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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, 2021

FOR FINANCIAL REPORTING AS OF JUNE 30, 2022





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

March 17, 2022

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, 2021. 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, 2021 (Measurement Date) for financial reporting as of June 30, 2022 (Reporting Date). The calculations in this report have been made on a basis that is consistent with our understanding of the accounting standard.

The annual actuarial valuation performed as of June 30, 2020 was used as the basis for much of the information presented as of June 30, 2021 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.

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

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



Board of Trustees
March 17, 2022
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The 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.

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

Respectfully submitted,

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

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

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

Cathy Turcot
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA
Consulting Actuary



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

PREPARED AS OF JUNE 30, 2021

SECTION I – 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 (JRS), and the Legislative Retirement System of Georgia (LRS.)

This report, prepared as of June 30, 2021 (the Measurement Date), presents information to assist the SEAD in providing the required information under GASB 75 to participating employers. Much of the material provided in this report, including the Net OPEB Liability (Asset), is based on the results of the GASB 74 report for the SEAD, which was issued September 27, 2021. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

The Net OPEB Liability (Asset) (NOL) shown in the GASB Statement No. 74 Report for the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund Prepared as of June 30, 2021 and submitted September 27, 2021 is the collective NOL used for purposes of GASB 75. Please refer to that report for the derivation of the collective NOL.

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

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



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

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

Schedule A of this report shows the amount of employer payroll for the years ending June 30, 2020 and June 30, 2021. Schedule A also shows the proportionate share percentages that have been determined based on these payrolls.

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

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

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



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

Valuation Date (VD):	June 30, 2020
Measurement Date (MD):	June 30, 2021
Reporting Date (RD):	June 30, 2022
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Measurement Date	2.13%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.00%
Net OPEB Liability (Asset):	
Total OPEB Liability (TOL)	\$ 950,995
Fiduciary Net Position (FNP)	<u>1,566,821</u>
Net OPEB Liability (Asset) (NOL = TOL – FNP)	\$ (615,826)
FNP as a percentage of TOL	164.76%
Collective OPEB Expense:	\$ (102,806)
Deferred Outflow of Resources:	\$ 0
Deferred Inflow of Resources:	\$ 226,534



SECTION III – FINANCIAL STATEMENT NOTES

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

Paragraph 92 and 93(a)-(d): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TOL. The complete set of actuarial assumptions utilized in developing the TOL are outlined in Schedule E. The TOL was determined by an actuarial valuation as of June 30, 2020, using the following key actuarial assumptions:

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

Mortality rates are as follows:

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

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies for the three pension systems that have members participating in the Fund, covering the period from July 1, 2014 – June 30, 2019. In the experience study, the long-term assumed rate of return that was recommended by the actuary and adopted by the Board was 7.00%. Based on the funding policy adopted by the Board, the assumed investment rate of return used in funding valuation will be reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation until the rate reaches the long-term assumed investment rate of return. However, for GASB purposes, the Total OPEB Liability (TOL) will be based on the long-term assumed investment rate of return of 7.00%. Therefore, a change in assumptions due to the reduction in the assumed investment rate of return from 7.30% to 7.00% will be



reflected, along with the assumption changes due to the experience study, in the calculation of the Total OPEB Liability.

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	-1.5%
US Large Stocks	46.4%	9.2%
US Small Stocks	1.1%	13.4%
Int'l Developed Mkt Stocks	11.7%	9.2%
Int'l Emerging Mkt Stocks	5.8%	10.4%
Alternatives	5.0%	10.6%
Total	100.0%	

*Net of inflation

Discount rate. The discount rate used to measure the total OPEB liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member insurance premiums will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the 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 discount rate of 7.00 percent, as well as the Plan's NOL calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate (\$ thousands):



	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Fund's Net OPEB Liability (Asset)	\$(484,342)	\$(615,826)	\$(723,187)

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, 2020 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, 2021 is shown on page 7 of the GASB 74 report for SEAD submitted September 27, 2021.

Paragraphs 96(d): On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Systems. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to long-term assumed investment rate of return to 7.00%. The expectation of retired life mortality was changed to the Pub-2010 Family of Tables projected generationally with the MP-2019 Scale.

Paragraphs 96(e): There were no 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 (asset) and the employer's reporting date.

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

Paragraph 96(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If 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 (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$ 0	\$ 1,837
Changes of assumptions	0	19,198
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>205,499</u>
Total	<u>\$ 0</u>	<u>\$ 226,534</u>

The following tables show 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 (\$ thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2021	\$0	\$2,342	2.1	\$0	\$0	\$0	\$2,342	\$0	\$1,115	\$0	\$1,227
2020	0	4,670	2.3	0	2,640	0	0	0	2,030	0	610
2019	366	0	2.5	74	0	0	0	74	0	0	0
2018	4,697	0	2.7	0	0	0	0	0	0	0	0
2017	0	0	3.0	0	0	0	0	0	0	0	0
Total				<u>\$74</u>	<u>\$2,640</u>	<u>\$0</u>	<u>\$2,342</u>			<u>\$0</u>	<u>\$1,837</u>

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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2021	\$0	\$36,651	2.1	\$0	\$0	\$0	\$36,651	\$0	\$17,453	\$0	\$19,198
2020	0	0	2.3	0	0	0	0	0	0	0	0
2019	0	0	2.5	0	0	0	0	0	0	0	0
2018	22,085	0	2.7	0	0	0	0	0	0	0	0
2017	0	0	3.0	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$36,651</u>			<u>\$0</u>	<u>\$19,198</u>



Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2021	\$0	\$272,841	5.0	\$0	\$0	\$0	\$272,841	\$0	\$54,568	\$0	\$218,273
2020	23,276	0	5.0	18,621	0	0	0	4,655	0	13,966	0
2019	6,368	0	5.0	3,820	0	0	0	1,274	0	2,546	0
2018	0	18,698	5.0	0	7,478	0	0	0	3,740	0	3,738
2017	0	49,641	5.0	0	9,929	0	0	0	9,929	0	0
Total				<u>\$22,441</u>	<u>\$17,407</u>	<u>\$0</u>	<u>\$272,841</u>			<u>\$16,512</u>	<u>\$222,011</u>
Net difference between projected and actual earnings on investments											\$205,499



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

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2021	2.1	\$0	\$0	\$0	\$0
2020	2.3	0	0	0	0
2019	2.5	74	0	74	0
2018	2.7	0	0	0	0
2017	3.0	0	0	0	0
Difference between expected and actual assumptions					
2021	2.1	\$0	\$0	\$0	\$0
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
2017	3.0	0	0	0	0
Difference between projected and actual earnings					
2021	5.0	\$0	\$0	\$0	\$0
2020	5.0	18,621	0	18,621	0
2019	5.0	3,820	0	3,820	0
2018	5.0	(7,478)	0	(7,478)	0
2017	5.0	(9,929)	0	(9,929)	0
Subtotal					\$0
Total Deferred Outflows of Resources		<u>\$5,108</u>	<u>\$0</u>	<u>\$5,108</u>	<u>\$0</u>

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2021	2.1	\$0	\$2,342	\$1,115	\$1,227
2020	2.3	2,640	0	2,030	610
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
2017	3.0	0	0	0	0
Difference between expected and actual assumptions					
2021	2.1	\$0	\$36,651	\$17,453	\$19,198
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
2017	3.0	0	0	0	0
Difference between projected and actual earnings					
2021	5.0	\$0	\$272,841	\$54,568	\$218,273
2020	5.0	0	(18,621)	(4,655)	(13,966)
2019	5.0	0	(3,820)	(1,274)	(2,546)
2018	5.0	0	7,478	3,740	3,738
2017	5.0	0	9,929	9,929	0
Subtotal					\$205,499
Total Deferred Inflows of Resources		<u>\$2,640</u>	<u>\$306,800</u>	<u>\$82,906</u>	<u>\$226,534</u>



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

Deferred Amounts to be recognized in Fiscal Years Ending	
	Deferred Outflows / (Inflows) of Resources (\$ thousands)
Year 1	(\$71,555)
Year 2	(\$50,498)
Year 3	(\$49,912)
Year 4	(\$54,569)
Year 5	\$0
Thereafter	\$0

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



SECTION IV – OPEB EXPENSE

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

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

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

Benefit changes, which are reflected immediately, will increase OE, if there is a benefit improvement for existing Plan members, or decrease OE, if there is a benefit reduction. For the year ended June 30, 2021, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2021, this number of years for the active members is 6.6. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 2.1 years.

The last item under changes in TOL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 2.1 years.

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

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



Collective OPEB Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost	\$ 2,957
Interest on the TOL and net cash flow	\$ 69,011
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ (1,115)
Expensed portion of current-period changes of assumptions	\$ (17,453)
Member contributions	\$ (2,817)
Projected earnings on plan investments	\$ (89,822)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ (54,568)
Administrative expense	\$ 697
Other	\$ 0
Recognition of beginning deferred outflows and inflows of resources as OPEB expense	\$ <u>(9,696)</u>
Collective OPEB Expense	\$ <u>(102,806)</u>



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

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

Changes of benefit terms. None.

Changes of assumptions.

- 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).
- A new funding policy was initially adopted by the Board on March 15, 2018. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.
- On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Systems based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes are reflected in the calculation of the June 30, 2021 Total OPEB Liability.

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2021 employer contributions were determined in the June 30, 2018 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry Age Normal
Amortization method	Level percent, open
Remaining amortization period	Infinite
Asset valuation method	Fair value of assets
Inflation	2.75 percent
Salary increase, including inflation	
ERS	3.25 – 7.00 percent
JRS	4.50 percent
LRS	N/A
Healthcare Cost Trend Rate	N/A
Investment rate of return	7.30 percent, including inflation



SCHEDULE A

**State Employees' Assurance Department Retired and Vested Inactive Members
Schedule of Employer Allocations as of June 30, 2020 and June 30, 2021**

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
		<u>LRS</u>				
STAT	444	General Assembly of Georgia	\$ 1,133,333.84	0.095115%	\$ 832,833.29	0.076830%
		<u>JRS</u>				
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$ 1,723,678.88	0.144659%	\$ 1,263,317.44	0.116542%
STAT	436	Superior Courts of Georgia	13,762,912.67	1.155046%	12,589,735.91	1.161417%
STAT	442	Georgia Department of Law	447,249.24	0.037535%	341,700.24	0.031522%
STAT	444	General Assembly of Georgia	134,790.30	0.011312%	162,926.92	0.015030%
	50-001	Appling County Board of Commissioners	110,837.40	0.009302%	107,342.27	0.009902%
	50-003	Bacon County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-005	Baldwin County Board of Commissioners	60,588.32	0.005085%	61,194.12	0.005645%
	50-015	Bryan County Board of Commissioners	110,475.11	0.009272%	66,809.04	0.006163%
	50-022	Carroll County Board of Commissioners	115,911.38	0.009728%	57,955.69	0.005346%
	50-023	Catoosa County Board of Commissioners	57,500.01	0.004826%	56,769.20	0.005237%
	50-024	Charlton County Board of Commissioners	73,999.92	0.006210%	76,734.42	0.007079%
	50-025	Chatham County Board of Commissioners	450,856.02	0.037838%	188,465.48	0.017386%
	50-027	Chattooga County Board of Commissioners	38,954.05	0.003269%	42,865.68	0.003954%
	50-028	Cherokee County Board of Commissioners	264,530.40	0.022201%	264,530.00	0.024403%
	50-029	Clarke County Board of Commissioners	363,983.92	0.030547%	288,061.68	0.026574%
	50-031	Clayton County Board of Commissioners	304,532.66	0.025558%	254,356.00	0.023465%
	50-033	Cobb County Board of Commissioners	578,745.18	0.048571%	478,030.65	0.044099%
	50-034	Coffee County Board of Commissioners	88,283.32	0.007409%	89,049.96	0.008215%
	50-036	Columbia County Board of Commissioners	167,430.48	0.014052%	0.00	0.000000%
	50-038	Coweta County Board of Commissioners	120,252.08	0.010092%	120,252.08	0.011093%
	50-044	Dekalb County Board of Commissioners	534,952.16	0.044896%	539,160.96	0.049738%
	50-047	Dougherty County Board of Commissioners	126,495.86	0.010616%	126,495.86	0.011669%
	50-048	Douglas County Board of Commissioners	132,265.12	0.011100%	127,178.00	0.011732%
	50-051	Effingham County Board of Commissioners	212,074.67	0.017798%	220,231.44	0.020317%
	50-054	Evans County Board of Commissioners	92,249.65	0.007742%	94,936.82	0.008758%
	50-056	Fayette County Board of Commissioners	125,458.44	0.010529%	125,458.44	0.011574%
	50-058	Forsyth County Board of Commissioners	264,529.92	0.022201%	264,529.92	0.024403%
	50-060	Fulton County Board of Commissioners	668,690.20	0.056120%	673,951.20	0.062173%
	50-063	Glynn County Board of Commissioners	78,178.65	0.006561%	85,268.03	0.007866%
	50-064	Gordon County Board of Commissioners	83,632.90	0.007019%	40,851.45	0.003769%
	50-065	Grady County Board of Commissioners	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
	50-067	Gwinnett County Board of Commissioners	\$ 404,370.72	0.033937%	\$ 336,975.60	0.031086%
	50-069	Hall County Board of Commissioners	254,355.74	0.021347%	244,181.52	0.022526%
	50-075	Henry County Board of Commissioners	89,439.34	0.007506%	0.00	0.000000%
	50-081	Jefferson County Board of Commissioners	45,000.00	0.003777%	45,000.00	0.004151%
	50-082	Jenkins County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-085	Lamar County Board of Commissioners	113,229.46	0.009503%	113,229.96	0.010446%
	50-089	Liberty County Board of Commissioners	224,427.64	0.018835%	224,568.00	0.020717%
	50-092	Lowndes County Board of Commissioners	128,790.22	0.010809%	128,790.22	0.011881%
	50-095	Madison County Board of Commissioners	100,000.08	0.008392%	100,000.08	0.009225%
	50-098	Mcintosh County Board of Commissioners	138,891.12	0.011656%	143,891.12	0.013274%
	50-100	Miller County Board of Commissioners	65,400.00	0.005489%	65,400.00	0.006033%
	50-101	Mitchell County Board of Commissioners	135,696.84	0.011388%	139,127.76	0.012835%
	50-106	Muscogee County Board of Commissioners	299,553.96	0.025140%	299,681.76	0.027646%
	50-107	Newton County Board of Commissioners	97,017.27	0.008142%	0.00	0.000000%
	50-110	Paulding County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-113	Pierce County Board of Commissioners	48,280.57	0.004052%	48,758.58	0.004498%
	50-117	Putnam County Board of Commissioners	59,400.00	0.004985%	60,750.00	0.005604%
	50-121	Richmond County Board of Commissioners	543,588.87	0.045620%	359,851.27	0.033197%
	50-122	Rockdale County Board of Commissioners	132,265.00	0.011100%	90,258.46	0.008326%
	50-124	Screven County Board of Commissioners	36,335.46	0.003049%	39,999.96	0.003690%
	50-126	Spalding County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-127	Stephens County Board of Commissioners	34,222.02	0.002872%	34,687.65	0.003200%
	50-132	Tattnall County Board of Commissioners	74,471.76	0.006250%	74,471.76	0.006870%
	50-136	Thomas County Board of Commissioners	41,250.00	0.003462%	10,312.50	0.000951%
	50-137	Tift County Board of Commissioners	114,064.86	0.009573%	116,225.46	0.010722%
	50-138	Toombs County Board of Commissioners	35,382.49	0.002969%	5,233.57	0.000483%
	50-140	Treutlen County Board of Commissioners	72,150.00	0.006055%	48,960.00	0.004517%
	50-141	Troup County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-142	Turner County Board of Commissioners	115,121.23	0.009661%	118,167.60	0.010901%
	50-145	Upson County Board of Commissioners	111,250.01	0.009337%	0.00	0.000000%
	50-146	Walker County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-147	Walton County Board of Commissioners	120,116.62	0.010081%	120,116.62	0.011081%
	50-148	Ware County Board of Commissioners	96,815.62	0.008125%	88,104.82	0.008128%
	50-161	Eighth Judicial Board of Commissioners	324,999.96	0.027275%	231,249.93	0.021333%

SCHEDULE A (continued)



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
ERS						
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	\$ 1,620,471.19	0.135997%	\$ 1,614,789.83	0.148966%
AUTH	913-0913	Lk Lanier Island Dev Authority	170,910.00	0.014344%	170,909.65	0.015767%
AUTH	926-0926	GA Agric Exposition Authority	1,118,890.81	0.093902%	874,552.49	0.080678%
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	1,344,566.94	0.112842%	1,312,701.97	0.121098%
AUTH	936-0936	Agric Com Commission-Peanuts	243,779.00	0.020459%	250,472.40	0.023106%
AUTH	955-0955	GA Superior Court Clerks Coop	634,364.30	0.053239%	649,182.58	0.059888%
AUTH	972-0972	GA Federal-State Inspection	2,016,511.26	0.169235%	1,938,165.20	0.178798%
AUTH	973-0973	GA Lottery Corporation	140,052.08	0.011754%	108,047.30	0.009967%
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	0.00	0.000000%	0.00	0.000000%
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	0.00	0.000000%	0.00	0.000000%
CHAR	9915	FOOTHILLS CHARTER HIGH SCHOOL	75,250.05	0.006315%	97,573.95	0.009001%
CORT	51-0217	DeKalb County State Court	1,501,940.73	0.126050%	1,273,942.09	0.117523%
CORT	51-0237	Bibb County State Court	747,440.95	0.062729%	734,940.11	0.067799%
CORT	51-0248	Chatham County State Court	783,410.90	0.065747%	725,983.80	0.066973%
CSBS	361	Lookout Mountain Community Ser	112,424.50	0.009435%	52,100.99	0.004806%
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	361,623.85	0.030349%	325,455.90	0.030024%
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	87,443.04	0.007339%	21,661.36	0.001998%
CSBS	365	Cobb County Community Service	266,927.93	0.022402%	299,665.47	0.027644%
CSBS	366	Douglas Community Service Boar	51,600.60	0.004331%	0.00	0.000000%
CSBS	368	Dekalb Community Service Board	257,451.32	0.021606%	129,350.60	0.011933%
CSBS	369	VIEW POINT HEALTH	326,265.42	0.027382%	256,980.59	0.023707%
CSBS	370	Clayton Community M.H., Substa	121,552.84	0.010201%	64,002.24	0.005904%
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	162,344.60	0.013625%	138,839.06	0.012808%
CSBS	372	PATHWAYS CENTER CSB	137,910.66	0.011574%	66,337.83	0.006120%
CSBS	373	Mcintosh Trail MH, MR and SA C	93,858.72	0.007877%	93,858.72	0.008659%
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	442,725.58	0.037156%	278,326.95	0.025676%
CSBS	375	Phoenix Center	0.00	0.000000%	0.00	0.000000%
CSBS	376	Oconee Community Service Board	67,282.96	0.005647%	47,393.82	0.004372%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
		EAST CENTRAL GEORGIA CSB SERENITY				
CSBS	377	BHS	\$ 138,093.50	0.011589%	\$ 104,070.90	0.009601%
CSBS	379	New Horizons	245,627.48	0.020614%	191,719.44	0.017686%
CSBS	380	Middle Flint Community Service	215,060.74	0.018049%	178,252.04	0.016444%
CSBS	381	CSB OF MIDDLE GEORGIA	519,844.65	0.043628%	201,266.88	0.018567%
CSBS	382	Albany Area Community Service	161,673.67	0.013568%	143,069.01	0.013198%
CSBS	383	The Georgia Pines Community Se	350,994.38	0.029457%	221,110.23	0.020398%
CSBS	384	South Georgia Community Servic	175,011.89	0.014688%	129,304.20	0.011928%
CSBS	385	Pineland Area MH, MR and SA Co	175,403.83	0.014721%	96,718.23	0.008922%
CSBS	386	Satilla Community Service Boar	453,458.70	0.038056%	376,593.96	0.034741%
		GATEWAY BEHAVIOR HEALTH SERVICES				
CSBS	388	CSB	178,372.25	0.014970%	113,222.21	0.010445%
DFAC	127-001	Appling County DFACS	187,376.62	0.015725%	181,269.52	0.016722%
DFAC	127-002	Atkinson County DFACS	37,454.40	0.003143%	37,454.40	0.003455%
DFAC	127-003	Bacon County DFACS	121,219.44	0.010173%	121,550.32	0.011213%
DFAC	127-004	Baker County DFACS	64,131.36	0.005382%	64,578.51	0.005957%
DFAC	127-005	Baldwin County DFACS	207,668.87	0.017429%	190,937.86	0.017614%
DFAC	127-006	Banks County DFACS	82,319.76	0.006909%	68,126.69	0.006285%
DFAC	127-007	Barrow County DFACS	319,157.36	0.026785%	279,823.60	0.025814%
DFAC	127-008	Bartow County DFACS	407,476.71	0.034197%	352,200.78	0.032491%
DFAC	127-009	Ben Hill County DFACS	79,675.55	0.006687%	62,609.28	0.005776%
DFAC	127-010	Berrien County DFACS	242,535.87	0.020355%	172,048.93	0.015872%
DFAC	127-011	Bibb County DFACS	1,997,590.03	0.167647%	1,853,354.45	0.170974%
DFAC	127-012	Bleckley County DFACS	53,594.79	0.004498%	44,499.12	0.004105%
DFAC	127-013	Brantley County DFACS	264,721.63	0.022217%	266,520.18	0.024587%
DFAC	127-014	Brooks County DFACS	130,854.24	0.010982%	130,854.24	0.012071%
DFAC	127-015	Bryan County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-016	Bulloch County DFACS	294,571.29	0.024722%	279,798.54	0.025812%
DFAC	127-017	Burke County DFACS	224,380.67	0.018831%	207,421.20	0.019135%
DFAC	127-018	Butts County DFACS	265,815.11	0.022308%	231,999.13	0.021402%
DFAC	127-019	Calhoun County DFACS	81,176.40	0.006813%	81,278.04	0.007498%
DFAC	127-020	Camden County DFACS	369,341.85	0.030997%	394,010.72	0.036348%
DFAC	127-021	Candler County DFACS	40,280.65	0.003381%	39,251.18	0.003621%
DFAC	127-022	Carroll County DFACS	414,861.22	0.034817%	365,487.80	0.033717%
DFAC	127-023	Catoosa County DFACS	183,117.17	0.015368%	158,048.68	0.014580%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
DFAC	127-024	Charlton County DFACS	\$ 160,328.22	0.013455%	\$ 132,182.40	0.012194%
DFAC	127-025	Chatham County DFACS	1,132,883.61	0.095077%	977,997.24	0.090221%
DFAC	127-026	Chattahoochee County DFACS	26,505.36	0.002224%	0.00	0.000000%
DFAC	127-027	Chattooga County DFACS	384,693.13	0.032285%	386,892.24	0.035691%
DFAC	127-028	Cherokee County DFACS	582,612.77	0.048896%	601,340.95	0.055474%
DFAC	127-029	Clarke County DFACS	3,625,871.54	0.304300%	3,495,427.83	0.322457%
DFAC	127-030	Clay County DFACS	188,947.01	0.015857%	152,760.36	0.014092%
DFAC	127-031	Clayton County DFACS	2,708,874.02	0.227341%	2,597,556.24	0.239627%
DFAC	127-032	Clinch County DFACS	145,910.94	0.012246%	152,375.08	0.014057%
DFAC	127-033	Cobb County DFACS	3,132,230.50	0.262871%	3,023,585.30	0.278929%
DFAC	127-034	Coffee County DFACS	1,288,602.82	0.108145%	1,306,805.72	0.120554%
DFAC	127-035	Colquitt County DFACS	366,033.23	0.030719%	344,028.84	0.031737%
DFAC	127-036	Columbia County DFACS	942,856.13	0.079129%	1,062,843.96	0.098049%
DFAC	127-037	Cook County DFACS	213,391.11	0.017909%	220,041.50	0.020299%
DFAC	127-038	Coweta County DFACS	459,811.65	0.038589%	431,825.94	0.039836%
DFAC	127-039	Crawford County DFACS	153,783.05	0.012906%	158,303.10	0.014604%
DFAC	127-040	Crisp County DFACS	313,596.03	0.026318%	339,596.10	0.031328%
DFAC	127-041	Dade County DFACS	136,602.03	0.011464%	135,468.17	0.012497%
DFAC	127-042	Dawson County DFACS	101,537.59	0.008521%	129,496.35	0.011946%
DFAC	127-043	Decatur County DFACS	527,921.27	0.044306%	448,670.78	0.041390%
DFAC	127-044	Dekalb County DFACS	10,419,503.06	0.874452%	9,944,778.38	0.917417%
DFAC	127-045	Dodge County DFACS	135,210.48	0.011347%	105,889.45	0.009768%
DFAC	127-046	Dooly County DFACS	147,191.45	0.012353%	110,918.20	0.010232%
DFAC	127-047	Dougherty County DFACS	4,845,286.60	0.406638%	4,298,856.30	0.396574%
DFAC	127-048	Douglas County DFACS	781,960.46	0.065626%	810,855.58	0.074802%
DFAC	127-049	Early County DFACS	1,620,066.55	0.135963%	1,511,662.96	0.139453%
DFAC	127-051	Effingham County DFACS	331,176.27	0.027794%	325,468.76	0.030025%
DFAC	127-052	Elbert County DFACS	175,630.04	0.014740%	134,511.06	0.012409%
DFAC	127-053	Emanuel County DFACS	112,046.74	0.009403%	109,990.44	0.010147%
DFAC	127-054	Evans County DFACS	88,866.03	0.007458%	79,103.76	0.007297%
DFAC	127-055	Fannin County DFACS	150,836.24	0.012659%	112,058.82	0.010338%
DFAC	127-056	Fayette County DFACS	541,189.34	0.045419%	467,040.56	0.043085%
DFAC	127-057	Floyd County DFACS	2,115,201.18	0.177517%	1,924,123.16	0.177502%
DFAC	127-058	Forsyth County DFACS	168,874.41	0.014173%	185,588.56	0.017121%
DFAC	127-059	Franklin County DFACS	251,188.13	0.021081%	204,725.88	0.018886%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
DFAC	127-060	FULTON COUNTY DFACS	\$ 6,741,836.51	0.565805%	\$ 6,191,536.92	0.571176%
DFAC	127-061	Gilmer County DFACS	133,983.03	0.011244%	140,657.40	0.012976%
DFAC	127-062	Glascocock County DFACS	107,321.04	0.009007%	39,724.56	0.003665%
DFAC	127-063	Glynn County DFACS	749,586.25	0.062909%	685,903.22	0.063275%
DFAC	127-064	Gordon County DFACS	399,959.71	0.033566%	386,668.27	0.035671%
DFAC	127-065	Grady County DFACS	296,201.83	0.024859%	308,363.48	0.028447%
DFAC	127-066	Greene County DFACS	347,812.30	0.029190%	373,029.98	0.034412%
DFAC	127-067	Gwinnett County DFACS	3,990,015.87	0.334860%	3,770,045.99	0.347791%
DFAC	127-068	Habersham County DFACS	355,246.22	0.029814%	349,907.18	0.032279%
DFAC	127-069	Hall County DFACS	1,616,745.60	0.135685%	1,468,190.91	0.135442%
DFAC	127-070	Hancock County DFACS	75,003.36	0.006295%	40,170.84	0.003706%
DFAC	127-071	Haralson County DFACS	228,733.17	0.019196%	208,529.84	0.019237%
DFAC	127-072	Harris County DFACS	143,703.30	0.012060%	118,225.68	0.010906%
DFAC	127-073	Hart County DFACS	330,252.00	0.027716%	245,827.20	0.022678%
DFAC	127-074	Heard County DFACS	276,745.23	0.023226%	260,852.31	0.024064%
DFAC	127-075	Henry County DFACS	921,904.75	0.077370%	891,108.96	0.082206%
DFAC	127-076	Houston County DFACS	1,218,868.66	0.102293%	1,123,662.98	0.103659%
DFAC	127-077	Irwin County DFACS	213,299.87	0.017901%	216,622.16	0.019984%
DFAC	127-078	Jackson County DFACS	187,082.05	0.015701%	180,606.31	0.016661%
DFAC	127-079	Jasper County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-080	Jeff Davis County DFACS	281,415.91	0.023618%	270,731.30	0.024975%
DFAC	127-081	Jefferson County DFACS	114,241.78	0.009588%	48,282.78	0.004454%
DFAC	127-082	Jenkins County DFACS	202,413.49	0.016987%	205,628.88	0.018969%
DFAC	127-083	Johnson County DFACS	150,285.63	0.012613%	149,294.72	0.013773%
DFAC	127-084	Jones County DFACS	365,099.71	0.030641%	317,888.98	0.029326%
DFAC	127-085	Lamar County DFACS	194,819.82	0.016350%	196,701.50	0.018146%
DFAC	127-086	Lanier County DFACS	99,942.48	0.008388%	76,607.63	0.007067%
DFAC	127-087	Laurens County DFACS	4,576,156.13	0.384052%	5,372,260.00	0.495597%
DFAC	127-088	Lee County DFACS	205,698.57	0.017263%	210,380.66	0.019408%
DFAC	127-089	Liberty County DFACS	438,189.08	0.036775%	361,959.89	0.033391%
DFAC	127-091	Long County DFACS	57,786.68	0.004850%	30,708.72	0.002833%
DFAC	127-092	Lowndes County DFACS	851,401.98	0.071454%	729,626.29	0.067309%
DFAC	127-093	Lumpkin County DFACS	161,318.54	0.013539%	113,010.36	0.010425%
DFAC	127-094	Macon County DFACS	105,799.45	0.008879%	92,685.44	0.008550%
DFAC	127-095	Madison County DFACS	192,862.39	0.016186%	169,668.42	0.015652%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
DFAC	127-096	Marion County DFACS	\$ 44,636.15	0.003746%	\$ 58,296.72	0.005378%
DFAC	127-097	Mcduffie County DFACS	255,444.14	0.021438%	138,288.10	0.012757%
DFAC	127-098	Mcintosh County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-099	Meriwether County DFACS	343,118.28	0.028796%	355,961.02	0.032838%
DFAC	127-101	Mitchell County DFACS	181,890.88	0.015265%	122,994.12	0.011346%
DFAC	127-102	Monroe County DFACS	222,193.85	0.018648%	221,787.84	0.020460%
DFAC	127-103	Montgomery County DFACS	148,229.28	0.012440%	148,604.34	0.013709%
DFAC	127-104	Morgan County DFACS	140,388.55	0.011782%	168,025.86	0.015501%
DFAC	127-105	Murray County DFACS	348,691.93	0.029264%	385,780.12	0.035589%
DFAC	127-106	Muscogee County DFACS	1,153,413.54	0.096800%	1,183,009.34	0.109134%
DFAC	127-107	Newton County DFACS	698,170.57	0.058594%	493,563.71	0.045532%
DFAC	127-108	Oconee County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-110	Paulding County DFACS	318,512.13	0.026731%	317,968.56	0.029333%
DFAC	127-111	Peach County DFACS	365,503.94	0.030675%	368,495.72	0.033994%
DFAC	127-112	Pickens County DFACS	209,713.60	0.017600%	188,463.36	0.017386%
DFAC	127-113	Pierce County DFACS	123,885.84	0.010397%	105,652.40	0.009747%
DFAC	127-114	Pike County DFACS	134,489.38	0.011287%	103,537.99	0.009551%
DFAC	127-115	Polk County DFACS	670,216.18	0.056248%	598,818.14	0.055242%
DFAC	127-116	Pulaski County DFACS	30,010.08	0.002519%	30,010.08	0.002768%
DFAC	127-117	Putnam County DFACS	1,119,707.04	0.093971%	1,064,170.43	0.098171%
DFAC	127-119	Rabun County DFACS	212,963.40	0.017873%	212,034.92	0.019560%
DFAC	127-120	Randolph County DFACS	63,287.92	0.005311%	36,817.68	0.003396%
DFAC	127-121	Richmond County DFACS	1,953,246.53	0.163925%	1,793,556.81	0.165458%
DFAC	127-122	Rockdale County DFACS	269,543.91	0.022621%	259,696.15	0.023957%
DFAC	127-123	Schley County DFACS	61,387.20	0.005152%	31,882.34	0.002941%
DFAC	127-124	Screven County DFACS	87,748.80	0.007364%	88,480.04	0.008162%
DFAC	127-125	Seminole County DFACS	274,558.35	0.023042%	239,353.30	0.022081%
DFAC	127-126	Spalding County DFACS	1,788,931.14	0.150135%	1,583,223.98	0.146054%
DFAC	127-127	Stephens County DFACS	292,529.27	0.024550%	326,524.03	0.030122%
DFAC	127-128	Stewart County DFACS	109,956.86	0.009228%	84,861.12	0.007829%
DFAC	127-129	Sumter County DFACS	2,610,164.70	0.219057%	2,523,399.42	0.232786%
DFAC	127-130	Talbot County DFACS	173,685.24	0.014576%	144,264.96	0.013309%
DFAC	127-131	Taliaferro County DFACS	36,095.76	0.003029%	36,095.76	0.003330%
DFAC	127-132	Tattnall County DFACS	84,256.35	0.007071%	82,476.10	0.007609%
DFAC	127-133	Taylor County DFACS	31,555.74	0.002648%	13,618.85	0.001256%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
DFAC	127-134	Telfair County DFACS	\$ 194,769.78	0.016346%	\$ 158,897.70	0.014658%
DFAC	127-135	Terrell County DFACS	189,129.60	0.015873%	189,529.96	0.017484%
DFAC	127-136	Thomas County DFACS	494,695.83	0.041517%	435,137.06	0.040142%
DFAC	127-137	Tift County DFACS	703,058.97	0.059004%	531,084.09	0.048993%
DFAC	127-138	Toombs County DFACS	206,641.60	0.017342%	209,550.40	0.019331%
DFAC	127-139	Towns County DFACS	26,520.00	0.002226%	37,319.24	0.003443%
DFAC	127-140	Treutlen County DFACS	98,602.63	0.008275%	100,294.32	0.009252%
DFAC	127-141	Troup County DFACS	759,798.66	0.063766%	684,625.16	0.063157%
DFAC	127-142	Turner County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-143	Twiggs County DFACS	100,898.84	0.008468%	91,767.36	0.008466%
DFAC	127-144	Union County DFACS	198,624.91	0.016670%	147,547.20	0.013611%
DFAC	127-145	Upson County DFACS	312,540.56	0.026230%	313,384.78	0.028910%
DFAC	127-146	Walker County DFACS	294,376.09	0.024705%	333,812.40	0.030795%
DFAC	127-147	Walton County DFACS	207,352.93	0.017402%	207,556.08	0.019147%
DFAC	127-148	Ware County DFACS	412,922.57	0.034654%	379,411.66	0.035001%
DFAC	127-149	Warren County DFACS	66,960.72	0.005620%	66,960.72	0.006177%
DFAC	127-150	Washington County DFACS	256,777.54	0.021550%	236,208.48	0.021790%
DFAC	127-151	Wayne County DFACS	239,528.86	0.020102%	233,005.20	0.021495%
DFAC	127-152	Webster County DFACS	171,180.74	0.014366%	109,936.98	0.010142%
DFAC	127-153	Wheeler County DFACS	39,705.36	0.003332%	40,036.24	0.003693%
DFAC	127-154	White County DFACS	20,268.96	0.001701%	0.00	0.000000%
DFAC	127-155	Whitfield County DFACS	1,458,219.41	0.122380%	1,384,057.56	0.127681%
DFAC	127-156	Wilcox County DFACS	129,360.46	0.010857%	125,238.00	0.011553%
DFAC	127-157	Wilkes County DFACS	125,013.39	0.010492%	121,695.22	0.011227%
DFAC	127-158	Wilkinson County DFACS	113,596.32	0.009534%	125,113.52	0.011542%
DFAC	127-159	Worth County DFACS	234,478.06	0.019678%	181,549.94	0.016748%
HLTH	128-001	Appling County Health Dept	165,721.42	0.013908%	163,142.76	0.015050%
HLTH	128-002	Atkinson County Health Dept	94,770.00	0.007954%	95,275.68	0.008789%
HLTH	128-003	Bacon County Health Dept	160,951.58	0.013508%	164,543.48	0.015179%
HLTH	128-004	Baker County Health Dept	204,083.03	0.017128%	207,556.32	0.019147%
HLTH	128-005	Baldwin County Health Dept	268,317.78	0.022518%	254,714.56	0.023498%
HLTH	128-006	Banks County Health Dept	54,238.80	0.004552%	54,908.40	0.005065%
HLTH	128-007	Barrow County Public Health	242,039.06	0.020313%	212,452.94	0.019599%
HLTH	128-008	Bartow County Health Dept	293,200.16	0.024607%	198,925.90	0.018351%
HLTH	128-009	Ben Hill County Health Dept	92,970.96	0.007803%	94,001.72	0.008672%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
HLTH	128-010	Berrien County Health Dept	\$ 37,703.28	0.003164%	\$ 37,703.28	0.003478%
HLTH	128-011	Bibb County Health Dept	610,344.30	0.051223%	525,096.82	0.048441%
HLTH	128-012	Bleckley Co. Health Dept	36,078.24	0.003028%	18,039.12	0.001664%
HLTH	128-013	Brantley County Health Dept	106,176.02	0.008911%	162,116.88	0.014955%
HLTH	128-014	Brooks County Health Dept	86,038.76	0.007221%	86,343.00	0.007965%
HLTH	128-015	Bryan County Health Dept	202,979.22	0.017035%	62,394.64	0.005756%
HLTH	128-016	Bulloch County Physical Health	263,295.89	0.022097%	248,613.96	0.022935%
HLTH	128-017	Burke County Health Dept	344,883.00	0.028944%	360,573.04	0.033263%
HLTH	128-018	Butts County Health Dept	53,259.36	0.004470%	53,259.36	0.004913%
HLTH	128-019	Calhoun County Health Dept	32,790.12	0.002752%	42,769.38	0.003946%
HLTH	128-020	Camden County Health Dept	206,588.80	0.017338%	203,989.40	0.018818%
HLTH	128-021	Candler County Health Dept	102,472.78	0.008600%	102,472.80	0.009453%
HLTH	128-022	Carroll County Health Dept	303,180.35	0.025444%	274,739.16	0.025345%
HLTH	128-023	Catoosa County Health Dept	128,354.16	0.010772%	130,536.24	0.012042%
HLTH	128-024	Charlton County Health Dept	152,170.37	0.012771%	158,892.03	0.014658%
HLTH	128-025	Chatham County Health Dept	2,150,344.80	0.180467%	1,997,232.93	0.184247%
HLTH	128-026	Chattahoochee County Health Dept	51,744.25	0.004343%	0.00	0.000000%
HLTH	128-027	Chattooga County Health Dept	297,780.48	0.024991%	298,272.85	0.027516%
HLTH	128-028	Cherokee County Health Dept	3,320,954.85	0.278710%	2,760,350.60	0.254645%
HLTH	128-029	Clarke County Health Dept	1,249,381.35	0.104854%	1,245,682.88	0.114916%
HLTH	128-030	Clay County Health Dept	31,872.60	0.002675%	0.00	0.000000%
HLTH	128-031	Clayton County Health Dept	1,383,102.14	0.116076%	1,265,135.73	0.116710%
HLTH	128-032	Clinch County Health Dept	89,312.76	0.007496%	72,043.92	0.006646%
HLTH	128-033	Cobb County Health Dept	2,968,572.47	0.249136%	2,711,824.89	0.250169%
HLTH	128-034	Coffee County Health Dept	225,171.24	0.018897%	195,565.26	0.018041%
HLTH	128-035	Colquitt County Health Dept	572,243.38	0.048025%	535,116.89	0.049365%
HLTH	128-036	Columbia County Health Dept	425,674.26	0.035725%	428,073.44	0.039490%
HLTH	128-037	Cook County Health Dept	95,727.44	0.008034%	96,402.48	0.008893%
HLTH	128-038	Coweta County Health Dept	446,787.07	0.037496%	416,449.92	0.038418%
HLTH	128-039	Crawford County Health Dept	100,317.60	0.008419%	96,319.90	0.008886%
HLTH	128-040	Crisp County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-041	Dade County Health Dept	149,061.84	0.012510%	121,247.16	0.011185%
HLTH	128-042	Dawson County Health Dept	310,989.51	0.026100%	283,460.20	0.026150%
HLTH	128-043	Decatur County Health Dept	195,222.54	0.016384%	198,793.53	0.018339%
HLTH	128-044	DeKalb County Health Dept	5,503,706.46	0.461896%	5,103,400.79	0.470794%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
HLTH	128-045	Dodge County Health Dept	\$ 63,647.52	0.005342%	\$ 65,769.12	0.006067%
HLTH	128-046	Dooly County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-047	Dougherty County Health Dept	543,834.19	0.045641%	1,723,403.65	0.158986%
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	2,594,698.81	0.217759%	1,251,196.34	0.115424%
HLTH	128-048	Douglas County Health Dept	315,211.28	0.026454%	236,182.36	0.021788%
HLTH	128-049	Early County Health Dept	88,140.00	0.007397%	88,727.60	0.008185%
HLTH	128-050	Echols County Health Dept	17,293.56	0.001451%	0.00	0.000000%
HLTH	128-051	Effingham County Health Dept	225,545.52	0.018929%	225,545.52	0.020807%
HLTH	128-052	Elbert County Health Dept	105,652.40	0.008867%	103,422.32	0.009541%
HLTH	128-053	Emanuel County Health Dept	271,598.16	0.022794%	281,951.52	0.026010%
HLTH	128-054	Evans County Health Dept	63,431.76	0.005323%	73,918.90	0.006819%
HLTH	128-055	Fannin County Health Dept	206,429.76	0.017325%	153,417.20	0.014153%
HLTH	128-056	Fayette County Health Dept	449,433.54	0.037718%	387,370.88	0.035735%
HLTH	128-057	Floyd County Health Dept	1,928,706.25	0.161866%	1,706,156.44	0.157395%
HLTH	128-058	Forsyth County Health Dept	244,498.31	0.020519%	247,086.00	0.022794%
HLTH	128-059	Franklin County Health Dept	218,162.70	0.018309%	177,936.07	0.016415%
HLTH	128-061	Gilmer County Health Dept	263,655.84	0.022127%	264,018.72	0.024356%
HLTH	128-062	Glascocock County Health Dept	63,784.44	0.005353%	58,628.53	0.005409%
HLTH	128-063	Glynn County Health Dept	1,852,078.58	0.155435%	1,774,997.74	0.163746%
HLTH	128-064	Gordon County Health Dept	590,865.12	0.049588%	540,015.48	0.049817%
HLTH	128-065	Grady County Health Dept	172,341.35	0.014464%	173,728.80	0.016027%
HLTH	128-066	Greene County Health Dept	137,947.18	0.011577%	138,715.20	0.012797%
HLTH	128-067	Gwinnett County Health Dept	5,058,745.99	0.424553%	4,573,368.21	0.421898%
HLTH	128-068	Habersham County Health Dept	104,862.56	0.008801%	102,769.07	0.009481%
HLTH	128-069	Hall County Health Dept	2,173,579.81	0.182417%	2,055,309.11	0.189605%
HLTH	128-070	Hancock County Health Dept	137,276.40	0.011521%	131,526.40	0.012133%
HLTH	128-071	Haralson County Health Dept	212,499.60	0.017834%	212,499.60	0.019603%
HLTH	128-072	Harris County Health Dept	127,871.52	0.010732%	129,356.30	0.011933%
HLTH	128-073	Hart County Health Dept	42,957.66	0.003605%	32,859.96	0.003031%
HLTH	128-074	Heard County Health Dept	19,436.17	0.001631%	14,950.90	0.001379%
HLTH	128-075	Henry County Health Dept	467,589.94	0.039242%	403,199.86	0.037196%
HLTH	128-076	Houston County Health Dept	2,410,241.39	0.202278%	2,159,049.42	0.199175%
HLTH	128-077	Irwin County Health Dept	90,588.96	0.007603%	91,462.98	0.008438%
HLTH	128-078	Jackson County Health Dept	2,427.58	0.000204%	0.00	0.000000%
HLTH	128-079	Jasper County Health Dept	52,295.52	0.004389%	52,045.51	0.004801%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
HLTH	128-080	Jeff Davis County Health Dept	\$ 197,343.12	0.016562%	\$ 195,359.40	0.018022%
HLTH	128-081	Jefferson County Health Dept	79,674.17	0.006687%	65,658.86	0.006057%
HLTH	128-082	Jenkins County Health Dept	57,649.00	0.004838%	23,978.75	0.002212%
HLTH	128-083	Johnson County Health Dept	35,747.04	0.003000%	35,747.04	0.003298%
HLTH	128-084	Jones County Health Dept	89,482.80	0.007510%	74,513.68	0.006874%
HLTH	128-085	Lamar County Health Dept	108,057.60	0.009069%	108,057.60	0.009968%
HLTH	128-087	Laurens County Health Dept	2,017,837.56	0.169346%	1,995,842.20	0.184119%
HLTH	128-088	Lee County Health Dept	264,978.95	0.022238%	252,076.41	0.023254%
HLTH	128-089	Liberty County Health Dept	531,270.12	0.044587%	437,153.88	0.040328%
HLTH	128-090	Lincoln County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-091	Long County Health Dept	30,174.24	0.002532%	30,174.24	0.002784%
HLTH	128-092	Lowndes County Health Dept	2,411,438.59	0.202379%	2,122,483.26	0.195801%
HLTH	128-093	Lumpkin County Health Dept	219,757.38	0.018443%	163,960.08	0.015125%
HLTH	128-094	Macon County Health Dept	123,884.22	0.010397%	124,266.24	0.011464%
HLTH	128-095	Madison County Health Dept	122,196.19	0.010255%	66,593.96	0.006143%
HLTH	128-096	Marion County Health Dept	96,471.16	0.008096%	98,270.02	0.009066%
HLTH	128-097	Mcduffie County Health Dept	189,001.80	0.015862%	189,946.82	0.017523%
HLTH	128-098	McIntosh County Health Dept	92,503.92	0.007763%	64,716.72	0.005970%
HLTH	128-099	Meriwether County Health Dept	308,302.37	0.025874%	286,845.24	0.026462%
HLTH	128-100	Miller County Health Dept	65,428.44	0.005491%	56,684.82	0.005229%
HLTH	128-101	Mitchell County Health Dept	168,628.42	0.014152%	196,057.37	0.018087%
HLTH	128-102	Monroe County Health Dept	70,753.44	0.005938%	70,253.42	0.006481%
HLTH	128-103	Montgomery County Health Dept	76,518.96	0.006422%	53,524.80	0.004938%
HLTH	128-104	Morgan County Health Dept	137,265.36	0.011520%	118,980.96	0.010976%
HLTH	128-105	Murray County Health Dept	267,576.00	0.022456%	272,666.88	0.025154%
HLTH	128-106	Muscogee County Health Dept	3,010,860.78	0.252685%	2,800,285.69	0.258329%
HLTH	128-107	Newton County Health Dept	329,284.40	0.027635%	269,138.89	0.024828%
HLTH	128-108	Oconee County Health Dept	213,200.01	0.017893%	240,624.42	0.022198%
HLTH	128-109	Oglethorpe County Health Dept	58,787.96	0.004934%	58,787.04	0.005423%
HLTH	128-110	Paulding County Health Dept	165,795.20	0.013914%	203,509.60	0.018774%
HLTH	128-111	Peach County Health Dept	117,872.88	0.009892%	102,436.00	0.009450%
HLTH	128-112	Pickens County Health Dept	41,343.60	0.003470%	41,343.60	0.003814%
HLTH	128-113	Pierce County Health Dept	190,850.14	0.016017%	111,854.68	0.010319%
HLTH	128-114	Pike County Health Dept	59,870.40	0.005025%	59,870.40	0.005523%
HLTH	128-115	Polk County Health Dept	200,301.36	0.016810%	202,772.58	0.018706%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
HLTH	128-116	Pulaski County Health Dept	\$ 84,613.20	0.007101%	\$ 77,840.40	0.007181%
HLTH	128-117	Putnam County Health Dept	204,918.24	0.017198%	198,426.38	0.018305%
HLTH	128-119	Rabun County Health Dept	137,003.20	0.011498%	43,092.29	0.003975%
HLTH	128-120	Randolph County Health Dept	19,060.00	0.001600%	0.00	0.000000%
HLTH	128-121	Richmond County Health Dept	1,683,875.44	0.141318%	1,600,135.01	0.147614%
HLTH	128-122	Rockdale County Health Dept	197,346.74	0.016562%	140,868.48	0.012995%
HLTH	128-123	Schley County Health Dept	62,545.80	0.005249%	62,750.88	0.005789%
HLTH	128-124	Screven County Health Dept	141,863.76	0.011906%	133,857.34	0.012348%
HLTH	128-125	Seminole County Health Dept	91,747.68	0.007700%	96,575.16	0.008909%
HLTH	128-126	Spalding County Health Dept	389,191.42	0.032663%	330,215.73	0.030463%
HLTH	128-127	Stephens County Health Dept	168,003.00	0.014100%	169,442.00	0.015631%
HLTH	128-128	Stewart County Health Dept	25,830.28	0.002168%	0.00	0.000000%
HLTH	128-129	Sumter County Health Dept	129,689.46	0.010884%	139,340.30	0.012854%
HLTH	128-131	Taliaferro County Health Dept	68,829.26	0.005776%	70,349.96	0.006490%
HLTH	128-132	Tattnall County Health Dept	156,037.42	0.013095%	152,916.86	0.014107%
HLTH	128-133	Taylor County Health Dept	172,782.45	0.014501%	115,285.38	0.010635%
HLTH	128-134	Telfair County Health Dept	184,207.14	0.015459%	190,701.74	0.017592%
HLTH	128-135	Terrell County Health Dept	71,257.61	0.005980%	71,852.32	0.006628%
HLTH	128-136	Thomas County Health Dept	564,345.29	0.047362%	509,250.68	0.046979%
HLTH	128-137	Tift County Health Dept	309,198.34	0.025949%	275,477.34	0.025413%
HLTH	128-138	Toombs County Health Dept	339,276.90	0.028474%	321,544.01	0.029663%
HLTH	128-139	Towns County Health Dept	84,758.39	0.007113%	74,309.28	0.006855%
HLTH	128-140	Treutlen County Health Dept	62,131.20	0.005214%	62,131.20	0.005732%
HLTH	128-141	Troup County Health Dept	2,844,880.78	0.238755%	2,626,548.14	0.242302%
HLTH	128-142	Turner County Health Dept	32,021.18	0.002687%	34,000.08	0.003137%
HLTH	128-143	Twiggs County Health Dept	57,802.38	0.004851%	38,499.20	0.003552%
HLTH	128-144	Union County Health Dept	125,810.16	0.010559%	126,591.06	0.011678%
HLTH	128-145	Upson County Health Dept	213,373.20	0.017907%	217,150.08	0.020032%
HLTH	128-146	Walker County Health Dept	294,561.90	0.024721%	239,540.46	0.022098%
HLTH	128-147	Walton County Health Dept	361,545.63	0.030343%	341,751.84	0.031527%
HLTH	128-148	Ware County Health Dept	3,442,864.56	0.288941%	3,260,208.99	0.300758%
HLTH	128-149	Warren County Health Dept	36,530.64	0.003066%	30,442.20	0.002808%
HLTH	128-150	Washington County Health Dept	290,908.80	0.024414%	262,281.64	0.024196%
HLTH	128-151	Wayne County Health Dept	245,346.50	0.020591%	226,165.80	0.020864%
HLTH	128-152	Webster County Health Dept	62,068.56	0.005209%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
HLTH	128-153	Wheeler County Health Dept	\$ 62,685.12	0.005261%	\$ 43,477.12	0.004011%
HLTH	128-154	White County Health Dept	224,217.78	0.018817%	227,638.02	0.021000%
HLTH	128-155	Whitfield County Health Dept	1,280,244.22	0.107444%	1,046,660.63	0.096556%
HLTH	128-156	Wilcox County Health Dept	31,264.80	0.002624%	33,218.85	0.003064%
HLTH	128-157	Wilkes County Health Dept	174,972.24	0.014684%	176,863.04	0.016316%
HLTH	128-158	Wilkinson County Health Dept	72,686.40	0.006100%	70,689.29	0.006521%
HLTH	128-159	Worth County Health Dept	191,395.27	0.016063%	200,565.52	0.018502%
MRCS	129-008	Woodright Industries	74,914.28	0.006287%	12,693.98	0.001171%
MRCS	129-009	Jessamine Place	398,387.42	0.033434%	338,511.43	0.031228%
MRCS	129-022	Carroll County MR Services	243,638.87	0.020447%	260,742.26	0.024054%
MRCS	129-035	Green Oaks Service Center	503,304.28	0.042240%	334,487.43	0.030857%
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	233,698.70	0.019613%	151,316.36	0.013959%
MRCS	129-101	Mitchell-Baker Service Center	361,568.16	0.030344%	372,895.36	0.034400%
MRCS	129-136	Thomas/Grady Service Center	513,486.35	0.043094%	420,342.78	0.038777%
MRCS	129-137	Tift County - Diversified Enterprises	264,324.23	0.022183%	275,552.76	0.025420%
PSCH	6021	Atkinson County Schools	43,901.64	0.003684%	45,743.46	0.004220%
PSCH	6031	Bacon County Schools	66,585.28	0.005588%	39,198.88	0.003616%
PSCH	6051	Baldwin County Schools	269,184.98	0.022591%	274,219.57	0.025297%
PSCH	6071	Barrow County Schools	54,904.00	0.004608%	13,982.00	0.001290%
PSCH	6081	Bartow County Schools	9,444.16	0.000793%	0.00	0.000000%
PSCH	6091	Ben Hill County Schools	64,415.44	0.005406%	65,243.16	0.006019%
PSCH	6111	Bibb County Schools	322,335.70	0.027052%	276,997.32	0.025553%
PSCH	6141	Brooks County Schools	0.00	0.000000%	36,559.20	0.003373%
PSCH	6181	Butts County Schools	60,728.04	0.005097%	61,911.96	0.005711%
PSCH	6211	Candler County Schools	98,600.04	0.008275%	98,600.04	0.009096%
PSCH	6221	Carroll County Schools	61,705.50	0.005179%	63,856.10	0.005891%
PSCH	6241	Charlton County Schools	75,433.92	0.006331%	76,308.48	0.007040%
PSCH	6251	Chatham County Schools	210,684.06	0.017682%	231,020.29	0.021312%
PSCH	6271	Chattooga County Schools	62,777.24	0.005269%	65,098.68	0.006005%
PSCH	6291	Clarke County Schools	266,178.10	0.022339%	252,446.32	0.023288%
PSCH	6311	Clayton County Schools	135,772.84	0.011395%	184,742.44	0.017043%
PSCH	6331	Cobb County Schools	46,215.24	0.003879%	47,347.44	0.004368%
PSCH	6341	Coffee County Schools	59,534.56	0.004996%	61,340.06	0.005659%
PSCH	6351	Colquitt County Schools	171,978.61	0.014433%	174,697.99	0.016116%
PSCH	6361	Columbia County Schools	165,071.08	0.013854%	83,277.75	0.007682%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
PSCH	6371	Cook County Schools	\$ 48,029.87	0.004031%	\$ 8,194.38	0.000756%
PSCH	6381	Coweta County Schools	158,675.51	0.013317%	220,799.37	0.020369%
PSCH	6401	Crisp County Schools	48,384.00	0.004061%	50,323.20	0.004642%
PSCH	6431	Decatur County Schools	26,456.00	0.002220%	0.00	0.000000%
PSCH	6441	Dekalb County Schools	795,524.83	0.066764%	870,017.30	0.080260%
PSCH	6451	Dodge County Schools	179,292.95	0.015047%	155,090.06	0.014307%
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	33,102.63	0.002778%	33,097.36	0.003053%
PSCH	6461	Dooly County Schools	0.00	0.000000%	43,475.38	0.004011%
PSCH	6471	Dougherty County Schools	118,191.30	0.009919%	95,527.46	0.008813%
PSCH	6481	Douglas County Schools	208,627.80	0.017509%	209,462.16	0.019323%
PSCH	6511	Effingham County Schools	149,573.64	0.012553%	151,813.32	0.014005%
PSCH	6561	Fayette County Schools	144,180.63	0.012100%	145,027.23	0.013379%
PSCH	6571	Floyd County Schools	320,832.83	0.026926%	337,291.42	0.031116%
PSCH	6581	Forsyth County Schools	216,519.41	0.018171%	231,562.08	0.021362%
PSCH	6591	Franklin County Schools	30,699.96	0.002576%	30,699.96	0.002832%
PSCH	6601	FULTON COUNTY BOARD OF	86,031.12	0.007220%	87,219.12	0.008046%
PSCH	6611	Gilmer County Schools	131,256.74	0.011016%	125,887.69	0.011613%
PSCH	6631	Glynn County Schools	294,575.86	0.024722%	269,749.16	0.024885%
PSCH	6641	Gordon County Schools	65,729.36	0.005516%	66,572.04	0.006141%
PSCH	6651	Grady County Schools	118,345.44	0.009932%	114,978.40	0.010607%
PSCH	6661	Greene County Schools	134,797.64	0.011313%	175,926.60	0.016229%
PSCH	6671	Gwinnett County Schools	274,381.55	0.023027%	217,093.58	0.020027%
PSCH	6731	Hart County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6751	Henry County Schools	206,372.19	0.017320%	174,657.93	0.016112%
PSCH	6761	Houston County Schools	311,559.22	0.026147%	322,314.82	0.029734%
PSCH	6771	Irwin County Schools	70,807.16	0.005942%	72,575.40	0.006695%
PSCH	6781	Jackson County Schools	61,684.30	0.005177%	103,218.33	0.009522%
PSCH	6831	Johnson County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6851	Lamar County Schools	63,940.36	0.005366%	81,960.84	0.007561%
PSCH	6871	Laurens County Schools	58,375.34	0.004899%	69,553.56	0.006416%
PSCH	6881	Lee County Schools	20,943.13	0.001758%	21,956.20	0.002025%
PSCH	6941	Macon County Schools	36,414.00	0.003056%	27,159.36	0.002505%
PSCH	6951	Madison County Schools	68,330.36	0.005735%	0.00	0.000000%
PSCH	6971	Mcduffie County Schools	175,324.24	0.014714%	173,395.08	0.015996%
PSCH	6991	Meriwether County Schools	163,876.17	0.013753%	203,012.53	0.018728%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
PSCH	7021	Monroe County Schools	\$ 88,680.96	0.007443%	\$ 14,587.38	0.001346%
PSCH	7061	Muscogee County Schools	106,895.72	0.008971%	146,544.28	0.013519%
PSCH	7071	Newton County Schools	209,012.88	0.017541%	219,593.16	0.020258%
PSCH	7091	Oglethorpe County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7101	Paulding County Schools	23,223.09	0.001949%	27,093.68	0.002499%
PSCH	7121	Pickens County Schools	17,027.40	0.001429%	17,733.60	0.001636%
PSCH	7141	Pike County Schools	47,594.21	0.003994%	50,662.72	0.004674%
PSCH	7151	Polk County Schools	194,308.61	0.016307%	176,070.07	0.016243%
PSCH	7191	Rabun County Schools	72,526.14	0.006087%	74,863.24	0.006906%
PSCH	7211	Richmond County Schools	146,195.12	0.012269%	118,770.00	0.010957%
PSCH	7221	Rockdale County Schools	165,515.02	0.013891%	143,643.96	0.013251%
PSCH	7261	Spalding County Schools	132,267.00	0.011100%	132,267.00	0.012202%
PSCH	7271	Stephens County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7321	Tattnall County Schools	57,699.00	0.004842%	65,699.04	0.006061%
PSCH	7341	Telfair County Schools	15,611.18	0.001310%	16,213.90	0.001496%
PSCH	7351	Terrell County Schools	76,577.64	0.006427%	76,577.64	0.007064%
PSCH	7371	Tift County Schools	4,955.25	0.000416%	0.00	0.000000%
PSCH	7401	Treutlen County Schools	46,560.24	0.003908%	48,534.76	0.004477%
PSCH	7451	Upson County Schools	57,678.08	0.004841%	59,383.71	0.005478%
PSCH	7461	Walker County Schools	53,022.64	0.004450%	59,111.28	0.005453%
PSCH	7481	Ware County Schools	116,898.66	0.009811%	118,887.46	0.010967%
PSCH	7501	Washington County Board of Education	363,114.22	0.030474%	292,462.66	0.026980%
PSCH	7511	Wayne County Schools	49,854.84	0.004184%	50,516.30	0.004660%
PSCH	7541	White County Board of Education	0.00	0.000000%	0.00	0.000000%
PSCH	7571	Wilkes County Schools	83,997.72	0.007049%	92,369.72	0.008521%
PSCH	7581	Wilkinson County Schools	171,702.54	0.014410%	104,245.78	0.009617%
PSCH	7611	Atlanta City Schools	359,893.37	0.030204%	359,574.13	0.033171%
PSCH	7641	City of Buford Schools (Gwinnett)	106,027.44	0.008898%	106,690.56	0.009842%
PSCH	7721	City of Dalton Schools (Whitfield)	0.00	0.000000%	0.00	0.000000%
PSCH	7741	City of Dublin Schools (Laurens)	78,250.10	0.006567%	77,082.00	0.007111%
PSCH	7811	City of Marietta Schools (Cobb)	0.00	0.000000%	34,149.86	0.003150%
PSCH	7851	City of Rome Schools (Floyd)	54,578.35	0.004580%	56,374.47	0.005201%
PSCH	7861	City of Social Circle Schools (Walton)	59,962.68	0.005032%	62,583.20	0.005773%
PSCH	7891	City of Thomasville Schools (Thomas)	59,097.62	0.004960%	56,931.12	0.005252%
PSCH	7921	City of Valdosta Schools (Lowndes)	307,317.81	0.025792%	314,254.83	0.028990%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
PSCH	968-0968	GA Military College	\$ 183,323.30	0.015385%	\$ 123,539.69	0.011397%
RESA	8504	NORTHWEST GEORGIA RESA	71,017.06	0.005960%	76,004.47	0.007011%
RESA	8564	Metro RESA	95,401.20	0.008007%	96,401.20	0.008893%
RESA	8584	NORTH EAST GEORGIA RESA	0.00	0.000000%	0.00	0.000000%
RESA	8804	FIRST DISTRICT RESA	109,283.16	0.009172%	137,824.66	0.012714%
STAT	402	Ga. Dept. of Agriculture	8,957,777.35	0.751777%	8,151,800.16	0.752013%
STAT	403	Ga. Dept. of Admin. Services	7,745,898.60	0.650071%	7,135,103.54	0.658221%
STAT	404	Ga. Dept. of Audits	8,067,246.10	0.677040%	7,672,554.34	0.707802%
STAT	405	DEPARTMENT OF PUBLIC HEALTH	21,977,526.39	1.844453%	21,069,520.43	1.943687%
STAT	406	GA Dept of Banking & Finance	3,279,251.29	0.275210%	3,111,275.44	0.287019%
STAT	407	State Accounting Office	4,625,284.12	0.388175%	4,273,447.05	0.394230%
STAT	408	Office of Comm. of Insurance GEORGIA STATE FINANCE &	5,383,990.65	0.451849%	4,144,626.43	0.382346%
STAT	409	INVESTMENT COMMISSION	4,680,439.96	0.392804%	4,450,695.75	0.410582%
STAT	410	STATE PROPERTIES COMMISSION	362,673.26	0.030437%	364,721.80	0.033646%
STAT	411	Ga. Dept. of Defense	6,033,596.91	0.506367%	5,124,657.25	0.472755%
STAT	414	Ga. Dept. of Education THE TECHNICAL COLLEGE SYSTEM OF	8,995,053.00	0.754906%	8,402,050.45	0.775098%
STAT	415	GEORGIA	5,238,483.15	0.439637%	5,151,156.22	0.475200%
STAT	416	Ga. Employees Retirement Sys.	2,523,964.66	0.211823%	2,510,617.68	0.231607%
STAT	418	PROSECUTING ATTORNEYS COUNCIL	23,257,469.41	1.951872%	21,451,912.16	1.978963%
STAT	419	Ga. Dept of Community Health	18,058,098.61	1.515517%	15,345,120.32	1.415604%
STAT	420	Georgia Forestry Commission	11,402,565.30	0.956955%	10,561,667.56	0.974325%
STAT	422	Office of Planning and Budget	5,590,301.85	0.469163%	5,550,507.45	0.512040%
STAT	427	GA. DEPT. OF HUMAN SERVICES	68,771,670.09	5.771630%	63,698,307.15	5.876239%
STAT	428	Ga. Dept. of Community Affairs	6,315,465.06	0.530022%	6,480,377.06	0.597822%
STAT	429	Department of Economic Development	4,612,067.24	0.387066%	4,063,964.49	0.374905%
STAT	430	Admin. Office of the Courts	2,892,869.55	0.242783%	2,798,850.61	0.258197%
STAT	432	Ga. Court of Appeals	4,816,062.39	0.404186%	4,495,503.17	0.414715%
STAT	436	Superior Courts of Georgia	5,920,081.22	0.496840%	5,651,928.59	0.521397%
STAT	438	Supreme Court	4,319,949.81	0.362550%	4,091,064.28	0.377405%
STAT	440	Ga. Dept. of Labor DEPT. OF BEHAVIORAL HEALTH AND	25,444,061.27	2.135381%	25,816,771.12	2.381626%
STAT	441	DEVELOPMENTAL DISABILITIES	51,517,394.34	4.323573%	43,322,883.37	3.996584%
STAT	442	Georgia Department of Law	8,994,308.71	0.754843%	8,554,092.11	0.789124%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
STAT	444	General Assembly of Georgia	\$ 5,401,505.60	0.453319%	\$ 4,969,079.37	0.458403%
STAT	461	Dept. of Juvenile Justice	38,257,482.07	3.210741%	35,294,935.07	3.255997%
STAT	462	Ga. Dept. of Natural Resources	49,064,654.88	4.117728%	44,939,935.06	4.145759%
STAT	465	State Board Pardons & Paroles	6,855,722.87	0.575363%	5,994,995.75	0.553045%
STAT	466	Ga. Dept. of Public Safety	49,239,852.03	4.132431%	42,338,798.13	3.905801%
STAT	467	Ga. Dept. of Corrections	125,235,846.80	10.510348%	109,743,604.31	10.123985%
STAT	469	GA DEPT. OF EARLY CARE LEARNING	8,244,737.58	0.691936%	7,684,977.44	0.708948%
STAT	470	Ga. Public Service Commission	3,841,143.93	0.322366%	3,370,641.76	0.310945%
STAT	471	Ga. Bureau of Investigation	28,558,232.06	2.396736%	26,602,941.15	2.454151%
STAT	474	Department of Revenue	21,268,789.46	1.784973%	19,326,818.51	1.782920%
STAT	475	GA. DEPT. OF DRIVER SERVICES	8,106,252.08	0.680313%	7,240,218.94	0.667918%
STAT	476	Ga. Student Finance Commission	1,115,580.46	0.093625%	837,301.50	0.077242%
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	41,497,152.41	3.482629%	38,447,586.93	3.546832%
STAT	478	Secretary of State	3,118,813.50	0.261745%	2,830,689.19	0.261134%
STAT	482	Ga. Teachers Retirement Sys.	12,132,211.48	1.018190%	12,025,071.97	1.109326%
STAT	484	Ga. Dept. of Transportation	108,534,614.99	9.108716%	98,876,502.63	9.121466%
STAT	488	Ga. Dept. of Veterans Service	2,029,566.82	0.170330%	1,665,780.76	0.153670%
STAT	489	Subsequent Injury Trust Fund	598,145.98	0.050199%	649,195.56	0.059889%
STAT	490	State Board of Workers Comp	5,006,813.48	0.420194%	4,461,364.50	0.411566%
		GA PUBLIC DEFENDER STANDARDS				
STAT	492	COUNCIL	18,545,781.25	1.556446%	17,073,477.15	1.575047%
STAT	900	Georgia Building Authority	3,024,664.99	0.253844%	2,680,909.22	0.247317%
STAT	921	Ga. Correctional Industries	3,917,086.16	0.328740%	3,445,729.31	0.317872%
STAT	922	George L. Smith II - GWCCA	6,437,878.58	0.540296%	3,779,917.33	0.348702%
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	2,529,567.85	0.212293%	1,924,085.93	0.177499%
STAT	977	Georgia Public Broadcasting	2,377,363.50	0.199519%	1,979,965.00	0.182654%
STAT	980	GTA Georgia Technology Authority	8,656,541.40	0.726496%	8,504,027.18	0.784506%
STAT	996	THE ATL	3,333.33	0.000280%	526,411.26	0.048562%
TAXS	75-001	Appling County Tax Officials	78,564.12	0.006593%	82,652.21	0.007625%
TAXS	75-003	Bacon County Tax Officials	84,994.08	0.007133%	84,994.08	0.007841%
TAXS	75-004	Baker County Tax Officials	49,891.53	0.004187%	29,260.92	0.002699%
TAXS	75-005	Baldwin County Tax Officials	352,376.18	0.029573%	347,444.59	0.032052%
TAXS	75-007	Barrow County Tax Officials	372,453.40	0.031258%	0.00	0.000000%
TAXS	75-008	Bartow County Tax Officials	583,615.30	0.048980%	596,731.40	0.055049%
TAXS	75-010	Berrien County Tax Officials	133,325.28	0.011189%	133,325.28	0.012299%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
TAXS	75-011	Bibb County Tax Officials	\$ 684,076.28	0.057411%	\$ 690,405.91	0.063691%
TAXS	75-012	Bleckley County Tax Officials	35,685.90	0.002995%	0.00	0.000000%
TAXS	75-013	Brantley County Tax Officials	66,256.32	0.005561%	70,038.41	0.006461%
TAXS	75-014	Brooks County Tax Officials	92,571.40	0.007769%	79,253.54	0.007311%
TAXS	75-015	Bryan County Tax Officials	288,805.97	0.024238%	296,697.39	0.027371%
TAXS	75-016	Bulloch County Tax Officials	121,030.70	0.010157%	52,130.03	0.004809%
TAXS	75-017	Burke County Tax Officials	109,782.12	0.009213%	114,258.34	0.010540%
TAXS	75-018	Butts County Tax Officials	71,075.72	0.005965%	75,004.02	0.006919%
TAXS	75-019	Calhoun County Tax Officials	57,004.86	0.004784%	61,791.36	0.005700%
TAXS	75-020	Camden County Tax Officials	296,287.31	0.024866%	292,181.76	0.026954%
TAXS	75-021	Candler County Tax Officials	124,063.57	0.010412%	89,773.11	0.008282%
TAXS	75-022	Carroll County Tax Officials	290,305.17	0.024364%	284,586.43	0.026253%
TAXS	75-023	Catoosa County Tax Officials	58,388.71	0.004900%	50,781.34	0.004685%
TAXS	75-024	Charlton County Tax Officials	149,786.25	0.012571%	123,409.75	0.011385%
TAXS	75-025	Chatham County Tax Officials	674,360.37	0.056595%	513,362.32	0.047358%
TAXS	75-029	Clarke County Tax Officials	487,851.82	0.040943%	479,439.78	0.044229%
TAXS	75-031	Clayton County Tax Officials	285,572.42	0.023967%	251,210.26	0.023174%
TAXS	75-032	Clinch County Tax Officials	116,549.30	0.009781%	121,307.34	0.011191%
TAXS	75-033	Cobb County Tax Officials	1,798,896.73	0.150972%	1,737,272.03	0.160265%
TAXS	75-034	Coffee County Tax Officials	142,263.91	0.011939%	150,996.17	0.013930%
TAXS	75-035	Colquitt County Tax Officials	228,639.62	0.019188%	233,417.37	0.021533%
TAXS	75-036	Columbia County Tax Officials	476,164.69	0.039962%	487,332.83	0.044957%
TAXS	75-037	Cook County Tax Officials	60,637.32	0.005089%	64,416.18	0.005942%
TAXS	75-038	Coweta County Tax Officials	513,926.50	0.043131%	368,143.22	0.033962%
TAXS	75-041	Dade County Tax Officials	131,265.61	0.011016%	81,141.08	0.007485%
TAXS	75-042	Dawson County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-043	Decatur County Tax Officials	71,551.26	0.006005%	73,707.40	0.006800%
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	1,518,592.73	0.127447%	994,340.00	0.091729%
TAXS	75-045	Dodge County Tax Officials	101,487.28	0.008517%	103,829.58	0.009578%
TAXS	75-046	Dooly County Tax Officials	70,076.24	0.005881%	35,770.60	0.003300%
TAXS	75-047	Dougherty County Tax Officials	411,994.30	0.034576%	326,375.05	0.030108%
TAXS	75-048	Douglas County Tax Officials	86,194.45	0.007234%	86,677.77	0.007996%
TAXS	75-050	Echols County Tax Officials	47,659.17	0.004000%	22,215.24	0.002049%
TAXS	75-051	Effingham County Tax Officials	74,286.94	0.006234%	59,259.17	0.005467%
TAXS	75-052	Elbert County Tax Officials	125,531.20	0.010535%	126,516.80	0.011671%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
TAXS	75-053	Emanuel County Tax Officials	\$ 74,222.40	0.006229%	\$ 77,533.17	0.007153%
TAXS	75-054	Evans County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-055	Fannin County Tax Officials	111,300.17	0.009341%	78,942.75	0.007283%
TAXS	75-056	Fayette County Tax Officials	184,889.28	0.015517%	180,628.94	0.016663%
TAXS	75-057	Floyd County Tax Officials	215,669.27	0.018100%	173,085.92	0.015967%
TAXS	75-058	Forsyth County Tax Officials	1,078,640.89	0.090524%	1,088,637.83	0.100428%
TAXS	75-059	Franklin County Tax Officials	114,301.92	0.009593%	121,772.70	0.011234%
TAXS	75-060	Fulton County Tax Officials	3,970,270.96	0.333203%	3,843,679.16	0.354584%
TAXS	75-062	Glascocock County Tax Officials	45,470.28	0.003816%	46,614.90	0.004300%
TAXS	75-063	Glynn County Tax Officials	317,621.95	0.026656%	248,377.30	0.022913%
TAXS	75-064	Gordon County Tax Officials	346,477.68	0.029078%	295,823.49	0.027290%
TAXS	75-065	Grady County Tax Officials	32,956.84	0.002766%	33,644.88	0.003104%
TAXS	75-066	Greene County Tax Officials	78,661.62	0.006602%	81,347.46	0.007504%
TAXS	75-067	Gwinnett County Tax Officials	1,228,270.21	0.103082%	1,111,273.60	0.102516%
TAXS	75-068	Habersham County Tax Officials	146,435.32	0.012290%	138,224.40	0.012751%
TAXS	75-069	Hall County Tax Officials	182,919.51	0.015351%	188,430.41	0.017383%
TAXS	75-070	Hancock County Tax Officials	80,775.76	0.006779%	70,190.68	0.006475%
TAXS	75-071	Haralson County Tax Officials	65,652.90	0.005510%	33,151.44	0.003058%
TAXS	75-072	Harris County Tax Officials	31,008.80	0.002602%	38,936.09	0.003592%
TAXS	75-073	Hart County Tax Officials	43,632.82	0.003662%	0.00	0.000000%
TAXS	75-074	Heard County Tax Officials	51,771.00	0.004345%	59,425.16	0.005482%
TAXS	75-075	Henry County Tax Officials	676,269.96	0.056756%	628,323.10	0.057963%
TAXS	75-076	Houston County Tax Officials	464,104.83	0.038950%	436,856.17	0.040300%
TAXS	75-077	Irwin County Tax Officials	54,400.84	0.004566%	27,469.78	0.002534%
TAXS	75-078	Jackson County Tax Officials	182,445.84	0.015312%	110,760.13	0.010218%
TAXS	75-080	Jeff Davis County Tax Officials	64,172.64	0.005386%	67,638.48	0.006240%
TAXS	75-081	Jefferson County Tax Officials	37,733.60	0.003167%	39,871.60	0.003678%
TAXS	75-082	Jenkins County Tax Officials	51,297.48	0.004305%	51,297.48	0.004732%
TAXS	75-084	Jones County Tax Officials	205,866.31	0.017277%	225,370.34	0.020791%
TAXS	75-085	Lamar County Tax Officials	134,624.74	0.011298%	143,149.76	0.013206%
TAXS	75-086	Lanier County Tax Officials	105,538.16	0.008857%	110,284.09	0.010174%
TAXS	75-087	Laurens County Tax Officials	254,617.92	0.021369%	247,398.36	0.022823%
TAXS	75-088	Lee County Tax Officials	67,121.80	0.005633%	70,887.03	0.006539%
TAXS	75-089	Liberty County Tax Officials	310,399.29	0.026050%	328,160.78	0.030273%
TAXS	75-090	Lincoln County Tax Officials	32,843.20	0.002756%	33,464.88	0.003087%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
TAXS	75-091	Long County Tax Officials	\$ 32,968.52	0.002767%	\$ 35,648.32	0.003289%
TAXS	75-092	Lowndes County Tax Officials	303,220.49	0.025448%	243,336.02	0.022448%
TAXS	75-093	Lumpkin County Tax Officials	72,218.14	0.006061%	36,466.64	0.003364%
TAXS	75-094	Macon County Tax Officials	104,031.80	0.008731%	106,121.60	0.009790%
TAXS	75-096	Marion County Tax Officials	56,991.36	0.004783%	60,366.72	0.005569%
TAXS	75-097	Mcduffie County Tax Officials	95,320.58	0.008000%	100,332.46	0.009256%
TAXS	75-098	Mcintosh County Tax Officials	109,406.47	0.009182%	114,626.75	0.010574%
TAXS	75-099	Meriwether County Tax Officials	61,310.10	0.005145%	30,271.20	0.002793%
TAXS	75-100	Miller County Tax Officials	48,136.63	0.004040%	60,366.64	0.005569%
TAXS	75-101	Mitchell County Tax Officials	71,130.00	0.005970%	35,917.20	0.003313%
TAXS	75-102	Monroe County Tax Officials	137,969.46	0.011579%	141,825.86	0.013084%
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	82,515.16	0.006925%	80,928.33	0.007466%
TAXS	75-104	Morgan County Tax Officials	72,261.98	0.006065%	33,274.65	0.003070%
TAXS	75-105	Murray County Tax Officials	95,061.45	0.007978%	97,008.54	0.008949%
TAXS	75-106	Muscogee County Tax Officials	553,222.10	0.046429%	551,121.09	0.050842%
TAXS	75-107	Newton County Tax Officials	364,052.41	0.030553%	296,250.74	0.027329%
TAXS	75-108	Oconee County Tax Officials	134,109.61	0.011255%	141,050.34	0.013012%
TAXS	75-110	Paulding County Tax Officials	301,416.97	0.025296%	233,183.72	0.021511%
TAXS	75-111	Peach County Tax Officials	149,785.26	0.012571%	157,834.04	0.014560%
TAXS	75-112	Pickens County Tax Officials	112,420.44	0.009435%	17,968.44	0.001658%
TAXS	75-113	Pierce County Tax Officials	91,784.42	0.007703%	96,850.93	0.008935%
TAXS	75-114	Pike County Tax Officials	72,564.06	0.006090%	76,652.04	0.007071%
TAXS	75-115	Polk County Tax Officials	195,655.74	0.016420%	145,078.56	0.013384%
TAXS	75-121	Richmond County Tax Officials	641,986.15	0.053878%	692,398.69	0.063875%
TAXS	75-122	Rockdale County Tax Officials	208,836.71	0.017527%	189,045.83	0.017440%
TAXS	75-123	Schley County Tax Officials	57,573.60	0.004832%	28,786.80	0.002656%
TAXS	75-124	Screven County Tax Officials	58,651.20	0.004922%	70,799.50	0.006531%
TAXS	75-125	Seminole County Tax Officials	32,563.20	0.002733%	32,635.20	0.003011%
TAXS	75-126	Spalding County Tax Officials	351,791.21	0.029524%	320,015.91	0.029522%
TAXS	75-127	Stephens County Tax Officials	211,643.13	0.017762%	218,566.38	0.020163%
TAXS	75-128	Stewart County Tax Officials	59,581.98	0.005000%	63,048.24	0.005816%
TAXS	75-129	Sumter County Tax Officials	54,987.28	0.004615%	45,733.60	0.004219%
TAXS	75-130	Talbot County Tax Officials	40,507.20	0.003400%	32,405.76	0.002989%
TAXS	75-132	Tattnall County Tax Officials	72,619.54	0.006095%	36,365.48	0.003355%
TAXS	75-133	Taylor County Tax Officials	57,491.42	0.004825%	60,366.72	0.005569%

SCHEDULE A (continued)



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
TAXS	75-134	Telfair County Tax Officials	\$ 32,635.39	0.002739%	\$ 51,838.50	0.004782%
TAXS	75-135	Terrell County Tax Officials	51,035.40	0.004283%	51,933.06	0.004791%
TAXS	75-136	Thomas County Tax Officials	139,390.50	0.011698%	145,246.66	0.013399%
TAXS	75-137	Tift County Tax Officials	202,468.61	0.016992%	161,074.32	0.014859%
TAXS	75-139	Towns County Tax Officials	143,497.12	0.012043%	114,689.96	0.010580%
TAXS	75-141	Troup County Tax Officials	131,099.66	0.011002%	133,969.31	0.012359%
TAXS	75-142	Turner County Tax Officials	92,752.18	0.007784%	95,716.28	0.008830%
TAXS	75-143	Twiggs County Tax Officials	137,256.64	0.011519%	141,888.50	0.013089%
TAXS	75-145	Upson County Tax Officials	117,684.82	0.009877%	73,684.21	0.006797%
TAXS	75-146	Walker County Tax Officials	149,842.26	0.012575%	155,227.46	0.014320%
TAXS	75-147	Walton County Tax Officials	87,373.26	0.007333%	56,072.55	0.005173%
TAXS	75-148	Ware County Tax Officials	101,228.80	0.008496%	104,973.60	0.009684%
TAXS	75-149	Warren County Tax Officials	61,156.68	0.005133%	23,047.80	0.002126%
TAXS	75-150	Washington County Tax Officials	142,159.22	0.011931%	162,039.22	0.014948%
TAXS	75-151	Wayne County Tax Officials	114,669.39	0.009624%	90,638.06	0.008361%
TAXS	75-154	White County Tax Officials	299,659.01	0.025149%	305,333.63	0.028167%
TAXS	75-155	Whitfield County Tax Officials	552,740.44	0.046388%	529,678.56	0.048863%
TAXS	75-156	Wilcox County Tax Officials	51,637.48	0.004334%	54,490.68	0.005027%
TAXS	75-158	Wilkinson County Tax Officials	79,992.76	0.006713%	82,732.29	0.007632%
TAXS	75-159	Worth County Tax Officials	147,723.63	0.012398%	157,258.85	0.014507%
TCOL	817	OCONEE FALL LINE TECHNICAL	801,755.12	0.067287%	744,565.02	0.068687%
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	784,522.82	0.065841%	743,277.92	0.068568%
TCOL	820	Albany Technical College	1,405,360.46	0.117944%	1,258,722.57	0.116119%
TCOL	822	Athens Technical College	1,007,076.40	0.084518%	896,973.12	0.082747%
TCOL	823	Atlanta Technical College	1,115,284.99	0.093600%	1,068,640.54	0.098583%
TCOL	824	Augusta Technical College	3,141,214.55	0.263625%	2,754,075.67	0.254067%
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	2,164,448.98	0.181650%	2,131,135.71	0.196600%
TCOL	827	Chattahoochee Tech College	2,106,447.10	0.176783%	1,937,588.15	0.178745%
TCOL	828	Columbus Technical College	1,081,970.80	0.090804%	969,372.62	0.089426%
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	2,416,834.41	0.202832%	2,302,081.09	0.212370%
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	800,351.96	0.067169%	721,942.39	0.066600%
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	1,032,736.97	0.086672%	961,492.63	0.088699%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
TCOL	832	Gwinnett Technical College	\$ 1,927,371.08	0.161754%	\$ 1,724,614.32	0.159098%
TCOL	834	Lanier Technical College	1,062,841.43	0.089198%	936,189.66	0.086365%
TCOL	835	Central Georgia Technical College	4,223,619.51	0.354465%	3,757,411.52	0.346625%
		SOUTHERN REGIONAL TECHNICAL COLLEGE				
TCOL	837		2,189,461.76	0.183750%	1,745,861.82	0.161058%
TCOL	838	North Ga Technical College	743,085.51	0.062363%	622,888.50	0.057462%
TCOL	841	Savannah Technical College	1,003,468.04	0.084216%	883,901.53	0.081541%
TCOL	842	South Ga Technical College	1,906,916.09	0.160037%	1,665,113.20	0.153609%
TCOL	843	Southeastern Technical College	1,267,118.11	0.106342%	1,075,306.27	0.099198%
TCOL	844	Ogeechee Technical College	400,710.00	0.033629%	393,348.00	0.036287%
		WIREGRASS GEORGIA TECHNICAL COLLEGE				
TCOL	848		1,037,557.97	0.087077%	953,460.29	0.087958%
UNIV	503-0503	GA Institute of Technology	1,159,897.22	0.097344%	1,406,975.24	0.129795%
UNIV	509-0509	GA State University	1,102,509.14	0.092528%	945,001.04	0.087177%
UNIV	512-0512	AUGUSTA UNIVERSITY	2,983,297.83	0.250372%	2,698,558.35	0.248945%
UNIV	518-0518	University of GA	2,393,610.16	0.200883%	2,213,115.99	0.204162%
UNIV	521-0521	Albany State University	261,346.08	0.021933%	262,500.00	0.024216%
UNIV	528-0528	Clayton College & State Univ	53,034.12	0.004451%	53,034.12	0.004892%
UNIV	530-0530	Columbus State University	41,600.04	0.003491%	41,600.04	0.003838%
UNIV	531-0531	University of North Georgia	347,301.76	0.029147%	286,779.61	0.026456%
UNIV	536-0536	GA College and State Univ	224,431.17	0.018835%	189,603.47	0.017491%
UNIV	539-0539	GA Southern University	357,216.64	0.029979%	336,609.97	0.031053%
UNIV	540-0540	Georgia Gwinnett College	166,188.85	0.013947%	197,376.90	0.018208%
UNIV	542-0542	GA Southwestern State Univ	252,491.12	0.021190%	274,900.12	0.025360%
UNIV	543-0543	Kennesaw State University	433,214.01	0.036357%	344,089.30	0.031743%
UNIV	547-0547	Middle Georgia State College	378,267.96	0.031746%	341,082.96	0.031465%
UNIV	551-0551	Valdosta State University	131,122.51	0.011004%	44,152.76	0.004073%
UNIV	554-0554	UNIVERSITY OF WEST GA	231,545.97	0.019432%	229,739.60	0.021194%
UNIV	557-0557	Abraham Baldwin Agric College	315,330.32	0.026464%	253,416.03	0.023378%
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	231,592.72	0.019436%	251,230.96	0.023176%
UNIV	567-0567	South Georgia State College	53,176.48	0.004463%	53,286.48	0.004916%
UNIV	569-0569	Dalton College	48,266.64	0.004051%	73,599.96	0.006790%
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	68,967.80	0.005788%	51,181.44	0.004722%
UNIV	576-0576	Gordon College	46,680.00	0.003918%	47,216.00	0.004356%

SCHEDULE A (continued)



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2020 Covered Payroll</u>	<u>2020 Employer Allocation Percentage</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	\$ 1,672,761.35	0.140386%	\$ 1,613,416.93	0.148839%
VARs	209-0209	Agric Commodity Commission	279,836.64	0.023485%	169,406.73	0.015628%
VARs	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	0.00	0.000000%	0.00	0.000000%
VARs	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT	<u>150,442.49</u>	<u>0.012626%</u>	<u>103,575.68</u>	<u>0.009555%</u>
		Total All Entities	\$ <u>1,191,546,791.05</u>	<u>100.000000%</u>	\$ <u>1,083,997,874.29</u>	<u>100.000000%</u>
		Total LRS	\$ <u>1,133,333.84</u>	<u>0.095115%</u>	\$ <u>832,833.29</u>	<u>0.076830%</u>
		Total JRS	\$ <u>25,349,925.77</u>	<u>2.127481%</u>	\$ <u>22,096,153.10</u>	<u>2.038392%</u>
		Total ERS	\$ <u>1,165,063,531.44</u>	<u>97.777404%</u>	\$ <u>1,061,068,887.90</u>	<u>97.884778%</u>
		Non-employer Contributing Entities				
		STATE DEPARTMENT OF REVENUE	\$ <u>30,568,017.24</u>	<u>2.565409%</u>	\$ <u>27,676,284.76</u>	<u>2.553164%</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ <u>3,032,792.58</u>	<u>0.254526%</u>	\$ <u>2,734,866.00</u>	<u>0.252295%</u>
		STATE SUPPORT FOR COUNTY JUDGES	\$ <u>9,281,294.68</u>	<u>0.778929%</u>	\$ <u>7,738,472.59</u>	<u>0.713881%</u>



SCHEDULE B

**State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of OPEB Amounts by Employer
As of the Measurement Date June 30, 2021**

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense				
				Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
		LRS														
STAT	444	General Assembly of Georgia	\$ (473,139)	\$ -	\$ -	\$ 27,439	\$ 27,439	\$ 1,411	\$ 157,885	\$ 14,750	\$ 890	\$ 174,936	\$ (78,986)	\$ 22,138	\$ (56,848)	
		JRS														
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$ (717,696)	\$ -	\$ -	\$ 42,194	\$ 42,194	\$ 2,141	\$ 239,493	\$ 22,374	\$ 3,281	\$ 267,289	\$ (119,812)	\$ 23,264	\$ (96,548)	
STAT	436	Superior Courts of Georgia	(7,152,308)	-	-	-	-	21,335	2,386,700	222,969	13,440	2,644,444	(1,194,007)	(4,373)	(1,198,380)	
STAT	442	Georgia Department of Law	(194,121)	-	-	9,175	9,175	579	64,777	6,052	-	71,408	(32,406)	12,991	(19,415)	
STAT	444	General Assembly of Georgia	(92,559)	-	-	-	-	276	30,886	2,885	5,607	39,654	(15,454)	(3,902)	(19,356)	
	50-001	Appling County Board of Commissioners	(60,979)	-	-	-	-	182	20,349	1,901	-	23,623	(10,179)	(2,238)	(12,417)	
	50-003	Bacon County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	130	130	
	50-005	Baldwin County Board of Commissioners	(34,763)	-	-	-	-	104	11,600	1,084	955	13,743	(5,803)	(1,351)	(7,154)	
	50-015	Bryan County Board of Commissioners	(37,953)	-	-	4,976	4,976	113	12,865	1,183	-	13,961	(6,336)	2,573	(3,763)	
	50-022	Carroll County Board of Commissioners	(32,922)	-	-	8,725	8,725	98	10,986	1,026	-	12,110	(5,496)	13,163	7,667	
	50-023	Catoosa County Board of Commissioners	(32,251)	-	-	-	-	96	10,762	1,005	928	12,791	(5,384)	(1,749)	(7,133)	
	50-024	Charlton County Board of Commissioners	(43,594)	-	-	-	-	130	14,547	1,359	1,445	17,481	(7,276)	(1,935)	(9,211)	
	50-025	Chatham County Board of Commissioners	(107,068)	-	-	30,692	30,692	319	35,728	3,338	785	40,170	(17,875)	22,592	4,717	
	50-027	Chattooga County Board of Commissioners	(24,350)	-	-	8	8	73	8,125	759	1,028	9,985	(4,065)	(1,029)	(5,094)	
	50-028	Cherokee County Board of Commissioners	(150,280)	-	-	1,283	1,283	448	50,148	4,685	3,305	58,586	(25,087)	2,282	(22,805)	
	50-029	Clarke County Board of Commissioners	(163,650)	-	-	5,963	5,963	488	54,609	5,102	1,016	61,215	(27,320)	790	(26,530)	
	50-031	Clayton County Board of Commissioners	(144,504)	-	-	4,667	4,667	431	48,220	4,505	-	53,156	(24,123)	6,712	(17,411)	
	50-033	Cobb County Board of Commissioners	(271,573)	-	-	6,711	6,711	810	90,623	8,466	413	100,312	(45,336)	10,770	(34,566)	
	50-034	Coffee County Board of Commissioners	(50,590)	-	-	-	-	151	16,882	1,577	1,389	19,999	(8,445)	(2,079)	(10,524)	
	50-036	Columbia County Board of Commissioners	-	-	-	23,382	23,382	-	-	-	-	-	-	25,647	25,647	
	50-038	Coweta County Board of Commissioners	(68,314)	-	-	-	-	204	22,796	2,130	1,731	26,861	(11,404)	(2,650)	(14,054)	
	50-044	Dekalb County Board of Commissioners	(306,300)	-	-	-	-	914	102,211	9,549	8,442	121,116	(51,133)	(12,953)	(64,086)	
	50-047	Dougherty County Board of Commissioners	(71,861)	-	-	-	-	214	23,980	2,240	1,833	28,267	(11,997)	(2,684)	(14,681)	
	50-048	Douglas County Board of Commissioners	(72,249)	-	-	-	-	216	24,109	2,252	1,200	27,777	(12,062)	(6,020)	(18,082)	
	50-051	Effingham County Board of Commissioners	(125,117)	-	-	-	-	373	41,751	3,900	4,403	50,427	(20,887)	(6,125)	(27,012)	
	50-054	Evans County Board of Commissioners	(53,934)	-	-	-	-	161	17,998	1,681	1,770	21,610	(9,003)	(2,485)	(11,488)	
	50-056	Fayette County Board of Commissioners	(71,276)	-	-	-	-	213	23,784	2,222	1,853	28,072	(11,900)	(2,910)	(14,801)	
	50-058	Forsyth County Board of Commissioners	(150,280)	-	-	-	-	448	50,148	4,685	3,808	59,089	(25,087)	(5,789)	(30,876)	
	50-060	Fulton County Board of Commissioners	(382,877)	-	-	-	-	1,142	127,765	11,936	10,554	151,397	(63,916)	(15,752)	(79,668)	
	50-063	Glynn County Board of Commissioners	(48,441)	-	-	43	43	144	16,165	1,510	1,959	19,778	(8,087)	(1,890)	(9,977)	
	50-064	Gordon County Board of Commissioners	(23,210)	-	-	4,877	4,877	69	7,745	724	159	8,697	(3,875)	3,597	(278)	
	50-065	Grady County Board of Commissioners	-	-	-	460	460	-	-	-	-	-	-	2,122	2,122	
	50-067	Gwinnett County Board of Commissioners	(191,436)	-	-	6,875	6,875	571	63,881	5,968	-	70,420	(31,960)	15,074	(16,886)	
	50-069	Hall County Board of Commissioners	(138,721)	-	-	-	-	414	46,291	4,325	2,191	53,221	(23,156)	(3,927)	(27,083)	
	50-075	Henry County Board of Commissioners	-	-	-	15,820	15,820	-	-	-	-	-	-	28,957	28,957	
	50-081	Jefferson County Board of Commissioners	(25,563)	-	-	-	-	76	8,530	797	648	10,051	(4,268)	(930)	(5,198)	
	50-082	Jenkins County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	225	225	
	50-085	Lamar County Board of Commissioners	(64,329)	-	-	-	-	192	21,466	2,005	1,632	25,295	(10,739)	(2,344)	(13,083)	
	50-089	Liberty County Board of Commissioners	(127,581)	-	-	-	-	381	42,573	3,977	3,378	50,309	(21,299)	(6,679)	(26,978)	
	50-092	Lowndes County Board of Commissioners	(73,166)	-	-	-	-	218	24,415	2,281	1,921	28,835	(12,215)	(2,883)	(15,098)	
	50-095	Madison County Board of Commissioners	(56,810)	-	-	-	-	169	18,957	1,771	1,441	22,338	(9,486)	(2,069)	(11,555)	
	50-098	Mcintosh County Board of Commissioners	(81,745)	-	-	-	-	244	27,278	2,548	2,694	32,764	(13,645)	(3,504)	(17,149)	
	50-100	Miller County Board of Commissioners	(37,153)	-	-	-	-	111	12,398	1,158	942	14,609	(6,202)	(1,211)	(7,413)	
	50-101	Mitchell County Board of Commissioners	(79,041)	-	-	-	-	236	26,376	2,464	2,522	31,598	(13,195)	(3,539)	(16,734)	
	50-106	Muscookee County Board of Commissioners	(170,251)	-	-	-	-	508	56,812	5,307	4,477	67,104	(28,421)	(6,954)	(35,375)	
	50-107	Newton County Board of Commissioners	-	-	-	12,656	12,656	-	-	-	-	-	-	12,212	12,212	



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense					
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense			
	50-110	Paulding County Board of Commissioners	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	50-113	Pierce County Board of Commissioners	(27,700)	-	-	-	-	-	83	9,243	864	805	10,995	(4,624)	(1,255)	(5,879)		
	50-117	Putnam County Board of Commissioners	(34,511)	-	-	-	-	-	103	11,516	1,076	1,041	13,736	(5,762)	(1,399)	(7,161)		
	50-121	Richmond County Board of Commissioners	(204,436)	-	-	18,642	18,642	610	68,220	6,373	219	75,422	(34,127)	13,707	(20,420)			
	50-122	Rockdale County Board of Commissioners	(51,274)	-	-	4,163	4,163	153	17,110	1,598	252	19,113	(8,561)	2,341	(6,220)			
	50-124	Screven County Board of Commissioners	(22,724)	-	-	-	-	68	7,583	708	1,169	9,528	(3,795)	(1,659)	(5,454)			
	50-126	Spalding County Board of Commissioners	-	-	-	1,850	1,850	-	-	-	-	-	-	8,369	8,369			
	50-127	Stephens County Board of Commissioners	(19,706)	-	-	-	-	59	6,576	614	551	7,800	(3,289)	(785)	(4,074)			
	50-132	Tattnall County Board of Commissioners	(42,307)	-	-	-	-	126	14,118	1,319	1,169	16,732	(7,061)	(2,268)	(9,329)			
	50-136	Thomas County Board of Commissioners	(5,857)	-	-	3,768	3,768	17	1,954	183	79	2,233	(978)	3,042	2,064			
	50-137	Tift County Board of Commissioners	(68,029)	-	-	-	-	197	22,034	2,058	1,941	26,230	(11,023)	(2,632)	(13,855)			
	50-138	Toombs County Board of Commissioners	(2,974)	-	-	3,731	3,731	9	993	93	50	1,145	(496)	3,120	2,624			
	50-140	Treutlen County Board of Commissioners	(27,817)	-	-	2,327	2,327	83	9,282	867	-	10,232	(4,644)	1,933	(2,711)			
	50-141	Troup County Board of Commissioners	-	-	-	2,555	2,555	-	-	-	-	-	-	8,368	8,368			
	50-142	Turner County Board of Commissioners	(67,131)	-	-	-	-	200	22,401	2,093	2,124	26,818	(11,207)	(2,915)	(14,122)			
	50-145	Upson County Board of Commissioners	-	-	-	14,012	14,012	-	-	-	111	111	-	11,938	11,938			
	50-146	Walker County Board of Commissioners	-	-	-	600	600	-	-	-	-	-	-	5,059	5,059			
	50-147	Walton County Board of Commissioners	(68,240)	-	-	-	-	204	22,771	2,127	1,719	26,821	(11,394)	(2,449)	(13,843)			
	50-148	Ware County Board of Commissioners	(50,054)	-	-	-	-	149	16,703	1,560	205	18,617	(8,357)	(1,058)	(9,415)			
	50-161	Eighth Judicial Board of Commissioners	(131,374)	-	-	8,916	8,916	392	43,839	4,096	617	48,944	(21,930)	5,074	(16,856)			
		ERS																
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	(917,371)	\$ -	\$ -	\$ -	\$ -	\$ 2,737	\$ 306,124	\$ 28,598	\$ 21,050	\$ 358,509	\$ (153,146)	\$ (22,802)	\$ (175,948)			
AUTH	913-0913	Lk Lanier Island Dev Authority	(97,097)	-	-	-	-	290	32,401	3,027	2,504	38,222	(16,209)	(3,808)	(20,017)			
AUTH	928-0926	GA Agric Exposition Authority	(496,836)	-	-	19,845	19,845	1,482	165,792	15,489	1,629	184,392	(82,943)	12,942	(70,001)			
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	(745,753)	-	-	-	-	2,225	248,855	23,248	13,498	287,826	(124,496)	(6,623)	(131,119)			
AUTH	936-0936	Agric Com Commission-Peanuts	(142,293)	-	-	-	-	424	47,483	4,436	4,564	56,907	(23,755)	(5,006)	(28,761)			
AUTH	955-0955	GA Superior Court Clerks Coop	(368,806)	-	-	-	-	1,100	123,069	11,497	11,383	147,049	(61,569)	(13,708)	(75,277)			
AUTH	972-0972	GA Federal-State Inspection	(1,101,085)	-	-	3,738	3,738	3,285	367,428	34,326	14,351	419,390	(183,815)	(1,659)	(185,474)			
AUTH	973-0973	GA Lottery Corporation	(61,379)	-	-	2,681	2,681	183	20,482	1,913	319	22,897	(10,246)	1,438	(8,808)			
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	-	-	-	-	-	-	-	-	-	-	-	1,816	1,816			
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	-	-	-	-	-	-	-	-	-	-	-	3,274	3,274			
CHAR	9915	FOOTHILLS CHARTER HIGH SCHOOL	(55,430)	-	-	-	-	165	18,497	1,728	6,204	26,594	(9,254)	(10,911)	(20,165)			
CORT	51-0217	DeKalb County State Court	(723,737)	-	-	22,297	22,297	2,159	241,509	22,562	-	266,230	(120,822)	52,071	(68,751)			
CORT	51-0237	Bibb County State Court	(417,524)	-	-	-	-	1,245	139,326	13,016	9,657	163,244	(69,703)	(10,337)	(80,040)			
CORT	51-0248	Chatham County State Court	(412,437)	-	-	-	-	1,230	137,629	12,857	4,134	155,850	(68,852)	(11,528)	(80,380)			
CSBS	361	Lookout Mountain Community Ser	(29,597)	-	-	8,428	8,428	88	9,876	923	-	10,887	(4,942)	13,262	8,320			
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	(184,896)	-	-	2,388	2,388	552	61,699	5,764	-	68,015	(30,866)	13,741	(17,125)			
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	(12,304)	-	-	8,015	8,015	37	4,106	384	175	4,702	(2,054)	7,595	5,541			
CSBS	365	Cobb County Community Service	(170,239)	-	-	2,983	2,983	508	56,808	5,307	7,866	70,489	(28,419)	5,853	(22,566)			
CSBS	366	Douglas Community Service Boar	-	-	-	6,499	6,499	-	-	-	1,492	-	-	939	939			
CSBS	368	Dekalb Community Service Board	(73,487)	-	-	16,350	16,350	219	24,522	2,291	-	27,032	(12,268)	24,000	11,732			
CSBS	369	VIEW POINT HEALTH	(145,994)	-	-	6,289	6,289	435	48,718	4,551	-	53,704	(24,374)	9,133	(15,241)			
CSBS	370	Clayton Community M.H., Substa	(36,358)	-	-	7,745	7,745	108	12,133	1,133	-	13,374	(6,069)	13,869	7,800			
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	(78,875)	-	-	2,891	2,891	235	26,320	2,459	-	29,014	(13,168)	9,706	(3,462)			
CSBS	372	PATHWAYS CENTER CSB	(37,689)	-	-	8,184	8,184	112	12,577	1,175	287	14,151	(6,291)	7,085	794			
CSBS	373	McIntosh Trail MH, MR and SA C	(53,324)	-	-	-	-	159	17,794	1,662	1,351	20,966	(8,902)	789	(8,113)			
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	(158,119)	-	-	25,229	25,229	472	52,764	4,929	-	58,165	(26,397)	45,874	19,477			
CSBS	375	Phenix Center	-	-	-	3,064	3,064	-	-	-	-	-	-	10,015	10,015			



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
CSBS	376	Oconee Community Service Board	\$ (28,924)	\$ -	\$ -	\$ 2,251	\$ 2,251	\$ 80	\$ 8,984	\$ 839	\$ -	\$ 9,903	\$ (4,496)	\$ 3,513	\$ (983)
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	(59,125)	-	-	2,983	2,983	176	19,730	1,843	69	21,818	(9,870)	4,269	(5,601)
CSBS	379	New Horizons	(108,915)	-	-	6,463	6,463	325	36,345	3,395	-	40,065	(18,183)	20,654	2,471
CSBS	380	Middle Flint Community Service	(101,266)	-	-	7,513	7,513	302	33,792	3,157	-	37,251	(16,905)	20,040	3,135
CSBS	381	CSB OF MIDDLE GEORGIA	(114,340)	-	-	40,005	40,005	341	38,155	3,564	-	42,060	(19,089)	45,302	26,213
CSBS	382	Albany Area Community Service	(81,277)	-	-	555	555	242	27,122	2,534	300	30,198	(13,568)	(730)	(14,298)
CSBS	383	The Georgia Pines Community Se	(125,616)	-	-	14,577	14,577	375	41,918	3,916	-	46,209	(20,970)	21,686	716
CSBS	384	South Georgia Community Servic	(73,456)	-	-	4,142	4,142	219	24,512	2,290	237	27,258	(12,263)	3,710	(8,553)
CSBS	385	Pineland Area MH, MR and SA Co	(54,944)	-	-	9,600	9,600	164	18,335	1,713	-	20,212	(9,172)	11,802	2,630
CSBS	386	Satilla Community Service Boar	(213,944)	-	-	4,974	4,974	638	71,392	6,670	1,031	79,731	(35,715)	1,659	(34,056)
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	(64,323)	-	-	6,964	6,964	192	21,464	2,005	-	23,661	(10,738)	7,323	(3,415)
DFAC	127-001	Appling County DFACS	(102,978)	-	-	-	-	307	34,364	3,210	2,019	39,900	(17,190)	(2,974)	(20,164)
DFAC	127-002	Atkinson County DFACS	(21,277)	-	-	-	-	63	7,100	663	558	8,384	(3,554)	(639)	(4,393)
DFAC	127-003	Bacon County DFACS	(69,053)	-	-	-	-	206	23,043	2,153	1,855	27,257	(11,527)	(2,756)	(14,283)
DFAC	127-004	Baker County DFACS	(36,685)	-	-	146	146	109	12,242	1,144	863	14,358	(6,124)	259	(5,865)
DFAC	127-005	Baldwin County DFACS	(108,472)	-	-	4,414	4,414	324	36,197	3,382	278	40,181	(18,107)	17,980	(127)
DFAC	127-006	Banks County DFACS	(38,705)	-	-	1,462	1,462	115	12,916	1,207	-	14,238	(6,461)	3,163	(3,298)
DFAC	127-007	Barrow County DFACS	(158,969)	-	-	1,715	1,715	474	53,048	4,956	-	58,478	(26,537)	3,370	(23,167)
DFAC	127-008	Bartow County DFACS	(200,088)	-	-	3,888	3,888	597	66,769	6,238	-	73,604	(33,403)	5,388	(28,015)
DFAC	127-009	Ben Hill County DFACS	(35,570)	-	-	2,589	2,589	106	11,870	1,109	-	13,085	(5,937)	5,631	(306)
DFAC	127-010	Berrien County DFACS	(97,744)	-	-	8,325	8,325	292	32,617	3,047	-	35,956	(16,317)	11,474	(4,843)
DFAC	127-011	Bibb County DFACS	(1,052,902)	-	-	2,215	2,215	3,141	351,350	32,824	4,992	392,307	(175,771)	14,954	(160,817)
DFAC	127-012	Bleckley County DFACS	(25,280)	-	-	999	999	75	8,436	788	9,299	(4,221)	1,682	(2,539)	
DFAC	127-013	Brantley County DFACS	(151,413)	-	-	-	-	452	50,526	4,720	4,029	59,727	(25,277)	(3,800)	(29,077)
DFAC	127-014	Brooks County DFACS	(74,336)	-	-	381	381	222	24,806	2,317	1,634	28,979	(12,409)	(1,012)	(13,421)
DFAC	127-015	Bryan County DFACS	-	-	-	885	885	-	-	-	-	-	-	4,005	4,005
DFAC	127-016	Bulloch County DFACS	(158,957)	-	-	656	656	474	53,043	4,955	1,636	60,108	(26,537)	2,629	(23,908)
DFAC	127-017	Burke County DFACS	(117,838)	-	-	435	435	352	39,322	3,674	456	43,804	(19,671)	340	(19,331)
DFAC	127-018	Butts County DFACS	(131,799)	-	-	1,359	1,359	393	43,981	4,109	1,562	50,045	(22,001)	(4,865)	(26,866)
DFAC	127-019	Calhoun County DFACS	(46,175)	-	-	-	-	138	15,408	1,439	1,199	18,184	(7,709)	(1,744)	(9,453)
DFAC	127-020	Camden County DFACS	(223,840)	-	-	-	-	668	74,695	6,978	8,388	90,729	(37,367)	(8,409)	(45,776)
DFAC	127-021	Candler County DFACS	(22,299)	-	-	447	447	67	7,441	695	359	8,562	(3,723)	3,260	(463)
DFAC	127-022	Carroll County DFACS	(207,638)	-	-	3,196	3,196	619	69,288	6,473	-	76,380	(34,663)	9,640	(25,023)
DFAC	127-023	Catoosa County DFACS	(89,787)	-	-	1,290	1,290	268	29,962	2,799	-	33,029	(14,988)	3,865	(11,123)
DFAC	127-024	Charlton County DFACS	(75,094)	-	-	2,960	2,960	224	25,059	2,341	-	27,624	(12,536)	5,967	(6,569)
DFAC	127-025	Chatham County DFACS	(555,604)	-	-	9,801	9,801	1,657	185,403	17,321	-	204,381	(92,754)	16,999	(75,755)
DFAC	127-026	Chattahoochee County DFACS	-	-	-	3,775	3,775	-	-	-	-	-	-	4,356	4,356
DFAC	127-027	Chattooga County DFACS	(219,794)	-	-	-	-	656	73,345	6,852	6,419	87,272	(36,691)	(8,588)	(45,279)
DFAC	127-028	Cherokee County DFACS	(341,623)	-	-	-	-	1,019	113,999	10,650	11,314	136,982	(57,031)	(13,466)	(70,497)
DFAC	127-029	Clarke County DFACS	(1,985,774)	-	-	-	-	5,924	662,646	61,905	35,611	766,086	(331,506)	(18,312)	(449,818)
DFAC	127-030	Clay County DFACS	(86,782)	-	-	2,648	2,648	259	28,959	2,705	677	32,600	(14,487)	707	(13,780)
DFAC	127-031	Clayton County DFACS	(1,475,685)	-	-	2,365	2,365	4,402	492,431	46,004	18,437	561,274	(246,351)	53,985	(192,366)
DFAC	127-032	Clinch County DFACS	(86,567)	-	-	-	-	258	28,887	2,699	3,309	35,153	(14,453)	(5,831)	(20,284)
DFAC	127-033	Cobb County DFACS	(1,717,717)	-	-	415	415	5,124	573,196	53,549	24,098	655,967	(286,754)	(21,991)	(308,745)
DFAC	127-034	Coffee County DFACS	(742,403)	-	-	-	-	2,215	247,737	23,144	19,701	292,797	(123,937)	(17,185)	(141,122)
DFAC	127-035	Colquitt County DFACS	(195,445)	-	-	1,805	1,805	583	65,219	6,093	1,528	73,423	(32,628)	8,414	(24,214)
DFAC	127-036	Columbia County DFACS	(603,811)	-	-	-	-	1,801	201,490	18,823	31,050	253,164	(100,800)	(30,676)	(131,476)
DFAC	127-037	Cook County DFACS	(125,007)	-	-	651	651	373	41,714	3,897	3,587	49,571	(20,869)	1,692	(19,177)
DFAC	127-038	Coweta County DFACS	(245,320)	-	-	-	-	732	81,863	7,648	2,238	92,481	(40,952)	(1,397)	(42,349)
DFAC	127-039	Crawford County DFACS	(89,935)	-	-	-	-	288	30,011	2,804	2,931	36,014	(15,013)	(3,031)	(18,044)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
DFAC	127-040	Crisp County DFACS	\$ (192,926)	\$ -	\$ -	\$ 1,067	\$ 1,067	\$ 575	\$ 64,379	\$ 6,014	\$ 7,518	\$ 78,486	\$ (32,208)	\$ (1,143)	\$ (33,351)
DFAC	127-041	Dade County DFACS	(76,960)	-	-	239	239	230	25,681	2,399	1,550	29,860	(12,849)	(943)	(13,792)
DFAC	127-042	Dawson County DFACS	(73,567)	-	-	-	-	219	24,549	2,293	7,110	34,171	(12,282)	(9,047)	(21,329)
DFAC	127-043	Decatur County DFACS	(254,890)	-	-	4,376	4,376	760	85,056	7,946	547	94,309	(42,552)	1,826	(40,726)
DFAC	127-044	Dekalb County DFACS	(5,649,692)	-	-	-	-	16,853	1,885,283	176,126	94,875	2,173,137	(943,159)	(151,463)	(1,094,622)
DFAC	127-045	Dodge County DFACS	(60,154)	-	-	2,370	2,370	179	20,073	1,875	1,014	23,141	(10,044)	(481)	(10,525)
DFAC	127-046	Dooly County DFACS	(63,011)	-	-	3,361	3,361	188	21,027	1,964	-	23,179	(10,518)	2,309	(8,209)
DFAC	127-047	Dougherty County DFACS	(2,442,206)	-	-	17,250	17,250	7,285	814,956	76,134	-	898,375	(407,702)	16,835	(390,867)
DFAC	127-048	Douglas County DFACS	(460,650)	-	-	-	-	1,374	153,717	14,360	13,846	183,297	(76,901)	(12,303)	(89,204)
DFAC	127-049	Early County DFACS	(858,788)	-	-	-	-	2,562	286,575	26,772	7,971	323,880	(143,366)	(15,410)	(158,776)
DFAC	127-051	Effingham County DFACS	(184,902)	-	-	-	-	552	61,701	5,764	4,306	72,323	(30,868)	(7,301)	(38,169)
DFAC	127-052	Elbert County DFACS	(76,418)	-	-	4,273	4,273	228	25,500	2,382	-	28,110	(12,758)	4,665	(8,093)
DFAC	127-053	Emanuel County DFACS	(62,488)	-	-	-	-	186	20,852	1,948	3,649	26,635	(10,433)	(8,156)	(18,589)
DFAC	127-054	Evans County DFACS	(44,937)	-	-	652	652	134	14,995	1,401	-	16,530	(7,502)	2,506	(4,996)
DFAC	127-055	Fannin County DFACS	(63,664)	-	-	3,592	3,592	190	21,244	1,985	-	23,419	(10,629)	5,109	(5,520)
DFAC	127-056	Fayette County DFACS	(265,329)	-	-	3,502	3,502	791	88,539	8,271	828	98,429	(44,295)	877	(43,418)
DFAC	127-057	Floyd County DFACS	(1,093,103)	-	-	1,000	1,000	3,261	364,765	34,077	-	402,103	(182,482)	(4,035)	(186,517)
DFAC	127-058	Forsyth County DFACS	(105,436)	-	-	-	-	315	35,183	3,287	4,761	43,546	(17,602)	(3,342)	(20,944)
DFAC	127-059	Franklin County DFACS	(116,305)	-	-	3,294	3,294	347	38,811	3,626	742	43,526	(19,415)	(319)	(19,734)
DFAC	127-060	FULTON COUNTY DFACS	(3,517,400)	-	-	-	-	10,493	1,173,761	109,654	11,408	1,305,316	(587,201)	3,428	(583,773)
DFAC	127-061	Gilmer County DFACS	(79,910)	-	-	-	-	238	26,666	2,491	3,239	32,634	(13,341)	(3,050)	(16,391)
DFAC	127-062	Glascok County DFACS	(22,570)	-	-	8,017	8,017	67	7,532	704	59	8,362	(3,768)	6,741	2,973
DFAC	127-063	Glynn County DFACS	(389,664)	-	-	-	-	1,162	130,029	12,148	2,155	145,494	(65,050)	(1,779)	(66,829)
DFAC	127-064	Gordon County DFACS	(219,671)	-	-	1,688	1,688	655	73,304	6,848	3,159	83,966	(36,672)	3,377	(33,295)
DFAC	127-065	Grady County DFACS	(175,184)	-	-	1,087	1,087	523	58,458	5,461	5,384	69,826	(29,246)	(1,559)	(30,805)
DFAC	127-066	Greene County DFACS	(211,918)	-	-	-	-	632	70,716	6,606	7,904	85,858	(35,378)	(7,303)	(42,681)
DFAC	127-067	Gwinnett County DFACS	(2,141,787)	-	-	-	-	6,389	714,707	66,769	20,378	808,243	(357,550)	(20,194)	(377,744)
DFAC	127-068	Habersham County DFACS	(198,782)	-	-	-	-	593	66,333	6,197	4,989	78,112	(33,184)	(8,637)	(41,821)
DFAC	127-069	Hall County DFACS	(834,087)	-	-	365	365	2,488	278,332	26,002	2,959	309,781	(139,244)	(7,116)	(146,360)
DFAC	127-070	Hancock County DFACS	(22,823)	-	-	3,886	3,886	68	7,616	711	293	8,688	(3,811)	3,212	(599)
DFAC	127-071	Haralson County DFACS	(118,466)	-	-	-	-	353	39,532	3,693	749	44,327	(19,777)	(539)	(20,316)
DFAC	127-072	Harris County DFACS	(67,162)	-	-	1,864	1,864	200	22,412	2,094	-	24,706	(11,212)	2,125	(9,087)
DFAC	127-073	Hart County DFACS	(139,657)	-	-	8,617	8,617	417	46,603	4,354	-	51,374	(23,314)	9,793	(13,521)
DFAC	127-074	Heard County DFACS	(148,192)	-	-	-	-	442	49,451	4,620	1,432	55,945	(24,739)	(4,122)	(28,861)
DFAC	127-075	Henry County DFACS	(506,246)	-	-	-	-	1,510	168,933	15,782	9,175	195,400	(84,512)	(14,802)	(99,314)
DFAC	127-076	Houston County DFACS	(638,359)	-	-	-	-	1,904	213,018	19,900	4,793	239,615	(106,569)	(6,981)	(113,550)
DFAC	127-077	Irwin County DFACS	(123,067)	-	-	-	-	367	41,067	3,837	3,359	48,630	(20,545)	(4,604)	(25,149)
DFAC	127-078	Jackson County DFACS	(102,603)	-	-	5	5	306	34,238	3,199	1,440	39,183	(17,129)	(2,647)	(19,776)
DFAC	127-079	Jasper County DFACS	-	-	-	1,107	1,107	-	-	-	-	-	-	6,209	6,209
DFAC	127-080	Jeff Davis County DFACS	(153,803)	-	-	1,677	1,677	459	51,323	4,795	2,037	58,614	(25,676)	2,680	(22,996)
DFAC	127-081	Jefferson County DFACS	(27,429)	-	-	9,285	9,285	82	9,153	855	-	10,090	(4,579)	11,360	6,781
DFAC	127-082	Jenkins County DFACS	(116,816)	-	-	-	-	348	38,981	3,642	3,864	46,835	(19,502)	(7,697)	(27,199)
DFAC	127-083	Johnson County DFACS	(84,818)	-	-	-	-	253	28,303	2,644	2,072	33,272	(14,160)	(2,241)	(16,401)
DFAC	127-084	Jones County DFACS	(180,597)	-	-	1,973	1,973	539	60,265	5,630	739	67,173	(30,148)	1,569	(28,579)
DFAC	127-085	Lamar County DFACS	(111,748)	-	-	942	942	333	37,290	3,484	2,696	43,803	(18,655)	49	(18,606)
DFAC	127-086	Lanier County DFACS	(43,520)	-	-	2,586	2,586	130	14,523	1,357	-	16,010	(7,264)	6,166	(1,098)
DFAC	127-087	Laurens County DFACS	(3,052,015)	-	-	-	-	9,104	1,018,447	95,145	237,608	1,360,304	(509,503)	(389,012)	(898,515)
DFAC	127-088	Lee County DFACS	(119,520)	-	-	-	-	357	39,883	3,726	4,258	48,224	(19,953)	(6,797)	(26,750)
DFAC	127-089	Liberty County DFACS	(205,630)	-	-	5,078	5,078	613	68,618	6,410	395	76,036	(34,329)	4,076	(30,253)
DFAC	127-091	Long County DFACS	(17,446)	-	-	3,027	3,027	52	5,822	544	45	6,463	(2,912)	2,422	(490)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-092	Lowndes County DFACS	\$ (414,506)	\$ -	\$ -	\$ 6,220	\$ 6,220	\$ 1,236	\$ 138,319	\$ 12,922	\$ 401	\$ 152,878	\$ (69,198)	\$ 3,755	\$ (65,443)
DFAC	127-093	Lumpkin County DFACS	(64,200)	-	-	4,969	4,969	192	21,423	2,001	-	23,616	(10,717)	6,177	(4,540)
DFAC	127-094	Macon County DFACS	(52,653)	-	-	494	494	157	17,570	1,641	50	19,418	(8,790)	2,610	(6,180)
DFAC	127-095	Madison County DFACS	(96,389)	-	-	1,408	1,408	288	32,165	3,005	-	35,458	(16,090)	7,028	(9,062)
DFAC	127-096	Marion County DFACS	(33,119)	-	-	230	230	99	11,052	1,032	2,449	14,632	(5,528)	1,369	(4,159)
DFAC	127-097	McDuffie County DFACS	(78,561)	-	-	15,233	15,233	234	26,216	2,449	-	28,899	(13,115)	21,270	8,155
DFAC	127-098	McIntosh County DFACS	-	-	-	954	954	-	-	-	-	-	-	5,650	5,650
DFAC	127-099	Meriwether County DFACS	(202,225)	-	-	-	-	603	67,482	6,304	6,442	80,831	(33,760)	(6,417)	(40,177)
DFAC	127-101	Mitchell County DFACS	(69,872)	-	-	5,881	5,881	208	23,316	2,178	97	25,799	(11,666)	7,918	(3,748)
DFAC	127-102	Monroe County DFACS	(125,998)	-	-	-	-	376	42,045	3,928	2,852	49,201	(21,034)	(2,533)	(23,567)
DFAC	127-103	Montgomery County DFACS	(84,424)	-	-	190	190	252	28,172	2,632	1,904	32,960	(14,094)	(22)	(14,116)
DFAC	127-104	Morgan County DFACS	(95,459)	-	-	-	-	285	31,854	2,976	6,169	41,284	(15,935)	(6,223)	(22,158)
DFAC	127-105	Murray County DFACS	(219,166)	-	-	-	-	654	73,135	6,832	10,650	91,271	(36,588)	(12,126)	(48,714)
DFAC	127-106	Muscogee County DFACS	(672,076)	-	-	3,251	3,251	2,005	224,269	20,952	18,509	265,735	(112,196)	(4,193)	(116,389)
DFAC	127-107	Newton County DFACS	(280,398)	-	-	22,117	22,117	836	93,568	8,741	-	103,145	(46,810)	26,036	(20,774)
DFAC	127-108	Oconee County DFACS	-	-	-	687	687	-	-	-	-	-	-	3,222	3,222
DFAC	127-110	Paulding County DFACS	(180,640)	-	-	-	-	539	60,279	5,631	5,642	72,091	(30,155)	(9,822)	(39,977)
DFAC	127-111	Peach County DFACS	(209,344)	-	-	1,393	1,393	624	69,857	6,526	4,980	81,987	(34,949)	2,306	(32,643)
DFAC	127-112	Pickens County DFACS	(107,068)	-	-	2,279	2,279	319	35,728	3,338	-	39,385	(17,875)	5,769	(12,106)
DFAC	127-113	Pierce County DFACS	(60,025)	-	-	975	975	179	20,030	1,871	117	22,197	(10,021)	2,644	(7,377)
DFAC	127-114	Pike County DFACS	(58,818)	-	-	2,605	2,605	175	19,627	1,834	1,840	23,476	(9,820)	(3,623)	(13,443)
DFAC	127-115	Polk County DFACS	(340,195)	-	-	2,440	2,440	1,015	113,522	10,605	-	125,142	(56,791)	1,588	(55,203)
DFAC	127-116	Pulaski County DFACS	(17,046)	-	-	1,145	1,145	51	5,688	531	374	6,644	(2,846)	4,022	1,176
DFAC	127-117	Putnam County DFACS	(604,563)	-	-	2,958	2,958	1,803	201,740	18,847	6,302	228,692	(100,926)	(1,180)	(102,106)
DFAC	127-119	Rabun County DFACS	(120,456)	-	-	760	760	359	40,196	3,755	2,532	46,842	(20,109)	1,577	(18,532)
DFAC	127-120	Randolph County DFACS	(20,913)	-	-	3,334	3,334	62	6,979	652	-	7,693	(3,492)	6,419	2,927
DFAC	127-121	Richmond County DFACS	(1,018,933)	-	-	-	-	3,039	340,015	31,765	5,824	380,643	(170,099)	(6,187)	(176,286)
DFAC	127-122	Rockdale County DFACS	(147,533)	-	-	440	440	440	49,231	4,599	2,176	56,446	(24,628)	1,639	(22,989)
DFAC	127-123	Schley County DFACS	(18,111)	-	-	3,818	3,818	54	6,044	565	-	6,663	(3,023)	4,138	1,115
DFAC	127-124	Screven County DFACS	(50,264)	-	-	14	14	150	16,773	1,567	1,198	19,688	(8,390)	153	(8,237)
DFAC	127-125	Seminole County DFACS	(135,981)	-	-	1,851	1,851	406	45,376	4,239	-	50,021	(22,701)	2,119	(20,582)
DFAC	127-126	Spalding County DFACS	(899,439)	-	-	15,672	15,672	2,683	300,140	28,039	-	330,862	(150,153)	29,754	(120,399)
DFAC	127-127	Stephens County DFACS	(185,499)	-	-	311	311	553	61,900	5,783	8,362	76,598	(30,967)	(5,524)	(36,491)
DFAC	127-128	Stewart County DFACS	(48,213)	-	-	2,169	2,169	144	16,089	1,503	-	17,736	(8,047)	1,548	(6,499)
DFAC	127-129	Sumter County DFACS	(1,433,557)	-	-	-	-	4,276	478,373	44,690	28,014	555,353	(239,319)	(46,545)	(285,864)
DFAC	127-130	Talbot County DFACS	(81,960)	-	-	1,901	1,901	244	27,350	2,555	340	30,489	(13,682)	76	(13,606)
DFAC	127-131	Taliaferro County DFACS	(20,507)	-	-	-	-	61	6,843	639	-	8,064	(3,425)	(746)	(4,171)
DFAC	127-132	Tattnall County DFACS	(46,858)	-	-	1,561	1,561	140	15,636	1,461	808	18,045	(7,822)	4,273	(3,549)
DFAC	127-133	Taylor County DFACS	(7,735)	-	-	2,529	2,529	23	2,581	241	-	2,845	(1,292)	3,894	2,602
DFAC	127-134	Telfair County DFACS	(90,268)	-	-	3,533	3,533	269	30,122	2,814	-	33,205	(15,070)	6,265	(8,805)
DFAC	127-135	Terrell County DFACS	(107,671)	-	-	-	-	321	35,929	3,357	2,877	42,484	(17,975)	(3,136)	(21,111)
DFAC	127-136	Thomas County DFACS	(247,205)	-	-	2,064	2,064	737	82,491	7,706	748	91,682	(41,270)	(1,290)	(42,560)
DFAC	127-137	Tift County DFACS	(301,712)	-	-	15,022	15,022	900	100,680	9,406	1,460	112,446	(50,367)	6,428	(43,939)
DFAC	127-138	Toombs County DFACS	(119,045)	-	-	140	140	355	39,725	3,711	2,985	46,776	(19,873)	2,192	(17,681)
DFAC	127-139	Towns County DFACS	(21,203)	-	-	-	-	63	7,075	661	1,892	9,691	(3,540)	(1,471)	(5,011)
DFAC	127-140	Treutlen County DFACS	(56,976)	-	-	-	-	170	19,013	1,776	2,624	23,583	(9,511)	(4,236)	(13,747)
DFAC	127-141	Troup County DFACS	(388,937)	-	-	914	914	1,160	129,787	12,125	3,135	146,207	(64,929)	(11,034)	(75,963)
DFAC	127-142	Turner County DFACS	-	-	-	915	915	-	-	-	-	-	-	3,261	3,261
DFAC	127-143	Twiggs County DFACS	(52,136)	-	-	1,060	1,060	156	17,398	1,625	-	19,179	(8,705)	1,336	(7,369)
DFAC	127-144	Union County DFACS	(83,820)	-	-	4,646	4,646	250	27,970	2,613	-	30,833	(13,994)	1,124	(12,870)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-145	Upson County DFACS	\$ (178,035)	\$ -	\$ -	\$ -	\$ -	\$ 531	\$ 59,410	\$ 5,550	\$ 5,730	\$ 71,221	\$ (29,721)	\$ (11,086)	\$ (40,807)
DFAC	127-146	Walker County DFACS	(189,644)	-	-	-	-	566	63,283	5,912	11,174	80,935	(31,660)	(12,240)	(43,900)
DFAC	127-147	Walton County DFACS	(117,912)	-	-	1,936	1,936	352	39,347	3,676	2,619	45,994	(19,683)	8,494	(11,189)
DFAC	127-148	Ware County DFACS	(215,545)	-	-	-	-	643	71,927	6,719	991	80,280	(35,983)	(4,412)	(40,395)
DFAC	127-149	Warren County DFACS	(38,040)	-	-	-	-	113	12,694	1,186	998	14,991	(6,350)	1,530	(4,820)
DFAC	127-150	Washington County DFACS	(134,188)	-	-	-	-	400	44,778	4,183	1,121	50,482	(22,401)	(3,116)	(25,517)
DFAC	127-151	Wayne County DFACS	(132,372)	-	-	400	400	395	44,172	4,127	2,091	50,785	(22,097)	(2,095)	(24,192)
DFAC	127-152	Webster County DFACS	(62,457)	-	-	6,339	6,339	186	20,842	1,947	502	23,477	(10,427)	2,877	(7,550)
DFAC	127-153	Wheeler County DFACS	(22,742)	-	-	-	-	68	7,589	709	640	9,006	(3,795)	(555)	(4,350)
DFAC	127-154	White County DFACS	-	-	-	3,941	3,941	-	-	-	-	-	-	7,726	-
DFAC	127-155	Whitfield County DFACS	(786,293)	-	-	7,432	7,432	2,345	262,383	24,512	7,955	297,195	(131,264)	20,122	(111,142)
DFAC	127-156	Wilcox County DFACS	(71,146)	-	-	292	292	212	23,741	2,218	1,044	27,215	(11,877)	196	(11,681)
DFAC	127-157	Wilkes County DFACS	(69,139)	-	-	256	256	206	23,071	2,155	1,103	26,535	(11,543)	1,605	(9,938)
DFAC	127-158	Wilkinson County DFACS	(71,079)	-	-	38	38	212	23,719	2,216	3,013	29,160	(11,866)	(2,722)	(14,588)
DFAC	127-159	Worth County DFACS	(103,139)	-	-	4,490	4,490	308	34,417	3,215	-	37,940	(17,218)	3,726	(13,492)
HLTH	128-001	Appling County Health Dept	(92,682)	-	-	-	-	276	30,928	2,889	2,027	36,120	(15,472)	(2,352)	(17,824)
HLTH	128-002	Atkinson County Health Dept	(54,125)	-	-	-	-	161	18,061	1,687	1,649	21,558	(9,037)	(1,949)	(10,986)
HLTH	128-003	Bacon County Health Dept	(93,476)	-	-	-	-	279	31,193	2,914	3,144	37,530	(15,605)	(4,969)	(20,574)
HLTH	128-004	Baker County Health Dept	(117,912)	-	-	-	-	352	39,347	3,676	3,908	47,283	(19,683)	(6,411)	(26,094)
HLTH	128-005	Baldwin County Health Dept	(144,707)	-	-	108	108	432	48,288	4,511	1,471	54,702	(24,156)	(1,227)	(25,383)
HLTH	128-006	Banks County Health Dept	(31,192)	-	-	-	-	93	10,409	972	919	12,393	(5,208)	(635)	(5,843)
HLTH	128-007	Barrow County Public Health	(120,696)	-	-	2,200	2,200	360	40,276	3,763	-	44,399	(20,148)	3,677	(16,471)
HLTH	128-008	Bartow County Health Dept	(113,010)	-	-	9,907	9,907	337	37,711	3,523	-	41,571	(18,866)	11,635	(7,231)
HLTH	128-009	Ben Hill County Health Dept	(53,404)	-	-	-	-	159	17,821	1,665	1,531	21,176	(8,915)	(2,212)	(11,127)
HLTH	128-010	Berrien County Health Dept	(21,418)	-	-	-	-	64	7,147	668	563	8,442	(3,576)	(844)	(4,420)
HLTH	128-011	Bibb County Health Dept	(298,312)	-	-	5,857	5,857	890	99,546	9,300	-	109,736	(49,799)	12,664	(37,135)
HLTH	128-012	Bleckley Co. Health Dept	(10,247)	-	-	3,358	3,358	31	3,420	319	-	3,770	(1,711)	6,134	4,423
HLTH	128-013	Brantley County Health Dept	(92,097)	-	-	-	-	275	30,732	2,871	9,491	43,369	(15,374)	(10,003)	(25,377)
HLTH	128-014	Brooks County Health Dept	(49,051)	-	-	-	-	146	16,368	1,529	1,225	19,268	(8,189)	(23)	(8,212)
HLTH	128-015	Bryan County Health Dept	(35,447)	-	-	18,246	18,246	106	11,829	1,105	-	13,040	(5,916)	20,496	14,580
HLTH	128-016	Bulloch County Physical Health	(141,240)	-	-	-	-	421	47,131	4,403	1,600	53,555	(23,579)	(2,176)	(25,755)
HLTH	128-017	Burke County Health Dept	(204,842)	-	-	-	-	611	68,355	6,386	7,540	82,892	(34,196)	(10,745)	(44,941)
HLTH	128-018	Butts County Health Dept	(30,256)	-	-	-	-	90	10,096	943	795	11,924	(5,052)	(1,193)	(6,245)
HLTH	128-019	Calhoun County Health Dept	(24,300)	-	-	268	268	72	8,109	758	1,792	10,731	(4,056)	573	(3,483)
HLTH	128-020	Camden County Health Dept	(115,886)	-	-	942	942	346	38,671	3,613	2,221	44,851	(19,345)	(640)	(19,985)
HLTH	128-021	Candler County Health Dept	(58,214)	-	-	-	-	174	19,426	1,815	1,550	22,965	(9,718)	(977)	(10,695)
HLTH	128-022	Carroll County Health Dept	(156,081)	-	-	4,088	4,088	466	52,084	4,866	-	57,416	(26,055)	11,545	(14,510)
HLTH	128-023	Catoosa County Health Dept	(74,158)	-	-	207	207	221	24,746	2,312	1,906	29,185	(12,381)	(204)	(12,585)
HLTH	128-024	Charlton County Health Dept	(90,268)	-	-	-	-	269	30,122	2,814	4,331	37,536	(15,070)	(6,931)	(22,001)
HLTH	128-025	Chatham County Health Dept	(1,134,641)	-	-	2,174	2,174	3,385	378,626	35,372	5,672	423,055	(189,415)	9,227	(180,188)
HLTH	128-026	Chattahoochee County Health Dept	-	-	-	7,127	7,127	-	-	-	-	-	-	8,241	8,241
HLTH	128-027	Chattooga County Health Dept	(169,451)	-	-	-	-	505	56,545	5,283	4,855	67,188	(28,289)	(7,839)	(36,128)
HLTH	128-028	Cherokee County Health Dept	(1,568,170)	-	-	36,114	36,114	4,678	523,293	48,887	2,883	579,741	(261,791)	14,303	(247,488)
HLTH	128-029	Clarke County Health Dept	(707,683)	-	-	-	-	2,111	236,151	22,062	18,020	278,344	(118,141)	(18,732)	(136,873)
HLTH	128-030	Clay County Health Dept	-	-	-	4,014	4,014	-	-	-	145	145	-	3,403	3,403
HLTH	128-031	Clayton County Health Dept	(718,731)	-	-	-	-	2,144	239,838	22,406	5,660	270,048	(119,985)	(17,523)	(137,508)
HLTH	128-032	Clinch County Health Dept	(40,928)	-	-	1,639	1,639	122	13,657	1,276	-	15,055	(6,833)	1,966	(4,867)
HLTH	128-033	Cobb County Health Dept	(1,540,606)	-	-	8,939	8,939	4,596	514,095	48,027	1,550	568,268	(257,188)	32,523	(224,665)
HLTH	128-034	Coffee County Health Dept	(111,101)	-	-	1,679	1,679	331	37,074	3,464	-	40,869	(18,546)	3,264	(15,282)
HLTH	128-035	Colquitt County Health Dept	(304,003)	-	-	-	-	907	101,445	9,477	2,574	114,403	(50,749)	(4,459)	(55,208)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-036	Columbia County Health Dept	\$ (243,190)	\$ -	\$ -	\$ 2,699	\$ 2,699	\$ 725	\$ 81,152	\$ 7,581	\$ 5,650	\$ 95,108	\$ (40,600)	\$ 2,507	\$ (38,093)
HLTH	128-037	Cook County Health Dept	(54,765)	-	-	-	-	163	18,275	1,707	1,573	21,718	(9,143)	(1,118)	(10,261)
HLTH	128-038	Coweta County Health Dept	(236,588)	-	-	-	-	706	78,949	7,375	1,806	88,836	(39,495)	(2,616)	(42,111)
HLTH	128-039	Crawford County Health Dept	(54,722)	-	-	-	-	163	18,261	1,706	944	21,074	(9,135)	(1,943)	(11,078)
HLTH	128-040	Crisp County Health Dept	-	-	-	-	-	-	-	-	-	-	-	374	374
HLTH	128-041	Dade County Health Dept	(68,880)	-	-	1,989	1,989	205	22,985	2,147	438	25,775	(11,500)	519	(10,981)
HLTH	128-042	Dawson County Health Dept	(161,038)	-	-	-	-	480	53,738	5,020	983	60,221	(26,883)	(5,309)	(32,192)
HLTH	128-043	Decatur County Health Dept	(112,936)	-	-	-	-	337	37,686	3,521	3,041	44,585	(18,853)	(1,236)	(20,089)
HLTH	128-044	Dekalb County Health Dept	(2,899,272)	-	-	3,953	3,953	8,648	967,477	90,383	13,352	1,079,860	(484,005)	8,068	(475,937)
HLTH	128-045	Dodge County Health Dept	(37,362)	-	-	-	-	111	12,468	1,165	1,088	14,832	(6,237)	8,650	2,413
HLTH	128-046	Dooly County Health Dept	-	-	-	228	228	-	-	-	-	-	-	1,621	1,621
HLTH	128-047	Dougherty County Health Dept	(979,077)	-	-	1,113	1,113	2,921	326,715	30,522	170,090	530,248	(163,445)	(145,902)	(309,347)
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	(710,811)	-	-	154,211	154,211	2,120	237,195	22,159	-	261,474	(118,663)	139,292	20,629
HLTH	128-048	Douglas County Health Dept	(134,176)	-	-	7,002	7,002	400	44,774	4,183	800	50,157	(22,398)	5,196	(17,202)
HLTH	128-049	Early County Health Dept	(50,405)	-	-	-	-	150	16,820	1,571	1,459	20,000	(8,416)	(9,181)	(9,334)
HLTH	128-050	Echols County Health Dept	-	-	-	2,593	2,593	-	-	-	-	-	-	5,136	5,136
HLTH	128-051	Effingham County Health Dept	(128,135)	-	-	-	-	382	42,758	3,995	3,647	50,782	(21,390)	(5,983)	(27,373)
HLTH	128-052	Elbert County Health Dept	(58,756)	-	-	-	-	175	19,607	1,832	1,258	22,872	(9,809)	466	(9,353)
HLTH	128-053	Emanuel County Health Dept	(160,176)	-	-	-	-	478	53,450	4,993	5,051	63,972	(26,740)	(6,841)	(33,581)
HLTH	128-054	Evans County Health Dept	(41,993)	-	-	-	-	125	14,013	1,309	2,557	18,004	(7,011)	(1,654)	(8,665)
HLTH	128-055	Fannin County Health Dept	(87,158)	-	-	5,806	5,806	280	29,084	2,717	-	32,061	(14,551)	6,694	(7,857)
HLTH	128-056	Fayette County Health Dept	(220,065)	-	-	2,976	2,976	656	73,435	6,860	1,207	82,158	(36,738)	(4,753)	(41,491)
HLTH	128-057	Floyd County Health Dept	(969,279)	-	-	6,709	6,709	2,891	323,445	30,217	3,651	360,204	(161,811)	22,792	(139,019)
HLTH	128-058	Forsyth County Health Dept	(140,371)	-	-	-	-	419	46,841	4,376	4,037	55,673	(23,434)	(5,021)	(28,455)
HLTH	128-059	Franklin County Health Dept	(101,088)	-	-	2,842	2,842	302	33,733	3,151	1,162	38,348	(16,874)	(2,068)	(18,942)
HLTH	128-061	Gilmer County Health Dept	(149,991)	-	-	693	693	447	50,051	4,676	3,345	58,519	(25,041)	(1,101)	(26,142)
HLTH	128-062	Glacook County Health Dept	(33,310)	-	-	-	-	99	11,115	1,038	247	12,499	(5,562)	(942)	(6,504)
HLTH	128-063	Glynn County Health Dept	(1,008,390)	-	-	-	-	3,008	336,496	31,436	15,625	386,565	(168,341)	(22,246)	(190,587)
HLTH	128-064	Gordon County Health Dept	(306,786)	-	-	-	-	915	102,373	9,564	1,932	114,784	(51,215)	(6,452)	(57,667)
HLTH	128-065	Grady County Health Dept	(98,698)	-	-	-	-	294	32,935	3,077	2,485	38,791	(16,476)	(1,681)	(18,137)
HLTH	128-066	Greene County Health Dept	(78,807)	-	-	-	-	235	26,298	2,457	2,218	31,208	(13,154)	(3,511)	(16,665)
HLTH	128-067	Gwinnett County Health Dept	(2,598,158)	-	-	5,887	5,887	7,750	866,996	80,996	-	955,742	(433,737)	5,930	(427,807)
HLTH	128-068	Habersham County Health Dept	(58,386)	-	-	-	-	174	19,483	1,820	1,078	22,555	(9,747)	(1,349)	(11,096)
HLTH	128-069	Hall County Health Dept	(1,167,637)	-	-	2,098	2,098	3,483	389,636	36,400	10,786	440,305	(194,927)	14,453	(180,474)
HLTH	128-070	Hancock County Health Dept	(74,718)	-	-	41	41	223	24,933	2,329	919	28,404	(12,472)	150	(12,322)
HLTH	128-071	Haralson County Health Dept	(120,720)	-	-	-	-	360	40,284	3,763	2,874	47,281	(20,154)	(3,342)	(23,496)
HLTH	128-072	Harris County Health Dept	(73,487)	-	-	-	-	219	24,522	2,291	2,382	29,414	(12,268)	(8,226)	(15,094)
HLTH	128-073	Hart County Health Dept	(18,666)	-	-	1,603	1,603	56	6,229	582	-	6,867	(3,115)	4,810	1,695
HLTH	128-074	Heard County Health Dept	(8,492)	-	-	1,096	1,096	25	2,834	265	-	3,124	(1,417)	2,923	1,506
HLTH	128-075	Henry County Health Dept	(229,063)	-	-	3,697	3,697	683	76,437	7,141	-	84,261	(38,241)	5,612	(32,629)
HLTH	128-076	Houston County Health Dept	(1,228,571)	-	-	4,656	4,656	3,659	409,303	38,238	1,791	452,991	(204,761)	1,176	(203,585)
HLTH	128-077	Irwin County Health Dept	(51,963)	-	-	-	-	155	17,340	1,620	1,473	20,588	(8,674)	(2,140)	(10,814)
HLTH	128-078	Jackson County Health Dept	-	-	-	1,019	1,019	-	-	-	-	-	-	4,499	4,499
HLTH	128-079	Jasper County Health Dept	(29,566)	-	-	-	-	88	9,866	922	746	11,622	(4,936)	(1,139)	(6,075)
HLTH	128-080	Jeff Davis County Health Dept	(110,984)	-	-	-	-	331	37,035	3,460	2,836	43,662	(18,527)	(5,124)	(23,651)
HLTH	128-081	Jefferson County Health Dept	(37,301)	-	-	1,071	1,071	111	12,447	1,163	-	13,721	(6,228)	4,646	(1,582)
HLTH	128-082	Jenkins County Health Dept	(13,622)	-	-	3,941	3,941	41	4,546	425	136	5,148	(2,272)	2,893	621
HLTH	128-083	Johnson County Health Dept	(20,310)	-	-	-	-	61	6,777	633	533	8,004	(3,391)	(599)	(3,990)
HLTH	128-084	Jones County Health Dept	(42,332)	-	-	2,330	2,330	126	14,126	1,320	-	15,572	(7,067)	5,903	(1,164)
HLTH	128-085	Lamar County Health Dept	(61,386)	-	-	-	-	183	20,484	1,914	1,612	24,193	(10,247)	(2,419)	(12,666)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-087	Laurens County Health Dept	\$ (1,133,853)	\$ -	\$ -	\$ -	\$ -	\$ 3,382	\$ 378,363	\$ 35,347	\$ 24,831	\$ 441,923	\$ (189,286)	\$ (32,481)	\$ (221,767)
HLTH	128-088	Lee County Health Dept	(143,204)	-	-	-	-	427	47,787	4,464	2,129	54,807	(23,907)	(3,540)	(27,447)
HLTH	128-089	Liberty County Health Dept	(248,350)	-	-	6,392	6,392	741	82,874	7,742	1,021	92,378	(41,459)	472	(40,987)
HLTH	128-090	Lincoln County Health Dept	-	-	-	273	273	-	-	-	-	-	-	1,554	1,554
HLTH	128-091	Long County Health Dept	(17,145)	-	-	-	-	51	5,721	534	475	6,781	(2,863)	(314)	(3,177)
HLTH	128-092	Lowndes County Health Dept	(1,205,793)	-	-	9,871	9,871	3,597	402,369	37,590	1,585	445,141	(201,294)	5,781	(195,513)
HLTH	128-093	Lumpkin County Health Dept	(93,144)	-	-	4,978	4,978	278	31,082	2,904	530	34,794	(15,548)	1,899	(13,649)
HLTH	128-094	Macon County Health Dept	(70,598)	-	-	-	-	211	23,558	2,201	2,165	28,135	(11,785)	(3,691)	(15,476)
HLTH	128-095	Madison County Health Dept	(37,830)	-	-	6,170	6,170	113	12,624	1,179	323	14,239	(6,315)	1,606	(4,709)
HLTH	128-096	Marion County Health Dept	(55,831)	-	-	-	-	167	18,631	1,740	1,893	22,431	(9,320)	(3,042)	(12,362)
HLTH	128-097	Mcduffie County Health Dept	(107,911)	-	-	258	258	322	36,010	3,364	2,492	42,188	(18,015)	(1,271)	(19,286)
HLTH	128-098	McIntosh County Health Dept	(36,765)	-	-	2,691	2,691	110	12,268	1,146	295	13,819	(6,138)	1,597	(4,541)
HLTH	128-099	Meriwether County Health Dept	(162,960)	-	-	447	447	486	54,379	5,080	882	60,827	(27,206)	(578)	(27,784)
HLTH	128-100	Miller County Health Dept	(32,202)	-	-	393	393	96	10,746	1,004	1,891	13,737	(5,376)	(5,944)	(11,320)
HLTH	128-101	Mitchell County Health Dept	(111,384)	-	-	-	-	332	37,169	3,472	6,623	47,596	(18,595)	(7,442)	(26,037)
HLTH	128-102	Monroe County Health Dept	(39,912)	-	-	-	-	119	13,318	1,244	987	15,668	(6,664)	(1,522)	(8,186)
HLTH	128-103	Montgomery County Health Dept	(30,409)	-	-	2,227	2,227	91	10,148	948	186	11,373	(5,075)	1,092	(3,983)
HLTH	128-104	Morgan County Health Dept	(67,593)	-	-	1,553	1,553	202	22,556	2,107	-	24,865	(11,282)	3,184	(8,098)
HLTH	128-105	Murray County Health Dept	(154,905)	-	-	-	-	462	51,691	4,829	4,131	61,113	(25,860)	(3,956)	(29,816)
HLTH	128-106	Muscookee County Health Dept	(1,590,857)	-	-	-	-	4,746	530,864	49,594	13,825	599,029	(265,577)	(29,986)	(295,563)
HLTH	128-107	Newton County Health Dept	(152,897)	-	-	7,593	7,593	456	51,021	4,766	-	56,243	(25,526)	16,045	(9,481)
HLTH	128-108	Oconee County Health Dept	(136,701)	-	-	-	-	408	45,617	4,262	7,275	57,562	(22,820)	(6,733)	(29,553)
HLTH	128-109	Oglethorpe County Health Dept	(33,396)	-	-	-	-	100	11,144	1,041	882	13,167	(5,575)	1,364	(6,939)
HLTH	128-110	Paulding County Health Dept	(115,615)	-	-	2,470	2,470	345	38,580	3,604	7,293	49,822	(19,302)	2,214	(17,088)
HLTH	128-111	Peach County Health Dept	(58,196)	-	-	663	663	174	19,420	1,814	287	21,695	(9,714)	547	(9,167)
HLTH	128-112	Pickens County Health Dept	(23,488)	-	-	-	-	70	7,838	732	666	9,306	(3,921)	(1,130)	(5,051)
HLTH	128-113	Pierce County Health Dept	(63,547)	-	-	8,550	8,550	190	21,205	1,981	671	24,047	(10,608)	5,877	(4,731)
HLTH	128-114	Pike County Health Dept	(34,012)	-	-	-	-	101	11,350	1,060	967	13,478	(5,679)	(1,583)	(7,262)
HLTH	128-115	Polk County Health Dept	(115,196)	-	-	-	-	344	38,441	3,591	3,611	45,987	(19,231)	(4,181)	(23,412)
HLTH	128-116	Pulaski County Health Dept	(44,222)	-	-	-	-	132	14,757	1,379	325	16,593	(7,383)	(1,042)	(8,425)
HLTH	128-117	Putnam County Health Dept	(112,727)	-	-	-	-	336	37,617	3,514	1,964	43,431	(18,818)	(3,188)	(22,006)
HLTH	128-119	Rabun County Health Dept	(24,479)	-	-	11,672	11,672	73	8,169	763	-	9,005	(4,085)	11,757	7,672
HLTH	128-120	Randolph County Health Dept	-	-	-	2,401	2,401	-	-	-	110	110	-	1,768	1,768
HLTH	128-121	Richmond County Health Dept	(909,045)	-	-	978	978	2,712	303,345	28,339	9,447	343,843	(151,756)	2,479	(149,277)
HLTH	128-122	Rockdale County Health Dept	(80,027)	-	-	5,772	5,772	239	26,705	2,495	-	29,439	(13,359)	6,147	(7,212)
HLTH	128-123	Schley County Health Dept	(35,650)	-	-	-	-	106	11,896	1,111	981	14,094	(5,952)	(1,631)	(7,583)
HLTH	128-124	Screven County Health Dept	(76,042)	-	-	-	-	227	25,375	2,371	1,009	28,982	(12,693)	(1,488)	(14,181)
HLTH	128-125	Seminole County Health Dept	(54,864)	-	-	-	-	164	18,308	1,710	2,082	22,264	(9,158)	(615)	(9,773)
HLTH	128-126	Spalding County Health Dept	(187,599)	-	-	3,951	3,951	560	62,601	5,848	-	69,009	(31,318)	4,384	(26,934)
HLTH	128-127	Stephens County Health Dept	(96,260)	-	-	-	-	287	32,122	3,001	2,755	38,165	(16,070)	(4,248)	(20,318)
HLTH	128-128	Stewart County Health Dept	-	-	-	3,254	3,254	-	-	-	129	129	-	2,462	2,462
HLTH	128-129	Sumter County Health Dept	(79,158)	-	-	2,472	2,472	236	26,415	2,468	2,956	32,075	(13,213)	6,262	(6,951)
HLTH	128-131	Taliaferro County Health Dept	(39,967)	-	-	-	-	119	13,337	1,246	1,402	16,104	(6,671)	(2,392)	(9,063)
HLTH	128-132	Tattnall County Health Dept	(86,875)	-	-	-	-	259	28,990	2,708	2,071	34,028	(14,503)	(3,899)	(18,402)
HLTH	128-133	Taylor County Health Dept	(65,493)	-	-	5,802	5,802	195	21,855	2,042	428	24,520	(10,934)	3,339	(7,595)
HLTH	128-134	Telfair County Health Dept	(108,336)	-	-	230	230	323	36,151	3,377	3,201	43,052	(18,087)	(3,611)	(21,698)
HLTH	128-135	Terrell County Health Dept	(40,817)	-	-	-	-	122	13,620	1,272	2,008	17,022	(6,814)	(4,350)	(11,164)
HLTH	128-136	Thomas County Health Dept	(289,309)	-	-	575	575	863	96,541	9,019	1,094	107,517	(48,297)	(5,288)	(53,585)
HLTH	128-137	Tift County Health Dept	(156,500)	-	-	894	894	467	52,223	4,879	-	57,569	(26,127)	440	(25,687)
HLTH	128-138	Toombs County Health Dept	(182,672)	-	-	-	-	545	60,957	5,695	2,658	69,855	(30,495)	(5,024)	(35,519)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-139	Towns County Health Dept	\$ (42,215)	\$ -	\$ -	\$ 886	\$ 886	\$ 126	\$ 14,087	\$ 1,316	\$ -	\$ 15,529	\$ (7,048)	\$ 3,127	\$ (3,921)
HLTH	128-140	Treutlen County Health Dept	(35,299)	-	-	-	-	105	11,779	1,100	929	13,913	(5,893)	(1,392)	(7,285)
HLTH	128-141	Troup County Health Dept	(1,492,159)	-	-	-	-	4,451	497,928	46,517	6,550	555,446	(249,102)	(11,256)	(260,358)
HLTH	128-142	Turner County Health Dept	(19,318)	-	-	-	-	58	6,447	602	757	7,864	(3,224)	(983)	(4,207)
HLTH	128-143	Twiggs County Health Dept	(21,874)	-	-	1,950	1,950	65	7,299	682	1,301	9,347	(3,653)	(3,086)	(6,739)
HLTH	128-144	Union County Health Dept	(71,916)	-	-	127	127	215	23,998	2,242	1,680	28,135	(12,003)	1,100	(10,903)
HLTH	128-145	Upson County Health Dept	(123,362)	-	-	352	352	368	41,166	3,846	3,188	48,568	(20,595)	(602)	(21,197)
HLTH	128-146	Walker County Health Dept	(136,085)	-	-	3,936	3,936	406	45,411	4,242	913	50,972	(22,719)	2,156	(20,563)
HLTH	128-147	Walton County Health Dept	(194,151)	-	-	1,569	1,569	579	64,788	6,053	1,776	73,196	(32,412)	2,403	(30,009)
HLTH	128-148	Ware County Health Dept	(1,852,146)	-	-	-	-	5,525	618,055	57,740	24,495	705,815	(309,196)	(48,484)	(357,680)
HLTH	128-149	Warren County Health Dept	(17,292)	-	-	591	591	52	5,770	539	-	6,361	(2,888)	1,138	(1,750)
HLTH	128-150	Washington County Health Dept	(149,005)	-	-	327	327	444	49,723	4,645	958	55,770	(24,875)	(5,125)	(30,000)
HLTH	128-151	Wayne County Health Dept	(128,486)	-	-	-	-	383	42,875	4,005	1,275	48,538	(21,450)	(4,096)	(25,546)
HLTH	128-152	Webster County Health Dept	-	-	-	7,816	7,816	-	-	-	282	282	-	6,000	6,000
HLTH	128-153	Wheeler County Health Dept	(24,701)	-	-	3,275	3,275	74	8,243	770	-	9,087	(4,123)	6,013	1,890
HLTH	128-154	White County Health Dept	(129,323)	-	-	-	-	386	43,155	4,032	4,132	51,705	(21,587)	(5,613)	(27,200)
HLTH	128-155	Whitfield County Health Dept	(594,617)	-	-	16,339	16,339	1,774	198,422	18,537	2,218	220,951	(51,539)	5,419	(93,845)
HLTH	128-156	Wilcox County Health Dept	(18,869)	-	-	-	-	56	6,296	588	737	7,677	(3,151)	255	(2,896)
HLTH	128-157	Wilkes County Health Dept	(100,478)	-	-	-	-	300	33,529	3,132	2,586	39,547	(16,775)	(2,698)	(19,473)
HLTH	128-158	Wilkinson County Health Dept	(40,158)	-	-	431	431	120	13,401	1,252	632	15,405	(6,703)	803	(5,900)
HLTH	128-159	Worth County Health Dept	(113,940)	-	-	-	-	340	38,021	3,552	4,477	46,390	(19,020)	(7,037)	(26,057)
MRCS	129-008	Woodright Industries	(7,211)	-	-	11,453	11,453	22	2,406	225	-	2,653	(1,203)	19,761	18,558
MRCS	129-009	Jessamine Place	(192,310)	-	-	3,310	3,310	574	64,173	5,995	560	71,302	(32,104)	(657)	(32,761)
MRCS	129-022	Carroll County MR Services	(148,131)	-	-	-	-	442	49,431	4,618	5,798	60,289	(24,728)	(7,372)	(32,100)
MRCS	129-035	Green Oaks Service Center	(190,025)	-	-	19,618	19,618	567	63,411	5,924	-	69,902	(31,724)	23,112	(8,612)
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	(85,963)	-	-	8,485	8,485	256	28,686	2,680	846	32,468	(14,351)	4,171	(10,180)
MRCS	129-101	Mitchell-Baker Service Center	(211,844)	-	-	-	-	632	70,692	6,604	6,280	84,208	(35,365)	(4,680)	(40,045)
MRCS	129-136	Thomas/Grady Service Center	(238,799)	-	-	6,696	6,696	712	79,686	7,444	-	87,842	(39,866)	4,628	(35,238)
MRCS	129-137	Tift County - Diversified Enterprises	(156,543)	-	-	-	-	467	52,238	4,880	5,809	63,394	(26,134)	(7,873)	(34,007)
PSCH	6021	Atkinson County Schools	(25,988)	-	-	-	-	78	8,672	810	1,133	10,693	(4,337)	(3,150)	(7,487)
PSCH	6031	Bacon County Schools	(22,268)	-	-	2,958	2,958	66	7,431	694	194	8,385	(3,717)	1,843	(1,874)
PSCH	6051	Baldwin County Schools	(155,786)	-	-	-	-	465	51,985	4,857	4,614	61,921	(26,007)	(2,303)	(28,310)
PSCH	6071	Barrow County Schools	(7,944)	-	-	4,979	4,979	24	2,651	248	178	3,101	(1,325)	3,723	2,398
PSCH	6081	Bartow County Schools	-	-	-	1,564	1,564	-	-	-	-	-	-	1,418	1,418
PSCH	6091	Ben Hill County Schools	(37,067)	-	-	-	-	111	12,369	1,156	1,175	14,811	(6,188)	(1,986)	(8,174)
PSCH	6111	Bibb County Schools	(157,362)	-	-	2,250	2,250	469	52,511	4,906	1,163	59,409	(26,271)	(3,006)	(29,277)
PSCH	6141	Brooks County Schools	(20,772)	-	-	124	124	62	6,931	648	5,062	12,703	(3,468)	(2,995)	(6,463)
PSCH	6181	Butts County Schools	(35,170)	-	-	-	-	105	11,736	1,096	1,148	14,085	(5,871)	(1,798)	(7,669)
PSCH	6211	Candler County Schools	(56,016)	-	-	-	-	167	18,692	1,746	1,711	22,316	(9,352)	(3,005)	(12,357)
PSCH	6221	Carroll County Schools	(36,278)	-	-	-	-	108	12,106	1,131	1,261	14,606	(6,056)	(1,862)	(7,918)
PSCH	6241	Charlton County Schools	(43,354)	-	-	-	-	129	14,467	1,352	1,311	17,259	(7,236)	(2,393)	(9,629)
PSCH	6251	Chatham County Schools	(131,245)	-	-	-	-	392	43,796	4,091	6,164	54,443	(21,910)	(9,583)	(31,493)
PSCH	6271	Chattooga County Schools	(36,980)	-	-	-	-	110	12,340	1,153	1,553	15,156	(6,174)	(4,425)	(10,599)
PSCH	6291	Clarke County Schools	(143,414)	-	-	3,351	3,351	428	47,857	4,471	1,424	54,180	(23,940)	5,619	(18,321)
PSCH	6311	Clayton County Schools	(104,955)	-	-	-	-	313	35,023	3,272	9,355	47,963	(17,521)	(9,590)	(27,111)
PSCH	6331	Cobb County Schools	(26,899)	-	-	-	-	80	8,976	839	1,038	10,838	(4,490)	(2,414)	(6,904)
PSCH	6341	Coffee County Schools	(34,850)	-	-	-	-	104	11,629	1,086	1,196	14,015	(5,818)	(1,785)	(7,603)
PSCH	6351	Colquitt County Schools	(99,247)	-	-	-	-	296	33,118	3,094	3,766	40,274	(16,568)	(7,086)	(23,654)
PSCH	6361	Columbia County Schools	(47,308)	-	-	9,263	9,263	141	15,786	1,475	580	17,982	(7,900)	5,944	(1,956)
PSCH	6371	Cook County Schools	(4,656)	-	-	4,915	4,915	14	1,554	145	340	2,053	(777)	1,857	1,080



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
PSCH	6381	Coweta County Schools	\$ (125,438)	\$ -	\$ -	\$ -	\$ -	\$ 374	\$ 41,858	\$ 3,910	\$ 11,735	\$ 57,877	\$ (20,942)	\$ (15,077)	\$ (36,019)
PSCH	6401	Crisp County Schools	(28,587)	-	-	1,546	1,546	85	9,539	891	872	11,387	(4,774)	4,247	(527)
PSCH	6431	Decatur County Schools	-	-	-	4,011	4,011	-	-	-	-	-	-	5,177	5,177
PSCH	6441	Dekalb County Schools	(494,262)	-	-	448	448	1,474	164,933	15,408	20,253	202,068	(82,513)	(17,088)	(99,601)
PSCH	6451	Dodge County Schools	(88,106)	-	-	1,111	1,111	263	29,401	2,747	828	33,239	(14,709)	(2,473)	(17,182)
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	(18,801)	-	-	-	-	56	6,274	586	522	7,438	(3,139)	(837)	(3,976)
PSCH	6461	Dooley County Schools	(24,701)	-	-	-	-	74	8,243	770	6,019	15,106	(4,123)	(5,472)	(9,595)
PSCH	6471	Dougherty County Schools	(54,273)	-	-	1,660	1,660	162	18,111	1,692	471	20,436	(9,061)	(792)	(9,853)
PSCH	6481	Douglas County Schools	(118,996)	-	-	-	-	355	39,709	3,710	3,312	47,086	(19,864)	(5,023)	(24,887)
PSCH	6511	Effingham County Schools	(86,246)	-	-	-	-	257	28,780	2,689	2,718	34,444	(14,398)	(4,254)	(18,652)
PSCH	6561	Fayette County Schools	(82,391)	-	-	-	-	246	27,494	2,569	2,413	32,722	(13,753)	(3,808)	(17,561)
PSCH	6571	Floyd County Schools	(191,620)	-	-	-	-	572	63,943	5,974	9,155	79,644	(31,988)	(21,089)	(53,077)
PSCH	6581	Forsyth County Schools	(131,553)	-	-	-	-	392	43,899	4,101	9,067	57,459	(21,962)	(18,571)	(40,533)
PSCH	6591	Franklin County Schools	(17,440)	-	-	-	-	52	5,820	544	458	6,874	(2,911)	(704)	(3,615)
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	(49,549)	-	-	902	902	148	16,534	1,545	1,240	19,467	(8,272)	2,880	(5,392)
PSCH	6611	Gilmer County Schools	(71,516)	-	-	-	-	213	23,865	2,229	1,346	27,653	(11,940)	(2,710)	(14,650)
PSCH	6631	Glynn County Schools	(153,248)	-	-	-	-	457	51,138	4,777	1,204	57,576	(25,584)	(5,227)	(30,811)
PSCH	6641	Gordon County Schools	(37,818)	-	-	-	-	113	12,620	1,179	1,167	15,079	(6,312)	(1,972)	(8,284)
PSCH	6651	Grady County Schools	(65,321)	-	-	612	612	195	21,797	2,036	1,013	25,041	(10,905)	618	(10,287)
PSCH	6661	Greene County Schools	(99,942)	-	-	-	-	298	33,350	3,116	9,211	45,975	(16,685)	(14,052)	(30,737)
PSCH	6671	Gwinnett County Schools	(123,331)	-	-	4,502	4,502	368	41,155	3,845	642	46,010	(20,589)	2,349	(18,240)
PSCH	6731	Hart County Schools	(99,222)	-	-	1,293	1,293	-	-	-	-	-	-	4,311	4,311
PSCH	6751	Henry County Schools	(99,222)	-	-	1,813	1,813	296	33,110	3,093	660	37,159	(16,564)	(1,856)	(18,420)
PSCH	6761	Houston County Schools	(183,110)	-	-	-	-	546	61,103	5,708	5,486	72,843	(30,570)	(2,584)	(33,154)
PSCH	6771	Irwin County Schools	(41,230)	-	-	-	-	123	13,758	1,285	1,492	16,658	(6,885)	(2,952)	(9,837)
PSCH	6781	Jackson County Schools	(58,639)	-	-	-	-	175	19,568	1,828	6,762	28,333	(9,788)	(6,922)	(16,710)
PSCH	6831	Johnson County Schools	-	-	-	173	173	-	-	-	-	-	-	3,036	3,036
PSCH	6851	Lamar County Schools	(46,563)	-	-	-	-	139	15,538	1,452	3,485	20,614	(7,773)	(4,019)	(11,792)
PSCH	6871	Laurens County Schools	(39,511)	-	-	-	-	118	13,185	1,232	2,630	17,165	(6,593)	(3,642)	(10,235)
PSCH	6881	Lee County Schools	(12,470)	-	-	-	-	37	4,161	389	455	5,042	(2,083)	(634)	(2,717)
PSCH	6941	Macon County Schools	(15,426)	-	-	827	827	46	5,148	481	88	5,763	(2,574)	350	(2,224)
PSCH	6951	Madison County Schools	-	-	-	8,606	8,606	-	-	-	214	214	-	6,911	6,911
PSCH	6971	Mcduffie County Schools	(98,508)	-	-	-	-	294	32,872	3,071	2,519	38,756	(16,444)	(4,112)	(20,556)
PSCH	6991	Meriwether County Schools	(115,332)	-	-	-	-	344	38,486	3,595	9,107	51,532	(19,254)	(12,971)	(32,225)
PSCH	7021	Monroe County Schools	(8,289)	-	-	9,149	9,149	25	2,766	258	307	3,356	(1,383)	6,976	5,593
PSCH	7061	Muscogee County Schools	(83,254)	-	-	-	-	248	27,781	2,595	7,504	38,128	(13,899)	(7,741)	(21,640)
PSCH	7071	Newton County Schools	(124,754)	-	-	-	-	372	41,630	3,889	6,909	52,800	(20,827)	(13,593)	(34,420)
PSCH	7091	Oglethorpe County Schools	-	-	-	-	-	-	-	-	-	-	-	68	68
PSCH	7101	Paulding County Schools	(15,389)	-	-	-	-	46	5,135	480	1,496	7,157	(2,569)	(2,874)	(5,443)
PSCH	7121	Pickens County Schools	(10,075)	-	-	-	-	30	3,362	314	424	4,130	(1,681)	(709)	(2,390)
PSCH	7141	Pike County Schools	(28,784)	-	-	-	-	86	9,605	897	1,241	11,829	(4,805)	(2,164)	(6,969)
PSCH	7151	Polk County Schools	(100,029)	-	-	96	96	298	33,379	3,118	749	37,544	(16,700)	(4,680)	(21,380)
PSCH	7191	Rabun County Schools	(42,529)	-	-	-	-	127	14,192	1,326	1,527	17,172	(7,099)	(2,812)	(9,911)
PSCH	7211	Richmond County Schools	(67,476)	-	-	2,457	2,457	201	22,517	2,104	-	24,822	(11,263)	2,708	(8,555)
PSCH	7221	Rockdale County Schools	(81,603)	-	-	2,206	2,206	243	27,231	2,544	-	30,018	(13,624)	5,570	(8,054)
PSCH	7261	Spalding County Schools	(75,143)	-	-	-	-	224	25,075	2,343	1,987	29,629	(12,544)	(2,996)	(15,540)
PSCH	7271	Stephens County Schools	-	-	-	437	437	-	-	-	-	-	-	1,973	1,973
PSCH	7321	Tattnall County Schools	(37,325)	-	-	-	-	111	12,455	1,164	2,368	16,098	(6,230)	(4,266)	(10,496)
PSCH	7341	Telfair County Schools	(9,213)	-	-	-	-	27	3,074	287	382	3,770	(1,539)	(1,090)	(2,629)
PSCH	7351	Terrell County Schools	(43,502)	-	-	-	-	130	14,516	1,356	1,200	17,202	(7,261)	(1,901)	(9,162)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense					
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense			
PSCH	7371	Tift County Schools	\$ -	\$ -	\$ -	\$ 2,066	\$ 2,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,137	\$ 5,137
PSCH	7401	Treutlen County Schools	(27,571)	-	-	-	-	82	9,200	859	1,075	11,216	(4,604)	(1,656)	(6,260)			
PSCH	7451	Upson County Schools	(33,735)	-	-	502	502	101	11,257	1,052	956	13,366	(5,630)	1,758	(3,872)			
PSCH	7461	Walker County Schools	(33,581)	-	-	-	-	100	11,206	1,047	3,037	15,390	(5,605)	(6,476)	(12,081)			
PSCH	7481	Ware County Schools	(67,538)	-	-	-	-	201	22,537	2,105	2,104	26,947	(11,277)	(2,642)	(13,919)			
PSCH	7501	Washington County Board of Education	(166,150)	-	-	5,639	5,639	496	55,444	5,180	-	61,120	(27,736)	4,704	(23,032)			
PSCH	7511	Wayne County Schools	(28,697)	-	-	-	-	86	9,576	895	859	11,416	(4,790)	(1,368)	(6,158)			
PSCH	7541	White County Board of Education	-	-	-	-	-	-	-	-	-	-	-	95	95			
PSCH	7571	Wilkes County Schools	(52,475)	-	-	-	-	157	17,511	1,636	3,686	22,990	(8,760)	(8,270)	(17,030)			
PSCH	7581	Wilkinson County Schools	(59,224)	-	-	7,664	7,664	177	19,763	1,846	-	21,786	(9,887)	7,287	(2,600)			
PSCH	7611	Atlanta City Schools	(204,276)	-	-	-	-	609	68,166	6,368	6,557	81,700	(34,104)	(13,538)	(47,642)			
PSCH	7641	City of Buford Schools (Gwinnett)	(60,610)	-	-	-	-	181	20,225	1,889	2,093	24,388	(10,119)	(3,926)	(14,045)			
PSCH	7721	City of Dalton Schools (Whitfield)	-	-	-	-	-	-	-	-	-	-	-	164	164			
PSCH	7741	City of Dublin Schools (Laurens)	(43,791)	-	-	-	-	131	14,613	1,365	1,365	17,474	(7,309)	(4,984)	(12,293)			
PSCH	7811	City of Marietta Schools (Cobb)	(19,399)	-	-	-	-	58	6,473	605	4,727	11,863	(3,238)	(4,296)	(7,536)			
PSCH	7851	City of Rome Schools (Floyd)	(32,029)	-	-	59	59	96	10,688	998	932	12,714	(5,346)	(1,104)	(6,450)			
PSCH	7861	City of Social Circle Schools (Walton)	(35,552)	-	-	-	-	106	11,863	1,108	1,514	14,591	(5,936)	(4,229)	(10,165)			
PSCH	7891	City of Thomasville Schools (Thomas)	(32,343)	-	-	-	-	96	10,793	1,008	820	12,717	(5,399)	247	(5,152)			
PSCH	7921	City of Valdosta Schools (Lowndes)	(178,528)	-	-	-	-	533	59,574	5,566	5,973	71,646	(29,802)	(11,039)	(40,841)			
PSCH	968-0968	GA Military College	(70,186)	-	-	5,985	5,985	209	23,421	2,188	502	26,320	(11,718)	2,300	(9,418)			
RESA	8504	NORTHWEST GEORGIA RESA	(43,176)	-	-	1,068	1,068	129	14,408	1,346	1,578	17,461	(7,207)	2,954	(4,253)			
RESA	8564	Metro RESA	(54,765)	-	-	-	-	163	18,275	1,707	1,608	21,753	(9,143)	(2,415)	(11,558)			
RESA	8584	NORTH EAST GEORGIA RESA	-	-	-	-	-	-	-	-	-	-	-	322	322			
RESA	8804	FIRST DISTRICT RESA	(78,296)	-	-	-	-	234	26,127	2,441	5,600	34,402	(13,071)	(7,258)	(20,329)			
STAT	402	Ga. Dept. of Agriculture	(4,631,092)	-	-	-	-	13,814	1,545,379	144,371	467	1,704,031	(773,117)	(2,197)	(775,314)			
STAT	403	Ga. Dept. of Admin. Services	(4,053,496)	-	-	-	-	12,092	1,352,638	126,365	30,444	1,521,539	(676,690)	(50,293)	(726,983)			
STAT	404	Ga. Dept. of Audits	(4,358,829)	-	-	-	-	13,002	1,454,526	135,884	47,035	1,650,447	(727,663)	(25,617)	(753,280)			
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(11,969,730)	-	-	5,381	5,381	35,706	3,994,257	373,149	148,915	4,552,027	(1,998,226)	(117,599)	(2,115,825)			
STAT	406	GA Dept of Banking & Finance	(1,767,538)	-	-	-	-	5,273	589,821	55,102	19,520	669,716	(295,072)	(31,747)	(326,819)			
STAT	407	State Accounting Office	(2,427,771)	-	-	-	-	7,242	810,139	75,684	13,223	906,288	(405,293)	(23,156)	(428,449)			
STAT	408	Office of Comm. of Insurance	(2,354,586)	-	-	125,679	125,679	7,024	785,717	73,403	-	866,144	(393,075)	169,855	(223,220)			
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	(2,528,471)	-	-	1,672	1,672	7,542	843,742	78,824	26,679	956,787	(422,101)	(15,774)	(437,875)			
STAT	410	STATE PROPERTIES COMMISSION	(207,201)	-	-	751	751	618	69,142	6,459	4,816	81,035	(34,590)	(1,388)	(35,978)			
STAT	411	Ga. Dept. of Defense	(2,911,348)	-	-	62,812	62,812	8,685	971,507	90,760	-	1,070,952	(486,019)	88,687	(397,332)			
STAT	414	Ga. Dept. of Education	(4,773,255)	-	-	2,892	2,892	14,239	1,592,819	148,803	30,301	1,786,162	(796,847)	13,616	(783,231)			
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(2,926,405)	-	-	-	-	8,729	976,531	91,229	63,416	1,139,905	(488,535)	(102,582)	(591,117)			
STAT	416	Ga. Employees Retirement Sys.	(1,426,296)	-	-	-	-	4,255	475,950	44,464	33,324	557,993	(238,105)	(39,688)	(277,793)			
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(12,186,969)	-	-	-	-	36,354	4,066,749	379,921	48,168	4,531,192	(2,034,495)	(63,736)	(2,098,231)			
STAT	419	Ga. Dept of Community Health	(8,717,657)	-	-	234,855	234,855	26,005	2,909,052	271,768	-	3,206,825	(1,455,326)	424,932	(1,030,394)			
STAT	420	Georgia Forestry Commission	(6,000,147)	-	-	-	-	17,898	2,002,228	187,051	40,513	2,247,690	(1,001,665)	(86,580)	(1,088,245)			
STAT	422	Office of Planning and Budget	(3,153,275)	-	-	-	-	9,406	1,052,237	98,301	66,422	1,226,366	(526,408)	(54,937)	(581,345)			
STAT	427	GA. DEPT. OF HUMAN SERVICES	(36,187,408)	-	-	14,884	14,884	107,947	12,075,612	1,128,120	156,980	13,468,659	(6,041,128)	(118,457)	(6,159,585)			
STAT	428	Ga. Dept. of Community Affairs	(3,681,543)	-	-	-	-	10,982	1,228,518	114,770	103,804	1,458,074	(614,598)	(56,329)	(670,927)			
STAT	429	Department of Economic Development	(2,308,762)	-	-	34,703	34,703	6,887	770,426	71,974	-	849,287	(385,424)	82,285	(303,139)			
STAT	430	Admin. Office of the Courts	(1,590,044)	-	-	-	-	4,743	530,592	49,569	24,493	609,397	(265,440)	(28,494)	(293,934)			
STAT	432	Ga. Court of Appeals	(2,553,923)	-	-	-	-	7,618	852,235	79,617	22,103	961,573	(426,352)	(36,085)	(462,437)			
STAT	436	Superior Courts of Georgia	(3,210,898)	-	-	-	-	9,578	1,071,466	100,098	49,279	1,230,421	(536,027)	(77,575)	(613,602)			
STAT	438	Supreme Court	(2,324,158)	-	-	-	-	6,933	775,564	72,454	39,022	893,973	(387,994)	(82,574)	(470,568)			



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
STAT	440	Ga. Dept. of Labor	\$ (14,666,672)	\$ -	\$ -	\$ -	\$ -	\$ 43,750	\$ 4,894,218	\$ 457,225	\$ 390,381	\$ 5,785,574	\$ (2,448,454)	\$ (310,261)	\$ (2,758,715)
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	(24,612,003)	-	-	520,449	520,449	73,417	8,212,940	787,264	-	9,053,621	(4,108,728)	618,825	(3,489,903)
STAT	442	Georgia Department of Law	(4,859,631)	-	-	-	-	14,496	1,621,642	151,496	59,779	1,847,413	(811,267)	(89,037)	(899,304)
STAT	444	General Assembly of Georgia	(2,822,965)	-	-	-	-	8,421	942,014	88,004	12,753	1,051,192	(471,267)	(22,042)	(493,309)
STAT	461	Dept. of Juvenile Justice	(20,051,276)	-	-	8,940	8,940	59,813	6,691,041	625,086	67,913	7,443,853	(3,347,360)	11,573	(3,335,787)
STAT	462	Ga. Dept. of Natural Resources	(25,530,662)	-	-	10,803	10,803	76,158	8,519,493	795,903	42,064	9,433,618	(4,262,090)	(21,036)	(4,283,126)
STAT	465	State Board Pardons & Paroles	(3,405,795)	-	-	36,840	36,840	10,159	1,136,502	106,174	-	1,252,835	(568,563)	27,722	(540,841)
STAT	466	Ga. Dept. of Public Safety	(24,052,938)	-	-	368,955	368,955	71,750	8,026,382	749,836	-	8,847,968	(4,015,397)	410,057	(3,605,340)
STAT	467	Ga. Dept. of Corrections	(62,346,130)	-	-	742,148	742,148	185,990	20,804,688	1,943,611	-	22,934,289	(10,408,061)	1,209,361	(9,198,700)
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(4,365,886)	-	-	-	-	13,023	1,456,881	136,104	35,809	1,641,817	(728,841)	(80,081)	(808,902)
STAT	470	Ga. Public Service Commission	(1,914,880)	-	-	17,139	17,139	5,712	638,989	59,695	2,568	706,964	(319,669)	5,788	(313,881)
STAT	471	Ga. Bureau of Investigation	(15,113,300)	-	-	-	-	45,083	5,043,256	471,148	108,301	5,667,788	(2,523,013)	(212,317)	(2,735,330)
STAT	474	Department of Revenue	(10,979,685)	-	-	9,587	9,587	32,752	3,663,883	342,285	-	4,038,920	(1,832,947)	12,944	(1,820,003)
STAT	475	GA. DEPT. OF DRIVER SERVICES	(4,113,213)	-	-	18,600	18,600	12,270	1,372,565	128,227	2,604	1,515,666	(686,660)	9,218	(677,442)
STAT	476	Ga. Student Finance Commission	(475,676)	-	-	35,915	35,915	1,419	158,732	14,829	-	174,980	(79,408)	50,511	(28,897)
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(21,842,314)	-	-	18,524	18,524	65,155	7,288,704	680,921	96,345	8,131,125	(3,646,357)	(28,723)	(3,675,080)
STAT	478	Secretary of State	(1,608,131)	-	-	917	917	4,797	536,628	50,133	673	592,231	(268,460)	(881)	(269,341)
STAT	482	Ga. Teachers Retirement Sys.	(6,831,518)	-	-	-	-	20,378	2,279,654	212,968	163,687	2,676,687	(1,140,454)	(250,297)	(1,390,751)
STAT	484	Ga. Dept. of Transportation	(56,172,359)	-	-	-	-	167,561	18,744,521	1,751,139	87,275	20,750,496	(9,377,416)	(542,865)	(9,920,281)
STAT	488	Ga. Dept. of Veterans Service	(946,340)	-	-	29,969	29,969	2,823	315,790	29,502	-	348,115	(40,529)	(117,454)	
STAT	489	Subsequent Injury Trust Fund	(368,812)	-	-	-	-	1,100	123,071	11,497	16,440	152,108	(61,570)	(20,794)	(82,364)
STAT	490	State Board of Workers Comp	(2,534,530)	-	-	12,948	12,948	7,560	845,764	79,012	2,609	934,945	(423,114)	(9,581)	(432,595)
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(9,699,549)	-	-	-	-	28,934	3,236,706	302,378	28,941	3,596,959	(1,619,242)	(20,846)	(1,640,088)
STAT	900	Georgia Building Authority	(1,523,042)	-	-	17,401	17,401	4,543	508,234	47,480	-	560,257	(254,255)	34,770	(219,485)
STAT	921	Ga. Correctional Industries	(1,957,538)	-	-	16,309	16,309	5,839	653,224	61,025	7,051	727,139	(326,791)	(23,497)	(350,288)
STAT	922	George L. Smith II - GWCCA	(2,147,398)	-	-	287,514	287,514	6,406	716,579	66,944	7,523	797,452	(358,486)	216,853	(141,633)
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	(1,093,085)	-	-	52,213	52,213	3,261	364,759	34,076	5,131	407,227	(182,479)	21,430	(161,049)
STAT	977	Georgia Public Broadcasting	(1,124,831)	-	-	25,308	25,308	3,355	375,352	35,066	1,502	415,275	(177,779)	13,599	(174,180)
STAT	980	GTA Georgia Technology Authority	(4,831,192)	-	-	2,239	2,239	14,411	1,612,152	150,609	87,052	1,864,224	(806,519)	(81,334)	(887,853)
STAT	996	THE ATL	(299,057)	-	-	1,884	1,884	892	99,794	9,323	72,454	182,463	(49,924)	(62,382)	(112,306)
TAXS	75-001	Appling County Tax Officials	(48,957)	-	-	-	-	140	15,669	1,464	1,716	18,989	(7,840)	(2,228)	(10,068)
TAXS	75-003	Bacon County Tax Officials	(48,287)	-	-	-	-	144	16,113	1,505	1,224	18,986	(8,061)	(1,759)	(9,820)
TAXS	75-004	Baker County Tax Officials	(16,621)	-	-	2,232	2,232	50	5,546	518	107	6,221	(2,774)	1,512	(1,262)
TAXS	75-005	Baldwin County Tax Officials	(197,385)	-	-	267	267	589	65,867	6,153	3,720	76,329	(32,952)	(3,956)	(36,908)
TAXS	75-007	Barrow County Tax Officials	-	-	-	46,907	46,907	-	-	-	8,002	8,002	-	15,031	15,031
TAXS	75-008	Bartow County Tax Officials	(339,006)	-	-	-	-	1,011	113,125	10,568	10,066	134,770	(56,594)	(12,065)	(68,659)
TAXS	75-010	Berrien County Tax Officials	(75,740)	-	-	-	-	226	25,274	2,361	1,942	29,803	(12,646)	(3,413)	(16,059)
TAXS	75-011	Bibb County Tax Officials	(392,226)	-	-	-	-	1,170	130,884	12,227	10,798	155,079	(65,480)	(14,399)	(79,879)
TAXS	75-012	Bleckley County Tax Officials	-	-	-	5,389	5,389	-	-	-	-	-	-	6,834	6,834
TAXS	75-013	Brantley County Tax Officials	(39,789)	-	-	397	397	119	13,277	1,240	1,350	15,986	(6,644)	102	(6,542)
TAXS	75-014	Brooks County Tax Officials	(45,023)	-	-	687	687	134	15,024	1,404	220	16,782	(7,516)	(427)	(7,943)
TAXS	75-015	Bryan County Tax Officials	(168,558)	-	-	-	-	503	56,247	5,255	5,403	67,408	(28,139)	(5,642)	(33,781)
TAXS	75-016	Bulloch County Tax Officials	(29,615)	-	-	8,275	8,275	88	9,882	923	-	10,893	(4,945)	7,555	2,610
TAXS	75-017	Burke County Tax Officials	(64,908)	-	-	-	-	194	21,660	2,023	2,325	26,202	(10,836)	(3,422)	(14,258)
TAXS	75-018	Butts County Tax Officials	(42,609)	-	-	-	-	127	14,218	1,328	1,543	17,216	(7,116)	(580)	(7,696)
TAXS	75-019	Calhoun County Tax Officials	(35,102)	-	-	-	-	105	11,713	1,094	1,498	14,410	(5,859)	(1,851)	(7,710)
TAXS	75-020	Camden County Tax Officials	(165,990)	-	-	-	-	495	55,390	5,175	3,548	64,608	(27,711)	(5,119)	(32,830)
TAXS	75-021	Candler County Tax Officials	(51,003)	-	-	3,197	3,197	152	17,019	1,590	334	19,095	(8,516)	2,373	(6,143)
TAXS	75-022	Carroll County Tax Officials	(161,673)	-	-	-	-	482	53,950	5,040	2,989	62,461	(26,991)	(3,569)	(30,560)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-023	Catoosa County Tax Officials	\$ (28,851)	\$ -	\$ -	\$ 917	\$ 917	\$ 86	\$ 9,628	\$ 899	\$ -	\$ 10,613	\$ (4,816)	\$ 1,894	\$ (2,922)
TAXS	75-024	Charlton County Tax Officials	(70,112)	-	-	2,066	2,066	209	23,396	2,186	-	25,791	(11,705)	1,543	(10,162)
TAXS	75-025	Chatham County Tax Officials	(291,643)	-	-	13,862	13,862	870	97,320	9,092	2,038	109,320	(48,687)	3,015	(45,672)
TAXS	75-029	Clarke County Tax Officials	(272,374)	-	-	1,938	1,938	812	90,890	8,491	4,931	105,124	(45,472)	32	(45,440)
TAXS	75-031	Clayton County Tax Officials	(142,712)	-	-	1,190	1,190	426	47,622	4,449	371	52,868	(23,825)	2,575	(21,250)
TAXS	75-032	Clinch County Tax Officials	(68,917)	-	-	-	-	206	22,997	2,148	2,396	27,747	(11,506)	(3,292)	(14,798)
TAXS	75-033	Cobb County Tax Officials	(986,954)	-	-	-	-	2,944	329,343	30,768	16,047	379,102	(164,763)	(18,509)	(183,272)
TAXS	75-034	Coffee County Tax Officials	(85,785)	-	-	-	-	256	28,626	2,674	3,244	34,800	(14,321)	(4,155)	(18,476)
TAXS	75-035	Colquitt County Tax Officials	(132,606)	-	-	-	-	396	44,250	4,134	4,387	53,167	(22,136)	(7,435)	(29,571)
TAXS	75-036	Columbia County Tax Officials	(276,857)	-	-	854	854	826	92,386	8,631	7,496	109,339	(46,218)	(3,451)	(49,669)
TAXS	75-037	Cook County Tax Officials	(36,592)	-	-	-	-	109	12,211	1,141	1,573	15,034	(6,108)	(2,191)	(8,299)
TAXS	75-038	Coweta County Tax Officials	(209,147)	-	-	13,759	13,759	624	69,792	6,520	142	77,078	(34,915)	9,600	(25,315)
TAXS	75-041	Dade County Tax Officials	(46,095)	-	-	5,299	5,299	137	15,382	1,437	289	17,245	(7,696)	3,433	(4,263)
TAXS	75-042	Dawson County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	564	564
TAXS	75-043	Decatur County Tax Officials	(41,876)	-	-	598	598	125	13,974	1,305	1,193	16,597	(6,993)	477	(6,516)
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	(564,891)	-	-	54,783	54,783	1,685	188,502	17,610	-	207,797	(94,303)	53,695	(40,608)
TAXS	75-045	Dodge County Tax Officials	(58,984)	-	-	-	-	176	19,683	1,839	1,860	23,558	(9,847)	(2,770)	(12,617)
TAXS	75-046	Dooly County Tax Officials	(20,322)	-	-	3,873	3,873	61	6,781	634	96	7,572	(3,391)	2,929	(462)
TAXS	75-047	Dougherty County Tax Officials	(185,413)	-	-	7,328	7,328	553	61,872	5,780	-	68,205	(30,952)	7,469	(23,483)
TAXS	75-048	Douglas County Tax Officials	(49,241)	-	-	719	719	147	16,432	1,535	1,143	19,257	(8,221)	844	(7,377)
TAXS	75-050	Echols County Tax Officials	(12,618)	-	-	2,927	2,927	38	4,211	393	103	4,745	(2,105)	2,158	53
TAXS	75-051	Effingham County Tax Officials	(33,667)	-	-	1,523	1,523	100	11,235	1,050	-	12,385	(5,619)	2,556	(3,063)
TAXS	75-052	Elbert County Tax Officials	(71,873)	-	-	-	-	214	23,984	2,241	2,080	28,519	(11,998)	(2,866)	(14,864)
TAXS	75-053	Emanuel County Tax Officials	(44,050)	-	-	-	-	131	14,699	1,373	1,547	17,750	(7,354)	(2,046)	(9,400)
TAXS	75-054	Evans County Tax Officials	-	-	-	871	871	-	-	-	-	-	-	2,905	2,905
TAXS	75-055	Fannin County Tax Officials	(44,851)	-	-	3,088	3,088	134	14,966	1,398	250	16,748	(7,488)	1,540	(5,948)
TAXS	75-056	Fayette County Tax Officials	(102,615)	-	-	803	803	306	34,242	3,199	1,720	39,467	(17,132)	1,648	(15,484)
TAXS	75-057	Floyd County Tax Officials	(98,329)	-	-	3,201	3,201	293	32,812	3,065	546	36,716	(16,417)	270	(16,147)
TAXS	75-058	Forsyth County Tax Officials	(618,462)	-	-	-	-	1,845	206,379	19,280	16,960	244,464	(103,245)	(24,406)	(127,651)
TAXS	75-059	Franklin County Tax Officials	(69,182)	-	-	-	-	206	23,086	2,157	2,709	28,158	(11,549)	(3,444)	(14,993)
TAXS	75-060	Fulton County Tax Officials	(2,183,620)	-	-	-	-	6,514	728,667	68,073	37,804	841,058	(364,533)	(53,831)	(418,364)
TAXS	75-062	Glascok County Tax Officials	(26,481)	-	-	-	-	79	8,836	826	813	10,554	(4,421)	(1,084)	(5,505)
TAXS	75-063	Glynn County Tax Officials	(141,104)	-	-	6,295	6,295	421	47,086	4,399	-	51,906	(23,556)	8,561	(14,995)
TAXS	75-064	Gordon County Tax Officials	(168,059)	-	-	2,682	2,682	501	56,081	5,239	616	62,437	(28,054)	(966)	(29,020)
TAXS	75-065	Grady County Tax Officials	(19,115)	-	-	57	57	604	6,379	596	604	7,636	(3,190)	(912)	(4,102)
TAXS	75-066	Greene County Tax Officials	(46,212)	-	-	-	-	138	15,421	1,441	1,523	18,523	(7,714)	(2,049)	(9,763)
TAXS	75-067	Gwinnett County Tax Officials	(631,320)	-	-	849	849	1,883	210,669	19,681	1,680	233,913	(105,392)	(5,818)	(111,210)
TAXS	75-068	Habersham County Tax Officials	(78,524)	-	-	-	-	234	26,203	2,448	883	29,768	(13,110)	(1,905)	(15,015)
TAXS	75-069	Hall County Tax Officials	(107,049)	-	-	-	-	319	35,722	3,337	3,305	42,683	(17,871)	(3,999)	(21,870)
TAXS	75-070	Hancock County Tax Officials	(39,875)	-	-	456	456	119	13,306	1,243	103	14,771	(6,657)	(221)	(6,878)
TAXS	75-071	Haralson County Tax Officials	(18,832)	-	-	3,680	3,680	56	6,284	587	152	7,079	(3,145)	2,615	(530)
TAXS	75-072	Harris County Tax Officials	(22,120)	-	-	-	-	66	7,382	690	1,505	9,643	(3,692)	(1,537)	(5,229)
TAXS	75-073	Hart County Tax Officials	-	-	-	6,419	6,419	-	-	-	-	-	-	7,809	7,809
TAXS	75-074	Heard County Tax Officials	(33,760)	-	-	-	-	101	11,265	1,052	1,818	14,236	(5,637)	(2,094)	(7,731)
TAXS	75-075	Henry County Tax Officials	(356,951)	-	-	1,125	1,125	1,065	119,113	11,128	1,811	133,117	(59,589)	2,101	(57,488)
TAXS	75-076	Houston County Tax Officials	(248,178)	-	-	-	-	740	82,816	7,737	3,226	94,519	(41,431)	(4,651)	(46,082)
TAXS	75-077	Irwin County Tax Officials	(15,605)	-	-	3,049	3,049	47	5,207	486	118	5,858	(2,606)	2,198	(408)
TAXS	75-078	Jackson County Tax Officials	(62,925)	-	-	7,644	7,644	188	20,998	1,962	177	23,225	(10,504)	5,560	(4,944)
TAXS	75-080	Jeff Davis County Tax Officials	(38,428)	-	-	479	479	115	12,823	1,198	1,282	15,418	(6,415)	241	(6,174)
TAXS	75-081	Jefferson County Tax Officials	(22,650)	-	-	-	-	68	7,558	706	894	9,226	(3,782)	(1,263)	(5,045)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-082	Jenkins County Tax Officials	\$ (29,141)	\$ -	\$ -	\$ -	\$ -	\$ 87	\$ 9,724	\$ 908	\$ 738	\$ 11,457	\$ (4,865)	\$ (1,419)	\$ (6,284)
TAXS	75-084	Jones County Tax Officials	(128,036)	-	-	-	-	382	42,725	3,991	5,739	52,837	(21,375)	(7,286)	(28,661)
TAXS	75-085	Lamar County Tax Officials	(81,326)	-	-	-	-	243	27,138	2,535	3,153	33,069	(13,577)	(3,974)	(17,551)
TAXS	75-086	Lanier County Tax Officials	(62,654)	-	-	-	-	187	20,907	1,953	2,235	25,282	(10,459)	(3,021)	(13,480)
TAXS	75-087	Laurens County Tax Officials	(140,550)	-	-	-	-	419	46,901	4,382	2,582	54,284	(23,464)	(4,272)	(27,736)
TAXS	75-088	Lee County Tax Officials	(40,269)	-	-	-	-	120	13,438	1,255	1,510	16,323	(6,723)	(1,959)	(8,682)
TAXS	75-089	Liberty County Tax Officials	(186,429)	-	-	-	-	556	62,211	5,812	7,319	75,898	(31,123)	(10,805)	(41,928)
TAXS	75-090	Lincoln County Tax Officials	(19,011)	-	-	-	-	57	6,344	593	559	7,553	(3,172)	(795)	(3,967)
TAXS	75-091	Long County Tax Officials	(20,255)	-	-	-	-	60	6,759	631	916	8,366	(3,383)	(1,252)	(4,635)
TAXS	75-092	Lowndes County Tax Officials	(138,241)	-	-	5,515	5,515	412	46,130	4,310	7,400	50,852	(23,079)	7,209	(15,670)
TAXS	75-093	Lumpkin County Tax Officials	(20,716)	-	-	4,352	4,352	82	6,913	646	-	7,621	(3,459)	6,705	3,246
TAXS	75-094	Macon County Tax Officials	(60,289)	-	-	-	-	180	20,118	1,879	1,921	24,098	(10,065)	(2,428)	(12,493)
TAXS	75-096	Marion County Tax Officials	(34,295)	-	-	-	-	102	11,444	1,069	1,302	13,917	(5,725)	(1,672)	(7,397)
TAXS	75-097	Mcduffie County Tax Officials	(57,001)	-	-	-	-	170	19,021	1,777	2,127	23,095	(9,515)	(2,451)	(11,966)
TAXS	75-098	Mcintosh County Tax Officials	(65,117)	-	-	-	-	194	21,729	2,030	2,315	26,268	(10,871)	(1,953)	(12,824)
TAXS	75-099	Meriwether County Tax Officials	(17,200)	-	-	4,256	4,256	51	5,740	536	-	6,327	(2,871)	5,262	2,391
TAXS	75-100	Miller County Tax Officials	(34,295)	-	-	133	133	102	11,444	1,069	2,295	14,910	(5,726)	(1,833)	(7,559)
TAXS	75-101	Mitchell County Tax Officials	(20,402)	-	-	3,987	3,987	61	6,808	636	154	7,659	(3,405)	2,788	(617)
TAXS	75-102	Monroe County Tax Officials	(80,575)	-	-	-	-	240	26,887	2,512	2,663	32,302	(13,451)	(3,717)	(17,168)
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(45,978)	-	-	-	-	137	15,343	1,433	1,213	18,126	(7,676)	(2,361)	(10,037)
TAXS	75-104	Morgan County Tax Officials	(18,906)	-	-	4,911	4,911	56	6,309	589	-	6,954	(3,158)	5,955	2,797
TAXS	75-105	Murray County Tax Officials	(55,110)	-	-	-	-	164	18,390	1,718	1,713	21,985	(9,200)	(2,574)	(11,774)
TAXS	75-106	Muscogee County Tax Officials	(313,098)	-	-	-	-	934	104,480	9,761	7,250	122,425	(52,269)	(10,638)	(62,907)
TAXS	75-107	Newton County Tax Officials	(168,299)	-	-	6,433	6,433	502	56,161	5,247	-	61,910	(28,095)	10,146	(17,949)
TAXS	75-108	Oconee County Tax Officials	(80,131)	-	-	-	-	239	26,740	2,498	3,049	32,526	(13,377)	4,230	(17,607)
TAXS	75-110	Paulding County Tax Officials	(132,470)	-	-	5,768	5,768	395	44,205	4,130	-	48,730	(22,114)	4,789	(17,325)
TAXS	75-111	Peach County Tax Officials	(89,664)	-	-	-	-	267	29,921	2,795	3,544	36,527	(14,968)	(5,643)	(20,611)
TAXS	75-112	Pickens County Tax Officials	(10,210)	-	-	11,670	11,670	30	3,407	318	260	4,015	(1,705)	9,329	7,624
TAXS	75-113	Pierce County Tax Officials	(55,024)	-	-	-	-	164	18,361	1,715	2,058	22,298	(9,186)	(2,688)	(11,874)
TAXS	75-114	Pike County Tax Officials	(43,545)	-	-	-	-	130	14,531	1,357	1,629	17,647	(7,269)	(2,102)	(9,371)
TAXS	75-115	Polk County Tax Officials	(82,422)	-	-	4,556	4,556	246	27,504	2,569	102	30,421	(13,759)	2,843	(10,916)
TAXS	75-121	Richmond County Tax Officials	(393,359)	-	-	-	-	1,173	131,262	12,263	15,917	160,615	(65,668)	(18,256)	(83,924)
TAXS	75-122	Rockdale County Tax Officials	(107,400)	-	-	130	130	320	35,839	3,348	388	39,895	(17,929)	(2,007)	(19,936)
TAXS	75-123	Schley County Tax Officials	(16,356)	-	-	3,265	3,265	49	5,458	510	110	6,127	(2,729)	2,411	(318)
TAXS	75-124	Screven County Tax Officials	(40,220)	-	-	-	-	120	13,421	1,254	2,558	17,353	(6,713)	(2,980)	(9,693)
TAXS	75-125	Seminole County Tax Officials	(18,543)	-	-	-	-	55	6,188	578	535	7,356	(3,095)	(825)	(3,920)
TAXS	75-126	Spalding County Tax Officials	(181,804)	-	-	3	3	542	60,667	5,668	862	67,739	(30,350)	(3,949)	(34,299)
TAXS	75-127	Stephens County Tax Officials	(124,169)	-	-	-	-	370	41,435	3,871	3,857	49,533	(20,728)	(4,376)	(25,104)
TAXS	75-128	Stewart County Tax Officials	(35,816)	-	-	-	-	107	11,952	1,117	1,354	14,530	(5,978)	(1,736)	(7,714)
TAXS	75-129	Sumter County Tax Officials	(25,982)	-	-	593	593	78	8,670	810	139	9,697	(4,337)	(164)	(4,501)
TAXS	75-130	Talbot County Tax Officials	(18,407)	-	-	1,195	1,195	55	6,142	574	-	6,771	(3,073)	2,199	(874)
TAXS	75-132	Tattnall County Tax Officials	(20,661)	-	-	5,403	5,403	62	6,894	644	-	7,600	(3,449)	7,662	4,213
TAXS	75-133	Taylor County Tax Officials	(34,295)	-	-	-	-	102	11,444	1,069	1,241	13,856	(5,725)	(1,619)	(7,344)
TAXS	75-134	Telfair County Tax Officials	(29,449)	-	-	-	-	88	9,827	918	3,154	13,987	(4,916)	(3,173)	(8,089)
TAXS	75-135	Terrell County Tax Officials	(29,504)	-	-	-	-	88	9,845	920	988	11,841	(4,925)	(1,448)	(6,373)
TAXS	75-136	Thomas County Tax Officials	(82,515)	-	-	-	-	246	27,535	2,572	2,894	33,247	(13,776)	(3,423)	(17,199)
TAXS	75-137	Tift County Tax Officials	(91,506)	-	-	3,200	3,200	273	30,535	2,853	634	34,295	(15,276)	6	(15,270)
TAXS	75-139	Towns County Tax Officials	(65,154)	-	-	2,195	2,195	194	21,742	2,031	266	24,233	(10,877)	617	(10,260)
TAXS	75-141	Troup County Tax Officials	(76,110)	-	-	-	-	227	25,398	2,373	2,413	30,411	(12,705)	(3,642)	(16,347)
TAXS	75-142	Turner County Tax Officials	(54,377)	-	-	-	-	162	18,146	1,695	1,690	21,693	(9,077)	(2,278)	(11,355)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-143	Twiggs County Tax Officials	\$ (80,605)	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ 26,898	\$ 2,513	\$ 2,688	\$ 32,339	\$ (13,455)	\$ (2,773)	\$ (16,228)
TAXS	75-145	Upson County Tax Officials	(41,858)	-	-	5,324	5,324	125	13,968	1,305	-	15,398	(6,988)	6,040	(948)
TAXS	75-146	Walker County Tax Officials	(88,186)	-	-	-	-	263	29,427	2,749	3,001	35,440	(14,723)	(4,101)	(18,824)
TAXS	75-147	Walton County Tax Officials	(31,857)	-	-	4,344	4,344	95	10,630	993	-	11,718	(5,321)	7,720	2,399
TAXS	75-148	Ware County Tax Officials	(59,637)	-	-	-	-	178	19,901	1,859	1,977	23,915	(9,956)	(1,876)	(11,832)
TAXS	75-149	Warren County Tax Officials	(13,092)	-	-	4,512	4,512	39	4,369	408	149	4,965	(2,185)	3,319	1,134
TAXS	75-150	Washington County Tax Officials	(92,054)	-	-	-	-	275	30,718	2,870	4,808	38,671	(15,366)	(5,357)	(20,723)
TAXS	75-151	Wayne County Tax Officials	(51,489)	-	-	1,896	1,896	154	17,182	1,605	150	19,091	(8,596)	1,088	(7,508)
TAXS	75-154	White County Tax Officials	(173,460)	-	-	-	-	517	57,883	5,408	5,319	69,127	(28,958)	(8,619)	(37,577)
TAXS	75-155	Whitfield County Tax Officials	(300,911)	-	-	-	-	898	100,413	9,381	5,780	116,472	(50,233)	(11,963)	(62,196)
TAXS	75-156	Wilcox County Tax Officials	(30,958)	-	-	-	-	92	10,330	965	1,147	12,534	(5,169)	(1,476)	(6,645)
TAXS	75-158	Wilkinson County Tax Officials	(47,000)	-	-	-	-	140	15,684	1,465	1,595	18,884	(7,846)	(2,243)	(10,089)
TAXS	75-159	Worth County Tax Officials	(89,338)	-	-	-	-	266	29,812	2,785	3,237	36,100	(14,915)	(3,882)	(18,797)
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	(422,992)	-	-	-	-	1,262	141,151	13,187	4,005	159,605	(70,613)	(6,209)	(76,822)
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(422,260)	-	-	598	598	1,260	140,907	13,164	4,092	159,423	(70,492)	(3,542)	(74,034)
TCOL	820	Albany Technical College	(715,091)	-	-	2,739	2,739	2,133	238,623	22,293	3,394	266,443	(119,379)	(10,115)	(129,494)
TCOL	822	Athens Technical College	(509,578)	-	-	2,658	2,658	1,520	170,044	15,886	902	188,352	(85,069)	(3,687)	(88,756)
TCOL	823	Atlanta Technical College	(607,100)	-	-	2,175	2,175	1,811	202,587	18,926	7,477	230,801	(101,350)	4,910	(96,440)
TCOL	824	Augusta Technical College	(1,564,611)	-	-	15,883	15,883	4,667	522,105	48,776	-	575,548	(261,196)	25,615	(235,581)
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	(1,210,714)	-	-	-	-	3,612	404,011	37,743	23,068	468,434	(202,118)	(16,269)	(218,387)
TCOL	827	Chattahoochee Tech College	(1,100,758)	-	-	4,908	4,908	3,284	367,319	34,315	2,944	407,862	(183,761)	21,776	(161,985)
TCOL	828	Columbus Technical College	(550,709)	-	-	2,068	2,068	1,643	183,770	17,168	342	202,923	(91,935)	(4,262)	(96,197)
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(1,307,830)	-	-	8,618	8,618	3,901	436,418	40,771	14,313	495,403	(218,330)	25,999	(192,331)
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	(410,140)	-	-	1,309	1,309	1,223	136,862	12,786	-	150,871	(68,469)	13,542	(54,927)
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	(546,232)	-	-	1,555	1,555	1,629	182,276	17,028	3,042	203,975	(91,189)	3,488	(87,701)
TCOL	832	Gwinnett Technical College	(979,767)	-	-	3,985	3,985	2,923	326,945	30,544	5,710	366,122	(163,560)	(8,804)	(172,364)
TCOL	834	Lanier Technical College	(531,858)	-	-	4,251	4,251	1,587	177,479	16,580	2,377	198,023	(88,788)	(2,355)	(91,143)
TCOL	835	Central Georgia Technical College	(2,134,607)	-	-	11,906	11,906	6,368	712,311	66,545	-	785,224	(356,351)	3,823	(352,528)
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(991,837)	-	-	34,052	34,052	2,959	330,973	30,920	1,637	366,489	(165,576)	20,690	(144,886)
TCOL	838	North Ga Technical College	(353,866)	-	-	8,446	8,446	1,056	118,084	11,032	-	130,172	(59,075)	13,104	(45,971)
TCOL	841	Savannah Technical College	(502,151)	-	-	5,270	5,270	1,498	167,566	15,654	-	184,718	(83,831)	8,288	(75,543)
TCOL	842	South Ga Technical College	(945,964)	-	-	9,646	9,646	2,822	315,665	29,490	4,198	352,175	(157,920)	(8,138)	(166,058)
TCOL	843	Southeastern Technical College	(610,887)	-	-	13,144	13,144	1,822	203,851	19,044	-	224,717	(101,982)	17,471	(84,511)
TCOL	844	Ogeechee Technical College	(223,465)	-	-	667	667	74,569	6,966	5,544	87,746	(37,305)	(6,991)	(44,296)	
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	(541,668)	-	-	-	-	1,616	180,753	16,886	3,395	202,650	(90,426)	(8,690)	(99,116)
UNIV	503-0503	GA Institute of Technology	(799,311)	-	-	-	-	2,384	266,727	24,918	55,305	349,334	(133,438)	(64,521)	(197,959)
UNIV	509-0509	GA State University	(536,859)	-	-	8,029	8,029	1,601	179,148	16,736	4,621	202,106	(89,624)	(13,517)	(103,141)
UNIV	512-0512	AUGUSTA UNIVERSITY	(1,533,068)	-	-	2,141	2,141	4,573	511,579	47,792	3,592	567,536	(255,931)	(12,240)	(268,171)
UNIV	518-0518	University of GA	(1,257,283)	-	-	-	-	3,750	419,551	39,195	8,938	471,434	(209,891)	(28,306)	(238,197)
UNIV	521-0521	Albany State University	(149,128)	-	-	-	-	445	49,764	4,649	5,645	60,503	(24,894)	(11,456)	(36,350)
UNIV	528-0528	Clayton College & State Univ	(30,126)	-	-	-	-	90	10,053	939	792	11,874	(5,029)	(1,188)	(6,217)
UNIV	530-0530	Columbus State University	(23,635)	-	-	-	-	71	7,887	737	943	9,338	(3,943)	78	(3,865)
UNIV	531-0531	University of North Georgia	(162,923)	-	-	4,039	4,039	486	54,367	5,079	654	60,886	(27,198)	(1,065)	(28,263)
UNIV	536-0536	GA College and State Univ	(107,714)	-	-	6,799	6,799	321	35,944	3,358	-	39,623	(17,982)	16,972	(1,010)
UNIV	539-0539	GA Southern University	(191,232)	-	-	671	671	570	63,814	5,962	1,611	71,957	(31,924)	(1,359)	(33,283)
UNIV	540-0540	Georgia Gwinnett College	(112,130)	-	-	-	-	334	37,417	3,496	7,685	48,932	(18,720)	(12,355)	(31,075)
UNIV	542-0542	GA Southwestern State Univ	(156,173)	-	-	-	-	466	52,115	4,869	8,187	65,637	(26,070)	(13,804)	(39,874)
UNIV	543-0543	Kennesaw State University	(195,482)	-	-	6,924	6,924	583	65,232	6,094	2,938	74,847	(32,634)	(12,201)	(44,835)
UNIV	547-0547	Middle Georgia State College	(193,770)	-	-	985	985	578	64,660	6,041	-	71,279	(32,350)	2,272	(30,078)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	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 OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
UNIV	551-0551	Valdosta State University	\$ (25,083)	\$ -	\$ -	\$ 10,401	\$ 10,401	\$ 75	\$ 8,370	\$ 782	\$ 1,206	\$ 10,433	\$ (4,188)	\$ 6,600	\$ 2,412
UNIV	554-0554	UNIVERSITY OF WEST GA	(130,518)	-	-	-	-	389	43,553	4,069	6,045	54,056	(21,790)	(11,243)	(33,033)
UNIV	557-0557	Abraham Baldwin Agric College	(143,968)	-	-	4,631	4,631	429	48,042	4,488	2,218	55,177	(24,034)	(3,191)	(27,225)
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(142,724)	-	-	-	-	426	47,626	4,449	8,632	61,133	(23,828)	(15,607)	(39,435)
UNIV	567-0567	South Georgia State College	(30,274)	-	-	1,509	1,509	90	10,102	944	679	11,815	(5,055)	6,015	960
UNIV	569-0569	Dalton College	(41,815)	-	-	-	-	125	13,953	1,304	5,182	20,564	(6,980)	(7,115)	(14,095)
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	(29,079)	-	-	2,483	2,483	87	9,704	907	-	10,698	(4,855)	2,086	(2,769)
UNIV	576-0576	Gordon College	(26,825)	-	-	-	-	80	8,952	836	785	10,653	(4,477)	(1,211)	(5,688)
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	(916,589)	-	-	6,041	6,041	2,734	305,863	28,574	12,685	349,856	(153,014)	(4,184)	(157,198)
VARS	209-0209	Agric Commodity Commission	(96,241)	-	-	11,791	11,791	287	32,115	3,000	778	36,180	(16,069)	6,895	(9,174)
VARS	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	-	-	-	1,648	1,648	-	-	-	-	-	-	6,026	6,026
VARS	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT	(58,842)	-	-	8,362	8,362	176	19,635	1,834	-	21,645	(9,823)	17,441	7,618
		Total all Entities	\$ (615,826,000)	\$ -	\$ -	\$ 4,665,874	\$ 4,665,874	\$ 1,837,000	\$ 205,499,000	\$ 19,198,000	\$ 4,665,874	\$ 231,199,874	\$ (102,806,000)	\$ -	\$ (102,806,000)
		Total LRS	\$ (473,139)	\$ -	\$ -	\$ 27,439	\$ 27,439	\$ 1,411	\$ 157,885	\$ 14,750	\$ 890	\$ 174,936	\$ (78,986)	\$ 22,138	\$ (56,848)
		Total JRS	\$ (12,552,950)	\$ -	\$ -	\$ 239,071	\$ 239,071	\$ 37,445	\$ 4,188,872	\$ 391,329	\$ 106,393	\$ 4,724,039	\$ (2,095,589)	\$ 123,002	\$ (1,972,587)
		Total ERS	\$ (602,799,911)	\$ -	\$ -	\$ 4,399,364	\$ 4,399,364	\$ 1,798,144	\$ 201,152,243	\$ 18,791,921	\$ 4,558,591	\$ 226,300,899	\$ (100,631,425)	\$ (145,140)	\$ (100,776,565)
		Non-employer Contributing Entities													
		STATE DEPARTMENT OF REVENUE	\$ (15,723,050)	\$ -	\$ -	\$ 303,269	\$ 303,269	\$ 46,897	\$ 5,246,723	\$ 490,154	\$ 315,417	\$ 6,099,191	\$ (2,624,822)	\$ (136,637)	\$ (2,761,459)
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ (1,553,698)	\$ -	\$ -	\$ 22,297	\$ 22,297	\$ 4,634	\$ 518,464	\$ 48,435	\$ 13,791	\$ 585,324	\$ (259,377)	\$ 30,206	\$ (229,171)
		STATE SUPPORT FOR COUNTY JUDGES	\$ (4,396,266)	\$ -	\$ -	\$ 187,702	\$ 187,702	\$ 13,114	\$ 1,467,016	\$ 137,049	\$ 84,065	\$ 1,701,244	\$ (733,910)	\$ 95,022	\$ (638,888)



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>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
		LRS						
STAT	444	General Assembly of Georgia	\$ (30,921)	\$ (36,304)	\$ (38,347)	\$ (41,925)	\$ -	\$ -
		JRS						
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$ (48,315)	\$ (55,015)	\$ (58,168)	\$ (63,597)	\$ -	\$ -
STAT	436	Superior Courts of Georgia	(843,623)	(587,361)	(579,686)	(633,774)	-	-
STAT	442	Georgia Department of Law	(14,201)	(15,098)	(15,733)	(17,201)	-	-
STAT	444	General Assembly of Georgia	(15,854)	(8,098)	(7,502)	(8,200)	-	-
	50-001	Appling County Board of Commissioners	(8,194)	(5,082)	(4,942)	(5,405)	-	-
	50-003	Bacon County Board of Commissioners	-	-	-	-	-	-
	50-005	Baldwin County Board of Commissioners	(4,918)	(2,927)	(2,818)	(3,080)	-	-
	50-015	Bryan County Board of Commissioners	141	(2,687)	(3,076)	(3,363)	-	-
	50-022	Carroll County Board of Commissioners	4,303	(2,103)	(2,668)	(2,917)	-	-
	50-023	Catoosa County Board of Commissioners	(4,618)	(2,702)	(2,614)	(2,857)	-	-
	50-024	Charlton County Board of Commissioners	(6,392)	(3,693)	(3,533)	(3,863)	-	-
	50-025	Chatham County Board of Commissioners	14,675	(5,989)	(8,678)	(9,486)	-	-
	50-027	Chattooga County Board of Commissioners	(3,755)	(2,091)	(1,974)	(2,157)	-	-
	50-028	Cherokee County Board of Commissioners	(19,183)	(12,624)	(12,180)	(13,316)	-	-
	50-029	Clarke County Board of Commissioners	(14,611)	(12,876)	(13,264)	(14,501)	-	-
	50-031	Clayton County Board of Commissioners	(12,408)	(11,564)	(11,712)	(12,805)	-	-
	50-033	Cobb County Board of Commissioners	(25,868)	(21,658)	(22,011)	(24,064)	-	-
	50-034	Coffee County Board of Commissioners	(7,157)	(4,258)	(4,100)	(4,484)	-	-
	50-036	Columbia County Board of Commissioners	21,466	1,916	-	-	-	-
	50-038	Coweta County Board of Commissioners	(9,533)	(5,738)	(5,537)	(6,053)	-	-
	50-044	Dekalb County Board of Commissioners	(43,372)	(25,777)	(24,825)	(27,142)	-	-
	50-047	Dougherty County Board of Commissioners	(10,040)	(6,036)	(5,824)	(6,367)	-	-
	50-048	Douglas County Board of Commissioners	(9,509)	(6,010)	(5,856)	(6,402)	-	-
	50-051	Effingham County Board of Commissioners	(18,598)	(10,603)	(10,141)	(11,085)	-	-
	50-054	Evans County Board of Commissioners	(7,899)	(4,561)	(4,371)	(4,779)	-	-
	50-056	Fayette County Board of Commissioners	(9,992)	(5,988)	(5,777)	(6,315)	-	-
	50-058	Forsyth County Board of Commissioners	(20,969)	(12,624)	(12,180)	(13,316)	-	-
	50-060	Fulton County Board of Commissioners	(54,216)	(32,222)	(31,032)	(33,927)	-	-
	50-063	Glynn County Board of Commissioners	(7,366)	(4,151)	(3,926)	(4,292)	-	-
	50-064	Gordon County Board of Commissioners	1,578	(1,460)	(1,881)	(2,057)	-	-
	50-065	Grady County Board of Commissioners	460	-	-	-	-	-
	50-067	Gwinnett County Board of Commissioners	(15,757)	(15,310)	(15,516)	(16,962)	-	-
	50-069	Hall County Board of Commissioners	(18,148)	(11,536)	(11,243)	(12,294)	-	-
	50-075	Henry County Board of Commissioners	14,796	1,024	-	-	-	-
	50-081	Jefferson County Board of Commissioners	(3,566)	(2,148)	(2,072)	(2,265)	-	-
	50-082	Jenkins County Board of Commissioners	-	-	-	-	-	-
	50-085	Lamar County Board of Commissioners	(8,978)	(5,404)	(5,214)	(5,699)	-	-
	50-089	Liberty County Board of Commissioners	(17,945)	(10,719)	(10,340)	(11,305)	-	-
	50-092	Lowndes County Board of Commissioners	(10,276)	(6,146)	(5,930)	(6,483)	-	-
	50-095	Madison County Board of Commissioners	(7,928)	(4,772)	(4,604)	(5,034)	-	-
	50-098	Mcintosh County Board of Commissioners	(11,971)	(6,924)	(6,625)	(7,244)	-	-
	50-100	Miller County Board of Commissioners	(5,184)	(3,122)	(3,011)	(3,292)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
	50-101	Mitchell County Board of Commissioners	\$ (11,508)	\$ (6,679)	\$ (6,406)	\$ (7,005)	\$ -	\$ -
	50-106	Muscogee County Board of Commissioners	(23,917)	(14,303)	(13,799)	(15,085)	-	-
	50-107	Newton County Board of Commissioners	11,546	1,110	-	-	-	-
	50-110	Paulding County Board of Commissioners	-	-	-	-	-	-
	50-113	Pierce County Board of Commissioners	(3,964)	(2,331)	(2,245)	(2,455)	-	-
	50-117	Putnam County Board of Commissioners	(4,966)	(2,915)	(2,797)	(3,058)	-	-
	50-121	Richmond County Board of Commissioners	(7,025)	(15,070)	(16,569)	(18,116)	-	-
	50-122	Rockdale County Board of Commissioners	(2,425)	(3,826)	(4,156)	(4,543)	-	-
	50-124	Screven County Board of Commissioners	(3,722)	(1,950)	(1,842)	(2,014)	-	-
	50-126	Spalding County Board of Commissioners	1,850	-	-	-	-	-
	50-127	Stephens County Board of Commissioners	(2,797)	(1,660)	(1,597)	(1,746)	-	-
	50-132	Tattnall County Board of Commissioners	(6,000)	(3,554)	(3,429)	(3,749)	-	-
	50-136	Thomas County Board of Commissioners	2,667	(138)	(475)	(519)	-	-
	50-137	Tift County Board of Commissioners	(9,457)	(5,570)	(5,352)	(5,851)	-	-
	50-138	Toombs County Board of Commissioners	2,995	96	(241)	(264)	-	-
	50-140	Treutlen County Board of Commissioners	(1,114)	(2,072)	(2,255)	(2,464)	-	-
	50-141	Troup County Board of Commissioners	2,555	-	-	-	-	-
	50-142	Turner County Board of Commissioners	(9,755)	(5,674)	(5,441)	(5,948)	-	-
	50-145	Upson County Board of Commissioners	12,627	1,274	-	-	-	-
	50-146	Walker County Board of Commissioners	600	-	-	-	-	-
	50-147	Walton County Board of Commissioners	(9,512)	(5,732)	(5,531)	(6,046)	-	-
	50-148	Ware County Board of Commissioners	(6,020)	(4,105)	(4,057)	(4,435)	-	-
	50-161	Eighth Judicial Board of Commissioners	(7,776)	(9,963)	(10,648)	(11,641)	-	-
		ERS						
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	\$ (125,874)	\$ (76,994)	\$ (74,352)	\$ (81,289)	\$ -	\$ -
AUTH	913-0913	Lk Lanier Island Dev Authority	(13,592)	(8,156)	(7,870)	(8,604)	-	-
AUTH	926-0926	GA Agric Exposition Authority	(41,317)	(38,937)	(40,268)	(44,025)	-	-
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	(99,024)	(62,278)	(60,442)	(66,082)	-	-
AUTH	936-0936	Agric Com Commission-Peanuts	(20,736)	(12,029)	(11,533)	(12,609)	-	-
AUTH	955-0955	GA Superior Court Clerks Coop	(53,328)	(31,150)	(29,891)	(32,680)	-	-
AUTH	972-0972	GA Federal-State Inspection	(137,247)	(91,594)	(89,242)	(97,569)	-	-
AUTH	973-0973	GA Lottery Corporation	(5,013)	(4,790)	(4,975)	(5,438)	-	-
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	-	-	-	-	-	-
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	-	-	-	-	-	-
CHAR	9915	FOOTHILLS CHARTER HIGH SCHOOL	(12,279)	(4,911)	(4,493)	(4,911)	-	-
CORT	51-0217	DeKalb County State Court	(62,961)	(58,183)	(58,658)	(64,131)	-	-
CORT	51-0237	Bibb County State Court	(57,479)	(34,929)	(33,840)	(36,996)	-	-
CORT	51-0248	Chatham County State Court	(51,890)	(33,987)	(33,428)	(36,545)	-	-
CSBS	361	Lookout Mountain Community Ser HIGHLAND RIVERS CENTER COMMUNITY SERVICE	4,357	(1,795)	(2,399)	(2,622)	-	-
CSBS	363	BOARD	(19,141)	(15,117)	(14,986)	(16,383)	-	-
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	5,681	(280)	(997)	(1,091)	-	-
CSBS	365	Cobb County Community Service	(23,949)	(14,675)	(13,798)	(15,084)	-	-
CSBS	366	Douglas Community Service Boar	4,417	590	-	-	-	-
CSBS	368	Dekalb Community Service Board	6,491	(4,706)	(5,956)	(6,511)	-	-
CSBS	369	VIEW POINT HEALTH	(11,176)	(11,471)	(11,833)	(12,935)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
CSBS	370	Clayton Community M.H., Substa	\$ 2,933	\$ (2,394)	\$ (2,947)	\$ (3,221)	\$ -	\$ -
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	(6,386)	(6,356)	(6,393)	(6,988)	-	-
CSBS	372	PATHWAYS CENTER CSB	2,774	(2,346)	(3,055)	(3,340)	-	-
CSBS	373	Mcintosh Trail MH, MR and SA C	(7,441)	(4,479)	(4,322)	(4,724)	-	-
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	5,290	(11,399)	(12,815)	(14,012)	-	-
CSBS	375	Phoenix Center	3,064	-	-	-	-	-
CSBS	376	Oconee Community Service Board	(1,051)	(2,034)	(2,182)	(2,385)	-	-
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	(4,227)	(4,577)	(4,792)	(5,239)	-	-
CSBS	379	New Horizons	(6,591)	(8,532)	(8,827)	(9,652)	-	-
CSBS	380	Middle Flint Community Service	(4,472)	(8,086)	(8,208)	(8,972)	-	-
CSBS	381	CSB OF MIDDLE GEORGIA	23,301	(5,958)	(9,267)	(10,131)	-	-
CSBS	382	Albany Area Community Service	(9,239)	(6,615)	(6,587)	(7,202)	-	-
CSBS	383	The Georgia Pines Community Se	(1,254)	(9,066)	(10,181)	(11,131)	-	-
CSBS	384	South Georgia Community Servic	(5,007)	(5,646)	(5,954)	(6,509)	-	-
CSBS	385	Pineland Area MH, MR and SA Co	2,425	(3,714)	(4,453)	(4,870)	-	-
CSBS	386	Satilla Community Service Boar	(21,368)	(17,092)	(17,340)	(18,957)	-	-
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	(1,127)	(4,658)	(5,213)	(5,699)	-	-
DFAC	127-001	Appling County DFACS	(13,848)	(8,580)	(8,346)	(9,126)	-	-
DFAC	127-002	Atkinson County DFACS	(2,987)	(1,788)	(1,724)	(1,885)	-	-
DFAC	127-003	Bacon County DFACS	(9,736)	(5,804)	(5,597)	(6,120)	-	-
DFAC	127-004	Baker County DFACS	(4,901)	(3,087)	(2,973)	(3,251)	-	-
DFAC	127-005	Baldwin County DFACS	(8,443)	(8,920)	(8,791)	(9,613)	-	-
DFAC	127-006	Banks County DFACS	(3,121)	(3,088)	(3,137)	(3,430)	-	-
DFAC	127-007	Barrow County DFACS	(16,889)	(12,903)	(12,884)	(14,087)	-	-
DFAC	127-008	Bartow County DFACS	(19,593)	(16,175)	(16,217)	(17,731)	-	-
DFAC	127-009	Ben Hill County DFACS	(1,669)	(2,792)	(2,883)	(3,152)	-	-
DFAC	127-010	Berrien County DFACS	(3,644)	(7,403)	(7,922)	(8,662)	-	-
DFAC	127-011	Bibb County DFACS	(124,664)	(86,791)	(85,337)	(93,300)	-	-
DFAC	127-012	Bleckley County DFACS	(1,991)	(2,020)	(2,049)	(2,240)	-	-
DFAC	127-013	Brantley County DFACS	(21,299)	(12,739)	(12,272)	(13,417)	-	-
DFAC	127-014	Brooks County DFACS	(9,742)	(6,244)	(6,025)	(6,587)	-	-
DFAC	127-015	Bryan County DFACS	885	-	-	-	-	-
DFAC	127-016	Bulloch County DFACS	(19,301)	(13,184)	(12,883)	(14,084)	-	-
DFAC	127-017	Burke County DFACS	(13,672)	(9,704)	(9,551)	(10,442)	-	-
DFAC	127-018	Butts County DFACS	(15,640)	(10,685)	(10,682)	(11,679)	-	-
DFAC	127-019	Calhoun County DFACS	(6,471)	(3,879)	(3,742)	(4,092)	-	-
DFAC	127-020	Camden County DFACS	(33,667)	(19,085)	(18,142)	(19,835)	-	-
DFAC	127-021	Candler County DFACS	(2,471)	(1,861)	(1,807)	(1,976)	-	-
DFAC	127-022	Carroll County DFACS	(21,080)	(16,876)	(16,829)	(18,399)	-	-
DFAC	127-023	Catoosa County DFACS	(9,250)	(7,256)	(7,277)	(7,956)	-	-
DFAC	127-024	Charlton County DFACS	(5,938)	(5,985)	(6,086)	(6,655)	-	-
DFAC	127-025	Chatham County DFACS	(55,420)	(44,897)	(45,031)	(49,232)	-	-
DFAC	127-026	Chattahoochee County DFACS	3,471	304	-	-	-	-
DFAC	127-027	Chattooga County DFACS	(31,494)	(18,487)	(17,814)	(19,477)	-	-
DFAC	127-028	Cherokee County DFACS	(50,111)	(28,910)	(27,688)	(30,273)	-	-
DFAC	127-029	Clarke County DFACS	(263,868)	(165,311)	(160,945)	(175,962)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-030	Clay County DFACS	\$ (8,353)	\$ (6,876)	\$ (7,034)	\$ (7,689)	\$ -	\$ -
DFAC	127-031	Clayton County DFACS	(185,861)	(122,683)	(119,603)	(130,762)	-	-
DFAC	127-032	Clinch County DFACS	(13,120)	(7,346)	(7,016)	(7,671)	-	-
DFAC	127-033	Cobb County DFACS	(221,080)	(143,045)	(139,219)	(152,208)	-	-
DFAC	127-034	Coffee County DFACS	(104,271)	(62,569)	(60,171)	(65,786)	-	-
DFAC	127-035	Colquitt County DFACS	(22,293)	(16,166)	(15,841)	(17,318)	-	-
DFAC	127-036	Columbia County DFACS	(98,628)	(52,094)	(48,938)	(53,504)	-	-
DFAC	127-037	Cook County DFACS	(17,134)	(10,578)	(10,132)	(11,076)	-	-
DFAC	127-038	Coweta County DFACS	(30,573)	(20,286)	(19,883)	(21,739)	-	-
DFAC	127-039	Crawford County DFACS	(13,150)	(7,606)	(7,289)	(7,969)	-	-
DFAC	127-040	Crisp County DFACS	(28,185)	(16,503)	(15,636)	(17,095)	-	-
DFAC	127-041	Dade County DFACS	(10,112)	(6,452)	(6,238)	(6,819)	-	-
DFAC	127-042	Dawson County DFACS	(15,191)	(6,499)	(5,962)	(6,519)	-	-
DFAC	127-043	Decatur County DFACS	(26,186)	(20,503)	(20,659)	(22,585)	-	-
DFAC	127-044	Dekalb County DFACS	(745,472)	(469,138)	(457,901)	(500,626)	-	-
DFAC	127-045	Dodge County DFACS	(5,849)	(4,717)	(4,875)	(5,330)	-	-
DFAC	127-046	Dooly County DFACS	(4,251)	(4,877)	(5,107)	(5,583)	-	-
DFAC	127-047	Dougherty County DFACS	(267,891)	(198,890)	(197,938)	(216,406)	-	-
DFAC	127-048	Douglas County DFACS	(66,119)	(39,026)	(37,335)	(40,817)	-	-
DFAC	127-049	Early County DFACS	(107,281)	(70,897)	(69,604)	(76,098)	-	-
DFAC	127-051	Effingham County DFACS	(25,485)	(15,467)	(14,986)	(16,385)	-	-
DFAC	127-052	Elbert County DFACS	(4,924)	(5,948)	(6,194)	(6,771)	-	-
DFAC	127-053	Emanuel County DFACS	(10,809)	(5,225)	(5,065)	(5,536)	-	-
DFAC	127-054	Evans County DFACS	(4,590)	(3,664)	(3,642)	(3,982)	-	-
DFAC	127-055	Fannin County DFACS	(4,121)	(4,904)	(5,160)	(5,642)	-	-
DFAC	127-056	Fayette County DFACS	(28,473)	(21,439)	(21,505)	(23,510)	-	-
DFAC	127-057	Floyd County DFACS	(126,015)	(89,632)	(88,595)	(96,861)	-	-
DFAC	127-058	Forsyth County DFACS	(16,610)	(9,048)	(8,545)	(9,343)	-	-
DFAC	127-059	Franklin County DFACS	(11,262)	(9,237)	(9,426)	(10,307)	-	-
DFAC	127-060	FULTON COUNTY DFACS	(419,381)	(289,164)	(285,085)	(311,686)	-	-
DFAC	127-061	Gilmer County DFACS	(12,288)	(6,789)	(6,477)	(7,080)	-	-
DFAC	127-062	Glascock County DFACS	4,607	(1,122)	(1,829)	(2,001)	-	-
DFAC	127-063	Glynn County DFACS	(47,382)	(32,002)	(31,582)	(34,528)	-	-
DFAC	127-064	Gordon County DFACS	(26,707)	(18,301)	(17,804)	(19,466)	-	-
DFAC	127-065	Grady County DFACS	(24,163)	(14,854)	(14,198)	(15,524)	-	-
DFAC	127-066	Greene County DFACS	(31,815)	(18,090)	(17,176)	(18,777)	-	-
DFAC	127-067	Gwinnett County DFACS	(267,476)	(177,391)	(173,589)	(189,787)	-	-
DFAC	127-068	Habersham County DFACS	(27,750)	(16,636)	(16,111)	(17,615)	-	-
DFAC	127-069	Hall County DFACS	(99,543)	(68,363)	(67,602)	(73,908)	-	-
DFAC	127-070	Hancock County DFACS	587	(1,517)	(1,850)	(2,022)	-	-
DFAC	127-071	Haralson County DFACS	(14,508)	(9,720)	(9,602)	(10,497)	-	-
DFAC	127-072	Harris County DFACS	(6,097)	(5,350)	(5,443)	(5,952)	-	-
DFAC	127-073	Hart County DFACS	(8,297)	(10,765)	(11,319)	(12,376)	-	-
DFAC	127-074	Heard County DFACS	(18,536)	(12,267)	(12,011)	(13,131)	-	-
DFAC	127-075	Henry County DFACS	(67,339)	(42,171)	(41,031)	(44,859)	-	-
DFAC	127-076	Houston County DFACS	(78,779)	(52,533)	(51,738)	(56,565)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-077	Irwin County DFACS	\$ (17,375)	\$ (10,376)	\$ (9,974)	\$ (10,905)	\$ -	\$ -
DFAC	127-078	Jackson County DFACS	(13,227)	(8,543)	(8,316)	(9,092)	-	-
DFAC	127-079	Jasper County DFACS	1,107	-	-	-	-	-
DFAC	127-080	Jeff Davis County DFACS	(18,046)	(12,797)	(12,466)	(13,628)	-	-
DFAC	127-081	Jefferson County DFACS	5,397	(1,548)	(2,223)	(2,431)	-	-
DFAC	127-082	Jenkins County DFACS	(17,166)	(9,850)	(9,468)	(10,351)	-	-
DFAC	127-083	Johnson County DFACS	(11,769)	(7,113)	(6,874)	(7,516)	-	-
DFAC	127-084	Jones County DFACS	(19,929)	(14,630)	(14,637)	(16,004)	-	-
DFAC	127-085	Lamar County DFACS	(14,492)	(9,409)	(9,057)	(9,903)	-	-
DFAC	127-086	Lanier County DFACS	(2,651)	(3,389)	(3,527)	(3,857)	-	-
DFAC	127-087	Laurens County DFACS	(577,015)	(265,484)	(247,362)	(270,443)	-	-
DFAC	127-088	Lee County DFACS	(17,852)	(10,094)	(9,687)	(10,591)	-	-
DFAC	127-089	Liberty County DFACS	(19,671)	(16,401)	(16,666)	(18,220)	-	-
DFAC	127-091	Long County DFACS	680	(1,156)	(1,414)	(1,546)	-	-
DFAC	127-092	Lowndes County DFACS	(42,909)	(33,425)	(33,595)	(36,729)	-	-
DFAC	127-093	Lumpkin County DFACS	(2,916)	(4,839)	(5,203)	(5,689)	-	-
DFAC	127-094	Macon County DFACS	(5,719)	(4,273)	(4,267)	(4,665)	-	-
DFAC	127-095	Madison County DFACS	(9,864)	(7,832)	(7,812)	(8,542)	-	-
DFAC	127-096	Marion County DFACS	(5,845)	(2,938)	(2,684)	(2,935)	-	-
DFAC	127-097	Mcduffie County DFACS	4,921	(5,258)	(6,367)	(6,962)	-	-
DFAC	127-098	Mcintosh County DFACS	954	-	-	-	-	-
DFAC	127-099	Meriwether County DFACS	(29,388)	(17,134)	(16,390)	(17,919)	-	-
DFAC	127-101	Mitchell County DFACS	(2,870)	(5,195)	(5,663)	(6,190)	-	-
DFAC	127-102	Monroe County DFACS	(17,244)	(10,580)	(10,212)	(11,165)	-	-
DFAC	127-103	Montgomery County DFACS	(11,350)	(7,096)	(6,842)	(7,482)	-	-
DFAC	127-104	Morgan County DFACS	(16,754)	(8,335)	(7,737)	(8,458)	-	-
DFAC	127-105	Murray County DFACS	(35,254)	(18,834)	(17,763)	(19,420)	-	-
DFAC	127-106	Muscogee County DFACS	(91,667)	(56,792)	(54,471)	(59,554)	-	-
DFAC	127-107	Newton County DFACS	(12,244)	(21,212)	(22,726)	(24,846)	-	-
DFAC	127-108	Oconee County DFACS	687	-	-	-	-	-
DFAC	127-110	Paulding County DFACS	(26,276)	(15,168)	(14,641)	(16,006)	-	-
DFAC	127-111	Peach County DFACS	(27,459)	(17,618)	(16,967)	(18,550)	-	-
DFAC	127-112	Pickens County DFACS	(10,191)	(8,751)	(8,678)	(9,486)	-	-
DFAC	127-113	Pierce County DFACS	(6,204)	(4,834)	(4,865)	(5,319)	-	-
DFAC	127-114	Pike County DFACS	(6,306)	(4,586)	(4,767)	(5,212)	-	-
DFAC	127-115	Polk County DFACS	(37,225)	(27,759)	(27,572)	(30,146)	-	-
DFAC	127-116	Pulaski County DFACS	(1,176)	(1,432)	(1,382)	(1,509)	-	-
DFAC	127-117	Putnam County DFACS	(73,018)	(50,146)	(48,999)	(53,571)	-	-
DFAC	127-119	Rabun County DFACS	(15,537)	(10,108)	(9,763)	(10,674)	-	-
DFAC	127-120	Randolph County DFACS	643	(1,454)	(1,695)	(1,853)	-	-
DFAC	127-121	Richmond County DFACS	(124,008)	(83,762)	(82,583)	(90,290)	-	-
DFAC	127-122	Rockdale County DFACS	(19,136)	(12,280)	(11,957)	(13,073)	-	-
DFAC	127-123	Schley County DFACS	1,413	(1,184)	(1,468)	(1,606)	-	-
DFAC	127-124	Screven County DFACS	(6,915)	(4,231)	(4,074)	(4,454)	-	-
DFAC	127-125	Seminole County DFACS	(14,080)	(11,019)	(11,021)	(12,050)	-	-
DFAC	127-126	Spalding County DFACS	(89,394)	(73,197)	(72,898)	(79,701)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-127	Stephens County DFACS	\$ (28,845)	\$ (15,971)	\$ (15,034)	\$ (16,437)	\$ -	\$ -
DFAC	127-128	Stewart County DFACS	(3,624)	(3,762)	(3,908)	(4,273)	-	-
DFAC	127-129	Sumter County DFACS	(192,712)	(119,424)	(116,188)	(127,029)	-	-
DFAC	127-130	Talbot County DFACS	(8,135)	(6,548)	(6,643)	(7,262)	-	-
DFAC	127-131	Taliaferro County DFACS	(2,862)	(1,724)	(1,662)	(1,816)	-	-
DFAC	127-132	Tattnall County DFACS	(4,618)	(3,916)	(3,798)	(4,152)	-	-
DFAC	127-133	Taylor County DFACS	1,440	(444)	(627)	(685)	-	-
DFAC	127-134	Telfair County DFACS	(7,186)	(7,172)	(7,316)	(7,998)	-	-
DFAC	127-135	Terrell County DFACS	(15,169)	(9,048)	(8,727)	(9,540)	-	-
DFAC	127-136	Thomas County DFACS	(27,596)	(20,083)	(20,036)	(21,903)	-	-
DFAC	127-137	Tift County DFACS	(22,860)	(23,375)	(24,453)	(26,736)	-	-
DFAC	127-138	Toombs County DFACS	(16,406)	(10,033)	(9,648)	(10,549)	-	-
DFAC	127-139	Towns County DFACS	(4,189)	(1,906)	(1,718)	(1,878)	-	-
DFAC	127-140	Treutlen County DFACS	(9,111)	(4,805)	(4,618)	(5,049)	-	-
DFAC	127-141	Troup County DFACS	(47,496)	(31,810)	(31,523)	(34,464)	-	-
DFAC	127-142	Turner County DFACS	915	-	-	-	-	-
DFAC	127-143	Twiggs County DFACS	(4,999)	(4,274)	(4,226)	(4,620)	-	-
DFAC	127-144	Union County DFACS	(5,511)	(6,455)	(6,794)	(7,427)	-	-
DFAC	127-145	Upson County DFACS	(26,051)	(14,965)	(14,430)	(15,775)	-	-
DFAC	127-146	Walker County DFACS	(32,379)	(16,381)	(15,370)	(16,805)	-	-
DFAC	127-147	Walton County DFACS	(14,145)	(9,908)	(9,557)	(10,448)	-	-
DFAC	127-148	Ware County DFACS	(25,988)	(17,723)	(17,470)	(19,099)	-	-
DFAC	127-149	Warren County DFACS	(5,342)	(3,195)	(3,083)	(3,371)	-	-
DFAC	127-150	Washington County DFACS	(16,681)	(11,036)	(10,876)	(11,889)	-	-
DFAC	127-151	Wayne County DFACS	(16,882)	(11,045)	(10,729)	(11,729)	-	-
DFAC	127-152	Webster County DFACS	(1,996)	(4,546)	(5,062)	(5,534)	-	-
DFAC	127-153	Wheeler County DFACS	(3,233)	(1,915)	(1,843)	(2,015)	-	-
DFAC	127-154	White County DFACS	3,708	233	-	-	-	-
DFAC	127-155	Whitfield County DFACS	(91,162)	(65,199)	(63,728)	(69,674)	-	-
DFAC	127-156	Wilcox County DFACS	(8,925)	(5,928)	(5,766)	(6,304)	-	-
DFAC	127-157	Wilkes County DFACS	(8,780)	(5,769)	(5,604)	(6,126)	-	-
DFAC	127-158	Wilkinson County DFACS	(10,961)	(6,101)	(5,761)	(6,299)	-	-
DFAC	127-159	Worth County DFACS	(7,893)	(8,058)	(8,359)	(9,140)	-	-
HLTH	128-001	Appling County Health Dept	(12,641)	(7,755)	(7,512)	(8,212)	-	-
HLTH	128-002	Atkinson County Health Dept	(7,824)	(4,552)	(4,387)	(4,795)	-	-
HLTH	128-003	Bacon County Health Dept	(13,778)	(7,892)	(7,576)	(8,284)	-	-
HLTH	128-004	Baker County Health Dept	(17,333)	(9,945)	(9,557)	(10,448)	-	-
HLTH	128-005	Baldwin County Health Dept	(18,043)	(12,000)	(11,728)	(12,823)	-	-
HLTH	128-006	Banks County Health Dept	(4,473)	(2,628)	(2,528)	(2,764)	-	-
HLTH	128-007	Barrow County Public Health	(11,922)	(9,799)	(9,782)	(10,696)	-	-
HLTH	128-008	Bartow County Health Dept	(4,078)	(8,413)	(9,159)	(10,014)	-	-
HLTH	128-009	Ben Hill County Health Dept	(7,617)	(4,498)	(4,328)	(4,733)	-	-
HLTH	128-010	Berrien County Health Dept	(3,010)	(1,798)	(1,736)	(1,898)	-	-
HLTH	128-011	Bibb County Health Dept	(29,184)	(24,083)	(24,178)	(26,434)	-	-
HLTH	128-012	Bleckley Co. Health Dept	1,981	(654)	(831)	(908)	-	-
HLTH	128-013	Brantley County Health Dept	(19,367)	(8,377)	(7,464)	(8,161)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-014	Brooks County Health Dept	\$ (6,822)	\$ (4,124)	\$ (3,975)	\$ (4,347)	\$ -	\$ -
HLTH	128-015	Bryan County Health Dept	12,589	(1,369)	(2,873)	(3,141)	-	-
HLTH	128-016	Bulloch County Physical Health	(17,897)	(11,696)	(11,447)	(12,515)	-	-
HLTH	128-017	Burke County Health Dept	(30,751)	(17,387)	(16,602)	(18,152)	-	-
HLTH	128-018	Butts County Health Dept	(4,249)	(2,542)	(2,452)	(2,681)	-	-
HLTH	128-019	Calhoun County Health Dept	(4,185)	(2,156)	(1,970)	(2,152)	-	-
HLTH	128-020	Camden County Health Dept	(14,542)	(9,705)	(9,392)	(10,270)	-	-
HLTH	128-021	Candler County Health Dept	(8,197)	(4,891)	(4,718)	(5,159)	-	-
HLTH	128-022	Carroll County Health Dept	(14,062)	(12,785)	(12,650)	(13,831)	-	-
HLTH	128-023	Catoosa County Health Dept	(10,142)	(6,255)	(6,010)	(6,571)	-	-
HLTH	128-024	Charlton County Health Dept	(14,562)	(7,660)	(7,316)	(7,998)	-	-
HLTH	128-025	Chatham County Health Dept	(134,821)	(93,556)	(91,961)	(100,543)	-	-
HLTH	128-026	Chattahoochee County Health Dept	6,535	592	-	-	-	-
HLTH	128-027	Chattooga County Health Dept	(24,200)	(14,239)	(13,734)	(15,015)	-	-
HLTH	128-028	Cherokee County Health Dept	(152,264)	(125,307)	(127,098)	(138,958)	-	-
HLTH	128-029	Clarke County Health Dept	(98,876)	(59,402)	(57,357)	(62,709)	-	-
HLTH	128-030	Clay County Health Dept	3,504	365	-	-	-	-
HLTH	128-031	Clayton County Health Dept	(89,086)	(59,022)	(58,252)	(63,688)	-	-
HLTH	128-032	Clinch County Health Dept	(3,232)	(3,241)	(3,317)	(3,626)	-	-
HLTH	128-033	Cobb County Health Dept	(171,479)	(126,470)	(124,864)	(136,516)	-	-
HLTH	128-034	Coffee County Health Dept	(11,347)	(8,993)	(9,005)	(9,845)	-	-
HLTH	128-035	Colquitt County Health Dept	(37,714)	(25,111)	(24,639)	(26,939)	-	-
HLTH	128-036	Columbia County Health Dept	(30,694)	(20,456)	(19,710)	(21,549)	-	-
HLTH	128-037	Cook County Health Dept	(7,819)	(4,608)	(4,608)	(4,852)	-	-
HLTH	128-038	Coweta County Health Dept	(29,170)	(19,526)	(19,175)	(20,965)	-	-
HLTH	128-039	Crawford County Health Dept	(7,238)	(4,551)	(4,435)	(4,850)	-	-
HLTH	128-040	Crisp County Health Dept	-	-	-	-	-	-
HLTH	128-041	Dade County Health Dept	(6,633)	(5,467)	(5,583)	(6,103)	-	-
HLTH	128-042	Dawson County Health Dept	(19,689)	(13,211)	(13,052)	(14,269)	-	-
HLTH	128-043	Decatur County Health Dept	(15,896)	(9,528)	(9,153)	(10,008)	-	-
HLTH	128-044	Dekalb County Health Dept	(345,063)	(238,955)	(234,983)	(256,906)	-	-
HLTH	128-045	Dodge County Health Dept	(2,600)	(3,163)	(3,028)	(3,311)	-	-
HLTH	128-046	Dooly County Health Dept	228	-	-	-	-	-
HLTH	128-047	Dougherty County Health Dept	(267,277)	(95,747)	(79,353)	(86,758)	-	-
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	57,658	(44,326)	(57,610)	(62,985)	-	-
HLTH	128-048	Douglas County Health Dept	(10,025)	(10,366)	(10,875)	(11,889)	-	-
HLTH	128-049	Early County Health Dept	(7,209)	(4,240)	(4,085)	(4,466)	-	-
HLTH	128-050	Echols County Health Dept	2,396	197	-	-	-	-
HLTH	128-051	Effingham County Health Dept	(18,278)	(10,764)	(10,385)	(11,355)	-	-
HLTH	128-052	Elbert County Health Dept	(7,993)	(4,910)	(4,762)	(5,207)	-	-
HLTH	128-053	Emanuel County Health Dept	(23,224)	(13,573)	(12,982)	(14,193)	-	-
HLTH	128-054	Evans County Health Dept	(7,232)	(3,647)	(3,403)	(3,722)	-	-
HLTH	128-055	Fannin County Health Dept	(4,753)	(6,715)	(7,064)	(7,723)	-	-
HLTH	128-056	Fayette County Health Dept	(24,072)	(17,774)	(17,836)	(19,500)	-	-
HLTH	128-057	Floyd County Health Dept	(110,175)	(78,872)	(78,559)	(85,889)	-	-
HLTH	128-058	Forsyth County Health Dept	(20,036)	(11,822)	(11,377)	(12,438)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-059	Franklin County Health Dept	\$ (10,324)	\$ (8,031)	\$ (8,193)	\$ (8,958)	\$ -	\$ -
HLTH	128-061	Gilmer County Health Dept	(19,775)	(12,604)	(12,157)	(13,290)	-	-
HLTH	128-062	Glascocock County Health Dept	(4,110)	(2,738)	(2,700)	(2,951)	-	-
HLTH	128-063	Glynn County Health Dept	(131,660)	(83,821)	(81,729)	(89,355)	-	-
HLTH	128-064	Gordon County Health Dept	(37,547)	(25,189)	(24,865)	(27,183)	-	-
HLTH	128-065	Grady County Health Dept	(13,740)	(8,306)	(7,999)	(8,746)	-	-
HLTH	128-066	Greene County Health Dept	(11,209)	(6,628)	(6,387)	(6,984)	-	-
HLTH	128-067	Gwinnett County Health Dept	(296,364)	(212,688)	(210,578)	(230,225)	-	-
HLTH	128-068	Habersham County Health Dept	(7,770)	(4,880)	(4,732)	(5,173)	-	-
HLTH	128-069	Hall County Health Dept	(143,380)	(96,727)	(94,636)	(103,464)	-	-
HLTH	128-070	Hancock County Health Dept	(9,476)	(6,211)	(6,056)	(6,620)	-	-
HLTH	128-071	Haralson County Health Dept	(16,660)	(10,140)	(9,784)	(10,697)	-	-
HLTH	128-072	Harris County Health Dept	(10,758)	(6,189)	(5,956)	(6,511)	-	-
HLTH	128-073	Hart County Health Dept	(644)	(1,453)	(1,513)	(1,654)	-	-
HLTH	128-074	Heard County Health Dept	74	(661)	(688)	(753)	-	-
HLTH	128-075	Henry County Health Dept	(23,198)	(18,504)	(18,565)	(20,297)	-	-
HLTH	128-076	Houston County Health Dept	(140,078)	(100,156)	(99,412)	(108,689)	-	-
HLTH	128-077	Irwin County Health Dept	(7,397)	(4,375)	(4,212)	(4,604)	-	-
HLTH	128-078	Jackson County Health Dept	991	28	-	-	-	-
HLTH	128-079	Jasper County Health Dept	(4,125)	(2,480)	(2,396)	(2,621)	-	-
HLTH	128-080	Jeff Davis County Health Dept	(15,533)	(9,300)	(8,995)	(9,834)	-	-
HLTH	128-081	Jefferson County Health Dept	(3,348)	(2,974)	(3,023)	(3,305)	-	-
HLTH	128-082	Jenkins County Health Dept	1,863	(758)	(1,104)	(1,208)	-	-
HLTH	128-083	Johnson County Health Dept	(2,852)	(1,706)	(1,646)	(1,800)	-	-
HLTH	128-084	Jones County Health Dept	(2,676)	(3,384)	(3,431)	(3,751)	-	-
HLTH	128-085	Lamar County Health Dept	(8,622)	(5,157)	(4,975)	(5,439)	-	-
HLTH	128-087	Laurens County Health Dept	(154,562)	(94,991)	(91,897)	(100,473)	-	-
HLTH	128-088	Lee County Health Dept	(18,629)	(11,882)	(11,607)	(12,689)	-	-
HLTH	128-089	Liberty County Health Dept	(24,068)	(19,783)	(20,129)	(22,006)	-	-
HLTH	128-090	Lincoln County Health Dept	273	-	-	-	-	-
HLTH	128-091	Long County Health Dept	(2,432)	(1,441)	(1,390)	(1,518)	-	-
HLTH	128-092	Lowndes County Health Dept	(132,716)	(97,979)	(97,728)	(106,847)	-	-
HLTH	128-093	Lumpkin County Health Dept	(6,827)	(7,186)	(7,549)	(8,254)	-	-
HLTH	128-094	Macon County Health Dept	(10,223)	(5,934)	(5,722)	(6,256)	-	-
HLTH	128-095	Madison County Health Dept	891	(2,542)	(3,066)	(3,352)	-	-
HLTH	128-096	Marion County Health Dept	(8,247)	(4,711)	(4,525)	(4,948)	-	-
HLTH	128-097	Mcduffie County Health Dept	(14,547)	(9,075)	(8,746)	(9,562)	-	-
HLTH	128-098	McIntosh County Health Dept	(2,121)	(2,770)	(2,980)	(3,257)	-	-
HLTH	128-099	Meriwether County Health Dept	(19,290)	(13,443)	(13,208)	(14,439)	-	-
HLTH	128-100	Miller County Health Dept	(5,276)	(2,605)	(2,610)	(2,853)	-	-
HLTH	128-101	Mitchell County Health Dept	(19,029)	(9,670)	(9,028)	(9,869)	-	-
HLTH	128-102	Monroe County Health Dept	(5,550)	(3,347)	(3,235)	(3,536)	-	-
HLTH	128-103	Montgomery County Health Dept	(1,695)	(2,291)	(2,465)	(2,695)	-	-
HLTH	128-104	Morgan County Health Dept	(6,375)	(5,469)	(5,478)	(5,990)	-	-
HLTH	128-105	Murray County Health Dept	(21,762)	(13,070)	(12,555)	(13,726)	-	-
HLTH	128-106	Muscogee County Health Dept	(197,903)	(131,220)	(128,937)	(140,969)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-107	Newton County Health Dept	\$ (10,556)	\$ (12,155)	\$ (12,392)	\$ (13,547)	\$ -	\$ -
HLTH	128-108	Oconee County Health Dept	(22,572)	(11,797)	(11,079)	(12,114)	-	-
HLTH	128-109	Oglethorpe County Health Dept	(4,695)	(2,806)	(2,707)	(2,959)	-	-
HLTH	128-110	Paulding County Health Dept	(17,594)	(10,143)	(9,370)	(10,245)	-	-
HLTH	128-111	Peach County Health Dept	(6,447)	(4,711)	(4,717)	(5,157)	-	-
HLTH	128-112	Pickens County Health Dept	(3,349)	(1,972)	(1,904)	(2,081)	-	-
HLTH	128-113	Pierce County Health Dept	(282)	(4,434)	(5,150)	(5,631)	-	-
HLTH	128-114	Pike County Health Dept	(4,851)	(2,857)	(2,757)	(3,013)	-	-
HLTH	128-115	Polk County Health Dept	(16,738)	(9,704)	(9,337)	(10,208)	-	-
HLTH	128-116	Pulaski County Health Dept	(5,453)	(3,636)	(3,584)	(3,920)	-	-
HLTH	128-117	Putnam County Health Dept	(14,910)	(9,396)	(9,136)	(9,989)	-	-
HLTH	128-119	Rabun County Health Dept	7,801	(980)	(1,984)	(2,170)	-	-
HLTH	128-120	Randolph County Health Dept	2,073	218	-	-	-	-
HLTH	128-121	Richmond County Health Dept	(113,236)	(75,400)	(73,677)	(80,552)	-	-
HLTH	128-122	Rockdale County Health Dept	(4,014)	(6,075)	(6,486)	(7,092)	-	-
HLTH	128-123	Schley County Health Dept	(5,049)	(2,997)	(2,889)	(3,159)	-	-
HLTH	128-124	Screven County Health Dept	(9,784)	(6,296)	(6,163)	(6,739)	-	-
HLTH	128-125	Seminole County Health Dept	(8,293)	(4,663)	(4,447)	(4,861)	-	-
HLTH	128-126	Spalding County Health Dept	(18,148)	(15,082)	(15,205)	(16,623)	-	-
HLTH	128-127	Stephens County Health Dept	(13,731)	(8,102)	(7,802)	(8,530)	-	-
HLTH	128-128	Stewart County Health Dept	2,829	296	-	-	-	-
HLTH	128-129	Sumter County Health Dept	(9,414)	(6,759)	(6,416)	(7,014)	-	-
HLTH	128-131	Taliaferro County Health Dept	(5,948)	(3,375)	(3,239)	(3,542)	-	-
HLTH	128-132	Tattnall County Health Dept	(12,027)	(7,262)	(7,041)	(7,698)	-	-
HLTH	128-133	Taylor County Health Dept	(2,764)	(4,842)	(5,308)	(5,804)	-	-
HLTH	128-134	Telfair County Health Dept	(15,268)	(9,175)	(8,781)	(9,598)	-	-
HLTH	128-135	Terrell County Health Dept	(6,663)	(3,435)	(3,308)	(3,616)	-	-
HLTH	128-136	Thomas County Health Dept	(34,188)	(23,670)	(23,448)	(25,636)	-	-
HLTH	128-137	Tift County Health Dept	(17,364)	(12,759)	(12,684)	(13,868)	-	-
HLTH	128-138	Toombs County Health Dept	(23,720)	(15,142)	(14,805)	(16,188)	-	-
HLTH	128-139	Towns County Health Dept	(4,054)	(3,427)	(3,421)	(3,741)	-	-
HLTH	128-140	Treutlen County Health Dept	(4,960)	(2,966)	(2,861)	(3,126)	-	-
HLTH	128-141	Troup County Health Dept	(179,446)	(122,841)	(120,938)	(132,221)	-	-
HLTH	128-142	Turner County Health Dept	(2,941)	(1,645)	(1,566)	(1,712)	-	-
HLTH	128-143	Twiggs County Health Dept	(2,070)	(1,617)	(1,773)	(1,937)	-	-
HLTH	128-144	Union County Health Dept	(9,757)	(6,049)	(5,829)	(6,373)	-	-
HLTH	128-145	Upson County Health Dept	(16,881)	(10,405)	(9,998)	(10,932)	-	-
HLTH	128-146	Walker County Health Dept	(13,147)	(10,801)	(11,030)	(12,058)	-	-
HLTH	128-147	Walton County Health Dept	(22,605)	(16,082)	(15,736)	(17,204)	-	-
HLTH	128-148	Ware County Health Dept	(238,089)	(153,490)	(150,114)	(164,122)	-	-
HLTH	128-149	Warren County Health Dept	(1,454)	(1,382)	(1,402)	(1,532)	-	-
HLTH	128-150	Washington County Health Dept	(17,974)	(12,188)	(12,077)	(13,204)	-	-
HLTH	128-151	Wayne County Health Dept	(16,167)	(10,573)	(10,414)	(11,384)	-	-
HLTH	128-152	Webster County Health Dept	6,824	710	-	-	-	-
HLTH	128-153	Wheeler County Health Dept	234	(1,854)	(2,002)	(2,190)	-	-
HLTH	128-154	White County Health Dept	(18,862)	(10,902)	(10,482)	(11,459)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-155	Whitfield County Health Dept	\$ (56,456)	\$ (47,273)	\$ (48,193)	\$ (52,690)	\$ -	\$ -
HLTH	128-156	Wilcox County Health Dept	(2,869)	(1,607)	(1,529)	(1,672)	-	-
HLTH	128-157	Wilkes County Health Dept	(14,038)	(8,462)	(8,144)	(8,903)	-	-
HLTH	128-158	Wilkinson County Health Dept	(4,809)	(3,351)	(3,255)	(3,559)	-	-
HLTH	128-159	Worth County Health Dept	(17,384)	(9,675)	(9,235)	(10,096)	-	-
MRCS	129-008	Woodright Industries	9,917	107	(584)	(640)	-	-
MRCS	129-009	Jessamine Place	(19,895)	(15,470)	(15,587)	(17,040)	-	-
MRCS	129-022	Carroll County MR Services	(22,517)	(12,640)	(12,006)	(13,126)	-	-
MRCS	129-035	Green Oaks Service Center	(4,014)	(14,030)	(15,401)	(16,839)	-	-
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	(3,121)	(6,277)	(6,967)	(7,618)	-	-
MRCS	129-101	Mitchell-Baker Service Center	(30,341)	(17,925)	(17,170)	(18,772)	-	-
MRCS	129-136	Thomas/Grady Service Center	(21,640)	(18,993)	(19,354)	(21,159)	-	-
MRCS	129-137	Tift County - Diversified Enterprises	(23,557)	(13,278)	(12,688)	(13,871)	-	-
PSCH	6021	Atkinson County Schools	(4,080)	(2,204)	(2,106)	(2,303)	-	-
PSCH	6031	Bacon County Schools	(91)	(1,558)	(1,805)	(1,973)	-	-
PSCH	6051	Baldwin County Schools	(22,346)	(13,143)	(12,626)	(13,806)	-	-
PSCH	6071	Barrow County Schools	3,425	(198)	(644)	(705)	-	-
PSCH	6081	Bartow County Schools	1,456	108	-	-	-	-
PSCH	6091	Ben Hill County Schools	(5,398)	(3,123)	(3,004)	(3,286)	-	-
PSCH	6111	Bibb County Schools	(17,401)	(12,700)	(12,754)	(13,944)	-	-
PSCH	6141	Brooks County Schools	(6,891)	(2,164)	(1,684)	(1,840)	-	-
PSCH	6181	Butts County Schools	(5,151)	(2,968)	(2,850)	(3,116)	-	-
PSCH	6211	Candler County Schools	(8,108)	(4,705)	(4,540)	(4,963)	-	-
PSCH	6221	Carroll County Schools	(5,378)	(3,073)	(2,940)	(3,215)	-	-
PSCH	6241	Charlton County Schools	(6,252)	(3,651)	(3,514)	(3,842)	-	-
PSCH	6251	Chatham County Schools	(20,918)	(11,258)	(10,637)	(11,630)	-	-
PSCH	6271	Chattooga County Schools	(5,750)	(3,132)	(2,997)	(3,277)	-	-
PSCH	6291	Clarke County Schools	(14,608)	(11,889)	(11,624)	(12,708)	-	-
PSCH	6311	Clayton County Schools	(20,779)	(9,377)	(8,507)	(9,300)	-	-
PSCH	6331	Cobb County Schools	(4,002)	(2,273)	(2,180)	(2,383)	-	-
PSCH	6341	Coffee County Schools	(5,155)	(2,948)	(2,825)	(3,087)	-	-
PSCH	6351	Colquitt County Schools	(15,068)	(8,368)	(8,044)	(8,794)	-	-
PSCH	6361	Columbia County Schools	2,343	(3,036)	(3,834)	(4,192)	-	-
PSCH	6371	Cook County Schools	3,587	65	(377)	(413)	-	-
PSCH	6381	Coweta County Schools	(25,347)	(11,249)	(10,167)	(11,114)	-	-
PSCH	6401	Crisp County Schools	(2,568)	(2,424)	(2,317)	(2,532)	-	-
PSCH	6431	Decatur County Schools	3,709	302	-	-	-	-
PSCH	6441	Dekalb County Schools	(75,394)	(42,371)	(40,059)	(43,796)	-	-
PSCH	6451	Dodge County Schools	(10,055)	(7,124)	(7,141)	(7,808)	-	-
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	(2,670)	(1,579)	(1,524)	(1,665)	-	-
PSCH	6461	Dooly County Schools	(8,342)	(2,572)	(2,002)	(2,190)	-	-
PSCH	6471	Dougherty County Schools	(5,268)	(4,299)	(4,399)	(4,810)	-	-
PSCH	6481	Douglas County Schools	(16,892)	(10,005)	(9,644)	(10,545)	-	-
PSCH	6511	Effingham County Schools	(12,540)	(7,271)	(6,990)	(7,643)	-	-
PSCH	6561	Fayette County Schools	(11,812)	(6,930)	(6,678)	(7,302)	-	-
PSCH	6571	Floyd County Schools	(30,848)	(16,285)	(15,531)	(16,980)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
PSCH	6581	Forsyth County Schools	\$ (23,917)	\$ (11,223)	\$ (10,662)	\$ (11,657)	\$ -	\$ -
PSCH	6591	Franklin County Schools	(2,449)	(1,465)	(1,414)	(1,546)	-	-
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	(5,982)	(4,176)	(4,016)	(4,391)	-	-
PSCH	6611	Gilmer County Schools	(9,574)	(5,946)	(5,796)	(6,337)	-	-
PSCH	6631	Glynn County Schools	(18,987)	(12,589)	(12,421)	(13,579)	-	-
PSCH	6641	Gordon County Schools	(5,475)	(3,187)	(3,065)	(3,352)	-	-
PSCH	6651	Grady County Schools	(7,899)	(5,448)	(5,294)	(5,788)	-	-
PSCH	6661	Greene County Schools	(20,154)	(8,865)	(8,100)	(8,856)	-	-
PSCH	6671	Gwinnett County Schools	(10,879)	(9,704)	(9,996)	(10,929)	-	-
PSCH	6731	Hart County Schools	1,293	-	-	-	-	-
PSCH	6751	Henry County Schools	(10,541)	(7,971)	(8,042)	(8,792)	-	-
PSCH	6761	Houston County Schools	(26,272)	(15,505)	(14,841)	(16,225)	-	-
PSCH	6771	Irwin County Schools	(6,180)	(3,484)	(3,342)	(3,652)	-	-
PSCH	6781	Jackson County Schools	(12,983)	(5,400)	(4,753)	(5,197)	-	-
PSCH	6831	Johnson County Schools	173	-	-	-	-	-
PSCH	6851	Lamar County Schools	(8,596)	(4,117)	(3,774)	(4,127)	-	-
PSCH	6871	Laurens County Schools	(7,014)	(3,447)	(3,202)	(3,502)	-	-
PSCH	6881	Lee County Schools	(1,868)	(1,059)	(1,011)	(1,104)	-	-
PSCH	6941	Macon County Schools	(1,129)	(1,189)	(1,250)	(1,368)	-	-
PSCH	6951	Madison County Schools	7,610	782	-	-	-	-
PSCH	6971	Mcduffie County Schools	(13,790)	(8,253)	(7,984)	(8,729)	-	-
PSCH	6991	Meriwether County Schools	(21,829)	(10,136)	(9,348)	(10,219)	-	-
PSCH	7021	Monroe County Schools	7,048	151	(672)	(734)	-	-
PSCH	7061	Muscogee County Schools	(16,558)	(7,447)	(6,748)	(7,375)	-	-
PSCH	7071	Newton County Schools	(21,034)	(10,601)	(10,111)	(11,054)	-	-
PSCH	7091	Oglethorpe County Schools	-	-	-	-	-	-
PSCH	7101	Paulding County Schools	(3,209)	(1,337)	(1,247)	(1,364)	-	-
PSCH	7121	Pickens County Schools	(1,567)	(854)	(817)	(892)	-	-
PSCH	7141	Pike County Schools	(4,493)	(2,452)	(2,333)	(2,551)	-	-
PSCH	7151	Polk County Schools	(12,285)	(8,193)	(8,107)	(8,863)	-	-
PSCH	7191	Rabun County Schools	(6,358)	(3,598)	(3,447)	(3,769)	-	-
PSCH	7211	Richmond County Schools	(5,561)	(5,355)	(5,469)	(5,980)	-	-
PSCH	7221	Rockdale County Schools	(7,364)	(6,603)	(6,614)	(7,231)	-	-
PSCH	7261	Spalding County Schools	(10,567)	(6,313)	(6,090)	(6,659)	-	-
PSCH	7271	Stephens County Schools	437	-	-	-	-	-
PSCH	7321	Tattnall County Schools	(6,538)	(3,228)	(3,025)	(3,307)	-	-
PSCH	7341	Telfair County Schools	(1,427)	(780)	(747)	(816)	-	-
PSCH	7351	Terrell County Schools	(6,169)	(3,653)	(3,526)	(3,854)	-	-
PSCH	7371	Tift County Schools	2,010	56	-	-	-	-
PSCH	7401	Treutlen County Schools	(4,201)	(2,339)	(2,235)	(2,441)	-	-
PSCH	7451	Upson County Schools	(4,288)	(2,852)	(2,734)	(2,990)	-	-
PSCH	7461	Walker County Schools	(6,803)	(2,890)	(2,722)	(2,975)	-	-
PSCH	7481	Ware County Schools	(9,794)	(5,695)	(5,474)	(5,984)	-	-
PSCH	7501	Washington County Board of Education	(14,143)	(13,148)	(13,466)	(14,724)	-	-
PSCH	7511	Wayne County Schools	(4,128)	(2,418)	(2,326)	(2,544)	-	-
PSCH	7541	White County Board of Education	-	-	-	-	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
PSCH	7571	Wilkes County Schools	\$ (9,582)	\$ (4,504)	\$ (4,253)	\$ (4,651)	\$ -	\$ -
PSCH	7581	Wilkinson County Schools	129	(4,202)	(4,800)	(5,249)	-	-
PSCH	7611	Atlanta City Schools	(29,888)	(17,156)	(16,556)	(18,100)	-	-
PSCH	7641	City of Buford Schools (Gwinnett)	(9,007)	(5,098)	(4,912)	(5,371)	-	-
PSCH	7721	City of Dalton Schools (Whitfield)	-	-	-	-	-	-
PSCH	7741	City of Dublin Schools (Laurens)	(6,378)	(3,666)	(3,549)	(3,881)	-	-
PSCH	7811	City of Marietta Schools (Cobb)	(6,552)	(2,020)	(1,572)	(1,719)	-	-
PSCH	7851	City of Rome Schools (Floyd)	(4,511)	(2,710)	(2,596)	(2,838)	-	-
PSCH	7861	City of Social Circle Schools (Walton)	(5,544)	(3,016)	(2,881)	(3,150)	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	(4,539)	(2,691)	(2,621)	(2,866)	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	(26,280)	(15,076)	(14,469)	(15,821)	-	-
PSCH	968-0968	GA Military College	(3,217)	(5,210)	(5,688)	(6,220)	-	-
RESA	8504	NORTHWEST GEORGIA RESA	(5,383)	(3,684)	(3,499)	(3,827)	-	-
RESA	8564	Metro RESA	(7,851)	(4,611)	(4,439)	(4,852)	-	-
RESA	8584	NORTH EAST GEORGIA RESA	-	-	-	-	-	-
RESA	8804	FIRST DISTRICT RESA	(14,214)	(6,904)	(6,346)	(6,938)	-	-
STAT	402	Ga. Dept. of Agriculture	(538,538)	(379,784)	(375,345)	(410,364)	-	-
STAT	403	Ga. Dept. of Admin. Services	(500,322)	(333,500)	(328,531)	(359,186)	-	-
STAT	404	Ga. Dept. of Audits	(549,307)	(361,622)	(353,278)	(386,240)	-	-
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(1,520,801)	(995,061)	(970,133)	(1,060,651)	-	-
STAT	406	GA Dept of Banking & Finance	(223,284)	(146,551)	(143,257)	(156,624)	-	-
STAT	407	State Accounting Office	(294,488)	(199,904)	(196,768)	(215,128)	-	-
STAT	408	Office of Comm. of Insurance	(157,391)	(183,595)	(190,837)	(208,642)	-	-
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	(316,374)	(209,761)	(204,930)	(224,050)	-	-
STAT	410	STATE PROPERTIES COMMISSION	(27,702)	(17,429)	(16,793)	(18,360)	-	-
STAT	411	Ga. Dept. of Defense	(280,054)	(234,146)	(235,961)	(257,979)	-	-
STAT	414	Ga. Dept. of Education	(579,275)	(394,164)	(386,867)	(422,964)	-	-
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(398,594)	(244,817)	(237,182)	(259,312)	-	-
STAT	416	Ga. Employees Retirement Sys.	(196,351)	(119,656)	(115,600)	(126,386)	-	-
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(1,460,519)	(1,003,033)	(987,740)	(1,079,900)	-	-
STAT	419	Ga. Dept of Community Health	(791,711)	(701,221)	(706,556)	(772,482)	-	-
STAT	420	Georgia Forestry Commission	(735,321)	(494,385)	(486,305)	(531,679)	-	-
STAT	422	Office of Planning and Budget	(426,963)	(264,419)	(255,569)	(279,415)	-	-
STAT	427	GA. DEPT. OF HUMAN SERVICES	(4,332,568)	(2,981,654)	(2,932,948)	(3,206,605)	-	-
STAT	428	Ga. Dept. of Community Affairs	(522,327)	(311,137)	(298,385)	(326,225)	-	-
STAT	429	Department of Economic Development	(235,218)	(187,662)	(187,123)	(204,581)	-	-
STAT	430	Admin. Office of the Courts	(207,144)	(132,486)	(128,871)	(140,896)	-	-
STAT	432	Ga. Court of Appeals	(317,415)	(210,860)	(206,993)	(226,305)	-	-
STAT	436	Superior Courts of Georgia	(419,015)	(266,645)	(260,240)	(284,521)	-	-
STAT	438	Supreme Court	(307,048)	(192,608)	(188,370)	(205,947)	-	-
STAT	440	Ga. Dept. of Labor	(2,060,959)	(1,236,267)	(1,188,717)	(1,299,631)	-	-
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	(2,383,915)	(1,973,587)	(1,994,775)	(2,180,895)	-	-
STAT	442	Georgia Department of Law	(619,761)	(403,168)	(393,868)	(430,616)	-	-
STAT	444	General Assembly of Georgia	(340,069)	(232,178)	(228,798)	(250,147)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
STAT	461	Dept. of Juvenile Justice	\$ (2,382,629)	\$ (1,650,386)	\$ (1,625,133)	\$ (1,776,765)	\$ -	\$ -
STAT	462	Ga. Dept. of Natural Resources	(2,993,935)	(2,097,349)	(2,069,231)	(2,262,300)	-	-
STAT	465	State Board Pardons & Paroles	(361,936)	(276,232)	(276,036)	(301,791)	-	-
STAT	466	Ga. Dept. of Public Safety	(2,456,759)	(1,941,433)	(1,949,463)	(2,131,358)	-	-
STAT	467	Ga. Dept. of Corrections	(6,554,759)	(5,059,712)	(5,053,081)	(5,524,589)	-	-
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(540,776)	(360,326)	(353,850)	(386,865)	-	-
STAT	470	Ga. Public Service Commission	(209,485)	(155,462)	(155,199)	(169,679)	-	-
STAT	471	Ga. Bureau of Investigation	(1,856,537)	(1,247,129)	(1,224,916)	(1,339,206)	-	-
STAT	474	Department of Revenue	(1,266,462)	(900,058)	(889,891)	(972,922)	-	-
STAT	475	GA. DEPT. OF DRIVER SERVICES	(463,623)	(335,595)	(333,371)	(364,477)	-	-
STAT	476	Ga. Student Finance Commission	(21,590)	(36,772)	(38,553)	(42,150)	-	-
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(2,606,999)	(1,799,837)	(1,770,295)	(1,935,470)	-	-
STAT	478	Secretary of State	(186,694)	(131,783)	(130,337)	(142,500)	-	-
STAT	482	Ga. Teachers Retirement Sys.	(945,033)	(572,619)	(553,687)	(605,348)	-	-
STAT	484	Ga. Dept. of Transportation	(6,612,400)	(4,607,898)	(4,552,706)	(4,977,492)	-	-
STAT	488	Ga. Dept. of Veterans Service	(82,263)	(75,327)	(76,700)	(83,856)	-	-
STAT	489	Subsequent Injury Trust Fund	(57,973)	(31,564)	(29,892)	(32,679)	-	-
STAT	490	State Board of Workers Comp	(285,335)	(206,655)	(205,421)	(224,586)	-	-
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(1,153,429)	(797,904)	(786,137)	(859,489)	-	-
STAT	900	Georgia Building Authority	(160,458)	(123,999)	(123,441)	(134,958)	-	-
STAT	921	Ga. Correctional Industries	(219,678)	(159,036)	(158,656)	(173,460)	-	-
STAT	922	George L. Smith II - GWCCA	4,339	(149,950)	(174,044)	(190,283)	-	-
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	(84,674)	(84,886)	(88,593)	(96,861)	-	-
STAT	977	Georgia Public Broadcasting	(109,192)	(89,937)	(91,166)	(99,672)	-	-
STAT	980	GTA Georgia Technology Authority	(638,253)	(404,073)	(391,563)	(428,096)	-	-
STAT	996	THE ATL	(98,733)	(31,109)	(24,238)	(26,499)	-	-
TAXS	75-001	Appling County Tax Officials	(7,032)	(3,990)	(3,806)	(4,161)	-	-
TAXS	75-003	Bacon County Tax Officials	(6,738)	(4,057)	(3,914)	(4,277)	-	-
TAXS	75-004	Baker County Tax Officials	(8)	(1,161)	(1,347)	(1,473)	-	-
TAXS	75-005	Baldwin County Tax Officials	(26,049)	(16,525)	(15,998)	(17,490)	-	-
TAXS	75-007	Barrow County Tax Officials	34,641	4,264	-	-	-	-
TAXS	75-008	Bartow County Tax Officials	(48,629)	(28,626)	(27,476)	(30,039)	-	-
TAXS	75-010	Berrien County Tax Officials	(10,591)	(6,363)	(6,139)	(6,710)	-	-
TAXS	75-011	Bibb County Tax Officials	(55,515)	(33,020)	(31,789)	(34,755)	-	-
TAXS	75-012	Bleckley County Tax Officials	4,981	408	-	-	-	-
TAXS	75-013	Brantley County Tax Officials	(5,454)	(3,385)	(3,225)	(3,525)	-	-
TAXS	75-014	Brooks County Tax Officials	(4,826)	(3,630)	(3,649)	(3,990)	-	-
TAXS	75-015	Bryan County Tax Officials	(24,560)	(14,250)	(13,661)	(14,937)	-	-
TAXS	75-016	Bulloch County Tax Officials	4,104	(1,698)	(2,400)	(2,624)	-	-
TAXS	75-017	Burke County Tax Officials	(9,687)	(5,502)	(5,261)	(5,752)	-	-
TAXS	75-018	Butts County Tax Officials	(6,363)	(3,625)	(3,453)	(3,775)	-	-
TAXS	75-019	Calhoun County Tax Officials	(5,452)	(3,003)	(2,845)	(3,110)	-	-
TAXS	75-020	Camden County Tax Officials	(22,550)	(13,896)	(13,453)	(14,709)	-	-
TAXS	75-021	Candler County Tax Officials	(3,354)	(3,891)	(4,134)	(4,519)	-	-
TAXS	75-022	Carroll County Tax Officials	(21,517)	(13,514)	(13,103)	(14,327)	-	-
TAXS	75-023	Catoosa County Tax Officials	(2,464)	(2,337)	(2,338)	(2,557)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-024	Charlton County Tax Officials	\$ (6,243)	\$ (5,587)	\$ (5,682)	\$ (6,213)	\$ -	\$ -
TAXS	75-025	Chatham County Tax Officials	(23,324)	(22,654)	(23,637)	(25,843)	-	-
TAXS	75-029	Clarke County Tax Officials	(34,193)	(22,783)	(22,076)	(24,134)	-	-
TAXS	75-031	Clayton County Tax Officials	(15,871)	(11,594)	(11,567)	(12,646)	-	-
TAXS	75-032	Clinch County Tax Officials	(10,211)	(5,844)	(5,586)	(6,106)	-	-
TAXS	75-033	Cobb County Tax Officials	(129,457)	(82,199)	(79,991)	(87,455)	-	-
TAXS	75-034	Coffee County Tax Officials	(12,940)	(7,306)	(6,953)	(7,601)	-	-
TAXS	75-035	Colquitt County Tax Officials	(19,475)	(11,194)	(10,748)	(11,750)	-	-
TAXS	75-036	Columbia County Tax Officials	(38,129)	(23,384)	(22,439)	(24,533)	-	-
TAXS	75-037	Cook County Tax Officials	(5,708)	(3,118)	(2,966)	(3,242)	-	-
TAXS	75-038	Coweta County Tax Officials	(11,935)	(15,900)	(16,951)	(18,533)	-	-
TAXS	75-041	Dade County Tax Officials	(828)	(3,298)	(3,736)	(4,084)	-	-
TAXS	75-042	Dawson County Tax Officials	-	-	-	-	-	-
TAXS	75-043	Decatur County Tax Officials	(5,352)	(3,543)	(3,394)	(3,710)	-	-
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	(15,726)	(41,449)	(45,784)	(50,055)	-	-
TAXS	75-045	Dodge County Tax Officials	(8,569)	(4,982)	(4,781)	(5,226)	-	-
TAXS	75-046	Dooly County Tax Officials	1,063	(1,313)	(1,647)	(1,802)	-	-
TAXS	75-047	Dougherty County Tax Officials	(14,826)	(14,594)	(15,028)	(16,429)	-	-
TAXS	75-048	Douglas County Tax Officials	(6,042)	(4,142)	(3,991)	(4,363)	-	-
TAXS	75-050	Echols County Tax Officials	1,092	(769)	(1,023)	(1,118)	-	-
TAXS	75-051	Effingham County Tax Officials	(2,494)	(2,656)	(2,729)	(2,983)	-	-
TAXS	75-052	Elbert County Tax Officials	(10,276)	(6,049)	(5,825)	(6,369)	-	-
TAXS	75-053	Emanuel County Tax Officials	(6,538)	(3,739)	(3,570)	(3,903)	-	-
TAXS	75-054	Evans County Tax Officials	871	-	-	-	-	-
TAXS	75-055	Fannin County Tax Officials	(2,654)	(3,397)	(3,635)	(3,974)	-	-
TAXS	75-056	Fayette County Tax Officials	(12,683)	(8,571)	(8,317)	(9,093)	-	-
TAXS	75-057	Floyd County Tax Officials	(9,061)	(7,772)	(7,969)	(8,713)	-	-
TAXS	75-058	Forsyth County Tax Officials	(87,470)	(52,065)	(50,126)	(54,803)	-	-
TAXS	75-059	Franklin County Tax Officials	(10,524)	(5,896)	(5,607)	(6,131)	-	-
TAXS	75-060	Fulton County Tax Officials	(288,611)	(181,974)	(176,980)	(193,493)	-	-
TAXS	75-062	Glascok County Tax Officials	(3,823)	(2,238)	(2,146)	(2,347)	-	-
TAXS	75-063	Glynn County Tax Officials	(10,610)	(11,061)	(11,436)	(12,504)	-	-
TAXS	75-064	Gordon County Tax Officials	(17,704)	(13,538)	(13,621)	(14,892)	-	-
TAXS	75-065	Grady County Tax Officials	(2,778)	(1,614)	(1,549)	(1,695)	-	-
TAXS	75-066	Greene County Tax Officials	(6,768)	(3,913)	(3,745)	(4,097)	-	-
TAXS	75-067	Gwinnett County Tax Officials	(74,264)	(51,691)	(51,168)	(55,941)	-	-
TAXS	75-068	Habersham County Tax Officials	(9,944)	(6,502)	(6,364)	(6,958)	-	-
TAXS	75-069	Hall County Tax Officials	(15,466)	(9,055)	(8,676)	(9,486)	-	-
TAXS	75-070	Hancock County Tax Officials	(4,321)	(3,229)	(3,232)	(3,533)	-	-
TAXS	75-071	Haralson County Tax Officials	1,005	(1,209)	(1,526)	(1,669)	-	-
TAXS	75-072	Harris County Tax Officials	(3,939)	(1,950)	(1,793)	(1,961)	-	-
TAXS	75-073	Hart County Tax Officials	5,920	499	-	-	-	-
TAXS	75-074	Heard County Tax Officials	(5,586)	(2,923)	(2,736)	(2,991)	-	-
TAXS	75-075	Henry County Tax Officials	(41,997)	(29,434)	(28,930)	(31,631)	-	-
TAXS	75-076	Houston County Tax Officials	(31,878)	(20,536)	(20,115)	(21,990)	-	-
TAXS	75-077	Irwin County Tax Officials	841	(1,003)	(1,265)	(1,382)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-078	Jackson County Tax Officials	\$ (538)	\$ (4,466)	\$ (5,100)	\$ (5,577)	\$ -	\$ -
TAXS	75-080	Jeff Davis County Tax Officials	(5,151)	(3,268)	(3,115)	(3,405)	-	-
TAXS	75-081	Jefferson County Tax Officials	(3,456)	(1,927)	(1,836)	(2,007)	-	-
TAXS	75-082	Jenkins County Tax Officials	(4,066)	(2,448)	(2,362)	(2,581)	-	-
TAXS	75-084	Jones County Tax Officials	(20,136)	(10,979)	(10,377)	(11,345)	-	-
TAXS	75-085	Lamar County Tax Officials	(12,343)	(6,929)	(6,591)	(7,206)	-	-
TAXS	75-086	Lanier County Tax Officials	(9,335)	(5,318)	(5,078)	(5,551)	-	-
TAXS	75-087	Laurens County Tax Officials	(18,715)	(11,723)	(11,391)	(12,455)	-	-
TAXS	75-088	Lee County Tax Officials	(6,066)	(3,425)	(3,264)	(3,568)	-	-
TAXS	75-089	Liberty County Tax Officials	(28,405)	(15,863)	(15,110)	(16,520)	-	-
TAXS	75-090	Lincoln County Tax Officials	(2,723)	(1,604)	(1,541)	(1,685)	-	-
TAXS	75-091	Long County Tax Officials	(3,198)	(1,732)	(1,642)	(1,794)	-	-
TAXS	75-092	Lowndes County Tax Officials	(10,957)	(10,927)	(11,204)	(12,249)	-	-
TAXS	75-093	Lumpkin County Tax Officials	1,578	(1,332)	(1,679)	(1,836)	-	-
TAXS	75-094	Macon County Tax Officials	(8,781)	(5,089)	(4,886)	(5,342)	-	-
TAXS	75-096	Marion County Tax Officials	(5,180)	(2,919)	(2,780)	(3,038)	-	-
TAXS	75-097	Mcduffie County Tax Officials	(8,579)	(4,845)	(4,620)	(5,051)	-	-
TAXS	75-098	Mcintosh County Tax Officials	(9,692)	(5,529)	(5,278)	(5,769)	-	-
TAXS	75-099	Meriwether County Tax Officials	1,937	(1,090)	(1,394)	(1,524)	-	-
TAXS	75-100	Miller County Tax Officials	(5,938)	(3,021)	(2,780)	(3,038)	-	-
TAXS	75-101	Mitchell County Tax Officials	1,099	(1,310)	(1,654)	(1,807)	-	-
TAXS	75-102	Monroe County Tax Officials	(11,820)	(6,812)	(6,530)	(7,140)	-	-
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(6,481)	(3,844)	(3,726)	(4,075)	-	-
TAXS	75-104	Morgan County Tax Officials	2,305	(1,141)	(1,532)	(1,675)	-	-
TAXS	75-105	Murray County Tax Officials	(7,984)	(4,651)	(4,467)	(4,883)	-	-
TAXS	75-106	Muscogee County Tax Officials	(43,028)	(26,276)	(25,376)	(27,745)	-	-
TAXS	75-107	Newton County Tax Officials	(13,562)	(13,361)	(13,640)	(14,914)	-	-
TAXS	75-108	Oconee County Tax Officials	(12,121)	(6,810)	(6,495)	(7,100)	-	-
TAXS	75-110	Paulding County Tax Officials	(10,141)	(10,346)	(10,737)	(11,738)	-	-
TAXS	75-111	Peach County Tax Officials	(13,691)	(7,624)	(7,267)	(7,945)	-	-
TAXS	75-112	Pickens County Tax Officials	9,164	223	(828)	(904)	-	-
TAXS	75-113	Pierce County Tax Officials	(8,282)	(4,681)	(4,460)	(4,875)	-	-
TAXS	75-114	Pike County Tax Officials	(6,555)	(3,705)	(3,529)	(3,858)	-	-
TAXS	75-115	Polk County Tax Officials	(5,537)	(6,345)	(6,680)	(7,303)	-	-
TAXS	75-121	Richmond County Tax Officials	(60,259)	(33,620)	(31,881)	(34,855)	-	-
TAXS	75-122	Rockdale County Tax Officials	(12,749)	(8,795)	(8,705)	(9,516)	-	-
TAXS	75-123	Schley County Tax Officials	957	(1,044)	(1,326)	(1,449)	-	-
TAXS	75-124	Screven County Tax Officials	(7,012)	(3,517)	(3,260)	(3,564)	-	-
TAXS	75-125	Seminole County Tax Officials	(2,653)	(1,557)	(1,503)	(1,643)	-	-
TAXS	75-126	Spalding County Tax Officials	(21,984)	(14,907)	(14,735)	(16,110)	-	-
TAXS	75-127	Stephens County Tax Officials	(17,957)	(10,510)	(10,064)	(11,002)	-	-
TAXS	75-128	Stewart County Tax Officials	(5,405)	(3,048)	(2,903)	(3,174)	-	-
TAXS	75-129	Sumter County Tax Officials	(2,618)	(2,078)	(2,106)	(2,302)	-	-
TAXS	75-130	Talbot County Tax Officials	(1,000)	(1,453)	(1,492)	(1,631)	-	-
TAXS	75-132	Tattnall County Tax Officials	2,628	(1,320)	(1,675)	(1,830)	-	-
TAXS	75-133	Taylor County Tax Officials	(5,125)	(2,913)	(2,780)	(3,038)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-134	Telfair County Tax Officials	\$ (6,297)	\$ (2,694)	\$ (2,387)	\$ (2,609)	\$ -	\$ -
TAXS	75-135	Terrell County Tax Officials	(4,346)	(2,489)	(2,391)	(2,615)	-	-
TAXS	75-136	Thomas County Tax Officials	(12,249)	(6,999)	(6,688)	(7,311)	-	-
TAXS	75-137	Tift County Tax Officials	(8,356)	(7,213)	(7,416)	(8,110)	-	-
TAXS	75-139	Towns County Tax Officials	(5,841)	(5,144)	(5,281)	(5,772)	-	-
TAXS	75-141	Troup County Tax Officials	(11,071)	(6,426)	(6,169)	(6,745)	-	-
TAXS	75-142	Turner County Tax Officials	(7,866)	(4,601)	(4,407)	(4,819)	-	-
TAXS	75-143	Twiggs County Tax Officials	(11,840)	(6,824)	(6,533)	(7,142)	-	-
TAXS	75-145	Upson County Tax Officials	39	(3,011)	(3,393)	(3,709)	-	-
TAXS	75-146	Walker County Tax Officials	(13,009)	(7,470)	(7,147)	(7,814)	-	-
TAXS	75-147	Walton County Tax Officials	347	(2,317)	(2,582)	(2,822)	-	-
TAXS	75-148	Ware County Tax Officials	(8,743)	(5,053)	(4,833)	(5,286)	-	-
TAXS	75-149	Warren County Tax Officials	2,432	(664)	(1,061)	(1,160)	-	-
TAXS	75-150	Washington County Tax Officials	(15,092)	(7,960)	(7,461)	(8,158)	-	-
TAXS	75-151	Wayne County Tax Officials	(4,410)	(4,049)	(4,173)	(4,563)	-	-
TAXS	75-154	White County Tax Officials	(25,063)	(14,635)	(14,059)	(15,370)	-	-
TAXS	75-155	Whitfield County Tax Officials	(40,406)	(25,013)	(24,389)	(26,664)	-	-
TAXS	75-156	Wilcox County Tax Officials	(4,650)	(2,633)	(2,509)	(2,742)	-	-
TAXS	75-158	Wilkinson County Tax Officials	(6,931)	(3,979)	(3,809)	(4,165)	-	-
TAXS	75-159	Worth County Tax Officials	(13,330)	(7,613)	(7,241)	(7,916)	-	-
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	(52,963)	(34,877)	(34,283)	(37,482)	-	-
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(52,186)	(34,997)	(34,224)	(37,418)	-	-
TCOL	820	Albany Technical College	(83,993)	(58,389)	(57,957)	(63,365)	-	-
TCOL	822	Athens Technical College	(57,696)	(41,544)	(41,301)	(45,153)	-	-
TCOL	823	Atlanta Technical College	(75,164)	(50,461)	(49,205)	(53,796)	-	-
TCOL	824	Augusta Technical College	(167,218)	(126,996)	(126,810)	(138,641)	-	-
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	(161,706)	(101,318)	(98,127)	(107,283)	-	-
TCOL	827	Chattahoochee Tech College	(125,669)	(90,531)	(89,215)	(97,539)	-	-
TCOL	828	Columbus Technical College	(62,451)	(44,970)	(44,634)	(48,800)	-	-
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(156,355)	(108,544)	(105,998)	(115,888)	-	-
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	(46,425)	(33,554)	(33,241)	(36,342)	-	-
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	(64,679)	(45,068)	(44,271)	(48,402)	-	-
TCOL	832	Gwinnett Technical College	(115,930)	(79,979)	(79,409)	(86,819)	-	-
TCOL	834	Lanier Technical College	(60,311)	(43,226)	(43,106)	(47,129)	-	-
TCOL	835	Central Georgia Technical College	(237,192)	(173,969)	(173,007)	(189,150)	-	-
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(85,925)	(78,236)	(80,387)	(87,889)	-	-
TCOL	838	North Ga Technical College	(33,339)	(28,349)	(28,680)	(31,358)	-	-
TCOL	841	Savannah Technical College	(53,442)	(40,812)	(40,699)	(44,495)	-	-
TCOL	842	South Ga Technical College	(105,343)	(76,693)	(76,669)	(83,824)	-	-
TCOL	843	Southeastern Technical College	(58,812)	(49,118)	(49,512)	(54,131)	-	-
TCOL	844	Ogeechee Technical College	(31,147)	(18,686)	(18,112)	(19,801)	-	-
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	(66,212)	(44,538)	(43,902)	(47,998)	-	-
UNIV	503-0503	GA Institute of Technology	(143,752)	(69,972)	(64,783)	(70,827)	-	-
UNIV	509-0509	GA State University	(59,701)	(43,294)	(43,512)	(47,570)	-	-
UNIV	512-0512	AUGUSTA UNIVERSITY	(179,778)	(125,518)	(124,253)	(135,846)	-	-
UNIV	518-0518	University of GA	(154,578)	(103,546)	(101,901)	(111,409)	-	-



SCHEDULE C (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
UNIV	521-0521	Albany State University	\$ (22,662)	\$ (12,540)	\$ (12,087)	\$ (13,214)	\$ -	\$ -
UNIV	528-0528	Clayton College & State Univ	(4,232)	(2,530)	(2,442)	(2,670)	-	-
UNIV	530-0530	Columbus State University	(3,342)	(1,985)	(1,916)	(2,095)	-	-
UNIV	531-0531	University of North Georgia	(16,214)	(12,992)	(13,205)	(14,436)	-	-
UNIV	536-0536	GA College and State Univ	(5,900)	(8,650)	(8,730)	(9,544)	-	-
UNIV	539-0539	GA Southern University	(23,014)	(15,827)	(15,499)	(16,946)	-	-
UNIV	540-0540	Georgia Gwinnett College	(20,133)	(9,776)	(9,088)	(9,935)	-	-
UNIV	542-0542	GA Southwestern State Univ	(25,765)	(13,374)	(12,658)	(13,840)	-	-
UNIV	543-0543	Kennesaw State University	(19,358)	(15,400)	(15,844)	(17,321)	-	-
UNIV	547-0547	Middle Georgia State College	(21,568)	(15,851)	(15,705)	(17,170)	-	-
UNIV	551-0551	Valdosta State University	5,335	(1,111)	(2,033)	(2,223)	-	-
UNIV	554-0554	UNIVERSITY OF WEST GA	(20,970)	(10,943)	(10,578)	(11,565)	-	-
UNIV	557-0557	Abraham Baldwin Agric College	(14,736)	(11,384)	(11,668)	(12,758)	-	-
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(24,706)	(12,213)	(11,568)	(12,646)	-	-
UNIV	567-0567	South Georgia State College	(2,627)	(2,543)	(2,454)	(2,682)	-	-
UNIV	569-0569	Dalton College	(9,668)	(3,802)	(3,389)	(3,705)	-	-
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	(1,041)	(2,240)	(2,357)	(2,577)	-	-
UNIV	576-0576	Gordon College	(3,843)	(2,259)	(2,174)	(2,377)	-	-
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	(111,993)	(76,314)	(74,289)	(81,219)	-	-
VARs	209-0209	Agric Commodity Commission	(1,241)	(6,821)	(7,800)	(8,527)	-	-
VARs	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	1,648	-	-	-	-	-
VARs	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT	1,107	(4,407)	(4,769)	(5,214)	-	-
		Total all Entities	\$ (71,555,000)	\$ (50,498,000)	\$ (49,912,000)	\$ (54,569,000)	\$ -	\$ -
		Total LRS	\$ (30,921)	\$ (36,304)	\$ (38,347)	\$ (41,925)	\$ -	\$ -
		Total JRS	\$ (1,338,043)	\$ (1,017,199)	\$ (1,017,404)	\$ (1,112,322)	\$ -	\$ -
		Total ERS	\$ (70,186,036)	\$ (49,444,497)	\$ (48,856,249)	\$ (53,414,753)	\$ -	\$ -
		Non-employer Contributing Entities						
		STATE DEPARTMENT OF REVENUE	\$ (1,840,726)	\$ (1,287,636)	\$ (1,274,339)	\$ (1,393,221)	\$ -	\$ -
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ (172,330)	\$ (127,099)	\$ (125,926)	\$ (137,672)	\$ -	\$ -
		STATE SUPPORT FOR COUNTY JUDGES	\$ (416,050)	\$ (351,627)	\$ (356,315)	\$ (389,550)	\$ -	\$ -



Schedule D – Summary of Benefit Provisions Valued

Eligibility for Coverage

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

Premiums

Before Retirement

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

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

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

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

After Retirement

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



Schedule D – Summary of Benefit Provisions 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

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

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

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

Members of Employees' Retirement System (ERS)	
Service	Rate
1	6.75%
2	5.75
3	5.25
4	5.00
5	4.75
10	4.30
15	4.05
20	3.80
25	3.55
30	3.30
35 & over	3.00

Members of Judicial Retirement System (JRS): 3.75%

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

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

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



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

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



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.

ERS

Non-Law Enforcement Old Plan								
Age	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

Non-Law Enforcement New Plan and GSEPS					Law Enforcement
Age	Early Retirement		Normal Retirement		
	Male	Female	Male*	Female**	
50	5.0%	3.8%	60.0%	42.0%	75.0%
52	5.0	3.8	50.0	42.0	60.0
55	6.0	5.8	50.0	40.0	15.0
57	6.0	7.3	45.0	37.0	15.0
60			25.0	28.0	30.0
62			37.5	37.5	35.0
65			32.0	33.0	25.0
67			32.0	32.0	25.0
70			30.0	30.0	100.0
75			100.0	100.0	

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

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



Schedule E – Outline of Actuarial Assumptions and Methods

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

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

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

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

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

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



Schedule E – Outline of Actuarial Assumptions and Methods

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

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

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

ASSETS: Fair value

ACTUARIAL COST METHOD: Entry Age Normal Actuarial Cost Method.