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EMPLOYEES'
RETIREMENT SYSTEM
OF GEORGIA

GASB STATEMENT NO. 75 REPORT

**For the State Employees' Assurance Department
Retired and Vested Inactive Members
Trust Fund**

PREPARED AS OF JUNE 30, 2017

FOR FINANCIAL REPORTING AS OF JUNE 30, 2018





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

May 15, 2018

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

Dear Members of the Board:

Presented in this report is information to assist the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 75 for the participating employers. The information is presented for the one-year period ending June 30, 2017. GASB Statement No. 75 (GASB 75) establishes accounting and financial reporting requirements for governmental employers who have other postemployment benefits (OPEB) plans. This report has been prepared as of June 30, 2017 (Measurement Date) for financial reporting as of June 30, 2018. The calculations in this report have been made on a basis that is consistent with our understanding of the accounting standard. This is the first report issued under GASB 75.

The annual actuarial valuation performed as of June 30, 2016 was used as the basis for much of the information presented as of June 30, 2017 in this report. The valuation was based upon data provided by the Retirement System staff, concerning active, inactive, and retired members along with pertinent and financial information.

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

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



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

Respectfully submitted,

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

Edward J. Koebel, EA, FCA, MAA
Principal and Consulting Actuary

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

Cathy Turcot
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA
Senior Actuary



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REPORT OF THE ANNUAL GASB STATEMENT NO. 75
STATE EMPLOYEES' ASSURANCE DEPARTMENT
RETIRED AND VESTED INACTIVE MEMBERS TRUST FUND
PREPARED AS OF JUNE 30, 2017

SECTION I – SUMMARY OF COLLECTIVE AMOUNTS
(\$ IN THOUSANDS)

Valuation Date (VD):	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.50%
Municipal Bond Index Rate at Measurement Date	3.56%
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	7.50%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$ 861,346
Fiduciary Net Position (FNP)	<u>1,121,251</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ (259,905)
FNP as a percentage of TOL	130.17%
Collective OPEB Expense:	\$ (24,020)
Deferred Outflow of Resources:	\$ 0
Deferred Inflow of Resources:	\$ 39,713



SECTION II – INTRODUCTION

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

This report, prepared as of June 30, 2017 (the Measurement Date), presents information to assist the SEAD in providing the required information under GASB 75 to participating employers. Much of the material provided in this report, including the Net OPEB Liability, is based on the results of the GASB 74 report for the State Employees’ Assurance Department Retired and Vested Inactive Members Trust Fund, which was issued August 25, 2017. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

GASB 75 replaces GASB 45, and represents a significant departure from the requirements of the prior statement. GASB 45 was issued as a “funding friendly” statement that required postemployment benefit plans other than pension plans (OPEB) to report items consistent with the results of the Plan’s actuarial valuations, as long as those valuations met certain parameters. GASB 75 basically separates accounting from funding by creating disclosure and reporting requirements that may or may not be consistent with the basis used for funding the Plan.

Two major changes in GASB 75 are the requirements to determine the Net OPEB Liability (NOL) and to recognize an OPEB Expense (OE) in the financial statements of the participating employer.

GASB 75 requires the inclusion of a Net OPEB Liability (NOL) on the plan sponsor’s balance sheet and a determination of an OPEB Expense (OE), which may bear little relationship to the funding requirements for the SEAD. The NOL is set equal to the Total OPEB Liability (TOL) minus the Fiduciary Net Position (FNP). The benefit provisions recognized in the calculation of the TOL are summarized in Schedule B. For the purposes of reporting under GASB 75, the SEAD is assumed to be a cost-sharing employer defined benefit OPEB plan.

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

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



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

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

Schedule A of this report shows the amount of employer payroll for the years ending June 30, 2016 and June 30, 2017. Schedule A also shows the proportionate share percentages that have been determined based on these payrolls.

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

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

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



SECTION III – FINANCIAL STATEMENT NOTES

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

Paragraph 92-93: This paragraph requires information to be disclosed regarding the actuarial assumptions and other inputs used to measure the TOL. The complete set of actuarial assumptions and other inputs utilized in developing the TOL are outlined in Schedule C. The TOL as of June 30, 2017 was determined based on an actuarial valuation prepared as of June 30, 2016, using the following actuarial assumptions and other inputs:

Inflation	2.75 percent
Salary increases	
ERS	3.25 – 7.00 percent
GJRS	4.50 percent
LRS	N/A
Investment rate of return	7.50 percent compounded annually, net of investment expense, including inflation
Healthcare cost trend rate	N/A

Mortality Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the Fund.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of actuarial experience studies for the three pension plans that have members participating in the Fund, covering the period from July 1, 2009 – June 30, 2014.

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

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



Capital Market Assumptions - Based on Experience Study Adopted by the Board

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.00%	(0.50%)
Domestic Stocks - Large Cap	37.20%	9.00%
Domestic Stocks - Mid Cap	3.40%	12.00%
Domestic Stocks - Small Cap	1.40%	13.50%
Int'l Stocks - Developed Mkt	17.80%	8.00%
Int'l Stocks - Emerging Mkt	5.20%	12.00%
Alternatives	<u>5.00%</u>	10.50%
Total	<u>100.00%</u>	

*Net of inflation

Discount rate. The discount rate used to measure the total OPEB liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that plan member insurance premiums will be made at the current contribution rate and that Employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Paragraph 94(g): This paragraph requires disclosure of the sensitivity of the NOL to changes in the the discount rate. The following exhibit presents the NOL of the Plan, calculated using the the discount rate of 7.50 percent, as well as the Plan's NOL calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate (\$ thousands):

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Fund's net OPEB liability	\$(142,257)	\$(259,905)	\$(356,322)

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

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



Paragraph 96(c): June 30, 2016 is the actuarial valuation date upon which the TOL is based. The result is rolled forward using standard actuarial techniques to the measurement date. The procedure used to determine the TOL as of June 30, 2017 is shown on page 6 of the GASB 74 report for SEAD submitted August 29, 2017.

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

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

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

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

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

	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	0	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>39,713</u>
Total	<u>\$ 0</u>	<u>\$ 39,713</u>

The following table shows the components of the collective deferred outflows of resources and collective deferred inflows of resources by year.



Collective Deferred Outflows and Inflows for Differences between Expected and Actual Experience

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Dererred Inflows	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)
2017	\$ 0	\$ 0	3.0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total				\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0

Collective Deferred Outflows and Inflows for Differences from Assumption Changes

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Dererred Inflows	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)
2017	\$ 0	\$ 0	3.0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total				\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0



Collective Deferred Outflows and Inflows for Differences in Investment Experience

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Dererred Inflows	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)
2017	\$ 0	\$49,641	5.0	\$ 0	\$ 0	\$ 0	\$49,641	\$ 0	\$ 9,928	\$ 0	\$39,713
Total				\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$39,713
Net difference between projected and actual earnings on investments											\$39,713



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

Deferred Amounts to be recognized in Fiscal Years Ending	
	Deferred Outflows / (Inflows) of Resources
Year 1	(\$9,928)
Year 2	(\$9,928)
Year 3	(\$9,928)
Year 4	(\$9,929)
Year 5	\$0
Thereafter	\$0

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



SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

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

Changes of benefit terms. None.

On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Plan. 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).

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 following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar, open
Remaining amortization period	Infinite
Asset valuation method	Fair value of assets
Inflation	3.00 percent
Salary increase	
ERS	3.25 – 7.00 percent
GJRS	4.50 percent
LRS	N/A
Investment rate of return	7.50 percent, including inflation



SECTION V – OPEB EXPENSE

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

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

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

Benefit changes, which are reflected immediately, will increase OE, if there is a benefit improvement for existing Plan members, or decrease OE, if there is a benefit reduction. For the year ended June 30, 2017, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2017 this number is 6.9 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 3.0 years.

The last item under changes in TOL is changes in assumptions or other inputs. 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, similar to the way experience gains and losses are recognized. For the year ended June 30, 2017, there was a change in the TOL arising from the change in the Discount Rate from 7.50 percent on the Prior Measurement Date to 7.50 percent on the Measurement Date.

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

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



Collective OPEB Expense Determined as of the Measurement Date	
Service Cost	\$ 3,959
Interest on the TOL and Cash Flow	\$ 61,076
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ 0
Expensed portion of current-period changes of assumptions	\$ 0
Member contributions	\$ (3,793)
Projected earnings on plan investments	\$ (75,909)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ (9,928)
Administrative expense	\$ 576
Other	\$ (1)
Recognition of beginning deferred outflows of resources as OPEB expense	\$ 0
Recognition of beginning deferred inflows of resources as OPEB expense	\$ 0
Collective OPEB Expense	<u>\$ (24,020)</u>



SCHEDULE A

**State Employees' Assurance Department Retired and Vested Inactive Members
Schedule of Employer and Nonemployer Allocations as of June 30, 2016 and June 30, 2017**

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
		<u>LRS</u>				
STAT	444	General Assembly of Georgia	\$1,724,366	0.114922%	\$1,584,254	0.108789%
		<u>GJRS</u>				
STAT	418	Prosecuting Attorneys Council	2,493,333.98	0.166171%	2,307,091.92	0.158426%
STAT	436	Superior Courts of Georgia	18,770,456.49	1.250978%	17,811,342.74	1.223088%
STAT	442	Georgia Department of Law	765,319.42	0.051006%	780,037.36	0.053564%
STAT	444	General Assembly of Georgia	275,000.16	0.018328%	291,700.08	0.020031%
	50-001	Appling County Board of Commissioners	92,457.06	0.006162%	94,702.81	0.006503%
	50-003	Bacon County Board of Commissioners	41,365.58	0.002757%	31,797.06	0.002183%
	50-005	Baldwin County Board of Commissioners	53,684.70	0.003578%	60,753.18	0.004172%
	50-014	Brooks County Board of Commissioners	21,000.00	0.001400%	10,500.00	0.000721%
	50-015	Bryan County Board of Commissioners	175,357.02	0.011687%	40,093.14	0.002753%
	50-022	Carroll County Board of Commissioners	220,586.79	0.014701%	221,703.26	0.015224%
	50-023	Catoosa County Board of Commissioners	36,999.96	0.002466%	46,750.02	0.003210%
	50-024	Charlton County Board of Commissioners	82,706.81	0.005512%	65,744.26	0.004515%
	50-025	Chatham County Board of Commissioners	426,648.90	0.028434%	429,506.38	0.029494%
	50-027	Chattooga County Board of Commissioners	40,947.52	0.002729%	43,653.57	0.002998%
	50-028	Cherokee County Board of Commissioners	339,760.62	0.022644%	378,794.94	0.026011%
	50-029	Clarke County Board of Commissioners	337,218.24	0.022474%	345,018.72	0.023692%
	50-031	Clayton County Board of Commissioners	364,802.28	0.024313%	372,431.84	0.025575%
	50-032	Clinch County Board of Commissioners	42,500.04	0.002832%	21,250.02	0.001459%
	50-033	Cobb County Board of Commissioners	1,207,167.63	0.080453%	979,551.90	0.067265%
	50-034	Coffee County Board of Commissioners	81,562.68	0.005436%	81,837.68	0.005620%
	50-036	Columbia County Board of Commissioners	245,252.16	0.016345%	239,583.41	0.016452%
	50-038	Coweta County Board of Commissioners	115,627.00	0.007706%	111,001.92	0.007622%
	50-043	Decatur County Board of Commissioners	60,410.40	0.004026%	31,111.38	0.002136%
	50-044	Dekalb County Board of Commissioners	481,008.48	0.032057%	481,008.48	0.033030%
	50-047	Dougherty County Board of Commissioners	121,753.68	0.008114%	129,724.12	0.008908%
	50-051	Effingham County Board of Commissioners	210,772.14	0.014047%	203,917.92	0.014003%
	50-054	Evans County Board of Commissioners	83,078.75	0.005537%	87,000.00	0.005974%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
50-056		Fayette County Board of Commissioners	112,499.52	0.007498%	114,528.84	0.007865%
50-058		Forsyth County Board of Commissioners	240,504.24	0.016029%	240,504.24	0.016515%
50-060		Fulton County Board of Commissioners	616,292.70	0.041074%	631,324.80	0.043352%
50-063		Glynn County Board of Commissioners	83,632.20	0.005574%	85,285.80	0.005856%
50-064		Gordon County Board of Commissioners	78,808.86	0.005252%	83,416.09	0.005728%
50-065		Grady County Board of Commissioners	34,108.21	0.002273%	34,032.96	0.002337%
50-067		Gwinnett County Board of Commissioners	616,292.70	0.041074%	631,324.80	0.043352%
50-068		Habersham County Board of Commissioners	68,000.04	0.004532%	56,666.71	0.003891%
50-069		Hall County Board of Commissioners	240,504.16	0.016029%	249,754.32	0.017150%
50-075		Henry County Board of Commissioners	369,775.76	0.024644%	378,794.88	0.026011%
50-081		Jefferson County Board of Commissioners	87,750.00	0.005848%	66,000.00	0.004532%
50-082		Jenkins County Board of Commissioners	19,203.96	0.001280%	19,203.96	0.001319%
50-085		Lamar County Board of Commissioners	103,154.40	0.006875%	103,154.40	0.007084%
50-089		Liberty County Board of Commissioners	208,637.34	0.013905%	191,709.31	0.013164%
50-091		Long County Board of Commissioners	18,343.32	0.001223%	12,908.22	0.000886%
50-092		Lowndes County Board of Commissioners	122,564.78	0.008168%	131,121.45	0.009004%
50-095		Madison County Board of Commissioners	0.00	0.000000%	84,727.59	0.005818%
50-097		McDuffie County Board of Commissioners	67,999.88	0.004532%	19,615.35	0.001347%
50-098		McIntosh County Board of Commissioners	135,584.16	0.009036%	138,891.12	0.009538%
50-100		Miller County Board of Commissioners	59,773.56	0.003984%	67,242.39	0.004617%
50-101		Mitchell County Board of Commissioners	80,977.38	0.005397%	102,890.86	0.007065%
50-106		Muscogee County Board of Commissioners	272,695.93	0.018174%	291,635.38	0.020026%
50-107		Newton County Board of Commissioners	109,491.05	0.007297%	106,760.39	0.007331%
50-108		Oconee County Board of Commissioners	38,075.64	0.002538%	12,691.88	0.000872%
50-110		Paulding County Board of Commissioners	103,612.58	0.006905%	106,912.24	0.007342%
50-113		Pierce County Board of Commissioners	42,904.56	0.002859%	43,769.04	0.003006%
50-117		Putnam County Board of Commissioners	56,700.00	0.003779%	58,050.00	0.003986%
50-121		Richmond County Board of Commissioners	682,793.59	0.045506%	700,648.03	0.048113%
50-122		Rockdale County Board of Commissioners	231,099.82	0.015402%	152,627.68	0.010481%
50-124		Screven County Board of Commissioners	31,716.00	0.002114%	31,716.10	0.002178%
50-126		Spalding County Board of Commissioners	165,425.28	0.011025%	151,849.86	0.010427%
50-127		Stephens County Board of Commissioners	32,771.96	0.002184%	32,771.94	0.002250%
50-132		Tattnall County Board of Commissioners	56,933.22	0.003794%	57,788.64	0.003968%
50-136		Thomas County Board of Commissioners	39,089.04	0.002605%	39,089.04	0.002684%
50-137		Tift County Board of Commissioners	84,272.67	0.005616%	108,064.84	0.007421%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
	50-138	Toombs County Board of Commissioners	36,250.37	0.002416%	36,050.34	0.002476%
	50-140	Treutlen County Board of Commissioners	78,000.00	0.005198%	78,000.00	0.005356%
	50-141	Troup County Board of Commissioners	82,608.50	0.005506%	91,474.89	0.006281%
	50-142	Turner County Board of Commissioners	105,572.70	0.007036%	110,616.90	0.007596%
	50-145	Upson County Board of Commissioners	100,000.08	0.006665%	100,000.08	0.006867%
	50-146	Walker County Board of Commissioners	115,720.44	0.007712%	112,011.49	0.007692%
	50-147	Walton County Board of Commissioners	112,546.94	0.007501%	107,059.25	0.007352%
	50-148	Ware County Board of Commissioners	85,295.60	0.005685%	87,920.82	0.006037%
	50-161	Eighth Judicial Board of Commissioners	295,500.84	0.019694%	295,500.84	0.020292%
		ERS				
DFAC	127-001	Appling County DFACS	181,693.74	0.012109%	209,136.10	0.014361%
DFAC	127-002	Atkinson County DFACS	67,917.76	0.004526%	34,182.56	0.002347%
DFAC	127-003	Bacon County DFACS	143,961.39	0.009594%	117,592.56	0.008075%
DFAC	127-004	Baker County DFACS	57,012.96	0.003800%	64,934.04	0.004459%
DFAC	127-005	Baldwin County DFACS	578,604.91	0.038562%	519,133.90	0.035648%
DFAC	127-006	Banks County DFACS	152,503.14	0.010164%	157,705.05	0.010829%
DFAC	127-007	Barrow County DFACS	316,312.61	0.021081%	473,859.01	0.032539%
DFAC	127-008	Bartow County DFACS	563,574.46	0.037560%	456,929.43	0.031377%
DFAC	127-009	Ben Hill County DFACS	155,779.82	0.010382%	199,667.73	0.013711%
DFAC	127-010	Berrien County DFACS	312,214.86	0.020808%	306,171.85	0.021025%
DFAC	127-011	Bibb County DFACS	3,243,887.71	0.216192%	2,952,289.84	0.202731%
DFAC	127-012	Bleckley County DFACS	92,446.36	0.006161%	64,033.60	0.004397%
DFAC	127-013	Brantley County DFACS	270,459.94	0.018025%	283,137.37	0.019443%
DFAC	127-014	Brooks County DFACS	168,230.16	0.011212%	132,793.04	0.009119%
DFAC	127-015	Bryan County DFACS	176,566.58	0.011767%	76,604.18	0.005260%
DFAC	127-016	Bulloch County DFACS	429,213.77	0.028605%	526,490.57	0.036154%
DFAC	127-017	Burke County DFACS	326,833.25	0.021782%	268,476.07	0.018436%
DFAC	127-018	Butts County DFACS	242,522.96	0.016163%	218,683.27	0.015017%
DFAC	127-019	Calhoun County DFACS	130,945.58	0.008727%	107,381.80	0.007374%
DFAC	127-020	Camden County DFACS	439,733.04	0.029306%	458,189.95	0.031463%
DFAC	127-021	Candler County DFACS	216,575.32	0.014434%	209,523.28	0.014388%
DFAC	127-022	Carroll County DFACS	744,384.63	0.049610%	786,024.62	0.053976%
DFAC	127-023	Catoosa County DFACS	366,896.78	0.024452%	313,863.52	0.021553%
DFAC	127-024	Charlton County DFACS	272,392.70	0.018154%	260,557.56	0.017892%
DFAC	127-025	Chatham County DFACS	1,720,444.49	0.114661%	1,551,137.92	0.106515%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
DFAC	127-026	Chattahoochee County DFACS	81,449.28	0.005428%	63,512.80	0.004361%
DFAC	127-027	Chattooga County DFACS	377,575.82	0.025164%	430,327.03	0.029550%
DFAC	127-028	Cherokee County DFACS	712,026.02	0.047454%	658,836.97	0.045242%
DFAC	127-029	Clarke County DFACS	1,786,140.72	0.119039%	1,804,168.57	0.123890%
DFAC	127-030	Clay County DFACS	201,053.19	0.013399%	202,215.16	0.013886%
DFAC	127-031	Clayton County DFACS	5,710,938.28	0.380612%	5,311,675.60	0.364748%
DFAC	127-032	Clinch County DFACS	112,722.96	0.007513%	115,712.17	0.007946%
DFAC	127-033	Cobb County DFACS	3,454,791.80	0.230248%	3,688,950.18	0.253317%
DFAC	127-034	Coffee County DFACS	1,256,267.31	0.083725%	1,475,995.76	0.101355%
DFAC	127-035	Colquitt County DFACS	536,722.10	0.035770%	541,934.50	0.037214%
DFAC	127-036	Columbia County DFACS	1,168,975.90	0.077908%	1,264,971.33	0.086864%
DFAC	127-037	Cook County DFACS	361,424.61	0.024088%	369,854.00	0.025398%
DFAC	127-038	Coweta County DFACS	641,484.96	0.042752%	651,847.53	0.044762%
DFAC	127-039	Crawford County DFACS	220,598.19	0.014702%	171,485.80	0.011776%
DFAC	127-040	Crisp County DFACS	471,919.25	0.031452%	498,726.92	0.034247%
DFAC	127-041	Dade County DFACS	221,634.00	0.014771%	211,162.05	0.014500%
DFAC	127-042	Dawson County DFACS	164,644.88	0.010973%	138,485.06	0.009510%
DFAC	127-043	Decatur County DFACS	584,062.18	0.038925%	597,675.28	0.041042%
DFAC	127-044	Dekalb County DFACS	11,226,735.59	0.748218%	11,344,567.50	0.779020%
DFAC	127-045	Dodge County DFACS	145,406.72	0.009691%	153,818.57	0.010563%
DFAC	127-046	Dooly County DFACS	83,512.20	0.005566%	123,341.31	0.008470%
DFAC	127-047	Dougherty County DFACS	6,384,270.85	0.425487%	5,615,031.60	0.385579%
DFAC	127-048	Douglas County DFACS	1,105,494.09	0.073677%	969,313.64	0.066562%
DFAC	127-049	Early County DFACS	1,409,542.86	0.093941%	1,656,698.69	0.113764%
DFAC	127-051	Effingham County DFACS	394,482.89	0.026291%	324,373.44	0.022274%
DFAC	127-052	Elbert County DFACS	218,486.45	0.014561%	167,798.44	0.011523%
DFAC	127-053	Emanuel County DFACS	107,722.56	0.007179%	126,915.40	0.008715%
DFAC	127-054	Evans County DFACS	158,938.12	0.010593%	190,602.22	0.013088%
DFAC	127-055	Fannin County DFACS	210,601.92	0.014036%	216,902.80	0.014895%
DFAC	127-056	Fayette County DFACS	522,786.81	0.034842%	589,694.21	0.040494%
DFAC	127-057	Floyd County DFACS	2,091,744.08	0.139407%	2,200,394.34	0.151099%
DFAC	127-058	Forsyth County DFACS	334,708.96	0.022307%	262,064.95	0.017996%
DFAC	127-059	Franklin County DFACS	202,264.65	0.013480%	206,021.31	0.014147%
DFAC	127-060	Fulton County DFACS	11,061,212.75	0.737187%	9,407,666.63	0.646015%
DFAC	127-061	Gilmer County DFACS	253,806.24	0.016915%	230,420.53	0.015823%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
DFAC	127-062	Glascocock County DFACS	124,904.56	0.008324%	110,438.19	0.007584%
DFAC	127-063	Glynn County DFACS	1,185,029.32	0.078978%	1,123,664.71	0.077161%
DFAC	127-064	Gordon County DFACS	505,057.89	0.033660%	523,287.94	0.035934%
DFAC	127-065	Grady County DFACS	359,938.36	0.023988%	382,957.40	0.026297%
DFAC	127-066	Greene County DFACS	196,858.25	0.013120%	357,937.47	0.024579%
DFAC	127-067	Gwinnett County DFACS	4,627,231.11	0.308387%	4,562,902.16	0.313330%
DFAC	127-068	Habersham County DFACS	370,362.44	0.024683%	382,011.84	0.026232%
DFAC	127-069	Hall County DFACS	1,850,359.29	0.123319%	1,690,474.71	0.116083%
DFAC	127-070	Hancock County DFACS	73,585.22	0.004904%	86,291.63	0.005926%
DFAC	127-071	Haralson County DFACS	440,126.41	0.029333%	339,552.91	0.023317%
DFAC	127-072	Harris County DFACS	194,033.52	0.012932%	174,167.86	0.011960%
DFAC	127-073	Hart County DFACS	425,053.63	0.028328%	436,576.36	0.029979%
DFAC	127-074	Heard County DFACS	267,362.88	0.017819%	262,313.84	0.018013%
DFAC	127-075	Henry County DFACS	1,376,623.30	0.091747%	1,083,548.03	0.074406%
DFAC	127-076	Houston County DFACS	1,428,365.40	0.095195%	1,428,449.18	0.098090%
DFAC	127-077	Irwin County DFACS	205,856.34	0.013720%	184,093.96	0.012642%
DFAC	127-078	Jackson County DFACS	247,702.52	0.016508%	195,556.69	0.013429%
DFAC	127-079	Jasper County DFACS	148,809.57	0.009918%	169,375.50	0.011631%
DFAC	127-080	Jeff Davis County DFACS	297,985.09	0.019860%	349,723.52	0.024015%
DFAC	127-081	Jefferson County DFACS	195,858.28	0.013053%	136,975.36	0.009406%
DFAC	127-082	Jenkins County DFACS	115,181.46	0.007676%	105,682.32	0.007257%
DFAC	127-083	Johnson County DFACS	176,705.84	0.011777%	198,819.00	0.013653%
DFAC	127-084	Jones County DFACS	444,724.28	0.029639%	430,576.20	0.029567%
DFAC	127-085	Lamar County DFACS	300,926.62	0.020056%	281,241.60	0.019313%
DFAC	127-086	Lanier County DFACS	295,073.12	0.019665%	219,886.11	0.015099%
DFAC	127-087	Laurens County DFACS	2,397,597.86	0.159791%	2,456,439.07	0.168681%
DFAC	127-088	Lee County DFACS	307,718.16	0.020508%	228,739.91	0.015707%
DFAC	127-089	Liberty County DFACS	591,800.33	0.039441%	555,841.59	0.038169%
DFAC	127-090	Lincoln County DFACS	27,208.32	0.001813%	13,604.16	0.000934%
DFAC	127-091	Long County DFACS	52,743.64	0.003515%	55,733.68	0.003827%
DFAC	127-092	Lowndes County DFACS	1,241,359.05	0.082732%	1,127,497.83	0.077424%
DFAC	127-093	Lumpkin County DFACS	223,832.76	0.014918%	226,500.00	0.015554%
DFAC	127-094	Macon County DFACS	346,896.96	0.023119%	260,953.59	0.017919%
DFAC	127-095	Madison County DFACS	398,601.15	0.026565%	411,763.64	0.028275%
DFAC	127-096	Marion County DFACS	154,471.86	0.010295%	195,791.94	0.013445%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
DFAC	127-097	McDuffie County DFACS	382,715.75	0.025507%	406,967.85	0.027946%
DFAC	127-098	McIntosh County DFACS	58,654.86	0.003909%	49,809.29	0.003420%
DFAC	127-099	Meriwether County DFACS	284,605.45	0.018968%	337,545.38	0.023179%
DFAC	127-101	Mitchell County DFACS	349,300.46	0.023280%	315,627.21	0.021674%
DFAC	127-102	Monroe County DFACS	339,519.43	0.022628%	330,161.76	0.022672%
DFAC	127-103	Montgomery County DFACS	187,001.09	0.012463%	208,063.96	0.014288%
DFAC	127-104	Morgan County DFACS	268,931.76	0.017923%	219,355.14	0.015063%
DFAC	127-105	Murray County DFACS	353,762.68	0.023577%	357,447.70	0.024546%
DFAC	127-106	Muscogee County DFACS	1,680,062.86	0.111970%	1,586,376.03	0.108935%
DFAC	127-107	Newton County DFACS	947,456.60	0.063144%	909,569.59	0.062459%
DFAC	127-108	Oconee County DFACS	238,788.58	0.015914%	51,989.76	0.003570%
DFAC	127-110	Paulding County DFACS	467,869.99	0.031182%	392,068.64	0.026923%
DFAC	127-111	Peach County DFACS	491,128.09	0.032732%	541,827.18	0.037207%
DFAC	127-112	Pickens County DFACS	269,089.86	0.017934%	246,792.25	0.016947%
DFAC	127-113	Pierce County DFACS	185,941.20	0.012392%	195,509.20	0.013425%
DFAC	127-114	Pike County DFACS	123,365.88	0.008222%	122,932.82	0.008442%
DFAC	127-115	Polk County DFACS	723,460.25	0.048216%	708,108.07	0.048625%
DFAC	127-116	Pulaski County DFACS	78,752.40	0.005249%	105,223.99	0.007226%
DFAC	127-117	Putnam County DFACS	1,073,459.63	0.071542%	1,251,283.71	0.085924%
DFAC	127-118	Quitman County DFACS	53,863.56	0.003590%	17,586.16	0.001208%
DFAC	127-119	Rabun County DFACS	316,853.15	0.021117%	294,639.40	0.020233%
DFAC	127-120	Randolph County DFACS	153,681.31	0.010242%	159,441.48	0.010949%
DFAC	127-121	Richmond County DFACS	2,518,016.62	0.167816%	2,400,042.88	0.164809%
DFAC	127-122	Rockdale County DFACS	686,678.98	0.045764%	535,631.91	0.036781%
DFAC	127-123	Schley County DFACS	55,834.32	0.003721%	58,021.52	0.003984%
DFAC	127-124	Screven County DFACS	153,083.38	0.010202%	70,536.76	0.004844%
DFAC	127-125	Seminole County DFACS	292,552.35	0.019497%	309,764.80	0.021271%
DFAC	127-126	Spalding County DFACS	2,047,987.35	0.136490%	2,174,092.25	0.149293%
DFAC	127-127	Stephens County DFACS	405,491.02	0.027024%	433,063.17	0.029738%
DFAC	127-128	Stewart County DFACS	83,210.31	0.005546%	105,927.00	0.007274%
DFAC	127-129	Sumter County DFACS	2,445,563.11	0.162987%	2,573,968.22	0.176752%
DFAC	127-130	Talbot County DFACS	121,281.79	0.008083%	162,644.48	0.011169%
DFAC	127-131	Taliaferro County DFACS	13,080.90	0.000872%	33,353.44	0.002290%
DFAC	127-132	Tattnall County DFACS	197,196.72	0.013142%	199,882.59	0.013726%
DFAC	127-133	Taylor County DFACS	39,211.80	0.002613%	37,679.16	0.002587%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
DFAC	127-134	Telfair County DFACS	291,483.06	0.019426%	288,683.24	0.019824%
DFAC	127-135	Terrell County DFACS	193,301.66	0.012883%	201,910.44	0.013865%
DFAC	127-136	Thomas County DFACS	635,173.33	0.042332%	601,699.70	0.041318%
DFAC	127-137	Tift County DFACS	836,688.39	0.055762%	744,970.40	0.051156%
DFAC	127-138	Toombs County DFACS	376,462.31	0.025090%	342,400.81	0.023512%
DFAC	127-139	Towns County DFACS	87,698.88	0.005845%	94,403.12	0.006483%
DFAC	127-140	Treutlen County DFACS	140,277.59	0.009349%	157,675.46	0.010827%
DFAC	127-141	Troup County DFACS	806,344.68	0.053740%	704,389.00	0.048370%
DFAC	127-142	Turner County DFACS	60,279.12	0.004017%	41,106.12	0.002823%
DFAC	127-143	Twiggs County DFACS	142,315.65	0.009485%	57,865.44	0.003974%
DFAC	127-144	Union County DFACS	143,304.33	0.009551%	139,585.01	0.009585%
DFAC	127-145	Upson County DFACS	463,835.41	0.030913%	422,691.47	0.029026%
DFAC	127-146	Walker County DFACS	463,262.73	0.030875%	462,416.24	0.031754%
DFAC	127-147	Walton County DFACS	808,527.23	0.053885%	631,294.50	0.043350%
DFAC	127-148	Ware County DFACS	444,275.89	0.029609%	383,107.30	0.026308%
DFAC	127-149	Warren County DFACS	64,813.08	0.004320%	138,532.96	0.009513%
DFAC	127-150	Washington County DFACS	277,248.64	0.018478%	286,126.48	0.019648%
DFAC	127-151	Wayne County DFACS	354,401.89	0.023620%	296,412.64	0.020354%
DFAC	127-152	Webster County DFACS	60,495.84	0.004032%	92,252.36	0.006335%
DFAC	127-153	Wheeler County DFACS	72,446.75	0.004828%	67,097.56	0.004608%
DFAC	127-154	White County DFACS	156,409.04	0.010424%	166,219.98	0.011414%
DFAC	127-155	Whitfield County DFACS	2,206,352.74	0.147045%	2,039,732.74	0.140066%
DFAC	127-156	Wilcox County DFACS	158,280.84	0.010549%	168,335.60	0.011559%
DFAC	127-157	Wilkes County DFACS	229,619.82	0.015303%	230,136.32	0.015803%
DFAC	127-158	Wilkinson County DFACS	108,906.44	0.007258%	117,414.40	0.008063%
DFAC	127-159	Worth County DFACS	239,573.55	0.015967%	258,848.01	0.017775%
HLTH	128-001	Appling County Health Dept.	239,087.42	0.015934%	229,854.06	0.015784%
HLTH	128-002	Atkinson County Health Dept.	115,772.70	0.007716%	128,996.64	0.008858%
HLTH	128-003	Bacon County Health Dept.	130,624.29	0.008706%	141,072.54	0.009687%
HLTH	128-004	Baker County Health Dept.	164,077.68	0.010935%	174,661.44	0.011994%
HLTH	128-005	Baldwin County Health Dept.	308,828.64	0.020582%	319,521.26	0.021941%
HLTH	128-006	Banks County Health Dept.	120,938.06	0.008060%	91,660.84	0.006294%
HLTH	128-007	Barrow County Public Health	346,322.21	0.023081%	334,844.94	0.022993%
HLTH	128-008	Bartow County Health Dept.	444,591.27	0.029630%	427,790.92	0.029376%
HLTH	128-009	Ben Hill County Health Dept.	151,683.36	0.010109%	96,786.72	0.006646%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
HLTH	128-010	Berrien County Health Dept.	119,194.36	0.007944%	98,073.04	0.006735%
HLTH	128-011	Bibb County Health Dept.	940,997.49	0.062714%	969,563.95	0.066579%
HLTH	128-012	Bleckley Co. Health Dept.	155,052.12	0.010334%	90,084.36	0.006186%
HLTH	128-013	Brantley County Health Dept.	85,366.17	0.005689%	92,309.21	0.006339%
HLTH	128-014	Brooks County Health Dept.	154,260.80	0.010281%	101,034.04	0.006938%
HLTH	128-016	Bulloch County Physical Health	336,266.25	0.022411%	327,098.64	0.022462%
HLTH	128-017	Burke County Health Dept.	265,627.50	0.017703%	308,195.63	0.021163%
HLTH	128-018	Butts County Health Dept.	43,638.24	0.002908%	46,649.20	0.003203%
HLTH	128-019	Calhoun County Health Dept.	79,454.76	0.005295%	84,504.24	0.005803%
HLTH	128-021	Candler County Health Dept.	104,797.20	0.006984%	118,886.11	0.008164%
HLTH	128-022	Carroll County Health Dept.	541,523.68	0.036090%	469,043.33	0.032209%
HLTH	128-023	Catoosa County Health Dept.	380,999.36	0.025392%	237,291.51	0.016295%
HLTH	128-024	Charlton County Health Dept.	245,075.82	0.016333%	221,957.04	0.015242%
HLTH	128-026	Chattahoochee County Health Dept.	28,481.04	0.001898%	90,954.96	0.006246%
HLTH	128-027	Chattooga County Health Dept.	258,862.58	0.017252%	260,364.63	0.017879%
HLTH	128-028	Cherokee County Health Dept.	3,023,446.70	0.201501%	3,420,720.35	0.234898%
HLTH	128-029	Clarke County Health Dept.	1,613,815.06	0.107554%	1,527,504.81	0.104892%
HLTH	128-030	Clay County Health Dept.	26,541.12	0.001769%	41,170.80	0.002827%
HLTH	128-031	Clayton County Health Dept.	1,838,004.69	0.122496%	1,582,895.49	0.108696%
HLTH	128-032	Clinch County Health Dept.	95,885.34	0.006390%	103,213.44	0.007088%
HLTH	128-033	Cobb County Health Dept.	4,696,266.46	0.312988%	4,464,844.86	0.306597%
HLTH	128-034	Coffee County Health Dept.	322,823.93	0.021515%	334,283.42	0.022955%
HLTH	128-035	Colquitt County Health Dept.	578,287.36	0.038541%	629,445.14	0.043223%
HLTH	128-036	Columbia County Health Dept.	579,458.46	0.038619%	563,148.58	0.038671%
HLTH	128-037	Cook County Health Dept.	140,014.50	0.009331%	117,961.02	0.008100%
HLTH	128-038	Coweta County Health Dept.	471,297.36	0.031410%	503,375.41	0.034566%
HLTH	128-039	Crawford County Health Dept.	84,034.92	0.005601%	90,878.64	0.006241%
HLTH	128-040	Crisp County Health Dept.	156,342.11	0.010420%	66,861.10	0.004591%
HLTH	128-041	Dade County Health Dept.	170,546.18	0.011366%	179,672.64	0.012338%
HLTH	128-042	Dawson County Health Dept.	221,034.72	0.014731%	231,240.00	0.015879%
HLTH	128-043	Decatur County Health Dept.	344,752.43	0.022976%	317,238.11	0.021784%
HLTH	128-044	Dekalb County Health Dept.	8,066,386.68	0.537593%	7,595,910.94	0.521604%
HLTH	128-045	Dodge County Health Dept.	204,635.25	0.013638%	195,171.42	0.013402%
HLTH	128-046	Dooly County Health Dept.	67,398.36	0.004492%	33,069.60	0.002271%
HLTH	128-047	Dougherty County Health Dept.	1,040,323.10	0.069333%	974,379.32	0.066910%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
HLTH	128-047B	Southwest Health District	2,813,477.93	0.187507%	2,901,723.54	0.199259%
HLTH	128-048	Douglas County Health Dept.	388,359.80	0.025883%	372,665.12	0.025591%
HLTH	128-049	Early County Health Dept.	149,864.58	0.009988%	165,796.32	0.011385%
HLTH	128-050	Echols County Health Dept.	81,309.60	0.005419%	89,606.40	0.006153%
HLTH	128-052	Elbert County Health Dept.	125,254.52	0.008348%	149,249.17	0.010249%
HLTH	128-053	Emanuel County Health Dept.	336,321.96	0.022415%	284,540.40	0.019539%
HLTH	128-054	Evans County Health Dept.	126,428.30	0.008426%	134,757.03	0.009254%
HLTH	128-055	Fannin County Health Dept.	241,823.94	0.016117%	232,109.00	0.015939%
HLTH	128-056	Fayette County Health Dept.	427,193.82	0.028471%	408,283.40	0.028036%
HLTH	128-057	Floyd County Health Dept.	3,676,202.93	0.245005%	3,163,109.92	0.217208%
HLTH	128-058	Forsyth County Health Dept.	328,539.76	0.021896%	269,429.05	0.018501%
HLTH	128-059	Franklin County Health Dept.	171,929.44	0.011458%	183,277.86	0.012586%
HLTH	128-061	Gilmer County Health Dept.	347,334.78	0.023149%	319,857.22	0.021964%
HLTH	128-062	Glascocock County Health Dept.	47,435.52	0.003161%	53,340.42	0.003663%
HLTH	128-063	Glynn County Health Dept.	6,935,692.16	0.462237%	6,393,381.79	0.439027%
HLTH	128-064	Gordon County Health Dept.	533,866.80	0.035580%	601,554.26	0.041308%
HLTH	128-065	Grady County Health Dept.	265,695.24	0.017708%	236,936.89	0.016270%
HLTH	128-066	Greene County Health Dept.	157,007.55	0.010464%	126,400.04	0.008680%
HLTH	128-067	Gwinnett County Health Dept.	5,937,098.29	0.395684%	5,772,483.09	0.396391%
HLTH	128-068	Habersham County Health Dept.	256,836.99	0.017117%	188,221.80	0.012925%
HLTH	128-069	Hall County Health Dept.	3,571,753.64	0.238043%	3,370,175.38	0.231427%
HLTH	128-070	Hancock County Health Dept.	167,020.26	0.011131%	179,429.52	0.012321%
HLTH	128-071	Haralson County Health Dept.	205,263.02	0.013680%	218,995.00	0.015038%
HLTH	128-072	Harris County Health Dept.	188,018.90	0.012531%	174,680.70	0.011995%
HLTH	128-073	Hart County Health Dept.	159,337.56	0.010619%	150,508.76	0.010335%
HLTH	128-074	Heard County Health Dept.	115,212.84	0.007678%	61,300.12	0.004209%
HLTH	128-075	Henry County Health Dept.	707,141.78	0.047128%	677,906.18	0.046551%
HLTH	128-076	Houston County Health Dept.	2,962,113.56	0.197413%	2,917,278.12	0.200327%
HLTH	128-077	Irwin County Health Dept.	167,337.90	0.011152%	121,854.74	0.008368%
HLTH	128-078	Jackson County Health Dept.	224,583.53	0.014968%	220,143.78	0.015117%
HLTH	128-079	Jasper County Health Dept.	119,323.34	0.007952%	50,424.47	0.003463%
HLTH	128-080	Jeff Davis County Health Dept.	158,760.56	0.010581%	156,987.88	0.010780%
HLTH	128-081	Jefferson County Health Dept.	191,662.56	0.012774%	204,730.43	0.014059%
HLTH	128-082	Jenkins County Health Dept.	107,275.92	0.007150%	69,510.12	0.004773%
HLTH	128-083	Johnson County Health Dept.	80,521.29	0.005366%	86,089.32	0.005912%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
HLTH	128-084	Jones County Health Dept.	168,854.12	0.011253%	178,924.08	0.012287%
HLTH	128-085	Lamar County Health Dept.	157,127.28	0.010472%	135,339.36	0.009294%
HLTH	128-087	Laurens County Health Dept.	2,377,487.94	0.158450%	2,284,698.67	0.156888%
HLTH	128-088	Lee County Health Dept.	283,892.52	0.018920%	296,445.84	0.020357%
HLTH	128-090	Lincoln County Health Dept.	27,448.68	0.001829%	28,837.56	0.001980%
HLTH	128-092	Lowndes County Health Dept.	2,980,622.17	0.198647%	2,919,857.67	0.200504%
HLTH	128-093	Lumpkin County Health Dept.	224,888.70	0.014988%	232,106.16	0.015939%
HLTH	128-094	Macon County Health Dept.	103,938.84	0.006927%	108,958.80	0.007482%
HLTH	128-095	Madison County Health Dept.	69,820.58	0.004653%	27,004.32	0.001854%
HLTH	128-096	Marion County Health Dept.	80,567.28	0.005369%	85,347.84	0.005861%
HLTH	128-097	McDuffie County Health Dept.	226,800.87	0.015115%	221,138.15	0.015185%
HLTH	128-099	Meriwether County Health Dept.	355,370.51	0.023684%	323,115.27	0.022188%
HLTH	128-100	Miller County Health Dept.	63,451.32	0.004229%	41,415.87	0.002844%
HLTH	128-101	Mitchell County Health Dept.	239,373.96	0.015953%	203,637.76	0.013984%
HLTH	128-102	Monroe County Health Dept.	128,602.30	0.008571%	71,383.92	0.004902%
HLTH	128-103	Montgomery County Health Dept.	67,893.57	0.004525%	69,988.26	0.004806%
HLTH	128-104	Morgan County Health Dept.	182,106.44	0.012137%	184,319.22	0.012657%
HLTH	128-105	Murray County Health Dept.	280,523.23	0.018696%	299,155.54	0.020543%
HLTH	128-106	Muscogee County Health Dept.	3,835,607.63	0.255628%	3,408,409.59	0.234052%
HLTH	128-107	Newton County Health Dept.	674,181.64	0.044932%	614,181.72	0.042175%
HLTH	128-108	Oconee County Health Dept.	231,222.04	0.015410%	246,963.83	0.016959%
HLTH	128-109	Oglethorpe County Health Dept.	80,878.63	0.005390%	55,396.08	0.003804%
HLTH	128-110	Paulding County Health Dept.	279,404.29	0.018621%	266,178.57	0.018278%
HLTH	128-111	Peach County Health Dept.	148,221.92	0.009878%	154,241.90	0.010592%
HLTH	128-112	Pickens County Health Dept.	148,866.76	0.009921%	36,743.76	0.002523%
HLTH	128-113	Pierce County Health Dept.	208,810.91	0.013916%	212,060.58	0.014562%
HLTH	128-114	Pike County Health Dept.	94,439.04	0.006294%	55,951.62	0.003842%
HLTH	128-115	Polk County Health Dept.	301,821.26	0.020115%	240,165.51	0.016492%
HLTH	128-116	Pulaski County Health Dept.	89,790.06	0.005984%	87,767.51	0.006027%
HLTH	128-117	Putnam County Health Dept.	190,576.18	0.012701%	192,309.36	0.013206%
HLTH	128-118	Quitman County Health Dept.	0.00	0.000000%	14,098.80	0.000968%
HLTH	128-119	Rabun County Health Dept.	211,627.17	0.014104%	254,996.87	0.017510%
HLTH	128-120	Randolph County Health Dept.	98,876.60	0.006590%	49,406.11	0.003393%
HLTH	128-121	Richmond County Health Dept.	2,605,195.76	0.173626%	2,438,941.75	0.167480%
HLTH	128-122	Rockdale County Health Dept.	451,700.97	0.030104%	281,794.79	0.019351%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
HLTH	128-123	Schley County Health Dept.	78,507.12	0.005232%	86,762.64	0.005958%
HLTH	128-124	Screven County Health Dept.	159,301.63	0.010617%	172,048.08	0.011814%
HLTH	128-125	Seminole County Health Dept.	239,688.70	0.015974%	195,248.44	0.013408%
HLTH	128-126	Spalding County Health Dept.	456,404.72	0.030418%	473,298.00	0.032501%
HLTH	128-127	Stephens County Health Dept.	167,682.74	0.011175%	165,976.87	0.011397%
HLTH	128-128	Stewart County Health Dept.	77,334.96	0.005154%	22,440.24	0.001541%
HLTH	128-129	Sumter County Health Dept.	340,409.62	0.022687%	310,314.15	0.021309%
HLTH	128-130	Talbot County Health Dept.	82,163.96	0.005476%	35,505.96	0.002438%
HLTH	128-131	Taliaferro County Health Dept.	47,296.71	0.003152%	56,517.48	0.003881%
HLTH	128-132	Tattnall County Health Dept.	194,759.01	0.012980%	156,993.36	0.010781%
HLTH	128-133	Taylor County Health Dept.	153,945.39	0.010260%	165,768.00	0.011383%
HLTH	128-134	Telfair County Health Dept.	159,494.38	0.010630%	169,305.24	0.011626%
HLTH	128-135	Terrell County Health Dept.	54,916.32	0.003660%	59,858.76	0.004110%
HLTH	128-136	Thomas County Health Dept.	662,169.70	0.044131%	672,799.75	0.046201%
HLTH	128-137	Tift County Health Dept.	358,898.99	0.023919%	405,121.48	0.027819%
HLTH	128-138	Toombs County Health Dept.	308,906.58	0.020587%	334,203.05	0.022949%
HLTH	128-139	Towns County Health Dept.	202,899.42	0.013522%	195,564.43	0.013429%
HLTH	128-140	Treutlen County Health Dept.	84,451.32	0.005628%	56,137.32	0.003855%
HLTH	128-141	Troup County Health Dept.	2,931,133.22	0.195349%	3,080,212.22	0.211515%
HLTH	128-142	Turner County Health Dept.	53,536.50	0.003568%	35,666.04	0.002449%
HLTH	128-143	Twiggs County Health Dept.	45,009.12	0.003000%	18,720.24	0.001286%
HLTH	128-144	Union County Health Dept.	198,744.48	0.013246%	208,792.88	0.014338%
HLTH	128-145	Upson County Health Dept.	311,252.40	0.020744%	300,268.25	0.020619%
HLTH	128-146	Walker County Health Dept.	536,793.84	0.035775%	522,939.06	0.035910%
HLTH	128-147	Walton County Health Dept.	417,246.38	0.027808%	438,130.22	0.030086%
HLTH	128-148	Ware County Health Dept.	3,429,143.94	0.228539%	3,461,476.39	0.237696%
HLTH	128-149	Warren County Health Dept.	59,784.36	0.003984%	51,848.92	0.003560%
HLTH	128-150	Washington County Health Dept.	198,267.07	0.013214%	207,881.16	0.014275%
HLTH	128-151	Wayne County Health Dept.	198,313.82	0.013217%	225,533.94	0.015487%
HLTH	128-152	Webster County Health Dept.	50,844.24	0.003389%	54,911.76	0.003771%
HLTH	128-153	Wheeler County Health Dept.	108,781.73	0.007250%	116,602.50	0.008007%
HLTH	128-154	White County Health Dept.	228,183.82	0.015208%	248,214.20	0.017045%
HLTH	128-155	Whitfield County Health Dept.	1,585,496.45	0.105667%	1,478,077.54	0.101498%
HLTH	128-156	Wilcox County Health Dept.	103,593.30	0.006904%	94,681.14	0.006502%
HLTH	128-157	Wilkes County Health Dept.	179,933.52	0.011992%	190,947.49	0.013112%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
HLTH	128-158	Wilkinson County Health Dept.	124,424.47	0.008292%	108,719.16	0.007466%
HLTH	128-159	Worth County Health Dept.	180,463.26	0.012027%	153,382.07	0.010533%
MRCS	129-008	Woodright Industries	265,037.92	0.017664%	286,815.01	0.019695%
MRCS	129-009	Jessamine Place	390,402.59	0.026019%	396,773.28	0.027246%
MRCS	129-022	Carroll County MR Services	246,828.14	0.016450%	254,473.21	0.017474%
MRCS	129-035	Green Oaks Service Center	600,698.19	0.040034%	618,533.10	0.042474%
MRCS	129-071	Haralson Co. Center (MH/MR/SA)	203,442.45	0.013559%	212,645.22	0.014602%
MRCS	129-101	Mitchell-Baker Service Center	469,158.48	0.031268%	492,204.16	0.033799%
MRCS	129-136	Thomas/Grady Service Center	613,029.60	0.040856%	564,451.73	0.038760%
MRCS	129-137	Tift County - Diversified Enterprises	375,474.94	0.025024%	309,631.69	0.021262%
AUTH	209-0209	Agric Commodity Commission	231,004.08	0.015396%	247,889.30	0.017022%
VARS	237-0041	Stone Mountain Judicial Circuit DA Staff	0.00	0.000000%	40,713.78	0.002796%
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	354,717.58	0.023641%	336,654.95	0.023118%
VARS	237-092	District Attorneys Staff Southern Judicial Circuit	48,068.40	0.003204%	20,028.50	0.001375%
CSBS	361	Lookout Mountain Community Services	606,324.52	0.040409%	363,840.42	0.024985%
CSBS	363	Highland Rivers Center Community Service Board	1,084,452.06	0.072274%	897,740.08	0.061647%
CSBS	364	Georgia Mountains Avita Community Partners	216,018.65	0.014397%	143,078.42	0.009825%
CSBS	365	Cobb County Community Service	780,996.99	0.052050%	690,369.49	0.047407%
CSBS	368	Dekalb Community Service Board	785,227.38	0.052332%	698,258.97	0.047949%
CSBS	369	View Point Health	666,566.09	0.044424%	575,288.74	0.039505%
CSBS	370	Clayton Community M.H., Substa	367,686.52	0.024505%	350,478.72	0.024067%
CSBS	371	Advantage Behavioral Health Systems	458,136.09	0.030533%	415,980.41	0.028565%
CSBS	372	Pathways Center CSB	366,275.88	0.024411%	262,077.64	0.017997%
CSBS	373	Mcintosh Trail MH, MR and SA Community	629,867.86	0.041978%	387,535.42	0.026612%
CSBS	374	River Edge Behavioral Health Center	1,075,280.26	0.071663%	1,029,378.28	0.070686%
CSBS	375	Phoenix Center	245,810.56	0.016382%	178,437.29	0.012253%
CSBS	376	Oconee Community Service Board	269,538.22	0.017964%	162,857.52	0.011183%
CSBS	377	East Central Georgia CSB Serenity BHS	424,589.36	0.028297%	247,218.90	0.016976%
CSBS	378	Ogeechee MH, MR and SA Community	704,620.96	0.046960%	581,695.14	0.039944%
CSBS	379	New Horizons	750,756.03	0.050035%	698,830.72	0.047988%
CSBS	380	Middle Flint Community Service	695,769.28	0.046370%	561,083.26	0.038529%
CSBS	381	CSB of Middle Georgia	587,360.70	0.039145%	430,377.00	0.029554%
CSBS	382	Albany Area Community Service	224,475.04	0.014960%	211,933.06	0.014553%
CSBS	383	The Georgia Pines Community Service Board	1,114,519.12	0.074278%	881,135.91	0.060507%
CSBS	384	South Georgia Community Service Board	471,358.76	0.031414%	335,324.88	0.023026%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
CSBS	385	Pineland Area MH, MR and SA Community	393,194.30	0.026205%	285,118.67	0.019579%
CSBS	386	Satilla Community Service Board	798,173.40	0.053195%	549,860.94	0.037758%
CSBS	388	Gateway Behavior Health Services CSB	325,471.83	0.021691%	281,901.12	0.019358%
STAT	402	Georgia Dept. of Agriculture	11,561,574.35	0.770534%	10,476,901.20	0.719439%
STAT	403	Georgia Dept. of Admin. Services	9,173,702.35	0.611391%	9,202,933.85	0.631957%
STAT	404	Georgia Dept. of Audits	11,404,036.71	0.760035%	10,764,035.21	0.739156%
STAT	405	Department of Public Health	26,374,183.06	1.757736%	26,255,184.06	1.802918%
STAT	406	Georgia Dept. of Banking & Finance	3,717,129.51	0.247732%	3,489,942.53	0.239651%
STAT	407	State Accounting Office	5,056,801.59	0.337016%	5,227,283.65	0.358952%
STAT	408	Office of Comm. of Insurance	7,691,623.93	0.512617%	7,862,381.52	0.539902%
STAT	409	Georgia State Finance & Investment Commission	5,952,186.48	0.396690%	5,860,354.94	0.402425%
STAT	410	State Properties Commission	479,134.72	0.031932%	472,297.08	0.032432%
STAT	411	Georgia Dept. of Defense	7,868,311.55	0.524392%	7,812,710.82	0.536491%
STAT	414	Georgia Dept. of Education	14,582,454.79	0.971864%	13,239,289.35	0.909129%
STAT	415	The Technical College System of Georgia	5,571,948.99	0.371349%	5,326,139.66	0.365741%
STAT	416	Georgia Employees Retirement System	2,848,279.79	0.189827%	2,808,595.66	0.192864%
STAT	418	Prosecuting Attorneys Council	28,595,695.09	1.905791%	27,864,257.99	1.913411%
STAT	419	Georgia Dept. of Community Health	25,935,076.05	1.728472%	26,063,326.80	1.789743%
STAT	420	Georgia Forestry Commission	12,965,281.87	0.864085%	12,659,398.12	0.869309%
STAT	422	Office of Planning and Budget	7,923,349.36	0.528060%	7,026,739.42	0.482519%
STAT	427	Georgia Dept. of Human Services	83,567,011.25	5.569415%	82,256,235.68	5.648456%
STAT	428	Georgia Dept. of Community Affairs	10,703,204.59	0.713327%	9,617,866.24	0.660450%
STAT	429	Department of Economic Development	6,355,270.39	0.423554%	6,243,910.94	0.428763%
STAT	430	Admin. Office of The Courts	3,289,347.02	0.219222%	3,355,487.50	0.230418%
STAT	432	Georgia Court of Appeals	5,210,873.78	0.347284%	5,346,974.29	0.367172%
STAT	436	Superior Courts of Georgia	7,095,578.41	0.472893%	6,895,954.34	0.473538%
STAT	438	Supreme Court	4,042,519.87	0.269418%	4,176,444.38	0.286792%
STAT	440	Georgia Dept. of Labor	37,658,726.93	2.509807%	35,913,939.27	2.466175%
STAT	441	Dept. of Behavioral Health and Developmental Disabilities	69,405,816.11	4.625627%	67,983,371.10	4.668352%
STAT	442	Georgia Department of Law	10,198,373.18	0.679682%	10,543,661.68	0.724023%
STAT	444	General Assembly of Georgia	6,775,695.78	0.451574%	6,538,652.91	0.449003%
STAT	461	Dept. of Juvenile Justice	59,377,442.40	3.957275%	53,035,586.31	3.641902%
STAT	462	Georgia Dept. of Natural Resources	59,603,026.13	3.972309%	58,527,095.12	4.018999%
STAT	465	State Board Pardons & Paroles	19,168,985.12	1.277538%	7,528,564.69	0.516979%
STAT	466	Georgia Dept. of Public Safety	53,079,114.76	3.537516%	57,130,964.06	3.923128%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
STAT	467	Georgia Dept. of Corrections	202,642,084.31	13.505305%	166,366,598.83	11.424232%
STAT	469	Georgia Dept. of Early Care Learning	7,059,889.12	0.470514%	7,196,990.55	0.494210%
STAT	470	Georgia Public Service Commission	4,296,511.19	0.286346%	4,336,671.95	0.297795%
STAT	471	Georgia Bureau of Investigation	28,716,548.66	1.913846%	30,183,290.54	2.072657%
STAT	474	Department of Revenue	26,564,361.27	1.770411%	25,827,405.51	1.773543%
STAT	475	Georgia Dept. of Driver Services	10,642,757.03	0.709298%	9,830,930.78	0.675080%
STAT	476	Georgia Student Finance Commission	1,385,423.06	0.092333%	1,228,591.72	0.084366%
STAT	477	Georgia Dept. of Community Supervision	3,266,092.65	0.217672%	48,211,990.98	3.310670%
STAT	478	Secretary of State	4,125,915.05	0.274976%	3,729,552.16	0.256105%
STAT	480	Soil and Water Commission	983,516.23	0.065548%	735,165.41	0.050483%
STAT	482	Georgia Teachers Retirement System	12,411,052.92	0.827148%	12,196,157.30	0.837498%
STAT	484	Georgia Dept. of Transportation	127,255,552.03	8.481086%	121,267,785.54	8.327341%
STAT	488	Georgia Dept. of Veterans Service	3,020,365.65	0.201296%	2,871,401.86	0.197176%
STAT	489	Subsequent Injury Trust Fund	681,765.50	0.045437%	636,945.18	0.043738%
STAT	490	State Board of Workers Comp	6,082,005.59	0.405342%	5,742,312.48	0.394319%
STAT	492	Georgia Public Defender Standards Council	23,776,874.54	1.584636%	22,917,603.56	1.573730%
UNIV	503-0503	Georgia Institute of Technology	1,337,706.30	0.089153%	1,313,725.96	0.090212%
UNIV	509-0509	Georgia State University	905,809.73	0.060369%	985,266.45	0.067657%
CORT	51-0217	Dekalb County State Court	3,054,698.92	0.203584%	2,756,047.18	0.189255%
CORT	51-0237	Bibb County State Court	1,081,392.79	0.072071%	994,341.07	0.068280%
CORT	51-0248	Chatham County State Court	910,642.15	0.060691%	833,314.48	0.057223%
UNIV	512-0512	Augusta University	723,245.60	0.048201%	1,811,707.35	0.124408%
UNIV	518-0518	University of Georgia	2,071,556.30	0.138061%	2,000,293.81	0.137358%
UNIV	521-0521	Albany State University	15,166.67	0.001011%	187,041.67	0.012844%
UNIV	524-0524	Armstrong Atlantic State Univ.	98,086.08	0.006537%	170,251.17	0.011691%
UNIV	528-0528	Clayton College & State Univ.	67,112.93	0.004473%	50,974.68	0.003500%
UNIV	530-0530	Columbus State University	93,915.96	0.006259%	96,016.79	0.006593%
UNIV	531-0531	University of North Georgia	278,582.01	0.018566%	292,893.49	0.020113%
UNIV	536-0536	Georgia College and State Univ.	255,222.69	0.017010%	340,673.83	0.023394%
UNIV	539-0539	Georgia Southern University	230,829.29	0.015384%	257,700.12	0.017696%
UNIV	540-0540	Georgia Gwinnett College	30,144.50	0.002009%	30,999.86	0.002129%
UNIV	542-0542	Georgia Southwestern State Univ.	80,672.40	0.005377%	161,398.33	0.011083%
UNIV	543-0543	Kennesaw State University	158,275.76	0.010548%	198,195.71	0.013610%
UNIV	547-0547	Middle Georgia State College	551,091.42	0.036728%	548,022.32	0.037632%
UNIV	551-0551	Valdosta State University	168,597.23	0.011236%	215,048.45	0.014767%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
UNIV	554-0554	University of West Georgia	200,704.45	0.013376%	227,811.63	0.015644%
UNIV	557-0557	Abraham Baldwin Agric. College	237,276.05	0.015814%	227,317.15	0.015610%
UNIV	562-0562	Bainbridge College	189,894.98	0.012656%	41,133.20	0.002825%
UNIV	563-0563	College of Coastal Georgia	124,796.53	0.008317%	128,198.54	0.008803%
UNIV	567-0567	South Georgia State College	220,554.64	0.014699%	204,850.86	0.014067%
UNIV	573-0573	Georgia Highlands College	89,312.12	0.005952%	44,469.73	0.003054%
UNIV	576-0576	Gordon College	39,957.87	0.002663%	41,290.15	0.002835%
UNIV	598-0598	Board of Regents of The University System of Georgia	2,097,653.09	0.139800%	1,879,232.71	0.129045%
PSCH	6031	Bacon County Schools	97,744.50	0.006514%	84,599.62	0.005809%
PSCH	6051	Baldwin County Schools	274,254.92	0.018278%	369,066.27	0.025343%
PSCH	6071	Barrow County Schools	48,428.04	0.003228%	50,911.46	0.003496%
PSCH	6091	Ben Hill County Schools	60,097.22	0.004005%	61,878.66	0.004249%
PSCH	6111	Bibb County Schools	311,238.65	0.020743%	242,276.96	0.016637%
PSCH	6141	Brooks County Schools	34,061.46	0.002270%	34,679.99	0.002381%
PSCH	6181	Butts County Schools	103,656.00	0.006908%	106,765.92	0.007332%
PSCH	6211	Candler County Schools	72,000.00	0.004799%	96,000.03	0.006592%
PSCH	6221	Carroll County Schools	48,589.31	0.003238%	52,005.57	0.003571%
PSCH	6251	Chatham County Schools	198,837.84	0.013252%	209,223.56	0.014367%
PSCH	6252	Live Oak Public Libraries	58,899.78	0.003925%	38,854.96	0.002668%
PSCH	6281	Cherokee County Schools	62,333.10	0.004154%	68,045.02	0.004673%
PSCH	6291	Clarke County Schools	240,279.83	0.016014%	254,308.45	0.017463%
PSCH	6311	Clayton County Schools	140,829.75	0.009386%	169,631.79	0.011648%
PSCH	6341	Coffee County Schools	0.00	0.000000%	47,173.61	0.003239%
PSCH	6351	Colquitt County Schools	117,176.73	0.007809%	125,742.87	0.008635%
PSCH	6361	Columbia County Schools	133,764.57	0.008915%	145,427.70	0.009986%
PSCH	6381	Coweta County Schools	85,107.00	0.005672%	90,159.00	0.006191%
PSCH	6401	Crisp County Schools	151,515.54	0.010098%	151,752.46	0.010421%
PSCH	6431	Decatur County Schools	100,333.87	0.006687%	59,159.66	0.004062%
PSCH	6441	Dekalb County Schools	841,878.37	0.056108%	1,065,702.82	0.073181%
PSCH	6451	Dodge County Schools	147,966.76	0.009861%	157,679.66	0.010828%
PSCH	6452	Ocmulgee Regional Library System	30,741.25	0.002049%	31,356.09	0.002153%
PSCH	6471	Dougherty County Schools	39,482.59	0.002631%	35,361.18	0.002428%
PSCH	6481	Douglas County Schools	192,687.44	0.012842%	197,971.16	0.013594%
PSCH	6511	Effingham County Schools	123,376.46	0.008223%	131,703.18	0.009044%
PSCH	6561	Fayette County Schools	116,932.29	0.007793%	129,266.48	0.008877%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
PSCH	6571	Floyd County Schools	167,898.71	0.011190%	170,088.00	0.011680%
PSCH	6581	Forsyth County Schools	44,851.98	0.002989%	53,341.29	0.003663%
PSCH	6591	Franklin County Schools	0.00	0.000000%	10,597.44	0.000728%
PSCH	6601	Fulton County Board of Education	131,825.20	0.008786%	154,439.04	0.010605%
PSCH	6611	Gilmer County Schools	113,266.44	0.007549%	118,308.54	0.008124%
PSCH	6631	Glynn County Schools	242,952.37	0.016192%	261,917.55	0.017986%
PSCH	6641	Gordon County Schools	50,348.34	0.003356%	51,636.20	0.003546%
PSCH	6651	Grady County Schools	94,779.08	0.006317%	133,399.29	0.009160%
PSCH	6661	Greene County Schools	57,272.80	0.003817%	56,808.86	0.003901%
PSCH	6671	Gwinnett County Schools	321,535.12	0.021429%	295,157.47	0.020268%
PSCH	6731	Hart County Schools	49,717.32	0.003313%	50,960.32	0.003499%
PSCH	6751	Henry County Schools	165,760.08	0.011047%	170,727.95	0.011724%
PSCH	6761	Houston County Schools	440,233.56	0.029340%	457,801.06	0.031437%
PSCH	6771	Irwin County Schools	108,574.84	0.007236%	54,637.48	0.003752%
PSCH	6781	Jackson County Schools	53,760.88	0.003583%	54,021.72	0.003710%
PSCH	6831	Johnson County Schools	77,851.92	0.005189%	79,731.38	0.005475%
PSCH	6851	Lamar County Schools	59,380.80	0.003957%	59,380.80	0.004078%
PSCH	6871	Laurens County Schools	0.00	0.000000%	32,231.43	0.002213%
PSCH	6881	Lee County Schools	18,323.20	0.001221%	18,906.74	0.001298%
PSCH	6941	Macon County Schools	32,786.04	0.002185%	34,999.92	0.002403%
PSCH	6951	Madison County Schools	97,338.38	0.006487%	70,467.42	0.004839%
PSCH	6971	McDuffie County Schools	217,716.20	0.014510%	221,226.46	0.015191%
PSCH	6991	Meriwether County Schools	136,785.97	0.009116%	144,057.39	0.009892%
PSCH	7021	Monroe County Schools	0.00	0.000000%	78,003.96	0.005356%
PSCH	7061	Muscogee County Schools	124,214.52	0.008278%	126,332.12	0.008675%
PSCH	7071	Newton County Schools	108,554.40	0.007235%	111,017.16	0.007623%
PSCH	7091	Oglethorpe County Schools	0.00	0.000000%	9,828.02	0.000675%
PSCH	7101	Paulding County Schools	82,381.24	0.005490%	77,310.20	0.005309%
PSCH	7121	Pickens County Schools	13,385.40	0.000892%	13,917.37	0.000956%
PSCH	7141	Pike County Schools	18,450.00	0.001230%	19,467.00	0.001337%
PSCH	7151	Polk County Schools	111,676.40	0.007443%	128,331.00	0.008812%
PSCH	7171	Putnam County Schools	22,797.61	0.001519%	5,916.67	0.000406%
PSCH	7191	Rabun County Schools	49,444.36	0.003295%	51,020.34	0.003504%
PSCH	7211	Richmond County Schools	109,519.40	0.007299%	158,406.12	0.010878%
PSCH	7221	Rockdale County Schools	237,448.49	0.015825%	244,821.84	0.016812%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
PSCH	7261	Spalding County Schools	123,014.04	0.008198%	126,263.67	0.008670%
PSCH	7271	Stephens County Schools	20,970.52	0.001398%	31,302.00	0.002149%
PSCH	7291	Sumter County Schools	57,375.18	0.003824%	39,169.42	0.002690%
PSCH	7321	Tattnall County Schools	21,433.56	0.001428%	22,446.62	0.001541%
PSCH	7341	Telfair County Schools	13,243.46	0.000883%	4,131.46	0.000284%
PSCH	7351	Terrell County Schools	71,546.76	0.004768%	71,546.76	0.004913%
PSCH	7371	Tift County Schools	44,098.30	0.002939%	55,491.36	0.003811%
PSCH	7401	Treutlen County Schools	28,491.30	0.001899%	39,879.54	0.002738%
PSCH	7441	Union County Schools	27,322.56	0.001821%	20,247.24	0.001390%
PSCH	7451	Upson County Schools	109,486.12	0.007297%	114,463.92	0.007860%
PSCH	7481	Ware County Schools	135,401.22	0.009024%	140,797.95	0.009668%
TAXS	75-001	Appling County Tax Officials	65,324.94	0.004354%	72,543.42	0.004981%
TAXS	75-003	Bacon County Tax Officials	80,614.08	0.005373%	82,936.08	0.005695%
TAXS	75-004	Baker County Tax Officials	45,266.88	0.003017%	47,033.33	0.003230%
TAXS	75-005	Baldwin County Tax Officials	370,860.79	0.024716%	379,458.24	0.026057%
TAXS	75-007	Barrow County Tax Officials	59,376.00	0.003957%	59,376.00	0.004077%
TAXS	75-008	Bartow County Tax Officials	602,366.33	0.040145%	616,750.40	0.042352%
TAXS	75-009	Ben Hill County Tax Officials	59,734.03	0.003981%	30,089.58	0.002066%
PSCH	7501	Washington County Board of Education	271,641.47	0.018104%	339,113.13	0.023287%
TAXS	75-010	Berrien County Tax Officials	111,287.52	0.007417%	111,287.52	0.007642%
TAXS	75-011	Bibb County Tax Officials	748,332.28	0.049873%	713,139.15	0.048971%
TAXS	75-012	Bleckley County Tax Officials	65,003.10	0.004332%	67,666.98	0.004647%
TAXS	75-013	Brantley County Tax Officials	90,265.00	0.006016%	89,399.47	0.006139%
TAXS	75-014	Brooks County Tax Officials	118,823.21	0.007919%	109,044.87	0.007488%
TAXS	75-015	Bryan County Tax Officials	259,068.67	0.017266%	300,437.07	0.020631%
TAXS	75-016	Bulloch County Tax Officials	122,797.59	0.008184%	127,066.67	0.008726%
TAXS	75-017	Burke County Tax Officials	90,933.41	0.006060%	90,300.82	0.006201%
TAXS	75-018	Butts County Tax Officials	101,657.79	0.006775%	105,139.17	0.007220%
TAXS	75-019	Calhoun County Tax Officials	53,658.31	0.003576%	54,725.00	0.003758%
TAXS	75-020	Camden County Tax Officials	355,821.09	0.023714%	318,849.06	0.021895%
TAXS	75-021	Candler County Tax Officials	144,921.28	0.009658%	142,842.05	0.009809%
TAXS	75-022	Carroll County Tax Officials	332,594.48	0.022166%	320,764.76	0.022027%
TAXS	75-023	Catoosa County Tax Officials	240,269.36	0.016013%	152,764.34	0.010490%
TAXS	75-024	Charlton County Tax Officials	146,742.19	0.009780%	153,841.63	0.010564%
TAXS	75-025	Chatham County Tax Officials	545,430.66	0.036351%	572,410.04	0.039307%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
TAXS	75-027	Chattooga County Tax Officials	63,777.38	0.004251%	34,525.68	0.002371%
TAXS	75-029	Clarke County Tax Officials	727,798.09	0.048505%	633,236.33	0.043484%
TAXS	75-031	Clayton County Tax Officials	429,315.72	0.028612%	434,101.69	0.029809%
TAXS	75-032	Clinch County Tax Officials	99,549.96	0.006635%	105,822.66	0.007267%
TAXS	75-033	Cobb County Tax Officials	2,355,922.00	0.157013%	2,241,719.39	0.153937%
TAXS	75-034	Coffee County Tax Officials	144,248.71	0.009614%	127,363.80	0.008746%
TAXS	75-035	Colquitt County Tax Officials	186,513.47	0.012430%	191,966.04	0.013182%
TAXS	75-036	Columbia County Tax Officials	593,041.82	0.039524%	590,327.79	0.040537%
TAXS	75-037	Cook County Tax Officials	100,542.69	0.006701%	79,514.94	0.005460%
TAXS	75-038	Coweta County Tax Officials	553,735.97	0.036904%	514,840.74	0.035354%
TAXS	75-039	Crawford County Tax Officials	52,208.64	0.003480%	26,104.32	0.001793%
TAXS	75-040	Crisp County Tax Officials	65,712.84	0.004380%	32,856.42	0.002256%
TAXS	75-041	Dade County Tax Officials	120,184.62	0.008010%	124,491.14	0.008549%
TAXS	75-042	Dawson County Tax Officials	105,380.14	0.007023%	74,235.31	0.005098%
TAXS	75-043	Decatur County Tax Officials	164,343.43	0.010953%	129,502.44	0.008893%
TAXS	75-044	Dekalb County Tax Officials	2,363,871.01	0.157543%	2,054,807.21	0.141102%
TAXS	75-045	Dodge County Tax Officials	90,107.24	0.006005%	96,655.49	0.006637%
TAXS	75-046	Dooly County Tax Officials	64,286.24	0.004284%	69,355.76	0.004763%
TAXS	75-047	Dougherty County Tax Officials	573,409.16	0.038215%	583,006.69	0.040035%
TAXS	75-048	Douglas County Tax Officials	291,020.26	0.019395%	207,402.47	0.014242%
TAXS	75-049	Early County Tax Officials	62,603.06	0.004172%	21,778.11	0.001495%
TAXS	75-050	Echols County Tax Officials	38,965.56	0.002597%	41,238.04	0.002832%
TAXS	75-051	Effingham County Tax Officials	103,012.62	0.006865%	106,062.92	0.007283%
TAXS	75-052	Elbert County Tax Officials	118,960.40	0.007928%	120,686.80	0.008287%
TAXS	75-053	Emanuel County Tax Officials	70,341.42	0.004688%	71,369.04	0.004901%
TAXS	75-054	Evans County Tax Officials	81,858.10	0.005456%	32,930.40	0.002261%
TAXS	75-055	Fannin County Tax Officials	98,612.88	0.006572%	101,188.84	0.006949%
TAXS	75-056	Fayette County Tax Officials	364,441.60	0.024289%	341,878.69	0.023476%
TAXS	75-057	Floyd County Tax Officials	239,309.80	0.015949%	210,399.39	0.014448%
TAXS	75-058	Forsyth County Tax Officials	1,089,845.31	0.072634%	1,088,530.33	0.074748%
TAXS	75-059	Franklin County Tax Officials	101,997.73	0.006798%	106,770.78	0.007332%
TAXS	75-060	Fulton County Tax Officials	4,513,763.73	0.300825%	4,424,910.67	0.303854%
TAXS	75-062	Glascock County Tax Officials	35,108.16	0.002340%	40,289.22	0.002767%
TAXS	75-063	Glynn County Tax Officials	544,914.31	0.036316%	467,511.08	0.032104%
TAXS	75-064	Gordon County Tax Officials	405,819.25	0.027046%	387,727.03	0.026625%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
TAXS	75-065	Grady County Tax Officials	94,495.03	0.006298%	62,448.88	0.004288%
TAXS	75-066	Greene County Tax Officials	67,628.16	0.004507%	72,292.03	0.004964%
TAXS	75-067	Gwinnett County Tax Officials	1,425,524.11	0.095006%	1,307,972.10	0.089817%
TAXS	75-068	Habersham County Tax Officials	152,461.99	0.010161%	140,327.03	0.009636%
TAXS	75-069	Hall County Tax Officials	265,084.55	0.017667%	283,264.97	0.019452%
TAXS	75-070	Hancock County Tax Officials	109,996.64	0.007331%	91,414.36	0.006277%
TAXS	75-071	Haralson County Tax Officials	150,698.00	0.010043%	97,165.30	0.006672%
TAXS	75-072	Harris County Tax Officials	29,155.25	0.001943%	30,239.24	0.002076%
TAXS	75-073	Hart County Tax Officials	66,940.34	0.004461%	73,384.22	0.005039%
TAXS	75-074	Heard County Tax Officials	87,685.32	0.005844%	68,534.76	0.004706%
TAXS	75-075	Henry County Tax Officials	930,480.94	0.062013%	895,626.69	0.061502%
TAXS	75-076	Houston County Tax Officials	529,191.56	0.035269%	529,815.23	0.036382%
TAXS	75-077	Irwin County Tax Officials	48,585.19	0.003238%	52,694.30	0.003618%
TAXS	75-078	Jackson County Tax Officials	162,727.17	0.010845%	164,900.50	0.011324%
TAXS	75-079	Jasper County Tax Officials	34,999.92	0.002333%	23,333.28	0.001602%
TAXS	75-080	Jeff Davis County Tax Officials	106,084.84	0.007070%	84,654.06	0.005813%
TAXS	75-081	Jefferson County Tax Officials	32,680.00	0.002178%	33,912.00	0.002329%
TAXS	75-082	Jenkins County Tax Officials	36,021.36	0.002401%	36,021.36	0.002474%
TAXS	75-084	Jones County Tax Officials	181,903.36	0.012123%	189,230.62	0.012994%
TAXS	75-085	Lamar County Tax Officials	125,106.61	0.008338%	126,732.86	0.008703%
TAXS	75-086	Lanier County Tax Officials	93,277.77	0.006217%	99,483.94	0.006831%
TAXS	75-087	Laurens County Tax Officials	255,552.56	0.017032%	250,399.64	0.017195%
TAXS	75-088	Lee County Tax Officials	59,903.35	0.003992%	62,580.40	0.004297%
TAXS	75-089	Liberty County Tax Officials	243,777.52	0.016247%	260,106.18	0.017861%
TAXS	75-090	Lincoln County Tax Officials	31,692.24	0.002112%	31,788.12	0.002183%
TAXS	75-091	Long County Tax Officials	27,574.18	0.001838%	26,328.93	0.001808%
TAXS	75-092	Lowndes County Tax Officials	492,860.41	0.032847%	502,429.58	0.034501%
TAXS	75-093	Lumpkin County Tax Officials	144,649.31	0.009640%	156,473.50	0.010745%
TAXS	75-094	Macon County Tax Officials	107,798.40	0.007184%	120,601.60	0.008282%
TAXS	75-096	Marion County Tax Officials	51,014.16	0.003400%	53,226.76	0.003655%
TAXS	75-097	McDuffie County Tax Officials	195,661.59	0.013040%	141,841.92	0.009740%
TAXS	75-098	McIntosh County Tax Officials	131,170.54	0.008742%	135,668.32	0.009316%
TAXS	75-099	Meriwether County Tax Officials	86,916.75	0.005793%	90,571.22	0.006219%
TAXS	75-100	Miller County Tax Officials	52,966.67	0.003530%	53,294.41	0.003660%
TAXS	75-101	Mitchell County Tax Officials	63,801.72	0.004252%	64,119.12	0.004403%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
TAXS	75-102	Monroe County Tax Officials	123,230.92	0.008213%	127,986.02	0.008789%
TAXS	75-103	Montgomery County Tax Officials	71,118.65	0.004740%	72,953.97	0.005010%
TAXS	75-104	Morgan County Tax Officials	127,549.92	0.008501%	127,508.38	0.008756%
TAXS	75-105	Murray County Tax Officials	231,418.90	0.015423%	160,375.43	0.011013%
TAXS	75-106	Muscogee County Tax Officials	683,785.33	0.045572%	639,892.90	0.043941%
TAXS	75-107	Newton County Tax Officials	580,742.41	0.038704%	501,385.94	0.034430%
TAXS	75-108	Oconee County Tax Officials	149,613.88	0.009971%	120,534.09	0.008277%
PSCH	7511	Wayne County Schools	77,434.32	0.005161%	65,777.78	0.004517%
TAXS	75-110	Paulding County Tax Officials	369,738.42	0.024642%	355,351.41	0.024402%
TAXS	75-111	Peach County Tax Officials	117,037.56	0.007800%	120,069.59	0.008245%
TAXS	75-112	Pickens County Tax Officials	175,477.55	0.011695%	124,727.65	0.008565%
TAXS	75-113	Pierce County Tax Officials	81,897.12	0.005458%	82,539.06	0.005668%
TAXS	75-114	Pike County Tax Officials	65,324.94	0.004354%	68,043.42	0.004672%
TAXS	75-115	Polk County Tax Officials	256,556.76	0.017099%	232,465.55	0.015963%
TAXS	75-116	Pulaski County Tax Officials	89,656.02	0.005975%	37,259.28	0.002559%
TAXS	75-118	Quitman County Tax Officials	44,218.62	0.002947%	22,255.99	0.001528%
TAXS	75-121	Richmond County Tax Officials	714,800.66	0.047639%	681,620.06	0.046806%
TAXS	75-122	Rockdale County Tax Officials	217,726.88	0.014511%	194,244.64	0.013339%
TAXS	75-123	Schley County Tax Officials	52,509.84	0.003500%	54,607.86	0.003750%
TAXS	75-124	Screven County Tax Officials	50,793.51	0.003385%	54,559.24	0.003747%
TAXS	75-125	Seminole County Tax Officials	29,783.96	0.001985%	30,484.00	0.002093%
TAXS	75-126	Spalding County Tax Officials	331,611.75	0.022101%	349,409.35	0.023994%
TAXS	75-127	Stephens County Tax Officials	205,853.14	0.013719%	188,784.99	0.012964%
TAXS	75-128	Stewart County Tax Officials	54,472.22	0.003630%	56,188.44	0.003858%
TAXS	75-129	Sumter County Tax Officials	48,547.25	0.003235%	52,376.42	0.003597%
TAXS	75-130	Talbot County Tax Officials	61,776.00	0.004117%	61,776.00	0.004242%
TAXS	75-132	Tattnall County Tax Officials	144,412.91	0.009625%	146,400.88	0.010053%
TAXS	75-133	Taylor County Tax Officials	52,264.34	0.003483%	55,044.43	0.003780%
TAXS	75-134	Telfair County Tax Officials	29,246.64	0.001949%	30,371.30	0.002086%
TAXS	75-135	Terrell County Tax Officials	21,058.75	0.001403%	35,491.08	0.002437%
TAXS	75-136	Thomas County Tax Officials	201,404.67	0.013423%	190,943.91	0.013112%
TAXS	75-137	Tift County Tax Officials	182,380.57	0.012155%	181,471.64	0.012461%
TAXS	75-139	Towns County Tax Officials	131,215.49	0.008745%	144,379.77	0.009914%
TAXS	75-141	Troup County Tax Officials	218,690.91	0.014575%	173,934.21	0.011944%
TAXS	75-142	Turner County Tax Officials	83,767.84	0.005583%	86,671.91	0.005952%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
TAXS	75-143	Twiggs County Tax Officials	145,616.59	0.009705%	158,649.32	0.010894%
TAXS	75-145	Upson County Tax Officials	181,394.13	0.012089%	158,398.51	0.010877%
TAXS	75-146	Walker County Tax Officials	131,897.06	0.008790%	141,196.96	0.009696%
TAXS	75-147	Walton County Tax Officials	210,515.90	0.014030%	179,849.74	0.012350%
TAXS	75-148	Ware County Tax Officials	152,520.20	0.010165%	131,055.70	0.008999%
TAXS	75-149	Warren County Tax Officials	54,038.27	0.003601%	56,524.76	0.003882%
TAXS	75-150	Washington County Tax Officials	112,528.96	0.007500%	139,434.14	0.009575%
TAXS	75-151	Wayne County Tax Officials	123,255.32	0.008214%	131,209.93	0.009010%
TAXS	75-152	Webster County Tax Officials	33,184.44	0.002212%	16,755.00	0.001151%
TAXS	75-154	White County Tax Officials	256,894.67	0.017121%	257,050.96	0.017651%
TAXS	75-155	Whitfield County Tax Officials	488,131.30	0.032532%	513,072.14	0.035232%
TAXS	75-156	Wilcox County Tax Officials	99,318.43	0.006619%	74,807.16	0.005137%
TAXS	75-157	Wilkes County Tax Officials	58,864.80	0.003923%	29,432.40	0.002021%
TAXS	75-158	Wilkinson County Tax Officials	72,318.84	0.004820%	74,186.20	0.005094%
TAXS	75-159	Worth County Tax Officials	159,767.19	0.010648%	166,223.07	0.011414%
PSCH	7581	Wilkinson County Schools	148,040.20	0.009866%	151,848.47	0.010427%
PSCH	7611	Atlanta City Schools	344,264.60	0.022944%	259,727.50	0.017835%
PSCH	7641	City of Buford Schools (Gwinnett)	76,926.00	0.005127%	82,209.84	0.005645%
PSCH	7721	City of Dalton Schools (Whitfield)	54,422.05	0.003627%	56,231.58	0.003861%
PSCH	7851	City of Rome Schools (Floyd)	41,360.98	0.002757%	4,950.06	0.000340%
PSCH	7891	City of Thomasville Schools (Thomas)	0.00	0.000000%	99,096.57	0.006805%
PSCH	7921	City of Valdosta Schools (Lowndes)	175,621.94	0.011705%	183,454.79	0.012598%
TCOL	817	Oconee Fall Line Technical College	1,404,242.49	0.093587%	1,181,113.99	0.081106%
TCOL	818	Coastal Pines Technical College	975,027.09	0.064982%	914,335.80	0.062787%
TCOL	820	Albany Technical College	1,902,433.87	0.126790%	1,570,521.97	0.107846%
TCOL	822	Athens Technical College	1,136,872.25	0.075768%	1,026,760.99	0.070507%
TCOL	823	Atlanta Technical College	2,114,705.90	0.140937%	1,679,184.82	0.115308%
TCOL	824	Augusta Technical College	4,283,265.90	0.285463%	4,134,103.40	0.283885%
TCOL	826	West Georgia Technical College	3,002,591.84	0.200111%	2,836,826.31	0.194802%
TCOL	827	Chattahoochee Tech College	3,453,151.78	0.230139%	3,291,665.11	0.226035%
TCOL	828	Columbus Technical College	1,197,609.93	0.079816%	1,136,208.01	0.078022%
TCOL	829	Georgia Northwestern Technical College	3,830,204.57	0.255268%	3,658,121.99	0.251200%
TCOL	830	Georgia Piedmont Technical College	1,382,771.06	0.092156%	1,394,271.45	0.095743%
TCOL	831	Southern Crescent Technical College	1,768,692.19	0.117876%	1,650,078.09	0.113309%
TCOL	832	Gwinnett Technical College	2,328,165.02	0.155163%	2,265,961.54	0.155601%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2016 Covered Payroll	2016 Employer Allocation Percentage	2017 Covered Payroll	2017 Employer Allocation Percentage
TCOL	834	Lanier Technical College	1,176,423.96	0.078404%	1,244,648.15	0.085469%
TCOL	835	Central Georgia Technical College	5,167,087.33	0.344366%	4,837,313.44	0.332174%
TCOL	837	Southern Regional Technical College	2,514,667.66	0.167593%	2,382,137.91	0.163579%
TCOL	838	North Georgia Technical College	1,330,472.82	0.088671%	1,228,690.39	0.084373%
TCOL	841	Savannah Technical College	1,461,014.97	0.097371%	1,338,820.86	0.091936%
TCOL	842	South Georgia Technical College	2,028,013.61	0.135159%	1,986,247.84	0.136394%
TCOL	843	Southeastern Technical College	1,568,952.59	0.104565%	1,563,594.18	0.107370%
TCOL	844	Ogeechee Technical College	411,301.37	0.027412%	459,620.00	0.031562%
TCOL	848	Wiregrass Georgia Technical College	1,490,038.58	0.099305%	1,419,130.67	0.097450%
RESA	8504	Northwest Georgia Resa	129,471.52	0.008629%	141,514.98	0.009718%
RESA	8564	Metro Resa	161,318.16	0.010751%	161,541.11	0.011093%
RESA	8584	North East Georgia Resa	62,368.86	0.004157%	54,732.46	0.003758%
RESA	8804	First District Resa	0.00	0.000000%	75,923.66	0.005214%
STAT	900	Georgia Building Authority	4,436,261.33	0.295659%	4,159,474.16	0.285627%
CHAR	9012	Academy For Classical Education	47,149.96	0.003142%	53,729.96	0.003690%
CHAR	9015	Tapestry Public Charter School	58,581.74	0.003904%	5,148.29	0.000354%
AUTH	910-0910	Jekyll Island State Park Authority	2,062,225.61	0.137439%	2,011,079.78	0.138099%
AUTH	913-0913	Lake Lanier Island Dev Authority	152,981.05	0.010196%	162,677.52	0.011171%
CHAR	9194	Mountain Education Center Inc	85,025.88	0.005667%	81,891.92	0.005623%
STAT	921	Georgia Correctional Industries	4,322,597.13	0.288084%	3,937,816.88	0.270406%
STAT	922	George L. Smith li - Gwcca	8,906,592.33	0.593590%	8,184,638.45	0.562031%
AUTH	926-0926	Georgia Agric Exposition Authority	1,371,825.64	0.091427%	1,312,226.31	0.090109%
STAT	927	State Road and Tollway Authority	3,134,684.57	0.208914%	2,866,621.68	0.196848%
AUTH	928-0928	Georgia Environmental Finance Authority	2,008,029.56	0.133827%	1,896,579.47	0.130236%
AUTH	936-0936	Agric Com Commission-Peanuts	278,370.48	0.018552%	288,638.30	0.019821%
AUTH	955-0955	Georgia Superior Court Clerks Coop	765,504.96	0.051018%	703,479.22	0.048307%
AUTH	968-0968	Georgia Military College	113,693.00	0.007577%	175,536.44	0.012054%
AUTH	972-0972	Georgia Federal-State Inspection	2,702,095.86	0.180084%	2,749,145.68	0.188781%
AUTH	973-0973	Georgia Lottery Corporation	299,015.45	0.019928%	231,404.05	0.015890%
STAT	977	Georgia Public Broadcasting	3,064,063.50	0.204208%	3,024,889.50	0.207716%
STAT	980	GTA Georgia Technology Authority	10,557,852.89	0.703640%	9,877,686.72	0.678291%
		Total All Entities	\$1,500,462,978	100.000000%	\$1,456,260,631	100.000000%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2016 Covered Payroll</u>	<u>2016 Employer Allocation Percentage</u>	<u>2017 Covered Payroll</u>	<u>2017 Employer Allocation Percentage</u>
		Total LRS	\$1,724,366	0.114922%	\$1,584,254	0.108789%
		Total GJRS	\$33,510,262	2.233331%	\$32,053,716	2.201094%
		Total ERS	\$1,465,228,349	97.651747%	\$1,422,622,660	97.690117%
		Nonemployer Contributing Entities				
		STATE DEPARTMENT OF REVENUE	\$36,781,670	2.451356%	\$34,835,806	2.392144%
		STATE COURTS AND PROSECUTING ATTORNEYS	\$5,046,734	0.336346%	\$4,583,703	0.314758%
		STATE SUPPORT FOR COUNTY JUDGES	\$11,206,152	0.746848%	\$10,863,544	0.745985%



SCHEDULE B
State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the Fiscal Year Ended June 30, 2017 with Net OPEB as of June 30, 2016 and June 30, 2017

Employer Category Code	Employer Code	Employer	Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			2016 Net Pension Liability	2017 Net Pension Liability	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
		LRS														
STAT	444	General Assembly of Georgia	\$(225,445)	\$(282,748)	\$-	\$-	\$8,021	\$8,021	\$-	\$43,203	\$-	\$-	\$43,203	\$(26,131)	\$4,010	\$(22,121)
		GJRS														
STAT	418	Prosecuting Attorneys Council	(325,981)	(411,757)	-	-	10,129	10,129	-	62,916	-	-	62,916	(38,054)	5,065	\$(32,989)
STAT	436	Superior Courts of Georgia	(2,454,069)	(3,178,867)	-	-	36,475	36,475	-	485,725	-	-	485,725	(293,786)	18,238	\$(275,548)
STAT	442	Georgia Department of Law	(100,059)	(139,216)	-	-	-	-	-	21,272	-	3,346	24,618	(12,866)	(1,673)	\$(14,539)
STAT	444	General Assembly of Georgia	(35,954)	(52,062)	-	-	-	-	-	7,955	-	2,227	10,182	(4,812)	(1,114)	\$(5,926)
	50-001	Appling County Board of Commissioners	(12,088)	(16,902)	-	-	-	-	-	2,583	-	446	3,029	(1,562)	(223)	\$(1,785)
	50-003	Bacon County Board of Commissioners	(5,408)	(5,674)	-	-	751	751	-	867	-	-	867	(525)	375	\$(150)
	50-005	Baldwin County Board of Commissioners	(7,019)	(10,843)	-	-	-	-	-	1,657	-	777	2,434	(1,002)	(388)	\$(1,390)
	50-014	Brooks County Board of Commissioners	(2,746)	(1,874)	-	-	888	888	-	286	-	-	286	(174)	444	\$270
	50-015	Bryan County Board of Commissioners	(22,927)	(7,155)	-	-	11,684	11,684	-	1,093	-	-	1,093	(661)	5,842	\$5,181
	50-022	Carroll County Board of Commissioners	(28,839)	(39,568)	-	-	-	-	-	6,046	-	684	6,730	(3,657)	(342)	\$(3,999)
	50-023	Catoosa County Board of Commissioners	(4,838)	(8,343)	-	-	-	-	-	1,275	-	973	2,248	(771)	(486)	\$(1,257)
	50-024	Charlton County Board of Commissioners	(10,813)	(11,735)	-	-	1,304	1,304	-	1,793	-	-	1,793	(1,085)	652	\$(433)
	50-025	Chatham County Board of Commissioners	(55,780)	(76,656)	-	-	-	-	-	11,713	-	1,386	13,099	(7,084)	(693)	\$(7,777)
	50-027	Chattooga County Board of Commissioners	(5,354)	(7,792)	-	-	-	-	-	1,191	-	351	1,542	(720)	(176)	\$(896)
	50-028	Cherokee County Board of Commissioners	(44,421)	(67,604)	-	-	-	-	-	10,330	-	4,403	14,733	(6,248)	(2,202)	\$(8,450)
	50-029	Clarke County Board of Commissioners	(44,088)	(61,577)	-	-	-	-	-	9,409	-	1,593	11,002	(5,691)	(796)	\$(6,487)
	50-031	Clayton County Board of Commissioners	(47,695)	(66,471)	-	-	-	-	-	10,157	-	1,651	11,808	(6,143)	(825)	\$(6,968)
	50-032	Clinch County Board of Commissioners	(5,556)	(3,792)	-	-	1,796	1,796	-	579	-	-	579	(351)	898	\$547
	50-033	Cobb County Board of Commissioners	(157,826)	(174,825)	-	-	17,247	17,247	-	26,713	-	-	26,713	(16,157)	8,624	\$(7,533)
	50-034	Coffee County Board of Commissioners	(10,664)	(14,607)	-	-	-	-	-	2,232	-	240	2,473	(1,350)	(120)	\$(1,470)
	50-036	Columbia County Board of Commissioners	(32,064)	(42,760)	-	-	-	-	-	6,534	-	141	6,674	(3,952)	(70)	\$(4,022)
	50-038	Coweta County Board of Commissioners	(15,117)	(19,810)	-	-	110	110	-	3,027	-	-	3,027	(1,831)	55	\$(1,776)
	50-043	Decatur County Board of Commissioners	(7,898)	(5,552)	-	-	2,472	2,472	-	848	-	-	848	(514)	1,236	\$722
	50-044	DeKalb County Board of Commissioners	(62,887)	(85,847)	-	-	-	-	-	13,117	-	1,273	14,390	(7,934)	(636)	\$(8,570)
	50-047	Dougherty County Board of Commissioners	(15,917)	(23,152)	-	-	-	-	-	3,538	-	1,039	4,577	(2,139)	(519)	\$(2,658)
	50-051	Effingham County Board of Commissioners	(27,556)	(36,394)	-	-	57	57	-	5,561	-	-	5,561	(3,363)	29	\$(3,334)
	50-054	Evans County Board of Commissioners	(10,862)	(15,527)	-	-	-	-	-	2,372	-	571	2,943	(1,436)	(286)	\$(1,722)
	50-056	Fayette County Board of Commissioners	(14,709)	(20,442)	-	-	-	-	-	3,123	-	480	3,603	(1,890)	(240)	\$(2,130)
	50-058	Forsyth County Board of Commissioners	(31,444)	(42,923)	-	-	-	-	-	6,559	-	636	7,195	(3,966)	(318)	\$(4,284)
	50-060	Fulton County Board of Commissioners	(80,576)	(112,674)	-	-	-	-	-	17,216	-	2,979	20,195	(10,414)	(1,489)	\$(11,903)
	50-063	Glynn County Board of Commissioners	(10,935)	(15,220)	-	-	-	-	-	2,326	-	369	2,695	(1,406)	(184)	\$(1,590)
	50-064	Gordon County Board of Commissioners	(10,303)	(14,887)	-	-	-	-	-	2,275	-	623	2,898	(1,375)	(311)	\$(1,686)
	50-065	Grady County Board of Commissioners	(4,459)	(6,074)	-	-	-	-	-	928	-	84	1,012	(561)	(42)	\$(603)
	50-067	Gwinnett County Board of Commissioners	(80,576)	(112,674)	-	-	-	-	-	17,216	-	2,979	20,195	(10,414)	(1,489)	\$(11,903)
	50-068	Habersham County Board of Commissioners	(8,891)	(10,113)	-	-	839	839	-	1,545	-	-	1,545	(935)	419	\$(516)
	50-069	Hall County Board of Commissioners	(31,444)	(44,574)	-	-	-	-	-	6,811	-	1,466	8,277	(4,120)	(733)	\$(4,853)
	50-075	Henry County Board of Commissioners	(48,345)	(67,604)	-	-	-	-	-	10,330	-	1,787	12,117	(6,248)	(894)	\$(7,142)
	50-081	Jefferson County Board of Commissioners	(11,472)	(11,779)	-	-	1,721	1,721	-	1,800	-	-	1,800	(1,088)	860	\$(228)
	50-082	Jenkins County Board of Commissioners	(2,511)	(3,428)	-	-	-	-	-	524	-	51	575	(316)	(26)	\$(342)
	50-085	Lamar County Board of Commissioners	(13,487)	(18,412)	-	-	-	-	-	2,813	-	273	3,086	(1,702)	(137)	\$(1,839)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptns	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	50-089	Liberty County Board of Commissioners	(27,278)	(34,214)	-	-	969	969	-	5,228	-	-	5,228	(3,162)	485	\$(2,677)
	50-091	Long County Board of Commissioners	(2,399)	(2,303)	-	-	441	441	-	352	-	-	352	(213)	220	\$7
	50-092	Lowndes County Board of Commissioners	(16,023)	(23,402)	-	-	-	-	-	3,576	-	1,093	4,669	(2,163)	(547)	\$(2,710)
	50-095	Madison County Board of Commissioners	-	(15,121)	-	-	-	-	-	2,311	-	7,609	9,920	(1,397)	(3,804)	\$(5,201)
	50-097	McDuffie County Board of Commissioners	(8,891)	(3,501)	-	-	4,166	4,166	-	535	-	-	535	(324)	2,083	\$1,759
	50-098	McIntosh County Board of Commissioners	(17,726)	(24,790)	-	-	-	-	-	3,788	-	657	4,445	(2,291)	(328)	\$(2,619)
	50-100	Miller County Board of Commissioners	(7,815)	(12,000)	-	-	-	-	-	1,834	-	828	2,662	(1,109)	(414)	\$(1,523)
	50-101	Mitchell County Board of Commissioners	(10,587)	(18,362)	-	-	-	-	-	2,806	-	2,182	4,988	(1,696)	(1,091)	\$(2,787)
	50-106	Muscogee County Board of Commissioners	(35,652)	(52,049)	-	-	-	-	-	7,953	-	2,422	10,375	(4,811)	(1,211)	\$(6,022)
	50-107	Newton County Board of Commissioners	(14,315)	(19,054)	-	-	-	-	-	2,911	-	44	2,955	(1,762)	(22)	\$(1,784)
	50-108	Oconee County Board of Commissioners	(4,979)	(2,266)	-	-	2,179	2,179	-	346	-	-	346	(209)	1,089	\$880
	50-110	Paulding County Board of Commissioners	(13,546)	(19,082)	-	-	-	-	-	2,916	-	571	3,487	(1,763)	(286)	\$(2,049)
	50-113	Pierce County Board of Commissioners	(5,609)	(7,813)	-	-	-	-	-	1,194	-	192	1,386	(722)	(96)	\$(818)
	50-117	Putnam County Board of Commissioners	(7,413)	(10,360)	-	-	-	-	-	1,583	-	271	1,854	(958)	(135)	\$(1,093)
	50-121	Richmond County Board of Commissioners	(89,270)	(125,048)	-	-	-	-	-	19,107	-	3,409	22,516	(11,557)	(1,705)	\$(13,262)
	50-122	Rockdale County Board of Commissioners	(30,214)	(27,241)	-	-	6,435	6,435	-	4,162	-	-	4,162	(2,518)	3,218	\$700
	50-124	Screven County Board of Commissioners	(4,147)	(5,661)	-	-	-	-	-	865	-	84	949	(523)	(42)	\$(565)
	50-126	Spalding County Board of Commissioners	(21,628)	(27,100)	-	-	782	782	-	4,141	-	-	4,141	(2,504)	391	\$(2,113)
	50-127	Stephens County Board of Commissioners	(4,284)	(5,848)	-	-	-	-	-	894	-	87	981	(540)	(43)	\$(583)
	50-132	Tattnall County Board of Commissioners	(7,443)	(10,313)	-	-	-	-	-	1,576	-	227	1,803	(953)	(114)	\$(1,067)
	50-136	Thomas County Board of Commissioners	(5,110)	(6,976)	-	-	-	-	-	1,066	-	103	1,169	(645)	(52)	\$(697)
	50-137	Tift County Board of Commissioners	(11,017)	(19,288)	-	-	-	-	-	2,947	-	2,361	5,308	(1,783)	(1,180)	\$(2,963)
	50-138	Toombs County Board of Commissioners	(4,740)	(6,435)	-	-	-	-	-	983	-	78	1,061	(595)	(39)	\$(634)
	50-140	Treutlen County Board of Commissioners	(10,197)	(13,921)	-	-	-	-	-	2,127	-	207	2,334	(1,287)	(103)	\$(1,390)
	50-141	Troup County Board of Commissioners	(10,801)	(16,325)	-	-	-	-	-	2,494	-	1,014	3,508	(1,509)	(507)	\$(2,016)
	50-142	Turner County Board of Commissioners	(13,803)	(19,742)	-	-	-	-	-	3,017	-	732	3,749	(1,824)	(366)	\$(2,190)
	50-145	Upson County Board of Commissioners	(13,075)	(17,848)	-	-	-	-	-	2,727	-	264	2,991	(1,650)	(132)	\$(1,782)
	50-146	Walker County Board of Commissioners	(15,129)	(19,992)	-	-	26	26	-	3,055	-	-	3,055	(1,847)	13	\$(1,834)
	50-147	Walton County Board of Commissioners	(14,715)	(19,108)	-	-	195	195	-	2,920	-	-	2,920	(1,765)	97	\$(1,668)
	50-148	Ware County Board of Commissioners	(11,152)	(15,690)	-	-	-	-	-	2,397	-	461	2,858	(1,450)	(230)	\$(1,680)
	50-161	Eighth Judicial Board of Commissioners	(38,634)	(52,740)	-	-	-	-	-	8,059	-	782	8,841	(4,874)	(391)	\$(5,265)
		ERS														
DFAC	127-001	Appling County DFACS	(23,754)	(37,325)	-	-	-	-	-	5,703	-	2,945	8,648	(3,450)	(1,473)	\$(4,923)
DFAC	127-002	Atkinson County DFACS	(8,879)	(6,100)	-	-	2,850	2,850	-	932	-	-	932	(564)	1,425	\$861
DFAC	127-003	Bacon County DFACS	(18,821)	(20,987)	-	-	1,987	1,987	-	3,207	-	-	3,207	(1,939)	993	\$(946)
DFAC	127-004	Baker County DFACS	(7,455)	(11,589)	-	-	-	-	-	1,771	-	861	2,632	(1,071)	(431)	\$(1,502)
DFAC	127-005	Baldwin County DFACS	(75,648)	(92,651)	-	-	3,811	3,811	-	14,157	-	-	14,157	(8,563)	1,906	\$(6,657)
DFAC	127-006	Banks County DFACS	(19,939)	(28,145)	-	-	-	-	-	4,301	-	869	5,170	(2,601)	(435)	\$(3,036)
DFAC	127-007	Barrow County DFACS	(41,355)	(84,570)	-	-	-	-	-	12,922	-	14,985	27,907	(7,816)	(7,492)	\$(15,308)
DFAC	127-008	Bartow County DFACS	(73,682)	(81,550)	-	-	8,086	8,086	-	12,461	-	-	12,461	(7,536)	4,043	\$(3,493)
DFAC	127-009	Ben Hill County DFACS	(20,367)	(35,636)	-	-	-	-	-	5,445	-	4,353	9,798	(3,294)	(2,177)	\$(5,471)
DFAC	127-010	Berrien County DFACS	(40,819)	(54,645)	-	-	-	-	-	8,350	-	284	8,634	(5,050)	(142)	\$(5,192)
DFAC	127-011	Bibb County DFACS	(424,108)	(526,908)	-	-	17,605	17,605	-	80,511	-	-	80,511	(48,696)	8,802	\$(39,894)
DFAC	127-012	Bleckley County DFACS	(12,086)	(11,428)	-	-	2,307	2,307	-	1,746	-	-	1,746	(1,056)	1,153	\$97
DFAC	127-013	Brantley County DFACS	(35,360)	(50,533)	-	-	-	-	-	7,721	-	1,855	9,576	(4,670)	(927)	\$(5,597)
DFAC	127-014	Brooks County DFACS	(21,995)	(23,701)	-	-	2,737	2,737	-	3,621	-	-	3,621	(2,191)	1,369	\$(822)
DFAC	127-015	Bryan County DFACS	(23,084)	(13,671)	-	-	8,510	8,510	-	2,089	-	-	2,089	(1,263)	4,255	\$2,992
DFAC	127-016	Bulloch County DFACS	(56,115)	(93,966)	-	-	-	-	-	14,358	-	9,873	24,231	(8,684)	(4,936)	\$(13,620)
DFAC	127-017	Burke County DFACS	(42,730)	(47,916)	-	-	4,376	4,376	-	7,321	-	-	7,321	(4,429)	2,188	\$(2,241)
DFAC	127-018	Butts County DFACS	(31,707)	(39,030)	-	-	1,499	1,499	-	5,964	-	-	5,964	(3,607)	749	\$(2,858)
DFAC	127-019	Calhoun County DFACS	(17,120)	(19,165)	-	-	1,769	1,769	-	2,928	-	-	2,928	(1,771)	885	\$(886)
DFAC	127-020	Camden County DFACS	(57,490)	(81,774)	-	-	-	-	-	12,495	-	2,821	15,316	(7,557)	(1,411)	\$(8,968)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-021	Candler County DFACS	(28,315)	(37,395)	-	-	60	60	-	5,714	-	-	5,714	(3,456)	30	\$(3,426)
DFAC	127-022	Carroll County DFACS	(97,321)	(140,286)	-	-	-	-	-	21,435	-	5,710	27,145	(12,965)	(2,855)	\$(15,820)
DFAC	127-023	Catoosa County DFACS	(47,968)	(56,017)	-	-	3,791	3,791	-	8,559	-	-	8,559	(5,177)	1,896	\$(3,281)
DFAC	127-024	Charlton County DFACS	(35,613)	(46,502)	-	-	343	343	-	7,105	-	-	7,105	(4,298)	171	\$(4,127)
DFAC	127-025	Chatham County DFACS	(224,933)	(276,838)	-	-	10,653	10,653	-	42,300	-	-	42,300	(25,585)	5,327	\$(20,258)
DFAC	127-026	Chattahoochee County DFACS	(10,648)	(11,334)	-	-	1,395	1,395	-	1,732	-	-	1,732	(1,047)	698	\$(9,349)
DFAC	127-027	Chattooga County DFACS	(49,365)	(76,802)	-	-	-	-	-	11,735	-	5,736	17,471	(7,098)	(2,868)	\$(9,966)
DFAC	127-028	Cherokee County DFACS	(93,091)	(117,586)	-	-	2,893	2,893	-	17,967	-	-	17,967	(10,867)	1,446	\$(9,421)
DFAC	127-029	Clarke County DFACS	(233,521)	(321,996)	-	-	-	-	-	49,200	-	6,344	55,544	(29,759)	(3,172)	\$(32,931)
DFAC	127-030	Clay County DFACS	(26,285)	(36,090)	-	-	-	-	-	5,515	-	637	6,152	(3,335)	(318)	\$(3,653)
DFAC	127-031	Clayton County DFACS	(746,654)	(947,998)	-	-	20,747	20,747	-	144,852	-	-	144,852	(87,613)	10,374	\$(77,239)
DFAC	127-032	Clinch County DFACS	(14,738)	(20,652)	-	-	-	-	-	3,156	-	567	3,723	(1,908)	(283)	\$(2,191)
DFAC	127-033	Cobb County DFACS	(451,682)	(658,384)	-	-	-	-	-	100,600	-	30,170	130,770	(60,847)	(15,085)	\$(75,932)
DFAC	127-034	Coffee County DFACS	(164,245)	(263,427)	-	-	-	-	-	40,251	-	23,057	63,308	(24,346)	(11,528)	\$(35,874)
DFAC	127-035	Colquitt County DFACS	(70,171)	(96,721)	-	-	-	-	-	14,779	-	1,888	16,667	(8,939)	(944)	\$(9,883)
DFAC	127-036	Columbia County DFACS	(152,834)	(225,764)	-	-	-	-	-	34,496	-	11,713	46,209	(20,865)	(5,856)	\$(26,721)
DFAC	127-037	Cook County DFACS	(47,254)	(66,011)	-	-	-	-	-	10,066	-	1,713	11,799	(6,101)	(857)	\$(6,958)
DFAC	127-038	Coweta County DFACS	(83,867)	(116,339)	-	-	-	-	-	17,776	-	2,629	20,405	(10,752)	(1,315)	\$(12,067)
DFAC	127-039	Crawford County DFACS	(28,841)	(30,606)	-	-	3,827	3,827	-	4,677	-	-	4,677	(2,828)	1,913	\$(915)
DFAC	127-040	Crisp County DFACS	(61,700)	(89,010)	-	-	-	-	-	13,601	-	3,655	17,256	(8,226)	(1,828)	\$(10,054)
DFAC	127-041	Dade County DFACS	(28,977)	(37,686)	-	-	355	355	-	5,758	-	-	5,758	(3,483)	177	\$(3,306)
DFAC	127-042	Dawson County DFACS	(21,526)	(24,711)	-	-	1,913	1,913	-	3,777	-	-	3,777	(2,284)	957	\$(1,327)
DFAC	127-043	Decatur County DFACS	(76,360)	(106,670)	-	-	-	-	-	16,299	-	2,769	19,068	(9,858)	(1,384)	\$(11,242)
DFAC	127-044	Dekalb County DFACS	(1,467,794)	(2,024,712)	-	-	-	-	-	309,372	-	40,283	349,655	(187,121)	(20,142)	\$(207,263)
DFAC	127-045	Dodge County DFACS	(19,011)	(27,454)	-	-	-	-	-	4,195	-	1,141	5,336	(2,537)	(570)	\$(3,107)
DFAC	127-046	Dooly County DFACS	(10,919)	(22,014)	-	-	-	-	-	3,364	-	3,798	7,162	(2,034)	(1,899)	\$(3,933)
DFAC	127-047	Dougherty County DFACS	(834,686)	(1,002,139)	-	-	52,192	52,192	-	153,125	-	-	153,125	(92,616)	26,096	\$(66,520)
DFAC	127-048	Douglas County DFACS	(144,534)	(172,998)	-	-	9,305	9,305	-	26,434	-	-	26,434	(15,988)	4,653	\$(11,335)
DFAC	127-049	Early County DFACS	(184,286)	(295,678)	-	-	-	-	-	45,179	-	25,925	71,104	(27,326)	(12,962)	\$(40,288)
DFAC	127-051	Effingham County DFACS	(51,576)	(57,891)	-	-	5,254	5,254	-	8,846	-	-	8,846	(5,350)	2,627	\$(2,723)
DFAC	127-052	Elbert County DFACS	(28,565)	(29,949)	-	-	3,973	3,973	-	4,576	-	-	4,576	(2,768)	1,987	\$(781)
DFAC	127-053	Emanuel County DFACS	(14,083)	(22,651)	-	-	-	-	-	3,461	-	2,009	5,470	(2,094)	(1,004)	\$(3,098)
DFAC	127-054	Evans County DFACS	(20,780)	(34,016)	-	-	-	-	-	5,198	-	3,263	8,461	(3,143)	(1,632)	\$(4,775)
DFAC	127-055	Fannin County DFACS	(27,535)	(38,713)	-	-	-	-	-	5,915	-	1,123	7,038	(3,578)	(562)	\$(4,140)
DFAC	127-056	Fayette County DFACS	(68,350)	(105,246)	-	-	-	-	-	16,081	-	7,392	23,473	(9,727)	(3,696)	\$(13,423)
DFAC	127-057	Floyd County DFACS	(273,478)	(392,714)	-	-	-	-	-	60,006	-	15,291	75,297	(36,294)	(7,645)	\$(43,939)
DFAC	127-058	Forsyth County DFACS	(43,760)	(46,773)	-	-	5,638	5,638	-	7,147	-	-	7,147	(4,323)	2,819	\$(1,504)
DFAC	127-059	Franklin County DFACS	(26,444)	(36,769)	-	-	-	-	-	5,618	-	872	6,490	(3,399)	(436)	\$(3,835)
DFAC	127-060	Fulton County DFACS	(1,446,154)	(1,679,025)	-	-	119,235	119,235	-	256,552	-	-	256,552	(155,172)	59,618	\$(95,554)
DFAC	127-061	Gilmer County DFACS	(33,182)	(41,125)	-	-	1,428	1,428	-	6,284	-	-	6,284	(3,801)	714	\$(3,087)
DFAC	127-062	Glascok County DFACS	(16,329)	(19,711)	-	-	967	967	-	3,012	-	-	3,012	(1,821)	484	\$(1,337)
DFAC	127-063	Glynn County DFACS	(154,933)	(200,545)	-	-	2,377	2,377	-	30,643	-	-	30,643	(18,534)	1,188	\$(17,346)
DFAC	127-064	Gordon County DFACS	(66,031)	(93,394)	-	-	-	-	-	14,270	-	2,974	17,244	(8,632)	(1,487)	\$(10,119)
DFAC	127-065	Grady County DFACS	(47,058)	(68,347)	-	-	-	-	-	10,443	-	3,019	13,462	(6,317)	(1,510)	\$(7,827)
DFAC	127-066	Greene County DFACS	(25,738)	(63,882)	-	-	-	-	-	9,761	-	14,986	24,747	(5,904)	(7,493)	\$(13,397)
DFAC	127-067	Gwinnett County DFACS	(604,969)	(814,360)	-	-	-	-	-	124,433	-	6,465	130,898	(75,261)	(3,232)	\$(78,493)
DFAC	127-068	Habersham County DFACS	(48,421)	(68,178)	-	-	-	-	-	10,418	-	2,026	12,444	(6,300)	(1,013)	\$(7,313)
DFAC	127-069	Hall County DFACS	(241,917)	(301,706)	-	-	9,463	9,463	-	46,100	-	-	46,100	(27,884)	4,732	\$(23,152)
DFAC	127-070	Hancock County DFACS	(9,620)	(15,402)	-	-	-	-	-	2,353	-	1,337	3,690	(1,424)	(668)	\$(2,092)
DFAC	127-071	Haralson County DFACS	(57,543)	(60,602)	-	-	7,868	7,868	-	9,260	-	-	9,260	(5,601)	3,934	\$(1,667)
DFAC	127-072	Harris County DFACS	(25,369)	(31,085)	-	-	1,271	1,271	-	4,750	-	-	4,750	(2,873)	636	\$(2,237)
DFAC	127-073	Hart County DFACS	(55,572)	(77,917)	-	-	-	-	-	11,906	-	2,159	14,065	(7,201)	(1,079)	\$(8,280)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-074	Heard County DFACS	(34,956)	(46,817)	-	-	-	-	7,154	-	253	7,407	(4,327)	(127)	\$(4,454)	
DFAC	127-075	Henry County DFACS	(179,982)	(193,385)	-	-	22,679	22,679	-	29,549	-	29,549	(17,872)	11,339	\$(6,533)	
DFAC	127-076	Houston County DFACS	(186,746)	(254,941)	-	-	-	-	-	38,954	-	3,786	42,740	(23,562)	(1,893)	\$(25,455)
DFAC	127-077	Irwin County DFACS	(26,915)	(32,857)	-	-	1,410	1,410	-	5,021	-	5,021	(3,036)	705	\$(2,331)	
DFAC	127-078	Jackson County DFACS	(32,384)	(34,903)	-	-	4,027	4,027	-	5,333	-	5,333	(3,226)	2,013	\$(1,213)	
DFAC	127-079	Jasper County DFACS	(19,456)	(30,230)	-	-	-	-	-	4,619	-	2,241	6,860	(2,794)	(1,120)	\$(3,914)
DFAC	127-080	Jeff Davis County DFACS	(38,960)	(62,416)	-	-	-	-	-	9,537	-	5,434	14,971	(5,768)	(2,717)	\$(8,485)
DFAC	127-081	Jefferson County DFACS	(25,606)	(24,447)	-	-	4,769	4,769	-	3,735	-	3,735	(2,260)	2,385	\$125	
DFAC	127-082	Jenkins County DFACS	(15,058)	(18,861)	-	-	548	548	-	2,882	-	2,882	(1,743)	274	\$(1,469)	
DFAC	127-083	Johnson County DFACS	(23,103)	(35,485)	-	-	-	-	-	5,422	-	2,453	7,875	(3,280)	(1,227)	\$(4,507)
DFAC	127-084	Jones County DFACS	(58,143)	(76,846)	-	-	94	94	-	11,742	-	11,742	(7,102)	47	\$(7,055)	
DFAC	127-085	Lamar County DFACS	(39,344)	(50,195)	-	-	971	971	-	7,670	-	7,670	(4,638)	486	\$(4,152)	
DFAC	127-086	Lanier County DFACS	(38,577)	(39,243)	-	-	5,971	5,971	-	5,996	-	5,996	(3,627)	2,986	\$(641)	
DFAC	127-087	Laurens County DFACS	(313,465)	(438,410)	-	-	-	-	-	66,988	-	11,627	78,615	(40,517)	(5,813)	\$(46,330)
DFAC	127-088	Lee County DFACS	(40,231)	(40,823)	-	-	6,279	6,279	-	6,238	-	6,238	(3,772)	3,139	\$(633)	
DFAC	127-089	Liberty County DFACS	(77,372)	(99,203)	-	-	1,663	1,663	-	15,158	-	15,158	(9,168)	832	\$(8,336)	
DFAC	127-090	Lincoln County DFACS	(3,557)	(2,428)	-	-	1,150	1,150	-	371	-	371	-	575	\$350	
DFAC	127-091	Long County DFACS	(6,895)	(9,947)	-	-	-	-	-	1,520	-	409	1,929	(919)	(204)	\$(1,123)
DFAC	127-092	Lowndes County DFACS	(162,297)	(201,229)	-	-	6,942	6,942	-	30,747	-	30,747	(18,598)	3,471	\$(15,127)	
DFAC	127-093	Lumpkin County DFACS	(29,265)	(40,426)	-	-	-	-	-	6,177	-	832	7,009	(3,736)	(416)	\$(4,152)
DFAC	127-094	Macon County DFACS	(45,353)	(46,572)	-	-	6,801	6,801	-	7,116	-	7,116	(4,304)	3,400	\$(904)	
DFAC	127-095	Madison County DFACS	(52,113)	(73,488)	-	-	-	-	-	11,229	-	2,237	13,466	(6,791)	(1,118)	\$(7,909)
DFAC	127-096	Marion County DFACS	(20,196)	(34,944)	-	-	-	-	-	5,339	-	4,119	9,458	(3,230)	(2,060)	\$(5,290)
DFAC	127-097	McDuffie County DFACS	(50,038)	(72,633)	-	-	-	-	-	11,098	-	3,189	14,287	(6,713)	(1,595)	\$(8,308)
DFAC	127-098	McIntosh County DFACS	(7,668)	(8,889)	-	-	639	639	-	1,358	-	1,358	(822)	320	\$(502)	
DFAC	127-099	Meriwether County DFACS	(37,210)	(60,243)	-	-	-	-	-	9,205	-	5,507	14,712	(5,567)	(2,754)	\$(8,321)
DFAC	127-101	Mitchell County DFACS	(45,669)	(56,332)	-	-	2,101	2,101	-	8,607	-	8,607	(5,207)	1,050	\$(4,157)	
DFAC	127-102	Monroe County DFACS	(44,390)	(58,926)	-	-	-	-	-	9,004	-	57	9,061	(5,446)	(29)	\$(5,475)
DFAC	127-103	Montgomery County DFACS	(24,449)	(37,135)	-	-	-	-	-	5,674	-	2,387	8,061	(3,432)	(1,193)	\$(4,625)
DFAC	127-104	Morgan County DFACS	(35,160)	(39,149)	-	-	3,741	3,741	-	5,982	-	5,982	(3,618)	1,870	\$(1,748)	
DFAC	127-105	Murray County DFACS	(46,251)	(63,796)	-	-	-	-	-	9,748	-	1,267	11,015	(5,896)	(634)	\$(6,530)
DFAC	127-106	Muscogee County DFACS	(219,654)	(283,128)	-	-	3,969	3,969	-	43,261	-	43,261	(26,167)	1,985	\$(24,182)	
DFAC	127-107	Newton County DFACS	(123,871)	(162,334)	-	-	896	896	-	24,804	-	24,804	(15,003)	448	\$(14,555)	
DFAC	127-108	Oconee County DFACS	(31,219)	(9,279)	-	-	16,144	16,144	-	1,418	-	1,418	(858)	8,072	\$7,214	
DFAC	127-110	Paulding County DFACS	(61,170)	(69,974)	-	-	5,570	5,570	-	10,692	-	10,692	(6,467)	2,785	\$(3,682)	
DFAC	127-111	Peach County DFACS	(64,211)	(96,703)	-	-	-	-	-	14,776	-	5,853	20,629	(8,937)	(2,926)	\$(11,863)
DFAC	127-112	Pickens County DFACS	(35,181)	(44,046)	-	-	1,291	1,291	-	6,730	-	6,730	(4,071)	645	\$(3,426)	
DFAC	127-113	Pierce County DFACS	(24,310)	(34,892)	-	-	-	-	-	5,331	-	1,351	6,682	(3,225)	(675)	\$(3,900)
DFAC	127-114	Pike County DFACS	(16,129)	(21,941)	-	-	-	-	-	3,353	-	288	3,641	(2,027)	(144)	\$(2,171)
DFAC	127-115	Polk County DFACS	(94,586)	(126,379)	-	-	-	-	-	19,310	-	535	19,845	(11,680)	(268)	\$(11,948)
DFAC	127-116	Pulaski County DFACS	(10,297)	(18,781)	-	-	-	-	-	2,870	-	2,585	5,455	(1,736)	(1,293)	\$(3,029)
DFAC	127-117	Putnam County DFACS	(140,345)	(223,321)	-	-	-	-	-	34,123	-	18,809	52,932	(20,639)	(9,405)	\$(30,044)
DFAC	127-118	Quitman County DFACS	(7,043)	(3,140)	-	-	3,115	3,115	-	480	-	480	(290)	1,558	\$1,268	
DFAC	127-119	Rabun County DFACS	(41,426)	(52,587)	-	-	1,157	1,157	-	8,035	-	8,035	(4,861)	578	\$(4,283)	
DFAC	127-120	Randolph County DFACS	(20,092)	(28,457)	-	-	-	-	-	4,348	-	925	5,273	(2,630)	(462)	\$(3,092)
DFAC	127-121	Richmond County DFACS	(329,208)	(428,347)	-	-	3,933	3,933	-	65,451	-	65,451	(39,587)	1,966	\$(37,621)	
DFAC	127-122	Rockdale County DFACS	(89,776)	(95,596)	-	-	11,748	11,748	-	14,607	-	14,607	(8,835)	5,874	\$(2,961)	
DFAC	127-123	Schley County DFACS	(7,300)	(10,355)	-	-	-	-	-	1,582	-	343	1,925	(958)	(172)	\$(1,130)
DFAC	127-124	Scriven County DFACS	(20,013)	(12,590)	-	-	7,007	7,007	-	1,924	-	1,924	(1,163)	3,503	\$2,340	
DFAC	127-125	Seminole County DFACS	(38,248)	(55,284)	-	-	-	-	-	8,447	-	2,320	10,767	(5,109)	(1,160)	\$(6,269)
DFAC	127-126	Spalding County DFACS	(267,755)	(388,020)	-	-	-	-	-	59,289	-	16,744	76,033	(35,860)	(6,372)	\$(44,232)
DFAC	127-127	Stephens County DFACS	(53,014)	(77,291)	-	-	-	-	-	11,810	-	3,549	15,359	(7,143)	(1,775)	\$(8,918)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
DFAC	127-128	Stewart County DFACS	(10,880)	(18,905)	-	-	-	-	2,889	-	2,260	5,149	(1,746)	(1,130)	\$(2,876)
DFAC	127-129	Sumter County DFACS	(319,735)	(459,387)	-	-	-	-	70,194	-	18,002	88,196	(42,455)	(9,001)	\$(5,456)
DFAC	127-130	Talbot County DFACS	(15,857)	(29,029)	-	-	-	-	4,436	-	4,035	8,471	(2,683)	(2,018)	\$(4,701)
DFAC	127-131	Taliaferro County DFACS	(1,711)	(5,952)	-	-	-	-	909	-	1,854	2,763	(551)	(927)	\$(1,478)
DFAC	127-132	Tattnall County DFACS	(25,781)	(35,675)	-	-	-	-	5,451	-	764	6,215	(3,297)	(382)	\$(3,679)
DFAC	127-133	Taylor County DFACS	(5,126)	(6,724)	-	-	34	34	1,027	-	-	1,027	(622)	17	\$(605)
DFAC	127-134	Telfair County DFACS	(38,108)	(51,524)	-	-	-	-	7,873	-	521	8,394	(4,762)	(260)	\$(5,022)
DFAC	127-135	Terrell County DFACS	(25,273)	(36,036)	-	-	-	-	5,506	-	1,284	6,790	(3,331)	(642)	\$(3,973)
DFAC	127-136	Thomas County DFACS	(83,044)	(107,388)	-	-	1,327	1,327	16,409	-	-	16,409	(9,925)	663	\$(9,262)
DFAC	127-137	Tift County DFACS	(109,389)	(132,957)	-	-	6,023	6,023	20,316	-	-	20,316	(12,287)	3,012	\$(9,275)
DFAC	127-138	Toombs County DFACS	(49,220)	(61,109)	-	-	2,064	2,064	9,337	-	-	9,337	(5,648)	1,032	\$(4,616)
DFAC	127-139	Towns County DFACS	(11,466)	(16,850)	-	-	-	-	2,575	-	835	3,410	(1,557)	(417)	\$(1,974)
DFAC	127-140	Treutlen County DFACS	(18,340)	(28,140)	-	-	-	-	4,300	-	1,933	6,233	(2,600)	(967)	\$(3,567)
DFAC	127-141	Troup County DFACS	(105,423)	(125,716)	-	-	7,023	7,023	19,209	-	-	19,209	(11,619)	3,512	\$(8,107)
DFAC	127-142	Turner County DFACS	(7,880)	(7,337)	-	-	1,561	1,561	1,121	-	-	1,121	(678)	781	\$103
DFAC	127-143	Twiggs County DFACS	(18,607)	(10,329)	-	-	7,207	7,207	1,578	-	-	1,578	(955)	3,604	\$2,649
DFAC	127-144	Union County DFACS	(18,736)	(24,912)	-	-	-	-	3,806	-	45	3,851	(2,303)	(22)	\$(2,325)
DFAC	127-145	Upson County DFACS	(60,643)	(75,440)	-	-	2,468	2,468	11,527	-	-	11,527	(6,972)	1,234	\$(5,738)
DFAC	127-146	Walker County DFACS	(60,568)	(82,530)	-	-	-	-	12,610	-	1,149	13,759	(7,628)	(575)	\$(8,203)
DFAC	127-147	Walton County DFACS	(105,707)	(112,669)	-	-	13,777	13,777	17,216	-	-	17,216	(10,412)	6,889	\$(3,523)
DFAC	127-148	Ware County DFACS	(58,085)	(68,376)	-	-	4,317	4,317	10,448	-	-	10,448	(6,319)	2,159	\$(4,160)
DFAC	127-149	Warren County DFACS	(8,475)	(24,725)	-	-	-	-	3,778	-	6,791	10,569	(2,285)	(3,396)	\$(5,681)
DFAC	127-150	Washington County DFACS	(36,249)	(51,066)	-	-	-	-	7,803	-	1,530	9,333	(4,719)	(765)	\$(5,484)
DFAC	127-151	Wayne County DFACS	(46,336)	(52,901)	-	-	4,271	4,271	8,083	-	-	8,083	(4,889)	2,136	\$(2,753)
DFAC	127-152	Webster County DFACS	(7,910)	(16,465)	-	-	-	-	2,516	-	3,011	5,527	(1,522)	(1,506)	\$(3,028)
DFAC	127-153	Wheeler County DFACS	(9,471)	(11,976)	-	-	287	287	1,830	-	-	1,830	(1,106)	144	\$(962)
DFAC	127-154	White County DFACS	(20,449)	(29,666)	-	-	-	-	4,533	-	1,295	5,828	(2,742)	(647)	\$(3,389)
DFAC	127-155	Whitfield County DFACS	(288,461)	(364,039)	-	-	9,127	9,127	55,624	-	-	55,624	(33,645)	4,564	\$(29,081)
DFAC	127-156	Wilcox County DFACS	(20,694)	(30,042)	-	-	-	-	4,590	-	1,321	5,911	(2,776)	(661)	\$(3,437)
DFAC	127-157	Wilkes County DFACS	(30,020)	(41,073)	-	-	-	-	6,276	-	654	6,930	(3,796)	(327)	\$(4,123)
DFAC	127-158	Wilkinson County DFACS	(14,238)	(20,956)	-	-	-	-	3,202	-	1,053	4,255	(1,937)	(526)	\$(2,463)
DFAC	127-159	Worth County DFACS	(31,323)	(46,198)	-	-	-	-	7,059	-	2,365	9,424	(4,269)	(1,182)	\$(5,451)
HLTH	128-001	Appling County Health Dept.	(31,258)	(41,023)	-	-	196	196	6,268	-	-	6,268	(3,791)	98	\$(3,693)
HLTH	128-002	Atkinson County Health Dept.	(15,137)	(23,022)	-	-	-	-	3,518	-	1,493	5,011	(2,127)	(747)	\$(2,874)
HLTH	128-003	Bacon County Health Dept.	(17,079)	(25,177)	-	-	-	-	3,847	-	1,283	5,130	(2,327)	(641)	\$(2,968)
HLTH	128-004	Baker County Health Dept.	(21,451)	(31,173)	-	-	-	-	4,763	-	1,385	6,148	(2,881)	(693)	\$(3,574)
HLTH	128-005	Baldwin County Health Dept.	(40,376)	(57,026)	-	-	-	-	8,713	-	1,777	10,490	(5,271)	(889)	\$(6,160)
HLTH	128-006	Banks County Health Dept.	(15,811)	(16,358)	-	-	2,309	2,309	2,500	-	-	2,500	(1,511)	1,155	\$(356)
HLTH	128-007	Barrow County Public Health	(45,278)	(59,760)	-	-	115	115	9,131	-	-	9,131	(5,523)	57	\$(5,466)
HLTH	128-008	Bartow County Health Dept.	(58,126)	(76,350)	-	-	333	333	11,666	-	-	11,666	(7,057)	166	\$(6,891)
HLTH	128-009	Ben Hill County Health Dept.	(19,831)	(17,273)	-	-	4,529	4,529	2,639	-	-	2,639	(1,596)	2,264	\$668
HLTH	128-010	Berrien County Health Dept.	(15,584)	(17,505)	-	-	1,581	1,581	2,675	-	-	2,675	(1,618)	791	\$(827)
HLTH	128-011	Bibb County Health Dept.	(123,027)	(173,042)	-	-	-	-	26,441	-	5,055	31,496	(15,992)	(2,527)	\$(18,519)
HLTH	128-012	Bleckley Co. Health Dept.	(20,272)	(16,078)	-	-	5,425	5,425	2,457	-	-	2,457	(1,486)	2,712	\$1,226
HLTH	128-013	Brantley County Health Dept.	(11,160)	(16,475)	-	-	-	-	2,517	-	850	3,367	(1,523)	(425)	\$(1,948)
HLTH	128-014	Brooks County Health Dept.	(20,168)	(18,032)	-	-	4,372	4,372	2,755	-	-	2,755	(1,667)	2,186	\$519
HLTH	128-016	Bulloch County Physical Health	(43,964)	(58,380)	-	-	-	-	8,920	-	67	8,987	(5,396)	(33)	\$(5,429)
HLTH	128-017	Burke County Health Dept.	(34,728)	(55,004)	-	-	-	-	8,404	-	4,525	12,929	(5,084)	(2,263)	\$(7,347)
HLTH	128-018	Butts County Health Dept.	(5,705)	(8,325)	-	-	-	-	1,272	-	385	1,657	(770)	(193)	\$(963)
HLTH	128-019	Calhoun County Health Dept.	(10,387)	(15,082)	-	-	-	-	2,305	-	665	2,970	(1,393)	(332)	\$(1,725)
HLTH	128-021	Candler County Health Dept.	(13,701)	(21,219)	-	-	-	-	3,242	-	1,543	4,785	(1,962)	(771)	\$(2,733)
HLTH	128-022	Carroll County Health Dept.	(70,798)	(83,713)	-	-	5,075	5,075	12,791	-	-	12,791	(7,737)	2,538	\$(5,199)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-023	Catoosa County Health Dept.	(49,812)	(42,352)	-	-	11,897	11,897	-	6,471	-	-	6,471	(3,915)	5,949	\$2,034
HLTH	128-024	Charlton County Health Dept.	(32,041)	(39,615)	-	-	1,427	1,427	-	6,053	-	-	6,053	(3,661)	713	\$(2,948)
HLTH	128-026	Chattahoochee County Health Dept.	(3,723)	(16,234)	-	-	-	-	-	2,480	-	5,687	8,167	(1,501)	(2,843)	\$(4,344)
HLTH	128-027	Chattooga County Health Dept.	(33,844)	(46,468)	-	-	-	-	-	7,100	-	820	7,920	(4,294)	(410)	\$(4,704)
HLTH	128-028	Cherokee County Health Dept.	(395,289)	(610,512)	-	-	-	-	-	93,285	-	43,677	136,962	(56,423)	(21,838)	\$(78,261)
HLTH	128-029	Clarke County Health Dept.	(210,991)	(272,620)	-	-	3,481	3,481	-	41,656	-	-	41,656	(25,195)	1,741	\$(23,454)
HLTH	128-030	Clay County Health Dept.	(3,470)	(7,348)	-	-	-	-	-	1,123	-	1,384	2,507	(679)	(692)	\$(1,371)
HLTH	128-031	Clayton County Health Dept.	(240,303)	(282,506)	-	-	18,048	18,048	-	43,166	-	-	43,166	(26,109)	9,024	\$(17,085)
HLTH	128-032	Clinch County Health Dept.	(12,535)	(18,422)	-	-	-	-	-	2,815	-	913	3,728	(1,702)	(457)	\$(2,159)
HLTH	128-033	Cobb County Health Dept.	(613,995)	(796,861)	-	-	8,359	8,359	-	121,759	-	-	121,759	(73,645)	4,179	\$(69,466)
HLTH	128-034	Coffee County Health Dept.	(42,206)	(59,661)	-	-	-	-	-	9,116	-	1,883	10,999	(5,514)	(942)	\$(6,456)
HLTH	128-035	Colquitt County Health Dept.	(75,607)	(112,339)	-	-	-	-	-	17,165	-	6,123	23,288	(10,383)	(3,061)	\$(13,444)
HLTH	128-036	Columbia County Health Dept.	(75,760)	(100,508)	-	-	-	-	-	15,357	-	68	15,425	(9,289)	(34)	\$(9,323)
HLTH	128-037	Cook County Health Dept.	(18,305)	(21,052)	-	-	1,610	1,610	-	3,217	-	-	3,217	(1,945)	805	\$(1,140)
HLTH	128-038	Coweta County Health Dept.	(61,618)	(89,839)	-	-	-	-	-	13,727	-	4,127	17,854	(8,303)	(2,064)	\$(10,367)
HLTH	128-039	Crawford County Health Dept.	(10,988)	(16,221)	-	-	-	-	-	2,478	-	837	3,315	(1,500)	(418)	\$(1,918)
HLTH	128-040	Crisp County Health Dept.	(20,441)	(11,932)	-	-	7,623	7,623	-	1,823	-	-	1,823	(1,103)	3,812	\$2,709
HLTH	128-041	Dade County Health Dept.	(22,297)	(32,067)	-	-	-	-	-	4,900	-	1,271	6,171	(2,963)	(636)	\$(3,599)
HLTH	128-042	Dawson County Health Dept.	(28,898)	(41,270)	-	-	-	-	-	6,306	-	1,501	7,807	(3,814)	(751)	\$(4,565)
HLTH	128-043	Decatur County Health Dept.	(45,072)	(56,618)	-	-	1,559	1,559	-	8,651	-	-	8,651	(5,233)	779	\$(4,454)
HLTH	128-044	Dekalb County Health Dept.	(1,054,607)	(1,355,675)	-	-	20,911	20,911	-	207,145	-	-	207,145	(125,289)	10,455	\$(114,834)
HLTH	128-045	Dodge County Health Dept.	(26,754)	(34,832)	-	-	309	309	-	5,322	-	-	5,322	(3,219)	154	\$(3,065)
HLTH	128-046	Dooly County Health Dept.	(8,812)	(5,902)	-	-	2,905	2,905	-	902	-	-	902	(545)	1,452	\$907
HLTH	128-047	Dougherty County Health Dept.	(136,012)	(173,902)	-	-	3,169	3,169	-	26,572	-	-	26,572	(16,071)	1,584	\$(14,487)
HLTH	128-047B	Southwest Health District	(367,836)	(517,884)	-	-	-	-	-	79,132	-	15,369	94,501	(47,862)	(7,685)	\$(55,547)
HLTH	128-048	Douglas County Health Dept.	(50,775)	(66,512)	-	-	382	382	-	10,163	-	-	10,163	(6,147)	191	\$(5,956)
HLTH	128-049	Early County Health Dept.	(19,594)	(29,590)	-	-	-	-	-	4,521	-	1,827	6,348	(2,735)	(913)	\$(3,648)
HLTH	128-050	Echols County Health Dept.	(10,631)	(15,992)	-	-	-	-	-	2,444	-	959	3,403	(1,478)	(480)	\$(1,958)
HLTH	128-052	Elbert County Health Dept.	(16,376)	(26,638)	-	-	-	-	-	4,070	-	2,487	6,557	(2,462)	(1,243)	\$(3,705)
HLTH	128-053	Emanuel County Health Dept.	(43,972)	(50,783)	-	-	3,761	3,761	-	7,760	-	-	7,760	(4,693)	1,881	\$(2,812)
HLTH	128-054	Evans County Health Dept.	(16,529)	(24,052)	-	-	-	-	-	3,675	-	1,083	4,758	(2,223)	(542)	\$(2,765)
HLTH	128-055	Fannin County Health Dept.	(31,617)	(41,426)	-	-	233	233	-	6,330	-	-	6,330	(3,828)	116	\$(3,712)
HLTH	128-056	Fayette County Health Dept.	(55,852)	(72,867)	-	-	569	569	-	11,134	-	-	11,134	(6,734)	284	\$(6,450)
HLTH	128-057	Floyd County Health Dept.	(480,631)	(564,534)	-	-	36,353	36,353	-	86,260	-	-	86,260	(52,173)	18,177	\$(33,996)
HLTH	128-058	Forsyth County Health Dept.	(42,954)	(48,085)	-	-	4,440	4,440	-	7,347	-	-	7,347	(4,444)	2,220	\$(2,224)
HLTH	128-059	Franklin County Health Dept.	(22,477)	(32,712)	-	-	-	-	-	4,998	-	1,475	6,473	(3,024)	(738)	\$(3,762)
HLTH	128-061	Gilmer County Health Dept.	(45,412)	(57,086)	-	-	1,550	1,550	-	8,723	-	-	8,723	(5,276)	775	\$(4,501)
HLTH	128-062	Glascok County Health Dept.	(6,201)	(9,520)	-	-	-	-	-	1,455	-	657	2,112	(879)	(328)	\$(1,207)
HLTH	128-063	Glynn County Health Dept.	(906,780)	(1,141,053)	-	-	30,355	30,355	-	174,351	-	-	174,351	(105,454)	15,177	\$(90,277)
HLTH	128-064	Gordon County Health Dept.	(69,798)	(107,362)	-	-	-	-	-	16,405	-	7,491	23,896	(9,922)	(3,746)	\$(13,668)
HLTH	128-065	Grady County Health Dept.	(34,738)	(42,287)	-	-	1,881	1,881	-	6,461	-	-	6,461	(3,909)	940	\$(2,969)
HLTH	128-066	Greene County Health Dept.	(20,527)	(22,560)	-	-	2,333	2,333	-	3,447	-	-	3,447	(2,085)	1,166	\$(919)
HLTH	128-067	Gwinnett County Health Dept.	(776,221)	(1,030,240)	-	-	-	-	-	157,419	-	925	158,344	(95,213)	(462)	\$(95,675)
HLTH	128-068	Habersham County Health Dept.	(33,579)	(33,593)	-	-	5,483	5,483	-	5,133	-	-	5,133	(3,105)	2,741	\$(364)
HLTH	128-069	Hall County Health Dept.	(466,974)	(601,490)	-	-	8,653	8,653	-	91,907	-	-	91,907	(55,588)	4,326	\$(51,262)
HLTH	128-070	Hancock County Health Dept.	(21,836)	(32,023)	-	-	-	-	-	4,893	-	1,556	6,449	(2,960)	(778)	\$(3,738)
HLTH	128-071	Haralson County Health Dept.	(26,836)	(39,085)	-	-	-	-	-	5,972	-	1,776	7,748	(3,613)	(888)	\$(4,501)
HLTH	128-072	Harris County Health Dept.	(24,582)	(31,176)	-	-	701	701	-	4,764	-	-	4,764	(2,881)	350	\$(2,531)
HLTH	128-073	Hart County Health Dept.	(20,832)	(26,861)	-	-	372	372	-	4,104	-	-	4,104	(2,483)	186	\$(2,297)
HLTH	128-074	Heard County Health Dept.	(15,062)	(10,939)	-	-	4,537	4,537	-	1,672	-	-	1,672	(1,010)	2,268	\$1,258
HLTH	128-075	Henry County Health Dept.	(92,452)	(120,988)	-	-	755	755	-	18,487	-	-	18,487	(11,181)	377	\$(10,804)
HLTH	128-076	Houston County Health Dept.	(387,269)	(520,660)	-	-	-	-	-	79,556	-	3,811	83,367	(48,119)	(1,905)	\$(50,024)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-077	Irwin County Health Dept.	(21,877)	(21,749)	-	-	3,641	3,641	-	3,323	-	-	3,323	(2,010)	1,820	\$(190)
HLTH	128-078	Jackson County Health Dept.	(29,363)	(39,290)	-	-	-	-	-	6,003	-	195	6,198	(3,632)	(97)	\$(3,729)
HLTH	128-079	Jasper County Health Dept.	(15,600)	(9,001)	-	-	5,871	5,871	-	1,375	-	-	1,375	(833)	2,936	\$2,103
HLTH	128-080	Jeff Davis County Health Dept.	(20,757)	(28,018)	-	-	-	-	-	4,281	-	260	4,541	(2,590)	(130)	\$(2,720)
HLTH	128-081	Jefferson County Health Dept.	(25,059)	(36,540)	-	-	-	-	-	5,583	-	1,681	7,264	(3,377)	(840)	\$(4,217)
HLTH	128-082	Jenkins County Health Dept.	(14,026)	(12,405)	-	-	3,109	3,109	-	1,896	-	-	1,896	(1,146)	1,554	\$408
HLTH	128-083	Johnson County Health Dept.	(10,527)	(15,366)	-	-	-	-	-	2,348	-	-	2,348	(1,420)	(357)	\$(1,777)
HLTH	128-084	Jones County Health Dept.	(22,075)	(31,935)	-	-	-	-	-	4,880	-	1,353	6,233	(2,951)	(676)	\$(3,627)
HLTH	128-085	Lamar County Health Dept.	(20,543)	(24,156)	-	-	1,541	1,541	-	3,691	-	-	3,691	(2,233)	770	\$(1,463)
HLTH	128-087	Laurens County Health Dept.	(310,835)	(407,760)	-	-	2,043	2,043	-	62,305	-	-	62,305	(37,685)	1,022	\$(36,663)
HLTH	128-088	Lee County Health Dept.	(37,116)	(52,909)	-	-	-	-	-	8,084	-	1,879	9,963	(4,890)	(940)	\$(5,830)
HLTH	128-090	Lincoln County Health Dept.	(3,588)	(5,146)	-	-	-	-	-	786	-	197	983	(476)	(99)	\$(575)
HLTH	128-092	Lowndes County Health Dept.	(389,690)	(521,120)	-	-	-	-	-	79,626	-	2,429	82,055	(48,161)	(1,214)	\$(49,375)
HLTH	128-093	Lumpkin County Health Dept.	(29,402)	(41,426)	-	-	-	-	-	6,330	-	1,244	7,574	(3,828)	(622)	\$(4,450)
HLTH	128-094	Macon County Health Dept.	(13,589)	(19,446)	-	-	-	-	-	2,971	-	726	3,697	(1,797)	(363)	\$(2,160)
HLTH	128-095	Madison County Health Dept.	(9,128)	(4,819)	-	-	3,661	3,661	-	736	-	-	736	(446)	1,830	\$1,384
HLTH	128-096	Marion County Health Dept.	(10,532)	(15,233)	-	-	-	-	-	2,328	-	644	2,972	(1,407)	(322)	\$(1,729)
HLTH	128-097	McDuffie County Health Dept.	(29,651)	(39,467)	-	-	-	-	-	6,030	-	92	6,122	(3,648)	(46)	\$(3,694)
HLTH	128-099	Meriwether County Health Dept.	(46,461)	(57,668)	-	-	1,956	1,956	-	8,812	-	-	8,812	(5,329)	978	\$(4,351)
HLTH	128-100	Miller County Health Dept.	(8,296)	(7,392)	-	-	1,811	1,811	-	1,129	-	-	1,129	(684)	906	\$222
HLTH	128-101	Mitchell County Health Dept.	(31,295)	(36,345)	-	-	2,575	2,575	-	5,553	-	-	5,553	(3,359)	1,287	\$(2,072)
HLTH	128-102	Monroe County Health Dept.	(16,814)	(12,741)	-	-	4,799	4,799	-	1,947	-	-	1,947	(1,178)	2,399	\$1,221
HLTH	128-103	Montgomery County Health Dept.	(8,877)	(12,491)	-	-	-	-	-	1,909	-	367	2,276	(1,154)	(184)	\$(1,338)
HLTH	128-104	Morgan County Health Dept.	(23,809)	(32,896)	-	-	-	-	-	5,026	-	680	5,706	(3,041)	(340)	\$(3,381)
HLTH	128-105	Murray County Health Dept.	(36,676)	(53,392)	-	-	-	-	-	8,158	-	2,416	10,574	(4,934)	(1,208)	\$(6,142)
HLTH	128-106	Muscogee County Health Dept.	(501,471)	(608,313)	-	-	28,218	28,218	-	92,949	-	-	92,949	(56,220)	14,109	\$(42,111)
HLTH	128-107	Newton County Health Dept.	(88,144)	(109,615)	-	-	3,605	3,605	-	16,749	-	-	16,749	(10,130)	1,803	\$(8,327)
HLTH	128-108	Oconee County Health Dept.	(30,230)	(44,077)	-	-	-	-	-	6,735	-	2,026	8,761	(4,073)	(1,013)	\$(5,086)
HLTH	128-109	Oglethorpe County Health Dept.	(10,574)	(9,887)	-	-	2,075	2,075	-	1,511	-	-	1,511	(914)	1,037	\$123
HLTH	128-110	Paulding County Health Dept.	(36,529)	(47,505)	-	-	449	449	-	7,259	-	-	7,259	(4,390)	224	\$(4,166)
HLTH	128-111	Peach County Health Dept.	(19,378)	(27,529)	-	-	-	-	-	4,206	-	934	5,140	(2,544)	(467)	\$(3,011)
HLTH	128-112	Pickens County Health Dept.	(19,462)	(6,557)	-	-	9,675	9,675	-	1,002	-	-	1,002	(606)	4,838	\$4,232
HLTH	128-113	Pierce County Health Dept.	(27,299)	(37,847)	-	-	-	-	-	5,783	-	845	6,628	(3,497)	(423)	\$(3,920)
HLTH	128-114	Pike County Health Dept.	(12,347)	(9,986)	-	-	3,207	3,207	-	1,526	-	-	1,526	(923)	1,603	\$680
HLTH	128-115	Polk County Health Dept.	(39,460)	(42,864)	-	-	4,738	4,738	-	6,549	-	-	6,549	(3,962)	2,369	\$(1,593)
HLTH	128-116	Pulaski County Health Dept.	(11,739)	(15,664)	-	-	-	-	-	2,394	-	56	2,450	(1,447)	(288)	\$(1,475)
HLTH	128-117	Putnam County Health Dept.	(24,916)	(34,323)	-	-	-	-	-	5,244	-	660	5,904	(3,173)	(330)	\$(3,503)
HLTH	128-118	Quitman County Health Dept.	-	(2,516)	-	-	-	-	-	384	-	1,266	1,650	(233)	(633)	\$(866)
HLTH	128-119	Rabun County Health Dept.	(27,668)	(45,509)	-	-	-	-	-	6,954	-	4,455	11,409	(4,205)	(2,227)	\$(6,432)
HLTH	128-120	Randolph County Health Dept.	(12,928)	(8,819)	-	-	4,181	4,181	-	1,347	-	-	1,347	(816)	2,091	\$1,275
HLTH	128-121	Richmond County Health Dept.	(340,806)	(435,289)	-	-	8,038	8,038	-	66,511	-	-	66,511	(40,229)	4,019	\$(36,210)
HLTH	128-122	Rockdale County Health Dept.	(59,056)	(50,294)	-	-	14,063	14,063	-	7,685	-	-	7,685	(4,648)	7,032	\$2,384
HLTH	128-123	Schley County Health Dept.	(10,264)	(15,485)	-	-	-	-	-	2,366	-	949	3,315	(1,431)	(475)	\$(1,906)
HLTH	128-124	Screven County Health Dept.	(20,828)	(30,705)	-	-	-	-	-	4,692	-	1,565	6,257	(2,837)	(783)	\$(3,620)
HLTH	128-125	Seminole County Health Dept.	(31,337)	(34,848)	-	-	3,356	3,356	-	5,325	-	-	5,325	(3,220)	1,678	\$(1,542)
HLTH	128-126	Spalding County Health Dept.	(59,672)	(84,472)	-	-	-	-	-	12,907	-	2,724	15,631	(7,807)	(1,362)	\$(9,169)
HLTH	128-127	Stephens County Health Dept.	(21,922)	(29,621)	-	-	-	-	-	4,526	-	291	4,817	(2,737)	(145)	\$(2,882)
HLTH	128-128	Stewart County Health Dept.	(10,111)	(4,005)	-	-	4,725	4,725	-	612	-	-	612	(370)	2,363	\$1,993
HLTH	128-129	Sumter County Health Dept.	(44,506)	(55,383)	-	-	1,803	1,803	-	8,462	-	-	8,462	(5,119)	901	\$(4,218)
HLTH	128-130	Talbot County Health Dept.	(10,742)	(6,336)	-	-	3,973	3,973	-	968	-	-	968	(585)	1,986	\$1,401
HLTH	128-131	Taliaferro County Health Dept.	(6,183)	(10,087)	-	-	-	-	-	1,541	-	953	2,494	(933)	(477)	\$(1,410)
HLTH	128-132	Tattnall County Health Dept.	(25,463)	(28,020)	-	-	2,876	2,876	-	4,281	-	-	4,281	(2,590)	1,438	\$(1,152)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
HLTH	128-133	Taylor County Health Dept.	(20,127)	(29,585)	-	-	-	-	4,521	-	1,469	5,990	(2,734)	(734)	\$(3,468)
HLTH	128-134	Telfair County Health Dept.	(20,853)	(30,217)	-	-	-	-	4,617	-	1,303	5,920	(2,793)	(651)	\$(3,444)
HLTH	128-135	Terrell County Health Dept.	(7,180)	(10,682)	-	-	-	-	1,632	-	589	2,221	(987)	(294)	\$(1,281)
HLTH	128-136	Thomas County Health Dept.	(86,573)	(120,079)	-	-	-	-	18,348	-	2,707	21,055	(11,098)	(1,353)	\$(12,451)
HLTH	128-137	Tift County Health Dept.	(46,922)	(72,303)	-	-	-	-	11,048	-	5,101	16,149	(6,682)	(2,550)	\$(9,232)
HLTH	128-138	Toombs County Health Dept.	(40,386)	(59,646)	-	-	-	-	9,114	-	3,089	12,203	(5,512)	(1,545)	\$(7,057)
HLTH	128-139	Towns County Health Dept.	(26,526)	(34,903)	-	-	121	121	5,333	-	-	5,333	(3,226)	61	\$(3,165)
HLTH	128-140	Treutlen County Health Dept.	(11,041)	(10,019)	-	-	2,319	2,319	-	-	-	1,531	(926)	1,160	\$234
HLTH	128-141	Troup County Health Dept.	(383,220)	(549,738)	-	-	-	-	83,999	-	21,142	105,141	(50,806)	(10,571)	\$(61,377)
HLTH	128-142	Turner County Health Dept.	(6,999)	(6,365)	-	-	1,463	1,463	973	-	-	973	(588)	732	\$144
HLTH	128-143	Twiggs County Health Dept.	(5,885)	(3,342)	-	-	2,241	2,241	511	-	-	511	(308)	1,121	\$813
HLTH	128-144	Union County Health Dept.	(25,985)	(37,265)	-	-	-	-	5,694	-	1,428	7,122	(3,444)	(714)	\$(4,158)
HLTH	128-145	Upson County Health Dept.	(40,694)	(53,590)	-	-	163	163	8,188	-	-	8,188	(4,953)	82	\$(4,871)
HLTH	128-146	Walker County Health Dept.	(70,181)	(93,332)	-	-	-	-	14,261	-	176	14,437	(8,626)	(88)	\$(8,714)
HLTH	128-147	Walton County Health Dept.	(54,552)	(78,195)	-	-	-	-	11,948	-	2,979	14,927	(7,227)	(1,489)	\$(8,716)
HLTH	128-148	Ware County Health Dept.	(448,330)	(617,784)	-	-	-	-	94,396	-	11,975	106,371	(57,095)	(5,988)	\$(63,083)
HLTH	128-149	Warren County Health Dept.	(7,815)	(9,253)	-	-	554	554	1,414	-	-	1,414	(855)	277	\$(578)
HLTH	128-150	Washington County Health Dept.	(25,922)	(37,101)	-	-	-	-	5,669	-	1,388	7,057	(3,428)	(694)	\$(4,122)
HLTH	128-151	Wayne County Health Dept.	(25,928)	(40,251)	-	-	-	-	6,150	-	2,969	9,119	(3,720)	(1,484)	\$(5,204)
HLTH	128-152	Webster County Health Dept.	(6,648)	(9,801)	-	-	-	-	1,498	-	500	1,998	(905)	(250)	\$(1,155)
HLTH	128-153	Wheeler County Health Dept.	(14,222)	(20,811)	-	-	-	-	3,180	-	990	4,170	(1,924)	(495)	\$(2,419)
HLTH	128-154	White County Health Dept.	(29,834)	(44,301)	-	-	-	-	6,769	-	2,403	9,172	(4,094)	(1,201)	\$(5,295)
HLTH	128-155	Whitfield County Health Dept.	(207,289)	(263,798)	-	-	5,452	5,452	40,308	-	-	40,308	(24,379)	2,726	\$(21,653)
HLTH	128-156	Wilcox County Health Dept.	(13,544)	(16,899)	-	-	526	526	2,582	-	-	2,582	(1,562)	263	\$(1,299)
HLTH	128-157	Wilkes County Health Dept.	(23,525)	(34,079)	-	-	-	-	5,207	-	1,465	6,672	(3,150)	(732)	\$(3,882)
HLTH	128-158	Wilkinson County Health Dept.	(16,267)	(19,405)	-	-	1,081	1,081	2,965	-	-	2,965	(1,794)	540	\$(1,254)
HLTH	128-159	Worth County Health Dept.	(23,594)	(27,376)	-	-	1,954	1,954	4,183	-	-	4,183	(2,530)	977	\$(1,553)
MRCS	129-008	Woodright Industries	(34,652)	(51,188)	-	-	-	-	7,821	-	2,656	10,477	(4,731)	(1,328)	\$(6,059)
MRCS	129-009	Jessamine Place	(51,042)	(70,814)	-	-	-	-	10,820	-	1,605	12,425	(6,545)	(802)	\$(7,347)
MRCS	129-022	Carroll County MR Services	(32,270)	(45,416)	-	-	-	-	6,939	-	1,339	8,278	(4,198)	(670)	\$(4,868)
MRCS	129-035	Green Oaks Service Center	(78,535)	(110,392)	-	-	-	-	16,868	-	3,191	20,059	(10,202)	(1,596)	\$(11,798)
MRCS	129-071	Haralson Co. Center (MH/MR/SA)	(26,599)	(37,951)	-	-	-	-	5,799	-	1,364	7,163	(3,507)	(682)	\$(4,189)
MRCS	129-101	Mitchell-Baker Service Center	(61,339)	(87,845)	-	-	-	-	13,423	-	3,310	16,733	(8,118)	(1,655)	\$(9,773)
MRCS	129-136	Thomas/Grady Service Center	(80,148)	(100,739)	-	-	2,741	2,741	15,393	-	-	15,393	(9,310)	1,371	\$(7,939)
MRCS	129-137	Tift County - Diversified Enterprises	(49,090)	(55,261)	-	-	4,920	4,920	8,444	-	-	8,444	(5,107)	2,460	\$(2,647)
AUTH	209-0209	Agric Commodity Commission	(30,203)	(44,241)	-	-	-	-	6,760	-	2,126	8,886	(4,089)	(1,063)	\$(5,152)
VARS	237-0041	Stone Mountain Judicial Circuit DA Staff	-	(7,267)	-	-	-	-	1,110	-	3,657	4,767	(672)	(1,828)	\$(2,500)
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	(46,377)	(60,085)	-	-	684	684	9,181	-	-	9,181	(5,553)	342	\$(5,211)
VARS	237-092	District Attorneys Staff Southern Judicial Circuit	(6,285)	(3,574)	-	-	2,392	2,392	546	-	-	546	(331)	1,196	\$865
CSBS	361	Lookout Mountain Community Services	(79,271)	(64,937)	-	-	20,171	20,171	9,922	-	-	9,922	(6,001)	10,086	\$4,085
CSBS	363	Highland Rivers Center Community Service Board	(141,781)	(160,224)	-	-	13,898	13,898	24,482	-	-	24,482	(14,808)	6,949	\$(7,859)
CSBS	364	Georgia Mountains Avita Community Partners	(28,243)	(25,536)	-	-	5,979	5,979	3,902	-	-	3,902	(2,360)	2,990	\$630
CSBS	365	Cobb County Community Service	(102,108)	(123,213)	-	-	6,073	6,073	18,827	-	-	18,827	(11,387)	3,036	\$(8,351)
CSBS	368	Dekalb Community Service Board	(102,661)	(124,622)	-	-	5,732	5,732	19,042	-	-	19,042	(11,517)	2,866	\$(8,651)
CSBS	369	View Point Health	(87,147)	(102,675)	-	-	6,433	6,433	15,689	-	-	15,689	(9,488)	3,216	\$(6,272)
CSBS	370	Clayton Community M.H., Substa	(48,072)	(62,551)	-	-	573	573	9,558	-	-	9,558	(5,780)	286	\$(5,494)
CSBS	371	Advantage Behavioral Health Systems	(59,897)	(74,242)	-	-	2,573	2,573	11,344	-	-	11,344	(6,861)	1,287	\$(5,574)
CSBS	372	Pathways Center CSB	(47,888)	(46,775)	-	-	8,389	8,389	7,147	-	-	7,147	(4,323)	4,194	\$(129)
CSBS	373	Mcintosh Trail MH, MR and SA Community	(82,349)	(69,166)	-	-	20,096	20,096	10,568	-	-	10,568	(6,393)	10,048	\$3,655
CSBS	374	River Edge Behavioral Health Center	(140,583)	(183,716)	-	-	1,278	1,278	28,072	-	-	28,072	(16,978)	639	\$(16,339)
CSBS	375	Phoenix Center	(32,137)	(31,846)	-	-	5,400	5,400	4,866	-	-	4,866	(2,943)	2,700	\$(243)
CSBS	376	Oconee Community Service Board	(35,240)	(29,065)	-	-	8,868	8,868	4,441	-	-	4,441	(2,686)	4,434	\$1,748



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
CSBS	377	East Central Georgia CSB Serenity BHS	(55,511)	(44,121)	-	-	14,806	14,806	-	6,742	-	-	6,742	(4,077)	7,403	\$3,326
CSBS	378	Ogeechee MH, MR and SA Community	(92,122)	(103,816)	-	-	9,175	9,175	-	15,863	-	-	15,863	(9,594)	4,588	\$(5,006)
CSBS	379	New Horizons	(98,155)	(124,723)	-	-	2,677	2,677	-	19,057	-	-	19,057	(11,527)	1,339	\$(10,188)
CSBS	380	Middle Flint Community Service	(90,965)	(100,139)	-	-	10,255	10,255	-	15,301	-	-	15,301	(9,255)	5,127	\$(4,128)
CSBS	381	CSB of Middle Georgia	(76,792)	(76,812)	-	-	12,543	12,543	-	11,737	-	-	11,737	(7,098)	6,272	\$(826)
CSBS	382	Albany Area Community Service	(29,347)	(37,824)	-	-	532	532	-	5,779	-	-	5,779	(3,496)	266	\$(3,230)
CSBS	383	The Georgia Pines Community Service Board	(145,713)	(157,261)	-	-	18,010	18,010	-	24,029	-	-	24,029	(14,534)	9,005	\$(5,529)
CSBS	384	South Georgia Community Service Board	(61,625)	(59,846)	-	-	10,969	10,969	-	9,144	-	-	9,144	(5,531)	5,485	\$(46)
CSBS	385	Pineland Area MH, MR and SA Community	(51,407)	(50,887)	-	-	8,665	8,665	-	7,775	-	-	7,775	(4,703)	4,333	\$(370)
CSBS	386	Satilla Community Service Board	(104,354)	(98,135)	-	-	20,189	20,189	-	14,995	-	-	14,995	(9,069)	10,094	\$1,025
CSBS	388	Gateway Behavior Health Services CSB	(42,552)	(50,312)	-	-	3,051	3,051	-	7,688	-	-	7,688	(4,649)	1,526	\$(3,123)
STAT	402	Georgia Dept. of Agriculture	(1,511,572)	(1,869,858)	-	-	66,823	66,823	-	285,711	-	-	285,711	(172,809)	33,411	\$(139,398)
STAT	403	Georgia Dept. of Admin. Services	(1,199,378)	(1,642,488)	-	-	-	-	-	250,969	-	26,897	277,866	(151,796)	(13,448)	\$(165,244)
STAT	404	Georgia Dept. of Audits	(1,490,976)	(1,921,103)	-	-	27,306	27,306	-	293,541	-	-	293,541	(177,545)	13,653	\$(163,892)
STAT	405	Department of Public Health	(3,448,186)	(4,685,874)	-	-	-	-	-	715,993	-	59,089	775,082	(433,061)	(29,545)	\$(462,606)
STAT	406	Georgia Dept. of Banking & Finance	(485,981)	(622,865)	-	-	10,569	10,569	-	95,173	-	-	95,173	(57,564)	5,284	\$(52,280)
STAT	407	State Accounting Office	(661,131)	(932,934)	-	-	-	-	-	142,551	-	28,688	171,239	(86,220)	(14,344)	\$(100,564)
STAT	408	Office of Comm. of Insurance	(1,005,611)	(1,403,232)	-	-	-	-	-	214,411	-	35,684	250,095	(129,684)	(17,842)	\$(147,526)
STAT	409	Georgia State Finance & Investment Commission	(778,195)	(1,045,923)	-	-	-	-	-	159,815	-	7,500	167,315	(96,663)	(3,750)	\$(100,413)
STAT	410	State Properties Commission	(62,642)	(84,292)	-	-	-	-	-	12,880	-	654	13,534	(7,789)	(327)	\$(8,116)
STAT	411	Georgia Dept. of Defense	(1,028,710)	(1,394,367)	-	-	-	-	-	213,057	-	15,823	228,880	(128,865)	(7,912)	\$(136,777)
STAT	414	Georgia Dept. of Education	(1,906,525)	(2,362,872)	-	-	82,045	82,045	-	361,042	-	-	361,042	(218,373)	41,023	\$(177,350)
STAT	415	The Technical College System of Georgia	(728,483)	(950,579)	-	-	7,335	7,335	-	145,247	-	-	145,247	(87,851)	3,667	\$(84,184)
STAT	416	Georgia Employees Retirement System	(372,387)	(501,263)	-	-	-	-	-	76,592	-	3,972	80,564	(46,326)	(1,986)	\$(48,312)
STAT	418	Prosecuting Attorneys Council	(3,738,628)	(4,973,051)	-	-	-	-	-	759,873	-	9,966	769,839	(459,601)	(4,983)	\$(464,584)
STAT	419	Georgia Dept. of Community Health	(3,390,778)	(4,651,632)	-	-	-	-	-	710,761	-	80,131	790,892	(429,896)	(40,066)	\$(469,962)
STAT	420	Georgia Forestry Commission	(1,695,093)	(2,259,378)	-	-	-	-	-	345,229	-	6,832	352,061	(208,808)	(3,416)	\$(212,224)
STAT	422	Office of Planning and Budget	(1,035,906)	(1,254,091)	-	-	59,559	59,559	-	191,623	-	-	191,623	(115,901)	29,780	\$(86,121)
STAT	427	Georgia Dept. of Human Services	(10,925,633)	(14,680,620)	-	-	-	-	-	2,243,171	-	103,371	2,346,542	(1,356,760)	(51,685)	\$(1,408,445)
STAT	428	Georgia Dept. of Community Affairs	(1,399,348)	(1,716,543)	-	-	69,153	69,153	-	262,285	-	-	262,285	(158,640)	34,577	\$(124,063)
STAT	429	Department of Economic Development	(830,894)	(1,114,376)	-	-	-	-	-	170,275	-	6,813	177,088	(102,988)	(3,406)	\$(106,394)
STAT	430	Admin. Office of The Courts	(430,052)	(598,868)	-	-	-	-	-	91,506	-	14,643	106,149	(55,346)	(7,321)	\$(62,667)
STAT	432	Georgia Court of Appeals	(681,274)	(954,289)	-	-	-	-	-	145,815	-	26,010	171,825	(88,194)	(13,005)	\$(101,199)
STAT	436	Superior Courts of Georgia	(927,684)	(1,230,749)	-	-	-	-	-	188,056	-	843	188,899	(113,744)	(422)	\$(114,166)
STAT	438	Supreme Court	(528,523)	(745,387)	-	-	-	-	-	113,894	-	22,722	136,616	(68,887)	(11,361)	\$(80,248)
STAT	440	Georgia Dept. of Labor	(4,923,539)	(6,409,712)	-	-	57,063	57,063	-	979,392	-	-	979,392	(592,375)	28,531	\$(563,844)
STAT	441	Dept. of Behavioral Health & Develop Disabilities	(9,074,185)	(12,133,280)	-	-	-	-	-	1,853,943	-	55,876	1,909,819	(1,121,338)	(27,938)	\$(1,149,276)
STAT	442	Georgia Department of Law	(1,333,346)	(1,881,772)	-	-	-	-	-	287,531	-	57,989	345,520	(173,911)	(28,995)	\$(202,906)
STAT	444	General Assembly of Georgia	(885,862)	(1,166,981)	-	-	3,363	3,363	-	178,313	-	-	178,313	(107,850)	1,681	\$(106,169)
STAT	461	Dept. of Juvenile Justice	(7,763,066)	(9,465,485)	-	-	412,449	412,449	-	1,446,309	-	-	1,446,309	(874,784)	206,225	\$(668,559)
STAT	462	Georgia Dept. of Natural Resources	(7,792,558)	(10,445,579)	-	-	-	-	-	1,596,065	-	61,062	1,657,127	(965,363)	(30,531)	\$(995,894)
STAT	465	State Board Pardons & Paroles	(2,506,172)	(1,343,654)	-	-	994,669	994,669	-	205,308	-	-	205,308	(124,178)	497,335	\$373,157
STAT	466	Georgia Dept. of Public Safety	(6,939,616)	(10,196,406)	-	-	-	-	-	1,557,992	-	504,309	2,062,301	(942,335)	(252,154)	\$(1,194,489)
STAT	467	Georgia Dept. of Corrections	(26,493,624)	(29,692,139)	-	-	2,721,655	2,721,655	-	4,536,906	-	-	4,536,906	(2,744,083)	1,360,819	\$(1,383,264)
STAT	469	Georgia Dept. of Early Care Learning	(923,017)	(1,284,477)	-	-	-	-	-	196,266	-	30,990	227,256	(118,709)	(15,495)	\$(134,204)
STAT	470	Georgia Public Service Commission	(561,731)	(773,984)	-	-	-	-	-	118,263	-	14,973	133,236	(71,531)	(7,486)	\$(79,017)
STAT	471	Georgia Bureau of Investigation	(3,754,430)	(5,386,993)	-	-	-	-	-	823,114	-	207,695	1,030,809	(497,852)	(103,848)	\$(601,700)
STAT	474	Department of Revenue	(3,473,051)	(4,609,527)	-	-	-	-	-	704,327	-	4,096	708,423	(426,005)	(2,048)	\$(428,053)
STAT	475	Georgia Dept. of Driver Services	(1,391,444)	(1,754,567)	-	-	44,751	44,751	-	268,095	-	-	268,095	(162,154)	22,375	\$(139,779)
STAT	476	Georgia Student Finance Commission	(181,131)	(219,271)	-	-	10,419	10,419	-	33,504	-	-	33,504	(20,265)	5,210	\$(15,055)
STAT	477	Georgia Dept. of Community Supervision	(427,012)	(6,604,597)	-	-	-	-	-	1,314,766	-	4,045,064	5,359,830	(795,223)	(2,022,532)	\$(2,817,755)
STAT	478	Secretary of State	(539,426)	(665,630)	-	-	24,680	24,680	-	101,707	-	-	101,707	(61,517)	12,340	\$(49,177)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptns	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
STAT	480	Soil and Water Commission	(128,587)	(131,208)	-	-	19,702	19,702	-	20,048	-	-	20,048	(12,126)	9,851	\$(2,275)
STAT	482	Georgia Teachers Retirement System	(1,622,633)	(2,176,699)	-	-	-	-	-	332,596	-	13,536	346,132	(201,166)	(6,768)	\$(207,934)
STAT	484	Georgia Dept. of Transportation	(16,637,516)	(21,643,176)	-	-	201,070	201,070	-	3,307,037	-	-	3,307,037	(2,000,228)	100,535	\$(1,899,693)
STAT	488	Georgia Dept. of Veterans Service	(394,886)	(512,470)	-	-	5,388	5,388	-	78,305	-	-	78,305	(47,361)	2,694	\$(44,667)
STAT	489	Subsequent Injury Trust Fund	(89,135)	(113,677)	-	-	2,222	2,222	-	17,370	-	-	17,370	(10,505)	1,111	\$(9,394)
STAT	490	State Board of Workers Comp	(795,168)	(1,024,855)	-	-	14,417	14,417	-	156,596	-	-	156,596	(94,716)	7,208	\$(87,508)
STAT	492	Georgia Public Defender Standards Council	(3,108,612)	(4,090,203)	-	-	14,263	14,263	-	624,975	-	-	624,975	(378,010)	7,131	\$(370,879)
UNIV	503-0503	Georgia Institute of Technology	(174,893)	(234,465)	-	-	-	-	-	35,826	-	1,385	37,211	(21,668)	(693)	\$(22,361)
UNIV	509-0509	Georgia State University	(118,427)	(175,844)	-	-	-	-	-	26,869	-	9,531	36,400	(16,251)	(4,766)	\$(21,017)
CORT	51-0217	DeKalb County State Court	(399,375)	(491,883)	-	-	18,740	18,740	-	75,159	-	-	75,159	(45,459)	9,370	\$(36,089)
CORT	51-0237	Bibb County State Court	(141,383)	(177,463)	-	-	4,958	4,958	-	27,116	-	-	27,116	(16,401)	2,479	\$(13,922)
CORT	51-0248	Chatham County State Court	(119,059)	(148,725)	-	-	4,535	4,535	-	22,725	-	-	22,725	(13,744)	2,268	\$(11,476)
UNIV	512-0512	Augusta University	(94,557)	(323,343)	-	-	-	-	-	49,406	-	99,665	149,071	(29,883)	(49,832)	\$(79,715)
UNIV	518-0518	University of Georgia	(270,837)	(357,000)	-	-	919	919	-	54,549	-	-	54,549	(32,993)	460	\$(32,533)
UNIV	521-0521	Albany State University	(1,983)	(33,382)	-	-	-	-	-	5,101	-	15,475	20,576	(3,085)	(7,738)	\$(10,823)
UNIV	524-0524	Armstrong Atlantic State Univ.	(12,824)	(30,385)	-	-	-	-	-	4,643	-	6,740	11,383	(2,808)	(3,370)	\$(6,178)
UNIV	528-0528	Clayton College & State Univ.	(8,775)	(9,097)	-	-	1,273	1,273	-	1,390	-	-	1,390	(841)	636	\$(205)
UNIV	530-0530	Columbus State University	(12,278)	(17,136)	-	-	-	-	-	2,618	-	437	3,055	(1,584)	(219)	\$(1,803)
UNIV	531-0531	University of North Georgia	(36,421)	(52,275)	-	-	-	-	-	7,987	-	2,023	10,010	(4,832)	(1,012)	\$(5,844)
UNIV	536-0536	Georgia College and State Univ.	(33,369)	(60,802)	-	-	-	-	-	9,290	-	8,349	17,639	(5,620)	(4,174)	\$(9,794)
UNIV	539-0539	Georgia Southern University	(30,179)	(45,993)	-	-	-	-	-	7,028	-	3,024	10,052	(4,250)	(1,512)	\$(5,762)
UNIV	540-0540	Georgia Gwinnett College	(3,941)	(5,533)	-	-	-	-	-	845	-	157	1,002	(511)	(79)	\$(590)
UNIV	542-0542	Georgia Southwestern State Univ.	(10,548)	(28,805)	-	-	-	-	-	4,401	-	7,463	11,864	(2,662)	(3,731)	\$(6,393)
UNIV	543-0543	Kennesaw State University	(20,692)	(35,373)	-	-	-	-	-	5,405	-	4,005	9,410	(3,269)	(2,002)	\$(5,271)
UNIV	547-0547	Middle Georgia State College	(72,050)	(97,807)	-	-	-	-	-	14,945	-	1,182	16,127	(9,039)	(591)	\$(9,630)
UNIV	551-0551	Valdosta State University	(22,042)	(38,380)	-	-	-	-	-	5,864	-	4,618	10,482	(3,547)	(2,309)	\$(5,856)
UNIV	554-0554	University of West Georgia	(26,240)	(40,660)	-	-	-	-	-	6,213	-	2,966	9,179	(3,758)	(1,483)	\$(5,241)
UNIV	557-0557	Abraham Baldwin Agric. College	(31,023)	(40,571)	-	-	267	267	-	6,199	-	-	6,199	(3,750)	134	\$(3,616)
UNIV	562-0562	Bainbridge College	(24,828)	(7,342)	-	-	12,857	12,857	-	1,122	-	-	1,122	(678)	6,429	\$(5,751)
UNIV	563-0563	College of Coastal Georgia	(16,316)	(22,879)	-	-	-	-	-	3,496	-	635	4,131	(2,114)	(318)	\$(2,432)
UNIV	567-0567	South Georgia State College	(28,835)	(36,561)	-	-	826	826	-	5,586	-	-	5,586	(3,379)	413	\$(2,966)
UNIV	573-0573	Georgia Highlands College	(11,676)	(7,937)	-	-	3,790	3,790	-	1,213	-	-	1,213	(733)	1,895	\$(1,162)
UNIV	576-0576	Gordon College	(5,224)	(7,368)	-	-	-	-	-	1,126	-	225	1,351	(681)	(112)	\$(793)
UNIV	598-0598	Board of Regents of The Univ. System of Georgia	(274,248)	(335,394)	-	-	14,065	14,065	-	51,248	-	-	51,248	(30,996)	7,033	\$(23,963)
PSCH	6031	Bacon County Schools	(12,779)	(15,098)	-	-	922	922	-	2,307	-	-	2,307	(1,395)	461	\$(934)
PSCH	6051	Baldwin County Schools	(35,856)	(65,886)	-	-	-	-	-	10,064	-	9,240	19,304	(6,088)	(4,620)	\$(10,708)
PSCH	6071	Barrow County Schools	(6,332)	(9,086)	-	-	-	-	-	1,388	-	351	1,739	(840)	(175)	\$(1,015)
PSCH	6091	Ben Hill County Schools	(7,857)	(11,043)	-	-	-	-	-	1,687	-	319	2,006	(1,021)	(159)	\$(1,180)
PSCH	6111	Bibb County Schools	(40,692)	(43,240)	-	-	5,370	5,370	-	6,607	-	-	6,607	(3,996)	2,685	\$(1,311)
PSCH	6141	Brooks County Schools	(4,453)	(6,188)	-	-	-	-	-	946	-	145	1,091	(571)	(73)	\$(644)
PSCH	6181	Butts County Schools	(13,552)	(19,056)	-	-	-	-	-	2,912	-	554	3,466	(1,761)	(277)	\$(2,038)
PSCH	6211	Candler County Schools	(9,414)	(17,133)	-	-	-	-	-	2,618	-	2,345	4,963	(1,583)	(1,173)	\$(2,756)
PSCH	6221	Carroll County Schools	(6,352)	(9,281)	-	-	-	-	-	1,418	-	435	1,853	(858)	(218)	\$(1,076)
PSCH	6251	Chatham County Schools	(25,997)	(37,341)	-	-	-	-	-	5,706	-	1,458	7,164	(3,451)	(729)	\$(4,180)
PSCH	6252	Live Oak Public Libraries	(7,700)	(6,934)	-	-	1,644	1,644	-	1,060	-	-	1,060	(640)	822	\$(182)
PSCH	6281	Cherokee County Schools	(8,149)	(12,145)	-	-	-	-	-	1,856	-	679	2,535	(1,122)	(339)	\$(1,461)
PSCH	6291	Clarke County Schools	(31,415)	(45,387)	-	-	-	-	-	6,935	-	1,895	8,830	(4,194)	(948)	\$(5,142)
PSCH	6311	Clayton County Schools	(18,413)	(30,274)	-	-	-	-	-	4,626	-	2,958	7,584	(2,798)	(1,479)	\$(4,277)
PSCH	6341	Coffee County Schools	-	(8,418)	-	-	-	-	-	1,286	-	4,236	5,522	(778)	(2,118)	\$(2,896)
PSCH	6351	Colquitt County Schools	(15,319)	(22,443)	-	-	-	-	-	3,429	-	1,080	4,509	(2,075)	(540)	\$(2,615)
PSCH	6361	Columbia County Schools	(17,489)	(25,954)	-	-	-	-	-	3,966	-	1,401	5,367	(2,398)	(700)	\$(3,098)
PSCH	6381	Coweta County Schools	(11,127)	(16,091)	-	-	-	-	-	2,459	-	679	3,138	(1,487)	(339)	\$(1,826)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
PSCH	6401	Crisp County Schools	(19,809)	(27,085)	-	-	-	4,138	-	423	4,561	(2,504)	(211)	\$(2,715)	
PSCH	6431	Decatur County Schools	(13,118)	(10,557)	-	-	3,433	3,433	-	1,613	1,613	(975)	1,716	\$741	
PSCH	6441	Dekalb County Schools	(110,068)	(190,201)	-	-	-	-	29,062	-	22,329	51,391	(17,578)	(11,164)	\$(28,742)
PSCH	6451	Dodge County Schools	(19,345)	(28,143)	-	-	-	-	4,300	-	1,265	5,565	(2,601)	(632)	\$(3,233)
PSCH	6452	Ocmulgee Regional Library System	(4,020)	(5,596)	-	-	-	-	855	-	136	991	(68)	\$(585)	
PSCH	6471	Dougherty County Schools	(5,161)	(6,310)	-	-	265	265	-	964	-	964	(583)	133	\$(450)
PSCH	6481	Douglas County Schools	(25,192)	(35,331)	-	-	-	-	5,399	-	984	6,383	(3,264)	(492)	\$(3,756)
PSCH	6511	Effingham County Schools	(16,131)	(23,506)	-	-	-	-	3,592	-	1,074	4,666	(2,172)	(537)	\$(2,709)
PSCH	6561	Fayette County Schools	(15,288)	(23,072)	-	-	-	-	3,525	-	1,417	4,942	(2,133)	(709)	\$(2,842)
PSCH	6571	Floyd County Schools	(21,952)	(30,357)	-	-	-	-	4,638	-	641	5,279	(2,806)	(320)	\$(3,126)
PSCH	6581	Forsyth County Schools	(5,864)	(9,520)	-	-	-	-	1,455	-	881	2,336	(879)	(441)	\$(1,320)
PSCH	6591	Franklin County Schools	-	(1,892)	-	-	-	-	289	-	952	1,241	(175)	(476)	\$(651)
PSCH	6601	Fulton County Board of Education	(17,236)	(27,563)	-	-	-	-	4,212	-	2,379	6,591	(2,547)	(1,189)	\$(3,736)
PSCH	6611	Gilmer County Schools	(14,809)	(21,115)	-	-	-	-	3,226	-	752	3,978	(1,952)	(376)	\$(2,328)
PSCH	6631	Glynn County Schools	(31,764)	(46,747)	-	-	-	-	7,143	-	2,346	9,489	(4,321)	(1,173)	\$(5,494)
PSCH	6641	Gordon County Schools	(6,584)	(9,216)	-	-	-	-	1,408	-	248	1,656	(852)	(124)	\$(976)
PSCH	6651	Grady County Schools	(12,392)	(23,807)	-	-	-	-	3,638	-	3,718	7,356	(2,200)	(1,859)	\$(4,059)
PSCH	6661	Greene County Schools	(7,488)	(10,139)	-	-	-	-	1,549	-	110	1,659	(937)	(55)	\$(992)
PSCH	6671	Gwinnett County Schools	(42,038)	(52,678)	-	-	1,519	1,519	-	8,049	-	8,049	(4,869)	759	\$(4,110)
PSCH	6731	Hart County Schools	(6,499)	(9,094)	-	-	-	-	1,390	-	243	1,633	(840)	(122)	\$(962)
PSCH	6751	Henry County Schools	(21,671)	(30,471)	-	-	-	-	4,656	-	885	5,541	(2,816)	(443)	\$(3,259)
PSCH	6761	Houston County Schools	(57,557)	(81,706)	-	-	-	-	12,485	-	2,743	15,228	(7,550)	(1,371)	\$(8,921)
PSCH	6771	Irwin County Schools	(14,195)	(9,752)	-	-	4,557	4,557	-	1,490	-	1,490	(902)	2,278	\$1,376
PSCH	6781	Jackson County Schools	(7,029)	(9,642)	-	-	-	-	1,473	-	166	1,639	(891)	(83)	\$(974)
PSCH	6831	Johnson County Schools	(10,179)	(14,230)	-	-	-	-	2,174	-	374	2,548	(1,316)	(187)	\$(1,503)
PSCH	6851	Lamar County Schools	(7,763)	(10,599)	-	-	-	-	1,619	-	158	1,777	(980)	(79)	\$(1,059)
PSCH	6871	Laurens County Schools	-	(5,752)	-	-	-	-	879	-	2,894	3,773	(532)	(1,447)	\$(1,979)
PSCH	6881	Lee County Schools	(2,395)	(3,374)	-	-	-	-	515	-	101	616	(313)	(50)	\$(363)
PSCH	6941	Macon County Schools	(4,286)	(6,246)	-	-	-	-	954	-	285	1,239	(578)	(143)	\$(721)
PSCH	6951	Madison County Schools	(12,726)	(12,577)	-	-	2,155	2,155	-	1,922	-	1,922	(1,162)	1,078	\$(84)
PSCH	6971	McDuffie County Schools	(28,465)	(39,482)	-	-	-	-	6,033	-	890	6,923	(3,649)	(445)	\$(4,094)
PSCH	6991	Meriwether County Schools	(17,883)	(25,710)	-	-	-	-	3,928	-	1,015	4,943	(2,377)	(507)	\$(2,884)
PSCH	7021	Monroe County Schools	-	(13,921)	-	-	-	-	2,127	-	7,005	9,132	(1,287)	(3,502)	\$(4,789)
PSCH	7061	Muscogee County Schools	(16,239)	(22,547)	-	-	-	-	3,445	-	519	3,964	(2,084)	(260)	\$(2,344)
PSCH	7071	Newton County Schools	(14,193)	(19,813)	-	-	-	-	3,027	-	507	3,534	(1,832)	(254)	\$(2,086)
PSCH	7091	Oglethorpe County Schools	-	(1,754)	-	-	-	-	268	-	883	1,151	(162)	(441)	\$(603)
PSCH	7101	Paulding County Schools	(10,770)	(13,798)	-	-	237	237	-	2,108	-	2,108	(1,275)	118	\$(1,157)
PSCH	7121	Pickens County Schools	(1,750)	(2,485)	-	-	-	-	380	-	83	463	(230)	(42)	\$(272)
PSCH	7141	Pike County Schools	(2,413)	(3,475)	-	-	-	-	531	-	140	671	(321)	(70)	\$(391)
PSCH	7151	Polk County Schools	(14,601)	(22,903)	-	-	-	-	3,500	-	1,791	5,291	(2,116)	(895)	\$(3,011)
PSCH	7171	Putnam County Schools	(2,980)	(1,055)	-	-	1,456	1,456	-	161	-	161	(98)	728	\$630
PSCH	7191	Rabun County Schools	(6,464)	(9,107)	-	-	-	-	1,392	-	273	1,665	(841)	(137)	\$(978)
PSCH	7211	Richmond County Schools	(14,319)	(28,272)	-	-	-	-	4,320	-	4,681	9,001	(2,612)	(2,340)	\$(4,952)
PSCH	7221	Rockdale County Schools	(31,044)	(43,695)	-	-	-	-	6,677	-	1,291	7,968	(4,038)	(645)	\$(4,683)
PSCH	7261	Spalding County Schools	(16,082)	(22,534)	-	-	-	-	3,443	-	617	4,060	(2,083)	(309)	\$(2,392)
PSCH	7271	Stephens County Schools	(2,742)	(5,585)	-	-	-	-	853	-	983	1,836	(516)	(491)	\$(1,007)
PSCH	7291	Sumter County Schools	(7,502)	(6,991)	-	-	1,483	1,483	-	1,068	-	1,068	(646)	742	\$96
PSCH	7321	Tattnall County Schools	(2,801)	(4,005)	-	-	-	-	612	-	148	760	(370)	(74)	\$(444)
PSCH	7341	Telfair County Schools	(1,732)	(738)	-	-	783	783	-	113	-	113	(68)	392	\$324
PSCH	7351	Terrell County Schools	(9,353)	(12,769)	-	-	-	-	1,951	-	190	2,141	(1,180)	(95)	\$(1,275)
PSCH	7371	Tift County Schools	(5,765)	(9,905)	-	-	-	-	1,513	-	1,141	2,654	(916)	(570)	\$(1,486)
PSCH	7401	Treutlen County Schools	(3,725)	(7,116)	-	-	-	-	1,087	-	1,097	2,184	(658)	(549)	\$(1,207)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	7441	Union County Schools	(3,572)	(3,613)	-	-	563	563	-	552	-	-	552	(334)	282	\$(52)
PSCH	7451	Upson County Schools	(14,315)	(20,429)	-	-	-	-	-	3,121	-	736	3,857	(1,889)	(368)	\$(2,257)
PSCH	7481	Ware County Schools	(17,703)	(25,128)	-	-	-	-	-	3,839	-	842	4,681	(2,323)	(421)	\$(2,744)
TAXS	75-001	Appling County Tax Officials	(8,541)	(12,946)	-	-	-	-	-	1,978	-	820	2,798	(1,197)	(410)	\$(1,607)
TAXS	75-003	Bacon County Tax Officials	(10,540)	(14,802)	-	-	-	-	-	2,262	-	421	2,683	(1,368)	(211)	\$(1,579)
TAXS	75-004	Baker County Tax Officials	(5,919)	(8,395)	-	-	-	-	-	1,283	-	278	1,561	(776)	(139)	\$(915)
TAXS	75-005	Baldwin County Tax Officials	(48,486)	(67,723)	-	-	-	-	-	10,348	-	1,754	12,102	(6,258)	(877)	\$(7,135)
TAXS	75-007	Barrow County Tax Officials	(7,763)	(10,596)	-	-	-	-	-	1,619	-	157	1,776	(979)	(78)	\$(1,057)
TAXS	75-008	Bartow County Tax Officials	(78,753)	(110,075)	-	-	-	-	-	16,819	-	2,887	19,706	(10,173)	(1,443)	\$(11,616)
TAXS	75-009	Ben Hill County Tax Officials	(7,810)	(5,370)	-	-	2,505	2,505	-	820	-	-	820	(497)	1,252	\$755
PSCH	7501	Washington County Board of Education	(35,515)	(60,524)	-	-	-	-	-	9,248	-	6,779	16,027	(5,593)	(3,389)	\$(8,982)
TAXS	75-010	Berrien County Tax Officials	(14,550)	(19,862)	-	-	-	-	-	3,035	-	294	3,329	(1,836)	(147)	\$(1,983)
TAXS	75-011	Bibb County Tax Officials	(97,837)	(127,278)	-	-	1,180	1,180	-	19,448	-	-	19,448	(11,763)	590	\$(11,173)
TAXS	75-012	Bleckley County Tax Officials	(8,498)	(12,078)	-	-	-	-	-	1,845	-	412	2,257	(1,117)	(206)	\$(1,323)
TAXS	75-013	Brantley County Tax Officials	(11,802)	(15,956)	-	-	-	-	-	2,438	-	161	2,599	(1,475)	(80)	\$(1,555)
TAXS	75-014	Brooks County Tax Officials	(15,535)	(19,462)	-	-	564	564	-	2,974	-	-	2,974	(1,799)	282	\$(1,517)
TAXS	75-015	Bryan County Tax Officials	(33,871)	(53,621)	-	-	-	-	-	8,193	-	4,401	12,594	(4,956)	(2,200)	\$(7,156)
TAXS	75-016	Bulloch County Tax Officials	(16,055)	(22,679)	-	-	-	-	-	3,465	-	709	4,174	(2,096)	(354)	\$(2,450)
TAXS	75-017	Burke County Tax Officials	(11,888)	(16,117)	-	-	-	-	-	2,463	-	185	2,648	(1,489)	(92)	\$(1,581)
TAXS	75-018	Butts County Tax Officials	(13,291)	(18,765)	-	-	-	-	-	2,867	-	582	3,449	(1,734)	(291)	\$(2,025)
TAXS	75-019	Calhoun County Tax Officials	(7,015)	(9,767)	-	-	-	-	-	1,492	-	238	1,730	(903)	(119)	\$(1,022)
TAXS	75-020	Camden County Tax Officials	(46,520)	(56,906)	-	-	2,379	2,379	-	8,695	-	-	8,695	(5,259)	1,189	\$(4,070)
TAXS	75-021	Candler County Tax Officials	(18,946)	(25,494)	-	-	-	-	-	3,895	-	198	4,093	(2,356)	(99)	\$(2,455)
TAXS	75-022	Carroll County Tax Officials	(43,483)	(57,249)	-	-	181	181	-	8,748	-	-	8,748	(5,290)	91	\$(5,199)
TAXS	75-023	Chatoosa County Tax Officials	(31,413)	(27,264)	-	-	7,223	7,223	-	4,166	-	-	4,166	(2,520)	3,612	\$1,092
TAXS	75-024	Charlton County Tax Officials	(19,186)	(27,456)	-	-	-	-	-	4,195	-	1,025	5,220	(2,537)	(513)	\$(3,050)
TAXS	75-025	Chatham County Tax Officials	(71,310)	(102,161)	-	-	-	-	-	15,610	-	3,866	19,476	(9,442)	(1,933)	\$(11,375)
TAXS	75-027	Chattooga County Tax Officials	(8,339)	(6,162)	-	-	2,459	2,459	-	942	-	-	942	(569)	1,229	\$660
TAXS	75-029	Clarke County Tax Officials	(95,153)	(113,017)	-	-	6,567	6,567	-	17,269	-	-	17,269	(10,445)	3,283	\$(7,162)
TAXS	75-031	Clayton County Tax Officials	(56,129)	(77,475)	-	-	-	-	-	11,838	-	1,565	13,403	(7,160)	(783)	\$(7,943)
TAXS	75-032	Clinch County Tax Officials	(13,016)	(18,887)	-	-	-	-	-	2,886	-	827	3,713	(1,745)	(413)	\$(2,158)
TAXS	75-033	Cobb County Tax Officials	(308,016)	(400,090)	-	-	4,023	4,023	-	61,133	-	-	61,133	(36,976)	2,012	\$(34,964)
TAXS	75-034	Coffee County Tax Officials	(18,860)	(22,731)	-	-	1,135	1,135	-	3,473	-	-	3,473	(2,101)	568	\$(1,533)
TAXS	75-035	Colquitt County Tax Officials	(24,384)	(34,261)	-	-	-	-	-	5,235	-	983	6,218	(3,167)	(492)	\$(3,659)
TAXS	75-036	Columbia County Tax Officials	(77,535)	(105,358)	-	-	-	-	-	16,098	-	1,325	17,423	(9,738)	(662)	\$(10,400)
TAXS	75-037	Cook County Tax Officials	(13,145)	(14,191)	-	-	1,623	1,623	-	2,168	-	-	2,168	(1,312)	811	\$(501)
TAXS	75-038	Coweta County Tax Officials	(72,395)	(91,887)	-	-	2,027	2,027	-	14,040	-	-	14,040	(8,492)	1,013	\$(7,479)
TAXS	75-039	Crawford County Tax Officials	(6,827)	(4,660)	-	-	2,207	2,207	-	712	-	-	712	(431)	1,103	\$672
TAXS	75-040	Crisp County Tax Officials	(8,592)	(5,863)	-	-	2,777	2,777	-	896	-	-	896	(541)	1,389	\$848
TAXS	75-041	Dade County Tax Officials	(15,713)	(22,219)	-	-	-	-	-	3,395	-	705	4,100	(2,053)	(353)	\$(2,406)
TAXS	75-042	Dawson County Tax Officials	(13,777)	(13,250)	-	-	2,517	2,517	-	2,025	-	-	2,025	(1,224)	1,259	\$35
TAXS	75-043	Decatur County Tax Officials	(21,487)	(23,113)	-	-	2,694	2,694	-	3,532	-	-	3,532	(2,135)	1,347	\$(788)
TAXS	75-044	DeKalb County Tax Officials	(309,055)	(366,731)	-	-	21,501	21,501	-	56,036	-	-	56,036	(33,892)	10,751	\$(23,141)
TAXS	75-045	Dodge County Tax Officials	(11,780)	(17,250)	-	-	-	-	-	2,636	-	827	3,463	(1,594)	(413)	\$(2,007)
TAXS	75-046	Dooly County Tax Officials	(8,404)	(12,379)	-	-	-	-	-	1,892	-	627	2,519	(1,143)	(313)	\$(1,456)
TAXS	75-047	Dougherty County Tax Officials	(74,967)	(104,053)	-	-	-	-	-	15,899	-	2,380	18,279	(9,617)	(1,190)	\$(10,807)
TAXS	75-048	Douglas County Tax Officials	(38,048)	(37,016)	-	-	6,739	6,739	-	5,656	-	-	5,656	(3,421)	3,370	\$(51)
TAXS	75-049	Early County Tax Officials	(8,184)	(3,886)	-	-	3,501	3,501	-	594	-	-	594	(359)	1,750	\$1,391
TAXS	75-050	Echols County Tax Officials	(5,095)	(7,361)	-	-	-	-	-	1,125	-	307	1,432	(680)	(154)	\$(834)
TAXS	75-051	Effingham County Tax Officials	(13,467)	(18,929)	-	-	-	-	-	2,892	-	547	3,439	(1,750)	(273)	\$(2,023)
TAXS	75-052	Elbert County Tax Officials	(15,553)	(21,538)	-	-	-	-	-	3,291	-	469	3,760	(1,990)	(235)	\$(2,225)
TAXS	75-053	Emanuel County Tax Officials	(9,197)	(12,738)	-	-	-	-	-	1,946	-	278	2,224	(1,178)	(139)	\$(1,317)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-054	Evans County Tax Officials	(10,703)	(5,876)	-	-	4,179	4,179	-	898	-	-	898	(543)	2,089	\$1,546
TAXS	75-055	Fannin County Tax Officials	(12,892)	(18,061)	-	-	-	-	-	2,760	-	493	3,253	(1,669)	(247)	\$(1,916)
TAXS	75-056	Fayette County Tax Officials	(47,648)	(61,015)	-	-	1,063	1,063	-	9,323	-	-	9,323	(5,639)	532	\$(5,107)
TAXS	75-057	Floyd County Tax Officials	(31,287)	(37,551)	-	-	1,963	1,963	-	5,738	-	-	5,738	(3,470)	981	\$(2,489)
TAXS	75-058	Forsyth County Tax Officials	(142,488)	(194,274)	-	-	-	-	-	29,685	-	2,765	32,450	(17,954)	(1,382)	\$(19,336)
TAXS	75-059	Franklin County Tax Officials	(13,336)	(19,056)	-	-	-	-	-	2,912	-	698	3,610	(1,761)	(349)	\$(2,110)
TAXS	75-060	Fulton County Tax Officials	(590,134)	(789,732)	-	-	-	-	-	120,670	-	3,961	124,631	(72,986)	(1,981)	\$(74,967)
TAXS	75-062	Glascock County Tax Officials	(4,590)	(7,192)	-	-	-	-	-	1,099	-	559	1,658	(665)	(279)	\$(944)
TAXS	75-063	Glynn County Tax Officials	(71,242)	(83,440)	-	-	5,509	5,509	-	12,749	-	-	12,749	(7,712)	2,754	\$(4,958)
TAXS	75-064	Gordon County Tax Officials	(53,057)	(69,200)	-	-	551	551	-	10,574	-	-	10,574	(6,395)	275	\$(6,120)
TAXS	75-065	Grady County Tax Officials	(12,355)	(11,145)	-	-	2,629	2,629	-	1,703	-	-	1,703	(1,030)	1,314	\$284
TAXS	75-066	Greene County Tax Officials	(8,841)	(12,902)	-	-	-	-	-	1,971	-	598	2,569	(1,193)	(299)	\$(1,492)
TAXS	75-067	Gwinnett County Tax Officials	(186,375)	(233,439)	-	-	6,786	6,786	-	35,669	-	-	35,669	(21,574)	3,393	\$(18,181)
TAXS	75-068	Habersham County Tax Officials	(19,933)	(25,044)	-	-	687	687	-	3,827	-	-	3,827	(2,314)	343	\$(1,971)
TAXS	75-069	Hall County Tax Officials	(34,658)	(50,557)	-	-	-	-	-	7,725	-	2,334	10,059	(4,673)	(1,167)	\$(5,840)
TAXS	75-070	Hancock County Tax Officials	(14,381)	(16,314)	-	-	1,378	1,378	-	2,493	-	-	2,493	(1,507)	689	\$(818)
TAXS	75-071	Haralson County Tax Officials	(19,702)	(17,341)	-	-	4,409	4,409	-	2,650	-	-	2,650	(1,602)	2,204	\$602
TAXS	75-072	Harris County Tax Officials	(3,812)	(5,396)	-	-	-	-	-	824	-	174	998	(499)	(87)	\$(586)
TAXS	75-073	Hart County Tax Officials	(8,751)	(13,097)	-	-	-	-	-	2,001	-	756	2,757	(1,211)	(378)	\$(1,589)
TAXS	75-074	Heard County Tax Officials	(11,464)	(12,231)	-	-	1,488	1,488	-	1,869	-	-	1,869	(1,130)	744	\$(386)
TAXS	75-075	Henry County Tax Officials	(121,652)	(159,847)	-	-	668	668	-	24,424	-	-	24,424	(14,773)	334	\$(14,439)
TAXS	75-076	Houston County Tax Officials	(69,188)	(94,559)	-	-	-	-	-	14,448	-	1,455	15,903	(8,740)	(728)	\$(9,468)
TAXS	75-077	Irwin County Tax Officials	(6,352)	(9,403)	-	-	-	-	-	1,437	-	497	1,934	(868)	(249)	\$(1,117)
TAXS	75-078	Jackson County Tax Officials	(21,275)	(29,432)	-	-	-	-	-	4,497	-	627	5,124	(2,720)	(313)	\$(3,033)
TAXS	75-079	Jasper County Tax Officials	(4,577)	(4,164)	-	-	956	956	-	636	-	-	636	(385)	478	\$93
TAXS	75-080	Jeff Davis County Tax Officials	(13,869)	(15,108)	-	-	1,644	1,644	-	2,309	-	-	2,309	(1,396)	822	\$(574)
TAXS	75-081	Jefferson County Tax Officials	(4,273)	(6,053)	-	-	-	-	-	925	-	197	1,122	(559)	(99)	\$(658)
TAXS	75-082	Jenkins County Tax Officials	(4,710)	(6,430)	-	-	-	-	-	982	-	95	1,077	(595)	(48)	\$(643)
TAXS	75-084	Jones County Tax Officials	(23,782)	(33,772)	-	-	-	-	-	5,160	-	1,139	6,299	(3,121)	(570)	\$(3,691)
TAXS	75-085	Lamar County Tax Officials	(16,357)	(22,620)	-	-	-	-	-	3,456	-	477	3,933	(2,091)	(239)	\$(2,330)
TAXS	75-086	Lanier County Tax Officials	(12,196)	(17,754)	-	-	-	-	-	2,713	-	803	3,516	(1,640)	(402)	\$(2,042)
TAXS	75-087	Laurens County Tax Officials	(33,412)	(44,691)	-	-	-	-	-	6,829	-	213	7,042	(4,130)	(107)	\$(4,237)
TAXS	75-088	Lee County Tax Officials	(7,831)	(11,168)	-	-	-	-	-	1,706	-	399	2,105	(1,032)	(200)	\$(1,232)
TAXS	75-089	Liberty County Tax Officials	(31,872)	(46,422)	-	-	-	-	-	7,093	-	2,111	9,204	(4,291)	(1,055)	\$(5,346)
TAXS	75-090	Lincoln County Tax Officials	(4,143)	(5,674)	-	-	-	-	-	867	-	93	960	(525)	(46)	\$(571)
TAXS	75-091	Long County Tax Officials	(3,606)	(4,699)	-	-	39	39	-	718	-	-	718	(434)	20	\$(414)
TAXS	75-092	Lowndes County Tax Officials	(64,437)	(89,670)	-	-	-	-	-	13,701	-	2,163	15,864	(8,288)	(1,081)	\$(9,369)
TAXS	75-093	Lumpkin County Tax Officials	(18,911)	(27,927)	-	-	-	-	-	4,267	-	1,445	5,712	(2,581)	(723)	\$(3,304)
TAXS	75-094	Macon County Tax Officials	(14,093)	(21,525)	-	-	-	-	-	3,289	-	1,436	4,725	(1,989)	(718)	\$(2,707)
TAXS	75-096	Marion County Tax Officials	(6,670)	(9,500)	-	-	-	-	-	1,452	-	333	1,785	(878)	(167)	\$(1,045)
TAXS	75-097	McDuffie County Tax Officials	(25,581)	(25,315)	-	-	4,316	4,316	-	3,868	-	-	3,868	(2,340)	2,158	\$(182)
TAXS	75-098	McIntosh County Tax Officials	(17,149)	(24,213)	-	-	-	-	-	3,700	-	751	4,451	(2,238)	(375)	\$(2,613)
TAXS	75-099	Meriwether County Tax Officials	(11,364)	(16,163)	-	-	-	-	-	2,470	-	557	3,027	(1,493)	(279)	\$(1,772)
TAXS	75-100	Miller County Tax Officials	(6,925)	(9,513)	-	-	-	-	-	1,453	-	170	1,623	(880)	(85)	\$(965)
TAXS	75-101	Mitchell County Tax Officials	(8,341)	(11,444)	-	-	-	-	-	1,749	-	197	1,946	(1,058)	(99)	\$(1,157)
TAXS	75-102	Monroe County Tax Officials	(16,112)	(22,843)	-	-	-	-	-	3,490	-	753	4,243	(2,111)	(377)	\$(2,488)
TAXS	75-103	Montgomery County Tax Officials	(9,299)	(13,021)	-	-	-	-	-	1,990	-	353	2,343	(1,203)	(176)	\$(1,379)
TAXS	75-104	Morgan County Tax Officials	(16,677)	(22,757)	-	-	-	-	-	3,477	-	333	3,810	(2,103)	(167)	\$(2,270)
TAXS	75-105	Murray County Tax Officials	(30,256)	(28,623)	-	-	5,768	5,768	-	4,374	-	-	4,374	(2,645)	2,884	\$(239)
TAXS	75-106	Muscogee County Tax Officials	(89,400)	(114,205)	-	-	2,133	2,133	-	17,450	-	-	17,450	(10,555)	1,067	\$(9,488)
TAXS	75-107	Newton County Tax Officials	(75,926)	(89,485)	-	-	5,589	5,589	-	13,673	-	-	13,673	(8,270)	2,795	\$(5,475)
TAXS	75-108	Oconee County Tax Officials	(19,560)	(21,512)	-	-	2,215	2,215	-	3,287	-	-	3,287	(1,988)	1,108	\$(880)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	7511	Wayne County Schools	(10,124)	(11,740)	-	-	842	842	-	1,794	-	-	1,794	(1,085)	421	\$(664)
TAXS	75-110	Paulding County Tax Officials	(48,341)	(63,422)	-	-	314	314	-	9,691	-	-	9,691	(5,861)	157	\$(5,704)
TAXS	75-111	Peach County Tax Officials	(15,301)	(21,429)	-	-	-	-	-	3,274	-	-	3,856	(1,981)	(291)	\$(2,272)
TAXS	75-112	Pickens County Tax Officials	(22,942)	(22,261)	-	-	4,093	4,093	-	3,401	-	-	3,401	(2,058)	2,047	\$(11)
TAXS	75-113	Pierce County Tax Officials	(10,707)	(14,731)	-	-	-	-	-	2,251	-	275	2,526	(1,361)	(137)	\$(1,498)
TAXS	75-114	Pike County Tax Officials	(8,541)	(12,143)	-	-	-	-	-	1,855	-	416	2,271	(1,123)	(208)	\$(1,331)
TAXS	75-115	Polk County Tax Officials	(33,543)	(41,489)	-	-	1,485	1,485	-	6,339	-	-	6,339	(3,835)	743	\$(3,092)
TAXS	75-116	Pulaski County Tax Officials	(11,721)	(6,651)	-	-	4,467	4,467	-	1,016	-	-	1,016	(615)	2,234	\$1,619
TAXS	75-118	Quitman County Tax Officials	(5,781)	(3,971)	-	-	1,855	1,855	-	607	-	-	607	(366)	928	\$562
TAXS	75-121	Richmond County Tax Officials	(93,454)	(121,651)	-	-	1,089	1,089	-	18,588	-	-	18,588	(11,243)	545	\$(10,698)
TAXS	75-122	Rockdale County Tax Officials	(28,467)	(34,669)	-	-	1,533	1,533	-	5,297	-	-	5,297	(3,205)	767	\$(2,438)
TAXS	75-123	Schley County Tax Officials	(6,866)	(9,746)	-	-	-	-	-	1,489	-	327	1,816	(901)	(163)	\$(1,064)
TAXS	75-124	Screven County Tax Officials	(6,640)	(9,739)	-	-	-	-	-	1,488	-	474	1,962	(900)	(237)	\$(1,137)
TAXS	75-125	Seminole County Tax Officials	(3,894)	(5,440)	-	-	-	-	-	831	-	141	972	(503)	(71)	\$(574)
TAXS	75-126	Spalding County Tax Officials	(43,356)	(62,362)	-	-	-	-	-	9,529	-	2,476	12,005	(5,763)	(1,238)	\$(7,001)
TAXS	75-127	Stephens County Tax Officials	(26,913)	(33,694)	-	-	987	987	-	5,148	-	-	5,148	(3,114)	494	\$(2,620)
TAXS	75-128	Stewart County Tax Officials	(7,121)	(10,027)	-	-	-	-	-	1,532	-	298	1,830	(927)	(149)	\$(1,076)
TAXS	75-129	Sumter County Tax Officials	(6,346)	(9,349)	-	-	-	-	-	1,428	-	473	1,901	(865)	(237)	\$(1,102)
TAXS	75-130	Talbot County Tax Officials	(8,076)	(11,025)	-	-	-	-	-	1,685	-	164	1,849	(1,018)	(82)	\$(1,100)
TAXS	75-132	Tattnall County Tax Officials	(18,882)	(26,128)	-	-	-	-	-	3,992	-	559	4,551	(2,415)	(280)	\$(2,695)
TAXS	75-133	Taylor County Tax Officials	(6,833)	(9,824)	-	-	-	-	-	1,501	-	388	1,889	(908)	(194)	\$(1,102)
TAXS	75-134	Telfair County Tax Officials	(3,823)	(5,422)	-	-	-	-	-	828	-	179	1,007	(502)	(90)	\$(592)
TAXS	75-135	Terrell County Tax Officials	(2,752)	(6,334)	-	-	-	-	-	968	-	1,353	2,321	(585)	(676)	\$(1,261)
TAXS	75-136	Thomas County Tax Officials	(26,332)	(34,079)	-	-	407	407	-	5,207	-	-	5,207	(3,150)	203	\$(2,947)
TAXS	75-137	Tift County Tax Officials	(23,845)	(32,387)	-	-	-	-	-	4,949	-	400	5,349	(2,993)	(200)	\$(3,193)
TAXS	75-139	Towns County Tax Officials	(17,155)	(25,767)	-	-	-	-	-	3,937	-	1,529	5,466	(2,382)	(764)	\$(3,146)
TAXS	75-141	Troup County Tax Officials	(28,592)	(31,043)	-	-	3,441	3,441	-	4,743	-	-	4,743	(2,869)	1,720	\$(1,149)
TAXS	75-142	Turner County Tax Officials	(10,952)	(15,470)	-	-	-	-	-	2,364	-	483	2,847	(1,430)	(241)	\$(1,671)
TAXS	75-143	Twiggs County Tax Officials	(19,038)	(28,314)	-	-	-	-	-	4,326	-	1,555	5,881	(2,617)	(778)	\$(3,395)
TAXS	75-145	Upson County Tax Officials	(23,715)	(28,270)	-	-	1,585	1,585	-	4,320	-	-	4,320	(2,612)	792	\$(1,820)
TAXS	75-146	Walker County Tax Officials	(17,244)	(25,200)	-	-	-	-	-	3,851	-	1,185	5,036	(2,328)	(692)	\$(2,920)
TAXS	75-147	Walton County Tax Officials	(27,523)	(32,098)	-	-	2,197	2,197	-	4,905	-	-	4,905	(2,966)	1,099	\$(1,867)
TAXS	75-148	Ware County Tax Officials	(19,941)	(23,389)	-	-	1,525	1,525	-	3,574	-	-	3,574	(2,161)	762	\$(1,399)
TAXS	75-149	Warren County Tax Officials	(7,064)	(10,090)	-	-	-	-	-	1,542	-	367	1,909	(933)	(184)	\$(1,117)
TAXS	75-150	Washington County Tax Officials	(14,713)	(24,886)	-	-	-	-	-	3,803	-	2,713	6,516	(2,300)	(1,357)	\$(3,657)
TAXS	75-151	Wayne County Tax Officials	(16,114)	(23,417)	-	-	-	-	-	3,578	-	1,041	4,619	(2,164)	(520)	\$(2,684)
TAXS	75-152	Webster County Tax Officials	(4,339)	(2,992)	-	-	1,387	1,387	-	457	-	-	457	(277)	694	\$417
TAXS	75-154	White County Tax Officials	(33,587)	(45,876)	-	-	-	-	-	7,010	-	693	7,703	(4,240)	(346)	\$(4,586)
TAXS	75-155	Whitfield County Tax Officials	(63,819)	(91,570)	-	-	-	-	-	13,992	-	3,531	17,523	(8,463)	(1,765)	\$(10,228)
TAXS	75-156	Wilcox County Tax Officials	(12,985)	(13,351)	-	-	1,939	1,939	-	2,040	-	-	2,040	(1,234)	969	\$(265)
TAXS	75-157	Wilkes County Tax Officials	(7,696)	(5,253)	-	-	2,487	2,487	-	803	-	-	803	(485)	1,244	\$759
TAXS	75-158	Wilkinson County Tax Officials	(9,455)	(13,240)	-	-	-	-	-	2,023	-	359	2,382	(1,224)	(179)	\$(1,403)
TAXS	75-159	Worth County Tax Officials	(20,888)	(29,666)	-	-	-	-	-	4,533	-	1,002	5,535	(2,742)	(501)	\$(3,243)
PSCH	7581	Wilkinson County Schools	(19,354)	(27,100)	-	-	-	-	-	4,141	-	734	4,875	(2,504)	(367)	\$(2,871)
PSCH	7611	Atlanta City Schools	(45,010)	(46,354)	-	-	6,682	6,682	-	7,083	-	-	7,083	(4,284)	3,341	\$(943)
PSCH	7641	City of Buford Schools (Gwinnett)	(10,058)	(14,672)	-	-	-	-	-	2,242	-	677	2,919	(1,356)	(339)	\$(1,695)
PSCH	7721	City of Dalton Schools (Whitfield)	(7,115)	(10,035)	-	-	-	-	-	1,533	-	306	1,839	(928)	(153)	\$(1,081)
PSCH	7851	City of Rome Schools (Floyd)	(5,408)	(884)	-	-	3,161	3,161	-	135	-	-	135	(82)	1,580	\$1,498
PSCH	7891	City of Thomasville Schools (Thomas)	-	(17,687)	-	-	-	-	-	2,702	-	8,900	11,602	(1,635)	(4,450)	\$(6,085)
PSCH	7921	City of Valdosta Schools (Lowndes)	(22,962)	(32,743)	-	-	-	-	-	5,003	-	1,168	6,171	(3,026)	(584)	\$(3,610)
TCOL	817	Oconee Fall Line Technical College	(183,591)	(210,799)	-	-	16,323	16,323	-	32,210	-	-	32,210	(19,482)	8,161	\$(11,321)
TCOL	818	Coastal Pines Technical College	(127,476)	(163,187)	-	-	2,870	2,870	-	24,935	-	-	24,935	(15,081)	1,435	\$(13,646)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TCOL	820	Albany Technical College	(248,726)	(280,297)	-	-	24,775	24,775	-	42,829	-	-	42,829	(25,904)	12,387	\$(13,517)
TCOL	822	Athens Technical College	(148,636)	(183,251)	-	-	6,881	6,881	-	28,000	-	-	28,000	(16,936)	3,440	\$(13,496)
TCOL	823	Atlanta Technical College	(276,479)	(299,691)	-	-	33,518	33,518	-	45,792	-	-	45,792	(27,697)	16,759	\$(10,938)
TCOL	824	Augusta Technical College	(559,998)	(737,831)	-	-	2,063	2,063	-	112,739	-	-	112,739	(68,189)	1,032	\$(67,157)
TCOL	826	West Georgia Technical College	(392,562)	(506,300)	-	-	6,943	6,943	-	77,362	-	-	77,362	(46,791)	3,472	\$(43,319)
TCOL	827	Chattahoochee Tech College	(451,468)	(587,476)	-	-	5,367	5,367	-	89,765	-	-	89,765	(54,294)	2,684	\$(51,610)
TCOL	828	Columbus Technical College	(156,577)	(202,783)	-	-	2,347	2,347	-	30,985	-	-	30,985	(18,741)	1,173	\$(17,568)
TCOL	829	Georgia Northwestern Technical College	(500,764)	(652,881)	-	-	5,320	5,320	-	99,759	-	-	99,759	(60,338)	2,660	\$(57,678)
TCOL	830	Georgia Piedmont Technical College	(180,784)	(248,841)	-	-	-	-	-	38,022	-	4,691	42,713	(22,998)	(2,346)	\$(25,344)
TCOL	831	Southern Crescent Technical College	(231,240)	(294,496)	-	-	5,973	5,973	-	44,998	-	-	44,998	(27,217)	2,986	\$(24,231)
TCOL	832	Gwinnett Technical College	(304,386)	(404,415)	-	-	-	-	-	61,794	-	573	62,367	(37,375)	(287)	\$(37,662)
TCOL	834	Lanier Technical College	(153,807)	(222,138)	-	-	-	-	-	33,942	-	9,239	43,181	(20,530)	(4,620)	\$(25,150)
TCOL	835	Central Georgia Technical College	(675,550)	(863,337)	-	-	15,945	15,945	-	131,916	-	-	131,916	(79,789)	7,973	\$(71,816)
TCOL	837	Southern Regional Technical College	(328,771)	(425,150)	-	-	5,250	5,250	-	64,962	-	-	64,962	(39,292)	2,625	\$(36,667)
TCOL	838	North Georgia Technical College	(173,948)	(219,290)	-	-	5,621	5,621	-	33,507	-	-	33,507	(20,267)	2,811	\$(17,456)
TCOL	841	Savannah Technical College	(191,015)	(236,946)	-	-	7,108	7,108	-	36,511	-	-	36,511	(22,082)	3,554	\$(18,528)
TCOL	842	South Georgia Technical College	(265,144)	(354,495)	-	-	-	-	-	54,166	-	1,615	55,781	(32,762)	(808)	\$(33,570)
TCOL	843	Southeastern Technical College	(205,127)	(279,060)	-	-	-	-	-	42,640	-	3,669	46,309	(25,790)	(1,834)	\$(27,624)
TCOL	844	Ogeechee Technical College	(53,775)	(82,031)	-	-	-	-	-	12,534	-	5,427	17,961	(7,581)	(2,714)	\$(10,295)
TCOL	848	Wiregrass Georgia Technical College	(194,809)	(253,277)	-	-	2,426	2,426	-	38,700	-	-	38,700	(23,407)	1,213	\$(22,194)
RESA	8504	Northwest Georgia Resa	(16,928)	(25,258)	-	-	-	-	-	3,859	-	1,424	5,283	(2,335)	(712)	\$(3,047)
RESA	8564	Metro Resa	(21,090)	(28,831)	-	-	-	-	-	4,405	-	447	4,852	(2,665)	(224)	\$(2,889)
RESA	8584	North East Georgia Resa	(8,155)	(9,767)	-	-	522	522	-	1,492	-	-	1,492	(903)	261	\$(642)
RESA	8804	First District Resa	-	(13,551)	-	-	-	-	-	2,071	-	6,819	8,890	(1,252)	(3,409)	\$(4,661)
STAT	900	Georgia Building Authority	(580,000)	(742,359)	-	-	13,120	13,120	-	113,431	-	-	113,431	(68,608)	6,560	\$(62,048)
CHAR	9012	Academy For Classical Education	(6,164)	(9,590)	-	-	-	-	-	1,465	-	717	2,182	(886)	(358)	\$(1,244)
CHAR	9015	Tapstry Public Charter School	(7,859)	(920)	-	-	4,643	4,643	-	141	-	-	141	(85)	2,322	\$(2,237)
AUTH	910-0910	Jekyll Island State Park Authority	(269,617)	(358,926)	-	-	-	-	-	54,843	-	863	55,706	(33,171)	(432)	\$(33,603)
AUTH	913-0913	Lake Lanier Island Dev Authority	(20,002)	(29,034)	-	-	-	-	-	4,436	-	1,275	5,711	(2,684)	(637)	\$(3,321)
CHAR	9194	Mountain Education Center Inc	(11,117)	(14,614)	-	-	57	57	-	2,233	-	-	2,233	(1,350)	29	\$(1,321)
STAT	921	Georgia Correctional Industries	(565,140)	(702,799)	-	-	23,119	23,119	-	107,386	-	-	107,386	(64,952)	11,560	\$(53,392)
STAT	922	George L. Smith II - Gwcca	(1,164,457)	(1,460,747)	-	-	41,273	41,273	-	223,199	-	-	223,199	(135,001)	20,637	\$(114,364)
AUTH	926-0926	Georgia Agric Exposition Authority	(179,354)	(234,198)	-	-	1,723	1,723	-	35,785	-	-	35,785	(21,644)	862	\$(20,782)
STAT	927	State Road and Tollway Authority	(409,831)	(511,618)	-	-	15,780	15,780	-	78,174	-	-	78,174	(47,283)	7,890	\$(39,393)
AUTH	928-0928	Georgia Environmental Finance Authority	(262,531)	(338,490)	-	-	4,696	4,696	-	51,721	-	-	51,721	(31,282)	2,348	\$(28,934)
AUTH	936-0936	Agric Com Commission-Peanuts	(36,394)	(51,516)	-	-	-	-	-	7,872	-	1,659	9,531	(4,761)	(830)	\$(5,591)
AUTH	956-0955	Georgia Superior Court Clerks Coop	(100,083)	(125,552)	-	-	3,545	3,545	-	19,184	-	-	19,184	(11,603)	1,773	\$(9,830)
AUTH	968-0968	Georgia Military College	(14,864)	(31,329)	-	-	-	-	-	4,787	-	5,855	10,642	(2,895)	(2,928)	\$(5,823)
AUTH	972-0972	Georgia Federal-State Inspection	(353,274)	(490,651)	-	-	-	-	-	74,971	-	11,374	86,345	(45,345)	(5,687)	\$(51,032)
AUTH	973-0973	Georgia Lottery Corporation	(39,093)	(41,299)	-	-	5,281	5,281	-	6,310	-	-	6,310	(3,817)	2,640	\$(1,177)
STAT	977	Georgia Public Broadcasting	(400,599)	(539,864)	-	-	-	-	-	82,490	-	4,588	87,078	(49,893)	(2,294)	\$(52,187)
STAT	980	GTA Georgia Technology Authority	(1,380,345)	(1,762,912)	-	-	33,152	33,152	-	269,370	-	-	269,370	(162,925)	16,576	\$(146,349)
		Total all Entities	\$(196,172,000)	\$(259,905,000)	\$-	\$-	\$6,590,206	\$6,590,206	\$-	\$39,713,000	\$-	\$6,590,206	\$46,303,206	\$(24,020,000)	\$-	\$(24,020,000)
		Total LRS	\$(225,445)	\$(282,748)	\$-	\$-	\$8,021	\$8,021	\$-	\$43,203	\$-	\$-	\$43,203	\$(26,131)	\$4,010	\$(22,121)
		Total GJRS	\$(4,381,170)	\$(5,720,759)	\$-	\$-	\$100,666	\$100,666	\$-	\$874,125	\$-	\$58,506	\$932,631	\$(528,707)	\$21,083	\$(507,624)
		Total ERS	\$(191,566,385)	\$(253,901,493)	\$-	\$-	\$6,481,519	\$6,481,519	\$-	\$38,795,672	\$-	\$6,531,700	\$45,327,372	\$(23,465,162)	\$(25,093)	\$(23,490,255)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	2016 Net Pension Liability	2017 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
					Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
		Nonemployer Contributing Entities														
		STATE DEPARTMENT OF REVENUE	\$(4,808,872)	\$(6,217,307)	\$-	\$-	\$158,563	\$158,563	\$-	\$949,992	\$-	\$81,126	\$1,031,118	\$(574,599)	\$38,719	\$(535,880)
		STATE COURTS AND PROSECUTING ATTORNEYS	\$(659,817)	\$(818,071)	\$-	\$-	\$28,233	\$28,233	\$-	\$125,000	\$-	\$-	\$125,000	\$(75,604)	\$14,117	\$(61,487)
		STATE SUPPORT FOR COUNTY JUDGES	\$(1,465,107)	\$(1,938,857)	\$-	\$-	\$54,062	\$54,062	\$-	\$296,257	\$-	\$52,933	\$349,190	\$(179,189)	\$567	\$(178,622)



SCHEDULE C

**State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedule of Remaining Deferred Inflows and Outflows**

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Thereafter</u>
		LRS						
STAT	444	General Assembly of Georgia	\$(6,791)	\$(6,790)	\$(10,801)	\$(10,800)	\$-	\$-
		GJRS						
STAT	418	Prosecuting Attorneys Council	(10,664)	(10,665)	(15,729)	(15,729)	-	-
STAT	436	Superior Courts of Georgia	(103,190)	(103,191)	(121,428)	(121,441)	-	-
STAT	442	Georgia Department of Law	(6,991)	(6,991)	(5,318)	(5,318)	-	-
STAT	444	General Assembly of Georgia	(3,103)	(3,102)	(1,989)	(1,988)	-	-
	50-001	Appling County Board of Commissioners	(869)	(869)	(646)	(645)	-	-
	50-003	Bacon County Board of Commissioners	158	159	(217)	(216)	-	-
	50-005	Baldwin County Board of Commissioners	(802)	(803)	(414)	(415)	-	-
	50-014	Brooks County Board of Commissioners	372	372	(72)	(70)	-	-
	50-015	Bryan County Board of Commissioners	5,569	5,569	(273)	(274)	-	-
	50-022	Carroll County Board of Commissioners	(1,853)	(1,853)	(1,511)	(1,513)	-	-
	50-023	Catoosa County Board of Commissioners	(805)	(806)	(319)	(318)	-	-
	50-024	Charlton County Board of Commissioners	204	204	(448)	(449)	-	-
	50-025	Chatham County Board of Commissioners	(3,621)	(3,621)	(2,928)	(2,929)	-	-
	50-027	Chattooga County Board of Commissioners	(474)	(473)	(298)	(297)	-	-
	50-028	Cherokee County Board of Commissioners	(4,784)	(4,783)	(2,582)	(2,584)	-	-
	50-029	Clarke County Board of Commissioners	(3,148)	(3,149)	(2,352)	(2,353)	-	-
	50-031	Clayton County Board of Commissioners	(3,364)	(3,365)	(2,539)	(2,540)	-	-
	50-032	Clinch County Board of Commissioners	753	753	(145)	(144)	-	-
	50-033	Cobb County Board of Commissioners	1,946	1,945	(6,678)	(6,679)	-	-
	50-034	Coffee County Board of Commissioners	(678)	(679)	(558)	(558)	-	-
	50-036	Columbia County Board of Commissioners	(1,703)	(1,703)	(1,633)	(1,635)	-	-
	50-038	Coweta County Board of Commissioners	(702)	(702)	(757)	(756)	-	-
	50-043	Decatur County Board of Commissioners	1,024	1,024	(212)	(212)	-	-
	50-044	Dekalb County Board of Commissioners	(3,915)	(3,916)	(3,279)	(3,280)	-	-
	50-047	Dougherty County Board of Commissioners	(1,403)	(1,404)	(884)	(886)	-	-
	50-051	Effingham County Board of Commissioners	(1,361)	(1,362)	(1,390)	(1,391)	-	-
	50-054	Evans County Board of Commissioners	(879)	(878)	(593)	(593)	-	-
	50-056	Fayette County Board of Commissioners	(1,021)	(1,021)	(781)	(780)	-	-
	50-058	Forsyth County Board of Commissioners	(1,958)	(1,958)	(1,640)	(1,639)	-	-
	50-060	Fulton County Board of Commissioners	(5,793)	(5,794)	(4,304)	(4,304)	-	-
	50-063	Glynn County Board of Commissioners	(765)	(766)	(581)	(583)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
50-064		Gordon County Board of Commissioners	(880)	(881)	(569)	(568)	-	-
50-065		Grady County Board of Commissioners	(274)	(274)	(232)	(232)	-	-
50-067		Gwinnett County Board of Commissioners	(5,793)	(5,794)	(4,304)	(4,304)	-	-
50-068		Habersham County Board of Commissioners	33	34	(386)	(387)	-	-
50-069		Hall County Board of Commissioners	(2,436)	(2,436)	(1,703)	(1,702)	-	-
50-075		Henry County Board of Commissioners	(3,476)	(3,475)	(2,582)	(2,584)	-	-
50-081		Jefferson County Board of Commissioners	410	411	(450)	(450)	-	-
50-082		Jenkins County Board of Commissioners	(157)	(156)	(131)	(131)	-	-
50-085		Lamar County Board of Commissioners	(840)	(839)	(703)	(704)	-	-
50-089		Liberty County Board of Commissioners	(822)	(823)	(1,307)	(1,307)	-	-
50-091		Long County Board of Commissioners	132	133	(88)	(88)	-	-
50-092		Lowndes County Board of Commissioners	(1,441)	(1,440)	(894)	(894)	-	-
50-095		Madison County Board of Commissioners	(4,382)	(4,383)	(578)	(577)	-	-
50-097		McDuffie County Board of Commissioners	1,949	1,949	(134)	(133)	-	-
50-098		McIntosh County Board of Commissioners	(1,275)	(1,276)	(947)	(947)	-	-
50-100		Miller County Board of Commissioners	(872)	(872)	(458)	(460)	-	-
50-101		Mitchell County Board of Commissioners	(1,792)	(1,792)	(701)	(703)	-	-
50-106		Muscogee County Board of Commissioners	(3,199)	(3,199)	(1,988)	(1,989)	-	-
50-107		Newton County Board of Commissioners	(750)	(750)	(728)	(727)	-	-
50-108		Oconee County Board of Commissioners	1,002	1,003	(87)	(85)	-	-
50-110		Paulding County Board of Commissioners	(1,015)	(1,014)	(729)	(729)	-	-
50-113		Pierce County Board of Commissioners	(394)	(394)	(298)	(300)	-	-
50-117		Putnam County Board of Commissioners	(531)	(532)	(396)	(395)	-	-
50-121		Richmond County Board of Commissioners	(6,482)	(6,481)	(4,777)	(4,776)	-	-
50-122		Rockdale County Board of Commissioners	2,177	2,176	(1,041)	(1,039)	-	-
50-124		Screven County Board of Commissioners	(258)	(258)	(216)	(217)	-	-
50-126		Spalding County Board of Commissioners	(644)	(644)	(1,035)	(1,036)	-	-
50-127		Stephens County Board of Commissioners	(266)	(267)	(223)	(225)	-	-
50-132		Tattnall County Board of Commissioners	(508)	(507)	(394)	(394)	-	-
50-136		Thomas County Board of Commissioners	(318)	(317)	(266)	(268)	-	-
50-137		Tift County Board of Commissioners	(1,917)	(1,918)	(737)	(736)	-	-
50-138		Toombs County Board of Commissioners	(285)	(285)	(246)	(245)	-	-
50-140		Treutlen County Board of Commissioners	(635)	(636)	(532)	(531)	-	-
50-141		Troup County Board of Commissioners	(1,131)	(1,131)	(624)	(622)	-	-
50-142		Turner County Board of Commissioners	(1,120)	(1,120)	(754)	(755)	-	-
50-145		Upson County Board of Commissioners	(814)	(814)	(682)	(681)	-	-
50-146		Walker County Board of Commissioners	(751)	(751)	(764)	(763)	-	-
50-147		Walton County Board of Commissioners	(633)	(632)	(730)	(730)	-	-
50-148		Ware County Board of Commissioners	(829)	(830)	(599)	(600)	-	-
50-161		Eighth Judicial Board of Commissioners	(2,406)	(2,406)	(2,015)	(2,014)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
		ERS						
DFAC	127-001	Appling County DFACS	(2,899)	(2,898)	(1,426)	(1,425)	-	-
DFAC	127-002	Atkinson County DFACS	1,192	1,192	(233)	(233)	-	-
DFAC	127-003	Bacon County DFACS	191	192	(802)	(801)	-	-
DFAC	127-004	Baker County DFACS	(874)	(873)	(443)	(442)	-	-
DFAC	127-005	Baldwin County DFACS	(1,633)	(1,634)	(3,539)	(3,540)	-	-
DFAC	127-006	Banks County DFACS	(1,510)	(1,509)	(1,075)	(1,076)	-	-
DFAC	127-007	Barrow County DFACS	(10,722)	(10,723)	(3,230)	(3,232)	-	-
DFAC	127-008	Bartow County DFACS	928	928	(3,115)	(3,116)	-	-
DFAC	127-009	Ben Hill County DFACS	(3,538)	(3,537)	(1,361)	(1,362)	-	-
DFAC	127-010	Berrien County DFACS	(2,229)	(2,229)	(2,087)	(2,089)	-	-
DFAC	127-011	Bibb County DFACS	(11,325)	(11,324)	(20,127)	(20,130)	-	-
DFAC	127-012	Bleckley County DFACS	716	717	(437)	(435)	-	-
DFAC	127-013	Brantley County DFACS	(2,857)	(2,858)	(1,930)	(1,931)	-	-
DFAC	127-014	Brooks County DFACS	464	463	(905)	(906)	-	-
DFAC	127-015	Bryan County DFACS	3,733	3,733	(522)	(523)	-	-
DFAC	127-016	Bulloch County DFACS	(8,525)	(8,526)	(3,589)	(3,591)	-	-
DFAC	127-017	Burke County DFACS	358	358	(1,830)	(1,831)	-	-
DFAC	127-018	Butts County DFACS	(742)	(741)	(1,491)	(1,491)	-	-
DFAC	127-019	Calhoun County DFACS	153	152	(732)	(732)	-	-
DFAC	127-020	Camden County DFACS	(4,535)	(4,534)	(3,124)	(3,123)	-	-
DFAC	127-021	Candler County DFACS	(1,398)	(1,398)	(1,428)	(1,430)	-	-
DFAC	127-022	Carroll County DFACS	(8,214)	(8,214)	(5,359)	(5,358)	-	-
DFAC	127-023	Catoosa County DFACS	(244)	(245)	(2,140)	(2,139)	-	-
DFAC	127-024	Charlton County DFACS	(1,605)	(1,604)	(1,776)	(1,777)	-	-
DFAC	127-025	Chatham County DFACS	(5,248)	(5,249)	(10,575)	(10,575)	-	-
DFAC	127-026	Chattahoochee County DFACS	265	264	(433)	(433)	-	-
DFAC	127-027	Chattooga County DFACS	(5,802)	(5,802)	(2,934)	(2,933)	-	-
DFAC	127-028	Cherokee County DFACS	(3,046)	(3,045)	(4,492)	(4,491)	-	-
DFAC	127-029	Clarke County DFACS	(15,472)	(15,472)	(12,300)	(12,300)	-	-
DFAC	127-030	Clay County DFACS	(1,697)	(1,698)	(1,379)	(1,378)	-	-
DFAC	127-031	Clayton County DFACS	(25,838)	(25,839)	(36,212)	(36,216)	-	-
DFAC	127-032	Clinch County DFACS	(1,072)	(1,073)	(789)	(789)	-	-
DFAC	127-033	Cobb County DFACS	(40,234)	(40,234)	(25,149)	(25,153)	-	-
DFAC	127-034	Coffee County DFACS	(21,591)	(21,592)	(10,063)	(10,062)	-	-
DFAC	127-035	Colquitt County DFACS	(4,639)	(4,639)	(3,695)	(3,694)	-	-
DFAC	127-036	Columbia County DFACS	(14,480)	(14,481)	(8,624)	(8,624)	-	-
DFAC	127-037	Cook County DFACS	(3,379)	(3,378)	(2,522)	(2,520)	-	-
DFAC	127-038	Coweta County DFACS	(5,759)	(5,758)	(4,444)	(4,444)	-	-
DFAC	127-039	Crawford County DFACS	744	745	(1,169)	(1,170)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
DFAC	127-040	Crisp County DFACS	(5,228)	(5,227)	(3,400)	(3,401)	-	-
DFAC	127-041	Dade County DFACS	(1,263)	(1,262)	(1,440)	(1,438)	-	-
DFAC	127-042	Dawson County DFACS	13	12	(944)	(945)	-	-
DFAC	127-043	Decatur County DFACS	(5,459)	(5,460)	(4,075)	(4,074)	-	-
DFAC	127-044	Dekalb County DFACS	(97,483)	(97,482)	(77,341)	(77,349)	-	-
DFAC	127-045	Dodge County DFACS	(1,619)	(1,620)	(1,049)	(1,048)	-	-
DFAC	127-046	Dooly County DFACS	(2,740)	(2,740)	(841)	(841)	-	-
DFAC	127-047	Dougherty County DFACS	(12,184)	(12,184)	(38,280)	(38,285)	-	-
DFAC	127-048	Douglas County DFACS	(1,955)	(1,956)	(6,608)	(6,610)	-	-
DFAC	127-049	Early County DFACS	(24,256)	(24,257)	(11,294)	(11,297)	-	-
DFAC	127-051	Effingham County DFACS	416	416	(2,211)	(2,213)	-	-
DFAC	127-052	Elbert County DFACS	843	842	(1,144)	(1,144)	-	-
DFAC	127-053	Emanuel County DFACS	(1,869)	(1,870)	(865)	(866)	-	-
DFAC	127-054	Evans County DFACS	(2,931)	(2,930)	(1,299)	(1,301)	-	-
DFAC	127-055	Fannin County DFACS	(2,041)	(2,040)	(1,479)	(1,478)	-	-
DFAC	127-056	Fayette County DFACS	(7,716)	(7,716)	(4,020)	(4,021)	-	-
DFAC	127-057	Floyd County DFACS	(22,646)	(22,647)	(15,001)	(15,003)	-	-
DFAC	127-058	Forsyth County DFACS	1,032	1,032	(1,787)	(1,786)	-	-
DFAC	127-059	Franklin County DFACS	(1,841)	(1,841)	(1,405)	(1,403)	-	-
DFAC	127-060	Fulton County DFACS	(4,518)	(4,519)	(64,136)	(64,144)	-	-
DFAC	127-061	Gilmer County DFACS	(857)	(857)	(1,571)	(1,571)	-	-
DFAC	127-062	Glascocock County DFACS	(269)	(270)	(753)	(753)	-	-
DFAC	127-063	Glynn County DFACS	(6,473)	(6,472)	(7,661)	(7,660)	-	-
DFAC	127-064	Gordon County DFACS	(5,055)	(5,055)	(3,568)	(3,566)	-	-
DFAC	127-065	Grady County DFACS	(4,121)	(4,120)	(2,611)	(2,610)	-	-
DFAC	127-066	Greene County DFACS	(9,933)	(9,933)	(2,440)	(2,441)	-	-
DFAC	127-067	Gwinnett County DFACS	(34,339)	(34,340)	(31,107)	(31,112)	-	-
DFAC	127-068	Habersham County DFACS	(3,617)	(3,617)	(2,604)	(2,606)	-	-
DFAC	127-069	Hall County DFACS	(6,793)	(6,794)	(11,525)	(11,525)	-	-
DFAC	127-070	Hancock County DFACS	(1,256)	(1,257)	(588)	(589)	-	-
DFAC	127-071	Haralson County DFACS	1,619	1,619	(2,315)	(2,315)	-	-
DFAC	127-072	Harris County DFACS	(551)	(552)	(1,187)	(1,189)	-	-
DFAC	127-073	Hart County DFACS	(4,055)	(4,056)	(2,976)	(2,978)	-	-
DFAC	127-074	Hard County DFACS	(1,915)	(1,914)	(1,788)	(1,790)	-	-
DFAC	127-075	Henry County DFACS	3,952	3,953	(7,387)	(7,388)	-	-
DFAC	127-076	Houston County DFACS	(11,631)	(11,631)	(9,738)	(9,740)	-	-
DFAC	127-077	Irwin County DFACS	(550)	(550)	(1,255)	(1,256)	-	-
DFAC	127-078	Jackson County DFACS	680	681	(1,333)	(1,334)	-	-
DFAC	127-079	Jasper County DFACS	(2,275)	(2,276)	(1,155)	(1,154)	-	-
DFAC	127-080	Jeff Davis County DFACS	(5,101)	(5,101)	(2,384)	(2,385)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
DFAC	127-081	Jefferson County DFACS	1,451	1,450	(934)	(933)	-	-
DFAC	127-082	Jenkins County DFACS	(446)	(446)	(720)	(722)	-	-
DFAC	127-083	Johnson County DFACS	(2,582)	(2,581)	(1,355)	(1,357)	-	-
DFAC	127-084	Jones County DFACS	(2,888)	(2,888)	(2,935)	(2,937)	-	-
DFAC	127-085	Lamar County DFACS	(1,431)	(1,432)	(1,917)	(1,919)	-	-
DFAC	127-086	Lanier County DFACS	1,487	1,486	(1,499)	(1,499)	-	-
DFAC	127-087	Laurens County DFACS	(22,560)	(22,561)	(16,747)	(16,747)	-	-
DFAC	127-088	Lee County DFACS	1,580	1,581	(1,559)	(1,561)	-	-
DFAC	127-089	Liberty County DFACS	(2,957)	(2,958)	(3,789)	(3,791)	-	-
DFAC	127-090	Lincoln County DFACS	482	482	(93)	(92)	-	-
DFAC	127-091	Long County DFACS	(584)	(585)	(380)	(380)	-	-
DFAC	127-092	Lowndes County DFACS	(4,216)	(4,216)	(7,687)	(7,686)	-	-
DFAC	127-093	Lumpkin County DFACS	(1,960)	(1,960)	(1,544)	(1,545)	-	-
DFAC	127-094	Macon County DFACS	1,621	1,622	(1,779)	(1,779)	-	-
DFAC	127-095	Madison County DFACS	(3,925)	(3,926)	(2,807)	(2,808)	-	-
DFAC	127-096	Marion County DFACS	(3,395)	(3,394)	(1,335)	(1,334)	-	-
DFAC	127-097	McDuffie County DFACS	(4,369)	(4,368)	(2,774)	(2,776)	-	-
DFAC	127-098	McIntosh County DFACS	(20)	(21)	(340)	(338)	-	-
DFAC	127-099	Meriwether County DFACS	(5,055)	(5,054)	(2,301)	(2,302)	-	-
DFAC	127-101	Mitchell County DFACS	(1,102)	(1,101)	(2,152)	(2,151)	-	-
DFAC	127-102	Monroe County DFACS	(2,280)	(2,279)	(2,251)	(2,251)	-	-
DFAC	127-103	Montgomery County DFACS	(2,612)	(2,613)	(1,419)	(1,417)	-	-
DFAC	127-104	Morgan County DFACS	375	376	(1,495)	(1,497)	-	-
DFAC	127-105	Murray County DFACS	(3,071)	(3,070)	(2,437)	(2,437)	-	-
DFAC	127-106	Muscogee County DFACS	(8,830)	(8,831)	(10,815)	(10,816)	-	-
DFAC	127-107	Newton County DFACS	(5,753)	(5,753)	(6,201)	(6,201)	-	-
DFAC	127-108	Oconee County DFACS	7,718	7,718	(354)	(356)	-	-
DFAC	127-110	Paulding County DFACS	112	112	(2,673)	(2,673)	-	-
DFAC	127-111	Peach County DFACS	(6,620)	(6,621)	(3,694)	(3,694)	-	-
DFAC	127-112	Pickens County DFACS	(1,037)	(1,036)	(1,682)	(1,684)	-	-
DFAC	127-113	Pierce County DFACS	(2,008)	(2,009)	(1,333)	(1,332)	-	-
DFAC	127-114	Pike County DFACS	(982)	(982)	(838)	(839)	-	-
DFAC	127-115	Polk County DFACS	(5,095)	(5,094)	(4,827)	(4,829)	-	-
DFAC	127-116	Pulaski County DFACS	(2,010)	(2,009)	(717)	(719)	-	-
DFAC	127-117	Putnam County DFACS	(17,936)	(17,935)	(8,531)	(8,530)	-	-
DFAC	127-118	Quitman County DFACS	1,438	1,437	(120)	(120)	-	-
DFAC	127-119	Rabun County DFACS	(1,431)	(1,430)	(2,009)	(2,008)	-	-
DFAC	127-120	Randolph County DFACS	(1,549)	(1,550)	(1,087)	(1,087)	-	-
DFAC	127-121	Richmond County DFACS	(14,396)	(14,395)	(16,362)	(16,365)	-	-
DFAC	127-122	Rockdale County DFACS	2,222	2,222	(3,652)	(3,651)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
DFAC	127-123	Schley County DFACS	(568)	(567)	(396)	(394)	-	-
DFAC	127-124	Screven County DFACS	3,022	3,023	(481)	(481)	-	-
DFAC	127-125	Seminole County DFACS	(3,272)	(3,272)	(2,112)	(2,111)	-	-
DFAC	127-126	Spalding County DFACS	(23,194)	(23,194)	(14,822)	(14,823)	-	-
DFAC	127-127	Stephens County DFACS	(4,727)	(4,726)	(2,952)	(2,954)	-	-
DFAC	127-128	Stewart County DFACS	(1,852)	(1,852)	(722)	(723)	-	-
DFAC	127-129	Sumter County DFACS	(26,549)	(26,549)	(17,548)	(17,550)	-	-
DFAC	127-130	Talbot County DFACS	(3,127)	(3,126)	(1,109)	(1,109)	-	-
DFAC	127-131	Taliaferro County DFACS	(1,154)	(1,154)	(227)	(228)	-	-
DFAC	127-132	Tattnall County DFACS	(1,745)	(1,745)	(1,363)	(1,362)	-	-
DFAC	127-133	Taylor County DFACS	(240)	(240)	(257)	(256)	-	-
DFAC	127-134	Telfair County DFACS	(2,228)	(2,229)	(1,968)	(1,969)	-	-
DFAC	127-135	Terrell County DFACS	(2,019)	(2,019)	(1,377)	(1,375)	-	-
DFAC	127-136	Thomas County DFACS	(3,439)	(3,438)	(4,102)	(4,103)	-	-
DFAC	127-137	Tift County DFACS	(2,067)	(2,068)	(5,079)	(5,079)	-	-
DFAC	127-138	Toombs County DFACS	(1,302)	(1,302)	(2,334)	(2,335)	-	-
DFAC	127-139	Towns County DFACS	(1,061)	(1,062)	(644)	(643)	-	-
DFAC	127-140	Treutlen County DFACS	(2,042)	(2,041)	(1,075)	(1,075)	-	-
DFAC	127-141	Troup County DFACS	(1,290)	(1,291)	(4,802)	(4,803)	-	-
DFAC	127-142	Turner County DFACS	501	500	(280)	(281)	-	-
DFAC	127-143	Twiggs County DFACS	3,209	3,208	(395)	(393)	-	-
DFAC	127-144	Union County DFACS	(974)	(975)	(952)	(950)	-	-
DFAC	127-145	Upson County DFACS	(1,648)	(1,648)	(2,882)	(2,881)	-	-
DFAC	127-146	Walker County DFACS	(3,728)	(3,727)	(3,153)	(3,151)	-	-
DFAC	127-147	Walton County DFACS	2,585	2,584	(4,304)	(4,304)	-	-
DFAC	127-148	Ware County DFACS	(453)	(454)	(2,612)	(2,612)	-	-
DFAC	127-149	Warren County DFACS	(4,340)	(4,339)	(944)	(946)	-	-
DFAC	127-150	Washington County DFACS	(2,716)	(2,716)	(1,951)	(1,950)	-	-
DFAC	127-151	Wayne County DFACS	115	114	(2,021)	(2,020)	-	-
DFAC	127-152	Webster County DFACS	(2,135)	(2,134)	(629)	(629)	-	-
DFAC	127-153	Wheeler County DFACS	(313)	(314)	(457)	(459)	-	-
DFAC	127-154	White County DFACS	(1,780)	(1,781)	(1,133)	(1,134)	-	-
DFAC	127-155	Whitfield County DFACS	(9,342)	(9,343)	(13,906)	(13,906)	-	-
DFAC	127-156	Wilcox County DFACS	(1,809)	(1,808)	(1,148)	(1,146)	-	-
DFAC	127-157	Wilkes County DFACS	(1,896)	(1,896)	(1,569)	(1,569)	-	-
DFAC	127-158	Wilkinson County DFACS	(1,326)	(1,327)	(800)	(802)	-	-
DFAC	127-159	Worth County DFACS	(2,947)	(2,948)	(1,765)	(1,764)	-	-
HLTH	128-001	Appling County Health Dept.	(1,469)	(1,469)	(1,567)	(1,567)	-	-
HLTH	128-002	Atkinson County Health Dept.	(1,626)	(1,625)	(879)	(881)	-	-
HLTH	128-003	Bacon County Health Dept.	(1,603)	(1,604)	(962)	(961)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
HLTH	128-004	Baker County Health Dept.	(1,884)	(1,883)	(1,191)	(1,190)	-	-
HLTH	128-005	Baldwin County Health Dept.	(3,067)	(3,066)	(2,178)	(2,179)	-	-
HLTH	128-006	Banks County Health Dept.	530	529	(625)	(625)	-	-
HLTH	128-007	Barrow County Public Health	(2,226)	(2,225)	(2,283)	(2,282)	-	-
HLTH	128-008	Bartow County Health Dept.	(2,750)	(2,749)	(2,916)	(2,918)	-	-
HLTH	128-009	Ben Hill County Health Dept.	1,604	1,605	(660)	(659)	-	-
HLTH	128-010	Berrien County Health Dept.	122	121	(669)	(668)	-	-
HLTH	128-011	Bibb County Health Dept.	(9,137)	(9,138)	(6,610)	(6,611)	-	-
HLTH	128-012	Bleckley Co. Health Dept.	2,098	2,099	(614)	(615)	-	-
HLTH	128-013	Brantley County Health Dept.	(1,054)	(1,054)	(629)	(630)	-	-
HLTH	128-014	Brooks County Health Dept.	1,497	1,497	(689)	(688)	-	-
HLTH	128-016	Bulloch County Physical Health	(2,263)	(2,264)	(2,230)	(2,230)	-	-
HLTH	128-017	Burke County Health Dept.	(4,364)	(4,363)	(2,101)	(2,101)	-	-
HLTH	128-018	Butts County Health Dept.	(511)	(510)	(318)	(318)	-	-
HLTH	128-019	Calhoun County Health Dept.	(908)	(909)	(576)	(577)	-	-
HLTH	128-021	Candler County Health Dept.	(1,582)	(1,583)	(811)	(809)	-	-
HLTH	128-022	Carroll County Health Dept.	(660)	(661)	(3,198)	(3,197)	-	-
HLTH	128-023	Catoosa County Health Dept.	4,331	4,330	(1,618)	(1,617)	-	-
HLTH	128-024	Charlton County Health Dept.	(800)	(799)	(1,513)	(1,514)	-	-
HLTH	128-026	Chattahoochee County Health Dept.	(3,463)	(3,464)	(620)	(620)	-	-
HLTH	128-027	Chattooga County Health Dept.	(2,185)	(2,185)	(1,775)	(1,775)	-	-
HLTH	128-028	Cherokee County Health Dept.	(45,159)	(45,160)	(23,321)	(23,322)	-	-
HLTH	128-029	Clarke County Health Dept.	(8,673)	(8,674)	(10,414)	(10,414)	-	-
HLTH	128-030	Clay County Health Dept.	(973)	(973)	(281)	(280)	-	-
HLTH	128-031	Clayton County Health Dept.	(1,767)	(1,767)	(10,791)	(10,793)	-	-
HLTH	128-032	Clinch County Health Dept.	(1,161)	(1,160)	(704)	(703)	-	-
HLTH	128-033	Cobb County Health Dept.	(26,260)	(26,259)	(30,439)	(30,442)	-	-
HLTH	128-034	Coffee County Health Dept.	(3,221)	(3,220)	(2,279)	(2,279)	-	-
HLTH	128-035	Colquitt County Health Dept.	(7,352)	(7,353)	(4,291)	(4,292)	-	-
HLTH	128-036	Columbia County Health Dept.	(3,873)	(3,873)	(3,839)	(3,840)	-	-
HLTH	128-037	Cook County Health Dept.	1	1	(804)	(805)	-	-
HLTH	128-038	Coweta County Health Dept.	(5,496)	(5,495)	(3,432)	(3,431)	-	-
HLTH	128-039	Crawford County Health Dept.	(1,038)	(1,039)	(620)	(618)	-	-
HLTH	128-040	Crisp County Health Dept.	3,356	3,355	(456)	(455)	-	-
HLTH	128-041	Dade County Health Dept.	(1,861)	(1,860)	(1,225)	(1,225)	-	-
HLTH	128-042	Dawson County Health Dept.	(2,327)	(2,326)	(1,576)	(1,578)	-	-
HLTH	128-043	Decatur County Health Dept.	(1,384)	(1,383)	(2,163)	(2,162)	-	-
HLTH	128-044	Dekalb County Health Dept.	(41,330)	(41,329)	(51,785)	(51,790)	-	-
HLTH	128-045	Dodge County Health Dept.	(1,177)	(1,176)	(1,331)	(1,329)	-	-
HLTH	128-046	Dooly County Health Dept.	1,227	1,228	(225)	(227)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
HLTH	128-047	Dougherty County Health Dept.	(5,059)	(5,058)	(6,643)	(6,643)	-	-
HLTH	128-047B	Southwest Health District	(27,467)	(27,466)	(19,782)	(19,786)	-	-
HLTH	128-048	Douglas County Health Dept.	(2,350)	(2,350)	(2,541)	(2,540)	-	-
HLTH	128-049	Early County Health Dept.	(2,043)	(2,044)	(1,130)	(1,131)	-	-
HLTH	128-050	Echols County Health Dept.	(1,091)	(1,090)	(611)	(611)	-	-
HLTH	128-052	Elbert County Health Dept.	(2,261)	(2,262)	(1,018)	(1,016)	-	-
HLTH	128-053	Emanuel County Health Dept.	(59)	(60)	(1,940)	(1,940)	-	-
HLTH	128-054	Evans County Health Dept.	(1,461)	(1,460)	(919)	(918)	-	-
HLTH	128-055	Fannin County Health Dept.	(1,466)	(1,465)	(1,582)	(1,584)	-	-
HLTH	128-056	Fayette County Health Dept.	(2,499)	(2,498)	(2,783)	(2,785)	-	-
HLTH	128-057	Floyd County Health Dept.	(3,387)	(3,388)	(21,564)	(21,568)	-	-
HLTH	128-058	Forsyth County Health Dept.	383	383	(1,837)	(1,836)	-	-
HLTH	128-059	Franklin County Health Dept.	(1,988)	(1,987)	(1,250)	(1,248)	-	-
HLTH	128-061	Gilmer County Health Dept.	(1,406)	(1,406)	(2,181)	(2,180)	-	-
HLTH	128-062	Glascocock County Health Dept.	(692)	(693)	(364)	(363)	-	-
HLTH	128-063	Glynn County Health Dept.	(28,410)	(28,409)	(43,587)	(43,590)	-	-
HLTH	128-064	Gordon County Health Dept.	(7,847)	(7,846)	(4,101)	(4,102)	-	-
HLTH	128-065	Grady County Health Dept.	(675)	(674)	(1,615)	(1,616)	-	-
HLTH	128-066	Greene County Health Dept.	304	305	(862)	(861)	-	-
HLTH	128-067	Gwinnett County Health Dept.	(39,816)	(39,817)	(39,354)	(39,357)	-	-
HLTH	128-068	Habersham County Health Dept.	1,458	1,459	(1,283)	(1,284)	-	-
HLTH	128-069	Hall County Health Dept.	(18,650)	(18,649)	(22,976)	(22,979)	-	-
HLTH	128-070	Hancock County Health Dept.	(2,001)	(2,001)	(1,223)	(1,224)	-	-
HLTH	128-071	Haralson County Health Dept.	(2,381)	(2,381)	(1,493)	(1,493)	-	-
HLTH	128-072	Harris County Health Dept.	(841)	(840)	(1,191)	(1,191)	-	-
HLTH	128-073	Hart County Health Dept.	(840)	(840)	(1,026)	(1,026)	-	-
HLTH	128-074	Heard County Health Dept.	1,850	1,851	(418)	(418)	-	-
HLTH	128-075	Henry County Health Dept.	(4,245)	(4,244)	(4,622)	(4,621)	-	-
HLTH	128-076	Houston County Health Dept.	(21,793)	(21,794)	(19,888)	(19,892)	-	-
HLTH	128-077	Irwin County Health Dept.	989	990	(831)	(830)	-	-
HLTH	128-078	Jackson County Health Dept.	(1,598)	(1,599)	(1,501)	(1,500)	-	-
HLTH	128-079	Jasper County Health Dept.	2,592	2,591	(344)	(343)	-	-
HLTH	128-080	Jeff Davis County Health Dept.	(1,200)	(1,200)	(1,070)	(1,071)	-	-
HLTH	128-081	Jefferson County Health Dept.	(2,236)	(2,237)	(1,396)	(1,395)	-	-
HLTH	128-082	Jenkins County Health Dept.	1,080	1,081	(474)	(474)	-	-
HLTH	128-083	Johnson County Health Dept.	(944)	(944)	(587)	(587)	-	-
HLTH	128-084	Jones County Health Dept.	(1,896)	(1,897)	(1,220)	(1,220)	-	-
HLTH	128-085	Lamar County Health Dept.	(153)	(152)	(923)	(922)	-	-
HLTH	128-087	Laurens County Health Dept.	(14,554)	(14,555)	(15,576)	(15,577)	-	-
HLTH	128-088	Lee County Health Dept.	(2,961)	(2,960)	(2,021)	(2,021)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
HLTH	128-090	Lincoln County Health Dept.	(296)	(295)	(197)	(195)	-	-
HLTH	128-092	Lowndes County Health Dept.	(21,120)	(21,121)	(19,906)	(19,908)	-	-
HLTH	128-093	Lumpkin County Health Dept.	(2,204)	(2,204)	(1,582)	(1,584)	-	-
HLTH	128-094	Macon County Health Dept.	(1,106)	(1,106)	(743)	(742)	-	-
HLTH	128-095	Madison County Health Dept.	1,646	1,647	(184)	(184)	-	-
HLTH	128-096	Marion County Health Dept.	(904)	(904)	(582)	(582)	-	-
HLTH	128-097	McDuffie County Health Dept.	(1,554)	(1,554)	(1,508)	(1,506)	-	-
HLTH	128-099	Meriwether County Health Dept.	(1,225)	(1,225)	(2,203)	(2,203)	-	-
HLTH	128-100	Miller County Health Dept.	624	623	(282)	(283)	-	-
HLTH	128-101	Mitchell County Health Dept.	(101)	(100)	(1,388)	(1,389)	-	-
HLTH	128-102	Monroe County Health Dept.	1,912	1,913	(487)	(486)	-	-
HLTH	128-103	Montgomery County Health Dept.	(661)	(660)	(477)	(478)	-	-
HLTH	128-104	Morgan County Health Dept.	(1,597)	(1,597)	(1,257)	(1,255)	-	-
HLTH	128-105	Murray County Health Dept.	(3,248)	(3,248)	(2,040)	(2,038)	-	-
HLTH	128-106	Muscogee County Health Dept.	(9,128)	(9,128)	(23,237)	(23,238)	-	-
HLTH	128-107	Newton County Health Dept.	(2,384)	(2,385)	(4,187)	(4,188)	-	-
HLTH	128-108	Oconee County Health Dept.	(2,697)	(2,697)	(1,684)	(1,683)	-	-
HLTH	128-109	Oglethorpe County Health Dept.	659	660	(378)	(377)	-	-
HLTH	128-110	Paulding County Health Dept.	(1,591)	(1,590)	(1,815)	(1,814)	-	-
HLTH	128-111	Peach County Health Dept.	(1,519)	(1,519)	(1,052)	(1,050)	-	-
HLTH	128-112	Pickens County Health Dept.	4,588	4,587	(250)	(252)	-	-
HLTH	128-113	Pierce County Health Dept.	(1,869)	(1,868)	(1,446)	(1,445)	-	-
HLTH	128-114	Pike County Health Dept.	1,222	1,223	(381)	(383)	-	-
HLTH	128-115	Polk County Health Dept.	732	732	(1,637)	(1,638)	-	-
HLTH	128-116	Pulaski County Health Dept.	(626)	(626)	(598)	(600)	-	-
HLTH	128-117	Putnam County Health Dept.	(1,641)	(1,641)	(1,311)	(1,311)	-	-
HLTH	128-118	Quitman County Health Dept.	(729)	(729)	(96)	(96)	-	-
HLTH	128-119	Rabun County Health Dept.	(3,965)	(3,966)	(1,738)	(1,740)	-	-
HLTH	128-120	Randolph County Health Dept.	1,754	1,753	(337)	(336)	-	-
HLTH	128-121	Richmond County Health Dept.	(12,608)	(12,608)	(16,627)	(16,630)	-	-
HLTH	128-122	Rockdale County Health Dept.	5,111	5,110	(1,921)	(1,922)	-	-
HLTH	128-123	Schley County Health Dept.	(1,067)	(1,066)	(592)	(590)	-	-
HLTH	128-124	Screven County Health Dept.	(1,956)	(1,955)	(1,173)	(1,173)	-	-
HLTH	128-125	Seminole County Health Dept.	347	347	(1,331)	(1,332)	-	-
HLTH	128-126	Spalding County Health Dept.	(4,589)	(4,589)	(3,227)	(3,226)	-	-
HLTH	128-127	Stephens County Health Dept.	(1,276)	(1,277)	(1,131)	(1,133)	-	-
HLTH	128-128	Stewart County Health Dept.	2,210	2,209	(153)	(153)	-	-
HLTH	128-129	Sumter County Health Dept.	(1,215)	(1,214)	(2,116)	(2,114)	-	-
HLTH	128-130	Talbot County Health Dept.	1,744	1,745	(242)	(242)	-	-
HLTH	128-131	Taliaferro County Health Dept.	(862)	(861)	(385)	(386)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
HLTH	128-132	Tattnall County Health Dept.	368	368	(1,070)	(1,071)	-	-
HLTH	128-133	Taylor County Health Dept.	(1,864)	(1,865)	(1,130)	(1,131)	-	-
HLTH	128-134	Telfair County Health Dept.	(1,805)	(1,806)	(1,154)	(1,155)	-	-
HLTH	128-135	Terrell County Health Dept.	(702)	(703)	(408)	(408)	-	-
HLTH	128-136	Thomas County Health Dept.	(5,940)	(5,941)	(4,587)	(4,587)	-	-
HLTH	128-137	Tift County Health Dept.	(5,312)	(5,313)	(2,762)	(2,762)	-	-
HLTH	128-138	Toombs County Health Dept.	(3,823)	(3,822)	(2,278)	(2,280)	-	-
HLTH	128-139	Towns County Health Dept.	(1,272)	(1,273)	(1,333)	(1,334)	-	-
HLTH	128-140	Treutlen County Health Dept.	777	776	(383)	(382)	-	-
HLTH	128-141	Troup County Health Dept.	(31,570)	(31,570)	(20,999)	(21,002)	-	-
HLTH	128-142	Turner County Health Dept.	489	488	(243)	(244)	-	-
HLTH	128-143	Twiggs County Health Dept.	993	992	(128)	(127)	-	-
HLTH	128-144	Union County Health Dept.	(2,137)	(2,137)	(1,423)	(1,425)	-	-
HLTH	128-145	Upson County Health Dept.	(1,965)	(1,966)	(2,047)	(2,047)	-	-
HLTH	128-146	Walker County Health Dept.	(3,653)	(3,653)	(3,565)	(3,566)	-	-
HLTH	128-147	Walton County Health Dept.	(4,476)	(4,477)	(2,987)	(2,987)	-	-
HLTH	128-148	Ware County Health Dept.	(29,586)	(29,585)	(23,598)	(23,602)	-	-
HLTH	128-149	Warren County Health Dept.	(76)	(76)	(353)	(355)	-	-
HLTH	128-150	Washington County Health Dept.	(2,111)	(2,111)	(1,417)	(1,418)	-	-
HLTH	128-151	Wayne County Health Dept.	(3,022)	(3,023)	(1,538)	(1,536)	-	-
HLTH	128-152	Webster County Health Dept.	(624)	(624)	(374)	(376)	-	-
HLTH	128-153	Wheeler County Health Dept.	(1,290)	(1,290)	(795)	(795)	-	-
HLTH	128-154	White County Health Dept.	(2,893)	(2,894)	(1,692)	(1,693)	-	-
HLTH	128-155	Whitfield County Health Dept.	(7,351)	(7,351)	(10,077)	(10,077)	-	-
HLTH	128-156	Wilcox County Health Dept.	(383)	(383)	(646)	(644)	-	-
HLTH	128-157	Wilkes County Health Dept.	(2,034)	(2,035)	(1,302)	(1,301)	-	-
HLTH	128-158	Wilkinson County Health Dept.	(201)	(200)	(741)	(742)	-	-
HLTH	128-159	Worth County Health Dept.	(69)	(69)	(1,046)	(1,045)	-	-
MRCS	129-008	Woodright Industries	(3,283)	(3,283)	(1,955)	(1,956)	-	-
MRCS	129-009	Jessamine Place	(3,507)	(3,508)	(2,705)	(2,705)	-	-
MRCS	129-022	Carroll County MR Services	(2,405)	(2,404)	(1,735)	(1,734)	-	-
MRCS	129-035	Green Oaks Service Center	(5,813)	(5,812)	(4,217)	(4,217)	-	-
MRCS	129-071	Haralson Co. Center (MH/MR/SA)	(2,132)	(2,132)	(1,450)	(1,449)	-	-
MRCS	129-101	Mitchell-Baker Service Center	(5,011)	(5,011)	(3,356)	(3,355)	-	-
MRCS	129-136	Thomas/Grady Service Center	(2,477)	(2,478)	(3,848)	(3,849)	-	-
MRCS	129-137	Tift County - Diversified Enterprises	349	349	(2,111)	(2,111)	-	-
AUTH	209-0209	Agric Commodity Commission	(2,753)	(2,753)	(1,690)	(1,690)	-	-
VARs	237-0041	Stone Mountain Judicial Circuit DA Staff	(2,106)	(2,107)	(278)	(276)	-	-
VARs	237-0237	DA-Lookout Mountain Judicial Circuit	(1,953)	(1,953)	(2,295)	(2,296)	-	-
VARs	237-092	District Attorneys Staff Southern Judicial Circuit	1,059	1,059	(137)	(135)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
CSBS	361	Lookout Mountain Community Services	7,605	7,604	(2,481)	(2,479)	-	-
CSBS	363	Highland Rivers Center Community Service Board	829	829	(6,120)	(6,122)	-	-
CSBS	364	Georgia Mountains Avita Community Partners	2,015	2,014	(975)	(977)	-	-
CSBS	365	Cobb County Community Service	(1,671)	(1,670)	(4,707)	(4,706)	-	-
CSBS	368	Dekalb Community Service Board	(1,894)	(1,894)	(4,760)	(4,762)	-	-
CSBS	369	View Point Health	(706)	(705)	(3,922)	(3,923)	-	-
CSBS	370	Clayton Community M.H., Substa	(2,103)	(2,102)	(2,389)	(2,391)	-	-
CSBS	371	Advantage Behavioral Health Systems	(1,549)	(1,550)	(2,836)	(2,836)	-	-
CSBS	372	Pathways Center CSB	2,407	2,408	(1,787)	(1,786)	-	-
CSBS	373	Mcintosh Trail MH, MR and SA Community	7,406	7,406	(2,642)	(2,642)	-	-
CSBS	374	River Edge Behavioral Health Center	(6,379)	(6,379)	(7,018)	(7,018)	-	-
CSBS	375	Phoenix Center	1,484	1,484	(1,216)	(1,218)	-	-
CSBS	376	Oconee Community Service Board	3,324	3,324	(1,110)	(1,111)	-	-
CSBS	377	East Central Georgia CSB Serenity BHS	5,718	5,718	(1,685)	(1,687)	-	-
CSBS	378	Ogeechee MH, MR and SA Community	622	621	(3,966)	(3,965)	-	-
CSBS	379	New Horizons	(3,425)	(3,426)	(4,764)	(4,765)	-	-
CSBS	380	Middle Flint Community Service	1,302	1,303	(3,825)	(3,826)	-	-
CSBS	381	CSB of Middle Georgia	3,338	3,337	(2,934)	(2,935)	-	-
CSBS	382	Albany Area Community Service	(1,179)	(1,179)	(1,445)	(1,444)	-	-
CSBS	383	The Georgia Pines Community Service Board	2,998	2,998	(6,007)	(6,008)	-	-
CSBS	384	South Georgia Community Service Board	3,199	3,198	(2,286)	(2,286)	-	-
CSBS	385	Pineland Area MH, MR and SA Community	2,389	2,388	(1,944)	(1,943)	-	-
CSBS	386	Satilla Community Service Board	6,345	6,346	(3,749)	(3,748)	-	-
CSBS	388	Gateway Behavior Health Services CSB	(396)	(397)	(1,922)	(1,922)	-	-
STAT	402	Georgia Dept. of Agriculture	(38,015)	(38,014)	(71,426)	(71,433)	-	-
STAT	403	Georgia Dept. of Admin. Services	(76,189)	(76,190)	(62,741)	(62,746)	-	-
STAT	404	Georgia Dept. of Audits	(59,730)	(59,730)	(73,383)	(73,392)	-	-
STAT	405	Department of Public Health	(208,539)	(208,538)	(178,994)	(179,011)	-	-
STAT	406	Georgia Dept. of Banking & Finance	(18,509)	(18,508)	(23,793)	(23,794)	-	-
STAT	407	State Accounting Office	(49,981)	(49,981)	(35,637)	(35,640)	-	-
STAT	408	Office of Comm. of Insurance	(71,443)	(71,443)	(53,601)	(53,608)	-	-
STAT	409	Georgia State Finance & Investment Commission	(43,703)	(43,703)	(39,953)	(39,956)	-	-
STAT	410	State Properties Commission	(3,547)	(3,547)	(3,220)	(3,220)	-	-
STAT	411	Georgia Dept. of Defense	(61,175)	(61,174)	(53,263)	(53,268)	-	-
STAT	414	Georgia Dept. of Education	(49,235)	(49,236)	(90,258)	(90,268)	-	-
STAT	415	The Technical College System of Georgia	(32,644)	(32,643)	(36,311)	(36,314)	-	-
STAT	416	Georgia Employees Retirement System	(21,134)	(21,134)	(19,148)	(19,148)	-	-
STAT	418	Prosecuting Attorneys Council	(194,946)	(194,946)	(189,963)	(189,984)	-	-
STAT	419	Georgia Dept. of Community Health	(217,752)	(217,751)	(177,686)	(177,703)	-	-
STAT	420	Georgia Forestry Commission	(89,721)	(89,721)	(86,305)	(86,314)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
STAT	422	Office of Planning and Budget	(18,124)	(18,125)	(47,904)	(47,911)	-	-
STAT	427	Georgia Dept. of Human Services	(612,464)	(612,465)	(560,779)	(560,834)	-	-
STAT	428	Georgia Dept. of Community Affairs	(30,992)	(30,993)	(65,569)	(65,578)	-	-
STAT	429	Department of Economic Development	(45,974)	(45,975)	(42,568)	(42,571)	-	-
STAT	430	Admin. Office of The Courts	(30,197)	(30,198)	(22,876)	(22,878)	-	-
STAT	432	Georgia Court of Appeals	(49,458)	(49,458)	(36,453)	(36,456)	-	-
STAT	436	Superior Courts of Georgia	(47,435)	(47,434)	(47,013)	(47,017)	-	-
STAT	438	Supreme Court	(39,834)	(39,834)	(28,473)	(28,475)	-	-
STAT	440	Georgia Dept. of Labor	(216,311)	(216,310)	(244,842)	(244,866)	-	-
STAT	441	Dept. of Behavioral Health and Develop Disabilities	(491,412)	(491,412)	(463,474)	(463,521)	-	-
STAT	442	Georgia Department of Law	(100,876)	(100,875)	(71,881)	(71,888)	-	-
STAT	444	General Assembly of Georgia	(42,896)	(42,895)	(44,577)	(44,582)	-	-
STAT	461	Dept. of Juvenile Justice	(155,343)	(155,344)	(361,568)	(361,605)	-	-
STAT	462	Georgia Dept. of Natural Resources	(429,537)	(429,537)	(399,006)	(399,047)	-	-
STAT	465	State Board Pardons & Paroles	446,009	446,008	(51,326)	(51,330)	-	-
STAT	466	Georgia Dept. of Public Safety	(641,642)	(641,643)	(389,488)	(389,528)	-	-
STAT	467	Georgia Dept. of Corrections	226,623	226,640	(1,134,196)	(1,134,318)	-	-
STAT	469	Georgia Dept. of Early Care Learning	(64,560)	(64,560)	(49,065)	(49,071)	-	-
STAT	470	Georgia Public Service Commission	(37,051)	(37,052)	(29,565)	(29,568)	-	-
STAT	471	Georgia Bureau of Investigation	(309,621)	(309,620)	(205,773)	(205,795)	-	-
STAT	474	Department of Revenue	(178,125)	(178,125)	(176,077)	(176,096)	-	-
STAT	475	Georgia Dept. of Driver Services	(44,647)	(44,646)	(67,022)	(67,029)	-	-
STAT	476	Georgia Student Finance Commission	(3,166)	(3,167)	(8,376)	(8,376)	-	-
STAT	477	Georgia Dept. of Community Supervision	(2,351,215)	(2,351,215)	(328,683)	(328,717)	-	-
STAT	478	Secretary of State	(13,086)	(13,086)	(25,426)	(25,429)	-	-
STAT	480	Soil and Water Commission	4,839	4,839	(5,012)	(5,012)	-	-
STAT	482	Georgia Teachers Retirement System	(89,915)	(89,915)	(83,147)	(83,155)	-	-
STAT	484	Georgia Dept. of Transportation	(726,203)	(726,203)	(826,738)	(826,823)	-	-
STAT	488	Georgia Dept. of Veterans Service	(16,882)	(16,882)	(19,576)	(19,577)	-	-
STAT	489	Subsequent Injury Trust Fund	(3,231)	(3,231)	(4,342)	(4,344)	-	-
STAT	490	State Board of Workers Comp	(31,940)	(31,939)	(39,148)	(39,152)	-	-
STAT	492	Georgia Public Defender Standards Council	(149,109)	(149,108)	(156,240)	(156,255)	-	-
UNIV	503-0503	Georgia Institute of Technology	(9,649)	(9,648)	(8,956)	(8,958)	-	-
UNIV	509-0509	Georgia State University	(11,483)	(11,482)	(6,717)	(6,718)	-	-
CORT	51-0217	Dekalb County State Court	(9,419)	(9,419)	(18,789)	(18,792)	-	-
CORT	51-0237	Bibb County State Court	(4,300)	(4,300)	(6,779)	(6,779)	-	-
CORT	51-0248	Chatham County State Court	(3,413)	(3,414)	(5,681)	(5,682)	-	-
UNIV	512-0512	Augusta University	(62,183)	(62,184)	(12,351)	(12,353)	-	-
UNIV	518-0518	University of Georgia	(13,177)	(13,178)	(13,637)	(13,638)	-	-
UNIV	521-0521	Albany State University	(9,013)	(9,012)	(1,275)	(1,276)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
UNIV	524-0524	Armstrong Atlantic State Univ.	(4,531)	(4,531)	(1,161)	(1,160)	-	-
UNIV	528-0528	Clayton College & State Univ.	289	290	(347)	(349)	-	-
UNIV	530-0530	Columbus State University	(874)	(873)	(655)	(653)	-	-
UNIV	531-0531	University of North Georgia	(3,009)	(3,008)	(1,997)	(1,996)	-	-
UNIV	536-0536	Georgia College and State Univ.	(6,497)	(6,498)	(2,323)	(2,321)	-	-
UNIV	539-0539	Georgia Southern University	(3,269)	(3,269)	(1,757)	(1,757)	-	-
UNIV	540-0540	Georgia Gwinnett College	(290)	(289)	(211)	(212)	-	-
UNIV	542-0542	Georgia Southwestern State Univ.	(4,831)	(4,832)	(1,100)	(1,101)	-	-
UNIV	543-0543	Kennesaw State University	(3,353)	(3,354)	(1,351)	(1,352)	-	-
UNIV	547-0547	Middle Georgia State College	(4,327)	(4,327)	(3,736)	(3,737)	-	-
UNIV	551-0551	Valdosta State University	(3,775)	(3,775)	(1,466)	(1,466)	-	-
UNIV	554-0554	University of West Georgia	(3,036)	(3,036)	(1,553)	(1,554)	-	-
UNIV	557-0557	Abraham Baldwin Agric. College	(1,416)	(1,417)	(1,550)	(1,549)	-	-
UNIV	562-0562	Bainbridge College	6,149	6,148	(280)	(282)	-	-
UNIV	563-0563	College of Coastal Georgia	(1,192)	(1,191)	(874)	(874)	-	-
UNIV	567-0567	South Georgia State College	(984)	(984)	(1,397)	(1,395)	-	-
UNIV	573-0573	Georgia Highlands College	1,592	1,592	(303)	(304)	-	-
UNIV	576-0576	Gordon College	(393)	(394)	(281)	(283)	-	-
UNIV	598-0598	Board of Regents of The University System of Georgia	(5,779)	(5,780)	(12,812)	(12,812)	-	-
PSCH	6031	Bacon County Schools	(116)	(116)	(577)	(576)	-	-
PSCH	6051	Baldwin County Schools	(7,136)	(7,136)	(2,516)	(2,516)	-	-
PSCH	6071	Barrow County Schools	(522)	(523)	(347)	(347)	-	-
PSCH	6091	Ben Hill County Schools	(581)	(582)	(422)	(421)	-	-
PSCH	6111	Bibb County Schools	1,033	1,033	(1,652)	(1,651)	-	-
PSCH	6141	Brooks County Schools	(309)	(308)	(236)	(238)	-	-
PSCH	6181	Butts County Schools	(1,005)	(1,005)	(728)	(728)	-	-
PSCH	6211	Candler County Schools	(1,827)	(1,826)	(654)	(656)	-	-
PSCH	6221	Carroll County Schools	(573)	(572)	(355)	(353)	-	-
PSCH	6251	Chatham County Schools	(2,155)	(2,155)	(1,426)	(1,428)	-	-
PSCH	6252	Live Oak Public Libraries	557	557	(265)	(265)	-	-
PSCH	6281	Cherokee County Schools	(803)	(804)	(464)	(464)	-	-
PSCH	6291	Clarke County Schools	(2,682)	(2,681)	(1,734)	(1,733)	-	-
PSCH	6311	Clayton County Schools	(2,635)	(2,635)	(1,156)	(1,158)	-	-
PSCH	6341	Coffee County Schools	(2,440)	(2,440)	(322)	(320)	-	-
PSCH	6351	Colquitt County Schools	(1,397)	(1,397)	(857)	(858)	-	-
PSCH	6361	Columbia County Schools	(1,691)	(1,692)	(991)	(993)	-	-
PSCH	6381	Coweta County Schools	(954)	(955)	(615)	(614)	-	-
PSCH	6401	Crisp County Schools	(1,246)	(1,247)	(1,035)	(1,033)	-	-
PSCH	6431	Decatur County Schools	1,313	1,314	(403)	(404)	-	-
PSCH	6441	Dekalb County Schools	(18,429)	(18,430)	(7,265)	(7,267)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
PSCH	6451	Dodge County Schools	(1,707)	(1,708)	(1,075)	(1,075)	-	-
PSCH	6452	Ocmulgee Regional Library System	(282)	(282)	(214)	(213)	-	-
PSCH	6471	Dougherty County Schools	(108)	(109)	(241)	(241)	-	-
PSCH	6481	Douglas County Schools	(1,842)	(1,842)	(1,350)	(1,349)	-	-
PSCH	6511	Effingham County Schools	(1,435)	(1,435)	(898)	(898)	-	-
PSCH	6561	Fayette County Schools	(1,590)	(1,589)	(881)	(882)	-	-
PSCH	6571	Floyd County Schools	(1,480)	(1,481)	(1,160)	(1,158)	-	-
PSCH	6581	Forsyth County Schools	(805)	(804)	(364)	(363)	-	-
PSCH	6591	Franklin County Schools	(548)	(548)	(72)	(73)	-	-
PSCH	6601	Fulton County Board of Education	(2,242)	(2,243)	(1,053)	(1,053)	-	-
PSCH	6611	Gilmer County Schools	(1,183)	(1,183)	(807)	(805)	-	-
PSCH	6631	Glynn County Schools	(2,959)	(2,959)	(1,786)	(1,785)	-	-
PSCH	6641	Gordon County Schools	(476)	(476)	(352)	(352)	-	-
PSCH	6651	Grady County Schools	(2,768)	(2,768)	(909)	(911)	-	-
PSCH	6661	Greene County Schools	(442)	(442)	(387)	(388)	-	-
PSCH	6671	Gwinnett County Schools	(1,253)	(1,252)	(2,012)	(2,013)	-	-
PSCH	6731	Hart County Schools	(469)	(468)	(347)	(349)	-	-
PSCH	6751	Henry County Schools	(1,607)	(1,606)	(1,164)	(1,164)	-	-
PSCH	6761	Houston County Schools	(4,492)	(4,493)	(3,121)	(3,122)	-	-
PSCH	6771	Irwin County Schools	1,906	1,907	(372)	(374)	-	-
PSCH	6781	Jackson County Schools	(451)	(451)	(368)	(369)	-	-
PSCH	6831	Johnson County Schools	(731)	(731)	(544)	(542)	-	-
PSCH	6851	Lamar County Schools	(484)	(484)	(405)	(404)	-	-
PSCH	6871	Laurens County Schools	(1,667)	(1,667)	(220)	(219)	-	-
PSCH	6881	Lee County Schools	(179)	(180)	(129)	(128)	-	-
PSCH	6941	Macon County Schools	(382)	(381)	(239)	(237)	-	-
PSCH	6951	Madison County Schools	598	597	(480)	(482)	-	-
PSCH	6971	McDuffie County Schools	(1,953)	(1,953)	(1,508)	(1,509)	-	-
PSCH	6991	Meriwether County Schools	(1,489)	(1,490)	(982)	(982)	-	-
PSCH	7021	Monroe County Schools	(4,034)	(4,035)	(532)	(531)	-	-
PSCH	7061	Muscogee County Schools	(1,121)	(1,120)	(861)	(862)	-	-
PSCH	7071	Newton County Schools	(1,011)	(1,010)	(757)	(756)	-	-
PSCH	7091	Oglethorpe County Schools	(508)	(509)	(67)	(67)	-	-
PSCH	7101	Paulding County Schools	(409)	(408)	(527)	(527)	-	-
PSCH	7121	Pickens County Schools	(137)	(136)	(95)	(95)	-	-
PSCH	7141	Pike County Schools	(203)	(203)	(133)	(132)	-	-
PSCH	7151	Polk County Schools	(1,770)	(1,771)	(875)	(875)	-	-
PSCH	7171	Putnam County Schools	688	688	(40)	(41)	-	-
PSCH	7191	Rabun County Schools	(485)	(484)	(348)	(348)	-	-
PSCH	7211	Richmond County Schools	(3,420)	(3,421)	(1,080)	(1,080)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
PSCH	7221	Rockdale County Schools	(2,314)	(2,315)	(1,669)	(1,670)	-	-
PSCH	7261	Spalding County Schools	(1,170)	(1,169)	(861)	(860)	-	-
PSCH	7271	Stephens County Schools	(704)	(705)	(213)	(214)	-	-
PSCH	7291	Sumter County Schools	475	474	(267)	(267)	-	-
PSCH	7321	Tattnall County Schools	(227)	(227)	(153)	(153)	-	-
PSCH	7341	Telfair County Schools	364	363	(28)	(29)	-	-
PSCH	7351	Terrell County Schools	(583)	(583)	(488)	(487)	-	-
PSCH	7371	Tift County Schools	(948)	(949)	(378)	(379)	-	-
PSCH	7401	Treutlen County Schools	(821)	(820)	(272)	(271)	-	-
PSCH	7441	Union County Schools	144	143	(138)	(138)	-	-
PSCH	7451	Upson County Schools	(1,148)	(1,148)	(780)	(781)	-	-
PSCH	7481	Ware County Schools	(1,381)	(1,381)	(960)	(959)	-	-
TAXS	75-001	Appling County Tax Officials	(905)	(905)	(495)	(493)	-	-
TAXS	75-003	Bacon County Tax Officials	(776)	(775)	(565)	(567)	-	-
TAXS	75-004	Baker County Tax Officials	(460)	(460)	(321)	(320)	-	-
TAXS	75-005	Baldwin County Tax Officials	(3,464)	(3,464)	(2,587)	(2,587)	-	-
TAXS	75-007	Barrow County Tax Officials	(483)	(484)	(405)	(404)	-	-
TAXS	75-008	Bartow County Tax Officials	(5,648)	(5,649)	(4,205)	(4,204)	-	-
TAXS	75-009	Ben Hill County Tax Officials	1,047	1,048	(205)	(205)	-	-
PSCH	7501	Washington County Board of Education	(5,701)	(5,702)	(2,312)	(2,312)	-	-
TAXS	75-010	Berrien County Tax Officials	(906)	(906)	(759)	(758)	-	-
TAXS	75-011	Bibb County Tax Officials	(4,272)	(4,272)	(4,862)	(4,862)	-	-
TAXS	75-012	Bleckley County Tax Officials	(667)	(667)	(461)	(462)	-	-
TAXS	75-013	Brantley County Tax Officials	(689)	(690)	(609)	(611)	-	-
TAXS	75-014	Brooks County Tax Officials	(461)	(461)	(743)	(745)	-	-
TAXS	75-015	Bryan County Tax Officials	(4,248)	(4,249)	(2,048)	(2,049)	-	-
TAXS	75-016	Bulloch County Tax Officials	(1,220)	(1,221)	(866)	(867)	-	-
TAXS	75-017	Burke County Tax Officials	(708)	(709)	(616)	(615)	-	-
TAXS	75-018	Butts County Tax Officials	(1,008)	(1,008)	(717)	(716)	-	-
TAXS	75-019	Calhoun County Tax Officials	(492)	(492)	(373)	(373)	-	-
TAXS	75-020	Camden County Tax Officials	(985)	(984)	(2,174)	(2,173)	-	-
TAXS	75-021	Candler County Tax Officials	(1,073)	(1,073)	(974)	(973)	-	-
TAXS	75-022	Carroll County Tax Officials	(2,096)	(2,097)	(2,187)	(2,187)	-	-
TAXS	75-023	Catoosa County Tax Officials	2,571	2,570	(1,041)	(1,043)	-	-
TAXS	75-024	Charlton County Tax Officials	(1,562)	(1,561)	(1,049)	(1,048)	-	-
TAXS	75-025	Chatham County Tax Officials	(5,835)	(5,835)	(3,902)	(3,904)	-	-
TAXS	75-027	Chattooga County Tax Officials	994	995	(235)	(237)	-	-
TAXS	75-029	Clarke County Tax Officials	(1,034)	(1,033)	(4,317)	(4,318)	-	-
TAXS	75-031	Clayton County Tax Officials	(3,742)	(3,741)	(2,959)	(2,961)	-	-
TAXS	75-032	Clinch County Tax Officials	(1,134)	(1,135)	(721)	(723)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
TAXS	75-033	Cobb County Tax Officials	(13,271)	(13,272)	(15,283)	(15,284)	-	-
TAXS	75-034	Coffee County Tax Officials	(300)	(301)	(868)	(869)	-	-
TAXS	75-035	Colquitt County Tax Officials	(1,801)	(1,800)	(1,309)	(1,308)	-	-
TAXS	75-036	Columbia County Tax Officials	(4,687)	(4,688)	(4,025)	(4,023)	-	-
TAXS	75-037	Cook County Tax Officials	269	270	(542)	(542)	-	-
TAXS	75-038	Coweta County Tax Officials	(2,497)	(2,496)	(3,510)	(3,510)	-	-
TAXS	75-039	Crawford County Tax Officials	925	926	(178)	(178)	-	-
TAXS	75-040	Crisp County Tax Officials	1,165	1,164	(224)	(224)	-	-
TAXS	75-041	Dade County Tax Officials	(1,202)	(1,201)	(849)	(848)	-	-
TAXS	75-042	Dawson County Tax Officials	753	752	(506)	(507)	-	-
TAXS	75-043	Decatur County Tax Officials	464	464	(883)	(883)	-	-
TAXS	75-044	Dekalb County Tax Officials	(3,258)	(3,259)	(14,009)	(14,009)	-	-
TAXS	75-045	Dodge County Tax Officials	(1,072)	(1,073)	(659)	(659)	-	-
TAXS	75-046	Dooly County Tax Officials	(786)	(787)	(473)	(473)	-	-
TAXS	75-047	Dougherty County Tax Officials	(5,165)	(5,165)	(3,975)	(3,974)	-	-
TAXS	75-048	Douglas County Tax Officials	1,956	1,955	(1,414)	(1,414)	-	-
TAXS	75-049	Early County Tax Officials	1,602	1,603	(148)	(150)	-	-
TAXS	75-050	Echols County Tax Officials	(435)	(434)	(281)	(282)	-	-
TAXS	75-051	Effingham County Tax Officials	(996)	(997)	(723)	(723)	-	-
TAXS	75-052	Elbert County Tax Officials	(1,058)	(1,057)	(823)	(822)	-	-
TAXS	75-053	Emanuel County Tax Officials	(626)	(626)	(487)	(485)	-	-
TAXS	75-054	Evans County Tax Officials	1,865	1,866	(224)	(226)	-	-
TAXS	75-055	Fannin County Tax Officials	(937)	(936)	(690)	(690)	-	-
TAXS	75-056	Fayette County Tax Officials	(1,799)	(1,800)	(2,331)	(2,330)	-	-
TAXS	75-057	Floyd County Tax Officials	(453)	(452)	(1,434)	(1,436)	-	-
TAXS	75-058	Forsyth County Tax Officials	(8,803)	(8,804)	(7,421)	(7,422)	-	-
TAXS	75-059	Franklin County Tax Officials	(1,077)	(1,077)	(728)	(728)	-	-
TAXS	75-060	Fulton County Tax Officials	(32,148)	(32,147)	(30,167)	(30,169)	-	-
TAXS	75-062	Glascocock County Tax Officials	(554)	(555)	(275)	(274)	-	-
TAXS	75-063	Glynn County Tax Officials	(433)	(432)	(3,187)	(3,188)	-	-
TAXS	75-064	Gordon County Tax Officials	(2,368)	(2,367)	(2,643)	(2,645)	-	-
TAXS	75-065	Grady County Tax Officials	888	889	(426)	(425)	-	-
TAXS	75-066	Greene County Tax Officials	(792)	(792)	(493)	(492)	-	-
TAXS	75-067	Gwinnett County Tax Officials	(5,524)	(5,524)	(8,917)	(8,918)	-	-
TAXS	75-068	Habersham County Tax Officials	(614)	(613)	(957)	(956)	-	-
TAXS	75-069	Hall County Tax Officials	(3,098)	(3,098)	(1,931)	(1,932)	-	-
TAXS	75-070	Hancock County Tax Officials	66	66	(623)	(624)	-	-
TAXS	75-071	Haralson County Tax Officials	1,542	1,543	(662)	(664)	-	-
TAXS	75-072	Harris County Tax Officials	(293)	(293)	(206)	(206)	-	-
TAXS	75-073	Hart County Tax Officials	(878)	(878)	(500)	(501)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
TAXS	75-074	Heard County Tax Officials	277	277	(467)	(468)	-	-
TAXS	75-075	Henry County Tax Officials	(5,772)	(5,772)	(6,106)	(6,106)	-	-
TAXS	75-076	Houston County Tax Officials	(4,340)	(4,339)	(3,612)	(3,612)	-	-
TAXS	75-077	Irwin County Tax Officials	(608)	(607)	(359)	(360)	-	-
TAXS	75-078	Jackson County Tax Officials	(1,437)	(1,438)	(1,124)	(1,125)	-	-
TAXS	75-079	Jasper County Tax Officials	319	319	(159)	(159)	-	-
TAXS	75-080	Jeff Davis County Tax Officials	245	245	(577)	(578)	-	-
TAXS	75-081	Jefferson County Tax Officials	(330)	(329)	(231)	(232)	-	-
TAXS	75-082	Jenkins County Tax Officials	(294)	(293)	(246)	(244)	-	-
TAXS	75-084	Jones County Tax Officials	(1,860)	(1,859)	(1,290)	(1,290)	-	-
TAXS	75-085	Lamar County Tax Officials	(1,103)	(1,102)	(864)	(864)	-	-
TAXS	75-086	Lanier County Tax Officials	(1,080)	(1,079)	(678)	(679)	-	-
TAXS	75-087	Laurens County Tax Officials	(1,814)	(1,813)	(1,707)	(1,708)	-	-
TAXS	75-088	Lee County Tax Officials	(627)	(626)	(427)	(425)	-	-
TAXS	75-089	Liberty County Tax Officials	(2,828)	(2,829)	(1,773)	(1,774)	-	-
TAXS	75-090	Lincoln County Tax Officials	(263)	(264)	(217)	(216)	-	-
TAXS	75-091	Long County Tax Officials	(159)	(160)	(179)	(181)	-	-
TAXS	75-092	Lowndes County Tax Officials	(4,506)	(4,507)	(3,425)	(3,426)	-	-
TAXS	75-093	Lumpkin County Tax Officials	(1,790)	(1,789)	(1,067)	(1,066)	-	-
TAXS	75-094	Macon County Tax Officials	(1,540)	(1,540)	(822)	(823)	-	-
TAXS	75-096	Marion County Tax Officials	(530)	(529)	(363)	(363)	-	-
TAXS	75-097	McDuffie County Tax Officials	1,191	1,191	(967)	(967)	-	-
TAXS	75-098	McIntosh County Tax Officials	(1,300)	(1,301)	(925)	(925)	-	-
TAXS	75-099	Meriwether County Tax Officials	(896)	(895)	(617)	(619)	-	-
TAXS	75-100	Miller County Tax Officials	(448)	(448)	(363)	(364)	-	-
TAXS	75-101	Mitchell County Tax Officials	(536)	(535)	(437)	(438)	-	-
TAXS	75-102	Monroe County Tax Officials	(1,250)	(1,249)	(873)	(871)	-	-
TAXS	75-103	Montgomery County Tax Officials	(673)	(674)	(497)	(499)	-	-
TAXS	75-104	Morgan County Tax Officials	(1,036)	(1,035)	(869)	(870)	-	-
TAXS	75-105	Murray County Tax Officials	1,791	1,791	(1,093)	(1,095)	-	-
TAXS	75-106	Muscogee County Tax Officials	(3,295)	(3,296)	(4,362)	(4,364)	-	-
TAXS	75-107	Newton County Tax Officials	(623)	(624)	(3,418)	(3,419)	-	-
TAXS	75-108	Oconee County Tax Officials	286	285	(822)	(821)	-	-
PSCH	7511	Wayne County Schools	(27)	(27)	(448)	(450)	-	-
TAXS	75-110	Paulding County Tax Officials	(2,266)	(2,266)	(2,423)	(2,422)	-	-
TAXS	75-111	Peach County Tax Officials	(1,110)	(1,110)	(819)	(817)	-	-
TAXS	75-112	Pickens County Tax Officials	1,197	1,196	(850)	(851)	-	-
TAXS	75-113	Pierce County Tax Officials	(700)	(701)	(563)	(562)	-	-
TAXS	75-114	Pike County Tax Officials	(672)	(672)	(464)	(463)	-	-
TAXS	75-115	Polk County Tax Officials	(842)	(843)	(1,585)	(1,584)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
TAXS	75-116	Pulaski County Tax Officials	1,980	1,979	(254)	(254)	-	-
TAXS	75-118	Quitman County Tax Officials	776	775	(152)	(151)	-	-
TAXS	75-121	Richmond County Tax Officials	(4,102)	(4,103)	(4,647)	(4,647)	-	-
TAXS	75-122	Rockdale County Tax Officials	(557)	(558)	(1,324)	(1,325)	-	-
TAXS	75-123	Schley County Tax Officials	(535)	(536)	(372)	(373)	-	-
TAXS	75-124	Screven County Tax Officials	(609)	(609)	(372)	(372)	-	-
TAXS	75-125	Seminole County Tax Officials	(279)	(278)	(208)	(207)	-	-
TAXS	75-126	Spalding County Tax Officials	(3,620)	(3,620)	(2,382)	(2,383)	-	-
TAXS	75-127	Stephens County Tax Officials	(793)	(794)	(1,287)	(1,287)	-	-
TAXS	75-128	Stewart County Tax Officials	(532)	(532)	(383)	(383)	-	-
TAXS	75-129	Sumter County Tax Officials	(594)	(593)	(357)	(357)	-	-
TAXS	75-130	Talbot County Tax Officials	(503)	(503)	(421)	(422)	-	-
TAXS	75-132	Tattnall County Tax Officials	(1,278)	(1,277)	(998)	(998)	-	-
TAXS	75-133	Taylor County Tax Officials	(569)	(569)	(375)	(376)	-	-
TAXS	75-134	Telfair County Tax Officials	(297)	(296)	(207)	(207)	-	-
TAXS	75-135	Terrell County Tax Officials	(918)	(919)	(242)	(242)	-	-
TAXS	75-136	Thomas County Tax Officials	(1,099)	(1,098)	(1,302)	(1,301)	-	-
TAXS	75-137	Tift County Tax Officials	(1,437)	(1,437)	(1,237)	(1,238)	-	-
TAXS	75-139	Towns County Tax Officials	(1,748)	(1,749)	(984)	(985)	-	-
TAXS	75-141	Troup County Tax Officials	534	535	(1,186)	(1,185)	-	-
TAXS	75-142	Turner County Tax Officials	(832)	(833)	(591)	(591)	-	-
TAXS	75-143	Twiggs County Tax Officials	(1,860)	(1,859)	(1,082)	(1,080)	-	-
TAXS	75-145	Upson County Tax Officials	(288)	(287)	(1,080)	(1,080)	-	-
TAXS	75-146	Walker County Tax Officials	(1,555)	(1,556)	(963)	(962)	-	-
TAXS	75-147	Walton County Tax Officials	(127)	(128)	(1,226)	(1,227)	-	-
TAXS	75-148	Ware County Tax Officials	(131)	(130)	(893)	(895)	-	-
TAXS	75-149	Warren County Tax Officials	(569)	(568)	(385)	(387)	-	-
TAXS	75-150	Washington County Tax Officials	(2,308)	(2,307)	(951)	(950)	-	-
TAXS	75-151	Wayne County Tax Officials	(1,415)	(1,416)	(895)	(893)	-	-
TAXS	75-152	Webster County Tax Officials	580	579	(114)	(115)	-	-
TAXS	75-154	White County Tax Officials	(2,098)	(2,099)	(1,752)	(1,754)	-	-
TAXS	75-155	Whitfield County Tax Officials	(5,263)	(5,264)	(3,498)	(3,498)	-	-
TAXS	75-156	Wilcox County Tax Officials	459	460	(510)	(510)	-	-
TAXS	75-157	Wilkes County Tax Officials	1,043	1,042	(201)	(200)	-	-
TAXS	75-158	Wilkinson County Tax Officials	(685)	(686)	(506)	(505)	-	-
TAXS	75-159	Worth County Tax Officials	(1,634)	(1,634)	(1,133)	(1,134)	-	-
PSCH	7581	Wilkinson County Schools	(1,402)	(1,402)	(1,035)	(1,036)	-	-
PSCH	7611	Atlanta City Schools	1,570	1,570	(1,771)	(1,770)	-	-
PSCH	7641	City of Buford Schools (Gwinnett)	(899)	(898)	(560)	(562)	-	-
PSCH	7721	City of Dalton Schools (Whitfield)	(536)	(536)	(383)	(384)	-	-



Employer Category Code	Employer Code	Employer	2019	2020	2021	2022	2023	Thereafter
PSCH	7851	City of Rome Schools (Floyd)	1,546	1,547	(34)	(33)	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	(5,126)	(5,126)	(676)	(674)	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	(1,835)	(1,835)	(1,251)	(1,250)	-	-
TCOL	817	Oconee Fall Line Technical College	109	110	(8,052)	(8,054)	-	-
TCOL	818	Coastal Pines Technical College	(4,798)	(4,798)	(6,233)	(6,236)	-	-
TCOL	820	Albany Technical College	1,680	1,681	(10,707)	(10,708)	-	-
TCOL	822	Athens Technical College	(3,560)	(3,559)	(7,000)	(7,000)	-	-
TCOL	823	Atlanta Technical College	5,311	5,311	(11,448)	(11,448)	-	-
TCOL	824	Augusta Technical College	(27,152)	(27,153)	(28,184)	(28,187)	-	-
TCOL	826	West Georgia Technical College	(15,868)	(15,869)	(19,340)	(19,342)	-	-
TCOL	827	Chattahoochee Tech College	(19,757)	(19,758)	(22,441)	(22,442)	-	-
TCOL	828	Columbus Technical College	(6,573)	(6,572)	(7,746)	(7,747)	-	-
TCOL	829	Georgia Northwestern Technical College	(22,279)	(22,279)	(24,939)	(24,942)	-	-
TCOL	830	Georgia Piedmont Technical College	(11,851)	(11,850)	(9,505)	(9,507)	-	-
TCOL	831	Southern Crescent Technical College	(8,263)	(8,262)	(11,249)	(11,251)	-	-
TCOL	832	Gwinnett Technical College	(15,735)	(15,734)	(15,448)	(15,450)	-	-
TCOL	834	Lanier Technical College	(13,105)	(13,104)	(8,485)	(8,487)	-	-
TCOL	835	Central Georgia Technical College	(25,005)	(25,006)	(32,978)	(32,982)	-	-
TCOL	837	Southern Regional Technical College	(13,615)	(13,615)	(16,240)	(16,242)	-	-
TCOL	838	North Georgia Technical College	(5,566)	(5,567)	(8,377)	(8,376)	-	-
TCOL	841	Savannah Technical College	(5,573)	(5,573)	(9,127)	(9,130)	-	-
TCOL	842	South Georgia Technical College	(14,349)	(14,348)	(13,541)	(13,543)	-	-
TCOL	843	Southeastern Technical College	(12,494)	(12,495)	(10,660)	(10,660)	-	-
TCOL	844	Ogeechee Technical College	(5,847)	(5,846)	(3,133)	(3,135)	-	-
TCOL	848	Wiregrass Georgia Technical College	(8,462)	(8,462)	(9,675)	(9,675)	-	-
RESA	8504	Northwest Georgia Resa	(1,677)	(1,677)	(965)	(964)	-	-
RESA	8564	Metro Resa	(1,325)	(1,324)	(1,101)	(1,102)	-	-
RESA	8584	North East Georgia Resa	(112)	(112)	(373)	(373)	-	-
RESA	8804	First District Resa	(3,927)	(3,928)	(518)	(517)	-	-
STAT	900	Georgia Building Authority	(21,797)	(21,797)	(28,357)	(28,360)	-	-
CHAR	9012	Academy For Classical Education	(724)	(725)	(366)	(367)	-	-
CHAR	9015	Tapestry Public Charter School	2,287	2,286	(35)	(36)	-	-
AUTH	910-0910	Jekyll Island State Park Authority	(14,142)	(14,141)	(13,710)	(13,713)	-	-
AUTH	913-0913	Lake Lanier Island Dev Authority	(1,746)	(1,747)	(1,109)	(1,109)	-	-
CHAR	9194	Mountain Education Center Inc	(529)	(530)	(558)	(559)	-	-
STAT	921	Georgia Correctional Industries	(15,286)	(15,287)	(26,846)	(26,848)	-	-
STAT	922	George L. Smith II - Gwcca	(35,161)	(35,162)	(55,798)	(55,805)	-	-
AUTH	926-0926	Georgia Agric Exposition Authority	(8,084)	(8,085)	(8,946)	(8,947)	-	-
STAT	927	State Road and Tollway Authority	(11,653)	(11,653)	(19,543)	(19,545)	-	-
AUTH	928-0928	Georgia Environmental Finance Authority	(10,582)	(10,582)	(12,930)	(12,931)	-	-



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Thereafter</u>
AUTH	936-0936	Agric Com Commission-Peanuts	(2,798)	(2,797)	(1,968)	(1,968)	-	-
AUTH	955-0955	Georgia Superior Court Clerks Coop	(3,023)	(3,024)	(4,796)	(4,796)	-	-
AUTH	968-0968	Georgia Military College	(4,125)	(4,124)	(1,197)	(1,196)	-	-
AUTH	972-0972	Georgia Federal-State Inspection	(24,429)	(24,429)	(18,742)	(18,745)	-	-
AUTH	973-0973	Georgia Lottery Corporation	1,062	1,063	(1,578)	(1,576)	-	-
STAT	977	Georgia Public Broadcasting	(22,916)	(22,916)	(20,622)	(20,624)	-	-
STAT	980	GTA Georgia Technology Authority	(50,765)	(50,765)	(67,341)	(67,347)	-	-
		Total All Entities	\$(9,928,000)	\$(9,928,000)	\$(9,928,000)	\$(9,929,000)	\$-	\$-
		Total LRS	\$(6,791)	\$(6,790)	\$(10,801)	\$(10,800)	\$-	\$-
		Total GJRS	\$(197,443)	\$(197,449)	\$(218,526)	\$(218,547)	\$-	\$-
		Total ERS	\$(9,723,766)	\$(9,723,761)	\$(9,698,673)	\$(9,699,653)	\$-	\$-
		Nonemployer Contributing Entities						
		STATE DEPARTMENT OF REVENUE	\$(198,771)	\$(198,772)	\$(237,490)	\$(237,522)	\$-	\$-
		STATE COURTS AND PROSECUTING ATTORNEYS	\$(17,132)	\$(17,133)	\$(31,249)	\$(31,253)	\$-	\$-
		STATE SUPPORT FOR COUNTY JUDGES	\$(73,495)	\$(73,500)	\$(74,062)	\$(74,071)	\$-	\$-



SUMMARY of BENEFIT PROVISIONS EVALUATED

Eligibility for Coverage

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

Premiums

Before Retirement

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

ERS New Plan Members (Hired on or after July 1, 1982 and before January 1, 2009),
LRS Members and GJRS Members Member pays 0.23% of monthly salary.

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

After Retirement

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



Schedule D – Summary of Benefit Provisions Valued

Coverage

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

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

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

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

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

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



Schedule E – Outline of Actuarial Assumptions and Methods

STATEMENT of ACTUARIAL ASSUMPTIONS AND METHODS

Adopted by the Board December 17, 2015.

VALUATION INTEREST RATE: 7.50% per annum, compounded annually, net of expenses.

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

Members of Employees' Retirement System (ERS)	
Age	Rate
20	7.00%
25	6.25
30	5.15
35	4.55
40	4.30
45	4.05
50	3.80
55	3.55
60	3.30
65	3.25

Members of Judicial Retirement System (GJRS): 4.50%

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

SEPARATIONS BEFORE RETIREMENT: Representative values of the assumed annual rates of separation other than retirement for non-law enforcement officers are as follows. Special rates of separation apply to law enforcement officers.

Annual Rates of Disability				
Age	ERS Members			GJRS Members
	Non-Law Enforcement		Law Enforcement	
	Males	Females		
20	.05%	.02%	.02%	.03%
25	.05	.02	.05	.03
30	.05	.02	.08	.05
35	.05	.02	.16	.08
40	.25	.10	.85	.10
45	.48	.25	1.40	.18
50	.70	.45	2.00	.25
55	1.05	.73	2.70	.45
60				.73
65				1.18



Schedule E – Outline of Actuarial Assumptions and Methods

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

Annual Rates of Withdrawal				
Age	ERS Members - Law Enforcement		LRS	GJRS
	<u>Males</u>	<u>Females</u>	<u>Members</u>	<u>Members</u>
20	15.00%		8.00%	4.00%
25	5.75	4.00%	8.00	4.00
30	5.75	4.00	8.00	4.00
35	5.75	3.75	8.00	4.00
40	5.75	3.00	8.00	6.00
45	5.75	2.00	8.50	4.00
50	5.75	2.00	8.50	3.00
55			9.00	2.50
60			9.00	2.50
65			9.00	2.50



Schedule E – Outline of Actuarial Assumptions and Methods

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

ERS

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

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

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

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

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



Schedule E – Outline of Actuarial Assumptions and Methods

Annual Rates of Retirement		
Age	LRS	GJRS
60	10%	15%
61	10	10
62	15	12
63 – 64	10	10
65 – 66	12	15
67	15	15
68 – 69	12	15
70 – 74	20	25
75	100	100

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

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

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



Schedule E – Outline of Actuarial Assumptions and Methods

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

ASSETS: Fair value

ACTUARIAL COST METHOD: Entry Age Normal Actuarial Cost Method. Actuarial gains and losses are reflected in the unfunded actuarial accrued liability (UAAL).

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