	-	57,655	-	170,991	-	85,669	256,660	20,467	(143,595)	-	(123,128)
539-0539	UNIV	Georgia Southern University	328,429	7,772	94,578	-	102,350	-	303,546	-	19,091	322,637	36,339	(23,468)	-	12,871
540-0540	UNIV	Georgia Gwinnett College	199,158	4,713	57,352	57,631	119,696	-	184,069	-	-	184,069	22,030	75,131	-	97,161
542-0542	UNIV	Georgia Southwestern State University	268,226	6,348	77,241	52,032	135,621	-	247,904	-	-	247,904	29,675	71,027	-	100,702
543-0543	UNIV	Kennesaw State University	399,929	9,464	115,168	26,729	151,361	-	369,630	-	6,799	376,429	44,250	126,646	-	170,896
547-0547	UNIV	Middle Georgia State College	337,714	7,992	97,252	-	105,244	-	312,128	-	28,768	340,896	37,365	(51,310)	-	(13,945)
551-0551	UNIV	Valdosta State University	43,083	1,020	12,407	11,374	24,801	-	39,819	-	80,415	120,234	4,765	(48,836)	10,906	(33,165)
554-0554	UNIV	State University of West Georgia	227,037	5,373	65,380	47,711	118,464	-	209,837	-	-	209,837	25,121	55,375	-	80,496
557-0557	UNIV	Abraham Baldwin Agricultural College	254,707	6,028	73,348	19,229	98,605	-	235,409	-	38,712	274,121	28,175	4,283	-	32,458
563-0563	UNIV	College of Coastal Georgia	245,141	5,801	70,594	61,695	138,090	-	226,588	-	-	226,588	27,119	84,351	-	111,470
567-0567	UNIV	South Georgia State College	51,994	1,230	14,973	2,729	18,932	-	48,055	-	19,149	67,204	5,754	(55,323)	-	(49,569)
569-0569	UNIV	Dalton College	84,364	1,996	24,295	52,181	78,472	-	77,973	-	-	77,973	9,334	49,974	-	59,308
573-0573	UNIV	Georgia Highlands College	74,868	1,772	21,560	11,157	34,489	-	69,196	-	12,070	81,266	8,280	4,266	-	12,546
576-0576	UNIV	Gordon College	46,076	1,090	13,269	3,319	17,678	-	42,586	-	-	42,586	5,096	3,628	-	8,724
598-0598	UNIV	Regents Central Office	1,653,909	39,140	476,279	104,572	619,991	-	1,528,605	-	109,763	1,638,368	182,981	(68,723)	11,527	125,785
209-0209	VARS	Agricultural Commodity Commission	278,891	6,600	80,313	4,570	91,483	-	257,761	-	18,243	276,004	30,855	13,160	114,615	158,630
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	-	-	-	-	-	-	-	-	19,602	19,602	-	(46,096)	-	(46,096)
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	736,661	17,433	212,138	13,997	243,568	-	680,850	-	-	680,850	81,500	2,027	-	83,527
		Total all Entities	\$ 2,338,904,000	\$ 55,350,000	\$ 673,538,000	\$ 78,251,604	\$ 807,139,604	\$ -	\$ 2,161,703,000	\$ -	\$ 78,251,604	\$ 2,239,954,604	\$ 258,762,976	\$ -	\$ 27,099,799	\$ 285,862,775
		STATE DEPARTMENT OF REVENUE	\$ 31,034,519	\$ 734,433	\$ 8,937,066	\$ 1,293,937	\$ 10,965,436	\$ -	\$ 28,683,272	\$ -	\$ 2,751,412	\$ 31,434,684	\$ 3,433,495	\$ (1,921,197)	\$ 389,532	\$ 1,901,830
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ 4,302,180	\$ 101,810	\$ 1,238,906	\$ 93,584	\$ 1,434,300	\$ -	\$ 3,976,236	\$ -	\$ 411,596	\$ 4,387,832	\$ 475,968	\$ (674,555)	\$ 31,420	\$ (167,167)





SCHEDULE C

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

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
910-0910	AUTH	Jekyll Island State Park Authority	\$ 175,302	\$ (675,022)	\$ (1,296,721)	\$ (1,425,245)	\$ -	\$ -
913-0913	AUTH	Lake Lanier Island Development Authority	(13,660)	(36,306)	(53,112)	(58,375)	-	-
926-0926	AUTH	Georgia Agricultural Exposition Authority	(189,460)	(303,207)	(412,522)	(453,409)	-	-
928-0928	AUTH	Georgia Environmental Finance Authority	41,417	(274,478)	(540,332)	(593,886)	-	-
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	10,074	(45,924)	(89,045)	(97,871)	-	-
955-0955	AUTH	Georgia Superior Court Clerks Coop	31,554	(79,545)	(165,104)	(181,467)	-	-
972-0972	AUTH	Georgia Federal-State Inspection	280,826	(569,801)	(1,296,862)	(1,425,401)	-	-
973-0973	AUTH	Georgia Lottery Corporation	(18,600)	(20,759)	(23,677)	(26,024)	-	-
9012	CHAR	Academy for Classical Education	-	-	-	-	-	-
9194	CHAR	Mountain Education Center Inc	-	-	-	-	-	-
9915	CHAR	Foothills Charter High School	46,636	(3,691)	(22,973)	(25,250)	-	-
51-0217	CORT	Dekalb County State Court	(375,945)	(222,113)	(296,775)	(326,189)	-	-
51-0237	CORT	Bibb County State Court	7,256	(202,466)	(360,372)	(396,090)	-	-
51-0248	CORT	Chatham County State Court	39,710	(171,581)	(309,162)	(339,805)	-	-
361	CSBS	Lookout Mountain Community Service Board	28,776	(2,028)	(39,106)	(42,983)	-	-
363	CSBS	Highland Rivers Center Community Service Board	(28,207)	(41,729)	(77,435)	(85,109)	-	-
364	CSBS	Georgia Mountains Avita Community Partners	(40,417)	(19,450)	(5,868)	(6,450)	-	-
365	CSBS	Cobb County Community Service	(12,364)	(24,601)	(65,673)	(72,181)	-	-
366	CSBS	Douglas Community Service Board	(18,445)	(14,002)	-	-	-	-
368	CSBS	Dekalb Community Service Board	(111,521)	(49,206)	(28,347)	(31,156)	-	-
369	CSBS	View Point Health	(46,070)	(44,880)	(59,925)	(65,866)	-	-
370	CSBS	Clayton Community M.H., Substa	(41,700)	(19,578)	(18,403)	(20,225)	-	-
371	CSBS	Advantage Behavioral Health Systems	(20,858)	(18,402)	(35,219)	(38,709)	-	-
372	CSBS	Pathways Center Community Service Board	(46,712)	(26,832)	(14,536)	(15,976)	-	-
373	CSBS	Mcintosh Trail MH, MR and SA C	2,175	(10,487)	(20,572)	(22,610)	-	-
374	CSBS	River Edge Behavioral Health Center	(187,048)	(70,553)	(68,305)	(75,074)	-	-
375	CSBS	Phoenix Center	(36,437)	-	-	-	-	-
376	CSBS	Oconee Community Service Board	(13,551)	(9,696)	(11,757)	(12,922)	-	-
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	(12,006)	(18,366)	(26,230)	(28,830)	-	-
379	CSBS	New Horizons	(62,272)	(36,045)	(42,017)	(46,180)	-	-
380	CSBS	Middle Flint Community Service Board	(86,414)	(29,905)	(39,064)	(42,936)	-	-
381	CSBS	CSB of Middle Georgia	(251,700)	(108,916)	(44,107)	(48,481)	-	-
382	CSBS	Albany Area Community Service Board	3,506	(18,095)	(35,387)	(38,894)	-	-
383	CSBS	The Georgia Pines Community Service Board	(102,619)	(59,941)	(48,457)	(53,261)	-	-
384	CSBS	South Georgia Community Service Board	(8,326)	(22,111)	(34,840)	(38,294)	-	-
385	CSBS	Pineland Area MH, MR and SA Center	69,563	(528)	(61,995)	(68,141)	-	-
386	CSBS	Satilla Community Service Board	(39,252)	(62,442)	(83,203)	(91,451)	-	-
388	CSBS	Gateway Behavior Health Services Community Service Board	(47,684)	(30,329)	(24,812)	(27,271)	-	-
127-001	DFAC	Appling County DFACS	(562)	(41,892)	(69,697)	(76,605)	-	-
127-002	DFAC	Atkinson County DFACS	321	(15,404)	(25,395)	(27,911)	-	-
127-003	DFAC	Bacon County DFACS	(5,415)	(33,483)	(61,291)	(67,366)	-	-
127-004	DFAC	Baker County DFACS	(13,310)	(18,769)	(23,630)	(25,970)	-	-
127-005	DFAC	Baldwin County DFACS	(4,695)	(79,907)	(151,051)	(166,021)	-	-



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>
127-006	DFAC	Banks County DFACS	\$ (15,516)	\$ (41,944)	\$ (70,217)	\$ (77,176)	\$ -	\$ -
127-007	DFAC	Barrow County DFACS	(88,465)	(160,511)	(239,681)	(263,435)	-	-
127-008	DFAC	Bartow County DFACS	(149,457)	(221,296)	(297,163)	(326,617)	-	-
127-009	DFAC	Ben Hill County DFACS	16,742	(44,576)	(91,761)	(100,856)	-	-
127-010	DFAC	Berrien County DFACS	(37,682)	(67,028)	(114,014)	(125,314)	-	-
127-011	DFAC	Bibb County DFACS	(125,720)	(450,799)	(757,056)	(832,091)	-	-
127-012	DFAC	Bleckley County DFACS	(37,917)	(23,581)	(27,249)	(29,952)	-	-
127-013	DFAC	Brantley County DFACS	(4,466)	(59,132)	(110,636)	(121,603)	-	-
127-014	DFAC	Brooks County DFACS	(60,204)	(64,515)	(94,740)	(104,129)	-	-
127-015	DFAC	Bryan County DFACS	38,150	(22,474)	(51,762)	(56,891)	-	-
127-016	DFAC	Bulloch County DFACS	(27,817)	(114,936)	(183,396)	(201,573)	-	-
127-017	DFAC	Burke County DFACS	(40,779)	(58,962)	(83,314)	(91,571)	-	-
127-018	DFAC	Butts County DFACS	26,760	(55,422)	(122,730)	(134,894)	-	-
127-019	DFAC	Calhoun County DFACS	3,983	(17,623)	(34,042)	(37,416)	-	-
127-020	DFAC	Camden County DFACS	47,513	(91,468)	(179,582)	(197,381)	-	-
127-021	DFAC	Candler County DFACS	41,628	(8,862)	(42,421)	(46,626)	-	-
127-022	DFAC	Carroll County DFACS	(87,805)	(251,716)	(421,332)	(463,093)	-	-
127-023	DFAC	Catoosa County DFACS	47,897	(85,733)	(198,967)	(218,687)	-	-
127-024	DFAC	Charlton County DFACS	8,726	(40,180)	(79,479)	(87,355)	-	-
127-025	DFAC	Chatham County DFACS	(136,821)	(489,381)	(782,682)	(860,257)	-	-
127-026	DFAC	Chattahoochee County DFACS	19,152	(20,418)	(39,957)	(43,918)	-	-
127-027	DFAC	Chattooga County DFACS	30,653	(89,476)	(176,341)	(193,818)	-	-
127-028	DFAC	Cherokee County DFACS	136,093	(258,055)	(529,657)	(582,154)	-	-
127-029	DFAC	Clarke County DFACS	112,735	(762,816)	(1,460,274)	(1,605,011)	-	-
127-030	DFAC	Clay County DFACS	31,477	(15,808)	(48,694)	(53,520)	-	-
127-031	DFAC	Clayton County DFACS	(108,839)	(985,535)	(1,560,231)	(1,714,873)	-	-
127-032	DFAC	Clinch County DFACS	(10,896)	(25,970)	(50,228)	(55,205)	-	-
127-033	DFAC	Cobb County DFACS	123,478	(1,363,556)	(2,406,499)	(2,645,019)	-	-
127-034	DFAC	Coffee County DFACS	67,913	(253,300)	(444,232)	(488,262)	-	-
127-035	DFAC	Colquitt County DFACS	(63,608)	(130,105)	(206,022)	(226,442)	-	-
127-036	DFAC	Columbia County DFACS	256,646	(168,229)	(438,726)	(482,211)	-	-
127-037	DFAC	Cook County DFACS	46,345	(61,615)	(138,942)	(152,713)	-	-
127-038	DFAC	Coweta County DFACS	(97,519)	(220,463)	(331,783)	(364,667)	-	-
127-039	DFAC	Crawford County DFACS	(38,466)	(44,762)	(56,763)	(62,388)	-	-
127-040	DFAC	Crisp County DFACS	72,786	(37,582)	(133,856)	(147,124)	-	-
127-041	DFAC	Dade County DFACS	5,729	(37,719)	(67,228)	(73,890)	-	-
127-042	DFAC	Dawson County DFACS	15,447	(42,471)	(62,841)	(69,069)	-	-
127-043	DFAC	Decatur County DFACS	(38,471)	(85,593)	(132,906)	(146,078)	-	-
127-044	DFAC	Dekalb County DFACS	44,330	(2,678,605)	(4,531,742)	(4,980,906)	-	-
127-045	DFAC	Dodge County DFACS	13,483	(50,480)	(79,605)	(87,494)	-	-
127-046	DFAC	Dooly County DFACS	7,665	(30,306)	(65,541)	(72,037)	-	-
127-047	DFAC	Dougherty County DFACS	(649,935)	(1,816,982)	(2,812,208)	(3,090,940)	-	-
127-048	DFAC	Douglas County DFACS	223,521	(244,244)	(549,557)	(604,027)	-	-
127-049	DFAC	Early County DFACS	30,491	(309,874)	(542,843)	(596,648)	-	-
127-050	DFAC	Echols County DFACS	(1,396)	(13,911)	(17,909)	(19,683)	-	-



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>
127-051	DFAC	Effingham County DFACS	\$ (12,645)	\$ (94,196)	\$ (149,039)	\$ (163,809)	\$ -	\$ -
127-052	DFAC	Elbert County DFACS	(7,864)	(59,184)	(105,651)	(116,124)	-	-
127-053	DFAC	Emanuel County DFACS	9,834	(39,759)	(64,265)	(70,634)	-	-
127-054	DFAC	Evans County DFACS	(40,033)	(17,519)	(21,192)	(23,292)	-	-
127-055	DFAC	Fannin County DFACS	(24,304)	(49,084)	(76,363)	(83,933)	-	-
127-056	DFAC	Fayette County DFACS	40,914	(126,202)	(212,489)	(233,551)	-	-
127-057	DFAC	Floyd County DFACS	(291,895)	(538,798)	(839,628)	(922,847)	-	-
127-058	DFAC	Forsyth County DFACS	(63,643)	(140,287)	(220,495)	(242,350)	-	-
127-059	DFAC	Franklin County DFACS	(25,428)	(72,905)	(109,964)	(120,863)	-	-
127-060	DFAC	Fulton County	604,364	(2,134,172)	(3,994,347)	(4,390,245)	-	-
127-061	DFAC	Gilmer County DFACS	(142)	(66,525)	(109,454)	(120,303)	-	-
127-062	DFAC	Glascock County DFACS	(53,439)	(27,804)	(16,217)	(17,825)	-	-
127-063	DFAC	Glynn County DFACS	(108,132)	(272,362)	(388,814)	(427,351)	-	-
127-064	DFAC	Gordon County DFACS	18,436	(126,604)	(249,930)	(274,702)	-	-
127-065	DFAC	Grady County DFACS	(10,643)	(43,063)	(91,971)	(101,087)	-	-
127-066	DFAC	Greene County DFACS	61,425	(71,392)	(174,160)	(191,423)	-	-
127-067	DFAC	Gwinnett County DFACS	(266,034)	(1,296,876)	(2,109,541)	(2,318,627)	-	-
127-068	DFAC	Habersham County DFACS	33,595	(90,082)	(171,292)	(188,270)	-	-
127-069	DFAC	Hall County DFACS	(140,218)	(515,273)	(794,675)	(873,440)	-	-
127-070	DFAC	Hancock County DFACS	(14,164)	(18,111)	(24,166)	(26,560)	-	-
127-071	DFAC	Haralson County DFACS	(30,050)	(83,198)	(115,564)	(127,018)	-	-
127-072	DFAC	Harris County DFACS	27,200	(30,628)	(62,799)	(69,022)	-	-
127-073	DFAC	Hart County DFACS	(64,056)	(114,501)	(155,931)	(171,386)	-	-
127-074	DFAC	Heard County DFACS	4,915	(64,162)	(108,293)	(119,027)	-	-
127-075	DFAC	Henry County DFACS	5,457	(404,137)	(763,228)	(838,877)	-	-
127-076	DFAC	Houston County DFACS	(55,487)	(278,104)	(456,914)	(502,199)	-	-
127-077	DFAC	Irwin County DFACS	37,458	(43,219)	(90,469)	(99,435)	-	-
127-078	DFAC	Jackson County DFACS	(43,830)	(120,970)	(195,710)	(215,107)	-	-
127-079	DFAC	Jasper County DFACS	(33,461)	(18,239)	(19,133)	(21,029)	-	-
127-080	DFAC	Jeff Davis County DFACS	(61,509)	(57,583)	(81,843)	(89,955)	-	-
127-081	DFAC	Jefferson County DFACS	(55,060)	(31,857)	(38,056)	(41,827)	-	-
127-082	DFAC	Jenkins County DFACS	11,946	(39,960)	(71,073)	(78,118)	-	-
127-083	DFAC	Johnson County DFACS	(775)	(20,067)	(40,241)	(44,229)	-	-
127-084	DFAC	Jones County DFACS	(41,005)	(86,077)	(127,910)	(140,586)	-	-
127-085	DFAC	Lamar County DFACS	9,113	(68,445)	(122,845)	(135,021)	-	-
127-086	DFAC	Lanier County DFACS	(68,728)	(76,252)	(86,812)	(95,416)	-	-
127-087	DFAC	Laurens County DFACS	2,638,083	(584,190)	(1,970,421)	(2,165,718)	-	-
127-088	DFAC	Lee County DFACS	5,705	(45,991)	(91,913)	(101,024)	-	-
127-089	DFAC	Liberty County DFACS	(106,791)	(141,756)	(184,457)	(202,739)	-	-
127-090	DFAC	Lincoln County DFACS	(5,287)	(2,814)	(7,560)	(8,309)	-	-
127-091	DFAC	Long County DFACS	15,477	(26,878)	(51,967)	(57,118)	-	-
127-092	DFAC	Lowndes County DFACS	(77,794)	(258,644)	(431,829)	(474,629)	-	-
127-093	DFAC	Lumpkin County DFACS	25,182	(64,578)	(117,623)	(129,282)	-	-
127-094	DFAC	Macon County DFACS	18,346	(30,495)	(65,347)	(71,824)	-	-
127-095	DFAC	Madison County DFACS	(23,680)	(71,955)	(116,820)	(128,398)	-	-

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>
127-096	DFAC	Marion County DFACS	\$ (5,639)	\$ (13,188)	\$ (19,248)	\$ (21,157)	\$ -	\$ -
127-097	DFAC	Mcduffie County DFACS	(114,092)	(92,159)	(95,281)	(104,724)	-	-
127-098	DFAC	Mcintosh County DFACS	(6,726)	(30,806)	(46,293)	(50,881)	-	-
127-099	DFAC	Meriwether County DFACS	(6,926)	(68,183)	(124,989)	(137,376)	-	-
127-100	DFAC	Miller County DFACS	4,047	(7,374)	(15,182)	(16,687)	-	-
127-101	DFAC	Mitchell County DFACS	10,348	(47,942)	(96,983)	(106,595)	-	-
127-102	DFAC	Monroe County DFACS	38,014	(55,746)	(102,425)	(112,577)	-	-
127-103	DFAC	Montgomery County DFACS	14,846	(18,512)	(44,171)	(48,547)	-	-
127-104	DFAC	Morgan County DFACS	38,556	(26,749)	(65,205)	(71,668)	-	-
127-105	DFAC	Murray County DFACS	9,287	(109,156)	(202,881)	(222,989)	-	-
127-106	DFAC	Muscogee County DFACS	39,058	(405,853)	(838,142)	(921,214)	-	-
127-107	DFAC	Newton County DFACS	(174,253)	(230,927)	(319,795)	(351,490)	-	-
127-108	DFAC	Oconee County DFACS	48,842	(8,286)	(40,357)	(44,357)	-	-
127-109	DFAC	Oglethorpe County DFACS	(40,244)	(20,709)	(12,340)	(13,564)	-	-
127-110	DFAC	Paulding County DFACS	69,183	(173,442)	(325,873)	(358,173)	-	-
127-111	DFAC	Peach County DFACS	(3,493)	(69,414)	(142,577)	(156,709)	-	-
127-112	DFAC	Pickens County DFACS	(34,123)	(77,130)	(123,891)	(136,170)	-	-
127-113	DFAC	Pierce County DFACS	9,766	(40,624)	(71,625)	(78,725)	-	-
127-114	DFAC	Pike County DFACS	23,034	(52,480)	(80,219)	(88,171)	-	-
127-115	DFAC	Polk County DFACS	36,271	(171,008)	(306,483)	(336,860)	-	-
127-116	DFAC	Pulaski County DFACS	40,989	(35,799)	(82,725)	(90,924)	-	-
127-117	DFAC	Putnam County DFACS	(49,512)	(162,242)	(306,667)	(337,060)	-	-
127-118	DFAC	Quitman County DFACS	23,012	(7,111)	(18,681)	(20,533)	-	-
127-119	DFAC	Rabun County DFACS	(1,925)	(41,087)	(87,338)	(95,993)	-	-
127-120	DFAC	Randolph County DFACS	(3,842)	(15,584)	(31,536)	(34,662)	-	-
127-121	DFAC	Richmond County DFACS	6,958	(643,554)	(1,033,200)	(1,135,605)	-	-
127-122	DFAC	Rockdale County DFACS	43,002	(157,132)	(295,608)	(324,908)	-	-
127-123	DFAC	Schley County DFACS	(4,658)	(22,396)	(29,592)	(32,526)	-	-
127-124	DFAC	Screven County DFACS	7,929	(27,855)	(60,162)	(66,124)	-	-
127-125	DFAC	Seminole County DFACS	4,226	(43,112)	(78,223)	(85,976)	-	-
127-126	DFAC	Spalding County DFACS	(343,949)	(389,630)	(610,439)	(670,942)	-	-
127-127	DFAC	Stephens County DFACS	37,384	(61,837)	(136,110)	(149,601)	-	-
127-128	DFAC	Stewart County DFACS	(15,069)	(30,814)	(38,838)	(42,688)	-	-
127-129	DFAC	Sumter County DFACS	172,931	(391,742)	(752,538)	(827,124)	-	-
127-130	DFAC	Talbot County DFACS	4,898	(32,072)	(52,923)	(58,168)	-	-
127-131	DFAC	Taliaferro County DFACS	1,548	(7,007)	(13,696)	(15,053)	-	-
127-132	DFAC	Tattnall County DFACS	(12,662)	(44,074)	(72,008)	(79,145)	-	-
127-133	DFAC	Taylor County DFACS	(13,044)	(21,971)	(27,959)	(30,729)	-	-
127-134	DFAC	Telfair County DFACS	(60,728)	(35,074)	(38,465)	(42,278)	-	-
127-135	DFAC	Terrell County DFACS	11,553	(40,604)	(80,634)	(88,627)	-	-
127-136	DFAC	Thomas County DFACS	(14,210)	(134,964)	(212,726)	(233,809)	-	-
127-137	DFAC	Tift County DFACS	(180,642)	(215,087)	(245,958)	(270,337)	-	-
127-138	DFAC	Toombs County DFACS	39,194	(81,444)	(142,194)	(156,285)	-	-
127-139	DFAC	Towns County DFACS	(33,792)	(27,831)	(39,085)	(42,960)	-	-
127-140	DFAC	Treutlen County DFACS	8,768	(23,675)	(42,274)	(46,463)	-	-

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>
127-141	DFAC	Troup County DFACS	\$ (9,919)	\$ (197,481)	\$ (354,036)	\$ (389,128)	\$ -	\$ -
127-142	DFAC	Turner County DFACS	9,417	(12,781)	(30,659)	(33,697)	-	-
127-143	DFAC	Twiggs County DFACS	1,808	(26,127)	(52,266)	(57,447)	-	-
127-144	DFAC	Union County DFACS	(27,746)	(51,596)	(72,234)	(79,394)	-	-
127-145	DFAC	Upson County DFACS	46,988	(98,610)	(195,374)	(214,736)	-	-
127-146	DFAC	Walker County DFACS	(10,513)	(153,914)	(272,162)	(299,138)	-	-
127-147	DFAC	Walton County DFACS	(91,163)	(151,950)	(228,386)	(251,022)	-	-
127-148	DFAC	Ware County DFACS	(3,224)	(133,696)	(226,090)	(248,499)	-	-
127-149	DFAC	Warren County DFACS	2,671	(10,457)	(20,457)	(22,484)	-	-
127-150	DFAC	Washington County DFACS	(33,632)	(59,330)	(94,503)	(103,870)	-	-
127-151	DFAC	Wayne County DFACS	(20,287)	(79,346)	(102,488)	(112,647)	-	-
127-152	DFAC	Webster County DFACS	(15,948)	(31,762)	(40,582)	(44,605)	-	-
127-153	DFAC	Wheeler County DFACS	(2,769)	(16,396)	(23,441)	(25,764)	-	-
127-154	DFAC	White County DFACS	(115,895)	(56,194)	(55,014)	(60,466)	-	-
127-155	DFAC	Whitfield County DFACS	(165,662)	(419,242)	(704,695)	(774,541)	-	-
127-156	DFAC	Wilcox County DFACS	(14,025)	(19,453)	(35,607)	(39,137)	-	-
127-157	DFAC	Wilkes County DFACS	(53,804)	(78,161)	(89,055)	(97,883)	-	-
127-158	DFAC	Wilkinson County DFACS	(162)	(22,642)	(46,813)	(51,453)	-	-
127-159	DFAC	Worth County DFACS	(84,538)	(88,268)	(119,488)	(131,332)	-	-
128-001	HLTH	Appling County Health Department	8,092	(36,570)	(70,374)	(77,350)	-	-
128-002	HLTH	Atkinson County Health Department	13,313	(13,332)	(34,347)	(37,750)	-	-
128-003	HLTH	Bacon County Health Department	9,430	(20,498)	(40,504)	(44,518)	-	-
128-004	HLTH	Baker County Health Department	12,991	(22,245)	(45,489)	(49,998)	-	-
128-005	HLTH	Baldwin County Health Department	11,559	(64,291)	(118,375)	(130,107)	-	-
128-006	HLTH	Banks County Health Department	18,737	(25,276)	(54,225)	(59,600)	-	-
128-007	HLTH	Barrow County Public Health	1,625	(68,532)	(125,966)	(138,450)	-	-
128-008	HLTH	Bartow County Health Department	(28,536)	(122,949)	(171,197)	(188,167)	-	-
128-009	HLTH	Ben Hill County Health Department	13,993	(24,888)	(51,798)	(56,932)	-	-
128-010	HLTH	Berrien County Health Department	33,381	(18,720)	(51,730)	(56,858)	-	-
128-011	HLTH	Bibb County Health Department	(65,571)	(195,410)	(340,798)	(374,575)	-	-
128-012	HLTH	Bleckley County Health Department	(3,237)	(12,099)	(22,259)	(24,464)	-	-
128-013	HLTH	Brantley County Health Department	52,917	(19,341)	(68,079)	(74,826)	-	-
128-014	HLTH	Brooks County Health Department	12,641	(12,799)	(36,553)	(40,176)	-	-
128-015	HLTH	Bryan County Health Department	(35,985)	(43,551)	(58,418)	(64,207)	-	-
128-016	HLTH	Bulloch County Physical Health	19,952	(88,699)	(175,652)	(193,063)	-	-
128-017	HLTH	Burke County Health Department	42,480	(41,127)	(101,732)	(111,814)	-	-
128-018	HLTH	Butts County Health Department	15,183	(22,181)	(45,106)	(49,577)	-	-
128-019	HLTH	Calhoun County Health Department	(8,886)	(13,084)	(14,263)	(15,675)	-	-
128-020	HLTH	Camden County Health Department	45,473	(64,818)	(147,310)	(161,910)	-	-
128-021	HLTH	Candler County Health Department	10,307	(23,370)	(45,221)	(49,702)	-	-
128-022	HLTH	Carroll County Health Department	(10,783)	(80,582)	(157,255)	(172,841)	-	-
128-023	HLTH	Catoosa County Health Department	6,935	(61,349)	(107,600)	(118,265)	-	-
128-024	HLTH	Charlton County Health Department	33,749	(26,936)	(61,002)	(67,049)	-	-
128-025	HLTH	Chatham County Health Department	202,021	(569,012)	(1,125,276)	(1,236,808)	-	-
128-026	HLTH	Chattahoochee County Health Department	(51,831)	(20,131)	-	-	-	-

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>
128-027	HLTH	Chattooga County Health Department	\$ 2,267	\$ (39,158)	\$ (72,917)	\$ (80,144)	\$ -	\$ -
128-028	HLTH	Cherokee County Health Department	84,925	(703,265)	(1,288,305)	(1,415,995)	-	-
128-029	HLTH	Clarke County Health Department	226,293	(452,813)	(985,168)	(1,082,814)	-	-
128-030	HLTH	Clay County Health Department	(34,799)	(14,699)	-	-	-	-
128-031	HLTH	Clayton County Health Department	116,259	(460,583)	(814,643)	(895,388)	-	-
128-032	HLTH	Clinch County Health Department	(44,634)	(21,934)	(15,786)	(17,351)	-	-
128-033	HLTH	Cobb County Health Department	183,472	(1,012,424)	(1,988,035)	(2,185,080)	-	-
128-034	HLTH	Coffee County Health Department	6,658	(69,288)	(124,852)	(137,227)	-	-
128-035	HLTH	Colquitt County Health Department	27,390	(89,814)	(169,338)	(186,121)	-	-
128-036	HLTH	Columbia County Health Department	(6,990)	(77,980)	(161,053)	(177,015)	-	-
128-037	HLTH	Cook County Health Department	15,134	(23,294)	(49,891)	(54,837)	-	-
128-038	HLTH	Coweta County Health Department	50,764	(76,649)	(168,744)	(185,470)	-	-
128-039	HLTH	Crawford County Health Department	8,389	(28,199)	(47,044)	(51,707)	-	-
128-040	HLTH	Crisp County Health Department	15,414	(23,612)	(46,261)	(50,847)	-	-
128-041	HLTH	Dade County Health Department	10,364	(26,951)	(48,825)	(53,665)	-	-
128-042	HLTH	Dawson County Health Department	(5,381)	(41,729)	(68,840)	(75,665)	-	-
128-043	HLTH	Decatur County Health Department	17,746	(44,325)	(87,127)	(95,763)	-	-
128-044	HLTH	Dekalb County Health Department	28,822	(1,511,338)	(2,718,729)	(2,988,196)	-	-
128-045	HLTH	Dodge County Health Department	(7,988)	(11,983)	(32,450)	(35,667)	-	-
128-046	HLTH	Dooly County Health Department	11,175	(9,116)	(20,504)	(22,536)	-	-
128-047	HLTH	Dougherty County Health Department	1,396,354	197,237	(691,682)	(760,239)	-	-
128-047B	HLTH	Southwest Health District	(1,389,559)	(816,726)	(454,634)	(499,694)	-	-
128-048	HLTH	Douglas County Health Department	(23,212)	(75,300)	(115,879)	(127,365)	-	-
128-049	HLTH	Early County Health Department	19,441	(28,185)	(57,924)	(63,664)	-	-
128-050	HLTH	Echols County Health Department	(283)	(9,625)	(17,042)	(18,730)	-	-
128-051	HLTH	Effingham County Health Department	15,877	(46,546)	(94,193)	(103,530)	-	-
128-052	HLTH	Elbert County Health Department	27,767	(20,171)	(47,286)	(51,972)	-	-
128-053	HLTH	Emanuel County Health Department	(7,094)	(52,943)	(99,126)	(108,951)	-	-
128-054	HLTH	Evans County Health Department	27,810	(15,376)	(47,774)	(52,509)	-	-
128-055	HLTH	Fannin County Health Department	(11,836)	(35,062)	(60,430)	(66,419)	-	-
128-056	HLTH	Fayette County Health Department	(16,844)	(103,774)	(157,528)	(173,142)	-	-
128-057	HLTH	Floyd County Health Department	187,327	(484,830)	(929,046)	(1,021,129)	-	-
128-058	HLTH	Forsyth County Health Department	25,293	(84,766)	(155,821)	(171,265)	-	-
128-059	HLTH	Franklin County Health Department	35,035	(31,825)	(72,786)	(79,999)	-	-
128-061	HLTH	Gilmer County Health Department	9,938	(48,999)	(96,190)	(105,723)	-	-
128-062	HLTH	Glascocock County Health Department	(101)	(9,558)	(16,758)	(18,419)	-	-
128-063	HLTH	Glynn County Health Department	120,597	(476,152)	(890,639)	(978,915)	-	-
128-064	HLTH	Gordon County Health Department	(35,311)	(95,865)	(145,440)	(159,855)	-	-
128-065	HLTH	Grady County Health Department	10,503	(45,641)	(91,267)	(100,313)	-	-
128-066	HLTH	Greene County Health Department	14,370	(25,518)	(50,380)	(55,373)	-	-
128-067	HLTH	Gwinnett County Health Department	193,488	(1,159,861)	(2,253,358)	(2,476,700)	-	-
128-068	HLTH	Habersham County Health Department	18,266	(44,716)	(88,168)	(96,906)	-	-
128-069	HLTH	Hall County Health Department	391,984	(584,305)	(1,288,599)	(1,416,319)	-	-
128-070	HLTH	Hancock County Health Department	14,294	(24,721)	(49,445)	(54,345)	-	-
128-071	HLTH	Haralson County Health Department	4,112	(33,022)	(54,588)	(60,000)	-	-



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>
128-072	HLTH	Harris County Health Department	\$ (2,729)	\$ (39,697)	\$ (49,403)	\$ (54,299)	\$ -	\$ -
128-073	HLTH	Hart County Health Department	(480)	(10,673)	(37,520)	(41,239)	-	-
128-074	HLTH	Heard County Health Department	6,243	(10,860)	(24,139)	(26,533)	-	-
128-075	HLTH	Henry County Health Department	(75,987)	(138,286)	(192,558)	(211,643)	-	-
128-076	HLTH	Houston County Health Department	368,076	(723,965)	(1,543,814)	(1,696,829)	-	-
128-077	HLTH	Irwin County Health Department	(6,757)	(13,938)	(25,989)	(28,563)	-	-
128-078	HLTH	Jackson County Health Department	(18,403)	(52,889)	(82,935)	(91,157)	-	-
128-079	HLTH	Jasper County Health Department	(13,631)	(21,236)	(27,990)	(30,765)	-	-
128-080	HLTH	Jeff Davis County Health Department	20,654	(33,962)	(71,625)	(78,725)	-	-
128-081	HLTH	Jefferson County Health Department	12,127	(32,487)	(63,703)	(70,016)	-	-
128-082	HLTH	Jenkins County Health Department	(3,001)	(19,034)	(31,673)	(34,811)	-	-
128-083	HLTH	Johnson County Health Department	(4,063)	(14,171)	(20,341)	(22,358)	-	-
128-084	HLTH	Jones County Health Department	10,316	(20,473)	(47,848)	(52,591)	-	-
128-085	HLTH	Lamar County Health Department	17,917	(23,268)	(53,921)	(59,265)	-	-
128-086	HLTH	Lanier County Health Department	5,167	(14,077)	(27,517)	(30,245)	-	-
128-087	HLTH	Laurens County Health Department	251,387	(358,134)	(790,325)	(868,660)	-	-
128-088	HLTH	Lee County Health Department	6,892	(55,185)	(100,912)	(110,915)	-	-
128-089	HLTH	Liberty County Health Department	(5,905)	(98,200)	(171,754)	(188,777)	-	-
128-090	HLTH	Lincoln County Health Department	(14,688)	(11,563)	(10,171)	(11,177)	-	-
128-091	HLTH	Long County Health Department	14,065	(14,163)	(33,291)	(36,589)	-	-
128-092	HLTH	Lowndes County Health Department	456,926	(589,756)	(1,287,285)	(1,414,874)	-	-
128-093	HLTH	Lumpkin County Health Department	(12,691)	(43,114)	(71,026)	(78,066)	-	-
128-094	HLTH	Macon County Health Department	7,037	(13,784)	(27,234)	(29,934)	-	-
128-095	HLTH	Madison County Health Department	(64,047)	(57,840)	(54,856)	(60,292)	-	-
128-096	HLTH	Marion County Health Department	6,525	(10,488)	(21,539)	(23,674)	-	-
128-097	HLTH	Mcduffie County Health Department	13,639	(30,146)	(63,703)	(70,016)	-	-
128-098	HLTH	McIntosh County Health Department	4,218	(23,272)	(40,068)	(44,037)	-	-
128-099	HLTH	Meriwether County Health Department	(7,854)	(38,318)	(68,630)	(75,433)	-	-
128-100	HLTH	Miller County Health Department	(5,116)	(17,030)	(19,054)	(20,943)	-	-
128-101	HLTH	Mitchell County Health Department	17,214	(34,515)	(67,390)	(74,071)	-	-
128-102	HLTH	Monroe County Health Department	5,939	(29,322)	(58,176)	(63,943)	-	-
128-103	HLTH	Montgomery County Health Department	750	(15,077)	(26,388)	(29,002)	-	-
128-104	HLTH	Morgan County Health Department	(2,851)	(28,827)	(57,183)	(62,851)	-	-
128-105	HLTH	Murray County Health Department	(1,970)	(46,176)	(87,422)	(96,087)	-	-
128-106	HLTH	Muscogee County Health Department	504,446	(688,212)	(1,455,257)	(1,599,494)	-	-
128-107	HLTH	Newton County Health Department	(38,049)	(91,280)	(165,277)	(181,657)	-	-
128-108	HLTH	Oconee County Health Department	34,715	(44,485)	(95,738)	(105,226)	-	-
128-109	HLTH	Oglethorpe County Health Department	11,364	(17,050)	(32,566)	(35,793)	-	-
128-110	HLTH	Paulding County Health Department	(21,766)	(71,114)	(148,461)	(163,175)	-	-
128-111	HLTH	Peach County Health Department	2,124	(35,127)	(55,050)	(60,507)	-	-
128-112	HLTH	Pickens County Health Department	(11,148)	(30,665)	(50,911)	(55,956)	-	-
128-113	HLTH	Pierce County Health Department	(13,934)	(41,140)	(58,581)	(64,388)	-	-
128-114	HLTH	Pike County Health Department	10,505	(18,267)	(38,654)	(42,485)	-	-
128-115	HLTH	Polk County Health Department	11,941	(45,257)	(84,653)	(93,044)	-	-
128-116	HLTH	Pulaski County Health Department	(1,001)	(14,974)	(28,363)	(31,174)	-	-

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>
128-117	HLTH	Putnam County Health Department	\$ (1,398)	\$ (52,431)	\$ (89,812)	\$ (98,714)	\$ -	\$ -
128-118	HLTH	Quitman County Health Dept	(22,716)	(12,627)	-	-	-	-
128-119	HLTH	Rabun County Health Department	(6,735)	(39,621)	(67,968)	(74,706)	-	-
128-120	HLTH	Randolph County Health Department	(50,100)	(20,978)	-	-	-	-
128-121	HLTH	Richmond County Health Department	314,385	(591,125)	(1,219,228)	(1,340,072)	-	-
128-122	HLTH	Rockdale County Health Department	5,212	(80,875)	(151,308)	(166,306)	-	-
128-123	HLTH	Schley County Health Department	2,194	(6,957)	(13,753)	(15,117)	-	-
128-124	HLTH	Screven County Health Department	2,578	(20,620)	(41,896)	(46,048)	-	-
128-125	HLTH	Seminole County Health Department	3,683	(17,385)	(32,981)	(36,249)	-	-
128-126	HLTH	Spalding County Health Department	(26,444)	(87,620)	(134,744)	(148,099)	-	-
128-127	HLTH	Stephens County Health Department	642	(30,485)	(58,071)	(63,827)	-	-
128-128	HLTH	Stewart County Health Department	(16,572)	(7,005)	-	-	-	-
128-129	HLTH	Sumter County Health Department	(9,136)	(37,547)	(66,156)	(72,712)	-	-
128-131	HLTH	Taliaferro County Health Department	(3,968)	(13,291)	(19,285)	(21,196)	-	-
128-132	HLTH	Tattnall County Health Department	37,982	(31,023)	(80,135)	(88,079)	-	-
128-133	HLTH	Taylor County Health Department	(8,668)	(22,458)	(33,538)	(36,860)	-	-
128-134	HLTH	Telfair County Health Department	21,075	(24,500)	(61,659)	(67,771)	-	-
128-135	HLTH	Terrell County Health Department	16,437	(14,348)	(28,836)	(31,693)	-	-
128-136	HLTH	Thomas County Health Department	(7,949)	(94,988)	(168,245)	(184,921)	-	-
128-137	HLTH	Tift County Health Department	(48,267)	(78,675)	(108,850)	(119,639)	-	-
128-138	HLTH	Toombs County Health Department	21,822	(40,667)	(86,797)	(95,399)	-	-
128-139	HLTH	Towns County Health Department	9,704	(12,948)	(36,952)	(40,615)	-	-
128-140	HLTH	Treutlen County Health Department	7,732	(10,954)	(24,969)	(27,445)	-	-
128-141	HLTH	Troup County Health Department	85,129	(600,815)	(1,116,366)	(1,227,015)	-	-
128-142	HLTH	Turner County Health Department	4,813	(10,883)	(24,013)	(26,393)	-	-
128-143	HLTH	Twiggs County Health Department	14,315	(19,506)	(28,930)	(31,798)	-	-
128-144	HLTH	Union County Health Department	3,608	(41,963)	(72,444)	(79,624)	-	-
128-145	HLTH	Upson County Health Department	7,221	(42,324)	(82,867)	(91,080)	-	-
128-146	HLTH	Walker County Health Department	(37,025)	(55,920)	(85,199)	(93,645)	-	-
128-147	HLTH	Walton County Health Department	(44,340)	(121,231)	(179,251)	(197,017)	-	-
128-148	HLTH	Ware County Health Department	406,460	(705,023)	(1,490,051)	(1,637,736)	-	-
128-149	HLTH	Warren County Health Department	(26,910)	(15,958)	(10,570)	(11,616)	-	-
128-150	HLTH	Washington County Health Department	(624)	(46,596)	(80,503)	(88,482)	-	-
128-151	HLTH	Wayne County Health Department	15,590	(43,117)	(89,423)	(98,286)	-	-
128-152	HLTH	Webster County Health Department	(40,159)	(16,840)	-	-	-	-
128-153	HLTH	Wheeler County Health Department	4,668	(8,417)	(24,055)	(26,440)	-	-
128-154	HLTH	White County Health Department	18,071	(39,019)	(78,696)	(86,496)	-	-
128-155	HLTH	Whitfield County Health Department	(52,762)	(283,409)	(470,068)	(516,659)	-	-
128-156	HLTH	Wilcox County Health Department	4,637	(8,211)	(17,893)	(19,667)	-	-
128-157	HLTH	Wilkes County Health Department	7,267	(21,664)	(43,619)	(47,941)	-	-
128-158	HLTH	Wilkinson County Health Department	2,735	(16,481)	(31,515)	(34,639)	-	-
128-159	HLTH	Worth County Health Department	21,722	(30,253)	(65,042)	(71,489)	-	-
129-008	MRCS	Woodright Industries	(129,090)	(88,724)	(74,125)	(81,472)	-	-
129-009	MRCS	Jessamine Place	(17,313)	(82,026)	(128,372)	(141,095)	-	-
129-022	MRCS	Carroll County MR Services	91,193	(60,543)	(155,879)	(171,329)	-	-



SCHEDULE C (continued)



<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
129-035	MRCS	Green Oaks Service Center	\$ (206,521)	\$ (127,915)	\$ (119,919)	\$ (131,804)	\$ -	\$ -
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	7,617	(72,617)	(121,285)	(133,305)	-	-
129-101	MRCS	Mitchell-Baker Service Center	9,380	(75,094)	(143,880)	(158,140)	-	-
129-136	MRCS	Thomas/Grady Service Center	(118,564)	(147,015)	(182,440)	(200,522)	-	-
129-137	MRCS	Tift County - Diversified Enterprises	8,857	(83,040)	(138,826)	(152,586)	-	-
6021	PSCH	Atkinson County Schools	5,207	(4,610)	(10,023)	(11,017)	-	-
6031	PSCH	Bacon County Schools	(14,515)	(11,276)	(9,325)	(10,249)	-	-
6051	PSCH	Baldwin County Schools	10,277	(29,270)	(60,099)	(66,055)	-	-
6071	PSCH	Barrow County Schools	(26,560)	(12,668)	(3,063)	(3,366)	-	-
6081	PSCH	Barrow County Schools	(11,072)	(2,564)	-	-	-	-
6091	PSCH	Ben Hill County Schools	3,648	(7,066)	(14,300)	(15,716)	-	-
6111	PSCH	Bibb County Schools	(17,810)	(43,252)	(60,708)	(66,725)	-	-
6141	PSCH	Brooks County Schools	24,171	5,833	(8,011)	(8,807)	-	-
6181	PSCH	Butts County Schools	3,549	(6,597)	(13,570)	(14,915)	-	-
6211	PSCH	Candler County Schools	5,752	(11,021)	(21,607)	(23,748)	-	-
6221	PSCH	Carroll County Schools	3,839	(6,548)	(13,995)	(15,382)	-	-
6241	PSCH	Charlton County Board of Education	3,587	(8,291)	(16,722)	(18,378)	-	-
6251	PSCH	Chatham County Schools	26,424	(19,490)	(51,735)	(56,863)	-	-
6271	PSCH	Chattooga County Schools	6,998	(6,645)	(14,268)	(15,683)	-	-
6291	PSCH	Clarke County Schools	(49,335)	(31,931)	(55,323)	(60,808)	-	-
6311	PSCH	Clayton County Schools	44,868	(7,356)	(40,488)	(44,499)	-	-
6331	PSCH	Cobb County Schools	3,296	(4,984)	(10,375)	(11,405)	-	-
6341	PSCH	Coffee County Schools	3,700	(6,361)	(13,443)	(14,777)	-	-
6351	PSCH	Colquitt County Schools	16,755	(18,781)	(38,287)	(42,082)	-	-
6361	PSCH	Columbia County Schools	(50,401)	(31,495)	(18,250)	(20,060)	-	-
6371	PSCH	Cook County Schools	(23,873)	(11,722)	(1,797)	(1,975)	-	-
6381	PSCH	Coweta County Schools	57,357	(7,814)	(48,389)	(53,184)	-	-
6401	PSCH	Crisp County Schools	(17,001)	(5,097)	(11,027)	(12,119)	-	-
6431	PSCH	Decatur County Schools	(26,610)	(7,175)	-	-	-	-
6441	PSCH	Dekalb County Schools	47,378	(76,997)	(190,672)	(209,570)	-	-
6451	PSCH	Dodge County Schools	(7,030)	(23,894)	(33,989)	(37,359)	-	-
6452	PSCH	Ocmulgee Regional Library System	1,336	(3,698)	(7,255)	(7,974)	-	-
6461	PSCH	Dooley County Schools	30,502	6,938	(9,530)	(10,473)	-	-
6471	PSCH	Dougherty County Schools	(10,238)	(16,824)	(20,935)	(23,010)	-	-
6481	PSCH	Douglas County Schools	7,712	(23,181)	(45,904)	(50,454)	-	-
6511	PSCH	Effingham County Schools	8,067	(16,353)	(33,270)	(36,568)	-	-
6561	PSCH	Fayette County Schools	6,538	(15,978)	(31,783)	(34,932)	-	-
6571	PSCH	Floyd County Schools	45,819	(33,221)	(73,920)	(81,247)	-	-
6581	PSCH	Forsyth County Schools	61,524	(21,795)	(50,748)	(55,777)	-	-
6591	PSCH	Franklin County Schools	907	(3,432)	(6,730)	(7,395)	-	-
6601	PSCH	Fulton County Board of Education	(9,826)	(9,421)	(19,117)	(21,011)	-	-
6611	PSCH	Gilmer County Schools	1,650	(15,522)	(27,591)	(30,326)	-	-
6631	PSCH	Glynn County Schools	(5,849)	(36,880)	(59,116)	(64,976)	-	-
6641	PSCH	Gordon County Schools	3,328	(7,210)	(14,589)	(16,034)	-	-
6651	PSCH	Grady County Schools	(9,559)	(13,759)	(25,201)	(27,698)	-	-

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>
6661	PSCH	Greene County Schools	\$ 50,731	\$ (8,496)	\$ (38,555)	\$ (42,376)	\$ -	\$ -
6671	PSCH	Gwinnett County Schools	(32,386)	(39,799)	(47,580)	(52,296)	-	-
6731	PSCH	Hart County Schools	(15,363)	-	-	-	-	-
6751	PSCH	Henry County Schools	24,025	(23,122)	(52,429)	(57,625)	-	-
6761	PSCH	Houston County Schools	9,020	(33,080)	(70,658)	(77,661)	-	-
6771	PSCH	Irwin County Schools	5,610	(7,626)	(15,907)	(17,484)	-	-
6781	PSCH	Jackson County Schools	32,041	(269)	(22,621)	(24,863)	-	-
6831	PSCH	Johnson County Schools	(2,054)	-	-	-	-	-
6851	PSCH	Lamar County Schools	14,933	(4,270)	(17,961)	(19,743)	-	-
6871	PSCH	Laurens County Schools	12,090	(4,735)	(15,245)	(16,758)	-	-
6881	PSCH	Lee County Schools	1,377	(2,180)	(4,812)	(5,289)	-	-
6941	PSCH	Macon County Schools	(5,415)	(5,544)	(5,952)	(6,543)	-	-
6951	PSCH	Madison County Schools	(45,347)	(18,537)	-	-	-	-
6971	PSCH	Mcduffie County Schools	5,814	(19,897)	(38,003)	(41,769)	-	-
6991	PSCH	Meriwether County Schools	47,062	(12,068)	(44,491)	(48,901)	-	-
7021	PSCH	Monroe County Schools	(48,276)	(21,726)	(3,199)	(3,517)	-	-
7061	PSCH	Muscogee County Schools	35,939	(5,621)	(32,114)	(35,297)	-	-
7071	PSCH	Newton County Schools	41,210	(21,665)	(48,126)	(52,897)	-	-
7091	PSCH	Oglethorpe County Schools	-	-	-	-	-	-
7101	PSCH	Paulding County Schools	10,703	(1,978)	(5,936)	(6,526)	-	-
7121	PSCH	Pickens County Schools	1,863	(1,786)	(3,888)	(4,273)	-	-
7141	PSCH	Pike County Schools	4,816	(4,829)	(11,106)	(12,206)	-	-
7151	PSCH	Polk County Schools	(3,779)	(24,623)	(38,586)	(42,412)	-	-
7191	PSCH	Rabun County Schools	5,218	(7,735)	(16,406)	(18,032)	-	-
7211	PSCH	Richmond County Schools	(24,962)	(20,708)	(26,031)	(28,609)	-	-
7221	PSCH	Rockdale County Schools	(30,076)	(21,987)	(31,478)	(34,598)	-	-
7261	PSCH	Spalding County Schools	4,030	(14,777)	(28,988)	(31,862)	-	-
7271	PSCH	Stephens County Schools	(5,185)	-	-	-	-	-
7321	PSCH	Tattnall County Schools	30,970	(859)	(20,315)	(22,328)	-	-
7341	PSCH	Telfair County Schools	1,655	(1,648)	(3,551)	(3,904)	-	-
7351	PSCH	Terrell County Schools	2,947	(8,554)	(16,785)	(18,447)	-	-
7371	PSCH	Tift County Schools	(20,632)	(1,347)	-	-	-	-
7401	PSCH	Treutlen County Schools	4,043	(4,888)	(10,638)	(11,692)	-	-
7411	PSCH	Troup County Schools	3,666	834	(1,145)	(1,260)	-	-
7451	PSCH	Upson County Schools	(4,747)	(6,176)	(13,013)	(14,301)	-	-
7461	PSCH	Walker County Schools	22,517	(4,954)	(12,955)	(14,239)	-	-
7481	PSCH	Ware County Schools	5,880	(12,739)	(26,057)	(28,639)	-	-
7501	PSCH	Washington County Board of Education	(54,072)	(51,844)	(64,097)	(70,449)	-	-
7511	PSCH	Wayne County Schools	2,221	(5,464)	(11,069)	(12,167)	-	-
7541	PSCH	White County Board of Education	-	-	-	-	-	-
7571	PSCH	Wilkes County Schools	23,472	(8,055)	(20,241)	(22,247)	-	-
7581	PSCH	Wilkinson County Schools	(52,814)	(29,947)	(22,847)	(25,112)	-	-
7611	PSCH	Atlanta City Schools	42,951	(36,183)	(84,406)	(92,773)	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	8,576	(11,738)	(23,383)	(25,700)	-	-
7721	PSCH	City of Dalton Schools (Whitfield)	-	-	-	-	-	-



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>
7741	PSCH	City of Dublin Schools (Laurens)	\$ 5,737	\$ (8,930)	\$ (16,895)	\$ (18,569)	\$ -	\$ -
7811	PSCH	City of Marietta Schools (Cobb)	23,961	5,450	(7,486)	(8,227)	-	-
7851	PSCH	City of Rome Schools (Floyd)	578	(5,813)	(12,356)	(13,580)	-	-
7861	PSCH	City of Social Circle Schools (Walton)	6,670	(6,280)	(13,717)	(15,076)	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	3,048	(6,949)	(12,477)	(13,712)	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	18,974	(33,231)	(68,872)	(75,699)	-	-
968-0968	PSCH	Georgia Military College	(7,241)	(23,512)	(36,017)	(39,586)	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	(9,154)	(7,139)	(16,658)	(18,311)	-	-
8564	RESA	Metro Regional Education Service Agency	4,078	(10,499)	(21,129)	(23,224)	-	-
8584	RESA	North East Georgia Regional Education Service Agency	-	-	-	-	-	-
8804	RESA	First District Regional Education Service Agency	23,480	(7,652)	(30,207)	(33,201)	-	-
402	STAT	Georgia Department of Agriculture	299,071	(2,257,243)	(4,307,575)	(4,734,521)	-	-
403	STAT	Georgia Department of Administrative Services	582,029	(1,774,356)	(3,392,282)	(3,728,509)	-	-
404	STAT	Georgia Department of Audits	480,399	(1,859,259)	(3,631,847)	(3,991,819)	-	-
405	STAT	Department of Public Health	1,490,283	(5,967,400)	(12,006,481)	(13,196,504)	-	-
406	STAT	Georgia Department of Banking and Finance	8,537	(695,697)	(1,290,590)	(1,418,508)	-	-
407	STAT	State Accounting Office	196,396	(1,124,834)	(2,128,348)	(2,339,299)	-	-
408	STAT	Office of Commissioner of Insurance	(482,336)	(1,240,227)	(1,991,644)	(2,189,046)	-	-
409	STAT	Georgia State Finance and Investment Commission	(49,248)	(861,788)	(1,569,892)	(1,725,491)	-	-
410	STAT	State Properties Commission	84,713	(113,046)	(225,628)	(247,991)	-	-
411	STAT	Georgia Department of Defense	(778,619)	(2,405,214)	(3,822,971)	(4,201,884)	-	-
414	STAT	Georgia Department of Education	768,550	(3,522,436)	(6,785,058)	(7,457,559)	-	-
415	STAT	The Technical College System of Georgia	265,854	(1,189,723)	(2,237,466)	(2,459,233)	-	-
418	STAT	Prosecuting Attorneys Council	655,189	(5,575,598)	(10,399,768)	(11,430,542)	-	-
419	STAT	Georgia Department of Community Health	(2,672,570)	(4,927,212)	(8,202,790)	(8,015,811)	-	-
420	STAT	Georgia Forestry Commission	331,712	(2,529,563)	(4,586,509)	(5,041,100)	-	-
422	STAT	Office of Planning and Budget	905,079	(2,286,223)	(4,318,428)	(4,746,450)	-	-
427	STAT	Georgia Department of Human Services	1,007,454	(16,214,023)	(30,020,166)	(32,995,616)	-	-
428	STAT	Georgia Department of Community Affairs	1,873,548	(1,758,346)	(4,422,398)	(4,860,726)	-	-
429	STAT	Department of Economic Development	(78,896)	(1,118,298)	(2,056,671)	(2,260,518)	-	-
430	STAT	Administrative Office of the Courts	388,282	(631,898)	(1,365,629)	(1,500,983)	-	-
432	STAT	Georgia Court of Appeals	375,308	(1,450,985)	(2,796,238)	(3,073,387)	-	-
436	STAT	Superior Courts of Georgia	298,285	(1,456,529)	(2,709,903)	(2,978,496)	-	-
438	STAT	Supreme Court	218,627	(1,076,368)	(1,969,816)	(2,165,055)	-	-
440	STAT	Georgia Department of Labor	3,634,580	(4,173,071)	(9,588,361)	(10,538,712)	-	-
441	STAT	Department of Behavioral Health and Developmental Disabilities	(6,892,261)	(19,531,737)	(30,390,625)	(33,402,793)	-	-
442	STAT	Georgia Department of Law	681,683	(2,286,844)	(4,403,418)	(4,839,864)	-	-
444	STAT	General Assembly of Georgia	219,747	(1,473,922)	(2,658,809)	(2,922,337)	-	-
461	STAT	Department of Juvenile Justice	(5,922,526)	(13,403,783)	(20,547,469)	(22,584,032)	-	-
462	STAT	Georgia Department of Natural Resources	(44,943)	(9,701,174)	(17,654,148)	(19,403,941)	-	-
465	STAT	State Board Pardons and Paroles	(344,574)	(1,123,202)	(1,785,675)	(1,962,661)	-	-
466	STAT	Georgia Department of Public Safety	(2,117,573)	(12,602,390)	(21,334,012)	(23,448,532)	-	-
467	STAT	Georgia Department of Corrections	(25,114,768)	(37,905,417)	(55,245,385)	(60,721,075)	-	-
469	STAT	Georgia Department of Early Care Learning	1,609,926	(3,026,885)	(6,123,252)	(6,730,157)	-	-



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>
470	STAT	Georgia Public Service Commission	\$ (172,795)	\$ (704,185)	\$ (1,138,714)	\$ (1,251,578)	\$ -	\$ -
471	STAT	Georgia Bureau of Investigation	1,112,364	(6,647,458)	(12,731,344)	(13,993,211)	-	-
474	STAT	Department of Revenue	(823,542)	(5,577,214)	(9,907,925)	(10,889,950)	-	-
475	STAT	Georgia Department of Driver Services	277,645	(2,507,223)	(4,692,785)	(5,157,912)	-	-
476	STAT	Georgia Student Finance Commission	(105,262)	(682,156)	(1,300,104)	(1,428,963)	-	-
477	STAT	Georgia Department of Community Supervision	(2,217,470)	(10,033,063)	(17,554,602)	(19,294,528)	-	-
478	STAT	Secretary of State	(259,890)	(1,360,651)	(2,220,424)	(2,440,502)	-	-
482	STAT	Georgia Teachers Retirement System	734,658	(2,012,367)	(4,034,325)	(4,434,187)	-	-
484	STAT	Georgia Department of Transportation	(2,368,046)	(21,349,685)	(36,428,934)	(40,039,590)	-	-
488	STAT	Georgia Department of Veterans Service	(106,996)	(633,993)	(1,090,693)	(1,198,798)	-	-
489	STAT	Subsequent Injury Trust Fund	(35,702)	(97,218)	(142,278)	(156,380)	-	-
490	STAT	State Board of Workers Comp	(205,098)	(971,286)	(1,632,922)	(1,794,768)	-	-
492	STAT	Georgia Public Defender Standards Council	793,480	(4,831,137)	(9,152,283)	(10,059,411)	-	-
495	STAT	Georgia Commission on the Holocaust	65,663	14,935	(20,514)	(22,549)	-	-
900	STAT	Georgia Building Authority	202,950	(749,035)	(1,461,824)	(1,606,713)	-	-
921	STAT	Georgia Correctional Industries	151,515	(938,904)	(1,689,348)	(1,856,788)	-	-
922	STAT	George L. Smith II - GWCCA	(4,463,114)	(3,037,982)	(2,281,957)	(2,508,133)	-	-
927	STAT	State Road and Tollway Authority	(343,933)	(900,870)	(1,305,515)	(1,434,910)	-	-
977	STAT	Georgia Public Broadcasting	(138,685)	(913,272)	(1,571,011)	(1,726,721)	-	-
980	STAT	GTA Georgia Technology Authority	813,609	(1,375,063)	(3,049,698)	(3,351,968)	-	-
996	STAT	THE ATL	1,083,840	198,131	(421,679)	(463,475)	-	-
75-001	TAXS	Appling County Tax Officials	5,180	(8,127)	(18,114)	(19,909)	-	-
75-003	TAXS	Bacon County Tax Officials	2,247	(9,496)	(18,629)	(20,474)	-	-
75-004	TAXS	Baker County Tax Officials	(13,018)	(8,867)	(6,414)	(7,050)	-	-
75-005	TAXS	Baldwin County Tax Officials	(5,294)	(40,160)	(76,143)	(83,689)	-	-
75-007	TAXS	Barrow County Tax Officials	(66,262)	(25,651)	-	-	-	-
75-008	TAXS	Bartow County Tax Officials	22,746	(63,113)	(130,778)	(143,739)	-	-
75-010	TAXS	Berrien County Tax Officials	4,145	(16,928)	(33,175)	(36,464)	-	-
75-011	TAXS	Bibb County Tax Officials	(31,353)	(101,779)	(169,984)	(186,831)	-	-
75-012	TAXS	Bleckley County Tax Officials	(35,426)	(9,679)	-	-	-	-
75-013	TAXS	Brantley County Tax Officials	(351)	(9,529)	(21,176)	(23,276)	-	-
75-014	TAXS	Brooks County Tax Officials	(6,417)	(12,472)	(17,368)	(19,089)	-	-
75-015	TAXS	Bryan County Tax Officials	16,030	(30,554)	(65,652)	(72,158)	-	-
75-016	TAXS	Bulloch County Tax Officials	(32,025)	(31,698)	(36,648)	(40,279)	-	-
75-017	TAXS	Burke County Tax Officials	7,490	(11,550)	(25,043)	(27,524)	-	-
75-018	TAXS	Butts County Tax Officials	4,391	(7,314)	(16,438)	(18,067)	-	-
75-019	TAXS	Calhoun County Tax Officials	5,050	(5,604)	(13,543)	(14,886)	-	-
75-020	TAXS	Camden County Tax Officials	3,137	(33,757)	(64,034)	(70,379)	-	-
75-021	TAXS	Candler County Tax Officials	(19,649)	(19,336)	(19,674)	(21,624)	-	-
75-022	TAXS	Carroll County Tax Officials	195	(36,520)	(68,714)	(75,525)	-	-
75-023	TAXS	Catoosa County Tax Officials	(12,127)	(7,741)	(11,127)	(12,230)	-	-
75-024	TAXS	Charlton County Tax Officials	(16,953)	(20,006)	(28,337)	(31,145)	-	-
75-025	TAXS	Chatham County Tax Officials	(79,466)	(115,130)	(141,001)	(154,976)	-	-
75-026	TAXS	Chattahoochee County Tax Officials	(11,136)	(6,839)	(4,334)	(4,763)	-	-
75-029	TAXS	Clarke County Tax Officials	(23,831)	(60,572)	(114,991)	(126,388)	-	-



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>
75-030	TAXS	Clay County Tax Officials	\$ 2,317	\$ (3,478)	\$ (7,943)	\$ (8,730)	\$ -	\$ -
75-031	TAXS	Clayton County Tax Officials	(34,494)	(58,426)	(93,274)	(102,519)	-	-
75-032	TAXS	Clinch County Tax Officials	7,097	(12,264)	(26,587)	(29,224)	-	-
75-033	TAXS	Cobb County Tax Officials	(22,516)	(246,114)	(438,101)	(481,524)	-	-
75-034	TAXS	Coffee County Tax Officials	9,694	(14,506)	(33,091)	(36,372)	-	-
75-035	TAXS	Colquitt County Tax Officials	13,791	(24,780)	(51,158)	(56,228)	-	-
75-036	TAXS	Columbia County Tax Officials	9,340	(57,914)	(124,962)	(137,348)	-	-
75-037	TAXS	Cook County Tax Officials	4,801	(6,174)	(14,116)	(15,515)	-	-
75-038	TAXS	Coweta County Tax Officials	(106,773)	(84,278)	(87,784)	(96,486)	-	-
75-041	TAXS	Dade County Tax Officials	(31,225)	(22,663)	(17,783)	(19,545)	-	-
75-042	TAXS	Dawson County Tax Officials	-	-	-	-	-	-
75-043	TAXS	Decatur County Tax Officials	(5,553)	(7,651)	(16,154)	(17,755)	-	-
75-044	TAXS	Dekalb County Tax Officials	(433,127)	(290,769)	(255,115)	(280,400)	-	-
75-045	TAXS	Dodge County Tax Officials	4,886	(10,966)	(22,752)	(25,008)	-	-
75-046	TAXS	Dooly County Tax Officials	(22,887)	(13,303)	(7,838)	(8,615)	-	-
75-047	TAXS	Dougherty County Tax Officials	(66,617)	(62,330)	(76,657)	(84,256)	-	-
75-048	TAXS	Douglas County Tax Officials	(19,413)	(13,368)	(26,414)	(29,032)	-	-
75-050	TAXS	Echols County Tax Officials	(16,441)	(9,381)	(4,870)	(5,352)	-	-
75-051	TAXS	Effingham County Tax Officials	(9,739)	(18,367)	(30,249)	(33,248)	-	-
75-052	TAXS	Elbert County Tax Officials	5,589	(13,870)	(27,727)	(30,477)	-	-
75-053	TAXS	Emanuel County Tax Officials	4,507	(10,536)	(21,718)	(23,870)	-	-
75-054	TAXS	Evans County Tax Officials	(10,266)	-	-	-	-	-
75-055	TAXS	Fannin County Tax Officials	2,054	(12,736)	(23,976)	(26,353)	-	-
75-056	TAXS	Fayette County Tax Officials	(36,634)	(25,039)	(39,584)	(43,508)	-	-
75-057	TAXS	Floyd County Tax Officials	(23,458)	(34,963)	(45,137)	(49,612)	-	-
75-058	TAXS	Forsyth County Tax Officials	43,401	(134,300)	(270,366)	(297,162)	-	-
75-059	TAXS	Franklin County Tax Officials	8,253	(11,577)	(26,687)	(29,332)	-	-
75-060	TAXS	Fulton County Tax Officials	2,523	(490,043)	(894,700)	(983,378)	-	-
75-062	TAXS	Glascocock County Tax Officials	2,011	(4,894)	(10,218)	(11,230)	-	-
75-063	TAXS	Glynn County Tax Officials	(55,432)	(46,538)	(54,436)	(59,832)	-	-
75-064	TAXS	Gordon County Tax Officials	(26,979)	(46,794)	(64,832)	(71,258)	-	-
75-065	TAXS	Grady County Tax Officials	1,752	(3,570)	(7,376)	(8,107)	-	-
75-066	TAXS	Greene County Tax Officials	4,185	(8,359)	(17,830)	(19,596)	-	-
75-067	TAXS	Gwinnett County Tax Officials	(91,677)	(224,421)	(348,452)	(382,989)	-	-
75-068	TAXS	Habersham County Tax Officials	(2,931)	(17,674)	(30,291)	(33,294)	-	-
75-069	TAXS	Hall County Tax Officials	7,020	(19,558)	(41,297)	(45,390)	-	-
75-070	TAXS	Hancock County Tax Officials	(18,883)	(14,821)	(15,382)	(16,906)	-	-
75-071	TAXS	Haralson County Tax Officials	(8,662)	(13,265)	(17,284)	(18,997)	-	-
75-072	TAXS	Harris County Tax Officials	5,910	(2,203)	(8,532)	(9,377)	-	-
75-073	TAXS	Hart County Tax Officials	(41,338)	(11,841)	-	-	-	-
75-074	TAXS	Heard County Tax Officials	6,877	(4,562)	(13,023)	(14,315)	-	-
75-075	TAXS	Henry County Tax Officials	(57,450)	(91,301)	(145,913)	(160,375)	-	-
75-076	TAXS	Houston County Tax Officials	(2,578)	(56,203)	(95,738)	(105,226)	-	-
75-077	TAXS	Irwin County Tax Officials	(17,948)	(10,378)	(6,020)	(6,617)	-	-
75-078	TAXS	Jackson County Tax Officials	(44,152)	(34,948)	(32,051)	(35,228)	-	-

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>
75-079	TAXS	Jasper County Tax Officials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75-080	TAXS	Jeff Davis County Tax Officials	(187)	(8,266)	(19,931)	(21,907)	-	-
75-081	TAXS	Jefferson County Tax Officials	3,019	(3,879)	(8,736)	(9,603)	-	-
75-082	TAXS	Jenkins County Tax Officials	1,345	(5,734)	(11,242)	(12,356)	-	-
75-084	TAXS	Jones County Tax Officials	24,283	(26,205)	(64,044)	(70,392)	-	-
75-085	TAXS	Lamar County Tax Officials	9,929	(13,684)	(31,373)	(34,483)	-	-
75-086	TAXS	Lanier County Tax Officials	6,763	(11,034)	(24,171)	(26,567)	-	-
75-087	TAXS	Laurens County Tax Officials	(190)	(28,501)	(51,751)	(56,880)	-	-
75-088	TAXS	Lee County Tax Officials	2,753	(10,541)	(23,167)	(25,464)	-	-
75-089	TAXS	Liberty County Tax Officials	25,136	(31,847)	(71,919)	(79,048)	-	-
75-090	TAXS	Lincoln County Tax Officials	1,192	(3,572)	(7,334)	(8,060)	-	-
75-091	TAXS	Long County Tax Officials	3,478	(3,259)	(7,812)	(8,586)	-	-
75-092	TAXS	Lowndes County Tax Officials	(52,757)	(43,434)	(53,327)	(58,612)	-	-
75-093	TAXS	Lumpkin County Tax Officials	(28,294)	(13,773)	(7,990)	(8,783)	-	-
75-094	TAXS	Macon County Tax Officials	5,914	(11,290)	(23,257)	(25,562)	-	-
75-095	TAXS	Madison County Tax Officials	3,052	(3,395)	(8,038)	(8,834)	-	-
75-096	TAXS	Marion County Tax Officials	7,805	(8,168)	(19,296)	(21,208)	-	-
75-097	TAXS	Mcduffie County Tax Officials	6,709	(9,851)	(21,991)	(24,170)	-	-
75-098	TAXS	Mcintosh County Tax Officials	6,809	(11,388)	(25,122)	(27,611)	-	-
75-099	TAXS	Meriwether County Tax Officials	(30,373)	(11,804)	(6,635)	(7,293)	-	-
75-100	TAXS	Miller County Tax Officials	7,026	(3,427)	(13,228)	(14,538)	-	-
75-101	TAXS	Mitchell County Tax Officials	(22,608)	(13,566)	(7,870)	(8,648)	-	-
75-102	TAXS	Monroe County Tax Officials	10,550	(20,600)	(42,994)	(47,255)	-	-
75-103	TAXS	Montgomery County Tax Official	3,912	(9,475)	(17,735)	(19,493)	-	-
75-104	TAXS	Morgan County Tax Officials	(18,238)	(15,287)	(17,972)	(19,753)	-	-
75-105	TAXS	Murray County Tax Officials	5,929	(12,816)	(26,488)	(29,112)	-	-
75-106	TAXS	Muscogee County Tax Officials	9,337	(66,638)	(130,174)	(143,075)	-	-
75-107	TAXS	Newton County Tax Officials	(62,544)	(55,143)	(72,786)	(79,999)	-	-
75-108	TAXS	Oconee County Tax Officials	10,257	(13,878)	(30,911)	(33,975)	-	-
75-109	TAXS	Oglethorpe County Tax Officials	5,285	(6,272)	(14,657)	(16,110)	-	-
75-110	TAXS	Paulding County Tax Officials	(56,274)	(50,783)	(65,536)	(72,031)	-	-
75-111	TAXS	Peach County Tax Officials	13,401	(18,412)	(40,430)	(44,438)	-	-
75-112	TAXS	Pickens County Tax Officials	(38,361)	(28,812)	(23,420)	(25,741)	-	-
75-113	TAXS	Pierce County Tax Officials	7,117	(11,991)	(26,146)	(28,738)	-	-
75-114	TAXS	Pike County Tax Officials	5,020	(7,454)	(16,800)	(18,465)	-	-
75-115	TAXS	Polk County Tax Officials	(31,451)	(32,386)	(38,192)	(41,978)	-	-
75-119	TAXS	Rabun County Tax Officials	(11,185)	(10,803)	(16,953)	(18,633)	-	-
75-121	TAXS	Richmond County Tax Officials	66,534	(91,757)	(214,885)	(236,183)	-	-
75-122	TAXS	Rockdale County Tax Officials	(7,205)	(29,851)	(48,720)	(53,548)	-	-
75-123	TAXS	Schley County Tax Officials	(18,863)	(11,029)	(6,309)	(6,935)	-	-
75-124	TAXS	Screven County Tax Officials	(7,649)	(15,318)	(21,697)	(23,846)	-	-
75-125	TAXS	Seminole County Tax Officials	1,560	(3,631)	(7,150)	(7,859)	-	-
75-126	TAXS	Spalding County Tax Officials	(10,796)	(44,379)	(70,133)	(77,084)	-	-
75-127	TAXS	Stephens County Tax Officials	8,720	(22,541)	(47,900)	(52,649)	-	-
75-128	TAXS	Stewart County Tax Officials	4,187	(6,104)	(13,816)	(15,186)	-	-



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>
75-129	TAXS	Sumter County Tax Officials	\$ 2,646	\$ (18,492)	\$ (33,779)	\$ (37,129)	\$ -	\$ -
75-130	TAXS	Talbot County Tax Officials	(12,334)	(5,822)	(7,103)	(7,806)	-	-
75-131	TAXS	Taliaferro County Tax Officials	3,417	(6,559)	(13,916)	(15,296)	-	-
75-132	TAXS	Tattnall County Tax Officials	(28,879)	(18,589)	(20,241)	(22,247)	-	-
75-133	TAXS	Taylor County Tax Officials	3,779	(5,965)	(13,228)	(14,538)	-	-
75-134	TAXS	Telfair County Tax Officials	14,639	(577)	(11,363)	(12,490)	-	-
75-135	TAXS	Terrell County Tax Officials	1,980	(5,556)	(11,384)	(12,513)	-	-
75-136	TAXS	Thomas County Tax Officials	8,621	(14,644)	(31,830)	(34,985)	-	-
75-137	TAXS	Tift County Tax Officials	(19,459)	(32,558)	(42,101)	(46,273)	-	-
75-139	TAXS	Towns County Tax Officials	(16,948)	(20,625)	(25,137)	(27,629)	-	-
75-141	TAXS	Troup County Tax Officials	6,925	(14,191)	(29,361)	(32,272)	-	-
75-142	TAXS	Turner County Tax Officials	4,329	(12,682)	(26,456)	(29,079)	-	-
75-143	TAXS	Twiggs County Tax Officials	7,267	(14,600)	(31,095)	(34,176)	-	-
75-145	TAXS	Upson County Tax Officials	(38,643)	(20,171)	(16,149)	(17,750)	-	-
75-146	TAXS	Walker County Tax Officials	16,971	(34,211)	(70,558)	(77,552)	-	-
75-147	TAXS	Walton County Tax Officials	(31,371)	(21,835)	(26,351)	(28,962)	-	-
75-148	TAXS	Ware County Tax Officials	5,064	(10,715)	(23,005)	(25,284)	-	-
75-149	TAXS	Warren County Tax Officials	(24,221)	(12,584)	(5,049)	(5,548)	-	-
75-150	TAXS	Washington County Tax Officials	17,767	(12,709)	(35,513)	(39,033)	-	-
75-151	TAXS	Wayne County Tax Officials	(14,655)	(16,648)	(19,863)	(21,832)	-	-
75-154	TAXS	White County Tax Officials	14,454	(32,574)	(66,918)	(73,551)	-	-
75-155	TAXS	Whitfield County Tax Officials	(3,452)	(80,411)	(130,930)	(143,907)	-	-
75-156	TAXS	Wilcox County Tax Officials	3,466	(5,315)	(11,941)	(13,124)	-	-
75-158	TAXS	Wilkinson County Tax Officials	4,772	(8,505)	(18,129)	(19,926)	-	-
75-159	TAXS	Worth County Tax Officials	7,639	(14,985)	(34,462)	(37,879)	-	-
817	TCOL	Oconee Fall Line Technical College	(71,532)	(185,347)	(318,797)	(350,393)	-	-
818	TCOL	Coastal Pines Technical College	144,488	(310,541)	(653,480)	(718,250)	-	-
820	TCOL	Albany Technical College	32,436	(521,615)	(947,622)	(1,041,546)	-	-
822	TCOL	Athens Technical College	60,287	(375,557)	(714,613)	(785,443)	-	-
823	TCOL	Atlanta Technical College	335,200	(717,363)	(1,514,925)	(1,665,079)	-	-
824	TCOL	Augusta Technical College	(56,798)	(751,976)	(1,381,752)	(1,518,704)	-	-
826	TCOL	West Georgia Technical College	(333,872)	(938,655)	(1,464,719)	(1,609,894)	-	-
827	TCOL	Chattahoochee Technical College	685,029	(979,499)	(2,096,202)	(2,303,968)	-	-
828	TCOL	Columbus Technical College	263,757	(362,706)	(779,687)	(856,967)	-	-
829	TCOL	Georgia Northwestern Technical College	252,956	(721,747)	(1,453,776)	(1,597,867)	-	-
830	TCOL	Georgia Piedmont Technical College	45,457	(331,988)	(659,537)	(724,907)	-	-
831	TCOL	Southern Crescent Technical College	202,478	(556,136)	(1,091,807)	(1,200,022)	-	-
832	TCOL	Gwinnett Technical College	624,391	(1,201,584)	(2,439,990)	(2,681,828)	-	-
834	TCOL	Lanier Technical College	370,490	(577,165)	(1,082,277)	(1,189,547)	-	-
835	TCOL	Central Georgia Technical College	272,854	(1,470,091)	(2,731,479)	(3,002,210)	-	-
837	TCOL	Southern Regional Technical College	(304,838)	(829,282)	(1,278,512)	(1,405,232)	-	-
838	TCOL	North Georgia Technical College	66,976	(380,904)	(720,261)	(791,649)	-	-
841	TCOL	Savannah Technical College	404,551	(567,263)	(1,235,324)	(1,357,764)	-	-
842	TCOL	South Georgia Technical College	27,202	(436,500)	(736,609)	(809,618)	-	-
843	TCOL	Southeastern Technical College	25,317	(213,103)	(400,844)	(440,574)	-	-



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>
844	TCOL	Ogeechee Technical College	\$ 6,592	\$ (66,052)	\$ (116,699)	\$ (128,265)	\$ -	\$ -
848	TCOL	Wiregrass Georgia Technical College	317,227	(582,393)	(1,170,145)	(1,286,125)	-	-
503-0503	UNIV	Georgia Institute of Technology	252,513	(90,174)	(308,348)	(338,910)	-	-
509-0509	UNIV	Georgia State University	(54,919)	(148,318)	(207,104)	(227,631)	-	-
512-0512	UNIV	Augusta University	(66,369)	(365,027)	(629,892)	(692,323)	-	-
518-0518	UNIV	University of Georgia	(14,558)	(282,230)	(504,872)	(554,912)	-	-
521-0521	UNIV	Albany State University	43,993	(25,232)	(62,731)	(68,948)	-	-
528-0528	UNIV	Clayton College and State University	1,557	(5,925)	(11,620)	(12,773)	-	-
530-0530	UNIV	Columbus State University	22,286	86	(15,618)	(17,167)	-	-
531-0531	UNIV	University of North Georgia	29,496	(34,720)	(81,727)	(89,827)	-	-
536-0536	UNIV	Georgia College and State University	(81,148)	(30,629)	(41,554)	(45,674)	-	-
539-0539	UNIV	Georgia Southern University	(22,236)	(43,203)	(73,768)	(81,080)	-	-
540-0540	UNIV	Georgia Gwinnett College	42,040	(12,514)	(44,733)	(49,166)	-	-
542-0542	UNIV	Georgia Southwestern State University	38,814	(24,634)	(60,246)	(66,217)	-	-
543-0543	UNIV	Kennesaw State University	16,992	(53,500)	(89,828)	(98,732)	-	-
547-0547	UNIV	Middle Georgia State College	(29,032)	(47,395)	(75,854)	(83,371)	-	-
551-0551	UNIV	Valdosta State University	(46,592)	(28,529)	(9,677)	(10,635)	-	-
554-0554	UNIV	State University of West Georgia	41,363	(25,691)	(50,995)	(56,050)	-	-
557-0557	UNIV	Abraham Baldwin Agricultural College	(11,530)	(43,898)	(57,209)	(62,879)	-	-
563-0563	UNIV	College of Coastal Georgia	49,839	(22,738)	(55,061)	(60,518)	-	-
567-0567	UNIV	South Georgia State College	(17,834)	(5,923)	(11,678)	(12,837)	-	-
569-0569	UNIV	Dalton College	39,572	704	(18,949)	(20,828)	-	-
573-0573	UNIV	Georgia Highlands College	(5,015)	(6,464)	(16,816)	(18,482)	-	-
576-0576	UNIV	Gordon College	1,943	(5,126)	(10,349)	(11,376)	-	-
598-0598	UNIV	Regents Central Office	(55,250)	(183,342)	(371,483)	(408,302)	-	-
209-0209	VARS	Agricultural Commodity Commission	(11,863)	(41,167)	(62,641)	(68,850)	-	-
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	(19,602)	-	-	-	-	-
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	3,366	(93,328)	(165,461)	(181,859)	-	-
		TOTAL	\$ (28,539,000)	\$ (301,529,000)	\$ (525,339,000)	\$ (577,408,000)	\$ -	\$ -
		STATE DEPARTMENT OF REVENUE	\$ (1,540,041)	\$ (4,297,049)	\$ (6,970,635)	\$ (7,661,523)	\$ -	\$ -
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ (328,979)	\$ (596,160)	\$ (966,309)	\$ (1,062,084)	\$ -	\$ -





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

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

#### New Plan

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

#### GSEPS

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

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

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



**SCHEDULE D (continued)**

**Early Retirement Benefit**

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

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

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

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

**Disability Retirement Benefit**

Old Plan and New Plan

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

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

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

Service at Disability

Benefit

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



## SCHEDULE D (continued)

### GSEPS

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

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

### Involuntary Retirement Benefit

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

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

**Benefit** Computed as for disability retirement.

### Deferred Vested Retirement Benefit

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

**Benefit** Accrued benefit deferred to age 60.

### Death Benefit

#### Old Plan and New Plan

##### Eligibility

##### Benefit

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

Refund of all employee contributions plus allowable interest.

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

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

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

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

(4) After retirement

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



## SCHEDULE D (continued)

### GSEPS

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



## SCHEDULE D (continued)

### Contributions

#### By Members

##### Old Plan

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

##### New Plan and GSEPS

Member contributions are 1.25% of annual compensation

#### By Employers

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



**SCHEDULE E**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

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

<u>Law Enforcement</u>		
<u>Age</u>	<u>Years of Service</u>	
	<u>0-9</u>	<u>10 &amp; 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.

**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.

#### I. Funding Objectives

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

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

#### II. Measures of Funding Progress

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

- **Funded ratio** – The funded ratio, defined as the actuarial value of assets divided by the actuarial accrued liability, should increase over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial adjustments. The target funded ratio will be 100 percent within 25 years of the valuation date for the first valuation conducted following the adoption of this Policy (i.e. the June 30, 2013 valuation date).
- **Unfunded Actuarial Accrued Liability (UAAL)**
  - **Transitional UAAL** – The UAAL established as of the initial valuation date for which this funding policy is adopted shall be known as the Transitional UAAL.
  - **New Incremental UAAL** – Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit changes, assumption and method changes and experience gains and/or losses that have occurred since the previous valuations.



## SCHEDULE F (continued)

### • UAAL Amortization Period

- The transitional UAAL will be amortized over a closed 25-year period beginning on the initial valuation date for which this funding policy is adopted.
- Each New Incremental UAAL shall be amortized over a closed 25-year period beginning with the year it is incurred.
- Effective with the June 30, 2020 valuation date, any New Incremental UAAL which is attributable to the granting of any post-retirement benefit adjustment (PRBA), including COLAs and one-time (non-compounded) payments, shall be amortized over a closed 15-year period. The amortization period shall begin with the year such PRBA is granted by the Board.

### • 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.
- Effective with the June 30, 2020 valuation date, 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.
- Effective with the June 30, 2020 valuation date, in no event shall the employer contribution rate decrease by more than 2% from one fiscal year to the next fiscal 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), would be expected to maintain reasonably stable contribution rates.

## III. Methods and Assumptions

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

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

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



## **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: June 18, 2020