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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, 2018

FOR FINANCIAL REPORTING AS OF JUNE 30, 2019





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

May 9, 2019

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, 2018. 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, 2018 (Measurement Date) for financial reporting as of June 30, 2019. 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, 2017 was used as the basis for much of the information presented as of June 30, 2018 in this report. The valuation was based upon data provided by the Retirement System staff, concerning active, inactive, and retired members along with pertinent and financial information.

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

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



May 9, 2019
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These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 75 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Respectfully submitted,

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

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

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

Cathy Turcot
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA
Senior Actuary



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REPORT OF THE ANNUAL GASB STATEMENT NO. 75
STATE EMPLOYEES' ASSURANCE DEPARTMENT
RETIRED AND VESTED INACTIVE MEMBERS TRUST FUND
PREPARED AS OF JUNE 30, 2018

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

Valuation Date (VD):	June 30, 2017
Measurement Date (MD):	June 30, 2018
Reporting Date (RD):	June 30, 2019
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.30%
Municipal Bond Index Rate at Measurement Date	3.89%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.30%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$ 918,816
Fiduciary Net Position (FNP)	<u>1,189,462</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ (270,646)
FNP as a percentage of TOL	129.46%
Collective OPEB Expense:	\$ (22,573)
Deferred Outflow of Resources:	\$ 16,862
Deferred Inflow of Resources:	\$ 44,743



SECTION II – INTRODUCTION

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

This report, prepared as of June 30, 2018 (the Measurement Date), presents information to assist the SEAD in providing the required information under GASB 75 to participating employers. Much of the material provided in this report, including the Net OPEB Liability, is based on the results of the GASB 74 report for the SEAD, which was issued September 5, 2018. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

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

The Net OPEB Liability (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, 2018 and submitted September 5, 2018 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 non-employer contributing entities’ financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

Since there are currently no required employer contributions to SEAD, these collective amounts have been allocated based on fiscal year payroll of SEAD members during the measurement period to determine the proportionate share associated with each participating employer. If employer contributions were required, SEAD would receive contributions directly from the State Department of Revenue (DOR) and from the State Courts for certain members of ERS who are employees of certain participating employers. The State would make contributions to SEAD for its employees who are members of 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, 2017 and June 30, 2018. 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 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. Since the TOL as of June 30, 2017 was rolled-forward to the June 30, 2018 measurement date, and since we know that, based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be 7.30% in the June 30, 2018 valuation, the investment rate of return used in the roll-forward of the TOL is 7.30%. 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, 2017, using the following key actuarial assumptions:

Inflation	2.75 percent
Salary increases	
ERS	3.25 – 7.00 percent
JRS	4.50 percent
LRS	N/A
Investment rate of return	7.30 percent compounded annually, net of investment expense, including inflation
Healthcare cost trend rate	N/A

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies for the three pension plans that have members participating in the Fund, covering the period from July 1, 2009 to June 30, 2014.

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



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

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

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

*Net of inflation

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

Paragraph 94(g): This paragraph requires disclosure of the sensitivity of the NOL to changes in the the discount rate. The following exhibit presents the NOL of the Plan, calculated using the discount rate of 7.30 percent, as well as the Plan's NOL calculated using a discount rate that is 1-percentage-point lower (6.30 percent) or 1-percentage-point higher (8.30 percent) than the current rate (\$ thousands):

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Fund's net OPEB liability	\$(145,823)	\$(270,646)	\$(372,959)



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, 2017 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, 2018 is shown on page 7 of the GASB 74 report for SEAD submitted September 5, 2018.

Paragraphs 96(d): Since the previous measurement date, the investment rate of return assumption has been changed from 7.50% to 7.30%.

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 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	\$ 2,957	\$ 0
Changes of assumptions	13,905	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>44,743</u>
Total	<u>\$ 16,862</u>	<u>\$ 44,743</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)
2018	\$4,697	\$0	2.7	\$0	\$0	\$4,697	\$0	\$1,740	\$0	\$2,957	\$0
2017	0	0	3.0	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$0</u>	<u>\$4,697</u>	<u>\$0</u>			<u>\$2,957</u>	<u>\$0</u>

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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2018	\$22,085	\$0	2.7	\$0	\$0	\$22,085	\$0	\$8,180	\$0	\$13,905	\$0
2017	0	0	3.0	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$0</u>	<u>\$22,085</u>	<u>\$0</u>			<u>\$13,905</u>	<u>\$0</u>



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

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2018	\$0	\$18,698	5.0	\$0	\$0	\$0	\$18,698	\$0	\$3,740	\$0	\$14,958
2017	0	49,641	5.0	0	39,713	0	0	0	9,928	0	29,785
Total				<u>\$0</u>	<u>\$39,713</u>	<u>\$0</u>	<u>\$18,698</u>			<u>\$0</u>	<u>\$44,743</u>
Net difference between projected and actual earnings on investments											\$44,743



Summary of Collective Deferred Outflows and Inflows (\$ thousands)					
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2018	2.7	\$0	\$4,697	\$1,740	\$2,957
2017	3.0	0	0	0	0
Difference between expected and actual assumptions					
2018	2.7	\$0	\$22,085	\$8,180	\$13,905
2017	3.0	0	0	0	0
Difference between projected and actual earnings					
2018	5.0	\$0	\$0	\$0	\$0
2017	5.0	0	0	0	0
Subtotal					\$0
Total Deferred Outflows of Resources		<u>\$0</u>	<u>\$26,782</u>	<u>\$9,920</u>	<u>\$16,862</u>
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2018	2.7	\$0	\$0	\$0	\$0
2017	3.0	0	0	0	0
Difference between expected and actual assumptions					
2018	2.7	\$0	\$0	\$0	\$0
2017	3.0	0	0	0	0
Difference between projected and actual earnings					
2018	5.0	\$0	\$18,698	\$3,740	\$14,958
2017	5.0	39,713	0	9,928	29,785
Subtotal					\$44,743
Total Deferred Inflows of Resources		<u>\$39,713</u>	<u>\$18,698</u>	<u>\$13,668</u>	<u>\$44,743</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	(\$3,748)
Year 2	(\$6,726)
Year 3	(\$13,669)
Year 4	(\$3,738)
Year 5	\$0
Thereafter	\$0

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



SECTION IV – 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, 2018, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2018 this number is 6.80 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 2.70 years.

The last item under changes in TOL is changes in assumptions or other inputs. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, similar to the way experience gains and losses are recognized. For the year ended June 30, 2018, there was a change in the TOL arising from the change in the Discount Rate from 7.50 percent on the Prior Measurement Date to 7.30 percent on the Measurement Date.

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

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



Collective OPEB Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost	\$ 3,695
Interest on the TOL and net cash flow	\$ 63,242
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ 1,740
Expensed portion of current-period changes of assumptions	\$ 8,180
Member contributions	\$ (3,599)
Projected earnings on plan investments	\$ (82,844)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ (3,740)
Administrative expense	\$ 681
Other	\$ 0
Recognition of beginning deferred outflows of resources as OPEB expense	\$ 0
Recognition of beginning deferred inflows of resources as OPEB expense	\$ <u>(9,928)</u>
Collective OPEB Expense	\$ <u>(22,573)</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).

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

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2018 employer contributions were determined in the June 30, 2015 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar, open
Remaining amortization period	Infinite
Asset valuation method	Fair value of assets
Inflation	2.75 percent
Salary increase	
ERS	3.25 – 7.00 percent
JRS	4.50 percent
LRS	N/A
Investment rate of return	7.50 percent, including inflation



SCHEDULE A

**State Employees' Assurance Department Retired and Vested Inactive Members
Schedule of Employer and Nonemployer Allocations as of June 30, 2017 and June 30, 2018**

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2017 Covered Payroll</u>	<u>2017 Employer Allocation Percentage</u>	<u>2018 Covered Payroll</u>	<u>2018 Employer Allocation Percentage</u>
		<u>LRS</u>				
STAT	444	General Assembly of Georgia	\$1,584,254.42	0.108789%	\$1,285,483.56	0.092857%
		<u>JRS</u>				
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$2,307,091.92	0.158426%	\$1,752,181.41	0.126569%
STAT	436	Superior Courts of Georgia	17,811,342.74	1.223088%	16,325,972.67	1.179306%
STAT	442	Georgia Department of Law	780,037.36	0.053564%	647,804.30	0.046794%
STAT	444	General Assembly of Georgia	291,700.08	0.020031%	191,440.08	0.013829%
	50-001	Appling County Board of Commissioners	94,702.81	0.006503%	104,282.55	0.007533%
	50-003	Bacon County Board of Commissioners	31,797.06	0.002183%	3,704.74	0.000268%
	50-005	Baldwin County Board of Commissioners	60,753.18	0.004172%	59,994.22	0.004334%
	50-014	Brooks County Board of Commissioners	10,500.00	0.000721%	0.00	0.000000%
	50-015	Bryan County Board of Commissioners	40,093.14	0.002753%	63,869.41	0.004614%
	50-022	Carroll County Board of Commissioners	221,703.26	0.015224%	221,703.26	0.016015%
	50-023	Catoosa County Board of Commissioners	46,750.02	0.003210%	50,000.04	0.003612%
	50-024	Charlton County Board of Commissioners	65,744.26	0.004515%	72,333.28	0.005225%
	50-025	Chatham County Board of Commissioners	429,506.38	0.029494%	415,472.60	0.030012%
	50-027	Chattooga County Board of Commissioners	43,653.57	0.002998%	42,037.22	0.003037%
	50-028	Cherokee County Board of Commissioners	378,794.94	0.026011%	387,794.97	0.028012%
	50-029	Clarke County Board of Commissioners	345,018.72	0.023692%	346,505.52	0.025030%
	50-031	Clayton County Board of Commissioners	372,431.84	0.025575%	380,048.23	0.027453%
	50-032	Clinch County Board of Commissioners	21,250.02	0.001459%	0.00	0.000000%
	50-033	Cobb County Board of Commissioners	979,551.90	0.067265%	828,274.85	0.059830%
	50-034	Coffee County Board of Commissioners	81,837.68	0.005620%	84,384.43	0.006096%
	50-036	Columbia County Board of Commissioners	239,583.41	0.016452%	253,376.58	0.018303%
	50-038	Coweta County Board of Commissioners	111,001.92	0.007622%	115,627.00	0.008352%
	50-043	Decatur County Board of Commissioners	31,111.38	0.002136%	0.00	0.000000%
	50-044	Dekalb County Board of Commissioners	481,008.48	0.033030%	505,034.16	0.036481%
	50-047	Dougherty County Board of Commissioners	129,724.12	0.008908%	125,342.50	0.009054%
	50-048	Douglas County Board of Commissioners	0.00	0.000000%	20,348.48	0.001470%
	50-051	Effingham County Board of Commissioners	203,917.92	0.014003%	203,917.92	0.014730%
	50-054	Evans County Board of Commissioners	87,000.00	0.005974%	89,354.67	0.006455%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
50-056		Fayette County Board of Commissioners	\$114,528.84	0.007865%	\$119,253.84	0.008614%
50-058		Forsyth County Board of Commissioners	240,504.24	0.016515%	255,523.50	0.018458%
50-060		Fulton County Board of Commissioners	631,324.80	0.043352%	643,824.80	0.046507%
50-063		Glynn County Board of Commissioners	85,285.80	0.005856%	85,285.80	0.006161%
50-064		Gordon County Board of Commissioners	83,416.09	0.005728%	81,992.82	0.005923%
50-065		Grady County Board of Commissioners	34,032.96	0.002337%	35,341.92	0.002553%
50-067		Gwinnett County Board of Commissioners	631,324.80	0.043352%	646,324.80	0.046687%
50-068		Habersham County Board of Commissioners	56,666.71	0.003891%	0.00	0.000000%
50-069		Hall County Board of Commissioners	249,754.32	0.017150%	252,529.90	0.018241%
50-075		Henry County Board of Commissioners	378,794.88	0.026011%	387,794.88	0.028012%
50-081		Jefferson County Board of Commissioners	66,000.00	0.004532%	45,000.00	0.003251%
50-082		Jenkins County Board of Commissioners	19,203.96	0.001319%	6,401.32	0.000462%
50-085		Lamar County Board of Commissioners	103,154.40	0.007084%	113,229.96	0.008179%
50-089		Liberty County Board of Commissioners	191,709.31	0.013164%	202,447.26	0.014624%
50-091		Long County Board of Commissioners	12,908.22	0.000886%	0.00	0.000000%
50-092		Lowndes County Board of Commissioners	131,121.45	0.009004%	126,265.10	0.009121%
50-095		Madison County Board of Commissioners	84,727.59	0.005818%	100,000.08	0.007224%
50-097		Mcduffie County Board of Commissioners	19,615.35	0.001347%	0.00	0.000000%
50-098		Mcintosh County Board of Commissioners	138,891.12	0.009538%	138,891.12	0.010033%
50-100		Miller County Board of Commissioners	67,242.39	0.004617%	69,428.92	0.005015%
50-101		Mitchell County Board of Commissioners	102,890.86	0.007065%	132,265.20	0.009554%
50-106		Muscogee County Board of Commissioners	291,635.38	0.020026%	286,544.37	0.020699%
50-107		Newton County Board of Commissioners	106,760.39	0.007331%	120,116.62	0.008677%
50-108		Oconee County Board of Commissioners	12,691.88	0.000872%	0.00	0.000000%
50-110		Paulding County Board of Commissioners	106,912.24	0.007342%	123,024.42	0.008887%
50-113		Pierce County Board of Commissioners	43,769.04	0.003006%	45,079.97	0.003256%
50-117		Putnam County Board of Commissioners	58,050.00	0.003986%	59,400.00	0.004291%
50-121		Richmond County Board of Commissioners	700,648.03	0.048113%	551,177.24	0.039814%
50-122		Rockdale County Board of Commissioners	152,627.68	0.010481%	126,258.58	0.009120%
50-124		Screven County Board of Commissioners	31,716.10	0.002178%	31,205.16	0.002254%
50-126		Spalding County Board of Commissioners	151,849.86	0.010427%	137,104.68	0.009904%
50-127		Stephens County Board of Commissioners	32,771.94	0.002250%	33,427.42	0.002415%
50-132		Tattnall County Board of Commissioners	57,788.64	0.003968%	59,090.30	0.004268%
50-136		Thomas County Board of Commissioners	39,089.04	0.002684%	41,250.00	0.002980%
50-137		Tift County Board of Commissioners	108,064.84	0.007421%	114,064.86	0.008239%
50-138		Toombs County Board of Commissioners	36,050.34	0.002476%	36,050.04	0.002604%
50-140		Treutlen County Board of Commissioners	78,000.00	0.005356%	78,000.00	0.005634%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
	50-141	Troup County Board of Commissioners	\$91,474.89	0.006281%	\$98,447.18	0.007111%
	50-142	Turner County Board of Commissioners	110,616.90	0.007596%	113,314.92	0.008185%
	50-145	Upson County Board of Commissioners	100,000.08	0.006867%	112,499.98	0.008126%
	50-146	Walker County Board of Commissioners	112,011.49	0.007692%	111,269.75	0.008038%
	50-147	Walton County Board of Commissioners	107,059.25	0.007352%	120,716.70	0.008720%
	50-148	Ware County Board of Commissioners	87,920.82	0.006037%	93,415.15	0.006748%
	50-161	Eighth Judicial Board of Commissioners	295,500.84	0.020292%	324,999.96	0.023476%
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DFAC	127-001	Appling County DFACS	\$209,136.10	0.014361%	\$200,425.44	0.014478%
DFAC	127-002	Atkinson County DFACS	34,182.56	0.002347%	36,720.00	0.002652%
DFAC	127-003	Bacon County DFACS	117,592.56	0.008075%	118,842.48	0.008585%
DFAC	127-004	Baker County DFACS	64,934.04	0.004459%	96,315.36	0.006957%
DFAC	127-005	Baldwin County DFACS	519,133.90	0.035648%	519,097.14	0.037497%
DFAC	127-006	Banks County DFACS	157,705.05	0.010829%	132,769.87	0.009591%
DFAC	127-007	Barrow County DFACS	473,859.01	0.032539%	415,013.70	0.029979%
DFAC	127-008	Bartow County DFACS	456,929.43	0.031377%	487,878.48	0.035242%
DFAC	127-009	Ben Hill County DFACS	199,667.73	0.013711%	150,671.17	0.010884%
DFAC	127-010	Berrien County DFACS	306,171.85	0.021025%	347,001.39	0.025066%
DFAC	127-011	Bibb County DFACS	2,952,289.84	0.202731%	2,755,215.23	0.199023%
DFAC	127-012	Bleckley County DFACS	64,033.60	0.004397%	72,519.60	0.005238%
DFAC	127-013	Brantley County DFACS	283,137.37	0.019443%	317,241.22	0.022916%
DFAC	127-014	Brooks County DFACS	132,793.04	0.009119%	144,708.43	0.010453%
DFAC	127-015	Bryan County DFACS	76,604.18	0.005260%	65,613.12	0.004740%
DFAC	127-016	Bulloch County DFACS	526,490.57	0.036154%	423,624.03	0.030600%
DFAC	127-017	Burke County DFACS	268,476.07	0.018436%	258,293.91	0.018658%
DFAC	127-018	Butts County DFACS	218,683.27	0.015017%	220,478.22	0.015926%
DFAC	127-019	Calhoun County DFACS	107,381.80	0.007374%	80,589.36	0.005821%
DFAC	127-020	Camden County DFACS	458,189.95	0.031463%	417,093.09	0.030129%
DFAC	127-021	Candler County DFACS	209,523.28	0.014388%	124,640.94	0.009003%
DFAC	127-022	Carroll County DFACS	786,024.62	0.053976%	629,405.36	0.045465%
DFAC	127-023	Catoosa County DFACS	313,863.52	0.021553%	286,386.32	0.020687%
DFAC	127-024	Charlton County DFACS	260,557.56	0.017892%	248,852.76	0.017976%
DFAC	127-025	Chatham County DFACS	1,551,137.92	0.106515%	1,474,288.84	0.106495%
DFAC	127-026	Chattahoochee County DFACS	63,512.80	0.004361%	44,546.88	0.003218%
DFAC	127-027	Chattooga County DFACS	430,327.03	0.029550%	406,330.58	0.029351%
DFAC	127-028	Cherokee County DFACS	658,836.97	0.045242%	627,993.53	0.045363%
DFAC	127-029	Clarke County DFACS	1,804,168.57	0.123890%	2,004,039.49	0.144762%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
DFAC	127-030	Clay County DFACS	\$202,215.16	0.013886%	\$208,180.80	0.015038%
DFAC	127-031	Clayton County DFACS	5,311,675.60	0.364748%	5,034,735.79	0.363684%
DFAC	127-032	Clinch County DFACS	115,712.17	0.007946%	106,095.12	0.007664%
DFAC	127-033	Cobb County DFACS	3,688,950.18	0.253317%	3,613,960.51	0.261054%
DFAC	127-034	Coffee County DFACS	1,475,995.76	0.101355%	1,548,998.53	0.111892%
DFAC	127-035	Colquitt County DFACS	541,934.50	0.037214%	605,804.55	0.043760%
DFAC	127-036	Columbia County DFACS	1,264,971.33	0.086864%	1,102,464.21	0.079636%
DFAC	127-037	Cook County DFACS	369,854.00	0.025398%	353,435.66	0.025530%
DFAC	127-038	Coweta County DFACS	651,847.53	0.044762%	562,965.41	0.040666%
DFAC	127-039	Crawford County DFACS	171,485.80	0.011776%	179,347.08	0.012955%
DFAC	127-040	Crisp County DFACS	498,726.92	0.034247%	468,169.36	0.033818%
DFAC	127-041	Dade County DFACS	211,162.05	0.014500%	158,829.86	0.011473%
DFAC	127-042	Dawson County DFACS	138,485.06	0.009510%	101,306.74	0.007318%
DFAC	127-043	Decatur County DFACS	597,675.28	0.041042%	581,934.63	0.042036%
DFAC	127-044	Dekalb County DFACS	11,344,567.50	0.779020%	11,125,207.91	0.803629%
DFAC	127-045	Dodge County DFACS	153,818.57	0.010563%	137,612.87	0.009940%
DFAC	127-046	Dooly County DFACS	123,341.31	0.008470%	144,603.37	0.010445%
DFAC	127-047	Dougherty County DFACS	5,615,031.60	0.385579%	5,600,118.89	0.404524%
DFAC	127-048	Douglas County DFACS	969,313.64	0.066562%	918,802.01	0.066370%
DFAC	127-049	Early County DFACS	1,656,698.69	0.113764%	1,728,477.92	0.124857%
DFAC	127-051	Effingham County DFACS	324,373.44	0.022274%	315,956.02	0.022823%
DFAC	127-052	Elbert County DFACS	167,798.44	0.011523%	203,899.82	0.014729%
DFAC	127-053	Emanuel County DFACS	126,915.40	0.008715%	65,480.21	0.004730%
DFAC	127-054	Evans County DFACS	190,602.22	0.013088%	145,856.78	0.010536%
DFAC	127-055	Fannin County DFACS	216,902.80	0.014895%	224,577.87	0.016222%
DFAC	127-056	Fayette County DFACS	589,694.21	0.040494%	608,419.18	0.043949%
DFAC	127-057	Floyd County DFACS	2,200,394.34	0.151099%	2,288,277.30	0.165294%
DFAC	127-058	Forsyth County DFACS	262,064.95	0.017996%	234,088.88	0.016909%
DFAC	127-059	Franklin County DFACS	206,021.31	0.014147%	238,077.95	0.017198%
DFAC	127-060	FULTON COUNTY DFACS	9,407,666.63	0.646015%	8,323,110.87	0.601220%
DFAC	127-061	Gilmer County DFACS	230,420.53	0.015823%	171,233.82	0.012369%
DFAC	127-062	Glascock County DFACS	110,438.19	0.007584%	112,288.32	0.008111%
DFAC	127-063	Glynn County DFACS	1,123,664.71	0.077161%	922,551.40	0.066640%
DFAC	127-064	Gordon County DFACS	523,287.94	0.035934%	550,243.19	0.039747%
DFAC	127-065	Grady County DFACS	382,957.40	0.026297%	379,645.18	0.027424%
DFAC	127-066	Greene County DFACS	357,937.47	0.024579%	402,722.13	0.029091%
DFAC	127-067	Gwinnett County DFACS	4,562,902.16	0.313330%	4,616,209.99	0.333452%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
DFAC	127-068	Habersham County DFACS	\$382,011.84	0.026232%	\$333,101.90	0.024062%
DFAC	127-069	Hall County DFACS	1,690,474.71	0.116083%	1,828,251.91	0.132064%
DFAC	127-070	Hancock County DFACS	86,291.63	0.005926%	94,029.04	0.006792%
DFAC	127-071	Haralson County DFACS	339,552.91	0.023317%	289,645.47	0.020923%
DFAC	127-072	Harris County DFACS	174,167.86	0.011960%	175,390.80	0.012669%
DFAC	127-073	Hart County DFACS	436,576.36	0.029979%	408,911.28	0.029538%
DFAC	127-074	Heard County DFACS	262,313.84	0.018013%	246,208.32	0.017785%
DFAC	127-075	Henry County DFACS	1,083,548.03	0.074406%	942,300.36	0.068067%
DFAC	127-076	Houston County DFACS	1,428,449.18	0.098090%	1,420,640.17	0.102620%
DFAC	127-077	Irwin County DFACS	184,093.96	0.012642%	210,376.05	0.015197%
DFAC	127-078	Jackson County DFACS	195,556.69	0.013429%	178,968.02	0.012928%
DFAC	127-079	Jasper County DFACS	169,375.50	0.011631%	116,397.70	0.008408%
DFAC	127-080	Jeff Davis County DFACS	349,723.52	0.024015%	364,294.45	0.026315%
DFAC	127-081	Jefferson County DFACS	136,975.36	0.009406%	170,287.36	0.012301%
DFAC	127-082	Jenkins County DFACS	105,682.32	0.007257%	141,576.00	0.010227%
DFAC	127-083	Johnson County DFACS	198,819.00	0.013653%	173,949.85	0.012565%
DFAC	127-084	Jones County DFACS	430,576.20	0.029567%	458,343.93	0.033108%
DFAC	127-085	Lamar County DFACS	281,241.60	0.019313%	245,946.68	0.017766%
DFAC	127-086	Lanier County DFACS	219,886.11	0.015099%	207,378.72	0.014980%
DFAC	127-087	Laurens County DFACS	2,456,439.07	0.168681%	2,413,894.68	0.174368%
DFAC	127-088	Lee County DFACS	228,739.91	0.015707%	185,615.48	0.013408%
DFAC	127-089	Liberty County DFACS	555,841.59	0.038169%	515,321.51	0.037224%
DFAC	127-090	Lincoln County DFACS	13,604.16	0.000934%	0.00	0.000000%
DFAC	127-091	Long County DFACS	55,733.68	0.003827%	60,183.84	0.004347%
DFAC	127-092	Lowndes County DFACS	1,127,497.83	0.077424%	957,069.93	0.069134%
DFAC	127-093	Lumpkin County DFACS	226,500.00	0.015554%	226,157.46	0.016336%
DFAC	127-094	Macon County DFACS	260,953.59	0.017919%	187,301.70	0.013530%
DFAC	127-095	Madison County DFACS	411,763.64	0.028275%	370,419.10	0.026757%
DFAC	127-096	Marion County DFACS	195,791.94	0.013445%	141,832.80	0.010245%
DFAC	127-097	Mcduffie County DFACS	406,967.85	0.027946%	444,661.56	0.032120%
DFAC	127-098	Mcintosh County DFACS	49,809.29	0.003420%	108,832.08	0.007861%
DFAC	127-099	Meriwether County DFACS	337,545.38	0.023179%	393,620.18	0.028433%
DFAC	127-101	Mitchell County DFACS	315,627.21	0.021674%	290,001.54	0.020948%
DFAC	127-102	Monroe County DFACS	330,161.76	0.022672%	263,736.54	0.019051%
DFAC	127-103	Montgomery County DFACS	208,063.96	0.014288%	210,537.84	0.015208%
DFAC	127-104	Morgan County DFACS	219,355.14	0.015063%	162,640.78	0.011748%
DFAC	127-105	Murray County DFACS	357,447.70	0.024546%	369,001.24	0.026655%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
DFAC	127-106	Muscogee County DFACS	\$1,586,376.03	0.108935%	\$1,522,122.56	0.109950%
DFAC	127-107	Newton County DFACS	909,569.59	0.062459%	907,514.09	0.065554%
DFAC	127-108	Oconee County DFACS	51,989.76	0.003570%	54,144.33	0.003911%
DFAC	127-110	Paulding County DFACS	392,068.64	0.026923%	286,423.89	0.020690%
DFAC	127-111	Peach County DFACS	541,827.18	0.037207%	543,093.54	0.039230%
DFAC	127-112	Pickens County DFACS	246,792.25	0.016947%	292,480.15	0.021127%
DFAC	127-113	Pierce County DFACS	195,509.20	0.013425%	200,381.26	0.014475%
DFAC	127-114	Pike County DFACS	122,932.82	0.008442%	86,242.32	0.006230%
DFAC	127-115	Polk County DFACS	708,108.07	0.048625%	733,781.69	0.053005%
DFAC	127-116	Pulaski County DFACS	105,223.99	0.007226%	96,421.44	0.006965%
DFAC	127-117	Putnam County DFACS	1,251,283.71	0.085924%	1,268,430.83	0.091625%
DFAC	127-118	Quitman County DFACS	17,586.16	0.001208%	0.00	0.000000%
DFAC	127-119	Rabun County DFACS	294,639.40	0.020233%	316,307.59	0.022848%
DFAC	127-120	Randolph County DFACS	159,441.48	0.010949%	156,858.15	0.011331%
DFAC	127-121	Richmond County DFACS	2,400,042.88	0.164809%	2,345,755.14	0.169446%
DFAC	127-122	Rockdale County DFACS	535,631.91	0.036781%	421,221.97	0.030427%
DFAC	127-123	Schley County DFACS	58,021.52	0.003984%	75,845.86	0.005479%
DFAC	127-124	Screven County DFACS	70,536.76	0.004844%	136,564.80	0.009865%
DFAC	127-125	Seminole County DFACS	309,764.80	0.021271%	319,641.58	0.023089%
DFAC	127-126	Spalding County DFACS	2,174,092.25	0.149293%	2,244,584.73	0.162138%
DFAC	127-127	Stephens County DFACS	433,063.17	0.029738%	382,030.84	0.027596%
DFAC	127-128	Stewart County DFACS	105,927.00	0.007274%	113,661.92	0.008210%
DFAC	127-129	Sumter County DFACS	2,573,968.22	0.176752%	2,645,826.73	0.191121%
DFAC	127-130	Talbot County DFACS	162,644.48	0.011169%	173,319.36	0.012520%
DFAC	127-131	Taliaferro County DFACS	33,353.44	0.002290%	36,095.76	0.002607%
DFAC	127-132	Tattnall County DFACS	199,882.59	0.013726%	154,994.52	0.011196%
DFAC	127-133	Taylor County DFACS	37,679.16	0.002587%	69,429.32	0.005015%
DFAC	127-134	Telfair County DFACS	288,683.24	0.019824%	284,495.39	0.020551%
DFAC	127-135	Terrell County DFACS	201,910.44	0.013865%	218,235.44	0.015764%
DFAC	127-136	Thomas County DFACS	601,699.70	0.041318%	525,492.76	0.037959%
DFAC	127-137	Tift County DFACS	744,970.40	0.051156%	690,758.63	0.049897%
DFAC	127-138	Toombs County DFACS	342,400.81	0.023512%	372,243.42	0.026889%
DFAC	127-139	Towns County DFACS	94,403.12	0.006483%	39,728.36	0.002870%
DFAC	127-140	Treutlen County DFACS	157,675.46	0.010827%	95,248.02	0.006880%
DFAC	127-141	Troup County DFACS	704,389.00	0.048370%	716,354.72	0.051746%
DFAC	127-142	Turner County DFACS	41,106.12	0.002823%	42,804.72	0.003092%
DFAC	127-143	Twiggs County DFACS	57,865.44	0.003974%	97,328.88	0.007031%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
DFAC	127-144	Union County DFACS	\$139,585.01	0.009585%	\$140,861.77	0.010175%
DFAC	127-145	Upson County DFACS	422,691.47	0.029026%	244,962.10	0.017695%
DFAC	127-146	Walker County DFACS	462,416.24	0.031754%	341,469.78	0.024666%
DFAC	127-147	Walton County DFACS	631,294.50	0.043350%	444,835.13	0.032133%
DFAC	127-148	Ware County DFACS	383,107.30	0.026308%	393,199.74	0.028403%
DFAC	127-149	Warren County DFACS	138,532.96	0.009513%	152,032.08	0.010982%
DFAC	127-150	Washington County DFACS	286,126.48	0.019648%	260,560.32	0.018822%
DFAC	127-151	Wayne County DFACS	296,412.64	0.020354%	250,866.48	0.018121%
DFAC	127-152	Webster County DFACS	92,252.36	0.006335%	144,147.00	0.010412%
DFAC	127-153	Wheeler County DFACS	67,097.56	0.004608%	49,655.12	0.003587%
DFAC	127-154	White County DFACS	166,219.98	0.011414%	101,607.78	0.007340%
DFAC	127-155	Whitfield County DFACS	2,039,732.74	0.140066%	2,066,549.65	0.149277%
DFAC	127-156	Wilcox County DFACS	168,335.60	0.011559%	166,977.35	0.012062%
DFAC	127-157	Wilkes County DFACS	230,136.32	0.015803%	205,539.34	0.014847%
DFAC	127-158	Wilkinson County DFACS	117,414.40	0.008063%	130,455.21	0.009423%
DFAC	127-159	Worth County DFACS	258,848.01	0.017775%	259,592.64	0.018752%
HLTH	128-001	Appling County Health Dept	229,854.06	0.015784%	187,119.32	0.013517%
HLTH	128-002	Atkinson County Health Dept	128,996.64	0.008858%	108,751.83	0.007856%
HLTH	128-003	Bacon County Health Dept	141,072.54	0.009687%	145,275.18	0.010494%
HLTH	128-004	Baker County Health Dept	174,661.44	0.011994%	181,008.72	0.013075%
HLTH	128-005	Baldwin County Health Dept	319,521.26	0.021941%	308,924.47	0.022315%
HLTH	128-006	Banks County Health Dept	91,660.84	0.006294%	73,079.78	0.005279%
HLTH	128-007	Barrow County Public Health	334,844.94	0.022993%	296,453.94	0.021414%
HLTH	128-008	Bartow County Health Dept	427,790.92	0.029376%	400,633.44	0.028940%
HLTH	128-009	Ben Hill County Health Dept	96,786.72	0.006646%	91,147.92	0.006584%
HLTH	128-010	Berrien County Health Dept	98,073.04	0.006735%	36,964.08	0.002670%
HLTH	128-011	Bibb County Health Dept	969,563.95	0.066579%	869,753.93	0.062827%
HLTH	128-012	Bleckley Co. Health Dept	90,084.36	0.006186%	91,885.92	0.006637%
HLTH	128-013	Brantley County Health Dept	92,309.21	0.006339%	96,267.28	0.006954%
HLTH	128-014	Brooks County Health Dept	101,034.04	0.006938%	134,159.74	0.009691%
HLTH	128-015	Bryan County Health Dept	0.00	0.000000%	308,999.52	0.022321%
HLTH	128-016	Bulloch County Physical Health	327,098.64	0.022462%	295,197.10	0.021324%
HLTH	128-017	Burke County Health Dept	308,195.63	0.021163%	320,352.72	0.023141%
HLTH	128-018	Butts County Health Dept	46,649.20	0.003203%	52,215.12	0.003772%
HLTH	128-019	Calhoun County Health Dept	84,504.24	0.005803%	86,194.32	0.006226%
HLTH	128-020	Camden County Health Dept	0.00	0.000000%	227,693.17	0.016447%
HLTH	128-021	Candler County Health Dept	118,886.11	0.008164%	139,199.16	0.010055%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
HLTH	128-022	Carroll County Health Dept	\$469,043.33	0.032209%	\$461,597.76	0.033344%
HLTH	128-023	Catoosa County Health Dept	237,291.51	0.016295%	181,300.64	0.013096%
HLTH	128-024	Charlton County Health Dept	221,957.04	0.015242%	134,810.04	0.009738%
HLTH	128-025	Chatham County Health Dept	0.00	0.000000%	2,789,332.45	0.201487%
HLTH	128-026	Chattahoochee County Health Dept	90,954.96	0.006246%	92,773.92	0.006702%
HLTH	128-027	Chattooga County Health Dept	260,364.63	0.017879%	279,231.12	0.020170%
HLTH	128-028	Cherokee County Health Dept	3,420,720.35	0.234898%	3,488,235.53	0.251973%
HLTH	128-029	Clarke County Health Dept	1,527,504.81	0.104892%	1,469,115.09	0.106121%
HLTH	128-030	Clay County Health Dept	41,170.80	0.002827%	37,966.08	0.002742%
HLTH	128-031	Clayton County Health Dept	1,582,895.49	0.108696%	1,390,109.74	0.100415%
HLTH	128-032	Clinch County Health Dept	103,213.44	0.007088%	106,757.46	0.007712%
HLTH	128-033	Cobb County Health Dept	4,464,844.86	0.306597%	3,926,311.14	0.283617%
HLTH	128-034	Coffee County Health Dept	334,283.42	0.022955%	299,758.89	0.021653%
HLTH	128-035	Colquitt County Health Dept	629,445.14	0.043223%	620,669.82	0.044834%
HLTH	128-036	Columbia County Health Dept	563,148.58	0.038671%	564,582.68	0.040783%
HLTH	128-037	Cook County Health Dept	117,961.02	0.008100%	128,289.36	0.009267%
HLTH	128-038	Coweta County Health Dept	503,375.41	0.034566%	503,511.59	0.036371%
HLTH	128-039	Crawford County Health Dept	90,878.64	0.006241%	92,696.39	0.006696%
HLTH	128-040	Crisp County Health Dept	66,861.10	0.004591%	10,689.60	0.000772%
HLTH	128-041	Dade County Health Dept	179,672.64	0.012338%	160,470.44	0.011592%
HLTH	128-042	Dawson County Health Dept	231,240.00	0.015879%	261,725.48	0.018906%
HLTH	128-043	Decatur County Health Dept	317,238.11	0.021784%	273,515.22	0.019757%
HLTH	128-044	Dekalb County Health Dept	7,595,910.94	0.521604%	6,753,819.00	0.487862%
HLTH	128-045	Dodge County Health Dept	195,171.42	0.013402%	199,074.72	0.014380%
HLTH	128-046	Dooly County Health Dept	33,069.60	0.002271%	33,731.04	0.002437%
HLTH	128-047	Dougherty County Health Dept	974,379.32	0.066910%	819,591.73	0.059203%
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	2,901,723.54	0.199259%	2,970,335.32	0.214562%
HLTH	128-048	Douglas County Health Dept	372,665.12	0.025591%	376,777.83	0.027217%
HLTH	128-049	Early County Health Dept	165,796.32	0.011385%	122,089.73	0.008819%
HLTH	128-050	Echols County Health Dept	89,606.40	0.006153%	87,258.89	0.006303%
HLTH	128-051	Effingham County Health Dept	0.00	0.000000%	209,939.76	0.015165%
HLTH	128-052	Elbert County Health Dept	149,249.17	0.010249%	175,409.96	0.012671%
HLTH	128-053	Emanuel County Health Dept	284,540.40	0.019539%	257,914.36	0.018630%
HLTH	128-054	Evans County Health Dept	134,757.03	0.009254%	101,867.02	0.007358%
HLTH	128-055	Fannin County Health Dept	232,109.00	0.015939%	249,900.06	0.018052%
HLTH	128-056	Fayette County Health Dept	408,283.40	0.028036%	375,671.44	0.027137%
HLTH	128-057	Floyd County Health Dept	3,163,109.92	0.217208%	2,916,980.18	0.210708%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
HLTH	128-058	Forsyth County Health Dept	\$269,429.05	0.018501%	\$263,483.47	0.019033%
HLTH	128-059	Franklin County Health Dept	183,277.86	0.012586%	184,545.08	0.013331%
HLTH	128-061	Gilmer County Health Dept	319,857.22	0.021964%	323,643.04	0.023378%
HLTH	128-062	Glascocock County Health Dept	53,340.42	0.003663%	58,388.28	0.004218%
HLTH	128-063	Glynn County Health Dept	6,393,381.79	0.439027%	2,013,795.96	0.145466%
HLTH	128-064	Gordon County Health Dept	601,554.26	0.041308%	598,464.74	0.043230%
HLTH	128-065	Grady County Health Dept	236,936.89	0.016270%	221,290.78	0.015985%
HLTH	128-066	Greene County Health Dept	126,400.04	0.008680%	128,852.70	0.009308%
HLTH	128-067	Gwinnett County Health Dept	5,772,483.09	0.396391%	5,838,762.19	0.421763%
HLTH	128-068	Habersham County Health Dept	188,221.80	0.012925%	112,953.40	0.008159%
HLTH	128-069	Hall County Health Dept	3,370,175.38	0.231427%	3,101,959.38	0.224070%
HLTH	128-070	Hancock County Health Dept	179,429.52	0.012321%	185,372.39	0.013390%
HLTH	128-071	Haralson County Health Dept	218,995.00	0.015038%	232,531.01	0.016797%
HLTH	128-072	Harris County Health Dept	174,680.70	0.011995%	146,546.04	0.010586%
HLTH	128-073	Hart County Health Dept	150,508.76	0.010335%	123,987.26	0.008956%
HLTH	128-074	Heard County Health Dept	61,300.12	0.004209%	56,842.08	0.004106%
HLTH	128-075	Henry County Health Dept	677,906.18	0.046551%	589,289.62	0.042567%
HLTH	128-076	Houston County Health Dept	2,917,278.12	0.200327%	2,811,274.80	0.203072%
HLTH	128-077	Irwin County Health Dept	121,854.74	0.008368%	88,812.72	0.006415%
HLTH	128-078	Jackson County Health Dept	220,143.78	0.015117%	84,086.98	0.006074%
HLTH	128-079	Jasper County Health Dept	50,424.47	0.003463%	51,270.00	0.003703%
HLTH	128-080	Jeff Davis County Health Dept	156,987.88	0.010780%	175,392.08	0.012669%
HLTH	128-081	Jefferson County Health Dept	204,730.43	0.014059%	193,633.01	0.013987%
HLTH	128-082	Jenkins County Health Dept	69,510.12	0.004773%	54,777.36	0.003957%
HLTH	128-083	Johnson County Health Dept	86,089.32	0.005912%	40,818.86	0.002949%
HLTH	128-084	Jones County Health Dept	178,924.08	0.012287%	172,142.30	0.012435%
HLTH	128-085	Lamar County Health Dept	135,339.36	0.009294%	105,938.64	0.007652%
HLTH	128-087	Laurens County Health Dept	2,284,698.67	0.156888%	2,138,904.06	0.154504%
HLTH	128-088	Lee County Health Dept	296,445.84	0.020357%	279,519.91	0.020191%
HLTH	128-089	Liberty County Health Dept	0.00	0.000000%	521,002.48	0.037635%
HLTH	128-090	Lincoln County Health Dept	28,837.56	0.001980%	29,414.28	0.002125%
HLTH	128-091	Long County Health Dept	0.00	0.000000%	41,198.34	0.002976%
HLTH	128-092	Lowndes County Health Dept	2,919,857.67	0.200504%	2,797,492.53	0.202077%
HLTH	128-093	Lumpkin County Health Dept	232,106.16	0.015939%	209,450.36	0.015130%
HLTH	128-094	Macon County Health Dept	108,958.80	0.007482%	111,138.00	0.008028%
HLTH	128-095	Madison County Health Dept	27,004.32	0.001854%	45,466.84	0.003284%
HLTH	128-096	Marion County Health Dept	85,347.84	0.005861%	87,054.96	0.006288%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
HLTH	128-097	Mcduffie County Health Dept	\$221,138.15	0.015185%	\$233,883.00	0.016895%
HLTH	128-098	McIntosh County Health Dept	0.00	0.000000%	99,427.12	0.007182%
HLTH	128-099	Meriwether County Health Dept	323,115.27	0.022188%	340,084.28	0.024566%
HLTH	128-100	Miller County Health Dept	41,415.87	0.002844%	0.00	0.000000%
HLTH	128-101	Mitchell County Health Dept	203,637.76	0.013984%	176,200.70	0.012728%
HLTH	128-102	Monroe County Health Dept	71,383.92	0.004902%	69,366.00	0.005011%
HLTH	128-103	Montgomery County Health Dept	69,988.26	0.004806%	72,509.64	0.005238%
HLTH	128-104	Morgan County Health Dept	184,319.22	0.012657%	188,671.80	0.013629%
HLTH	128-105	Murray County Health Dept	299,155.54	0.020543%	307,513.44	0.022213%
HLTH	128-106	Muscogee County Health Dept	3,408,409.59	0.234052%	3,156,357.71	0.227999%
HLTH	128-107	Newton County Health Dept	614,181.72	0.042175%	545,550.85	0.039408%
HLTH	128-108	Oconee County Health Dept	246,963.83	0.016959%	267,863.28	0.019349%
HLTH	128-109	Oglethorpe County Health Dept	55,396.08	0.003804%	56,504.16	0.004082%
HLTH	128-110	Paulding County Health Dept	266,178.57	0.018278%	309,383.75	0.022348%
HLTH	128-111	Peach County Health Dept	154,241.90	0.010592%	151,039.70	0.010910%
HLTH	128-112	Pickens County Health Dept	36,743.76	0.002523%	37,478.40	0.002707%
HLTH	128-113	Pierce County Health Dept	212,060.58	0.014562%	204,450.78	0.014768%
HLTH	128-114	Pike County Health Dept	55,951.62	0.003842%	55,901.28	0.004038%
HLTH	128-115	Polk County Health Dept	240,165.51	0.016492%	229,205.24	0.016557%
HLTH	128-116	Pulaski County Health Dept	87,767.51	0.006027%	82,953.84	0.005992%
HLTH	128-117	Putnam County Health Dept	192,309.36	0.013206%	206,825.62	0.014940%
HLTH	128-118	Quitman County Health Dept	14,098.80	0.000968%	0.00	0.000000%
HLTH	128-119	Rabun County Health Dept	254,996.87	0.017510%	180,846.10	0.013063%
HLTH	128-120	Randolph County Health Dept	49,406.11	0.003393%	16,343.28	0.001181%
HLTH	128-121	Richmond County Health Dept	2,438,941.75	0.167480%	2,218,345.74	0.160242%
HLTH	128-122	Rockdale County Health Dept	281,794.79	0.019351%	242,889.06	0.017545%
HLTH	128-123	Schley County Health Dept	86,762.64	0.005958%	56,440.80	0.004077%
HLTH	128-124	Screven County Health Dept	172,048.08	0.011814%	158,491.58	0.011449%
HLTH	128-125	Seminole County Health Dept	195,248.44	0.013408%	150,840.25	0.010896%
HLTH	128-126	Spalding County Health Dept	473,298.00	0.032501%	456,046.30	0.032942%
HLTH	128-127	Stephens County Health Dept	165,976.87	0.011397%	158,727.96	0.011466%
HLTH	128-128	Stewart County Health Dept	22,440.24	0.001541%	22,889.04	0.001653%
HLTH	128-129	Sumter County Health Dept	310,314.15	0.021309%	270,304.14	0.019525%
HLTH	128-130	Talbot County Health Dept	35,505.96	0.002438%	0.00	0.000000%
HLTH	128-131	Taliaferro County Health Dept	56,517.48	0.003881%	57,647.88	0.004164%
HLTH	128-132	Tattnall County Health Dept	156,993.36	0.010781%	139,703.22	0.010091%
HLTH	128-133	Taylor County Health Dept	165,768.00	0.011383%	169,083.36	0.012214%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
HLTH	128-134	Telfair County Health Dept	\$169,305.24	0.011626%	\$181,394.76	0.013103%
HLTH	128-135	Terrell County Health Dept	59,858.76	0.004110%	40,704.00	0.002940%
HLTH	128-136	Thomas County Health Dept	672,799.75	0.046201%	549,933.87	0.039724%
HLTH	128-137	Tift County Health Dept	405,121.48	0.027819%	346,013.67	0.024994%
HLTH	128-138	Toombs County Health Dept	334,203.05	0.022949%	345,034.12	0.024924%
HLTH	128-139	Towns County Health Dept	195,564.43	0.013429%	150,165.43	0.010847%
HLTH	128-140	Treutlen County Health Dept	56,137.32	0.003855%	60,912.96	0.004400%
HLTH	128-141	Troup County Health Dept	3,080,212.22	0.211515%	3,189,658.20	0.230405%
HLTH	128-142	Turner County Health Dept	35,666.04	0.002449%	31,217.04	0.002255%
HLTH	128-143	Twiggs County Health Dept	18,720.24	0.001286%	0.00	0.000000%
HLTH	128-144	Union County Health Dept	208,792.88	0.014338%	214,170.56	0.015471%
HLTH	128-145	Upson County Health Dept	300,268.25	0.020619%	294,116.86	0.021246%
HLTH	128-146	Walker County Health Dept	522,939.06	0.035910%	351,816.49	0.025413%
HLTH	128-147	Walton County Health Dept	438,130.22	0.030086%	448,613.30	0.032406%
HLTH	128-148	Ware County Health Dept	3,461,476.39	0.237696%	3,448,030.98	0.249068%
HLTH	128-149	Warren County Health Dept	51,848.92	0.003560%	53,789.22	0.003885%
HLTH	128-150	Washington County Health Dept	207,881.16	0.014275%	235,918.56	0.017042%
HLTH	128-151	Wayne County Health Dept	225,533.94	0.015487%	226,351.42	0.016350%
HLTH	128-152	Webster County Health Dept	54,911.76	0.003771%	56,010.00	0.004046%
HLTH	128-153	Wheeler County Health Dept	116,602.50	0.008007%	118,934.64	0.008591%
HLTH	128-154	White County Health Dept	248,214.20	0.017045%	232,331.62	0.016782%
HLTH	128-155	Whitfield County Health Dept	1,478,077.54	0.101498%	1,340,066.72	0.096800%
HLTH	128-156	Wilcox County Health Dept	94,681.14	0.006502%	64,890.36	0.004687%
HLTH	128-157	Wilkes County Health Dept	190,947.49	0.013112%	197,322.60	0.014254%
HLTH	128-158	Wilkinson County Health Dept	108,719.16	0.007466%	100,123.66	0.007232%
HLTH	128-159	Worth County Health Dept	153,382.07	0.010533%	161,474.16	0.011664%
MRCS	129-008	Woodright Industries	286,815.01	0.019695%	244,471.23	0.017659%
MRCS	129-009	Jessamine Place	396,773.28	0.027246%	388,935.04	0.028095%
MRCS	129-022	Carroll County MR Services	254,473.21	0.017474%	234,189.87	0.016917%
MRCS	129-035	Green Oaks Service Center	618,533.10	0.042474%	661,900.07	0.047812%
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	212,645.22	0.014602%	216,912.24	0.015669%
MRCS	129-101	Mitchell-Baker Service Center	492,204.16	0.033799%	454,933.18	0.032862%
MRCS	129-136	Thomas/Grady Service Center	564,451.73	0.038760%	548,710.27	0.039636%
MRCS	129-137	Tift County - Diversified Enterprises	309,631.69	0.021262%	260,707.20	0.018832%
AUTH	209-0209	Agric Commodity Commission	247,889.30	0.017022%	258,715.08	0.018688%
VARS	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	40,713.78	0.002796%	81,427.56	0.005882%
VARS	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT	336,654.95	0.023118%	346,788.80	0.025050%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
		DISTRICT ATTORNEYS STAFF SOUTHERN JUDICIAL CIRCUIT				
VARs	237-092		\$20,028.50	0.001375%	\$0.00	0.000000%
CSBS	361	Lookout Mountain Community Ser	363,840.42	0.024985%	247,560.92	0.017883%
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	897,740.08	0.061647%	695,176.48	0.050216%
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	143,078.42	0.009825%	120,087.16	0.008674%
CSBS	365	Cobb County Community Service	690,369.49	0.047407%	517,355.24	0.037371%
CSBS	368	Dekalb Community Service Board	698,258.97	0.047949%	506,621.91	0.036596%
CSBS	369	VIEW POINT HEALTH	575,288.74	0.039505%	454,126.21	0.032804%
CSBS	370	Clayton Community M.H., Substa	350,478.72	0.024067%	298,509.71	0.021563%
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	415,980.41	0.028565%	342,369.11	0.024731%
CSBS	372	PATHWAYS CENTER CSB	262,077.64	0.017997%	165,897.28	0.011984%
CSBS	373	Mcintosh Trail MH, MR and SA C	387,535.42	0.026612%	171,712.14	0.012404%
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	1,029,378.28	0.070686%	937,090.57	0.067691%
CSBS	375	Phoenix Center	178,437.29	0.012253%	117,498.44	0.008487%
CSBS	376	Oconee Community Service Board	162,857.52	0.011183%	110,240.24	0.007963%
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	247,218.90	0.016976%	208,629.11	0.015070%
CSBS	378	Ogeechee MH, MR and SA Communi	581,695.14	0.039944%	0.00	0.000000%
CSBS	379	New Horizons	698,830.72	0.047988%	646,961.98	0.046733%
CSBS	380	Middle Flint Community Service	561,083.26	0.038529%	478,869.16	0.034591%
CSBS	381	CSB OF MIDDLE GEORGIA	430,377.00	0.029554%	789,427.73	0.057024%
CSBS	382	Albany Area Community Service	211,933.06	0.014553%	168,992.07	0.012207%
CSBS	383	The Georgia Pines Community Se	881,135.91	0.060507%	619,799.05	0.044771%
CSBS	384	South Georgia Community Servic	335,324.88	0.023026%	214,808.70	0.015517%
CSBS	385	Pineland Area MH, MR and SA Co	285,118.67	0.019579%	265,512.16	0.019179%
CSBS	386	Satilla Community Service Boar	549,860.94	0.037758%	501,791.45	0.036247%
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	281,901.12	0.019358%	230,449.97	0.016647%
STAT	402	Ga. Dept. of Agriculture	10,476,901.20	0.719439%	10,360,204.46	0.748369%
STAT	403	Ga. Dept. of Admin. Services	9,202,933.85	0.631957%	8,881,190.74	0.641533%
STAT	404	Ga. Dept. of Audits	10,764,035.21	0.739156%	9,886,715.01	0.714167%
STAT	405	DEPARTMENT OF PUBLIC HEALTH	26,255,184.06	1.802918%	25,745,861.84	1.859752%
STAT	406	GA Dept of Banking & Finance	3,489,942.53	0.239651%	3,462,660.22	0.250125%
STAT	407	State Accounting Office	5,227,283.65	0.358952%	5,175,953.98	0.373885%
STAT	408	Office of Comm. of Insurance	7,862,381.52	0.539902%	7,222,519.24	0.521718%
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	5,860,354.94	0.402425%	5,588,011.03	0.403650%
STAT	410	STATE PROPERTIES COMMISSION	472,297.08	0.032432%	465,338.79	0.033614%
STAT	411	Ga. Dept. of Defense	7,812,710.82	0.536491%	7,552,908.78	0.545584%
STAT	414	Ga. Dept. of Education	13,239,289.35	0.909129%	11,465,765.67	0.828229%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	\$5,326,139.66	0.365741%	\$5,095,620.49	0.368082%
STAT	416	Ga. Employees Retirement Sys.	2,808,595.66	0.192864%	2,769,628.95	0.200064%
STAT	418	PROSECUTING ATTORNEYS COUNCIL	27,864,257.99	1.913411%	26,669,661.30	1.926482%
STAT	419	Ga. Dept of Community Health	26,063,326.80	1.789743%	24,553,576.88	1.773627%
STAT	420	Georgia Forestry Commission	12,659,398.12	0.869309%	12,246,914.63	0.884656%
STAT	422	Office of Planning and Budget	7,026,739.42	0.482519%	6,710,414.37	0.484727%
STAT	427	GA. DEPT. OF HUMAN SERVICES	82,256,235.68	5.648456%	79,776,151.13	5.762628%
STAT	428	Ga. Dept. of Community Affairs	9,617,866.24	0.660450%	8,481,574.34	0.612666%
STAT	429	Department of Economic Development	6,243,910.94	0.428763%	6,329,277.58	0.457195%
STAT	430	Admin. Office of the Courts	3,355,487.50	0.230418%	3,222,827.58	0.232801%
STAT	432	Ga. Court of Appeals	5,346,974.29	0.367172%	5,321,625.69	0.384407%
STAT	436	Superior Courts of Georgia	6,895,954.34	0.473538%	6,302,942.32	0.455293%
STAT	438	Supreme Court	4,176,444.38	0.286792%	4,159,857.16	0.300487%
STAT	440	Ga. Dept. of Labor	35,913,939.27	2.466175%	31,437,076.94	2.270856%
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	67,983,371.10	4.668352%	63,147,900.73	4.561487%
STAT	442	Georgia Department of Law	10,543,661.68	0.724023%	9,730,236.36	0.702863%
STAT	444	General Assembly of Georgia	6,538,652.91	0.449003%	6,125,865.41	0.442502%
STAT	461	Dept. of Juvenile Justice	53,035,586.31	3.641902%	46,048,702.13	3.326327%
STAT	462	Ga. Dept. of Natural Resources	58,527,095.12	4.018999%	56,902,806.70	4.110373%
STAT	465	State Board Pardons & Paroles	7,528,564.69	0.516979%	7,703,944.18	0.556494%
STAT	466	Ga. Dept. of Public Safety	57,130,964.06	3.923128%	58,501,976.52	4.225889%
STAT	467	Ga. Dept. of Corrections	166,366,598.83	11.424232%	156,051,591.85	11.272378%
STAT	469	GA DEPT. OF EARLY CARE LEARNING	7,196,990.55	0.494210%	8,521,622.97	0.615559%
STAT	470	Ga. Public Service Commission	4,336,671.95	0.297795%	4,324,291.07	0.312365%
STAT	471	Ga. Bureau of Investigation	30,183,290.54	2.072657%	30,573,452.72	2.208472%
STAT	474	Department of Revenue	25,827,405.51	1.773543%	24,643,174.77	1.780099%
STAT	475	GA. DEPT. OF DRIVER SERVICES	9,830,930.78	0.675080%	9,341,489.17	0.674782%
STAT	476	Ga. Student Finance Commission	1,228,591.72	0.084366%	1,477,768.04	0.106747%
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	48,211,990.98	3.310670%	48,875,102.84	3.530492%
STAT	478	Secretary of State	3,729,552.16	0.256105%	3,611,613.62	0.260885%
STAT	480	SOIL AND WATER COMMISSION	735,165.41	0.050483%	0.00	0.000000%
STAT	482	Ga. Teachers Retirement Sys.	12,196,157.30	0.837498%	11,980,170.33	0.865387%
STAT	484	Ga. Dept. of Transportation	121,267,785.54	8.327341%	114,852,236.39	8.296348%
STAT	488	Ga. Dept. of Veterans Service	2,871,401.86	0.197176%	2,593,154.65	0.187316%
STAT	489	Subsequent Injury Trust Fund	636,945.18	0.043738%	583,141.92	0.042123%
STAT	490	State Board of Workers Comp	5,742,312.48	0.394319%	5,351,366.77	0.386556%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	\$22,917,603.56	1.573730%	\$21,732,525.92	1.569848%
UNIV	503-0503	GA Institute of Technology	1,313,725.96	0.090212%	1,132,403.53	0.081799%
UNIV	509-0509	GA State University	985,266.45	0.067657%	940,799.97	0.067959%
CORT	51-0217	DeKalb County State Court	2,756,047.18	0.189255%	2,377,032.20	0.171705%
CORT	51-0237	Bibb County State Court	994,341.07	0.068280%	883,223.70	0.063800%
CORT	51-0248	Chatham County State Court	833,314.48	0.057223%	754,932.29	0.054533%
UNIV	512-0512	AUGUSTA UNIVERSITY	1,811,707.35	0.124408%	3,258,569.27	0.235383%
UNIV	518-0518	University of GA	2,000,293.81	0.137358%	2,321,654.34	0.167705%
UNIV	521-0521	Albany State University	187,041.67	0.012844%	187,500.00	0.013544%
UNIV	524-0524	Armstrong Atlantic State Univ	170,251.17	0.011691%	180,950.76	0.013071%
UNIV	528-0528	Clayton College & State Univ	50,974.68	0.003500%	51,994.20	0.003756%
UNIV	530-0530	Columbus State University	96,016.79	0.006593%	70,745.64	0.005110%
UNIV	531-0531	University of North Georgia	292,893.49	0.020113%	320,767.22	0.023171%
UNIV	536-0536	GA College and State Univ	340,673.83	0.023394%	430,187.43	0.031075%
UNIV	539-0539	GA Southern University	257,700.12	0.017696%	200,289.36	0.014468%
UNIV	540-0540	Georgia Gwinnett College	30,999.86	0.002129%	77,309.37	0.005584%
UNIV	542-0542	GA Southwestern State Univ	161,398.33	0.011083%	167,784.35	0.012120%
UNIV	543-0543	Kennesaw State University	198,195.71	0.013610%	137,017.79	0.009897%
UNIV	547-0547	Middle Georgia State College	548,022.32	0.037632%	462,475.71	0.033407%
UNIV	551-0551	Valdosta State University	215,048.45	0.014767%	137,056.66	0.009900%
UNIV	554-0554	UNIVERSITY OF WEST GA	227,811.63	0.015644%	203,446.24	0.014696%
UNIV	557-0557	Abraham Baldwin Agric College	227,317.15	0.015610%	255,828.64	0.018480%
UNIV	562-0562	Bainbridge College	41,133.20	0.002825%	21,122.10	0.001526%
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	128,198.54	0.008803%	135,165.86	0.009764%
UNIV	567-0567	South Georgia State College	204,850.86	0.014067%	168,163.09	0.012147%
UNIV	569-0569	Dalton College	0.00	0.000000%	18,563.16	0.001341%
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	44,469.73	0.003054%	49,669.32	0.003588%
UNIV	576-0576	Gordon College	41,290.15	0.002835%	43,864.37	0.003169%
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	1,879,232.71	0.129045%	1,821,745.00	0.131594%
PSCH	6031	Bacon County Schools	84,599.62	0.005809%	63,831.76	0.004611%
PSCH	6051	Baldwin County Schools	369,066.27	0.025343%	382,649.88	0.027641%
PSCH	6071	Barrow County Schools	50,911.46	0.003496%	50,711.80	0.003663%
PSCH	6091	Ben Hill County Schools	61,878.66	0.004249%	56,023.77	0.004047%
PSCH	6111	Bibb County Schools	242,276.96	0.016637%	294,165.28	0.021249%
PSCH	6141	Brooks County Schools	34,679.99	0.002381%	39,039.66	0.002820%
PSCH	6181	Butts County Schools	106,765.92	0.007332%	55,539.96	0.004012%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
PSCH	6211	Candler County Schools	\$96,000.03	0.006592%	\$87,148.62	0.006295%
PSCH	6221	Carroll County Schools	52,005.57	0.003571%	56,841.21	0.004106%
PSCH	6241	Charlton County Schools	0.00	0.000000%	60,590.53	0.004377%
PSCH	6251	Chatham County Schools	209,223.56	0.014367%	151,953.22	0.010976%
PSCH	6252	Live Oak Public Libraries	38,854.96	0.002668%	0.00	0.000000%
PSCH	6281	Cherokee County Schools	68,045.02	0.004673%	0.00	0.000000%
PSCH	6291	Clarke County Schools	254,308.45	0.017463%	322,599.55	0.023303%
PSCH	6311	Clayton County Schools	169,631.79	0.011648%	152,140.91	0.010990%
PSCH	6331	Cobb County Schools	0.00	0.000000%	15,304.62	0.001106%
PSCH	6341	Coffee County Schools	47,173.61	0.003239%	55,066.22	0.003978%
PSCH	6351	Colquitt County Schools	125,742.87	0.008635%	131,231.44	0.009479%
PSCH	6361	Columbia County Schools	145,427.70	0.009986%	152,960.65	0.011049%
PSCH	6381	Coweta County Schools	90,159.00	0.006191%	91,893.12	0.006638%
PSCH	6401	Crisp County Schools	151,752.46	0.010421%	115,179.70	0.008320%
PSCH	6431	Decatur County Schools	59,159.66	0.004062%	54,722.80	0.003953%
PSCH	6441	Dekalb County Schools	1,065,702.82	0.073181%	937,440.22	0.067716%
PSCH	6451	Dodge County Schools	157,679.66	0.010828%	154,459.82	0.011157%
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	31,356.09	0.002153%	31,356.09	0.002265%
PSCH	6471	Dougherty County Schools	35,361.18	0.002428%	97,520.57	0.007044%
PSCH	6481	Douglas County Schools	197,971.16	0.013594%	202,106.56	0.014599%
PSCH	6511	Effingham County Schools	131,703.18	0.009044%	138,488.84	0.010004%
PSCH	6561	Fayette County Schools	129,266.48	0.008877%	135,750.45	0.009806%
PSCH	6571	Floyd County Schools	170,088.00	0.011680%	91,668.06	0.006622%
PSCH	6581	Forsyth County Schools	53,341.29	0.003663%	80,707.93	0.005830%
PSCH	6591	Franklin County Schools	10,597.44	0.000728%	29,595.96	0.002138%
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	154,439.04	0.010605%	164,796.72	0.011904%
PSCH	6611	Gilmer County Schools	118,308.54	0.008124%	123,048.78	0.008888%
PSCH	6631	Glynn County Schools	261,917.55	0.017986%	252,197.12	0.018217%
PSCH	6641	Gordon County Schools	51,636.20	0.003546%	56,914.66	0.004111%
PSCH	6651	Grady County Schools	133,399.29	0.009160%	147,822.74	0.010678%
PSCH	6661	Greene County Schools	56,808.86	0.003901%	47,718.60	0.003447%
PSCH	6671	Gwinnett County Schools	295,157.47	0.020268%	304,304.92	0.021981%
PSCH	6731	Hart County Schools	50,960.32	0.003499%	52,062.42	0.003761%
PSCH	6751	Henry County Schools	170,727.95	0.011724%	176,088.71	0.012720%
PSCH	6761	Houston County Schools	457,801.06	0.031437%	433,475.77	0.031312%
PSCH	6771	Irwin County Schools	54,637.48	0.003752%	47,310.01	0.003417%
PSCH	6781	Jackson County Schools	54,021.72	0.003710%	56,602.66	0.004089%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
PSCH	6831	Johnson County Schools	\$79,731.38	0.005475%	\$77,067.54	0.005567%
PSCH	6851	Lamar County Schools	59,380.80	0.004078%	55,475.20	0.004007%
PSCH	6871	Laurens County Schools	32,231.43	0.002213%	42,413.24	0.003064%
PSCH	6881	Lee County Schools	18,906.74	0.001298%	19,657.60	0.001420%
PSCH	6941	Macon County Schools	34,999.92	0.002403%	35,700.00	0.002579%
PSCH	6951	Madison County Schools	70,467.42	0.004839%	65,074.96	0.004701%
PSCH	6971	Mcduffie County Schools	221,226.46	0.015191%	168,867.66	0.012198%
PSCH	6991	Meriwether County Schools	144,057.39	0.009892%	104,062.34	0.007517%
PSCH	7021	Monroe County Schools	78,003.96	0.005356%	81,552.96	0.005891%
PSCH	7061	Muscogee County Schools	126,332.12	0.008675%	117,695.00	0.008502%
PSCH	7071	Newton County Schools	111,017.16	0.007623%	116,205.99	0.008394%
PSCH	7091	Oglethorpe County Schools	9,828.02	0.000675%	1,965.60	0.000142%
PSCH	7101	Paulding County Schools	77,310.20	0.005309%	3,237.76	0.000234%
PSCH	7121	Pickens County Schools	13,917.37	0.000956%	13,847.40	0.001000%
PSCH	7141	Pike County Schools	19,467.00	0.001337%	32,202.00	0.002326%
PSCH	7151	Polk County Schools	128,331.00	0.008812%	130,897.68	0.009455%
PSCH	7171	Putnam County Schools	5,916.67	0.000406%	0.00	0.000000%
PSCH	7191	Rabun County Schools	51,020.34	0.003504%	52,323.70	0.003780%
PSCH	7211	Richmond County Schools	158,406.12	0.010878%	169,192.77	0.012222%
PSCH	7221	Rockdale County Schools	244,821.84	0.016812%	257,942.03	0.018632%
PSCH	7261	Spalding County Schools	126,263.67	0.008670%	129,267.00	0.009338%
PSCH	7271	Stephens County Schools	31,302.00	0.002149%	32,316.96	0.002334%
PSCH	7291	Sumter County Schools	39,169.42	0.002690%	0.00	0.000000%
PSCH	7321	Tattnall County Schools	22,446.62	0.001541%	22,226.40	0.001606%
PSCH	7341	Telfair County Schools	4,131.46	0.000284%	0.00	0.000000%
PSCH	7351	Terrell County Schools	71,546.76	0.004913%	72,946.08	0.005269%
PSCH	7371	Tift County Schools	55,491.36	0.003811%	56,913.54	0.004111%
PSCH	7401	Treutlen County Schools	39,879.54	0.002738%	41,134.82	0.002971%
PSCH	7441	Union County Schools	20,247.24	0.001390%	0.00	0.000000%
PSCH	7451	Upson County Schools	114,463.92	0.007860%	114,416.08	0.008265%
PSCH	7481	Ware County Schools	140,797.95	0.009668%	125,783.93	0.009086%
TAXS	75-001	Appling County Tax Officials	72,543.42	0.004981%	77,141.28	0.005572%
TAXS	75-003	Bacon County Tax Officials	82,936.08	0.005695%	84,994.08	0.006140%
TAXS	75-004	Baker County Tax Officials	47,033.33	0.003230%	49,015.77	0.003541%
TAXS	75-005	Baldwin County Tax Officials	379,458.24	0.026057%	378,407.47	0.027334%
TAXS	75-007	Barrow County Tax Officials	59,376.00	0.004077%	84,198.84	0.006082%
TAXS	75-008	Bartow County Tax Officials	616,750.40	0.042352%	622,732.36	0.044983%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
TAXS	75-009	Ben Hill County Tax Officials	\$30,089.58	0.002066%	\$0.00	0.000000%
PSCH	7501	Washington County Board of Education	339,113.13	0.023287%	398,327.26	0.028773%
TAXS	75-010	Berrien County Tax Officials	111,287.52	0.007642%	115,940.02	0.008375%
TAXS	75-011	Bibb County Tax Officials	713,139.15	0.048971%	703,862.01	0.050843%
TAXS	75-012	Bleckley County Tax Officials	67,666.98	0.004647%	70,695.60	0.005107%
TAXS	75-013	Brantley County Tax Officials	89,399.47	0.006139%	93,168.47	0.006730%
TAXS	75-014	Brooks County Tax Officials	109,044.87	0.007488%	89,591.96	0.006472%
TAXS	75-015	Bryan County Tax Officials	300,437.07	0.020631%	334,971.94	0.024197%
TAXS	75-016	Bulloch County Tax Officials	127,066.67	0.008726%	134,352.12	0.009705%
TAXS	75-017	Burke County Tax Officials	90,300.82	0.006201%	99,902.80	0.007216%
TAXS	75-018	Butts County Tax Officials	105,139.17	0.007220%	109,183.99	0.007887%
TAXS	75-019	Calhoun County Tax Officials	54,725.00	0.003758%	55,873.50	0.004036%
TAXS	75-020	Camden County Tax Officials	318,849.06	0.021895%	302,265.73	0.021834%
TAXS	75-021	Candler County Tax Officials	142,842.05	0.009809%	147,296.52	0.010640%
TAXS	75-022	Carroll County Tax Officials	320,764.76	0.022027%	317,572.18	0.022940%
TAXS	75-023	Catoosa County Tax Officials	152,764.34	0.010490%	80,841.25	0.005840%
TAXS	75-024	Charlton County Tax Officials	153,841.63	0.010564%	156,177.71	0.011281%
TAXS	75-025	Chatham County Tax Officials	572,410.04	0.039307%	621,958.99	0.044927%
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	34,525.68	0.002371%	0.00	0.000000%
TAXS	75-029	Clarke County Tax Officials	633,236.33	0.043484%	589,308.81	0.042569%
TAXS	75-031	Clayton County Tax Officials	434,101.69	0.029809%	394,749.59	0.028515%
TAXS	75-032	Clinch County Tax Officials	105,822.66	0.007267%	111,777.32	0.008074%
TAXS	75-033	Cobb County Tax Officials	2,241,719.39	0.153937%	2,038,936.19	0.147282%
TAXS	75-034	Coffee County Tax Officials	127,363.80	0.008746%	138,304.13	0.009990%
TAXS	75-035	Colquitt County Tax Officials	191,966.04	0.013182%	192,385.66	0.013897%
TAXS	75-036	Columbia County Tax Officials	590,327.79	0.040537%	602,199.63	0.043500%
TAXS	75-037	Cook County Tax Officials	79,514.94	0.005460%	57,194.76	0.004131%
TAXS	75-038	Coweta County Tax Officials	514,840.74	0.035354%	521,955.23	0.037703%
TAXS	75-039	Crawford County Tax Officials	26,104.32	0.001793%	0.00	0.000000%
TAXS	75-040	Crisp County Tax Officials	32,856.42	0.002256%	0.00	0.000000%
TAXS	75-041	Dade County Tax Officials	124,491.14	0.008549%	128,924.79	0.009313%
TAXS	75-042	Dawson County Tax Officials	74,235.31	0.005098%	16,098.22	0.001163%
TAXS	75-043	Decatur County Tax Officials	129,502.44	0.008893%	94,887.80	0.006854%
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	2,054,807.21	0.141102%	1,841,128.57	0.132994%
TAXS	75-045	Dodge County Tax Officials	96,655.49	0.006637%	94,882.02	0.006854%
TAXS	75-046	Dooly County Tax Officials	69,355.76	0.004763%	69,786.12	0.005041%
TAXS	75-047	Dougherty County Tax Officials	583,006.69	0.040035%	483,755.03	0.034944%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
TAXS	75-048	Douglas County Tax Officials	\$207,402.47	0.014242%	\$114,378.33	0.008262%
TAXS	75-049	Early County Tax Officials	21,778.11	0.001495%	0.00	0.000000%
TAXS	75-050	Echols County Tax Officials	41,238.04	0.002832%	46,724.48	0.003375%
TAXS	75-051	Effingham County Tax Officials	106,062.92	0.007283%	108,941.62	0.007869%
TAXS	75-052	Elbert County Tax Officials	120,686.80	0.008287%	128,850.20	0.009307%
TAXS	75-053	Emanuel County Tax Officials	71,369.04	0.004901%	72,654.16	0.005248%
TAXS	75-054	Evans County Tax Officials	32,930.40	0.002261%	35,006.40	0.002529%
TAXS	75-055	Fannin County Tax Officials	101,188.84	0.006949%	106,906.86	0.007722%
TAXS	75-056	Fayette County Tax Officials	341,878.69	0.023476%	262,337.84	0.018950%
TAXS	75-057	Floyd County Tax Officials	210,399.39	0.014448%	205,153.25	0.014819%
TAXS	75-058	Forsyth County Tax Officials	1,088,530.33	0.074748%	1,057,553.65	0.076392%
TAXS	75-059	Franklin County Tax Officials	106,770.78	0.007332%	112,060.74	0.008095%
TAXS	75-060	Fulton County Tax Officials	4,424,910.67	0.303854%	4,223,143.98	0.305059%
TAXS	75-062	Glascocock County Tax Officials	40,289.22	0.002767%	45,470.28	0.003285%
TAXS	75-063	Glynn County Tax Officials	467,511.08	0.032104%	430,379.03	0.031088%
TAXS	75-064	Gordon County Tax Officials	387,727.03	0.026625%	339,245.87	0.024505%
TAXS	75-065	Grady County Tax Officials	62,448.88	0.004288%	30,714.42	0.002219%
TAXS	75-066	Greene County Tax Officials	72,292.03	0.004964%	77,295.72	0.005583%
TAXS	75-067	Gwinnett County Tax Officials	1,307,972.10	0.089817%	1,331,234.30	0.096162%
TAXS	75-068	Habersham County Tax Officials	140,327.03	0.009636%	144,274.92	0.010422%
TAXS	75-069	Hall County Tax Officials	283,264.97	0.019452%	191,597.56	0.013840%
TAXS	75-070	Hancock County Tax Officials	91,414.36	0.006277%	81,413.28	0.005881%
TAXS	75-071	Haralson County Tax Officials	97,165.30	0.006672%	63,733.62	0.004604%
TAXS	75-072	Harris County Tax Officials	30,239.24	0.002076%	31,800.05	0.002297%
TAXS	75-073	Hart County Tax Officials	73,384.22	0.005039%	80,176.84	0.005792%
TAXS	75-074	Heard County Tax Officials	68,534.76	0.004706%	50,755.82	0.003666%
TAXS	75-075	Henry County Tax Officials	895,626.69	0.061502%	830,833.78	0.060015%
TAXS	75-076	Houston County Tax Officials	529,815.23	0.036382%	524,922.66	0.037918%
TAXS	75-077	Irwin County Tax Officials	52,694.30	0.003618%	53,333.20	0.003853%
TAXS	75-078	Jackson County Tax Officials	164,900.50	0.011324%	182,005.68	0.013147%
TAXS	75-079	Jasper County Tax Officials	23,333.28	0.001602%	0.00	0.000000%
TAXS	75-080	Jeff Davis County Tax Officials	84,654.06	0.005813%	88,354.65	0.006382%
TAXS	75-081	Jefferson County Tax Officials	33,912.00	0.002329%	34,668.00	0.002504%
TAXS	75-082	Jenkins County Tax Officials	36,021.36	0.002474%	41,113.40	0.002970%
TAXS	75-084	Jones County Tax Officials	189,230.62	0.012994%	193,707.46	0.013992%
TAXS	75-085	Lamar County Tax Officials	126,732.86	0.008703%	133,269.18	0.009627%
TAXS	75-086	Lanier County Tax Officials	99,483.94	0.006831%	101,851.02	0.007357%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
TAXS	75-087	Laurens County Tax Officials	\$250,399.64	0.017195%	\$252,479.39	0.018238%
TAXS	75-088	Lee County Tax Officials	62,580.40	0.004297%	65,609.57	0.004739%
TAXS	75-089	Liberty County Tax Officials	260,106.18	0.017861%	270,637.32	0.019549%
TAXS	75-090	Lincoln County Tax Officials	31,788.12	0.002183%	31,788.12	0.002296%
TAXS	75-091	Long County Tax Officials	26,328.93	0.001808%	30,227.16	0.002183%
TAXS	75-092	Lowndes County Tax Officials	502,429.58	0.034501%	391,324.80	0.028267%
TAXS	75-093	Lumpkin County Tax Officials	156,473.50	0.010745%	153,359.17	0.011078%
TAXS	75-094	Macon County Tax Officials	120,601.60	0.008282%	111,004.40	0.008018%
TAXS	75-096	Marion County Tax Officials	53,226.76	0.003655%	55,873.80	0.004036%
TAXS	75-097	Mcduffie County Tax Officials	141,841.92	0.009740%	102,945.87	0.007436%
TAXS	75-098	Mcintosh County Tax Officials	135,668.32	0.009316%	138,022.32	0.009970%
TAXS	75-099	Meriwether County Tax Officials	90,571.22	0.006219%	89,894.48	0.006494%
TAXS	75-100	Miller County Tax Officials	53,294.41	0.003660%	55,873.87	0.004036%
TAXS	75-101	Mitchell County Tax Officials	64,119.12	0.004403%	67,272.36	0.004859%
TAXS	75-102	Monroe County Tax Officials	127,986.02	0.008789%	135,022.20	0.009753%
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	72,953.97	0.005010%	71,577.48	0.005170%
TAXS	75-104	Morgan County Tax Officials	127,508.38	0.008756%	114,416.61	0.008265%
TAXS	75-105	Murray County Tax Officials	160,375.43	0.011013%	88,902.76	0.006422%
TAXS	75-106	Muscogee County Tax Officials	639,892.90	0.043941%	545,460.46	0.039401%
TAXS	75-107	Newton County Tax Officials	501,385.94	0.034430%	499,383.72	0.036073%
TAXS	75-108	Oconee County Tax Officials	120,534.09	0.008277%	126,126.00	0.009111%
PSCH	7511	Wayne County Schools	65,777.78	0.004517%	45,419.16	0.003281%
TAXS	75-110	Paulding County Tax Officials	355,351.41	0.024402%	334,777.17	0.024183%
TAXS	75-111	Peach County Tax Officials	120,069.59	0.008245%	121,143.86	0.008751%
TAXS	75-112	Pickens County Tax Officials	124,727.65	0.008565%	108,314.79	0.007824%
TAXS	75-113	Pierce County Tax Officials	82,539.06	0.005668%	89,402.99	0.006458%
TAXS	75-114	Pike County Tax Officials	68,043.42	0.004672%	71,141.22	0.005139%
TAXS	75-115	Polk County Tax Officials	232,465.55	0.015963%	195,844.48	0.014147%
TAXS	75-116	Pulaski County Tax Officials	37,259.28	0.002559%	0.00	0.000000%
TAXS	75-118	Quitman County Tax Officials	22,255.99	0.001528%	0.00	0.000000%
TAXS	75-121	Richmond County Tax Officials	681,620.06	0.046806%	664,422.70	0.047995%
TAXS	75-122	Rockdale County Tax Officials	194,244.64	0.013339%	203,392.16	0.014692%
TAXS	75-123	Schley County Tax Officials	54,607.86	0.003750%	57,009.12	0.004118%
TAXS	75-124	Screven County Tax Officials	54,559.24	0.003747%	53,626.88	0.003874%
TAXS	75-125	Seminole County Tax Officials	30,484.00	0.002093%	31,628.80	0.002285%
TAXS	75-126	Spalding County Tax Officials	349,409.35	0.023994%	343,372.15	0.024803%
TAXS	75-127	Stephens County Tax Officials	188,784.99	0.012964%	228,439.03	0.016501%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
TAXS	75-128	Stewart County Tax Officials	\$56,188.44	0.003858%	\$58,510.05	0.004226%
TAXS	75-129	Sumter County Tax Officials	52,376.42	0.003597%	51,355.22	0.003710%
TAXS	75-130	Talbot County Tax Officials	61,776.00	0.004242%	62,028.96	0.004481%
TAXS	75-132	Tattnall County Tax Officials	146,400.88	0.010053%	125,484.72	0.009064%
TAXS	75-133	Taylor County Tax Officials	55,044.43	0.003780%	56,373.87	0.004072%
TAXS	75-134	Telfair County Tax Officials	30,371.30	0.002086%	31,683.37	0.002289%
TAXS	75-135	Terrell County Tax Officials	35,491.08	0.002437%	50,073.90	0.003617%
TAXS	75-136	Thomas County Tax Officials	190,943.91	0.013112%	149,158.10	0.010774%
TAXS	75-137	Tift County Tax Officials	181,471.64	0.012461%	187,147.54	0.013519%
TAXS	75-139	Towns County Tax Officials	144,379.77	0.009914%	142,032.02	0.010260%
TAXS	75-141	Troup County Tax Officials	173,934.21	0.011944%	121,860.98	0.008803%
TAXS	75-142	Turner County Tax Officials	86,671.91	0.005952%	90,113.90	0.006509%
TAXS	75-143	Twiggs County Tax Officials	158,649.32	0.010894%	159,657.97	0.011533%
TAXS	75-145	Upson County Tax Officials	158,398.51	0.010877%	150,641.24	0.010882%
TAXS	75-146	Walker County Tax Officials	141,196.96	0.009696%	146,029.19	0.010548%
TAXS	75-147	Walton County Tax Officials	179,849.74	0.012350%	177,215.10	0.012801%
TAXS	75-148	Ware County Tax Officials	131,055.70	0.008999%	120,931.20	0.008735%
TAXS	75-149	Warren County Tax Officials	56,524.76	0.003882%	56,942.46	0.004113%
TAXS	75-150	Washington County Tax Officials	139,434.14	0.009575%	145,160.28	0.010486%
TAXS	75-151	Wayne County Tax Officials	131,209.93	0.009010%	123,437.32	0.008916%
TAXS	75-152	Webster County Tax Officials	16,755.00	0.001151%	0.00	0.000000%
TAXS	75-154	White County Tax Officials	257,050.96	0.017651%	263,222.56	0.019014%
TAXS	75-155	Whitfield County Tax Officials	513,072.14	0.035232%	510,594.35	0.036883%
TAXS	75-156	Wilcox County Tax Officials	74,807.16	0.005137%	50,794.56	0.003669%
TAXS	75-157	Wilkes County Tax Officials	29,432.40	0.002021%	0.00	0.000000%
TAXS	75-158	Wilkinson County Tax Officials	74,186.20	0.005094%	76,554.66	0.005530%
TAXS	75-159	Worth County Tax Officials	166,223.07	0.011414%	147,049.34	0.010622%
PSCH	7541	White County Board of Education	0.00	0.000000%	2,709.70	0.000196%
PSCH	7581	Wilkinson County Schools	151,848.47	0.010427%	195,014.51	0.014087%
PSCH	7611	Atlanta City Schools	259,727.50	0.017835%	263,015.55	0.018999%
PSCH	7641	City of Buford Schools (Gwinnett)	82,209.84	0.005645%	85,059.60	0.006144%
PSCH	7721	City of Dalton Schools (Whitfield)	56,231.58	0.003861%	4,698.00	0.000339%
PSCH	7851	City of Rome Schools (Floyd)	4,950.06	0.000340%	52,824.64	0.003816%
PSCH	7891	City of Thomasville Schools (Thomas)	99,096.57	0.006805%	107,989.47	0.007801%
PSCH	7921	City of Valdosta Schools (Lowndes)	183,454.79	0.012598%	230,964.35	0.016684%
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	1,181,113.99	0.081106%	913,316.77	0.065973%
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	914,335.80	0.062787%	883,776.65	0.063840%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
TCOL	820	Albany Technical College	\$1,570,521.97	0.107846%	\$1,459,431.20	0.105422%
TCOL	822	Athens Technical College	1,026,760.99	0.070507%	1,045,534.50	0.075524%
TCOL	823	Atlanta Technical College	1,679,184.82	0.115308%	1,510,336.82	0.109099%
TCOL	824	Augusta Technical College	4,134,103.40	0.283885%	3,923,569.36	0.283419%
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	2,836,826.31	0.194802%	2,667,155.71	0.192662%
TCOL	827	Chattahoochee Tech College	3,291,665.11	0.226035%	2,875,413.15	0.207705%
TCOL	828	Columbus Technical College	1,136,208.01	0.078022%	1,100,750.53	0.079513%
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	3,658,121.99	0.251200%	3,447,680.18	0.249043%
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	1,394,271.45	0.095743%	1,268,909.15	0.091660%
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	1,650,078.09	0.113309%	1,292,945.45	0.093396%
TCOL	832	Gwinnett Technical College	2,265,961.54	0.155601%	2,198,097.78	0.158780%
TCOL	834	Lanier Technical College	1,244,648.15	0.085469%	1,187,848.85	0.085804%
TCOL	835	Central Georgia Technical College	4,837,313.44	0.332174%	4,703,480.05	0.339756%
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	2,382,137.91	0.163579%	2,340,733.14	0.169083%
TCOL	838	North Ga Technical College	1,228,690.39	0.084373%	986,482.12	0.071259%
TCOL	841	Savannah Technical College	1,338,820.86	0.091936%	1,229,287.65	0.088798%
TCOL	842	South Ga Technical College	1,986,247.84	0.136394%	1,963,662.36	0.141845%
TCOL	843	Southeastern Technical College	1,563,594.18	0.107370%	1,559,621.95	0.112659%
TCOL	844	Ogeechee Technical College	459,620.00	0.031562%	454,885.13	0.032859%
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	1,419,130.67	0.097450%	1,105,620.59	0.079864%
RESA	8504	NORTHWEST GEORGIA RESA	141,514.98	0.009718%	149,134.19	0.010773%
RESA	8564	Metro RESA	161,541.11	0.011093%	91,769.51	0.006629%
RESA	8584	NORTH EAST GEORGIA RESA	54,732.46	0.003758%	9,194.66	0.000664%
RESA	8804	FIRST DISTRICT RESA	75,923.66	0.005214%	73,421.83	0.005304%
STAT	900	Georgia Building Authority	4,159,474.16	0.285627%	3,834,658.62	0.276996%
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	53,729.96	0.003690%	51,791.63	0.003741%
CHAR	9015	TAPESTRY PUBLIC CHARTER SCHOOL	5,148.29	0.000354%	0.00	0.000000%
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	2,011,079.78	0.138099%	1,824,111.11	0.131765%
AUTH	913-0913	Lk Lanier Island Dev Authority	162,677.52	0.011171%	165,659.84	0.011966%
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	81,891.92	0.005623%	93,351.00	0.006743%
STAT	921	Ga. Correctional Industries	3,937,816.88	0.270406%	3,844,866.69	0.277734%
STAT	922	George L. Smith II - GWCCA	8,184,638.45	0.562031%	6,622,780.51	0.478396%
AUTH	926-0926	GA Agric Exposition Authority	1,312,226.31	0.090109%	1,243,926.44	0.089855%
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	2,866,621.68	0.196848%	2,477,962.50	0.178996%
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	1,896,579.47	0.130236%	1,755,180.88	0.126785%
AUTH	936-0936	Agric Com Commission-Peanuts	288,638.30	0.019821%	275,937.57	0.019932%
AUTH	955-0955	GA Superior Court Clerks Coop	703,479.22	0.048307%	681,829.12	0.049252%



SCHEDULE A (continued)

Employer Category Code	Employer Code	Employer	2017 Covered Payroll	2017 Employer Allocation Percentage	2018 Covered Payroll	2018 Employer Allocation Percentage
AUTH	968-0968	GA Military College	\$175,536.44	0.012054%	\$150,945.32	0.010904%
AUTH	972-0972	GA Federal-State Inspection	2,749,145.68	0.188781%	2,462,609.35	0.177887%
AUTH	973-0973	GA Lottery Corporation	231,404.05	0.015890%	151,650.34	0.010954%
STAT	977	Georgia Public Broadcasting	3,024,889.50	0.207716%	2,576,155.62	0.186089%
STAT	980	GTA Georgia Technology Authority	<u>9,877,686.72</u>	<u>0.678291%</u>	<u>9,872,003.44</u>	<u>0.713104%</u>
		Total All Entities	<u>\$1,456,260,631</u>	<u>100.000000%</u>	<u>\$1,384,371,008</u>	<u>100.000000%</u>
		Total LRS	<u>\$1,584,254</u>	<u>0.108789%</u>	<u>\$1,285,484</u>	<u>0.092857%</u>
		Total JRS	<u>\$32,053,716</u>	<u>2.201094%</u>	<u>\$29,549,064</u>	<u>2.134479%</u>
		Total ERS	<u>\$1,422,622,660</u>	<u>97.690117%</u>	<u>\$1,353,536,461</u>	<u>97.772664%</u>
		Nonemployer Contributing Entities				
		STATE DEPARTMENT OF REVENUE	<u>\$34,835,806</u>	<u>2.392144%</u>	<u>\$32,816,051</u>	<u>2.370462%</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	<u>\$4,583,703</u>	<u>0.314758%</u>	<u>\$4,015,188</u>	<u>0.290038%</u>
		STATE SUPPORT FOR COUNTY JUDGES	<u>\$10,863,544</u>	<u>0.745985%</u>	<u>\$10,631,665</u>	<u>0.767981%</u>



SCHEDULE B
State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of OPEB Amounts by Employer and Nonemployer
As of the Measurement Date June 30, 2018

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
				Difference between Expected and Actual Experience	Change of Assump-tions	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	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan 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	(251,314)	2,746	12,912	26,099	41,757	-	41,547	-	-	41,547	(20,961)	17,003	(3,958)	
		JRS														
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(342,554)	3,743	17,599	49,230	70,572	-	56,631	-	-	56,631	(28,570)	31,045	2,475	
STAT	436	Superior Courts of Georgia	(3,191,745)	34,872	163,982	78,936	277,790	-	527,657	-	-	527,657	(266,205)	53,944	(212,261)	
STAT	442	Georgia Department of Law	(126,646)	1,384	6,507	9,386	17,277	-	20,937	-	1,673	22,610	(10,563)	3,848	(6,715)	
STAT	444	General Assembly of Georgia	(37,428)	409	1,923	8,599	10,931	-	6,188	-	1,113	7,301	(3,122)	3,944	822	
	50-001	Appling County Board of Commissioners	(20,388)	223	1,047	-	1,270	-	3,370	-	1,651	5,021	(1,701)	(1,063)	(2,764)	
	50-003	Bacon County Board of Commissioners	(725)	8	37	3,031	3,076	-	120	-	-	120	(59)	1,936	1,877	
	50-005	Baldwin County Board of Commissioners	(11,730)	128	603	-	731	-	1,939	-	614	2,553	(979)	(520)	(1,499)	
	50-014	Brooks County Board of Commissioners	-	-	-	1,444	1,444	-	-	-	-	-	-	1,032	1,032	
	50-015	Bryan County Board of Commissioners	(12,488)	136	642	5,842	6,620	-	2,064	-	2,580	4,644	(1,042)	4,324	3,282	
	50-022	Carroll County Board of Commissioners	(43,344)	474	2,227	-	2,701	-	7,166	-	1,439	8,605	(3,615)	(987)	(4,602)	
	50-023	Catoosa County Board of Commissioners	(9,776)	107	502	-	609	-	1,616	-	1,045	2,661	(815)	(814)	(1,629)	
	50-024	Charlton County Board of Commissioners	(14,141)	155	727	652	1,534	-	2,338	-	984	3,322	(1,180)	73	(1,107)	
	50-025	Chatham County Board of Commissioners	(81,226)	887	4,173	-	5,060	-	13,428	-	1,411	14,839	(6,774)	(1,116)	(7,890)	
	50-027	Chattooga County Board of Commissioners	(8,220)	90	422	-	512	-	1,359	-	229	1,588	(686)	(208)	(894)	
	50-028	Cherokee County Board of Commissioners	(75,813)	828	3,895	-	4,723	-	12,533	-	4,976	17,509	(6,322)	(3,834)	(10,156)	
	50-029	Clarke County Board of Commissioners	(67,743)	740	3,480	-	4,220	-	11,199	-	2,652	13,851	(5,650)	(1,887)	(7,537)	
	50-031	Clayton County Board of Commissioners	(74,300)	812	3,817	-	4,629	-	12,283	-	3,430	15,713	(6,196)	(2,357)	(8,553)	
	50-032	Clinch County Board of Commissioners	-	-	-	2,921	2,921	-	-	-	-	-	-	2,088	2,088	
	50-033	Cobb County Board of Commissioners	(161,928)	1,769	8,319	18,931	29,019	-	26,770	-	-	26,770	(13,505)	14,687	1,182	
	50-034	Coffee County Board of Commissioners	(16,499)	180	848	-	1,028	-	2,728	-	781	3,509	(1,376)	(508)	(1,884)	
	50-036	Columbia County Board of Commissioners	(49,536)	541	2,545	-	3,086	-	8,189	-	2,636	10,825	(4,132)	(1,579)	(5,711)	
	50-038	Coweta County Board of Commissioners	(22,604)	247	1,161	55	1,463	-	3,737	-	1,012	4,749	(1,885)	(540)	(2,425)	
	50-043	Decatur County Board of Commissioners	-	-	-	4,198	4,198	-	-	-	-	-	-	2,978	2,978	
	50-044	DeKalb County Board of Commissioners	(98,734)	1,079	5,073	-	6,152	-	16,323	-	5,421	21,744	(8,235)	(3,450)	(11,685)	
	50-047	Dougherty County Board of Commissioners	(24,504)	268	1,259	-	1,527	-	4,051	-	723	4,774	(2,044)	(638)	(2,682)	
	50-048	Douglas County Board of Commissioners	(3,978)	43	204	-	247	-	658	-	2,038	2,696	(330)	(1,199)	(1,529)	
	50-051	Effingham County Board of Commissioners	(39,866)	436	2,048	28	2,512	-	6,591	-	1,008	7,599	(3,325)	(664)	(3,889)	
	50-054	Evans County Board of Commissioners	(17,470)	191	898	-	1,089	-	2,888	-	952	3,840	(1,457)	(678)	(2,135)	
	50-056	Fayette County Board of Commissioners	(23,313)	255	1,198	-	1,453	-	3,854	-	1,278	5,132	(1,945)	(850)	(2,795)	
	50-058	Forsyth County Board of Commissioners	(49,956)	546	2,567	-	3,113	-	8,259	-	3,012	11,271	(4,167)	(1,903)	(6,070)	
	50-060	Fulton County Board of Commissioners	(125,869)	1,375	6,467	-	7,842	-	20,809	-	5,864	26,673	(10,497)	(4,062)	(14,559)	
	50-063	Glynn County Board of Commissioners	(16,675)	182	857	-	1,039	-	2,757	-	608	3,365	(1,391)	(433)	(1,824)	
	50-064	Gordon County Board of Commissioners	(16,030)	175	824	-	999	-	2,650	-	583	3,233	(1,337)	(470)	(1,807)	
	50-065	Grady County Board of Commissioners	(6,910)	75	355	-	430	-	1,142	-	341	1,483	(577)	(218)	(795)	
	50-067	Gwinnett County Board of Commissioners	(126,356)	1,381	6,492	-	7,873	-	20,889	-	6,113	27,002	(10,539)	(4,209)	(14,748)	
	50-068	Habersham County Board of Commissioners	-	-	-	5,815	5,815	-	-	-	-	-	-	3,592	3,592	
	50-069	Hall County Board of Commissioners	(49,369)	539	2,536	-	3,075	-	8,162	-	2,245	10,407	(4,117)	(1,623)	(5,740)	
	50-075	Henry County Board of Commissioners	(75,813)	828	3,895	-	4,723	-	12,533	-	3,668	16,201	(6,322)	(2,526)	(8,848)	
	50-081	Jefferson County Board of Commissioners	(8,799)	96	452	2,637	3,185	-	1,455	-	-	1,455	(733)	1,904	1,171	



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	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	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	50-082	Jenkins County Board of Commissioners	(1,250)	14	64	1,187	1,265	-	207	-	25	232	(103)	673	570
	50-085	Lamar County Board of Commissioners	(22,136)	242	1,137	-	1,379	-	3,660	-	1,654	5,314	(1,845)	(1,030)	(2,875)
	50-089	Liberty County Board of Commissioners	(39,579)	432	2,033	484	2,949	-	6,543	-	2,024	8,567	(3,300)	(706)	(4,006)
	50-091	Long County Board of Commissioners	-	-	-	1,449	1,449	-	-	-	-	-	-	943	943
	50-092	Lowndes County Board of Commissioners	(24,686)	270	1,288	-	1,538	-	4,081	-	708	4,789	(2,059)	(643)	(2,702)
	50-095	Madison County Board of Commissioners	(19,551)	214	1,004	-	1,218	-	3,232	-	5,755	8,987	(1,630)	(4,951)	(6,581)
	50-097	McDuffie County Board of Commissioners	-	-	-	3,950	3,950	-	-	-	-	-	-	3,182	3,182
	50-098	McIntosh County Board of Commissioners	(27,154)	297	1,395	-	1,692	-	4,489	-	1,015	5,504	(2,265)	(732)	(2,997)
	50-100	Miller County Board of Commissioners	(13,573)	148	697	-	845	-	2,244	-	966	3,210	(1,132)	(738)	(1,870)
	50-101	Mitchell County Board of Commissioners	(25,858)	283	1,328	-	1,611	-	4,275	-	4,542	8,817	(2,157)	(3,121)	(5,278)
	50-106	Muscogee County Board of Commissioners	(56,021)	612	2,878	-	3,490	-	9,261	-	2,144	11,405	(4,672)	(1,760)	(6,432)
	50-107	Newton County Board of Commissioners	(23,484)	257	1,207	-	1,464	-	3,882	-	1,888	5,770	(1,960)	(1,119)	(3,079)
	50-108	Oconee County Board of Commissioners	-	-	-	2,299	2,299	-	-	-	-	-	-	1,800	1,800
	50-110	Paulding County Board of Commissioners	(24,052)	263	1,236	-	1,499	-	3,976	-	2,428	6,404	(2,006)	(1,546)	(3,552)
	50-113	Pierce County Board of Commissioners	(8,812)	96	453	-	549	-	1,457	-	443	1,900	(734)	(300)	(1,034)
	50-117	Putnam County Board of Commissioners	(11,613)	127	597	-	724	-	1,920	-	559	2,479	(988)	(384)	(1,352)
	50-121	Richmond County Board of Commissioners	(107,755)	1,177	5,536	11,505	18,218	-	17,814	-	1,704	19,518	(8,986)	5,063	(3,923)
	50-122	Rockdale County Board of Commissioners	(24,683)	270	1,268	5,105	6,643	-	4,081	-	-	4,081	(2,059)	4,328	2,269
	50-124	Screven County Board of Commissioners	(6,100)	67	313	-	380	-	1,009	-	147	1,156	(508)	(104)	(612)
	50-126	Spalding County Board of Commissioners	(26,805)	293	1,377	1,116	2,786	-	4,431	-	-	4,431	(2,236)	817	(1,419)
	50-127	Stephens County Board of Commissioners	(6,536)	71	336	-	407	-	1,081	-	273	1,354	(544)	(178)	(722)
	50-132	Tattnall County Board of Commissioners	(11,551)	126	593	-	719	-	1,910	-	529	2,439	(962)	(359)	(1,321)
	50-136	Thomas County Board of Commissioners	(8,065)	88	414	-	502	-	1,333	-	462	1,795	(672)	(293)	(965)
	50-137	Tift County Board of Commissioners	(22,299)	244	1,146	-	1,390	-	3,686	-	2,315	6,001	(1,861)	(1,847)	(3,708)
	50-138	Toombs County Board of Commissioners	(7,048)	77	362	-	439	-	1,165	-	217	1,382	(588)	(143)	(731)
	50-140	Treutlen County Board of Commissioners	(15,248)	167	783	-	950	-	2,521	-	489	3,010	(1,271)	(330)	(1,601)
	50-141	Troup County Board of Commissioners	(19,246)	210	989	-	1,199	-	3,182	-	1,657	4,839	(1,605)	(1,184)	(2,789)
	50-142	Turner County Board of Commissioners	(22,152)	242	1,138	-	1,380	-	3,662	-	1,183	4,845	(1,848)	(846)	(2,694)
	50-145	Upson County Board of Commissioners	(21,993)	240	1,130	-	1,370	-	3,636	-	1,877	5,513	(1,834)	(1,159)	(2,993)
	50-146	Walker County Board of Commissioners	(21,755)	238	1,118	13	1,369	-	3,596	-	480	4,076	(1,816)	(269)	(2,085)
	50-147	Walton County Board of Commissioners	(23,600)	258	1,213	98	1,569	-	3,902	-	1,897	5,799	(1,968)	(1,019)	(2,987)
	50-148	Ware County Board of Commissioners	(18,263)	200	938	-	1,138	-	3,019	-	1,216	4,235	(1,524)	(810)	(2,334)
	50-161	Eighth Judicial Board of Commissioners	(63,537)	694	3,264	-	3,958	-	10,504	-	4,805	15,309	(5,299)	(2,988)	(8,287)
		ERS													
DFAC	127-001	Appling County DFACS	(39,184)	428	2,013	-	2,441	-	6,478	-	1,634	8,112	(3,268)	(1,568)	(4,836)
DFAC	127-002	Atkinson County DFACS	(7,178)	78	369	1,425	1,872	-	1,187	-	423	1,610	(598)	1,176	578
DFAC	127-003	Bacon County DFACS	(23,235)	254	1,194	994	2,442	-	3,841	-	708	4,549	(1,938)	577	(1,361)
DFAC	127-004	Baker County DFACS	(18,829)	206	967	-	1,173	-	3,113	-	3,894	7,007	(1,570)	(2,468)	(4,038)
DFAC	127-005	Baldwin County DFACS	(101,484)	1,109	5,214	1,905	8,228	-	16,777	-	2,564	19,341	(8,464)	398	(8,066)
DFAC	127-006	Banks County DFACS	(25,958)	284	1,334	1,716	3,334	-	4,291	-	434	4,725	(2,167)	575	(1,592)
DFAC	127-007	Barrow County DFACS	(81,137)	886	4,169	3,549	8,604	-	13,414	-	7,493	20,907	(6,767)	(5,404)	(12,171)
DFAC	127-008	Bartow County DFACS	(95,381)	1,042	4,900	4,043	9,985	-	15,768	-	5,359	21,127	(7,955)	891	(7,064)
DFAC	127-009	Ben Hill County DFACS	(29,457)	322	1,513	3,919	5,754	-	4,870	-	2,176	7,046	(2,456)	129	(2,327)
DFAC	127-010	Berrien County DFACS	(67,840)	741	3,485	-	4,226	-	11,215	-	5,745	16,960	(5,657)	(3,438)	(9,095)
DFAC	127-011	Bibb County DFACS	(538,648)	5,885	27,674	13,943	47,502	-	89,049	-	-	89,049	(44,925)	11,826	(33,099)
DFAC	127-012	Bleckley County DFACS	(14,176)	155	728	1,154	2,037	-	2,344	-	1,166	3,510	(1,181)	467	(714)
DFAC	127-013	Brantley County DFACS	(62,021)	678	3,186	-	3,864	-	10,253	-	5,743	15,996	(5,173)	(3,759)	(8,932)
DFAC	127-014	Brooks County DFACS	(28,291)	309	1,453	1,368	3,130	-	4,677	-	1,849	6,526	(2,359)	281	(2,078)
DFAC	127-015	Bryan County DFACS	(12,829)	140	659	4,976	5,775	-	2,121	-	-	2,121	(1,070)	4,679	3,609
DFAC	127-016	Bulloch County DFACS	(82,818)	905	4,255	7,700	12,860	-	13,691	-	4,937	18,628	(6,908)	(407)	(7,315)
DFAC	127-017	Burke County DFACS	(50,497)	552	2,594	2,188	5,334	-	8,348	-	307	8,655	(4,212)	2,007	(2,205)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	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	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-070	Hancock County Health Dept	(36,239)	396	1,862	-	2,258	-	5,991	-	2,260	8,251	(3,023)	(1,649)	(4,672)
HLTH	128-071	Haralson County Health Dept	(45,460)	497	2,336	-	2,833	-	7,515	-	3,326	10,841	(3,793)	(2,322)	(6,115)
HLTH	128-072	Harris County Health Dept	(28,651)	313	1,472	2,304	4,089	-	4,736	-	-	4,736	(2,390)	1,499	(891)
HLTH	128-073	Hart County Health Dept	(24,239)	265	1,245	2,098	3,608	-	4,007	-	-	4,007	(2,022)	1,311	(711)
HLTH	128-074	Heard County Health Dept	(11,113)	121	571	2,411	3,103	-	1,837	-	-	1,837	(927)	2,352	1,425
HLTH	128-075	Henry County Health Dept	(115,206)	1,259	5,919	5,901	13,079	-	19,046	-	-	19,046	(9,609)	3,626	(5,983)
HLTH	128-076	Houston County Health Dept	(549,606)	6,005	28,237	-	34,242	-	90,861	-	5,711	96,572	(45,839)	(4,144)	(49,983)
HLTH	128-077	Irwin County Health Dept	(17,362)	190	892	4,529	5,611	-	2,870	-	-	2,870	(1,449)	3,413	1,964
HLTH	128-078	Jackson County Health Dept	(16,439)	180	845	12,537	13,562	-	2,718	-	98	2,816	(1,371)	7,278	5,907
HLTH	128-079	Jasper County Health Dept	(10,022)	109	515	2,935	3,559	-	1,657	-	332	1,989	(836)	2,741	1,905
HLTH	128-080	Jeff Davis County Health Dept	(34,288)	375	1,762	-	2,137	-	5,668	-	2,749	8,417	(2,861)	(1,670)	(4,531)
HLTH	128-081	Jefferson County Health Dept	(37,855)	414	1,945	100	2,459	-	6,258	-	84	7,099	(3,158)	(781)	(3,939)
HLTH	128-082	Jenkins County Health Dept	(10,709)	117	550	2,686	3,353	-	1,770	-	-	1,770	(893)	2,219	1,326
HLTH	128-083	Johnson County Health Dept	(7,981)	87	410	4,108	4,605	-	1,319	-	357	1,676	(665)	2,059	1,394
HLTH	128-084	Jones County Health Dept	(33,655)	368	1,729	-	2,097	-	5,564	-	882	6,446	(2,807)	(797)	(3,604)
HLTH	128-085	Lamar County Health Dept	(20,710)	226	1,064	3,048	4,338	-	3,424	-	-	3,424	(1,727)	2,109	382
HLTH	128-087	Laurens County Health Dept	(418,159)	4,569	21,484	4,326	30,379	-	69,130	-	-	69,130	(34,876)	2,966	(31,910)
HLTH	128-088	Lee County Health Dept	(54,646)	597	2,808	230	3,635	-	9,034	-	939	9,973	(4,558)	(804)	(5,362)
HLTH	128-089	Liberty County Health Dept	(101,858)	1,113	5,233	-	6,346	-	16,839	-	52,177	69,016	(8,496)	(30,692)	(39,188)
HLTH	128-090	Lincoln County Health Dept	(5,751)	63	295	-	358	-	951	-	299	1,250	(479)	(217)	(696)
HLTH	128-091	Long County Health Dept	(8,054)	88	414	-	502	-	1,332	-	4,126	5,458	(671)	(2,427)	(3,098)
HLTH	128-092	Lowndes County Health Dept	(546,913)	5,975	28,099	-	34,074	-	90,415	-	3,395	93,810	(45,615)	(2,497)	(48,112)
HLTH	128-093	Lumpkin County Health Dept	(40,949)	447	2,104	1,121	3,672	-	6,770	-	622	7,392	(3,415)	38	(3,377)
HLTH	128-094	Macon County Health Dept	(21,727)	237	1,116	-	1,353	-	3,592	-	1,120	4,712	(1,811)	(808)	(2,619)
HLTH	128-095	Madison County Health Dept	(8,888)	97	457	1,831	2,385	-	1,469	-	1,982	3,451	(742)	664	(78)
HLTH	128-096	Marion County Health Dept	(17,018)	186	874	-	1,060	-	2,813	-	914	3,727	(1,419)	(671)	(2,090)
HLTH	128-097	McDuffie County Health Dept	(45,726)	500	2,349	-	2,849	-	7,559	-	2,416	9,975	(3,815)	(1,440)	(5,255)
HLTH	128-098	McIntosh County Health Dept	(19,438)	212	999	-	1,211	-	3,213	-	9,957	13,170	(1,622)	(5,857)	(7,479)
HLTH	128-099	Meriwether County Health Dept	(66,487)	726	3,416	978	5,120	-	10,992	-	3,297	14,289	(5,545)	(961)	(6,506)
HLTH	128-100	Miller County Health Dept	-	-	-	4,848	4,848	-	-	-	-	-	-	3,226	3,226
HLTH	128-101	Mitchell County Health Dept	(34,448)	376	1,770	3,030	5,176	-	5,695	-	-	5,695	(2,873)	2,311	(562)
HLTH	128-102	Monroe County Health Dept	(13,562)	148	697	2,400	3,245	-	2,242	-	151	2,393	(1,131)	2,310	1,179
HLTH	128-103	Montgomery County Health Dept	(14,176)	155	728	-	883	-	2,344	-	782	3,126	(1,181)	(537)	(1,718)
HLTH	128-104	Morgan County Health Dept	(36,886)	403	1,895	-	2,298	-	6,098	-	1,687	7,785	(3,076)	(1,133)	(4,209)
HLTH	128-105	Murray County Health Dept	(60,119)	657	3,089	-	3,746	-	9,939	-	3,524	13,463	(5,014)	(2,570)	(7,584)
HLTH	128-106	Muscookee County Health Dept	(617,070)	6,742	31,703	22,501	60,946	-	102,014	-	-	102,014	(51,465)	19,045	(32,420)
HLTH	128-107	Newton County Health Dept	(106,656)	1,165	5,480	5,638	12,283	-	17,632	-	-	17,632	(8,896)	4,060	(4,836)
HLTH	128-108	Oconee County Health Dept	(52,367)	572	2,690	-	3,262	-	8,657	-	4,327	12,984	(4,367)	(2,962)	(7,329)
HLTH	128-109	Oglethorpe County Health Dept	(11,048)	121	568	1,038	1,727	-	1,826	-	385	2,211	(923)	810	(113)
HLTH	128-110	Paulding County Health Dept	(60,484)	661	3,107	225	3,993	-	9,999	-	5,643	15,642	(5,044)	(3,096)	(8,140)
HLTH	128-111	Peach County Health Dept	(29,527)	323	1,517	-	1,840	-	4,881	-	908	5,789	(2,463)	(726)	(3,189)
HLTH	128-112	Pickens County Health Dept	(7,326)	80	376	4,837	5,293	-	1,211	-	256	1,467	(610)	4,688	4,078
HLTH	128-113	Pierce County Health Dept	(39,969)	437	2,053	-	2,490	-	6,608	-	708	7,316	(3,333)	(591)	(3,924)
HLTH	128-114	Pike County Health Dept	(10,929)	119	561	1,604	2,284	-	1,807	-	271	2,078	(911)	1,443	532
HLTH	128-115	Polk County Health Dept	(44,811)	490	2,302	2,369	5,161	-	7,408	-	89	7,497	(3,738)	2,316	(1,422)
HLTH	128-116	Pulaski County Health Dept	(16,217)	177	833	48	1,058	-	2,681	-	28	2,709	(1,352)	-	(1,352)
HLTH	128-117	Putnam County Health Dept	(40,435)	442	2,077	-	2,519	-	6,685	-	2,734	9,419	(3,372)	(1,744)	(5,116)
HLTH	128-118	Quitman County Health Dept	-	-	-	1,342	1,342	-	-	-	633	633	-	157	157
HLTH	128-119	Rabun County Health Dept	(35,354)	386	1,816	6,165	8,367	-	5,845	-	2,228	8,073	(2,948)	1,400	(1,548)
HLTH	128-120	Randolph County Health Dept	(3,196)	35	164	5,158	5,357	-	528	-	-	528	(267)	3,895	3,628
HLTH	128-121	Richmond County Health Dept	(433,689)	4,738	22,282	14,054	41,074	-	71,697	-	-	71,697	(36,172)	9,922	(26,250)
HLTH	128-122	Rockdale County Health Dept	(47,485)	519	2,440	9,535	12,494	-	7,850	-	-	7,850	(3,962)	8,505	4,543



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Change of Assump-tions	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	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-123	Schley County Health Dept	(11,034)	121	567	2,608	3,296	-	1,824	-	474	2,298	(921)	1,059	138
HLTH	128-124	Screven County Health Dept	(30,986)	339	1,592	506	2,437	-	5,123	-	782	5,905	(2,584)	(486)	(3,070)
HLTH	128-125	Seminole County Health Dept	(29,490)	322	1,515	5,160	6,997	-	4,875	-	-	4,875	(2,460)	3,727	1,267
HLTH	128-126	Spalding County Health Dept	(89,156)	974	4,581	-	5,555	-	14,739	-	1,973	16,712	(7,436)	(1,722)	(9,158)
HLTH	128-127	Stephens County Health Dept	(31,032)	339	1,594	-	1,933	-	5,130	-	242	5,372	(2,587)	(202)	(2,789)
HLTH	128-128	Stewart County Health Dept	(4,474)	49	230	2,362	2,641	-	740	-	156	896	(373)	2,272	1,899
HLTH	128-129	Sumter County Health Dept	(52,844)	577	2,715	3,376	6,668	-	8,736	-	-	8,736	(4,408)	2,356	(2,052)
HLTH	128-130	Talbot County Health Dept	-	-	-	5,367	5,367	-	-	-	-	-	-	3,974	3,974
HLTH	128-131	Taliaferro County Health Dept	(11,270)	123	579	-	702	-	1,863	-	868	2,731	(941)	(707)	(1,648)
HLTH	128-132	Tattnall County Health Dept	(27,311)	298	1,403	2,394	4,095	-	4,515	-	-	4,515	(2,277)	2,001	(276)
HLTH	128-133	Taylor County Health Dept	(33,057)	361	1,698	-	2,059	-	5,465	-	1,887	7,352	(2,757)	(1,412)	(4,169)
HLTH	128-134	Telfair County Health Dept	(35,463)	387	1,822	-	2,209	-	5,863	-	2,699	8,562	(2,958)	(1,855)	(4,813)
HLTH	128-135	Terrell County Health Dept	(7,957)	87	409	1,623	2,119	-	1,315	-	295	1,610	(665)	660	(5)
HLTH	128-136	Thomas County Health Dept	(107,511)	1,175	5,524	8,980	15,679	-	17,774	-	1,354	19,128	(8,967)	3,929	(5,038)
HLTH	128-137	Tift County Health Dept	(67,645)	739	3,475	3,916	8,130	-	11,183	-	2,551	13,734	(5,641)	(246)	(5,887)
HLTH	128-138	Toombs County Health Dept	(67,456)	737	3,466	-	4,203	-	11,152	-	4,282	15,434	(5,626)	(3,156)	(8,782)
HLTH	128-139	Towns County Health Dept	(29,357)	321	1,508	3,640	5,469	-	4,853	-	-	4,853	(2,449)	2,167	(282)
HLTH	128-140	Treutlen County Health Dept	(11,908)	130	612	1,159	1,901	-	1,969	-	756	2,725	(992)	715	(277)
HLTH	128-141	Troup County Health Dept	(623,582)	6,813	32,038	-	38,851	-	103,990	-	36,760	139,850	(52,010)	(25,976)	(77,986)
HLTH	128-142	Turner County Health Dept	(6,103)	67	314	1,000	1,381	-	1,009	-	-	1,009	(510)	890	380
HLTH	128-143	Twiggs County Health Dept	-	-	-	2,902	2,902	-	-	-	-	-	-	2,170	2,170
HLTH	128-144	Union County Health Dept	(41,872)	457	2,151	-	2,608	-	6,922	-	2,285	9,207	(3,492)	(1,638)	(5,130)
HLTH	128-145	Upson County Health Dept	(57,501)	628	2,954	81	3,663	-	9,506	-	869	10,375	(4,795)	(429)	(5,224)
HLTH	128-146	Walker County Health Dept	(68,779)	751	3,534	14,553	18,838	-	11,371	-	88	11,459	(5,735)	8,472	2,737
HLTH	128-147	Walton County Health Dept	(87,706)	958	4,506	-	5,464	-	14,499	-	4,707	19,206	(7,315)	(3,381)	(10,696)
HLTH	128-148	Ware County Health Dept	(674,093)	7,365	34,633	-	41,998	-	111,440	-	21,753	133,193	(56,223)	(15,262)	(71,485)
HLTH	128-149	Warren County Health Dept	(10,515)	115	540	277	932	-	1,738	-	450	2,188	(678)	12	(866)
HLTH	128-150	Washington County Health Dept	(46,123)	504	2,370	-	2,874	-	7,625	-	4,530	12,155	(3,847)	(2,951)	(6,798)
HLTH	128-151	Wayne County Health Dept	(44,251)	483	2,273	-	2,756	-	7,315	-	2,681	9,996	(3,691)	(2,188)	(5,879)
HLTH	128-152	Webster County Health Dept	(10,950)	120	563	-	683	-	1,810	-	632	2,442	(914)	(474)	(1,388)
HLTH	128-153	Wheeler County Health Dept	(23,251)	254	1,195	-	1,449	-	3,844	-	1,304	5,148	(1,940)	(971)	(2,911)
HLTH	128-154	White County Health Dept	(45,420)	496	2,334	365	3,195	-	7,509	-	1,202	8,711	(3,789)	(986)	(4,775)
HLTH	128-155	Whitfield County Health Dept	(261,985)	2,862	13,460	9,239	25,561	-	43,311	-	-	43,311	(21,850)	6,557	(15,293)
HLTH	128-156	Wilcox County Health Dept	(12,685)	139	652	2,779	3,570	-	2,097	-	-	2,097	(1,058)	1,743	685
HLTH	128-157	Wilkes County Health Dept	(38,578)	421	1,982	-	2,403	-	6,378	-	2,316	8,694	(3,217)	(1,663)	(4,880)
HLTH	128-158	Wilkinson County Health Dept	(19,573)	214	1,006	866	2,086	-	3,236	-	-	3,236	(1,633)	731	(902)
HLTH	128-159	Worth County Health Dept	(31,568)	345	1,622	977	2,944	-	5,219	-	1,568	6,787	(2,633)	55	(2,578)
MRCS	129-008	Woodright Industries	(47,793)	522	2,455	2,823	5,800	-	7,901	-	1,328	9,229	(3,985)	332	(3,653)
MRCS	129-009	Jessamine Place	(76,038)	831	3,907	-	4,738	-	12,571	-	1,980	14,551	(6,342)	(1,494)	(7,836)
MRCS	129-022	Carroll County MR Services	(45,785)	500	2,352	773	3,625	-	7,569	-	669	8,238	(3,818)	(216)	(4,034)
MRCS	129-035	Green Oaks Service Center	(129,401)	1,414	6,648	-	8,062	-	21,393	-	8,996	30,389	(10,792)	(5,949)	(16,741)
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	(42,408)	463	2,179	-	2,642	-	7,011	-	2,162	9,173	(3,537)	(1,552)	(5,089)
MRCS	129-101	Mitchell-Baker Service Center	(88,940)	972	4,569	1,298	6,839	-	14,703	-	1,655	16,358	(7,418)	(891)	(8,309)
MRCS	129-136	Thomas/Grady Service Center	(107,273)	1,172	5,511	1,370	8,053	-	17,734	-	1,215	18,949	(8,947)	657	(8,290)
MRCS	129-137	Tift County - Diversified Enterprises	(50,968)	557	2,619	5,829	9,005	-	8,426	-	-	8,426	(4,252)	4,442	190
AUTH	209-0209	Agric Commodity Commission	(50,578)	553	2,599	-	3,152	-	8,362	-	3,372	11,734	(4,219)	(2,422)	(6,641)
VARS	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	(15,919)	174	818	-	992	-	2,632	-	6,107	8,739	(1,327)	(4,345)	(5,672)
VARS	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT DISTRICT ATTORNEYS STAFF SOUTHERN JUDICIAL CIRCUIT	(67,797)	741	3,483	342	4,566	-	11,208	-	2,678	13,886	(5,655)	(1,234)	(6,889)
VARS	237-092	JUDICIAL CIRCUIT	-	-	-	3,103	3,103	-	-	-	-	-	-	2,317	2,317
CSBS	361	Lookout Mountain Community Ser	(48,400)	529	2,487	19,931	22,947	-	8,001	-	-	8,001	(4,038)	15,878	11,840



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Change of Assump-tions	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	Chng of Assump-tions	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	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	(135,908)	1,485	6,983	22,797	31,265	-	22,468	-	-	22,468	(11,336)	16,271	4,935
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	(23,476)	256	1,206	4,585	6,047	-	3,881	-	-	3,881	(1,958)	3,929	1,971
CSBS	365	Cobb County Community Service	(101,143)	1,105	5,196	16,951	23,252	-	16,721	-	-	16,721	(8,435)	11,220	2,785
CSBS	368	Dekalb Community Service Board	(99,046)	1,082	5,089	18,605	24,776	-	16,374	-	-	16,374	(8,261)	12,125	3,864
CSBS	369	VIEW POINT HEALTH	(88,783)	970	4,561	12,507	18,038	-	14,677	-	-	14,677	(7,405)	8,680	1,275
CSBS	370	Clayton Community M.H., Substa	(58,359)	638	2,998	3,758	7,394	-	9,648	-	-	9,648	(4,867)	2,328	(2,539)
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	(66,933)	731	3,439	6,601	10,771	-	11,065	-	-	11,065	(5,582)	4,414	(1,168)
CSBS	372	PATHWAYS CENTER CSB	(32,434)	354	1,666	12,531	14,551	-	5,362	-	-	5,362	(2,704)	9,098	6,394
CSBS	373	Mcintosh Trail MH, MR and SA C	(33,571)	367	1,725	29,746	31,838	-	5,550	-	-	5,550	(2,800)	21,635	18,835
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	(183,203)	2,002	9,412	4,791	16,205	-	30,287	-	-	30,287	(15,280)	3,081	(12,199)
CSBS	375	Phoenix Center	(22,970)	251	1,180	7,921	9,352	-	3,797	-	-	3,797	(1,916)	5,771	3,855
CSBS	376	Oconee Community Service Board	(21,552)	235	1,107	8,898	10,240	-	3,563	-	-	3,563	(1,797)	7,060	5,263
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	(40,786)	446	2,095	10,045	12,586	-	6,743	-	-	6,743	(3,401)	8,957	5,556
CSBS	378	Ogeechee MH, MR and SA Communi	-	-	-	59,965	59,965	-	-	-	-	-	-	37,163	37,163
CSBS	379	New Horizons	(126,481)	1,382	6,498	3,078	10,958	-	20,910	-	-	20,910	(10,549)	2,363	(8,186)
CSBS	380	Middle Flint Community Service	(93,619)	1,023	4,810	10,588	16,421	-	15,477	-	-	15,477	(7,808)	8,338	530
CSBS	381	CSB OF MIDDLE GEORGIA	(154,333)	1,686	7,929	6,271	15,886	-	25,514	-	38,084	63,598	(12,872)	(16,131)	(29,003)
CSBS	382	Albany Area Community Service	(33,038)	361	1,697	3,519	5,577	-	5,462	-	-	5,462	(2,755)	2,179	(576)
CSBS	383	The Georgia Pines Community Se	(121,171)	1,324	6,225	30,822	38,371	-	20,032	-	-	20,032	(10,106)	21,838	11,732
CSBS	384	South Georgia Community Servic	(41,996)	459	2,158	15,895	18,512	-	6,943	-	-	6,943	(3,503)	11,609	8,106
CSBS	385	Pineland Area MH, MR and SA Co	(51,907)	567	2,667	4,887	8,121	-	8,581	-	-	8,581	(4,330)	4,660	330
CSBS	386	Satilla Community Service Boar	(98,101)	1,072	5,040	12,190	18,302	-	16,218	-	-	16,218	(8,182)	11,326	3,144
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	(45,054)	492	2,315	5,283	8,090	-	7,448	-	-	7,448	(3,758)	3,737	(21)
STAT	402	Ga. Dept. of Agriculture	(2,025,431)	22,129	104,061	33,412	159,602	-	334,843	-	40,108	374,951	(168,930)	9,818	(159,112)
STAT	403	Ga. Dept. of Admin. Services	(1,736,283)	18,970	89,205	-	108,175	-	287,041	-	26,725	313,766	(144,813)	(21,257)	(166,070)
STAT	404	Ga. Dept. of Audits	(1,932,864)	21,118	99,305	48,297	168,720	-	319,540	-	-	319,540	(161,208)	34,032	(127,176)
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(5,033,344)	54,993	258,599	-	313,592	-	832,109	-	108,338	940,447	(419,802)	(75,895)	(495,697)
STAT	406	GA Dept of Banking & Finance	(676,953)	7,396	34,780	5,285	47,461	-	111,913	-	14,521	126,434	(56,461)	(3,258)	(59,719)
STAT	407	State Accounting Office	(1,011,905)	11,056	51,989	-	63,045	-	167,287	-	35,047	202,334	(84,398)	(26,523)	(110,921)
STAT	408	Office of Comm. of Insurance	(1,412,009)	15,427	72,545	25,210	113,182	-	233,432	-	17,842	251,274	(117,768)	(3,012)	(120,780)
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	(1,092,463)	11,936	56,128	-	68,064	-	180,605	-	5,448	186,053	(91,117)	(4,749)	(95,866)
STAT	410	STATE PROPERTIES COMMISSION	(90,975)	994	4,674	-	5,668	-	15,040	-	1,966	17,006	(7,588)	(1,291)	(8,879)
STAT	411	Ga. Dept. of Defense	(1,476,601)	16,133	75,863	-	91,996	-	244,111	-	20,517	264,628	(123,154)	(15,328)	(138,482)
STAT	414	Ga. Dept. of Education	(2,241,569)	24,491	115,165	153,182	292,838	-	370,575	-	-	370,575	(186,956)	106,999	(79,957)
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(996,199)	10,884	51,182	3,668	65,734	-	164,691	-	3,246	167,937	(83,086)	1,757	(81,329)
STAT	416	Ga. Employees Retirement Sys.	(541,465)	5,916	27,819	-	33,735	-	89,515	-	11,968	101,483	(45,160)	(7,858)	(53,018)
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(5,213,946)	56,966	267,877	-	324,843	-	861,966	-	23,104	885,070	(434,864)	(15,643)	(450,507)
STAT	419	Ga. Dept of Community Health	(4,800,251)	52,446	246,623	22,343	321,412	-	793,574	-	40,065	833,639	(400,361)	(26,923)	(427,284)
STAT	420	Georgia Forestry Commission	(2,394,286)	26,159	123,011	-	149,170	-	395,822	-	24,693	420,515	(199,692)	(15,932)	(215,624)
STAT	422	Office of Planning and Budget	(1,311,894)	14,333	67,401	29,779	111,513	-	216,881	-	3,061	219,942	(109,417)	27,979	(81,438)
STAT	427	GA. DEPT. OF HUMAN SERVICES	(15,596,322)	170,401	801,293	-	971,694	-	2,578,373	-	209,973	2,788,346	(1,300,797)	(144,795)	(1,445,592)
STAT	428	Ga. Dept. of Community Affairs	(1,658,156)	18,117	85,191	100,823	204,131	-	274,125	-	-	274,125	(138,297)	73,546	(64,751)
STAT	429	Department of Economic Development	(1,237,380)	13,519	63,573	-	77,092	-	204,563	-	42,826	247,389	(103,202)	(26,593)	(129,795)
STAT	430	Admin. Office of the Courts	(630,067)	6,884	32,371	-	39,255	-	104,162	-	-	104,162	(52,551)	(9,264)	(61,815)
STAT	432	Ga. Court of Appeals	(1,040,382)	11,367	53,452	-	64,819	-	171,995	-	36,899	208,894	(86,773)	(27,061)	(113,834)
STAT	436	Superior Courts of Georgia	(1,232,232)	13,463	63,308	25,295	102,066	-	203,712	-	421	204,133	(102,773)	14,458	(88,315)
STAT	438	Supreme Court	(813,256)	8,885	41,783	-	50,668	-	134,447	-	30,348	164,795	(67,828)	(22,530)	(90,358)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Change of Assump-tions	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	Chng of Assump-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	(6,145,981)	67,149	315,763	299,321	682,233	-	1,016,049	-	-	1,016,049	(512,601)	187,819	(324,782)
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	(12,345,482)	134,883	634,275	148,156	917,314	-	2,040,946	-	27,938	2,068,884	(1,029,664)	59,213	(970,451)
STAT	442	Georgia Department of Law	(1,902,271)	20,784	97,733	29,336	147,853	-	314,482	-	28,994	343,476	(158,658)	(11,738)	(170,396)
STAT	444	General Assembly of Georgia	(1,197,614)	13,085	61,530	10,695	85,310	-	197,989	-	197,989	(99,886)	6,982	(92,904)	
STAT	461	Dept. of Juvenile Justice	(9,002,571)	98,359	462,526	643,735	1,204,620	-	1,488,298	-	-	1,488,298	(750,852)	463,584	(287,268)
STAT	462	Ga. Dept. of Natural Resources	(11,124,560)	121,544	571,547	-	693,091	-	1,839,104	-	157,212	1,996,316	(927,834)	(105,049)	(1,032,883)
STAT	465	State Board Pardons & Paroles	(1,506,129)	16,456	77,380	497,334	591,170	-	248,992	-	54,784	303,776	(125,617)	465,109	339,492
STAT	466	Ga. Dept. of Public Safety	(11,437,200)	124,960	587,610	-	712,570	-	1,890,790	-	671,901	2,562,691	(953,910)	(499,064)	(1,452,974)
STAT	467	Ga. Dept. of Corrections	(30,508,250)	333,316	1,567,429	1,571,373	3,472,118	-	5,043,606	-	-	5,043,606	(2,544,530)	1,484,656	(1,059,874)
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(1,665,986)	18,202	85,593	-	103,795	-	275,420	-	183,733	459,153	(138,949)	(114,458)	(253,407)
STAT	470	Ga. Public Service Commission	(845,403)	9,237	43,434	-	52,671	-	139,761	-	27,686	167,447	(70,511)	(19,368)	(89,879)
STAT	471	Ga. Bureau of Investigation	(5,977,141)	65,305	307,088	-	372,393	-	988,137	-	292,140	1,280,277	(498,518)	(214,609)	(713,127)
STAT	474	Department of Revenue	(4,817,767)	52,638	247,523	-	300,161	-	796,470	-	11,137	807,607	(401,823)	(7,394)	(409,217)
STAT	475	GA. DEPT. OF DRIVER SERVICES	(1,826,270)	19,953	93,828	22,789	136,570	-	301,918	-	-	301,918	(152,317)	22,618	(129,699)
STAT	476	Ga. Student Finance Commission	(288,906)	3,157	14,843	5,209	23,209	-	47,762	-	31,029	78,791	(24,095)	(13,043)	(37,138)
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(9,555,135)	104,397	490,915	-	595,312	-	1,579,648	-	2,327,292	3,906,940	(796,938)	(2,201,802)	(2,998,740)
STAT	478	Secretary of State	(706,075)	7,714	36,276	12,340	56,330	-	116,728	-	6,627	123,355	(58,889)	8,442	(60,447)
STAT	480	SOIL AND WATER COMMISSION	-	-	-	79,841	79,841	-	-	-	-	-	-	51,021	51,021
STAT	482	Ga. Teachers Retirement Sys.	(2,342,135)	25,589	120,332	-	145,921	-	387,200	-	45,434	432,634	(195,343)	(29,512)	(224,855)
STAT	484	Ga. Dept. of Transportation	(22,453,734)	245,323	1,153,607	143,504	1,542,434	-	3,712,035	-	-	3,712,035	(1,872,735)	125,811	(1,746,924)
STAT	488	Ga. Dept. of Veterans Service	(506,963)	5,539	26,046	16,363	47,948	-	83,811	-	-	83,811	(42,282)	10,735	(31,547)
STAT	489	Subsequent Injury Trust Fund	(114,004)	1,246	5,857	3,349	10,452	-	18,847	-	-	18,847	(9,508)	2,428	(7,080)
STAT	490	State Board of Workers Comp	(1,046,198)	11,430	53,751	17,972	83,153	-	172,957	-	-	172,957	(87,257)	13,539	(73,718)
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(4,248,731)	46,420	218,287	12,515	277,222	-	702,397	-	-	702,397	(354,362)	10,297	(344,065)
UNIV	503-0503	GA Institute of Technology	(221,386)	2,419	11,374	11,663	25,456	-	36,599	-	692	37,291	(18,465)	6,168	(12,297)
UNIV	509-0509	GA State University	(183,928)	2,010	9,450	-	11,460	-	30,407	-	5,184	35,591	(15,341)	(5,012)	(20,353)
CORT	51-0217	DeKalb County State Court	(464,713)	5,077	23,876	33,701	62,654	-	76,826	-	-	76,826	(38,759)	23,682	(15,077)
CORT	51-0237	Bibb County State Court	(172,672)	1,887	8,871	8,690	19,448	-	28,546	-	-	28,546	(14,402)	6,133	(8,269)
CORT	51-0248	Chatham County State Court	(147,591)	1,613	7,583	5,996	15,192	-	24,400	-	-	24,400	(12,310)	4,462	(7,848)
UNIV	512-0512	AUGUSTA UNIVERSITY	(637,055)	6,960	32,730	-	39,690	-	105,317	-	203,687	309,004	(53,134)	(140,335)	(193,469)
UNIV	518-0518	University of GA	(453,887)	4,959	23,319	459	28,737	-	75,036	-	42,073	117,109	(37,856)	(24,289)	(62,145)
UNIV	521-0521	Albany State University	(36,656)	400	1,883	-	2,283	-	6,060	-	8,708	14,768	(3,056)	(8,309)	(11,365)
UNIV	524-0524	Armstrong Atlantic State Univ	(35,376)	387	1,818	-	2,205	-	5,848	-	5,283	11,131	(2,952)	(4,496)	(7,448)
UNIV	528-0528	Clayton College & State Univ	(10,165)	111	522	637	1,270	-	1,681	-	354	2,035	(847)	427	(420)
UNIV	530-0530	Columbus State University	(13,830)	151	711	2,056	2,918	-	2,286	-	218	2,504	(1,154)	991	(163)
UNIV	531-0531	University of North Georgia	(62,711)	685	3,222	-	3,907	-	10,367	-	5,250	15,617	(5,230)	(3,506)	(8,736)
UNIV	536-0536	GA College and State Univ	(84,103)	919	4,321	-	5,240	-	13,904	-	14,823	28,727	(7,015)	(10,438)	(17,453)
UNIV	539-0539	GA Southern University	(39,157)	428	2,012	4,475	6,915	-	6,473	-	1,512	7,985	(3,267)	1,121	(2,146)
UNIV	540-0540	Georgia Gwinnett College	(15,113)	165	776	-	941	-	2,498	-	4,868	7,366	(1,261)	(2,896)	(4,157)
UNIV	542-0542	GA Southwestern State Univ	(32,802)	358	1,685	-	2,043	-	5,423	-	5,169	10,592	(2,735)	(4,577)	(7,312)
UNIV	543-0543	Kennesaw State University	(26,786)	293	1,376	5,147	6,816	-	4,428	-	2,003	6,431	(2,234)	1,026	(1,208)
UNIV	547-0547	Middle Georgia State College	(90,415)	988	4,645	5,857	11,490	-	14,947	-	591	15,538	(7,542)	2,855	(4,687)
UNIV	551-0551	Valdosta State University	(26,794)	293	1,377	6,748	8,418	-	4,430	-	2,309	6,739	(2,235)	1,660	(575)
UNIV	554-0554	UNIVERSITY OF WEST GA	(39,774)	435	2,043	1,314	3,792	-	6,575	-	1,483	8,058	(3,317)	(710)	(4,027)
UNIV	557-0557	Abraham Baldwin Agric College	(50,015)	546	2,570	133	3,249	-	8,269	-	3,979	12,248	(4,171)	(2,206)	(6,377)
UNIV	562-0562	Bainbridge College	(4,130)	45	212	8,229	8,486	-	683	-	-	683	(344)	7,488	7,144
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(26,426)	289	1,358	-	1,647	-	4,369	-	1,649	6,018	(2,205)	(1,102)	(3,307)
UNIV	567-0567	South Georgia State College	(32,875)	359	1,689	3,075	5,123	-	5,435	-	-	5,435	(2,741)	1,979	(762)
UNIV	569-0569	Dalton College	(3,629)	40	186	-	226	-	600	-	1,859	2,459	(303)	(1,093)	(1,396)
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	(9,711)	106	499	1,895	2,500	-	1,605	-	740	2,345	(811)	1,459	648



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
				Difference between Expected and Actual Experience	Change of Assump-tions	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	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
UNIV	576-0576	Gordon College	(8,577)	94	441	-	535	-	1,418	-	-	576	1,994	(717)	(384)	(1,101)
UNIV	598-0598	BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA	(356,154)	3,891	18,298	7,032	29,221	-	58,879	-	3,534	62,413	(29,705)	4,954	(24,751)	
PSCH	6031	Bacon County Schools	(12,479)	136	641	2,122	2,899	-	2,063	-	-	2,063	(1,040)	1,438	398	
PSCH	6051	Baldwin County Schools	(74,809)	817	3,843	-	4,660	-	12,367	-	7,805	20,172	(6,239)	(6,494)	(12,733)	
PSCH	6071	Barrow County Schools	(9,914)	108	509	-	617	-	1,639	-	407	2,046	(827)	(311)	(1,138)	
PSCH	6091	Ben Hill County Schools	(10,953)	120	563	280	963	-	1,811	-	160	1,971	(914)	6	(908)	
PSCH	6111	Bibb County Schools	(57,510)	628	2,955	2,685	6,268	-	9,507	-	6,394	15,901	(4,798)	(1,076)	(5,874)	
PSCH	6141	Brooks County Schools	(7,632)	83	392	-	475	-	1,262	-	681	1,943	(636)	(431)	(1,067)	
PSCH	6181	Butts County Schools	(10,858)	119	558	4,603	5,280	-	1,795	-	277	2,072	(906)	2,430	1,524	
PSCH	6211	Candler County Schools	(17,037)	186	875	412	1,473	-	2,817	-	1,172	3,989	(1,420)	(931)	(2,351)	
PSCH	6221	Carroll County Schools	(11,113)	121	571	-	692	-	1,837	-	959	2,796	(927)	(654)	(1,581)	
PSCH	6241	Charlton County Schools	(11,846)	129	609	-	738	-	1,958	-	6,068	8,026	(988)	(3,570)	(4,558)	
PSCH	6251	Chatham County Schools	(29,706)	325	1,526	4,701	6,552	-	4,911	-	729	5,640	(2,478)	2,037	(441)	
PSCH	6252	Live Oak Public Libraries	-	-	-	4,520	4,520	-	-	-	-	-	-	2,998	2,998	
PSCH	6281	Cherokee County Schools	-	-	-	6,478	6,478	-	-	-	340	340	-	3,472	3,472	
PSCH	6291	Clarke County Schools	(63,069)	689	3,240	-	3,929	-	10,426	-	9,044	19,470	(5,260)	(5,711)	(10,971)	
PSCH	6311	Clayton County Schools	(29,744)	325	1,528	912	2,765	-	4,917	-	1,479	6,396	(2,480)	(943)	(3,423)	
PSCH	6331	Cobb County Schools	(2,993)	33	154	-	187	-	495	-	1,534	2,029	(249)	(902)	(1,151)	
PSCH	6341	Coffee County Schools	(10,766)	118	553	-	671	-	1,780	-	3,142	4,922	(898)	(2,721)	(3,619)	
PSCH	6351	Colquitt County Schools	(25,655)	280	1,318	-	1,598	-	4,241	-	1,710	5,951	(2,140)	(1,228)	(3,368)	
PSCH	6361	Columbia County Schools	(29,904)	327	1,536	-	1,863	-	4,944	-	2,175	7,119	(2,494)	(1,567)	(4,061)	
PSCH	6381	Coweta County Schools	(17,965)	196	923	-	1,119	-	2,970	-	960	3,930	(1,498)	(703)	(2,201)	
PSCH	6401	Crisp County Schools	(22,518)	246	1,157	2,913	4,316	-	3,723	-	212	3,935	(1,878)	1,503	(375)	
PSCH	6431	Decatur County Schools	(10,699)	117	550	1,868	2,535	-	1,769	-	-	1,769	(893)	1,805	912	
PSCH	6441	Dekalb County Schools	(183,271)	2,002	9,416	7,577	18,995	-	30,298	-	11,165	41,463	(15,286)	(6,707)	(21,993)	
PSCH	6451	Dodge County Schools	(30,196)	330	1,551	-	1,881	-	4,992	-	1,089	6,081	(2,518)	(900)	(3,418)	
PSCH	6452	OCMULGEE REGIONAL LIBRARY SYSTEM	(6,130)	67	315	-	382	-	1,013	-	224	1,237	(511)	(159)	(670)	
PSCH	6471	Dougherty County Schools	(19,064)	208	979	132	1,319	-	3,152	-	6,400	9,552	(1,588)	(3,632)	(5,220)	
PSCH	6481	Douglas County Schools	(39,512)	432	2,030	-	2,462	-	6,532	-	1,886	8,418	(3,296)	(1,312)	(4,608)	
PSCH	6511	Effingham County Schools	(27,075)	296	1,391	-	1,687	-	4,476	-	1,868	6,344	(2,258)	(1,320)	(3,578)	
PSCH	6561	Fayette County Schools	(26,540)	290	1,364	-	1,654	-	4,387	-	1,996	6,383	(2,215)	(1,466)	(3,681)	
PSCH	6571	Floyd County Schools	(17,922)	196	921	7,013	8,130	-	2,963	-	321	3,284	(1,495)	3,805	2,310	
PSCH	6581	Forsyth County Schools	(15,779)	172	811	-	983	-	2,609	-	3,445	6,054	(1,316)	(2,208)	(3,524)	
PSCH	6591	Franklin County Schools	(5,786)	63	297	-	360	-	957	-	2,431	3,388	(481)	(1,626)	(2,107)	
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	(32,218)	352	1,655	-	2,007	-	5,326	-	2,991	8,317	(2,687)	(2,249)	(4,936)	
PSCH	6611	Gilmer County Schools	(24,055)	263	1,236	-	1,499	-	3,977	-	1,434	5,411	(2,007)	(999)	(3,006)	
PSCH	6631	Glynn County Schools	(49,304)	539	2,533	-	3,072	-	8,151	-	1,493	9,644	(4,113)	(1,361)	(5,474)	
PSCH	6641	Gordon County Schools	(11,126)	122	572	-	694	-	1,839	-	907	2,746	(929)	(585)	(1,514)	
PSCH	6651	Grady County Schools	(28,900)	316	1,485	-	1,801	-	4,778	-	3,964	8,742	(2,411)	(3,097)	(5,508)	
PSCH	6661	Greene County Schools	(9,329)	102	479	630	1,211	-	1,542	-	55	1,597	(778)	315	(463)	
PSCH	6671	Gwinnett County Schools	(59,491)	650	3,056	760	4,466	-	9,835	-	2,375	12,210	(4,961)	(638)	(5,599)	
PSCH	6731	Hart County Schools	(10,179)	111	523	-	634	-	1,683	-	484	2,167	(849)	(336)	(1,185)	
PSCH	6751	Henry County Schools	(34,426)	376	1,769	-	2,145	-	5,691	-	1,823	7,514	(2,871)	(1,256)	(4,127)	
PSCH	6761	Houston County Schools	(84,745)	926	4,354	173	5,453	-	14,010	-	1,372	15,382	(7,069)	(1,269)	(8,338)	
PSCH	6771	Irwin County Schools	(9,248)	101	475	2,744	3,320	-	1,529	-	-	1,529	(771)	2,551	1,780	
PSCH	6781	Jackson County Schools	(11,067)	121	569	-	690	-	1,830	-	609	2,439	(923)	(392)	(1,315)	
PSCH	6831	Johnson County Schools	(15,067)	165	774	-	939	-	2,491	-	314	2,805	(1,257)	(262)	(1,519)	
PSCH	6851	Lamar County Schools	(10,845)	118	557	99	774	-	1,793	-	79	1,872	(904)	(21)	(925)	
PSCH	6871	Laurens County Schools	(8,293)	91	426	-	517	-	1,371	-	2,626	3,997	(693)	(2,141)	(2,834)	
PSCH	6881	Lee County Schools	(3,843)	42	197	-	239	-	635	-	220	855	(320)	(149)	(469)	
PSCH	6941	Macon County Schools	(6,980)	76	359	-	435	-	1,154	-	386	1,540	(582)	(286)	(868)	



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Change of Assump-tions	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	Chng of Assump-tions	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
PSCH	6951	Madison County Schools	(12,723)	139	654	1,268	2,061	-	2,103	-	-	2,103	(1,062)	1,191	129
PSCH	6971	McDuffie County Schools	(33,013)	361	1,696	4,149	6,206	-	5,458	-	445	5,903	(2,753)	1,996	(757)
PSCH	6991	Meriwether County Schools	(20,344)	222	1,045	3,293	4,560	-	3,363	-	508	3,871	(1,696)	1,430	(266)
PSCH	7021	Monroe County Schools	(15,944)	174	819	-	993	-	2,636	-	4,245	6,881	(1,329)	(3,938)	(5,267)
PSCH	7061	Muscogee County Schools	(23,010)	251	1,182	240	1,673	-	3,804	-	259	4,063	(1,918)	(119)	(2,037)
PSCH	7071	Newton County Schools	(22,718)	248	1,167	-	1,415	-	3,756	-	1,321	5,077	(1,895)	(882)	(2,777)
PSCH	7091	Oglethorpe County Schools	(384)	4	20	739	763	-	64	-	442	506	(31)	(7)	(38)
PSCH	7101	Paulding County Schools	(633)	7	33	7,155	7,195	-	105	-	-	105	(53)	4,257	4,204
PSCH	7121	Pickens County Schools	(2,706)	30	139	-	169	-	447	-	102	549	(226)	(78)	(304)
PSCH	7141	Pike County Schools	(6,295)	69	323	-	392	-	1,041	-	1,441	2,482	(525)	(876)	(1,401)
PSCH	7151	Polk County Schools	(25,590)	280	1,315	-	1,595	-	4,230	-	1,788	6,018	(2,136)	(1,419)	(3,555)
PSCH	7171	Putnam County Schools	-	-	-	1,291	1,291	-	-	-	-	-	-	1,059	1,059
PSCH	7191	Rabun County Schools	(10,230)	112	526	-	638	-	1,691	-	519	2,210	(854)	(362)	(1,216)
PSCH	7211	Richmond County Schools	(33,078)	361	1,699	-	2,060	-	5,468	-	4,205	9,673	(2,758)	(3,436)	(6,194)
PSCH	7221	Rockdale County Schools	(50,427)	551	2,591	-	3,142	-	8,337	-	3,170	11,507	(4,206)	(2,129)	(6,335)
PSCH	7261	Spalding County Schools	(25,273)	276	1,298	-	1,574	-	4,178	-	1,234	5,412	(2,107)	(854)	(2,961)
PSCH	7271	Stephens County Schools	(6,317)	69	325	-	394	-	1,044	-	748	1,792	(528)	(642)	(1,170)
PSCH	7291	Sumter County Schools	-	-	-	4,470	4,470	-	-	-	-	-	-	2,936	2,936
PSCH	7321	Tattnell County Schools	(4,347)	47	223	-	270	-	719	-	164	883	(362)	(127)	(489)
PSCH	7341	Telfair County Schools	-	-	-	785	785	-	-	-	-	-	-	623	623
PSCH	7351	Terrell County Schools	(14,260)	156	733	-	889	-	2,358	-	589	2,947	(1,189)	(385)	(1,574)
PSCH	7371	Tift County Schools	(11,126)	122	572	-	694	-	1,839	-	987	2,826	(929)	(814)	(1,743)
PSCH	7401	Treutlen County Schools	(8,041)	88	413	-	501	-	1,329	-	871	2,200	(671)	(739)	(1,410)
PSCH	7441	Union County Schools	-	-	-	2,208	2,208	-	-	-	-	-	-	1,416	1,416
PSCH	7451	Upson County Schools	(22,369)	244	1,149	-	1,393	-	3,698	-	929	4,627	(1,865)	(698)	(2,563)
PSCH	7481	Ware County Schools	(24,591)	269	1,263	807	2,339	-	4,065	-	421	4,486	(2,051)	54	(1,997)
TAXS	75-001	Appling County Tax Officials	(15,080)	165	775	-	940	-	2,493	-	1,229	3,722	(1,258)	(892)	(2,150)
TAXS	75-003	Bacon County Tax Officials	(16,618)	182	854	-	1,036	-	2,747	-	827	3,574	(1,387)	(574)	(1,961)
TAXS	75-004	Baker County Tax Officials	(9,584)	105	492	-	597	-	1,584	-	570	2,154	(800)	(393)	(1,193)
TAXS	75-005	Baldwin County Tax Officials	(73,978)	808	3,801	-	4,609	-	12,230	-	2,648	14,878	(6,170)	(1,918)	(8,088)
TAXS	75-007	Barrow County Tax Officials	(16,461)	180	846	-	1,026	-	2,721	-	2,859	5,580	(1,374)	(1,713)	(3,087)
TAXS	75-008	Bartow County Tax Officials	(121,745)	1,330	6,255	-	7,585	-	20,127	-	5,091	25,218	(10,154)	(3,589)	(13,743)
TAXS	75-009	Ben Hill County Tax Officials	-	-	-	4,118	4,118	-	-	-	-	-	-	2,937	2,937
PSCH	7501	Washington County Board of Education	(77,873)	851	4,001	-	4,852	-	12,874	-	10,995	23,869	(6,496)	(7,863)	(14,359)
TAXS	75-010	Berrien County Tax Officials	(22,667)	248	1,165	-	1,413	-	3,747	-	1,163	4,910	(1,892)	(745)	(2,637)
TAXS	75-011	Bibb County Tax Officials	(137,605)	1,503	7,070	590	9,163	-	22,749	-	2,595	25,344	(11,477)	(937)	(12,414)
TAXS	75-012	Bleckley County Tax Officials	(13,822)	151	710	-	861	-	2,285	-	843	3,128	(1,153)	(581)	(1,734)
TAXS	75-013	Brantley County Tax Officials	(18,214)	199	936	-	1,135	-	3,011	-	900	3,911	(1,519)	(662)	(2,081)
TAXS	75-014	Brooks County Tax Officials	(17,516)	191	900	1,690	2,781	-	2,896	-	-	2,896	(1,460)	1,111	(349)
TAXS	75-015	Bryan County Tax Officials	(65,488)	716	3,365	-	4,081	-	10,826	-	7,145	17,971	(5,463)	(5,108)	(10,571)
TAXS	75-016	Bulloch County Tax Officials	(26,266)	287	1,349	-	1,636	-	4,342	-	1,712	6,054	(2,190)	(1,153)	(3,343)
TAXS	75-017	Burke County Tax Officials	(19,530)	213	1,003	-	1,216	-	3,229	-	1,500	4,729	(1,628)	(920)	(2,548)
TAXS	75-018	Butts County Tax Officials	(21,346)	233	1,097	-	1,330	-	3,529	-	1,216	4,745	(1,780)	(835)	(2,615)
TAXS	75-019	Calhoun County Tax Officials	(10,923)	119	561	-	680	-	1,806	-	504	2,310	(910)	(346)	(1,256)
TAXS	75-020	Camden County Tax Officials	(59,093)	646	3,036	1,274	4,956	-	9,769	-	-	9,769	(4,239)	1,239	(3,690)
TAXS	75-021	Candler County Tax Officials	(28,797)	315	1,479	-	1,794	-	4,761	-	1,251	6,012	(2,401)	(777)	(3,178)
TAXS	75-022	Carroll County Tax Officials	(62,086)	678	3,190	90	3,958	-	10,264	-	1,266	11,530	(5,178)	(654)	(5,832)
TAXS	75-023	Catoosa County Tax Officials	(15,806)	173	812	10,058	11,043	-	2,613	-	-	2,613	(1,319)	7,404	6,085
TAXS	75-024	Charlton County Tax Officials	(30,532)	334	1,569	-	1,903	-	5,047	-	1,506	6,553	(2,548)	(1,098)	(3,646)
TAXS	75-025	Chatham County Tax Officials	(121,593)	1,328	6,247	-	7,575	-	20,102	-	9,725	29,827	(10,140)	(6,516)	(16,656)
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	-	-	-	4,517	4,517	-	-	-	-	-	-	3,162	3,162
TAXS	75-029	Clarke County Tax Officials	(115,211)	1,259	5,919	4,552	11,730	-	19,047	-	-	19,047	(9,608)	4,029	(5,579)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	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	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-031	Clayton County Tax Officials	(77,175)	843	3,965	1,794	6,602	-	12,758	-	782	13,540	(6,437)	272	(6,165)
TAXS	75-032	Clinch County Tax Officials	(21,852)	239	1,123	-	1,362	-	3,613	-	1,533	5,146	(1,822)	(1,072)	(2,894)
TAXS	75-033	Cobb County Tax Officials	(398,613)	4,355	20,480	11,238	36,073	-	65,898	-	-	65,898	(33,247)	7,439	(25,808)
TAXS	75-034	Coffee County Tax Officials	(27,038)	295	1,389	567	2,251	-	4,470	-	1,725	6,195	(2,254)	(447)	(2,701)
TAXS	75-035	Colquitt County Tax Officials	(37,612)	411	1,932	-	2,343	-	6,218	-	1,482	7,700	(3,137)	(1,075)	(4,212)
TAXS	75-036	Columbia County Tax Officials	(117,731)	1,286	6,049	-	7,335	-	19,463	-	4,771	24,234	(9,819)	(3,078)	(12,897)
TAXS	75-037	Cook County Tax Officials	(11,180)	122	574	2,655	3,351	-	1,848	-	-	1,848	(932)	1,895	963
TAXS	75-038	Coweta County Tax Officials	(102,042)	1,115	5,243	1,014	7,372	-	16,889	-	3,256	20,125	(8,512)	(903)	(9,415)
TAXS	75-039	Crawford County Tax Officials	-	-	-	3,590	3,590	-	-	-	-	-	-	2,565	2,565
TAXS	75-040	Crisp County Tax Officials	-	-	-	4,515	4,515	-	-	-	-	-	-	3,229	3,229
TAXS	75-041	Dade County Tax Officials	(25,205)	275	1,295	-	1,570	-	4,167	-	1,412	5,579	(2,101)	(976)	(3,077)
TAXS	75-042	Dawson County Tax Officials	(3,148)	34	162	6,713	6,909	-	520	-	-	520	(263)	4,468	4,205
TAXS	75-043	Decatur County Tax Officials	(18,550)	203	953	4,173	5,329	-	3,067	-	-	3,067	(1,547)	3,010	4,463
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	(359,943)	3,933	18,493	21,991	44,417	-	59,506	-	-	59,506	(30,021)	17,363	(12,658)
TAXS	75-045	Dodge County Tax Officials	(18,550)	203	953	-	1,156	-	3,067	-	715	3,782	(1,547)	(590)	(2,137)
TAXS	75-046	Dooly County Tax Officials	(13,643)	149	701	-	850	-	2,255	-	700	2,955	(1,138)	(540)	(1,678)
TAXS	75-047	Dougherty County Tax Officials	(94,575)	1,033	4,859	7,058	12,950	-	15,635	-	1,190	16,825	(7,888)	2,962	(4,926)
TAXS	75-048	Douglas County Tax Officials	(22,361)	244	1,149	11,660	13,053	-	3,697	-	-	3,697	(1,865)	8,247	6,382
TAXS	75-049	Early County Tax Officials	-	-	-	3,824	3,824	-	-	-	-	-	-	2,969	2,969
TAXS	75-050	Echols County Tax Officials	(9,134)	100	469	-	569	-	1,510	-	906	2,416	(761)	(597)	(1,358)
TAXS	75-051	Effingham County Tax Officials	(21,297)	233	1,094	-	1,327	-	3,521	-	1,086	4,607	(1,776)	(751)	(2,527)
TAXS	75-052	Elbert County Tax Officials	(25,189)	275	1,294	-	1,569	-	4,164	-	1,648	5,812	(2,101)	(1,067)	(3,168)
TAXS	75-053	Emanuel County Tax Officials	(14,204)	155	730	-	885	-	2,348	-	620	2,968	(1,185)	(422)	(1,607)
TAXS	75-054	Evans County Tax Officials	(6,845)	75	352	2,090	2,517	-	1,132	-	372	1,504	(571)	1,870	1,299
TAXS	75-055	Fannin County Tax Officials	(20,899)	228	1,074	-	1,302	-	3,455	-	1,318	4,773	(1,743)	(677)	(2,620)
TAXS	75-056	Fayette County Tax Officials	(51,287)	560	2,635	6,806	10,001	-	8,479	-	-	8,479	(4,277)	4,223	(54)
TAXS	75-057	Floyd County Tax Officials	(40,107)	438	2,061	982	3,481	-	6,630	-	514	7,144	(3,346)	678	(2,668)
TAXS	75-058	Forsyth County Tax Officials	(206,752)	2,259	10,622	-	12,881	-	34,180	-	3,662	37,842	(17,244)	(2,723)	(19,967)
TAXS	75-059	Franklin County Tax Officials	(21,909)	239	1,126	-	1,365	-	3,622	-	1,407	5,029	(1,828)	(971)	(2,799)
TAXS	75-060	Fulton County Tax Officials	(825,630)	9,021	42,418	-	51,439	-	136,493	-	3,651	140,144	(68,860)	(2,964)	(71,824)
TAXS	75-062	Glascok County Tax Officials	(8,891)	97	457	-	554	-	1,470	-	998	2,468	(742)	(701)	(1,443)
TAXS	75-063	Glynn County Tax Officials	(84,138)	919	4,323	4,164	9,406	-	13,910	-	-	13,910	(7,017)	3,583	(3,434)
TAXS	75-064	Gordon County Tax Officials	(66,322)	725	3,407	3,215	7,347	-	10,964	-	-	10,964	(5,532)	2,004	(3,528)
TAXS	75-065	Grady County Tax Officials	(6,006)	66	309	4,184	4,559	-	993	-	-	993	(502)	3,001	2,499
TAXS	75-066	Greene County Tax Officials	(15,110)	165	776	-	941	-	2,498	-	1,157	3,655	(1,260)	(803)	(2,063)
TAXS	75-067	Gwinnett County Tax Officials	(260,259)	2,844	13,371	3,393	19,608	-	43,026	-	8,797	51,823	(21,707)	(1,781)	(23,488)
TAXS	75-068	Habersham County Tax Officials	(28,207)	308	1,449	344	2,101	-	4,663	-	1,090	5,753	(2,353)	(298)	(2,651)
TAXS	75-069	Hall County Tax Officials	(37,457)	409	1,924	7,780	10,113	-	6,192	-	1,167	7,359	(3,123)	3,410	287
TAXS	75-070	Hancock County Tax Officials	(15,917)	174	818	1,238	2,230	-	2,631	-	-	2,631	(1,329)	1,012	(317)
TAXS	75-071	Haralson County Tax Officials	(12,461)	136	640	5,072	5,848	-	2,060	-	-	2,060	(1,039)	3,890	2,851
TAXS	75-072	Harris County Tax Officials	(6,217)	68	319	-	387	-	1,028	-	393	1,421	(518)	(267)	(785)
TAXS	75-073	Hart County Tax Officials	(15,676)	171	805	-	976	-	2,592	-	1,422	4,014	(1,306)	(992)	(2,298)
TAXS	75-074	Heard County Tax Officials	(9,922)	108	510	2,186	2,804	-	1,640	-	-	1,640	(828)	1,592	764
TAXS	75-075	Henry County Tax Officials	(162,428)	1,775	8,345	2,396	12,516	-	26,853	-	-	26,853	(13,547)	1,547	(12,000)
TAXS	75-076	Houston County Tax Officials	(102,624)	1,121	5,272	-	6,393	-	16,961	-	2,856	19,822	(8,558)	(1,981)	(10,539)
TAXS	75-077	Irwin County Tax Officials	(10,428)	114	536	-	650	-	1,724	-	574	2,298	(870)	(441)	(1,311)
TAXS	75-078	Jackson County Tax Officials	(35,582)	389	1,828	-	2,217	-	5,882	-	2,841	8,723	(2,968)	(1,800)	(4,768)
TAXS	75-079	Jasper County Tax Officials	-	-	-	2,699	2,699	-	-	-	-	-	-	1,785	1,785
TAXS	75-080	Jeff Davis County Tax Officials	(17,273)	189	887	822	1,898	-	2,855	-	790	3,645	(1,441)	358	(1,083)
TAXS	75-081	Jefferson County Tax Officials	(6,777)	74	348	-	422	-	1,120	-	341	1,461	(665)	(242)	(807)
TAXS	75-082	Jenkins County Tax Officials	(8,038)	88	413	-	501	-	1,329	-	735	2,064	(670)	(452)	(1,122)
TAXS	75-084	Jones County Tax Officials	(37,869)	414	1,946	-	2,360	-	6,260	-	1,952	8,212	(3,160)	(1,384)	(4,544)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	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	Chng of Assmptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-085	Lamar County Tax Officials	(26,055)	285	1,339	-	1,624	-	4,307	-	1,519	5,826	(2,174)	(992)	(3,166)
TAXS	75-086	Lanier County Tax Officials	(19,911)	218	1,023	-	1,241	-	3,292	-	1,130	4,422	(1,661)	(831)	(2,492)
TAXS	75-087	Laurens County Tax Officials	(49,360)	539	2,536	-	3,075	-	8,160	-	1,552	9,712	(4,117)	(957)	(5,074)
TAXS	75-088	Lee County Tax Officials	(12,826)	140	659	-	799	-	2,120	-	812	2,932	(1,070)	(560)	(1,630)
TAXS	75-089	Liberty County Tax Officials	(52,909)	578	2,718	-	3,296	-	8,747	-	3,396	12,143	(4,412)	(2,432)	(6,844)
TAXS	75-090	Lincoln County Tax Officials	(6,214)	68	319	-	387	-	1,027	-	203	1,230	(519)	(138)	(657)
TAXS	75-091	Long County Tax Officials	(5,908)	65	304	19	388	-	977	-	520	1,497	(493)	(286)	(779)
TAXS	75-092	Lowndes County Tax Officials	(76,504)	836	3,931	8,644	13,411	-	12,648	-	1,082	13,730	(6,382)	4,003	(2,379)
TAXS	75-093	Lumpkin County Tax Officials	(29,982)	328	1,540	-	1,868	-	4,957	-	1,184	6,141	(2,500)	(994)	(3,494)
TAXS	75-094	Macon County Tax Officials	(21,700)	237	1,115	366	1,718	-	3,587	-	718	4,305	(1,810)	(503)	(2,313)
TAXS	75-096	Marion County Tax Officials	(10,923)	119	561	-	680	-	1,806	-	694	2,500	(910)	(478)	(1,388)
TAXS	75-097	McDuffie County Tax Officials	(20,125)	220	1,034	5,352	6,606	-	3,327	-	-	3,327	(1,678)	4,037	2,359
TAXS	75-098	McIntosh County Tax Officials	(26,983)	295	1,386	-	1,681	-	4,461	-	1,283	5,744	(2,249)	(909)	(3,158)
TAXS	75-099	Meriwether County Tax Officials	(17,576)	192	903	-	1,095	-	2,906	-	660	3,566	(1,466)	(603)	(1,969)
TAXS	75-100	Miller County Tax Officials	(10,923)	119	561	-	680	-	1,806	-	606	2,412	(910)	(391)	(1,301)
TAXS	75-101	Mitchell County Tax Officials	(13,151)	144	676	-	820	-	2,174	-	730	2,904	(1,098)	(471)	(1,569)
TAXS	75-102	Monroe County Tax Officials	(26,396)	288	1,356	-	1,644	-	4,364	-	1,713	6,077	(2,200)	(1,163)	(3,363)
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(13,992)	153	719	-	872	-	2,313	-	399	2,712	(1,167)	(307)	(1,474)
TAXS	75-104	Morgan County Tax Officials	(22,369)	244	1,149	681	2,074	-	3,698	-	166	3,864	(1,865)	233	(1,632)
TAXS	75-105	Murray County Tax Officials	(17,381)	190	893	9,248	10,331	-	2,873	-	-	2,873	(1,450)	6,628	5,178
TAXS	75-106	Muscooke County Tax Officials	(106,637)	1,165	5,479	7,360	14,004	-	17,629	-	-	17,629	(8,894)	4,770	(4,124)
TAXS	75-107	Newton County Tax Officials	(97,630)	1,067	5,016	2,794	8,877	-	16,140	-	2,278	18,418	(8,143)	1,455	(6,688)
TAXS	75-108	Oconee County Tax Officials	(24,659)	269	1,267	1,107	2,643	-	4,077	-	1,157	5,234	(2,056)	428	(1,628)
PSCH	7511	Wayne County Schools	(8,880)	97	456	2,135	2,688	-	1,468	-	-	1,468	(741)	1,429	688
TAXS	75-110	Paulding County Tax Officials	(65,450)	715	3,363	460	4,538	-	10,820	-	-	10,820	(5,459)	336	(5,123)
TAXS	75-111	Peach County Tax Officials	(23,684)	259	1,217	-	1,476	-	3,915	-	992	4,907	(1,976)	(704)	(2,680)
TAXS	75-112	Pickens County Tax Officials	(21,175)	231	1,088	3,074	4,393	-	3,501	-	-	3,501	(1,765)	2,651	886
TAXS	75-113	Pierce County Tax Officials	(17,478)	191	898	-	1,089	-	2,890	-	1,234	4,124	(1,457)	(781)	(2,238)
TAXS	75-114	Pike County Tax Officials	(13,908)	152	715	-	867	-	2,299	-	855	3,154	(1,160)	(589)	(1,749)
TAXS	75-115	Polk County Tax Officials	(38,288)	418	1,967	3,260	5,645	-	6,330	-	-	6,330	(3,192)	2,224	(968)
TAXS	75-116	Pulaski County Tax Officials	-	-	-	5,781	5,781	-	-	-	-	-	-	4,321	4,321
TAXS	75-118	Quitman County Tax Officials	-	-	-	3,045	3,045	-	-	-	-	-	-	2,174	2,174
TAXS	75-121	Richmond County Tax Officials	(129,897)	1,419	6,674	544	8,637	-	21,474	-	1,648	23,122	(10,835)	(425)	(11,260)
TAXS	75-122	Rockdale County Tax Officials	(39,763)	434	2,043	766	3,243	-	6,574	-	1,875	8,449	(3,316)	(336)	(3,652)
TAXS	75-123	Schley County Tax Officials	(11,145)	122	573	-	695	-	1,843	-	675	2,518	(929)	(463)	(1,392)
TAXS	75-124	Screven County Tax Officials	(10,485)	115	539	-	654	-	1,733	-	413	2,146	(875)	(341)	(1,216)
TAXS	75-125	Seminole County Tax Officials	(6,184)	68	318	-	386	-	1,022	-	336	1,358	(516)	(228)	(744)
TAXS	75-126	Spalding County Tax Officials	(67,128)	733	3,449	-	4,182	-	11,098	-	2,359	13,457	(5,598)	(1,898)	(7,496)
TAXS	75-127	Stephens County Tax Officials	(44,659)	488	2,294	493	3,275	-	7,383	-	4,904	12,287	(3,724)	(2,390)	(6,114)
TAXS	75-128	Stewart County Tax Officials	(11,437)	125	588	-	713	-	1,891	-	660	2,551	(953)	(449)	(1,402)
TAXS	75-129	Sumter County Tax Officials	(10,041)	110	516	-	626	-	1,660	-	392	2,052	(838)	(329)	(1,167)
TAXS	75-130	Talbot County Tax Officials	(12,128)	133	623	-	756	-	2,005	-	413	2,418	(1,013)	(277)	(1,290)
TAXS	75-132	Tattnall County Tax Officials	(24,531)	268	1,260	1,371	2,899	-	4,056	-	279	4,335	(2,045)	527	(1,518)
TAXS	75-133	Taylor County Tax Officials	(11,021)	120	566	-	686	-	1,822	-	599	2,421	(919)	(432)	(1,351)
TAXS	75-134	Telfair County Tax Officials	(6,195)	68	318	-	386	-	1,024	-	370	1,394	(517)	(255)	(772)
TAXS	75-135	Terrell County Tax Officials	(9,789)	107	503	-	610	-	1,618	-	2,313	3,931	(816)	(1,639)	(2,455)
TAXS	75-136	Thomas County Tax Officials	(29,159)	319	1,498	3,446	5,263	-	4,821	-	-	4,821	(2,432)	2,110	(322)
TAXS	75-137	Tift County Tax Officials	(36,589)	400	1,880	-	2,280	-	6,049	-	1,667	7,716	(3,052)	(1,063)	(4,115)
TAXS	75-139	Towns County Tax Officials	(27,768)	303	1,427	-	1,730	-	4,591	-	1,244	5,835	(2,316)	(1,046)	(3,362)
TAXS	75-141	Troup County Tax Officials	(23,825)	260	1,224	6,076	7,560	-	3,939	-	-	3,939	(1,987)	4,282	2,295
TAXS	75-142	Turner County Tax Officials	(17,616)	192	905	-	1,097	-	2,912	-	1,014	3,926	(1,469)	(695)	(2,164)
TAXS	75-143	Twiggs County Tax Officials	(31,214)	341	1,604	-	1,945	-	5,160	-	1,663	6,823	(2,604)	(1,299)	(3,903)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	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	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-145	Upson County Tax Officials	(29,452)	322	1,513	793	2,628	-	4,869	-	7	4,876	(2,457)	788	(1,669)
TAXS	75-146	Walker County Tax Officials	(28,548)	312	1,467	-	1,779	-	4,719	-	1,775	6,494	(2,382)	(1,287)	(3,669)
TAXS	75-147	Walton County Tax Officials	(34,645)	379	1,780	1,098	3,257	-	5,728	-	625	6,353	(2,890)	731	(2,159)
TAXS	75-148	Ware County Tax Officials	(23,641)	258	1,215	1,129	2,602	-	3,908	-	-	3,908	(1,972)	977	(995)
TAXS	75-149	Warren County Tax Officials	(11,132)	122	572	-	694	-	1,840	-	503	2,343	(929)	(373)	(1,302)
TAXS	75-150	Washington County Tax Officials	(28,380)	310	1,458	-	1,768	-	4,692	-	2,620	7,312	(2,366)	(2,100)	(4,466)
TAXS	75-151	Wayne County Tax Officials	(24,131)	264	1,240	130	1,634	-	3,989	-	521	4,510	(2,014)	(443)	(2,457)
TAXS	75-152	Webster County Tax Officials	-	-	-	2,289	2,289	-	-	-	-	-	-	1,633	1,633
TAXS	75-154	White County Tax Officials	(51,461)	562	2,644	-	3,206	-	8,507	-	2,237	10,744	(4,293)	(1,457)	(5,750)
TAXS	75-155	Whitfield County Tax Officials	(99,822)	1,091	5,129	-	6,220	-	16,503	-	4,055	20,558	(8,325)	(3,112)	(11,437)
TAXS	75-156	Wilcox County Tax Officials	(9,930)	108	510	3,005	3,623	-	1,642	-	-	1,642	(827)	2,166	1,339
TAXS	75-157	Wilkes County Tax Officials	-	-	-	4,045	4,045	-	-	-	-	-	-	2,892	2,892
TAXS	75-158	Wilkinson County Tax Officials	(14,967)	164	789	-	933	-	2,474	-	784	3,258	(1,249)	(535)	(1,784)
TAXS	75-159	Worth County Tax Officials	(28,748)	314	1,477	1,098	2,889	-	4,753	-	501	5,254	(2,397)	145	(2,252)
PSCH	7541	White County Board of Education	(530)	6	27	-	33	-	88	-	271	359	(44)	(160)	(204)
PSCH	7581	Wilkinson County Schools	(38,126)	417	1,959	-	2,376	-	6,303	-	5,442	11,745	(3,180)	(3,352)	(6,532)
PSCH	7611	Atlanta City Schools	(51,420)	562	2,642	3,341	6,545	-	8,501	-	1,614	10,115	(4,289)	2,392	(1,897)
PSCH	7641	City of Buford Schools (Gwinnett)	(16,628)	182	854	-	1,036	-	2,749	-	1,030	3,779	(1,386)	(746)	(2,132)
PSCH	7721	City of Dalton Schools (Whitfield)	(917)	10	47	4,883	4,940	-	152	-	153	305	(76)	2,720	2,644
PSCH	7851	City of Rome Schools (Floyd)	(10,328)	113	531	1,581	2,225	-	1,707	-	4,819	6,526	(862)	(1,255)	(2,117)
PSCH	7891	City of Thomasville Schools (Thomas)	(21,113)	231	1,085	-	1,316	-	3,490	-	5,830	9,320	(1,762)	(5,262)	(7,024)
PSCH	7921	City of Valdosta Schools (Lowndes)	(45,155)	493	2,320	-	2,813	-	7,465	-	6,249	13,714	(3,766)	(3,916)	(7,682)
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	(178,553)	1,951	9,174	29,143	40,268	-	29,518	-	-	29,518	(14,893)	20,502	5,609
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(172,780)	1,888	8,877	1,435	12,200	-	28,564	-	1,459	30,023	(14,411)	576	(13,835)
TCOL	820	Albany Technical College	(285,320)	3,117	14,659	15,748	33,524	-	47,169	-	-	47,169	(23,796)	14,364	(9,432)
TCOL	822	Athens Technical College	(204,403)	2,233	10,502	3,441	16,176	-	33,792	-	6,956	40,748	(17,048)	(651)	(17,699)
TCOL	823	Atlanta Technical College	(295,272)	3,226	15,170	25,367	43,763	-	48,814	-	-	48,814	(24,626)	21,822	(2,804)
TCOL	824	Augusta Technical College	(767,062)	8,381	39,409	1,677	49,467	-	126,810	-	-	126,810	(63,976)	1,412	(62,564)
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	(521,432)	5,697	26,790	6,438	38,925	-	86,203	-	-	86,203	(43,490)	5,217	(38,273)
TCOL	827	Chattahoochee Tech College	(562,145)	6,142	28,881	28,095	63,118	-	92,933	-	-	92,933	(46,885)	17,633	(29,252)
TCOL	828	Columbus Technical College	(215,199)	2,351	11,056	1,174	14,581	-	35,577	-	2,067	37,644	(17,948)	(43)	(17,991)
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(674,025)	7,364	34,629	5,650	47,643	-	111,429	-	-	111,429	(56,216)	4,419	(51,797)
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	(248,074)	2,710	12,745	5,661	21,116	-	41,011	-	2,345	43,356	(20,690)	984	(19,706)
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	(252,773)	2,762	12,987	30,594	46,343	-	41,788	-	-	41,788	(21,083)	19,226	(1,857)
TCOL	832	Gwinnett Technical College	(429,732)	4,695	22,078	-	26,773	-	71,043	-	4,693	75,736	(35,841)	(2,880)	(38,721)
TCOL	834	Lanier Technical College	(232,225)	2,537	11,931	-	14,468	-	38,391	-	5,084	43,475	(19,368)	(4,893)	(24,261)
TCOL	835	Central Georgia Technical College	(919,536)	10,047	47,243	7,972	65,262	-	152,017	-	10,512	162,529	(76,693)	1,790	(74,903)
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(457,616)	5,000	23,511	2,625	31,136	-	75,653	-	7,630	83,283	(38,167)	(1,864)	(40,031)
TCOL	838	North Ga Technical College	(192,860)	2,107	9,909	20,991	33,007	-	31,883	-	-	31,883	(16,086)	13,506	(2,580)
TCOL	841	Savannah Technical College	(240,328)	2,626	12,347	7,904	22,877	-	39,731	-	-	39,731	(20,044)	6,113	(13,931)
TCOL	842	South Ga Technical College	(383,898)	4,194	19,724	-	23,918	-	63,466	-	8,364	71,830	(32,019)	(5,253)	(37,272)
TCOL	843	Southeastern Technical College	(304,907)	3,331	15,665	-	18,996	-	50,407	-	9,168	59,575	(25,430)	(6,147)	(31,577)
TCOL	844	Ogeechee Technical College	(88,932)	972	4,569	-	5,541	-	14,702	-	4,511	19,213	(7,418)	(3,772)	(11,190)
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	(216,149)	2,362	11,105	25,594	39,061	-	35,734	-	-	35,734	(18,027)	15,554	(2,473)
RESA	8504	NORTHWEST GEORGIA RESA	(29,157)	319	1,498	-	1,817	-	4,820	-	2,175	6,995	(2,432)	(1,572)	(4,004)
RESA	8564	Metro RESA	(17,941)	196	922	6,189	7,307	-	2,966	-	223	3,189	(1,497)	3,417	1,920
RESA	8584	NORTH EAST GEORGIA RESA	(1,797)	20	92	4,551	4,663	-	297	-	-	297	(150)	2,784	2,634
RESA	8804	FIRST DISTRICT RESA	(14,355)	157	738	-	895	-	2,373	-	3,535	5,908	(1,198)	(3,483)	(4,681)
STAT	900	Georgia Building Authority	(749,679)	8,191	38,516	18,526	65,233	-	123,936	-	-	123,936	(62,527)	13,599	(48,928)
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	(10,125)	111	520	-	631	-	1,674	-	430	2,104	(845)	(399)	(1,244)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
				Difference between Expected and Actual Experience	Change of Assump-tions	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	Chng of Assmp-tions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
CHAR	9015	TAPESTRY PUBLIC CHARTER SCHOOL	-	-	-	2,811	2,811	-	-	-	-	-	-	-	2,611	2,611
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	(356,617)	3,896	18,322	8,781	30,999	-	58,956	-	431	59,387	(29,743)	4,734	(25,009)	
AUTH	913-0913	Lk Lanier Island Dev Authority	(32,386)	354	1,664	-	2,018	-	5,354	-	1,740	7,094	(2,702)	(1,285)	(3,987)	
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	(18,250)	199	938	28	1,165	-	3,017	-	1,553	4,570	(1,523)	(884)	(2,407)	
STAT	921	Ga. Correctional Industries	(751,676)	8,213	38,619	11,559	58,391	-	124,267	-	10,159	134,426	(62,683)	5,584	(67,109)	
STAT	922	George L. Smith II - GWCCA	(1,294,760)	14,146	66,521	136,587	217,254	-	214,049	-	-	214,049	(107,988)	88,844	(19,144)	
AUTH	926-0926	GA Agric Exposition Authority	(243,189)	2,657	12,494	1,213	16,364	-	40,204	-	-	40,204	(20,282)	1,069	(19,213)	
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	(484,446)	5,293	24,889	32,640	62,822	-	80,088	-	-	80,088	(40,405)	22,449	(17,956)	
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	(343,139)	3,749	17,629	7,132	28,510	-	56,727	-	-	56,727	(28,619)	5,162	(23,457)	
AUTH	936-0936	Agric Com Commission-Peanuts	(53,945)	589	2,772	-	3,361	-	8,918	-	983	9,901	(4,500)	(920)	(5,420)	
AUTH	955-0955	GA Superior Court Clerks Coop	(133,299)	1,456	6,848	1,772	10,076	-	22,037	-	1,310	23,347	(11,117)	1,002	(10,115)	
AUTH	968-0968	GA Military College	(29,511)	322	1,516	1,594	3,432	-	4,879	-	2,927	7,806	(2,460)	(1,990)	(4,450)	
AUTH	972-0972	GA Federal-State Inspection	(481,444)	5,260	24,735	15,103	45,098	-	79,592	-	5,687	85,279	(40,154)	3,197	(36,957)	
AUTH	973-0973	GA Lottery Corporation	(29,647)	324	1,523	9,484	11,331	-	4,901	-	-	4,901	(2,473)	6,666	4,193	
STAT	977	Georgia Public Broadcasting	(503,642)	5,503	25,876	29,984	61,363	-	83,262	-	2,294	85,556	(42,006)	15,343	(26,663)	
STAT	980	GTA Georgia Technology Authority	(1,929,987)	21,086	99,157	16,576	136,819	-	319,064	-	48,265	367,329	(160,988)	(11,815)	(172,783)	
		Total all Entities	(\$270,646,000)	\$2,957,000	\$13,905,000	\$6,989,368	\$23,851,368	\$0	\$44,743,000	\$0	\$6,989,368	\$51,732,368	(\$22,573,000)	\$0	(\$22,573,000)	
		Total LRS	(\$251,314)	\$2,746	\$12,912	\$26,099	\$41,757	\$0	\$41,547	\$0	\$0	\$41,547	(\$20,961)	\$17,003	(\$3,958)	
		Total JRS	(\$5,776,881)	\$63,119	\$296,796	\$218,911	\$578,826	\$0	\$955,032	\$0	\$105,482	\$1,060,514	(\$481,805)	\$75,406	(\$406,399)	
		Total ERS	(\$264,617,805)	\$2,891,135	\$13,595,292	\$6,744,358	\$23,230,785	\$0	\$43,746,421	\$0	\$6,883,886	\$50,630,307	(\$22,070,234)	(\$92,409)	(\$22,162,643)	
		Nonemployer Contributing Entities														
		STATE DEPARTMENT OF REVENUE	(\$6,415,562)	\$70,096	\$329,617	\$232,526	\$632,239	\$0	\$1,060,616	\$0	\$163,748	\$1,224,364	(\$535,083)	\$66,398	(\$478,685)	
		STATE COURTS AND PROSECUTING ATTORNEYS	(\$784,976)	\$8,577	\$40,330	\$48,387	\$97,294	\$0	\$129,772	\$0	\$0	\$129,772	(\$65,471)	\$34,277	(\$31,194)	
		STATE SUPPORT FOR COUNTY JUDGES	(\$2,078,508)	\$22,711	\$106,785	\$72,760	\$202,256	\$0	\$343,619	\$0	\$102,696	\$446,315	(\$173,345)	(\$17,375)	(\$190,720)	



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>
		<u>LRS</u>						
STAT	444	General Assembly of Georgia	\$13,524	\$2,849	(\$12,693)	(\$3,470)	\$-	\$-
		<u>JRS</u>						
STAT	418	PROSECUTING ATTORNEYS COUNCIL	\$26,300	\$9,673	(\$17,301)	(\$4,731)	\$-	\$-
STAT	436	Superior Courts of Georgia	9,743	(54,327)	(161,199)	(44,084)	-	-
STAT	442	Georgia Department of Law	2,094	718	(6,396)	(1,749)	-	-
STAT	444	General Assembly of Georgia	3,427	2,611	(1,890)	(518)	-	-
	50-001	Appling County Board of Commissioners	(1,345)	(1,095)	(1,030)	(281)	-	-
	50-003	Bacon County Board of Commissioners	1,927	1,076	(37)	(10)	-	-
	50-005	Baldwin County Board of Commissioners	(683)	(385)	(592)	(162)	-	-
	50-014	Brooks County Board of Commissioners	1,032	412	-	-	-	-
	50-015	Bryan County Board of Commissioners	4,151	(1,372)	(631)	(172)	-	-
	50-022	Carroll County Board of Commissioners	(1,587)	(1,529)	(2,189)	(599)	-	-
	50-023	Catoosa County Board of Commissioners	(950)	(473)	(494)	(135)	-	-
	50-024	Charlton County Board of Commissioners	(123)	(756)	(714)	(195)	-	-
	50-025	Chatham County Board of Commissioners	(2,241)	(2,314)	(4,102)	(1,122)	-	-
	50-027	Chattooga County Board of Commissioners	(321)	(226)	(415)	(114)	-	-
	50-028	Cherokee County Board of Commissioners	(4,883)	(3,027)	(3,829)	(1,047)	-	-
	50-029	Clarke County Board of Commissioners	(2,826)	(2,448)	(3,421)	(936)	-	-
	50-031	Clayton County Board of Commissioners	(3,387)	(2,918)	(3,753)	(1,026)	-	-
	50-032	Clinch County Board of Commissioners	2,088	833	-	-	-	-
	50-033	Cobb County Board of Commissioners	12,444	221	(8,178)	(2,238)	-	-
	50-034	Coffee County Board of Commissioners	(737)	(682)	(833)	(229)	-	-
	50-036	Columbia County Board of Commissioners	(2,265)	(2,288)	(2,502)	(684)	-	-
	50-038	Coweta County Board of Commissioners	(853)	(979)	(1,142)	(312)	-	-
	50-043	Decatur County Board of Commissioners	2,978	1,220	-	-	-	-
	50-044	Dekalb County Board of Commissioners	(4,818)	(4,424)	(4,987)	(1,363)	-	-
	50-047	Dougherty County Board of Commissioners	(978)	(693)	(1,238)	(338)	-	-
	50-048	Douglas County Board of Commissioners	(1,254)	(938)	(201)	(56)	-	-
	50-051	Effingham County Board of Commissioners	(1,117)	(1,406)	(2,013)	(551)	-	-
	50-054	Evans County Board of Commissioners	(919)	(709)	(882)	(241)	-	-
	50-056	Fayette County Board of Commissioners	(1,173)	(1,007)	(1,177)	(322)	-	-
	50-058	Forsyth County Board of Commissioners	(2,595)	(2,350)	(2,523)	(690)	-	-
	50-060	Fulton County Board of Commissioners	(5,806)	(4,929)	(6,357)	(1,739)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
50-063		Glynn County Board of Commissioners	(\$665)	(\$588)	(\$842)	(\$231)	\$-	\$-
50-064		Gordon County Board of Commissioners	(693)	(510)	(810)	(221)	-	-
50-065		Grady County Board of Commissioners	(314)	(295)	(349)	(95)	-	-
50-067		Gwinnett County Board of Commissioners	(5,960)	(5,043)	(6,382)	(1,744)	-	-
50-068		Habersham County Board of Commissioners	3,593	2,222	-	-	-	-
50-069		Hall County Board of Commissioners	(2,307)	(1,849)	(2,493)	(683)	-	-
50-075		Henry County Board of Commissioners	(3,575)	(3,027)	(3,829)	(1,047)	-	-
50-081		Jefferson County Board of Commissioners	1,783	513	(444)	(122)	-	-
50-082		Jenkins County Board of Commissioners	657	457	(63)	(18)	-	-
50-085		Lamar County Board of Commissioners	(1,336)	(1,175)	(1,118)	(306)	-	-
50-089		Liberty County Board of Commissioners	(1,255)	(1,817)	(1,999)	(547)	-	-
50-091		Long County Board of Commissioners	944	505	-	-	-	-
50-092		Lowndes County Board of Commissioners	(984)	(679)	(1,247)	(341)	-	-
50-095		Madison County Board of Commissioners	(5,223)	(1,289)	(987)	(270)	-	-
50-097		Mcduffie County Board of Commissioners	3,182	768	-	-	-	-
50-098		Mcintosh County Board of Commissioners	(1,109)	(957)	(1,371)	(375)	-	-
50-100		Miller County Board of Commissioners	(926)	(565)	(686)	(188)	-	-
50-101		Mitchell County Board of Commissioners	(3,479)	(2,064)	(1,306)	(357)	-	-
50-106		Muscogee County Board of Commissioners	(2,536)	(1,776)	(2,829)	(774)	-	-
50-107		Newton County Board of Commissioners	(1,444)	(1,353)	(1,186)	(323)	-	-
50-108		Oconee County Board of Commissioners	1,801	498	-	-	-	-
50-110		Paulding County Board of Commissioners	(1,878)	(1,481)	(1,215)	(331)	-	-
50-113		Pierce County Board of Commissioners	(422)	(362)	(445)	(122)	-	-
50-117		Putnam County Board of Commissioners	(546)	(463)	(587)	(159)	-	-
50-121		Richmond County Board of Commissioners	3,572	2,059	(5,442)	(1,489)	-	-
50-122		Rockdale County Board of Commissioners	3,985	165	(1,247)	(341)	-	-
50-124		Screven County Board of Commissioners	(188)	(195)	(308)	(85)	-	-
50-126		Spalding County Board of Commissioners	446	(367)	(1,354)	(370)	-	-
50-127		Stephens County Board of Commissioners	(270)	(256)	(330)	(91)	-	-
50-132		Tattnall County Board of Commissioners	(518)	(458)	(583)	(161)	-	-
50-136		Thomas County Board of Commissioners	(404)	(370)	(407)	(112)	-	-
50-137		Tift County Board of Commissioners	(2,157)	(1,021)	(1,126)	(307)	-	-
50-138		Toombs County Board of Commissioners	(241)	(249)	(356)	(97)	-	-
50-140		Treutlen County Board of Commissioners	(542)	(537)	(770)	(211)	-	-
50-141		Troup County Board of Commissioners	(1,451)	(951)	(972)	(266)	-	-
50-142		Turner County Board of Commissioners	(1,153)	(888)	(1,119)	(305)	-	-
50-145		Upson County Board of Commissioners	(1,464)	(1,265)	(1,111)	(303)	-	-
50-146		Walker County Board of Commissioners	(570)	(739)	(1,099)	(299)	-	-
50-147		Walton County Board of Commissioners	(1,345)	(1,368)	(1,192)	(325)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	50-148	Ware County Board of Commissioners	(\$1,064)	(\$859)	(\$922)	(\$252)	\$-	\$-
	50-161	Eighth Judicial Board of Commissioners	(3,868)	(3,396)	(3,209)	(878)	-	-
		ERS						
DFAC	127-001	Appling County DFACS	(\$2,110)	(\$1,041)	(\$1,979)	(\$541)	\$-	\$-
DFAC	127-002	Atkinson County DFACS	1,077	(352)	(363)	(100)	-	-
DFAC	127-003	Bacon County DFACS	256	(869)	(1,173)	(321)	-	-
DFAC	127-004	Baker County DFACS	(2,728)	(1,895)	(951)	(260)	-	-
DFAC	127-005	Baldwin County DFACS	(1,008)	(3,578)	(5,125)	(1,402)	-	-
DFAC	127-006	Banks County DFACS	217	61	(1,311)	(358)	-	-
DFAC	127-007	Barrow County DFACS	(6,529)	(555)	(4,098)	(1,121)	-	-
DFAC	127-008	Bartow County DFACS	(430)	(4,577)	(4,817)	(1,318)	-	-
DFAC	127-009	Ben Hill County DFACS	(278)	881	(1,488)	(407)	-	-
DFAC	127-010	Berrien County DFACS	(4,377)	(3,993)	(3,426)	(938)	-	-
DFAC	127-011	Bibb County DFACS	4,368	(11,270)	(27,204)	(7,441)	-	-
DFAC	127-012	Bleckley County DFACS	272	(832)	(716)	(197)	-	-
DFAC	127-013	Brantley County DFACS	(4,619)	(3,524)	(3,132)	(857)	-	-
DFAC	127-014	Brooks County DFACS	(112)	(1,464)	(1,429)	(391)	-	-
DFAC	127-015	Bryan County DFACS	4,501	(22)	(648)	(177)	-	-
DFAC	127-016	Bulloch County DFACS	(1,555)	1,113	(4,183)	(1,143)	-	-
DFAC	127-017	Burke County DFACS	1,308	(1,381)	(2,550)	(698)	-	-
DFAC	127-018	Butts County DFACS	(588)	(1,590)	(2,177)	(595)	-	-
DFAC	127-019	Calhoun County DFACS	1,933	494	(796)	(217)	-	-
DFAC	127-020	Camden County DFACS	(1,451)	(1,265)	(4,118)	(1,128)	-	-
DFAC	127-021	Candler County DFACS	4,084	2,469	(1,231)	(336)	-	-
DFAC	127-022	Carroll County DFACS	2,382	1,801	(6,215)	(1,699)	-	-
DFAC	127-023	Catoosa County DFACS	1,826	(897)	(2,828)	(773)	-	-
DFAC	127-024	Charlton County DFACS	(571)	(1,256)	(2,457)	(671)	-	-
DFAC	127-025	Chatham County DFACS	1,351	(7,151)	(14,557)	(3,981)	-	-
DFAC	127-026	Chattahoochee County DFACS	1,508	436	(440)	(121)	-	-
DFAC	127-027	Chattooga County DFACS	(3,806)	(1,860)	(4,012)	(1,098)	-	-
DFAC	127-028	Cherokee County DFACS	(352)	(3,120)	(6,201)	(1,696)	-	-
DFAC	127-029	Clarke County DFACS	(25,620)	(21,652)	(19,788)	(5,410)	-	-
DFAC	127-030	Clay County DFACS	(1,823)	(1,669)	(2,056)	(561)	-	-
DFAC	127-031	Clayton County DFACS	(2,390)	(23,854)	(49,712)	(13,595)	-	-
DFAC	127-032	Clinch County DFACS	(341)	(354)	(1,048)	(286)	-	-
DFAC	127-033	Cobb County DFACS	(31,179)	(21,974)	(35,683)	(9,759)	-	-
DFAC	127-034	Coffee County DFACS	(24,316)	(13,541)	(15,295)	(4,181)	-	-
DFAC	127-035	Colquitt County DFACS	(7,923)	(6,679)	(5,982)	(1,636)	-	-
DFAC	127-036	Columbia County DFACS	(2,947)	(1,230)	(10,885)	(2,978)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-037	Cook County DFACS	(\$1,920)	(\$1,793)	(\$3,490)	(\$954)	\$-	\$-
DFAC	127-038	Coweta County DFACS	503	(397)	(5,559)	(1,520)	-	-
DFAC	127-039	Crawford County DFACS	466	(1,544)	(1,771)	(484)	-	-
DFAC	127-040	Crisp County DFACS	(2,744)	(2,031)	(4,623)	(1,264)	-	-
DFAC	127-041	Dade County DFACS	2,217	955	(1,568)	(429)	-	-
DFAC	127-042	Dawson County DFACS	2,469	760	(1,000)	(274)	-	-
DFAC	127-043	Decatur County DFACS	(3,772)	(3,394)	(5,746)	(1,571)	-	-
DFAC	127-044	Dekalb County DFACS	(70,330)	(68,101)	(109,848)	(30,040)	-	-
DFAC	127-045	Dodge County DFACS	(436)	(314)	(1,359)	(370)	-	-
DFAC	127-046	Dooly County DFACS	(3,901)	(1,830)	(1,428)	(390)	-	-
DFAC	127-047	Dougherty County DFACS	(4,516)	(38,023)	(55,294)	(15,121)	-	-
DFAC	127-048	Douglas County DFACS	2,321	(4,355)	(9,072)	(2,480)	-	-
DFAC	127-049	Early County DFACS	(26,690)	(14,731)	(17,067)	(4,667)	-	-
DFAC	127-051	Effingham County DFACS	1,324	(1,848)	(3,120)	(853)	-	-
DFAC	127-052	Elbert County DFACS	(1,180)	(2,822)	(2,013)	(550)	-	-
DFAC	127-053	Emanuel County DFACS	2,068	1,956	(647)	(176)	-	-
DFAC	127-054	Evans County DFACS	55	747	(1,440)	(393)	-	-
DFAC	127-055	Fannin County DFACS	(2,251)	(1,849)	(2,217)	(606)	-	-
DFAC	127-056	Fayette County DFACS	(8,161)	(4,928)	(6,007)	(1,643)	-	-
DFAC	127-057	Floyd County DFACS	(25,417)	(19,222)	(22,594)	(6,178)	-	-
DFAC	127-058	Forsyth County DFACS	3,072	(517)	(2,311)	(633)	-	-
DFAC	127-059	Franklin County DFACS	(3,569)	(2,898)	(2,351)	(642)	-	-
DFAC	127-060	FULTON COUNTY DFACS	73,614	(14,866)	(82,181)	(22,473)	-	-
DFAC	127-061	Gilmer County DFACS	3,067	1,139	(1,691)	(461)	-	-
DFAC	127-062	GlascocK County DFACS	(251)	(847)	(1,109)	(302)	-	-
DFAC	127-063	Glynn County DFACS	7,271	1,524	(9,109)	(2,491)	-	-
DFAC	127-064	Gordon County DFACS	(6,086)	(4,850)	(5,433)	(1,486)	-	-
DFAC	127-065	Grady County DFACS	(3,456)	(2,488)	(3,749)	(1,024)	-	-
DFAC	127-066	Greene County DFACS	(12,263)	(4,532)	(3,976)	(1,088)	-	-
DFAC	127-067	Gwinnett County DFACS	(32,141)	(33,915)	(45,580)	(12,463)	-	-
DFAC	127-068	Habersham County DFACS	(145)	(380)	(3,289)	(899)	-	-
DFAC	127-069	Hall County DFACS	(13,252)	(18,005)	(18,052)	(4,936)	-	-
DFAC	127-070	Hancock County DFACS	(1,630)	(952)	(928)	(254)	-	-
DFAC	127-071	Haralson County DFACS	5,102	(40)	(2,860)	(783)	-	-
DFAC	127-072	Harris County DFACS	(418)	(1,257)	(1,732)	(472)	-	-
DFAC	127-073	Hart County DFACS	(1,828)	(1,735)	(4,038)	(1,104)	-	-
DFAC	127-074	Heard County DFACS	(607)	(1,066)	(2,431)	(665)	-	-
DFAC	127-075	Henry County DFACS	13,958	(959)	(9,304)	(2,544)	-	-
DFAC	127-076	Houston County DFACS	(9,433)	(9,489)	(14,027)	(3,837)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-077	Irwin County DFACS	(\$1,949)	(\$2,481)	(\$2,077)	(\$569)	\$-	\$-
DFAC	127-078	Jackson County DFACS	1,938	(585)	(1,767)	(482)	-	-
DFAC	127-079	Jasper County DFACS	1,193	1,273	(1,149)	(314)	-	-
DFAC	127-080	Jeff Davis County DFACS	(5,579)	(3,083)	(3,597)	(984)	-	-
DFAC	127-081	Jefferson County DFACS	(438)	(2,479)	(1,681)	(461)	-	-
DFAC	127-082	Jenkins County DFACS	(2,531)	(2,384)	(1,398)	(383)	-	-
DFAC	127-083	Johnson County DFACS	(810)	(223)	(1,718)	(469)	-	-
DFAC	127-084	Jones County DFACS	(4,082)	(4,248)	(4,526)	(1,237)	-	-
DFAC	127-085	Lamar County DFACS	1,080	(312)	(2,428)	(665)	-	-
DFAC	127-086	Lanier County DFACS	2,521	(940)	(2,048)	(560)	-	-
DFAC	127-087	Laurens County DFACS	(16,987)	(14,974)	(23,834)	(6,518)	-	-
DFAC	127-088	Lee County DFACS	4,512	410	(1,833)	(501)	-	-
DFAC	127-089	Liberty County DFACS	207	(1,965)	(5,088)	(1,391)	-	-
DFAC	127-090	Lincoln County DFACS	1,337	533	-	-	-	-
DFAC	127-091	Long County DFACS	(792)	(589)	(594)	(163)	-	-
DFAC	127-092	Lowndes County DFACS	7,641	82	(9,450)	(2,585)	-	-
DFAC	127-093	Lumpkin County DFACS	(1,665)	(1,546)	(2,233)	(610)	-	-
DFAC	127-094	Macon County DFACS	6,473	1,596	(1,849)	(507)	-	-
DFAC	127-095	Madison County DFACS	(884)	(934)	(3,657)	(1,000)	-	-
DFAC	127-096	Marion County DFACS	167	1,138	(1,400)	(383)	-	-
DFAC	127-097	Mcduffie County DFACS	(6,202)	(4,542)	(4,390)	(1,201)	-	-
DFAC	127-098	Mcintosh County DFACS	(3,597)	(3,065)	(1,075)	(293)	-	-
DFAC	127-099	Meriwether County DFACS	(8,104)	(4,911)	(3,887)	(1,062)	-	-
DFAC	127-101	Mitchell County DFACS	858	(994)	(2,863)	(784)	-	-
DFAC	127-102	Monroe County DFACS	2,211	786	(2,604)	(713)	-	-
DFAC	127-103	Montgomery County DFACS	(2,514)	(1,548)	(2,079)	(568)	-	-
DFAC	127-104	Morgan County DFACS	4,134	1,102	(1,606)	(439)	-	-
DFAC	127-105	Murray County DFACS	(3,352)	(2,997)	(3,643)	(997)	-	-
DFAC	127-106	Muscogee County DFACS	(2,965)	(7,974)	(15,029)	(4,110)	-	-
DFAC	127-107	Newton County DFACS	(4,533)	(6,176)	(8,961)	(2,451)	-	-
DFAC	127-108	Oconee County DFACS	7,647	(458)	(535)	(145)	-	-
DFAC	127-110	Paulding County DFACS	7,093	2,167	(2,828)	(773)	-	-
DFAC	127-111	Peach County DFACS	(6,047)	(3,794)	(5,362)	(1,467)	-	-
DFAC	127-112	Pickens County DFACS	(3,555)	(3,807)	(2,888)	(789)	-	-
DFAC	127-113	Pierce County DFACS	(2,075)	(1,574)	(1,979)	(540)	-	-
DFAC	127-114	Pike County DFACS	1,426	843	(852)	(232)	-	-
DFAC	127-115	Polk County DFACS	(5,826)	(6,065)	(7,245)	(1,982)	-	-
DFAC	127-116	Pulaski County DFACS	(1,340)	(319)	(952)	(261)	-	-
DFAC	127-117	Putnam County DFACS	(17,487)	(9,418)	(12,524)	(3,426)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-118	Quitman County DFACS	\$2,542	\$690	\$-	\$-	\$-	\$-
DFAC	127-119	Rabun County DFACS	(2,409)	(3,030)	(3,123)	(854)	-	-
DFAC	127-120	Randolph County DFACS	(1,199)	(981)	(1,549)	(423)	-	-
DFAC	127-121	Richmond County DFACS	(8,166)	(14,044)	(23,162)	(6,333)	-	-
DFAC	127-122	Rockdale County DFACS	9,916	1,580	(4,159)	(1,137)	-	-
DFAC	127-123	Schley County DFACS	(1,595)	(1,222)	(749)	(204)	-	-
DFAC	127-124	Screven County DFACS	(961)	(3,530)	(1,348)	(368)	-	-
DFAC	127-125	Seminole County DFACS	(3,508)	(2,590)	(3,156)	(863)	-	-
DFAC	127-126	Spalding County DFACS	(24,925)	(18,237)	(22,163)	(6,061)	-	-
DFAC	127-127	Stephens County DFACS	(1,061)	(633)	(3,772)	(1,032)	-	-
DFAC	127-128	Stewart County DFACS	(2,202)	(1,086)	(1,122)	(306)	-	-
DFAC	127-129	Sumter County DFACS	(27,883)	(21,057)	(26,124)	(7,145)	-	-
DFAC	127-130	Talbot County DFACS	(3,588)	(1,613)	(1,711)	(469)	-	-
DFAC	127-131	Taliaferro County DFACS	(1,284)	(355)	(356)	(97)	-	-
DFAC	127-132	Tattnall County DFACS	1,261	692	(1,530)	(418)	-	-
DFAC	127-133	Taylor County DFACS	(2,151)	(1,722)	(686)	(188)	-	-
DFAC	127-134	Telfair County DFACS	(1,624)	(1,797)	(2,809)	(768)	-	-
DFAC	127-135	Terrell County DFACS	(2,782)	(2,143)	(2,155)	(589)	-	-
DFAC	127-136	Thomas County DFACS	1,981	(636)	(5,189)	(1,419)	-	-
DFAC	127-137	Tift County DFACS	2,168	(2,638)	(6,820)	(1,866)	-	-
DFAC	127-138	Toombs County DFACS	(2,730)	(3,737)	(3,675)	(1,005)	-	-
DFAC	127-139	Towns County DFACS	2,421	1,869	(392)	(107)	-	-
DFAC	127-140	Treutlen County DFACS	1,995	1,790	(940)	(257)	-	-
DFAC	127-141	Troup County DFACS	(1,181)	(5,407)	(7,073)	(1,936)	-	-
DFAC	127-142	Turner County DFACS	445	(362)	(423)	(115)	-	-
DFAC	127-143	Twiggs County DFACS	846	(2,218)	(961)	(262)	-	-
DFAC	127-144	Union County DFACS	(885)	(1,020)	(1,391)	(381)	-	-
DFAC	127-145	Upson County DFACS	9,812	5,278	(2,419)	(662)	-	-
DFAC	127-146	Walker County DFACS	4,283	2,387	(3,372)	(922)	-	-
DFAC	127-147	Walton County DFACS	14,832	4,242	(4,392)	(1,202)	-	-
DFAC	127-148	Ware County DFACS	(616)	(3,105)	(3,882)	(1,062)	-	-
DFAC	127-149	Warren County DFACS	(5,005)	(1,578)	(1,501)	(410)	-	-
DFAC	127-150	Washington County DFACS	(796)	(795)	(2,573)	(704)	-	-
DFAC	127-151	Wayne County DFACS	3,277	56	(2,477)	(677)	-	-
DFAC	127-152	Webster County DFACS	(5,220)	(3,027)	(1,423)	(390)	-	-
DFAC	127-153	Wheeler County DFACS	842	341	(490)	(135)	-	-
DFAC	127-154	White County DFACS	2,400	1,831	(1,003)	(274)	-	-
DFAC	127-155	Whitfield County DFACS	(8,543)	(15,299)	(20,405)	(5,580)	-	-
DFAC	127-156	Wilcox County DFACS	(1,522)	(1,099)	(1,649)	(451)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
DFAC	127-157	Wilkes County DFACS	(\$103)	(\$454)	(\$2,029)	(\$556)	\$-	\$-
DFAC	127-158	Wilkinson County DFACS	(1,989)	(1,411)	(1,288)	(352)	-	-
DFAC	127-159	Worth County DFACS	(2,683)	(1,818)	(2,563)	(702)	-	-
HLTH	128-001	Appling County Health Dept	1,440	385	(1,848)	(504)	-	-
HLTH	128-002	Atkinson County Health Dept	(223)	44	(1,074)	(295)	-	-
HLTH	128-003	Bacon County Health Dept	(1,693)	(1,167)	(1,434)	(393)	-	-
HLTH	128-004	Baker County Health Dept	(2,064)	(1,496)	(1,787)	(489)	-	-
HLTH	128-005	Baldwin County Health Dept	(2,029)	(1,714)	(3,050)	(834)	-	-
HLTH	128-006	Banks County Health Dept	1,783	225	(722)	(197)	-	-
HLTH	128-007	Barrow County Public Health	543	(539)	(2,927)	(800)	-	-
HLTH	128-008	Bartow County Health Dept	(562)	(1,699)	(3,956)	(1,081)	-	-
HLTH	128-009	Ben Hill County Health Dept	2,069	(408)	(900)	(245)	-	-
HLTH	128-010	Berrien County Health Dept	4,005	2,141	(365)	(100)	-	-
HLTH	128-011	Bibb County Health Dept	(1,824)	(2,084)	(8,588)	(2,348)	-	-
HLTH	128-012	Bleckley Co. Health Dept	2,096	(703)	(907)	(249)	-	-
HLTH	128-013	Brantley County Health Dept	(1,187)	(820)	(951)	(258)	-	-
HLTH	128-014	Brooks County Health Dept	(422)	(2,223)	(1,325)	(361)	-	-
HLTH	128-015	Bryan County Health Dept	(19,040)	(14,244)	(3,051)	(834)	-	-
HLTH	128-016	Bulloch County Physical Health	95	(784)	(2,915)	(797)	-	-
HLTH	128-017	Burke County Health Dept	(4,742)	(2,685)	(3,163)	(866)	-	-
HLTH	128-018	Butts County Health Dept	(797)	(579)	(516)	(141)	-	-
HLTH	128-019	Calhoun County Health Dept	(911)	(661)	(851)	(233)	-	-
HLTH	128-020	Camden County Health Dept	(14,029)	(10,495)	(2,248)	(616)	-	-
HLTH	128-021	Candler County Health Dept	(2,691)	(1,755)	(1,374)	(377)	-	-
HLTH	128-022	Carroll County Health Dept	361	(2,890)	(4,558)	(1,246)	-	-
HLTH	128-023	Catoosa County Health Dept	8,066	946	(1,790)	(490)	-	-
HLTH	128-024	Charlton County Health Dept	4,838	2,486	(1,331)	(364)	-	-
HLTH	128-025	Chatham County Health Dept	(171,870)	(128,574)	(27,541)	(7,531)	-	-
HLTH	128-026	Chattahoochee County Health Dept	(3,466)	(712)	(916)	(251)	-	-
HLTH	128-027	Chattooga County Health Dept	(3,035)	(2,664)	(2,757)	(754)	-	-
HLTH	128-028	Cherokee County Health Dept	(45,208)	(26,695)	(34,442)	(9,418)	-	-
HLTH	128-029	Clarke County Health Dept	(3,239)	(7,840)	(14,506)	(3,967)	-	-
HLTH	128-030	Clay County Health Dept	(726)	(135)	(375)	(103)	-	-
HLTH	128-031	Clayton County Health Dept	12,013	(2,026)	(13,726)	(3,753)	-	-
HLTH	128-032	Clinch County Health Dept	(1,254)	(875)	(1,054)	(289)	-	-
HLTH	128-033	Cobb County Health Dept	12,291	(5,958)	(38,768)	(10,601)	-	-
HLTH	128-034	Coffee County Health Dept	(691)	(713)	(2,960)	(809)	-	-
HLTH	128-035	Colquitt County Health Dept	(6,056)	(3,935)	(6,128)	(1,676)	-	-
HLTH	128-036	Columbia County Health Dept	(3,285)	(3,949)	(5,575)	(1,524)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-037	Cook County Health Dept	(\$494)	(\$1,289)	(\$1,267)	(\$346)	\$-	\$-
HLTH	128-038	Coweta County Health Dept	(4,898)	(3,476)	(4,972)	(1,360)	-	-
HLTH	128-039	Crawford County Health Dept	(1,041)	(709)	(915)	(251)	-	-
HLTH	128-040	Crisp County Health Dept	6,897	2,128	(106)	(28)	-	-
HLTH	128-041	Dade County Health Dept	(460)	(355)	(1,585)	(433)	-	-
HLTH	128-042	Dawson County Health Dept	(3,928)	(3,000)	(2,584)	(706)	-	-
HLTH	128-043	Decatur County Health Dept	1,693	(171)	(2,701)	(739)	-	-
HLTH	128-044	Dekalb County Health Dept	19,688	(13,551)	(66,686)	(18,236)	-	-
HLTH	128-045	Dodge County Health Dept	(1,181)	(1,526)	(1,966)	(537)	-	-
HLTH	128-046	Dooly County Health Dept	1,226	(258)	(333)	(91)	-	-
HLTH	128-047	Dougherty County Health Dept	5,651	417	(8,092)	(2,213)	-	-
HLTH	128-047B	SOUTHWEST HEALTH DISTRICT	(28,206)	(23,167)	(29,328)	(8,020)	-	-
HLTH	128-048	Douglas County Health Dept	(2,155)	(2,759)	(3,720)	(1,017)	-	-
HLTH	128-049	Early County Health Dept	848	871	(1,205)	(330)	-	-
HLTH	128-050	Echols County Health Dept	(838)	(509)	(862)	(236)	-	-
HLTH	128-051	Effingham County Health Dept	(12,936)	(9,677)	(2,073)	(567)	-	-
HLTH	128-052	Elbert County Health Dept	(3,694)	(2,235)	(1,732)	(473)	-	-
HLTH	128-053	Emanuel County Health Dept	1,923	(733)	(2,547)	(696)	-	-
HLTH	128-054	Evans County Health Dept	729	588	(1,006)	(274)	-	-
HLTH	128-055	Fannin County Health Dept	(2,283)	(2,421)	(2,468)	(674)	-	-
HLTH	128-056	Fayette County Health Dept	1	(1,311)	(3,709)	(1,016)	-	-
HLTH	128-057	Floyd County Health Dept	15,579	(10,461)	(28,802)	(7,876)	-	-
HLTH	128-058	Forsyth County Health Dept	1,073	(1,583)	(2,602)	(711)	-	-
HLTH	128-059	Franklin County Health Dept	(1,844)	(1,323)	(1,822)	(498)	-	-
HLTH	128-061	Gilmer County Health Dept	(1,254)	(2,380)	(3,196)	(874)	-	-
HLTH	128-062	Glascok County Health Dept	(940)	(601)	(577)	(156)	-	-
HLTH	128-063	Glynn County Health Dept	249,133	157,800	(19,884)	(5,438)	-	-
HLTH	128-064	Gordon County Health Dept	(6,932)	(4,006)	(5,909)	(1,616)	-	-
HLTH	128-065	Grady County Health Dept	575	(913)	(2,185)	(597)	-	-
HLTH	128-066	Greene County Health Dept	306	(985)	(1,272)	(349)	-	-
HLTH	128-067	Gwinnett County Health Dept	(36,962)	(42,853)	(57,651)	(15,764)	-	-
HLTH	128-068	Habersham County Health Dept	6,323	2,171	(1,115)	(305)	-	-
HLTH	128-069	Hall County Health Dept	1,929	(10,872)	(30,628)	(8,376)	-	-
HLTH	128-070	Hancock County Health Dept	(2,151)	(1,512)	(1,830)	(500)	-	-
HLTH	128-071	Haralson County Health Dept	(2,952)	(2,134)	(2,296)	(626)	-	-
HLTH	128-072	Harris County Health Dept	1,103	92	(1,447)	(395)	-	-
HLTH	128-073	Hart County Health Dept	975	185	(1,224)	(335)	-	-
HLTH	128-074	Heard County Health Dept	2,199	(218)	(561)	(154)	-	-
HLTH	128-075	Henry County Health Dept	2,032	(589)	(5,818)	(1,592)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-076	Houston County Health Dept	(\$11,756)	(\$15,225)	(\$27,758)	(\$7,591)	\$-	\$-
HLTH	128-077	Irwin County Health Dept	3,174	684	(877)	(240)	-	-
HLTH	128-078	Jackson County Health Dept	7,049	4,753	(830)	(226)	-	-
HLTH	128-079	Jasper County Health Dept	2,601	(386)	(506)	(139)	-	-
HLTH	128-080	Jeff Davis County Health Dept	(2,145)	(1,931)	(1,732)	(472)	-	-
HLTH	128-081	Jefferson County Health Dept	(1,306)	(900)	(1,912)	(522)	-	-
HLTH	128-082	Jenkins County Health Dept	2,072	200	(541)	(148)	-	-
HLTH	128-083	Johnson County Health Dept	1,948	1,494	(403)	(110)	-	-
HLTH	128-084	Jones County Health Dept	(1,264)	(920)	(1,700)	(465)	-	-
HLTH	128-085	Lamar County Health Dept	1,823	423	(1,046)	(286)	-	-
HLTH	128-087	Laurens County Health Dept	(2,826)	(9,031)	(21,119)	(5,775)	-	-
HLTH	128-088	Lee County Health Dept	(1,560)	(1,264)	(2,760)	(754)	-	-
HLTH	128-089	Liberty County Health Dept	(32,103)	(24,016)	(5,144)	(1,407)	-	-
HLTH	128-090	Lincoln County Health Dept	(296)	(226)	(290)	(80)	-	-
HLTH	128-091	Long County Health Dept	(2,539)	(1,899)	(407)	(111)	-	-
HLTH	128-092	Lowndes County Health Dept	(10,072)	(14,489)	(27,622)	(7,553)	-	-
HLTH	128-093	Lumpkin County Health Dept	(529)	(557)	(2,068)	(566)	-	-
HLTH	128-094	Macon County Health Dept	(1,109)	(852)	(1,097)	(301)	-	-
HLTH	128-095	Madison County Health Dept	542	(1,037)	(449)	(122)	-	-
HLTH	128-096	Marion County Health Dept	(907)	(666)	(860)	(234)	-	-
HLTH	128-097	Mcduffie County Health Dept	(2,073)	(2,112)	(2,309)	(632)	-	-
HLTH	128-098	McIntosh County Health Dept	(6,126)	(4,583)	(982)	(268)	-	-
HLTH	128-099	Meriwether County Health Dept	(1,882)	(3,010)	(3,358)	(919)	-	-
HLTH	128-100	Miller County Health Dept	3,225	1,623	-	-	-	-
HLTH	128-101	Mitchell County Health Dept	1,835	(138)	(1,740)	(476)	-	-
HLTH	128-102	Monroe County Health Dept	2,123	(399)	(685)	(187)	-	-
HLTH	128-103	Montgomery County Health Dept	(732)	(598)	(716)	(197)	-	-
HLTH	128-104	Morgan County Health Dept	(1,644)	(1,471)	(1,863)	(509)	-	-
HLTH	128-105	Murray County Health Dept	(3,403)	(2,448)	(3,036)	(830)	-	-
HLTH	128-106	Muscogee County Health Dept	10,500	(11,879)	(31,165)	(8,524)	-	-
HLTH	128-107	Newton County Health Dept	2,582	(1,072)	(5,387)	(1,472)	-	-
HLTH	128-108	Oconee County Health Dept	(3,687)	(2,666)	(2,645)	(724)	-	-
HLTH	128-109	Oglethorpe County Health Dept	658	(433)	(558)	(151)	-	-
HLTH	128-110	Paulding County Health Dept	(3,933)	(3,826)	(3,055)	(835)	-	-
HLTH	128-111	Peach County Health Dept	(1,135)	(916)	(1,491)	(407)	-	-
HLTH	128-112	Pickens County Health Dept	4,586	(288)	(370)	(102)	-	-
HLTH	128-113	Pierce County Health Dept	(1,144)	(1,111)	(2,019)	(552)	-	-
HLTH	128-114	Pike County Health Dept	1,293	(383)	(552)	(152)	-	-
HLTH	128-115	Polk County Health Dept	1,695	(1,150)	(2,263)	(618)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-116	Pulaski County Health Dept	(\$225)	(\$383)	(\$819)	(\$224)	\$-	\$-
HLTH	128-117	Putnam County Health Dept	(2,304)	(1,995)	(2,042)	(559)	-	-
HLTH	128-118	Quitman County Health Dept	157	552	-	-	-	-
HLTH	128-119	Rabun County Health Dept	909	1,659	(1,786)	(488)	-	-
HLTH	128-120	Randolph County Health Dept	3,850	1,185	(161)	(45)	-	-
HLTH	128-121	Richmond County Health Dept	3,916	(6,646)	(21,903)	(5,990)	-	-
HLTH	128-122	Rockdale County Health Dept	7,846	(149)	(2,398)	(655)	-	-
HLTH	128-123	Schley County Health Dept	907	800	(557)	(152)	-	-
HLTH	128-124	Screven County Health Dept	(914)	(561)	(1,565)	(428)	-	-
HLTH	128-125	Seminole County Health Dept	3,319	700	(1,489)	(408)	-	-
HLTH	128-126	Spalding County Health Dept	(2,957)	(2,467)	(4,503)	(1,230)	-	-
HLTH	128-127	Stephens County Health Dept	(633)	(810)	(1,567)	(429)	-	-
HLTH	128-128	Stewart County Health Dept	2,209	(176)	(226)	(62)	-	-
HLTH	128-129	Sumter County Health Dept	1,625	(294)	(2,669)	(730)	-	-
HLTH	128-130	Talbot County Health Dept	3,975	1,392	-	-	-	-
HLTH	128-131	Taliaferro County Health Dept	(862)	(442)	(569)	(156)	-	-
HLTH	128-132	Tattnall County Health Dept	1,623	(286)	(1,379)	(378)	-	-
HLTH	128-133	Taylor County Health Dept	(1,871)	(1,296)	(1,670)	(456)	-	-
HLTH	128-134	Telfair County Health Dept	(2,347)	(1,724)	(1,791)	(491)	-	-
HLTH	128-135	Terrell County Health Dept	549	471	(402)	(109)	-	-
HLTH	128-136	Thomas County Health Dept	2,439	1,026	(5,430)	(1,484)	-	-
HLTH	128-137	Tift County Health Dept	(1,184)	(69)	(3,416)	(935)	-	-
HLTH	128-138	Toombs County Health Dept	(4,089)	(2,803)	(3,407)	(932)	-	-
HLTH	128-139	Towns County Health Dept	1,759	744	(1,483)	(404)	-	-
HLTH	128-140	Treutlen County Health Dept	549	(607)	(601)	(165)	-	-
HLTH	128-141	Troup County Health Dept	(34,612)	(26,281)	(31,494)	(8,612)	-	-
HLTH	128-142	Turner County Health Dept	804	(41)	(308)	(83)	-	-
HLTH	128-143	Twiggs County Health Dept	2,169	733	-	-	-	-
HLTH	128-144	Union County Health Dept	(2,218)	(1,688)	(2,115)	(578)	-	-
HLTH	128-145	Upson County Health Dept	(1,226)	(1,787)	(2,904)	(795)	-	-
HLTH	128-146	Walker County Health Dept	7,520	4,284	(3,474)	(951)	-	-
HLTH	128-147	Walton County Health Dept	(4,597)	(3,505)	(4,430)	(1,210)	-	-
HLTH	128-148	Ware County Health Dept	(24,596)	(23,244)	(34,045)	(9,310)	-	-
HLTH	128-149	Warren County Health Dept	(134)	(446)	(531)	(145)	-	-
HLTH	128-150	Washington County Health Dept	(3,590)	(2,725)	(2,329)	(637)	-	-
HLTH	128-151	Wayne County Health Dept	(2,802)	(1,592)	(2,235)	(611)	-	-
HLTH	128-152	Webster County Health Dept	(626)	(430)	(553)	(150)	-	-
HLTH	128-153	Wheeler County Health Dept	(1,293)	(911)	(1,174)	(321)	-	-
HLTH	128-154	White County Health Dept	(1,616)	(979)	(2,294)	(627)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
HLTH	128-155	Whitfield County Health Dept	\$2,929	(\$3,829)	(\$13,232)	(\$3,618)	\$-	\$-
HLTH	128-156	Wilcox County Health Dept	1,567	721	(641)	(174)	-	-
HLTH	128-157	Wilkes County Health Dept	(2,198)	(1,611)	(1,948)	(534)	-	-
HLTH	128-158	Wilkinson County Health Dept	461	(352)	(989)	(270)	-	-
HLTH	128-159	Worth County Health Dept	(382)	(1,431)	(1,594)	(436)	-	-
MRCS	129-008	Woodright Industries	(330)	(25)	(2,414)	(660)	-	-
MRCS	129-009	Jessamine Place	(2,548)	(2,375)	(3,840)	(1,050)	-	-
MRCS	129-022	Carroll County MR Services	(849)	(819)	(2,312)	(633)	-	-
MRCS	129-035	Green Oaks Service Center	(7,740)	(6,264)	(6,535)	(1,788)	-	-
MRCS	129-071	HARALSON CO. CENTER (MH/MR/SA)	(2,139)	(1,664)	(2,142)	(586)	-	-
MRCS	129-101	Mitchell-Baker Service Center	(2,123)	(1,676)	(4,492)	(1,228)	-	-
MRCS	129-136	Thomas/Grady Service Center	(830)	(3,167)	(5,418)	(1,481)	-	-
MRCS	129-137	Tift County - Diversified Enterprises	3,736	120	(2,574)	(703)	-	-
AUTH	209-0209	Agric Commodity Commission	(3,122)	(2,207)	(2,554)	(699)	-	-
VARs	237-0041	STONE MOUNTAIN JUDICIAL CIRCUIT DA STAFF	(4,566)	(2,157)	(804)	(220)	-	-
VARs	237-0237	DA-LOOKOUT MOUNTAIN JUDICIAL CIRCUIT DISTRICT ATTORNEYS STAFF SOUTHERN	(2,173)	(2,787)	(3,424)	(936)	-	-
VARs	237-092	JUDICIAL CIRCUIT	2,317	786	-	-	-	-
CSBS	361	Lookout Mountain Community Ser	15,207	2,851	(2,444)	(668)	-	-
CSBS	363	HIGHLAND RIVERS CENTER COMMUNITY SERVICE BOARD	14,389	3,148	(6,864)	(1,876)	-	-
CSBS	364	GA MOUNTAINS AVITA COMMUNITY PARTNERS	3,603	74	(1,186)	(325)	-	-
CSBS	365	Cobb County Community Service	9,820	3,216	(5,108)	(1,397)	-	-
CSBS	368	Dekalb Community Service Board	10,753	4,019	(5,002)	(1,368)	-	-
CSBS	369	VIEW POINT HEALTH	7,452	1,620	(4,484)	(1,227)	-	-
CSBS	370	Clayton Community M.H., Substa	1,521	(21)	(2,947)	(807)	-	-
CSBS	371	ADVANTAGE BEHAVIORAL HEALTH SYSTEMS	3,486	525	(3,380)	(925)	-	-
CSBS	372	PATHWAYS CENTER CSB	8,650	2,626	(1,638)	(449)	-	-
CSBS	373	Mcintosh Trail MH, MR and SA C	21,170	7,277	(1,696)	(463)	-	-
CSBS	374	RIVER EDGE BEHAVIORAL HEALTH CENTER	544	(2,843)	(9,253)	(2,530)	-	-
CSBS	375	Phoenix Center	5,453	1,579	(1,160)	(317)	-	-
CSBS	376	Oconee Community Service Board	6,762	1,302	(1,088)	(299)	-	-
CSBS	377	EAST CENTRAL GEORGIA CSB SERENITY BHS	8,392	74	(2,060)	(563)	-	-
CSBS	378	Ogeechee MH, MR and SA Communi	37,162	22,803	-	-	-	-
CSBS	379	New Horizons	610	(2,427)	(6,388)	(1,747)	-	-
CSBS	380	Middle Flint Community Service	7,043	(78)	(4,728)	(1,293)	-	-
CSBS	381	CSB OF MIDDLE GEORGIA	(18,269)	(19,516)	(7,795)	(2,132)	-	-
CSBS	382	Albany Area Community Service	1,721	519	(1,669)	(456)	-	-
CSBS	383	The Georgia Pines Community Se	20,160	5,973	(6,120)	(1,674)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
CSBS	384	South Georgia Community Servic	\$11,026	\$3,243	(\$2,121)	(\$579)	\$-	\$-
CSBS	385	Pineland Area MH, MR and SA Co	3,940	(1,062)	(2,622)	(716)	-	-
CSBS	386	Satilla Community Service Boar	9,968	(1,575)	(4,955)	(1,354)	-	-
CSBS	388	GATEWAY BEHAVIOR HEALTH SERVICES CSB	3,112	427	(2,275)	(622)	-	-
STAT	402	Ga. Dept. of Agriculture	(18,230)	(66,850)	(102,295)	(27,974)	-	-
STAT	403	Ga. Dept. of Admin. Services	(45,303)	(48,617)	(87,691)	(23,980)	-	-
STAT	404	Ga. Dept. of Audits	7,265	(33,770)	(97,619)	(26,696)	-	-
STAT	405	DEPARTMENT OF PUBLIC HEALTH	(145,598)	(157,531)	(254,210)	(69,516)	-	-
STAT	406	GA Dept of Banking & Finance	(12,632)	(22,802)	(34,190)	(9,349)	-	-
STAT	407	State Accounting Office	(40,536)	(33,672)	(51,106)	(13,975)	-	-
STAT	408	Office of Comm. of Insurance	(22,566)	(24,711)	(71,314)	(19,501)	-	-
STAT	409	GEORGIA STATE FINANCE & INVESTMENT COMMISSION	(19,878)	(27,848)	(55,175)	(15,088)	-	-
STAT	410	STATE PROPERTIES COMMISSION	(2,551)	(2,936)	(4,595)	(1,256)	-	-
STAT	411	Ga. Dept. of Defense	(35,775)	(41,886)	(74,576)	(20,395)	-	-
STAT	414	Ga. Dept. of Education	75,956	(9,523)	(113,211)	(30,959)	-	-
STAT	415	THE TECHNICAL COLLEGE SYSTEM OF GEORGIA	(12,038)	(26,093)	(50,313)	(13,759)	-	-
STAT	416	Ga. Employees Retirement Sys.	(15,356)	(17,566)	(27,347)	(7,479)	-	-
STAT	418	PROSECUTING ATTORNEYS COUNCIL	(87,848)	(137,036)	(263,331)	(72,012)	-	-
STAT	419	Ga. Dept of Community Health	(93,398)	(110,094)	(242,437)	(66,298)	-	-
STAT	420	Georgia Forestry Commission	(49,089)	(68,263)	(120,924)	(33,069)	-	-
STAT	422	Office of Planning and Budget	9,810	(33,863)	(66,257)	(18,119)	-	-
STAT	427	GA. DEPT. OF HUMAN SERVICES	(360,779)	(452,771)	(787,694)	(215,408)	-	-
STAT	428	Ga. Dept. of Community Affairs	50,582	(13,930)	(83,745)	(22,901)	-	-
STAT	429	Department of Economic Development	(43,730)	(46,983)	(62,494)	(17,090)	-	-
STAT	430	Admin. Office of the Courts	(17,990)	(17,019)	(31,822)	(8,702)	-	-
STAT	432	Ga. Court of Appeals	(41,469)	(35,693)	(52,545)	(14,368)	-	-
STAT	436	Superior Courts of Georgia	(2,605)	(20,208)	(62,234)	(17,020)	-	-
STAT	438	Supreme Court	(33,792)	(28,029)	(41,074)	(11,232)	-	-
STAT	440	Ga. Dept. of Labor	102,708	(41,237)	(310,403)	(84,884)	-	-
STAT	441	DEPT. OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES	(111,752)	(245,801)	(623,510)	(170,507)	-	-
STAT	442	Georgia Department of Law	(38,080)	(35,196)	(96,074)	(26,273)	-	-
STAT	444	General Assembly of Georgia	(9,602)	(26,051)	(60,486)	(16,540)	-	-
STAT	461	Dept. of Juvenile Justice	338,912	(43,577)	(454,676)	(124,337)	-	-
STAT	462	Ga. Dept. of Natural Resources	(259,106)	(328,627)	(561,847)	(153,645)	-	-
STAT	465	State Board Pardons & Paroles	444,251	(59,988)	(76,067)	(20,802)	-	-
STAT	466	Ga. Dept. of Public Safety	(657,451)	(457,069)	(577,637)	(157,964)	-	-
STAT	467	Ga. Dept. of Corrections	1,062,195	(671,473)	(1,540,814)	(421,396)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
STAT	469	GA DEPT. OF EARLY CARE LEARNING	(\$137,529)	(\$110,677)	(\$84,141)	(\$23,011)	\$-	\$-
STAT	470	Ga. Public Service Commission	(31,076)	(29,327)	(42,697)	(11,676)	-	-
STAT	471	Ga. Bureau of Investigation	(297,382)	(226,074)	(301,876)	(82,552)	-	-
STAT	474	Department of Revenue	(74,112)	(123,472)	(243,322)	(66,540)	-	-
STAT	475	GA. DEPT. OF DRIVER SERVICES	(2,672)	(45,216)	(92,236)	(25,224)	-	-
STAT	476	Ga. Student Finance Commission	(17,045)	(19,956)	(14,591)	(3,990)	-	-
STAT	477	GA. DEPT OF COMMUNITY SUPERVISION	(2,334,125)	(362,951)	(482,583)	(131,969)	-	-
STAT	478	Secretary of State	(1,336)	(20,276)	(35,660)	(9,753)	-	-
STAT	480	SOIL AND WATER COMMISSION	51,021	28,820	-	-	-	-
STAT	482	Ga. Teachers Retirement Sys.	(61,947)	(74,128)	(118,290)	(32,348)	-	-
STAT	484	Ga. Dept. of Transportation	(185,136)	(540,319)	(1,134,028)	(310,118)	-	-
STAT	488	Ga. Dept. of Veterans Service	3,714	(6,971)	(25,604)	(7,002)	-	-
STAT	489	Subsequent Injury Trust Fund	849	(1,912)	(5,758)	(1,574)	-	-
STAT	490	State Board of Workers Comp	(948)	(21,568)	(52,838)	(14,450)	-	-
STAT	492	GA PUBLIC DEFENDER STANDARDS COUNCIL	(48,540)	(103,371)	(214,583)	(58,681)	-	-
UNIV	503-0503	GA Institute of Technology	3,103	(700)	(11,181)	(3,057)	-	-
UNIV	509-0509	GA State University	(7,558)	(4,744)	(9,289)	(2,540)	-	-
CORT	51-0217	DeKalb County State Court	17,246	(1,530)	(23,470)	(6,418)	-	-
CORT	51-0237	Bibb County State Court	3,742	(1,734)	(8,721)	(2,385)	-	-
CORT	51-0248	Chatham County State Court	2,417	(2,133)	(7,454)	(2,038)	-	-
UNIV	512-0512	AUGUSTA UNIVERSITY	(149,158)	(79,183)	(32,175)	(8,798)	-	-
UNIV	518-0518	University of GA	(30,576)	(28,604)	(22,924)	(6,268)	-	-
UNIV	521-0521	Albany State University	(8,816)	(1,311)	(1,851)	(507)	-	-
UNIV	524-0524	Armstrong Atlantic State Univ	(4,986)	(1,666)	(1,787)	(487)	-	-
UNIV	528-0528	Clayton College & State Univ	287	(398)	(513)	(141)	-	-
UNIV	530-0530	Columbus State University	800	502	(698)	(190)	-	-
UNIV	531-0531	University of North Georgia	(4,373)	(3,303)	(3,167)	(867)	-	-
UNIV	536-0536	GA College and State Univ	(11,604)	(6,474)	(4,248)	(1,161)	-	-
UNIV	539-0539	GA Southern University	579	869	(1,978)	(540)	-	-
UNIV	540-0540	Georgia Gwinnett College	(3,104)	(2,349)	(763)	(209)	-	-
UNIV	542-0542	GA Southwestern State Univ	(5,032)	(1,406)	(1,657)	(454)	-	-
UNIV	543-0543	Kennesaw State University	654	1,453	(1,353)	(369)	-	-
UNIV	547-0547	Middle Georgia State College	1,603	164	(4,566)	(1,249)	-	-
UNIV	551-0551	Valdosta State University	1,289	2,113	(1,353)	(370)	-	-
UNIV	554-0554	UNIVERSITY OF WEST GA	(1,261)	(447)	(2,009)	(549)	-	-
UNIV	557-0557	Abraham Baldwin Agric College	(2,900)	(2,882)	(2,526)	(691)	-	-
UNIV	562-0562	Bainbridge College	7,430	639	(209)	(57)	-	-
UNIV	563-0563	COLLEGE OF COASTAL GEORGIA	(1,467)	(1,205)	(1,335)	(364)	-	-
UNIV	567-0567	South Georgia State College	1,524	279	(1,660)	(455)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UNIV	569-0569	Dalton College	(\$1,143)	(\$856)	(\$183)	(\$51)	\$-	\$-
UNIV	573-0573	GEORGIA HIGHLANDS COLLEGE	1,325	(545)	(490)	(135)	-	-
UNIV	576-0576	Gordon College	(504)	(404)	(433)	(118)	-	-
		BOARD OF REGENTS OF THE UNIVERSITY						
UNIV	598-0598	SYSTEM OF GEORGIA	21	(10,306)	(17,988)	(4,919)	-	-
PSCH	6031	Bacon County Schools	1,265	374	(630)	(173)	-	-
PSCH	6051	Baldwin County Schools	(7,530)	(3,170)	(3,778)	(1,034)	-	-
PSCH	6071	Barrow County Schools	(449)	(341)	(501)	(138)	-	-
PSCH	6091	Ben Hill County Schools	(147)	(157)	(553)	(151)	-	-
PSCH	6111	Bibb County Schools	(1,872)	(4,062)	(2,905)	(794)	-	-
PSCH	6141	Brooks County Schools	(536)	(441)	(385)	(106)	-	-
PSCH	6181	Butts County Schools	2,280	1,626	(548)	(150)	-	-
PSCH	6211	Candler County Schools	(1,166)	(253)	(860)	(237)	-	-
PSCH	6221	Carroll County Schools	(807)	(582)	(561)	(154)	-	-
PSCH	6241	Charlton County Schools	(3,734)	(2,792)	(598)	(164)	-	-
PSCH	6251	Chatham County Schools	1,626	1,197	(1,500)	(411)	-	-
PSCH	6252	Live Oak Public Libraries	2,998	1,522	-	-	-	-
PSCH	6281	Cherokee County Schools	3,471	2,667	-	-	-	-
PSCH	6291	Clarke County Schools	(6,583)	(4,901)	(3,185)	(872)	-	-
PSCH	6311	Clayton County Schools	(1,355)	(363)	(1,502)	(411)	-	-
PSCH	6331	Cobb County Schools	(943)	(706)	(151)	(42)	-	-
PSCH	6341	Coffee County Schools	(2,870)	(689)	(544)	(148)	-	-
PSCH	6351	Colquitt County Schools	(1,583)	(1,120)	(1,296)	(354)	-	-
PSCH	6361	Columbia County Schools	(1,982)	(1,350)	(1,510)	(414)	-	-
PSCH	6381	Coweta County Schools	(953)	(702)	(907)	(249)	-	-
PSCH	6401	Crisp County Schools	1,190	639	(1,137)	(311)	-	-
PSCH	6431	Decatur County Schools	1,658	(204)	(540)	(148)	-	-
PSCH	6441	Dekalb County Schools	(9,246)	(1,435)	(9,256)	(2,531)	-	-
PSCH	6451	Dodge County Schools	(1,319)	(938)	(1,525)	(418)	-	-
PSCH	6452	OCCMULGEE REGIONAL LIBRARY SYSTEM	(244)	(217)	(310)	(84)	-	-
PSCH	6471	Dougherty County Schools	(3,897)	(3,109)	(963)	(264)	-	-
PSCH	6481	Douglas County Schools	(1,859)	(1,556)	(1,996)	(545)	-	-
PSCH	6511	Effingham County Schools	(1,695)	(1,221)	(1,367)	(374)	-	-
PSCH	6561	Fayette County Schools	(1,833)	(1,191)	(1,340)	(365)	-	-
PSCH	6571	Floyd County Schools	3,556	2,443	(905)	(248)	-	-
PSCH	6581	Forsyth County Schools	(2,426)	(1,630)	(797)	(218)	-	-
PSCH	6591	Franklin County Schools	(1,706)	(949)	(292)	(81)	-	-
PSCH	6601	FULTON COUNTY BOARD OF EDUCATION	(2,696)	(1,542)	(1,627)	(445)	-	-
PSCH	6611	Gilmer County Schools	(1,332)	(1,033)	(1,215)	(332)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
PSCH	6631	Glynn County Schools	(\$2,044)	(\$1,357)	(\$2,490)	(\$681)	\$-	\$-
PSCH	6641	Gordon County Schools	(739)	(599)	(562)	(152)	-	-
PSCH	6651	Grady County Schools	(3,497)	(1,585)	(1,460)	(399)	-	-
PSCH	6661	Greene County Schools	186	28	(471)	(129)	-	-
PSCH	6671	Gwinnett County Schools	(1,461)	(2,456)	(3,005)	(822)	-	-
PSCH	6731	Hart County Schools	(476)	(402)	(514)	(141)	-	-
PSCH	6751	Henry County Schools	(1,732)	(1,424)	(1,739)	(474)	-	-
PSCH	6761	Houston County Schools	(2,444)	(2,035)	(4,280)	(1,170)	-	-
PSCH	6771	Irwin County Schools	2,424	(38)	(467)	(128)	-	-
PSCH	6781	Jackson County Schools	(545)	(492)	(559)	(153)	-	-
PSCH	6831	Johnson County Schools	(471)	(426)	(761)	(208)	-	-
PSCH	6851	Lamar County Schools	(171)	(229)	(548)	(150)	-	-
PSCH	6871	Laurens County Schools	(2,256)	(691)	(419)	(114)	-	-
PSCH	6881	Lee County Schools	(203)	(166)	(194)	(53)	-	-
PSCH	6941	Macon County Schools	(382)	(274)	(353)	(96)	-	-
PSCH	6951	Madison County Schools	1,014	(238)	(643)	(175)	-	-
PSCH	6971	Mcduffie County Schools	1,539	888	(1,667)	(457)	-	-
PSCH	6991	Meriwether County Schools	1,147	850	(1,027)	(281)	-	-
PSCH	7021	Monroe County Schools	(4,160)	(702)	(805)	(221)	-	-
PSCH	7061	Muscogee County Schools	(437)	(473)	(1,162)	(318)	-	-
PSCH	7071	Newton County Schools	(1,196)	(1,005)	(1,147)	(314)	-	-
PSCH	7091	Oglethorpe County Schools	(13)	295	(19)	(6)	-	-
PSCH	7101	Paulding County Schools	4,249	2,881	(32)	(8)	-	-
PSCH	7121	Pickens County Schools	(114)	(92)	(137)	(37)	-	-
PSCH	7141	Pike County Schools	(963)	(721)	(318)	(88)	-	-
PSCH	7151	Polk County Schools	(1,774)	(1,004)	(1,292)	(353)	-	-
PSCH	7171	Putnam County Schools	1,059	232	-	-	-	-
PSCH	7191	Rabun County Schools	(503)	(412)	(517)	(140)	-	-
PSCH	7211	Richmond County Schools	(3,895)	(1,590)	(1,671)	(457)	-	-
PSCH	7221	Rockdale County Schools	(2,828)	(2,293)	(2,547)	(697)	-	-
PSCH	7261	Spalding County Schools	(1,203)	(1,009)	(1,276)	(350)	-	-
PSCH	7271	Stephens County Schools	(730)	(262)	(319)	(87)	-	-
PSCH	7291	Sumter County Schools	2,935	1,535	-	-	-	-
PSCH	7321	Tattnall County Schools	(187)	(145)	(220)	(61)	-	-
PSCH	7341	Telfair County Schools	622	163	-	-	-	-
PSCH	7351	Terrell County Schools	(582)	(558)	(720)	(198)	-	-
PSCH	7371	Tift County Schools	(969)	(449)	(562)	(152)	-	-
PSCH	7401	Treutlen County Schools	(849)	(333)	(406)	(111)	-	-
PSCH	7441	Union County Schools	1,415	793	-	-	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
PSCH	7451	Upson County Schools	(\$1,008)	(\$787)	(\$1,130)	(\$309)	\$-	\$-
PSCH	7481	Ware County Schools	(287)	(279)	(1,242)	(339)	-	-
TAXS	75-001	Appling County Tax Officials	(1,101)	(712)	(762)	(207)	-	-
TAXS	75-003	Bacon County Tax Officials	(803)	(667)	(839)	(229)	-	-
TAXS	75-004	Baker County Tax Officials	(526)	(415)	(484)	(132)	-	-
TAXS	75-005	Baldwin County Tax Officials	(2,942)	(2,568)	(3,736)	(1,023)	-	-
TAXS	75-007	Barrow County Tax Officials	(1,942)	(1,554)	(831)	(227)	-	-
TAXS	75-008	Bartow County Tax Officials	(5,276)	(4,527)	(6,149)	(1,681)	-	-
TAXS	75-009	Ben Hill County Tax Officials	2,938	1,180	-	-	-	-
PSCH	7501	Washington County Board of Education	(8,942)	(5,066)	(3,933)	(1,076)	-	-
TAXS	75-010	Berrien County Tax Officials	(1,059)	(981)	(1,145)	(312)	-	-
TAXS	75-011	Bibb County Tax Officials	(2,843)	(4,488)	(6,950)	(1,900)	-	-
TAXS	75-012	Bleckley County Tax Officials	(772)	(605)	(698)	(192)	-	-
TAXS	75-013	Brantley County Tax Officials	(815)	(790)	(920)	(251)	-	-
TAXS	75-014	Brooks County Tax Officials	868	144	(885)	(242)	-	-
TAXS	75-015	Bryan County Tax Officials	(6,016)	(3,663)	(3,307)	(904)	-	-
TAXS	75-016	Bulloch County Tax Officials	(1,518)	(1,211)	(1,327)	(362)	-	-
TAXS	75-017	Burke County Tax Officials	(1,191)	(1,064)	(986)	(272)	-	-
TAXS	75-018	Butts County Tax Officials	(1,131)	(911)	(1,078)	(295)	-	-
TAXS	75-019	Calhoun County Tax Officials	(497)	(429)	(552)	(152)	-	-
TAXS	75-020	Camden County Tax Officials	422	(1,435)	(2,984)	(816)	-	-
TAXS	75-021	Candler County Tax Officials	(1,176)	(1,190)	(1,454)	(398)	-	-
TAXS	75-022	Carroll County Tax Officials	(1,515)	(2,064)	(3,136)	(857)	-	-
TAXS	75-023	Catoosa County Tax Officials	7,184	2,262	(798)	(218)	-	-
TAXS	75-024	Charlton County Tax Officials	(1,520)	(1,168)	(1,542)	(420)	-	-
TAXS	75-025	Chatham County Tax Officials	(8,200)	(6,231)	(6,141)	(1,680)	-	-
TAXS	75-027	CHATTOOGA COUNTY TAX OFFICIALS	3,163	1,354	-	-	-	-
TAXS	75-029	Clarke County Tax Officials	2,435	(2,341)	(5,819)	(1,592)	-	-
TAXS	75-031	Clayton County Tax Officials	(796)	(1,179)	(3,898)	(1,065)	-	-
TAXS	75-032	Clinch County Tax Officials	(1,376)	(1,003)	(1,104)	(301)	-	-
TAXS	75-033	Cobb County Tax Officials	1,918	(6,106)	(20,132)	(5,505)	-	-
TAXS	75-034	Coffee County Tax Officials	(822)	(1,382)	(1,366)	(374)	-	-
TAXS	75-035	Colquitt County Tax Officials	(1,595)	(1,343)	(1,900)	(519)	-	-
TAXS	75-036	Columbia County Tax Officials	(4,709)	(4,618)	(5,946)	(1,626)	-	-
TAXS	75-037	Cook County Tax Officials	1,741	481	(565)	(154)	-	-
TAXS	75-038	Coweta County Tax Officials	(2,315)	(3,876)	(5,154)	(1,408)	-	-
TAXS	75-039	Crawford County Tax Officials	2,566	1,024	-	-	-	-
TAXS	75-040	Crisp County Tax Officials	3,228	1,287	-	-	-	-
TAXS	75-041	Dade County Tax Officials	(1,324)	(1,063)	(1,273)	(349)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-042	Dawson County Tax Officials	\$4,423	\$2,168	(\$159)	(\$43)	\$-	\$-
TAXS	75-043	Decatur County Tax Officials	2,753	702	(937)	(256)	-	-
TAXS	75-044	DEKALB COUNTY TAX OFFICIALS	12,377	(4,316)	(18,179)	(4,971)	-	-
TAXS	75-045	Dodge County Tax Officials	(848)	(585)	(937)	(256)	-	-
TAXS	75-046	Dooly County Tax Officials	(730)	(498)	(689)	(188)	-	-
TAXS	75-047	Dougherty County Tax Officials	1,652	556	(4,776)	(1,307)	-	-
TAXS	75-048	Douglas County Tax Officials	7,936	2,858	(1,129)	(309)	-	-
TAXS	75-049	Early County Tax Officials	2,970	854	-	-	-	-
TAXS	75-050	Echols County Tax Officials	(722)	(537)	(461)	(127)	-	-
TAXS	75-051	Effingham County Tax Officials	(1,047)	(863)	(1,076)	(294)	-	-
TAXS	75-052	Elbert County Tax Officials	(1,415)	(1,208)	(1,272)	(348)	-	-
TAXS	75-053	Emanuel County Tax Officials	(619)	(551)	(717)	(196)	-	-
TAXS	75-054	Evans County Tax Officials	1,776	(323)	(346)	(94)	-	-
TAXS	75-055	Fannin County Tax Officials	(1,165)	(961)	(1,056)	(289)	-	-
TAXS	75-056	Fayette County Tax Officials	3,512	1,309	(2,590)	(709)	-	-
TAXS	75-057	Floyd County Tax Officials	124	(1,208)	(2,026)	(553)	-	-
TAXS	75-058	Forsyth County Tax Officials	(5,587)	(6,076)	(10,442)	(2,856)	-	-
TAXS	75-059	Franklin County Tax Officials	(1,274)	(980)	(1,107)	(303)	-	-
TAXS	75-060	Fulton County Tax Officials	(14,397)	(21,206)	(41,699)	(11,403)	-	-
TAXS	75-062	Glascocock County Tax Officials	(825)	(517)	(449)	(123)	-	-
TAXS	75-063	Glynn County Tax Officials	2,419	(1,511)	(4,249)	(1,163)	-	-
TAXS	75-064	Gordon County Tax Officials	1,087	(438)	(3,350)	(916)	-	-
TAXS	75-065	Grady County Tax Officials	2,919	1,033	(303)	(83)	-	-
TAXS	75-066	Greene County Tax Officials	(1,012)	(730)	(763)	(209)	-	-
TAXS	75-067	Gwinnett County Tax Officials	(5,385)	(10,091)	(13,144)	(3,595)	-	-
TAXS	75-068	Habersham County Tax Officials	(688)	(1,150)	(1,425)	(389)	-	-
TAXS	75-069	Hall County Tax Officials	2,891	2,272	(1,892)	(517)	-	-
TAXS	75-070	Hancock County Tax Officials	792	(170)	(804)	(219)	-	-
TAXS	75-071	Haralson County Tax Officials	3,718	871	(629)	(172)	-	-
TAXS	75-072	Harris County Tax Officials	(353)	(280)	(314)	(87)	-	-
TAXS	75-073	Hart County Tax Officials	(1,209)	(820)	(792)	(217)	-	-
TAXS	75-074	Heard County Tax Officials	1,455	347	(501)	(137)	-	-
TAXS	75-075	Henry County Tax Officials	(702)	(3,188)	(8,203)	(2,244)	-	-
TAXS	75-076	Houston County Tax Officials	(3,401)	(3,426)	(5,183)	(1,419)	-	-
TAXS	75-077	Irwin County Tax Officials	(584)	(393)	(527)	(144)	-	-
TAXS	75-078	Jackson County Tax Officials	(2,294)	(1,924)	(1,797)	(491)	-	-
TAXS	75-079	Jasper County Tax Officials	1,785	914	-	-	-	-
TAXS	75-080	Jeff Davis County Tax Officials	119	(755)	(872)	(239)	-	-
TAXS	75-081	Jefferson County Tax Officials	(335)	(268)	(342)	(94)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-082	Jenkins County Tax Officials	(\$562)	(\$484)	(\$406)	(\$111)	\$-	\$-
TAXS	75-084	Jones County Tax Officials	(1,907)	(1,510)	(1,913)	(522)	-	-
TAXS	75-085	Lamar County Tax Officials	(1,352)	(1,176)	(1,316)	(358)	-	-
TAXS	75-086	Lanier County Tax Officials	(1,106)	(795)	(1,006)	(274)	-	-
TAXS	75-087	Laurens County Tax Officials	(1,640)	(1,823)	(2,493)	(681)	-	-
TAXS	75-088	Lee County Tax Officials	(737)	(572)	(648)	(176)	-	-
TAXS	75-089	Liberty County Tax Officials	(3,166)	(2,278)	(2,672)	(731)	-	-
TAXS	75-090	Lincoln County Tax Officials	(225)	(218)	(314)	(86)	-	-
TAXS	75-091	Long County Tax Officials	(369)	(361)	(298)	(81)	-	-
TAXS	75-092	Lowndes County Tax Officials	2,943	1,659	(3,864)	(1,057)	-	-
TAXS	75-093	Lumpkin County Tax Officials	(1,408)	(936)	(1,514)	(415)	-	-
TAXS	75-094	Macon County Tax Officials	(804)	(388)	(1,096)	(299)	-	-
TAXS	75-096	Marion County Tax Officials	(628)	(488)	(552)	(152)	-	-
TAXS	75-097	Mcduffie County Tax Officials	3,758	815	(1,016)	(278)	-	-
TAXS	75-098	Mcintosh County Tax Officials	(1,284)	(1,044)	(1,363)	(372)	-	-
TAXS	75-099	Meriwether County Tax Officials	(745)	(595)	(888)	(243)	-	-
TAXS	75-100	Miller County Tax Officials	(542)	(486)	(552)	(152)	-	-
TAXS	75-101	Mitchell County Tax Officials	(652)	(587)	(664)	(181)	-	-
TAXS	75-102	Monroe County Tax Officials	(1,528)	(1,207)	(1,333)	(365)	-	-
TAXS	75-103	MONTGOMERY COUNTY TAX OFFICIALS	(502)	(439)	(707)	(192)	-	-
TAXS	75-104	Morgan County Tax Officials	(76)	(275)	(1,130)	(309)	-	-
TAXS	75-105	Murray County Tax Officials	6,387	2,188	(878)	(239)	-	-
TAXS	75-106	Muscogee County Tax Officials	3,292	(59)	(5,386)	(1,472)	-	-
TAXS	75-107	Newton County Tax Officials	102	(3,364)	(4,931)	(1,348)	-	-
TAXS	75-108	Oconee County Tax Officials	86	(1,090)	(1,245)	(342)	-	-
PSCH	7511	Wayne County Schools	1,306	485	(448)	(123)	-	-
TAXS	75-110	Paulding County Tax Officials	(570)	(1,503)	(3,306)	(903)	-	-
TAXS	75-111	Peach County Tax Officials	(1,032)	(877)	(1,196)	(326)	-	-
TAXS	75-112	Pickens County Tax Officials	2,357	(102)	(1,069)	(294)	-	-
TAXS	75-113	Pierce County Tax Officials	(1,024)	(886)	(883)	(242)	-	-
TAXS	75-114	Pike County Tax Officials	(782)	(612)	(702)	(191)	-	-
TAXS	75-115	Polk County Tax Officials	1,693	85	(1,934)	(529)	-	-
TAXS	75-116	Pulaski County Tax Officials	4,320	1,461	-	-	-	-
TAXS	75-118	Quitman County Tax Officials	2,173	872	-	-	-	-
TAXS	75-121	Richmond County Tax Officials	(2,225)	(3,906)	(6,560)	(1,794)	-	-
TAXS	75-122	Rockdale County Tax Officials	(888)	(1,760)	(2,008)	(550)	-	-
TAXS	75-123	Schley County Tax Officials	(618)	(488)	(563)	(154)	-	-
TAXS	75-124	Screven County Tax Officials	(486)	(333)	(530)	(143)	-	-
TAXS	75-125	Seminole County Tax Officials	(313)	(263)	(312)	(84)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TAXS	75-126	Spalding County Tax Officials	(\$2,828)	(\$2,129)	(\$3,390)	(\$928)	\$-	\$-
TAXS	75-127	Stephens County Tax Officials	(3,009)	(3,130)	(2,256)	(617)	-	-
TAXS	75-128	Stewart County Tax Officials	(607)	(495)	(578)	(158)	-	-
TAXS	75-129	Sumter County Tax Officials	(467)	(314)	(507)	(138)	-	-
TAXS	75-130	Talbot County Tax Officials	(445)	(437)	(613)	(167)	-	-
TAXS	75-132	Tattnall County Tax Officials	188	(46)	(1,239)	(339)	-	-
TAXS	75-133	Taylor County Tax Officials	(585)	(441)	(557)	(152)	-	-
TAXS	75-134	Telfair County Tax Officials	(340)	(270)	(313)	(85)	-	-
TAXS	75-135	Terrell County Tax Officials	(1,776)	(916)	(494)	(135)	-	-
TAXS	75-136	Thomas County Tax Officials	1,707	610	(1,473)	(402)	-	-
TAXS	75-137	Tift County Tax Officials	(1,570)	(1,513)	(1,848)	(505)	-	-
TAXS	75-139	Towns County Tax Officials	(1,432)	(887)	(1,402)	(384)	-	-
TAXS	75-141	Troup County Tax Officials	3,953	1,201	(1,203)	(330)	-	-
TAXS	75-142	Turner County Tax Officials	(940)	(756)	(890)	(243)	-	-
TAXS	75-143	Twiggs County Tax Officials	(1,730)	(1,141)	(1,576)	(431)	-	-
TAXS	75-145	Upson County Tax Officials	381	(735)	(1,487)	(407)	-	-
TAXS	75-146	Walker County Tax Officials	(1,683)	(1,196)	(1,442)	(394)	-	-
TAXS	75-147	Walton County Tax Officials	250	(1,118)	(1,750)	(478)	-	-
TAXS	75-148	Ware County Tax Officials	651	(437)	(1,194)	(326)	-	-
TAXS	75-149	Warren County Tax Officials	(526)	(408)	(562)	(153)	-	-
TAXS	75-150	Washington County Tax Officials	(2,492)	(1,226)	(1,433)	(393)	-	-
TAXS	75-151	Wayne County Tax Officials	(778)	(547)	(1,219)	(332)	-	-
TAXS	75-152	Webster County Tax Officials	1,632	657	-	-	-	-
TAXS	75-154	White County Tax Officials	(2,171)	(2,058)	(2,599)	(710)	-	-
TAXS	75-155	Whitfield County Tax Officials	(4,495)	(3,423)	(5,042)	(1,378)	-	-
TAXS	75-156	Wilcox County Tax Officials	2,029	591	(502)	(137)	-	-
TAXS	75-157	Wilkes County Tax Officials	2,891	1,154	-	-	-	-
TAXS	75-158	Wilkinson County Tax Officials	(743)	(620)	(756)	(206)	-	-
TAXS	75-159	Worth County Tax Officials	(253)	(262)	(1,452)	(398)	-	-
PSCH	7541	White County Board of Education	(167)	(124)	(27)	(8)	-	-
PSCH	7581	Wilkinson County Schools	(3,880)	(3,037)	(1,926)	(526)	-	-
PSCH	7611	Atlanta City Schools	1,680	(1,943)	(2,597)	(710)	-	-
PSCH	7641	City of Buford Schools (Gwinnett)	(975)	(698)	(840)	(230)	-	-
PSCH	7721	City of Dalton Schools (Whitfield)	2,707	1,987	(46)	(13)	-	-
PSCH	7851	City of Rome Schools (Floyd)	(1,397)	(2,241)	(522)	(141)	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	(5,554)	(1,093)	(1,066)	(291)	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	(4,541)	(3,455)	(2,281)	(624)	-	-
TCOL	817	OCONEE FALL LINE TECHNICAL COLLEGE	18,030	4,203	(9,018)	(2,465)	-	-
TCOL	818	COASTAL PINES TECHNICAL COLLEGE	(1,817)	(4,894)	(8,726)	(2,386)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
TCOL	820	Albany Technical College	\$10,414	(\$5,708)	(\$14,410)	(\$3,941)	\$-	\$-
TCOL	822	Athens Technical College	(3,481)	(7,945)	(10,323)	(2,823)	-	-
TCOL	823	Atlanta Technical College	17,733	(3,793)	(14,913)	(4,078)	-	-
TCOL	824	Augusta Technical College	(9,212)	(18,797)	(38,741)	(10,593)	-	-
TCOL	826	WEST GEORGIA TECHNICAL COLLEGE	(2,005)	(11,736)	(26,335)	(7,202)	-	-
TCOL	827	Chattahoochee Tech College	9,847	(3,507)	(28,391)	(7,764)	-	-
TCOL	828	Columbus Technical College	(3,022)	(6,199)	(10,869)	(2,973)	-	-
TCOL	829	GEORGIA NORTHWESTERN TECHNICAL COLLEGE	(4,915)	(15,520)	(34,042)	(9,309)	-	-
TCOL	830	GEORGIA PIEDMONT TECHNICAL COLLEGE	(2,450)	(3,834)	(12,529)	(3,427)	-	-
TCOL	831	SOUTHERN CRESCENT TECHNICAL COLLEGE	15,727	5,085	(12,766)	(3,491)	-	-
TCOL	832	Gwinnett Technical College	(8,830)	(12,494)	(21,704)	(5,935)	-	-
TCOL	834	Lanier Technical College	(8,108)	(5,963)	(11,729)	(3,207)	-	-
TCOL	835	Central Georgia Technical College	(10,945)	(27,181)	(46,441)	(12,700)	-	-
TCOL	837	SOUTHERN REGIONAL TECHNICAL COLLEGE	(8,201)	(14,514)	(23,112)	(6,320)	-	-
TCOL	838	North Ga Technical College	10,834	2,693	(9,740)	(2,663)	-	-
TCOL	841	Savannah Technical College	2,785	(4,182)	(12,138)	(3,319)	-	-
TCOL	842	South Ga Technical College	(10,568)	(12,652)	(19,389)	(5,303)	-	-
TCOL	843	Southeastern Technical College	(10,370)	(10,597)	(15,399)	(4,213)	-	-
TCOL	844	Ogeechee Technical College	(5,003)	(2,950)	(4,491)	(1,228)	-	-
TCOL	848	WIREGRASS GEORGIA TECHNICAL COLLEGE	12,561	4,668	(10,917)	(2,985)	-	-
RESA	8504	NORTHWEST GEORGIA RESA	(1,976)	(1,328)	(1,473)	(401)	-	-
RESA	8564	Metro RESA	3,170	2,102	(906)	(248)	-	-
RESA	8584	NORTH EAST GEORGIA RESA	2,759	1,722	(91)	(24)	-	-
RESA	8804	FIRST DISTRICT RESA	(3,683)	(408)	(725)	(197)	-	-
STAT	900	Georgia Building Authority	3,217	(13,704)	(37,863)	(10,353)	-	-
CHAR	9012	ACADEMY FOR CLASSICAL EDUCATION	(540)	(282)	(511)	(140)	-	-
CHAR	9015	TAPESTRY PUBLIC CHARTER SCHOOL	2,610	201	-	-	-	-
AUTH	910-0910	JEKYLL ISLAND STATE PARK AUTHORITY	(204)	(5,248)	(18,011)	(4,925)	-	-
AUTH	913-0913	Lk Lanier Island Dev Authority	(1,734)	(1,259)	(1,636)	(447)	-	-
CHAR	9194	MOUNTAIN EDUCATION CENTER INC	(1,138)	(1,094)	(922)	(251)	-	-
STAT	921	Ga. Correctional Industries	(4,826)	(22,863)	(37,963)	(10,383)	-	-
STAT	922	George L. Smith II - GWCCA	70,913	15,567	(65,392)	(17,883)	-	-
AUTH	926-0926	GA Agric Exposition Authority	(2,300)	(5,899)	(12,282)	(3,359)	-	-
STAT	927	STATE ROAD AND TOLLWAY AUTHORITY	15,740	(1,848)	(24,467)	(6,691)	-	-
AUTH	928-0928	GA ENVIRONMENTAL FINANCE AUTHORITY	410	(6,558)	(17,330)	(4,739)	-	-
AUTH	936-0936	Agric Com Commission-Peanuts	(1,666)	(1,405)	(2,725)	(744)	-	-
AUTH	955-0955	GA Superior Court Clerks Coop	(845)	(3,852)	(6,732)	(1,842)	-	-
AUTH	968-0968	GA Military College	(2,398)	(77)	(1,490)	(409)	-	-
AUTH	972-0972	GA Federal-State Inspection	(3,470)	(5,746)	(24,315)	(6,650)	-	-



SCHEDULE C (continued)

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
AUTH	973-0973	GA Lottery Corporation	\$6,256	\$2,080	(\$1,497)	(\$409)	\$-	\$-
STAT	977	Georgia Public Broadcasting	8,368	(169)	(25,437)	(6,955)	-	-
STAT	980	GTA Georgia Technology Authority	(38,542)	(67,837)	(97,474)	(26,657)	-	-
		Total All Entities	(\$3,748,000)	(\$6,726,000)	(\$13,669,000)	(\$3,738,000)	\$-	\$-
		Total LRS	\$13,524	\$2,849	(\$12,693)	(\$3,470)	\$-	\$-
		Total JRS	(\$4,601)	(\$105,536)	(\$291,761)	(\$79,790)	\$-	\$-
		Total ERS	(\$3,756,923)	(\$6,623,313)	(\$13,364,546)	(\$3,654,740)	\$-	\$-
		Nonemployer Contributing Entities						
		STATE DEPARTMENT OF REVENUE	(\$32,449)	(\$147,058)	(\$324,023)	(\$88,595)	\$-	\$-
		STATE COURTS AND PROSECUTING ATTORNEYS	\$23,405	(\$5,397)	(\$39,645)	(\$10,841)	\$-	\$-
		STATE SUPPORT FOR COUNTY JUDGES	(\$46,165)	(\$64,211)	(\$104,975)	(\$28,708)	\$-	\$-



Schedule D – Summary of Benefit Provisions Valued

SUMMARY of BENEFIT PROVISIONS EVALUATED

Eligibility for Coverage

Membership in the Employees' Retirement System of Georgia (ERS), the Georgia Legislative Retirement System (LRS) or the Judicial Retirement System (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

STATEMENT of ACTUARIAL ASSUMPTIONS AND METHODS

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

VALUATION INTEREST RATE: 7.30% per annum, compounded annually, net of expenses.

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

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

Members of Judicial Retirement System (JRS): 4.50%

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

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

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



Schedule E – Outline of Actuarial Assumptions and Methods

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

Annual Rates of Withdrawal				
Age	ERS Members - Law Enforcement		LRS	JRS
	Males	Females	Members	Members
20	15.0%		8.00%	4.00%
25	5.75	4.00%	8.00	4.00
30	5.75	4.00	8.00	4.00
35	5.75	3.75	8.00	4.00
40	5.75	3.00	8.00	6.00
45	5.75	2.00	8.50	4.00
50	5.75	2.00	8.50	3.00
55			9.00	2.50
60			9.00	2.50
65			9.00	2.50



Schedule E – Outline of Actuarial Assumptions and Methods

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

ERS

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

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

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

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

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



Schedule E – Outline of Actuarial Assumptions and Methods

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

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

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

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

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

ASSETS: Fair value

ACTUARIAL COST METHOD: Entry Age Normal Actuarial Cost Method.