

The experience and dedication you deserve



# GASB STATEMENT NO. 68 REPORT FOR THE

PREPARED AS OF JUNE 30, 2023





The experience and dedication you deserve

March 6, 2024

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

Members of the Board:

Presented in this report is information to assist the Employees' Retirement System of Georgia (ERS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). The information is presented for the period ending June 30, 2023 (the Measurement Date).

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

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability (Asset), was performed as of June 30, 2022. The valuation was based upon data, furnished by the ERS staff, for active, inactive and retired members along with pertinent financial information.

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

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



Board of Trustees March 6, 2024 Page 2

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

Sincerely yours,

Edward J. Koebel, ASA, FCA, MAAA

Edward J. Worbel

Chief Executive Officer

Cathy Turcot

Principal and Managing Director

Ben Mobley, ASA, FCA, MAAA

**Consulting Actuary** 



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#### **Section I - Introduction**

## REPORT OF THE ANNUAL GASB STATEMENT NO. 68 REQUIRED INFORMATION FOR THE EMPLOYERS PARTCIPATING IN THE EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

#### PREPARED AS OF JUNE 30, 2023

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), "Accounting and Financial Reporting For Pensions" in June 2012. The Employees' Retirement System of Georgia (ERS) is a cost-sharing multiple employer defined benefit pension plan.

This report, prepared as of June 30, 2023 (the Measurement Date), presents information to assist the employers participating in ERS in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2024 (Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of ERS as of June 30, 2022. The results of that valuation were detailed in a report dated April 20, 2023.

The Net Pension Liability (Asset) (NPL) shown in the GASB Statement No. 67 Report for the Employees' Retirement System of Georgia Prepared as of June 30, 2023 and submitted August 31, 2023 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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

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

Schedule A of this report shows the total amount of employer contributions for the years ending June 30, 2022 and June 30, 2023 from each participating employer. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.





#### **Section I - Introduction**

Based on these percentages we have determined the proportionate share amounts of the NPL, PE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedule B. The proportionate share amounts of each of these items associated with each employer in a special funding situation, and the total proportionate share amounts of each item for the DOR and the State Courts are also provided.

Section II of this report is a summary of the principal results of the collective amounts under GASB 68. Section III provides the results of all the necessary calculations, presented in the order laid out in GASB 68 for note disclosure and Section V shows the Required Supplementary Information (RSI).





## **Section II – Summary of Collective Amounts**

#### (\$ IN THOUSANDS)

	2023
Valuation Date (VD):	June 30, 2022
Measurement Date (MD):	June 30, 2023
Reporting Date (RD):	June 30, 2024
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate	3.66%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.00%
Net Pension Liability (Asset):	
Total Pension Liability (TPL)	\$ 20,715,028
Fiduciary Net Position (FNP)	<u>14,749,438</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 5,965,590
FNP as a percentage of TPL	71.20%
Collective Pension Expense (PE):	\$ 1,506,043
Deferred Outflows of Resources:	\$ 563,187
Deferred Inflows of Resources:	\$ 13,979





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

**Paragraphs 77 and 78(a)-(f):** These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2022, using the following key actuarial assumptions:

Inflation 2.50 percent

Salary increases, including inflation 3.00 – 6.75 percent

Investment Rate of Return 7.00 percent, net of pension plan investment expense,

including inflation

Cost-of-living adjustment 1.05 percent, annually

#### Mortality rates are as follows:

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

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019. In the experience study, the long-term assumed investment rate of return that was recommended by the actuary and adopted by the Board was 7.00%. Based on the funding policy adopted by the Board, the assumed investment rate of return used in the funding valuation will be reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, if the actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, until the rate reaches the long-term assumed investment rate of return of 7.00%.





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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	0.9%
US Large Stocks	46.3%	9.4%
US Small Stocks	1.2%	13.4%
Int'l Developed Mkt Stocks	12.3%	9.4%
Int'l Emerging Mkt Stocks	5.2%	11.4%
Alternatives	5.0%	10.5%
Total	100.0%	

<sup>\*</sup>Net of inflation

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

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

	1%	Current	1%
	Decrease	Discount Rate	Increase
	(6.00%)	(7.00%)	(8.00%)
System's Net Pension Liability (Asset)	\$8,186,033	\$5,965,590	\$4,097,016





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

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

**Paragraph 80(c):** June 30, 2022 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2023 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2023 is shown on page 5 of the GASB 67 report for ERS submitted on August 31, 2023.

**Paragraph 80(d):** There were no changes in assumptions that affected the measurement of the TPL since the prior measurement date.

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

Paragraph 80(f): Not applicable.

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

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





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

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$90,618	\$13,979
Changes of actuarial assumptions	229,551	0
Net difference between projected and actual earnings on plan investments	<u>243,018</u>	<u>0</u>
Total	<u>\$563,187</u>	<u>\$13,979</u>

The following tables show the components of the collective deferred outflows of resources and the collective deferred inflows of resources by year.





		Colle	ective Deferred C	outflows and Inflo	ows for Differenc	ces between Exp	ected and Actu	al 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)
2023	\$166,133	\$0	2.2	\$0	\$0	\$166,133	\$0	\$75,515	\$0	\$90,618	\$0
2022	0	107,167	2.3	0	60,573	0	0	0	46,594	0	13,979
2021	86,061	0	2.4	14,343	0	0	0	14,343	0	0	0
2020	25,736	0	2.5	0	0	0	0	0	0	0	0
2019	155,573	0	2.6	0	0	0	0	0	0	0	0
Total				\$14,343	\$60,573	\$166,133	\$0			\$90,618	\$13,979





	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)
2023	\$0	\$0	2.2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	1,759,895	0	2.3	994,723	0	0	0	765,172	0	229,551	0
2021	1,154,636	0	2.4	192,440	0	0	0	192,440	0	0	0
2020	0	0	2.5	0	0	0	0	0	0	0	0
2019	0	0	2.6	0	0	0	0	0	0	0	0
Total				\$1,187,163	\$0	\$0	\$0			\$229,551	\$0





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)
2023	\$0	\$555,633	5.0	\$0	\$0	\$0	\$555,633	\$0	\$111,127	\$0	\$444,506
2022	2,983,785	0	5.0	2,387,028	0	0	0	596,757	0	1,790,271	0
2021	0	2,887,040	5.0	0	1,732,224	0	0	0	577,408	0	1,154,816
2020	260,341	0	5.0	104,137	0	0	0	52,068	0	52,069	0
2019	85,132	0	5.0	17,028	0	0	0	17,028	0	0	0
Total				\$2,508,193	\$1,732,224	\$0	\$555,633			\$1,842,340	\$1,599,322
Net diffe	rence between p	rojected and actu	ual earnings on inv	vestments						\$243,018	





Difference between expected and actual experience   2023   2	3	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (\$111,127) 596,757 (577,408) 52,068 17,028	\$90,618 0 0 0 0 \$0 229,551 0 0 (\$444,506; 1,790,271 (1,154,816; 52,069 0 \$243,018 \$563,187  Ending Balance
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Difference between expected and actual assumptions   2023   2   2   2   2   2   2   2   2   2	2 \$\frac{1}{3}\$ 994,723 4 192,444 5 6 (1) 6 0 \$\frac{1}{3}\$ 0 2,387,024 0 (1,732,224 0 104,13 0 17,024  \$\frac{1}{3}\$ \$\frac{1}{	0 \$0 3 0 0 0 0 0 0 0 0 0 0 0 0 (\$555,633) 8 0 4) 0 7 0 3 0 (\$389,500)	\$0 765,172 192,440 0 0 (\$111,127) 596,757 (577,408) 52,068 17,028	\$0 229,551 0 0 0 (\$444,506 1,790,271 (1,154,816 52,069 0 \$243,018 \$563,187
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Difference between projected and actual earnings   2023   5.	0 \$1 0 2,387,029 0 (1,732,229 0 104,13 0 17,029 \$1,977,479	0 (\$555,633) 3 0 4) 0 7 0 8 0 (\$389,500)	(\$111,127) 596,757 (577,408) 52,068 17,028	(\$444,506 1,790,271 (1,154,816 52,069 \$243,018 \$563,187
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2021 5. 2020 5. 2019 5. Subtotal  Fotal Deferred Outflows of Resources  Fear Per  Deferred Inflows of Resources:  Difference between expected and actual experience 2023 2. 2022 2. 2021 2. 2020 2. 2019 2. Difference between expected and actual assumptions 2023 2.	0 (1,732,224 0 104,13 0 17,024 \$1,977,47	4) 0 7 0 8 0 5 (\$389,500)	(577,408) 52,068 17,028	(1,154,816 52,069 0 \$243,018 \$563,187
2020 5. 2019 5. Subtotal  Fotal Deferred Outflows of Resources  Mear Per Deferred Inflows of Resources:  Difference between expected and actual experience 2023 2. 2022 2. 2021 2. 2020 2. 2019 2. Difference between expected and actual assumptions 2023 2.	0 104,13 0 17,026 \$1,977,476	0 8 0 5 (\$389,500)	\$2,068 17,028 \$1,024,788	52,069 0 \$243,018 \$563,187 Ending
2019 5. Subtotal  Total Deferred Outflows of Resources  Mear Per Deferred Inflows of Resources:  Difference between expected and actual experience 2023 2. 2022 2. 2021 2. 2020 2. 2019 2. Difference between expected and actual assumptions 2023 2.	\$1,977,475  zation Beginning	(\$389,500)	17,028 \$1,024,788	\$243,018 \$563,187 <b>Ending</b>
Subtotal  Total Deferred Outflows of Resources  Amortic Per  Deferred Inflows of Resources:  Difference between expected and actual experience 2023 2.2022 2.2021 2.2020 2.2019 2.2019 2.2019 2.2019 2.2019 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2024 2.2020 2.2019 2.2019 2.2019 2.2019 2.2019 2.2016 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2023 2.2024 2	\$1,977,479 zation Beginning	(\$389,500)	\$1,024,788	\$243,018 \$563,187 <b>Ending</b>
Amorti Vear Per Deferred Inflows of Resources:  Difference between expected and actual experience 2023 2. 2022 2. 2021 2. 2020 2. 2019 2. Difference between expected and actual assumptions 2023 2.	zation Beginning			\$563,187 <b>Ending</b>
Amortion Per	zation Beginning			Ending
Vear         Per           Deferred Inflows of Resources:         2026           Difference between expected and actual experience         2023           2022         2           2021         2           2020         2           2019         2           Difference between expected and actual assumptions         2023           2023         2			Deductions	•
Deferred Inflows of Resources:  Difference between expected and actual experience 2023 2. 2022 2. 2021 2. 2020 2. 2019 2. Difference between expected and actual assumptions 2023 2.	od Balance	Additions	Deductions	Balance
Difference between expected and actual experience 2023 2. 2022 2. 2021 2. 2020 2. 2019 2. Difference between expected and actual assumptions 2023 2.				
2023 2 2022 2 2021 2 2020 2 2019 2 Difference between expected and actual assumptions 2023 2				
2023 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.				
2022 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	2 \$0	0 \$0	\$0	\$0
2021 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	•			13,979
2020 2. 2019 2. Difference between expected and actual assumptions 2023 2.	,	0	,	10,070
2019 2. Difference between expected and actual assumptions 2023 2.		0	0	0
Difference between expected and actual assumptions 2023 2.		0	0	0
2023	•	0	O	0
	2 \$(	0 \$0	\$0	\$0
	•	0 0	0	φC
2021 2		0 0	0	0
2020 2.			0	0
2019 2.	O (	0	0	0
Difference between projected and actual earnings	n		Φ.	*~
2023 5.			\$0	\$0
2022 5.		0	0	0
2021 5.		0	0	0
2020 5.		0	0	0
2019 5.	0	0	0	0
Subtotal				\$0
Total Deferred Inflows of Resources				





**Paragraph 80(i):** Collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ thousands)				
Year 1	\$251,378			
Year 2	(76,675)			
Year 3	485,630			
Year 4	(111,125)			
Year 5	0			
Thereafter	0			

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

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





### **Section IV – Collective Pension Expense**

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

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

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

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Plan members, or negative if there is a benefit reduction. For the year ended June 30, 2023, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2023, this number of years for the active members is 7.3. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 2.2 years.

The last item under changes in TPL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 2.2 years.

Member contributions for the year and projected earnings on the Fiduciary Net Position (FNP), again at the discount rate used to calculate the liabilities, are subtracted from the amount determined thus far. One-fifth of current period differences between projected and actual investment earnings on the FNP are recognized in the pension expense.

The current year portions of previously determined experience, assumption and earnings amounts, recognized as deferred outflows and inflows (see Section III) are included also. Deferred outflows are added to the PE while deferred inflows are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.

The calculation of the Collective Pension Expense determined as of the measurement date is shown in the following table:





## **Section IV – Collective Pension Expense**

Collective Pension Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost at end of year	\$151,351
Interest on the TPL and net cash flow	1,383,312
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	75,515
Expensed portion of current-period changes of assumptions	0
Member contributions	(41,577)
Projected earnings on plan investments	(947,682)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(111,127)
Administrative expense	9,389
Other	(26,944)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>1,013,806</u>
Collective Pension Expense	<u>\$1,506,043</u>





## **Section V – Required Supplementary Information**

#### Paragraph 82:

#### Changes of benefit terms.

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

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

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

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

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

#### Changes of assumptions.

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

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

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





## Section V - Required Supplementary Information

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

**Method and assumptions used in calculations of actuarially determined contributions.** The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2023 employer contributions were determined in the June 30, 2020 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method
Amortization method

Remaining amortization period Asset valuation method

Inflation

Salary increase

Investment rate of return

Entry age

Level dollar, closed

19.0 years

5-year smoothed fair value

2.50 percent

3.00% - 6.75%, including inflation 7.30 percent, net of pension plan investment expense, including inflation







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,611,341.39	0.267225%	\$ 2,424,688.40	0.284847%
913-0913	AUTH	Lake Lanier Island Development Authority	61,185.92	0.010147%	86,657.96	0.010180%
926-0926	AUTH	Georgia Agricultural Exposition Authority	554,173.73	0.091904%	857,791.99	0.100772%
928-0928	AUTH	Georgia Environmental Finance Authority	591,176.95	0.098041%	847,015.71	0.099506%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	104,982.97	0.017410%	138,389.67	0.016258%
955-0955	AUTH	Georgia Superior Court Clerks Coop	183,923.11	0.030502%	227,979.77	0.026783%
972-0972	AUTH	Georgia Federal-State Inspection	1,559,627.33	0.258649%	2,061,567.89	0.242189%
973-0973	AUTH	Georgia Lottery Corporation	17,731.90	0.002941%	19,266.80	0.002263%
9030	CHAR	Georgia School for Innovation and the Classics	9,428.64	0.001564%	0.00	0.000000%
9915	CHAR	Foothills Charter High School	16,487.10	0.002734%	6,683.21	0.000785%
51-0217	CORT	Dekalb County State Court	268,688.45	0.044559%	297,933.58	0.035001%
51-0237	CORT	Bibb County State Court	400,488.53	0.066417%	534,744.43	0.062821%
51-0248	CORT	Chatham County State Court	347,881.66	0.057693%	462,416.71	0.054324%
361	CSBS	Lookout Mountain Community Service Board	97,497.98	0.016169%	113,066.34	0.013283%
363	CSBS	Highland Rivers Center Community Service	84,892.44	0.014079%	198,724.99	0.023346%
364	CSBS	Georgia Mountains Avita Community Partners	23,641.54	0.003921%	20,153.39	0.002368%
365	CSBS	Cobb County Community Service	75,505.63	0.012522%	6,247.28	0.000734%
366	CSBS	Douglas Community Service Board	0.00	0.000000%	0.00	0.000000%
368	CSBS	Dekalb Community Service Board	62,503.10	0.010366%	66,559.43	0.007819%
369	CSBS	View Point Health	56,202.75	0.009321%	87,167.28	0.010240%
370	CSBS	Clayton Community M.H., Substa	21,129.52	0.003504%	24,368.01	0.002863%
371	CSBS	Advantage Behavioral Health Systems	35,099.50	0.005821%	35,849.23	0.004211%
372	CSBS	Pathways Center Community Service Board	10,320.34	0.001712%	14,302.85	0.001680%
373	CSBS	Mcintosh Trail MH, MR and SA C	23,117.53	0.003834%	32,077.35	0.003768%
374	CSBS	River Edge Behavioral Health Center	79,380.20	0.013164%	63,692.47	0.007482%
376	CSBS	Oconee Community Service Board	14,567.55	0.002416%	5,676.67	0.000667%
377	CSBS	East Central Georgia Community Service Board	30,043.10	0.004982%	41,721.90	0.004901%
379	CSBS	New Horizons	48,759.85	0.008086%	63,328.67	0.007440%
380	CSBS	Middle Flint Community Service Board	39,558.85	0.006560%	26,610.88	0.003126%
381	CSBS	CSB of Middle Georgia	34,012.11	0.005641%	40,107.60	0.004712%
382	CSBS	Albany Area Community Service Board	30,258.27	0.005018%	58,269.47	0.006845%
383	CSBS	The Georgia Pines Community Service Board	16,966.56	0.002814%	0.00	0.000000%
384	CSBS	South Georgia Community Service Board	50,456.71	0.008368%	59,462.10	0.006985%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
385	CSBS	Pineland Area MH, MR and SA Center	\$ 133,241.82	0.022097%	\$ 188,074.05	0.022095%
386	CSBS	Satilla Community Service Board	44,233.80	0.007336%	106,391.11	0.012499%
388	CSBS	Gateway Behavior Health Services Community	27,248.63	0.004519%	38,054.43	0.004471%
127-001	DFAC	Appling County DFACS	67,192.61	0.011143%	81,427.94	0.009566%
127-002	DFAC	Atkinson County DFACS	30,145.50	0.004999%	33,878.39	0.003980%
127-003	DFAC	Bacon County DFACS	80,447.03	0.013341%	109,008.48	0.012806%
127-004	DFAC	Baker County DFACS	30,862.75	0.005118%	49,413.20	0.005805%
127-005	DFAC	Baldwin County DFACS	179,884.68	0.029832%	278,288.96	0.032693%
127-006	DFAC	Banks County DFACS	86,504.56	0.014346%	121,776.04	0.014306%
127-007	DFAC	Barrow County DFACS	283,097.96	0.046949%	410,126.26	0.048181%
127-008	DFAC	Bartow County DFACS	414,501.68	0.068741%	586,716.26	0.068926%
127-009	DFAC	Ben Hill County DFACS	94,359.66	0.015649%	185,393.54	0.021780%
127-010	DFAC	Berrien County DFACS	153,713.66	0.025492%	231,423.66	0.027187%
127-011	DFAC	Bibb County DFACS	908,114.61	0.150602%	1,292,564.30	0.151848%
127-012	DFAC	Bleckley County DFACS	41,513.86	0.006885%	88,980.41	0.010453%
127-013	DFAC	Brantley County DFACS	146,441.61	0.024286%	202,819.90	0.023827%
127-014	DFAC	Brooks County DFACS	131,391.02	0.021790%	188,917.41	0.022194%
127-015	DFAC	Bryan County DFACS	71,936.92	0.011930%	114,697.40	0.013474%
127-016	DFAC	Bulloch County DFACS	201,398.76	0.033400%	229,714.00	0.026986%
127-017	DFAC	Burke County DFACS	104,839.26	0.017387%	143,590.96	0.016869%
127-018	DFAC	Butts County DFACS	157,707.79	0.026154%	218,470.80	0.025665%
127-019	DFAC	Calhoun County DFACS	34,976.22	0.005800%	44,026.29	0.005172%
127-020	DFAC	Camden County DFACS	195,014.05	0.032341%	218,882.17	0.025714%
127-021	DFAC	Candler County DFACS	49,374.54	0.008188%	80,110.62	0.009411%
127-022	DFAC	Carroll County DFACS	446,144.02	0.073989%	679,932.65	0.079877%
127-023	DFAC	Catoosa County DFACS	238,674.93	0.039582%	304,090.17	0.035724%
127-024	DFAC	Charlton County DFACS	98,947.85	0.016410%	125,459.12	0.014739%
127-025	DFAC	Chatham County DFACS	969,291.23	0.160748%	1,356,186.72	0.159322%
127-026	DFAC	Chattahoochee County DFACS	47,429.70	0.007866%	75,450.66	0.008864%
127-027	DFAC	Chattooga County DFACS	201,388.47	0.033398%	296,042.75	0.034778%
127-028	DFAC	Cherokee County DFACS	543,578.14	0.090147%	808,655.53	0.094999%
127-029	DFAC	Clarke County DFACS	1,773,115.51	0.294054%	2,287,901.10	0.268778%
127-030	DFAC	Clay County DFACS	67,768.25	0.011239%	89,710.76	0.010539%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
127-031	DFAC	Clayton County DFACS	\$ 1,963,731.44	0.325666%	\$ 2,918,474.71	0.342856%
127-032	DFAC	Clinch County DFACS	60,274.00	0.009996%	92,165.66	0.010827%
127-033	DFAC	Cobb County DFACS	2,823,799.88	0.468300%	4,272,315.53	0.501903%
127-034	DFAC	Coffee County DFACS	558,508.10	0.092623%	838,258.19	0.098477%
127-035	DFAC	Colquitt County DFACS	236,703.71	0.039255%	339,735.16	0.039911%
127-036	DFAC	Columbia County DFACS	576,248.73	0.095565%	932,092.52	0.109500%
127-037	DFAC	Cook County DFACS	180,390.15	0.029916%	235,528.27	0.027669%
127-038	DFAC	Coweta County DFACS	343,429.65	0.056954%	458,872.54	0.053907%
127-039	DFAC	Crawford County DFACS	78,987.55	0.013099%	121,920.20	0.014323%
127-040	DFAC	Crisp County DFACS	180,925.74	0.030005%	204,135.44	0.023981%
127-041	DFAC	Dade County DFACS	85,535.70	0.014185%	125,656.90	0.014762%
127-042	DFAC	Dawson County DFACS	104,540.60	0.017337%	137,006.65	0.016095%
127-043	DFAC	Decatur County DFACS	174,863.55	0.028999%	227,790.62	0.026760%
127-044	DFAC	Dekalb County DFACS	5,603,711.11	0.929321%	8,330,108.38	0.978603%
127-045	DFAC	Dodge County DFACS	88,190.50	0.014626%	116,458.99	0.013681%
127-046	DFAC	Dooly County DFACS	71,608.29	0.011876%	94,287.27	0.011077%
127-047	DFAC	Dougherty County DFACS	3,259,950.27	0.540631%	4,802,953.66	0.564241%
127-048	DFAC	Douglas County DFACS	656,987.59	0.108955%	927,263.57	0.108933%
127-049	DFAC	Early County DFACS	607,364.42	0.100725%	769,304.32	0.090376%
127-050	DFAC	Echols County DFACS	28,905.48	0.004794%	42,383.72	0.004979%
127-051	DFAC	Effingham County DFACS	182,105.20	0.030200%	220,020.76	0.025848%
127-052	DFAC	Elbert County DFACS	111,430.43	0.018480%	147,759.91	0.017359%
127-053	DFAC	Emanuel County DFACS	93,170.57	0.015451%	166,674.18	0.019581%
127-054	DFAC	Evans County DFACS	39,669.83	0.006579%	60,311.13	0.007085%
127-055	DFAC	Fannin County DFACS	87,092.48	0.014443%	131,085.87	0.015400%
127-056	DFAC	Fayette County DFACS	241,081.28	0.039981%	347,602.00	0.040836%
127-057	DFAC	Floyd County DFACS	976,193.29	0.161892%	1,401,103.82	0.164599%
127-058	DFAC	Forsyth County DFACS	267,278.00	0.044325%	385,780.10	0.045321%
127-059	DFAC	Franklin County DFACS	125,197.73	0.020763%	167,596.47	0.019689%
127-060	DFAC	Fulton County	4,319,086.30	0.716278%	5,346,501.61	0.628096%
127-061	DFAC	Gilmer County DFACS	145,564.28	0.024140%	191,638.24	0.022513%
127-062	DFAC	Glascock County DFACS	29,895.51	0.004958%	31,210.69	0.003667%
127-063	DFAC	Glynn County DFACS	489,346.49	0.081153%	610,303.63	0.071697%







Employer Code	Employer Category Code		2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
127-064	DFAC	Gordon County DFACS	\$ 262,158.76	0.043476%	\$ 355,062.63	0.041712%
127-065	DFAC	Grady County DFACS	105,564.24	0.017507%	148,947.30	0.017498%
127-066	DFAC	Greene County DFACS	178,227.25	0.029557%	233,253.71	0.027402%
127-067	DFAC	Gwinnett County DFACS	2,552,336.20	0.423280%	3,398,300.26	0.399225%
127-068	DFAC	Habersham County DFACS	185,637.21	0.030786%	284,774.65	0.033455%
127-069	DFAC	Hall County DFACS	942,648.12	0.156329%	1,624,796.56	0.190878%
127-070	DFAC	Hancock County DFACS	17,164.27	0.002847%	38,639.09	0.004539%
127-071	DFAC	Haralson County DFACS	162,617.90	0.026969%	240,667.21	0.028273%
127-072	DFAC	Harris County DFACS	91,385.51	0.015155%	138,229.49	0.016239%
127-073	DFAC	Hart County DFACS	166,294.62	0.027578%	252,899.15	0.029710%
127-074	DFAC	Heard County DFACS	120,305.32	0.019951%	134,577.01	0.015810%
127-075	DFAC	Henry County DFACS	819,924.00	0.135976%	1,130,674.46	0.132829%
127-076	DFAC	Houston County DFACS	511,237.16	0.084784%	673,378.67	0.079107%
127-077	DFAC	Irwin County DFACS	113,348.39	0.018798%	155,824.65	0.018306%
127-078	DFAC	Jackson County DFACS	198,990.36	0.033001%	289,406.13	0.033999%
127-079	DFAC	Jasper County DFACS	12,299.07	0.002040%	20,669.10	0.002428%
127-080	DFAC	Jeff Davis County DFACS	109,999.37	0.018242%	144,333.25	0.016956%
127-081	DFAC	Jefferson County DFACS	57,381.89	0.009516%	120,324.24	0.014135%
127-082	DFAC	Jenkins County DFACS	80,176.14	0.013296%	97,391.96	0.011441%
127-083	DFAC	Johnson County DFACS	43,418.50	0.007201%	73,336.15	0.008615%
127-084	DFAC	Jones County DFACS	154,197.03	0.025572%	206,514.36	0.024261%
127-085	DFAC	Lamar County DFACS	143,492.53	0.023797%	256,787.37	0.030167%
127-086	DFAC	Lanier County DFACS	127,193.77	0.021094%	210,424.34	0.024720%
127-087	DFAC	Laurens County DFACS	2,316,954.45	0.384244%	3,464,980.36	0.407058%
127-088	DFAC	Lee County DFACS	115,225.46	0.019109%	143,053.74	0.016806%
127-089	DFAC	Liberty County DFACS	232,626.19	0.038579%	300,848.99	0.035343%
127-090	DFAC	Lincoln County DFACS	12,801.44	0.002123%	7,053.81	0.000829%
127-091	DFAC	Long County DFACS	74,515.85	0.012358%	114,967.52	0.013506%
127-092	DFAC	Lowndes County DFACS	490,540.34	0.081351%	790,819.93	0.092904%
127-093	DFAC	Lumpkin County DFACS	128,031.06	0.021233%	183,385.24	0.021544%
127-094	DFAC	Macon County DFACS	62,886.97	0.010429%	103,747.99	0.012188%
127-095	DFAC	Madison County DFACS	131,267.50	0.021769%	269,158.87	0.031620%
127-096	DFAC	Marion County DFACS	31,496.07	0.005223%	36,451.23	0.004282%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
127-097	DFAC	Mcduffie County DFACS	\$ 114,309.68	0.018957%	\$ 167,295.17	0.019653%
127-098	DFAC	Mcintosh County DFACS	59,058.08	0.009794%	49,203.85	0.005780%
127-099	DFAC	Meriwether County DFACS	154,813.68	0.025674%	230,568.55	0.027087%
127-100	DFAC	Miller County DFACS	26,669.62	0.004423%	42,075.55	0.004943%
127-101	DFAC	Mitchell County DFACS	112,972.50	0.018735%	144,366.19	0.016960%
127-102	DFAC	Monroe County DFACS	114,105.24	0.018923%	169,547.22	0.019918%
127-103	DFAC	Montgomery County DFACS	37,539.97	0.006226%	47,808.75	0.005616%
127-104	DFAC	Morgan County DFACS	82,690.81	0.013713%	126,367.53	0.014845%
127-105	DFAC	Murray County DFACS	248,662.71	0.041238%	346,965.41	0.040761%
127-106	DFAC	Muscogee County DFACS	1,090,685.91	0.180880%	1,502,522.47	0.176513%
127-107	DFAC	Newton County DFACS	385,241.12	0.063888%	536,663.51	0.063046%
127-108	DFAC	Oconee County DFACS	60,573.40	0.010046%	65,523.18	0.007698%
127-109	DFAC	Oglethorpe County DFACS	19,229.46	0.003189%	32,794.07	0.003853%
127-110	DFAC	Paulding County DFACS	390,591.56	0.064776%	614,546.97	0.072196%
127-111	DFAC	Peach County DFACS	162,406.79	0.026934%	245,164.90	0.028801%
127-112	DFAC	Pickens County DFACS	158,330.24	0.026258%	249,276.73	0.029284%
127-113	DFAC	Pierce County DFACS	90,464.36	0.015003%	151,444.20	0.017791%
127-114	DFAC	Pike County DFACS	60,805.67	0.010084%	98,249.62	0.011542%
127-115	DFAC	Polk County DFACS	341,032.80	0.056557%	457,143.44	0.053704%
127-116	DFAC	Pulaski County DFACS	88,276.97	0.014640%	119,488.73	0.014037%
127-117	DFAC	Putnam County DFACS	354,948.96	0.058865%	563,664.80	0.066218%
127-118	DFAC	Quitman County DFACS	27,454.38	0.004553%	48,009.07	0.005640%
127-119	DFAC	Rabun County DFACS	92,645.79	0.015364%	140,886.14	0.016551%
127-120	DFAC	Randolph County DFACS	40,090.54	0.006649%	60,169.08	0.007069%
127-121	DFAC	Richmond County DFACS	1,169,325.06	0.193921%	1,640,203.65	0.192688%
127-122	DFAC	Rockdale County DFACS	323,027.40	0.053571%	452,706.47	0.053183%
127-123	DFAC	Schley County DFACS	21,266.01	0.003527%	25,131.66	0.002952%
127-124	DFAC	Screven County DFACS	63,373.85	0.010510%	90,592.56	0.010643%
127-125	DFAC	Seminole County DFACS	80,407.23	0.013335%	124,660.66	0.014645%
127-126	DFAC	Spalding County DFACS	733,687.53	0.121675%	1,053,953.33	0.123816%
127-127	DFAC	Stephens County DFACS	149,683.16	0.024823%	206,818.48	0.024297%
127-128	DFAC	Stewart County DFACS	44,914.26	0.007449%	68,566.55	0.008055%
127-129	DFAC	Sumter County DFACS	883,142.54	0.146461%	1,136,665.57	0.133533%







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127-130	DFAC	Talbot County DFACS	\$ 60,607.83	0.010051%	\$ 89,192.61	0.010478%
127-131	DFAC	Taliaferro County DFACS	17,528.19	0.002907%	24,089.58	0.002830%
127-132	DFAC	Tattnall County DFACS	93,046.00	0.015431%	166,304.82	0.019537%
127-133	DFAC	Taylor County DFACS	42,410.61	0.007033%	51,095.11	0.006003%
127-134	DFAC	Telfair County DFACS	72,096.37	0.011956%	112,729.48	0.013243%
127-135	DFAC	Terrell County DFACS	95,694.84	0.015870%	129,373.73	0.015199%
127-136	DFAC	Thomas County DFACS	290,898.74	0.048243%	414,484.22	0.048693%
127-137	DFAC	Tift County DFACS	292,842.26	0.048565%	352,768.33	0.041442%
127-138	DFAC	Toombs County DFACS	186,557.49	0.030939%	284,512.89	0.033424%
127-139	DFAC	Towns County DFACS	50,653.14	0.008400%	85,536.52	0.010049%
127-140	DFAC	Treutlen County DFACS	47,216.88	0.007830%	78,828.27	0.009261%
127-141	DFAC	Troup County DFACS	385,816.29	0.063984%	508,235.13	0.059706%
127-142	DFAC	Turner County DFACS	30,819.61	0.005111%	51,200.21	0.006015%
127-143	DFAC	Twiggs County DFACS	68,243.21	0.011317%	98,780.12	0.011604%
127-144	DFAC	Union County DFACS	94,788.13	0.015720%	121,985.46	0.014331%
127-145	DFAC	Upson County DFACS	215,856.77	0.035798%	321,028.78	0.037714%
127-146	DFAC	Walker County DFACS	317,825.02	0.052708%	394,121.60	0.046301%
127-147	DFAC	Walton County DFACS	290,555.26	0.048186%	440,950.79	0.051802%
127-148	DFAC	Ware County DFACS	258,952.15	0.042945%	358,815.69	0.042153%
127-149	DFAC	Warren County DFACS	24,954.43	0.004138%	25,562.48	0.003003%
127-150	DFAC	Washington County DFACS	130,720.76	0.021679%	131,329.91	0.015428%
127-151	DFAC	Wayne County DFACS	138,971.77	0.023047%	185,717.60	0.021818%
127-152	DFAC	Webster County DFACS	41,611.13	0.006901%	82,138.76	0.009649%
127-153	DFAC	Wheeler County DFACS	21,381.28	0.003546%	27,869.20	0.003274%
127-154	DFAC	White County DFACS	99,032.29	0.016424%	142,712.83	0.016766%
127-155	DFAC	Whitfield County DFACS	822,801.84	0.136454%	1,221,364.30	0.143483%
127-156	DFAC	Wilcox County DFACS	46,276.06	0.007674%	69,536.59	0.008169%
127-157	DFAC	Wilkes County DFACS	87,795.74	0.014560%	112,622.71	0.013231%
127-158	DFAC	Wilkinson County DFACS	57,890.67	0.009601%	63,334.31	0.007440%
127-159	DFAC	Worth County DFACS	127,858.31	0.021204%	180,761.55	0.021235%
128-001	HLTH	Appling County Health Department	88,240.17	0.014634%	119,645.90	0.014056%
128-002	HLTH	Atkinson County Health Department	50,844.32	0.008432%	73,578.36	0.008644%
128-003	HLTH	Bacon County Health Department	47,513.81	0.007880%	63,455.76	0.007455%







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128-004	HLTH	Baker County Health Department	\$ 54,811.84	0.009090%	\$ 65,143.79	0.007653%
128-005	HLTH	Baldwin County Health Department	127,839.88	0.021201%	172,186.91	0.020228%
128-006	HLTH	Banks County Health Department	49,702.48	0.008243%	93,024.70	0.010928%
128-007	HLTH	Barrow County Public Health	144,727.07	0.024002%	203,091.14	0.023859%
128-008	HLTH	Bartow County Health Department	195,243.37	0.032379%	274,831.23	0.032287%
128-009	HLTH	Ben Hill County Health Department	63,536.76	0.010537%	110,931.65	0.013032%
128-010	HLTH	Berrien County Health Department	62,716.84	0.010401%	81,682.99	0.009596%
128-011	HLTH	Bibb County Health Department	354,715.15	0.058826%	553,791.57	0.065058%
128-012	HLTH	Bleckley County Health Department	24,391.92	0.004045%	34,158.53	0.004013%
128-013	HLTH	Brantley County Health Department	77,203.12	0.012803%	100,062.13	0.011755%
128-014	HLTH	Brooks County Health Department	46,741.76	0.007752%	66,304.09	0.007789%
128-015	HLTH	Bryan County Health Department	75,310.80	0.012490%	125,544.68	0.014749%
128-016	HLTH	Bulloch County Physical Health	177,687.54	0.029468%	259,976.64	0.030542%
128-017	HLTH	Burke County Health Department	134,610.83	0.022324%	180,911.52	0.021253%
128-018	HLTH	Butts County Health Department	51,280.02	0.008504%	90,465.97	0.010628%
128-019	HLTH	Calhoun County Health Department	22,859.51	0.003791%	30,695.96	0.003606%
128-020	HLTH	Camden County Health Department	176,844.66	0.029328%	241,343.86	0.028353%
128-021	HLTH	Candler County Health Department	48,145.55	0.007984%	59,381.05	0.006976%
128-022	HLTH	Carroll County Health Department	163,130.82	0.027054%	193,107.86	0.022686%
128-023	HLTH	Catoosa County Health Department	117,297.99	0.019453%	201,340.74	0.023653%
128-024	HLTH	Charlton County Health Department	63,759.61	0.010574%	67,136.69	0.007887%
128-025	HLTH	Chatham County Health Department	1,217,460.87	0.201904%	1,730,709.23	0.203320%
128-026	HLTH	Chattahoochee County Health Department	0.00	0.000000%	0.00	0.000000%
128-027	HLTH	Chattooga County Health Department	83,440.48	0.013838%	126,031.14	0.014806%
128-028	HLTH	Cherokee County Health Department	1,517,049.37	0.251588%	2,218,216.94	0.260591%
128-029	HLTH	Clarke County Health Department	1,144,574.81	0.189817%	1,882,818.88	0.221190%
128-030	HLTH	Clay County Health Department	0.00	0.000000%	0.00	0.000000%
128-031	HLTH	Clayton County Health Department	944,311.73	0.156605%	1,456,633.44	0.171122%
128-032	HLTH	Clinch County Health Department	18,360.18	0.003045%	25,601.07	0.003008%
128-033	HLTH	Cobb County Health Department	2,427,006.37	0.402495%	3,690,233.33	0.433521%
128-034	HLTH	Coffee County Health Department	126,470.61	0.020974%	232,826.91	0.027352%
128-035	HLTH	Colquitt County Health Department	165,126.39	0.027385%	196,997.01	0.023143%
128-036	HLTH	Columbia County Health Department	191,440.95	0.031749%	259,474.98	0.030483%







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128-037	HLTH	Cook County Health Department	\$ 57,881.33	0.009599%	\$ 84,591.10	0.009938%
128-038	HLTH	Coweta County Health Department	178,168.68	0.029548%	226,929.78	0.026659%
128-039	HLTH	Crawford County Health Department	57,641.91	0.009559%	84,363.30	0.009911%
128-040	HLTH	Crisp County Health Department	21,538.19	0.003572%	0.00	0.000000%
128-041	HLTH	Dade County Health Department	68,492.60	0.011359%	109,137.94	0.012821%
128-042	HLTH	Dawson County Health Department	108,219.25	0.017947%	150,026.69	0.017625%
128-043	HLTH	Decatur County Health Department	112,885.91	0.018721%	175,226.14	0.020585%
128-044	HLTH	Dekalb County Health Department	2,939,920.66	0.487557%	3,938,417.54	0.462677%
128-045	HLTH	Dodge County Health Department	43,338.65	0.007187%	37,494.05	0.004405%
128-046	HLTH	Dooly County Health Department	10,106.92	0.001676%	0.00	0.000000%
128-047	HLTH	Dougherty County Health Department	1,350,992.61	0.224049%	2,200,474.92	0.258507%
128-047B	HLTH	Southwest Health District	0.00	0.000000%	0.00	0.000000%
128-048	HLTH	Douglas County Health Department	121,142.05	0.020090%	205,109.87	0.024096%
128-049	HLTH	Early County Health Department	71,785.60	0.011905%	108,528.60	0.012750%
128-050	HLTH	Echols County Health Department	20,719.86	0.003436%	30,767.99	0.003615%
128-051	HLTH	Effingham County Health Department	111,306.62	0.018459%	152,457.11	0.017910%
128-052	HLTH	Elbert County Health Department	46,392.02	0.007694%	67,788.65	0.007964%
128-053	HLTH	Emanuel County Health Department	105,064.45	0.017424%	150,134.03	0.017637%
128-054	HLTH	Evans County Health Department	54,003.23	0.008956%	78,507.44	0.009223%
128-055	HLTH	Fannin County Health Department	65,167.76	0.010807%	86,114.15	0.010117%
128-056	HLTH	Fayette County Health Department	151,997.91	0.025207%	221,076.12	0.025972%
128-057	HLTH	Floyd County Health Department	1,085,439.78	0.180010%	1,687,341.50	0.198225%
128-058	HLTH	Forsyth County Health Department	200,782.56	0.033298%	292,781.80	0.034395%
128-059	HLTH	Franklin County Health Department	101,664.35	0.016860%	153,538.16	0.018037%
128-060	HLTH	Fulton County Health Department	2,503,661.68	0.415208%	4,234,135.67	0.497417%
128-061	HLTH	Gilmer County Health Department	107,396.78	0.017811%	165,388.34	0.019429%
128-062	HLTH	Glascock County Health Department	20,303.16	0.003367%	46,158.45	0.005423%
128-063	HLTH	Glynn County Health Department	1,024,749.74	0.169945%	1,513,036.40	0.177748%
128-064	HLTH	Gordon County Health Department	166,886.79	0.027677%	257,254.32	0.030222%
128-065	HLTH	Grady County Health Department	115,575.52	0.019167%	175,313.72	0.020595%
128-066	HLTH	Greene County Health Department	60,799.58	0.010083%	89,221.31	0.010482%
128-067	HLTH	Gwinnett County Health Department	2,567,355.26	0.425771%	3,647,223.17	0.428468%
128-068	HLTH	Habersham County Health Department	100,402.68	0.016651%	147,942.19	0.017380%







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128-069	HLTH	Hall County Health Department	\$ 1,546,705.95	0.256506%	\$ 2,301,751.22	0.270405%
128-070	HLTH	Hancock County Health Department	53,193.96	0.008822%	71,589.93	0.008410%
128-071	HLTH	Haralson County Health Department	68,997.20	0.011443%	96,864.73	0.011379%
128-072	HLTH	Harris County Health Department	55,465.66	0.009198%	0.00	0.000000%
128-073	HLTH	Hart County Health Department	58,745.45	0.009742%	105,808.80	0.012430%
128-074	HLTH	Heard County Health Department	24,857.11	0.004122%	35,457.42	0.004165%
128-075	HLTH	Henry County Health Department	209,580.53	0.034757%	311,669.96	0.036614%
128-076	HLTH	Houston County Health Department	1,832,490.10	0.303901%	2,931,349.21	0.344369%
128-077	HLTH	Irwin County Health Department	30,454.99	0.005051%	45,279.10	0.005319%
128-078	HLTH	Jackson County Health Department	113,075.55	0.018752%	166,228.54	0.019528%
128-079	HLTH	Jasper County Health Department	36,949.45	0.006128%	65,483.27	0.007693%
128-080	HLTH	Jeff Davis County Health Department	94,204.00	0.015623%	120,683.17	0.014178%
128-081	HLTH	Jefferson County Health Department	79,696.29	0.013217%	120,580.34	0.014166%
128-082	HLTH	Jenkins County Health Department	37,726.95	0.006257%	53,058.97	0.006233%
128-083	HLTH	Johnson County Health Department	27,893.40	0.004626%	41,563.47	0.004883%
128-084	HLTH	Jones County Health Department	68,377.62	0.011340%	110,378.80	0.012967%
128-085	HLTH	Lamar County Health Department	55,167.70	0.009149%	85,917.43	0.010093%
128-086	HLTH	Lanier County Health Department	30,596.28	0.005074%	47,369.20	0.005565%
128-087	HLTH	Laurens County Health Department	954,367.09	0.158273%	1,316,439.56	0.154653%
128-088	HLTH	Lee County Health Department	111,733.71	0.018530%	167,970.59	0.019733%
128-089	HLTH	Liberty County Health Department	179,327.85	0.029740%	285,195.21	0.033504%
128-090	HLTH	Lincoln County Health Department	23,662.89	0.003924%	29,497.34	0.003465%
128-091	HLTH	Long County Health Department	40,827.70	0.006771%	64,862.92	0.007620%
128-092	HLTH	Lowndes County Health Department	1,563,798.36	0.259341%	2,286,292.25	0.268589%
128-093	HLTH	Lumpkin County Health Department	103,576.00	0.017177%	150,703.39	0.017704%
128-094	HLTH	Macon County Health Department	26,171.39	0.004340%	0.00	0.000000%
128-095	HLTH	Madison County Health Department	68,547.76	0.011368%	112,079.09	0.013167%
128-096	HLTH	Marion County Health Department	17,879.04	0.002965%	0.00	0.000000%
128-097	HLTH	Mcduffie County Health Department	75,887.05	0.012585%	117,796.98	0.013839%
128-098	HLTH	McIntosh County Health Department	47,939.57	0.007950%	59,302.29	0.006967%
128-099	HLTH	Meriwether County Health Department	58,073.65	0.009631%	90,981.20	0.010688%
128-100	HLTH	Miller County Health Department	25,377.54	0.004209%	47,306.37	0.005557%
128-101	HLTH	Mitchell County Health Department	82,182.91	0.013629%	131,638.00	0.015465%







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128-102	HLTH	Monroe County Health Department	\$ 78,926.62	0.013089%	\$ 121,724.95	0.014300%
128-103	HLTH	Montgomery County Health Department	31,256.65	0.005184%	47,884.67	0.005625%
128-104	HLTH	Morgan County Health Department	62,454.65	0.010357%	76,532.48	0.008991%
128-105	HLTH	Murray County Health Department	105,978.64	0.017576%	160,355.82	0.018838%
128-106	HLTH	Muscogee County Health Department	1,871,502.34	0.310370%	2,889,985.57	0.339509%
128-107	HLTH	Newton County Health Department	164,610.10	0.027299%	257,718.20	0.030276%
128-108	HLTH	Oconee County Health Department	110,599.51	0.018342%	163,117.28	0.019163%
128-109	HLTH	Oglethorpe County Health Department	43,940.10	0.007287%	62,043.58	0.007289%
128-110	HLTH	Paulding County Health Department	150,406.54	0.024943%	207,408.59	0.024366%
128-111	HLTH	Peach County Health Department	47,287.04	0.007842%	95,206.38	0.011185%
128-112	HLTH	Pickens County Health Department	56,355.03	0.009346%	81,599.79	0.009586%
128-113	HLTH	Pierce County Health Department	74,247.46	0.012313%	95,530.19	0.011223%
128-114	HLTH	Pike County Health Department	45,092.82	0.007478%	59,847.93	0.007031%
128-115	HLTH	Polk County Health Department	111,115.70	0.018427%	169,725.46	0.019939%
128-116	HLTH	Pulaski County Health Department	28,812.65	0.004778%	47,989.66	0.005638%
128-117	HLTH	Putnam County Health Department	110,741.83	0.018365%	161,186.51	0.018936%
128-118	HLTH	Quitman County Health Dept	0.00	0.000000%	0.00	0.000000%
128-119	HLTH	Rabun County Health Department	80,644.46	0.013374%	120,958.52	0.014210%
128-120	HLTH	Randolph County Health Department	0.00	0.000000%	0.00	0.000000%
128-121	HLTH	Richmond County Health Department	1,509,474.17	0.250332%	2,236,664.59	0.262759%
128-122	HLTH	Rockdale County Health Department	181,055.94	0.030026%	276,627.22	0.032498%
128-123	HLTH	Schley County Health Department	11,591.64	0.001922%	0.00	0.000000%
128-124	HLTH	Screven County Health Department	55,807.62	0.009255%	68,092.41	0.007999%
128-125	HLTH	Seminole County Health Department	48,892.88	0.008108%	74,794.32	0.008787%
128-126	HLTH	Spalding County Health Department	158,447.11	0.026277%	211,576.55	0.024856%
128-127	HLTH	Stephens County Health Department	76,514.82	0.012689%	111,368.92	0.013083%
128-128	HLTH	Stewart County Health Department	0.00	0.000000%	0.00	0.000000%
128-129	HLTH	Sumter County Health Department	4,818.79	0.000799%	0.00	0.000000%
128-131	HLTH	Taliaferro County Health Department	20,848.81	0.003458%	36,105.77	0.004242%
128-132	HLTH	Tattnall County Health Department	90,317.24	0.014978%	122,686.18	0.014413%
128-133	HLTH	Taylor County Health Department	18,424.56	0.003056%	0.00	0.000000%
128-134	HLTH	Telfair County Health Department	71,108.55	0.011793%	97,781.24	0.011487%
128-135	HLTH	Terrell County Health Department	34,880.12	0.005785%	49,517.99	0.005817%







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128-136	HLTH	Thomas County Health Department	\$ 198,217.63	0.032872%	\$ 260,257.48	0.030574%
128-137	HLTH	Tift County Health Department	130,792.33	0.021691%	193,349.19	0.022714%
128-138	HLTH	Toombs County Health Department	110,498.67	0.018325%	171,408.69	0.020137%
128-139	HLTH	Towns County Health Department	58,610.70	0.009720%	79,532.73	0.009343%
128-140	HLTH	Treutlen County Health Department	33,151.67	0.005498%	49,448.07	0.005809%
128-141	HLTH	Troup County Health Department	1,308,803.53	0.217052%	1,922,029.87	0.225796%
128-142	HLTH	Turner County Health Department	29,028.11	0.004814%	42,531.10	0.004996%
128-143	HLTH	Twiggs County Health Department	19,622.58	0.003254%	31,356.38	0.003684%
128-144	HLTH	Union County Health Department	90,917.94	0.015078%	127,821.50	0.015016%
128-145	HLTH	Upson County Health Department	91,263.55	0.015135%	123,978.36	0.014565%
128-146	HLTH	Walker County Health Department	86,263.35	0.014306%	133,202.52	0.015648%
128-147	HLTH	Walton County Health Department	196,534.11	0.032593%	297,106.96	0.034903%
128-148	HLTH	Ware County Health Department	1,890,514.67	0.313523%	2,912,818.83	0.342192%
128-149	HLTH	Warren County Health Department	13,427.29	0.002227%	14,787.73	0.001737%
128-150	HLTH	Washington County Health Department	94,030.22	0.015594%	134,909.78	0.015849%
128-151	HLTH	Wayne County Health Department	102,537.23	0.017005%	144,486.25	0.016974%
128-152	HLTH	Webster County Health Department	0.00	0.000000%	0.00	0.000000%
128-153	HLTH	Wheeler County Health Department	30,608.84	0.005076%	42,054.62	0.004940%
128-154	HLTH	White County Health Department	92,148.05	0.015282%	140,049.07	0.016453%
128-155	HLTH	Whitfield County Health Department	483,997.34	0.080266%	486,407.94	0.057142%
128-156	HLTH	Wilcox County Health Department	21,183.66	0.003513%	31,872.31	0.003744%
128-157	HLTH	Wilkes County Health Department	53,115.24	0.008809%	75,697.81	0.008893%
128-158	HLTH	Wilkinson County Health Department	29,701.29	0.004926%	46,120.66	0.005418%
128-159	HLTH	Worth County Health Department	80,234.01	0.013306%	125,858.33	0.014786%
129-008	MRCS	Woodright Industries	105,718.75	0.017532%	137,493.21	0.016152%
129-009	MRCS	Jessamine Place	156,359.86	0.025931%	227,248.71	0.026697%
129-022	MRCS	Carroll County MR Services	214,145.35	0.035514%	264,836.80	0.031112%
129-035	MRCS	Green Oaks Service Center	150,128.48	0.024897%	242,241.46	0.028458%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	92,280.15	0.015304%	0.00	0.000000%
129-101	MRCS	Mitchell-Baker Service Center	165,771.74	0.027492%	232,532.45	0.027317%
129-136	MRCS	Thomas/Grady Service Center	169,358.77	0.028087%	250,578.30	0.029437%
129-137	MRCS	Tift County - Diversified Enterprises	170,076.26	0.028205%	227,670.40	0.026746%
6011	PSCH	Appling County Schools	0.00	0.000000%	10,263.50	0.001206%







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6021	PSCH	Atkinson County Schools	\$ 11,317.92	0.001877%	\$ 16,459.26	0.001934%
6031	PSCH	Bacon County Schools	1,653.14	0.000274%	0.00	0.000000%
6051	PSCH	Baldwin County Schools	79,409.49	0.013169%	48,232.67	0.005666%
6071	PSCH	Barrow County Schools	0.00	0.000000%	0.00	0.000000%
6081	PSCH	Bartow County Schools	0.00	0.000000%	0.00	0.000000%
6091	PSCH	Ben Hill County Schools	16,069.44	0.002665%	8,604.22	0.001011%
6111	PSCH	Bibb County Schools	65,833.22	0.010918%	91,680.32	0.010770%
6141	PSCH	Brooks County Schools	11,430.48	0.001896%	16,211.16	0.001904%
6181	PSCH	Butts County Schools	8,901.90	0.001476%	10,843.86	0.001274%
6201	PSCH	Camden County Schools	0.00	0.000000%	15,916.80	0.001870%
6211	PSCH	Candler County Schools	24,672.36	0.004092%	31,683.60	0.003722%
6221	PSCH	Carroll County Schools	16,031.56	0.002659%	21,192.74	0.002490%
6231	PSCH	Catoosa County Board of Education	8,708.10	0.001444%	9,235.38	0.001085%
6241	PSCH	Charlton County Board of Education	18,810.72	0.003120%	13,566.73	0.001594%
6251	PSCH	Chatham County Schools	64,992.71	0.010778%	86,869.09	0.010205%
6261	PSCH	Chattahoochee County Schools	0.00	0.000000%	18,756.54	0.002203%
6271	PSCH	Chattooga County Schools	16,127.76	0.002675%	20,842.82	0.002449%
6291	PSCH	Clarke County Schools	73,011.95	0.012108%	128,306.22	0.015073%
6311	PSCH	Clayton County Schools	48,485.75	0.008041%	80,832.31	0.009496%
6331	PSCH	Cobb County Schools	17,465.06	0.002896%	24,160.68	0.002838%
6341	PSCH	Coffee County Schools	22,742.88	0.003772%	13,278.98	0.001560%
6351	PSCH	Colquitt County Schools	33,661.50	0.005582%	48,484.07	0.005696%
6361	PSCH	Columbia County Schools	19,148.75	0.003176%	0.00	0.000000%
6371	PSCH	Cook County Schools	0.00	0.000000%	0.00	0.000000%
6381	PSCH	Coweta County Schools	19,917.23	0.003303%	23,855.40	0.002802%
6401	PSCH	Crisp County Schools	25,198.56	0.004179%	18,481.87	0.002171%
6431	PSCH	Decatur County Schools	0.00	0.000000%	0.00	0.000000%
6441	PSCH	Dekalb County Schools	157,613.92	0.026139%	177,598.25	0.020864%
6451	PSCH	Dodge County Schools	48,500.84	0.008043%	87,485.89	0.010278%
6452	PSCH	Ocmulgee Regional Library System	8,522.04	0.001413%	11,199.12	0.001316%
6461	PSCH	Dooly County Schools	12,453.62	0.002065%	19,402.14	0.002279%
6471	PSCH	Dougherty County Schools	17,730.42	0.002940%	23,173.48	0.002722%
6481	PSCH	Douglas County Schools	50,838.50	0.008431%	34,657.06	0.004071%







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6511	PSCH	Effingham County Schools	\$ 38,846.48	0.006442%	\$ 52,439.85	0.006161%
6561	PSCH	Fayette County Schools	39,858.74	0.006610%	53,878.09	0.006329%
6571	PSCH	Floyd County Schools	63,584.34	0.010545%	32,881.80	0.003863%
6581	PSCH	Forsyth County Schools	57,590.91	0.009551%	75,005.50	0.008811%
6591	PSCH	Franklin County Schools	20,484.96	0.003397%	29,604.24	0.003478%
6601	PSCH	Fulton County Board of Education	22,840.50	0.003788%	56,233.48	0.006606%
6611	PSCH	Gilmer County Schools	14,375.30	0.002384%	18,501.72	0.002174%
6631	PSCH	Glynn County Schools	70,437.26	0.011681%	104,344.54	0.012258%
6641	PSCH	Gordon County Schools	16,787.08	0.002784%	22,206.82	0.002609%
6651	PSCH	Grady County Schools	28,664.00	0.004754%	37,278.16	0.004379%
6661	PSCH	Greene County Schools	32,077.31	0.005320%	30,799.68	0.003618%
6671	PSCH	Gwinnett County Schools	59,723.70	0.009905%	53,125.55	0.006241%
6751	PSCH	Henry County Schools	62,131.22	0.010304%	96,779.54	0.011369%
6761	PSCH	Houston County Schools	94,027.68	0.015594%	134,021.27	0.015745%
6771	PSCH	Irwin County Schools	16,385.71	0.002717%	23,094.04	0.002713%
6781	PSCH	Jackson County Schools	12,706.10	0.002107%	15,451.57	0.001815%
6811	PSCH	Jefferson County Schools	0.00	0.000000%	11,494.89	0.001350%
6851	PSCH	Lamar County Schools	20,863.80	0.003460%	2,245.58	0.000264%
6871	PSCH	Laurens County Schools	17,071.56	0.002831%	20,063.88	0.002357%
6881	PSCH	Lee County Schools	5,647.19	0.000937%	0.00	0.000000%
6941	PSCH	Macon County Schools	9,417.24	0.001562%	12,449.40	0.001463%
6951	PSCH	Madison County Schools	0.00	0.000000%	0.00	0.000000%
6971	PSCH	Mcduffie County Schools	51,736.02	0.008580%	68,042.64	0.007994%
6991	PSCH	Meriwether County Schools	50,019.08	0.008295%	81,122.94	0.009530%
7021	PSCH	Monroe County Schools	0.00	0.000000%	0.00	0.000000%
7061	PSCH	Muscogee County Schools	59,738.52	0.009907%	99,116.93	0.011644%
7071	PSCH	Newton County Schools	56,366.52	0.009348%	82,791.00	0.009726%
7101	PSCH	Paulding County Schools	6,900.24	0.001144%	32,135.32	0.003775%
7121	PSCH	Pickens County Schools	4,991.00	0.000828%	7,512.56	0.000883%
7141	PSCH	Pike County Schools	17,025.88	0.002824%	24,527.86	0.002881%
7151	PSCH	Polk County Schools	29,135.92	0.004832%	42,545.84	0.004998%
7191	PSCH	Rabun County Schools	20,025.26	0.003321%	27,040.50	0.003177%
7211	PSCH	Richmond County Schools	20,517.27	0.003403%	19,486.34	0.002289%







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7221	PSCH	Rockdale County Schools	\$ 37,004.40	0.006137%	\$ 50,179.80	0.005895%
7261	PSCH	Spalding County Schools	11,132.60	0.001846%	0.00	0.000000%
7291	PSCH	Sumter County Schools	0.00	0.000000%	11,678.59	0.001372%
7321	PSCH	Tattnall County Schools	3,653.01	0.000606%	0.00	0.000000%
7341	PSCH	Telfair County Schools	5,060.44	0.000839%	6,752.86	0.000793%
7351	PSCH	Terrell County Schools	18,972.36	0.003146%	32,825.12	0.003856%
7371	PSCH	Tift County Schools	0.00	0.000000%	0.00	0.000000%
7401	PSCH	Treutlen County Schools	12,689.64	0.002104%	17,223.10	0.002023%
7411	PSCH	Troup County Schools	5,559.86	0.000922%	3,880.67	0.000456%
7431	PSCH	Twiggs County Schools	8,807.37	0.001461%	2,371.80	0.000279%
7451	PSCH	Upson County Schools	15,028.29	0.002492%	4,956.89	0.000582%
7461	PSCH	Walker County Schools	15,651.14	0.002596%	18,882.30	0.002218%
7481	PSCH	Ware County Schools	30,061.51	0.004985%	30,153.92	0.003542%
7501	PSCH	Washington County Board of Education	52,820.78	0.008760%	68,564.97	0.008055%
7511	PSCH	Wayne County Schools	20,749.92	0.003441%	19,934.12	0.002342%
7541	PSCH	White County Board of Education	5,392.90	0.000894%	9,104.11	0.001070%
7551	PSCH	Whitfield County Schools	0.00	0.000000%	14,089.79	0.001655%
7571	PSCH	Wilkes County Schools	27,762.18	0.004604%	46,925.82	0.005513%
7581	PSCH	Wilkinson County Schools	26,318.04	0.004365%	15,989.22	0.001878%
7611	PSCH	Atlanta City Schools	97,226.33	0.016124%	162,066.27	0.019039%
7641	PSCH	City of Buford Schools (Gwinnett)	27,764.40	0.004604%	36,734.77	0.004316%
7721	PSCH	City of Dalton Schools (Whitfield)	0.00	0.000000%	35,744.21	0.004199%
7741	PSCH	City of Dublin Schools (Laurens)	1,582.11	0.000262%	0.00	0.000000%
7761	PSCH	City of Gainesville Schools (Hall)	0.00	0.000000%	18,796.52	0.002208%
7811	PSCH	City of Marietta Schools (Cobb)	10,921.89	0.001811%	14,802.93	0.001739%
7851	PSCH	City of Rome Schools (Floyd)	11,793.72	0.001956%	53,089.53	0.006237%
7861	PSCH	City of Social Circle Schools (Walton)	15,677.92	0.002600%	21,305.56	0.002503%
7891	PSCH	City of Thomasville Schools (Thomas)	3,911.10	0.000649%	7,582.06	0.000891%
7921	PSCH	City of Valdosta Schools (Lowndes)	64,788.98	0.010745%	73,321.83	0.008614%
968-0968	PSCH	Georgia Military College	48,136.40	0.007983%	78,530.60	0.009226%
8504	RESA	Northwest Georgia Regional Education Service	15,837.98	0.002627%	21,700.61	0.002549%
8564	RESA	Metro Regional Education Service Agency	21,539.19	0.003572%	0.00	0.000000%
8804	RESA	First District Regional Education Service Agency	35,978.26	0.005967%	47,399.68	0.005568%







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402	STAT	Georgia Department of Agriculture	\$ 5,096,020.26	0.845125%	\$ 7,153,631.87	0.840393%
403	STAT	Georgia Department of Administrative Services	3,988,713.84	0.661489%	5,551,856.84	0.652220%
404	STAT	Georgia Department of Audits	4,112,854.66	0.682077%	6,007,695.28	0.705771%
405	STAT	Department of Public Health	14,936,686.27	2.477104%	21,164,609.41	2.486373%
406	STAT	Georgia Department of Banking and Finance	1,492,892.95	0.247582%	1,959,132.12	0.230155%
407	STAT	State Accounting Office	2,345,631.41	0.389000%	3,130,270.90	0.367738%
408	STAT	Office of Commissioner of Insurance	2,632,282.98	0.436539%	3,946,977.65	0.463683%
409	STAT	Georgia State Finance and Investment	1,730,435.73	0.286976%	2,262,797.64	0.265829%
410	STAT	State Properties Commission	251,217.85	0.041662%	319,554.55	0.037541%
411	STAT	Georgia Department of Defense	4,278,092.74	0.709480%	5,634,912.06	0.661977%
412	STAT	GA Vocational Rehab Agency	9,095,820.27	1.508453%	11,476,013.65	1.348178%
414	STAT	Georgia Department of Education	8,188,443.01	1.357974%	11,483,079.85	1.349008%
415	STAT	The Technical College System of Georgia	2,586,085.74	0.428877%	4,980,153.26	0.585058%
418	STAT	Prosecuting Attorneys Council	12,449,665.42	2.064656%	17,116,242.28	2.010780%
419	STAT	Georgia Department of Community Health	9,215,473.21	1.528297%	12,478,038.21	1.465893%
420	STAT	Georgia Forestry Commission	5,151,315.69	0.854296%	7,113,995.73	0.835737%
422	STAT	Office of Planning and Budget	5,060,264.77	0.839196%	7,001,866.41	0.822564%
427	STAT	Georgia Department of Human Services	23,594,309.84	3.912887%	32,745,482.40	3.846869%
428	STAT	Georgia Department of Community Affairs	5,588,071.45	0.926727%	8,139,957.14	0.956265%
429	STAT	Department of Economic Development	2,383,331.89	0.395252%	3,133,254.95	0.368088%
430	STAT	Administrative Office of the Courts	1,577,659.82	0.261640%	2,193,138.47	0.257645%
432	STAT	Georgia Court of Appeals	3,320,201.67	0.550623%	4,226,954.65	0.496574%
436	STAT	Superior Courts of Georgia	3,333,624.21	0.552849%	4,740,023.41	0.556848%
438	STAT	Supreme Court	2,425,161.47	0.402189%	3,166,731.85	0.372021%
440	STAT	Georgia Department of Labor	11,599,776.57	1.923710%	14,844,820.44	1.743938%
441	STAT	Department of Behavioral Health and	31,837,654.80	5.279966%	47,429,359.86	5.571900%
442	STAT	Georgia Department of Law	4,888,301.91	0.810677%	6,754,953.78	0.793558%
444	STAT	General Assembly of Georgia	2,966,808.79	0.492016%	3,993,545.15	0.469153%
461	STAT	Department of Juvenile Justice	22,596,488.46	3.747408%	32,386,091.67	3.804649%
462	STAT	Georgia Department of Natural Resources	20,050,613.12	3.325199%	27,834,187.42	3.269901%
465	STAT	State Board Pardons and Paroles	2,078,147.25	0.344641%	2,882,765.36	0.338661%
466	STAT	Georgia Department of Public Safety	24,771,942.75	4.108186%	34,782,743.99	4.086203%
467	STAT	Georgia Department of Corrections	58,950,933.17	9.776437%	84,164,945.51	9.887508%







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469	STAT	Georgia Department of Early Care Learning	\$ 7,092,553.46	1.176231%	\$ 9,853,348.06	1.157550%
470	STAT	Georgia Public Service Commission	1,281,839.78	0.212581%	1,878,619.96	0.220696%
471	STAT	Georgia Bureau of Investigation	15,306,547.76	2.538442%	21,641,503.31	2.542398%
474	STAT	Department of Revenue	11,043,216.21	1.831410%	14,720,442.68	1.729326%
475	STAT	Georgia Department of Driver Services	5,784,468.56	0.959298%	8,604,928.92	1.010889%
476	STAT	Georgia Student Finance Commission	1,527,940.12	0.253394%	2,133,303.04	0.250616%
477	STAT	Georgia Department of Community Supervision	19,362,734.19	3.211121%	26,407,219.33	3.102264%
478	STAT	Secretary of State	2,567,961.27	0.425871%	3,727,734.00	0.437926%
482	STAT	Georgia Teachers Retirement System	4,691,043.71	0.777964%	6,306,655.16	0.740892%
484	STAT	Georgia Department of Transportation	42,650,260.61	7.073131%	60,701,133.19	7.131040%
488	STAT	Georgia Department of Veterans Service	1,271,575.66	0.210878%	1,832,075.32	0.215228%
489	STAT	Subsequent Injury Trust Fund	147,278.84	0.024425%	191,817.05	0.022534%
490	STAT	State Board of Workers Comp	1,847,858.72	0.306449%	2,569,795.18	0.301894%
492	STAT	Georgia Public Defender Standards Council	10,909,608.25	1.809252%	16,154,524.97	1.897799%
495	STAT	Georgia Commission on the Holocaust	46,970.94	0.007790%	67,159.24	0.007890%
900	STAT	Georgia Building Authority	1,635,917.16	0.271301%	2,302,830.78	0.270532%
921	STAT	Georgia Correctional Industries	1,936,755.04	0.321192%	2,534,384.14	0.297734%
922	STAT	George L. Smith II - GWCCA	2,585,448.91	0.428772%	3,864,892.11	0.454039%
927	STAT	State Road and Tollway Authority	1,438,139.57	0.238501%	2,042,620.94	0.239963%
977	STAT	Georgia Public Broadcasting	1,910,242.22	0.316795%	2,623,755.36	0.308233%
980	STAT	GTA Georgia Technology Authority	3,394,815.01	0.562997%	4,744,361.69	0.557357%
996	STAT	THE ATL	473,360.84	0.078502%	631,089.92	0.074139%
75-001	TAXS	Appling County Tax Officials	21,320.98	0.003536%	28,535.88	0.003352%
75-003	TAXS	Bacon County Tax Officials	18,987.38	0.003149%	20,443.20	0.002402%
75-004	TAXS	Baker County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-005	TAXS	Baldwin County Tax Officials	84,075.46	0.013943%	117,847.25	0.013844%
75-007	TAXS	Barrow County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-008	TAXS	Bartow County Tax Officials	157,471.31	0.026115%	201,508.13	0.023673%
75-010	TAXS	Berrien County Tax Officials	37,310.10	0.006188%	52,721.22	0.006194%
75-011	TAXS	Bibb County Tax Officials	181,801.47	0.030150%	207,590.86	0.024387%
75-012	TAXS	Bleckley County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-013	TAXS	Brantley County Tax Officials	25,605.87	0.004246%	34,444.25	0.004046%
75-014	TAXS	Brooks County Tax Officials	16,612.30	0.002755%	20,817.78	0.002446%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
75-015	TAXS	Bryan County Tax Officials	\$ 62,720.20	0.010402%	\$ 76,700.62	0.009011%
75-016	TAXS	Bulloch County Tax Officials	32,811.32	0.005441%	46,375.46	0.005448%
75-017	TAXS	Burke County Tax Officials	21,861.79	0.003626%	0.00	0.000000%
75-018	TAXS	Butts County Tax Officials	19,395.28	0.003217%	26,119.50	0.003068%
75-019	TAXS	Calhoun County Tax Officials	16,264.05	0.002697%	11,941.70	0.001403%
75-020	TAXS	Camden County Tax Officials	75,282.35	0.012485%	100,559.07	0.011813%
75-021	TAXS	Candler County Tax Officials	14,152.01	0.002347%	19,667.33	0.002310%
75-022	TAXS	Carroll County Tax Officials	67,404.85	0.011178%	87,137.97	0.010237%
75-023	TAXS	Catoosa County Tax Officials	8,316.40	0.001379%	0.00	0.000000%
75-024	TAXS	Charlton County Tax Officials	33,617.08	0.005575%	47,116.44	0.005535%
75-025	TAXS	Chatham County Tax Officials	107,633.19	0.017850%	134,555.10	0.015807%
75-026	TAXS	Chattahoochee County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-029	TAXS	Clarke County Tax Officials	90,472.35	0.015004%	133,794.42	0.015718%
75-030	TAXS	Clay County Tax Officials	9,374.52	0.001555%	12,790.38	0.001503%
75-031	TAXS	Clayton County Tax Officials	98,122.30	0.016273%	75,642.71	0.008886%
75-032	TAXS	Clinch County Tax Officials	30,360.36	0.005035%	40,121.63	0.004713%
75-033	TAXS	Cobb County Tax Officials	429,519.17	0.071232%	551,609.62	0.064802%
75-034	TAXS	Coffee County Tax Officials	39,631.17	0.006572%	49,799.28	0.005850%
75-035	TAXS	Colquitt County Tax Officials	59,513.78	0.009870%	75,244.06	0.008840%
75-036	TAXS	Columbia County Tax Officials	135,087.68	0.022403%	169,098.35	0.019865%
75-037	TAXS	Cook County Tax Officials	16,586.88	0.002751%	21,648.18	0.002543%
75-038	TAXS	Coweta County Tax Officials	91,271.24	0.015136%	106,924.51	0.012561%
75-041	TAXS	Dade County Tax Officials	16,335.76	0.002709%	19,142.30	0.002249%
75-043	TAXS	Decatur County Tax Officials	18,713.32	0.003103%	24,708.49	0.002903%
75-044	TAXS	Dekalb County Tax Officials	219,693.31	0.036434%	213,776.10	0.025114%
75-045	TAXS	Dodge County Tax Officials	26,806.93	0.004446%	35,424.74	0.004162%
75-046	TAXS	Dooly County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-047	TAXS	Dougherty County Tax Officials	60,053.40	0.009959%	83,944.53	0.009862%
75-048	TAXS	Douglas County Tax Officials	32,573.24	0.005402%	33,665.04	0.003955%
75-050	TAXS	Echols County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-051	TAXS	Effingham County Tax Officials	30,401.63	0.005042%	39,739.79	0.004669%
75-052	TAXS	Elbert County Tax Officials	30,462.12	0.005052%	30,870.06	0.003627%
75-053	TAXS	Emanuel County Tax Officials	27,119.85	0.004498%	34,371.10	0.004038%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
75-055	TAXS	Fannin County Tax Officials	\$ 24,651.18	0.004088%	\$ 32,720.46	0.003844%
75-056	TAXS	Fayette County Tax Officials	50,169.88	0.008320%	66,411.00	0.007802%
75-057	TAXS	Floyd County Tax Officials	52,439.94	0.008697%	70,974.42	0.008338%
75-058	TAXS	Forsyth County Tax Officials	304,118.13	0.050435%	401,084.55	0.047119%
75-059	TAXS	Franklin County Tax Officials	31,569.93	0.005236%	40,631.91	0.004773%
75-060	TAXS	Fulton County Tax Officials	1,065,092.91	0.176635%	1,440,493.62	0.169226%
75-062	TAXS	Glascock County Tax Officials	11,770.32	0.001952%	15,525.90	0.001824%
75-063	TAXS	Glynn County Tax Officials	64,582.91	0.010710%	58,216.31	0.006839%
75-064	TAXS	Gordon County Tax Officials	63,945.66	0.010605%	85,723.25	0.010071%
75-065	TAXS	Grady County Tax Officials	4,177.82	0.000693%	0.00	0.000000%
75-066	TAXS	Greene County Tax Officials	21,477.73	0.003562%	28,192.98	0.003312%
75-067	TAXS	Gwinnett County Tax Officials	351,638.19	0.058316%	464,869.74	0.054612%
75-068	TAXS	Habersham County Tax Officials	30,482.81	0.005055%	38,104.37	0.004476%
75-069	TAXS	Hall County Tax Officials	38,980.91	0.006465%	57,035.88	0.006700%
75-070	TAXS	Hancock County Tax Officials	14,216.22	0.002358%	18,663.06	0.002192%
75-071	TAXS	Haralson County Tax Officials	15,533.76	0.002576%	20,469.48	0.002405%
75-072	TAXS	Harris County Tax Officials	10,104.42	0.001676%	9,352.86	0.001099%
75-073	TAXS	Hart County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-074	TAXS	Heard County Tax Officials	17,328.73	0.002874%	21,772.26	0.002558%
75-075	TAXS	Henry County Tax Officials	163,653.45	0.027140%	202,863.81	0.023832%
75-076	TAXS	Houston County Tax Officials	81,809.23	0.013567%	107,017.97	0.012572%
75-077	TAXS	Irwin County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-078	TAXS	Jackson County Tax Officials	41,522.26	0.006886%	59,176.67	0.006952%
75-080	TAXS	Jeff Davis County Tax Officials	18,972.61	0.003146%	26,487.05	0.003112%
75-081	TAXS	Jefferson County Tax Officials	9,751.26	0.001617%	14,010.78	0.001646%
75-082	TAXS	Jenkins County Tax Officials	12,640.96	0.002096%	17,378.57	0.002042%
75-084	TAXS	Jones County Tax Officials	72,656.32	0.012049%	92,646.93	0.010884%
75-085	TAXS	Lamar County Tax Officials	35,198.62	0.005837%	45,726.27	0.005372%
75-086	TAXS	Lanier County Tax Officials	27,798.53	0.004610%	36,253.47	0.004259%
75-087	TAXS	Laurens County Tax Officials	43,014.84	0.007134%	58,784.49	0.006906%
75-088	TAXS	Lee County Tax Officials	27,517.23	0.004563%	36,264.55	0.004260%
75-089	TAXS	Liberty County Tax Officials	82,173.81	0.013628%	110,019.54	0.012925%
75-090	TAXS	Lincoln County Tax Officials	8,662.96	0.001437%	11,327.28	0.001331%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
75-091	TAXS	Long County Tax Officials	\$ 9,709.80	0.001610%	\$ 12,828.36	0.001507%
75-092	TAXS	Lowndes County Tax Officials	61,032.18	0.010122%	79,001.81	0.009281%
75-093	TAXS	Lumpkin County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-094	TAXS	Macon County Tax Officials	27,340.42	0.004534%	35,622.59	0.004185%
75-095	TAXS	Madison County Tax Officials	9,538.05	0.001582%	14,648.34	0.001721%
75-096	TAXS	Marion County Tax Officials	19,139.46	0.003174%	29,372.15	0.003451%
75-097	TAXS	Mcduffie County Tax Officials	27,086.00	0.004492%	36,784.03	0.004321%
75-098	TAXS	Mcintosh County Tax Officials	29,270.50	0.004854%	38,512.09	0.004524%
75-099	TAXS	Meriwether County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-100	TAXS	Miller County Tax Officials	16,218.48	0.002690%	20,366.58	0.002393%
75-101	TAXS	Mitchell County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-102	TAXS	Monroe County Tax Officials	48,363.24	0.008021%	60,223.50	0.007075%
75-103	TAXS	Montgomery County Tax Official	19,496.40	0.003233%	20,050.02	0.002355%
75-104	TAXS	Morgan County Tax Officials	22,259.85	0.003692%	30,359.56	0.003567%
75-105	TAXS	Murray County Tax Officials	30,871.35	0.005120%	37,733.02	0.004433%
75-106	TAXS	Muscogee County Tax Officials	160,820.94	0.026671%	188,332.75	0.022125%
75-107	TAXS	Newton County Tax Officials	65,270.58	0.010824%	81,718.91	0.009600%
75-108	TAXS	Oconee County Tax Officials	36,371.10	0.006032%	47,836.98	0.005620%
75-109	TAXS	Oglethorpe County Tax Officials	17,382.14	0.002883%	23,474.14	0.002758%
75-110	TAXS	Paulding County Tax Officials	70,422.12	0.011679%	87,188.99	0.010243%
75-111	TAXS	Peach County Tax Officials	43,710.46	0.007249%	47,755.21	0.005610%
75-112	TAXS	Pickens County Tax Officials	16,778.04	0.002782%	23,013.15	0.002704%
75-113	TAXS	Pierce County Tax Officials	31,032.13	0.005146%	37,750.19	0.004435%
75-114	TAXS	Pike County Tax Officials	19,721.28	0.003271%	25,460.73	0.002991%
75-115	TAXS	Polk County Tax Officials	35,818.89	0.005940%	48,414.76	0.005688%
75-119	TAXS	Rabun County Tax Officials	13,277.40	0.002202%	17,595.83	0.002067%
75-121	TAXS	Richmond County Tax Officials	217,655.00	0.036096%	286,083.13	0.033608%
75-122	TAXS	Rockdale County Tax Officials	44,654.85	0.007406%	51,056.65	0.005998%
75-123	TAXS	Schley County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-124	TAXS	Screven County Tax Officials	23,155.26	0.003840%	29,961.12	0.003520%
75-125	TAXS	Seminole County Tax Officials	8,283.08	0.001374%	10,965.12	0.001288%
75-126	TAXS	Spalding County Tax Officials	63,945.20	0.010605%	83,503.68	0.009810%
75-127	TAXS	Stephens County Tax Officials	60,628.34	0.010055%	75,016.32	0.008813%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
75-128	TAXS	Stewart County Tax Officials	\$ 16,247.10	0.002694%	\$ 21,218.46	0.002493%
75-129	TAXS	Sumter County Tax Officials	35,801.88	0.005937%	46,802.48	0.005498%
75-130	TAXS	Talbot County Tax Officials	7,986.42	0.001324%	10,049.04	0.001181%
75-131	TAXS	Taliaferro County Tax Officials	16,550.76	0.002745%	22,357.98	0.002627%
75-132	TAXS	Tattnall County Tax Officials	22,479.89	0.003728%	29,900.29	0.003513%
75-133	TAXS	Taylor County Tax Officials	15,568.54	0.002582%	20,366.64	0.002393%
75-134	TAXS	Telfair County Tax Officials	15,761.70	0.002614%	20,478.45	0.002406%
75-135	TAXS	Terrell County Tax Officials	11,820.33	0.001960%	18,258.02	0.002145%
75-136	TAXS	Thomas County Tax Officials	38,320.08	0.006355%	52,059.84	0.006116%
75-137	TAXS	Tift County Tax Officials	42,783.37	0.007095%	56,024.73	0.006582%
75-139	TAXS	Towns County Tax Officials	16,743.37	0.002777%	12,847.59	0.001509%
75-141	TAXS	Troup County Tax Officials	34,996.15	0.005804%	48,652.79	0.005716%
75-142	TAXS	Turner County Tax Officials	30,538.92	0.005065%	33,835.43	0.003975%
75-143	TAXS	Twiggs County Tax Officials	35,562.99	0.005898%	46,466.30	0.005459%
75-145	TAXS	Upson County Tax Officials	11,553.24	0.001916%	15,362.48	0.001805%
75-146	TAXS	Walker County Tax Officials	84,229.57	0.013969%	100,719.97	0.011832%
75-147	TAXS	Walton County Tax Officials	27,766.24	0.004605%	38,479.62	0.004521%
75-148	TAXS	Ware County Tax Officials	21,535.87	0.003572%	12,322.82	0.001448%
75-149	TAXS	Warren County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-150	TAXS	Washington County Tax Officials	36,813.52	0.006105%	28,240.49	0.003318%
75-151	TAXS	Wayne County Tax Officials	20,513.18	0.003402%	26,570.42	0.003121%
75-154	TAXS	White County Tax Officials	78,489.32	0.013017%	87,357.21	0.010263%
75-155	TAXS	Whitfield County Tax Officials	128,078.77	0.021241%	148,118.95	0.017401%
75-156	TAXS	Wilcox County Tax Officials	14,083.64	0.002336%	0.00	0.000000%
75-158	TAXS	Wilkinson County Tax Officials	19,428.81	0.003222%	0.00	0.000000%
75-159	TAXS	Worth County Tax Officials	40,359.59	0.006693%	53,733.23	0.006312%
817	TCOL	Oconee Fall Line Technical College	405,683.92	0.067279%	613,837.82	0.072112%
818	TCOL	Coastal Pines Technical College	791,524.57	0.131267%	1,153,204.85	0.135476%
820	TCOL	Albany Technical College	1,196,269.06	0.198390%	1,688,087.77	0.198313%
822	TCOL	Athens Technical College	848,154.48	0.140658%	1,325,601.70	0.155729%
823	TCOL	Atlanta Technical College	1,747,030.16	0.289728%	2,648,322.51	0.311119%
824	TCOL	Augusta Technical College	1,652,334.37	0.274024%	2,265,665.24	0.266166%
826	TCOL	West Georgia Technical College	1,639,249.26	0.271854%	2,395,784.30	0.281452%







Employer Code	Employer Category Code	<u>Employer</u>	2022 Actual Employer Contributions	2022 Employer Allocation Percentage	2023 Actual Employer Contributions	2023 Employer Allocation Percentage
827	TCOL	Chattahoochee Technical College	\$ 2,515,335.45	0.417144%	\$ 3,640,214.90	0.427645%
828	TCOL	Columbus Technical College	998,630.09	0.165613%	1,567,726.51	0.184173%
829	TCOL	Georgia Northwestern Technical College	1,717,326.83	0.284802%	2,458,865.69	0.288862%
830	TCOL	Georgia Piedmont Technical College	759,406.99	0.125940%	1,075,659.56	0.126366%
831	TCOL	Southern Crescent Technical College	1,261,198.45	0.209158%	1,766,522.83	0.207527%
832	TCOL	Gwinnett Technical College	2,822,575.72	0.468097%	3,801,617.53	0.446606%
834	TCOL	Lanier Technical College	1,321,713.63	0.219193%	2,069,601.68	0.243132%
835	TCOL	Central Georgia Technical College	3,242,200.26	0.537687%	4,676,772.23	0.549417%
837	TCOL	Southern Regional Technical College	1,437,072.37	0.238324%	2,072,960.11	0.243527%
838	TCOL	North Georgia Technical College	901,814.15	0.149557%	1,236,243.91	0.145231%
841	TCOL	Savannah Technical College	1,564,056.81	0.259384%	2,209,623.04	0.259582%
842	TCOL	South Georgia Technical College	823,266.26	0.136531%	1,103,941.49	0.129689%
843	TCOL	Southeastern Technical College	544,982.36	0.090380%	772,000.64	0.090693%
844	TCOL	Ogeechee Technical College	129,821.09	0.021530%	248,054.56	0.029141%
848	TCOL	Wiregrass Georgia Technical College	1,428,568.15	0.236914%	1,983,422.50	0.233008%
503-0503	UNIV	Georgia Institute of Technology	348,078.02	0.057725%	496,230.61	0.058296%
509-0509	UNIV	Georgia State University	378,975.22	0.062849%	616,985.66	0.072482%
512-0512	UNIV	Augusta University	668,905.91	0.110932%	837,511.93	0.098389%
518-0518	UNIV	University of Georgia	636,484.69	0.105555%	861,346.09	0.101189%
521-0521	UNIV	Albany State University	75,569.20	0.012532%	60,648.34	0.007125%
528-0528	UNIV	Clayton College and State University	6,212.34	0.001030%	23,257.56	0.002732%
530-0530	UNIV	Columbus State University	29,696.07	0.004925%	52,480.42	0.006165%
531-0531	UNIV	University of North Georgia	115,304.32	0.019122%	106,986.60	0.012569%
533-0533	UNIV	Fort Valley State University	0.00	0.000000%	27,396.82	0.003219%
536-0536	UNIV	Georgia College and State University	80,435.45	0.013339%	280,973.84	0.033008%
539-0539	UNIV	Georgia Southern University	89,030.25	0.014765%	129,315.91	0.015192%
540-0540	UNIV	Georgia Gwinnett College	46,927.16	0.007782%	31,967.36	0.003755%
542-0542	UNIV	Georgia Southwestern State University	74,873.85	0.012417%	115,476.24	0.013566%
543-0543	UNIV	Kennesaw State University	77,553.14	0.012861%	61,701.60	0.007249%
547-0547	UNIV	Middle Georgia State College	69,161.44	0.011470%	127,605.62	0.014991%
548-0548	UNIV	Savannah State University	0.00	0.000000%	21,699.78	0.002549%
551-0551	UNIV	Valdosta State University	7,217.40	0.001197%	12,948.90	0.001521%
554-0554	UNIV	State University of West Georgia	55,858.73	0.009264%	90,658.78	0.010650%





### Schedule A – Schedule of Employer Allocations (continued)

Employer Code	Employer Category Code	<del>-</del>		022 Actual Employer ontributions	2022 Employer Allocation Percentage	2023 Actual Employer ontributions	2023 Employer Allocation Percentage
557-0557	UNIV	Abraham Baldwin Agricultural College	\$	70,129.33	0.011630%	\$ 101,634.25	0.011940%
563-0563	UNIV	College of Coastal Georgia		58,589.06	0.009716%	74,057.55	0.008700%
567-0567	UNIV	South Georgia State College		13,635.41	0.002261%	18,290.00	0.002149%
569-0569	UNIV	Dalton College		26,747.10	0.004436%	14,573.18	0.001712%
572-0572	UNIV	East GA College		0.00	0.000000%	14,731.97	0.001731%
573-0573	UNIV	Georgia Highlands College		35,292.74	0.005853%	42,355.00	0.004976%
576-0576	UNIV	Gordon College		19,469.31	0.003229%	35,581.98	0.004180%
598-0598	UNIV	Regents Central Office		448,915.65	0.074448%	501,469.17	0.058912%
209-0209	VARS	Agricultural Commodity Commission		63,896.34	0.010597%	91,676.16	0.010770%
237-0237	VARS	DA-Lookout Mountain Judicial Circuit		167,811.39	0.027830%	254,042.59	0.029844%
		Total for All Entities	<u>\$</u>	602,989,817.36	100.000000%	\$ 851,224,186.12	100.000000%







				Deferred Outflows of Resources					Defe	rred Inflov	vs of Reso	ources		Pension	Expense	
Employer Code 910-0910	Employer Category Code AUTH	Employer Jekyli Island State Park Authority	Net Pension Liability (Asset) \$ 16,992,804	Difference between Expected and Actual Experience \$ 258,123	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments \$ 692,229	Change of Assumptions \$ 653,869	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions \$ 557,993	Total Deferred Outflows of Resources \$ 2,162,214	Difference between Expected and Actual Experience \$ 39,819	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources \$ 39,819	Proportionate Share of Plan Pension Expense \$ 4,289,920	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions \$ 785,029		Total Employer Pension Expense \$ 5,078,455
913-0913	AUTH	Lake Lanier Island Development Authority	607,297	9,225	24,739	23,368	1,040	58,372	1,423	-	-	1,423	153,319	(4,500)	-	148,819
926-0926	AUTH	Georgia Agricultural Exposition Authority	6,011,644	91,318	244,894	231,323	296,141	863,676	14,087	-		14,087	1,517,665	344,904	-	1,862,569
928-0928 936-0936	AUTH	Georgia Environmental Finance Authority  Agricultural Commodity Commission-Peanuts	5,936,120 969,886	90,170 14.733	241,817 39,510	228,417 37.320	38,049 2,264	598,453 93.827	13,910 2.273	-	23,679 29,920	37,589 32,193	1,498,601 244,851	(11,562) (12,206)	-	1,487,039 232.645
955-0955	AUTH	Georgia Superior Court Clerks Coop	1.597.764	24.270	65.088	61.481	2,204	150.839	3.744	-	101.147	104.891	403.360	(80.457)	-	322,903
972-0972	AUTH	Georgia Federal-State Inspection	14,448,003	219,467	588,563	555,947	57,988	1,421,965	33,856	-	427,502	461,358	3,647,468	11,601	-	3,659,069
973-0973	AUTH	Georgia Lottery Corporation	135,001	2,051	5,499	5,195	-	12,745	316	-	25,313	25,629	34,083	(47,523)	-	(13,440)
9030	CHAR	Georgia School for Innovation and the Classics	-	-	-	-	7,695	7,695	-	-	40,621	40,621	-	(8,203)	-	(8,203)
9915	CHAR	Foothills Charter High School	46,830	711	1,908	1,802	-	4,421	110	-	58,684	58,794	11,824	(59,565)	-	(47,741)
51-0217	CORT	Dekalb County State Court	2,088,016	31,717	85,059	80,345	-	197,121	4,893	-	306,948	311,841	527,127	(454,328)	-	72,799
51-0237 51-0248	CORT	Bibb County State Court Chatham County State Court	3,747,643 3,240,747	56,927 49.227	152,666 132.017	144,206 124,701	-	353,799 305.945	8,782 7,594	-	104,125 93,192	112,907 100,786	946,108 818,142	(109,219) (86,021)	-	836,889 732,121
361	CSBS	Lookout Mountain Community Service Board	792.409	12.037	32,280	30.491	42,924	117.732	1,857	-	74.955	76.812	200.044	101.034	-	301.078
363	CSBS	Highland Rivers Center Community Service Board	1,392,727	21,156	56,735	53,591	240.684	372,166	3,264	-	3,251	6,515	351,600	192,446	789	544.835
364	CSBS	Georgia Mountains Avita Community Partners	141.265	2.146	5.755	5.436	13.794	27.131	331	_	40.335	40,666	35,659	(3.713)		31.946
365	CSBS	Cobb County Community Service	43.787	665	1.784	1,685	103	4.237	103	-	306.160	306,263	11.054	(241,695)	-	(230.641)
366	CSBS	Douglas Community Service Board	-	-	-	-	-	-	-	-	-	-	-	(14,002)	-	(14,002)
368	CSBS	Dekalb Community Service Board	466,449	7,085	19,002	17,949	24,451	68,487	1,093	-	66,152	67,245	117,759	(6,559)	-	111,200
369	CSBS	View Point Health	610,876	9,279	24,885	23,506	23,869	81,539	1,431	-	10,263	11,694	154,219	(24,803)	5,868	135,284
370	CSBS	Clayton Community M.H., Substa	170,795	2,594	6,958	6,572	4	16,128	400	-	16,648	17,048	43,116	(22,871)	-	20,245
371	CSBS	Advantage Behavioral Health Systems	251,211	3,816	10,233	9,666	-	23,715	589	-	46,159	46,748	63,424	(47,512)	-	15,912
372	CSBS	Pathways Center Community Service Board	100,222	1,522	4,083	3,856 8,649	-	9,461	235 527	-	6,021 2,118	6,256 2,645	25,306 56,752	(36,483)	-	(11,177)
373 374	CSBS	Mcintosh Trail MH, MR and SA C River Edge Behavioral Health Center	224,783 446.345	3,414 6.780	9,157 18,183	17.175	796	21,220 42,934	1.046	-	2,118 147,574	148.620	112,685	(1,451) (151,669)	6,685	55,301 (32,299)
376	CSBS	Oconee Community Service Board	39.790	604	1,621	1,173	876	42,934	1,046	-	45.425	45.518	10.045	(37.884)	874	(26,965)
570	CODO	East Central Georgia Community Service Board	39,790	004	1,021	1,001	070	4,032	93		45,425	43,310	10,043	(37,004)	0/4	(20,903)
377	CSBS	Serenity Behavioral Health Systems	292,374	4,441	11,910	11,250	-	27,601	685	-	2,158	2,843	73,815	(5,244)	-	68,571
379	CSBS	New Horizons	443,840	6,742	18,081	17,079	432	42,334	1,040	-	16,778	17,818	112,046	(24,467)	6,514	94,093
380	CSBS	Middle Flint Community Service Board	186,484	2,833	7,597	7,176	-	17,606	437	-	93,498	93,935	47,080	(96,172)	2,958	(46,134)
381	CSBS	CSB of Middle Georgia	281,099	4,270	11,451	10,816	-	26,537	659	-	37,682	38,341	70,965	(148,886)	-	(77,921)
382	CSBS	Albany Area Community Service Board	408,345	6,203	16,635	15,713	47,451	86,002	957	-	8,453	9,410	103,091	13,586	-	116,677
383	CSBS	The Georgia Pines Community Service Board	416.696	6.330	16.975	16.034	0.544	47.880	976	-	104,620	104,620	405.000	(198,149)	-	(198,149) 101.621
384	CSBS CSBS	South Georgia Community Service Board Pineland Area MH. MR and SA Center	416,696 1.318.097	6,330 20.022	16,975 53.695	16,034 50,719	8,541 50.653	47,880 175.089	976 3.089	-	35,920 51	36,896 3,140	105,200 332,755	(3,579) 203.854	-	101,621 536.609
386	CSBS	Satilla Community Service Board	745.639	11.326	30.375	28.692	134.094	204.487	1.747		41.826	43.573	188.236	(42.364)	-	145.872
500	0000	Gateway Behavior Health Services Community	140,039	11,320	50,375	20,092	154,094	204,407	1,747		+1,020	40,073	100,230	(42,304)	-	140,072
388	CSBS	Service Board	266,722	4,052	10,865	10,263	-	25,180	625	-	2,251	2,876	67,332	(20,472)	-	46,860
127-001	DFAC	Appling County DFACS	570,668	8,669	23,247	21,959	-	53,875	1,337	-	51,408	52,745	144,067	(70,850)	-	73,217
127-002	DFAC	Atkinson County DFACS	237,430	3,607	9,672	9,136	811	23,226	556	-	26,465	27,021	59,939	(20,177)	-	39,762
127-003	DFAC	Bacon County DFACS	763,953	11,605	31,121	29,396	8,236	80,358	1,790	-	13,895	15,685	192,862	17,568	-	210,430
127-004	DFAC	Baker County DFACS	346,302	5,260	14,107	13,325	20,894	53,586	811	-	-	811	87,425	19,830	-	107,255
127-005 127-006	DFAC DFAC	Baldwin County DFACS Banks County DFACS	1,950,330 853,437	29,626 12.964	79,450 34,766	75,047 32,840	79,615 4,821	263,738 85,391	4,570 2,000	-	1.039	4,570 3,039	492,368 215,454	86,408 13,563	-	578,776 229,017
127-006	DFAC	Barrow County DFACS	2.874.281	43.661	117.089	110.600	4,821 38.517	309.867	6.735	-	1,039	6,735	725,623	25,452	-	751.075
127-007	DFAC	Bartow County DFACS	4.111.843	62.459	167,503	158.220	64.702	452.884	9,635	-	<del>-</del>	9,635	1.038.057	152.927		1.190.984
127-009	DFAC	Ben Hill County DFACS	1,299,306	19,737	52,929	49,996	159,236	281,898	3,045	-	8,944	11,989	328,014	110,975	-	438,989
127-010	DFAC	Berrien County DFACS	1,621,865	24,636	66,069	62,408	62,664	215,777	3,800	-	-	3,800	409,450	97,234		506,684
127-011	DFAC	Bibb County DFACS	9,058,629	137,602	369,018	348,569	64,311	919,500	21,227	-	-	21,227	2,286,892	117,189	10,856	2,414,937
127-012	DFAC	Bleckley County DFACS	623,583	9,472	25,403	23,995	101,022	159,892	1,461	-	-	1,461	157,427	97,129	-	254,556
127-013	DFAC	Brantley County DFACS	1,421,421	21,592	57,904	54,695	15,871	150,062	3,331	-	11,921	15,252	358,842	47,338	26,981	433,161







				Deferred Outflows of Resources					Defe	red Inflov	vs of Resc	ources		Pension	Expense	
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-014	DFAC	Brooks County DFACS	\$ 1.324.003	\$ 20.112	\$ 53.935	\$ 50.947	\$ 28.972	\$ 153.966	Experience \$ 3,102		\$ -	\$ 3.102		\$ 60,200	\$ -	\$ 394,446
127-015	DFAC	Bryan County DFACS	803,804	12,210	32,744	30,930	50,319	126,203	1,884	-	-	1,884	202,928	74,714	-	277,642
127-016	DFAC	Bulloch County DFACS	1,609,874	24,454	65,581	61,947	-	151,982	3,772	-	174,014	177,786	406,422	(173,254)	-	233,168
127-017	DFAC	Burke County DFACS	1,006,335	15,286	40,995	38,723	7,517	102,521	2,358	-	13,454	15,812	254,052	2,703	22,524	279,279
127-018	DFAC	Butts County DFACS Calhoun County DFACS	1,531,069 308,540	23,257 4.687	62,371 12.569	58,914 11.872	13,735	158,277 29,128	3,588 723		12,700 19.656	16,288 20.379	386,531 77.892	50,223 (22,827)		436,754 55.065
127-019	DFAC	Camden County DFACS Camden County DFACS	1.533.992	23.302	12,569 62.490	59.027	-	29,128 144.819	3.595	-	19,656	184,781	77,892 387,262	(162.047)	-	225,215
127-020	DFAC	Candler County DFACS	561,422	8,528	22,870	21,603	32,320	85,321	1,316		- 101,100	1,316	141,736	43,809	-	185,545
127-022	DFAC	Carroll County DFACS	4,765,134	72,383	194,115	183,358	152,924	602,780	11,166	-	30,565	41,731	1,202,984	15,667	-	1,218,651
127-023	DFAC	Catoosa County DFACS	2,131,147	32,372	86,816	82,005	8,403	209,596	4,994	-	100,201	105,195	538,017	(27,023)	-	510,994
127-024	DFAC	Charlton County DFACS	879,268	13,356	35,818	33,834	6,302	89,310	2,060	-	43,399	45,459	221,972	(9,722)	-	212,250
127-025 127-026	DFAC	Chatham County DFACS Chattahoochee County DFACS	9,504,497 528,790	144,374 8.032	387,181 21.541	365,725 20.347	57,864 27,199	955,144 77.119	22,272 1,239		37,036	59,308 1,239	2,399,459 133,495	121,873 28.380	32,260	2,553,592 161.875
127-020	DFAC	Chattooga County DFACS	2.074.713	31.515	84.517	79.833	35.842	231.707	4.862		832	5.694	523,776	38.835	17.080	579,691
127-028	DFAC	Cherokee County DFACS	5,667,251	86,086	230,865	218,071	126,017	661,039	13,280	-	52,518	65,798	1,430,728	(24,090)		1,406,638
127-029	DFAC	Clarke County DFACS	16,034,193	243,561	653,179	616,983	79,138	1,592,861	37,572	-	656,472	694,044	4,047,909	(207,932)	-	3,839,977
127-030	DFAC	Clay County DFACS	628,714	9,550	25,612	24,192	9,691	69,045	1,473	-	18,181	19,654	158,723	29,296	-	188,019
127-031 127-032	DFAC	Clayton County DFACS	20,453,383 645,894	310,689 9.811	833,202	787,029	587,511	2,518,431	47,928	-	-	47,928	5,163,561 163.065	752,212	3,306	5,919,079 191.042
127-032	DFAC	Clinch County DFACS Cobb County DFACS	29,941,475	454,814	26,312 1,219,715	24,853 1,152,123	23,724 922,998	84,700 3,749,650	1,514 70,161		_	1,514 70,161	7,558,872	27,977 912,501	16,329	8,487,702
127-034	DFAC	Coffee County DFACS	5.874.734	89.238	239.317	226.055	191,702	746.312	13.766		-	13.766	1,483,104	260.583	10,023	1.743.687
127-035	DFAC	Colquitt County DFACS	2,380,927	36,167	96,991	91,616	17,226	242,000	5,579	-	-	5,579	601,080	2,967	-	604,047
127-036	DFAC	Columbia County DFACS	6,532,321	99,227	266,105	251,358	421,213	1,037,903	15,307	-	-	15,307	1,649,120	582,826	-	2,231,946
127-037	DFAC	Cook County DFACS	1,650,619	25,073	67,241	63,514	17,062	172,890	3,868	-	58,360	62,228	416,712	26,370		443,082
127-038	DFAC	Coweta County DFACS Crawford County DFACS	3,215,871 854,451	48,849 12,979	131,004 34,807	123,744 32,879	43.076	303,597 123,741	7,536 2.002		109,649	117,185 2.002	811,867 215,709	(197,682) 51,928	<u> </u>	614,185 267,637
127-039	DFAC	Crisp County DFACS	1.430.608	21.731	58,278	55.049	22,262	157.320	3.352		156.456	159.808	361.166	(16.928)	6.741	350.979
127-041	DFAC	Dade County DFACS	880.640	13,377	35.874	33,886	21,814	104,951	2.064	-	-	2.064	222.322	36.119		258.441
127-042	DFAC	Dawson County DFACS	960,162	14,585	39,114	36,946	26,444	117,089	2,250	-	32,258	34,508	242,401	54,860	-	297,261
127-043	DFAC	Decatur County DFACS	1,596,392	24,249	65,032	61,428	18,202	168,911	3,741	-	58,152	61,893	403,020	2,907	-	405,927
127-044	DFAC	Dekalb County DFACS	58,379,443	886,790	2,378,181	2,246,393	1,608,045	7,119,409	136,799	-	- 07.400	136,799	14,738,189	2,082,732	37,829	16,858,750
127-045 127-046	DFAC	Dodge County DFACS Dooly County DFACS	816,152 660,808	12,397 10.038	33,247 26,919	31,405 25.427	-	77,049 62.384	1,912 1,548	-	27,136 23,703	29,048 25,251	206,044 166.819	(33,884)		172,160 146,999
127-047	DFAC	Dougherty County DFACS	33.660.305	511.304	1.371.207	1,295,221	639,366	3.817.098	78.875		20,700	78.875	8.497.711	395.354	10.549	
127-048	DFAC	Douglas County DFACS	6,498,496	98,713	264,727	250,057	21,376	634,873	15,228		572	15,800	1,640,577	141,962		1,782,539
127-049	DFAC	Early County DFACS	5,391,462	81,897	219,630	207,459	-	508,986	12,634		281,612	294,246	1,361,104	(265,037)		1,096,067
127-050 127-051	DFAC	Echols County DFACS Effingham County DFACS	297,027 1.541,986	4,512 23.423	12,100 62.815	11,429 59.334	11,618 9.003	39,659 154,575	696 3,613		113.031	696 116.644	74,988 389,280	23,085 (72,834)		98,073 316,446
127-051	DFAC	Elbert County DFACS	1,541,986	15.730	42,185	59,334 39.848	9,003	97.763	3,613 2.427	-	37.138	39.565	389,280 261,432	(49,553)		211.879
127-052	DFAC	Emanuel County DFACS	1,168,122	17,744	47,585	44,948	123,096	233,373	2,737		37,130	2,737	294,894	139,287		434,181
127-054	DFAC	Evans County DFACS	422,662	6,420	17,218	16,264	25,663	65,565	990			990	106,704	47,331		154,035
127-055	DFAC	Fannin County DFACS	918,701	13,955	37,425	35,351	24,855	111,586	2,153		457	2,610	231,928	13,934		245,862
127-056	DFAC	Fayette County DFACS	2,436,108	37,005	99,239	93,739	22,206	252,189	5,708	-	2,297	8,005	615,003	6,606	-	621,609
127-057 127-058	DFAC	Floyd County DFACS Forsyth County DFACS	9,819,301 2,703,665	149,156 41.069	400,005 110,138	377,839 104.035	80,471 37,444	1,007,471 292.686	23,009 6.335		-	23,009 6.335	2,478,928 682.550	35,593 46,414	15,880 15,627	2,530,401 744.591
127-058	DFAC	Franklin County DFACS	1.174.565	17.842	47.848	45.196	31,444	110.886	2,752		28.727	31.479	296.523	(35.805)	10,027	260,718
127-060	DFAC	Fulton County	37,469,632	569,168	1,526,386	1,441,801	-	3,537,355	87,802		2,507,031	2,594,833	9,459,393	(2,472,613)	23,186	7,009,966
127-061	DFAC	Gilmer County DFACS	1,343,033	20,401	54,711	51,679	16,260	143,051	3,147	-	42,256	45,403	339,056	15,282	7,919	362,257
127-062	DFAC	Glascock County DFACS	218,758	3,323	8,911	8,418	9,205	29,857	513	-	33,530	34,043	55,225	(15,756)		39,469
127-063	DFAC	Glynn County DFACS	4,277,149	64,970 37,799	174,237	164,581 95.750	35,131	438,919	10,023	-	245,593 65,980	255,616 71.811	1,079,790	(136,751) (88,550)	-	943,039 539,651
127-064	DFAC	Gordon County DFACS	2,488,367	37,799 15.856	101,368 42,523		-	234,917	5,831 2,446	-		71,811 2.680	628,201 263,528		2 805	539,651 275.864
127-065	DFAC	Grady County DFACS	1,043,859	15,856	42,523	40,167	-	98,546	2,446	-	234	2,680	263,528	9,531	2,805	275,864







Part					Deferred Outflows of Resources					Defe	rred Inflov	vs of Reso	urces		Pension I	Expense	
17-2019   17-201   17-2019   17-20		Category			between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Proportionate Share of	Outflows of	between Expected and Actual		Proportion and Differences Between Employer Contributions and Proportionate Share of	Inflows of	Share of Plan	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Pension Expense Related to Specific Liabilities of Individual	
17-207   17-20																Employers	
1970-08   PACC   International DATACE   1,966,788   23,318   1,338   1,338   1,338   1,376   20,208   297,744   4,677								Ψ -			ψ - -					21.899	
17-777   17-											-						
12-707   GFAC   Hatmon Count (PFACS   1586-88)   25-508   68,709   48,400   58,922   27,751   3,952     3,952   42,805   69,024     58,972	127-069	DFAC	Hall County DFACS	11,386,999	172,970	463,868	438,162	922,205	1,997,205		-	-	26,683		771,585	-	3,646,288
17.707   PAG   Harts County PAGS   17.71   17.70   1												8,623				-	
17.737   PAC   Head County PEACS   1.77.2377   26.923   72.2611   69.200   59.372   22.088   4.153   10.931   14.564   44.7449   (13.300)     44.000     (17.201   12.201   10.201   1				.,,								-			,	-	
12.7974   FFAC												10.351				-	
12.7676   FRAC   Neuro Control PACS   739.4334   120.307   327.788   304.910																1,707	
17-777   PFAC   Van Covery PFACS   1,000 001   16,000   44.407   49.022   77.706   10.000	127-075	DFAC	Henry County DFACS	7,924,034	120,367	322,798	304,910	-	748,075	18,568	-			2,000,465		-	1,813,662
127-078   PFAC   Assessment PFACS   148-06   1								-			-					10,243	
17.709   FFAC   Inspec County DFACS   144,466   2.000   5.073   1.0077   22,700   330   7.880   8.221   38,570   25.300   1.14.40   1.17.00   1.											-					-	
127-080   PEAC   April Devis Country PEACS   1,011.525   15,085   14,006   38,023   13,100   108,584   2,270   - 33,400   35,770   255,328   12,228   260,580   12,708   PEAC   April Devis Country PEACS   68,32,70   12,809   34,351   32,447   32,000   - 40,325   50,024   772,300   (43,130)   - 122,173											-					-	
127-081   DFAC   Selfmann County DFACS   \$43,288   12,208   34,381   32,247   31,148   210,781   1,978   - 1,978   21,881   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088   127,218   - 3,40.088																-	
127-080   DFAC   Jensine County DFACS   58,253   10,388   77,894   20,283   . 64,435   1,599   . 49,325   59,924   172,309   (43,138)   . 129,779   127,773   127,774   127,775   127,77												33,400				-	
127-086   DFAC								-			-	49,325				-	
127-086   DFAC   Lamer County DFACS   1.799.640   22,737   73,311   69,249   167.474   337.371   4.217	127-083	DFAC	Johnson County DFACS	513,936	7,807	20,936	19,776	36,725	85,244	1,204	-	2,258	3,462	129,749	26,107	-	155,856
127-98											-	34,049				-	
127-087   OFAC   Lawrens Country DFACS   24,283.411   388.888   989.224   934.409   637.632   2,990.130   56,903   .   .   .   .   .   .   .   .   .											-	-				-	
127-089   OFAC   Liberty County DFACS   1,002,577   15,229   40,942   38,776   7,935   10,2584   2,349   - 59,913   62,162   283,102   (16,629)   - 228,723   12,709   12,709   OFAC   Liberty County DFACS   4,044   8,045   7,51   2,015   1,000   3,386   8,034   116   - 33,068   33,724   12,483   (15,286)   - 2,716,465   12,709   OFAC   Liberty County DFACS   49,455   751   2,015   1,000   3,386   8,034   116   - 33,068   33,724   12,483   (15,286)   - 2,716,465   12,709   OFAC   Liberty County DFACS   5,542,272   84,188   225,773   23,262   300,007   823,280   12,967   - 4,476   17,165   1,309,173   223,37   2,901   1,627,411   1,727,734   1,727,734   1,727,734   1,727,734   1,727,734   1,728,7											-	-				- 44.000	
127-089   DFAC   Liberty County DFACS   2,108,418   32,027   85,890   81,130   17,057   216,104   4,941   .   84,046   88,987   532,222   (49,057)   27,334   510,549   127,091   DFAC   Liberty County DFACS   49,455   751   2,015   1,903   3,386   8,034   116   .   33,608   33,724   123,803   (19,656)   .   127,729   127,091   DFAC   Liberty County DFACS   805,713   12,239   32,822   31,003   41,946   118,010   1,888   .   .   1,888   203,410   68,235   .   271,645   127,092   DFAC   Liberty County DFACS   5,542,772   84,188   225,773   213,262   300,057   623,280   12,987   .   4,176   17,163   1,399,173   225,337   2,901   1,927,411   127,093   DFAC   Liberty County DFACS   1,285,227   19,523   52,356   49,454   80,78   129,411   3,012   .   5,6692   8,704   324,459   0,309   .   315,150   127,004   DFACS   1,285,227   19,523   2,868   49,454   80,78   129,411   3,012   .   5,6692   8,704   324,459   0,309   .   315,150   127,005   DFAC   Mastino County DFACS   1,886,220   28,653   78,842   72,954   255,852   433,131   4,420   .   2,392   6,722   475,214   200,631   .   676,845   127,005   DFAC   Mastino County DFACS   1,886,220   28,653   78,842   72,954   255,852   433,131   4,420   .   2,392   6,722   475,214   200,631   .   676,845   127,005   DFAC   Mastino County DFACS   1,344   11   .   5,248   14,406   3,269   7,600   31,783   .   608   .   104,233   .   608   .   676,845   .   676,												50.813				41,602	
127-090   DFAC   Lincoln County DFACS   49.455   751   2.015   1.903   3.365   8.034   1.16   33.060   33.728   12.433   115.265)   127-092   DFAC   Lincoln County DFACS   5.056.713   12.229   32.822   31.003   41.946   118.010   1.188																27.334	
127.092 DPAC Lowndes County DFACS 5.542.272 84,188 225.773 213.262 300.057 823.280 12.997 4.176 17.163 1.39.9173 225.337 2.901 16.27.411 27.093 DPAC Lowndes County DFACS 1.285.272 19.523 2.356 4.94.45 8.078 12.04.11 3.012 5.592 8.704 324.69 (9.309) 315.150 127.094 DPAC Materian County DFACS 1.25.272 19.523 18.557 12.121 1.95.268 12.708 11.045 2.9619 12.7096 DPAC Materian County DFACS 1.886.320 2.8653 1.064.2 72.584 2.55.852 4.33.931 4.420 2.202 6.722 476.21 200.631 676.945 12.7096 DPAC Materian County DFACS 1.886.320 2.8653 1.04.06 9.829 7.689 31.784 509 2.4.439 2.202 6.722 476.21 200.631 676.945 12.72.096 DPAC Materian County DFACS 1.172.417 17.809 47.700 44.114 22.110 132.703 2.747 2.747 2.50.308 64.491 3.000 67.551 12.709 DPAC Materian County DFACS 1.172.417 17.809 47.700 44.5114 22.110 132.703 2.747 2.747 2.50.308 64.491 3.000 67.551 12.709 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.586 19.5.506 3.788 69.90 104.253 105.061 87.033 (75.00) 47.2441 12.710 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.586 19.5.506 3.789 69.91 4.443 37.735 112.712 12.710 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.5866 19.5.506 3.786 3.780 407.939 85.002 47.2241 12.710 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.5866 19.5.506 3.786 3.780 407.939 85.002 47.2241 12.710 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.5866 19.5.506 3.786 3.780 407.939 85.002 47.2241 12.710 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.5866 19.5.506 3.786 3.780 407.939 85.002 47.2241 12.710 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.5866 19.5.506 3.786 3.780 407.939 85.002 47.2241 12.710 DPAC Materian County DFACS 1.1616.899 24.456 65.203 62.178 4.5866 19.5.506 3.786 91 40.100 44.8471 2.253.500 2.2552 12.710 DPAC Materian County DFACS 1.1616.899 2.4466 65.203 62.178 4.5869 19.5.506 19.5.506 19.5.506 19.5.506 19.5.506 19.5.506 19.5.506 19.5.506 19.5.506 19.5											-						
127:093 DFAC Lumpkin County DFACS 128:527 19:523 52:56 49:454 8078 129:411 3.012 - 5.692 8.704 324:459 (9.309) - 315:150 DFAC Monot County DFACS 727:086 DFAC Madison County DFACS 11.886.320 28:653 76:842 72:584 255:852 433:931 4.420 - 2.302 6.722 476:214 200.631 - 676:845 127:095 DFAC Madison County DFACS 18:868.320 28:653 76:842 72:584 255:852 433:931 4.420 - 2.302 6.722 476:214 200.631 - 676:845 127:097 DFAC Madison County DFACS 25:544 77:417 17:800 47:769 18:769 17:769 18:769 1											-	-				-	
127.094 DFAC Macon County DFACS 127.086 11.045 29.919 27.978 45.865 11.4.277 1.704 - 9.888 11.5.722 183.557 12.121 - 195.678 127.095 DFAC Madron County DFACS 1.886.302 28.853 76.842 72.584 255.852 433.931 4.420 - 2.823 5.007 8.409 12.7096 DFAC Marion County DFACS 25.447 3.880 10.406 9.829 7.669 31.784 5.99 - 24.439 25.038 64.491 3.060 - 67.551 127.096 DFAC Marion County DFACS 1.172.417 17.899 47.786 45.114 22.110 132.793 2.747 - 4.9 2.747 2.99.885 (8.960) - 28.7025 127.098 DFAC Marion County DFACS 1.172.417 17.899 47.786 45.114 22.110 132.793 2.747 - 4.9 2.747 2.99.885 (8.960) - 28.7025 127.098 DFAC Marion County DFACS 34.491 5.238 14.046 13.288 48.31 37.383 808 - 104.253 105.061 87.053 (75.008) - 12.045 127.099 DFAC Marion Marion DFACS 1.1615.899 2.44.46 65.826 82.278 45.996 198.500 3.786 - 104.253 105.061 87.053 (75.008) - 12.045 127.009 DFAC Marion DFACS 24.479 12.012 11.347 21.046 48.884 691 - 68.012 40.000 48.471 257.000 DFAC Marion DFACS 1.01.784 15.389 41.216 38.932 1.349 86.866 2.371 46.100 48.471 255.423 (26.201) 3.330 232.552 127.102 DFAC Marion DFACS 1.185.26 13.049 46.404 45.722 25.843 133.018 2.784 - 2.823 5.007 299.973 15.166 3.315.139 127.103 DFAC Morigomery County DFACS 3.356.028 13.548 30.978 34.077 35.801 11.9466 2.075 - 2.577 27.302 84.533 (42.145) - 42.440 127.100 DFAC Morigomery County DFACS 3.356.028 13.548 30.978 33.077 35.071 11.946 2.075 - 2.577 27.302 84.533 (42.145) - 42.440 127.100 DFAC Morigomery County DFACS 3.356.028 13.548 30.978 33.507 12.885 242.446 5.898 - 12.389 18.097 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1876 39.915 - 65.577 12.7305 15.1			,		. ,			,		, , , , ,	-			, ,	.,	2,901	
127-095 DFAC Madison County DFACS 1.886.320 28.653 76.842 72.584 255.852 433.931 4.420 2.302 6.722 476.214 200.631 - 676.845 127-097 DFAC Marior County DFACS 255.447 3.880 10.406 9.829 7.689 31.784 590 2.438.3 25.038 64.491 3.000 - 576.751 127-097 DFAC Mcduffier County DFACS 1.172.417 17.809 47.760 45.114 22.110 132.733 2.747 - 2.2747 295.965 (8.960) - 287.025 127-098 DFAC Mcduffier County DFACS 344.811 5.238 14.046 13.286 4.831 37.883 806 104.283 105.061 87.053 (75.008) - 12.045 127-099 DFAC Mcduffier County DFACS 344.811 5.238 14.046 13.286 4.831 37.883 806 104.283 105.061 87.053 (75.008) - 12.045 127-099 DFAC Mcduffier County DFACS 1.615.899 24.546 65.826 62.776 45.956 198.500 3.786 - 3.786 407.939 65.002 - 472.941 127-100 DFAC Miller County DFACS 294.879 4.479 12.012 11.347 21.046 48.884 691 - 691 74.443 37.735 - 112.776 127-100 DFAC Miller County DFACS 1.188.226 18.049 44.04 45.722 25.843 138.018 2.784 - 2.823 5.607 299.973 15.166 - 315.139 127-103 DFAC Montroe County DFACS 1.188.226 18.049 44.04 45.722 25.843 138.018 2.784 - 2.823 5.607 299.973 15.166 - 315.139 127-103 DFAC Montroe County DFACS 335.028 5.089 13.848 12.892 - 31.629 786 - 26.577 27.362 45.858 142.143 3.833 13.43 3.833 13.43 3.833 13.44 3.83											-					-	
127-096 DFAC Marion County DFACS																-	
127-097 DFAC Moduffle County DFACS 1.172.417 17.809 47.760 45.114 22.110 132.793 2.747 - 2.747 255.965 (8.960) 227.025 127.090 DFAC Minisph County DFACS 3.44.811 5.228 14.046 13.288 4.831 37.383 80 104.283 105.061 87.053 (75.008) 212.045 127.000 DFAC Minisph County DFACS 1.615.899 24.546 65.826 62.176 45.966 198.506 3.786 - 3.786 407.939 65.002 472.941 127.100 DFAC Minisph County DFACS 2.948.79 4.479 12.012 11.347 21.046 48.884 691 - 691 74.443 37.735 - 112.176 127.101 DFAC Minisph County DFACS 1.011.764 15.369 41.216 38.932 1.349 66.866 2.371 - 46.100 48.471 25.423 (26.201) 3.330 (26.201) 3.330 122.525 127.102 DFAC Minisph County DFACS 1.188.226 18.049 48.404 45.722 25.843 138.018 2.784 2.823 5.607 299.973 15.166 315.139 DFAC Minisphere County DFACS 3.350.28 5.099 13.648 12.892 - 31.629 785 2.65.77 27.362 84.563 (42.143) 4.429 127.104 DFAC Minisph County DFACS 885.592 13.452 36.076 34.077 35.801 119.406 2.075 - 2.075 223.577 56.512 280.099 127.104 DFAC Morgan County DFACS 885.592 13.452 36.076 34.077 35.801 119.406 2.075 - 2.075 223.577 56.512 280.099 127.106 DFAC Morgan County DFACS 1.05.004 159.953 149.895 405.187 110.407 110.990.099 24.675 113.409 13.099 8.853 2.997.815 127.106 DFAC Mursy County DFACS 1.05.004 159.953 148.895 405.187 104.971 1.099.099 24.675 113.400 138.095 2.688.303 303.0599 8.853 2.997.815 127.106 DFAC Mursy County DFACS 1.05.004 159.953 148.295 405.187 104.971 1.099.099 24.675 113.400 138.095 2.688.303 303.0599 8.853 2.997.815 127.106 DFAC Mursy County DFACS 1.05.004 159.953 149.09 17.004 17.0																-	
127-109   DFAC   Meriwether County DFACS   1,618,899   24,546   65,826   62,178   45,956   198,506   3,786   -     3,786   407,939   65,002   -   472,041   127-100   DFAC   Millier County DFACS   294,879   4,479   12,012   11,347   21,046   48,884   691   -     691   74,443   37,735   -   11,778   127-101   DFAC   Millichell County DFACS   1,011,764   15,369   41,216   38,932   1,349   96,866   2,371   -   46,100   48,471   255,423   (26,201)   3,330   122,255   127-102   DFAC   Minthell County DFACS   1,188,226   18,049   48,404   45,722   25,843   138,018   2,784   -   2,823   5,607   299,973   15,166   -   315,139   127-103   DFAC   Montgomery County DFACS   335,028   5,089   13,648   12,882   -     31,629   785   -   26,577   27,362   84,583   4(2,143)   -   42,149   4,149											-					-	
127-100   DFAC   Miller County DFACS   294,879   4,479   12,012   11,347   21,046   48,884   691     691   74,443   37,735   -   112,178   127-101   DFAC   Mitchell County DFACS   1,011,764   15,869   41,216   38,932   1,349   96,866   2,371   -   46,100   48,471   255,423   (26,201)   3,330   235,552   127-103   DFAC   Montgomery County DFACS   1,188,226   1,849   48,404   45,722   25,843   138,018   2,784   -   2,823   5,607   299,973   15,166   3,350   28,569   1,3452   335,028   5,089   13,464   12,892   -   31,629   785   -   26,577   27,362   84,583   42,143   -   2,409   42,400											-	104,253				-	
127-101   DFAC   Mitchell County DFACS   1,011,764   15,369   41,216   38,932   1,349   96,866   2,371   - 46,100   48,471   255,423   (26,201)   3,330   232,552   127-102   DFAC   Monroe County DFACS   1,188,226   18,049   48,404   45,722   25,843   138,018   2,784   - 2,823   5,607   299,973   15,166   - 315,139   127-103   DFAC   Montgemery County DFACS   335,028   5,089   13,648   12,892   - 31,629   785   - 26,577   27,362   84,583   14,143   - 44,404   45,722   25,843   138,018   2,784   - 2,823   5,607   299,973   15,166   - 315,139   127-104   DFAC   Morgan County DFACS   88,592   13,452   36,076   34,077   35,801   119,406   2,075   - 2,075   223,577   56,512   - 280,089   127-105   DFAC   Murray County DFACS   2,431,633   36,937   99,507   93,567   12,895   242,446   5,698   - 12,389   18,087   613,876   53,991   - 653,791   127-106   DFAC   Muscogee County DFACS   10,530,042   159,953   428,958   405,187   104,971   1,099,669   24,675   - 113,420   138,095   2,658,363   330,599   8,853   2,997,815   127-107   DFAC   Newton County DFACS   3,761,066   57,131   153,213   144,723   14,828   369,895   8,813   - 21,869   30,682   949,501   (15,172)   11,161   944,490   127-109   DFAC   Conee County DFACS   459,231   6,976   18,708   17,671   11,629   54,994   1,076   - 60,983   62,099   115,930   49,501   (15,172)   11,161   944,490   127-110   DFAC   Conee County DFACS   229,854   3,492   9,383   8,845   21,378   43,078   539   - 50,983   539   50,024   14,521   - 72,545   127-110   DFAC   Pach County DFACS   4,306,917   65,423   175,449   165,727   206,217   61,816   10,092   10,092   1,087,300   21,929   - 1,306,509   127-110   DFAC   Pach County DFACS   4,306,917   65,423   175,449   165,727   206,217   61,816   10,092											-	-				-	
127-102   DFAC   Montgomery County DFACS   1,188,226   18,049   48,404   45,722   25,843   138,018   2,784   - 2,823   5,607   299,973   15,166   - 315,139   127-103   DFAC   Montgomery County DFACS   335,028   5,089   13,648   12,892   - 31,629   765   - 2,677   27,362   84,583   (42,143)   - 42,440   127-104   DFAC   Montgomery County DFACS   885,592   13,452   36,076   34,077   35,801   119,406   2,075   2,075   223,577   56,512   - 280,049   127-105   DFAC   Murray County DFACS   2,431,634   36,937   99,057   93,567   12,885   242,446   5,698   - 12,389   18,087   613,876   39,915   - 653,791   127-106   DFAC   Muscogee County DFACS   10,530,042   159,953   428,956   405,187   104,971   1,099,069   24,675   - 113,420   138,095   2,658,363   30,599   8,853   2,97,815   127-107   DFAC   Newton County DFACS   3,761,066   57,131   153,213   144,723   14,828   369,895   8,813   - 21,869   30,682   949,901   (16,172)   11,161   944,490   127-108   DFAC   Connec County DFACS   459,231   6,976   18,708   17,671   11,629   54,984   1,076   - 60,983   62,059   115,930   2,825   - 118,755   127-110   DFAC   Paulding County DFACS   229,854   3,492   9,363   8,845   21,378   43,078   539   539   58,024   14,521   - 72,545   127-110   DFAC   Paulding County DFACS   4,306,917   65,423   175,449   165,727   206,217   612,816   10,092     10,092   1,087,300   219,209   - 1,305,545   127-111   DFAC   Peach County DFACS   1,746,963   26,537   71,165   67,222   91,752   256,676   4,094     4,094   441,034   103,378   - 351,221   127-112   DFAC   Pickens County DFACS   1,746,963   26,537   71,165   67,222   91,752   256,676   4,094     4,094   441,034   103,340   - 543,374   127-114   DFAC   Pickens County DFACS   1,746,963   26,537   71,165   67,222   91,752   256,676   4,094     4,094   441,034   103,340   - 543,374   127-115   DFAC   Pickens County DFACS   3,20,3760   48,665   130,510   123,278   - 302,453   7,507   - 82,689   90,376   80,880   - 12,809   21,909   21,90											-	40.400				- 2 200	
127-103 DFAC Montgomery County DFACS 335,028 5,089 13,648 12,892 - 31,629 785 - 26,577 27,362 84,583 (42,143) - 42,440 127-104 DFAC Morgan County DFACS 885,592 13,452 36,076 34,077 35,801 119,406 2,075 - 2,075 223,577 56,512 - 280,089 127-105 DFAC Murray County DFACS 2,431,433 36,937 9,9057 93,567 12,885 242,446 5,698 - 12,388 18,087 613,877 56,512 - 280,089 127-106 DFAC Murray County DFACS 10,530,042 159,953 428,958 405,187 10,4971 1,099,069 24,675 - 113,420 138,095 2,658,363 330,599 8,853 2,997,815 127-107 DFAC Newton County DFACS 3,761,066 57,131 153,213 144,723 14,828 369,895 8,813 - 21,869 30,682 949,501 (61,72) 11,161 944,490 127-109 DFAC Oconec County DFACS 459,231 6,976 18,708 17,671 11,629 54,964 1,076 - 60,983 62,059 115,930 2,825 - 114,742 127-110 DFAC Queltorpe County DFACS 229,854 3,492 9,363 8,845 21,378 43,078 539 - 5,539 58,024 14,521 9,274 14,521 127-111 DFAC Peach County DFACS 1,718,150 26,099 69,992 66,113 48,490 210,694 4,026 - 1,013 5,039 433,758 49,450 - 483,208 127-112 DFAC Peach County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-112 DFAC Pick County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-114 DFAC Pick County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-114 DFAC Pick County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-114 DFAC Pick County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-114 DFAC Pick County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-114 DFAC Pick County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-114 DFAC Pick County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-114 DFAC Pick County DFACS 1,094,994 12,295 1,094,994 12,295 1,094,994 12,295																3,330	
127-104 DFAC   Morgan County DFACS   885,592   13,452   36,076   34,077   35,801   119,406   2,075   2,075   223,577   56,512   - 280,089   127-105 DFAC   Murscape County DFACS   2,431,634   36,937   99,057   93,567   12,885   242,446   5,698   - 12,388   18,087   613,976   39,915   - 65,3791   127-107 DFAC   Muscape County DFACS   10,530,042   159,953   428,958   405,187   10,4991   1,099,069   24,675   - 111,3420   138,095   2,658,363   39,059   8,853   2,997,815   127-107 DFAC   Newton County DFACS   3,761,066   57,131   153,213   144,723   14,828   369,895   8,813   - 21,869   30,682   949,501   (16,172)   11,161   944,490   127-108 DFAC   Oconee County DFACS   459,231   6,976   18,708   17,671   11,629   54,984   1,076   - 60,983   62,059   115,930   2,825   - 118,755   127-110 DFAC								20,043								-	
127-106   OFAC   Muscage County DFACS   10,530,042   159,953   428,958   405,187   104,971   1,099,069   24,675   - 113,420   138,095   2,658,363   330,599   8,853   2,997,615   127-107   DFAC   Newton County DFACS   3,761,066   57,131   153,213   144,723   14,828   369,895   8,813   - 21,669   30,682   949,501   (16,172)   11,161   944,490   127-108   DFAC   Connec County DFACS   459,231   6,976   18,708   17,671   11,629   54,948   1,076   - 60,983   62,059   115,930   2,825   - 118,759   127-109   DFAC   Oglethorpe County DFACS   229,854   3,492   9,363   8,845   21,378   43,078   539   - 539   58,024   14,521   - 72,545   127-110   DFAC   Paulding County DFACS   430,6917   65,423   175,449   165,727   206,217   612,816   10,992   - 10,092   1,087,305   219,209   - 1,306,509   127-111   DFAC   Peach County DFACS   1,718,150   26,099   69,992   66,113   48,490   210,694   4,026   - 1,013   5,039   433,758   49,450   - 483,206   127-112   DFAC   Pickens County DFACS   1,746,963   26,537   71,165   67,222   91,752   256,676   4,094   4,094   441,034   103,340   - 544,374   127-113   DFAC   Picken County DFACS   1,061,338   16,122   43,235   40,839   79,146   179,342   2,487   2,487   267,943   83,278   - 351,221   127-114   DFAC   Picke County DFACS   688,548   10,459   28,049   26,495   37,868   102,871   1,613   - 25,514   27,127   173,829   (59,925)   - 113,904   127-115   DFAC   Picke County DFACS   3,203,760   48,665   130,510   23,278   - 302,453   7,507   - 82,669   90,376   808,607   (49,951)   - 712,723   127-115   DFAC   Pulsaki County DFACS   3,203,760   48,665   130,510   23,278   - 302,453   7,507   - 82,669   90,376   808,607   (49,951)   - 712,723   127-115   DFAC   Pulsaki County DFACS   33,120   43,112   32,222   - 79,054   1,962   - 21,107   23,069   21,407   (49,521)   - 712,723   127-115   DFAC   Pulsaki County DFACS   33,120   43,112   32,222   - 79,054   1,962   - 21,107   23,069   21,407   (49,521)   - 712,723   127-116   DFAC   Pulsaki County DFACS   33,120   43,112   32,222								35,801			-	-				-	280,089
127-107 DFAC Newton County DFACS 3,761,066 57,131 153,213 144,723 14,828 369,895 8,813 - 21,869 30,682 949,501 (16,172) 11,161 944,490 127-108 DFAC Ocone County DFACS 459,231 6,976 18,708 17,671 11,629 54,984 1,076 - 60,983 62,059 115,930 2,825 - 115,755 127-110 DFAC Oglethorpe County DFACS 229,854 3,492 9,363 8,845 21,378 43,078 539 - 539 58,020 14,521 - 72,545 127-110 DFAC Paulding County DFACS 4,306,917 65,423 175,449 165,727 206,217 612,816 10,092 - 10,092 1,087,300 219,209 - 1,306,509 127-111 DFAC Pack County DFACS 1,718,150 26,099 69,992 66,113 48,490 210,694 4,026 - 1,013 5,039 433,758 49,450 - 483,208 127-112 DFAC Pickens County DFACS 1,716,933 26,537 71,165 67,222 91,752 256,676 4,094 - 1,013 5,039 433,758 49,450 - 543,324 127-113 DFAC Pickens County DFACS 1,013,338 16,122 43,235 40,839 79,146 179,342 2,487 - 2,487 267,943 83,278 - 351,221 127-114 DFAC Pick County DFACS 688,548 10,459 28,049 26,495 37,868 102,871 1,613 - 25,514 27,127 173,829 (59,925) - 113,904 127-115 DFAC Pick County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,869 90,376 808,807 (99,521) - 19,804 127-115 DFAC Pulaski County DFACS 837,390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 21,107 (19,521) - 19,852 12,107 12,065 11,075 11,075 11,161 12,115 11,161 11,162 144,172 14,182											-					-	
127-108 DFAC Oconee County DFACS 459,231 6,976 18,708 17,671 11,629 54,984 1,076 - 60,983 62,059 115,930 2,825 - 118,755 127-109 DFAC Oglethorpe County DFACS 229,854 3,492 9,363 8,845 21,378 43,078 539 539 58,024 14,521 - 72,545 127-110 DFAC Paulding County DFACS 4,306,917 65,423 175,449 165,727 206,217 612,816 10,092 10,092 1,087,300 21,000 - 13,005,000 127-111 DFAC Peach County DFACS 1,718,150 26,099 69,992 66,113 48,490 210,694 4,026 - 1,013 5,039 433,758 49,450 - 483,208 127-112 DFAC Pickers County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 127-113 DFAC Pickers County DFACS 1,013,388 16,122 43,235 40,839 79,146 179,342 2,487 2,487 267,943 413,340 - 543,374 127-114 DFAC Pick County DFACS 688,548 10,459 28,049 26,495 37,868 102,871 1,613 - 25,514 27,127 173,829 (59,25) - 113,904 127-115 DFAC Pick County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,689 90,376 808,807 (96,921) - 792,723 127-116 DFAC Pulaski County DFACS 83,7390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 21,1407 (19,521) - 191,805											-						
127-119 DFAC Oglethorpe County DFACS 229,854 3,492 9,363 8,845 21,378 43,078 539 539 58,024 14,521 - 72,545 127-110 DFAC Paulding County DFACS 4,306,917 65,423 175,449 165,727 206,217 612,816 10,092 10,092 1,087,300 219,209 - 1,306,509 127-111 DFAC Peach County DFACS 1,718,150 26,099 69,992 66,113 48,490 210,694 4,026 - 1,013 5,039 433,758 49,450 - 483,208 127-112 DFAC Pickens County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,328 127-113 DFAC Pierce County DFACS 1,061,338 16,122 43,235 40,839 79,146 179,342 2,487 - 2,487 267,943 83,278 - 351,221 127-114 DFAC Pick County DFACS 688,548 10,459 28,049 26,495 37,868 102,871 1,613 - 25,514 27,127 173,829 (59,25) - 113,904 127-115 DFAC Pick County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,869 90,376 808,907 (59,625) - 113,904 127-115 DFAC Pulaski County DFACS 837,390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 211,407 (19,521) - 191,886																11,161	
127-110 DFAC Paulding County DFACS 4,306,917 65,423 175,449 165,727 206,217 612,816 10,092 10,092 1,087,300 219,209 - 1,306,509 127-111 DFAC Peach County DFACS 1,718,150 26,099 69,992 66,113 48,490 210,694 4,026 - 1,013 5,039 433,758 49,450 - 483,208 127-112 DFAC Pickens County DFACS 1,746,993 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 10,340 - 544,324 127-113 DFAC Picce County DFACS 1,061,338 16,122 43,235 40,839 79,146 179,342 2,487 2,487 267,943 83,278 - 351,221 127-114 DFAC Picce County DFACS 688,548 10,459 28,049 26,495 37,868 102,871 1,613 - 25,514 27,127 173,829 (59,925) - 113,904 127-115 DFAC Pick County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,869 90,376 808,807 (99,925) - 119,904 127-116 DFAC Pulaski County DFACS 837,390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 211,407 (19,521) - 191,952											-	60,983				-	
127-111 DFAC Peach County DFACS 1,718,150 28,099 69,992 66,113 48,490 210,694 4,026 - 1,013 5,039 433,758 49,450 - 483,208 127-112 DFAC Pickens County DFACS 1,746,963 26,537 71,165 67,222 91,752 256,676 4,094 4,094 441,034 103,340 - 543,374 102,711 DFAC Picre County DFACS 1,013,38 16,122 43,235 40,839 79,146 179,342 2,487 2,487 267,943 83,278 - 351,221 127-114 DFAC Pick County DFACS 688,548 10,459 28,049 26,495 37,868 102,871 1,613 - 25,514 27,127 173,829 (59,925) - 113,904 127-115 DFAC Pick County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,869 90,376 808,807 (96,941) - 722,723 127-116 DFAC Pulaski County DFACS 83,799 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 211,407 (19,521) - 191,868																-	
127-113 DFAC Pierce County DFACS 1,061,338 16,122 43,235 40,839 79,146 179,342 2,487 2,487 267,943 83,278 - 351,221 127-114 DFAC Pike County DFACS 688,548 10,459 28,049 26,495 37,868 102,871 1,613 - 25,514 27,127 173,829 (59,925) - 113,904 127-115 DFAC Polk County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,869 90,376 808,907 (59,925) - 722,723 127-116 DFAC Pulaski County DFACS 837,390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 211,407 (19,521) - 191,858												1,013				-	
127-114 DFAC Pike County DFACS 688,548 10,459 28,049 26,495 37,868 102,871 1,613 - 25,514 27,127 173,829 (59,925) - 113,904 127-115 DFAC Polk County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,869 90,376 808,807 (86,084) - 722,723 127-116 DFAC Pulaski County DFACS 837,390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 211,407 (19,521) - 191,866											-	-				-	
127-115 DFAC Polk County DFACS 3,203,760 48,665 130,510 123,278 - 302,453 7,507 - 82,869 90,376 808,807 (86,084) - 722,723 (127-116 DFAC Pulaski County DFACS 837,390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 211,407 (19,521) - 191,886											-	-	=,			-	
127-116 DFAC Pulaski County DFACS 837,390 12,720 34,112 32,222 - 79,054 1,962 - 21,107 23,069 211,407 (19,521) - 191,886								37,868			-					-	
								-								-	
127-17 IDEAG IPUTNAM COUNTY DEAGS I 3,950.294 60.0051 160.9221 152.0041 193.3851 566.3161 9.2571 -1 -1 9.2571 997.2721 180.9561 -1 1.178.2281	127-116	DFAC	Putnam County DFACS Putnam County DFACS	3.950.294	60.005	160.922	152.004	193,385	79,054 566,316	9,257		21,107	9.257	997,272	180.956	-	1,178,228







				Deferred Outflows of Resources					Defe	rred Inflov	vs of Resc	urces		Pension	Expense	
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-118	DFAC	Quitman County DFACS	\$ 336,459	\$ 5,111	\$ 13,706	\$ 12,947		\$ 64,899	\$ 788		\$ -	\$ 788		\$ 43,486	\$ -	\$ 128,428
127-119	DFAC	Rabun County DFACS	987,365	14,998	40,222	37,993	30,829	124,042	2,314	-	6,203	8,517	249,267	14,054	-	263,321
127-120	DFAC	Randolph County DFACS	421,708	6,406	17,179	16,227	14,087	53,899	988	-	-	988	106,458	22,201	-	128,659
127-121	DFAC	Richmond County DFACS  Rockdale County DFACS	11,494,976 3,172,680	174,610 48,193	468,267 129,244	442,317 122.082	-	1,085,194 299,519	26,936 7,434		45,562 23.356	72,498 30,790	2,901,961 800.959	(122,344)	62,532	2,842,149 760.839
127-122	DFAC	Schlev County DFACS	176.104	2.675	7.174	6.776	-	16.625	413		25,294	25,790	44.462	(52.392)		(7.930)
127-124	DFAC	Screven County DFACS	634,918	9,644	25,864	24,431	3,454	63,393	1,488		4,635	6,123	160,286	(5,892)		154,394
127-125	DFAC	Seminole County DFACS	873,661	13,271	35,590	33,618	34,024	116,503	2,047	-	7,651	9,698	220,559	4,639	-	225,198
127-126	DFAC	Spalding County DFACS	7,386,355	112,200	300,895	284,221	82,547	779,863	17,308	-	19.004	17,308	1,864,723	96,883	-	1,961,606
127-127 127-128	DFAC	Stephens County DFACS Stewart County DFACS	1,449,459 480.528	22,017 7.299	59,046 19,575	55,774 18.490	16,015	136,837 61,379	3,396 1,126	-	19,004	22,400 1,126	365,918 121,314	(12,907) 5,511	-	353,011 126,825
127-129	DFAC	Sumter County DFACS Sumter County DFACS	7.966.031	121,005	324,509	306,526	15,807	767.847	18.667		335,768	354,435	2,011,066	(186,926)	4,254	1,828,394
127-130	DFAC	Talbot County DFACS	625,075	9,495	25,463	24,052	11,090	70,100	1,465	-	114	1,579	157,807	7,169	6,687	171,663
127-131	DFAC	Taliaferro County DFACS	168,826	2,564	6,877	6,496	1,475	17,412	396	-	2,000	2,396	42,623	4,107	-	46,730
127-132	DFAC	Tattnall County DFACS	1,165,497	17,704	47,478	44,847	115,123	225,152	2,731			2,731	294,237	114,396		408,633
127-133 127-134	DFAC	Taylor County DFACS Telfair County DFACS	358,114 790.023	5,440 12.001	14,588 32,183	13,780 30.399	8,418 56,225	42,226 130.808	839 1.851		26,751	27,590 1.851	90,404 199,446	(159) 90.850		90,245 290,296
127-134	DFAC	Terrell County DFACS	906.710	13,773	36,936	34.889	2.564	88.162	2.125		17.427	19.552	228.901	90,850		290,296
127-136	DFAC	Thomas County DFACS	2.904.825	44,125	118.333	111.775	49.814	324,047	6.807		- 17,427	6,807	733,335	123,965	1.155	858,455
127-137	DFAC	Tift County DFACS	2,472,260	37,554	100,712	95,131	8,589	241,986	5,793	-	185,000	190,793	624,137	(199,447)	-	424,690
127-138	DFAC	Toombs County DFACS	1,993,939	30,288	81,226	76,725	83,590	271,829	4,672	-	-	4,672	503,380	117,451	-	620,831
127-139 127-140	DFAC	Towns County DFACS	599,482 552,473	9,106 8.392	24,421 22,506	23,068 21,259	47,551	104,146 89.323	1,405 1,295		1.067	1,405	151,339 139,470	46,036	_	197,375 167,472
127-140	DFAC	Treutlen County DFACS Troup County DFACS	3.561.815	8,392 54.104	145.096	137.056	37,166	336,256	1,295 8.346		1,067	2,362 136,222	139,470 899.200	28,002 (142,752)	1.805	758,253
127-141	DFAC	Turner County DFACS	358.830	5.451	14.618	13.807	23,479	57.355	841		3,566	4.407	90.587	12.493	1,000	103,080
127-143	DFAC	Twiggs County DFACS	692,247	10,515	28,200	26,637	14,185	79,537	1,622	-	-	1,622	174,764	32,517	_	207,281
127-144	DFAC	Union County DFACS	854,929	12,986	34,827	32,897	9,692	90,402	2,003	-	36,075	38,078	215,827	(7,893)	-	207,934
127-145	DFAC	Upson County DFACS Walker County DFACS	2,249,863 2,762,128	34,176	91,652 112,520	86,573 106,284	49,763 4.432	262,164	5,272 6.472	-	6,848 166,403	12,120 172,875	567,987 697.310	32,171 (121.595)	-	600,158 575,715
127-146 127-147	DFAC	Walton County DFACS Walton County DFACS	3.090.295	41,957 46,942	112,520	118,912	4,432 117.096	265,193 408.838	7,241		166,403	7.241	780.160	134,670		914.830
127-148	DFAC	Ware County DFACS	2.514.675	38,198	102,439	96,763	- 117,030	237.400	5,893		21.022	26.915	634.843	(22.578)	_	612,265
127-149	DFAC	Warren County DFACS	179,147	2,721	7,298	6,893	1,201	18,113	420	-	29,479	29,899	45,229	(19,280)	15,762	41,711
127-150	DFAC	Washington County DFACS	920,371	13,981	37,493	35,415	18,153	105,042	2,157		162,352	164,509	232,354	(79,869)		152,485
127-151 127-152	DFAC	Wayne County DFACS Webster County DFACS	1,301,572 575,620	19,771 8.744	53,022 23,449	50,083 22,149	17,405 71,372	140,281 125,714	3,050 1,349		31,919 4.053	34,969 5,402	328,586 145,323	10,898 37,494	16,866	356,350 182,817
127-152	DFAC	Wheeler County DFACS Wheeler County DFACS	195.313	2,967	7,956	7,515	11,312	125,714	1,349	-	4,053	12,029	145,323 49.310	(23,850)	-	182,817 25,460
127-153	DFAC	White County DFACS  White County DFACS	1,000,191	15,193	40,744	38,487	38,164	132,588	2,344		- 11,571	2,344	252,501	80,389		332,890
127-155	DFAC	Whitfield County DFACS	8,559,607	130,021	348,690	329,367	193,939	1,002,017	20,057	-	-	20,057	2,160,916	175,294		2,336,210
127-156	DFAC	Wilcox County DFACS	487,329	7,403	19,852	18,752	17,264	63,271	1,142			1,142	123,030	26,392		149,422
127-157 127-158	DFAC	Wilkes County DFACS Wilkinson County DFACS	789,307 443.840	11,990 6.742	32,154 18.081	30,372 17.079	3.394	74,516 45.296	1,850 1,040		46,285 56,126	48,135 57,166	199,262 112.052	(95,037) (31,229)		104,225 80.823
127-158	DFAC	Worth County DFACS Worth County DFACS	1.266.793	19.243	18,081 51.605	48.745	3,394	45,296 120.398	2.968		7.581	10.549	319.811	(44,284)		275.527
128-001	HLTH	Appling County Health Department	838,523	12,737	34,159	32,266	6,090	85,252	1,965		15,012	16,977	211,686	11,615		223,301
128-002	HLTH	Atkinson County Health Department	515,666	7,833	21,006	19,842	14,824	63,505	1,208	-	-	1,208	130,181	42,030	-	172,211
128-003	HLTH	Bacon County Health Department	444,735	6,756	18,117	17,113	837	42,823	1,042	-	11,038	12,080	112,271	(3,660)	-	108,611
128-004	HLTH	Baker County Health Department	456,547 1,206,720	6,935 18.330	18,598 49,158	17,568 46.434	2,121	45,222 113,922	1,070 2.828		37,322 31,825	38,392 34,653	115,258 304,644	(20,170)	11,698	106,786 265,395
128-005	HLTH	Baldwin County Health Department  Banks County Health Department	1,206,720 651.920	9,903	49,158 26,557	46,434 25.085	69,735	113,922	2,828 1,528		31,825 10.228	34,653 11.756	304,644 164.584	(39,249)		265,395 194.452
128-007	HLTH	Barrow County Public Health	1,423,330	21,621	57,982	54,769	118	134,490	3,335		3,714	7,049	359,323	1,068		360,391
128-008	HLTH	Bartow County Health Department	1,926,110	29,258	78,463	74,115	-	181,836	4,513	-	3,418	7,931	486,252	(30,105)	-	456,147
128-009	HLTH	Ben Hill County Health Department	777,436	11,809	31,670	29,915	68,131	141,525	1,822	-	-	1,822	196,268	69,945	-	266,213
128-010	HLTH	Berrien County Health Department	572,458	8,696	23,320	22,028	2,725	56,769	1,341	-	20,907	22,248	144,519	2,634	-	147,153







Chargest   Chargest					Deferred Outflows of Resources					Defe	rred Inflov	vs of Resc	urces		Pension I	Expense	
19.11   10.1		Category	Employe		between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Proportionate Share of	Outflows of	between Expected and Actual		Proportion and Differences Between Employer Contributions and Proportionate Share of	Inflows of	Share of Plan	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Pension Expense Related to Specific Liabilities of Individual	
18-019   17-019   1																\$ -	
12-13   17-15								-			-					-	
12-015   1-71	128-013	HLTH		701,255	10,652	28,567	26,984	-	66,203	1,643	-	27,987	29,630	177,034	(5,506)	-	171,528
18-01   18-11   18-02   18-0	128-014	HLTH	Brooks County Health Department	464,660							-	-			22,002	-	
199197   K.TH   Bart Courty Nest Degariment   1,267,667   19,269   1,567   1,567   1,467   1											-	-				-	
18619   N.T.H.   Bust Covery Intellin Descriptored   24,000   9,631   25,262   24,997   55,565   15,001   1,466   40.00   1,460   1,000   43,33				, , , , , ,			,		,		-		,			-	
18-09   H.TH											<u> </u>					<u> </u>	
1992/03   18,774   Cambo County Health Department   1,919,424   22,9503   8,933   6,538   6,332   196,915   3,988   - 22,920   5,222   195,930   19,737   - 446,741   1,962   1,762											-						
18-002   H.T.H.																	
126-023   H.T.H.								- 0,002									
18-023   H-TH   Chiston County Health Department   470.566   7-472   10-107   10-105   10-107   10-105   10-10								-			-					_	
18-003   K.TH   Chaffano County Health Department   12-129-238   164-265   34-101   466-723   86-771   1-181-869   26-422   - 60-482   88-141   3.082-037   (9.1.129)   3.881   2.977-819				1,411,041				109,083			-			356,225	74,438	-	
18-00.00   No.TH   Childratocockery Health Department   18-00.0131   19-00.0131	128-024	HLTH	Charlton County Health Department	470,506	7,147	19,167	18,105	-	44,419	1,103	-	74,893	75,996		(67,101)	-	51,682
185-027   HLTH   Charlospe County Health Department   185,286   13,417   35,881   33,987   25,141   108,558   2.770   . 200   2.776   222,985   22,586				12,129,238	184,245	494,104	466,723	36,777	1,181,849	28,422	-	60,492	88,914	3,062,087		3,861	
18-91-08   H.TH   Clinic County Health Department   15-54,791   228,142   633,283   569,199   27,777   36,428   .   38,428   .   38,428   .   38,428   .   37,024   .   468,505   .   128,039   H.TH   Clinic County Health Department   .   .   .   .   .   .   .   .   .				-	-	-	-	-	-	-	-	-	-	-		-	
1860.09   H-TH   Clay Courty Health Department   13196.289   2004.38   537.52   507.744   826.076   2.071.790   90.900     30.920   3.331.212   829.188   5.000   4.166.300   126.031   H-TH   Clay Courty Health Department   10.204.57   155.667   418.867   382.812   3.46.890   1.466.300												206			,,	<u>-</u>	
128-039   H-TH   Cayo County Health Department   10,286,437   155,667   415,867   392,812   348,891   1,348,252   32,921   2,23,92												-					
18-93   N-11				13,195,269	200,436	537,532	507,744	820,076	2,071,790	30,920		<del>                                     </del>	30,920	3,331,212		5,920	
188-032   H.TH   Cinich County Health Department   179.445   2.726   7.310   6.005   197   17.338   420   961   1.381   45.297   (13.017)   - 32.280   128.0334   H.TH   Cobe County Health Department   1.830.108   24.786   66.470   62.787   165.651   319.094   3.824   - 113.735   17.599   411.933   94.830   - 506.563   128.038   H.TH   Coloquit County Health Department   1.380.1016   20.977   56.242   5.3125   - 13.0339   3.325   - 13.0339   3.325   - 33.034   137.205   348.541   165.948   - 184.591   -				10 208 437	155 067	415.857	392 812	384 589	1 348 325	23 921			23 921	2 577 173			
1828-033   NLTH   Cofee County Health Department   25.882.085   392.848   1058.354   995.152   924.209   3.365.743   60.602   -												961				_	
182-035   HLTH   Columit County Health Department   1,380,616   20,972   55,242   53,125   130,339   3,235   134,030   137,265   346,541   (163,948)   184,693   182,097   HLTH   Columit County Health Department   1,184,91   27,623   74,079   69,974   5,373   177,049   4,261   3,281   37,142   49,968   4,968   4,968   4,968   1,184,903   1				25,862,085				924,209	3,365,743	60,602	-	-	60,602			-	
182-036   HLTH   Colomb (County Health Department   1,818,491   27,623   74,079   69,974   5,373   177,049   4,261   3,2881   37,142   459,084   4,966   464,050   128,035   141   Colomb (County Health Department   1,590,367   24,158   64,766   61,196   150,140   3,727   87,693   91,420   401,499   44,517   2,770   319,752   128,038   HLTH   Convet County Health Department   591,250   8,981   24,066   22,751   12,113   67,991   1,386   1   1,385   149,262   16,327   165,289   128,040   HLTH   Convet County Health Department   1,590,367   24,158   1,597   1,385   1,385   1,38	128-034	HLTH	Coffee County Health Department		24,786	66,470		165,651	319,694		-					-	
128-037   HLTH   Cook County Neath Department   592-860   9.006   24.151   22.813   9.307   65.277   1.389   .   .   .   .   .   .   .   .   .								-			-					-	
128-038   H.TH   Covets County Health Department   1.590,367   24,158   64,766   61,196   1.590,367   24,158   64,766   61,196   1.590,367   24,158   64,766   61,196   1.590,367   24,158   64,766   61,196   1.590,367   24,158   24,158											-	32,881				-	
128-039 HLTH Crawford County Health Department 591,259 8,981 24,988 22,751 12,113 67,931 1,385 1,385 149,262 15,327 165,589 128,040 HLTH Crist County Health Department								9,307		,		-	.,	,			
128-040   H_TH   Cisp County Health Department   76.48.48   11.61.8   31.157   29.431   48.131   120.337   1.792   118.523   11.523   (160.201)   - (160.201)   128-042   H_TH   Dade County Health Department   76.48.48   11.61.8   31.157   29.431   48.131   120.337   1.792   1   18.523   11.523   - (160.201)   - (160.201)   128-042   H_TH   David County Health Department   1.28.017   42.832   40.458   23.825   123.086   2.464   - 8.363   10.827   265.440   70.232   1.005   336.677   128-043   H_TH   Decatur County Health Department   1.228.017   18.664   50.025   47.225   58.920   174.852   2.678   - 2.878   31.0021   81.056   - 381.077   128-044   H_TH   Dotal County Health Department   27.601.413   419.269   1.124.388   1.062.080   - 2.605.737   64.678   - 783.590   652.686   698.114   (980.688)   5.136   5.992.552   128.045   H_TH   Dotal County Health Department   22.764   3.992   1.0705   10.112   4.969   29.778   616   72.255   72.817   66.339   (37.007)   859   30.191   128-047   H_TH   Dougherty County Health Department   1.524.468   234.254   663.219   593.005   1.394.949   2.805.273   36.137   - 54.865   54.485   6.339   (37.007)   859   30.191   128-047   H_TH   Dougherty County Health Department   15.421.468   234.254   663.219   593.005   1.394.449   2.805.277   3.6137   - 42.5749   42.5749								- 40.440			-	87,693				2,770	
128-041   HLTH   Dade County Health Department   764,848   11,618   31,157   29,431   48,131   120,337   1,792   -     17,92   193,092   66,579   259,671   128-042   HLTH   Desian County Health Department   1,228,017   18,654   50,025   47,253   58,920   174,852   2,878   -     2,878   310,021   81,056   -   391,077   128-044   HLTH   Desian County Health Department   27,001,413   419,269   11,24,388   1,062,080   -   2,605,737   64,678   -   793,590   655,266   6,568,114   (980,098)   5,136   5,992,552   128,046   HLTH   Dodgo County Health Department   2,260,744   3,992   10,705   10,112   4,969   29,778   616   - 72,255   72,817   66,339   (37),0707   859   30,911   128-046   HLTH   Dodgo County Health Department   -   -   -   -   -   -   -   -   -				591,250	8,981	24,086	22,751	12,113	67,931	1,385		118 523		149,262			
128-042   H.T.H   Develor County Health Department   1.051.435   15.971   42.832   40.458   23.825   123.086   2.464   8.33   10.827   255.440   70.232   1.005   336.1077   128-044   H.T.H   Decalar County Health Department   1.228.017   18.654   50.025   47.253   58.920   174.882   2.878     2.878   3.10.021   81.055   1.005				764 848	11 618	31 157	29 431	48 131	120 337	1 792		110,323		193 092			
128-043 HLTH Decatur County Health Department 1228,017 18,654 50,025 47,253 58,920 174,852 2,878 - 2,878 310,021 81,056 391,077 128-044 HLTH Decatur Department 27,801,413 419,269 1,124,388 1,062,080 - 2,605,737 64,678 - 793,590 858,288 6,088,114 (980,688) 5,138 5992,552 128-045 HLTH Dodge County Health Department 226,2784 3,982 10,705 10,112 4,969 29,778 616 - 72,255 72,871 66,339 (37,007) 859 30,191 128-046 HLTH Dodge County Health Department											-	8.363				1.005	
128-045   H.TH																	
128-046   HLTH   Dooly County Health Department   15,421,468   234,254   628,219   593,405   1,349,449   2,805,327   36,137   -   -   -   -   -   -   -   -   -								-			-						
128-047   HLTH   Dougherty County Health Department   15,421,468   234,254   628,219   593,405   1,349,449   2,805,327   36,137				262,784	3,992	10,705	10,112	4,969	29,778	616	-			66,339		859	
128-047B   HLTH   Southwest Health District   1,437,469   21,835   58,556   55,313   104,045   239,751   3,366   - 9,681   13,049   362,894   45,642   - 406,536   128-049   HLTH   Early County Health Department   760,613   11,554   30,985   29,268   26,270   98,077   1,782   - 1,782   192,019   37,766   - 229,785   128-050   HLTH   Echols County Health Department   215,656   3,276   8,785   8,298   5,594   25,953   505   - 505   54,439   7,180   - 61,619   128-051   HLTH   Elbert County Health Department   1,068,437   16,230   43,525   41,113   2,602   103,470   2,504   - 1,4259   16,763   269,734   43,12   - 274,046   128-052   HLTH   Elbert County Health Department   475,100   7,217   19,354   18,281   7,013   51,865   1,113   - 6,430   7,543   119,939   (8,620)   - 111,339   128-053   HLTH   Emanuel County Health Department   1,052,151   15,962   42,861   40,486   5,532   104,861   2,465   - 7,109   9,574   265,624   (15,133)   - 250,491   128-055   HLTH   Emanuel County Health Department   550,206   8,388   22,414   21,171   6,935   58,878   1,289   - 679   1,968   138,900   15,561   - 154,461   128-056   HLTH   Fannin County Health Department   1,549,383   23,555   63,117   59,619   19,868   166,139   3,631   - 23,511   27,142   391,146   75,771   - 315,975   128-058   HLTH   Farnin County Health Department   1,549,383   23,555   63,117   59,619   19,868   166,139   3,631   - 23,511   27,142   391,146   75,771   - 315,975   128-058   HLTH   Forsyth County Health Department   1,549,383   23,555   63,117   59,619   19,868   166,139   3,631   - 23,511   27,142   391,146   47,7719   - 315,975   128-058   HLTH   Forsyth County Health Department   1,164,975   11,865   31,168   83,586   78,954   46,384   240,092   48,08   - 48,08   518,008   88,056   - 60,064   128-059   HLTH   Forsyth County Health Department   1,076,013   11,4826   4,477,817   6,979,055   69,534   8,5534   7,491,318   8,889,191   - 16,075,051   128-059   14,141   - 21,076,013   14,1404   45,552   14,0925   48,054   8,0534   8,0534				-	-	-	-	-	-	-	-	54,485		-		-	
128-048   HLTH   Douglas County Health Department   1,437,469   21,835   58,558   55,313   104,045   239,751   3,368   - 9,681   13,049   362,894   45,642   - 408,536   128-049   HLTH   Early County Health Department   760,613   11,554   30,985   29,268   26,270   98,077   1,782   1,782   192,019   37,766   - 229,785   128-054   HLTH   Echols County Health Department   215,656   3,276   8,785   8,298   5,594   25,953   505   505   544,391   7,780   - 16,1619   128-051   HLTH   Effingham County Health Department   1,068,437   16,230   43,525   41,113   2,602   103,470   2,504   - 14,259   16,763   269,734   4,312   - 274,046   128-052   HLTH   Elbert County Health Department   475,100   7,217   19,354   18,281   7,013   51,865   1,113   - 6,430   7,543   119,939   (8,620)   - 111,319   128-054   HLTH   Evans County Health Department   550,206   8,358   22,414   21,171   6,935   56,878   1,289   - 679   1,968   133,900   15,661   - 15,641   128-055   HLTH   Evans County Health Department   550,206   8,358   22,414   21,171   6,935   56,878   1,414   - 21,345   22,759   152,362   (26,725)   8,811   134,448   128-055   HLTH   Evans County Health Department   1,549,383   23,535   63,117   59,619   19,868   166,139   3,631   - 21,345   22,759   152,362   (26,725)   8,811   134,448   128-057   HLTH   Floyd County Health Department   1,549,383   23,535   63,117   59,619   19,868   166,139   3,631   - 23,511   27,142   391,146   47,7171   - 315,975   128-058   HLTH   Floyd County Health Department   2,051,865   31,168   83,586   78,954   46,384   240,092   4,808   2,7710   2,985,355   44,521   - 3,478,879   128-059   HLTH   Florst County Health Department   2,051,865   31,168   33,586   78,954   46,384   240,092   4,808   2,521   271,646   84,705   - 366,531   128-059   HLTH   Flort County Health Department   2,051,365   41,141,826   4,177,817   6,979,205   69,534   69,534   7,491,318   8,988,911   - 16,079,591   128-059   HLTH   Flotton County Health Department   1,076,013   14,486   4,177,817				15,421,468	234,254	628,219	593,405	1,349,449	2,805,327	36,137		405.740		3,893,228		9,422	
128-049   HLTH   Early County Health Department   760,613   11,554   30,985   29,268   26,270   98,077   1,782   - 1,782   192,019   37,766   - 229,785   128-050   HLTH   Echols County Health Department   215,656   3,276   8,785   8,298   5,594   25,953   505   505   54,439   7,180   61,619   128-051   HLTH   Effingham County Health Department   1,068,437   16,230   43,525   41,113   2,602   103,470   2,504   - 14,259   16,763   289,735   4,312   - 274,046   128-052   HLTH   Elbert County Health Department   475,100   7,217   19,354   18,281   7,013   51,865   1,113   - 6,430   7,543   119,939   (8,620)   - 111,319   128-053   HLTH   Emanuel County Health Department   1,052,151   15,982   42,861   40,486   5,532   104,861   2,465   - 7,109   9,574   265,624   (15,133)   - 250,491   128-055   HLTH   Evans County Health Department   550,006   8,388   22,414   21,171   6,935   58,878   1,289   - 679   1,968   138,900   15,561   - 154,491   128-055   HLTH   Fannin County Health Department   603,539   9,168   24,586   23,224   - 56,978   1,414   - 21,345   22,759   152,362   (26,725)   8,811   134,448   128-057   HLTH   Favor County Health Department   1,549,383   23,535   63,117   59,619   19,868   106,139   3,631   - 23,511   27,142   391,146   (75,171)   - 31,5975   128-058   HLTH   Forsyth County Health Department   2,051,865   31,168   83,586   78,954   46,384   240,092   4,808   4,808   518,008   88,056   - 606,064   128-059   HLTH   Franklin County Health Department   1,076,013   16,345   43,833   41,404   45,352   146,934   2,551   2,521   2,521   271,648   84,705   - 365,6351   128-069   HLTH   Fronklin County Health Department   1,076,013   16,345   43,833   41,404   45,352   146,934   2,551   6,5534   7,491,318   8,588,911   - 16,075,535   126,054   128-069   HLTH   Fronklin County Health Department   1,076,013   14,404   45,352   146,934   2,551   6,554   7,491,318   8,588,911   - 16,075,535   128-069   HLTH   Fronklin County Health Department   1,076,013   14,404   43,3				1 427 460	04 005		- EE 040	104.045	220.754	2 250				262 004			
128-050   HLTH   Echols County Health Department   215,656   3,276   8,785   8,298   5,594   25,953   505   -   505   54,439   7,180   -   61,619     128-051   HLTH   Effingham County Health Department   1,068,437   16,230   43,525   41,113   2,602   103,470   2,504   -   14,259   16,763   269,734   4,312   -   274,046     128-052   HLTH   Elbert County Health Department   4,75,100   7,217   19,354   19,281   7,013   51,865   1,113   -   6,430   7,543   119,939   4,352   -   274,046     128-053   HLTH   Emanuel County Health Department   1,052,151   15,982   42,861   40,486   5,532   104,861   2,465   -   7,109   9,574   265,624   (15,133)   -   250,491     128-054   HLTH   Evans County Health Department   550,206   8,358   22,414   21,171   6,935   58,878   1,289   -   679   1,968   138,900   15,561   -   154,461     128-055   HLTH   Fannin County Health Department   603,539   9,168   24,586   23,224   -   56,978   1,414   -   21,345   22,759   152,362   (26,725)   8,811   134,448     128-056   HLTH   Fayette County Health Department   1,549,383   23,535   63,117   59,619   19,868   166,139   3,631   -   23,511   27,142   391,146   (75,171)   -   315,975     128-058   HLTH   Forsyth County Health Department   1,162,984   147,722   455,027   488,643   1,605,020   27,710   -   -   2,7710   2,985,368   49,4521   -   34,79,879     128-058   HLTH   Forsyth County Health Department   2,051,865   31,168   83,586   78,954   46,384   240,092   4,808   -   -   4,808   518,008   88,056   -   606,064     128-059   HLTH   Frankin County Health Department   1,076,013   16,345   43,833   41,404   45,352   146,934   2,551   -   -   2,521   271,646   84,705   -   -   2,521   271,646   84,705   -   -   2,551   27,464   84,705   -   -   2,551   271,646   84,705   -   -   2,561   271,646   84,705   -   -   2,561   271,646   84,705   -   -   2,561   271,646   84,705   -   -   2,561   271,646   84,705   -   -   2,571   2,665,351   -   2,675,351   2,71,646   84,705   -   2,675,351   2,71,646   84,705   -   2,675,351   2,71,646   8												9,061					
128-051         HLTH         Effingham County Health Department         1,068,437         16,230         43,525         41,113         2,602         103,470         2,504         -         14,259         16,763         269,734         4,312         -         274,046           128-052         HLTH         Elbert County Health Department         475,100         7,217         19,354         18,281         7,013         51,865         1,113         -         6,430         7,543         119,939         (8,620)         -         111,319           128-054         HLTH         Emanuel County Health Department         1,052,151         15,982         42,881         40,486         5,532         104,881         2,465         -         7,109         9,574         265,602         1,1319         -         6,430         7,543         119,939         (8,620)         -         111,319         -         6,430         7,543         119,939         (8,620)         -         111,319         -         6,430         7,543         119,939         (8,620)         -         111,319         -         6,430         7,543         119,939         (8,620)         -         111,319         -         6,678         1,114         -         2,605         -											-	-					
128-053         HLTH         Emanuel County Health Department         1,052,151         15,982         42,861         40,486         5,532         104,861         2,465         -         7,109         9,574         265,624         (15,133)         -         250,491           128-054         HLTH         Evans County Health Department         550,206         8,388         22,414         21,171         6,935         58,878         1,289         -         679         1,968         138,900         15,561         -         154,461           128-055         HLTH         Fannin County Health Department         603,539         9,168         24,586         23,224         -         56,978         1,414         -         21,345         22,759         152,360         (26,725)         8,811         134,448           128-056         HLTH         Fayette County Health Department         1,549,383         23,535         63,117         59,619         19,868         166,139         3,631         -         23,511         27,142         391,146         (75,171)         -         315,974         128-059         148,643         1,605,020         27,710         -         27,710         2,985,358         494,521         -         3,479,879         128-059         H											-	14,259				-	
128-054         HLTH         Evans County Health Department         550,206         8,358         22,414         21,171         6,935         58,878         1,289         -         679         1,968         138,900         15,561         -         154,461           128-055         HLTH         Fannin County Health Department         603,539         9,168         24,586         22,224         -         56,978         1,414         -         21,345         22,759         152,362         (26,725)         8,811         134,448           128-056         HLTH         Flavette County Health Department         1,549,383         23,535         63,117         59,619         19,868         166,139         3,631         -         23,511         27,142         391,146         (76,7571)         -         315,975         128,075         14,174         -         23,511         27,142         391,146         (76,7571)         -         315,975         128,075         14,174         -         23,511         23,511         27,142         391,146         (76,7571)         -         315,975         128,075         14,844         1,865,927         488,643         1,605,020         27,710         -         -         27,710         2,983,356         494,521 <t< td=""><td>128-052</td><td>HLTH</td><td>Elbert County Health Department</td><td>475,100</td><td>7,217</td><td>19,354</td><td>18,281</td><td>7,013</td><td>51,865</td><td>1,113</td><td>-</td><td>6,430</td><td>7,543</td><td>119,939</td><td>(8,620)</td><td></td><td>111,319</td></t<>	128-052	HLTH	Elbert County Health Department	475,100	7,217	19,354	18,281	7,013	51,865	1,113	-	6,430	7,543	119,939	(8,620)		111,319
128-055         HLTH         Fannin County Health Department         603,539         9,168         24,586         23,224         -         56,978         1,414         -         21,345         22,759         152,362         (26,725)         8,811         134,448           128-056         HLTH         Fayette County Health Department         1,549,383         23,535         63,117         59,619         19,868         166,139         3,631         -         23,511         27,142         391,146         (75,171)         -         31,79,879           128-058         HLTH         Floyd County Health Department         1,262,291         179,628         481,722         485,027         488,643         1,605,020         27,710         -         -         27,710         2,985,348         4,79,879         128-058         HLTH         Forsyth County Health Department         2,051,865         31,168         83,586         78,954         46,384         240,092         4,808         -         -         4,808         518,008         88,056         -         606,064           128-069         HLTH         Franklin County Health Department         1,076,013         16,345         43,833         41,404         45,352         146,994         2,521         -         2,521											-					-	
128-056         HLTH         Fayette County Health Department         1,549,383         23,535         63,117         59,619         19,868         166,139         3,631         -         23,511         27,142         391,146         (75,171)         -         315,975           128-057         HLTH         Floyd County Health Department         11,825,291         179,628         481,722         455,027         488,643         1,605,020         27,710         -         -         27,710         2,985,358         494,521         -         3,479,879           128-058         HLTH         Forsyth County Health Department         2,051,865         31,168         83,586         78,954         46,384         240,092         4,808         -         -         4,808         518,008         80,556         -         60,664           128-059         HLTH         Franklin County Health Department         1,1076,013         16,345         43,833         41,404         45,352         146,934         2,521         -         -         2,521         27,146         84,705         -         356,351         128-060         HLTH         Full County Health Department         29,673,859         450,749         1,208,813         1,141,826         4,177,817         6,979,205         69,			, ,					6,935			-					-	
128-057         HLTH         Floyd County Health Department         11,825,291         179,628         481,722         455,027         488,643         1,605,020         27,710         -         -         27,710         2,985,358         494,521         -         3,479,879           128-058         HLTH         Forsyth County Health Department         2,051,865         31,168         83,566         79,954         46,384         240,092         4,808         -         -         4,808         518,008         88,056         -         600,064           128-059         HLTH         Franklin County Health Department         1,076,013         16,345         43,833         41,404         45,352         146,934         2,521         -         -         2,521         271,643         8,587         -         356,351           128-060         HLTH         Fulton County Health Department         29,673,3559         450,749         1,208,813         1,141,826         4,177,817         6,979,205         69,534         -         -         69,534         7,491,318         8,588,191         -         16,075,935								-			-					8,811	
128-058 HLTH Forsyth County Health Department 2,051,865 31,168 83,586 78,954 46,384 240,092 4,808 - 4,808 518,008 88,056 - 606,064 128-059 HLTH Franklin County Health Department 1,076,013 16,345 43,833 41,404 45,352 146,934 2,521 2,521 271,646 84,705 - 365,351 128-060 HLTH Fulton County Health Department 2,9673,859 450,749 1,208,813 1,141,826 4,177,817 6,979,205 69,534 69,534 7,491,318 8,881,91 - 16,074,007,007,007,007,007,007,007,007,007											-	23,511					
128-059         HLTH         Franklin County Health Department         1,076,013         16,345         43,833         41,404         45,352         146,934         2,521         -         -         2,521         271,646         84,705         -         356,351           128-060         HLTH         Fulton County Health Department         29,673,859         450,749         1,208,813         1,141,826         4,177,817         6,979,205         69,534         -         -         69,534         7,491,318         8,588,191         -         16,079,509												_					
128-060 HLTH Fulton County Health Department 29,673,859 450,749 1,208,813 1,141,826 4,177,817 6,979,205 69,534 69,534 7,491,318 8,588,191 - 16,079,509												-					
												1					
	128-061	HLTH	Gilmer County Health Department	1,159,054	17.606	47,216	44,599	42.023	151.444	2.716	-	2.455	5,171	292,614	33.047		325.661







				Deferred Outflows of Resources					Defe	rred Inflov	vs of Resc	ources		Pension	Expense	
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-062	HLTH	Glascock County Health Department	\$ 323,514	Experience \$ 4,914		\$ 12.449		\$ 84.812	Experience \$ 758		\$ -	\$ 758		\$ 47.464	¢ -	\$ 129.132
128-063	HLTH	Glynn County Health Department	10.603.717	161.072	431,960	408.022	204.673	1.205.727	24.847	- ·		24.847	2.676.963	210.639	11.954	2.899.556
128-064	HLTH	Gordon County Health Department	1.802.921	27.387	73,445	69.375	66,099	236.306	4,225	_	39	4.264	455.153	42.565	2.167	499.885
128-065	HLTH	Grady County Health Department	1,228,613	18,663	50,050	47,276	45,914	161,903	2,879	-	-	2,879	310,173	67,071	-	377,244
128-066	HLTH	Greene County Health Department	625,313	9,499	25,473	24,062	12,788	71,822	1,465	-	-	1,465	157,858	20,119	-	177,977
128-067	HLTH	Gwinnett County Health Department	25,560,644	388,269	1,041,254	983,553	70,047	2,483,123	59,896	-	15,560	75,456	6,452,914	140,001	10,315	6,603,230
128-068	HLTH	Habersham County Health Department	1,036,820	15,749	42,237	39,896	18,934	116,816	2,430	-	649	3,079	261,751	19,503	1,807	283,061
128-069 128-070	HLTH	Hall County Health Department Hancock County Health Department	16,131,254 501,706	245,036 7.621	657,133 20,438	620,717 19.305	416,171	1,939,057 47,364	37,800 1,176		13.604	37,800 14,780	4,072,415 126,661	640,080 (14.933)		4,712,495 111,728
128-070	HLTH	Haralson County Health Department  Haralson County Health Department	678.824	10.311	20,438	26.121	5.176	47,364 69,261	1,176		13,604	3,253	171.376	(14,933)		111,728
128-072	HLTH	Harris County Health Department	070,024	10,511	21,000	20,121	5,170	09,201	1,391		239,905	239,905	171,570	(213.797)		(213,797)
128-073	HLTH	Hart County Health Department	741.523	11,264	30,207	28,533	82.603	152.607	1.738		200,000	1.738	187,203	111.677		298.880
128-074	HLTH	Heard County Health Department	248,467	3,774	10,122	9,561	1,117	24,574	582	-	2,327	2,909	62,729	(3,831)	-	58,898
128-075	HLTH	Henry County Health Department	2,184,241	33,179	88,979	84,048	48,230	254,436	5,118	-	9,332	14,450	551,425	(18,681)	-	532,744
128-076	HLTH	Houston County Health Department	20,543,643	312,060	836,879	790,502	1,100,390	3,039,831	48,139	-	-	48,139	5,186,344	1,202,502	-	6,388,846
128-077	HLTH	Irwin County Health Department	317,310	4,820	12,926	12,210	7,472	37,428	744	-	-	744	80,109	8,485	-	88,594
128-078	HLTH	Jackson County Health Department	1,164,960	17,696	47,457	44,827	34,741	144,721	2,730		-	2,730	294,101	60,131	-	354,232
128-079 128-080	HLTH HLTH	Jasper County Health Department Jeff Davis County Health Department	458,933 845,801	6,971 12.848	18,695 34,455	17,659 32,546	44,582 9,786	87,907 89.635	1,075 1,982		37.529	1,075 39,511	115,858 213,522	41,820 8.490	2.709	157,678 224,721
128-081	HLTH	Jefferson County Health Department	845,085	12,837	34,455	32,546	30,015	109,796	1,982		37,529	1,980	213,322	42,507	2,709	255,848
128-082	HLTH	Jenkins County Health Department	371.835	5.648	15.147	14.308	1.121	36.224	871		623	1,494	93.872	2.365		96.237
128-083	HLTH	Johnson County Health Department	291,300	4,425	11,867	11,209	10.385	37.886	683		-	683	73,538	15.431	_	88.969
128-084	HLTH	Jones County Health Department	773,558	11,750	31,512	29,766	53,238	126,266	1,813	-	-	1,813	195,288	78,807	-	274,095
128-085	HLTH	Lamar County Health Department	602,107	9,146	24,528	23,169	24,517	81,360	1,411	-	5,485	6,896	152,008	9,827	-	161,835
128-086	HLTH	Lanier County Health Department	331,985	5,043	13,524	12,775	12,753	44,095	778	-	806	1,584	83,809	9,655	-	93,464
128-087	HLTH	Laurens County Health Department	9,225,964	140,143	375,835	355,008	38,530	909,516	21,619		94,019	115,638	2,329,136	145,574	1,943	2,476,653
128-088	HLTH	Lee County Health Department	1,177,190	17,882	47,955	45,297	31,244	142,378	2,758	-	3,340	6,098	297,186	17,638		314,824
128-089	HLTH	Liberty County Health Department Lincoln County Health Department	1,998,711 206,708	30,361	81,421 8.421	76,909 7.954	97,760 9,781	286,451 29,296	4,684 484		14,532 11,921	19,216 12,405	504,585 52.186	33,406 16,940		537,991 69.126
128-090	HLTH	Long County Health Department	454.578	6,905	18.518	17,492	24.187	67.102	1.065		11,921	1.065	114.760	30.437		145.197
128-092	HLTH	Lowndes County Health Department	16.022.919	243,390	652,720	616,549	310,550	1.823.209	37.546		-	37.546	4.045.064	583.802		4.628.866
128-093	HLTH	Lumpkin County Health Department	1,056,148	16,043	43,024	40,640	31,678	131,385	2,475	-	-	2,475	266,632	69,030	-	335,662
128-094	HLTH	Macon County Health Department	-	-	-	-	-	-	-	-	116,871	116,871	-	(105,927)	-	(105,927)
128-095	HLTH	Madison County Health Department	785,489	11,932	31,998	30,225	51,280	125,435	1,841	-	-	1,841	198,300	27,767	-	226,067
128-096	HLTH	Marion County Health Department	-	-	-	-	-	-	-	-	82,592	82,592	-	(80,911)	773	(80,138)
128-097	HLTH	Mcduffie County Health Department	825,578	12,541	33,631	31,768	34,827	112,767	1,935	-		1,935 26.505	208,417 104,924	41,085	2.592	249,502
128-098 128-099	HLTH	McIntosh County Health Department  Meriwether County Health Department	415,623 637.602	6,313 9,685	16,931 25,974	15,993 24,534	1,588 27,452	40,825 87.645	974 1.494		25,531 16,888	26,505 18.382	104,924	(16,253) (32,346)	2,592	91,263 128.623
128-100	HLTH	Miller County Health Department	331.508	5.036	13.505	12,756	37.873	69,170	777		10,000	777	83.695	32,346)		116.320
128-101	HLTH	Mitchell County Health Department	922,578	14.014	37.583	35.500	51,625	138,722	2.162	-	-	2,162	232.905	57.039		289.944
128-102	HLTH	Monroe County Health Department	853,079	12,958	34,752	32,826	41,367	121,903	1,999	-	-	1,999	215,364	63,322	-	278,686
128-103	HLTH	Montgomery County Health Department	335,564	5,097	13,670	12,912	12,246	43,925	786	-	-	786	84,719	12,254	-	96,973
128-104	HLTH	Morgan County Health Department	536,366	8,147	21,850	20,639	-	50,636	1,257	-	38,076	39,333	135,407	(34,230)	-	101,177
128-105	HLTH	Murray County Health Department	1,123,798	17,071	45,780	43,243	37,377	143,471	2,633	-		2,633	283,710	46,648		330,358
128-106	HLTH	Muscogee County Health Department	20,253,715	307,656	825,068	779,346	920,908	2,832,978	47,460	-	-	47,460	5,113,156	1,324,746	13,606	6,451,508
128-107 128-108	HLTH HLTH	Newton County Health Department	1,806,142 1,143,186	27,436 17.365	73,576 46.570	69,499 43,989	77,319 21,904	247,830 129.828	4,232 2.679		20,476	24,708	455,970 288.600	(235) 30.170	4,485	460,220 318,770
128-108	HLTH	Oconee County Health Department Oglethorpe County Health Department	1,143,186 434.832	17,365 6,605	46,570 17,714	43,989 16.732	21,904 5.404	129,828 46.455	2,679 1.019	-	-	2,679 1.019	288,600 109,774	30,170 19,527		318,770 129.301
128-110	HLTH	Paulding County Health Department	1,453,576	22,080	59,214	55,932	5,404	137,226	3,406		31,305	34,711	366,963	(52,785)		314,178
128-111	HLTH	Peach County Health Department	667,251	10.136	27,182	25.675	86.825	149.818	1,564		12.974	14.538	168.447	25,581		194.028
128-112	HLTH	Pickens County Health Department	571,861	8,687	23,296	22,005	6,234	60,222	1,340	_	1,698	3,038	144,368	(1,906)	_	142,462
128-113	HLTH	Pierce County Health Department	669,518	10,170	27,274	25,763	5,716	68,923	1,569	-	28,310	29,879	169,020	(12,053)	-	156,967







					Deferred (	Outflows of	Resource	S	Defe	red Inflov	vs of Reso	urces		Pension	Expense	
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
128-114	HLTH	Pike County Health Department	\$ 419.441	\$ 6.371	\$ 17.087	\$ 16.140	\$ 590	\$ 40.188	\$ 983		\$ 11,609	\$ 12.592	\$ 105.888	\$ (3.787)	\$ -	\$ 102.101
128-115	HLTH	Polk County Health Department	1,189,479	18,068	48,455	45,770	50,649	162,942	2,787	-	-	2,787	300,291	73,986	-	374,277
128-116	HLTH	Pulaski County Health Department	336,340	5,109	13,701	12,942	22,336	54,088	788	-	3,055	3,843	84,909	9,737	-	94,646
128-117	HLTH	Putnam County Health Department	1,129,644	17,159	46,018	43,468	21,074	127,719	2,647	-	-	2,647	285,184	32,286	-	317,470
128-118 128-119	HLTH HLTH	Quitman County Health Dept Rabun County Health Department	847.710	12.877	34,533	32,619	23,859	103.888	1.986		-	1.986	214.007	(12,627) 24.635	1,017	(12,627) 239.659
128-119	HLTH	Randolph County Health Department	047,710	12,077	J-4,JJJ	52,019	25,009	103,000	1,960	-	-	1,960	Z 1-+,007	(20.978)	1,017	(20.978)
128-121	HLTH	Richmond County Health Department	15,675,125	238,107	638,552	603,166	412,530	1,892,355	36,731	-	-	36,731	3,957,261	676,883	4,522	4,638,666
128-122	HLTH	Rockdale County Health Department	1,938,697	29,449	78,976	74,599	70,224	253,248	4,543			4,543	489,430	79,546		568,976
128-123	HLTH	Schley County Health Department	-		- 10.100	-	-			-	53,343	53,343	-	(52,075)	-	(52,075)
128-124 128-125	HLTH HLTH	Screven County Health Department Seminole County Health Department	477,188 524,196	7,249 7,963	19,439 21,354	18,362 20,171	6,298 26,639	51,348 76.127	1,118 1,228		32,621	33,739 1,228	120,471 132,331	(2,768) 46,251	9,305	127,008 178.582
128-126	HLTH	Spalding County Health Department	1.482.807	22.524	60,405	57.057	3.089	143.075	3,475		36.907	40.382	374.339	(30,737)	2.999	346.601
128-127	HLTH	Stephens County Health Department	780,478	11,856	31,794	30,032	18,277	91,959	1,829	-	-	1,829	197,038	38,186	-,	235,224
128-128	HLTH	Stewart County Health Department	-	-	-	-	-	-	-	-	-	-	-	(7,005)	-	(7,005)
128-129	HLTH	Sumter County Health Department			- 40.000		-	- 44.050	-	-	78,774	78,774		(210,275)	-	(210,275)
128-131 128-132	HLTH HLTH	Taliaferro County Health Department Tattnall County Health Department	253,060 859,820	3,844 13.061	10,309 35,026	9,738 33.085	20,362	44,253 81,172	593 2.015		1,048 16.031	1,641 18.046	63,882 217,065	11,254 (1,783)		75,136 215,282
128-132	HLTH	Taylor County Health Department	639,620	13,001	33,020	33,065	-	01,172	2,015		95.744	95.744	217,005	(123,925)		(123,925)
128-134	HLTH	Telfair County Health Department	685,267	10,409	27,915	26,369	275	64,968	1,606	-	7,947	9,553	173,000	5,186	-	178,186
128-135	HLTH	Terrell County Health Department	347,018	5,271	14,136	13,353	2,287	35,047	813	-	-	813	87,609	7,751	-	95,360
128-136	HLTH	Thomas County Health Department	1,823,919	27,706	74,300	70,183	4,162	176,351	4,274		59,684	63,958	460,460	(34,282)	54,601	480,779
128-137 128-138	HLTH HLTH	Tift County Health Department Toombs County Health Department	1,355,024 1,201,291	20,583 18,248	55,199 48,937	52,140 46.225	31,348 55,930	159,270 169,340	3,175 2.815		-	3,175 2,815	342,084 303,269	21,866 77,937		363,950 381,206
128-139	HLTH	Towns County Health Department  Towns County Health Department	557.365	8.466	22.705	21.447	13.214	65.832	1,306		9.791	11.097	140.712	44.149		184.861
128-140	HLTH	Treutlen County Health Department	346.541	5,264	14.117	13.335	11,743	44,459	812		3,731	812	87.486	22.326		109,812
128-141	HLTH	Troup County Health Department	13,470,064	204,612	548,725	518,317	249,475	1,521,129	31,564	-	-	31,564	3,400,585	303,778	-	3,704,363
128-142	HLTH	Turner County Health Department	298,041	4,527	12,141	11,468	5,922	34,058	698	-	-	698	75,246	10,824	-	86,070
128-143 128-144	HLTH HLTH	Twiggs County Health Department	219,772 895,793	3,338 13,607	8,953 36,492	8,457 34,469	11,169 6.336	31,917 90.904	515 2.099	-	11,084 1,610	11,599 3,709	55,478 226,150	(30,540) 19.398	-	24,938 245,548
128-144	HLTH	Union County Health Department Upson County Health Department	895,793	13,607	35,492	34,469	6,336	90,904 82.029	2,099		1,610	19.984	226,150	(17,577)		245,548
128-146	HLTH	Walker County Health Department	933,496	14,180	38,027	35,920	34,855	122,982	2,187	-	9,407	11,594	235,670	(9,327)		226,343
128-147	HLTH	Walton County Health Department	2,082,170	31,628	84,821	80,120	59,996	256,565	4,879	-	7,517	12,396	525,659	6,593	-	532,252
128-148	HLTH	Ware County Health Department	20,413,772	310,088	831,588	785,505	891,629	2,818,810	47,835		-	47,835	5,153,557	1,260,829	17,012	6,431,398
128-149 128-150	HLTH HLTH	Warren County Health Department	103,622 945,486	1,574 14,362	4,221 38,516	3,987 36,382	1,057 7,950	10,839 97,210	243 2,216	-	12,727	12,970 2,216	26,163 238,693	(16,970) 9,557	-	9,193 248,250
128-151	HLTH	Washington County Health Department Wavne County Health Department	1.012.599	15.381	41.250	38,362	7,950	97,210	2,216		889	3,262	255,635	7.261		246,250
128-152	HLTH	Webster County Health Department	.,012,099	10,001	- 1,200		-		2,070		-		200,000	(16,840)	-	(16,840)
128-153	HLTH	Wheeler County Health Department	294,700	4,477	12,005	11,340	2,445	30,267	691		3,532	4,223	74,402	10,597		84,999
128-154	HLTH	White County Health Department	981,519	14,909	39,984	37,768	31,898	124,559	2,300	-	-	2,300	247,787	36,447	4,151	288,385
128-155 128-156	HLTH HLTH	Whitfield County Health Department Wilcox County Health Department	3,408,857 223,352	51,781 3.393	138,865 9,099	131,170 8.594	6.526	321,816 27.612	7,988 523		645,906	653,894 523	860,585 56.388	(665,169) 8.814	3,698	199,114 65,202
128-156	HLTH	Wilkes County Health Department Wilkes County Health Department	530.520	3,393 8.059	9,099 21.612	20.414	4.671	54.756	1.243		-	1,243	133,929	13.488		147.417
128-158	HLTH	Wilkinson County Health Department	323,216	4,910	13,167	12,437	12,778	43,292	757		5,278	6,035	81,600	(5,341)	-	76,259
128-159	HLTH	Worth County Health Department	882,072	13,399	35,933	33,941	42,990	126,263	2,067	-	-	2,067	222,678	54,280	-	276,958
129-008	MRCS	Woodright Industries	963,562	14,637	39,252	37,077	16,835	107,801	2,258		35,841	38,099	243,259	(19,929)		223,330
129-009 129-022	MRCS	Jessamine Place	1,592,634	24,192 28.193	64,879 75,608	61,283 71,418	27,248 28,741	177,602 203,960	3,732 4.349		114.330	3,732 118.679	402,067 468,565	32,751	3,562	438,380 498.018
129-022	MRCS MRCS	Carroll County MR Services Green Oaks Service Center	1,856,014 1,697,688	28,193	75,608 69,158	/1,418 65,326	28,741 102,671	203,960	4,349 3,978		114,330	118,679 3,978	468,565 428,589	29,453 51,933		498,018 480,522
129-033	MRCS	Haralson County Center (Mh/Mr/Sa)	1,037,000	23,766	03,136	-	102,071	202,943	5,976	-	435.767	435.767	420,009	(461,867)	-	(461,867)
129-101	MRCS	Mitchell-Baker Service Center	1,629,620	24,754	66,385	62,706	512	154,357	3,819		4,546	8,365	411,410	5,406		416,816
129-136	MRCS	Thomas/Grady Service Center	1,756,091	26,675	71,537	67,573	35,063	200,848	4,115	-	32,672	36,787	443,337	(121,985)	-	321,352







				Deferred Outflows of Resources				Defe	rred Inflo	vs of Resc	urces		Pension	Evnanca		
				l	Deletteu (	Juliiows of	Resource	5	Dele	irea iriilov	vs oi Reso	urces		Deferred	Expense	
				Difference between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer Contributions and		Difference between		Changes in Proportion and Differences Between Employer Contributions and			Amounts from Changes in Proportion and Differences Between Employer Contributions and	Pension Expense Related to Specific	
Employer	Employer Category		Net Pension	Expected and Actual	Earnings on Pension Plan	Change of	Proportionate Share of	Total Deferred Outflows of	Expected and Actual	Change of	Proportionate Share of	Total Deferred Inflows of	Proportionate Share of Plan	Proportionate Share of	Liabilities of Individual	Total Employer
Code	Code	Employer	Liability (Asset)	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Employers	Pension Expense
129-137	MRCS	Tift County - Diversified Enterprises	\$ 1,595,557	\$ 24,237	\$ 64,998	\$ 61,396	\$ 8,752	\$ 159,383	\$ 3,739		\$ 37,893	\$ 41,632	\$ 402,806	\$ (5,763)	\$ -	\$ 397,043
6011 6021	PSCH PSCH	Appling County Schools Atkinson County Schools	71,945 115.375	1,093 1,753	2,931 4,700	2,768 4,440	31,323 1,480	38,115 12.373	169 270		153	169 423	18,161 29,122	26,102 1,869		44,263 30,991
6031	PSCH	Bacon County Schools	- 110,070	- 1,700	-,700		- 1,400	12,010	-	-	14,502	14,502	-	(36,468)	_	(36,468)
6051	PSCH	Baldwin County Schools	338,010	5,134	13,769	13,006	8,507	40,416	792	-	194,869	195,661	85,335	(128,813)	-	(43,478)
6071	PSCH	Barrow County Schools	-	-	-	-	-	-	-	-	2,869	2,869	-	(20,470)	-	(20,470)
6081 6091	PSCH PSCH	Bartow County Schools Ben Hill County Schools	60.312	916	2,457	2,321	-	5.694	141	-	43,239	43.380	15,224	(2,564)		(2,564) (20,367)
6111	PSCH	Bibb County Schools	642,494	9,760		24,723	-	60,656	1,506		6,982	8,488	162,202	(22,072)		140,130
6141	PSCH	Brooks County Schools	113,585	1,725	4,627	4,371	2,034	12,757	266		-	266	28,679	16,688	-	45,367
6181	PSCH	Butts County Schools	76,002	1,154	3,096	2,924	-	7,174	178		10,693	10,871	19,187	(21,333)	-	(2,146)
6201 6211	PSCH PSCH	Camden County Schools	111,557	1,695 3.373	4,544 9.045	4,293 8,544	48,568	59,100 20,962	261		9.714	261 10.234	28,162 56.057	40,473	-	68,635 49,085
6221	PSCH	Candler County Schools Carroll County Schools	222,039 148,543	2,256	9,045 6.051	5,716	-	14.023	520 348		9,714	4.761	37.498	(6,972) (2,255)		49,085 35,243
6231	PSCH	Catoosa County Board of Education	64.727	983	2.637	2,491	7.104	13.215	152		9.325	9,477	16.341	15.910	-	32,251
6241	PSCH	Charlton County Board of Education	95,092	1,444	3,874	3,659		8,977	223		39,942	40,165	24,005	(32,754)	-	(8,749)
6251	PSCH	Chatham County Schools	608,788	9,248	24,800	23,426	4,576	62,050	1,427		14,883	16,310	153,693	13,053	-	166,746
6261 6271	PSCH PSCH	Chattahoochee County Schools Chattooga County Schools	131,422 146.097	1,996 2,219	5,354 5,952	5,057 5,622	57,217	69,624 13,793	308 342		6.072	308 6.414	33,183 36.879	47,680 (4.018)		80,863 32,861
6291	PSCH	Clarke County Schools	899.193	13.659	36.630	34.600	84.766	169,655	2.107	-	6,072	2.107	227.007	89.856		316.863
6311	PSCH	Clayton County Schools	566,492	8,605	23,077	21,798	39,434	92,914	1,327	-	-	1,327	143,013	52,851	-	195,864
6331	PSCH	Cobb County Schools	169,303	2,572	6,897	6,515	4,532	20,516	397		1,506	1,903	42,743	14,819	-	57,562
6341	PSCH	Coffee County Schools	93,063	1,414	3,791	3,581	5,967	14,753	218		57,451	57,669	23,495	(26,630)	-	(3,135)
6351 6361	PSCH PSCH	Colquitt County Schools Columbia County Schools	339,800	5,162	13,842	13,075	2,961	35,040	796	-	8,392 83,952	9,188 83,952	85,783	(22,316) (94,647)		63,467 (94,647)
6371	PSCH	Cook County Schools	-	-	-	-			-	-	1.682	1.682	-	(16.300)		(16.300)
6381	PSCH	Coweta County Schools	167,156	2,539	6,809	6,432	-	15,780	392	-	42,078	42,470	42,204	(87,767)	-	(45,563)
6401	PSCH	Crisp County Schools	129,513	1,967	5,276	4,984	10,232	22,459	303	-	52,152	52,455	32,698	(8,118)	-	24,580
6431 6441	PSCH PSCH	Decatur County Schools	1.244.661	18.907	50.703	47.894	-	117.504	2.917	-	186,966	189.883	314.220	(7,175) (248,272)	-	(7,175) 65,948
6451	PSCH	Dekalb County Schools Dodge County Schools	1,244,661	9,314	24,977	23,593	65,786	123,670	1,437	-	186,966	1,437	314,220 154,789	(248,272) 69,784		224,573
6452	PSCH	Ocmulgee Regional Library System	78.507	1.193	3.198	3.021	158	7.570	184	-	2.519	2,703	19.816	(1.109)		18,707
6461	PSCH	Dooly County Schools	135,956	2,065	5,538	5,231	6,792	19,626	319		-	319	34,328	21,155	-	55,483
6471	PSCH	Dougherty County Schools	162,383	2,467	6,615	6,248		15,330	381		10,802	11,183	40,997	(26,663)	-	14,334
6481 6511	PSCH PSCH	Douglas County Schools Effingham County Schools	242,859 367,540	3,689 5,583	9,893 14,972	9,345 14.143	536	22,927 35.234	569 861		114,749 7.298	115,318 8,159	61,315 92,783	(96,233) (1,552)		(34,918) 91,231
6561	PSCH	Fayette County Schools	377,562	5,735	15,381	14,143	2.755	38,399	885		7,298	8.183	95,763	5.367		100.688
6571	PSCH	Floyd County Schools	230,451	3,501	9,388	8,868	-,	21,757	540		190,892	191,432	58,176	(193,236)	-	(135,060)
6581	PSCH	Forsyth County Schools	525,628	7,984	21,412	20,226	-	49,622	1,232		19,756	20,988	132,702	(10,469)	-	122,233
6591 6601	PSCH PSCH	Franklin County Schools	207,483 394.087	3,152	8,452 16.054	7,984 15,164	12,515 73,923	32,103 111.127	486		-	486 923	52,378 99,491	36,884 64.986		89,262 164,477
6601	PSCH	Fulton County Board of Education Gilmer County Schools	394,087 129,692	5,986 1,970	16,054 5,283	15,164	73,923	111,127 12,243	923 304		19.564	19,868	99,491 32,738	(51,263)		(18,525)
6631	PSCH	Glynn County Schools	731,262	11,108	29,789	28,138	17,092	86,127	1,714		- 15,504	1,714	184,614	16,558		201,172
6641	PSCH	Gordon County Schools	155,642	2,364	6,340	5,989	35	14,728	365	-	4,545	4,910	39,292	(2,509)	-	36,783
6651	PSCH	Grady County Schools	261,233	3,968	10,642	10,052	-	24,662	612		9,952	10,564	65,954	(8,117)	-	57,837
6661 6671	PSCH	Greene County Schools Gwinnett County Schools	215,835 372,312	3,279 5.655	8,792 15,167	8,305 14.326	4.172	20,376 39.320	506 872		54,136 95,162	54,642 96.034	54,491 93,993	(56,312) (77,886)		(1,821) 16,107
6751	PSCH	Henry County Schools	678.228	10.302	27.629	14,326 26.098	4,172 29.255	93,320	1,589		95,162	1.589	93,993 171.225	35.335		206.560
6761	PSCH	Houston County Schools	939,282	14,268	38,263	36,143	14,468	103,142	2,201		-	2,201	237,123	45,903	-	283,026
6771	PSCH	Irwin County Schools	161,846	2,458	6,593	6,228	-	15,279	379		1,634	2,013	40,859	(3,683)	-	37,176
6781	PSCH	Jackson County Schools	108,275	1,645	4,411	4,166	-	10,222	254		18,402	18,656	27,338	(29,666)	-	(2,328)
6811	PSCH	Jefferson County Schools	80,535	1,223	3,281	3,099	35,062	42,665	189	-	-	189	20,335	29,219	-	49,554







				[	Deferred (	Outflows of	Resource	S	Defe	rred Inflov	ws of Resc	urces		Pension	Expense	
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
6851	PSCH	Lamar County Schools	\$ 15,749	\$ 239	\$ 642		\$ 202		\$ 37		\$ 83.007	\$ 83.044		\$ (62,462)	\$ -	\$ (58.487)
6871	PSCH	Laurens County Schools	140,609	2,136	5,728	5,411	-	13,275	329	-	12,660	12,989	35,498	(7,409)	-	28,089
6881	PSCH	Lee County Schools	-	-	-	-	103	103	-		24,336	24,336	-	(19,353)	-	(19,353)
6941	PSCH	Macon County Schools	87,277	1,326	3,555	3,358	2,111	10,350	205	-	2,571	2,776	22,030	2,764	-	24,794
6951	PSCH	Madison County Schools	-	-	-	-	-	-	-	-	-	-	-	(18,537)	1,444	(17,093)
6971	PSCH	Mcduffie County Schools	476,889	7,244	19,427	18,350	6,621	51,642	1,117	-	15,220	16,337	120,390	11,306	-	131,696
6991	PSCH	Meriwether County Schools	568,521	8,636	23,160	21,876	32,076	85,748	1,332	-	857	2,189	143,526	37,345		180,871
7021 7061	PSCH PSCH	Monroe County Schools  Muscogee County Schools	694 633	10.552	28.297	26.729	63.778	129.356	1.628	-	2,996	2,996 1.628	175.364	(29,877) 112.622		(29,877) 287,986
7061	PSCH	Newton County Schools	580.213	10,552 8.814	28,297	26,729	10.737	65.513	1,628	-	<del>                                     </del>	1,628	175,364	17,622	-	287,986 163,685
7101	PSCH	Paulding County Schools	225,201	3,421	9.174	8,666	68,400	89.661	528	-	-	528	56,854	58,603		115,457
7121	PSCH	Pickens County Schools	52,676	800	2.146	2,027	1,861	6,834	123	-	-	123	13,295	3,078		16,373
7141	PSCH	Pike County Schools	171.869	2.611	7.001	6,613	4,974	21,199	403		_	403	43,393	14.422		57.815
7151	PSCH	Polk County Schools	298.160	4,529	12,146	11.473	4,312	32,460	699	-	12.363	13.062	75,274	(40.093)	-	35,181
7191	PSCH	Rabun County Schools	189,527	2,879	7,721	7,293	974	18,867	444	-	3,740	4,184	47,844	1,812	-	49,656
7211	PSCH	Richmond County Schools	136,552	2,074	5,563	5,254	-	12,891	320	-	36,568	36,888	34,474	(55,328)	-	(20,854)
7221	PSCH	Rockdale County Schools	351,672	5,342	14,326	13,532	714	33,914	824	•	6,284	7,108	88,780	(6,778)	-	82,002
7261	PSCH	Spalding County Schools	-	-	-	-	-	-	-	-	66,008	66,008	-	(98,310)	-	(98,310)
7291	PSCH	Sumter County Schools	81,848	1,243	3,334	3,149	35,634	43,360	192	-	-	192	20,664	29,695	-	50,359
7321	PSCH	Tattnall County Schools	-	-	-	-	-	-	-	-	31,782	31,782	-	(55,791)	-	(55,791)
7341	PSCH	Telfair County Schools	47,307	719	1,927	1,820	802	5,268	111	-	1,195	1,306	11,945	2,068		14,013
7351	PSCH	Terrell County Schools	230,033	3,494	9,371	8,851	18,440	40,156	539	-	242	781	58,074	15,644		73,718
7371 7401	PSCH PSCH	Tift County Schools	120.684	1,833	4.916	4.644	388	11.781	283	-	2.104	2.387	30.471	(1,347) 761		(1,347) 31.232
7401	PSCH	Treutlen County Schools Troup County Schools	120,684	1,833	4,916 1.108	1,047	3.463	6.031	283 64	-	12,104	12.167	6.867	2.951		9,818
7431	PSCH	Twigas County Schools	16.644	253	678	1,047	7,188	8.759	39		30,699	30.738	4.199	(1.624)		2.575
7451	PSCH	Upson County Schools	34.720	527	1,414	1.336	7,166	3.351	81		49.606	49.687	8,767	(39,799)		(31.032)
7461	PSCH	Walker County Schools	132.317	2.010	5.390	5.091	639	13.130	310		9.817	10.127	33,406	(3,567)		29.839
7481	PSCH	Ware County Schools	211.301	3.210	8,608	8.131	123	20.072	495		37,478	37.973	53.347	(28.605)		24.742
7501	PSCH	Washington County Board of Education	480,528	7,299	19,575	18,490	-	45,364	1,126	-	35,240	36,366	121,311	(86,741)	-	34,570
7511	PSCH	Wayne County Schools	139,714	2,122	5,691	5,376	6,563	19,752	327	1	28,543	28,870	35,269	(1,020)	-	34,249
7541	PSCH	White County Board of Education	63,832	970	2,600	2,456	8,969	14,995	150		-	150	16,110	18,471	_	34,581
7551	PSCH	Whitfield County Schools	98,731	1,500	4,022	3,799	42,984	52,305	231	-	-	231	24,927	35,820	-	60,747
7571	PSCH	Wilkes County Schools	328,883	4,996	13,398	12,655	27,302	58,351	771	-	-	771	83,026	35,553	-	118,579
7581	PSCH	Wilkinson County Schools	112,034	1,702	4,564	4,311	79	10,656	263	-	64,592	64,855	28,286	(70,399)	-	(42,113)
7611	PSCH	Atlanta City Schools	1,135,789	17,253	46,268	43,704	75,990	183,215	2,661	-		2,661	286,737	76,288	-	363,025
7641 7721	PSCH PSCH	City of Buford Schools (Gwinnett) City of Dalton Schools (Whitfield)	257,475 250,495	3,911 3,805	10,489 10,204	9,907 9,639	753 109.057	25,060 132,705	603 587	-	7,480	8,083 587	64,997 63,240	(2,042) 90.881		62,955 154,121
7721	PSCH	City of Dalton Schools (Whitfield) City of Dublin Schools (Laurens)	250,495	3,805	10,204	9,639	109,057	132,705	587	-	21.337	21.337	63,240	90,881 (53,346)		(53.346)
7741	PSCH	City of Dublin Schools (Laurens) City of Gainesville Schools (Hall)	131.720	2,001	5.366	5,068	57.346	69.781	309	-	21,337	309	33.256	(53,346) 47.789		(53,346) 81.045
7811	PSCH	City of Garnesville Schools (Hall)  City of Marietta Schools (Cobb)	103.742	1.576	4,226	3,992	1,900	11.694	243	-	1.870	2.113	26.191	14.519	-	40.710
7851	PSCH	City of Rome Schools (Floyd)	372.074	5.652	15.157	14.317	111.187	146.313	872	-	1,948	2,113	93.932	87.440	18,993	200.365
7861	PSCH	City of Social Circle Schools (Walton)	149.319	2.268	6.083	5.746	.11,107	14.097	350	-	2.574	2,924	37.696	(687)	10,090	37,009
7891	PSCH	City of Thomasville Schools (Thomas)	53,153	807	2,165	2,045	6,286	11,303	125	-	8,492	8,617	13,417	(22,854)	-	(9,437)
7921	PSCH	City of Valdosta Schools (Lowndes)	513,876	7,806	20,934	19,774	-	48,514	1,204	,	66,982	68,186	129,727	(78,606)	-	51,121
968-0968	PSCH	Georgia Military College	550,385	8,360	22,421	21,178	37,828	89,787	1,290	-	-	1,290	138,946	42,545		181,491
		Northwest Georgia Regional Education Service														
8504	RESA	Agency	152,063	2,310	6,195	5,851	-	14,356	356	-	4,703	5,059	38,393	(8,187)	-	30,206
8564	RESA	Metro Regional Education Service Agency	-		-	-	-	<u> </u>	-	-	94,986	94,986	-	(83,063)	-	(83,063)
8804	RESA	First District Regional Education Service Agency	332,164	5,046	13,531	12,781	1,068	32,426	778	-	10,363	11,141	83,860	4,609	-	88,469
402	STAT	Georgia Department of Agriculture	50,134,401	761,547	2,042,306	1,929,131	123,797	4,856,781	117,479	-	122,900	240,379	12,656,685	525,418	-	13,182,103
403	STAT	Georgia Department of Administrative Services	38,908,771	591,029	1,585,012	1,497,178	77,518	3,750,737	91,174	-	240,736	331,910	9,822,717	230,496		10,053,213







				Deferred Outflows of Resources Deferred Inflo					ws of Reso	urces		Pension I	Expense			
Employer Code	Employer Category Code	Employer	Net Pension Liablity (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
404	STAT	Georgia Department of Audits	\$ 42,103,404	\$ 639,556	\$ 1,715,151	\$ 1,620,104	\$ 615,384	\$ 4,590,195	\$ 98,660	\$ -	\$ 45,542	\$ 144,202	\$ 10,629,217	\$ 586,330	\$ 43,266	\$ 11,258,813
405	STAT	Department of Public Health	148,326,819	2,253,101	6,042,334	5,707,494	1,183,491	15,186,420	347,570	-	-	347,570	37,445,851	4,267,092	14,483	41,727,426
406 407	STAT	Georgia Department of Banking and Finance State Accounting Office	13,730,104 21,937,741	208,562 333,237	559,318 893,670	528,323 844,146	9,417	1,305,620 2,071,053	32,173 51,406		452,617 631.613	484,790 683.019	3,466,232 5.538,287	(300,731)	2,744	3,168,245 4,910,236
407	STAT	Office of Commissioner of Insurance	27,661,427	420,180	1,126,833	1,064,389	987.490	3,598,892	64,818		031,013	64,818	6,983,261	1,432,076	5.653	8,420,990
409	STAT	Georgia State Finance and Investment Commission	15,858,268	240,889	646,012	610,213	-	1,497,114	37,160	-	607,570	644,730	4,003,496	(612,868)	35,580	3,426,208
410	STAT	State Properties Commission	2,239,542	34,019		86,176	-	211,426	5,248	-	113,363	118,611	565,380	(93,839)	-	471,541
411	STAT	Georgia Department of Defense	39,490,834	599,870	1,608,723	1,519,575		3,728,168	92,538		1,323,465	1,416,003	9,969,665	(1,538,104)	11,738	8,443,299
412	STAT	GA Vocational Rehab Agency	80,426,772	1,221,692	3,276,315	3,094,756	7,421,035	15,013,798	188,462	-	4,162,688	4,351,150	20,304,140	21,267,880	119,670	41,691,690
414 415	STAT	Georgia Department of Education The Technical College System of Georgia	80,476,286 34,902,162	1,222,444 530.168	3,278,332 1,421,796	3,096,661 1,343,006	326,742 4.070.960	7,924,179 7,365,930	188,578 81,785		232,867	421,445 81.785	20,316,641 8.811.226	1,267,072 3,523,485	19,242	21,602,955 12,334,711
418	STAT	Prosecuting Attorneys Council	119.954.891	1.822.129	4.886.557	4.615.766	4,070,960	11.742.749	281.087		1.399.276	1.680.363	30.283.212	621,821	102,262	31.007.295
419	STAT	Georgia Department of Community Health	87.449.166	1,328,363	3,562,384	3,364,972	410,237	8.255.719	204,917		1,783,759	1,988,676	22.076.985	(2.113.001)	26,639	19,990,623
420	STAT	Georgia Forestry Commission	49.856.643	757,328	2.030.991	1,918,443	-	4,706,762	116,828	-	574.315	691,143	12,586,561	(606,381)	6.272	11,986,452
422	STAT	Office of Planning and Budget	49,070,796	745,391	1,998,979	1,888,204	84,465	4,717,039	114,986	-	431,968	546,954	12,388,170	114,004	21,279	12,523,453
427	STAT	Georgia Department of Human Services	229,488,432	3,485,956	9,348,584	8,830,526	-	21,665,066	537,754	-	10,577,595	11,115,349	57,935,511	(29,955,416)	113,871	28,093,966
428	STAT	Georgia Department of Community Affairs	57,046,849	866,548	2,323,896	2,195,116	1,184,888	6,570,448	133,676	-	-	133,676	14,401,761	2,811,687	100,037	17,313,485
429 430	STAT	Department of Economic Development	21,958,621	333,554	894,520	844,950	18,487	2,091,511	51,455	-	705,508	756,963	5,543,566	(464,126)		5,079,440
430	STAT	Administrative Office of the Courts Georgia Court of Appeals	15,370,044 29,623,569	233,473 449,985	626,124 1,206,764	591,427 1,139,891	8,304 90,275	1,459,328 2,886,915	36,016 69,416		103,759 1,403,769	139,775 1,473,185	3,880,244 7,478,617	93,149 (714,918)	2,228	3,975,621 6,763,699
436	STAT	Superior Courts of Georgia	33.219.269	504.605	1,353,241	1,278,250	285,938	3,422,034	77.842		1,403,703	77.842	8.386.369	792.347	53.629	9.232.345
438	STAT	Supreme Court	22.193.248	337,118		853,978	133.951	2,229,125	52.005	-	783,529	835,534	5,602,797	(152,185)	16,226	5,466,838
440	STAT	Georgia Department of Labor	104,036,191	1,580,322	4,238,083	4,003,227	484,751	10,306,383	243,785	-	4,669,067	4,912,852	26,264,457	(944,688)	92,679	25,412,448
441	STAT	Department of Behavioral Health and Developmental Disabilities	332,396,709	5,049,144	13,540,720	12,790,352	7,582,157	38,962,373	778,896	-	2,484,361	3,263,257	83,915,221	(4,051,159)	158,486	80,022,548
442	STAT	Georgia Department of Law	47,340,417	719,106	1,928,489	1,821,620	-	4,469,215	110,931	-	580,045	690,976	11,951,322	(581,353)	5,704	11,375,673
444	STAT	General Assembly of Georgia	27,987,744	425,137	1,140,126	1,076,945	-	2,642,208	65,583	-	663,154	728,737	7,065,649	(673,853)	28,390	6,420,186
461 462	STAT	Department of Juvenile Justice Georgia Department of Natural Resources	226,969,760 195.068.887	3,447,697 2,963,119	9,245,982 7,946,448	8,733,610 7,506,090	1,486,672	22,913,961 18.415.657	531,852 457,099		806,180 1.610.001	1,338,032 2.067,100	57,299,656 49,246,119	(3,058,520)	99,343 16.099	54,340,479 47,917,858
465	STAT	State Board Pardons and Paroles	20.203.127	306.888	823.007	7,506,090	23.280	1.930.575	457,099		1,610,001	2,067,100	5.100.381	(1,344,360)	19,409	4,969,683
466	STAT	Georgia Department of Public Safety	243.766.118	3.702.835	9,930,209	9.379.920	232,143	23.245.107	571.210		570.946	1.142.156	61,539,978	(59,280)	238.215	61.718.913
467	STAT	Georgia Department of Corrections	589,848,199	8,959,858	24,028,415	22,696,874	2,884,743	58,569,890	1,382,176	-	3,639,064	5,021,240	148,910,261	(15,922,488)	465,824	133,453,597
469	STAT	Georgia Department of Early Care Learning	69,054,687	1,048,949	2,813,055	2,657,168	52,394	6,571,566	161,814		485,186	647,000	17,433,204	258,006	-	17,691,210
470	STAT	Georgia Public Service Commission	13,165,819	199,990	536,331	506,610	210,764	1,453,695	30,851	-	20,550	51,401	3,323,780	56,542	8,898	3,389,220
471 474	STAT	Georgia Bureau of Investigation  Department of Revenue	151,669,041 103,164,499	2,303,870 1,567,081	6,178,485 4,202,573	5,836,100 3,969,685	668,450	14,986,905 9,739,339	355,402 241,742	<u> </u>	2,919,934	355,402 3.161.676	38,289,608 26.044.397	2,631,257	6,162 37.305	40,927,027 23.086.584
474	STAT	Georgia Department of Driver Services	60.305.493	916.047	4,202,573 2.456.642	2,320,506	1.664.673	7,357,868	141,742		2,919,934	3,161,676	15.224.429	(2,995,118)	50.856	17.660.680
476	STAT	Georgia Student Finance Commission	14.950.723	227,103	609,042	575,292	29,100	1,440,537	35,034		72,151	107.185	3.774.384	100.939	9,203	3,884,526
477	STAT	Georgia Department of Community Supervision	185,068,351	2,811,210		7,121,278	-	17,471,548	433,665		3,469,043	3,902,708	46,721,433	(4,452,588)	77,693	42,346,538
478	STAT	Secretary of State	26,124,870	396,840	1,064,239	1,005,264	328,867	2,795,210	61,218	-	-	61,218	6,595,356	227,293	921	6,823,570
482	STAT	Georgia Teachers Retirement System	44,198,579	671,382	1,800,501	1,700,725	49,280	4,221,888	103,569	-	962,839	1,066,408	11,158,154	(334,883)	-	10,823,271
484	STAT	Georgia Department of Transportation	425,408,609	6,462,006	17,329,711	16,369,374	2,186,691	42,347,782	996,848	-	-	996,848	107,396,536	3,088,354	788,492	111,273,382
488 489	STAT	Georgia Department of Veterans Service Subsequent Injury Trust Fund	12,839,620 1,344,286	195,035 20,420	523,043 54,762	494,058 51,727	129,021	1,341,157 126,909	30,087 3,150		62,189	30,087 65,339	3,241,429 339,373	139,659 (100,071)	1,570	3,382,658 239,302
490	STAT	State Board of Workers Comp	18.009.758	273.570	733.657	693.001		1.700.228	42,202		139.866	182.068	4.546.654	(204,499)	4.373	4.346.528
492	STAT	Georgia Public Defender Standards Council	113,214,907	1,719,747	4,611,993	4,356,417	2,629,790	13,317,947	265,293		-	265,293	28,581,673	3,438,578	834	32,021,085
495	STAT	Georgia Commission on the Holocaust	470,685	7,150	19,174	18,112	21,709	66,145	1,103		-	1,103	118,824	92,584		211,408
900	STAT	Georgia Building Authority	16,138,830	245,151	657,441	621,009	-	1,523,601	37,818	-	54,223	92,041	4,074,328	(40,803)	-	4,033,525
921	STAT	Georgia Correctional Industries	17,761,590	269,801	723,547	683,451	-	1,676,799	41,620	-	611,129	652,749	4,484,003	(483,228)	32,968	4,033,743
922	STAT	George L. Smith II - GWCCA	27,086,105	411,441	1,103,396	1,042,251	656,239	3,213,327	63,470	-	27,579	91,049	6,838,027	(1,273,273)	-	5,564,754
927 977	STAT	State Road and Tollway Authority	14,315,209	217,450 279.315	583,153 749,062	550,837 707.552	37,972 87.313	1,389,412	33,544 43,088		49,235 222,374	82,779 265,462	3,613,944	(284,020) 94,176	-	3,329,924 4,736,299
9//	SIAI	Georgia Public Broadcasting	18,387,917	2/9,315	749,062	/07,552	87,313	1,823,242	43,088		222,374	205,462	4,642,123	94,176	-	4,736,299







					Deferred C	Outflows of	Resource	S	Defe	red Inflov	vs of Reso	urces		Pension I	Expense	
Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual	Total Employer Pension Expense
980	STAT	GTA Georgia Technology Authority	\$ 33,249,633	\$ 505,066	\$ 1,354,478	\$ 1,279,419		\$ 3,138,963	\$ 77,913	\$ -	\$ 232,690	\$ 310,603		\$ (34,052)	\$ 581	\$ 8,360,569
996	STAT	THE ATL	4,422,829	67,183	180,171	170,187	-	417,541	10,364	-	122,006	132,370	1,116,568	316,771	15,605	1,448,944
75-001	TAXS	Appling County Tax Officials	199,967	3,038	8,146	7,695	434	19,313	469	-	4,779	5,248	50,485	(270)	-	50,215
75-003 75-004	TAXS	Bacon County Tax Officials	143,293	2,177	5,837	5,514	-	13,528	336	-	21,354 6.006	21,690 6.006	36,171	(21,482) (25,208)	-	14,689 (25,208)
75-004 75-005	TAXS	Baker County Tax Officials Baldwin County Tax Officials	825.876	12,545	33.643	31,779	-	77.967	1,935	-	5,282	7.217	208,500	(25,208)	-	200.865
75-007	TAXS	Barrow County Tax Officials	- 020,070	12,040	-		-		1,555		- 0,202	7,217	200,000	(25.651)	-	(25.651)
75-008	TAXS	Bartow County Tax Officials	1,412,234	21,452	57,530	54,342	6,007	139,331	3,309	-	63,424	66,733	356,523	(20,881)	-	335,642
75-010	TAXS	Berrien County Tax Officials	369,509	5,613	15,053	14,218	156	35,040	866	-	626	1,492	93,282	161	-	93,443
75-011	TAXS	Bibb County Tax Officials	1,454,828	22,099	59,265	55,981	-	137,345	3,409	-	160,536	163,945	367,281	(165,136)	-	202,145
75-012 75-013	TAXS	Bleckley County Tax Officials Brantley County Tax Officials	241,368	3,666	9,833	9,288	1,057	23.844	- 566		5,194	5,760	60,938	(9,679) 1,823	-	(9,679) 62,761
75-013	TAXS	Brooks County Tax Officials	145.918	2,217	5.944	9,266 5.615	1,057	13.776	342		10.736	11.078	36.834	(18.227)		18.607
75-015	TAXS	Bryan County Tax Officials	537.559	8,166	21.898	20.685	-	50.749	1,260		46.434	47.694	135.707	(57.334)	-	78,373
75-016	TAXS	Bulloch County Tax Officials	325,005	4,937	13,240	12,506	182	30,865	762	-	7,552	8,314	82,049	(35,684)	-	46,365
75-017	TAXS	Burke County Tax Officials	-	-	-	-	-	-	-	-	99,787	99,787	-	(94,366)	-	(94,366)
75-018	TAXS	Butts County Tax Officials	183,024	2,780	7,456	7,043	434	17,713	429	-	3,871	4,300	46,210	339	-	46,549
75-019 75-020	TAXS	Calhoun County Tax Officials Camden County Tax Officials	83,697 704,715	1,271 10,705	3,410 28,708	3,221 27.117	586 1,456	8,488 67,986	196 1,651		33,608 17,453	33,804 19,104	21,128 177,912	(23,886)	-	(2,758) 171,217
75-020	TAXS	Candler County Tax Officials	137,805	2,093	5,614	5,303	1,456	13,010	323		7,839	8,162	34,794	(31,771)	-	3,023
75-022	TAXS	Carroll County Tax Officials	610,697	9.277	24.878	23,499	-	57.654	1.431		33,798	35.229	154.171	(48.637)	-	105.534
75-023	TAXS	Catoosa County Tax Officials	-	-			-1	-		-	39,450	39,450	-	(43,320)	-	(43,320)
75-024	TAXS	Charlton County Tax Officials	330,195	5,016	13,451	12,706	891	32,064	774	-	1,039	1,813	83,359	(1,639)	-	81,720
75-025	TAXS	Chatham County Tax Officials	942,981	14,324	38,414	36,285	-	89,023	2,210	-	97,289	99,499	238,062	(225,842)	-	12,220
75-026 75-029	TAXS	Chattahoochee County Tax Officials Clarke County Tax Officials	937.671	14.243	38.198	36.081	18.544	107.066	2.197	-	4,058 33,871	4,058 36.068	236.718	(17,880) (92,023)	-	(17,880) 144,695
75-029	TAXS	Clay County Tax Officials	89.663	1,362	36,196	3,450	212	8.677	2,197		1.351	1.561	236,716	(92,023)	-	23,292
75-031	TAXS	Clayton County Tax Officials	530.102	8.052	21.595	20.398	-	50.045	1,242		199,146	200.388	133.828	(189.073)	-	(55,245)
75-032	TAXS	Clinch County Tax Officials	281,158	4,271	11,453	10,819	-	26,543	659	-	8,490	9,149	70,983	(4,400)	-	66,583
75-033	TAXS	Cobb County Tax Officials	3,865,822	58,722	157,481	148,754	-	364,957	9,059	-	226,832	235,891	975,945	(333,267)	-	642,678
75-034	TAXS	Coffee County Tax Officials	348,987	5,301	14,217	13,429	1,342	34,289	818	-	18,752	19,570	88,105	(6,662)	-	81,443
75-035 75-036	TAXS	Colquitt County Tax Officials Columbia County Tax Officials	527,358 1.185.064	8,011 18.001	21,483 48,276	20,292 45.600	649	50,435 111.877	1,236 2,777		26,751 72,725	27,987 75.502	133,130 299,176	(15,545) (63,816)	-	117,585 235,360
75-037	TAXS	Cook County Tax Officials	151.705	2.304	6.180	5.837	315	14.636	355		5.403	5.758	38.302	(1.525)	-	36,777
75-038	TAXS	Coweta County Tax Officials	749,338	11,383	30,525	28,834	-	70,742	1,756	-	74,621	76,377	189,177	(115,436)	-	73,741
75-041	TAXS	Dade County Tax Officials	134,166	2,038	5,465	5,163	-	12,666	314	-	15,272	15,586	33,868	(33,498)	-	370
75-043	TAXS	Decatur County Tax Officials	173,181	2,631	7,055	6,664	137	16,487	406	-	5,195	5,601	43,717	(2,248)	-	41,469
75-044 75-045	TAXS	Dekalb County Tax Officials  Dodge County Tax Officials	1,498,198 248,288	22,758 3,772	61,032 10,114	57,649 9.554	566	141,439 24.006	3,511 582	-	353,671 7,376	357,182 7.958	378,228 62,679	(588,228) (2.168)	-	(210,000) 60.511
75-045 75-046	TAXS	Dodge County Tax Officials  Dooly County Tax Officials	248,288	3,772	10,114	9,554	566	24,006	582	-	7,376	7,958	62,679	(33,271)	-	(33,271)
75-047	TAXS	Dougherty County Tax Officials	588,326	8.937	23.966	22.638	-	55.541	1.379		25.312	26,691	148,524	(96,406)	-	52.118
75-048	TAXS	Douglas County Tax Officials	235,939	3,584	9,611	9,079	1,840	24,114	553		37,582	38,135	59,564	(23,392)		36,172
75-050	TAXS	Echols County Tax Officials	-		-		-	-	-		4,560	4,560	-	(21,788)	-	(21,788)
75-051	TAXS	Effingham County Tax Officials	278,533	4,231	11,347	10,718	-	26,296	653	-	13,209	13,862	70,312	(20,820)	-	49,492
75-052 75-053	TAXS	Elbert County Tax Officials Emanuel County Tax Officials	216,372 240.891	3,287 3.659	8,814 9,813	8,326 9,269	1,791	20,427 24.532	507 564		38,122 11.947	38,629 12.511	54,620 60.813	(32,503)	714	22,831 58,755
75-053 75-055	TAXS	Fannin County Tax Officials	240,891	3,659	9,813	9,269 8.824	1,791	24,532	554		11,947 8.679	9,216	57.891	(2,058)	-	45.829
75-056	TAXS	Fayette County Tax Officials	465,435	7,070	18,960	17,910	3,862	47,802	1,091		13,454	14,545	117,500	(656)	-	116,844
75-057	TAXS	Floyd County Tax Officials	497,411	7,556	20,263	19,140	517	47,476	1,166	-	9,324	10,490	125,573	(15,105)	-	110,468
75-058	TAXS	Forsyth County Tax Officials	2,810,926	42,698	114,508	108,162	-	265,368	6,587	-	91,190	97,777	709,629	(67,779)	-	641,850
75-059	TAXS	Franklin County Tax Officials	284,738	4,325	11,599	10,956	768	27,648	667	-	12,025	12,692	71,888	(3,722)	-	68,166
75-060	TAXS	Fulton County Tax Officials	10,095,329	153,349	411,250	388,460	31,121	984,180	23,656	-	192,428	216,084	2,548,618	(33,130)	(72,501)	2,442,987







Color   Colo						Deferred C	Outflows of	Resource	S	Defe	rred Inflov	vs of Reso	urces		Pension	Expense	
Section   Control for Officials   \$   40,000   \$   4		Category			between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Proportionate Share of	Outflows of	between Expected and Actual		Proportion and Differences Between Employer Contributions and Proportionate Share of	Inflows of	Share of Plan	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Pension Expense Related to Specific Liabilities of Individual	Total Employer
February   Technology   Techn																Employers	
Fig. 10											φ <u>-</u>					- -	9.630
1.000   TAXS								- 1,711									102,065
1.5569   TAXS	75-065	TAXS	Grady County Tax Officials	-		_	-	-	-	-	-	21,496	21,496		(25,996)	-	(25,996)
Table   Tabl								827			-					-	49,099
			. , .	-, -, -	,		- /	-		, , , , ,	-		-,		( , ,		586,490
Fig. 17   TASS								6 102								6 520	42,936 93,776
15-071   TASS   Hargencounty Tax Officials   143,472   2,179   5,845   5,521   13,446   336   7,264   8,200   30,216   110,749   177   176,777								0,103								0,528	93,776
FSOTA   TASS   Heard County Tax Officials   152,000   2316   5,672   1,944   10,500   3569   - 8,207   8,566   36,522   2,550   - 41   1,941								-1									17,461
FS-077   TAXS   Herry County Tax Officials   192,800   2.318   0.218   5.872   1.944   10.530   3.98   - 8.007   8.865   38.523   2.550   3.9								255			-					-	7,608
	75-073	TAXS	Hart County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(11,841)	-	(11,841)
FS-070   TAXS   Headen County Tax Officials   749.994   11.992   30.552   28.659								1,944			-					-	41,073
Foot   TAXS								-								3,295	272,654
F5-078   TAXS				749,994	11,392	30,552	28,859	-	70,803	1,757				189,342			90,186 (25,715)
FS-080   TANS				414 728	6 300	16 805	15 058	5 575	44 728	072		5,638		104 700		-	102.450
F5-081   TAXS   Inference County Tax Officials   96.194   1,492   4,000   3,778   754   10,024   230   227   457   24,788   1,009   - 25   1,000   1								5,575				4 071					38.675
F5-082   TAXS   Jensker County Tax Officials   64925   9.863   26.450   4.687   .   11.499   285   .   1.619   1.904   30.751   (1.172)   .   29   1.7504   TAXS   Jenses County Tax Officials   64925   9.863   26.450   24.984   .   61.297   1.521   .   30.956   32.477   153.917   153.								754			-					-	25,797
15-086   TAXS   Lamar County Tax Officials   320.471   4.888   13.055   12.331   3.0524   751   12.742   13.493   80.903   17.555   75.086   TAXS   Lamens County Tax Officials   254.074   3.859   10.505   9.777   45   24.031   595   9. 11.16   9.711   64.10   4.10	75-082	TAXS			1,850	4,962		-	11,499		-				(1,172)	-	29,579
17-086   TAXS   Lamer County Tax Officials   254 074   3,859   10,350   9,777   45   24,031   598   - 9,118   9,711   64,14.0   (4,610)   59   17-087   TAXS   Lamer County Tax Officials   411,984   6,258   10,353   15,853   - 1,884   966   - 1,886   3,486   64,159   (1,293)   - 62   17-76,989   TAXS   Lamer County Tax Officials   771,053   11,712   31,140   20,666   - 1,786   - 1,786   - 1,885   3,860   4,165								-			-					-	146,929
15-087   TAXS   Laurens County Tax Officials   411,984   6,258   16,783   15,853   .   38,894   965   .   12,288   20,253   104,0015   (48,287)   .   55   15-088   TAXS   Lec County Tax Officials   .   22,141   .   23,80   .   13,241   .   29,699   .   .   72,791   .   1,907   .   .   18,563   .   20,370   .   194,686   .   68,000   .   .   187,750   .   .   .   .   .   .   .   .   .								-			-					-	72,948
TAXS   Len County Tax Officials   254,154   3,880   10,353   9,776   753   24,745   596   . 7,889   8,465   64,159   (1,233)   . 627   . 75,090   TAXS   Lincoin County Tax Officials   77,103   11,712   31,410   29,686   . 72,791   1,807								45			-					-	59,530
TANS   Under County Tax Officials   771,033   11,712   31,410   29,689   - 72,791   1,807   - 18,653   20,370   194,658   (6,809)   - 175,090   TANS   Unconcounty Tax Officials   79,402   1,206   3,255   3,055   201   7,697   186   - 2,753   2,939   20,044   (98,95)   1,75,091   TANS   Unconcounty Tax Officials   89,901   1,368   3,682   3,459   604   9,991   211   2,675   2,886   22,897   1,012   2,75,092   7,000								752									55,718 62.866
175.090   TAXS   Lincoln County Tax Officials   79.402   1.206   3.235   3.055   201   7.997   186   2.753   2.999   2.044   (986)   - 19.7509   1.75091   1.75091   TAXS   Long County Tax Officials   8.9901   1.366   3.662   3.459   604   9.091   211   2.257   2.886   22.697   1.012   2.257   2.7509   2.75092   TAXS   Lowedes County Tax Officials   553.666   8.410   22.555   21.305   - 52.270   1.297   21.866   23.282   19.775   (31.503)   - 10.8000   1.75092   TAXS   Lowedes County Tax Officials   2.456   2.7500   2.								755									187.858
TAXS								201									19.059
TASS	75-091	TAXS	Long County Tax Officials	89,901	1,366		3,459	604	9,091	211	-	2,675	2,886	22,697		-	23,709
TAXS				553,666	8,410	22,555	21,305	-	52,270	1,297	-			139,775		-	108,272
TASS   Madison County Tax Officials   102,668   1,560   4,182   3,951   3,865   13,558   241   241   25,918   5,000   - 30   25,906   TAXS   Marion County Tax Officials   205,873   3,127   8,387   7,922   7,194   26,830   482   - 2,455   2,937   51,970   71,970   - 52   52,937   51,970   71,970   - 52   7,908   TAXS   Moduffie County Tax Officials   257,773   3,916   10,501   9,919   1,505   25,841   604   - 4,442   5,046   65,079   4,087   - 69   75,098   TAXS   Morinoth County Tax Officials   269,883   4,100   10,994   10,385   355   25,834   632   - 8,571   9,203   68,135   (2,931)   - 65   75,009   TAXS   Miler County Tax Officials   142,757   2,168   5,815   5,943   847   14,323   335   - 7,713   8,048   36,039   558   - 36   75,100   TAXS   Mithell County Tax Officials   142,757   2,168   5,815   5,943   847   14,323   335   - 7,713   8,048   36,039   558   - 36   375,102   TAXS   Morroe County Tax Officials   422,065   6,411   17,194   16,241   - 39,846   989   - 25,373   26,362   106,550   (19,071)   - 87   75,103   TAXS   Morroe County Tax Officials   212,783   3,222   8,668   8,186   1,334   21,422   499   - 3,247   3,746   53,720   (3,234)   - 50   75,105   TAXS   Morroe County Tax Officials   212,783   3,232   8,668   8,186   1,334   21,422   499   - 3,247   3,746   53,720   (3,234)   - 50   75,105   TAXS   Morroe County Tax Officials   212,783   3,232   8,668   8,186   1,334   21,422   499   - 3,247   3,746   53,720   (3,234)   - 50   75,105   TAXS   Morroe County Tax Officials   212,783   3,232   8,668   8,186   1,334   21,422   499   - 3,247   3,746   53,720   (3,234)   - 50   75,105   TAXS   Morroe County Tax Officials   212,783   3,232   8,668   8,186   1,334   21,422   499   - 3,247   3,746   53,720   (3,234)   - 50   75,105   TAXS   Morroe County Tax Officials   213,987   - 3,786   5,788   - 3,788   - 3,789   - 3,747   3,746   - 3,720   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730   - 3,730				-	-	-	-	-	-	-	-			-		-	(34,130)
TAXS											-	9,064					59,287
Tax   Tax   Micurity   Tax   Officials   County   Tax   Officials   Count												2.455					30,998 52,689
TAXS																	69.166
TASS   Miller County Tax Officials   142,757   2,168   5.815   5.493   847   14,323   335   - 7,713   8,048   36,039   558   - 7,510   TAXS   Miller County Tax Officials											-					-	65,204
TAXS	75-099	TAXS		-	-	-	-	-1	-	-	-	6,214		-		-	(28,707)
TAXS				142,757	2,168	5,815	5,493	847	14,323	335	-			36,039		-	36,597
TAXS				-	-	-	-	-	-	-	-			-		-	(33,614)
TAXS   Morgan County Tax Officials   212,793   3,232   8,668   8,188   1,334   21,422   499   - 3,247   3,746   53,720   (3,234)   - 50								-								-	87,479
75-105 TAXS Murray County Tax Officials 264,455 4,017 10,773 10,176 384 25,350 620 - 17,842 18,462 66,762 (11,203) - 55 75-106 TAXS Muscogee County Tax Officials 1,319,887 20,049 53,768 50,788 9,307 133,912 3,093 - 118,069 121,162 333,212 (59,266) - 273 75-107 TAXS Newton County Tax Officials 572,697 8,699 2,330 22,037 - 54,066 1,342 - 46,709 14,043 144,582 (59,266) - 55 75-108 TAXS Ocene County Tax Officials 335,266 5,093 13,658 12,901 728 32,380 786 - 10,701 11,487 84,637 (2,626) - 82 75-109 TAXS Opherope County Tax Officials 164,531 2,499 6,702 6,331 458 15,990 366 - 3,246 3,632 41,535 961 - 42 75-110 TAXS Paulding County Tax Officials 334,670 5,084 13,633 12,878 - 57,687 1,432 - 41,768 45,552 84,490 (38,010) - 46 75-111 TAXS Peach County Tax Officials 334,670 5,084 13,633 12,878 - 31,595 784 - 44,768 45,552 84,490 (38,010) - 46 75-112 TAXS Piece County Tax Officials 264,574 4,019 10,778 10,181 832 25,810 620 - 18,466 19,086 66,790 (9,602) - 57 75-107 TAXS Piece County Tax Officials 264,574 4,019 10,778 10,181 832 25,810 620 - 18,466 19,086 66,790 (9,602) - 57								1 224			<u> </u>					-	14,829 50,486
TS-106   TAXS   Muscogee County Tax Officials   1,319,887   20,049   53,768   50,788   9,307   133,912   3,093   - 118,069   121,162   333,212   (59,286)   - 273   75-107   TAXS   Newton County Tax Officials   572,697   8,699   23,330   22,037   - 54,066   1,342   - 46,701   48,043   144,582   (89,582)   - 55   75-108   TAXS   Ocenee County Tax Officials   335,266   5,093   13,658   12,901   728   32,380   786   - 10,701   11,487   84,637   (2,656)   - 82   75-109   TAXS   Oglethorpe County Tax Officials   164,531   2,499   6,702   6,331   458   15,990   386   - 3,246   3,632   41,535   961   - 42   75-110   TAXS   Paulding County Tax Officials   611,055   9,282   24,892   23,513   - 57,687   1,432   - 41,213   42,645   154,263   (57,300)   - 96   75-111   TAXS   Pack County Tax Officials   334,670   5,084   13,633   12,878   - 31,595   784   - 44,768   45,552   84,490   (38,1010)   - 46   75-112   TAXS   Pickens County Tax Officials   161,310   2,450   6,571   6,207   - 15,228   378   - 10,272   10,650   40,720   (44,542)   - 57   75-113   TAXS   Pierce County Tax Officials   264,574   4,019   10,778   10,181   832   25,810   620   - 18,466   19,086   66,790   (9,602)   - 57   10,200   1																<del></del>	55,559
TAXS   Newton County Tax Officials   572,697   8,699   23,330   22,037   54,066   1,342   - 46,701   48,043   144,582   (89,562)   - 557,087   TAXS   Oconee County Tax Officials   335,266   5,093   13,658   12,901   728   32,380   786   - 10,701   11,487   84,637   (2,526)   - 82,75-109   TAXS   Oglethorpe County Tax Officials   164,531   2,499   6,702   6,331   458   15,990   386   - 3,246   3,632   41,535   961   - 42,75-110   TAXS   Paulding County Tax Officials   611,055   9,282   24,892   23,513   - 57,687   1,432   - 41,213   42,645   154,263   (57,300)   - 96,75-111   TAXS   Peach County Tax Officials   334,670   5,084   13,633   12,878   - 31,595   784   - 44,768   45,552   84,490   (38,010)   - 46,75-112   TAXS   Pickens County Tax Officials   161,310   2,450   6,571   6,207   - 15,228   378   - 10,272   10,650   40,720   (44,542)   - 57,75-113   TAXS   Pierce County Tax Officials   264,574   4,019   10,778   10,181   832   25,810   620   - 18,466   19,086   66,790   (9,602)   - 57,75-112   TAXS   Pierce County Tax Officials   264,574   4,019   10,778   10,181   832   25,810   620   - 18,466   19,086   66,790   (9,602)   - 57,75-112   TAXS   Pierce County Tax Officials   264,574   4,019   10,778   10,181   832   25,810   620   - 18,466   19,086   66,790   (9,602)   - 57,75-113   TAXS   Pierce County Tax Officials   264,574   4,019   10,778   10,181   832   25,810   620   - 18,466   19,086   66,790   (9,602)   - 57,75-113   74,55-113																-	273,926
TAXS   Oglethorpe County Tax Officials   164,531   2,499   6,702   6,331   458   15,990   386   - 3,246   3,632   41,535   961   - 42								-			-						55,020
75-110 TAXS Paulding County Tax Officials 611,055 9,282 24,892 23,513 - 57,687 1,432 - 41,213 42,645 154,263 (57,300) - 96 75-111 TAXS Peach County Tax Officials 334,670 5,084 13,633 12,878 - 31,595 784 - 44,768 45,552 84,490 (38,010) - 46 75-112 TAXS Pickens County Tax Officials 161,310 2,450 6,571 6,207 - 15,228 378 - 10,272 10,650 40,720 (44,542) - 75-113 TAXS Pierce County Tax Officials 264,574 4,019 10,778 10,181 832 25,810 620 - 18,466 19,086 66,790 (9,602) - 57											-					-	82,011
75-111 TAXS Peach County Tax Officials 334,670 5,084 13,633 12,878 - 31,595 784 - 44,768 45,552 84,490 (38,010) - 46 75-112 TAXS Pickens County Tax Officials 161,310 2,450 6,571 6,207 - 15,228 378 - 10,272 10,650 40,720 (44,542) - (37,513) 75-113 TAXS Pickens County Tax Officials 264,574 4,019 10,778 10,181 832 25,810 620 - 18,466 19,086 66,700 (9,602) - 57								458			-						42,496
75-112 TAXS Pickens County Tax Officials 161,310 2,450 6,571 6,207 - 15,228 378 - 10,272 10,650 40,720 (44,542) - (3 75-113 TAXS Pierce County Tax Officials 264,574 4,019 10,778 10,181 832 25,810 620 - 18,466 19,086 66,790 (9,602) - 57	70 110							-			-					-	96,963
75-113 TAXS Pierce County Tax Officials 264,574 4,019 10,778 10,181 832 25,810 620 - 18,466 19,086 66,790 (9,602) - 57								-			<u> </u>					<u> </u>	46,480
								922									(3,822) 57,188
1/5-714 LEXS LETKE COUNTY LAX UTICIAIS 1 1/8 431 1 2 / 10 1 / 269 1 6 866 1 360 1 17 205 1 448 1 - 1 7 272 1 7 600 1 45 046 1 / 2 6740 1 - 1 42	75-113 75-114	TAXS	Pike County Tax Officials Pike County Tax Officials	264,574 178.431	2,710	7,269	6,866	360	25,810 17,205	418		7,272	7,690	45.046	(2,674)		57,188 42,372
								- 300								-	47,932







				Deferred Outflows of Resources Deferred Inflows of				va of Door			Danaian	Гурана				
					Delerred (	Julilows of	Resource	S	Dele	errea iniiov	vs of Reso	urces		Pension	⊏xpense	
				Difference between	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer Contributions and		Difference between		Changes in Proportion and Differences Between Employer Contributions and			Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Pension Expense Related to Specific	
Employer	Employer		Net Pension	Expected and Actual	Earnings on Pension Plan	Change of	Proportionate Share of	Total Deferred Outflows of	Expected and Actual	Change of	Proportionate Share of	Total Deferred Inflows of	Proportionate Share of Plan	Proportionate Share of	Liabilities of Individual	Total Employer
Code	Category Code	Employer	Liability (Asset)	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Pension Expense	Contributions	Employers	Pension Expense
75-119	TAXS	Rabun County Tax Officials	\$ 123,309	\$ 1,873	\$ 5,023	\$ 4,745	\$ -	\$ 11,641	\$ 289	\$ -	\$ 8,549	\$ 8,838	\$ 31,131	\$ (20,803)	\$ -	\$ 10,328
75-121 75-122	TAXS	Richmond County Tax Officials	2,004,915 357,816	30,455 5,435	81,673 14,576	77,148 13,768	-	189,276 33,779	4,698 838	-	88,273 45,758	92,971 46,596	506,154 90,333	(101,114) (62,994)	6.138	405,040 33,477
75-122	TAXS	Rockdale County Tax Officials Schley County Tax Officials	357,616	5,435	14,576	13,700		33,779	030	<del>-</del>	5.908	5.908	90,333	(82,994)	0,136	(27,103)
75-124	TAXS	Screven County Tax Officials	209,989	3,190	8,554	8,080	-	19,824	492	-	9,737	10,229	53,011	(14,547)	-	38,464
75-125	TAXS	Seminole County Tax Officials	76,837	1,167	3,130	2,957	65	7,319	180		2,233	2,413	19,399	(1,175)	-	18,224
75-126 75-127	TAXS	Spalding County Tax Officials Stephens County Tax Officials	585,224 525,747	8,890 7,986	23,840 21,417	22,519 20,230	4.609	55,249 54,242	1,371 1,232		34,153 32,258	35,524 33,490	147,742 132,726	(66,346) (6,564)		81,396 126,162
75-127	TAXS	Stewart County Tax Officials	148,722	2,259	6,058	5,723	314	14,354	348		5,221	5,569	37,542	(1,474)	-	36,068
75-129	TAXS	Sumter County Tax Officials	327,988	4,982	13,361	12,621	-	30,964	769		13,828	14,597	82,805	(16,690)	-	66,115
75-130	TAXS	Talbot County Tax Officials	70,454	1,070		2,711	-	6,651	165		3,851	4,016	17,783	(5,299)	-	12,484
75-131 75-132	TAXS	Taliaferro County Tax Officials Tattnall County Tax Officials	156,716 209.571	2,381 3,183	6,384 8,537	6,030 8,064	472	15,267 19,784	367 491		3,065 6.199	3,432 6.690	39,560 52,905	449 (13.675)		40,009 39,230
75-132	TAXS	Taylor County Tax Officials	142.757	2.168	5.815	5,493	315	13,791	335		4.909	5.244	36.039	(1.413)		34.626
75-134	TAXS	Telfair County Tax Officials	143,532	2,180	5,847	5,523	2,219	15,769	336		5,402	5,738	36,233	8,839	-	45,072
75-135	TAXS	Terrell County Tax Officials	127,962	1,944	5,213	4,924	4,805	16,886	300		1,019	1,319	32,303	1,588	-	33,891
75-136 75-137	TAXS	Thomas County Tax Officials Tift County Tax Officials	364,855 392,655	5,542 5,964	14,863 15,995	14,039 15,109	1,457	35,901 37.068	855 920		6,206 17,844	7,061 18,764	92,107 99,125	3,307 (34,567)		95,414 64.558
75-137	TAXS	Towns County Tax Officials	90.021	1,367	3,667	3,464		8,498	211		42.812	43.023	22,731	(66.570)		(43.839)
75-141	TAXS	Troup County Tax Officials	340,993	5,180	13,891	13,121	1,057	33,249	799		2,285	3,084	86,081	4,282	-	90,363
75-142	TAXS	Turner County Tax Officials	237,132	3,602	9,660	9,125	142	22,529	556		28,310	28,866	59,864	(20,612)	-	39,252
75-143 75-145	TAXS	Twiggs County Tax Officials Upson County Tax Officials	325,662 107.679	4,947 1.636	13,266 4.386	12,531 4,143	-	30,744 10.165	763 252		11,506 8,580	12,269 8.832	82,214 27.183	(6,598) (32,295)	<u> </u>	75,616 (5,112)
75-145	TAXS	Walker County Tax Officials	705.849	10.722	28.754	27.160	2.646	69.282	1.654		55.503	57.157	178.200	(31,142)		147.058
75-147	TAXS	Walton County Tax Officials	269,704	4,097	10,987	10,378	-,0.0	25,462	632		4,202	4,834	68,083	(15,268)	-	52,815
75-148	TAXS	Ware County Tax Officials	86,382	1,312	3,519	3,324	-	8,155	202	-	59,136	59,338	21,805	(56,716)	-	(34,911)
75-149 75-150	TAXS	Warren County Tax Officials	197.938	3.007	8.063	7.617	-	18.687	464	-	4,728 75.608	4,728 76.072	49.967	(25,445) (63,387)	-	(25,445) (13,420)
75-150	TAXS	Washington County Tax Officials Wavne County Tax Officials	186,186	2,828	7.585	7,617	- 1	17,577	464		9.163	9.599	49,967	(17.544)		29.462
75-154	TAXS	White County Tax Officials	612,249	9,300	24,941	23,559	1,373	59,173	1,435	-	71,527	72,962	154,561	(49,196)	-	105,365
75-155	TAXS	Whitfield County Tax Officials	1,038,072	15,768	42,288	39,944	-	98,000	2,432	-	117,847	120,279	262,064	(148,752)	-	113,312
75-156 75-158	TAXS	Wilcox County Tax Officials	-	-	-	-	310	310	-	-	60,671 84.809	60,671 84.809	-	(47,987) (71,590)	-	(47,987) (71,590)
75-156	TAXS	Wilkinson County Tax Officials Worth County Tax Officials	376.548	5.720	15.339	14.489	655	36.203	882	<del>-</del>	9,896	10.778	95.066	(71,590)		93.796
817	TCOL	Oconee Fall Line Technical College	4,301,906	65,346	175,245	165,534	157,968	564,093	10,081	-	-	10,081	1,086,042	210,385	-	1,296,427
818	TCOL	Coastal Pines Technical College	8,081,943	122,766	329,231	310,987	143,139	906,123	18,938	-	-	18,938	2,040,327	268,376	-	2,308,703
820 822	TCOL	Albany Technical College Athens Technical College	11,830,540 9,290,154	179,707 141,119	481,936 378,450	455,229 357,477	88,588 414.200	1,205,460 1,291,246	27,722 21,769	<del>  -</del>	2,000	29,722 21,769	2,986,680 2.345,344	315,918 436,709	2,675	3,305,273 2,782,053
823	TCOL	Atlanta Technical College	18.560.084	281,930	756,075	714.177	562,247	2,314,429	43,491		-	43,491	4,685,588	637,388		5,322,976
824	TCOL	Augusta Technical College	15,878,372	241,194	646,831	610,987	54,130	1,553,142	37,207	<u> </u>	204,089	241,296	4,008,570	51,470		4,060,040
826	TCOL	West Georgia Technical College	16,790,272	255,046	683,979	646,076	249,281	1,834,382	39,344		34,240	73,584	4,238,785	(4,352)	10,886	4,245,319
827	TCOL	Chattahoochee Technical College	25,511,547	387,523	1,039,254	981,663	361,901	2,770,341	59,780		-	59,780	6,440,516	748,165	589	7,189,270
828 829	TCOL TCOL	Columbus Technical College Georgia Northwestern Technical College	10,987,006 17.232.323	166,894 261,761	447,574 701,987	422,771 663,086	566,645 145,154	1,603,884 1,771,988	25,746 40.380			25,746 40.380	2,773,727 4.350.389	768,524 332,903	8,841	3,542,251 4.692,133
830	TCOL	Georgia Piedmont Technical College	7,538,477	114,510	307,092	290,074	13,008	724,684	17,665	-	-1	17,665	1,903,129	62,264		1,965,393
831	TCOL	Southern Crescent Technical College	12,380,210	188,057	504,328	476,380	6,538	1,175,303	29,010	-	42,361	71,371	3,125,450	57,022	3,088	3,185,560
832 834	TCOL	Gwinnett Technical College	26,642,683 14.504.258	404,705 220,321	1,085,333 590.855	1,025,189 558,112	17,892 686.578	2,533,119 2,055,866	62,431 33,987	-	558,167	620,598 33.987	6,726,079 3.661.676	(206,600) 778,257	-	6,519,479 4,439,933
834	TCOL	Lanier Technical College Central Georgia Technical College	14,504,258 32,775,966	220,321 497.871	590,855 1.335.182	1.261.192	686,578 391.932	2,055,866 3,486,177	33,987 76.803			33,987 76.803	3,661,676 8,274,459	778,257 642.506	4.640	4,439,933 8,921,605
837	TCOL	Southern Regional Technical College	14,527,822	220,679		559,019	135,133	1,506,645	34,043		24,819	58,862	3,667,621	(65,575)	819	3,602,865
838	TCOL	North Georgia Technical College	8,663,886	131,605	352,937	333,379	61,265	879,186	20,302	-	112,355	132,657	2,187,245	143,088	-	2,330,333
841	TCOL	Savannah Technical College	15,485,598	235,228	630,831	595,873	124,376	1,586,308	36,287	-	1	36,287	3,909,414	543,502	2,589	4,455,505





### Schedule B – Schedule of Pension Amounts by Employer (continued)

					Deferred (	Outflows of	Resource	S	Defe	rred Inflov	vs of Reso	urces		Pension	Expense	
Employer Code	Employer Category Code	Emolover	Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
842	TCOL	South Georgia Technical College	\$ 7,736,714	\$ 117,522	\$ 315,168	\$ 297,702	\$ -	\$ 730,392	\$ 18,129	\$ -	\$ 195,831	\$ 213,960	\$ 1,953,170	\$ (222,222)	\$ -	\$ 1,730,948
843	TCOL	Southeastern Technical College	5,410,373	82,184	220,400	208,187	77,388	588,159	12,678	-	-	12,678	1,365,877	254,605	-	1,620,482
844	TCOL	Ogeechee Technical College	1,738,433	26,407	70,818	66,893	197,674	361,792	4,074	-	3,365	7,439	438,877	154,441	-	593,318
848	TCOL	Wiregrass Georgia Technical College	13,900,302	211,147	566,251	534,872	69,725	1,381,995	32,572	-	101,447	134,019	3,509,204	237,116	1,897	3,748,217
503-0503	UNIV	Georgia Institute of Technology	3,477,700	52,827	141,670	133,819	14,830	343,146	8,149	1	4,773	12,922	877,963	83,259	-	961,222
509-0509	UNIV	Georgia State University	4,323,979	65,682	176,144	166,383	365,438	773,647	10,132	,	-	10,132	1,091,611	563,204	-	1,654,815
512-0512	UNIV	Augusta University	5,869,484	89,158	239,103	225,853	-	554,114	13,754	1	369,899	383,653	1,481,782	(422,059)	9,802	1,069,525
518-0518	UNIV	University of Georgia	6,036,521	91,695	245,907	232,280	46,496	616,378	14,145	1	113,395	127,540	1,523,952	68,041	-	1,591,993
521-0521	UNIV	Albany State University	425,048	6,457	17,315	16,356	2,907	43,035	996	1	140,431	141,427	107,301	(96,560)	-	10,741
528-0528	UNIV	Clayton College and State University	162,980	2,476	6,639	6,271	44,205	59,591	382	-	5,816	6,198	41,148	18,199	-	59,347
530-0530	UNIV	Columbus State University	367,779	5,587	14,982	14,152	41,810	76,531	862		-	862	92,849	67,898	-	160,747
531-0531	UNIV	University of North Georgia	749,815	11,390	30,545	28,852	17,538	88,325	1,757	1	170,196	171,953	189,292	(71,179)	-	118,113
533-0533	UNIV	Fort Valley State University	192,032	2,917	7,823	7,389	83,605	101,734	450	-	-	450	48,475	69,670	-	118,145
536-0536	UNIV	Georgia College and State University	1,969,122	29,911	80,215	75,770	537,556	723,452	4,614	-	-	4,614	497,118	507,956	-	1,005,074
539-0539	UNIV	Georgia Southern University	906,292	13,767	36,919	34,873	14,647	100,206	2,124	-	-	2,124	228,798	20,235	-	249,033
540-0540	UNIV	Georgia Gwinnett College	224,008	3,403	9,125	8,620	_	21,148	525		108,196	108,721	56,555	(86,017)	-	(29,462)
542-0542	UNIV	Georgia Southwestern State University	809,292	12,293	32,968	31,141	34,510	110,912	1,896	-	-	1,896	204,308	50,377	-	254,685
543-0543	UNIV	Kennesaw State University	432,446	6,569	17,616	16,640	-	40,825	1,013	-	166,604	167,617	109,170	(192,903)	-	(83,733)
547-0547	UNIV	Middle Georgia State College	894,302	13,585	36,431	34,412	91,448	175,876	2,096	-	14,606	16,702	225,771	23,661	30,035	279,467
548-0548	UNIV	Savannah State University	152,063	2,310	6,195	5,851	66,203	80,559	356	-	-	356	38,391	55,169	-	93,560
551-0551	UNIV	Valdosta State University	90,737	1,378	3,696	3,491	8,415	16,980	213	-	3,174	3,387	22,911	(26,540)	-	(3,629)
554-0554	UNIV	State University of West Georgia	635,335	9,651	25,881	24,447	35,998	95,977	1,489	-	2,179	3,668	160,398	26,311	-	186,709
557-0557	UNIV	Abraham Baldwin Agricultural College	712,291	10,820	29,016	27,408	11,692	78,936	1,669	1	-	1,669	179,820	7,783	-	187,603
563-0563	UNIV	College of Coastal Georgia	519,006	7,884	21,143	19,971	-	48,998	1,216	-	30,152	31,368	131,027	(25,670)	-	105,357
567-0567	UNIV	South Georgia State College	128,201	1,947	5,222	4,933	187	12,289	300	-	2,909	3,209	32,363	(1,021)	-	31,342
569-0569	UNIV	Dalton College	102,131	1,551	4,160	3,930	4,078	13,719	239	-	70,748	70,987	25,784	(33,782)	-	(7,998)
572-0572	UNIV	East GA College	103,264	1,569	4,207	3,974	44,958	54,708	242	-	-	242	26,065	37,465	-	63,530
573-0573	UNIV	Georgia Highlands College	296,848	4,509	12,093	11,422	13,046	41,070	696	-	22,778	23,474	74,939	27,697	-	102,636
576-0576	UNIV	Gordon College	249,362	3,788	10,158	9,595	30,893	54,434	584	-	-	584	62,952	42,043	-	104,995
598-0598	UNIV	Regents Central Office	3,514,448	53,385	143,167	135,233	18,374	350,159	8,235	-	403,503	411,738	887,234	(245,125)	-	642,109
209-0209	VARS	Agricultural Commodity Commission	642,494	9,760	26,173	24,723	4,493	65,149	1,506	-	6,529	8,035	162,199	(23,228)	-	138,971
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,780,371	27,044	72,526	68,507	52,307	220,384	4,172		18,035	22,207	449,469	(14,886)		434,583
		Total all Entities	\$ 5,965,590,000	\$ 90,618,000	\$ 243,018,000	\$ 229,551,000	\$ 75,630,040	\$ 638,817,040	\$ 13,979,000	\$ -	\$ 75,630,040	\$ 89,609,040	\$ 1,506,043,196	\$ -	\$ 3,617,728	\$ 1,509,660,924
		STATE DEPARTMENT OF REVENUE	<u>\$ 64,514,512</u>	\$ 979,978	\$ 2,628,105	\$ 2,482,470	<u>\$ 139,808</u>	\$ 6,230,361	<u>\$ 151,176</u>	\$ -	<u>\$ 4,191,664</u>	\$ 4,342,840	\$ 16,286,947	\$ (5,029,620)	\$ (55,826)	<u>\$ 11,201,501</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ 9,076,406	\$ 137,871	\$ 369,742	\$ 349,252	<u>s -</u>	\$ 856,865	\$ 21,269	\$ -	<u>\$ 504,265</u>	\$ 525,534	\$ 2,291,377	\$ (649,568)	\$ <u>-</u>	<u>\$ 1,641,809</u>





Employer Code	Employer Category	<u>Employer</u>		Year 1		Year 2		Year 3		Year 4	Year 5		<u>Thereafter</u>
910-0910	<u>Code</u> AUTH	Jekyll Island State Park Authority	\$	1,197,755	\$	(142,125)	\$	1,383,302	\$	(316,537)	\$		\$ -
913-0913	AUTH	Lake Lanier Island Development Authority	φ	26,487	φ	(7,663)	φ	49,437	φ	(310,337)	φ .	-	φ -
926-0926	AUTH	Georgia Agricultural Exposition Authority		511,073		(38,880)		489,379		(11,983)		_	_
928-0928	AUTH	Georgia Environmental Finance Authority		258,165		(69,955)		483,231		(110,577)			_
936-0936	AUTH	Agricultural Commodity Commission-Peanuts		18,199		(17,452)		78.954		(18,067)		_	_
955-0955	AUTH	Georgia Superior Court Clerks Coop		(17,721)		(36,635)		130.066		(29,762)	•		-
972-0972	AUTH	Georgia Superior Court Clerks Coop  Georgia Federal-State Inspection		310,547		(256,949)		1,176,142		(269,133)	•	-	-
973-0973	AUTH	Georgia Lottery Corporation		(16,690)		(4,669)		10,990		(2,515)		_	_
9030	CHAR	Georgia School for Innovation and the Classics		(26,155)		(6,771)		10,990		(2,313)	•	-	-
9915	CHAR	Foothills Charter High School		(48,274)		(9,039)		3.812		(872)	•	-	-
51-0217	CORT	Dekalb County State Court		(177,589)		(68,211)		169,975		(38,895)	•	•	-
51-0217	CORT	Bibb County State Court		69,359		(63,734)		305,078		(69,811)	•	-	-
51-0237	CORT	Chatham County State Court		57,950		(56,236)		263,814		(60,369)	•	•	-
361	CSBS	Lookout Mountain Community Service Board		13,852		(22,677)		64,506		(14,761)	•	•	-
363	CSBS	Highland Rivers Center Community Service Board		256,006		22,213		113,375		(25,943)	•	•	-
364	CSBS	Georgia Mountains Avita Community Partners		(13,866)		(8,538)		11,500		(25,943)	•	-	-
365	CSBS	Cobb County Community Service		(253,185)		(51,590)		3,565		(816)	•	•	-
366	CSBS	Douglas Community Service Board		(255, 165)		(51,590)		3,303		(010)	•	-	-
368	CSBS	Dekalb Community Service Board		(11,020)		(17,021)		37.971		(8,688)	•	-	-
369	CSBS	View Point Health		. , ,		. , ,		- ,-		. , ,	•	-	-
370	CSBS	Clayton Community M.H., Substa		35,368 (6,672)		(3,873)		49,729		(11,379)	•	-	-
370 371	CSBS	Advantage Behavioral Health Systems		. , ,		(4,970)		13,904 20,450		(3,182)	•	-	-
	CSBS			(28,603)		(10,199)		,		(4,681)	•	-	-
372 373	CSBS	Pathways Center Community Service Board Mcintosh Trail MH, MR and SA C		(1,660) 7.640		(1,426)		8,159 18.299		(1,868)	•	-	-
374	CSBS	River Edge Behavioral Health Center		(103,374)		(3,175) (30,333)		36,335		(4,189) (8,314)	•	-	-
	CSBS			, ,				,		. , ,	•	-	-
376	CSBS	Oconee Community Service Board		(35,302)		(8,081)		3,239		(742)	•	-	-
377	CSBS	East Central Georgia Community Service Board Serenity		10,512		(4,108)		23,801		(5,447)	•	-	-
379		New Horizons		5,154		(8,502)		36,131		(8,267)	•	-	-
380	CSBS CSBS	Middle Flint Community Service Board CSB of Middle Georgia		(70,776)		(17,261)		15,181		(3,473)	•	-	-
381				(21,815)		(7,635)		22,883		(5,237)	•	-	-
382	CSBS	Albany Area Community Service Board		48,297		2,660		33,241		(7,606)	•	-	-
383	CSBS	The Georgia Pines Community Service Board		(92,440)		(12,180)		-		(7.704)	•	-	-
384	CSBS	South Georgia Community Service Board		(3,833)		(11,343)		33,921		(7,761)	•	-	-
385	CSBS	Pineland Area MH, MR and SA Center		106,152		(16,949)		107,300		(24,554)	•	-	-
386	CSBS	Satilla Community Service Board		101,339		12,765		60,699		(13,889)	•	-	-
388	CSBS	Gateway Behavior Health Services Community Service		9,196		(3,636)		21,713		(4,969)	•	-	-
127-001	DFAC	Appling County DFACS		(20,535)		(14,161)		46,455		(10,629)	•	-	-
127-002	DFAC	Atkinson County DFACS		(11,239)		(7,462)		19,328		(4,422)	•	-	-
127-003	DFAC	Bacon County DFACS		28,848		(12,135)		62,190		(14,230)	•	-	-
127-004	DFAC	Baker County DFACS		32,512		(1,477)		28,191		(6,451)	•	-	-
127-005	DFAC	Baldwin County DFACS		149,414		(12,683)		158,767		(36,330)	•	-	-
127-006	DFAC	Banks County DFACS		39,917		(11,142)		69,474		(15,897)		-	-
127-007	DFAC	Barrow County DFACS		154,300		(31,610)		233,981		(53,539)		-	-
127-008	DFAC	Bartow County DFACS		237,167		(52,049)		334,725		(76,594)		-	-
	DFAC	Ben Hill County DFACS		178,502		9,840		105,770		(24,203)	•	-	-
127-010	DFAC	Berrien County DFACS		123,669		(13,509)		132,028		(30,211)		-	-





Employer	Employer Category	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	Year 5	,	hereafter	
<u>Code</u>	Code	<u>Employer</u>	<u> 1 Cui 1</u>	Tour 2	T Car o	I Cai T	<u>rear o</u>	_	Herearter	
127-011	DFAC	Bibb County DFACS	\$ 440,629	\$ (111,035)	\$ 737,419	\$ (168,740)	\$ -	\$	-	1
127-012	DFAC	Bleckley County DFACS	111,855	7,429	50,763	(11,616)	-		-	ı
127-013	DFAC	Brantley County DFACS	65,833	(20,256)	115,711	(26,478)	-		-	ı
127-014	DFAC	Brooks County DFACS	83,014	(15,268)	107,781	(24,663)	_		-	ı
127-015	DFAC	Bryan County DFACS	77,507	(3,648)	65,434	(14,974)	-		-	ı
127-016	DFAC	Bulloch County DFACS	(78,412)	(48,457)	131,052	(29,987)	-		-	ı
127-017	DFAC	Burke County DFACS	38,711	(15,177)	81,921	(18,746)	-		-	ı
127-018	DFAC	Butts County DFACS	67,667	(21,795)	124,637	(28,520)	-		-	ı
127-019	DFAC	Calhoun County DFACS	(3,937)	(6,684)	25,117	(5,747)	_		-	
127-020	DFAC	Camden County DFACS	(87,860)	(48,403)	124,875	(28,574)	_		-	
127-021	DFAC	Candler County DFACS	50,683	(1,922)	45,703	(10,459)	_		-	
127-022	DFAC	Carroll County DFACS	297,665	(35,759)	387,907	(88,764)	-			
127-023	DFAC	Catoosa County DFACS	14,705	(44,092)	173,486	(39,698)	-			
127-024	DFAC	Charlton County DFACS	7,187	(18,534)	71,577	(16,379)	-			
127-025	DFAC	Chatham County DFACS	427,500	(128,332)	773,715	(177,047)	_			
127-026	DFAC	Chattahoochee County DFACS	45,161	(2,476)	43,046	(9,851)	_			
127-027	DFAC	Chattooga County DFACS	116,460	(20,692)	168,892	(38,647)	_		_	ı
127-028	DFAC	Cherokee County DFACS	291,303	(51,837)	461,344	(105,569)	_		_	ı
127-029	DFAC	Clarke County DFACS	207,727	(315,498)	1,305,267	(298,679)	_		_	ı
127-030	DFAC	Clay County DFACS	21,033	(11,111)	51,181	(11,712)	_		_	ı
127-030	DFAC	Clayton County DFACS	1,374,966	(188,475)	1,665,012	(381,000)				ı
127-031	DFAC	Clinch County DFACS	47,343	(4,704)	52,579	(12,032)	_			
127-033	DFAC	Cobb County DFACS	2,039,214	(239,376)	2,437,392	(557,741)				ı
127-034	DFAC	Coffee County DFACS	413,911	(50,166)	478.234	(109,433)				ı
127-034	DFAC	Colquitt County DFACS	114,713	(27,762)	193,820	(44,350)	-		•	ı
127-036	DFAC	Columbia County DFACS	636,151	(23,638)	531,765	(121,682)	_			ı
127-030	DFAC	Cook County DFACS	37,982	(30,941)	134,369	(30,748)	-		•	ı
127-037	DFAC	Coweta County DFACS	39,050	(54,522)	261,789	(59,905)	-		•	ı
127-039	DFAC	Crawford County DFACS	73,783	(5,684)	69,557	(15,917)	-		•	ı
127-039	DFAC	Crisp County DFACS	(47,835)	(44,463)	116,459	(26,649)	-			ı
127-040	DFAC	Dade County DFACS	56,425	(8,822)	71,689	(16,405)	-			ı
127-041	DFAC	Dawson County DFACS	40,022		71,669 78,162	(17,885)	-		•	ı
127-042	DFAC	Decatur County DFACS	37,011	(17,718)	,	. , ,	-		•	ı
127-043	DFAC	Dekalb County DFACS	3,854,712	(30,210)	129,955 4,752,390	(29,738)	-		•	ı
127-044	DFAC	Dodge County DFACS	3,054,712 11,345	(537,018) (14,580)	66,439	(1,087,474) (15,203)	-		•	ı
127-045	DFAC	Dodge County DFACS  Dooly County DFACS	7,601		53,793		-			ı
127-046				(11,952)		(12,309)	-			ı
	DFAC	Dougherty County DFACS	1,955,544	(330,432)	2,740,124	(627,013)	-		-	ı
127-048	DFAC	Douglas County DFACS	294,734	(83,620)	529,011	(121,052)	-		-	ı
127-049	DFAC	Early County DFACS	(9,629)	(114,094)	438,893	(100,430)	-		-	I
127-050	DFAC	Echols County DFACS	23,333	(3,017)	24,180	(5,533)	-		-	I
127-051	DFAC	Effingham County DFACS	(20,213)	(38,658)	125,526	(28,724)	-		-	
127-052	DFAC	Elbert County DFACS	11,352	(18,163)	84,301	(19,292)	-		-	
127-053	DFAC	Emanuel County DFACS	154,441	2,863	95,091	(21,759)	-		-	
127-054	DFAC	Evans County DFACS	41,283	(3,242)	34,407	(7,873)	-		-	
127-055	DFAC	Fannin County DFACS	58,968	(7,666)	74,787	(17,113)	-		-	
127-056	DFAC	Fayette County DFACS	118,861	(27,610)	198,312	(45,379)	-			1





Employer	Employer Category	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	-	hereafter
<u>Code</u>	Code	<u> </u>	<u>i cai i</u>	I Cal Z	<u>i cai J</u>	I Cal 4	<u>i eai 5</u>		<u>lierearter</u>
127-057	DFAC	Floyd County DFACS	\$ 482,519	\$ (114,488)	\$ 799,342	\$ (182,911)	\$ -	\$	-
127-058	DFAC	Forsyth County DFACS	147,060	(30,439)	220,092	(50,362)	-		-
127-059	DFAC	Franklin County DFACS	25,417	(19,747)	95,616	(21,879)	-		-
127-060	DFAC	Fulton County	(546,423)	(863,306)	3,050,223	(697,972)	-		-
127-061	DFAC	Gilmer County DFACS	37,639	(24,304)	109,330	(25,017)	-		-
127-062	DFAC	Glascock County DFACS	(9,519)	(8,400)	17,808	(4,075)	-		-
127-063	DFAC	Glynn County DFACS	10,700	(95,906)	348,182	(79,673)	-		-
127-064	DFAC	Gordon County DFACS	46,511	(39,619)	202,566	(46,352)	-		-
127-065	DFAC	Grady County DFACS	43,791	(13,456)	84,976	(19,445)	_		_
127-066	DFAC	Greene County DFACS	4,555	(30,339)	133,072	(30,451)	_		_
127-067	DFAC	Gwinnett County DFACS	589,795	(410,232)	1,938,756	(443,638)	_		_
127-068	DFAC	Habersham County DFACS	132,912	(14,098)	162,468	(37,178)	-		_
127-069	DFAC	Hall County DFACS	1,252,478	3,196	926,961	(212,113)	-		_
127-070	DFAC	Hancock County DFACS	39,407	3,845	22,043	(5,045)	_		_
127-071	DFAC	Haralson County DFACS	123,750	(16,034)	137,302	(31,419)	_		_
127-072	DFAC	Harris County DFACS	80,030	(7,758)	78,861	(18,045)	_		_
127-073	DFAC	Hart County DFACS	110,477	(13,552)	144,281	(33,014)	_		_
127-074	DFAC	Heard County DFACS	(53,145)	(30,047)	76,778	(17,569)	_		_
127-075	DFAC	Henry County DFACS	220,004	(115,470)	645,057	(147,606)	_		_
127-076	DFAC	Houston County DFACS	65,209	(85,230)	384,167	(87,908)			
127-077	DFAC	Irwin County DFACS	43,126	(16,166)	88,899	(20,341)			_
127-078	DFAC	Jackson County DFACS	86,142	(21,749)	165,109	(37,781)	-		-
127-079	DFAC	Jasper County DFACS	6,618	(182)	11.791	(2,698)	_		_
127-079	DFAC	Jeff Davis County DFACS	27.890	(18,567)	82.343	(18,842)	-		-
127-080	DFAC	Jefferson County DFACS	146,681	9,157	68,644	(15,707)	-		-
127-081	DFAC	Jenkins County DFACS	(12,535)	(16,802)	55,561	(12,713)	-		-
127-082	DFAC	Johnson County DFACS	50,002	(485)	41,837	(9,572)	-		-
127-063	DFAC	Jones County DFACS	38,634		117,819	(26,960)	-		-
	DFAC	Lamar County DFACS		(24,276)			-		-
127-085			215,733	4,443	146,500	(33,522)	-		-
127-086	DFAC	Lanier County DFACS	163,099	(3,258)	120,048	(27,471)	-		-
127-087	DFAC	Laurens County DFACS	1,562,131	(213,357)	1,976,796	(452,343)	-		-
127-088	DFAC	Lee County DFACS	337	(22,854)	81,615	(18,676)	-		-
127-089	DFAC	Liberty County DFACS	35,864	(41,107)	171,636	(39,276)	-		-
127-090	DFAC	Lincoln County DFACS	(22,558)	(6,237)	4,026	(921)	-		-
127-091	DFAC	Long County DFACS	70,928	(5,387)	65,589	(15,008)	-		-
127-092	DFAC	Lowndes County DFACS	479,411	(21,224)	451,170	(103,240)	-		-
127-093	DFAC	Lumpkin County DFACS	55,196	(15,172)	104,624	(23,941)	-		-
127-094	DFAC	Macon County DFACS	58,821	(1,731)	59,189	(13,544)	=		-
127-095	DFAC	Madison County DFACS	290,394	18,397	153,556	(35,138)	-		-
127-096	DFAC	Marion County DFACS	(1,933)	(7,356)	20,795	(4,760)	-		-
127-097	DFAC	Mcduffie County DFACS	68,501	(12,057)	95,441	(21,839)	-		-
127-098	DFAC	Mcintosh County DFACS	(67,516)	(21,808)	28,069	(6,423)	-		-
127-099	DFAC	Meriwether County DFACS	107,931	(14,653)	131,543	(30,101)	-		-
127-100	DFAC	Miller County DFACS	31,222	(1,540)	24,005	(5,494)	-		-
127-101	DFAC	Mitchell County DFACS	5,566	(20,687)	82,363	(18,847)	-		-
127-102	DFAC	Monroe County DFACS	68,782	(10,965)	96,728	(22,134)	-		-





Employer Code	Employer Category Code	<u>Employer</u>	<u>Year 1</u>	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
127-103	DFAC	Montgomery County DFACS	\$ (9,820)	\$ (6,946)	\$ 27,273	\$ (6,240)	\$ -	\$ -
127-104	DFAC	Morgan County DFACS	68,217	(6,481)	72,092	(16,497)	-	-
127-105	DFAC	Murray County DFACS	105,025	(33,318)	197,948	(45,296)	-	-
127-106	DFAC	Muscogee County DFACS	454,170	(154,245)	857,200	(196,151)	-	-
127-107	DFAC	Newton County DFACS	155,088	(51,986)	306,170	(70,059)	-	-
127-108	DFAC	Oconee County DFACS	(19,839)	(16,066)	37,384	(8,554)	-	-
127-109	DFAC	Oglethorpe County DFACS	28,189	(79)	18,711	(4,282)	-	-
127-110	DFAC	Paulding County DFACS	355,584	(23,238)	350,605	(80,227)	-	-
127-111	DFAC	Peach County DFACS	111,794	(14,001)	139,866	(32,004)	-	-
127-112	DFAC	Pickens County DFACS	152,267	(9,355)	142,212	(32,542)	-	-
127-113	DFAC	Pierce County DFACS	111,800	(1,572)	86,398	(19,771)	-	-
127-114	DFAC	Pike County DFACS	35,056	(2,538)	56,051	(12,825)	-	-
127-115	DFAC	Polk County DFACS	64,481	(53,528)	260,803	(59,679)	-	-
127-116	DFAC	Pulaski County DFACS	16,789	(13,373)	68,168	(15,599)	-	-
127-117	DFAC	Putnam County DFACS	328,013	(18,944)	321,574	(73,584)	-	-
127-118	DFAC	Quitman County DFACS	42,607	382	27,390	(6,268)	-	-
127-119	DFAC	Rabun County DFACS	61,094	(7,552)	80,377	(18,394)	-	-
127-120	DFAC	Randolph County DFACS	30,038	(3,601)	34,329	(7,855)	-	-
127-121	DFAC	Richmond County DFACS	444,151	(153,082)	935,751	(214,124)	-	-
127-122	DFAC	Rockdale County DFACS	112,013	(42,457)	258,273	(59,100)	-	-
127-123	DFAC	Schley County DFACS	(15,385)	(4,751)	14,336	(3,282)	-	-
127-124	DFAC	Screven County DFACS	24,998	(7,586)	51,686	(11,828)	-	-
127-125	DFAC	Seminole County DFACS	57,516	(5,558)	71,121	(16,274)	-	-
127-126	DFAC	Spalding County DFACS	384,525	(85,668)	601,288	(137,590)	-	-
127-127	DFAC	Stephens County DFACS	44,350	(20,907)	117,994	(27,000)	-	-
127-128	DFAC	Stewart County DFACS	33,639	(3,552)	39,117	(8,951)	-	-
127-129	DFAC	Sumter County DFACS	71,673	(158,347)	648,476	(148,390)	-	-
127-130	DFAC	Talbot County DFACS	35,467	(6,186)	50,884	(11,644)	-	-
127-131	DFAC	Taliaferro County DFACS	6,922	(2,503)	13,743	(3,146)	-	-
127-132	DFAC	Tattnall County DFACS	146,461	2,794	94,878	(21,712)	-	-
127-133	DFAC	Taylor County DFACS	1,215	(9,061)	29,152	(6,670)	-	-
127-134	DFAC	Telfair County DFACS	83,943	(4,582)	64,312	(14,716)	-	-
127-135	DFAC	Terrell County DFACS	26,248	(14,558)	73,811	(16,891)	-	-
127-136	DFAC	Thomas County DFACS	170,270	(35,388)	236,468	(54,110)	-	-
127-137	DFAC	Tift County DFACS	(41,401)	(62,610)	201,255	(46,051)	-	-
127-138	DFAC	Toombs County DFACS	156,854	(14,871)	162,317	(37,143)	=	-
127-139	DFAC	Towns County DFACS	65,673	(566)	48,801	(11,167)	-	-
127-140	DFAC	Treutlen County DFACS	53,185	(907)	44,974	(10,291)	-	-
127-141	DFAC	Troup County DFACS	40,731	(64,299)	289,950	(66,348)	-	-
127-142	DFAC	Turner County DFACS	31,120	(699)	29,211	(6,684)	-	-
127-143	DFAC	Twiggs County DFACS	42,113	(7,655)	56,353	(12,896)	-	-
127-144	DFAC	Union County DFACS	15,654	(17,000)	69,596	(15,926)	-	-
127-145	DFAC	Upson County DFACS	129,426	(20,623)	183,150	(41,909)	-	-
127-146	DFAC	Walker County DFACS	(17,847)	(63,234)	224,852	(51,453)	-	-
127-147	DFAC	Walton County DFACS	231,662	(24,066)	251,566	(57,565)	-	-
127-148	DFAC	Ware County DFACS	88,369	(35,749)	204,708	(46,843)	-	-





Employer Code	Employer Category	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
127-149	<u>Code</u> DFAC	Warren County DFACS	\$ (15,816)	\$ (7,216)	\$ 14,583	\$ (3,337)	\$ -	\$ -
127-150	DFAC	Washington County DFACS	(78,357)	(38,888)	74,923	(17,145)	· -	Ψ _
127-151	DFAC	Wayne County DFACS	45,651	(22,048)	105,955	(24,246)	_	_
127-152	DFAC	Webster County DFACS	79,678	4,498	46,858	(10,722)	_	_
127-153	DFAC	Wheeler County DFACS	(2,163)	(3,688)	15,900	(3,640)	_	_
127-154	DFAC	White County DFACS	78,830	(11,375)	81,421	(18,632)	_	_
127-155	DFAC	Whitfield County DFACS	524,197	(79,589)	696,796	(159,444)	_	_
127-156	DFAC	Wilcox County DFACS	35,657	(4,122)	39,671	(9,077)	_	_
127-157	DFAC	Wilkes County DFACS	(7,273)	(15,897)	64,254	(14,703)	_	_
127-158	DFAC	Wilkinson County DFACS	(24,674)	(15,060)	36,131	(8,267)	_	_
127-159	DFAC	Worth County DFACS	46,470	(16,148)	103,124	(23,597)	-	-
128-001	HLTH	Appling County Health Department	28,914	(13,279)	68,260	(15,620)	_	_
128-002	HLTH	Atkinson County Health Department	35.636	(5,711)	41.978	(9,606)	_	_
128-003	HLTH	Bacon County Health Department	10,379	(7,556)	36,204	(8,284)	_	_
128-004	HLTH	Baker County Health Department	(9,742)	(12,089)	37,165	(8,504)	_	_
128-005	HLTH	Baldwin County Health Department	23,236	(19,722)	98,233	(22,478)	_	_
128-006	HLTH	Banks County Health Department	75,356	3,243	53,070	(12,145)	_	_
128-007	HLTH	Barrow County Public Health	56,999	(18,913)	115.866	(26,511)	_	_
128-008	HLTH	Bartow County Health Department	78.142	(25,154)	156,795	(35,878)	-	-
128-009	HLTH	Ben Hill County Health Department	90,090	809	63,287	(14,483)	_	_
128-010	HLTH	Berrien County Health Department	9,424	(10,842)	46,601	(10,662)	_	_
128-011	HLTH	Bibb County Health Department	268,678	(22,907)	315,941	(72,295)	-	-
128-012	HLTH	Bleckley County Health Department	8,451	(3,216)	19,488	(4,459)	-	-
128-013	HLTH	Brantley County Health Department	6,099	(13,550)	57,086	(13,062)	-	-
128-014	HLTH	Brooks County Health Department	24,286	(5,811)	37,826	(8,656)	_	-
128-015	HLTH	Bryan County Health Department	92,708	(1,531)	71,626	(16,391)	_	-
128-016	HLTH	Bulloch County Physical Health	80,499	(18,769)	148,321	(33,939)	_	-
128-017	HLTH	Burke County Health Department	44,802	(20,932)	103,211	(23,617)	-	-
128-018	HLTH	Butts County Health Department	72,282	1,046	51,613	(11,810)	-	-
128-019	HLTH	Calhoun County Health Department	10,354	(3,565)	17,512	(4,007)	-	-
128-020	HLTH	Camden County Health Department	56,503	(25,961)	137,691	(31,506)	-	-
128-021	HLTH	Candler County Health Department	(7,349)	(9,713)	33,878	(7,752)	-	-
128-022	HLTH	Carroll County Health Department	(51,678)	(36,302)	110,170	(25,210)	-	-
128-023	HLTH	Catoosa County Health Department	145,297	45	114,866	(26,283)	-	-
128-024	HLTH	Charlton County Health Department	(43,436)	(17,678)	38,302	(8,765)	-	-
128-025	HLTH	Chatham County Health Department	481,257	(149,766)	987,383	(225,939)	-	-
128-026	HLTH	Chattahoochee County Health Department	-	-	-	-	-	-
128-027	HLTH	Chattooga County Health Department	57,964	(7,163)	71,902	(16,453)	-	-
128-028	HLTH	Cherokee County Health Department	881,189	(160,836)	1,265,508	(289,582)	-	-
128-029	HLTH	Clarke County Health Department	1,246,294	(33,792)	1,074,165	(245,797)	-	-
128-030	HLTH	Clay County Health Department	<del>-</del>	· -	-	·	-	-
128-031	HLTH	Clayton County Health Department	751,913	(68,369)	831,020	(190,160)	-	-
128-032	HLTH	Clinch County Health Department	6,958	(2,467)	14,608	(3,342)	-	-
128-033	HLTH	Cobb County Health Department	1,879,682	(198,099)	2,105,308	(481,750)	-	-
128-034	HLTH	Coffee County Health Department	193,064	6,637	132,830	(30,396)	-	-
128-035	HLTH	Colquitt County Health Department	(57,492)	(36,107)	112,389	(25,716)	<del>-</del>	





Employer	Employer	Fundama	Varia	Veer 2	Van 2	Van 4	Vacu F	-	h a va a fit a v
Code	<u>Category</u> <u>Code</u>	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	<u>Year 5</u>	Ш	<u>hereafter</u>
128-036	HLTH	Columbia County Health Department	\$ 54,600	\$ (28,853)	\$ 148,035	\$ (33,875)	\$ -	\$	-
128-037	HLTH	Cook County Health Department	32,822	(6,153)	48,262	(11,043)	-		-
128-038	HLTH	Coweta County Health Department	(8,172)	(32,947)	129,464	(29,625)	-		-
128-039	HLTH	Crawford County Health Department	35,504	(6,076)	48,131	(11,013)	-		-
128-040	HLTH	Crisp County Health Department	(103,061)	(15,462)	-	-	-		-
128-041	HLTH	Dade County Health Department	74,032	(3,503)	62,263	(14,247)	-		-
128-042	HLTH	Dawson County Health Department	61,160	(14,907)	85,592	(19,586)	-		-
128-043	HLTH	Decatur County Health Department	102,598	(7,716)	99,967	(22,875)	-		-
128-044	HLTH	Dekalb County Health Department	477,175	(462,455)	2,246,898	(514,149)	_		-
128-045	HLTH	Dodge County Health Department	(44,170)	(15,421)	21,392	(4,894)	_		-
128-046	HLTH	Dooly County Health Department	(47,231)	(7,254)	, <u>-</u>	-	_		-
128-047	HLTH	Dougherty County Health Department	1,850,121	(49,052)	1,255,388	(287,267)	_		-
128-047B	HLTH	Southwest Health District	(425,749)	. , ,	, , , <u>-</u>	. , ,	_		-
128-048	HLTH	Douglas County Health Department	137,595	(1,135)	117,017	(26,775)	_		-
128-049	HLTH	Early County Health Department	54,664	(6,119)	61,918	(14,168)	-		-
128-050	HLTH	Echols County Health Department	13,907	(1,998)	17,556	(4,017)	-		-
128-051	HLTH	Effingham County Health Department	35,742	(16,109)	86,976	(19,902)	_		_
128-052	HLTH	Elbert County Health Department	19,434	(4,937)	38,676	(8,851)	_		_
128-053	HLTH	Emanuel County Health Department	41,837	(12,601)	85,651	(19,600)	_		_
128-054	HLTH	Evans County Health Department	28,285	(5,916)	44,790	(10,249)	_		_
128-055	HLTH	Fannin County Health Department	7.074	(10,744)	49.131	(11,242)	_		_
128-056	HLTH	Fayette County Health Department	58,334	(16,603)	126.128	(28,862)	_		_
128-057	HLTH	Floyd County Health Department	908,090	(73,142)	962.640	(220,278)	_		_
128-058	HLTH	Forsyth County Health Department	128.097	(21,624)	167.032	(38,221)	_		_
128-059	HLTH	Franklin County Health Department	85,599	(8,736)	87,593	(20,043)	_		_
128-060	HLTH	Fulton County Health Department	5,072,356	(25,536)	2,415,606	(552,755)	_		_
128-061	HLTH	Gilmer County Health Department	81,404	(7,893)	94,353	(21,591)	_		_
128-062	HLTH	Glascock County Health Department	59,003	4,741	26,336	(6,026)	_		_
128-063	HLTH	Glynn County Health Department	617,715	(102,511)	863,198	(197,522)	_		_
128-064	HLTH	Gordon County Health Department	131,015	(12,157)	146,767	(33,583)	_		_
128-065	HLTH	Grady County Health Department	91,503	(9,609)	100,015	(22,885)	_		_
128-066	HLTH	Greene County Health Department	37,409	(6,309)	50,904	(11,647)	_		_
128-067	HLTH	Gwinnett County Health Department	1,119,886	(316,853)	2,080,769	(476,135)	_		_
128-068	HLTH	Habersham County Health Department	58,818	(10,170)	84,402	(19,313)	_		_
128-069	HLTH	Hall County Health Department	1,035,746	(147,169)	1,313,168	(300,488)	_		_
128-070	HLTH	Hancock County Health Department	9,321	(8,232)	40,841	(9,346)	_		_
128-071	HLTH	Haralson County Health Department	32.395	(9,002)	55,260	(12,645)	_		_
128-072	HLTH	Harris County Health Department	(200,090)	(39,815)	-	(12,010)	_		_
128-073	HLTH	Hart County Health Department	102,214	2,104	60,364	(13,813)	_		_
128-074	HLTH	Heard County Health Department	9,074	(3,008)	20,226	(4,627)	_		_
128-075	HLTH	Henry County Health Department	122,900	(20,036)	177,809	(40,687)	_		_
128-076	HLTH	Houston County Health Department	1,790,885	(88,872)	1,672,359	(382,680)	_		_
128-077	HLTH	Irwin County Health Department	19,682	(2,917)	25,831	(5,912)	_		_
128-078	HLTH	Jackson County Health Department	80,470	(11,613)	94,834	(21,700)	_		_
128-079	HLTH	Jasper County Health Department	57,146	876	37,360	(8,550)	_		_
128-080	HLTH	Jeff Davis County Health Department	14,151	(17,125)	68,853	(15,755)	_		_





Employer Code	Employer Category	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
	<u>Code</u>							
	HLTH	Jefferson County Health Department	\$ 61,518	\$ (6,755)	\$ 68,794	\$ (15,741)	\$ -	\$ -
	HLTH	Jenkins County Health Department	16,270	(4,883)	30,269	(6,926)	-	-
	HLTH	Johnson County Health Department	21,547	(2,631)	23,713	(5,426)	-	-
	HLTH	Jones County Health Department	78,792	(2,900)	62,972	(14,411)	-	-
	HLTH	Lamar County Health Department	40,318	(3,653)	49,015	(11,216)	-	-
	HLTH	Lanier County Health Department	23,811	(2,142)	27,025	(6,183)	-	-
	HLTH	Laurens County Health Department	348,944	(134,249)	751,041	(171,858)	-	-
	HLTH	Lee County Health Department	72,301	(9,923)	95,829	(21,927)	-	-
	HLTH	Liberty County Health Department	151,156	(9,395)	162,705	(37,231)	-	-
	HLTH	Lincoln County Health Department	8,556	(4,643)	16,827	(3,849)	-	-
	HLTH	Long County Health Department	39,666	(2,167)	37,005	(8,467)	-	-
	HLTH	Lowndes County Health Department	945,692	(165,909)	1,304,349	(298,469)	-	=
	HLTH	Lumpkin County Health Department	73,901	(11,294)	85,976	(19,673)	-	=
	HLTH	Macon County Health Department	(98,085)	(18,786)	-	=	-	=
	HLTH	Madison County Health Department	76,591	(2,308)	63,943	(14,632)	-	-
	HLTH	Marion County Health Department	(69,757)	(12,835)	-	=	-	=
	HLTH	Mcduffie County Health Department	64,187	(5,183)	67,206	(15,378)	=	-
	HLTH	McIntosh County Health Department	(2,174)	(9,597)	33,834	(7,743)	=	-
	HLTH	Meriwether County Health Department	32,856	(3,620)	51,904	(11,877)	=	-
	HLTH	Miller County Health Department	46,007	1,574	26,986	(6,174)	-	-
	HLTH	Mitchell County Health Department	82,554	(3,911)	75,103	(17,186)	=	-
	HLTH	Monroe County Health Department	72,071	(5,722)	69,445	(15,890)	-	-
	HLTH	Montgomery County Health Department	24,478	(2,405)	27,317	(6,251)	-	-
	HLTH	Morgan County Health Department	(9,561)	(12,808)	43,663	(9,991)	=	-
	HLTH	Murray County Health Department	79,269	(8,981)	91,483	(20,933)	=	-
	HLTH	Muscogee County Health Department	1,648,225	(134,185)	1,648,758	(377,280)	-	-
	HLTH	Newton County Health Department	120,064	(10,328)	147,029	(33,643)	-	-
	HLTH	Oconee County Health Department	66,522	(11,139)	93,061	(21,295)	-	-
	HLTH	Oglethorpe County Health Department	23,718	(5,580)	35,398	(8,100)	-	-
	HLTH	Paulding County Health Department	32,443	(21,180)	118,329	(27,077)	-	-
	HLTH	Peach County Health Department	87,497	5,895	54,318	(12,430)	-	-
	HLTH	Pickens County Health Department	27,594	(6,311)	46,552	(10,651)	-	-
	HLTH	Pierce County Health Department	10,337	(13,324)	54,502	(12,471)	-	-
	HLTH	Pike County Health Department	8,589	(7,325)	34,145	(7,813)	-	-
	HLTH	Polk County Health Department	94,227	(8,744)	96,830	(22,158)	-	-
	HLTH	Pulaski County Health Department	29,732	(601)	27,380	(6,266)	-	-
128-117	HLTH	Putnam County Health Department	66,203	(12,047)	91,959	(21,043)	-	=
	HLTH	Quitman County Health Dept	-	-	-	-	-	-
128-119	HLTH	Rabun County Health Department	55,961	(7,277)	69,008	(15,790)	-	=
128-120	HLTH	Randolph County Health Department	-	-	=	=	-	-
128-121	HLTH	Richmond County Health Department	1,019,255	(147,677)	1,276,037	(291,991)	-	-
128-122	HLTH	Rockdale County Health Department	141,217	(14,218)	157,820	(36,114)	-	-
128-123	HLTH	Schley County Health Department	(45,024)	(8,319)	-	·	-	-
128-124	HLTH	Screven County Health Department	(779)	(11,569)	38,846	(8,889)	-	-
128-125	HLTH	Seminole County Health Department	45,788	(3,797)	42,672	(9,764)	_	-
128-126	HLTH	Spalding County Health Department	34,817	(25,210)	120,708	(27,622)	<u> </u>	





Employer Code	Employer Category	<u>Employer</u>	<u>Year 1</u>	Year 2	<u>Year 3</u>	Year 4	Year 5	<u>Thereafter</u>
128-127	Code HLTH	Stephens County Health Department	\$ 49,459	\$ (8,325)	\$ 63,535	\$ (14,539)	\$ -	\$ -
128-128	HLTH	Stewart County Health Department	φ 49,439	φ (0,323)	φ 03,333	φ (14,559)	Φ -	φ -
128-129	HLTH	Sumter County Health Department	(75,315)	(3,459)	_		_	
128-131	HLTH	Taliaferro County Health Department	26,584	140	20,600	(4,712)	_	_
128-132	HLTH	Tattnall County Health Department	22,645	(13,496)	69,994	(16,017)	_	
128-133	HLTH	Taylor County Health Department	(82,515)	(13,229)	03,334	(10,017)	_	_
128-134	HLTH	Telfair County Health Department	22,528	(10,132)	55.784	(12,765)		_
128-135	HLTH	Terrell County Health Department	16,772	(4,322)	28,249	(6,465)	_	_ [
128-136	HLTH	Thomas County Health Department	31,282	(33,391)	148,477	(33,975)		_
128-137	HLTH	Tift County Health Department	84,017	(12,987)	110.306	(25,241)		_
128-138	HLTH	Toombs County Health Department	98,707	(7,597)	97,791	(22,376)		_
128-139	HLTH	Towns County Health Department	28,540	(8,795)	45,372	(10,382)	_	-
128-140	HLTH	Treutlen County Health Department	24,999	(3,107)	28,210	(6,455)	_	
128-141	HLTH	Troup County Health Department	779,225	(135,278)	1,096,533	(250,915)	_	
128-141	HLTH	Turner County Health Department	17,693	(3,043)	24,262	(5,552)	-	-
128-143	HLTH	Twiggs County Health Department	7,484	(963)	17,891	(4,094)	-	-
128-144	HLTH	Union County Health Department	42,741	(11,782)	72,922	(16,686)	-	-
128-145	HLTH	Upson County Health Department	21,133	(13,636)	70,732	(16,184)	-	-
128-146	HLTH	Walker County Health Department	58,974	(6,188)	75,732 75,991	(17,389)	-	-
128-147	HLTH	Walton County Health Department	130,217	(16,762)	169.499	(38,785)	-	-
128-147	HLTH	Ware County Health Department	1,627,725	(138,277)	1,661,787	(380,260)	-	-
128-149	HLTH	Warren County Health Department	(5,182)	(3,454)	8,435	(1,930)	-	-
128-149	HLTH	Washington County Health Department	46,688	(11,049)	76,967	(17,612)	-	-
128-151	HLTH	Wayne County Health Department	40,000	(13,150)	82,431	(18,863)	-	-
128-152	HLTH	Webster County Health Department	41,915	(13,130)	02,431	(10,003)	-	-
128-153	HLTH	Wheeler County Health Department	11,919	(4,376)	23,990	(5,489)	-	-
128-153	HLTH	White County Health Department	68,189	(4,376) (7,547)	23,990 79,901	(18,284)	-	-
128-155	HLTH	Whitfield County Health Department	(402,167)	(7,547) (143,911)	277,499	(63,499)	-	-
128-156	HLTH	Wilcox County Health Department	14,938	(1,871)	18.182	(4,160)	-	-
128-156	HLTH	Wilkes County Health Department	26,662		43,187	(4,160)	-	-
128-157	HLTH		,	(6,455)	,	· , ,	-	-
128-158	HLTH	Wilkinson County Health Department Worth County Health Department	18,990 73,752	(2,024) (4,930)	26,311 71,805	(6,020)	-	-
129-008	MRCS	Woodright Industries	27,570		71,605 78,439	(16,431)	-	-
129-008	MRCS	Jessamine Place	91,043	(18,358) (17,155)	76,439 129,649	(17,949) (29,667)	-	-
129-009	MRCS						-	-
	MRCS	Carroll County MR Services	11,675	(42,910)	151,089	(34,573)	-	-
129-035		Green Oaks Service Center	158,794	(6,406)	138,201	(31,624)	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	(369,521)	(66,246)	420.000	(20.250)	-	-
129-101	MRCS MRCS	Mitchell-Baker Service Center	65,393	(21,703)	132,660	(30,358)	-	-
129-136		Thomas/Grady Service Center	70,545	(16,727)	142,955	(32,712)	-	-
129-137	MRCS	Tift County - Diversified Enterprises	44,408	(26,822)	129,887	(29,722)	-	-
6011	PSCH	Appling County Schools	29,134	4,296	5,857	(1,341)	-	=
6021	PSCH	Atkinson County Schools	5,943	(1,237)	9,392	(2,148)	-	-
6031	PSCH	Bacon County Schools	(13,315)	(1,187)	07.540	(0.000)	-	-
6051	PSCH	Baldwin County Schools	(139,641)	(36,822)	27,516	(6,298)	-	=
6071	PSCH	Barrow County Schools	(2,869)	-	-	-	-	-
6081	PSCH	Bartow County Schools	-	=	=	-	-	-





Employer Code	Employer Category	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
6091	Code PSCH	Ben Hill County Schools	\$ (33,538)	\$ (7,935)	\$ 4,910	\$ (1,123)	\$ -	\$ -
6111	PSCH	Bibb County Schools	20,731	(8,898)	52,302	(11,967)	φ -	Φ -
6141	PSCH	Brooks County Schools	6,785	(1,425)	9,246	(2,115)	_	_
6181	PSCH	Butts County Schools	(6,615)	(1,852)	6,187	(1,417)	_	_
6201	PSCH	Camden County Schools	45,174	6,661	9.081	(2,077)	_	_
6211	PSCH	Candler County Schools	1,243	(4,455)	18,075	(4,135)	_	_
6221	PSCH	Carroll County Schools	2,577	(2,640)	12,092	(2,767)		_
6231	PSCH	Catoosa County Board of Education	2,061	(2,387)	5,269	(1,205)	_	-
6241	PSCH	Charlton County Board of Education	(29,330)	(7,827)	7,741	(1,772)	_	_
6251	PSCH	Chatham County Schools	17.827	(10,306)	49.559	(11,340)	_	_
6261	PSCH	Chattahoochee County Schools	53,218	7,848	10,698	(2,448)	_	_
6271	PSCH	Chattooga County Schools	1,063	(2,857)	11,893	(2,720)	_	_
6291	PSCH	Clarke County Schools	109,822	1,277	73,199	(16,750)	_	_
6311	PSCH	Clayton County Schools	57,006	(982)	46,115	(10,552)	_	_
6331	PSCH	Cobb County Schools	10,411	(2,427)	13,782	(3,153)	_	_
6341	PSCH	Coffee County Schools	(37,988)	(10,771)	7,576	(1,733)	_	_
6351	PSCH	Colquitt County Schools	8,393	(3,873)	27,661	(6,329)	_	_
6361	PSCH	Columbia County Schools	(70,205)	(13,747)	27,001	(0,023)	_	_
6371	PSCH	Cook County Schools	(1,682)	(10,747)	_	_	_	_
6381	PSCH	Coweta County Schools	(32,866)	(4,316)	13,607	(3,115)	_	_
6401	PSCH	Crisp County Schools	(27,771)	(10,357)	10,543	(2,411)	_	_
6431	PSCH	Decatur County Schools	(27,771)	(10,001)	10,040	(2,711)	_	_
6441	PSCH	Dekalb County Schools	(111,684)	(38,831)	101,322	(23,186)	_	_
6451	PSCH	Dodge County Schools	81,948	1,794	49,913	(11,422)	_	_
6452	PSCH	Ocmulgee Regional Library System	1,366	(1,428)	6,391	(1,462)	_	_
6461	PSCH	Dooly County Schools	11,594	(820)	11,068	(2,535)	_	_
6471	PSCH	Dougherty County Schools	(3,015)	(3,031)	13,219	(3,026)	_	_
6481	PSCH	Douglas County Schools	(85,641)	(21,995)	19,770	(4,525)	_	_
6511	PSCH	Effingham County Schools	9.941	(5,940)	29.920	(6,846)	_	_
6561	PSCH	Fayette County Schools	12,583	(6,069)	30,736	(7,034)	_	_
6571	PSCH	Floyd County Schools	(152,256)	(31,887)	18,760	(4,292)	_	_
6581	PSCH	Forsyth County Schools	5,597	(9,960)	42,789	(9,792)	_	_
6591	PSCH	Franklin County Schools	20,907	(2,316)	16,890	(3,864)	_	_
6601	PSCH	Fulton County Board of Education	78,331	7,133	32,081	(7,341)	_	_
6611	PSCH	Gilmer County Schools	(13,190)	(2,576)	10,558	(2,417)	_	_
6631	PSCH	Glynn County Schools	45,408	(6,901)	59,529	(13,623)	_	-
6641	PSCH	Gordon County Schools	2,806	(2,758)	12,670	(2,900)	_	_
6651	PSCH	Grady County Schools	2.679	(4,981)	21,266	(4,866)	_	-
6661	PSCH	Greene County Schools	(37,673)	(10,142)	17,570	(4,021)	_	-
6671	PSCH	Gwinnett County Schools	(59,441)	(20,645)	30,308	(6,936)	_	_
6751	PSCH	Henry County Schools	53,224	(4,107)	55,211	(12,633)	_	-
6761	PSCH	Houston County Schools	53,394	(11,419)	76,462	(17,496)	_	-
6771	PSCH	Irwin County Schools	5,203	(2,097)	13,175	(3,015)	_	-
6781	PSCH	Jackson County Schools	(12,575)	(2,656)	8,814	(2,017)	_	-
6811	PSCH	Jefferson County Schools	32,613	4,808	6,556	(1,501)	_	-
6851	PSCH	Lamar County Schools	(68,307)	(14,036)	1,282	(294)	-	-





Employer Code	Employer Category Code	<u>Employer</u>	<u>Year 1</u>	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
6871	PSCH	Laurens County Schools	\$ (4,683)	\$ (3,859)	\$ 11,446	\$ (2,618)	\$ -	\$ -
6881	PSCH	Lee County Schools	(20,177)	(4,056)	-	-	-	-
6941	PSCH	Macon County Schools	3,646	(1,550)	7,105	(1,627)	-	-
6951	PSCH	Madison County Schools	-	-	-	-	-	-
6971	PSCH	Mcduffie County Schools	14,033	(8,666)	38,821	(8,883)	=	-
6991	PSCH	Meriwether County Schools	49,829	(1,961)	46,281	(10,590)	-	-
7021	PSCH	Monroe County Schools	(2,996)	-	-	-	-	-
7061	PSCH	Muscogee County Schools	85,529	(1,409)	56,547	(12,939)	-	-
7071	PSCH	Newton County Schools	33,549	(5,820)	47,232	(10,808)	-	-
7101	PSCH	Paulding County Schools	66,502	8,494	18,333	(4,196)	-	-
7121	PSCH	Pickens County Schools	3,843	(439)	4,288	(981)	-	-
7141	PSCH	Pike County Schools	11,970	(1,963)	13,991	(3,202)	-	-
7151	PSCH	Polk County Schools	3,794	(3,113)	24,272	(5,555)	=	-
7191	PSCH	Rabun County Schools	5,843	(3,059)	15,428	(3,529)	=	-
7211	PSCH	Richmond County Schools	(25,991)	(6,578)	11,116	(2,544)	-	-
7221	PSCH	Rockdale County Schools	10,296	(5,567)	28,628	(6,551)	=	-
7261	PSCH	Spalding County Schools	(58,018)	(7,990)	-	-	-	-
7291	PSCH	Sumter County Schools	33,144	4,887	6,663	(1,526)	=	-
7321	PSCH	Tattnall County Schools	(29,159)	(2,623)	-	-	-	-
7341	PSCH	Telfair County Schools	1,800	(808)	3,851	(881)	-	-
7351	PSCH	Terrell County Schools	24,818	116	18,726	(4,285)	-	-
7371	PSCH	Tift County Schools	-	-	-	=	-	-
7401	PSCH	Treutlen County Schools	3,720	(1,902)	9,824	(2,248)	-	-
7411	PSCH	Troup County Schools	(5,476)	(2,368)	2,214	(506)	-	-
7431	PSCH	Twiggs County Schools	(17,693)	(5,331)	1,355	(310)	-	-
7451	PSCH	Upson County Schools	(39,801)	(8,714)	2,826	(647)	-	-
7461	PSCH	Walker County Schools	(1,966)	(3,337)	10,771	(2,465)	-	-
7481	PSCH	Ware County Schools	(22,205)	(8,962)	17,201	(3,935)	-	-
7501	PSCH	Washington County Board of Education	(11,940)	(9,228)	39,117	(8,951)	-	-
7511	PSCH	Wayne County Schools	(11,335)	(6,554)	11,373	(2,602)	-	-
7541	PSCH	White County Board of Education	10,898	(59)	5,196	(1,190)	-	-
7551	PSCH	Whitfield County Schools	39,980	5,895	8,037	(1,838)	-	-
7571	PSCH	Wilkes County Schools	37,226	(293)	26,773	(6,126)	-	-
7581	PSCH	Wilkinson County Schools	(49,027)	(12,205)	9,120	(2,087)	-	-
7611	PSCH	Atlanta City Schools	111,231	(1,979)	92,459	(21,157)	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	5,368	(4,555)	20,960	(4,796)	-	-
7721	PSCH	City of Dalton Schools (Whitfield)	101,436	14,956	20,392	(4,666)	-	-
7741	PSCH	City of Dublin Schools (Laurens)	(20,203)	(1,134)		- -	-	-
7761	PSCH	City of Gainesville Schools (Hall)	53,339	7,864	10,723	(2,454)	-	-
7811	PSCH	City of Marietta Schools (Cobb)	4,713	(1,645)	8,445	(1,932)	-	-
7851	PSCH	City of Rome Schools (Floyd)	106,385	13,750	30,289	(6,931)	-	-
7861	PSCH	City of Social Circle Schools (Walton)	4,137	(2,338)	12,155	(2,781)	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	(1,014)	365	4,327	(992)	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	(36,103)	(15,830)	41,832	(9,571)	-	-
968-0968	PSCH	Georgia Military College	55,639	(1,693)	44,804	(10,253)	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	2,043	(2,292)	12,379	(2,833)	-	-





Employer Code	Employer Category Code	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
8564	RESA	Metro Regional Education Service Agency	\$ (79,524)	\$ (15,462)	\$ -	\$ -	\$ -	\$ -
8804	RESA	First District Regional Education Service Agency	6,430	(5,997)	27.040	(6,188)	-	-
	STAT	Georgia Department of Agriculture	2,133,943	(664,854)	4,081,201	(933,888)	_	_
	STAT	Georgia Department of Administrative Services	1,516,443	(540,213)	3,167,376	(724,779)	_	_
	STAT	Georgia Department of Audits	2,241,431	(438,586)	3,427,436	(784,288)	_	_
	STAT	Department of Public Health	7,393,564	(1,866,304)	12,074,573	(2,762,983)	_	_
	STAT	Georgia Department of Banking and Finance	210.795	(251,907)	1,117,702	(255,760)	_	_
	STAT	State Accounting Office	384,836	(374,000)	1,785,846	(408,648)	_	_
	STAT	Office of Commissioner of Insurance	2,035,589	(238,031)	2,251,784	(515,268)	_	_
	STAT	Georgia State Finance and Investment Commission	152.205	(295,363)	1.290.945	(295,403)	_	_
	STAT	State Properties Commission	(1,154)	(46,624)	182,310	(41,717)	_	_
	STAT	Georgia Department of Defense	546,225	(713,196)	3,214,759	(735,623)	_	_
	STAT	GA Vocational Rehab Agency	7,341,151	(1,727,496)	6,547,157	(1,498,164)	_	_
	STAT	Georgia Department of Education	3,523,796	(1,073,164)	6,551,188	(1,499,086)	_	_
	STAT	The Technical College System of Georgia	4,865,607	227,467	2.841.217	(650,146)	_	_
	STAT	Prosecuting Attorneys Council	4,306,893	(1,774,979)	9,764,951	(2,234,479)	_	_
	STAT	Georgia Department of Community Health	2,171,302	(1,394,101)	7,118,816	(1,628,974)	_	_
	STAT	Georgia Forestry Commission	1,606,880	(721,137)	4,058,590	(928,714)	_	_
	STAT	Office of Planning and Budget	1.792.236	(702,695)	3.994.618	(914,074)	_	_
	STAT	Georgia Department of Human Services	(621,642)	(3,235,358)	18,681,550	(4,274,833)	_	_
	STAT	Georgia Department of Community Affairs	3,460,867	(605,355)	4,643,910	(1,062,650)	_	_
	STAT	Department of Economic Development	355,856	(399,816)	1,787,546	(409,038)	_	_
	STAT	Administrative Office of the Courts	569,502	(214,843)	1,251,201	(286,307)	_	_
	STAT	Georgia Court of Appeals	168.745	(614,709)	2,411,512	(551,818)	_	_
	STAT	Superior Courts of Georgia	1,668,421	(409,653)	2,704,221	(618,797)	_	_
	STAT	Supreme Court	416,190	(415,836)	1,806,646	(413,409)	_	_
	STAT	Georgia Department of Labor	977,737	(2,115,341)	8,469,086	(1,937,951)	_	_
	STAT	Department of Behavioral Health and Developmental	17,840,634	(3,008,561)	27,058,818	(6,191,775)	_	-
	STAT	Georgia Department of Law	1.488.887	(682,563)	3.853.756	(881,841)	_	_
	STAT	General Assembly of Georgia	615,159	(458,689)	2,278,348	(521,347)	_	-
	STAT	Department of Juvenile Justice	9,996,765	(2,669,437)	18,476,517	(4,227,916)	_	_
_	STAT	Georgia Department of Natural Resources	6,849,180	(2,746,566)	15,879,620	(3,633,677)	_	_
	STAT	State Board Pardons and Paroles	745.171	(285,554)	1,644,639	(376,336)	_	_
	STAT	Georgia Department of Public Safety	10,028,169	(3,228,253)	19,843,828	(4,540,793)	_	_
	STAT	Georgia Department of Corrections	23,619,914	(7,100,471)	48,016,695	(10,987,488)	_	_
	STAT	Georgia Department of Early Care Learning	2,557,899	(968,416)	5,621,410	(1,286,327)	_	_
	STAT	Georgia Public Service Commission	709,867	(134,091)	1,071,766	(245,248)	_	_
	STAT	Georgia Bureau of Investigation	7.042.355	(1,932,260)	12.346.647	(2,825,239)	_	_
	STAT	Department of Revenue	1,869,102	(1,767,852)	8,398,126	(1,921,713)	_	_
	STAT	Georgia Department of Driver Services	3,982,505	(551,778)	4,909,180	(1,123,351)	_	-
	STAT	Georgia Student Finance Commission	598,968	(204,186)	1,217,066	(278,496)	_	-
	STAT	Georgia Department of Community Supervision	4,800,575	(2,849,870)	15,065,525	(3,447,390)	_	_
	STAT	Secretary of State	1,377,534	(283,597)	2,126,700	(486,645)	_	_
	STAT	Georgia Teachers Retirement System	1,109,353	(728,552)	3,597,994	(823,315)	_	-
	STAT	Georgia Department of Transportation	19,861,887	(5,217,055)	34,630,470	(7,924,368)	_	_
	STAT	Georgia Department of Veterans Service	651,228	(146,197)	1,045,212	(239,173)	_	-





Employer Code	Employer Category	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
	<u>Code</u>							
489	STAT	Subsequent Injury Trust Fund	\$ 2,642	\$ (25,463)	\$ 109,432	\$ (25,041)	\$ -	\$ -
490	STAT	State Board of Workers Comp	638,746	(251,194)	1,466,088	(335,480)	-	-
492	STAT	Georgia Public Defender Standards Council	7,017,146	(1,071,844)	9,216,281	(2,108,929)	-	-
495	STAT	Georgia Commission on the Holocaust	41,110	(5,617)	38,316	(8,767)	-	-
900	STAT	Georgia Building Authority	629,164	(210,759)	1,313,785	(300,630)	-	-
921	STAT	Georgia Correctional Industries	238,852	(329,831)	1,445,886	(330,857)	-	-
922	STAT	George L. Smith II - GWCCA	1,660,640	(238,760)	2,204,950	(504,552)	-	-
927	STAT	State Road and Tollway Authority	585,622	(177,663)	1,165,332	(266,658)	-	-
977	STAT	Georgia Public Broadcasting	676,832	(273,401)	1,496,872	(342,523)	-	-
980	STAT	GTA Georgia Technology Authority	1,192,797	(451,767)	2,706,693	(619,363)	-	-
996	STAT	THE ATL	83,249	(75,732)	360,041	(82,387)	-	-
75-001	TAXS	Appling County Tax Officials	4,877	(3,366)	16,278	(3,724)	-	-
75-003	TAXS	Bacon County Tax Officials	(12,082)	(5,076)	11,665	(2,669)	-	-
75-004	TAXS	Baker County Tax Officials	(6,006)	- (44.040)	-	- (4= 00=)	-	-
75-005	TAXS	Baldwin County Tax Officials	29,947	(11,043)	67,231	(15,385)	-	-
75-007	TAXS	Barrow County Tax Officials	-	- (22 = 24)	-	(00.000)	-	-
75-008	TAXS	Bartow County Tax Officials	12,662	(28,721)	114,963	(26,306)	-	-
75-010	TAXS	Berrien County Tax Officials	15,074	(4,723)	30,080	(6,883)	-	-
75-011	TAXS	Bibb County Tax Officials	(74,285)	(43,646)	118,431	(27,100)	-	-
75-012	TAXS	Bleckley County Tax Officials		- 		-	-	-
75-013	TAXS	Brantley County Tax Officials	6,899	(3,967)	19,649	(4,497)	-	-
75-014	TAXS	Brooks County Tax Officials	(3,249)	(3,213)	11,879	(2,719)	-	-
75-015	TAXS	Bryan County Tax Officials	(17,760)	(12,931)	43,760	(10,014)	-	-
75-016	TAXS	Bulloch County Tax Officials	6,294	(4,146)	26,457	(6,054)	-	-
75-017	TAXS	Burke County Tax Officials	(84,092)	(15,695)	- 	-	-	-
75-018	TAXS	Butts County Tax Officials	4,921	(2,998)	14,899	(3,409)	-	-
75-019	TAXS	Calhoun County Tax Officials	(23,893)	(6,678)	6,813	(1,558)	-	-
75-020	TAXS	Camden County Tax Officials	16,606	(11,966)	57,367	(13,125)	-	-
75-021	TAXS	Candler County Tax Officials	(1,871)	(1,932)	11,218	(2,567)	=	-
75-022	TAXS	Carroll County Tax Officials	(3,991)	(11,922)	49,714	(11,376)	-	-
75-023	TAXS	Catoosa County Tax Officials	(33,481)	(5,969)	-		-	-
75-024	TAXS	Charlton County Tax Officials	13,940	(4,418)	26,880	(6,151)	=	-
75-025	TAXS	Chatham County Tax Officials	(48,710)	(20,964)	76,764	(17,566)	=	-
75-026	TAXS	Chattahoochee County Tax Officials	(4,058)	=	=	=	-	-
75-029	TAXS	Clarke County Tax Officials	21,094	(8,961)	76,331	(17,466)	-	-
75-030	TAXS	Clay County Tax Officials	2,865	(1,378)	7,299	(1,670)	=	-
75-031	TAXS	Clayton County Tax Officials	(144,833)	(38,789)	43,153	(9,874)	-	-
75-032	TAXS	Clinch County Tax Officials	4,751	(5,008)	22,888	(5,237)	-	-
75-033	TAXS	Cobb County Tax Officials	(36,101)	(77,520)	314,698	(72,011)	-	-
75-034	TAXS	Coffee County Tax Officials	422	(7,611)	28,409	(6,501)	-	-
75-035	TAXS	Colquitt County Tax Officials	578	(11,236)	42,930	(9,824)	-	-
75-036	TAXS	Columbia County Tax Officials	(11,803)	(26,217)	96,470	(22,075)	-	-
75-037	TAXS	Cook County Tax Officials	2,206	(2,851)	12,350	(2,827)	-	-
75-038	TAXS	Coweta County Tax Officials	(31,898)	(20,778)	61,000	(13,959)	-	-
75-041	TAXS	Dade County Tax Officials	(7,628)	(3,715)	10,922	(2,499)	-	-
75-043	TAXS	Decatur County Tax Officials	3,106	(3,092)	14,098	(3,226)	-	-





Employer Code	Employer Category Code	<u>Employer</u>	<u>Y</u>	<u>'ear 1</u>	Year 2	Year 3	Year 4	<u>Y</u>	<u>'ear 5</u>	Th	<u>iereafter</u>
75-044	TAXS	Dekalb County Tax Officials	\$	(241,539)	\$ (68,257)	\$ 121,961	\$ (27,908)	\$	-	\$	-
75-045	TAXS	Dodge County Tax Officials		4,881	(4,420)	20,212	(4,625)		-		-
75-046	TAXS	Dooly County Tax Officials		(7,340)	-	-	-		-		-
75-047	TAXS	Dougherty County Tax Officials		(101)	(7,982)	47,893	(10,960)		-		-
75-048	TAXS	Douglas County Tax Officials		(19,536)	(9,296)	19,207	(4,396)		-		-
75-050	TAXS	Echols County Tax Officials		(4,560)	-	-	-		-		-
75-051	TAXS	Effingham County Tax Officials		142	(5,194)	22,674	(5,188)		-		-
75-052	TAXS	Elbert County Tax Officials		(22,837)	(8,949)	17,614	(4,030)		-		-
75-053	TAXS	Emanuel County Tax Officials		1,986	(5,087)	19,610	(4,488)		-		-
75-055	TAXS	Fannin County Tax Officials		2,041	(4,004)	18,668	(4,272)		-		-
75-056	TAXS	Fayette County Tax Officials		12,264	(8,225)	37,889	(8,671)		-		-
75-057	TAXS	Floyd County Tax Officials		13,707	(7,947)	40,492	(9,266)		-		-
75-058	TAXS	Forsyth County Tax Officials		41,610	(50,481)	228,824	(52,362)		-		-
75-059	TAXS	Franklin County Tax Officials		2,745	(5,664)	23,179	(5,304)		-		-
75-060	TAXS	Fulton County Tax Officials		296,161	(161,825)	821,812	(188,052)		-		-
75-062	TAXS	Glascock County Tax Officials		1,850	(1,954)	8,858	(2,026)		-		-
75-063	TAXS	Glynn County Tax Officials		(64,879)	(22,000)	33,212	(7,600)		-		-
75-064	TAXS	Gordon County Tax Officials		5,217	(10,034)	48,908	(11,192)		-		-
75-065	TAXS	Grady County Tax Officials		(18,497)	(2,999)	-	-		-		-
75-066	TAXS	Greene County Tax Officials		3,742	(3,621)	16,084	(3,681)		-		-
75-067	TAXS	Gwinnett County Tax Officials		17,693	(57,908)	265,212	(60,688)		-		-
75-068	TAXS	Habersham County Tax Officials		(4,778)	(5,938)	21,737	(4,975)		-		-
75-069	TAXS	Hall County Tax Officials		15,061	(4,120)	32,537	(7,446)		-		-
75-070	TAXS	Hancock County Tax Officials		(887)	(2,400)	10,645	(2,435)		-		-
75-071	TAXS	Haralson County Tax Officials		(1,167)	(2,585)	11,679	(2,672)		-		-
75-072	TAXS	Harris County Tax Officials		(9,470)	(3,341)	5,337	(1,221)		-		-
75-073	TAXS	Hart County Tax Officials		-	-	-	-		-		-
75-074	TAXS	Heard County Tax Officials		1,534	(3,328)	12,422	(2,843)		-		-
75-075	TAXS	Henry County Tax Officials		(14,812)	(32,593)	115,735	(26,482)		-		-
75-076	TAXS	Houston County Tax Officials		(12,843)	(13,947)	61,053	(13,970)		-		-
75-077	TAXS	Irwin County Tax Officials		(5,638)	-	-	-		-		-
75-078	TAXS	Jackson County Tax Officials		22,766	(5,045)	33,761	(7,726)		-		-
75-080	TAXS	Jeff Davis County Tax Officials		3,900	(2,534)	15,113	(3,458)		-		-
75-081	TAXS	Jefferson County Tax Officials		4,539	(1,136)	7,993	(1,829)		-		-
75-082	TAXS	Jenkins County Tax Officials		3,748	(1,800)	9,917	(2,270)		-		-
75-084	TAXS	Jones County Tax Officials		1,447	(13,388)	52,856	(12,095)		-		-
75-085	TAXS	Lamar County Tax Officials		2,774	(6,131)	26,088	(5,970)		-		-
75-086	TAXS	Lanier County Tax Officials		3,155	(4,786)	20,683	(4,732)		-		-
75-087	TAXS	Laurens County Tax Officials		(942)	(6,281)	33,538	(7,674)		-		-
75-088	TAXS	Lee County Tax Officials		4,904	(4,577)	20,688	(4,735)		-		-
75-089	TAXS	Liberty County Tax Officials		16,972	(12,954)	62,768	(14,365)		-		-
75-090	TAXS	Lincoln County Tax Officials		1,252	(1,479)	6,464	(1,479)		-		-
75-091	TAXS	Long County Tax Officials		2,162	(1,600)	7,318	(1,675)		-		-
75-092	TAXS	Lowndes County Tax Officials		4,985	(10,756)	45,071	(10,312)		-		-
75-093	TAXS	Lumpkin County Tax Officials		(7,482)	-	-	-		-		-
75-094	TAXS	Macon County Tax Officials		3,493	(4,720)	20,324	(4,651)		-		-





Employer Code	Employer Category	<u>Employer</u>	Year 1		Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
<u>coue</u>	<u>Code</u>								
75-095	TAXS	Madison County Tax Officials	\$ 7,590		(719)	\$ 8,358	\$ (1,912)	\$ -	\$ -
75-096	TAXS	Marion County Tax Officials	12,215		(1,447)	16,759	(3,834)	-	-
75-097	TAXS	Mcduffie County Tax Officials	8,665		(4,053)	20,984	(4,801)	-	-
75-098	TAXS	Mcintosh County Tax Officials	4,585		(4,898)	21,970	(5,026)	-	-
75-099	TAXS	Meriwether County Tax Officials	(6,214		-	=	=	-	-
75-100	TAXS	Miller County Tax Officials	434		(3,120)	11,621	(2,660)	-	-
75-101	TAXS	Mitchell County Tax Officials	(7,370		-	=	=	-	-
75-102	TAXS	Monroe County Tax Officials	(3,493	,	(9,520)	34,358	(7,861)	-	-
75-103	TAXS	Montgomery County Tax Official	(13,786		(5,607)	11,437	(2,617)	-	-
75-104	TAXS	Morgan County Tax Officials	7,596		(3,277)	17,322	(3,965)	-	-
75-105	TAXS	Murray County Tax Officials	(3,341		(6,372)	21,528	(4,927)	-	-
75-106	TAXS	Muscogee County Tax Officials	(33,467		(36,642)	107,446	(24,587)	-	-
75-107	TAXS	Newton County Tax Officials	(17,270		(12,660)	46,620	(10,667)	-	-
75-108	TAXS	Oconee County Tax Officials	5,938		(6,093)	27,292	(6,244)	-	-
75-109	TAXS	Oglethorpe County Tax Officials	4,686		(2,656)	13,394	(3,066)	-	-
75-110	TAXS	Paulding County Tax Officials	(9,247		(14,071)	49,743	(11,383)	-	-
75-111	TAXS	Peach County Tax Officials	(23,572		(11,395)	27,244	(6,234)	-	-
75-112	TAXS	Pickens County Tax Officials	(3,137	')	(2,411)	13,131	(3,005)	-	-
75-113	TAXS	Pierce County Tax Officials	(3,408	5)	(6,478)	21,538	(4,928)	-	-
75-114	TAXS	Pike County Tax Officials	1,819	)	(3,505)	14,525	(3,324)	-	-
75-115	TAXS	Polk County Tax Officials	2,299		(5,451)	27,623	(6,321)	-	-
75-119	TAXS	Rabun County Tax Officials	(2,769	)	(2,169)	10,038	(2,297)	-	-
75-121	TAXS	Richmond County Tax Officials	6,980	)	(36,539)	163,211	(37,347)	-	-
75-122	TAXS	Rockdale County Tax Officials	(24,585	5)	(10,694)	29,128	(6,666)	-	-
75-123	TAXS	Schley County Tax Officials	(5,908	5)	-	=	-	-	-
75-124	TAXS	Screven County Tax Officials	497	•	(4,084)	17,094	(3,912)	-	-
75-125	TAXS	Seminole County Tax Officials	1,442		(1,360)	6,255	(1,431)	-	-
75-126	TAXS	Spalding County Tax Officials	(6,052	!)	(10,963)	47,640	(10,900)	-	-
75-127	TAXS	Stephens County Tax Officials	(119	)	(12,133)	42,799	(9,795)	-	-
75-128	TAXS	Stewart County Tax Officials	2,231		(2,783)	12,107	(2,770)	-	-
75-129	TAXS	Sumter County Tax Officials	1,894		(6,117)	26,700	(6,110)	-	-
75-130	TAXS	Talbot County Tax Officials	(263	5)	(1,525)	5,735	(1,312)	-	-
75-131	TAXS	Taliaferro County Tax Officials	4,522		(2,525)	12,758	(2,920)	-	-
75-132	TAXS	Tattnall County Tax Officials	3,562	!	(3,624)	17,060	(3,904)	-	-
75-133	TAXS	Taylor County Tax Officials	2,240	)	(2,654)	11,621	(2,660)	-	-
75-134	TAXS	Telfair County Tax Officials	3,765	;	(2,745)	11,684	(2,673)	-	-
75-135	TAXS	Terrell County Tax Officials	8,377	•	(844)	10,417	(2,383)	_	-
75-136	TAXS	Thomas County Tax Officials	11,659		(5,723)	29,701	(6,797)	-	-
75-137	TAXS	Tift County Tax Officials	922		(7,267)	31,964	(7,315)	-	-
75-139	TAXS	Towns County Tax Officials	(33,530	)	(6,646)	7,328	(1,677)	-	-
75-141	TAXS	Troup County Tax Officials	13,521		(4,763)	27,759	(6,352)	-	-
75-142	TAXS	Turner County Tax Officials	(13,457		(7,767)	19,304	(4,417)	-	-
75-143	TAXS	Twiggs County Tax Officials	4,117		(6,086)	26,511	(6,067)	-	-
75-145	TAXS	Upson County Tax Officials	(3,563		(1,864)	8,766	(2,006)	_	-
75-146	TAXS	Walker County Tax Officials	(13,863		(18,323)	57,460	(13,149)	_	-
75-147	TAXS	Walton County Tax Officials	7,526		(3,829)	21,955	(5,024)		





Employer Code	Employer Category	<u>Employer</u>	Year 1	Year 2	Year 3	Year 4	Year 5	<u>Thereafter</u>
75-148	<u>Code</u> TAXS	Ware County Tax Officials	\$ (46,301)	\$ (10,305)	\$ 7.032	\$ (1,609)	\$ -	\$ -
75-149	TAXS	Warren County Tax Officials	(4,728)	Ψ (10,000)	Ψ 1,002	Ψ (1,005)	Ψ -	Ψ -
75-150	TAXS	Washington County Tax Officials	(55,202)	(14,609)	16,113	(3,687)	_	_
75-151	TAXS	Wayne County Tax Officials	(101)	(3,609)	15,157	(3,469)	_	_
75-154	TAXS	White County Tax Officials	(32,434)	(19,790)	49.840	(11,405)	-	-
75-155	TAXS	Whitfield County Tax Officials	(57,483)	(29,964)	84,504	(19,336)	_	_
75-156	TAXS	Wilcox County Tax Officials	(50,249)	(10,112)		-	-	-
75-158	TAXS	Wilkinson County Tax Officials	(70,861)	(13,948)	-	=	-	-
75-159	TAXS	Worth County Tax Officials	8,276	(6,490)	30,653	(7,014)	-	-
817	TCOL	Oconee Fall Line Technical College	318,322	(34,372)	350,198	(80,136)	_	-
818	TCOL	Coastal Pines Technical College	465,476	(85,656)	657,912	(150,547)	-	-
820	TCOL	Albany Technical College	585,436	(152,389)	963,067	(220,376)	-	-
822	TCOL	Athens Technical College	740,430	(54,167)	756,267	(173,053)	-	-
823	TCOL	Atlanta Technical College	1,251,737	(145,955)	1,510,887	(345,731)	-	-
824	TCOL	Augusta Technical College	553,138	(238,097)	1,292,582	(295,777)	-	-
826	TCOL	West Georgia Technical College	881,002	(174,256)	1,366,815	(312,763)	-	-
827	TCOL	Chattahoochee Technical College	1,391,451	(282,442)	2,076,772	(475,220)	-	-
828	TCOL	Columbus Technical College	949,275	(60,875)	894,399	(204,661)	-	-
829	TCOL	Georgia Northwestern Technical College	853,715	(203,910)	1,402,801	(320,998)	-	-
830	TCOL	Georgia Piedmont Technical College	328,820	(95,047)	613,671	(140,425)	-	-
831	TCOL	Southern Crescent Technical College	492,914	(166,181)	1,007,813	(230,614)	-	-
832	TCOL	Gwinnett Technical College	675,421	(435,462)	2,168,853	(496,291)	-	-
834	TCOL	Lanier Technical College	1,194,134	(82,797)	1,180,722	(270,180)	-	-
835	TCOL	Central Georgia Technical College	1,722,270	(370,490)	2,668,134	(610,540)	-	-
837	TCOL	Southern Regional Technical College	699,965	(164,202)	1,182,640	(270,620)	-	-
838	TCOL	North Georgia Technical College	332,714	(130,081)	705,285	(161,389)	-	-
841	TCOL	Savannah Technical College	776,050	(198,176)	1,260,608	(288,461)	-	-
842	TCOL	South Georgia Technical College	159,796	(129,056)	629,809	(144,117)	-	-
843	TCOL	Southeastern Technical College	304,015	(68,184)	440,432	(100,782)	-	-
844	TCOL	Ogeechee Technical College	234,617	10,602	141,517	(32,383)	-	-
848	TCOL	Wiregrass Georgia Technical College	570,916	(195,566)	1,131,557	(258,931)	-	-
503-0503	UNIV	Georgia Institute of Technology	154,128	(42,226)	283,103	(64,781)	-	-
509-0509	UNIV	Georgia State University	505,944	(13,878)	351,994	(80,545)	-	-
512-0512	UNIV	Augusta University	(68,276)	(129,735)	477,807	(109,335)	-	-
518-0518	UNIV	University of Georgia	206,368	(96,487)	491,404	(112,447)	-	-
521-0521	UNIV	Albany State University	(96,208)	(28,868)	34,601	(7,917)	-	-
528-0528	UNIV	Clayton College and State University	37,889	5,273	13,267	(3,036)	-	-
530-0530	UNIV	Columbus State University	51,939	641	29,939	(6,850)	-	-
531-0531	UNIV	University of North Georgia	(92,696)	(38,003)	61,039	(13,968)	-	-
533-0533	UNIV	Fort Valley State University	77,762	11,467	15,632	(3,577)	-	-
536-0536	UNIV	Georgia College and State University	535,389	59,833	160,297	(36,681)	-	-
539-0539	UNIV	Georgia Southern University	50,987	(9,799)	73,777	(16,883)	-	-
540-0540	UNIV	Georgia Gwinnett College	(81,325)	(20,311)	18,235	(4,172)	-	-
542-0542	UNIV	Georgia Southwestern State University	63,639	(5,429)	65,881	(15,075)	-	-
543-0543	UNIV	Kennesaw State University	(124,090)	(29,850)	35,203	(8,055)	-	-
547-0547	UNIV	Middle Georgia State College	99,284	3,748	72,801	(16,659)	-	-





Employer Code	Employer Category Code	<u>Employer</u>	Year 1	Year 2	Year 3		Year 4	7	<u>Year 5</u>	<u>The</u>	ereafter
548-0548	UNIV	Savannah State University	\$ 61,577	\$ 9,080	\$ 12,379	\$	(2,833)	\$	-	\$	-
551-0551	UNIV	Valdosta State University	7,661	237	7,386		(1,691)		-		-
554-0554	UNIV	State University of West Georgia	54,591	(2,166)	51,720		(11,836)		-		-
557-0557	UNIV	Abraham Baldwin Agricultural College	40,365	(7,813)	57,984		(13,269)		-		-
563-0563	UNIV	College of Coastal Georgia	(3,884)	(11,069)	42,250		(9,667)		-		-
567-0567	UNIV	South Georgia State College	3,165	(2,133)	10,436		(2,388)		-		-
569-0569	UNIV	Dalton College	(50,575)	(13,104)	8,314		(1,903)		-		-
572-0572	UNIV	East GA College	41,816	6,166	8,406		(1,922)		-		-
573-0573	UNIV	Georgia Highlands College	6,574	(7,612)	24,165		(5,531)		-		-
576-0576	UNIV	Gordon College	37,284	912	20,299		(4,645)		-		-
598-0598	UNIV	Regents Central Office	(169,787)	(112,421)	286,094		(65,465)		-		-
209-0209	VARS	Agricultural Commodity Commission	24,289	(7,510)	52,302		(11,967)		-		-
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	 100,576	 (14,166)	 144,931	-	(33,164)				
		TOTAL	\$ 251,378,000	\$ (76,675,000)	\$ 485,630,000	\$	(111,125,000)	\$		\$	
		STATE DEPARTMENT OF REVENUE	\$ (748,491)	\$ (1,414,045)	\$ 5,251,819	\$	(1,201,762)	\$		\$	
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ (50,280)	\$ (188,181)	\$ 738,867	\$	(169,075)	\$		\$	





## Schedule D - Summary of Benefit Provisions Evaluated

The Employees' Retirement System of Georgia (ERS) was established February 3, 1949 to provide retirement benefits and other benefits to employees of the State of Georgia. The commencement date was January 1, 1950. "Old Plan" means the plan applicable to members beginning employment prior to July 1, 1982, "New Plan" means the plan applicable to members employed on or after July 1, 1982 and before January 1, 2009, and "GSEPS" means the plan applicable to members employed on or after January 1, 2009. The following summary describes the main provisions of the System.

#### Normal Retirement Benefit

Eligibility

A member is eligible for normal retirement upon the attainment of age 60 and 10 years of creditable service (prior service plus membership service plus purchased service plus forfeited leave — minimum 960 hours) or 30 years of creditable service regardless of age. Certain Law Enforcement positions are eligible with attainment of age 55 and 10 years of credible service.

Benefit

### Old Plan

(A) x (B) x (C), where

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

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

#### New Plan

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

### **GSEPS**

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

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

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





### Early Retirement Benefit

Eligibility

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

**Benefit** 

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

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

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

### Disability Retirement Benefit

### Old Plan and New Plan

Eligibility

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

Benefit

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

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

### Service at Disability

### **Benefit**

(1) 13 years 4 months to 18 years

75% of what the normal retirement benefit would have been had the member continued to work until age 60 with no further change in compensation

(2) Over 18 years to 22 years 9 months

100% of age 60 benefit

(3) Over 22 years 9 months to 27 years 6 months

75% of age 65 benefit

(4) Over 27 years 6 months 100% of age 65 benefit





**GSEPS** 

Eligibility A member is eligible for disability retirement after having at least 15

years of service and being certified by the medical board as permanently disabled for the further performance of the duties of the

position held at the time of disability.

Benefit The annual disability retirement benefit is an immediate benefit equal

to 1.00% of average final compensation multiplied by years of credited

service at disability.

Involuntary Retirement Benefit

Eligibility Member prior to April 1, 1972, termination is involuntary and without

prejudice, and member has more than 18 years of membership

service.

For members prior to February 13, 1962, the service requirement is

more than 18 years of creditable service.

Benefit Computed as for disability retirement.

Deferred Vested Retirement Benefit

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

Benefit Accrued benefit deferred to age 60.

Death Benefit

Old Plan and New Plan

<u>Eligibility</u> <u>Benefit</u>

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

Refund of all employee contributions plus allowable interest.

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

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

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

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





(4) After retirement Payments continued to spouse as determined by options

(if any) elected before retirement.

**GSEPS** 

Eligibility 15 years of creditable service.

Benefit Benefit equal to disability retirement immediately prior to death under

Option 2.

**Termination Benefit** 

Eligibility Termination with less than 10 years creditable service.

Benefit Return of all member contributions and employer contributions made

on behalf of member with allowable interest. Life insurance premiums

paid by the employee are not refundable.

Payment Options At application for retirement, a member must choose one of the

following methods of payment. All forms are of equivalent actuarial

value.

Maximum Benefit Life annuity, payable to members for the member's life with the final

payment (for month of member's death) going to member's designated

beneficiary.

Option 1 Full cash refund, paying a reduced retirement benefit to members so

that, upon member's death, the beneficiary receives a lump sum cash settlement equal to the difference between the member's accumulated contributions at retirement and the benefit payments due to member

contributions received prior to member's death.

Option 2 Joint and 100% to survivor. Member receives a reduced benefit for life

with the same benefit continuing for life of beneficiary upon member's

death.

Option 3 Joint and 50% to survivor. Member receives a reduced benefit for life

with one-half members' benefit continuing to beneficiary for life upon

member's death.

Other Options Other options are available with certain restrictions.

Board, shown in Schedule F.





Contributions

By Members

Old Plan

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

New Plan and GSEPS

Member contributions are 1.25% of annual compensation

By Employers

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





## Schedule E – Statement of Actuarial Assumptions and Methods

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

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

### **SALARY INCREASES:**

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

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

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





# Schedule E – Statement of Actuarial Assumptions and Methods (continued)

**RATES OF WITHDRAWAL**: Representative values of the assumed annual rates of withdrawal are as follows.

		Non-Law Enforcement	
		Years of Service	
<u>Age</u>	<u>0-4</u>	5-9	10 & Over
<u> </u>	<u> </u>	<u> </u>	<u> 10 0. 0 701</u>
		<u>Male</u>	
20	40.00%		
25	30.00	16.25%	
30	25.00	12.50	8.00%
35	23.00	10.50	6.25
40	20.00	9.50	4.75
45	20.00	8.50	4.00
50	17.00	7.25	4.50
55	15.00	6.75	4.75
60	14.50	5.50	
65	14.50	12.50	
		Famala	
20	35.00%	<u>Female</u>	
25	27.00	18.00%	
30	23.00	12.50	9.00%
35	20.00	10.25	6.50
40	18.00	9.00	5.25
45	17.00	8.00	4.25
50	16.00	7.50	4.25
55	15.00	7.25	4.25
60	15.50	7.00	<del></del>
65	16.50	12.00	

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





## Schedule E – Statement of Actuarial Assumptions and Methods (continued)

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

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

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

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



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



## Schedule E – Statement of Actuarial Assumptions and Methods (continued)

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

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

<sup>\*</sup> Base mortality rates as of 2010 before application of the improvement scale

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

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

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

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

<sup>\*</sup> Base mortality rates as of 2010 before application of the improvement scale





## Schedule E - Statement of Actuarial Assumptions and Methods (continued)

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

AMORTIZATION METHOD: Level dollar amortization.

**ASSET METHOD**: Fair Value.

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

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

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

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

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

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

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

**VALUATION METHOD**: Entry age normal cost method.





## Schedule F – Funding Policy of The ERS Board of Trustees

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

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

### I. Funding Objectives

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

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

### II. Measures of Funding Progress

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

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

#### UAAL Amortization Period

- The Transitional UAAL will be amortized over a closed 20-year period beginning on the initial valuation date for which this funding policy is adopted.
- Each New Incremental UAAL shall be amortized over a closed 20-year period beginning with the year it is incurred.





## Schedule F – Funding Policy of The ERS Board of Trustees (continued)

### Employer Contribution Rates

- Employer Normal Contribution Rate the contribution rate determined as of the valuation date each year based on the provisions of Georgia Code Section 47-2-55 (1).
- o In each valuation subsequent to the adoption of this funding policy, the required employer contribution rate will be determined as the summation of the employer Normal Contribution Rate, a contribution rate for administrative expenses, the amortization rate for the Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.
- The required employer contribution rate shall not be less than the Employer Normal Contribution Rate unless the funded ratio is greater than or equal to 105%, as determined by the actuarial valuation in which the employer contribution rate is set.
- In no event shall the employer contribution rate decrease by more than 2% from one fiscal year to the next fiscal year, unless the Board specifically elects to suspend the 2% maximum for a given valuation year.
- o In no event shall the employer contribution rate be less than 0%.
- The valuation methodology, including the amortization of the Unfunded Actuarial Accrued Liability (UAAL), is expected to maintain reasonably stable contribution rates over time.

### III. Methods and Assumptions

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

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

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

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

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





## Schedule F – Funding Policy of The ERS Board of Trustees (continued)

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

### IV. Funding Policy Progress

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

Adopted: April 21, 2022





## **Appendix to the Funding Policy**

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

Effective July 1, 2022, unless otherwise noted.

### **Definitions**

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

### **Determination of COLA**

- 1. The COLA for a given fiscal year will be effective no earlier than July 1 following the approval of the most recent actuarial valuation.
- The Hurdle Rate is set at 6.00%.





## **Appendix to the Funding Policy (continued)**

- 3. Determine the Excess Return as the difference between the Actuarial Rate of Return in the most recent actuarial valuation and the Hurdle Rate.
  - a. If the Actuarial Rate of Return is below the Hurdle Rate, the Excess Return is 0%, and no COLA will be paid for that year.
  - b. If the Actuarial Rate of Return is above the Hurdle Rate, the Excess Return is greater than 0%. Continue to Step 4.
- 4. Determine the Shareable Portion by multiplying the Excess Return by the factor returned from the following table, based on the most recent approved actuarial valuation:

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

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

