

Employees' Retirement System of Georgia

GASB Statement No. 68 Report



Prepared as of June 30, 2025



March 16, 2026

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, CavMac. This information is presented for the period ending June 30, 2025 (the Measurement Date) for financial reporting as of June 30, 2026 (the Reporting 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, 2024. The valuation was based upon data, furnished by the ERS staff, for active, inactive and retired members along with pertinent financial information. While not verifying data at the source, the actuary performed tests for consistency and reasonableness. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System.

To the best of our knowledge, the information contained in this report is complete and accurate. The calculations were performed by qualified actuaries according to generally accepted actuarial principles and practices, as well as in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. 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.



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The calculations are based on the current provisions of the System and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably 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. Edward Koebel and Ben Mobley are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB 67 and GASB 68 for accounting valuation purposes 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.

Respectfully submitted,

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

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

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

Ben Mobley, ASA, FCA, MAAA
Consulting Actuary



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SECTION I – INTRODUCTION

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

This report, prepared as of June 30, 2025 (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, 2026 (the 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, 2024. The results of that valuation were detailed in a report dated May 30, 2025.

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, 2025 and submitted September 12, 2025 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 beginning of the measurement period, 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.





SECTION I – INTRODUCTION

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, 2024 and June 30, 2025 from each participating employer. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

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

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





SECTION II – SUMMARY OF COLLECTIVE AMOUNTS

(\$ in thousands)	
Valuation Date (VD):	June 30, 2024
Measurement Date (MD):	June 30, 2025
Reporting Date (RD):	June 30, 2026
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Measurement Date	5.25%
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)	\$ 21,472,685
Fiduciary Net Position (FNP)	<u>18,637,570</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 2,835,115
FNP as a percentage of TPL	86.80%
Collective Pension Expense (PE):	\$ (277,308)
Deferred Outflows of Resources:	\$ 147,820
Deferred Inflows of Resources:	\$ 870,448





SECTION III – NOTES TO FINANCIAL STATEMENTS

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

Paragraphs 77 and 78(a)-(f): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule E. The TPL was determined by an actuarial valuation as of June 30, 2024, 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 Projection Scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Projection 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, 2024 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





SECTION III – NOTES TO FINANCIAL STATEMENTS

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. However, for GASB purposes, the Total Pension Liability (TPL) will be based on 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%	1.9%
US Large Stocks	43.2%	9.3%
US Small Stocks	4.3%	13.0%
Int'l Developed Mkt Stocks	12.3%	9.3%
Int'l Emerging Mkt Stocks	5.2%	11.3%
Alternatives	5.0%	11.4%
Total	100.0%	

*Net of inflation

Discount rate. The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at 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.





SECTION III – NOTES TO FINANCIAL STATEMENTS

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% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
System’s Net Pension Liability (Asset)	\$5,145,943	\$2,835,115	\$891,755

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, 2024 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2025 using standard roll-forward techniques. The procedure used to determine the TPL as of June 30, 2025 is shown on page 7 of the GASB 67 report for ERS submitted on September 12, 2025.

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.





SECTION III – NOTES TO FINANCIAL STATEMENTS

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 measurement period. 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	\$147,820	\$0
Changes of actuarial assumptions	0	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>870,448</u>
Total	<u>\$147,820</u>	<u>\$870,448</u>





SECTION III – NOTES TO FINANCIAL STATEMENTS

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

COLLECTIVE DEFERRED OUTFLOWS AND INFLOWS FOR DIFFERENCES BETWEEN EXPECTED AND ACTUAL EXPERIENCE (\$ in 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)
2025	\$201,888	\$0	2.2	\$0	\$0	\$201,888	\$0	\$91,767	\$0	\$110,121	\$0
2024	414,699	0	2.2	226,199	0	0	0	188,500	0	37,699	0
2023	166,133	0	2.2	15,103	0	0	0	15,103	0	0	0
2022	0	107,167	2.3	0	0	0	0	0	0	0	0
2021	86,061	0	2.4	0	0	0	0	0	0	0	0
Total				<u>\$241,302</u>	<u>\$0</u>	<u>\$201,888</u>	<u>\$0</u>			<u>\$147,820</u>	<u>\$0</u>





SECTION III – NOTES TO FINANCIAL STATEMENTS

COLLECTIVE DEFERRED OUTFLOWS AND INFLOWS FROM ASSUMPTION CHANGES (\$ in 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)
2025	\$0	\$0	2.2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	0	0	2.2	0	0	0	0	0	0	0	0
2023	0	0	2.2	0	0	0	0	0	0	0	0
2022	1,759,895	0	2.3	0	0	0	0	0	0	0	0
2021	1,154,636	0	2.4	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>





SECTION III – NOTES TO FINANCIAL STATEMENTS

COLLECTIVE DEFERRED OUTFLOWS AND INFLOWS FOR DIFFERENCES IN INVESTMENT EXPERIENCE (\$ in 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)
2025	\$0	\$815,781	5.0	\$0	\$0	\$0	\$815,781	\$0	\$163,156	\$0	\$652,625
2024	0	987,214	5.0	0	789,771	0	0	0	197,443	0	592,328
2023	0	555,633	5.0	0	333,379	0	0	0	111,127	0	222,252
2022	2,983,785	0	5.0	1,193,514	0	0	0	596,757	0	596,757	0
2021	0	2,887,040	5.0	0	577,408	0	0	0	577,408	0	0
Total				<u>\$1,193,514</u>	<u>\$1,700,558</u>	<u>\$0</u>	<u>\$815,781</u>			<u>\$596,757</u>	<u>\$1,467,205</u>
Net difference between projected and actual earnings on investments											\$870,448





SECTION III – NOTES TO FINANCIAL STATEMENTS

Summary of Collective Deferred Outflows and Inflows (\$ thousands)					
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2025	2.2	\$0	\$201,888	\$91,767	\$110,121
2024	2.2	226,199	0	188,500	37,699
2023	2.2	15,103	0	15,103	0
2022	2.3	0	0	0	0
2021	2.4	0	0	0	0
Difference between expected and actual assumptions					
2025	2.2	\$0	\$0	\$0	\$0
2024	2.2	0	0	0	0
2023	2.2	0	0	0	0
2022	2.3	0	0	0	0
2021	2.4	0	0	0	0
Difference between projected and actual earnings					
2025	5.0	\$0	\$0	\$0	\$0
2024	5.0	0	0	0	0
2023	5.0	0	0	0	0
2022	5.0	0	0	0	0
2021	5.0	0	0	0	0
Subtotal					\$0
Total Deferred Outflows of Resources		<u>\$241,302</u>	<u>\$201,888</u>	<u>\$295,370</u>	<u>\$147,820</u>
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2025	2.2	\$0	\$0	\$0	\$0
2024	2.2	0	0	0	0
2023	2.2	0	0	0	0
2022	2.3	0	0	0	0
2021	2.4	0	0	0	0
Difference between expected and actual assumptions					
2025	2.2	\$0	\$0	\$0	\$0
2024	2.2	0	0	0	0
2023	2.2	0	0	0	0
2022	2.3	0	0	0	0
2021	2.4	0	0	0	0
Difference between projected and actual earnings					
2025	5.0	\$0	\$815,781	\$163,156	\$652,625
2024	5.0	789,771	0	197,443	592,328
2023	5.0	333,379	0	111,127	222,252
2022	5.0	(1,193,514)	0	(596,757)	(596,757)
2021	5.0	577,408	0	577,408	0
Subtotal					\$870,448
Total Deferred Inflows of Resources		<u>\$507,044</u>	<u>\$815,781</u>	<u>\$452,377</u>	<u>\$870,448</u>





SECTION III – NOTES TO FINANCIAL STATEMENTS

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	\$254,497
Year 2	(453,370)
Year 3	(360,598)
Year 4	(163,157)
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, 2025, 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 measurement period. 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, 2025, this number of years for the active members is 7.2. 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.





SECTION IV – COLLECTIVE PENSION EXPENSE

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

Collective Pension Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost at end of year	\$174,302
Interest on the TPL and net cash flow	1,429,768
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	91,767
Expensed portion of current-period changes of assumptions	0
Member contributions	(45,748)
Projected earnings on plan investments	(1,166,792)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(163,156)
Administrative expense	11,836
Other	(523,667)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>(85,618)</u>
Collective Pension Expense	<u>\$(277,308)</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.

Methods 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, 2025 employer contributions were determined in the June 30, 2022 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	18.0 years
Asset valuation method	5-year smoothed fair value
Inflation	2.50 percent
Salary increase	3.00 - 6.75 percent, including inflation
Investment rate of return	7.20 percent, net of pension plan investment expense, including inflation
Cost-of-Living Adjustment	1.05%, annually





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$ 2,484,963.29	0.287885%	\$ 2,761,798.24	0.296155%
913-0913	AUTH	Lake Lanier Island Development Authority	83,846.05	0.009714%	78,085.20	0.008373%
926-0926	AUTH	Georgia Agricultural Exposition Authority	967,709.49	0.112110%	1,031,855.02	0.110649%
928-0928	AUTH	Georgia Environmental Finance Authority	953,502.07	0.110464%	1,033,122.13	0.110784%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	138,981.54	0.016101%	147,588.97	0.015826%
955-0955	AUTH	Georgia Superior Court Clerks Coop	225,036.35	0.026071%	234,823.38	0.025181%
972-0972	AUTH	Georgia Federal-State Inspection	1,845,573.59	0.213811%	1,910,847.06	0.204905%
973-0973	AUTH	Georgia Lottery Corporation	22,839.29	0.002646%	23,577.06	0.002528%
9030	CHAR	Georgia School for Innovation and the Classics	-	-	-	-
9915	CHAR	Foothills Charter High School	1,939.80	0.000225%	-	-
51-0217	CORT	Dekalb County State Court	277,854.88	0.032190%	260,037.43	0.027885%
51-0237	CORT	Bibb County State Court	516,401.34	0.059825%	546,163.99	0.058567%
51-0248	CORT	Chatham County State Court	430,572.81	0.049882%	469,326.72	0.050327%
361	CSBS	Lookout Mountain Community Service Board	100,270.78	0.011616%	112,648.16	0.012080%
363	CSBS	Highland Rivers Center Community Service Board	174,858.83	0.020258%	233,045.22	0.024990%
364	CSBS	Georgia Mountains Avita Community Partners	7,385.89	0.000856%	6,433.75	0.000690%
365	CSBS	Cobb County Community Service	-	-	-	-
368	CSBS	Dekalb Community Service Board	61,122.54	0.007081%	57,664.54	0.006184%
369	CSBS	View Point Health	139,693.76	0.016184%	121,985.50	0.013081%
370	CSBS	Clayton Community Service Board	22,149.77	0.002566%	22,184.71	0.002379%
371	CSBS	Advantage Behavioral Health Systems	30,691.12	0.003556%	31,824.38	0.003413%
372	CSBS	Pathways Center Community Service Board	14,288.37	0.001655%	14,576.35	0.001563%
373	CSBS	Mcintosh Trail MH, MR and SA C	31,558.75	0.003656%	32,238.13	0.003457%
374	CSBS	River Edge Behavioral Health Center	40,707.78	0.004716%	42,119.98	0.004517%
376	CSBS	Oconee Community Service Board	7,134.26	0.000827%	7,392.27	0.000793%
		East Central Georgia Community Service Board Serenity				
377	CSBS	Behavioral Health Systems	41,509.37	0.004809%	43,516.48	0.004666%
379	CSBS	New Horizons	56,242.22	0.006516%	55,898.80	0.005994%
380	CSBS	Middle Flint Community Service Board	21,732.24	0.002518%	22,141.56	0.002374%
381	CSBS	Community Service Board of Middle Georgia	34,444.56	0.003990%	21,648.21	0.002321%
382	CSBS	Albany Area Community Service Board	41,819.00	0.004845%	36,604.50	0.003925%
383	CSBS	The Georgia Pines Community Service Board	-	-	-	-
384	CSBS	South Georgia Community Service Board	46,427.84	0.005379%	-	-
385	CSBS	Pineland Area MH, MR and SA Center	165,307.20	0.019151%	133,112.18	0.014274%
386	CSBS	Satilla Community Service Board	89,426.37	0.010360%	85,203.83	0.009137%
388	CSBS	Gateway Behavior Health Services Community Service Board	38,914.94	0.004508%	42,114.25	0.004516%
127-001	DFAC	Appling County DFACS	84,316.10	0.009768%	95,777.30	0.010270%
127-002	DFAC	Atkinson County DFACS	42,215.64	0.004891%	43,532.85	0.004668%
127-003	DFAC	Bacon County DFACS	108,068.39	0.012520%	105,192.15	0.011280%
127-004	DFAC	Baker County DFACS	65,916.39	0.007636%	79,172.58	0.008490%
127-005	DFAC	Baldwin County DFACS	313,890.62	0.036364%	296,838.91	0.031831%
127-006	DFAC	Banks County DFACS	119,790.59	0.013878%	115,878.11	0.012426%
127-007	DFAC	Barrow County DFACS	380,106.13	0.044036%	401,119.25	0.043013%
127-008	DFAC	Bartow County DFACS	595,331.37	0.068970%	591,697.13	0.063449%
127-009	DFAC	Ben Hill County DFACS	167,455.25	0.019400%	225,836.95	0.024217%





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<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
127-010	DFAC	Berrien County DFACS	\$ 219,525.49	0.025432%	\$ 231,302.14	0.024803%
127-011	DFAC	Bibb County DFACS	1,401,720.15	0.162390%	1,609,661.33	0.172608%
127-012	DFAC	Bleckley County DFACS	133,059.15	0.015415%	153,709.49	0.016483%
127-013	DFAC	Brantley County DFACS	198,566.60	0.023004%	234,892.47	0.025188%
127-014	DFAC	Brooks County DFACS	199,706.38	0.023136%	241,423.08	0.025888%
127-015	DFAC	Bryan County DFACS	129,771.59	0.015034%	130,950.97	0.014042%
127-016	DFAC	Bulloch County DFACS	293,097.87	0.033956%	282,219.83	0.030263%
127-017	DFAC	Burke County DFACS	162,075.32	0.018777%	164,642.97	0.017655%
127-018	DFAC	Butts County DFACS	210,524.76	0.024389%	240,778.55	0.025819%
127-019	DFAC	Calhoun County DFACS	41,219.71	0.004775%	48,020.16	0.005149%
127-020	DFAC	Camden County DFACS	304,110.67	0.035231%	343,236.63	0.036806%
127-021	DFAC	Candler County DFACS	86,014.40	0.009965%	81,073.85	0.008694%
127-022	DFAC	Carroll County DFACS	674,111.83	0.078096%	754,281.22	0.080884%
127-023	DFAC	Catoosa County DFACS	318,801.22	0.036933%	320,180.70	0.034334%
127-024	DFAC	Charlton County DFACS	124,167.82	0.014385%	154,477.23	0.016565%
127-025	DFAC	Chatham County DFACS	1,243,113.65	0.144016%	1,319,523.63	0.141496%
127-026	DFAC	Chattahoochee County DFACS	64,742.72	0.007500%	70,082.28	0.007515%
127-027	DFAC	Chattooga County DFACS	288,438.24	0.033416%	308,067.23	0.033035%
127-028	DFAC	Cherokee County DFACS	872,536.93	0.101084%	983,773.90	0.105493%
127-029	DFAC	Clarke County DFACS	2,154,770.81	0.249632%	2,324,349.86	0.249246%
127-030	DFAC	Clay County DFACS	95,281.83	0.011038%	100,161.18	0.010741%
127-031	DFAC	Clayton County DFACS	2,831,473.65	0.328028%	3,033,930.45	0.325336%
127-032	DFAC	Clinch County DFACS	101,980.67	0.011815%	102,766.50	0.011020%
127-033	DFAC	Cobb County DFACS	4,352,398.53	0.504229%	4,814,256.21	0.516246%
127-034	DFAC	Coffee County DFACS	893,474.88	0.103510%	965,020.94	0.103482%
127-035	DFAC	Colquitt County DFACS	329,403.08	0.038162%	382,198.97	0.040984%
127-036	DFAC	Columbia County DFACS	1,014,581.15	0.117540%	1,203,214.45	0.129024%
127-037	DFAC	Cook County DFACS	243,796.67	0.028244%	262,921.63	0.028194%
127-038	DFAC	Coweta County DFACS	468,514.95	0.054278%	496,187.51	0.053208%
127-039	DFAC	Crawford County DFACS	117,813.67	0.013649%	165,606.90	0.017758%
127-040	DFAC	Crisp County DFACS	254,798.94	0.029519%	287,819.33	0.030864%
127-041	DFAC	Dade County DFACS	156,399.88	0.018119%	187,952.23	0.020155%
127-042	DFAC	Dawson County DFACS	132,266.00	0.015323%	153,471.50	0.016457%
127-043	DFAC	Decatur County DFACS	246,889.12	0.028602%	285,231.84	0.030586%
127-044	DFAC	Dekalb County DFACS	8,330,204.46	0.965061%	9,549,407.22	1.024008%
127-045	DFAC	Dodge County DFACS	135,302.10	0.015675%	112,408.20	0.012054%
127-046	DFAC	Dooly County DFACS	110,972.35	0.012856%	122,929.50	0.013182%
127-047	DFAC	Dougherty County DFACS	4,570,617.85	0.529510%	4,699,624.02	0.503953%
127-048	DFAC	Douglas County DFACS	840,380.88	0.097359%	869,488.07	0.093238%
127-049	DFAC	Early County DFACS	769,163.16	0.089108%	855,903.65	0.091781%
127-050	DFAC	Echols County DFACS	45,144.95	0.005230%	53,635.12	0.005751%
127-051	DFAC	Effingham County DFACS	222,749.85	0.025806%	265,026.32	0.028419%
127-052	DFAC	Elbert County DFACS	135,909.48	0.015745%	160,528.65	0.017214%
127-053	DFAC	Emanuel County DFACS	153,369.24	0.017768%	161,365.83	0.017304%
127-054	DFAC	Evans County DFACS	70,916.90	0.008216%	75,326.18	0.008077%





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127-055	DFAC	Fannin County DFACS	\$ 148,838.21	0.017243%	\$ 154,363.46	0.016553%
127-056	DFAC	Fayette County DFACS	384,977.65	0.044600%	409,907.51	0.043955%
127-057	DFAC	Floyd County DFACS	1,520,342.64	0.176133%	1,648,681.34	0.176793%
127-058	DFAC	Forsyth County DFACS	430,739.94	0.049902%	445,808.98	0.047805%
127-059	DFAC	Franklin County DFACS	138,321.25	0.016025%	153,859.95	0.016499%
127-060	DFAC	Fulton County	5,649,762.48	0.654529%	6,575,370.37	0.705095%
127-061	DFAC	Gilmer County DFACS	162,534.79	0.018830%	166,944.29	0.017902%
127-062	DFAC	Glascock County DFACS	28,640.27	0.003318%	26,439.99	0.002835%
127-063	DFAC	Glynn County DFACS	586,934.65	0.067997%	651,591.96	0.069872%
127-064	DFAC	Gordon County DFACS	362,757.85	0.042026%	386,170.52	0.041410%
127-065	DFAC	Grady County DFACS	155,885.86	0.018059%	183,717.02	0.019700%
127-066	DFAC	Greene County DFACS	217,674.32	0.025218%	216,465.94	0.023212%
127-067	DFAC	Gwinnett County DFACS	3,469,517.01	0.401946%	3,707,427.02	0.397557%
127-068	DFAC	Habersham County DFACS	278,337.29	0.032246%	302,927.15	0.032484%
127-069	DFAC	Hall County DFACS	1,893,632.34	0.219379%	2,177,671.73	0.233518%
127-070	DFAC	Hancock County DFACS	44,313.36	0.005134%	45,081.50	0.004834%
127-071	DFAC	Haralson County DFACS	233,208.05	0.027017%	237,729.20	0.025492%
127-072	DFAC	Harris County DFACS	111,761.42	0.012948%	144,866.22	0.015534%
127-073	DFAC	Hart County DFACS	226,452.33	0.026235%	211,566.94	0.022687%
127-074	DFAC	Heard County DFACS	127,724.98	0.014797%	120,629.40	0.012935%
127-075	DFAC	Henry County DFACS	1,097,932.24	0.127196%	1,114,968.54	0.119561%
127-076	DFAC	Houston County DFACS	747,647.02	0.086615%	822,068.86	0.088153%
127-077	DFAC	Irwin County DFACS	151,333.96	0.017532%	175,990.90	0.018872%
127-078	DFAC	Jackson County DFACS	272,709.91	0.031594%	276,860.10	0.029688%
127-079	DFAC	Jasper County DFACS	35,129.13	0.004070%	51,382.26	0.005510%
127-080	DFAC	Jeff Davis County DFACS	123,415.01	0.014298%	132,935.88	0.014255%
127-081	DFAC	Jefferson County DFACS	138,326.17	0.016025%	143,488.51	0.015387%
127-082	DFAC	Jenkins County DFACS	94,130.54	0.010905%	133,676.36	0.014334%
127-083	DFAC	Johnson County DFACS	85,415.85	0.009895%	79,692.63	0.008546%
127-084	DFAC	Jones County DFACS	202,906.30	0.023507%	227,820.89	0.024430%
127-085	DFAC	Lamar County DFACS	260,834.19	0.030218%	279,382.93	0.029959%
127-086	DFAC	Lanier County DFACS	204,871.02	0.023734%	260,517.96	0.027936%
127-087	DFAC	Laurens County DFACS	4,599,148.95	0.532815%	5,245,025.83	0.562438%
127-088	DFAC	Lee County DFACS	181,100.37	0.020981%	190,358.03	0.020413%
127-089	DFAC	Liberty County DFACS	349,033.16	0.040436%	378,122.21	0.040547%
127-090	DFAC	Lincoln County DFACS	27,541.20	0.003191%	35,933.75	0.003853%
127-091	DFAC	Long County DFACS	132,066.82	0.015300%	148,827.72	0.015959%
127-092	DFAC	Lowndes County DFACS	836,788.31	0.096943%	963,639.24	0.103334%
127-093	DFAC	Lumpkin County DFACS	180,879.25	0.020955%	207,299.53	0.022229%
127-094	DFAC	Macon County DFACS	92,570.90	0.010724%	107,556.33	0.011534%
127-095	DFAC	Madison County DFACS	539,698.50	0.062524%	552,923.25	0.059291%
127-096	DFAC	Marion County DFACS	59,111.31	0.006848%	74,051.15	0.007941%
127-097	DFAC	Mcduffie County DFACS	204,716.43	0.023717%	228,792.28	0.024534%
127-098	DFAC	Mcintosh County DFACS	46,824.98	0.005425%	81,732.39	0.008764%
127-099	DFAC	Meriwether County DFACS	215,900.38	0.025012%	224,848.13	0.024111%





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127-100	DFAC	Miller County DFACS	\$ 41,792.64	0.004842%	\$ 44,416.52	0.004763%
127-101	DFAC	Mitchell County DFACS	159,778.76	0.018510%	185,980.81	0.019943%
127-102	DFAC	Monroe County DFACS	185,147.27	0.021449%	209,368.20	0.022451%
127-103	DFAC	Montgomery County DFACS	48,253.25	0.005590%	45,066.27	0.004833%
127-104	DFAC	Morgan County DFACS	113,837.67	0.013188%	135,225.58	0.014501%
127-105	DFAC	Murray County DFACS	336,006.04	0.038927%	372,839.53	0.039981%
127-106	DFAC	Muscogee County DFACS	1,472,084.55	0.170542%	1,646,499.49	0.176559%
127-107	DFAC	Newton County DFACS	561,364.85	0.065035%	549,015.92	0.058872%
127-108	DFAC	Oconee County DFACS	57,594.48	0.006672%	111,464.18	0.011953%
127-109	DFAC	Oglethorpe County DFACS	55,848.91	0.006470%	68,646.55	0.007361%
127-110	DFAC	Paulding County DFACS	614,965.52	0.071244%	580,829.83	0.062284%
127-111	DFAC	Peach County DFACS	232,495.77	0.026935%	241,083.75	0.025852%
127-112	DFAC	Pickens County DFACS	331,131.57	0.038362%	353,106.30	0.037865%
127-113	DFAC	Pierce County DFACS	160,945.57	0.018646%	179,791.99	0.019280%
127-114	DFAC	Pike County DFACS	104,063.89	0.012056%	125,704.30	0.013480%
127-115	DFAC	Polk County DFACS	454,041.01	0.052601%	490,221.81	0.052568%
127-116	DFAC	Pulaski County DFACS	116,356.50	0.013480%	122,557.01	0.013142%
127-117	DFAC	Putnam County DFACS	576,804.81	0.066823%	620,417.82	0.066529%
127-118	DFAC	Quitman County DFACS	47,105.55	0.005457%	51,143.14	0.005484%
127-119	DFAC	Rabun County DFACS	154,968.90	0.017953%	163,342.47	0.017516%
127-120	DFAC	Randolph County DFACS	64,233.88	0.007442%	68,043.76	0.007297%
127-121	DFAC	Richmond County DFACS	1,636,505.34	0.189590%	1,883,743.95	0.201999%
127-122	DFAC	Rockdale County DFACS	458,520.52	0.053120%	481,202.38	0.051601%
127-123	DFAC	Schley County DFACS	20,522.84	0.002378%	25,254.91	0.002708%
127-124	DFAC	Screven County DFACS	101,923.06	0.011808%	91,554.11	0.009818%
127-125	DFAC	Seminole County DFACS	116,555.76	0.013503%	126,160.11	0.013528%
127-126	DFAC	Spalding County DFACS	1,034,976.06	0.119903%	1,180,927.32	0.126634%
127-127	DFAC	Stephens County DFACS	180,755.17	0.020941%	218,558.33	0.023437%
127-128	DFAC	Stewart County DFACS	73,280.80	0.008490%	84,666.94	0.009079%
127-129	DFAC	Sumter County DFACS	1,191,709.24	0.138060%	1,339,216.17	0.143608%
127-130	DFAC	Talbot County DFACS	88,825.85	0.010291%	110,210.56	0.011818%
127-131	DFAC	Taliaferro County DFACS	26,262.55	0.003043%	41,021.14	0.004399%
127-132	DFAC	Tattnall County DFACS	200,419.10	0.023219%	216,642.64	0.023231%
127-133	DFAC	Taylor County DFACS	67,039.46	0.007767%	75,718.69	0.008120%
127-134	DFAC	Telfair County DFACS	139,071.39	0.016112%	148,707.81	0.015946%
127-135	DFAC	Terrell County DFACS	118,723.84	0.013754%	131,853.01	0.014139%
127-136	DFAC	Thomas County DFACS	394,637.84	0.045719%	422,894.22	0.045348%
127-137	DFAC	Tift County DFACS	355,987.28	0.041241%	403,069.08	0.043222%
127-138	DFAC	Toombs County DFACS	263,388.06	0.030514%	275,676.82	0.029562%
127-139	DFAC	Towns County DFACS	94,652.47	0.010966%	84,072.79	0.009015%
127-140	DFAC	Treutlen County DFACS	81,405.98	0.009431%	76,154.95	0.008166%
127-141	DFAC	Troup County DFACS	593,724.64	0.068783%	663,747.02	0.071175%
127-142	DFAC	Turner County DFACS	56,224.35	0.006514%	66,256.21	0.007105%
127-143	DFAC	Twiggs County DFACS	84,063.88	0.009739%	101,408.44	0.010874%
127-144	DFAC	Union County DFACS	148,357.80	0.017187%	154,573.25	0.016575%





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127-145	DFAC	Upson County DFACS	\$ 329,727.19	0.038199%	\$ 346,598.54	0.037167%
127-146	DFAC	Walker County DFACS	406,265.24	0.047066%	459,526.30	0.049276%
127-147	DFAC	Walton County DFACS	416,497.27	0.048252%	435,991.69	0.046753%
127-148	DFAC	Ware County DFACS	384,121.81	0.044501%	433,955.93	0.046534%
127-149	DFAC	Warren County DFACS	27,016.09	0.003130%	30,354.39	0.003255%
127-150	DFAC	Washington County DFACS	147,152.31	0.017048%	187,936.07	0.020153%
127-151	DFAC	Wayne County DFACS	202,036.00	0.023406%	224,388.55	0.024062%
127-152	DFAC	Webster County DFACS	81,790.76	0.009476%	73,705.38	0.007904%
127-153	DFAC	Wheeler County DFACS	49,075.69	0.005685%	63,414.12	0.006800%
127-154	DFAC	White County DFACS	157,979.16	0.018302%	167,750.62	0.017988%
127-155	DFAC	Whitfield County DFACS	1,274,044.54	0.147599%	1,375,531.94	0.147502%
127-156	DFAC	Wilcox County DFACS	73,409.23	0.008505%	68,477.87	0.007343%
127-157	DFAC	Wilkes County DFACS	100,799.61	0.011678%	142,162.33	0.015244%
127-158	DFAC	Wilkinson County DFACS	58,888.07	0.006822%	87,172.65	0.009348%
127-159	DFAC	Worth County DFACS	200,634.44	0.023244%	211,772.23	0.022709%
128-001	HLTH	Appling County Health Department	125,981.93	0.014595%	131,976.82	0.014152%
128-002	HLTH	Atkinson County Health Department	69,532.57	0.008055%	63,637.07	0.006824%
128-003	HLTH	Bacon County Health Department	61,755.18	0.007154%	50,645.80	0.005431%
128-004	HLTH	Baker County Health Department	65,262.28	0.007561%	39,798.26	0.004268%
128-005	HLTH	Baldwin County Health Department	175,584.43	0.020342%	197,261.70	0.021153%
128-006	HLTH	Banks County Health Department	95,355.06	0.011047%	108,164.44	0.011599%
128-007	HLTH	Barrow County Public Health	203,496.62	0.023575%	200,008.57	0.021447%
128-008	HLTH	Bartow County Health Department	270,657.11	0.031356%	283,381.26	0.030388%
128-009	HLTH	Ben Hill County Health Department	86,966.64	0.010075%	73,416.00	0.007873%
128-010	HLTH	Berrien County Health Department	77,469.13	0.008975%	77,388.72	0.008299%
128-011	HLTH	Bibb County Health Department	602,800.82	0.069835%	568,136.11	0.060923%
128-012	HLTH	Bleckley County Health Department	36,508.80	0.004230%	37,963.40	0.004071%
128-013	HLTH	Brantley County Health Department	88,201.83	0.010218%	82,622.75	0.008860%
128-014	HLTH	Brooks County Health Department	58,465.36	0.006773%	70,375.52	0.007547%
128-015	HLTH	Bryan County Health Department	121,746.09	0.014104%	159,573.07	0.017111%
128-016	HLTH	Bulloch County Physical Health	220,502.90	0.025545%	260,328.06	0.027916%
128-017	HLTH	Burke County Health Department	155,117.46	0.017970%	160,380.28	0.017198%
128-018	HLTH	Butts County Health Department	88,540.32	0.010257%	91,975.20	0.009863%
128-019	HLTH	Calhoun County Health Department	35,735.18	0.004140%	25,423.04	0.002726%
128-020	HLTH	Camden County Health Department	208,505.09	0.024155%	216,014.68	0.023164%
128-021	HLTH	Candler County Health Department	51,813.75	0.006003%	30,470.27	0.003267%
128-022	HLTH	Carroll County Health Department	187,518.53	0.021724%	225,773.93	0.024210%
128-023	HLTH	Catoosa County Health Department	205,897.08	0.023853%	225,255.16	0.024155%
128-024	HLTH	Charlton County Health Department	75,038.13	0.008693%	73,775.92	0.007911%
128-025	HLTH	Chatham County Health Department	1,662,691.58	0.192624%	1,767,352.29	0.189518%
128-027	HLTH	Chattooga County Health Department	124,499.24	0.014423%	118,107.28	0.012665%
128-028	HLTH	Cherokee County Health Department	2,204,324.98	0.255373%	2,366,925.76	0.253812%
128-029	HLTH	Clarke County Health Department	2,025,720.25	0.234681%	2,019,972.86	0.216607%
128-031	HLTH	Clayton County Health Department	1,574,852.29	0.182448%	1,525,769.47	0.163612%
128-032	HLTH	Clinch County Health Department	20,705.50	0.002399%	35,950.97	0.003855%





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<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
128-033	HLTH	Cobb County Health Department	\$ 3,684,340.68	0.426834%	\$ 3,786,685.13	0.406056%
128-034	HLTH	Coffee County Health Department	261,684.03	0.030316%	247,204.12	0.026508%
128-035	HLTH	Colquitt County Health Department	208,432.36	0.024147%	204,463.85	0.021925%
128-036	HLTH	Columbia County Health Department	245,124.83	0.028398%	235,063.09	0.025206%
128-037	HLTH	Cook County Health Department	78,603.90	0.009106%	83,138.93	0.008915%
128-038	HLTH	Coweta County Health Department	209,451.66	0.024265%	249,023.44	0.026703%
128-039	HLTH	Crawford County Health Department	86,327.00	0.010001%	76,202.10	0.008171%
128-040	HLTH	Crisp County Health Department	-	-	-	-
128-041	HLTH	Dade County Health Department	97,885.35	0.011340%	72,618.98	0.007787%
128-042	HLTH	Dawson County Health Department	132,122.47	0.015306%	133,648.08	0.014331%
128-043	HLTH	Decatur County Health Department	167,864.28	0.019447%	175,862.82	0.018858%
128-044	HLTH	Dekalb County Health Department	3,714,575.57	0.430336%	4,052,814.24	0.434594%
128-045	HLTH	Dodge County Health Department	26,741.86	0.003098%	29,595.36	0.003174%
128-046	HLTH	Dooly County Health Department	-	-	-	-
128-047	HLTH	Dougherty County Health Department	2,258,302.81	0.261626%	2,308,714.70	0.247570%
128-048	HLTH	Douglas County Health Department	257,433.20	0.029824%	271,303.46	0.029093%
128-049	HLTH	Early County Health Department	111,393.39	0.012905%	121,689.96	0.013049%
128-050	HLTH	Echols County Health Department	29,624.40	0.003432%	30,791.52	0.003302%
128-051	HLTH	Effingham County Health Department	140,257.94	0.016249%	172,604.26	0.018509%
128-052	HLTH	Elbert County Health Department	71,381.83	0.008270%	64,919.78	0.006962%
128-053	HLTH	Emanuel County Health Department	173,709.94	0.020124%	163,301.99	0.017511%
128-054	HLTH	Evans County Health Department	80,895.66	0.009372%	64,281.42	0.006893%
128-055	HLTH	Fannin County Health Department	96,800.16	0.011214%	111,705.31	0.011978%
128-056	HLTH	Fayette County Health Department	192,424.23	0.022292%	204,766.42	0.021958%
128-057	HLTH	Floyd County Health Department	1,691,228.02	0.195930%	1,764,924.11	0.189258%
128-058	HLTH	Forsyth County Health Department	298,086.11	0.034534%	344,898.33	0.036984%
128-059	HLTH	Franklin County Health Department	147,909.20	0.017135%	148,022.59	0.015873%
128-060	HLTH	Fulton County Health Department	4,369,578.80	0.506219%	4,546,225.77	0.487504%
128-061	HLTH	Gilmer County Health Department	161,662.92	0.018729%	159,665.43	0.017121%
128-062	HLTH	Glascock County Health Department	45,619.44	0.005285%	47,372.64	0.005080%
128-063	HLTH	Glynn County Health Department	1,565,152.11	0.181324%	1,652,295.58	0.177180%
128-064	HLTH	Gordon County Health Department	267,429.24	0.030982%	265,746.87	0.028497%
128-065	HLTH	Grady County Health Department	172,046.88	0.019932%	172,613.87	0.018510%
128-066	HLTH	Greene County Health Department	92,047.48	0.010664%	99,367.82	0.010655%
128-067	HLTH	Gwinnett County Health Department	3,542,216.01	0.410368%	3,954,220.65	0.424022%
128-068	HLTH	Habersham County Health Department	159,894.67	0.018524%	182,142.46	0.019532%
128-069	HLTH	Hall County Health Department	2,333,555.26	0.270344%	2,436,347.43	0.261256%
128-070	HLTH	Hancock County Health Department	57,234.56	0.006631%	69,887.80	0.007494%
128-071	HLTH	Haralson County Health Department	91,805.78	0.010636%	84,523.68	0.009064%
128-072	HLTH	Harris County Health Department	-	-	-	-
128-073	HLTH	Hart County Health Department	99,228.93	0.011496%	109,804.25	0.011775%
128-074	HLTH	Heard County Health Department	35,517.12	0.004115%	37,585.90	0.004030%
128-075	HLTH	Henry County Health Department	334,648.96	0.038769%	335,841.73	0.036013%
128-076	HLTH	Houston County Health Department	2,835,346.17	0.328477%	2,948,039.72	0.316126%
128-077	HLTH	Irwin County Health Department	36,766.69	0.004259%	34,484.40	0.003698%





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128-078	HLTH	Jackson County Health Department	\$ 205,687.45	0.023829%	\$ 220,736.47	0.023670%
128-079	HLTH	Jasper County Health Department	70,363.12	0.008152%	73,152.24	0.007844%
128-080	HLTH	Jeff Davis County Health Department	82,009.26	0.009501%	81,706.56	0.008762%
128-081	HLTH	Jefferson County Health Department	123,767.46	0.014339%	129,039.32	0.013837%
128-082	HLTH	Jenkins County Health Department	31,722.90	0.003675%	48,440.85	0.005194%
128-083	HLTH	Johnson County Health Department	40,560.96	0.004699%	39,728.43	0.004260%
128-084	HLTH	Jones County Health Department	112,731.00	0.013060%	116,383.90	0.012480%
128-085	HLTH	Lamar County Health Department	86,088.51	0.009973%	91,023.66	0.009761%
128-086	HLTH	Lanier County Health Department	29,693.00	0.003440%	33,244.98	0.003565%
128-087	HLTH	Laurens County Health Department	1,362,078.39	0.157798%	1,432,733.53	0.153636%
128-088	HLTH	Lee County Health Department	163,693.71	0.018964%	152,100.72	0.016310%
128-089	HLTH	Liberty County Health Department	290,413.31	0.033645%	306,822.98	0.032901%
128-090	HLTH	Lincoln County Health Department	11,850.44	0.001373%	18,298.55	0.001962%
128-091	HLTH	Long County Health Department	62,946.36	0.007292%	71,700.10	0.007689%
128-092	HLTH	Lowndes County Health Department	2,186,564.68	0.253315%	2,166,192.97	0.232287%
128-093	HLTH	Lumpkin County Health Department	146,268.80	0.016945%	143,599.93	0.015399%
128-094	HLTH	Macon County Health Department	-	-	-	-
128-095	HLTH	Madison County Health Department	111,438.65	0.012910%	112,737.88	0.012089%
128-096	HLTH	Marion County Health Department	-	-	-	-
128-097	HLTH	McDuffie County Health Department	118,364.53	0.013713%	114,841.27	0.012315%
128-098	HLTH	McIntosh County Health Department	64,563.18	0.007480%	71,166.49	0.007631%
128-099	HLTH	Meriwether County Health Department	96,855.14	0.011221%	90,914.76	0.009749%
128-100	HLTH	Miller County Health Department	45,682.00	0.005292%	44,385.88	0.004760%
128-101	HLTH	Mitchell County Health Department	120,052.76	0.013908%	130,250.82	0.013967%
128-102	HLTH	Monroe County Health Department	102,101.25	0.011829%	116,570.11	0.012500%
128-103	HLTH	Montgomery County Health Department	46,987.68	0.005444%	43,985.10	0.004717%
128-104	HLTH	Morgan County Health Department	89,136.93	0.010327%	103,746.29	0.011125%
128-105	HLTH	Murray County Health Department	137,724.41	0.015955%	168,830.04	0.018104%
128-106	HLTH	Muscogee County Health Department	2,965,939.42	0.343606%	3,032,553.01	0.325189%
128-107	HLTH	Newton County Health Department	275,133.13	0.031874%	187,276.20	0.020082%
128-108	HLTH	Oconee County Health Department	155,822.75	0.018052%	150,264.68	0.016113%
128-109	HLTH	Oglethorpe County Health Department	61,099.81	0.007078%	53,389.80	0.005725%
128-110	HLTH	Paulding County Health Department	222,524.19	0.025780%	241,474.43	0.025894%
128-111	HLTH	Peach County Health Department	101,096.41	0.011712%	105,206.71	0.011282%
128-112	HLTH	Pickens County Health Department	99,494.63	0.011527%	108,720.40	0.011658%
128-113	HLTH	Pierce County Health Department	104,632.09	0.012122%	113,351.66	0.012155%
128-114	HLTH	Pike County Health Department	55,236.72	0.006399%	57,326.64	0.006147%
128-115	HLTH	Polk County Health Department	165,141.31	0.019132%	164,347.78	0.017623%
128-116	HLTH	Pulaski County Health Department	51,688.35	0.005988%	54,169.68	0.005809%
128-117	HLTH	Putnam County Health Department	162,089.46	0.018778%	169,407.37	0.018166%
128-119	HLTH	Rabun County Health Department	115,428.91	0.013373%	113,824.04	0.012206%
128-121	HLTH	Richmond County Health Department	2,294,100.51	0.265773%	2,388,635.36	0.256140%
128-122	HLTH	Rockdale County Health Department	267,139.91	0.030948%	186,120.32	0.019958%
128-123	HLTH	Schley County Health Department	-	-	-	-
128-124	HLTH	Screven County Health Department	63,529.55	0.007360%	61,491.32	0.006594%





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128-125	HLTH	Seminole County Health Department	\$ 74,703.26	0.008654%	\$ 78,322.80	0.008399%
128-126	HLTH	Spalding County Health Department	185,452.28	0.021485%	194,193.75	0.020824%
128-127	HLTH	Stephens County Health Department	108,577.54	0.012579%	115,664.19	0.012403%
128-129	HLTH	Sumter County Health Department	-	-	-	-
128-131	HLTH	Taliaferro County Health Department	33,533.87	0.003885%	35,103.07	0.003764%
128-132	HLTH	Tattnall County Health Department	110,306.33	0.012779%	108,564.94	0.011642%
128-133	HLTH	Taylor County Health Department	-	-	-	-
128-134	HLTH	Telfair County Health Department	89,647.12	0.010386%	90,146.16	0.009667%
128-135	HLTH	Terrell County Health Department	49,003.71	0.005677%	33,093.30	0.003549%
128-136	HLTH	Thomas County Health Department	274,072.82	0.031752%	283,053.93	0.030353%
128-137	HLTH	Tift County Health Department	202,303.67	0.023437%	225,753.06	0.024208%
128-138	HLTH	Toombs County Health Department	166,411.15	0.019279%	179,100.29	0.019205%
128-139	HLTH	Towns County Health Department	86,156.65	0.009981%	87,409.35	0.009373%
128-140	HLTH	Treutlen County Health Department	48,542.16	0.005624%	50,311.92	0.005395%
128-141	HLTH	Troup County Health Department	1,903,344.75	0.220504%	1,945,074.19	0.208576%
128-142	HLTH	Turner County Health Department	42,533.65	0.004928%	46,372.64	0.004973%
128-143	HLTH	Twiggs County Health Department	28,062.94	0.003251%	32,778.28	0.003515%
128-144	HLTH	Union County Health Department	125,751.60	0.014568%	126,121.55	0.013524%
128-145	HLTH	Upson County Health Department	109,692.96	0.012708%	116,463.98	0.012489%
128-146	HLTH	Walker County Health Department	142,494.90	0.016508%	160,655.64	0.017228%
128-147	HLTH	Walton County Health Department	349,772.97	0.040521%	341,380.48	0.036607%
128-148	HLTH	Ware County Health Department	2,694,624.92	0.312174%	2,779,819.01	0.298087%
128-149	HLTH	Warren County Health Department	8,531.52	0.000988%	7,438.95	0.000798%
128-150	HLTH	Washington County Health Department	120,602.14	0.013972%	125,108.50	0.013416%
128-151	HLTH	Wayne County Health Department	152,273.38	0.017641%	146,699.07	0.015731%
128-153	HLTH	Wheeler County Health Department	39,177.36	0.004539%	40,835.46	0.004379%
128-154	HLTH	White County Health Department	139,562.76	0.016168%	137,616.54	0.014757%
128-155	HLTH	Whitfield County Health Department	460,329.98	0.053330%	532,632.80	0.057116%
128-156	HLTH	Wilcox County Health Department	30,953.04	0.003586%	32,125.92	0.003445%
128-157	HLTH	Wilkes County Health Department	75,215.20	0.008714%	69,674.99	0.007471%
128-158	HLTH	Wilkinson County Health Department	41,958.96	0.004861%	43,488.02	0.004663%
128-159	HLTH	Worth County Health Department	124,430.91	0.014415%	125,483.33	0.013456%
129-008	MRCS	Woodright Industries	160,097.08	0.018547%	161,305.78	0.017297%
129-009	MRCS	Jessamine Place	237,134.86	0.027472%	234,678.23	0.025165%
129-022	MRCS	Carroll County MR Services	262,170.99	0.030373%	278,424.61	0.029856%
129-035	MRCS	Green Oaks Service Center	269,997.20	0.031279%	308,452.09	0.033076%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	-	-	-	-
129-101	MRCS	Mitchell-Baker Service Center	231,069.02	0.026770%	236,427.59	0.025353%
129-136	MRCS	Thomas/Grady Service Center	258,227.19	0.029916%	251,052.03	0.026921%
129-137	MRCS	Tift County - Diversified Enterprises	214,102.09	0.024804%	226,534.67	0.024292%
6011	PSCH	Appling County Schools	12,146.12	0.001407%	14,136.82	0.001516%
6021	PSCH	Atkinson County Schools	17,743.11	0.002056%	19,847.84	0.002128%
6031	PSCH	Bacon County Schools	-	-	-	-
6051	PSCH	Baldwin County Schools	117,526.69	0.013616%	81,503.26	0.008740%
6091	PSCH	Ben Hill County Schools	10,090.54	0.001169%	883.35	0.000095%





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6111	PSCH	Bibb County Schools	\$ 56,230.05	0.006514%	\$ 41,026.79	0.004399%
6141	PSCH	Brooks County Schools	2,367.22	0.000274%	-	-
6161	PSCH	Bulloch County Schools	13,976.46	0.001619%	17,764.30	0.001905%
6181	PSCH	Butts County Schools	10,460.22	0.001212%	11,639.95	0.001248%
6201	PSCH	Camden County Schools	16,291.92	0.001887%	16,532.76	0.001773%
6211	PSCH	Candler County Schools	31,116.87	0.003605%	33,946.08	0.003640%
6221	PSCH	Carroll County Schools	21,163.82	0.002452%	20,500.39	0.002198%
6231	PSCH	Catoosa County Board of Education	-	-	-	-
6241	PSCH	Charlton County Board of Education	11,021.20	0.001277%	11,417.26	0.001224%
6251	PSCH	Chatham County Schools	89,916.52	0.010417%	156,226.41	0.016753%
6261	PSCH	Chattahoochee County Schools	34,162.86	0.003958%	40,346.23	0.004326%
6271	PSCH	Chattooga County Schools	20,216.32	0.002342%	20,821.82	0.002233%
6291	PSCH	Clarke County Schools	132,175.77	0.015313%	120,605.00	0.012933%
6311	PSCH	Clayton County Schools	90,100.65	0.010438%	73,780.12	0.007912%
6331	PSCH	Cobb County Schools	25,027.20	0.002899%	25,994.76	0.002787%
6341	PSCH	Coffee County Schools	10,140.12	0.001175%	17,775.04	0.001906%
6351	PSCH	Colquitt County Schools	41,083.94	0.004760%	76,516.45	0.008205%
6361	PSCH	Columbia County Schools	-	-	-	-
6371	PSCH	Cook County Schools	14,125.92	0.001636%	18,087.64	0.001940%
6381	PSCH	Coweta County Schools	23,255.52	0.002694%	23,287.38	0.002497%
6401	PSCH	Crisp County Schools	16,849.20	0.001952%	19,110.01	0.002049%
6441	PSCH	Dekalb County Schools	141,175.85	0.016355%	166,475.50	0.017852%
6451	PSCH	Dodge County Schools	81,991.20	0.009499%	76,251.26	0.008177%
6452	PSCH	Ocmulgee Regional Library System	10,799.40	0.001251%	11,126.64	0.001193%
6461	PSCH	Dooly County Schools	14,844.94	0.001720%	16,373.88	0.001756%
6471	PSCH	Dougherty County Schools	11,232.88	0.001301%	-	-
6481	PSCH	Douglas County Schools	39,581.77	0.004586%	45,989.07	0.004932%
6511	PSCH	Effingham County Schools	42,582.40	0.004933%	43,022.53	0.004613%
6561	PSCH	Fayette County Schools	53,663.58	0.006217%	17,802.22	0.001909%
6571	PSCH	Floyd County Schools	15,675.59	0.001816%	17,008.47	0.001824%
6581	PSCH	Forsyth County Schools	75,256.29	0.008718%	69,202.20	0.007421%
6591	PSCH	Franklin County Schools	39,889.77	0.004621%	18,872.80	0.002024%
6601	PSCH	Fulton County Board of Education	122,918.16	0.014240%	124,188.23	0.013317%
6611	PSCH	Gilmer County Schools	19,745.84	0.002288%	19,077.60	0.002046%
6631	PSCH	Glynn County Schools	93,353.35	0.010815%	84,011.70	0.009009%
6641	PSCH	Gordon County Schools	22,192.96	0.002571%	23,382.78	0.002507%
6651	PSCH	Grady County Schools	14,349.84	0.001662%	15,006.72	0.001609%
6661	PSCH	Greene County Schools	31,444.91	0.003643%	37,005.12	0.003968%
6671	PSCH	Gwinnett County Schools	107,029.73	0.012399%	107,355.57	0.011512%
6711	PSCH	Haralson County Schools	-	-	10,949.34	0.001174%
6751	PSCH	Henry County Schools	97,154.36	0.011255%	100,441.16	0.010771%
6761	PSCH	Houston County Schools	134,691.99	0.015604%	116,177.08	0.012458%
6771	PSCH	Irwin County Schools	3,661.52	0.000424%	-	-
6781	PSCH	Jackson County Schools	1,225.98	0.000142%	-	-
6811	PSCH	Jefferson County Schools	13,181.96	0.001527%	13,990.43	0.001500%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
6851	PSCH	Lamar County Schools	\$ -	-	\$ -	-
6871	PSCH	Laurens County Schools	23,460.94	0.002718%	25,525.85	0.002737%
6881	PSCH	Lee County Schools	-	-	-	-
6901	PSCH	Lincoln County Schools	17,928.92	0.002077%	21,329.20	0.002287%
6921	PSCH	Lowndes County Schools	5,670.52	0.000657%	18,004.18	0.001931%
6941	PSCH	Macon County Schools	14,676.94	0.001700%	12,205.55	0.001309%
6971	PSCH	Mcduffie County Schools	71,128.50	0.008240%	75,326.94	0.008078%
6991	PSCH	Meriwether County Schools	70,996.65	0.008225%	68,317.85	0.007326%
7041	PSCH	Morgan County Schools	22,099.30	0.002560%	24,173.47	0.002592%
7061	PSCH	Muscogee County Schools	83,220.47	0.009641%	52,448.49	0.005624%
7071	PSCH	Newton County Schools	91,450.33	0.010595%	105,535.93	0.011317%
7101	PSCH	Paulding County Schools	51,374.16	0.005952%	67,948.26	0.007286%
7121	PSCH	Pickens County Schools	7,550.48	0.000875%	7,549.04	0.000810%
7141	PSCH	Pike County Schools	24,435.29	0.002831%	25,325.48	0.002716%
7151	PSCH	Polk County Schools	41,938.64	0.004859%	44,698.73	0.004793%
7191	PSCH	Rabun County Schools	26,824.52	0.003108%	28,294.91	0.003034%
7211	PSCH	Richmond County Schools	18,917.30	0.002192%	19,197.00	0.002059%
7221	PSCH	Rockdale County Schools	37,129.14	0.004301%	-	-
7261	PSCH	Spalding County Schools	-	-	-	-
7291	PSCH	Sumter County Schools	13,925.60	0.001613%	15,886.00	0.001703%
7321	PSCH	Tattnall County Schools	-	-	-	-
7341	PSCH	Telfair County Schools	5,063.95	0.000587%	1,246.95	0.000134%
7351	PSCH	Terrell County Schools	38,563.12	0.004468%	42,208.50	0.004526%
7401	PSCH	Treutlen County Schools	18,552.66	0.002149%	18,868.24	0.002023%
7411	PSCH	Troup County Schools	861.02	0.000100%	14,873.00	0.001595%
7431	PSCH	Twiggs County Schools	-	-	-	-
7451	PSCH	Upson County Schools	-	-	-	-
7461	PSCH	Walker County Schools	-	-	-	-
7481	PSCH	Ware County Schools	20,161.42	0.002336%	19,087.44	0.002047%
7501	PSCH	Washington County Board of Education	81,744.27	0.009470%	82,697.58	0.008868%
7511	PSCH	Wayne County Schools	19,365.88	0.002244%	10,098.04	0.001083%
7541	PSCH	White County Board of Education	9,105.82	0.001055%	-	-
7551	PSCH	Whitfield County Schools	15,085.98	0.001748%	15,726.51	0.001686%
7571	PSCH	Wilkes County Schools	45,188.75	0.005235%	33,339.64	0.003575%
7581	PSCH	Wilkinson County Schools	14,881.03	0.001724%	17,451.44	0.001871%
7611	PSCH	Atlanta City Schools	302,976.23	0.035100%	345,814.16	0.037083%
7641	PSCH	City of Buford Schools (Gwinnett)	36,719.40	0.004254%	39,402.84	0.004225%
7721	PSCH	City of Dalton Schools (Whitfield)	26,917.01	0.003118%	28,650.57	0.003072%
7741	PSCH	City of Dublin Schools (Laurens)	-	-	-	-
7761	PSCH	City of Gainesville Schools (Hall)	41,819.96	0.004845%	36,635.69	0.003929%
7811	PSCH	City of Marietta Schools (Cobb)	16,906.00	0.001959%	17,621.76	0.001890%
7851	PSCH	City of Rome Schools (Floyd)	60,578.06	0.007018%	63,284.64	0.006786%
7861	PSCH	City of Social Circle Schools (Walton)	21,304.50	0.002468%	22,463.76	0.002409%
7891	PSCH	City of Thomasville Schools (Thomas)	9,736.74	0.001128%	30,709.97	0.003293%
7921	PSCH	City of Valdosta Schools (Lowndes)	47,033.64	0.005449%	26,436.12	0.002835%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
968-0968	PSCH	Georgia Military College	\$ 75,836.45	0.008786%	\$ 70,802.30	0.007592%
8504	RESA	Northwest Georgia Regional Education Service Agency	21,409.06	0.002480%	22,586.00	0.002422%
8564	RESA	Metro Regional Education Service Agency	-	-	11,469.39	0.001230%
8804	RESA	First District Regional Education Service Agency	26,607.98	0.003083%	24,905.64	0.002671%
402	STAT	Georgia Department of Agriculture	7,151,616.03	0.828520%	8,059,171.08	0.864206%
403	STAT	Georgia Department of Administrative Services	5,803,132.31	0.672297%	6,318,133.18	0.677510%
404	STAT	Georgia Department of Audits	5,920,948.04	0.685946%	6,300,826.84	0.675654%
405	STAT	Department of Public Health	20,609,752.14	2.387656%	21,652,425.54	2.321847%
406	STAT	Georgia Department of Banking and Finance	1,754,583.57	0.203270%	1,917,522.51	0.205621%
407	STAT	State Accounting Office	3,023,416.07	0.350265%	3,076,411.51	0.329892%
408	STAT	Office of Commissioner of Insurance	4,597,340.66	0.532605%	5,729,283.41	0.614366%
409	STAT	Georgia State Finance and Investment Commission	2,291,337.59	0.265453%	2,369,599.10	0.254098%
410	STAT	State Properties Commission	307,665.33	0.035643%	340,935.48	0.036559%
411	STAT	Georgia Department of Defense	5,542,307.12	0.642081%	5,489,673.44	0.588672%
412	STAT	Georgia Vocational Rehab Agency	11,009,015.54	1.275403%	12,341,018.88	1.323360%
414	STAT	Georgia Department of Education	11,302,785.65	1.309436%	11,604,574.37	1.244390%
415	STAT	The Technical College System of Georgia	6,426,043.82	0.744462%	7,054,290.43	0.756450%
418	STAT	Prosecuting Attorneys Council	17,086,542.99	1.979489%	17,865,522.95	1.915768%
419	STAT	Georgia Department of Community Health	13,039,252.63	1.510607%	14,500,745.50	1.554954%
420	STAT	Georgia Forestry Commission	7,599,870.00	0.880451%	7,749,061.40	0.830953%
422	STAT	Office of Planning and Budget	6,729,425.53	0.779609%	7,097,263.06	0.761058%
427	STAT	Georgia Department of Human Services	32,122,321.45	3.721396%	35,129,600.13	3.767041%
428	STAT	Georgia Department of Community Affairs	8,475,885.27	0.981938%	9,335,061.68	1.001024%
429	STAT	Department of Economic Development	3,095,546.49	0.358621%	3,309,333.26	0.354869%
430	STAT	Administrative Office of the Courts	2,208,786.30	0.255890%	2,300,450.97	0.246684%
432	STAT	Georgia Court of Appeals	4,188,016.19	0.485185%	4,372,049.09	0.468827%
436	STAT	Superior Courts of Georgia	4,720,902.68	0.546920%	4,928,431.08	0.528489%
438	STAT	Supreme Court	3,135,819.30	0.363287%	3,174,056.70	0.340363%
440	STAT	Georgia Department of Labor	12,106,004.08	1.402490%	12,193,924.07	1.307587%
441	STAT	Department of Behavioral Health and Developmental Disabilities	50,026,664.97	5.795628%	56,106,191.13	6.016417%
442	STAT	Georgia Department of Law	6,739,409.14	0.780766%	7,407,763.97	0.794354%
444	STAT	General Assembly of Georgia	4,104,849.91	0.475550%	4,621,126.62	0.495536%
461	STAT	Department of Juvenile Justice	32,618,540.88	3.778883%	36,250,922.02	3.887283%
462	STAT	Georgia Department of Natural Resources	28,083,335.25	3.253476%	29,628,705.24	3.177165%
465	STAT	State Board Pardons and Paroles	2,863,228.12	0.331707%	3,082,522.40	0.330547%
466	STAT	Georgia Department of Public Safety	36,265,252.05	4.201357%	39,575,458.92	4.243782%
467	STAT	Georgia Department of Corrections	85,469,863.25	9.901751%	96,646,011.49	10.363606%
469	STAT	Georgia Department of Early Care Learning	9,900,710.43	1.147005%	10,742,201.06	1.151915%
470	STAT	Georgia Public Service Commission	1,827,028.36	0.211663%	1,884,457.92	0.202075%
471	STAT	Georgia Bureau of Investigation	21,924,227.12	2.539939%	24,341,843.67	2.610241%
474	STAT	Department of Revenue	14,993,220.64	1.736976%	16,114,474.63	1.727998%
475	STAT	Georgia Department of Driver Services	8,778,425.89	1.016987%	9,647,181.33	1.034493%
476	STAT	Georgia Student Finance Commission	2,073,062.73	0.240166%	2,200,934.48	0.236012%
477	STAT	Georgia Department of Community Supervision	29,242,220.79	3.387734%	32,050,485.72	3.436859%
478	STAT	Secretary of State	3,973,605.15	0.460345%	4,650,756.02	0.498713%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
482	STAT	Georgia Teachers Retirement System	\$ 6,472,388.68	0.749831%	\$ 6,822,474.75	0.731592%
484	STAT	Georgia Department of Transportation	62,550,473.83	7.246520%	66,084,552.95	7.086423%
488	STAT	Georgia Department of Veterans Service	1,802,969.29	0.208875%	1,840,826.50	0.197397%
489	STAT	Subsequent Injury Trust Fund	190,870.08	0.022112%	197,842.88	0.021215%
490	STAT	State Board of Workers Comp	2,557,306.28	0.296266%	2,603,109.79	0.279138%
492	STAT	Georgia Public Defender Standards Council	16,544,188.54	1.916657%	17,031,260.66	1.826308%
495	STAT	Georgia Commission on the Holocaust	61,778.88	0.007157%	59,719.96	0.006404%
900	STAT	Georgia Building Authority	2,157,931.53	0.249998%	2,283,659.55	0.244883%
921	STAT	Georgia Correctional Industries	2,424,676.44	0.280901%	2,453,598.15	0.263106%
922	STAT	George L. Smith II - GWCCA	4,101,301.30	0.475139%	4,340,810.00	0.465477%
927	STAT	State Road and Tollway Authority	2,151,196.30	0.249218%	2,260,146.92	0.242362%
977	STAT	Georgia Public Broadcasting	2,382,275.08	0.275988%	2,549,486.44	0.273388%
980	STAT	GTA Georgia Technology Authority	4,719,386.85	0.546745%	5,160,735.71	0.553399%
996	STAT	The ATL	591,781.36	0.068558%	700,680.41	0.075136%
75-001	TAXS	Appling County Tax Officials	29,062.80	0.003367%	14,603.16	0.001566%
75-003	TAXS	Bacon County Tax Officials	19,348.80	0.002242%	9,624.96	0.001032%
75-005	TAXS	Baldwin County Tax Officials	122,844.16	0.014232%	130,873.81	0.014034%
75-008	TAXS	Bartow County Tax Officials	195,418.97	0.022639%	195,408.19	0.020954%
75-010	TAXS	Berrien County Tax Officials	52,903.68	0.006129%	48,380.90	0.005188%
75-011	TAXS	Bibb County Tax Officials	124,217.84	0.014391%	132,704.18	0.014230%
75-013	TAXS	Brantley County Tax Officials	33,237.16	0.003851%	40,886.00	0.004384%
75-014	TAXS	Brooks County Tax Officials	21,199.59	0.002456%	22,434.42	0.002406%
75-015	TAXS	Bryan County Tax Officials	53,786.08	0.006231%	32,025.80	0.003434%
75-016	TAXS	Bulloch County Tax Officials	44,679.10	0.005176%	46,726.07	0.005011%
75-017	TAXS	Burke County Tax Officials	-	-	-	-
75-018	TAXS	Butts County Tax Officials	24,848.85	0.002879%	25,892.55	0.002777%
75-019	TAXS	Calhoun County Tax Officials	-	-	-	-
75-020	TAXS	Camden County Tax Officials	87,792.78	0.010171%	81,562.38	0.008746%
75-021	TAXS	Candler County Tax Officials	20,019.56	0.002319%	21,131.88	0.002266%
75-022	TAXS	Carroll County Tax Officials	82,990.90	0.009615%	65,050.05	0.006975%
75-023	TAXS	Catoosa County Tax Officials	-	-	-	-
75-024	TAXS	Charlton County Tax Officials	46,226.87	0.005355%	48,007.36	0.005148%
75-025	TAXS	Chatham County Tax Officials	118,331.18	0.013709%	88,317.37	0.009471%
75-029	TAXS	Clarke County Tax Officials	131,513.81	0.015236%	109,918.02	0.011787%
75-030	TAXS	Clay County Tax Officials	12,923.64	0.001497%	13,710.72	0.001470%
75-031	TAXS	Clayton County Tax Officials	45,082.01	0.005223%	26,067.77	0.002795%
75-032	TAXS	Clinch County Tax Officials	41,063.36	0.004757%	43,137.35	0.004626%
75-033	TAXS	Cobb County Tax Officials	466,632.79	0.054060%	435,724.72	0.046724%
75-034	TAXS	Coffee County Tax Officials	48,495.41	0.005618%	36,036.84	0.003864%
75-035	TAXS	Colquitt County Tax Officials	56,303.24	0.006523%	56,550.66	0.006064%
75-036	TAXS	Columbia County Tax Officials	164,247.83	0.019028%	163,064.93	0.017486%
75-037	TAXS	Cook County Tax Officials	21,734.64	0.002518%	22,453.59	0.002408%
75-038	TAXS	Coweta County Tax Officials	71,432.88	0.008276%	45,184.74	0.004845%
75-041	TAXS	Dade County Tax Officials	19,827.58	0.002297%	20,885.84	0.002240%
75-043	TAXS	Decatur County Tax Officials	19,544.25	0.002264%	14,740.16	0.001581%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
75-044	TAXS	Dekalb County Tax Officials	\$ 199,447.99	0.023106%	\$ 196,389.42	0.021059%
75-045	TAXS	Dodge County Tax Officials	34,821.42	0.004034%	27,015.24	0.002897%
75-047	TAXS	Dougherty County Tax Officials	77,767.40	0.009009%	71,068.07	0.007621%
75-048	TAXS	Douglas County Tax Officials	25,839.26	0.002993%	26,248.90	0.002815%
75-051	TAXS	Effingham County Tax Officials	38,727.76	0.004487%	28,051.40	0.003008%
75-052	TAXS	Elbert County Tax Officials	27,894.26	0.003232%	30,820.47	0.003305%
75-053	TAXS	Emanuel County Tax Officials	26,785.08	0.003103%	13,470.12	0.001444%
75-055	TAXS	Fannin County Tax Officials	32,104.74	0.003719%	26,154.12	0.002805%
75-056	TAXS	Fayette County Tax Officials	71,338.99	0.008265%	58,903.02	0.006316%
75-057	TAXS	Floyd County Tax Officials	66,913.97	0.007752%	70,522.91	0.007562%
75-058	TAXS	Forsyth County Tax Officials	354,284.79	0.041044%	378,416.05	0.040579%
75-059	TAXS	Franklin County Tax Officials	39,361.80	0.004560%	40,876.98	0.004383%
75-060	TAXS	Fulton County Tax Officials	1,189,023.74	0.137749%	1,325,232.02	0.142108%
75-062	TAXS	Glascocock County Tax Officials	15,372.00	0.001781%	16,169.76	0.001734%
75-063	TAXS	Glynn County Tax Officials	43,389.39	0.005027%	38,014.75	0.004076%
75-064	TAXS	Gordon County Tax Officials	84,421.91	0.009780%	87,497.68	0.009383%
75-065	TAXS	Grady County Tax Officials	-	-	-	-
75-066	TAXS	Greene County Tax Officials	13,708.74	0.001588%	-	-
75-067	TAXS	Gwinnett County Tax Officials	378,111.24	0.043804%	382,386.58	0.041004%
75-068	TAXS	Habersham County Tax Officials	42,026.04	0.004869%	43,718.35	0.004688%
75-069	TAXS	Hall County Tax Officials	50,445.20	0.005844%	47,558.56	0.005100%
75-070	TAXS	Hancock County Tax Officials	18,519.99	0.002146%	9,249.20	0.000992%
75-071	TAXS	Haralson County Tax Officials	19,901.76	0.002306%	20,983.50	0.002250%
75-072	TAXS	Harris County Tax Officials	-	-	-	-
75-074	TAXS	Heard County Tax Officials	21,622.67	0.002505%	22,253.41	0.002386%
75-075	TAXS	Henry County Tax Officials	169,282.78	0.019612%	104,485.95	0.011204%
75-076	TAXS	Houston County Tax Officials	80,468.86	0.009322%	80,734.67	0.008657%
75-078	TAXS	Jackson County Tax Officials	59,832.58	0.006932%	55,079.32	0.005906%
75-080	TAXS	Jeff Davis County Tax Officials	29,705.89	0.003441%	31,475.52	0.003375%
75-081	TAXS	Jefferson County Tax Officials	14,175.34	0.001642%	14,673.86	0.001574%
75-082	TAXS	Jenkins County Tax Officials	18,691.26	0.002165%	19,682.58	0.002111%
75-084	TAXS	Jones County Tax Officials	91,740.30	0.010628%	90,957.96	0.009754%
75-085	TAXS	Lamar County Tax Officials	39,777.39	0.004608%	24,497.32	0.002627%
75-086	TAXS	Lanier County Tax Officials	35,821.87	0.004150%	36,198.86	0.003882%
75-087	TAXS	Laurens County Tax Officials	57,264.86	0.006634%	47,977.41	0.005145%
75-088	TAXS	Lee County Tax Officials	35,881.80	0.004157%	20,510.64	0.002199%
75-089	TAXS	Liberty County Tax Officials	95,552.95	0.011070%	63,293.04	0.006787%
75-090	TAXS	Lincoln County Tax Officials	11,110.36	0.001287%	15,088.89	0.001618%
75-091	TAXS	Long County Tax Officials	12,748.68	0.001477%	13,642.92	0.001463%
75-092	TAXS	Lowndes County Tax Officials	75,223.90	0.008715%	67,539.25	0.007242%
75-094	TAXS	Macon County Tax Officials	35,255.17	0.004084%	28,242.19	0.003028%
75-095	TAXS	Madison County Tax Officials	14,693.82	0.001702%	15,404.68	0.001652%
75-096	TAXS	Marion County Tax Officials	28,487.54	0.003300%	26,980.01	0.002893%
75-097	TAXS	Mcduffie County Tax Officials	36,009.37	0.004172%	38,018.67	0.004077%
75-098	TAXS	Mcintosh County Tax Officials	39,438.98	0.004569%	41,490.83	0.004449%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
75-100	TAXS	Miller County Tax Officials	\$ 20,302.93	0.002352%	\$ 10,245.89	0.001099%
75-102	TAXS	Monroe County Tax Officials	57,103.02	0.006615%	60,784.02	0.006518%
75-103	TAXS	Montgomery County Tax Official	18,976.74	0.002198%	9,625.00	0.001032%
75-104	TAXS	Morgan County Tax Officials	32,609.23	0.003778%	33,221.03	0.003562%
75-105	TAXS	Murray County Tax Officials	30,467.14	0.003530%	31,520.30	0.003380%
75-106	TAXS	Muscogee County Tax Officials	153,799.03	0.017818%	108,568.16	0.011642%
75-107	TAXS	Newton County Tax Officials	54,412.73	0.006304%	50,887.18	0.005457%
75-108	TAXS	Oconee County Tax Officials	47,474.52	0.005500%	33,728.58	0.003617%
75-109	TAXS	Oglethorpe County Tax Officials	22,971.39	0.002661%	11,563.45	0.001240%
75-110	TAXS	Paulding County Tax Officials	69,947.23	0.008103%	81,155.83	0.008703%
75-111	TAXS	Peach County Tax Officials	46,028.03	0.005332%	24,808.51	0.002660%
75-112	TAXS	Pickens County Tax Officials	21,376.49	0.002476%	23,730.52	0.002545%
75-113	TAXS	Pierce County Tax Officials	32,848.68	0.003806%	28,337.99	0.003039%
75-114	TAXS	Pike County Tax Officials	25,247.28	0.002925%	27,091.98	0.002905%
75-115	TAXS	Polk County Tax Officials	48,858.64	0.005660%	51,856.50	0.005561%
75-119	TAXS	Rabun County Tax Officials	17,213.57	0.001994%	18,246.37	0.001957%
75-121	TAXS	Richmond County Tax Officials	271,931.09	0.031503%	287,473.84	0.030827%
75-122	TAXS	Rockdale County Tax Officials	44,842.45	0.005195%	47,584.40	0.005103%
75-124	TAXS	Screven County Tax Officials	24,165.40	0.002800%	20,819.00	0.002232%
75-125	TAXS	Seminole County Tax Officials	10,689.50	0.001238%	10,349.67	0.001110%
75-126	TAXS	Spalding County Tax Officials	80,822.55	0.009363%	88,736.12	0.009515%
75-127	TAXS	Stephens County Tax Officials	80,423.82	0.009317%	80,181.70	0.008598%
75-128	TAXS	Stewart County Tax Officials	21,109.86	0.002446%	10,647.00	0.001142%
75-129	TAXS	Sumter County Tax Officials	35,187.47	0.004076%	25,494.53	0.002734%
75-130	TAXS	Talbot County Tax Officials	9,511.08	0.001102%	9,462.48	0.001015%
75-131	TAXS	Taliaferro County Tax Officials	22,165.84	0.002568%	23,473.71	0.002517%
75-132	TAXS	Tattnall County Tax Officials	29,546.57	0.003423%	29,572.12	0.003171%
75-133	TAXS	Taylor County Tax Officials	20,303.64	0.002352%	21,794.30	0.002337%
75-134	TAXS	Telfair County Tax Officials	20,531.76	0.002379%	21,586.56	0.002315%
75-135	TAXS	Terrell County Tax Officials	20,402.96	0.002364%	10,585.08	0.001135%
75-136	TAXS	Thomas County Tax Officials	51,909.60	0.006014%	54,195.79	0.005812%
75-137	TAXS	Tift County Tax Officials	55,382.81	0.006416%	58,327.86	0.006255%
75-139	TAXS	Towns County Tax Officials	13,644.74	0.001581%	15,349.39	0.001646%
75-141	TAXS	Troup County Tax Officials	47,445.32	0.005497%	49,655.25	0.005325%
75-142	TAXS	Turner County Tax Officials	32,402.73	0.003754%	34,448.11	0.003694%
75-143	TAXS	Twiggs County Tax Officials	48,076.71	0.005570%	47,517.54	0.005095%
75-145	TAXS	Upson County Tax Officials	14,824.39	0.001717%	16,035.07	0.001719%
75-146	TAXS	Walker County Tax Officials	92,561.40	0.010723%	93,165.30	0.009990%
75-147	TAXS	Walton County Tax Officials	37,935.85	0.004395%	33,704.69	0.003614%
75-148	TAXS	Ware County Tax Officials	5,192.11	0.000602%	-	-
75-150	TAXS	Washington County Tax Officials	25,768.92	0.002985%	12,964.58	0.001390%
75-151	TAXS	Wayne County Tax Officials	26,409.87	0.003060%	20,420.58	0.002190%
75-154	TAXS	White County Tax Officials	77,515.84	0.008980%	75,983.79	0.008148%
75-155	TAXS	Whitfield County Tax Officials	134,368.17	0.015567%	131,646.75	0.014117%
75-156	TAXS	Wilcox County Tax Officials	-	-	-	-





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
75-158	TAXS	Wilkinson County Tax Officials	\$ -	-	\$ -	-
75-159	TAXS	Worth County Tax Officials	49,237.23	0.005704%	32,168.86	0.003450%
817	TCOL	Oconee Fall Line Technical College	648,564.68	0.075137%	712,790.77	0.076434%
818	TCOL	Coastal Pines Technical College	1,140,001.65	0.132070%	1,153,703.46	0.123715%
820	TCOL	Albany Technical College	1,725,805.14	0.199936%	1,814,174.57	0.194539%
822	TCOL	Athens Technical College	1,435,398.20	0.166292%	1,533,705.15	0.164463%
823	TCOL	Atlanta Technical College	2,591,654.26	0.300245%	2,595,610.00	0.278334%
824	TCOL	Augusta Technical College	2,195,613.69	0.254364%	2,169,125.33	0.232601%
826	TCOL	West Georgia Technical College	2,569,614.51	0.297692%	2,823,657.07	0.302788%
827	TCOL	Chattahoochee Technical College	3,792,657.55	0.439382%	4,131,215.81	0.443001%
828	TCOL	Columbus Technical College	1,457,460.72	0.168848%	1,429,581.74	0.153298%
829	TCOL	Georgia Northwestern Technical College	2,471,424.79	0.286316%	2,544,151.30	0.272816%
830	TCOL	Georgia Piedmont Technical College	1,069,592.42	0.123913%	1,283,484.89	0.137632%
831	TCOL	Southern Crescent Technical College	1,675,984.43	0.194164%	1,662,316.73	0.178255%
832	TCOL	Gwinnett Technical College	3,859,301.48	0.447103%	4,106,237.10	0.440323%
834	TCOL	Lanier Technical College	2,023,281.68	0.234399%	2,130,716.60	0.228482%
835	TCOL	Central Georgia Technical College	4,900,045.59	0.567674%	5,223,140.97	0.560091%
837	TCOL	Southern Regional Technical College	2,139,348.60	0.247845%	2,289,046.50	0.245461%
838	TCOL	North Georgia Technical College	1,199,481.42	0.138961%	1,303,024.41	0.139727%
841	TCOL	Savannah Technical College	2,208,055.90	0.255805%	2,469,087.31	0.264767%
842	TCOL	South Georgia Technical College	1,231,958.55	0.142723%	1,351,679.59	0.144944%
843	TCOL	Southeastern Technical College	704,037.59	0.081563%	744,994.32	0.079888%
844	TCOL	Ogeechee Technical College	293,976.46	0.034057%	368,911.60	0.039559%
848	TCOL	Wiregrass Georgia Technical College	1,992,692.47	0.230855%	2,014,553.16	0.216026%
503-0503	UNIV	Georgia Institute of Technology	534,962.34	0.061976%	582,274.87	0.062439%
509-0509	UNIV	Georgia State University	569,007.44	0.065920%	575,607.93	0.061724%
512-0512	UNIV	Augusta University	812,699.45	0.094152%	791,963.57	0.084924%
518-0518	UNIV	University of Georgia	816,312.76	0.094570%	779,205.13	0.083556%
521-0521	UNIV	Albany State University	126,805.00	0.014690%	86,954.05	0.009324%
528-0528	UNIV	Clayton College and State University	2,783.99	0.000323%	4,872.00	0.000522%
530-0530	UNIV	Columbus State University	71,886.78	0.008328%	90,324.82	0.009686%
531-0531	UNIV	University of North Georgia	77,680.93	0.008999%	88,535.69	0.009494%
533-0533	UNIV	Fort Valley State University	32,560.63	0.003772%	24,819.96	0.002662%
536-0536	UNIV	Georgia College and State University	201,009.98	0.023287%	229,227.79	0.024581%
539-0539	UNIV	Georgia Southern University	143,845.69	0.016665%	130,552.75	0.014000%
540-0540	UNIV	Georgia Gwinnett College	19,496.48	0.002259%	38,965.43	0.004178%
542-0542	UNIV	Georgia Southwestern State University	104,996.34	0.012164%	100,952.51	0.010825%
543-0543	UNIV	Kennesaw State University	62,285.04	0.007216%	63,718.68	0.006833%
547-0547	UNIV	Middle Georgia State College	120,665.85	0.013979%	114,318.00	0.012259%
548-0548	UNIV	Savannah State University	9,093.27	0.001053%	20,357.49	0.002183%
551-0551	UNIV	Valdosta State University	12,380.28	0.001434%	15,953.70	0.001711%
554-0554	UNIV	State University of West Georgia	77,525.83	0.008981%	78,716.25	0.008441%
557-0557	UNIV	Abraham Baldwin Agricultural College	65,724.28	0.007614%	48,901.55	0.005244%
561-0561	UNIV	Atlanta Metropolitan College	-	-	26,240.92	0.002814%
563-0563	UNIV	College of Coastal Georgia	60,983.24	0.007065%	62,425.02	0.006694%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>	<u>2025 Actual Employer Contributions</u>	<u>2025 Employer Allocation Percentage</u>
567-0567	UNIV	South Georgia State College	\$ 18,113.50	0.002098%	\$ 18,952.18	0.002032%
569-0569	UNIV	Dalton College	13,063.78	0.001513%	8,863.37	0.000950%
572-0572	UNIV	East Georgia College	33,378.98	0.003867%	23,274.37	0.002496%
573-0573	UNIV	Georgia Highlands College	47,384.31	0.005490%	45,648.87	0.004895%
576-0576	UNIV	Gordon College	35,211.04	0.004079%	35,915.69	0.003851%
598-0598	UNIV	Regents Central Office	452,366.35	0.052407%	422,389.50	0.045294%
209-0209	VARs	Agricultural Commodity Commission	90,516.04	0.010486%	94,598.28	0.010144%
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	175,706.12	0.020356%	223,408.08	0.023957%
Total for All Entities			\$ 863,179,433.25	100.000000%	\$ 932,551,608.66	100.000000%





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	Proportionate Share of Contributions	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
910-0910	AUTH	Jekyll Island State Park Authority	\$ 8,396,335	\$ 437,776	-	\$ 230,020	\$ 667,796	\$ -	\$ 2,577,875	\$ -	\$ -	\$ -	\$ (821,262)	\$ 330,294	\$ -	\$ (490,968)
913-0913	AUTH	Lake Lanier Island Development Authority	237,384	12,377	-	-	12,377	-	72,883	-	-	37,168	110,051	(23,217)	(40,390)	(63,607)
926-0926	AUTH	Georgia Agricultural Exposition Authority	3,137,026	163,561	-	55,828	219,389	-	963,142	-	-	37,993	1,001,135	(306,843)	285,867	(20,976)
928-0928	AUTH	Georgia Environmental Finance Authority	3,140,854	163,761	-	62,279	226,040	-	964,317	-	-	-	964,317	(307,210)	283,061	(24,149)
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	448,685	23,394	-	-	23,394	-	137,757	-	-	7,925	145,682	(43,885)	(14,810)	(58,695)
955-0955	AUTH	Georgia Superior Court Clerks Coop	713,910	37,223	-	-	37,223	-	219,188	-	-	26,649	245,837	(69,833)	(52,915)	(122,748)
972-0972	AUTH	Georgia Federal-State Inspection	5,809,292	302,891	-	-	302,891	-	1,763,591	-	-	371,335	2,154,926	(568,218)	(962,916)	(1,531,134)
973-0973	AUTH	Georgia Lottery Corporation	71,672	3,737	-	1,886	5,623	-	22,005	-	-	3,068	25,073	(7,008)	3,939	(3,069)
9030	CHAR	Georgia School for Innovation and the Classics	-	-	-	-	-	-	-	-	-	-	-	-	(6,771)	(6,771)
9915	CHAR	Foothills Charter High School	-	-	-	-	-	-	-	-	-	8,609	8,609	-	(27,100)	(27,100)
51-0217	CORT	DeKalb County State Court	790,572	41,220	-	-	41,220	-	242,724	-	-	125,793	368,517	(77,333)	(203,874)	(281,207)
51-0237	CORT	Bibb County State Court	1,680,442	86,574	-	-	86,574	-	599,795	-	-	47,467	557,292	(162,415)	(116,589)	(279,004)
51-0248	CORT	Chatham County State Court	1,426,828	74,393	-	11,572	85,965	-	438,070	-	-	21,873	459,943	(139,560)	(114,300)	(247,497)
361	CSBS	Lookout Mountain Community Service Board	342,482	17,857	-	12,067	29,924	-	105,150	-	-	8,209	113,359	(33,504)	(43,477)	(76,981)
363	CSBS	Highland Rivers Center Community Service Board	708,495	36,940	-	123,056	159,996	-	217,525	-	-	15,206	232,731	(69,299)	86,635	(2,664)
364	CSBS	Georgia Mountains Avita Community Partners	19,562	1,020	-	-	1,020	-	6,006	-	-	11,762	17,768	(1,915)	(47,544)	(49,459)
365	CSBS	Cobb County Community Service	-	-	-	-	-	-	-	-	-	3,614	3,614	-	(69,098)	(69,098)
368	CSBS	DeKalb County Service Board	175,324	9,141	-	-	9,141	-	53,929	-	-	26,960	80,789	(17,152)	(48,634)	(65,786)
369	CSBS	View Point Health	370,861	19,336	-	29,288	48,604	-	113,863	-	-	80,695	194,558	(36,275)	83,075	9,806
370	CSBS	Clayton Community Service Board	67,447	3,517	-	-	3,517	-	20,708	-	-	6,325	27,033	(6,598)	(14,140)	(20,738)
371	CSBS	Advantage Behavioral Health Systems	96,762	5,045	-	-	5,045	-	29,708	-	-	6,944	36,652	(9,469)	(26,195)	3,688
372	CSBS	Pathways Center Community Service Board	44,313	2,310	-	-	2,310	-	13,605	-	-	2,517	16,122	(4,333)	(2,747)	(7,080)
373	CSBS	Mcintosh Trail MH, MR and SA C	98,010	5,110	-	-	5,110	-	30,091	-	-	5,727	35,818	(9,587)	(7,356)	(16,943)
374	CSBS	River Edge Behavioral Health Center	128,062	6,677	-	-	6,677	-	39,318	-	-	18,794	58,112	(12,529)	(97,008)	(109,537)
376	CSBS	Oconee Community Service Board	22,482	1,172	-	788	1,960	-	6,903	-	-	884	7,787	(2,202)	(4,367)	(6,569)
377	CSBS	East Central Georgia Community Service Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	CSBS	Serenity Behavioral Health Systems	132,286	6,897	-	-	6,897	-	40,615	-	-	4,172	44,787	(12,937)	(5,714)	(18,651)
379	CSBS	New Horizons	169,937	8,860	-	-	8,860	-	52,175	-	-	18,124	70,299	(16,619)	(36,858)	534
380	CSBS	Middle Flint Community Service Board	67,306	3,509	-	-	3,509	-	20,664	-	-	6,738	27,402	(6,579)	(32,954)	(39,533)
381	CSBS	Community Service Board of Middle Georgia	65,803	3,431	-	-	3,431	-	20,263	-	-	46,958	67,161	(6,432)	(57,967)	(64,399)
382	CSBS	Albany Area Community Service Board	111,278	5,802	-	-	5,802	-	34,165	-	-	33,773	67,938	(10,882)	(61,269)	(72,151)
383	CSBS	The Georgia Pines Community Service Board	-	-	-	-	-	-	-	-	-	-	-	-	(12,180)	(12,180)
384	CSBS	South Georgia Community Service Board	-	-	-	-	-	-	-	-	-	147,789	147,789	-	(162,094)	(162,094)
385	CSBS	Pineland Area MH, MR and SA Center	404,684	21,100	-	-	21,100	-	124,248	-	-	141,323	265,571	(39,584)	(178,178)	(217,762)
386	CSBS	Satilla Community Service Board	259,044	13,506	-	-	13,506	-	79,533	-	-	42,336	121,869	(25,341)	(56,817)	(82,158)
388	CSBS	Gateway Behavior Health Services Community Service Board	128,034	6,676	-	390	7,066	-	39,309	-	-	-	39,309	(12,524)	876	(11,648)
127-001	DFAC	Appling County DFACS	291,166	15,181	-	14,049	29,230	-	89,395	-	-	-	89,395	(28,475)	9,025	(19,450)
127-002	DFAC	Atkinson County DFACS	132,343	6,900	-	4,485	11,385	-	40,633	-	-	5,799	46,432	(12,943)	13,187	244
127-003	DFAC	Bacon County DFACS	319,801	16,674	-	-	16,674	-	98,187	-	-	33,654	131,841	(31,280)	(36,229)	(67,509)
127-004	DFAC	Baker County DFACS	240,701	12,550	-	31,224	43,774	-	43,774	-	-	73,901	73,901	(23,544)	66,560	(43,016)
127-005	DFAC	Baldwin County DFACS	902,445	47,053	-	18,076	65,129	-	277,072	-	-	117,881	394,953	(88,272)	4,529	(83,743)
127-006	DFAC	Banks County DFACS	352,291	18,368	-	-	18,368	-	108,162	-	-	39,867	148,029	(34,459)	(42,176)	(76,635)
127-007	DFAC	Barrow County DFACS	1,219,468	63,582	-	-	63,582	-	374,406	-	-	47,012	421,418	(119,278)	(118,887)	(238,165)
127-008	DFAC	Bartow County DFACS	1,798,852	93,790	-	216	94,006	-	552,291	-	-	143,575	695,866	(175,946)	(117,762)	(293,708)
127-009	DFAC	Ben Hill County DFACS	686,580	35,798	-	125,267	161,065	-	210,796	-	-	11,719	222,515	(67,156)	72,333	5,177
127-010	DFAC	Berrien County DFACS	703,194	36,664	-	-	36,664	-	215,897	-	-	24,998	240,895	(68,780)	(49,501)	(118,281)
127-011	DFAC	Bibb County DFACS	4,893,635	255,149	-	317,629	572,778	-	1,502,463	-	-	-	1,502,463	(478,654)	486,370	7,716
127-012	DFAC	Bleckley County DFACS	467,312	24,365	-	52,205	76,570	-	143,476	-	-	-	143,476	(45,712)	160,754	115,042
127-013	DFAC	Brantley County DFACS	714,109	37,233	-	56,795	94,028	-	219,248	-	-	4,053	223,301	(69,848)	25,081	(44,767)
127-014	DFAC	Brooks County DFACS	733,955	38,268	-	76,205	114,473	-	225,342	-	-	-	225,342	(71,786)	84,580	12,794
127-015	DFAC	Bryan County DFACS	398,107	20,757	-	7,681	28,438	-	122,228	-	-	25,798	148,026	(38,937)	23,592	(15,345)
127-016	DFAC	Bulloch County DFACS	857,991	44,735	-	34,321	79,056	-	263,424	-	-	96,037	359,461	(83,920)	63,806	(20,114)
127-017	DFAC	Burke County DFACS	500,540	26,098	-	9,395	35,493	-	153,678	-	-	29,177	182,855	(48,958)	20,417	(28,541)
127-018	DFAC	Butts County DFACS	731,998	38,166	-	37,187	75,353	-	224,741	-	-	6,284	231,025	(71,595)	(2,542)	(74,137)
127-019	DFAC	Calhoun County DFACS	145,980	7,611	-	9,726	17,337	-	44,819	-	-	1,955	46,774	(14,276)	(4,387)	(18,663)
127-020	DFAC	Camden County DFACS	1,043,492	54,407	-	87,819	142,226	-	320,377	-	-	-	320,377	(102,065)	239,752	137,687
127-021	DFAC	Candler County DFACS	246,485	12,851	-	2,728	15,579	-	75,677	-	-	33,052	108,729	(24,110)	(8,611)	(32,721)
127-022	DFAC	Carroll County DFACS	2,293,154	119,563	-	72,502	192,065	-	704,053	-	-	8,770	712,823	(224,302)	42,057	(182,245)
127-023	DFAC	Catoosa County DFACS	973,408	50,753	-	5,954	56,707	-	298,860	-	-	67,588	366,448	(95,212)	(43,259)	(138,471)
127-024	DFAC	Charlton County DFACS	469,637	24,486	-	56,691	81,177	-	144,190	-	-	1,743	145,933	(45,935)	31,294	(14,641)
127-025	DFAC	Chatham County DFACS	4,011,574	209,159	-	-	209,159	-	1,231,649	-	-	140,900	1,372,549	(392,379)	(437,615)	35,214
127-026	DFAC	Chattahoochee County DFACS	213,059	11,109	-	390	11,499	-	65,414	-	-	6,716	72,130	(20,839)	(28,937)	(49,776)
127-027	DFAC	Chattooga County DFACS	936,580	48,832	-	-	48,832	-	287,552	-	-	16,614	304,166	(91,611)	(35,816)	(127,427)
127-028	DFAC	Cherokee County DFACS	2,990,848	155,940	-	144,620	300,560	-	918,262	-	-	-	918,262	(292,543)	266,362	(26,181)
127-029	DFAC	Clarke County DFACS	7,066,411	368,435	-	-	368,435	-	2,169,557	-	-	104,314	2,273,871	(691,176)	(589,149)	2,659
127-030	DFAC	Clay County DFACS	304,520	15,877	-	2,457	18,334	-	93,495	-	-	7,723	101,218	(29,790)	2,819	(26,971)
127-031	DFAC	Clayton County DFACS	9,223,650	480,912	-	-	480,912	-	2,831,881	-	-	143,018	2,974,899	(902,161)	(348,992)	(1,251,173)
127-032	DFAC	Clinch County DFACS	312,430	16,290	-	-	16,									



SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	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
127-034	DFAC	Coffee County DFACS	\$ 2,933,834	\$ 152,967	\$ -	\$ 24,783	\$ 177,750	\$ -	\$ 900,757	\$ -	\$ 728	\$ 901,485	\$ (286,966)	\$ 148,647	\$ -	\$ (138,319)
127-035	DFAC	Colquitt County DFACS	1,161,944	60,583	-	73,387	133,970	-	356,744	-	8,612	365,356	(113,651)	20,936	-	(92,715)
127-036	DFAC	Columbia County DFACS	3,657,979	190,723	-	338,231	528,954	-	1,123,087	-	-	1,123,087	(357,795)	507,133	-	149,339
127-037	DFAC	Cook County DFACS	799,332	41,676	-	2,831	44,507	-	245,414	-	1,301	246,715	(78,186)	3,346	-	(74,840)
127-038	DFAC	Coweta County DFACS	1,508,508	78,652	-	1,826	80,478	-	463,148	-	27,825	490,973	(147,554)	(27,243)	-	(174,797)
127-039	DFAC	Crawford County DFACS	503,460	26,250	-	106,855	133,105	-	154,574	-	3,318	157,892	(49,240)	77,750	-	28,510
127-040	DFAC	Crisp County DFACS	875,030	45,623	-	62,247	107,870	-	268,655	-	-	268,655	(85,592)	139,417	-	53,225
127-041	DFAC	Dade County DFACS	571,417	29,793	-	69,477	99,270	-	175,439	-	-	175,439	(55,896)	129,289	-	73,373
127-042	DFAC	Dawson County DFACS	466,575	24,327	-	29,490	53,817	-	143,250	-	3,801	147,051	(45,634)	191	-	(45,443)
127-043	DFAC	Decatur County DFACS	867,148	45,212	-	60,662	105,874	-	266,235	-	-	266,235	(84,815)	78,653	-	(6,162)
127-044	DFAC	Dekalb County DFACS	29,031,904	1,513,089	-	1,532,923	3,046,612	-	8,913,457	-	66,680	8,980,137	(2,839,657)	1,157,358	8,798	(1,673,501)
127-045	DFAC	Dodge County DFACS	341,745	17,818	-	9,819	27,637	-	104,924	-	94,165	199,089	(33,427)	(33,469)	-	(66,896)
127-046	DFAC	Dooly County DFACS	373,725	19,486	-	17,238	36,724	-	114,742	-	-	114,742	(36,555)	47,405	-	10,850
127-047	DFAC	Dougherty County DFACS	14,287,647	744,943	-	-	744,943	-	4,386,649	-	835,628	5,222,277	(1,397,501)	(1,306,718)	-	(2,704,219)
127-048	DFAC	Douglas County DFACS	2,643,405	137,824	-	-	137,824	-	811,588	-	164,157	975,745	(258,561)	(374,353)	1,726	(631,188)
127-049	DFAC	Early County DFACS	2,602,097	135,671	-	69,512	205,183	-	798,906	-	6,243	805,149	(254,518)	(18,091)	-	(272,609)
127-050	DFAC	Echols County DFACS	163,047	8,501	-	14,785	23,286	-	50,059	-	-	50,059	(15,945)	18,271	-	2,326
127-051	DFAC	Effingham County DFACS	805,711	42,009	-	67,951	109,960	-	247,373	-	207	247,580	(78,804)	36,753	-	(42,051)
127-052	DFAC	Elbert County DFACS	488,037	25,446	-	38,201	63,647	-	149,839	-	7,947	157,786	(47,736)	(12,755)	-	(60,491)
127-053	DFAC	Emanuel County DFACS	490,588	25,579	-	-	25,579	-	150,622	-	20,995	171,617	(47,989)	(36,813)	-	(84,802)
127-054	DFAC	Evans County DFACS	228,992	11,939	-	5,569	17,508	-	70,306	-	3,615	73,921	(22,394)	27,023	-	4,629
127-055	DFAC	Fannin County DFACS	469,297	24,469	-	9,074	33,543	-	144,085	-	17,944	162,029	(45,905)	34,564	-	(11,341)
127-056	DFAC	Fayette County DFACS	1,246,175	64,974	-	18,534	83,508	-	382,605	-	16,773	399,378	(121,886)	82,393	-	(39,493)
127-057	DFAC	Floyd County DFACS	5,012,285	261,335	-	73,956	335,291	-	1,538,891	-	-	1,538,891	(490,266)	309,987	-	(180,279)
127-058	DFAC	Forsyth County DFACS	1,355,327	70,665	-	22,557	93,222	-	416,118	-	54,532	470,650	(132,564)	71,651	-	(60,913)
127-059	DFAC	Franklin County DFACS	467,766	24,389	-	12,327	36,716	-	143,615	-	18,042	161,657	(45,755)	(84,585)	-	(130,340)
127-060	DFAC	Fulton County	19,990,254	1,042,271	-	1,445,130	2,487,401	-	6,137,485	-	-	6,137,485	(1,955,293)	1,364,878	16,300	(574,115)
127-061	DFAC	Gilmer County DFACS	507,542	26,463	-	-	26,463	-	155,628	-	42,268	198,096	(49,645)	(117,827)	-	(167,472)
127-062	DFAC	Glacocks County DFACS	80,376	4,191	-	-	4,191	-	24,677	-	14,279	38,956	(7,860)	(24,648)	-	(32,508)
127-063	DFAC	Glynn County DFACS	1,980,952	103,285	-	48,759	152,044	-	608,199	-	18,219	626,418	(193,761)	(91,393)	-	(285,154)
127-064	DFAC	Gordon County DFACS	1,174,021	61,212	-	1,546	62,758	-	360,453	-	16,018	376,471	(114,832)	(13,254)	-	(128,086)
127-065	DFAC	Grady County DFACS	558,518	29,121	-	45,438	74,559	-	171,478	-	-	171,478	(54,627)	49,335	-	(5,292)
127-066	DFAC	Greene County DFACS	658,087	34,312	-	-	34,312	-	202,048	-	62,920	264,968	(64,367)	(106,570)	-	(170,937)
127-067	DFAC	Gwinnett County DFACS	11,271,198	587,669	-	13,398	601,067	-	3,460,527	-	114,136	3,574,663	(1,102,457)	(132,249)	2,278	(1,232,428)
127-068	DFAC	Habersham County DFACS	920,959	48,018	-	6,189	54,207	-	282,756	-	5,954	288,710	(90,084)	(13,053)	-	(103,137)
127-069	DFAC	Hall County DFACS	6,620,504	345,186	-	508,025	853,211	-	2,032,653	-	-	2,032,653	(647,568)	(137,549)	3,019	513,100
127-070	DFAC	Hancock County DFACS	137,049	7,146	-	2,929	10,075	-	42,077	-	7,802	49,879	(13,404)	15,472	-	2,068
127-071	DFAC	Haralson County DFACS	722,728	37,682	-	-	37,682	-	221,895	-	45,843	267,738	(70,687)	(58,326)	-	(129,013)
127-072	DFAC	Harris County DFACS	440,407	22,962	-	67,249	90,211	-	135,215	-	16,204	151,419	(43,073)	(20,290)	-	(63,363)
127-073	DFAC	Hart County DFACS	643,203	33,536	-	-	33,536	-	197,479	-	109,377	306,856	(62,913)	(153,214)	-	(216,127)
127-074	DFAC	Heard County DFACS	366,722	19,121	-	-	19,121	-	112,592	-	53,410	166,002	(35,868)	(83,216)	-	(119,084)
127-075	DFAC	Henry County DFACS	3,389,692	176,735	-	-	176,735	-	1,040,716	-	226,285	1,267,001	(331,552)	(317,765)	-	(649,317)
127-076	DFAC	Houston County DFACS	2,499,239	130,308	-	76,965	207,273	-	767,326	-	-	767,326	(244,459)	193,602	-	(50,857)
127-077	DFAC	Irwin County DFACS	535,043	27,897	-	34,846	62,743	-	164,271	-	3,811	168,082	(52,333)	7,853	-	(44,480)
127-078	DFAC	Jackson County DFACS	841,689	43,885	-	-	43,885	-	258,419	-	61,409	319,828	(82,322)	(96,195)	-	(175,517)
127-079	DFAC	Jasper County DFACS	156,215	8,145	-	45,532	53,677	-	47,962	-	-	47,962	(15,261)	73,312	-	58,031
127-080	DFAC	Jeff Davis County DFACS	404,146	21,072	-	-	21,072	-	124,082	-	14,207	138,289	(39,529)	(71,937)	-	(111,466)
127-081	DFAC	Jefferson County DFACS	436,239	22,745	-	9,307	32,052	-	133,936	-	16,591	150,527	(42,672)	52,700	7,899	17,927
127-082	DFAC	Jenkins County DFACS	406,385	21,189	-	89,172	110,361	-	124,770	-	2,640	127,410	(39,747)	53,084	-	13,337
127-083	DFAC	Johnson County DFACS	242,289	12,633	-	6,302	18,935	-	74,388	-	35,081	109,469	(23,702)	8,401	-	(15,301)
127-084	DFAC	Jones County DFACS	692,619	36,112	-	24,003	60,115	-	212,650	-	3,713	216,363	(67,748)	(4,234)	-	(71,982)
127-085	DFAC	Lamar County DFACS	849,372	44,285	-	252	44,537	-	260,778	-	6,735	267,513	(83,078)	23,216	-	(59,862)
127-086	DFAC	Lanier County DFACS	792,018	41,295	-	109,274	150,569	-	243,168	-	4,856	248,024	(77,469)	82,482	-	5,013
127-087	DFAC	Laurens County DFACS	15,945,764	831,396	-	1,389,574	2,220,970	-	4,895,730	-	-	4,895,730	(1,559,687)	3,836,840	-	2,277,153
127-088	DFAC	Lee County DFACS	578,732	30,174	-	20,558	50,732	-	177,685	-	14,770	192,455	(56,610)	80,511	3,520	27,421
127-089	DFAC	Liberty County DFACS	1,149,554	59,937	-	27,964	87,901	-	352,941	-	-	352,941	(112,440)	113,787	13,848	15,195
127-090	DFAC	Lincoln County DFACS	109,237	5,696	-	28,847	34,543	-	33,538	-	-	33,538	(10,683)	66,897	-	56,214
127-091	DFAC	Long County DFACS	452,456	23,591	-	25,970	49,561	-	138,915	-	-	138,915	(44,254)	63,418	-	19,164
127-092	DFAC	Lowndes County DFACS	2,929,638	152,748	-	186,086	338,834	-	899,469	-	-	899,469	(286,557)	287,949	-	1,392
127-093	DFAC	Lumpkin County DFACS	630,218	32,859	-	33,131	65,990	-	193,492	-	2,900	196,392	(61,640)	14,454	-	(47,186)
127-094	DFAC	Macon County DFACS	327,002	17,050	-	21,064	38,114	-	100,397	-	7,208	107,605	(31,990)	(10,877)	-	(42,867)
127-095	DFAC	Madison County DFACS	1,680,968	87,644	-	152,170	239,814	-	516,097	-	84,075	600,172	(164,415)	733,434	-	569,019
127-096	DFAC	Marion County DFACS	225,136	11,738	-	41,058	52,796	-	69,122	-	-	69,122	(22,024)	82,788	-	60,764
127-097	DFAC	McDuffie County DFACS	695,567	36,266	-	41,259	77,525	-	213,556	-	-	213,556	(68,035)	120,772	-	52,373
127-098	DFAC	McIntosh County DFACS	248,469	12,955	-	86,831	99,786	-	76,286	-	1,749	78,035	(24,300)	46,243	-	21,943
127-099	DFAC	Meriwether County DFACS	683,575	35,641	-	-	35,641	-	209,874	-	33,649	243,523	(66,861)	(64,495)	-	(131,356)
127-100	DFAC	Miller County DFACS	135,037	7,041	-	-	7,041	-	41,459	-	2,551	44,010	(13,210)	(1,948)	-	(15,158)
127-101	DFAC	Mitchell County DFACS	565,407	29,480	-	44,898	74,378	-	173,593	-	-	173,593	(55,302)	61,533	-	6,231
127-102	DFAC	Monroe County DFACS	636,512	33,187	-	33,956	66,783	-	195,424	-	-	195,424	(62,257)	63,714	-	1,457
127-103	DFAC	Montgomery County DFACS	137,021	7,144	-	-	7,144	-	42,069	-	19,815	61,884	(13,406)	(19,685)	-	(33,091)





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
127-104	DFAC	Morgan County DFACS	\$ 411,120	\$ 21,435	\$ 34,145	\$ 55,580	\$ 126,224	\$ 8,159	\$ 134,383	\$ (40,215)	\$ (7,440)	\$ (47,655)			
127-105	DFAC	Murray County DFACS	1,133,507	59,100	27,410	86,510	348,014	9,030	357,044	(110,874)	(24,377)	(135,251)			
127-106	DFAC	Muscogee County DFACS	5,005,651	260,900	156,473	417,463	1,536,854	29,401	1,566,255	(489,619)	(35,516)	(620,718)	4,417		
127-107	DFAC	Newton County DFACS	1,669,089	87,025	9,793	96,818	512,450	160,269	672,719	(163,254)	(88,233)	(251,487)			
127-108	DFAC	Oconee County DFACS	338,881	17,669	137,333	155,002	104,045	5,052	109,097	(33,150)	(79,020)	45,870			
127-109	DFAC	Oglethorpe County DFACS	208,693	10,881	36,058	46,939	64,074	-	64,074	(20,411)	86,614	66,203			
127-110	DFAC	Paulding County DFACS	1,765,823	92,068	-	92,068	542,150	-	237,694	779,844	(172,718)	(185,492)			
127-111	DFAC	Peach County DFACS	732,934	38,214	-	38,214	225,028	-	37,351	262,379	(71,689)	(61,328)	2,181		
127-112	DFAC	Pickens County DFACS	1,073,516	55,972	44,700	100,672	329,595	-	12,925	342,520	(105,008)	225,829			
127-113	DFAC	Pierce County DFACS	546,610	28,500	20,698	49,198	167,822	-	167,822	(53,470)	46,859	(6,611)			
127-114	DFAC	Pike County DFACS	382,174	19,926	39,562	59,488	117,336	-	117,336	(37,385)	49,827	12,442			
127-115	DFAC	Polk County DFACS	1,490,363	77,706	-	77,706	457,577	-	6,291	463,868	(145,777)	(40,200)			
127-116	DFAC	Pulaski County DFACS	372,691	19,427	-	19,427	114,984	-	11,532	125,926	(36,444)	(23,648)			
127-117	DFAC	Putnam County DFACS	1,886,174	98,343	2,979	101,322	479,100	-	7,646	586,746	(184,489)	40,352			
127-118	DFAC	Quitman County DFACS	155,478	8,106	702	8,808	47,735	-	901	48,636	(15,205)	786			
127-119	DFAC	Rabun County DFACS	496,599	25,892	6,903	32,795	152,468	-	11,364	163,832	(48,577)	30,185			
127-120	DFAC	Randolph County DFACS	206,878	10,786	1,837	12,623	63,517	-	3,770	67,287	(20,239)	7,860			
127-121	DFAC	Richmond County DFACS	5,726,904	298,595	322,697	621,292	1,758,296	-	15,255	1,773,551	(560,161)	187,304	15,865		
127-122	DFAC	Rockdale County DFACS	1,462,948	76,277	-	76,277	449,160	-	39,812	488,972	(143,098)	(36,148)			
127-123	DFAC	Schley County DFACS	76,775	4,003	5,822	12,585	23,572	-	2,827	26,399	(7,508)	(9,469)			
127-124	DFAC	Screven County DFACS	278,352	14,513	5,737	20,250	85,461	-	51,750	137,211	(27,230)	(13,868)			
127-125	DFAC	Seminole County DFACS	383,534	19,997	651	20,648	117,754	-	5,624	123,378	(37,511)	(21,902)			
127-126	DFAC	Spalding County DFACS	3,590,220	187,190	175,041	362,231	1,102,283	-	19,267	1,121,550	(351,167)	58,797	6,642		
127-127	DFAC	Stephens County DFACS	664,466	34,645	64,909	99,554	204,007	-	16,525	220,532	(64,997)	(30,811)	10,529		
127-128	DFAC	Stewart County DFACS	257,400	13,421	17,459	30,880	79,028	-	-	79,028	(25,177)	26,099			
127-129	DFAC	Sumter County DFACS	4,071,452	212,281	166,586	378,849	1,250,033	-	1,250,033	(398,240)	175,724	1,813			
127-130	DFAC	Talbot County DFACS	335,054	17,469	39,709	57,178	102,870	-	921	103,791	(32,769)	30,335			
127-131	DFAC	Taliaferro County DFACS	124,717	6,503	36,311	42,814	38,291	-	-	38,291	(12,201)	34,297			
127-132	DFAC	Tattnall County DFACS	658,626	34,340	18,441	52,781	202,214	-	-	202,214	(64,418)	108,685	1,559		
127-133	DFAC	Taylor County DFACS	230,211	12,003	17,864	29,867	70,680	-	-	70,680	(22,522)	46,622			
127-134	DFAC	Telfair County DFACS	452,087	23,571	14,126	37,697	138,802	-	4,317	143,119	(44,216)	72,610			
127-135	DFAC	Terrell County DFACS	400,857	20,900	10,012	30,912	123,073	-	7,115	130,188	(39,208)	(30,137)			
127-136	DFAC	Thomas County DFACS	1,285,668	67,033	-	67,033	394,731	-	24,291	419,022	(125,752)	(79,313)			
127-137	DFAC	Tift County DFACS	1,225,393	63,891	51,516	115,407	376,225	-	989	377,214	(119,857)	7,147			
127-138	DFAC	Toombs County DFACS	838,117	43,699	-	43,699	257,322	-	39,085	296,407	(81,981)	(81,518)			
127-139	DFAC	Towns County DFACS	255,586	13,326	4,515	17,841	78,471	-	50,735	129,206	(24,996)	(12,564)			
127-140	DFAC	Treutlen County DFACS	231,515	12,071	838	12,909	71,081	-	32,897	103,978	(22,642)	(17,035)			
127-141	DFAC	Troup County DFACS	2,017,893	105,211	106,900	212,111	619,541	-	619,541	(197,372)	256,793				
127-142	DFAC	Turner County DFACS	201,435	10,503	17,825	28,328	61,845	-	61,845	(19,704)	29,006	9,302			
127-143	DFAC	Twiggs County DFACS	308,290	16,074	29,516	45,590	94,653	-	9,184	103,837	(30,152)	(20,078)			
127-144	DFAC	Union County DFACS	469,920	24,501	14,062	38,563	144,277	-	15,915	160,192	(45,961)	51,040			
127-145	DFAC	Upson County DFACS	1,053,727	54,940	2,389	57,329	323,519	-	26,837	350,356	(103,070)	(2,131)			
127-146	DFAC	Walker County DFACS	1,397,031	72,840	-	61,238	134,078	-	-	428,922	(136,645)	38,994			
127-147	DFAC	Walton County DFACS	1,325,501	69,110	-	69,110	406,961	-	56,462	463,423	(129,653)	(104,233)			
127-148	DFAC	Ware County DFACS	1,319,292	68,787	64,431	133,218	405,054	-	-	405,054	(129,042)	98,436			
127-149	DFAC	Warren County DFACS	92,283	4,812	3,876	8,688	28,333	-	-	28,333	(9,028)	924			
127-150	DFAC	Washington County DFACS	571,361	29,790	88,723	118,513	175,421	-	-	175,421	(55,887)	80,113			
127-151	DFAC	Wayne County DFACS	682,185	35,568	24,879	60,447	209,447	-	-	209,447	(66,728)	47,993			
127-152	DFAC	Webster County DFACS	224,087	11,684	-	11,684	68,800	-	41,731	110,531	(21,923)	(26,430)			
127-153	DFAC	Wheeler County DFACS	192,788	10,052	40,868	50,920	59,190	-	-	59,190	(18,857)	82,344			
127-154	DFAC	White County DFACS	509,980	26,590	7,563	34,153	156,576	-	8,165	164,741	(49,880)	32,491			
127-155	DFAC	Whitfield County DFACS	4,181,851	218,037	20,288	238,305	1,283,928	-	2,523	1,286,451	(409,036)	129,661			
127-156	DFAC	Wilcox County DFACS	208,182	10,854	1,655	12,509	63,917	-	30,218	94,135	(20,362)	(14,767)			
127-157	DFAC	Wilkes County DFACS	432,186	22,534	92,734	115,268	132,691	-	7,647	140,338	(42,270)	33,292			
127-158	DFAC	Wilkinson County DFACS	265,027	13,818	65,689	79,507	81,369	-	3,043	84,412	(25,924)	30,170			
127-159	DFAC	Worth County DFACS	643,826	33,568	9,892	43,460	197,670	-	13,912	211,582	(62,976)	38,002			
128-001	HLTH	Appling County Health Department	401,225	20,919	2,655	23,574	123,186	-	11,521	134,707	(39,242)	1,168			
128-002	HLTH	Atkinson County Health Department	193,468	10,087	-	10,087	59,399	-	34,913	94,312	(18,925)	(40,260)			
128-003	HLTH	Bacon County Health Department	153,975	8,028	-	8,028	47,274	-	46,289	93,563	(15,062)	(46,589)			
128-004	HLTH	Baker County Health Department	121,003	6,309	-	6,309	37,151	-	86,089	123,240	(11,838)	(79,849)			
128-005	HLTH	Baldwin County Health Department	599,712	31,268	21,652	52,920	184,126	-	-	184,126	(58,659)	16,169			
128-006	HLTH	Banks County Health Department	328,845	17,146	14,940	32,086	100,963	-	-	100,963	(32,168)	26,514			
128-007	HLTH	Barrow County Public Health	608,047	31,703	-	31,703	186,685	-	56,738	243,423	(59,470)	(53,726)			
128-008	HLTH	Bartow County Health Department	861,535	44,920	-	44,920	264,512	-	29,758	294,270	(64,272)	(44,296)			
128-009	HLTH	Ben Hill County Health Department	223,209	11,638	-	11,638	68,530	-	71,824	140,354	(21,837)	(109,719)			
128-010	HLTH	Berrien County Health Department	235,286	12,268	-	12,268	72,238	-	20,636	92,874	(23,018)	(33,423)			
128-011	HLTH	Bibb County Health Department	1,727,237	90,056	23,522	113,578	530,303	-	231,758	762,061	(168,947)	(48,546)			
128-012	HLTH	Bleckley County Health Department	115,418	6,018	1,069	7,087	35,436	-	4,135	39,571	(11,291)	1,758			
128-013	HLTH	Brantley County Health Department	251,191	13,097	-	13,097	77,122	-	42,884	120,006	(24,571)	(71,806)			
128-014	HLTH	Brooks County Health Department	213,966	11,156	20,128	31,284	65,693	-	5,003	70,696	(20,932)	(8,080)			





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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
128-015	HLTH	Bryan County Health Department	\$ 485,117	\$ 25,293	\$ -	\$ 78,197	\$ 103,490	\$ -	\$ 148,942	\$ -	\$ 3,176	\$ 152,118	\$ (47,445)	\$ 59,063	\$ -	\$ 11,618
128-016	HLTH	Bulloch County Physical Health	791,451	41,265	-	61,659	102,924	-	242,994	-	24,605	267,599	(77,416)	(66,994)	-	(144,410)
128-017	HLTH	Burke County Health Department	487,583	25,422	-	25,422	-	-	149,700	-	36,242	185,942	(47,691)	(102,193)	-	(149,884)
128-018	HLTH	Butts County Health Department	279,627	14,579	-	-	14,579	-	85,852	-	12,072	97,924	(27,354)	(8,478)	-	(35,832)
128-019	HLTH	Calhoun County Health Department	77,285	4,030	-	2,630	-	-	23,728	-	36,771	60,499	(7,559)	(18,296)	-	(25,855)
128-020	HLTH	Camden County Health Department	656,726	34,241	-	-	34,241	-	201,631	-	46,441	248,072	(64,237)	(129,052)	-	(193,289)
128-021	HLTH	Candler County Health Department	92,623	4,829	-	-	4,829	-	28,438	-	75,942	104,380	(9,056)	(87,611)	-	(96,667)
128-022	HLTH	Carroll County Health Department	686,381	35,787	-	64,649	100,436	-	210,735	-	4,737	215,472	(67,134)	11,282	-	(55,852)
128-023	HLTH	Catoosa County Health Department	684,822	35,706	-	8,839	40,545	-	210,257	-	-	210,257	-	29,650	-	(37,337)
128-024	HLTH	Charlton County Health Department	224,286	11,694	-	3,968	15,662	-	68,861	-	20,336	89,197	(21,996)	(8,734)	-	(30,670)
128-025	HLTH	Chatham County Health Department	5,373,053	280,146	-	-	280,146	-	1,649,656	-	133,437	1,783,093	(525,551)	(324,515)	4,557	(945,509)
128-027	HLTH	Chatahoochee County Health Department	359,067	18,721	-	-	18,721	-	110,242	-	47,602	157,844	(35,122)	(43,337)	-	(78,459)
128-028	HLTH	Cherokee County Health Department	7,195,962	375,185	-	-	375,185	-	2,209,301	-	63,286	2,272,587	(703,845)	(123,322)	11,576	(815,502)
128-029	HLTH	Clarke County Health Department	6,141,058	320,188	-	66,429	386,617	-	1,895,451	-	470,016	2,365,467	(600,668)	(76,272)	13,069	(511,327)
128-031	HLTH	Clayton County Health Department	4,638,588	241,851	-	55,770	297,621	-	1,424,157	-	489,832	1,913,989	(453,708)	(66,509)	-	(520,217)
128-032	HLTH	Clinch County Health Department	109,294	5,698	-	37,864	43,562	-	33,556	-	2,989	36,555	(10,689)	16,399	-	5,710
128-033	HLTH	Cobb County Health Department	11,512,155	600,232	-	-	600,232	-	3,534,506	-	573,259	4,107,765	(1,126,025)	(480,609)	2,968	(1,603,666)
128-034	HLTH	Coffee County Health Department	751,532	39,184	-	14,595	53,779	-	230,738	-	99,027	329,765	(73,506)	18,059	-	(55,447)
128-035	HLTH	Colquitt County Health Department	621,599	32,410	-	4,943	37,353	-	190,846	-	57,783	248,629	(60,798)	(41,796)	-	(102,594)
128-036	HLTH	Columbia County Health Department	714,619	37,260	-	-	37,260	-	219,405	-	93,274	312,679	(69,895)	(125,986)	-	(195,881)
128-037	HLTH	Cook County Health Department	252,751	13,178	-	-	13,178	-	77,600	-	9,063	86,663	(24,720)	(23,155)	-	(47,875)
128-038	HLTH	Coweta County Health Department	757,061	39,472	-	63,400	102,872	-	232,436	-	11,789	244,225	(74,045)	(18,612)	-	(92,657)
128-039	HLTH	Crawford County Health Department	231,657	12,078	-	443	12,521	-	71,124	-	47,589	118,713	(22,656)	(35,918)	-	(58,574)
128-040	HLTH	Crisp County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,462)
128-041	HLTH	Dade County Health Department	220,770	11,511	-	-	11,511	-	67,782	-	99,688	167,470	(21,594)	(107,130)	-	(128,724)
128-042	HLTH	Dawson County Health Department	406,300	21,184	-	-	21,184	-	124,744	-	36,774	161,518	(39,737)	(79,615)	-	(119,352)
128-043	HLTH	Decatur County Health Department	534,646	27,876	-	-	27,876	-	164,149	-	20,921	185,070	(52,292)	(32,715)	-	(85,007)
128-044	HLTH	DeKalb County Health Department	12,321,240	642,417	-	110,729	753,146	-	3,782,915	-	159,246	3,942,161	(1,205,165)	(811,655)	2,093	(2,014,727)
128-045	HLTH	Dodge County Health Department	89,987	4,692	-	1,977	6,669	-	27,628	-	6,435	34,063	(8,806)	(42,575)	-	(51,381)
128-046	HLTH	Dooly County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,254)
128-047	HLTH	Dougherty County Health Department	7,018,894	365,958	-	15,358	381,316	-	2,154,968	-	365,528	2,520,496	(686,536)	(78,659)	-	(765,195)
128-048	HLTH	Douglas County Health Department	824,820	43,005	-	28,205	71,210	-	253,239	-	19,010	272,249	(80,681)	(42,522)	-	61,841
128-049	HLTH	Early County Health Department	369,954	19,289	-	4,508	23,797	-	113,585	-	-	113,585	(36,185)	10,594	-	(25,591)
128-050	HLTH	Echols County Health Department	93,615	4,881	-	-	4,881	-	28,742	-	4,283	33,025	(9,158)	(6,549)	-	(15,707)
128-051	HLTH	Effingham County Health Department	524,751	27,360	-	58,771	86,131	-	161,111	-	8,178	169,289	(51,329)	5,705	17,342	(28,282)
128-052	HLTH	Elbert County Health Department	197,381	10,291	-	1,507	11,798	-	60,601	-	34,015	94,616	(19,310)	(19,643)	-	(38,953)
128-053	HLTH	Emanuel County Health Department	496,457	25,885	-	12,245	38,130	-	152,424	-	67,952	220,376	(48,557)	5,526	-	(43,031)
128-054	HLTH	Evans County Health Department	195,424	10,189	-	733	10,922	-	60,000	-	64,466	124,466	(19,115)	(48,897)	-	(68,012)
128-055	HLTH	Fannin County Health Department	339,590	17,706	-	25,270	42,976	-	104,262	-	-	104,262	(33,213)	40,578	1,504	8,869
128-056	HLTH	Fayette County Health Department	622,535	32,458	-	-	32,458	-	191,133	-	26,805	217,938	(60,895)	(94,529)	-	(155,424)
128-057	HLTH	Floyd County Health Department	5,365,682	279,761	-	-	279,761	-	1,647,392	-	184,807	1,832,199	(524,833)	(122,244)	3,454	(643,623)
128-058	HLTH	Forsyth County Health Department	1,048,539	54,670	-	64,397	119,067	-	321,926	-	-	321,926	(102,557)	61,263	-	(41,294)
128-059	HLTH	Franklin County Health Department	450,018	23,463	-	-	23,463	-	138,166	-	37,260	175,426	(44,017)	(44,462)	-	(89,479)
128-060	HLTH	Fulton County Health Department	13,821,299	720,628	-	43,341	763,969	-	4,243,469	-	486,686	4,730,155	(1,351,889)	(66,991)	-	(1,184,880)
128-061	HLTH	Gilmer County Health Department	485,400	25,308	-	-	25,308	-	149,029	-	45,262	194,291	(47,476)	(45,077)	-	(92,553)
128-062	HLTH	Glascock County Health Department	144,024	7,509	-	-	7,509	-	44,219	-	6,010	50,229	(14,088)	1,060	-	(13,028)
128-063	HLTH	Glynn County Health Department	5,023,257	261,907	-	17,608	279,515	-	1,542,260	-	107,765	1,650,025	(491,333)	32,014	-	(459,319)
128-064	HLTH	Gordon County Health Department	807,923	42,124	-	3,743	45,867	-	248,052	-	64,623	312,675	(79,025)	(24,127)	-	(103,152)
128-065	HLTH	Grady County Health Department	524,780	27,361	-	-	27,361	-	161,120	-	40,245	201,365	(51,330)	(40,957)	-	(92,287)
128-066	HLTH	Greene County Health Department	302,082	15,750	-	897	16,647	-	92,746	-	234	92,980	(29,542)	6,014	-	(23,528)
128-067	HLTH	Gwinnett County Health Department	12,021,511	626,789	-	355,073	981,862	-	3,690,891	-	89,124	3,780,015	(1,175,851)	(138,051)	-	(1,313,902)
128-068	HLTH	Habersham County Health Department	553,755	28,872	-	31,845	60,717	-	170,016	-	-	170,016	(54,167)	53,165	-	(1,002)
128-069	HLTH	Hall County Health Department	7,406,908	386,189	-	-	386,189	-	2,274,098	-	236,635	2,510,733	(724,485)	(138,283)	-	(862,768)
128-070	HLTH	Hancock County Health Department	212,464	11,078	-	22,443	33,521	-	65,231	-	8,760	73,991	(20,779)	(26,881)	21,946	(25,714)
128-071	HLTH	Haralson County Health Department	256,975	13,398	-	-	13,398	-	78,897	-	44,538	123,435	(25,137)	(52,637)	-	(77,774)
128-072	HLTH	Harris County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(39,815)
128-073	HLTH	Hart County Health Department	333,835	17,406	-	7,255	24,661	-	102,495	-	4,600	107,095	(32,657)	(5,314)	-	(37,971)
128-074	HLTH	Heard County Health Department	114,255	5,957	-	-	5,957	-	35,079	-	2,456	37,535	(11,172)	(2,887)	-	(14,059)
128-075	HLTH	Henry County Health Department	1,021,010	53,234	-	10,612	63,846	-	313,474	-	71,670	385,144	(99,865)	1,369	-	(98,496)
128-076	HLTH	Houston County Health Department	8,962,536	467,297	-	-	467,297	-	2,751,712	-	399,441	3,151,153	(876,642)	(483,744)	-	(1,360,386)
128-077	HLTH	Irwin County Health Department	104,843	5,466	-	-	5,466	-	32,189	-	19,808	51,997	(10,256)	(37,094)	-	(47,350)
128-078	HLTH	Jackson County Health Department	671,072	34,989	-	21,178	56,167	-	206,035	-	4,135	210,170	(65,637)	105,804	11,168	51,335
128-079	HLTH	Jasper County Health Department	222,386	11,595	-	2,260	13,855	-	68,278	-	8,009	76,287	(21,750)	11,401	-	(10,349)
128-080	HLTH	Jeff Davis County Health Department	248,413	12,952	-	-	12,952	-	76,269	-	42,247	118,516	(24,300)	(137,416)	-	(161,716)
128-081	HLTH	Jefferson County Health Department	392,295	20,454	-	851	21,305	-	120,444	-	13,054	133,498	(38,370)	(2,512)	-	(40,882)
128-082	HLTH	Jenkins County Health Department	147,256	7,678	-	39,502	47,180	-	45,211	-	12,595	57,806	(14,400)	(30,163)	-	(44,563)
128-083	HLTH	Johnson County Health Department	120,776	6,297	-	-	6,297	-	37,081	-	12,323	49,404	(11,812)	(12,930)	-	(24,742)
128-084	HLTH	Jones County Health Department	353,822	18,448	-	457	18,905	-	108,632	-	15,083	123,715	(34,607)	(3,237)	-	(37,844)
128-085	HLTH	Lamar County Health Department	276,736	14,429	-	-	14,429	-	84,964	-	6,103	91,067	(27,072)	(3,463)	-	(30,535)
128-086	HLTH	Lanier County Health Department	101,072	5,270	-	3,251	8,521	-	31,031	-	10,463	41,494	(9,887)	(47,484)	-	(57,371)





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense					
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	Proportionate Share of Contributions	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
128-087	HLTH	Laurens County Health Department	\$ 4,355,757	\$ 227,105	\$ -	\$ 15,486	\$ 242,591	\$ -	\$ 1,337,321	\$ -	\$ 108,233	\$ 1,445,554	\$ (426,047)	\$ (28,434)	\$ -	\$ (454,481)
128-088	HLTH	Lee County Health Department	462,407	24,109	-	-	24,109	-	141,970	-	72,803	214,773	(45,228)	(71,240)	-	(116,468)
128-089	HLTH	Liberty County Health Department	932,781	48,634	-	695	49,329	-	286,386	-	19,348	305,734	(91,233)	3,642	3,177	(84,414)
128-090	HLTH	Lincoln County Health Department	55,625	2,900	-	15,317	18,217	-	17,078	-	10,301	27,379	(5,439)	(40,727)	-	(46,166)
128-091	HLTH	Long County Health Department	217,992	11,366	-	10,324	21,690	-	66,929	-	1,616	68,545	(21,326)	4,204	-	(17,122)
128-092	HLTH	Lowndes County Health Department	6,585,604	343,367	-	-	343,367	-	2,021,938	-	622,045	2,643,983	(644,154)	(791,709)	8,695	(1,427,168)
128-093	HLTH	Lumpkin County Health Department	436,579	22,763	-	-	22,763	-	134,040	-	43,941	177,981	(42,708)	(49,908)	-	(92,616)
128-094	HLTH	Macon County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,786)
128-095	HLTH	Madison County Health Department	342,737	17,870	-	-	17,870	-	105,228	-	22,615	127,843	(33,523)	(16,330)	-	(49,853)
128-096	HLTH	Marion County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,835)
128-097	HLTH	McDuffie County Health Department	349,144	18,204	-	-	18,204	-	107,196	-	36,975	144,171	(34,153)	(27,971)	-	(62,124)
128-098	HLTH	McIntosh County Health Department	216,348	11,280	-	6,453	17,733	-	66,424	-	66,424	132,848	(21,158)	11,847	-	(9,511)
128-099	HLTH	Meriwether County Health Department	276,395	14,411	-	2,624	17,035	-	84,860	-	38,280	123,140	(27,034)	(14,202)	-	(41,236)
128-100	HLTH	Miller County Health Department	134,951	7,036	-	-	7,036	-	41,433	-	15,138	56,571	(13,204)	(12,219)	-	(25,423)
128-101	HLTH	Mitchell County Health Department	395,981	20,646	-	1,534	22,180	-	121,875	-	7,867	129,742	(38,730)	(29,108)	-	(67,838)
128-102	HLTH	Monroe County Health Department	354,389	18,478	-	17,450	35,928	-	108,806	-	12,167	120,973	(34,664)	(41,050)	-	(75,714)
128-103	HLTH	Montgomery County Health Department	133,732	6,973	-	-	6,973	-	41,059	-	19,796	60,855	(13,085)	(18,303)	-	(31,388)
128-104	HLTH	Morgan County Health Department	315,407	16,445	-	27,331	43,776	-	96,837	-	-	-	-	-	-	13,421
128-105	HLTH	Murray County Health Department	513,269	26,761	-	55,885	82,646	-	157,586	-	14,196	171,782	(50,203)	(18,945)	-	(69,148)
128-106	HLTH	Muscogee County Health Department	9,219,482	480,694	-	20,174	500,868	-	2,830,601	-	478,937	3,309,538	(901,778)	(172,112)	10,211	(1,063,679)
128-107	HLTH	Newton County Health Department	569,348	29,685	-	7,868	37,553	-	174,803	-	306,651	481,454	(55,689)	(203,314)	-	(259,003)
128-108	HLTH	Oconee County Health Department	456,822	23,818	-	-	23,818	-	140,255	-	55,895	196,150	(44,680)	(65,819)	-	(110,499)
128-109	HLTH	Oglethorpe County Health Department	162,310	8,463	-	-	8,463	-	49,833	-	36,225	86,058	(15,875)	(34,507)	-	(50,382)
128-110	HLTH	Paulding County Health Department	734,125	38,277	-	9,928	48,205	-	225,394	-	-	225,394	(71,807)	34,785	-	(37,022)
128-111	HLTH	Peach County Health Department	319,858	16,677	-	2,594	19,271	-	98,204	-	11,182	109,386	(31,289)	18,127	-	(13,162)
128-112	HLTH	Pickens County Health Department	330,518	17,233	-	12,964	30,197	-	101,477	-	-	101,477	(32,325)	51,665	-	19,340
128-113	HLTH	Pierce County Health Department	344,608	17,968	-	5,285	23,253	-	105,803	-	-	105,803	(33,707)	18,129	-	(15,578)
128-114	HLTH	Pike County Health Department	174,275	9,086	-	-	9,086	-	53,606	-	9,665	63,271	(17,042)	(22,955)	-	(39,997)
128-115	HLTH	Polk County Health Department	499,632	26,050	-	-	26,050	-	153,399	-	43,216	196,615	(48,865)	(46,026)	-	(94,891)
128-116	HLTH	Pulaski County Health Department	164,692	8,587	-	1,723	10,310	-	50,564	-	4,655	55,219	(16,111)	8,460	-	(7,610)
128-117	HLTH	Putnam County Health Department	515,027	26,853	-	-	26,853	-	158,126	-	16,693	174,819	(50,376)	(14,680)	-	(65,056)
128-119	HLTH	Rabun County Health Department	346,054	18,043	-	-	18,043	-	106,247	-	34,469	140,716	(33,852)	(42,278)	-	(76,130)
128-121	HLTH	Richmond County Health Department	7,261,864	378,626	-	14,840	393,466	-	2,229,566	-	250,507	2,480,073	(710,300)	(80,757)	3,301	(787,756)
128-122	HLTH	Rockdale County Health Department	565,832	29,502	-	-	29,502	-	173,724	-	293,429	467,153	(55,344)	(265,624)	-	(320,968)
128-123	HLTH	Schley County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,319)
128-124	HLTH	Screven County Health Department	186,947	9,747	-	-	9,747	-	57,397	-	23,065	80,462	(18,288)	(37,769)	-	(56,057)
128-125	HLTH	Seminole County Health Department	238,121	12,415	-	-	12,415	-	73,109	-	7,287	80,396	(23,293)	(5,860)	-	(29,153)
128-126	HLTH	Spalding County Health Department	590,384	30,782	-	-	30,782	-	181,262	-	33,788	215,050	(57,748)	(103,470)	-	(161,218)
128-127	HLTH	Stephens County Health Department	351,639	18,334	-	-	18,334	-	107,962	-	7,059	115,021	(34,395)	(14,516)	-	(48,911)
128-129	HLTH	Sumter County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,459)
128-131	HLTH	Taliaferro County Health Department	106,714	5,564	-	-	5,564	-	32,764	-	4,904	37,668	(10,435)	(8,019)	-	(18,454)
128-132	HLTH	Tattnall County Health Department	330,064	17,209	-	-	17,209	-	101,338	-	37,613	138,951	(32,287)	(67,314)	-	(99,601)
128-133	HLTH	Taylor County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,229)
128-134	HLTH	Telfair County Health Department	274,071	14,290	-	-	14,290	-	84,146	-	24,119	108,265	(26,811)	(44,012)	-	(70,823)
128-135	HLTH	Terrell County Health Department	100,618	5,246	-	-	5,246	-	30,892	-	56,028	86,920	(9,845)	(49,424)	-	(59,269)
128-136	HLTH	Thomas County Health Department	860,542	44,868	-	5,800	50,668	-	284,207	-	36,381	300,588	(84,176)	(11,263)	-	(95,439)
128-137	HLTH	Tift County Health Department	686,325	35,784	-	23,610	59,394	-	210,718	-	-	210,718	(67,130)	38,938	-	(28,192)
128-138	HLTH	Toombs County Health Department	544,484	28,389	-	-	28,389	-	167,170	-	6,149	173,319	(53,253)	(14,885)	-	(68,138)
128-139	HLTH	Towns County Health Department	265,735	13,855	-	3,141	16,996	-	81,587	-	15,812	97,399	(25,991)	901	-	(25,090)
128-140	HLTH	Treutlen County Health Department	152,954	7,975	-	-	7,975	-	46,961	-	8,665	55,626	(14,960)	(8,171)	-	(23,131)
128-141	HLTH	Troup County Health Department	5,913,369	308,317	-	-	308,317	-	1,815,546	-	336,246	2,151,792	(578,404)	(350,928)	-	(929,332)
128-142	HLTH	Turner County Health Department	140,990	7,351	-	1,170	8,521	-	43,287	-	335	43,622	(13,794)	89	-	(13,705)
128-143	HLTH	Twiggs County Health Department	99,654	5,196	-	6,865	12,061	-	30,596	-	2,133	32,729	(9,749)	(3,729)	-	(12,826)
128-144	HLTH	Union County Health Department	383,421	19,991	-	-	19,991	-	117,719	-	29,355	147,074	(37,500)	(33,922)	-	(71,422)
128-145	HLTH	Upson County Health Department	354,078	18,461	-	-	18,461	-	108,710	-	14,838	123,548	(34,635)	(52,933)	-	(87,568)
128-146	HLTH	Walker County Health Department	488,434	25,466	-	22,958	48,424	-	149,961	-	-	149,961	(47,778)	42,587	-	(5,191)
128-147	HLTH	Walton County Health Department	1,037,851	54,112	-	27,662	81,774	-	318,645	-	101,783	420,428	(101,513)	63,495	-	(38,018)
128-148	HLTH	Ware County Health Department	8,451,109	440,632	-	-	440,632	-	2,594,692	-	514,144	3,108,836	(826,616)	(920,220)	15,511	(1,731,325)
128-149	HLTH	Warren County Health Department	22,624	1,180	-	-	1,180	-	6,946	-	8,629	15,575	(2,216)	(24,680)	-	(26,896)
128-150	HLTH	Washington County Health Department	380,359	19,832	-	-	19,832	-	116,779	-	23,701	140,480	(37,207)	(57,157)	-	(94,364)
128-151	HLTH	Wayne County Health Department	445,992	23,254	-	3,285	26,539	-	136,930	-	49,670	186,600	(43,625)	(25,105)	-	(68,730)
128-153	HLTH	Wheeler County Health Department	124,150	6,473	-	-	6,473	-	38,117	-	6,135	44,252	(12,143)	(13,929)	-	(26,072)
128-154	HLTH	White County Health Department	418,378	21,814	-	-	21,814	-	128,452	-	38,096	166,548	(40,922)	(32,527)	4,726	(68,723)
128-155	HLTH	Whitfield County Health Department	1,619,304	84,429	-	98,455	182,884	-	497,165	-	18,771	515,936	(158,391)	(111,902)	2,094	(268,199)
128-156	HLTH	Wilcox County Health Department	97,670	5,092	-	-	5,092	-	29,987	-	4,445	34,432	(9,553)	(5,946)	-	(15,499)
128-157	HLTH	Wilkes County Health Department	211,811	11,044	-	-	11,044	-	65,031	-	33,206	98,237	(20,714)	(30,980)	-	(51,694)
128-158	HLTH	Wilkinson County Health Department	132,201	6,893	-	-	6,893	-	40,589	-	7,891	48,480	(12,928)	(15,874)	-	(28,802)
128-159	HLTH	Worth County Health Department	381,493	19,891	-	-	19,891	-	117,127	-	26,765	143,892	(37,316)	(23,509)	-	(60,825)
129-008	MRCS	Woodright Industries	490,390	25,568	-	11,793	37,361	-	150,561	-	32,506	183,067	(47,963)	(25,903)	-	(22,606)
129-009	MRCS	Jessamine Place	713,457	37,199	-	3,816	41,015	-	219,048	-	59,994	279,042	(69,783)	(27,600)	-	(97,383)





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense					
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	Proportionate Share of Contributions	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
129-022	MRCS	Carroll County MR Services	\$ 846,452	\$ 44,133	\$ -	\$ -	\$ 44,133	\$ -	\$ 259,881	\$ -	\$ 17,082	\$ 276,963	\$ (82,791)	\$ (48,452)	\$ -	\$ (131,243)
129-035	MRCS	Green Oaks Service Center	937,743	48,893	-	60,622	109,515	-	287,909	-	-	287,909	(91,722)	123,810	-	32,088
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	-	-	-	-	-	-	-	-	-	-	(66,246)	-	(66,246)	
129-101	MRCS	Mitchell-Baker Service Center	718,787	37,477	-	-	37,477	-	220,685	-	39,543	260,228	(70,308)	(44,932)	3,340	(111,900)
129-136	MRCS	Thomas/Grady Service Center	763,241	39,795	-	2,358	42,153	-	234,333	-	77,885	312,218	(74,655)	(47,268)	-	(121,923)
129-137	MRCS	Tift County - Diversified Enterprises	688,706	35,908	-	-	35,908	-	211,449	-	22,878	234,327	(67,364)	(65,222)	4,751	(127,835)
6011	PSCH	Appling County Schools	42,980	2,241	-	3,824	6,065	-	13,196	-	-	13,196	(4,205)	12,532	-	8,327
6021	PSCH	Atkinson County Schools	60,331	3,146	-	2,473	5,619	-	18,523	-	-	18,523	(5,899)	4,810	-	(1,089)
6031	PSCH	Bacon County Schools	-	-	-	-	-	-	-	-	-	-	-	(1,187)	-	(1,187)
6051	PSCH	Baldwin County Schools	247,789	12,919	-	39,146	52,065	-	76,077	-	126,800	202,877	(24,239)	57,583	-	33,344
6091	PSCH	Ben Hill County Schools	2,693	140	-	778	918	-	927	-	27,929	28,756	(267)	(26,544)	-	(26,811)
6111	PSCH	Bibb County Schools	124,717	6,503	-	-	6,503	-	38,291	-	75,958	114,249	(12,195)	(151,258)	855	(162,596)
6141	PSCH	Brooks County Schools	-	-	-	-	-	-	-	-	15,152	15,152	-	(46,033)	-	(46,033)
6161	PSCH	Bulloch County Schools	54,009	2,816	-	15,408	18,224	-	16,582	-	-	16,582	(5,283)	46,058	-	40,775
6181	PSCH	Butts County Schools	35,382	1,845	-	937	2,782	-	10,863	-	305	11,168	(3,460)	(1,622)	-	(5,082)
6201	PSCH	Camden County Schools	50,267	2,621	-	84	2,705	-	15,433	-	2,965	18,398	(4,918)	6,044	-	1,126
6211	PSCH	Candler County Schools	103,198	5,381	-	910	6,291	-	31,684	-	576	32,260	(10,094)	(3,722)	-	(13,816)
6221	PSCH	Carroll County Schools	62,316	3,249	-	-	3,249	-	19,132	-	6,793	25,925	(6,093)	(7,171)	-	(13,264)
6231	PSCH	Catoosa County Board of Education	-	-	-	-	-	-	-	-	5,342	5,342	-	(28,268)	-	(28,268)
6241	PSCH	Charlton County Board of Education	34,702	1,809	-	-	1,809	-	10,654	-	2,939	13,593	(3,391)	(15,559)	-	(18,950)
6251	PSCH	Chatham County Schools	474,967	24,764	-	165,811	190,575	-	145,826	-	-	145,826	(46,462)	140,046	-	93,584
6261	PSCH	Chattahoochee County Schools	122,647	6,395	-	18,211	24,606	-	37,656	-	-	37,656	(11,993)	60,720	-	48,727
6271	PSCH	Chattooga County Schools	63,308	3,301	-	-	3,301	-	19,437	-	3,361	22,798	(6,195)	(5,976)	-	(12,171)
6291	PSCH	Clarke County Schools	366,665	19,118	-	1,182	20,300	-	112,575	-	61,892	174,467	(35,867)	(32,834)	-	(68,701)
6311	PSCH	Clayton County Schools	224,314	11,696	-	4,639	16,335	-	68,870	-	66,689	134,559	(21,944)	(25,250)	-	(47,194)
6331	PSCH	Cobb County Schools	79,015	4,120	-	301	4,421	-	24,259	-	2,913	27,172	(7,724)	(1,177)	-	(8,901)
6341	PSCH	Coffee County Schools	54,037	2,817	-	19,009	21,826	-	18,991	-	1,896	18,487	(5,284)	(3,212)	-	(8,496)
6351	PSCH	Colquitt County Schools	232,621	12,129	-	89,588	101,717	-	71,420	-	4,608	76,028	(22,754)	52,105	-	29,351
6361	PSCH	Columbia County Schools	-	-	-	-	-	-	-	-	-	-	-	(13,747)	-	(13,747)
6371	PSCH	Cook County Schools	55,001	2,868	-	15,962	18,830	-	16,887	-	-	16,887	(5,384)	46,867	-	41,483
6381	PSCH	Coweta County Schools	70,793	3,691	-	-	3,691	-	21,735	-	5,655	27,390	(6,923)	(9,096)	-	(16,019)
6401	PSCH	Crisp County Schools	58,092	3,029	-	2,523	5,552	-	10,735	-	1,079	18,914	(5,680)	(11,981)	-	(17,661)
6441	PSCH	Dekalb County Schools	506,125	26,389	-	38,930	65,319	-	155,392	-	22,202	177,594	(49,508)	(101,405)	-	(150,913)
6451	PSCH	Dodge County Schools	231,827	12,087	-	-	12,087	-	17,177	-	38,215	109,392	(22,679)	(38,153)	-	(60,832)
6452	PSCH	Ocmulgee Regional Library System	33,823	1,763	-	-	1,763	-	10,384	-	1,827	12,211	(3,306)	(3,276)	-	(6,582)
6461	PSCH	Dooley County Schools	49,785	2,596	-	937	3,533	-	15,285	-	2,753	18,038	(4,872)	(12,056)	-	(16,928)
6471	PSCH	Dougherty County Schools	-	-	-	-	-	-	-	-	40,830	40,830	-	(64,123)	-	(64,123)
6481	PSCH	Douglas County Schools	139,828	7,290	-	11,534	18,824	-	42,930	-	-	42,930	(13,681)	1,303	-	(12,378)
6511	PSCH	Effingham County Schools	130,784	6,819	-	-	6,819	-	40,154	-	14,367	54,521	(12,788)	(38,384)	-	(51,172)
6561	PSCH	Fayette County Schools	54,122	2,822	-	-	2,822	-	16,617	-	112,582	129,199	(5,295)	(97,331)	-	(102,626)
6571	PSCH	Floyd County Schools	51,712	2,696	-	208	2,904	-	15,877	-	10,079	25,956	(5,060)	(79,149)	-	(84,209)
6581	PSCH	Forsyth County Schools	210,394	10,970	-	-	10,970	-	64,596	-	34,186	98,782	(20,582)	(33,601)	-	(64,183)
6591	PSCH	Franklin County Schools	57,383	2,992	-	5,628	8,620	-	17,618	-	67,535	85,153	(5,615)	(27,787)	-	(33,402)
6601	PSCH	Fulton County Board of Education	377,552	19,885	-	37,589	57,274	-	115,918	-	24,003	139,921	(36,929)	180,145	-	143,216
6611	PSCH	Gilmer County Schools	58,006	3,024	-	561	3,585	-	17,809	-	6,293	24,102	(5,678)	(3,347)	-	(9,023)
6631	PSCH	Glynn County Schools	255,416	13,317	-	-	13,317	-	78,419	-	54,070	132,489	(24,964)	(72,166)	22,051	(75,099)
6641	PSCH	Gordon County Schools	71,076	3,706	-	-	3,706	-	21,822	-	1,851	23,673	(6,950)	(3,080)	-	(10,030)
6651	PSCH	Grady County Schools	45,617	2,378	-	-	2,378	-	14,006	-	14,758	28,764	(4,458)	(69,664)	-	(74,122)
6661	PSCH	Greene County Schools	112,497	5,865	-	8,575	14,440	-	34,539	-	-	34,539	(11,003)	290	-	(10,713)
6671	PSCH	Gwinnett County Schools	326,378	17,017	-	30,322	47,339	-	100,206	-	23,067	123,273	(31,923)	116,528	-	84,605
6681	PSCH	Habersham County Schools	-	-	-	-	-	-	-	-	-	-	-	-	8,559	8,559
6711	PSCH	Haralson County Schools	33,284	1,735	-	30,530	32,265	-	10,219	-	-	10,219	(3,255)	25,442	-	22,187
6751	PSCH	Henry County Schools	305,370	15,922	-	-	15,922	-	93,756	-	13,147	106,903	(29,873)	(8,686)	-	(38,559)
6761	PSCH	Houston County Schools	353,199	18,415	-	-	18,415	-	106,440	-	82,506	190,946	(34,548)	(70,994)	-	(105,542)
6771	PSCH	Irwin County Schools	-	-	-	-	-	-	-	-	22,297	22,297	-	(65,561)	-	(65,561)
6781	PSCH	Jackson County Schools	-	-	-	-	-	-	-	-	11,931	11,931	-	(45,530)	-	(45,530)
6811	PSCH	Jefferson County Schools	42,527	2,217	-	871	3,088	-	13,057	-	702	13,759	(4,157)	9,616	-	5,459
6851	PSCH	Lamar County Schools	-	-	-	-	-	-	-	-	1,299	1,299	-	(20,334)	-	(20,334)
6871	PSCH	Laurens County Schools	77,597	4,046	-	2,273	6,319	-	23,824	-	-	23,824	(7,589)	7,248	-	(341)
6881	PSCH	Lee County Schools	-	-	-	-	-	-	-	-	-	-	-	(4,056)	-	(4,056)
6901	PSCH	Lincoln County Schools	64,839	3,381	-	15,689	19,070	-	19,907	-	-	19,907	(6,341)	55,686	-	49,345
6921	PSCH	Lowndes County Schools	54,746	2,854	-	36,366	39,220	-	16,808	-	-	16,808	(5,358)	43,784	-	38,426
6941	PSCH	Macon County Schools	37,112	1,935	-	1,166	3,101	-	11,394	-	10,169	21,563	(3,630)	(3,067)	-	(6,697)
6971	PSCH	Madison County Schools	229,021	11,941	-	1,211	13,152	-	70,315	-	4,213	74,528	(22,405)	10	-	(22,395)
6991	PSCH	Meriwether County Schools	207,701	10,829	-	-	10,829	-	63,769	-	29,804	93,573	(20,315)	(46,265)	-	(66,580)
7041	PSCH	Morgan County Schools	73,486	3,831	-	13,437	17,268	-	22,562	-	-	22,562	(7,186)	63,720	-	56,534
7061	PSCH	Muscogee County Schools	159,447	8,313	-	-	8,313	-	48,954	-	114,324	163,278	(15,594)	(128,847)	-	(144,441)
7071	PSCH	Newton County Schools	320,850	16,729	-	23,054	39,783	-	98,509	-	-	98,509	(31,384)	38,679	-	7,295
7101	PSCH	Paulding County Schools	206,566	10,770	-	45,411	56,181	-	63,421	-	-	63,421	(20,203)	93,894	-	73,691
7121	PSCH	Pickens County Schools	22,964	1,197	-	-	1,197	-	7,051	-	1,730	8,781	(2,250)	(1,368)	-	(3,618)





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense						
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	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	Proportionate Share of Contributions	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
7141	PSCH	Pike County Schools	\$ 77,002	\$ 4,015	\$ -	\$ -	\$ 4,015	\$ -	\$ 23,641	\$ -	\$ 3,238	\$ 26,879	\$ (7,535)	\$ (3,477)	\$ -	\$ (11,012)
7151	PSCH	Polk County Schools	135,887	7,085	-	-	7,085	-	41,721	-	2,401	44,122	(13,289)	(4,133)	-	(17,422)
7191	PSCH	Rabun County Schools	86,017	4,485	-	-	4,485	-	26,409	-	2,264	28,673	(8,413)	(3,126)	-	(12,339)
7211	PSCH	Richmond County Schools	58,375	3,044	-	-	3,044	-	17,923	-	3,937	21,860	(5,714)	(10,093)	-	(15,807)
7221	PSCH	Rockdale County Schools	-	-	-	-	-	-	-	-	119,696	119,696	-	(133,499)	-	(133,499)
7261	PSCH	Spalding County Schools	-	-	-	-	-	-	-	-	-	-	-	(7,990)	-	(7,990)
7291	PSCH	Sumter County Schools	48,282	2,517	-	3,528	6,045	-	14,824	-	-	14,824	(4,718)	(13,822)	-	9,104
7321	PSCH	Tattnall County Schools	-	-	-	-	-	-	-	-	-	-	-	(2,623)	-	(2,623)
7341	PSCH	Telfair County Schools	3,799	198	-	-	198	-	1,166	-	12,795	13,961	(374)	(15,089)	-	(15,463)
7351	PSCH	Terrell County Schools	128,317	6,690	-	4,521	11,211	-	39,396	-	39,396	(12,550)	19,398	-	-	6,848
7401	PSCH	Treutlen County Schools	57,354	2,990	-	620	3,610	-	17,609	-	3,276	20,885	(5,608)	21	-	(5,587)
7411	PSCH	Troup County Schools	45,220	2,358	-	38,877	41,235	-	13,884	-	1,752	15,636	(4,424)	21,625	-	17,191
7431	PSCH	Twiggs County Schools	-	-	-	-	-	-	-	-	1,374	1,374	-	(11,986)	-	(11,986)
7451	PSCH	Upson County Schools	-	-	-	-	-	-	-	-	2,866	2,866	-	(22,597)	-	(22,597)
7461	PSCH	Walker County Schools	-	-	-	-	-	-	-	-	10,922	10,922	-	(56,243)	-	(56,243)
7481	PSCH	Ware County Schools	58,035	3,026	-	-	3,026	-	17,818	-	13,454	31,272	(5,679)	(42,200)	-	(47,879)
7501	PSCH	Washington County Board of Education	251,418	13,109	-	6,988	20,077	-	77,191	-	15,655	92,846	(24,593)	18,739	-	(5,854)
7511	PSCH	Wayne County Schools	30,704	1,601	-	-	1,601	-	9,427	-	30,675	40,102	(3,005)	(32,330)	-	(35,335)
7541	PSCH	White County Board of Education	-	-	-	-	-	-	-	-	27,509	27,509	-	(22,472)	-	(22,472)
7551	PSCH	Whitfield County Schools	47,800	2,492	-	457	2,949	-	14,676	-	1,612	16,288	(4,671)	8,110	-	3,439
7571	PSCH	Wilkes County Schools	101,355	5,285	-	-	5,285	-	31,119	-	44,536	75,655	(9,913)	(38,885)	-	(48,798)
7581	PSCH	Wilkinson County Schools	53,045	2,766	-	3,823	6,589	-	16,286	-	759	17,045	(5,186)	(11,370)	-	(16,556)
7611	PSCH	Atlanta City Schools	1,051,346	54,816	-	130,653	185,469	-	322,788	-	-	322,788	(102,838)	451,013	-	348,175
7641	PSCH	City of Buford Schools (Gwinnett)	119,784	6,245	-	-	6,245	-	36,776	-	1,060	37,836	(11,714)	(3,400)	-	(15,114)
7721	PSCH	City of Dalton Schools (Whitfield)	87,095	4,541	-	-	4,541	-	26,740	-	6,520	33,260	(8,515)	(9,435)	-	(17,950)
7741	PSCH	City of Dublin Schools (Laurens)	-	-	-	-	-	-	-	-	-	-	-	(1,134)	-	(1,134)
7761	PSCH	City of Gainesville Schools (Hall)	111,392	5,808	-	12,984	18,792	-	34,200	-	23,821	58,021	(10,899)	54,630	-	43,731
7811	PSCH	City of Marietta Schools (Cobb)	53,684	2,794	-	1,084	3,878	-	16,451	-	1,795	18,246	(5,244)	3,609	-	(1,635)
7851	PSCH	City of Rome Schools (Floyd)	192,391	10,031	-	3,846	13,877	-	59,069	-	6,033	65,102	(18,815)	32,732	-	13,917
7861	PSCH	City of Social Circle Schools (Walton)	68,298	3,561	-	-	3,561	-	20,969	-	1,707	22,676	(6,682)	(2,559)	-	(9,241)
7891	PSCH	City of Thomasville Schools (Thomas)	93,360	4,868	-	57,468	62,336	-	28,664	-	-	28,664	(9,131)	53,801	-	44,670
7921	PSCH	City of Valdosta Schools (Lowndes)	80,376	4,191	-	-	4,191	-	24,677	-	83,561	108,238	(7,864)	(143,794)	-	(151,658)
968-0968	PSCH	Georgia Military College	215,242	11,222	-	-	11,222	-	66,084	-	33,217	99,301	(21,505)	(31,327)	-	(52,377)
8504	RESA	Northwest Georgia Regional Education Service Agency	68,666	3,580	-	-	3,580	-	21,082	-	1,848	22,930	(6,718)	(3,293)	-	(10,011)
8564	RESA	Metro Regional Education Service Agency	34,872	1,818	-	31,987	33,805	-	10,707	-	-	10,707	(3,412)	11,193	-	7,781
8804	RESA	First District Regional Education Service Agency	75,726	3,948	-	-	3,948	-	23,250	-	22,951	46,201	(7,409)	(71,836)	-	(79,245)
402	STAT	Georgia Department of Agriculture	24,501,234	1,277,469	-	928,018	2,205,487	-	7,522,464	-	58,462	7,580,926	(2,396,512)	460,553	73,088	(1,862,873)
403	STAT	Georgia Department of Administrative Services	19,208,188	1,001,495	-	234,424	1,235,919	-	5,897,372	-	5,897,372	(1,878,789)	567,141	1,183	(1,310,465)	
404	STAT	Georgia Department of Audits	19,155,568	998,752	-	-	998,752	-	5,881,217	-	365,263	6,246,480	(1,873,640)	(608,563)	-	(2,482,203)
405	STAT	Department of Public Health	65,827,033	3,432,154	-	-	3,432,154	-	20,210,471	-	2,197,450	22,407,921	(6,436,672)	(3,816,423)	15,000	(10,240,095)
406	STAT	Georgia Department of Banking and Finance	5,829,592	303,949	-	61,138	365,087	-	1,799,824	-	132,382	1,932,206	(570,203)	(686,393)	-	(1,256,596)
407	STAT	State Accounting Office	9,352,818	487,646	-	-	487,646	-	2,871,538	-	615,639	3,487,177	(914,819)	(963,722)	-	(1,879,541)
408	STAT	Office of Commissioner of Insurance	17,417,983	908,156	-	2,465,575	3,373,731	-	5,347,737	-	615,639	5,347,737	(1,703,685)	3,586,188	-	1,892,503
409	STAT	Georgia State Finance and Investment Commission	7,203,971	375,608	-	-	375,608	-	2,211,791	-	297,139	2,508,930	(704,631)	(348,870)	-	(1,051,501)
410	STAT	State Properties Commission	1,036,490	54,042	-	23,820	77,862	-	318,227	-	9,345	327,572	(101,377)	(44,718)	-	(146,095)
411	STAT	Georgia Department of Defense	16,689,528	870,175	-	-	870,175	-	5,124,084	-	1,486,875	6,610,959	(1,632,434)	(1,852,885)	-	(3,485,319)
412	STAT	Georgia Vocational Rehab Agency	37,518,778	1,956,191	-	1,247,127	3,203,318	-	11,519,161	-	356,342	11,875,503	(3,669,784)	(1,446,223)	7,736	(5,108,271)
414	STAT	Georgia Department of Education	35,279,888	1,839,457	-	-	1,839,457	-	10,831,768	-	1,886,381	12,718,149	(3,450,802)	(2,422,678)	5,300	(5,868,180)
415	STAT	The Technical College System of Georgia	21,446,227	1,118,184	-	1,096,652	2,214,836	-	6,584,504	-	-	6,584,504	(2,097,696)	4,860,365	9,444	2,772,113
418	STAT	Prosecuting Attorneys Council	54,314,226	2,831,888	-	-	2,831,888	-	16,675,764	-	1,811,147	18,486,911	(5,312,588)	(2,384,487)	-	(7,697,075)
419	STAT	Georgia Department of Community Health	44,084,734	2,298,533	-	1,373,421	3,671,954	-	13,535,066	-	-	13,535,066	(4,312,021)	1,791,768	-	(2,520,253)
420	STAT	Georgia Forestry Commission	23,558,473	1,228,315	-	220,170	1,448,485	-	7,233,014	-	1,287,201	8,520,215	(2,304,307)	(52,148)	24,488	(2,331,967)
422	STAT	Office of Planning and Budget	21,576,870	1,124,996	-	-	1,124,996	-	6,624,614	-	693,931	7,318,546	(2,110,473)	(1,531,560)	-	(3,642,033)
427	STAT	Georgia Department of Human Services	106,799,944	5,568,440	-	1,187,003	6,755,443	-	32,790,133	-	617,826	33,407,959	(10,446,323)	(2,385,736)	13,098	(12,818,961)
428	STAT	Georgia Department of Community Affairs	28,380,182	1,479,714	-	622,747	2,102,461	-	8,713,393	-	-	8,713,393	(2,775,927)	1,173,539	75,129	(1,527,259)
429	STAT	Department of Economic Development	10,060,944	524,567	-	-	524,567	-	3,088,950	-	144,187	3,233,137	(984,085)	(431,970)	1,447	(1,414,608)
430	STAT	Administrative Office of the Courts	6,993,775	364,648	-	-	364,648	-	2,147,256	-	248,044	2,395,300	(684,080)	(260,004)	-	(944,084)
432	STAT	Georgia Court of Appeals	13,291,785	693,020	-	-	693,020	-	4,080,895	-	481,471	4,562,366	(1,300,101)	(868,850)	4,287	(2,164,664)
436	STAT	Superior Courts of Georgia	14,983,271	781,212	-	-	781,212	-	4,600,222	-	528,186	5,128,408	(1,465,545)	(626,533)	35,622	(2,056,456)
438	STAT	Supreme Court	9,649,682	503,125	-	-	503,125	-	2,962,683	-	633,148	3,601,831	(943,859)	(842,404)	530	(1,785,733)
440	STAT	Georgia Department of Labor	37,071,595	1,932,875	-	-	1,932,875	-	11,381,865	-	4,149,247	15,531,112	(3,626,047)	(11,241,235)	8,893	(14,858,389)
441	STAT	Department of Behavioral Health and Developmental Disabilities	170,572,341	8,893,468	-	6,843,274	15,736,742	-	52,369,781	-	-	52,369,781	(16,684,032)	11,556,559	102,814	(5,024,659)
442	STAT	Georgia Department of Law	22,520,849	1,174,214	-	353,357	1,527,571	-	6,974,439	-	62,987	6,977,426	(2,202,807)	(94,576)	-	(2,297,383)
444	STAT	General Assembly of Georgia	14,049,015	732,501	-	561,237	1,293,738	-	4,313,383	-	-	4,313,383	(1,374,166)	491,643	-	(882,523)
461	STAT	Department of Juvenile Justice	110,208,943	5,746,182	-	2,818,953	8,565,135	-	33,836,777	-	126,871	33,963,648	(10,779,760)	1,962,548	60,209	(8,757,003)
462	STAT	Georgia Department of Natural Resources	90,076,281	4,696,485	-	-	4,696,485	-	27,655,569	-	2,065,352	29,720,921	(8,810,544)	(2,297,481)	74,060	(11,033,965)
465	STAT	State Board Pardons and Paroles	9,371,388	488,615	-	-	488,615	-	2,947,240	-	64,407	2,947,647	(916,633)	(222,231)	-	(1,138,864)
466	STAT	Georgia Department of Public Safety	120,316,100	6,273,159	-	1,670,283	7,943,442	-	36,939,916	-	-	36,939,916	(11,768,362)	3,659,314	37,676	(8,071,372)





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Net Pension Liability (Asset)	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	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
467	STAT	Georgia Department of Corrections	\$ 293,820,154	\$ 15,319,488	\$ -	\$ 12,080,712	\$ 27,400,200	\$ -	\$ 90,209,819	\$ -	\$ 90,209,819	\$ (28,739,084)	\$ 10,840,244	\$ 482,515	\$ -	\$ (17,416,325)
469	STAT	Georgia Department of Early Care Learning	32,658,116	1,702,761	-	127,685	1,830,446	-	10,026,821	-	51,923	10,078,744	(3,194,358)	(234,078)	-	(3,428,436)
470	STAT	Georgia Public Service Commission	5,729,059	298,707	-	-	298,707	-	1,758,958	-	293,815	2,052,773	(560,366)	(395,045)	-	(955,411)
471	STAT	Georgia Bureau of Investigation	74,003,334	3,858,458	-	1,828,211	5,686,669	-	22,720,791	-	12,109	22,732,900	(7,238,417)	1,480,904	66,963	(5,691,360)
474	STAT	Department of Revenue	48,990,730	2,554,327	-	37,668	2,591,995	-	15,041,324	-	233,474	15,274,798	(4,791,882)	4,480,119	9,833	(5,230,159)
475	STAT	Georgia Department of Driver Services	29,329,066	1,529,188	-	485,273	2,014,461	-	9,004,724	-	-	9,004,724	(2,868,737)	752,824	-	(2,115,913)
476	STAT	Georgia Student Finance Commission	6,691,212	348,873	-	-	348,873	-	2,054,362	-	159,481	2,213,843	(654,480)	(359,325)	-	(1,013,805)
477	STAT	Georgia Department of Community Supervision	97,438,905	5,080,365	-	2,683,149	7,763,514	-	29,916,070	-	-	29,916,070	(9,530,696)	7,621,624	72,281	(1,836,791)
478	STAT	Secretary of State	14,139,087	737,198	-	1,108,154	1,845,352	-	4,341,037	-	-	4,341,037	(1,382,974)	1,435,607	-	52,633
482	STAT	Georgia Teachers Retirement System	20,741,475	1,081,439	-	44,016	1,125,455	-	6,368,128	-	474,307	6,842,435	(2,028,763)	(335,652)	-	(2,364,415)
484	STAT	Georgia Department of Transportation	200,908,241	10,475,150	-	568,621	11,043,771	-	61,683,627	-	4,163,339	65,846,966	(19,651,245)	(375,122)	313,706	(19,713,211)
488	STAT	Georgia Department of Veterans Service	5,596,432	291,792	-	-	291,792	-	1,718,238	-	329,769	2,048,007	(547,401)	(386,319)	10,181	(923,539)
489	STAT	Subsequent Injury Trust Fund	601,470	31,360	-	-	31,360	-	184,666	-	25,404	210,070	(58,828)	(38,014)	-	(96,842)
490	STAT	State Board of Workers Comp	7,913,883	412,622	-	-	412,622	-	2,429,751	-	473,128	2,902,879	(774,069)	(529,458)	779	(1,302,748)
492	STAT	Georgia Public Defender Standards Council	51,777,932	2,699,648	-	92,857	2,792,505	-	15,897,061	-	2,349,535	18,246,596	(5,064,500)	(1,110,371)	29,894	(6,144,986)
495	STAT	Georgia Commission on the Holocaust	181,561	9,466	-	-	9,466	-	55,743	-	23,191	78,934	(17,759)	(33,932)	-	(51,691)
900	STAT	Georgia Building Authority	6,942,715	361,986	-	-	361,986	-	2,131,579	-	234,126	2,365,705	(679,081)	(619,721)	-	(1,298,802)
921	STAT	Georgia Correctional Industries	7,459,358	388,923	-	-	388,923	-	2,290,201	-	545,647	2,835,848	(729,615)	(901,605)	15,207	(1,616,013)
922	STAT	George L. Smith II - GWCCA	13,196,808	688,068	-	103,896	791,964	-	4,051,735	-	251,261	4,302,996	(1,290,811)	419,471	-	(871,340)
927	STAT	State Road and Tollway Authority	6,871,241	358,260	-	45,572	403,832	-	2,109,635	-	175,291	2,284,926	(672,095)	85,610	-	(586,485)
977	STAT	Georgia Public Broadcasting	7,750,864	404,122	-	-	404,122	-	2,379,700	-	226,366	2,606,066	(758,126)	(887,278)	-	(1,645,404)
980	STAT	GTA Georgia Technology Authority	15,689,498	818,034	-	173,038	991,072	-	4,817,051	-	52,253	4,869,304	(1,534,616)	(141,483)	-	(1,676,099)
996	STAT	The ATL	2,130,192	111,066	-	171,062	282,128	-	654,020	-	27,481	681,501	(208,360)	(13,739)	-	(222,099)
75-001	TAXS	Appling County Tax Officials	44,398	2,315	-	73	2,388	-	13,631	-	46,835	60,466	(4,343)	(39,557)	-	(43,800)
75-003	TAXS	Bacon County Tax Officials	29,258	1,526	-	-	1,526	-	8,983	-	32,254	41,237	(2,862)	(33,395)	-	(36,257)
75-005	TAXS	Baldwin County Tax Officials	397,880	20,745	-	1,910	22,655	-	122,159	-	5,149	127,308	(38,918)	4,834	-	(34,084)
75-008	TAXS	Bartow County Tax Officials	594,070	30,974	-	-	30,974	-	182,394	-	48,910	231,304	(58,106)	(72,542)	-	(130,648)
75-010	TAXS	Berrien County Tax Officials	147,086	7,669	-	-	7,669	-	45,159	-	24,792	69,951	(14,386)	(21,967)	-	(36,353)
75-011	TAXS	Bibb County Tax Officials	403,437	21,035	-	-	21,035	-	123,865	-	53,408	177,273	(39,459)	(274,536)	-	(313,995)
75-013	TAXS	Brantley County Tax Officials	124,291	6,480	-	13,861	20,341	-	38,160	-	960	39,120	(12,155)	5,885	-	(6,270)
75-014	TAXS	Brooks County Tax Officials	68,213	3,557	-	50	3,607	-	20,943	-	1,301	22,244	(6,675)	(2,176)	-	(8,851)
75-015	TAXS	Bryan County Tax Officials	97,358	5,076	-	-	5,076	-	29,891	-	86,425	116,316	(9,521)	(135,078)	-	(144,599)
75-016	TAXS	Bulloch County Tax Officials	142,068	7,407	-	-	7,407	-	43,618	-	5,630	49,248	(13,899)	(10,242)	-	(24,141)
75-017	TAXS	Burke County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(15,695)	-	(15,695)
75-018	TAXS	Butts County Tax Officials	78,731	4,105	-	-	4,105	-	24,172	-	3,584	27,756	(7,706)	(7,509)	-	(15,215)
75-019	TAXS	Calhoun County Tax Officials	-	-	-	-	-	-	-	-	6,909	-	(40,143)	-	(40,143)	
75-020	TAXS	Camden County Tax Officials	247,959	12,928	-	-	12,928	-	76,129	-	45,142	121,271	(24,253)	(74,214)	-	(98,467)
75-021	TAXS	Candler County Tax Officials	64,244	3,350	-	44	3,394	-	19,724	-	1,378	21,102	(6,284)	(1,087)	-	(7,371)
75-022	TAXS	Carroll County Tax Officials	197,749	10,310	-	-	10,310	-	60,714	-	71,716	132,430	(19,337)	(76,598)	5,501	(90,344)
75-023	TAXS	Catoosa County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(5,969)	-	(5,969)
75-024	TAXS	Charlton County Tax Officials	145,952	7,610	-	-	7,610	-	44,811	-	6,269	51,080	(14,277)	(9,091)	-	(23,368)
75-025	TAXS	Chatham County Tax Officials	268,514	14,000	-	-	14,000	-	82,440	-	120,540	202,980	(26,288)	(152,339)	-	(178,607)
75-029	TAXS	Clarke County Tax Officials	334,176	17,424	-	-	17,424	-	102,600	-	92,066	194,666	(32,688)	(83,518)	-	(116,206)
75-030	TAXS	Clay County Tax Officials	41,676	2,173	-	-	2,173	-	731	-	13,627	14,358	(4,074)	(959)	-	(5,033)
75-031	TAXS	Clayton County Tax Officials	79,241	4,132	-	-	4,132	-	24,329	-	81,177	105,506	(7,749)	(174,775)	3,886	(178,638)
75-032	TAXS	Clinch County Tax Officials	131,152	6,838	-	217	7,055	-	40,267	-	3,407	43,674	(12,831)	(3,150)	-	(15,981)
75-033	TAXS	Cobb County Tax Officials	1,324,679	69,067	-	-	69,067	-	406,708	-	243,666	650,374	(129,570)	(451,279)	-	(890,849)
75-034	TAXS	Coffee County Tax Officials	109,549	5,712	-	-	5,712	-	33,634	-	46,757	80,391	(10,712)	(46,849)	-	(57,561)
75-035	TAXS	Colquitt County Tax Officials	171,921	8,964	-	-	8,964	-	52,784	-	23,344	76,128	(16,815)	(17,450)	-	(88,265)
75-036	TAXS	Columbia County Tax Officials	495,748	25,848	-	-	25,848	-	152,207	-	44,221	196,428	(48,491)	(65,009)	1,799	(111,701)
75-037	TAXS	Cook County Tax Officials	68,270	3,560	-	-	3,560	-	20,960	-	2,983	23,943	(6,680)	(3,900)	-	(10,580)
75-038	TAXS	Coweta County Tax Officials	137,361	7,162	-	-	7,162	-	42,173	-	110,324	152,497	(13,433)	(190,996)	-	(204,429)
75-041	TAXS	Dade County Tax Officials	63,507	3,311	-	237	3,548	-	19,498	-	1,482	20,980	(6,215)	(2,044)	-	(8,259)
75-043	TAXS	Decatur County Tax Officials	44,823	2,337	-	-	2,337	-	13,762	-	20,908	34,670	(4,387)	(31,400)	-	(35,787)
75-044	TAXS	DeKalb County Tax Officials	597,047	31,129	-	-	31,129	-	183,308	-	63,120	246,428	(58,394)	(142,799)	-	(201,193)
75-045	TAXS	Dodge County Tax Officials	82,133	4,282	-	-	4,282	-	25,217	-	30,199	55,416	(8,034)	(29,200)	-	(37,054)
75-047	TAXS	Dougherty County Tax Officials	216,064	11,265	-	-	11,265	-	66,337	-	40,295	106,632	(21,135)	(51,501)	-	(72,636)
75-048	TAXS	Douglas County Tax Officials	79,808	4,161	-	-	4,161	-	24,503	-	9,366	33,869	(7,808)	(33,807)	-	(41,615)
75-051	TAXS	Effingham County Tax Officials	85,280	4,446	-	-	4,446	-	26,183	-	39,358	65,541	(8,342)	(38,146)	-	(46,488)
75-052	TAXS	Elbert County Tax Officials	93,701	4,885	-	1,899	6,784	-	28,768	-	1,944	30,712	(9,166)	(14,311)	-	(23,477)
75-053	TAXS	Emanuel County Tax Officials	40,939	2,135	-	-	2,135	-	12,569	-	47,746	60,315	(4,002)	(60,963)	-	(64,965)
75-055	TAXS	Fannin County Tax Officials	79,525	4,146	-	-	4,146	-	24,416	-	24,385	48,801	(7,782)	(23,941)	-	(31,723)
75-056	TAXS	Fayette County Tax Officials	179,066	9,336	-	2,280	11,616	-	54,977	-	50,684	105,661	(17,512)	(33,080)	-	(50,592)
75-057	TAXS	Floyd County Tax Officials	214,391	11,178	-	-	11,178	-	65,823	-	7,825	73,648	(20,968)	(20,098)	-	(41,066)
75-058	TAXS	Forsyth County Tax Officials	1,150,461	59,984	-	-	59,984	-	353,219	-	42,007	395,226	(112,533)	(173,995)	-	(286,528)
75-059	TAXS	Franklin County Tax Officials	124,263	6,479	-	-	6,479	-	38,152	-	5,652	43,804	(12,152)			



SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
				Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employees	Total Employer Pension Expense
75-065	TAXS	Grady County Tax Officials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,999)	\$ -	\$ (2,999)
75-066	TAXS	Greene County Tax Officials	-	-	-	-	-	-	-	-	-	49,785	49,785	-	(77,940)	-	(77,940)
75-067	TAXS	Gwinnett County Tax Officials	1,162,511	60,612	-	-	60,612	-	356,918	-	126,032	482,950	(113,704)	(342,805)	-	6,645	(449,864)
75-068	TAXS	Habersham County Tax Officials	132,910	6,930	-	1,936	8,866	-	40,807	-	4,707	45,514	(13,000)	3,246	-	-	(9,754)
75-069	TAXS	Hall County Tax Officials	144,591	7,539	-	-	7,539	-	8,366	-	23,563	67,956	(14,144)	(36,181)	-	-	(50,325)
75-070	TAXS	Hancock County Tax Officials	28,124	1,466	-	-	1,466	-	8,635	-	30,237	38,872	(2,752)	(26,860)	-	-	(29,612)
75-071	TAXS	Haralson County Tax Officials	63,790	3,326	-	-	3,326	-	19,585	-	1,943	21,528	(6,238)	(4,392)	-	-	(10,630)
75-072	TAXS	Harris County Tax Officials	-	-	-	-	-	-	-	-	5,412	5,412	-	(29,555)	-	-	(29,555)
75-074	TAXS	Heard County Tax Officials	67,646	3,527	-	-	3,527	-	20,769	-	3,356	24,125	(6,614)	(5,251)	-	-	(11,865)
75-075	TAXS	Henry County Tax Officials	317,646	16,562	-	-	16,562	-	97,525	-	239,429	336,954	(31,068)	(300,424)	4,406	-	(327,086)
75-076	TAXS	Houston County Tax Officials	245,436	12,797	-	-	12,797	-	75,355	-	33,296	108,651	(24,002)	(98,733)	-	-	(122,735)
75-078	TAXS	Jackson County Tax Officials	167,442	8,730	-	-	8,730	-	51,409	-	26,770	78,189	(16,375)	(22,441)	-	-	(38,816)
75-080	TAXS	Jeff Davis County Tax Officials	95,685	4,989	-	1,620	6,609	-	29,378	-	1,716	31,094	(9,357)	6,522	-	-	(2,835)
75-081	TAXS	Jefferson County Tax Officials	44,625	2,327	-	-	2,327	-	13,701	-	1,788	15,489	(4,369)	(1,447)	-	-	(5,816)
75-082	TAXS	Jenkins County Tax Officials	59,849	3,120	-	605	3,725	-	18,375	-	1,405	19,780	(5,857)	1,625	-	-	(4,232)
75-084	TAXS	Jones County Tax Officials	276,537	14,418	-	-	14,418	-	84,903	-	23,989	108,892	(27,052)	(30,286)	-	-	(57,338)
75-085	TAXS	Lamar County Tax Officials	74,478	3,883	-	-	3,883	-	22,867	-	55,279	78,146	(7,286)	(63,752)	-	-	(71,038)
75-086	TAXS	Lanier County Tax Officials	110,059	5,738	-	-	5,738	-	33,791	-	7,506	41,297	(10,767)	(10,011)	-	-	(20,778)
75-087	TAXS	Laurens County Tax Officials	145,867	7,605	-	-	7,605	-	44,785	-	40,060	84,845	(14,269)	(39,951)	-	-	(54,220)
75-088	TAXS	Lee County Tax Officials	62,344	3,251	-	-	3,251	-	19,141	-	51,425	70,566	(6,095)	(46,278)	-	-	(52,373)
75-089	TAXS	Liberty County Tax Officials	192,419	10,033	-	-	10,033	-	59,077	-	120,515	179,592	(18,821)	(141,531)	-	-	(160,352)
75-090	TAXS	Lincoln County Tax Officials	45,872	2,392	-	8,608	11,000	-	14,084	-	217	14,301	(4,487)	5,632	-	-	1,145
75-091	TAXS	Long County Tax Officials	41,478	2,163	-	-	2,163	-	12,735	-	511	13,246	(4,057)	(1,487)	-	-	(5,544)
75-092	TAXS	Lowndes County Tax Officials	205,319	10,705	-	-	10,705	-	63,038	-	41,093	104,131	(20,079)	(49,496)	-	-	(69,575)
75-094	TAXS	Macon County Tax Officials	85,847	4,476	-	-	4,476	-	26,357	-	27,959	54,316	(8,392)	(26,883)	-	-	(35,275)
75-095	TAXS	Madison County Tax Officials	46,836	2,442	-	-	2,442	-	14,380	-	1,394	15,774	(4,582)	(951)	-	-	(5,533)
75-096	TAXS	Marion County Tax Officials	82,020	4,276	-	-	4,276	-	25,182	-	11,326	36,508	(8,021)	(11,339)	-	-	(19,360)
75-097	TAXS	McDuffie County Tax Officials	115,588	6,027	-	-	6,027	-	35,488	-	3,204	38,692	(11,307)	(6,468)	-	-	(17,775)
75-098	TAXS	McIntosh County Tax Officials	126,134	6,577	-	221	6,798	-	38,726	-	3,121	41,847	(12,336)	(2,921)	-	-	(15,257)
75-100	TAXS	Miller County Tax Officials	31,158	1,625	-	-	1,625	-	9,566	-	32,786	42,352	(3,050)	(29,450)	-	-	(32,500)
75-102	TAXS	Monroe County Tax Officials	184,793	9,635	-	-	9,635	-	56,736	-	4,788	61,524	(18,074)	(17,522)	-	-	(35,596)
75-103	TAXS	Montgomery County Tax Official	29,258	1,526	-	-	1,526	-	8,983	-	31,096	40,079	(2,862)	(32,934)	-	-	(35,796)
75-104	TAXS	Morgan County Tax Officials	100,987	5,265	-	1,038	6,303	-	31,005	-	5,617	36,622	(9,874)	(28)	-	-	(9,902)
75-105	TAXS	Murray County Tax Officials	95,827	4,996	-	-	4,996	-	29,421	-	8,347	37,768	(9,373)	(28,457)	-	-	(37,830)
75-106	TAXS	Muscogee County Tax Officials	330,064	17,209	-	-	17,209	-	101,338	-	181,815	283,153	(32,284)	(259,556)	2,857	-	(288,983)
75-107	TAXS	Newton County Tax Officials	154,712	8,067	-	-	8,067	-	47,500	-	38,256	85,756	(15,136)	(104,801)	-	-	(119,937)
75-108	TAXS	Oconee County Tax Officials	102,546	5,347	-	-	5,347	-	31,484	-	49,557	81,041	(10,032)	(45,545)	3,070	-	(52,507)
75-109	TAXS	Oglethorpe County Tax Officials	35,155	1,833	-	-	1,833	-	10,794	-	37,431	48,225	(3,439)	(33,724)	-	-	(37,163)
75-110	TAXS	Paulding County Tax Officials	246,740	12,865	-	15,603	28,468	-	75,755	-	10,538	86,293	(24,138)	(45,901)	-	-	(70,039)
75-111	TAXS	Peach County Tax Officials	75,414	3,932	-	-	3,932	-	23,154	-	70,854	94,008	(7,373)	(71,844)	-	-	(79,217)
75-112	TAXS	Pickens County Tax Officials	72,154	3,762	-	1,795	5,557	-	22,153	-	1,122	23,275	(7,059)	(4,457)	-	-	(11,516)
75-113	TAXS	Pierce County Tax Officials	86,159	4,492	-	-	4,492	-	26,453	-	23,044	49,497	(8,430)	(35,184)	-	-	(43,614)
75-114	TAXS	Pike County Tax Officials	82,360	4,294	-	-	4,294	-	25,287	-	844	26,131	(8,054)	(3,270)	-	-	(11,324)
75-115	TAXS	Polk County Tax Officials	157,861	8,220	-	-	8,220	-	48,406	-	2,712	51,118	(15,422)	(3,925)	-	-	(19,347)
75-119	TAXS	Rabun County Tax Officials	55,483	2,893	-	-	2,893	-	17,035	-	1,322	18,357	(5,431)	(9,182)	-	-	(8,613)
75-121	TAXS	Richmond County Tax Officials	873,981	45,568	-	-	45,568	-	268,333	-	27,943	296,276	(85,489)	(77,245)	-	-	(162,734)
75-122	TAXS	Rockdale County Tax Officials	144,676	7,543	-	-	7,543	-	44,419	-	6,347	50,766	(14,154)	(27,859)	-	-	(42,013)
75-124	TAXS	Screven County Tax Officials	63,280	3,299	-	-	3,299	-	19,428	-	18,317	37,745	(6,185)	(31,420)	-	-	(37,605)
75-125	TAXS	Seminole County Tax Officials	31,470	1,641	-	-	1,641	-	9,622	-	3,574	13,236	(3,080)	(4,377)	-	-	(7,457)
75-126	TAXS	Spalding County Tax Officials	269,761	14,065	-	3,952	18,017	-	82,823	-	2,200	85,023	(26,382)	(11,152)	-	-	(37,534)
75-127	TAXS	Stephens County Tax Officials	243,763	12,710	-	2,481	15,191	-	74,841	-	18,697	93,538	(23,843)	(8,548)	-	-	(32,391)
75-128	TAXS	Stewart County Tax Officials	32,377	1,688	-	-	1,688	-	9,941	-	34,143	44,084	(3,168)	(30,288)	-	-	(33,456)
75-129	TAXS	Sumter County Tax Officials	77,512	4,041	-	-	4,041	-	23,798	-	41,901	65,699	(7,583)	(65,993)	-	-	(73,576)
75-130	TAXS	Talbot County Tax Officials	28,776	1,500	-	-	1,500	-	8,835	-	2,652	11,487	(2,818)	(4,450)	-	-	(7,268)
75-131	TAXS	Taliaferro County Tax Officials	71,360	3,721	-	-	3,721	-	21,909	-	1,617	23,526	(6,978)	(3,069)	-	-	(10,047)
75-132	TAXS	Tattnall County Tax Officials	89,901	4,687	-	-	4,687	-	27,602	-	6,998	34,600	(8,792)	(8,606)	-	-	(17,398)
75-133	TAXS	Taylor County Tax Officials	66,257	3,455	-	-	3,455	-	20,342	-	592	20,934	(6,481)	(2,154)	-	-	(8,635)
75-134	TAXS	Telfair County Tax Officials	65,633	3,422	-	-	3,422	-	20,151	-	1,796	21,947	(6,421)	(2,952)	-	-	(9,373)
75-135	TAXS	Terrell County Tax Officials	32,179	1,678	-	1,079	2,757	-	9,880	-	31,961	41,841	(3,146)	(20,442)	-	-	(23,588)
75-136	TAXS	Thomas County Tax Officials	164,777	8,591	-	-	8,591	-	50,590	-	5,756	56,346	(16,121)	(7,922)	-	-	(24,043)
75-137	TAXS	Tift County Tax Officials	177,336	9,246	-	-	9,246	-	54,447	-	5,003	59,450	(17,349)	(9,796)	-	-	(27,145)
75-139	TAXS	Towns County Tax Officials	46,666	2,433	-	2,046	4,479	-	14,328	-	-	14,328	(4,565)	(2,308)	-	-	(6,873)
75-141	TAXS	Troup County Tax Officials	150,970	7,871	-	-	7,871	-	46,351	-	5,551	51,902	(14,770)	(9,499)	-	-	(24,269)
75-142	TAXS	Turner County Tax Officials	104,729	5,460	-	-	5,460	-	32,154	-	2,649	34,803	(10,244)	(11,460)	-	-	(21,704)
75-143	TAXS	Twiggs County Tax Officials	144,449	7,531	-	547	8,078	-	44,349	-	12,352	56,701	(14,125)	(9,461)	-	-	(23,586)
75-145	TAXS	Upson County Tax Officials	48,736	2,541	-	52	2,593	-	14,963	-	434	15,397	(4,762)	(2,603)	-	-	(7,365)
75-146	TAXS	Walker County Tax Officials	283,228	14,767	-	-	14,767	-	86,958	-	24,522	111,480	(27,700)	(52,440)	-	-	(80,140)
75-147	TAXS	Walton County Tax Officials	102,461	5,342	-	-	5,342	-	31,458	-	20,931	52,389	(10,019)	(20,390)	-	-	(30,409)
75-148	TAXS	Ware County Tax Officials	-	-	-	-	-	-	-	-	19,821	19,821	-	(43,068)	-	-	(43,068)
75-150	TAXS	Washington County Tax Officials	39,408	2,055	-	-	2,055	-	12,099	-	43,118	55,217	(3,853)	(54,828)	-	-	(58,681)





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
			Net Pension Liability	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	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	
75-151	TAXS	Wayne County Tax Officials	\$ 62,089	\$ 3,237	\$ -	\$ -	\$ 3,237	\$ -	\$ -	\$ 19,063	\$ -	\$ 22,925	\$ 41,988	\$ (6,074)	\$ (21,572)	\$ -	\$ (27,646)
75-154	TAXS	White County Tax Officials	231,005	12,044	-	-	12,044	-	-	70,924	-	27,953	98,877	(22,596)	(61,539)	-	(84,135)
75-155	TAXS	Whitfield County Tax Officials	400,233	20,868	-	-	20,868	-	-	122,881	-	46,738	169,619	(39,149)	(93,199)	9,199	(123,149)
75-156	TAXS	Wilcox County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(10,112)	-	(10,112)	
75-158	TAXS	Wilkinson County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(13,948)	-	(13,948)	
75-159	TAXS	Worth County Tax Officials	97,811	5,100	-	-	5,100	-	-	30,030	-	61,610	91,640	(9,572)	(65,465)	-	(75,037)
817	TCOL	Oconee Fall Line Technical College	2,166,992	112,985	-	-	48,622	161,607	-	665,318	-	-	665,318	(211,953)	123,502	1,109	(87,342)
818	TCOL	Coastal Pines Technical College	3,507,463	182,876	-	-	182,876	-	-	1,076,875	-	234,045	1,310,920	(343,074)	(246,696)	-	(589,770)
820	TCOL	Albany Technical College	5,515,404	287,568	-	-	7,992	295,560	-	1,693,361	-	140,349	1,833,710	(539,475)	(77,333)	-	(616,808)
822	TCOL	Athens Technical College	4,662,715	243,109	-	-	52,012	295,121	-	1,431,565	-	47,564	1,479,129	(456,067)	285,662	3,319	(167,086)
823	TCOL	Atlanta Technical College	7,591,089	411,433	-	-	411,433	-	-	2,422,753	-	823,341	3,046,094	(771,841)	(649,954)	-	(1,421,795)
824	TCOL	Augusta Technical College	6,594,596	343,831	-	-	343,831	-	-	2,024,671	-	624,062	2,648,733	(645,021)	(796,203)	-	(1,441,224)
826	TCOL	West Georgia Technical College	9,594,398	447,581	-	-	212,489	660,070	-	2,636,612	-	-	2,636,612	(839,654)	551,809	-	(287,845)
827	TCOL	Chattahoochee Technical College	12,559,588	654,844	-	-	151,905	806,749	-	3,856,093	-	-	3,856,093	(1,228,476)	412,847	-	(815,629)
828	TCOL	Columbus Technical College	4,346,175	226,605	-	-	-	226,605	-	1,334,379	-	479,839	1,814,218	(425,109)	(633,944)	-	(1,059,053)
829	TCOL	Georgia Northwestern Technical College	7,734,847	403,277	-	-	-	403,277	-	2,374,721	-	363,606	2,738,327	(756,542)	(337,664)	-	(1,094,206)
830	TCOL	Georgia Piedmont Technical College	3,902,025	203,448	-	-	356,764	560,212	-	1,198,015	-	12,079	1,210,094	(381,670)	238,756	4,778	(138,136)
831	TCOL	Southern Crescent Technical College	5,053,734	263,497	-	-	-	263,497	-	1,551,617	-	478,514	2,031,131	(494,319)	(680,819)	-	(1,175,138)
832	TCOL	Gwinnett Technical College	12,483,663	650,885	-	-	2,448	653,333	-	3,832,783	-	176,315	4,009,098	(1,221,054)	(227,721)	-	(1,448,775)
834	TCOL	Lanier Technical College	6,477,727	337,742	-	-	-	337,742	-	1,988,817	-	-	1,988,817	(2,185,692)	(633,595)	-	(239,608)
835	TCOL	Central Georgia Technical College	15,879,224	827,927	-	-	89,898	917,825	-	4,875,301	-	197,197	5,072,498	(1,553,176)	335,930	-	(1,217,246)
837	TCOL	Southern Regional Technical College	6,959,102	362,840	-	-	21,261	384,101	-	2,136,610	-	61,996	2,198,606	(680,687)	77,168	-	(603,519)
838	TCOL	North Georgia Technical College	3,961,421	206,544	-	-	19,920	226,464	-	1,216,251	-	30,873	1,247,124	(387,476)	(156,492)	858	(543,110)
841	TCOL	Savannah Technical College	7,506,449	391,379	-	-	233,057	624,436	-	2,304,659	-	18,598	2,323,257	(734,223)	102,083	160,967	(471,173)
842	TCOL	South Georgia Technical College	4,109,329	214,256	-	-	121,937	336,193	-	1,261,662	-	-	1,261,662	(401,939)	339,410	8,558	(53,971)
843	TCOL	Southeastern Technical College	2,264,917	118,090	-	-	-	118,090	-	695,383	-	86,514	783,897	(221,539)	(299,724)	-	(481,263)
844	TCOL	Ogeechee Technical College	1,121,543	58,476	-	-	167,286	225,762	-	344,341	-	-	344,341	(109,696)	273,210	-	163,514
848	TCOL	Wiregrass Georgia Technical College	6,124,686	319,330	-	-	-	319,330	-	1,890,394	-	396,231	2,276,625	(599,059)	(391,271)	-	(990,330)
503-0503	UNIV	Georgia Institute of Technology	1,770,217	92,297	-	-	30,161	122,458	-	543,499	-	-	543,499	(173,149)	103,106	-	(70,043)
509-0509	UNIV	Georgia State University	1,749,946	91,240	-	-	-	91,240	-	537,275	-	141,428	678,703	(171,167)	(210,789)	-	(381,956)
512-0512	UNIV	Augusta University	2,407,693	125,535	-	-	-	125,535	-	739,219	-	260,837	1,000,056	(235,498)	(358,589)	5,787	(688,300)
518-0518	UNIV	University of Georgia	2,368,909	123,512	-	-	-	123,512	-	727,312	-	1,031,011	1,046,323	(231,705)	(420,544)	-	(652,249)
521-0521	UNIV	Albany State University	264,346	13,783	-	-	37,250	51,033	-	81,161	-	139,543	220,704	(25,854)	46,559	-	20,705
528-0528	UNIV	Clayton College and State University	14,799	772	-	-	5,175	5,947	-	4,544	-	11,861	16,405	(1,444)	(47,630)	-	(48,074)
530-0530	UNIV	Columbus State University	274,609	14,318	-	-	45,965	60,283	-	84,312	-	-	84,312	(26,861)	88,049	-	61,188
531-0531	UNIV	University of North Georgia	269,166	14,034	-	-	12,873	26,907	-	82,640	-	17,579	100,219	(26,329)	(105,531)	-	(131,860)
533-0533	UNIV	Fort Valley State University	75,471	3,935	-	-	2,723	6,658	-	23,171	-	28,865	52,036	(7,388)	3,496	-	(3,892)
536-0536	UNIV	Georgia College and State University	696,900	36,336	-	-	33,651	69,987	-	213,965	-	47,866	261,831	(68,167)	(126,146)	-	(194,313)
539-0539	UNIV	Georgia Southern University	396,916	20,695	-	-	7,254	27,949	-	121,863	-	69,303	191,166	(38,828)	(19,639)	-	(58,467)
540-0540	UNIV	Georgia Gwinnett College	118,451	6,176	-	-	49,904	56,080	-	36,367	-	7,366	43,733	(11,583)	(12,677)	-	(24,260)
542-0542	UNIV	Georgia Southwestern State University	306,901	16,002	-	-	-	16,002	-	94,226	-	41,725	135,951	(30,015)	(58,561)	-	(88,576)
543-0543	UNIV	Kennesaw State University	193,723	10,101	-	-	-	10,101	-	59,478	-	10,122	69,600	(18,951)	(33,405)	-	(52,356)
547-0547	UNIV	Middle Georgia State College	347,557	18,121	-	-	-	18,121	-	106,708	-	49,711	156,419	(33,999)	(46,948)	-	(80,947)
548-0548	UNIV	Savannah State University	61,891	3,227	-	-	29,386	32,613	-	19,002	-	7,366	26,368	(6,054)	(1,309)	-	(7,363)
551-0551	UNIV	Valdosta State University	48,509	2,529	-	-	7,203	9,732	-	14,893	-	429	15,322	(4,747)	5,284	-	517
554-0554	UNIV	State University of West Georgia	239,312	12,477	-	-	-	12,477	-	73,475	-	22,261	95,736	(23,408)	(46,793)	-	(70,201)
557-0557	UNIV	Abraham Baldwin Agricultural College	148,673	7,752	-	-	-	7,752	-	45,646	-	82,934	128,580	(14,544)	(156,523)	-	(171,067)
561-0561	UNIV	Atlanta Metropolitan College	79,780	4,160	-	-	73,178	77,338	-	24,494	-	-	24,494	(7,805)	60,982	-	53,177
563-0563	UNIV	College of Coastal Georgia	189,783	9,895	-	-	-	9,895	-	58,268	-	17,698	75,966	(18,563)	(52,691)	-	(71,254)
567-0567	UNIV	South Georgia State College	57,610	3,004	-	-	-	3,004	-	17,688	-	1,967	19,655	(5,632)	(3,171)	-	(8,803)
569-0569	UNIV	Dalton College	26,934	1,404	-	-	-	1,404	-	8,269	-	15,621	23,890	(2,631)	(28,890)	-	(31,521)
572-0572	UNIV	East Georgia College	70,764	3,690	-	-	10,517	14,207	-	21,726	-	35,653	57,379	(6,925)	30,371	-	23,446
573-0573	UNIV	Georgia Highlands College	138,779	7,236	-	-	2,531	9,767	-	42,608	-	15,473	58,081	(13,574)	(4,038)	-	(17,612)
576-0576	UNIV	Gordon College	109,180	5,693	-	-	-	5,693	-	33,521	-	6,426	39,947	(10,676)	(3,311)	-	(13,987)
598-0598	UNIV	Regents Central Office	1,284,137	66,954	-	-	-	66,954	-	394,261	-	217,004	611,265	(125,605)	(381,547)	-	(507,152)
209-0209	VARS	Agricultural Commodity Commission	287,594	14,995	-	-	-	14,995	-	88,298	-	10,293	98,591	(28,131)	(13,655)	-	(41,786)
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	679,209	35,413	-	-	93,644	129,057	-	208,533	-	46,719	255,252	(66,438)	(146,839)	-	(213,277)
		Total all Entities	\$ 2,835,115,000	\$ 147,820,000	\$ -	\$ -	\$ 57,742,132	\$ 205,562,132	\$ -	\$ 870,448,000	\$ -	\$ 57,742,132	\$ 928,190,132	\$ (277,308,387)	\$ -	\$ 2,109,686	\$ (275,198,701)
		STATE DEPARTMENT OF REVENUE	\$ 23,582,000	\$ 1,229,539	\$ -	\$ -	\$ 175,510	\$ 1,405,049	\$ -	\$ 7,240,239	\$ -	\$ 3,731,964	\$ 10,972,203	\$ (2,306,612)	\$ (6,405,948)	\$ 37,363	\$ (8,675,197)
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ 3,877,842	\$ 202,187	\$ -	\$ -	\$ 11,572	\$ 213,759	\$ -	\$ 1,190,589	\$ -	\$ 195,133	\$ 1,385,722	\$ (379,308)	\$ (434,763)	\$ 6,363	\$ (807,708)





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$ 947,883	\$ (1,306,835)	\$ (1,067,929)	\$ (483,198)	\$ -	\$ -
913-0913	AUTH	Lake Lanier Island Development Authority	(10,046)	(43,774)	(30,193)	(13,661)	-	-
926-0926	AUTH	Georgia Agricultural Exposition Authority	305,765	(507,981)	(398,998)	(180,532)	-	-
928-0928	AUTH	Georgia Environmental Finance Authority	342,834	(500,874)	(399,485)	(180,752)	-	-
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	33,544	(72,942)	(57,068)	(25,822)	-	-
955-0955	AUTH	Georgia Superior Court Clerks Coop	41,294	(118,021)	(90,802)	(41,085)	-	-
972-0972	AUTH	Georgia Federal-State Inspection	188,743	(967,579)	(738,883)	(334,316)	-	-
973-0973	AUTH	Georgia Lottery Corporation	5,763	(11,972)	(9,116)	(4,125)	-	-
9030	CHAR	Georgia School for Innovation and the Classics	-	-	-	-	-	-
9915	CHAR	Foothills Charter High School	(7,634)	(975)	-	-	-	-
51-0217	CORT	Dekalb County State Court	(36,168)	(145,081)	(100,553)	(45,495)	-	-
51-0237	CORT	Bibb County State Court	107,036	(270,977)	(211,191)	(95,556)	-	-
51-0248	CORT	Chatham County State Court	115,852	(226,240)	(181,478)	(82,112)	-	-
361	CSBS	Lookout Mountain Community Service Board	32,590	(52,756)	(43,560)	(19,709)	-	-
363	CSBS	Highland Rivers Center Community Service Board	150,940	(92,788)	(90,113)	(40,774)	-	-
364	CSBS	Georgia Mountains Avita Community Partners	(9,287)	(3,847)	(2,488)	(1,126)	-	-
365	CSBS	Cobb County Community Service	(3,614)	-	-	-	-	-
368	CSBS	Dekalb Community Service Board	(7,335)	(31,923)	(22,299)	(10,091)	-	-
369	CSBS	View Point Health	(4,686)	(72,755)	(47,170)	(21,343)	-	-
370	CSBS	Clayton Community Service Board	539	(11,596)	(8,579)	(3,880)	-	-
371	CSBS	Advantage Behavioral Health Systems	2,361	(16,093)	(12,307)	(5,568)	-	-
372	CSBS	Pathways Center Community Service Board	1,860	(7,485)	(5,636)	(2,551)	-	-
373	CSBS	Mcintosh Trail MH, MR and SA C	3,933	(16,535)	(12,466)	(5,640)	-	-
374	CSBS	River Edge Behavioral Health Center	(6,436)	(21,341)	(16,288)	(7,370)	-	-
376	CSBS	Oconee Community Service Board	2,070	(3,743)	(2,860)	(1,294)	-	-
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	8,322	(21,773)	(16,826)	(7,613)	-	-
379	CSBS	New Horizons	(606)	(29,438)	(21,614)	(9,781)	-	-
380	CSBS	Middle Flint Community Service Board	(72)	(11,387)	(8,561)	(3,873)	-	-
381	CSBS	Community Service Board of Middle Georgia	(33,817)	(17,757)	(8,369)	(3,787)	-	-
382	CSBS	Albany Area Community Service Board	(19,796)	(21,783)	(14,153)	(6,404)	-	-
383	CSBS	The Georgia Pines Community Service Board	-	-	-	-	-	-
384	CSBS	South Georgia Community Service Board	(124,476)	(23,313)	-	-	-	-
385	CSBS	Pineland Area MH, MR and SA Center	(83,859)	(85,851)	(51,472)	(23,289)	-	-
386	CSBS	Satilla Community Service Board	(13,783)	(46,724)	(32,948)	(14,908)	-	-
388	CSBS	Gateway Behavior Health Services Community Service Board	11,848	(20,439)	(16,285)	(7,367)	-	-
127-001	DFAC	Appling County DFACS	38,010	(44,385)	(37,033)	(16,757)	-	-
127-002	DFAC	Atkinson County DFACS	11,532	(22,129)	(16,833)	(7,617)	-	-
127-003	DFAC	Bacon County DFACS	427	(56,514)	(40,675)	(18,405)	-	-
127-004	DFAC	Baker County DFACS	49,130	(34,790)	(30,615)	(13,852)	-	-
127-005	DFAC	Baldwin County DFACS	850	(163,958)	(114,782)	(51,934)	-	-
127-006	DFAC	Banks County DFACS	(1,949)	(62,630)	(44,808)	(20,274)	-	-
127-007	DFAC	Barrow County DFACS	66,888	(199,441)	(155,104)	(70,179)	-	-
127-008	DFAC	Bartow County DFACS	42,047	(311,589)	(228,796)	(103,522)	-	-
127-009	DFAC	Ben Hill County DFACS	154,302	(88,915)	(87,326)	(39,511)	-	-
127-010	DFAC	Berrien County DFACS	40,852	(115,176)	(89,439)	(40,468)	-	-
127-011	DFAC	Bibb County DFACS	712,624	(738,266)	(622,421)	(281,622)	-	-
127-012	DFAC	Bleckley County DFACS	89,526	(70,101)	(59,437)	(26,894)	-	-
127-013	DFAC	Brantley County DFACS	107,380	(104,730)	(90,827)	(41,096)	-	-
127-014	DFAC	Brooks County DFACS	130,162	(105,441)	(93,352)	(42,238)	-	-
127-015	DFAC	Bryan County DFACS	21,919	(67,962)	(50,635)	(22,910)	-	-
127-016	DFAC	Bulloch County DFACS	31,309	(153,210)	(109,128)	(49,376)	-	-
127-017	DFAC	Burke County DFACS	30,011	(84,904)	(63,664)	(28,805)	-	-
127-018	DFAC	Butts County DFACS	90,414	(110,858)	(93,103)	(42,125)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-019	DFAC	Calhoun County DFACS	\$ 19,254	\$ (21,723)	\$ (18,567)	\$ (8,401)	\$ -	\$ -
127-020	DFAC	Camden County DFACS	174,662	(160,040)	(132,722)	(60,051)	-	-
127-021	DFAC	Candler County DFACS	(2,690)	(44,924)	(31,350)	(14,186)	-	-
127-022	DFAC	Carroll County DFACS	257,495	(354,620)	(291,666)	(131,967)	-	-
127-023	DFAC	Catoosa County DFACS	37,010	(166,925)	(123,808)	(56,018)	-	-
127-024	DFAC	Charlton County DFACS	87,656	(65,652)	(59,733)	(27,027)	-	-
127-025	DFAC	Chatham County DFACS	230,125	(652,422)	(510,232)	(230,861)	-	-
127-026	DFAC	Chattahoochee County DFACS	12,734	(34,006)	(27,099)	(12,260)	-	-
127-027	DFAC	Chattooga County DFACS	69,110	(151,422)	(119,124)	(53,898)	-	-
127-028	DFAC	Cherokee County DFACS	393,987	(459,164)	(380,406)	(172,119)	-	-
127-029	DFAC	Clarke County DFACS	531,684	(1,131,681)	(898,776)	(406,663)	-	-
127-030	DFAC	Clay County DFACS	23,357	(49,983)	(38,732)	(17,526)	-	-
127-031	DFAC	Clayton County DFACS	696,619	(1,486,643)	(1,173,155)	(530,808)	-	-
127-032	DFAC	Clinch County DFACS	15,683	(53,407)	(39,738)	(17,980)	-	-
127-033	DFAC	Cobb County DFACS	1,585,703	(2,288,420)	(1,861,573)	(842,292)	-	-
127-034	DFAC	Coffee County DFACS	287,536	(469,278)	(373,154)	(168,839)	-	-
127-035	DFAC	Colquitt County DFACS	156,847	(173,578)	(147,787)	(66,868)	-	-
127-036	DFAC	Columbia County DFACS	616,820	(535,183)	(465,258)	(210,512)	-	-
127-037	DFAC	Cook County DFACS	73,500	(128,040)	(101,667)	(46,001)	-	-
127-038	DFAC	Coweta County DFACS	114,051	(245,866)	(191,867)	(86,813)	-	-
127-039	DFAC	Crawford County DFACS	130,922	(62,700)	(64,035)	(28,974)	-	-
127-040	DFAC	Crisp County DFACS	134,966	(134,099)	(111,295)	(50,357)	-	-
127-041	DFAC	Dade County DFACS	111,947	(82,553)	(72,679)	(32,884)	-	-
127-042	DFAC	Dawson County DFACS	62,657	(69,696)	(59,344)	(26,851)	-	-
127-043	DFAC	Decatur County DFACS	129,904	(130,070)	(110,293)	(49,902)	-	-
127-044	DFAC	Dekalb County DFACS	3,816,825	(4,387,057)	(3,692,552)	(1,670,741)	-	-
127-045	DFAC	Dodge County DFACS	(37,975)	(70,343)	(43,466)	(19,668)	-	-
127-046	DFAC	Dooly County DFACS	49,373	(58,350)	(47,534)	(21,507)	-	-
127-047	DFAC	Dougherty County DFACS	557,686	(2,395,541)	(1,817,244)	(822,235)	-	-
127-048	DFAC	Douglas County DFACS	90,992	(440,574)	(336,214)	(152,125)	-	-
127-049	DFAC	Early County DFACS	285,263	(404,522)	(330,960)	(149,747)	-	-
127-050	DFAC	Echols County DFACS	27,163	(23,815)	(20,738)	(9,383)	-	-
127-051	DFAC	Effingham County DFACS	128,745	(117,518)	(102,478)	(46,369)	-	-
127-052	DFAC	Elbert County DFACS	67,697	(71,677)	(62,073)	(28,086)	-	-
127-053	DFAC	Emanuel County DFACS	25,055	(80,463)	(62,398)	(28,232)	-	-
127-054	DFAC	Evans County DFACS	23,112	(37,221)	(29,126)	(13,178)	-	-
127-055	DFAC	Fannin County DFACS	36,248	(78,037)	(59,690)	(27,007)	-	-
127-056	DFAC	Fayette County DFACS	116,420	(202,074)	(158,501)	(71,715)	-	-
127-057	DFAC	Floyd County DFACS	521,028	(798,665)	(637,512)	(288,451)	-	-
127-058	DFAC	Forsyth County DFACS	98,775	(225,822)	(172,384)	(77,997)	-	-
127-059	DFAC	Franklin County DFACS	34,219	(72,747)	(59,495)	(26,918)	-	-
127-060	DFAC	Fulton County	3,020,413	(2,977,526)	(2,542,558)	(1,150,413)	-	-
127-061	DFAC	Gilmer County DFACS	7,315	(85,185)	(64,554)	(29,209)	-	-
127-062	DFAC	Glascocock County DFACS	(4,970)	(14,947)	(10,223)	(4,625)	-	-
127-063	DFAC	Glynn County DFACS	200,236	(308,653)	(251,957)	(114,000)	-	-
127-064	DFAC	Gordon County DFACS	93,584	(190,410)	(149,324)	(67,563)	-	-
127-065	DFAC	Grady County DFACS	88,462	(82,202)	(71,038)	(32,141)	-	-
127-066	DFAC	Greene County DFACS	4,849	(113,931)	(83,702)	(37,872)	-	-
127-067	DFAC	Gwinnett County DFACS	930,056	(1,821,427)	(1,433,583)	(648,642)	-	-
127-068	DFAC	Habersham County DFACS	81,875	(146,242)	(117,137)	(52,999)	-	-
127-069	DFAC	Hall County DFACS	1,041,040	(997,420)	(842,061)	(381,001)	-	-
127-070	DFAC	Hancock County DFACS	8,729	(23,216)	(17,431)	(7,886)	-	-
127-071	DFAC	Haralson County DFACS	25,643	(122,183)	(91,924)	(41,592)	-	-
127-072	DFAC	Harris County DFACS	79,371	(59,218)	(56,015)	(25,346)	-	-
127-073	DFAC	Hart County DFACS	(36,261)	(118,234)	(81,809)	(37,016)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-074	DFAC	Heard County DFACS	\$ (12,421)	\$ (66,713)	\$ (46,643)	\$ (21,104)	\$ -	\$ -
127-075	DFAC	Henry County DFACS	111,085	(575,145)	(431,135)	(195,071)	-	-
127-076	DFAC	Houston County DFACS	294,646	(392,993)	(317,878)	(143,828)	-	-
127-077	DFAC	Irwin County DFACS	73,257	(79,753)	(68,052)	(30,791)	-	-
127-078	DFAC	Jackson County DFACS	22,407	(142,857)	(107,054)	(48,439)	-	-
127-079	DFAC	Jasper County DFACS	53,314	(18,740)	(19,869)	(8,990)	-	-
127-080	DFAC	Jeff Davis County DFACS	22,259	(64,815)	(51,403)	(23,258)	-	-
127-081	DFAC	Jefferson County DFACS	34,640	(72,525)	(55,485)	(25,105)	-	-
127-082	DFAC	Jenkins County DFACS	108,150	(50,124)	(51,688)	(23,387)	-	-
127-083	DFAC	Johnson County DFACS	(1,183)	(44,592)	(30,817)	(13,942)	-	-
127-084	DFAC	Jones County DFACS	78,464	(106,758)	(88,094)	(39,860)	-	-
127-085	DFAC	Lamar County DFACS	70,884	(136,947)	(108,032)	(48,881)	-	-
127-086	DFAC	Lanier County DFACS	157,301	(108,440)	(100,737)	(45,579)	-	-
127-087	DFAC	Laurens County DFACS	2,692,571	(2,421,534)	(2,028,140)	(917,657)	-	-
127-088	DFAC	Lee County DFACS	60,199	(95,007)	(73,609)	(33,306)	-	-
127-089	DFAC	Liberty County DFACS	130,673	(183,346)	(146,212)	(66,155)	-	-
127-090	DFAC	Lincoln County DFACS	35,783	(14,598)	(13,894)	(6,286)	-	-
127-091	DFAC	Long County DFACS	63,729	(69,497)	(57,548)	(26,038)	-	-
127-092	DFAC	Lowndes County DFACS	421,369	(440,786)	(372,620)	(168,598)	-	-
127-093	DFAC	Lumpkin County DFACS	81,281	(95,258)	(80,157)	(36,268)	-	-
127-094	DFAC	Macon County DFACS	39,699	(48,781)	(41,591)	(18,818)	-	-
127-095	DFAC	Madison County DFACS	233,002	(282,821)	(213,802)	(96,737)	-	-
127-096	DFAC	Marion County DFACS	56,530	(31,264)	(28,635)	(12,957)	-	-
127-097	DFAC	Mcduffie County DFACS	100,155	(107,688)	(88,469)	(40,029)	-	-
127-098	DFAC	Mcintosh County DFACS	92,914	(25,261)	(31,603)	(14,299)	-	-
127-099	DFAC	Meriwether County DFACS	31,619	(113,218)	(86,944)	(39,339)	-	-
127-100	DFAC	Miller County DFACS	9,914	(21,937)	(17,175)	(7,771)	-	-
127-101	DFAC	Mitchell County DFACS	89,442	(84,206)	(71,914)	(32,537)	-	-
127-102	DFAC	Monroe County DFACS	86,390	(97,443)	(80,958)	(36,630)	-	-
127-103	DFAC	Montgomery County DFACS	(4,234)	(25,192)	(17,428)	(7,886)	-	-
127-104	DFAC	Morgan County DFACS	57,200	(60,052)	(52,290)	(23,661)	-	-
127-105	DFAC	Murray County DFACS	115,561	(176,693)	(144,171)	(65,231)	-	-
127-106	DFAC	Muscogee County DFACS	550,330	(774,387)	(636,668)	(288,067)	-	-
127-107	DFAC	Newton County DFACS	26,063	(293,620)	(212,291)	(96,053)	-	-
127-108	DFAC	Oconee County DFACS	139,812	(31,302)	(43,102)	(19,503)	-	-
127-109	DFAC	Oglethorpe County DFACS	50,930	(29,511)	(26,544)	(12,010)	-	-
127-110	DFAC	Paulding County DFACS	(40,349)	(321,211)	(224,595)	(101,621)	-	-
127-111	DFAC	Peach County DFACS	33,136	(121,899)	(93,222)	(42,180)	-	-
127-112	DFAC	Pickens County DFACS	130,295	(173,824)	(136,540)	(61,779)	-	-
127-113	DFAC	Pierce County DFACS	67,018	(84,663)	(69,523)	(31,456)	-	-
127-114	DFAC	Pike County DFACS	67,697	(54,943)	(48,609)	(21,993)	-	-
127-115	DFAC	Polk County DFACS	127,637	(238,472)	(189,559)	(85,768)	-	-
127-116	DFAC	Pulaski County DFACS	23,378	(61,046)	(47,390)	(21,441)	-	-
127-117	DFAC	Putnam County DFACS	165,921	(302,897)	(239,902)	(108,546)	-	-
127-118	DFAC	Quitman County DFACS	13,641	(24,746)	(19,775)	(8,948)	-	-
127-119	DFAC	Rabun County DFACS	42,011	(81,306)	(63,162)	(28,580)	-	-
127-120	DFAC	Randolph County DFACS	17,266	(33,710)	(26,313)	(11,907)	-	-
127-121	DFAC	Richmond County DFACS	767,740	(862,020)	(728,404)	(329,575)	-	-
127-122	DFAC	Rockdale County DFACS	98,095	(240,527)	(186,072)	(84,191)	-	-
127-123	DFAC	Schley County DFACS	11,216	(10,846)	(9,765)	(4,419)	-	-
127-124	DFAC	Screven County DFACS	(12,401)	(53,137)	(35,404)	(16,019)	-	-
127-125	DFAC	Seminole County DFACS	29,346	(61,223)	(48,782)	(22,071)	-	-
127-126	DFAC	Spalding County DFACS	448,880	(544,947)	(456,640)	(206,612)	-	-
127-127	DFAC	Stephens County DFACS	97,211	(95,437)	(84,513)	(38,239)	-	-
127-128	DFAC	Stewart County DFACS	38,013	(38,609)	(32,739)	(14,813)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-129	DFAC	Sumter County DFACS	\$ 508,000	\$ (627,030)	\$ (517,848)	\$ (234,306)	\$ -	\$ -
127-130	DFAC	Talbot County DFACS	62,246	(46,961)	(42,615)	(19,283)	-	-
127-131	DFAC	Taliaferro County DFACS	41,629	(14,067)	(15,863)	(7,176)	-	-
127-132	DFAC	Tattnall County DFACS	77,512	(105,271)	(83,771)	(37,903)	-	-
127-133	DFAC	Taylor County DFACS	37,000	(35,285)	(29,281)	(13,247)	-	-
127-134	DFAC	Telfair County DFACS	51,111	(73,014)	(57,501)	(26,018)	-	-
127-135	DFAC	Terrell County DFACS	37,211	(62,433)	(50,985)	(23,069)	-	-
127-136	DFAC	Thomas County DFACS	92,726	(207,202)	(163,524)	(73,989)	-	-
127-137	DFAC	Tift County DFACS	151,940	(187,370)	(155,858)	(70,519)	-	-
127-138	DFAC	Toombs County DFACS	40,275	(138,151)	(106,600)	(48,232)	-	-
127-139	DFAC	Towns County DFACS	(14,822)	(49,326)	(32,508)	(14,709)	-	-
127-140	DFAC	Treutlen County DFACS	(5,794)	(42,505)	(29,446)	(13,324)	-	-
127-141	DFAC	Troup County DFACS	277,670	(312,318)	(256,656)	(116,126)	-	-
127-142	DFAC	Turner County DFACS	33,346	(29,651)	(25,620)	(11,592)	-	-
127-143	DFAC	Twiggs County DFACS	43,086	(44,379)	(39,211)	(17,743)	-	-
127-144	DFAC	Union County DFACS	42,982	(77,798)	(59,769)	(27,044)	-	-
127-145	DFAC	Upson County DFACS	74,613	(172,976)	(134,023)	(60,641)	-	-
127-146	DFAC	Walker County DFACS	177,066	(213,825)	(177,688)	(80,397)	-	-
127-147	DFAC	Walton County DFACS	69,020	(218,461)	(168,590)	(76,282)	-	-
127-148	DFAC	Ware County DFACS	174,047	(202,159)	(167,801)	(75,923)	-	-
127-149	DFAC	Warren County DFACS	11,619	(14,216)	(11,737)	(5,311)	-	-
127-150	DFAC	Washington County DFACS	126,554	(77,910)	(72,671)	(32,881)	-	-
127-151	DFAC	Wayne County DFACS	83,273	(106,247)	(86,767)	(39,259)	-	-
127-152	DFAC	Webster County DFACS	(14,802)	(42,648)	(28,502)	(12,895)	-	-
127-153	DFAC	Wheeler County DFACS	53,341	(25,996)	(24,521)	(11,094)	-	-
127-154	DFAC	White County DFACS	46,537	(82,912)	(64,864)	(29,349)	-	-
127-155	DFAC	Whitfield County DFACS	393,554	(669,151)	(531,889)	(240,660)	-	-
127-156	DFAC	Wilcox County DFACS	(4,838)	(38,328)	(26,479)	(11,981)	-	-
127-157	DFAC	Wilkes County DFACS	108,428	(53,657)	(54,970)	(24,871)	-	-
127-158	DFAC	Wilkinson County DFACS	75,487	(31,432)	(33,709)	(15,251)	-	-
127-159	DFAC	Worth County DFACS	56,092	(105,274)	(81,888)	(37,052)	-	-
128-001	HLTH	Appling County Health Department	29,071	(66,082)	(51,032)	(23,090)	-	-
128-002	HLTH	Atkinson County Health Department	(12,210)	(36,274)	(24,607)	(11,134)	-	-
128-003	HLTH	Bacon County Health Department	(25,000)	(32,090)	(19,584)	(8,861)	-	-
128-004	HLTH	Baker County Health Department	(60,955)	(33,622)	(15,390)	(6,964)	-	-
128-005	HLTH	Baldwin County Health Department	71,971	(92,386)	(76,277)	(34,514)	-	-
128-006	HLTH	Banks County Health Department	42,066	(50,193)	(41,826)	(18,924)	-	-
128-007	HLTH	Barrow County Public Health	7,067	(106,457)	(77,337)	(34,993)	-	-
128-008	HLTH	Bartow County Health Department	51,775	(141,966)	(109,579)	(49,580)	-	-
128-009	HLTH	Ben Hill County Health Department	(42,243)	(45,238)	(28,390)	(12,845)	-	-
128-010	HLTH	Berrien County Health Department	3,414	(40,554)	(29,926)	(13,540)	-	-
128-011	HLTH	Bibb County Health Department	(14,562)	(314,834)	(219,687)	(99,400)	-	-
128-012	HLTH	Bleckley County Health Department	7,985	(19,147)	(14,680)	(6,642)	-	-
128-013	HLTH	Brantley County Health Department	(14,450)	(46,055)	(31,949)	(14,455)	-	-
128-014	HLTH	Brooks County Health Department	30,977	(30,861)	(27,214)	(12,314)	-	-
128-015	HLTH	Bryan County Health Department	105,536	(64,544)	(61,702)	(27,918)	-	-
128-016	HLTH	Bulloch County Physical Health	97,822	(116,286)	(100,665)	(45,546)	-	-
128-017	HLTH	Burke County Health Department	10,872	(81,317)	(62,016)	(28,059)	-	-
128-018	HLTH	Butts County Health Department	14,736	(46,423)	(35,566)	(16,092)	-	-
128-019	HLTH	Calhoun County Health Department	(21,075)	(18,487)	(9,830)	(4,447)	-	-
128-020	HLTH	Camden County Health Department	16,806	(109,314)	(83,529)	(37,794)	-	-
128-021	HLTH	Candler County Health Department	(55,770)	(26,670)	(11,781)	(5,330)	-	-
128-022	HLTH	Carroll County Health Department	110,751	(98,986)	(87,301)	(39,500)	-	-
128-023	HLTH	Catoosa County Health Department	69,004	(108,203)	(87,102)	(39,411)	-	-
128-024	HLTH	Charlton County Health Department	7,154	(39,255)	(28,527)	(12,907)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-025	HLTH	Chatham County Health Department	\$ 362,342	\$ (872,679)	\$ (683,398)	\$ (309,212)	\$ -	\$ -
128-027	HLTH	Chattooga County Health Department	(7,750)	(65,039)	(45,670)	(20,664)	-	-
128-028	HLTH	Cherokee County Health Department	586,423	(1,157,472)	(915,241)	(414,112)	-	-
128-029	HLTH	Clarke County Health Department	226,007	(1,060,367)	(781,081)	(353,409)	-	-
128-031	HLTH	Clayton County Health Department	63,965	(823,407)	(589,982)	(266,944)	-	-
128-032	HLTH	Clinch County Health Department	38,365	(11,166)	(13,901)	(6,291)	-	-
128-033	HLTH	Cobb County Health Department	550,196	(1,930,991)	(1,464,230)	(662,508)	-	-
128-034	HLTH	Coffee County Health Department	(466)	(136,683)	(95,587)	(43,250)	-	-
128-035	HLTH	Colquitt County Health Department	12,588	(109,031)	(79,061)	(35,772)	-	-
128-036	HLTH	Columbia County Health Department	(15,290)	(128,111)	(90,892)	(41,126)	-	-
128-037	HLTH	Cook County Health Department	14,452	(41,245)	(32,147)	(14,545)	-	-
128-038	HLTH	Coweta County Health Department	109,003	(110,497)	(96,290)	(43,569)	-	-
128-039	HLTH	Crawford County Health Department	(18,419)	(44,977)	(29,464)	(13,332)	-	-
128-040	HLTH	Crisp County Health Department	-	-	-	-	-	-
128-041	HLTH	Dade County Health Department	(64,470)	(50,704)	(28,080)	(12,705)	-	-
128-042	HLTH	Dawson County Health Department	3,924	(69,198)	(51,677)	(23,383)	-	-
128-043	HLTH	Decatur County Health Department	29,624	(88,049)	(68,002)	(30,767)	-	-
128-044	HLTH	Dekalb County Health Department	1,039,058	(1,951,865)	(1,567,137)	(709,071)	-	-
128-045	HLTH	Dodge County Health Department	3,290	(14,060)	(11,445)	(5,179)	-	-
128-046	HLTH	Dooly County Health Department	-	-	-	-	-	-
128-047	HLTH	Dougherty County Health Department	340,810	(1,183,330)	(892,732)	(403,928)	-	-
128-048	HLTH	Douglas County Health Department	86,404	(135,067)	(104,909)	(47,467)	-	-
128-049	HLTH	Early County Health Department	37,093	(58,536)	(47,054)	(21,291)	-	-
128-050	HLTH	Echols County Health Department	4,683	(15,533)	(11,907)	(5,387)	-	-
128-051	HLTH	Effingham County Health Department	87,903	(74,119)	(66,743)	(30,199)	-	-
128-052	HLTH	Elbert County Health Department	(9,120)	(37,234)	(25,105)	(11,359)	-	-
128-053	HLTH	Emanuel County Health Department	184	(90,716)	(63,144)	(28,570)	-	-
128-054	HLTH	Evans County Health Department	(35,447)	(41,995)	(24,856)	(11,246)	-	-
128-055	HLTH	Fannin County Health Department	52,443	(50,994)	(43,192)	(19,543)	-	-
128-056	HLTH	Fayette County Health Department	30,524	(100,998)	(79,180)	(35,826)	-	-
128-057	HLTH	Floyd County Health Department	325,767	(886,957)	(682,461)	(308,787)	-	-
128-058	HLTH	Forsyth County Health Department	147,901	(157,055)	(133,364)	(60,341)	-	-
128-059	HLTH	Franklin County Health Department	8,606	(77,433)	(57,238)	(25,898)	-	-
128-060	HLTH	Fulton County Health Department	878,453	(2,291,312)	(1,757,930)	(795,397)	-	-
128-061	HLTH	Gilmer County Health Department	5,279	(84,590)	(61,738)	(27,934)	-	-
128-062	HLTH	Glascocock County Health Department	7,806	(23,919)	(18,318)	(8,289)	-	-
128-063	HLTH	Glynn County Health Department	378,722	(821,242)	(638,908)	(289,082)	-	-
128-064	HLTH	Gordon County Health Department	22,414	(139,967)	(102,760)	(46,495)	-	-
128-065	HLTH	Grady County Health Department	13,026	(90,083)	(66,747)	(30,200)	-	-
128-066	HLTH	Greene County Health Department	27,819	(48,346)	(38,422)	(17,384)	-	-
128-067	HLTH	Gwinnett County Health Department	1,285,894	(1,863,211)	(1,529,015)	(691,821)	-	-
128-068	HLTH	Habersham County Health Department	77,184	(84,183)	(70,432)	(31,868)	-	-
128-069	HLTH	Hall County Health Department	467,644	(1,223,846)	(942,084)	(426,258)	-	-
128-070	HLTH	Hancock County Health Department	29,014	(30,235)	(27,023)	(12,226)	-	-
128-071	HLTH	Haralson County Health Department	(14,657)	(47,906)	(32,685)	(14,789)	-	-
128-072	HLTH	Harris County Health Department	-	-	-	-	-	-
128-073	HLTH	Hart County Health Department	31,413	(52,175)	(42,460)	(19,212)	-	-
128-074	HLTH	Heard County Health Department	8,168	(18,639)	(14,532)	(6,575)	-	-
128-075	HLTH	Henry County Health Department	42,539	(175,217)	(129,862)	(58,758)	-	-
128-076	HLTH	Houston County Health Department	458,622	(1,486,752)	(1,139,944)	(515,782)	-	-
128-077	HLTH	Irwin County Health Department	(7,965)	(19,198)	(13,335)	(6,033)	-	-
128-078	HLTH	Jackson County Health Department	77,971	(108,002)	(85,354)	(38,618)	-	-
128-079	HLTH	Jasper County Health Department	15,548	(36,896)	(28,285)	(12,799)	-	-
128-080	HLTH	Jeff Davis County Health Department	(16,745)	(42,927)	(31,596)	(14,296)	-	-
128-081	HLTH	Jefferson County Health Department	25,187	(64,908)	(49,896)	(22,576)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-082	HLTH	Jenkins County Health Department	\$ 33,543	\$ (16,965)	\$ (18,729)	\$ (8,475)	\$ -	\$ -
128-083	HLTH	Johnson County Health Department	422	(21,217)	(15,361)	(6,951)	-	-
128-084	HLTH	Jones County Health Department	19,649	(59,095)	(45,003)	(20,361)	-	-
128-085	HLTH	Lamar County Health Department	19,656	(45,171)	(35,198)	(15,925)	-	-
128-086	HLTH	Lanier County Health Department	1,319	(15,621)	(12,855)	(5,816)	-	-
128-087	HLTH	Laurens County Health Department	316,290	(714,578)	(554,008)	(250,667)	-	-
128-088	HLTH	Lee County Health Department	(19,792)	(85,448)	(58,814)	(26,610)	-	-
128-089	HLTH	Liberty County Health Department	68,304	(152,388)	(118,640)	(53,681)	-	-
128-090	HLTH	Lincoln County Health Department	7,456	(6,342)	(7,075)	(3,201)	-	-
128-091	HLTH	Long County Health Department	26,555	(33,139)	(27,726)	(12,545)	-	-
128-092	HLTH	Lowndes County Health Department	60,258	(1,144,260)	(837,622)	(378,992)	-	-
128-093	HLTH	Lumpkin County Health Department	1,949	(76,514)	(55,528)	(25,125)	-	-
128-094	HLTH	Macon County Health Department	-	-	-	-	-	-
128-095	HLTH	Madison County Health Department	11,710	(58,367)	(43,593)	(19,723)	-	-
128-096	HLTH	Marion County Health Department	-	-	-	-	-	-
128-097	HLTH	Mcduffie County Health Department	425	(61,892)	(44,408)	(20,092)	-	-
128-098	HLTH	McIntosh County Health Department	25,219	(33,942)	(27,517)	(12,451)	-	-
128-099	HLTH	Meriwether County Health Department	(4,465)	(50,579)	(35,155)	(15,906)	-	-
128-100	HLTH	Miller County Health Department	(719)	(23,885)	(17,164)	(7,767)	-	-
128-101	HLTH	Mitchell County Health Department	29,157	(63,066)	(50,365)	(22,788)	-	-
128-102	HLTH	Monroe County Health Department	34,187	(53,763)	(45,075)	(20,394)	-	-
128-103	HLTH	Montgomery County Health Department	(4,641)	(24,535)	(17,009)	(7,697)	-	-
128-104	HLTH	Morgan County Health Department	52,186	(46,979)	(40,117)	(18,151)	-	-
128-105	HLTH	Murray County Health Department	78,449	(72,764)	(65,283)	(29,538)	-	-
128-106	HLTH	Muscogee County Health Department	448,656	(1,554,132)	(1,172,625)	(530,569)	-	-
128-107	HLTH	Newton County Health Department	(196,567)	(142,154)	(72,415)	(32,765)	-	-
128-108	HLTH	Oconee County Health Department	(6,484)	(81,456)	(58,103)	(26,289)	-	-
128-109	HLTH	Oglethorpe County Health Department	(15,790)	(31,820)	(20,644)	(9,341)	-	-
128-110	HLTH	Paulding County Health Department	75,332	(116,901)	(93,373)	(42,247)	-	-
128-111	HLTH	Peach County Health Department	21,987	(53,012)	(40,683)	(18,407)	-	-
128-112	HLTH	Pickens County Health Department	42,066	(52,287)	(42,039)	(19,020)	-	-
128-113	HLTH	Pierce County Health Department	36,076	(54,964)	(43,831)	(19,831)	-	-
128-114	HLTH	Pike County Health Department	7,072	(28,962)	(22,166)	(10,029)	-	-
128-115	HLTH	Polk County Health Department	8,174	(86,437)	(63,548)	(28,754)	-	-
128-116	HLTH	Pulaski County Health Department	12,628	(27,112)	(20,947)	(9,478)	-	-
128-117	HLTH	Putnam County Health Department	32,192	(85,012)	(65,506)	(29,640)	-	-
128-119	HLTH	Rabun County Health Department	1,653	(60,396)	(44,015)	(19,915)	-	-
128-121	HLTH	Richmond County Health Department	457,954	(1,203,014)	(923,636)	(417,911)	-	-
128-122	HLTH	Rockdale County Health Department	(195,004)	(138,116)	(71,968)	(32,563)	-	-
128-123	HLTH	Schley County Health Department	-	-	-	-	-	-
128-124	HLTH	Screven County Health Department	(2,964)	(33,214)	(23,778)	(10,759)	-	-
128-125	HLTH	Seminole County Health Department	15,194	(39,185)	(30,287)	(13,703)	-	-
128-126	HLTH	Spalding County Health Department	22,073	(97,275)	(75,091)	(33,975)	-	-
128-127	HLTH	Stephens County Health Department	25,269	(56,994)	(44,725)	(20,237)	-	-
128-129	HLTH	Sumter County Health Department	-	-	-	-	-	-
128-131	HLTH	Taliaferro County Health Department	5,200	(17,590)	(13,573)	(6,141)	-	-
128-132	HLTH	Tattnall County Health Department	(3,057)	(57,708)	(41,981)	(18,996)	-	-
128-133	HLTH	Taylor County Health Department	-	-	-	-	-	-
128-134	HLTH	Telfair County Health Department	3,600	(46,944)	(34,859)	(15,772)	-	-
128-135	HLTH	Terrell County Health Department	(37,773)	(25,313)	(12,798)	(5,790)	-	-
128-136	HLTH	Thomas County Health Department	52,729	(143,674)	(109,452)	(49,523)	-	-
128-137	HLTH	Tift County Health Department	81,878	(106,411)	(87,294)	(39,497)	-	-
128-138	HLTH	Toombs County Health Department	43,047	(87,390)	(69,253)	(31,334)	-	-
128-139	HLTH	Towns County Health Department	13,819	(45,130)	(33,799)	(15,293)	-	-
128-140	HLTH	Treutlen County Health Department	7,857	(25,451)	(19,454)	(8,803)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-141	HLTH	Troup County Health Department	\$ 246,273	\$ (997,320)	\$ (752,121)	\$ (340,307)	\$ -	\$ -
128-142	HLTH	Turner County Health Department	13,296	(22,351)	(17,933)	(8,113)	-	-
128-143	HLTH	Twiggs County Health Department	12,534	(14,792)	(12,675)	(5,735)	-	-
128-144	HLTH	Union County Health Department	9,588	(65,839)	(48,767)	(22,065)	-	-
128-145	HLTH	Upson County Health Department	17,896	(57,571)	(45,035)	(20,377)	-	-
128-146	HLTH	Walker County Health Department	63,682	(74,986)	(62,124)	(28,109)	-	-
128-147	HLTH	Walton County Health Department	36,006	(182,928)	(132,004)	(59,728)	-	-
128-148	HLTH	Ware County Health Department	305,534	(1,412,493)	(1,074,896)	(486,349)	-	-
128-149	HLTH	Warren County Health Department	(5,775)	(4,441)	(2,878)	(1,301)	-	-
128-150	HLTH	Washington County Health Department	12,851	(63,233)	(48,378)	(21,888)	-	-
128-151	HLTH	Wayne County Health Department	1,929	(79,599)	(56,726)	(25,665)	-	-
128-153	HLTH	Wheeler County Health Department	5,702	(20,546)	(15,791)	(7,144)	-	-
128-154	HLTH	White County Health Department	5,575	(73,019)	(53,213)	(24,077)	-	-
128-155	HLTH	Whitfield County Health Department	208,634	(242,538)	(205,959)	(93,189)	-	-
128-156	HLTH	Wilcox County Health Department	4,933	(16,230)	(12,423)	(5,620)	-	-
128-157	HLTH	Wilkes County Health Department	(8,805)	(39,259)	(26,940)	(12,189)	-	-
128-158	HLTH	Wilkinson County Health Department	4,835	(22,000)	(16,815)	(7,607)	-	-
128-159	HLTH	Worth County Health Department	11,637	(65,162)	(48,522)	(21,954)	-	-
129-008	MRCS	Woodright Industries	28,724	(83,836)	(62,373)	(28,221)	-	-
129-009	MRCS	Jessamine Place	17,865	(124,090)	(90,744)	(41,058)	-	-
129-022	MRCS	Carroll County MR Services	61,142	(137,599)	(107,660)	(48,713)	-	-
129-035	MRCS	Green Oaks Service Center	137,010	(142,168)	(119,271)	(53,965)	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	-	-	-	-	-	-
129-101	MRCS	Mitchell-Baker Service Center	31,122	(121,085)	(91,422)	(41,366)	-	-
129-136	MRCS	Thomas/Grady Service Center	5,966	(135,032)	(97,077)	(43,922)	-	-
129-137	MRCS	Tift County - Diversified Enterprises	41,164	(112,353)	(87,596)	(39,634)	-	-
6011	PSCH	Appling County Schools	7,209	(6,400)	(5,467)	(2,473)	-	-
6021	PSCH	Atkinson County Schools	7,576	(9,335)	(7,674)	(3,471)	-	-
6031	PSCH	Bacon County Schools	-	-	-	-	-	-
6051	PSCH	Baldwin County Schools	(44,278)	(60,758)	(31,516)	(14,260)	-	-
6091	PSCH	Ben Hill County Schools	(22,254)	(5,086)	(343)	(155)	-	-
6111	PSCH	Bibb County Schools	(55,596)	(29,111)	(15,863)	(7,176)	-	-
6141	PSCH	Brooks County Schools	(13,965)	(1,187)	-	-	-	-
6161	PSCH	Bulloch County Schools	19,017	(7,398)	(6,869)	(3,108)	-	-
6181	PSCH	Butts County Schools	3,651	(5,501)	(4,500)	(2,036)	-	-
6201	PSCH	Camden County Schools	2,126	(8,533)	(6,393)	(2,893)	-	-
6211	PSCH	Candler County Schools	9,447	(16,352)	(13,126)	(5,938)	-	-
6221	PSCH	Carroll County Schools	(99)	(11,065)	(7,926)	(3,586)	-	-
6231	PSCH	Catoosa County Board of Education	(5,342)	-	-	-	-	-
6241	PSCH	Charlton County Board of Education	406	(5,779)	(4,414)	(1,997)	-	-
6251	PSCH	Chatham County Schools	180,986	(48,492)	(60,411)	(27,334)	-	-
6261	PSCH	Chattahoochee County Schools	27,626	(18,018)	(15,599)	(7,059)	-	-
6271	PSCH	Chattooga County Schools	2,795	(10,597)	(8,052)	(3,643)	-	-
6291	PSCH	Clarke County Schools	(17,481)	(68,949)	(46,636)	(21,101)	-	-
6311	PSCH	Clayton County Schools	(29,966)	(46,819)	(28,531)	(12,908)	-	-
6331	PSCH	Cobb County Schools	4,967	(13,121)	(10,050)	(4,547)	-	-
6341	PSCH	Coffee County Schools	18,796	(5,473)	(6,873)	(3,111)	-	-
6351	PSCH	Colquitt County Schools	90,929	(22,267)	(29,587)	(13,386)	-	-
6361	PSCH	Columbia County Schools	-	-	-	-	-	-
6371	PSCH	Cook County Schools	19,582	(7,478)	(6,996)	(3,165)	-	-
6381	PSCH	Coweta County Schools	1,554	(12,175)	(9,004)	(4,074)	-	-
6401	PSCH	Crisp County Schools	6,238	(8,869)	(7,389)	(3,342)	-	-
6441	PSCH	Dekalb County Schools	55,672	(74,447)	(64,374)	(29,126)	-	-
6451	PSCH	Dodge County Schools	(11,675)	(42,802)	(29,486)	(13,342)	-	-
6452	PSCH	Ocmulgee Regional Library System	1,460	(5,660)	(4,302)	(1,946)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
6461	PSCH	Dooly County Schools	\$ 2,496	\$ (7,804)	\$ (6,332)	\$ (2,865)	\$ -	\$ -
6471	PSCH	Dougherty County Schools	(35,191)	(5,639)	-	-	-	-
6481	PSCH	Douglas County Schools	22,586	(20,860)	(17,785)	(8,047)	-	-
6511	PSCH	Effingham County Schools	(1,241)	(22,300)	(16,634)	(7,527)	-	-
6561	PSCH	Fayette County Schools	(89,052)	(27,327)	(6,884)	(3,114)	-	-
6571	PSCH	Floyd County Schools	(5,264)	(8,234)	(6,577)	(2,977)	-	-
6581	PSCH	Forsyth County Schools	(9,679)	(39,266)	(26,760)	(12,107)	-	-
6591	PSCH	Franklin County Schools	(45,500)	(20,432)	(7,299)	(3,302)	-	-
6601	PSCH	Fulton County Board of Education	51,478	(64,376)	(48,021)	(21,728)	-	-
6611	PSCH	Gilmer County Schools	523	(10,324)	(7,378)	(3,338)	-	-
6631	PSCH	Glynn County Schools	(23,314)	(48,672)	(32,486)	(14,700)	-	-
6641	PSCH	Gordon County Schools	4,807	(11,644)	(9,040)	(4,090)	-	-
6651	PSCH	Grady County Schools	(10,433)	(7,525)	(5,802)	(2,626)	-	-
6661	PSCH	Greene County Schools	17,264	(16,581)	(14,309)	(6,473)	-	-
6671	PSCH	Gwinnett County Schools	40,398	(56,037)	(41,512)	(18,783)	-	-
6711	PSCH	Haralson County Schools	28,430	(235)	(4,233)	(1,916)	-	-
6751	PSCH	Henry County Schools	16,362	(50,929)	(38,840)	(17,574)	-	-
6761	PSCH	Houston County Schools	(37,166)	(70,116)	(44,923)	(20,326)	-	-
6771	PSCH	Irwin County Schools	(20,460)	(1,837)	-	-	-	-
6781	PSCH	Jackson County Schools	(11,315)	(616)	-	-	-	-
6811	PSCH	Jefferson County Schools	4,103	(6,918)	(5,409)	(2,447)	-	-
6851	PSCH	Lamar County Schools	(1,299)	-	-	-	-	-
6871	PSCH	Laurens County Schools	9,156	(12,326)	(9,870)	(4,465)	-	-
6881	PSCH	Lee County Schools	-	-	-	-	-	-
6901	PSCH	Lincoln County Schools	20,599	(9,459)	(8,247)	(3,730)	-	-
6921	PSCH	Lowndes County Schools	35,759	(3,234)	(6,963)	(3,150)	-	-
6941	PSCH	Macon County Schools	(3,977)	(7,630)	(4,720)	(2,135)	-	-
6971	PSCH	Mcduffie County Schools	18,259	(37,326)	(29,129)	(13,180)	-	-
6991	PSCH	Meriwether County Schools	(7,263)	(37,111)	(26,417)	(11,953)	-	-
7041	PSCH	Morgan County Schools	19,895	(11,612)	(9,347)	(4,230)	-	-
7061	PSCH	Muscogee County Schools	(82,601)	(42,908)	(20,280)	(9,176)	-	-
7071	PSCH	Newton County Schools	48,726	(48,179)	(40,809)	(18,464)	-	-
7101	PSCH	Paulding County Schools	58,172	(27,251)	(26,273)	(11,888)	-	-
7121	PSCH	Pickens County Schools	613	(3,954)	(2,921)	(1,322)	-	-
7141	PSCH	Pike County Schools	4,173	(12,813)	(9,794)	(4,430)	-	-
7151	PSCH	Polk County Schools	10,083	(22,016)	(17,283)	(7,821)	-	-
7191	PSCH	Rabun County Schools	5,777	(14,075)	(10,941)	(4,949)	-	-
7211	PSCH	Richmond County Schools	1,880	(9,912)	(7,425)	(3,359)	-	-
7221	PSCH	Rockdale County Schools	(101,055)	(18,641)	-	-	-	-
7261	PSCH	Spalding County Schools	-	-	-	-	-	-
7291	PSCH	Sumter County Schools	7,471	(7,330)	(6,141)	(2,779)	-	-
7321	PSCH	Tattnall County Schools	-	-	-	-	-	-
7341	PSCH	Telfair County Schools	(10,490)	(2,572)	(483)	(218)	-	-
7351	PSCH	Terrell County Schools	15,789	(20,269)	(16,321)	(7,384)	-	-
7401	PSCH	Treutlen County Schools	3,038	(9,718)	(7,295)	(3,300)	-	-
7411	PSCH	Troup County Schools	34,705	(752)	(5,752)	(2,602)	-	-
7431	PSCH	Twiggs County Schools	(1,374)	-	-	-	-	-
7451	PSCH	Upson County Schools	(2,866)	-	-	-	-	-
7461	PSCH	Walker County Schools	(10,922)	-	-	-	-	-
7481	PSCH	Ware County Schools	(6,992)	(10,532)	(7,381)	(3,341)	-	-
7501	PSCH	Washington County Board of Education	16,491	(42,814)	(31,978)	(14,468)	-	-
7511	PSCH	Wayne County Schools	(22,887)	(9,942)	(3,905)	(1,767)	-	-
7541	PSCH	White County Board of Education	(22,937)	(4,572)	-	-	-	-
7551	PSCH	Whitfield County Schools	3,404	(7,912)	(6,080)	(2,751)	-	-
7571	PSCH	Wilkes County Schools	(28,244)	(23,402)	(12,891)	(5,833)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
7581	PSCH	Wilkinson County Schools	\$ 7,189	\$ (7,846)	\$ (6,747)	\$ (3,052)	\$ -	\$ -
7611	PSCH	Atlanta City Schools	216,434	(159,529)	(133,721)	(60,503)	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	9,818	(19,281)	(15,235)	(6,893)	-	-
7721	PSCH	City of Dalton Schools (Whitfield)	1,498	(14,128)	(11,078)	(5,011)	-	-
7741	PSCH	City of Dublin Schools (Laurens)	-	-	-	-	-	-
7761	PSCH	City of Gainesville Schools (Hall)	3,133	(21,784)	(14,168)	(6,410)	-	-
7811	PSCH	City of Marietta Schools (Cobb)	4,399	(8,869)	(6,815)	(3,083)	-	-
7851	PSCH	City of Rome Schools (Floyd)	16,088	(31,771)	(24,470)	(11,072)	-	-
7861	PSCH	City of Social Circle Schools (Walton)	4,679	(11,177)	(8,687)	(3,930)	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	56,466	(5,546)	(11,874)	(5,374)	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	(65,016)	(24,183)	(10,223)	(4,625)	-	-
968-0968	PSCH	Georgia Military College	(8,720)	(39,596)	(27,377)	(12,386)	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	4,567	(11,232)	(8,734)	(3,951)	-	-
8564	RESA	Metro Regional Education Service Agency	29,785	(244)	(4,435)	(2,008)	-	-
8804	RESA	First District Regional Education Service Agency	(14,367)	(13,896)	(9,632)	(4,358)	-	-
402	STAT	Georgia Department of Agriculture	2,914,265	(3,763,382)	(3,116,310)	(1,410,012)	-	-
403	STAT	Georgia Department of Administrative Services	1,936,072	(3,049,032)	(2,443,088)	(1,105,405)	-	-
404	STAT	Georgia Department of Audits	1,398,864	(3,107,821)	(2,436,395)	(1,102,376)	-	-
405	STAT	Department of Public Health	3,996,809	(10,811,786)	(8,372,534)	(3,788,256)	-	-
406	STAT	Georgia Department of Banking and Finance	441,866	(922,035)	(741,465)	(335,485)	-	-
407	STAT	State Accounting Office	312,026	(1,583,931)	(1,189,584)	(538,242)	-	-
408	STAT	Office of Commissioner of Insurance	3,674,750	(2,430,983)	(2,215,392)	(1,002,381)	-	-
409	STAT	Georgia State Finance and Investment Commission	398,747	(1,201,218)	(916,272)	(414,579)	-	-
410	STAT	State Properties Commission	103,547	(161,778)	(131,831)	(59,648)	-	-
411	STAT	Georgia Department of Defense	242,763	(2,900,347)	(2,122,739)	(960,461)	-	-
412	STAT	Georgia Vocational Rehab Agency	4,048,842	(5,791,863)	(4,772,010)	(2,159,154)	-	-
414	STAT	Georgia Department of Education	1,562,476	(5,923,613)	(4,487,245)	(2,030,310)	-	-
415	STAT	The Technical College System of Georgia	2,969,836	(3,377,558)	(2,727,744)	(1,234,202)	-	-
418	STAT	Prosecuting Attorneys Council	3,340,604	(8,961,696)	(6,908,221)	(3,125,710)	-	-
419	STAT	Georgia Department of Community Health	5,138,524	(6,857,487)	(5,607,133)	(2,537,016)	-	-
420	STAT	Georgia Forestry Commission	1,262,253	(3,981,826)	(2,996,400)	(1,355,757)	-	-
422	STAT	Office of Planning and Budget	1,323,342	(3,530,812)	(2,744,360)	(1,241,719)	-	-
427	STAT	Georgia Department of Human Services	9,958,350	(16,880,801)	(13,583,875)	(6,146,190)	-	-
428	STAT	Georgia Department of Community Affairs	3,087,601	(4,455,621)	(3,609,673)	(1,633,239)	-	-
429	STAT	Department of Economic Development	775,206	(1,625,132)	(1,279,651)	(578,993)	-	-
430	STAT	Administrative Office of the Courts	419,660	(1,158,292)	(889,538)	(402,482)	-	-
432	STAT	Georgia Court of Appeals	782,578	(2,196,419)	(1,690,581)	(764,924)	-	-
436	STAT	Superior Courts of Georgia	896,686	(2,475,894)	(1,905,721)	(862,267)	-	-
438	STAT	Supreme Court	326,422	(1,642,460)	(1,227,342)	(555,326)	-	-
440	STAT	Georgia Department of Labor	(410,150)	(6,339,534)	(4,715,133)	(2,133,420)	-	-
		Department of Behavioral Health and Developmental Disabilities	21,197,935	(26,319,690)	(21,695,079)	(9,816,205)	-	-
441	STAT	Disabilities	21,197,935	(26,319,690)	(21,695,079)	(9,816,205)	-	-
442	STAT	Georgia Department of Law	2,253,085	(3,542,471)	(2,864,425)	(1,296,044)	-	-
444	STAT	General Assembly of Georgia	1,725,737	(2,159,988)	(1,786,893)	(808,501)	-	-
461	STAT	Department of Juvenile Justice	12,115,275	(17,153,949)	(14,017,465)	(6,342,374)	-	-
462	STAT	Georgia Department of Natural Resources	6,351,183	(14,735,058)	(11,456,793)	(5,183,768)	-	-
465	STAT	State Board Pardons and Paroles	781,853	(1,503,629)	(1,191,946)	(539,310)	-	-
466	STAT	Georgia Department of Public Safety	12,286,704	(19,056,157)	(15,302,993)	(6,924,028)	-	-
467	STAT	Georgia Department of Corrections	36,454,012	(44,983,709)	(37,370,939)	(16,908,983)	-	-
469	STAT	Georgia Department of Early Care Learning	2,986,070	(5,201,156)	(4,153,782)	(1,879,430)	-	-
470	STAT	Georgia Public Service Commission	262,016	(957,703)	(728,678)	(329,701)	-	-
471	STAT	Georgia Bureau of Investigation	8,154,386	(11,529,349)	(9,412,477)	(4,258,791)	-	-
474	STAT	Department of Revenue	4,240,809	(7,873,137)	(6,231,126)	(2,819,349)	-	-
475	STAT	Georgia Department of Driver Services	3,042,152	(4,614,206)	(3,730,361)	(1,687,848)	-	-
476	STAT	Georgia Student Finance Commission	459,166	(1,088,012)	(851,055)	(385,069)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
477	STAT	Georgia Department of Community Supervision	\$ 11,216,936	\$ (15,368,772)	\$ (12,393,245)	\$ (5,607,475)	\$ -	\$ -
478	STAT	Secretary of State	2,211,070	(2,094,721)	(1,798,349)	(813,685)	-	-
482	STAT	Georgia Teachers Retirement System	1,510,640	(3,395,870)	(2,638,106)	(1,193,644)	-	-
484	STAT	Georgia Department of Transportation	15,133,905	(32,821,605)	(25,553,500)	(11,561,995)	-	-
488	STAT	Georgia Department of Veterans Service	222,348	(944,687)	(711,810)	(322,066)	-	-
489	STAT	Subsequent Injury Trust Fund	32,476	(100,070)	(76,501)	(34,615)	-	-
490	STAT	State Board of Workers Comp	311,506	(1,339,764)	(1,006,566)	(455,433)	-	-
492	STAT	Georgia Public Defender Standards Council	2,782,810	(8,671,522)	(6,585,630)	(2,979,749)	-	-
495	STAT	Georgia Commission on the Holocaust	(3,629)	(32,298)	(23,093)	(10,448)	-	-
900	STAT	Georgia Building Authority	411,263	(1,132,395)	(883,043)	(399,544)	-	-
921	STAT	Georgia Correctional Industries	201,076	(1,269,970)	(948,755)	(429,276)	-	-
922	STAT	George L. Smith II - GWCCA	1,079,137	(2,152,210)	(1,678,501)	(759,458)	-	-
927	STAT	State Road and Tollway Authority	513,800	(1,128,512)	(873,953)	(395,429)	-	-
977	STAT	Georgia Public Broadcasting	480,646	(1,250,727)	(985,832)	(446,051)	-	-
980	STAT	GTA Georgia Technology Authority	1,500,329	(2,480,105)	(1,995,546)	(902,910)	-	-
996	STAT	The ATL	306,289	(312,133)	(270,939)	(122,590)	-	-
75-001	TAXS	Appling County Tax Officials	(34,972)	(14,905)	(5,647)	(2,554)	-	-
75-003	TAXS	Bacon County Tax Officials	(24,384)	(9,923)	(3,721)	(1,683)	-	-
75-005	TAXS	Baldwin County Tax Officials	33,335	(64,484)	(50,606)	(22,898)	-	-
75-008	TAXS	Bartow County Tax Officials	11,721	(102,303)	(75,560)	(34,188)	-	-
75-010	TAXS	Berrien County Tax Officials	(7,511)	(27,599)	(18,708)	(8,464)	-	-
75-011	TAXS	Bibb County Tax Officials	(16,495)	(65,213)	(51,313)	(23,217)	-	-
75-013	TAXS	Brantley County Tax Officials	21,748	(17,566)	(15,809)	(7,152)	-	-
75-014	TAXS	Brooks County Tax Officials	5,089	(11,125)	(8,676)	(3,925)	-	-
75-015	TAXS	Bryan County Tax Officials	(65,563)	(27,692)	(12,383)	(5,602)	-	-
75-016	TAXS	Bulloch County Tax Officials	7,838	(23,433)	(18,070)	(8,176)	-	-
75-017	TAXS	Burke County Tax Officials	-	-	-	-	-	-
75-018	TAXS	Butts County Tax Officials	3,926	(13,033)	(10,014)	(4,530)	-	-
75-019	TAXS	Calhoun County Tax Officials	(6,909)	-	-	-	-	-
75-020	TAXS	Camden County Tax Officials	(16,707)	(45,829)	(31,538)	(14,269)	-	-
75-021	TAXS	Candler County Tax Officials	4,663	(10,503)	(8,171)	(3,697)	-	-
75-022	TAXS	Carroll County Tax Officials	(42,522)	(43,066)	(25,152)	(11,380)	-	-
75-023	TAXS	Catoosa County Tax Officials	-	-	-	-	-	-
75-024	TAXS	Charlton County Tax Officials	7,731	(24,237)	(18,564)	(8,400)	-	-
75-025	TAXS	Chatham County Tax Officials	(78,069)	(61,307)	(34,152)	(15,452)	-	-
75-029	TAXS	Clarke County Tax Officials	(47,119)	(68,388)	(42,504)	(19,231)	-	-
75-030	TAXS	Clay County Tax Officials	3,127	(6,782)	(5,301)	(2,398)	-	-
75-031	TAXS	Clayton County Tax Officials	(63,541)	(23,195)	(10,079)	(4,559)	-	-
75-032	TAXS	Clinch County Tax Officials	9,151	(21,541)	(16,681)	(7,548)	-	-
75-033	TAXS	Cobb County Tax Officials	(92,960)	(243,628)	(168,486)	(76,233)	-	-
75-034	TAXS	Coffee County Tax Officials	(29,320)	(25,121)	(13,934)	(6,304)	-	-
75-035	TAXS	Colquitt County Tax Officials	(5,922)	(29,481)	(21,867)	(9,894)	-	-
75-036	TAXS	Columbia County Tax Officials	6,964	(85,960)	(63,054)	(28,530)	-	-
75-037	TAXS	Cook County Tax Officials	3,621	(11,393)	(8,683)	(3,928)	-	-
75-038	TAXS	Coweta County Tax Officials	(83,123)	(36,837)	(17,471)	(7,904)	-	-
75-041	TAXS	Dade County Tax Officials	4,703	(10,402)	(8,077)	(3,656)	-	-
75-043	TAXS	Decatur County Tax Officials	(13,923)	(10,129)	(5,701)	(2,580)	-	-
75-044	TAXS	Dekalb County Tax Officials	(653)	(104,347)	(75,938)	(34,361)	-	-
75-045	TAXS	Dodge County Tax Officials	(17,898)	(18,062)	(10,447)	(4,727)	-	-
75-047	TAXS	Dougherty County Tax Officials	(14,885)	(40,566)	(27,481)	(12,435)	-	-
75-048	TAXS	Douglas County Tax Officials	(1,430)	(13,534)	(10,151)	(4,593)	-	-
75-051	TAXS	Effingham County Tax Officials	(25,292)	(20,048)	(10,847)	(4,908)	-	-
75-052	TAXS	Elbert County Tax Officials	8,049	(14,667)	(11,918)	(5,392)	-	-
75-053	TAXS	Emanuel County Tax Officials	(36,881)	(13,737)	(5,207)	(2,355)	-	-
75-055	TAXS	Fannin County Tax Officials	(13,284)	(16,679)	(10,115)	(4,577)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-056	TAXS	Fayette County Tax Officials	\$ (23,882)	\$ (37,083)	\$ (22,775)	\$ (10,305)	\$ -	\$ -
75-057	TAXS	Floyd County Tax Officials	12,243	(35,107)	(27,268)	(12,338)	-	-
75-058	TAXS	Forsyth County Tax Officials	63,281	(185,989)	(146,327)	(66,207)	-	-
75-059	TAXS	Franklin County Tax Officials	6,271	(20,639)	(15,805)	(7,152)	-	-
75-060	TAXS	Fulton County Tax Officials	301,132	(625,383)	(512,439)	(231,859)	-	-
75-062	TAXS	Glascocock County Tax Officials	3,183	(8,065)	(6,253)	(2,830)	-	-
75-063	TAXS	Glynn County Tax Officials	(19,159)	(22,601)	(14,698)	(6,650)	-	-
75-064	TAXS	Gordon County Tax Officials	13,844	(44,261)	(33,835)	(15,308)	-	-
75-065	TAXS	Grady County Tax Officials	-	-	-	-	-	-
75-066	TAXS	Greene County Tax Officials	(42,903)	(6,882)	-	-	-	-
75-067	TAXS	Gwinnett County Tax Officials	(9,543)	(198,035)	(147,860)	(66,900)	-	-
75-068	TAXS	Habersham County Tax Officials	9,944	(22,038)	(16,905)	(7,649)	-	-
75-069	TAXS	Hall County Tax Officials	(7,359)	(26,347)	(18,390)	(8,321)	-	-
75-070	TAXS	Hancock County Tax Officials	(22,711)	(9,498)	(3,577)	(1,620)	-	-
75-071	TAXS	Haralson County Tax Officials	4,025	(10,443)	(8,113)	(3,671)	-	-
75-072	TAXS	Harris County Tax Officials	(5,412)	-	-	-	-	-
75-074	TAXS	Heard County Tax Officials	3,231	(11,332)	(8,604)	(3,893)	-	-
75-075	TAXS	Henry County Tax Officials	(174,474)	(87,237)	(40,401)	(18,280)	-	-
75-076	TAXS	Houston County Tax Officials	(8,381)	(42,131)	(31,217)	(14,125)	-	-
75-078	TAXS	Jackson County Tax Officials	(7,302)	(31,223)	(21,297)	(9,637)	-	-
75-080	TAXS	Jeff Davis County Tax Officials	8,779	(15,587)	(12,170)	(5,507)	-	-
75-081	TAXS	Jefferson County Tax Officials	2,513	(7,431)	(5,676)	(2,568)	-	-
75-082	TAXS	Jenkins County Tax Officials	4,807	(9,806)	(7,612)	(3,444)	-	-
75-084	TAXS	Jones County Tax Officials	4,624	(48,011)	(35,173)	(15,914)	-	-
75-085	TAXS	Lamar County Tax Officials	(40,006)	(20,497)	(9,473)	(4,287)	-	-
75-086	TAXS	Lanier County Tax Officials	3,535	(18,761)	(13,998)	(6,335)	-	-
75-087	TAXS	Laurens County Tax Officials	(20,513)	(29,779)	(18,553)	(8,395)	-	-
75-088	TAXS	Lee County Tax Officials	(37,342)	(18,457)	(7,930)	(3,586)	-	-
75-089	TAXS	Liberty County Tax Officials	(84,679)	(49,333)	(24,474)	(11,073)	-	-
75-090	TAXS	Lincoln County Tax Officials	11,074	(5,901)	(5,834)	(2,640)	-	-
75-091	TAXS	Long County Tax Officials	3,273	(6,694)	(5,276)	(2,386)	-	-
75-092	TAXS	Lowndes County Tax Officials	(16,277)	(39,218)	(26,115)	(11,816)	-	-
75-094	TAXS	Macon County Tax Officials	(15,676)	(18,305)	(10,919)	(4,940)	-	-
75-095	TAXS	Madison County Tax Officials	3,026	(7,706)	(5,957)	(2,695)	-	-
75-096	TAXS	Marion County Tax Officials	(2,200)	(14,879)	(10,432)	(4,721)	-	-
75-097	TAXS	Mcduffie County Tax Officials	7,584	(18,896)	(14,702)	(6,651)	-	-
75-098	TAXS	Mcintosh County Tax Officials	8,943	(20,690)	(16,043)	(7,259)	-	-
75-100	TAXS	Miller County Tax Officials	(24,559)	(10,413)	(3,963)	(1,792)	-	-
75-102	TAXS	Monroe County Tax Officials	12,221	(29,972)	(23,504)	(10,634)	-	-
75-103	TAXS	Montgomery County Tax Official	(23,416)	(9,733)	(3,721)	(1,683)	-	-
75-104	TAXS	Morgan County Tax Officials	5,422	(17,085)	(12,845)	(5,811)	-	-
75-105	TAXS	Murray County Tax Officials	905	(15,974)	(12,188)	(5,515)	-	-
75-106	TAXS	Muscogee County Tax Officials	(125,419)	(79,548)	(41,981)	(18,996)	-	-
75-107	TAXS	Newton County Tax Officials	(20,697)	(28,411)	(19,678)	(8,903)	-	-
75-108	TAXS	Oconee County Tax Officials	(32,191)	(24,559)	(13,043)	(5,901)	-	-
75-109	TAXS	Oglethorpe County Tax Officials	(28,117)	(11,780)	(4,471)	(2,024)	-	-
75-110	TAXS	Paulding County Tax Officials	24,613	(36,856)	(31,383)	(14,199)	-	-
75-111	TAXS	Peach County Tax Officials	(52,503)	(23,641)	(9,592)	(4,340)	-	-
75-112	TAXS	Pickens County Tax Officials	6,850	(11,238)	(9,177)	(4,153)	-	-
75-113	TAXS	Pierce County Tax Officials	(11,985)	(17,103)	(10,959)	(4,958)	-	-
75-114	TAXS	Pike County Tax Officials	6,636	(13,257)	(10,475)	(4,741)	-	-
75-115	TAXS	Polk County Tax Officials	11,871	(25,642)	(20,053)	(9,074)	-	-
75-119	TAXS	Rabun County Tax Officials	3,820	(9,033)	(7,057)	(3,194)	-	-
75-121	TAXS	Richmond County Tax Officials	53,440	(142,689)	(111,162)	(50,297)	-	-
75-122	TAXS	Rockdale County Tax Officials	7,039	(23,534)	(18,401)	(8,327)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

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75-124	TAXS	Scriven County Tax Officials	\$ (10,175)	\$ (12,581)	\$ (8,049)	\$ (3,641)	\$ -	\$ -
75-125	TAXS	Seminole County Tax Officials	(195)	(5,586)	(4,003)	(1,811)	-	-
75-126	TAXS	Spalding County Tax Officials	25,309	(42,480)	(34,311)	(15,524)	-	-
75-127	TAXS	Stephens County Tax Officials	8,782	(42,097)	(31,004)	(14,028)	-	-
75-128	TAXS	Stewart County Tax Officials	(25,586)	(10,828)	(4,118)	(1,864)	-	-
75-129	TAXS	Sumter County Tax Officials	(29,126)	(18,212)	(9,859)	(4,461)	-	-
75-130	TAXS	Talbot County Tax Officials	308	(4,979)	(3,660)	(1,656)	-	-
75-131	TAXS	Taliaferro County Tax Officials	5,011	(11,633)	(9,076)	(4,107)	-	-
75-132	TAXS	Tattnall County Tax Officials	2,165	(15,469)	(11,435)	(5,174)	-	-
75-133	TAXS	Taylor County Tax Officials	5,422	(10,661)	(8,427)	(3,813)	-	-
75-134	TAXS	Telfair County Tax Officials	4,373	(10,773)	(8,348)	(3,777)	-	-
75-135	TAXS	Terrell County Tax Officials	(22,666)	(10,473)	(4,093)	(1,852)	-	-
75-136	TAXS	Thomas County Tax Officials	9,910	(27,225)	(20,958)	(9,482)	-	-
75-137	TAXS	Tift County Tax Officials	11,613	(29,055)	(22,555)	(10,207)	-	-
75-139	TAXS	Towns County Tax Officials	5,953	(7,180)	(5,935)	(2,687)	-	-
75-141	TAXS	Troup County Tax Officials	8,747	(24,888)	(19,202)	(8,688)	-	-
75-142	TAXS	Turner County Tax Officials	7,013	(17,008)	(13,320)	(6,028)	-	-
75-143	TAXS	Twiggs County Tax Officials	3,221	(25,158)	(18,372)	(8,314)	-	-
75-145	TAXS	Upson County Tax Officials	3,984	(7,784)	(6,199)	(2,805)	-	-
75-146	TAXS	Walker County Tax Officials	4,078	(48,468)	(36,024)	(16,299)	-	-
75-147	TAXS	Walton County Tax Officials	(8,347)	(19,771)	(13,032)	(5,897)	-	-
75-148	TAXS	Ware County Tax Officials	(17,211)	(2,610)	-	-	-	-
75-150	TAXS	Washington County Tax Officials	(32,667)	(13,215)	(5,012)	(2,268)	-	-
75-151	TAXS	Wayne County Tax Officials	(13,581)	(13,700)	(7,897)	(3,573)	-	-
75-154	TAXS	White County Tax Officials	(3,611)	(40,547)	(29,382)	(13,293)	-	-
75-155	TAXS	Whitfield County Tax Officials	(4,527)	(70,286)	(50,906)	(23,032)	-	-
75-156	TAXS	Wilcox County Tax Officials	-	-	-	-	-	-
75-158	TAXS	Wilkinson County Tax Officials	-	-	-	-	-	-
75-159	TAXS	Worth County Tax Officials	(43,060)	(25,411)	(12,441)	(5,628)	-	-
817	TCOL	Oconee Fall Line Technical College	237,523	(340,908)	(275,619)	(124,707)	-	-
818	TCOL	Coastal Pines Technical College	117,018	(597,099)	(446,114)	(201,849)	-	-
820	TCOL	Albany Technical College	386,130	(905,372)	(701,504)	(317,404)	-	-
822	TCOL	Athens Technical College	430,929	(753,554)	(593,050)	(268,333)	-	-
823	TCOL	Atlanta Technical College	179,977	(1,356,849)	(1,003,667)	(454,122)	-	-
824	TCOL	Augusta Technical College	62,225	(1,148,867)	(838,755)	(379,505)	-	-
826	TCOL	West Georgia Technical College	960,987	(1,350,662)	(1,091,847)	(494,020)	-	-
827	TCOL	Chattahoochee Technical College	1,263,643	(1,992,748)	(1,597,453)	(722,786)	-	-
828	TCOL	Columbus Technical College	(22,304)	(762,403)	(552,790)	(250,116)	-	-
829	TCOL	Georgia Northwestern Technical College	389,215	(1,295,378)	(983,769)	(445,118)	-	-
830	TCOL	Georgia Piedmont Technical College	635,494	(564,522)	(496,298)	(224,556)	-	-
831	TCOL	Southern Crescent Technical College	43,092	(877,107)	(642,784)	(290,835)	-	-
832	TCOL	Gwinnett Technical College	976,127	(2,025,677)	(1,587,796)	(718,419)	-	-
834	TCOL	Lanier Technical College	410,251	(1,061,515)	(823,902)	(372,784)	-	-
835	TCOL	Central Georgia Technical College	1,350,983	(2,572,152)	(2,019,677)	(913,827)	-	-
837	TCOL	Southern Regional Technical College	594,289	(1,123,180)	(885,127)	(400,487)	-	-
838	TCOL	North Georgia Technical College	341,328	(630,160)	(503,853)	(227,975)	-	-
841	TCOL	Savannah Technical College	849,441	(1,161,532)	(954,745)	(431,985)	-	-
842	TCOL	South Georgia Technical College	481,189	(647,507)	(522,665)	(236,486)	-	-
843	TCOL	Southeastern Technical College	122,058	(369,447)	(288,075)	(130,343)	-	-
844	TCOL	Ogeechee Technical College	244,115	(155,502)	(142,649)	(64,543)	-	-
848	TCOL	Wiregrass Georgia Technical College	217,820	(1,043,668)	(778,985)	(352,462)	-	-
503-0503	UNIV	Georgia Institute of Technology	187,059	(281,073)	(225,154)	(101,873)	-	-
509-0509	UNIV	Georgia State University	33,844	(298,024)	(222,576)	(100,707)	-	-
512-0512	UNIV	Augusta University	(4,712)	(425,016)	(306,234)	(138,559)	-	-
518-0518	UNIV	University of Georgia	(58,627)	(426,554)	(301,301)	(136,329)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
521-0521	UNIV	Albany State University	\$ (55,307)	\$ (65,529)	\$ (33,622)	\$ (15,213)	\$ -	\$ -
528-0528	UNIV	Clayton College and State University	(6,221)	(1,504)	(1,882)	(851)	-	-
530-0530	UNIV	Columbus State University	64,731	(38,028)	(34,928)	(15,804)	-	-
531-0531	UNIV	University of North Georgia	17,311	(40,898)	(34,235)	(15,490)	-	-
533-0533	UNIV	Fort Valley State University	(14,556)	(16,880)	(9,599)	(4,343)	-	-
536-0536	UNIV	Georgia College and State University	42,734	(105,834)	(88,639)	(40,105)	-	-
539-0539	UNIV	Georgia Southern University	(14,869)	(75,022)	(50,484)	(22,842)	-	-
540-0540	UNIV	Georgia Gwinnett College	44,853	(10,624)	(15,066)	(6,816)	-	-
542-0542	UNIV	Georgia Southwestern State University	(8,372)	(54,881)	(39,035)	(17,661)	-	-
543-0543	UNIV	Kennesaw State University	8,928	(32,639)	(24,640)	(11,148)	-	-
547-0547	UNIV	Middle Georgia State College	(11,058)	(63,033)	(44,206)	(20,001)	-	-
548-0548	UNIV	Savannah State University	22,678	(4,999)	(7,872)	(3,562)	-	-
551-0551	UNIV	Valdosta State University	9,928	(6,557)	(6,170)	(2,791)	-	-
554-0554	UNIV	State University of West Georgia	1,562	(40,610)	(30,438)	(13,773)	-	-
557-0557	UNIV	Abraham Baldwin Agricultural College	(59,316)	(34,047)	(18,910)	(8,555)	-	-
561-0561	UNIV	Atlanta Metropolitan College	68,144	(562)	(10,147)	(4,591)	-	-
563-0563	UNIV	College of Coastal Georgia	945	(31,956)	(24,138)	(10,922)	-	-
567-0567	UNIV	South Georgia State College	3,490	(9,498)	(7,327)	(3,316)	-	-
569-0569	UNIV	Dalton College	(10,762)	(6,748)	(3,426)	(1,550)	-	-
572-0572	UNIV	East Georgia College	(12,842)	(17,258)	(9,001)	(4,071)	-	-
573-0573	UNIV	Georgia Highlands College	2,094	(24,770)	(17,651)	(7,987)	-	-
576-0576	UNIV	Gordon College	4,363	(18,447)	(13,887)	(6,283)	-	-
598-0598	UNIV	Regents Central Office	(70,903)	(236,178)	(163,329)	(73,901)	-	-
209-0209	VARs	Agricultural Commodity Commission	17,006	(47,473)	(36,579)	(16,550)	-	-
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	92,288	(93,007)	(86,388)	(39,088)	-	-
		TOTAL	\$ 254,497,000	\$ (453,370,000)	\$ (360,598,000)	\$ (163,157,000)	\$ -	\$ -
		STATE DEPARTMENT OF REVENUE	\$ (961,137)	\$ (4,249,506)	\$ (2,999,398)	\$ (1,357,113)	\$ -	\$ -
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ 186,720	\$ (642,298)	\$ (493,222)	\$ (223,163)	\$ -	\$ -





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.





SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

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.





SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

Benefit	<p>The annual disability retirement benefit is an immediate benefit with the amount depending upon service at the time of disability.</p> <p>Uniform division members may be eligible for an additional benefit if disabled in line of duty.</p>
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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.
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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.
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SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

Involuntary Retirement Benefit

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

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

Benefit Computed as for disability retirement.

Deferred Vested Retirement Benefit

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

Benefit Accrued benefit deferred to age 60.

Death Benefit

Old Plan and New Plan

Eligibility

Benefit

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

Refund of all employee contributions plus allowable interest.

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

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





SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

- (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.





SCHEDULE D – SUMMARY OF BENEFIT PROVISIONS EVALUATED

Option 2	Joint and 100% to survivor. Member receives a reduced benefit for life with the same benefit continuing for life of beneficiary upon member’s death.
Option 3	Joint and 50% to survivor. Member receives a reduced benefit for life with one-half members’ benefit continuing to beneficiary for life upon member’s death.
Other Options	Other options are available with certain restrictions.
Post-Retirement Adjustments	As outlined in the Appendix of the Funding Policy adopted by the Board, shown in Schedule F.
Contributions	
By Members	<p data-bbox="727 867 837 900"><u>Old Plan</u></p> <p data-bbox="727 947 1433 1400">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.</p>
	<p data-bbox="727 1446 1013 1480"><u>New Plan and GSEPS</u></p> <p data-bbox="727 1526 1433 1593">Member contributions are 1.25% of annual compensation</p>
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 – 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. The combined effect of the assumptions is expected to have no significant bias.

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

SALARY INCREASES:

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

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

Age	Non-Law Enforcement		Law Enforcement
	Male	Female	
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 – ACTUARIAL ASSUMPTIONS AND METHODS

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

<u>Age</u>	<u>Non-Law Enforcement</u>		
	<u>Years of Service</u>		
	<u>0-4</u>	<u>5-9</u>	<u>10 & Over</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	--
<u>Female</u>			
20	35.00%		
25	27.00	18.00%	
30	23.00	12.50	9.00%
35	20.00	10.25	6.50
40	18.00	9.00	5.25
45	17.00	8.00	4.25
50	16.00	7.50	4.25
55	15.00	7.25	4.25
60	15.50	7.00	--
65	16.50	12.00	--

<u>Age</u>	<u>Law Enforcement</u>	
	<u>Years of Service</u>	
	<u>0-9</u>	<u>10 & 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 – ACTUARIAL ASSUMPTIONS AND METHODS

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

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

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

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

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





SCHEDULE E – ACTUARIAL ASSUMPTIONS AND METHODS

RATES OF DEATH BEFORE RETIREMENT: The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 Projection 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:

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

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

RATES OF DEATH AFTER RETIREMENT: The Pub-2010 Family of Tables projected generationally with the MP-2019 Projection 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:

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

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





SCHEDULE E – ACTUARIAL ASSUMPTIONS AND METHODS

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.





SCHEDULE E – ACTUARIAL ASSUMPTIONS AND METHODS

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 supersedes 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).





SCHEDULE F – FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

- **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.
- **Employer Contribution Rates**
 - **Employer Normal Contribution Rate** – the contribution rate determined as of the valuation date each year based on the provisions of Georgia Code Section 47-2-55 (1).
 - In each valuation subsequent to the adoption of this funding policy, the required employer contribution rate will be determined as the summation of the employer Normal Contribution Rate, a contribution rate for administrative expenses, the amortization rate for the Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.
 - 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.
 - 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.





SCHEDULE F – FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

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%.

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.





SCHEDULE F – FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

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





SCHEDULE F – FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

APPENDIX

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.





SCHEDULE F – FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

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.
2. The Hurdle Rate is set at 6.00%.
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.





SCHEDULE F – FUNDING POLICY OF THE ERS BOARD OF TRUSTEES

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 44th 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 www.ssa.gov.

10. In no event will the COLA Rate be added or applied in any fashion to any retiree's SGLI payments.

