

Employees' Retirement System of Georgia

GASB Statement No. 68 Report



Prepared as of June 30, 2024



April 14, 2025

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. The information is presented for the period ending June 30, 2024 (the Measurement Date).

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

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability (Asset), was performed as of June 30, 2023. 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.



Board of Trustees

April 14, 2025

Page 2

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,

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

Ben Mobley, ASA, FCA, MAAA
Consulting Actuary



TABLE OF CONTENTS

Section	
I	Introduction 1
II	Summary of Collective Amounts 3
III	Notes to Financial Statements 4
IV	Collective Pension Expense 13
V	Required Supplementary Information 15
Schedule	
A	Schedule of Employer Allocations 17
B	Schedule of Pension Amounts by Employer 33
C	Schedule of Remaining Deferred Inflows and Outflows 44
D	Summary of Benefit Provisions Evaluated 57
E	Actuarial Assumptions and Methods 63
F	Funding Policy of the ERS Board of Trustees 69





SECTION I - INTRODUCTION

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

PREPARED AS OF JUNE 30, 2024

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, 2024 (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, 2025 (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, 2023. The results of that valuation were detailed in a report dated April 18, 2024.

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, 2024 and submitted September 12, 2024 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, 2023 and June 30, 2024 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, 2023
Measurement Date (MD):	June 30, 2024
Reporting Date (RD):	June 30, 2025
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Measurement Date	3.94%
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)	\$ 21,183,792
Fiduciary Net Position (FNP)	<u>16,681,931</u>
Net Pension Liability (Asset) (NPL = TPL – FNP)	\$ 4,501,861
FNP as a percentage of TPL	78.75%
Collective Pension Expense (PE):	\$ 214,400
Deferred Outflows of Resources:	\$ 241,302
Deferred Inflows of Resources:	\$ 507,044





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, 2023, 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, 2023 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%	1.5%
US Large Stocks	46.4%	9.1%
US Small Stocks	1.1%	13.0%
Int'l Developed Mkt Stocks	13.6%	9.1%
Int'l Emerging Mkt Stocks	3.9%	11.1%
Alternatives	5.0%	10.6%
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)	\$6,782,597	\$4,501,861	\$2,583,767

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, 2023 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2024 using standard roll-forward techniques. The procedure used to determine the TPL as of June 30, 2024 is shown on page 7 of the GASB 67 report for ERS submitted on September 12, 2024.

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	\$241,302	\$0
Changes of actuarial assumptions	0	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>507,044</u>
Total	<u>\$241,302</u>	<u>\$507,044</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)
2024	\$414,699	\$0	2.2	\$0	\$0	\$414,699	\$0	\$188,500	\$0	\$226,199	\$0
2023	166,133	0	2.2	90,618	0	0	0	75,515	0	15,103	0
2022	0	107,167	2.3	0	13,979	0	0	0	13,979	0	0
2021	86,061	0	2.4	0	0	0	0	0	0	0	0
2020	25,736	0	2.5	0	0	0	0	0	0	0	0
Total				<u>\$90,618</u>	<u>\$13,979</u>	<u>\$414,699</u>	<u>\$0</u>			<u>\$241,302</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)
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	229,551	0	0	0	229,551	0	0	0
2021	1,154,636	0	2.4	0	0	0	0	0	0	0	0
2020	0	0	2.5	0	0	0	0	0	0	0	0
Total				<u>\$229,551</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)
2024	\$0	\$987,214	5.0	\$0	\$0	\$0	\$987,214	\$0	\$197,443	\$0	\$789,771
2023	0	555,633	5.0	0	444,506	0	0	0	111,127	0	333,379
2022	2,983,785	0	5.0	1,790,271	0	0	0	596,757	0	1,193,514	0
2021	0	2,887,040	5.0	0	1,154,816	0	0	0	577,408	0	577,408
2020	260,341	0	5.0	52,069	0	0	0	52,069	0	0	0
Total				<u>\$1,842,340</u>	<u>\$1,599,322</u>	<u>\$0</u>	<u>\$987,214</u>			<u>\$1,193,514</u>	<u>\$1,700,558</u>
Net difference between projected and actual earnings on investments											\$507,044





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					
2024	2.2	\$0	\$414,699	\$188,500	\$226,199
2023	2.2	90,618	0	75,515	15,103
2022	2.3	0	0	0	0
2021	2.4	0	0	0	0
2020	2.5	0	0	0	0
Difference between expected and actual assumptions					
2024	2.2	\$0	\$0	\$0	\$0
2023	2.2	0	0	0	0
2022	2.3	229,551	0	229,551	0
2021	2.4	0	0	0	0
2020	2.5	0	0	0	0
Difference between projected and actual earnings					
2024	5.0	\$0	\$0	\$0	\$0
2023	5.0	(444,506)	0	(444,506)	0
2022	5.0	1,790,271	0	1,790,271	0
2021	5.0	(1,154,816)	0	(1,154,816)	0
2020	5.0	52,069	0	52,069	0
Subtotal					\$0
Total Deferred Outflows of Resources		\$563,187	\$414,699	\$736,584	\$241,302
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2024	2.2	\$0	\$0	\$0	\$0
2023	2.2	0	0	0	0
2022	2.3	13,979	0	13,979	0
2021	2.4	0	0	0	0
2020	2.5	0	0	0	0
Difference between expected and actual assumptions					
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
2020	2.5	0	0	0	0
Difference between projected and actual earnings					
2024	5.0	\$0	\$987,214	\$197,443	\$789,771
2023	5.0	0	444,506	111,127	333,379
2022	5.0	0	(1,790,271)	(596,757)	(1,193,514)
2021	5.0	0	1,154,816	577,408	577,408
2020	5.0	0	(52,069)	(52,069)	0
Subtotal					\$507,044
Total Deferred Inflows of Resources		\$13,979	\$744,196	\$251,131	\$507,044





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	\$(85,618)
Year 2	325,886
Year 3	(308,568)
Year 4	(197,442)
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, 2024, 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, 2024, 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	\$164,143
Interest on the TPL and net cash flow	1,397,294
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	188,500
Expensed portion of current-period changes of assumptions	0
Member contributions	(44,116)
Projected earnings on plan investments	(1,029,513)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(197,443)
Administrative expense	10,570
Other	(526,413)
Recognition of beginning deferred outflows and inflows of resources as pension expense	<u>251,378</u>
Collective Pension Expense	<u>\$214,400</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, 2024 employer contributions were determined in the June 30, 2021 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	20.0 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 percent, annually





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
910-0910	AUTH	Jekyll Island State Park Authority	\$ 2,424,688.40	0.284847%	\$ 2,484,963.29	0.287885%
913-0913	AUTH	Lake Lanier Island Development Authority	86,657.96	0.010180%	83,846.05	0.009714%
926-0926	AUTH	Georgia Agricultural Exposition Authority	857,791.99	0.100772%	967,709.49	0.112110%
928-0928	AUTH	Georgia Environmental Finance Authority	847,015.71	0.099506%	953,502.07	0.110464%
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	138,389.67	0.016258%	138,981.54	0.016101%
955-0955	AUTH	Georgia Superior Court Clerks Coop	227,979.77	0.026783%	225,036.35	0.026071%
972-0972	AUTH	Georgia Federal-State Inspection	2,061,567.89	0.242189%	1,845,573.59	0.213811%
973-0973	AUTH	Georgia Lottery Corporation	19,266.80	0.002263%	22,839.29	0.002646%
9030	CHAR	Georgia School for Innovation and the Classics	0.00	0.000000%	0.00	0.000000%
9915	CHAR	Foothills Charter High School	6,683.21	0.000785%	1,939.80	0.000225%
51-0217	CORT	Dekalb County State Court	297,933.58	0.035001%	277,854.88	0.032190%
51-0237	CORT	Bibb County State Court	534,744.43	0.062821%	516,401.34	0.059825%
51-0248	CORT	Chatham County State Court	462,416.71	0.054324%	430,572.81	0.049882%
361	CSBS	Lookout Mountain Community Service Board	113,066.34	0.013283%	100,270.78	0.011616%
363	CSBS	Highland Rivers Center Community Service Board	198,724.99	0.023346%	174,858.83	0.020258%
364	CSBS	Georgia Mountains Avita Community Partners	20,153.39	0.002368%	7,385.89	0.000856%
365	CSBS	Cobb County Community Service	6,247.28	0.000734%	0.00	0.000000%
368	CSBS	Dekalb Community Service Board	66,559.43	0.007819%	61,122.54	0.007081%
369	CSBS	View Point Health	87,167.28	0.010240%	139,693.76	0.016184%
370	CSBS	Clayton Community M.H., Substa	24,368.01	0.002863%	22,149.77	0.002566%
371	CSBS	Advantage Behavioral Health Systems	35,849.23	0.004211%	30,691.12	0.003556%
372	CSBS	Pathways Center Community Service Board	14,302.85	0.001680%	14,288.37	0.001655%
373	CSBS	Mcintosh Trail MH, MR and SA C	32,077.35	0.003768%	31,558.75	0.003656%
374	CSBS	River Edge Behavioral Health Center	63,692.47	0.007482%	40,707.78	0.004716%
376	CSBS	Oconee Community Service Board	5,676.67	0.000667%	7,134.26	0.000827%
377	CSBS	East Central Georgia Community Service Board Serenity				
377	CSBS	Behavioral Health Systems	41,721.90	0.004901%	41,509.37	0.004809%
379	CSBS	New Horizons	63,328.67	0.007440%	56,242.22	0.006516%
380	CSBS	Middle Flint Community Service Board	26,610.88	0.003126%	21,732.24	0.002518%
381	CSBS	CSB of Middle Georgia	40,107.60	0.004712%	34,444.56	0.003990%
382	CSBS	Albany Area Community Service Board	58,269.47	0.006845%	41,819.00	0.004845%
383	CSBS	The Georgia Pines Community Service Board	0.00	0.000000%	0.00	0.000000%
384	CSBS	South Georgia Community Service Board	59,462.10	0.006985%	46,427.84	0.005379%
385	CSBS	Pineland Area MH, MR and SA Center	188,074.05	0.022095%	165,307.20	0.019151%
386	CSBS	Satilla Community Service Board	106,391.11	0.012499%	89,426.37	0.010360%
388	CSBS	Gateway Behavior Health Services Community Service Board	38,054.43	0.004471%	38,914.94	0.004508%
127-001	DFAC	Appling County DFACS	81,427.94	0.009566%	84,316.10	0.009768%
127-002	DFAC	Atkinson County DFACS	33,878.39	0.003980%	42,215.64	0.004891%
127-003	DFAC	Bacon County DFACS	109,008.48	0.012806%	108,068.39	0.012520%
127-004	DFAC	Baker County DFACS	49,413.20	0.005805%	65,916.39	0.007636%
127-005	DFAC	Baldwin County DFACS	278,288.96	0.032693%	313,890.62	0.036364%
127-006	DFAC	Banks County DFACS	121,776.04	0.014306%	119,790.59	0.013878%
127-007	DFAC	Barrow County DFACS	410,126.26	0.048181%	380,106.13	0.044036%
127-008	DFAC	Bartow County DFACS	586,716.26	0.068926%	595,331.37	0.068970%
127-009	DFAC	Ben Hill County DFACS	185,393.54	0.021780%	167,455.25	0.019400%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
127-010	DFAC	Berrien County DFACS	\$ 231,423.66	0.027187%	\$ 219,525.49	0.025432%
127-011	DFAC	Bibb County DFACS	1,292,564.30	0.151848%	1,401,720.15	0.162390%
127-012	DFAC	Bleckley County DFACS	88,980.41	0.010453%	133,059.15	0.015415%
127-013	DFAC	Brantley County DFACS	202,819.90	0.023827%	198,566.60	0.023004%
127-014	DFAC	Brooks County DFACS	188,917.41	0.022194%	199,706.38	0.023136%
127-015	DFAC	Bryan County DFACS	114,697.40	0.013474%	129,771.59	0.015034%
127-016	DFAC	Bulloch County DFACS	229,714.00	0.026986%	293,097.87	0.033956%
127-017	DFAC	Burke County DFACS	143,590.96	0.016869%	162,075.32	0.018777%
127-018	DFAC	Butts County DFACS	218,470.80	0.025665%	210,524.76	0.024389%
127-019	DFAC	Calhoun County DFACS	44,026.29	0.005172%	41,219.71	0.004775%
127-020	DFAC	Camden County DFACS	218,882.17	0.025714%	304,110.67	0.035231%
127-021	DFAC	Candler County DFACS	80,110.62	0.009411%	86,014.40	0.009965%
127-022	DFAC	Carroll County DFACS	679,932.65	0.079877%	674,111.83	0.078096%
127-023	DFAC	Catoosa County DFACS	304,090.17	0.035724%	318,801.22	0.036933%
127-024	DFAC	Charlton County DFACS	125,459.12	0.014739%	124,167.82	0.014385%
127-025	DFAC	Chatham County DFACS	1,356,186.72	0.159322%	1,243,113.65	0.144016%
127-026	DFAC	Chattahoochee County DFACS	75,450.66	0.008864%	64,742.72	0.007500%
127-027	DFAC	Chattooga County DFACS	296,042.75	0.034778%	288,438.24	0.033416%
127-028	DFAC	Cherokee County DFACS	808,655.53	0.094999%	872,536.93	0.101084%
127-029	DFAC	Clarke County DFACS	2,287,901.10	0.268778%	2,154,770.81	0.249632%
127-030	DFAC	Clay County DFACS	89,710.76	0.010539%	95,281.83	0.011038%
127-031	DFAC	Clayton County DFACS	2,918,474.71	0.342856%	2,831,473.65	0.328028%
127-032	DFAC	Clinch County DFACS	92,165.66	0.010827%	101,980.67	0.011815%
127-033	DFAC	Cobb County DFACS	4,272,315.53	0.501903%	4,352,398.53	0.504229%
127-034	DFAC	Coffee County DFACS	838,258.19	0.098477%	893,474.88	0.103510%
127-035	DFAC	Colquitt County DFACS	339,735.16	0.039911%	329,403.08	0.038162%
127-036	DFAC	Columbia County DFACS	932,092.52	0.109500%	1,014,581.15	0.117540%
127-037	DFAC	Cook County DFACS	235,528.27	0.027669%	243,796.67	0.028244%
127-038	DFAC	Coweta County DFACS	458,872.54	0.053907%	468,514.95	0.054278%
127-039	DFAC	Crawford County DFACS	121,920.20	0.014323%	117,813.67	0.013649%
127-040	DFAC	Crisp County DFACS	204,135.44	0.023981%	254,798.94	0.029519%
127-041	DFAC	Dade County DFACS	125,656.90	0.014762%	156,399.88	0.018119%
127-042	DFAC	Dawson County DFACS	137,006.65	0.016095%	132,266.00	0.015323%
127-043	DFAC	Decatur County DFACS	227,790.62	0.026760%	246,889.12	0.028602%
127-044	DFAC	Dekalb County DFACS	8,330,108.38	0.978603%	8,330,204.46	0.965061%
127-045	DFAC	Dodge County DFACS	116,458.99	0.013681%	135,302.10	0.015675%
127-046	DFAC	Dooly County DFACS	94,287.27	0.011077%	110,972.35	0.012856%
127-047	DFAC	Dougherty County DFACS	4,802,953.66	0.564241%	4,570,617.85	0.529510%
127-048	DFAC	Douglas County DFACS	927,263.57	0.108933%	840,380.88	0.097359%
127-049	DFAC	Early County DFACS	769,304.32	0.090376%	769,163.16	0.089108%
127-050	DFAC	Echols County DFACS	42,383.72	0.004979%	45,144.95	0.005230%
127-051	DFAC	Effingham County DFACS	220,020.76	0.025848%	222,749.85	0.025806%
127-052	DFAC	Elbert County DFACS	147,759.91	0.017359%	135,909.48	0.015745%
127-053	DFAC	Emanuel County DFACS	166,674.18	0.019581%	153,369.24	0.017768%
127-054	DFAC	Evans County DFACS	60,311.13	0.007085%	70,916.90	0.008216%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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127-055	DFAC	Fannin County DFACS	\$ 131,085.87	0.015400%	\$ 148,838.21	0.017243%
127-056	DFAC	Fayette County DFACS	347,602.00	0.040836%	384,977.65	0.044600%
127-057	DFAC	Floyd County DFACS	1,401,103.82	0.164599%	1,520,342.64	0.176133%
127-058	DFAC	Forsyth County DFACS	385,780.10	0.045321%	430,739.94	0.049902%
127-059	DFAC	Franklin County DFACS	167,596.47	0.019689%	138,321.25	0.016025%
127-060	DFAC	Fulton County	5,346,501.61	0.628096%	5,649,762.48	0.654529%
127-061	DFAC	Gilmer County DFACS	191,638.24	0.022513%	162,534.79	0.018830%
127-062	DFAC	Glascock County DFACS	31,210.69	0.003667%	28,640.27	0.003318%
127-063	DFAC	Glynn County DFACS	610,303.63	0.071697%	586,934.65	0.067997%
127-064	DFAC	Gordon County DFACS	355,062.63	0.041712%	362,757.85	0.042026%
127-065	DFAC	Grady County DFACS	148,947.30	0.017498%	155,885.86	0.018059%
127-066	DFAC	Greene County DFACS	233,253.71	0.027402%	217,674.32	0.025218%
127-067	DFAC	Gwinnett County DFACS	3,398,300.26	0.399225%	3,469,517.01	0.401946%
127-068	DFAC	Habersham County DFACS	284,774.65	0.033455%	278,337.29	0.032246%
127-069	DFAC	Hall County DFACS	1,624,796.56	0.190878%	1,893,632.34	0.219379%
127-070	DFAC	Hancock County DFACS	38,639.09	0.004539%	44,313.36	0.005134%
127-071	DFAC	Haralson County DFACS	240,667.21	0.028273%	233,208.05	0.027017%
127-072	DFAC	Harris County DFACS	138,229.49	0.016239%	111,761.42	0.012948%
127-073	DFAC	Hart County DFACS	252,899.15	0.029710%	226,452.33	0.026235%
127-074	DFAC	Heard County DFACS	134,577.01	0.015810%	127,724.98	0.014797%
127-075	DFAC	Henry County DFACS	1,130,674.46	0.132829%	1,097,932.24	0.127196%
127-076	DFAC	Houston County DFACS	673,378.67	0.079107%	747,647.02	0.086615%
127-077	DFAC	Irwin County DFACS	155,824.65	0.018306%	151,333.96	0.017532%
127-078	DFAC	Jackson County DFACS	289,406.13	0.033999%	272,709.91	0.031594%
127-079	DFAC	Jasper County DFACS	20,669.10	0.002428%	35,129.13	0.004070%
127-080	DFAC	Jeff Davis County DFACS	144,333.25	0.016956%	123,415.01	0.014298%
127-081	DFAC	Jefferson County DFACS	120,324.24	0.014135%	138,326.17	0.016025%
127-082	DFAC	Jenkins County DFACS	97,391.96	0.011441%	94,130.54	0.010905%
127-083	DFAC	Johnson County DFACS	73,336.15	0.008615%	85,415.85	0.009895%
127-084	DFAC	Jones County DFACS	206,514.36	0.024261%	202,906.30	0.023507%
127-085	DFAC	Lamar County DFACS	256,787.37	0.030167%	260,834.19	0.030218%
127-086	DFAC	Lanier County DFACS	210,424.34	0.024720%	204,871.02	0.023734%
127-087	DFAC	Laurens County DFACS	3,464,980.36	0.407058%	4,599,148.95	0.532815%
127-088	DFAC	Lee County DFACS	143,053.74	0.016806%	181,100.37	0.020981%
127-089	DFAC	Liberty County DFACS	300,848.99	0.035343%	349,033.16	0.040436%
127-090	DFAC	Lincoln County DFACS	7,053.81	0.000829%	27,541.20	0.003191%
127-091	DFAC	Long County DFACS	114,967.52	0.013506%	132,066.82	0.015300%
127-092	DFAC	Lowndes County DFACS	790,819.93	0.092904%	836,788.31	0.096943%
127-093	DFAC	Lumpkin County DFACS	183,385.24	0.021544%	180,879.25	0.020955%
127-094	DFAC	Macon County DFACS	103,747.99	0.012188%	92,570.90	0.010724%
127-095	DFAC	Madison County DFACS	269,158.87	0.031620%	539,698.50	0.062524%
127-096	DFAC	Marion County DFACS	36,451.23	0.004282%	59,111.31	0.006848%
127-097	DFAC	Mcduffie County DFACS	167,295.17	0.019653%	204,716.43	0.023717%
127-098	DFAC	Mcintosh County DFACS	49,203.85	0.005780%	46,824.98	0.005425%
127-099	DFAC	Meriwether County DFACS	230,568.55	0.027087%	215,900.38	0.025012%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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127-100	DFAC	Miller County DFACS	\$ 42,075.55	0.004943%	\$ 41,792.64	0.004842%
127-101	DFAC	Mitchell County DFACS	144,366.19	0.016960%	159,778.76	0.018510%
127-102	DFAC	Monroe County DFACS	169,547.22	0.019918%	185,147.27	0.021449%
127-103	DFAC	Montgomery County DFACS	47,808.75	0.005616%	48,253.25	0.005590%
127-104	DFAC	Morgan County DFACS	126,367.53	0.014845%	113,837.67	0.013188%
127-105	DFAC	Murray County DFACS	346,965.41	0.040761%	336,006.04	0.038927%
127-106	DFAC	Muscogee County DFACS	1,502,522.47	0.176513%	1,472,084.55	0.170542%
127-107	DFAC	Newton County DFACS	536,663.51	0.063046%	561,364.85	0.065035%
127-108	DFAC	Oconee County DFACS	65,523.18	0.007698%	57,594.48	0.006672%
127-109	DFAC	Oglethorpe County DFACS	32,794.07	0.003853%	55,848.91	0.006470%
127-110	DFAC	Paulding County DFACS	614,546.97	0.072196%	614,965.52	0.071244%
127-111	DFAC	Peach County DFACS	245,164.90	0.028801%	232,495.77	0.026935%
127-112	DFAC	Pickens County DFACS	249,276.73	0.029284%	331,131.57	0.038362%
127-113	DFAC	Pierce County DFACS	151,444.20	0.017791%	160,945.57	0.018646%
127-114	DFAC	Pike County DFACS	98,249.62	0.011542%	104,063.89	0.012056%
127-115	DFAC	Polk County DFACS	457,143.44	0.053704%	454,041.01	0.052601%
127-116	DFAC	Pulaski County DFACS	119,488.73	0.014037%	116,356.50	0.013480%
127-117	DFAC	Putnam County DFACS	563,664.80	0.066218%	576,804.81	0.066823%
127-118	DFAC	Quitman County DFACS	48,009.07	0.005640%	47,105.55	0.005457%
127-119	DFAC	Rabun County DFACS	140,886.14	0.016551%	154,968.90	0.017953%
127-120	DFAC	Randolph County DFACS	60,169.08	0.007069%	64,233.88	0.007442%
127-121	DFAC	Richmond County DFACS	1,640,203.65	0.192688%	1,636,505.34	0.189590%
127-122	DFAC	Rockdale County DFACS	452,706.47	0.053183%	458,520.52	0.053120%
127-123	DFAC	Schley County DFACS	25,131.66	0.002952%	20,522.84	0.002378%
127-124	DFAC	Screven County DFACS	90,592.56	0.010643%	101,923.06	0.011808%
127-125	DFAC	Seminole County DFACS	124,660.66	0.014645%	116,555.76	0.013503%
127-126	DFAC	Spalding County DFACS	1,053,953.33	0.123816%	1,034,976.06	0.119903%
127-127	DFAC	Stephens County DFACS	206,818.48	0.024297%	180,755.17	0.020941%
127-128	DFAC	Stewart County DFACS	68,566.55	0.008055%	73,280.80	0.008490%
127-129	DFAC	Sumter County DFACS	1,136,665.57	0.133533%	1,191,709.24	0.138060%
127-130	DFAC	Talbot County DFACS	89,192.61	0.010478%	88,825.85	0.010291%
127-131	DFAC	Taliaferro County DFACS	24,089.58	0.002830%	26,262.55	0.003043%
127-132	DFAC	Tattnall County DFACS	166,304.82	0.019537%	200,419.10	0.023219%
127-133	DFAC	Taylor County DFACS	51,095.11	0.006003%	67,039.46	0.007767%
127-134	DFAC	Telfair County DFACS	112,729.48	0.013243%	139,071.39	0.016112%
127-135	DFAC	Terrell County DFACS	129,373.73	0.015199%	118,723.84	0.013754%
127-136	DFAC	Thomas County DFACS	414,484.22	0.048693%	394,637.84	0.045719%
127-137	DFAC	Tift County DFACS	352,768.33	0.041442%	355,987.28	0.041241%
127-138	DFAC	Toombs County DFACS	284,512.89	0.033424%	263,388.06	0.030514%
127-139	DFAC	Towns County DFACS	85,536.52	0.010049%	94,652.47	0.010966%
127-140	DFAC	Treutlen County DFACS	78,828.27	0.009261%	81,405.98	0.009431%
127-141	DFAC	Troup County DFACS	508,235.13	0.059706%	593,724.64	0.068783%
127-142	DFAC	Turner County DFACS	51,200.21	0.006015%	56,224.35	0.006514%
127-143	DFAC	Twiggs County DFACS	98,780.12	0.011604%	84,063.88	0.009739%
127-144	DFAC	Union County DFACS	121,985.46	0.014331%	148,357.80	0.017187%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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127-145	DFAC	Upson County DFACS	\$ 321,028.78	0.037714%	\$ 329,727.19	0.038199%
127-146	DFAC	Walker County DFACS	394,121.60	0.046301%	406,265.24	0.047066%
127-147	DFAC	Walton County DFACS	440,950.79	0.051802%	416,497.27	0.048252%
127-148	DFAC	Ware County DFACS	358,815.69	0.042153%	384,121.81	0.044501%
127-149	DFAC	Warren County DFACS	25,562.48	0.003003%	27,016.09	0.003130%
127-150	DFAC	Washington County DFACS	131,329.91	0.015428%	147,152.31	0.017048%
127-151	DFAC	Wayne County DFACS	185,717.60	0.021818%	202,036.00	0.023406%
127-152	DFAC	Webster County DFACS	82,138.76	0.009649%	81,790.76	0.009476%
127-153	DFAC	Wheeler County DFACS	27,869.20	0.003274%	49,075.69	0.005685%
127-154	DFAC	White County DFACS	142,712.83	0.016766%	157,979.16	0.018302%
127-155	DFAC	Whitfield County DFACS	1,221,364.30	0.143483%	1,274,044.54	0.147599%
127-156	DFAC	Wilcox County DFACS	69,536.59	0.008169%	73,409.23	0.008505%
127-157	DFAC	Wilkes County DFACS	112,622.71	0.013231%	100,799.61	0.011678%
127-158	DFAC	Wilkinson County DFACS	63,334.31	0.007440%	58,888.07	0.006822%
127-159	DFAC	Worth County DFACS	180,761.55	0.021235%	200,634.44	0.023244%
128-001	HLTH	Appling County Health Department	119,645.90	0.014056%	125,981.93	0.014595%
128-002	HLTH	Atkinson County Health Department	73,578.36	0.008644%	69,532.57	0.008055%
128-003	HLTH	Bacon County Health Department	63,455.76	0.007455%	61,755.18	0.007154%
128-004	HLTH	Baker County Health Department	65,143.79	0.007653%	65,262.28	0.007561%
128-005	HLTH	Baldwin County Health Department	172,186.91	0.020228%	175,584.43	0.020342%
128-006	HLTH	Banks County Health Department	93,024.70	0.010928%	95,355.06	0.011047%
128-007	HLTH	Barrow County Public Health	203,091.14	0.023859%	203,496.62	0.023575%
128-008	HLTH	Bartow County Health Department	274,831.23	0.032287%	270,657.11	0.031356%
128-009	HLTH	Ben Hill County Health Department	110,931.65	0.013032%	86,966.64	0.010075%
128-010	HLTH	Berrien County Health Department	81,682.99	0.009596%	77,469.13	0.008975%
128-011	HLTH	Bibb County Health Department	553,791.57	0.065058%	602,800.82	0.069835%
128-012	HLTH	Bleckley County Health Department	34,158.53	0.004013%	36,508.80	0.004230%
128-013	HLTH	Brantley County Health Department	100,062.13	0.011755%	88,201.83	0.010218%
128-014	HLTH	Brooks County Health Department	66,304.09	0.007789%	58,465.36	0.006773%
128-015	HLTH	Bryan County Health Department	125,544.68	0.014749%	121,746.09	0.014104%
128-016	HLTH	Bulloch County Physical Health	259,976.64	0.030542%	220,502.90	0.025545%
128-017	HLTH	Burke County Health Department	180,911.52	0.021253%	155,117.46	0.017970%
128-018	HLTH	Butts County Health Department	90,465.97	0.010628%	88,540.32	0.010257%
128-019	HLTH	Calhoun County Health Department	30,695.96	0.003606%	35,735.18	0.004140%
128-020	HLTH	Camden County Health Department	241,343.86	0.028353%	208,505.09	0.024155%
128-021	HLTH	Candler County Health Department	59,381.05	0.006976%	51,813.75	0.006003%
128-022	HLTH	Carroll County Health Department	193,107.86	0.022686%	187,518.53	0.021724%
128-023	HLTH	Catoosa County Health Department	201,340.74	0.023653%	205,897.08	0.023853%
128-024	HLTH	Charlton County Health Department	67,136.69	0.007887%	75,038.13	0.008693%
128-025	HLTH	Chatham County Health Department	1,730,709.23	0.203320%	1,662,691.58	0.192624%
128-027	HLTH	Chattooga County Health Department	126,031.14	0.014806%	124,499.24	0.014423%
128-028	HLTH	Cherokee County Health Department	2,218,216.94	0.260591%	2,204,324.98	0.255373%
128-029	HLTH	Clarke County Health Department	1,882,818.88	0.221190%	2,025,720.25	0.234681%
128-031	HLTH	Clayton County Health Department	1,456,633.44	0.171122%	1,574,852.29	0.182448%
128-032	HLTH	Clinch County Health Department	25,601.07	0.003008%	20,705.50	0.002399%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
128-033	HLTH	Cobb County Health Department	\$ 3,690,233.33	0.433521%	\$ 3,684,340.68	0.426834%
128-034	HLTH	Coffee County Health Department	232,826.91	0.027352%	261,684.03	0.030316%
128-035	HLTH	Colquitt County Health Department	196,997.01	0.023143%	208,432.36	0.024147%
128-036	HLTH	Columbia County Health Department	259,474.98	0.030483%	245,124.83	0.028398%
128-037	HLTH	Cook County Health Department	84,591.10	0.009938%	78,603.90	0.009106%
128-038	HLTH	Coweta County Health Department	226,929.78	0.026659%	209,451.66	0.024265%
128-039	HLTH	Crawford County Health Department	84,363.30	0.009911%	86,327.00	0.010001%
128-040	HLTH	Crisp County Health Department	0.00	0.000000%	0.00	0.000000%
128-041	HLTH	Dade County Health Department	109,137.94	0.012821%	97,885.35	0.011340%
128-042	HLTH	Dawson County Health Department	150,026.69	0.017625%	132,122.47	0.015306%
128-043	HLTH	Decatur County Health Department	175,226.14	0.020585%	167,864.28	0.019447%
128-044	HLTH	Dekalb County Health Department	3,938,417.54	0.462677%	3,714,575.57	0.430336%
128-045	HLTH	Dodge County Health Department	37,494.05	0.004405%	26,741.86	0.003098%
128-046	HLTH	Dooly County Health Department	0.00	0.000000%	0.00	0.000000%
128-047	HLTH	Dougherty County Health Department	2,200,474.92	0.258507%	2,258,302.81	0.261626%
128-047B	HLTH	Southwest Health District	0.00	0.000000%	0.00	0.000000%
128-048	HLTH	Douglas County Health Department	205,109.87	0.024096%	257,433.20	0.029824%
128-049	HLTH	Early County Health Department	108,528.60	0.012750%	111,393.39	0.012905%
128-050	HLTH	Echols County Health Department	30,767.99	0.003615%	29,624.40	0.003432%
128-051	HLTH	Effingham County Health Department	152,457.11	0.017910%	140,257.94	0.016249%
128-052	HLTH	Elbert County Health Department	67,788.65	0.007964%	71,381.83	0.008270%
128-053	HLTH	Emanuel County Health Department	150,134.03	0.017637%	173,709.94	0.020124%
128-054	HLTH	Evans County Health Department	78,507.44	0.009223%	80,895.66	0.009372%
128-055	HLTH	Fannin County Health Department	86,114.15	0.010117%	96,800.16	0.011214%
128-056	HLTH	Fayette County Health Department	221,076.12	0.025972%	192,424.23	0.022292%
128-057	HLTH	Floyd County Health Department	1,687,341.50	0.198225%	1,691,228.02	0.195930%
128-058	HLTH	Forsyth County Health Department	292,781.80	0.034395%	298,086.11	0.034534%
128-059	HLTH	Franklin County Health Department	153,538.16	0.018037%	147,909.20	0.017135%
128-060	HLTH	Fulton County Health Department	4,234,135.67	0.497417%	4,369,578.80	0.506219%
128-061	HLTH	Gilmer County Health Department	165,388.34	0.019429%	161,662.92	0.018729%
128-062	HLTH	Glascock County Health Department	46,158.45	0.005423%	45,619.44	0.005285%
128-063	HLTH	Glynn County Health Department	1,513,036.40	0.177748%	1,565,152.11	0.181324%
128-064	HLTH	Gordon County Health Department	257,254.32	0.030222%	267,429.24	0.030982%
128-065	HLTH	Grady County Health Department	175,313.72	0.020595%	172,046.88	0.019932%
128-066	HLTH	Greene County Health Department	89,221.31	0.010482%	92,047.48	0.010664%
128-067	HLTH	Gwinnett County Health Department	3,647,223.17	0.428468%	3,542,216.01	0.410368%
128-068	HLTH	Habersham County Health Department	147,942.19	0.017380%	159,894.67	0.018524%
128-069	HLTH	Hall County Health Department	2,301,751.22	0.270405%	2,333,555.26	0.270344%
128-070	HLTH	Hancock County Health Department	71,589.93	0.008410%	57,234.56	0.006631%
128-071	HLTH	Haralson County Health Department	96,864.73	0.011379%	91,805.78	0.010636%
128-072	HLTH	Harris County Health Department	0.00	0.000000%	0.00	0.000000%
128-073	HLTH	Hart County Health Department	105,808.80	0.012430%	99,228.93	0.011496%
128-074	HLTH	Heard County Health Department	35,457.42	0.004165%	35,517.12	0.004115%
128-075	HLTH	Henry County Health Department	311,669.96	0.036614%	334,648.96	0.038769%
128-076	HLTH	Houston County Health Department	2,931,349.21	0.344369%	2,835,346.17	0.328477%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
128-077	HLTH	Irwin County Health Department	\$ 45,279.10	0.005319%	\$ 36,766.69	0.004259%
128-078	HLTH	Jackson County Health Department	166,228.54	0.019528%	205,687.45	0.023829%
128-079	HLTH	Jasper County Health Department	65,483.27	0.007693%	70,363.12	0.008152%
128-080	HLTH	Jeff Davis County Health Department	120,683.17	0.014178%	82,009.26	0.009501%
128-081	HLTH	Jefferson County Health Department	120,580.34	0.014166%	123,767.46	0.014339%
128-082	HLTH	Jenkins County Health Department	53,058.97	0.006233%	31,722.90	0.003675%
128-083	HLTH	Johnson County Health Department	41,563.47	0.004883%	40,560.96	0.004699%
128-084	HLTH	Jones County Health Department	110,378.80	0.012967%	112,731.00	0.013060%
128-085	HLTH	Lamar County Health Department	85,917.43	0.010093%	86,088.51	0.009973%
128-086	HLTH	Lanier County Health Department	47,369.20	0.005565%	29,693.00	0.003440%
128-087	HLTH	Laurens County Health Department	1,316,439.56	0.154653%	1,362,078.39	0.157798%
128-088	HLTH	Lee County Health Department	167,970.59	0.019733%	163,693.71	0.018964%
128-089	HLTH	Liberty County Health Department	285,195.21	0.033504%	290,413.31	0.033645%
128-090	HLTH	Lincoln County Health Department	29,497.34	0.003465%	11,850.44	0.001373%
128-091	HLTH	Long County Health Department	64,862.92	0.007620%	62,946.36	0.007292%
128-092	HLTH	Lowndes County Health Department	2,286,292.25	0.268589%	2,186,564.68	0.253315%
128-093	HLTH	Lumpkin County Health Department	150,703.39	0.017704%	146,268.80	0.016945%
128-094	HLTH	Macon County Health Department	0.00	0.000000%	0.00	0.000000%
128-095	HLTH	Madison County Health Department	112,079.09	0.013167%	111,438.65	0.012910%
128-096	HLTH	Marion County Health Department	0.00	0.000000%	0.00	0.000000%
128-097	HLTH	Mcduffie County Health Department	117,796.98	0.013839%	118,364.53	0.013713%
128-098	HLTH	McIntosh County Health Department	59,302.29	0.006967%	64,563.18	0.007480%
128-099	HLTH	Meriwether County Health Department	90,981.20	0.010688%	96,855.14	0.011221%
128-100	HLTH	Miller County Health Department	47,306.37	0.005557%	45,682.00	0.005292%
128-101	HLTH	Mitchell County Health Department	131,638.00	0.015465%	120,052.76	0.013908%
128-102	HLTH	Monroe County Health Department	121,724.95	0.014300%	102,101.25	0.011829%
128-103	HLTH	Montgomery County Health Department	47,884.67	0.005625%	46,987.68	0.005444%
128-104	HLTH	Morgan County Health Department	76,532.48	0.008991%	89,136.93	0.010327%
128-105	HLTH	Murray County Health Department	160,355.82	0.018838%	137,724.41	0.015955%
128-106	HLTH	Muscogee County Health Department	2,889,985.57	0.339509%	2,965,939.42	0.343606%
128-107	HLTH	Newton County Health Department	257,718.20	0.030276%	275,133.13	0.031874%
128-108	HLTH	Oconee County Health Department	163,117.28	0.019163%	155,822.75	0.018052%
128-109	HLTH	Oglethorpe County Health Department	62,043.58	0.007289%	61,099.81	0.007078%
128-110	HLTH	Paulding County Health Department	207,408.59	0.024366%	222,524.19	0.025780%
128-111	HLTH	Peach County Health Department	95,206.38	0.011185%	101,096.41	0.011712%
128-112	HLTH	Pickens County Health Department	81,599.79	0.009586%	99,494.63	0.011527%
128-113	HLTH	Pierce County Health Department	95,530.19	0.011223%	104,632.09	0.012122%
128-114	HLTH	Pike County Health Department	59,847.93	0.007031%	55,236.72	0.006399%
128-115	HLTH	Polk County Health Department	169,725.46	0.019939%	165,141.31	0.019132%
128-116	HLTH	Pulaski County Health Department	47,989.66	0.005638%	51,688.35	0.005988%
128-117	HLTH	Putnam County Health Department	161,186.51	0.018936%	162,089.46	0.018778%
128-119	HLTH	Rabun County Health Department	120,958.52	0.014210%	115,428.91	0.013373%
128-121	HLTH	Richmond County Health Department	2,236,664.59	0.262759%	2,294,100.51	0.265773%
128-122	HLTH	Rockdale County Health Department	276,627.22	0.032498%	267,139.91	0.030948%
128-123	HLTH	Schley County Health Department	0.00	0.000000%	0.00	0.000000%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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128-124	HLTH	Screven County Health Department	\$ 68,092.41	0.007999%	\$ 63,529.55	0.007360%
128-125	HLTH	Seminole County Health Department	74,794.32	0.008787%	74,703.26	0.008654%
128-126	HLTH	Spalding County Health Department	211,576.55	0.024856%	185,452.28	0.021485%
128-127	HLTH	Stephens County Health Department	111,368.92	0.013083%	108,577.54	0.012579%
128-129	HLTH	Sumter County Health Department	0.00	0.000000%	0.00	0.000000%
128-131	HLTH	Taliaferro County Health Department	36,105.77	0.004242%	33,533.87	0.003885%
128-132	HLTH	Tattnall County Health Department	122,686.18	0.014413%	110,306.33	0.012779%
128-133	HLTH	Taylor County Health Department	0.00	0.000000%	0.00	0.000000%
128-134	HLTH	Telfair County Health Department	97,781.24	0.011487%	89,647.12	0.010386%
128-135	HLTH	Terrell County Health Department	49,517.99	0.005817%	49,003.71	0.005677%
128-136	HLTH	Thomas County Health Department	260,257.48	0.030574%	274,072.82	0.031752%
128-137	HLTH	Tift County Health Department	193,349.19	0.022714%	202,303.67	0.023437%
128-138	HLTH	Toombs County Health Department	171,408.69	0.020137%	166,411.15	0.019279%
128-139	HLTH	Towns County Health Department	79,532.73	0.009343%	86,156.65	0.009981%
128-140	HLTH	Treutlen County Health Department	49,448.07	0.005809%	48,542.16	0.005624%
128-141	HLTH	Troup County Health Department	1,922,029.87	0.225796%	1,903,344.75	0.220504%
128-142	HLTH	Turner County Health Department	42,531.10	0.004996%	42,533.65	0.004928%
128-143	HLTH	Twiggs County Health Department	31,356.38	0.003684%	28,062.94	0.003251%
128-144	HLTH	Union County Health Department	127,821.50	0.015016%	125,751.60	0.014568%
128-145	HLTH	Upson County Health Department	123,978.36	0.014565%	109,692.96	0.012708%
128-146	HLTH	Walker County Health Department	133,202.52	0.015648%	142,494.90	0.016508%
128-147	HLTH	Walton County Health Department	297,106.96	0.034903%	349,772.97	0.040521%
128-148	HLTH	Ware County Health Department	2,912,818.83	0.342192%	2,694,624.92	0.312174%
128-149	HLTH	Warren County Health Department	14,787.73	0.001737%	8,531.52	0.000988%
128-150	HLTH	Washington County Health Department	134,909.78	0.015849%	120,602.14	0.013972%
128-151	HLTH	Wayne County Health Department	144,486.25	0.016974%	152,273.38	0.017641%
128-153	HLTH	Wheeler County Health Department	42,054.62	0.004940%	39,177.36	0.004539%
128-154	HLTH	White County Health Department	140,049.07	0.016453%	139,562.76	0.016168%
128-155	HLTH	Whitfield County Health Department	486,407.94	0.057142%	460,329.98	0.053330%
128-156	HLTH	Wilcox County Health Department	31,872.31	0.003744%	30,953.04	0.003586%
128-157	HLTH	Wilkes County Health Department	75,697.81	0.008893%	75,215.20	0.008714%
128-158	HLTH	Wilkinson County Health Department	46,120.66	0.005418%	41,958.96	0.004861%
128-159	HLTH	Worth County Health Department	125,858.33	0.014786%	124,430.91	0.014415%
129-008	MRCS	Woodright Industries	137,493.21	0.016152%	160,097.08	0.018547%
129-009	MRCS	Jessamine Place	227,248.71	0.026697%	237,134.86	0.027472%
129-022	MRCS	Carroll County MR Services	264,836.80	0.031112%	262,170.99	0.030373%
129-035	MRCS	Green Oaks Service Center	242,241.46	0.028458%	269,997.20	0.031279%
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	0.00	0.000000%	0.00	0.000000%
129-101	MRCS	Mitchell-Baker Service Center	232,532.45	0.027317%	231,069.02	0.026770%
129-136	MRCS	Thomas/Grady Service Center	250,578.30	0.029437%	258,227.19	0.029916%
129-137	MRCS	Tift County - Diversified Enterprises	227,670.40	0.026746%	214,102.09	0.024804%
6011	PSCH	Appling County Schools	10,263.50	0.001206%	12,146.12	0.001407%
6021	PSCH	Atkinson County Schools	16,459.26	0.001934%	17,743.11	0.002056%
6031	PSCH	Bacon County Schools	0.00	0.000000%	0.00	0.000000%
6051	PSCH	Baldwin County Schools	48,232.67	0.005666%	117,526.69	0.013616%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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6071	PSCH	Barrow County Schools	\$ -	0.000000%	\$ -	0.000000%
6091	PSCH	Ben Hill County Schools	8,604.22	0.001011%	10,090.54	0.001169%
6111	PSCH	Bibb County Schools	91,680.32	0.010770%	56,230.05	0.006514%
6141	PSCH	Brooks County Schools	16,211.16	0.001904%	2,367.22	0.000274%
6161	PSCH	Bulloch County Schools	0.00	0.000000%	13,976.46	0.001619%
6181	PSCH	Butts County Schools	10,843.86	0.001274%	10,460.22	0.001212%
6201	PSCH	Camden County Schools	15,916.80	0.001870%	16,291.92	0.001887%
6211	PSCH	Candler County Schools	31,683.60	0.003722%	31,116.87	0.003605%
6221	PSCH	Carroll County Schools	21,192.74	0.002490%	21,163.82	0.002452%
6231	PSCH	Catoosa County Board of Education	9,235.38	0.001085%	0.00	0.000000%
6241	PSCH	Charlton County Board of Education	13,566.73	0.001594%	11,021.20	0.001277%
6251	PSCH	Chatham County Schools	86,869.09	0.010205%	89,916.52	0.010417%
6261	PSCH	Chattahoochee County Schools	18,756.54	0.002203%	34,162.86	0.003958%
6271	PSCH	Chattooga County Schools	20,842.82	0.002449%	20,216.32	0.002342%
6291	PSCH	Clarke County Schools	128,306.22	0.015073%	132,175.77	0.015313%
6311	PSCH	Clayton County Schools	80,832.31	0.009496%	90,100.65	0.010438%
6331	PSCH	Cobb County Schools	24,160.68	0.002838%	25,027.20	0.002899%
6341	PSCH	Coffee County Schools	13,278.98	0.001560%	10,140.12	0.001175%
6351	PSCH	Colquitt County Schools	48,484.07	0.005696%	41,083.94	0.004760%
6361	PSCH	Columbia County Schools	0.00	0.000000%	0.00	0.000000%
6371	PSCH	Cook County Schools	0.00	0.000000%	14,125.92	0.001636%
6381	PSCH	Coweta County Schools	23,855.40	0.002802%	23,255.52	0.002694%
6401	PSCH	Crisp County Schools	18,481.87	0.002171%	16,849.20	0.001952%
6441	PSCH	Dekalb County Schools	177,598.25	0.020864%	141,175.85	0.016355%
6451	PSCH	Dodge County Schools	87,485.89	0.010278%	81,991.20	0.009499%
6452	PSCH	Ocmulgee Regional Library System	11,199.12	0.001316%	10,799.40	0.001251%
6461	PSCH	Dooly County Schools	19,402.14	0.002279%	14,844.94	0.001720%
6471	PSCH	Dougherty County Schools	23,173.48	0.002722%	11,232.88	0.001301%
6481	PSCH	Douglas County Schools	34,657.06	0.004071%	39,581.77	0.004586%
6511	PSCH	Effingham County Schools	52,439.85	0.006161%	42,582.40	0.004933%
6561	PSCH	Fayette County Schools	53,878.09	0.006329%	53,663.58	0.006217%
6571	PSCH	Floyd County Schools	32,881.80	0.003863%	15,675.59	0.001816%
6581	PSCH	Forsyth County Schools	75,005.50	0.008811%	75,256.29	0.008718%
6591	PSCH	Franklin County Schools	29,604.24	0.003478%	39,889.77	0.004621%
6601	PSCH	Fulton County Board of Education	56,233.48	0.006606%	122,918.16	0.014240%
6611	PSCH	Gilmer County Schools	18,501.72	0.002174%	19,745.84	0.002288%
6631	PSCH	Glynn County Schools	104,344.54	0.012258%	93,353.35	0.010815%
6641	PSCH	Gordon County Schools	22,206.82	0.002609%	22,192.96	0.002571%
6651	PSCH	Grady County Schools	37,278.16	0.004379%	14,349.84	0.001662%
6661	PSCH	Greene County Schools	30,799.68	0.003618%	31,444.91	0.003643%
6671	PSCH	Gwinnett County Schools	53,125.55	0.006241%	107,029.73	0.012399%
6751	PSCH	Henry County Schools	96,779.54	0.011369%	97,154.36	0.011255%
6761	PSCH	Houston County Schools	134,021.27	0.015745%	134,691.99	0.015604%
6771	PSCH	Irwin County Schools	23,094.04	0.002713%	3,661.52	0.000424%
6781	PSCH	Jackson County Schools	15,451.57	0.001815%	1,225.98	0.000142%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
6811	PSCH	Jefferson County Schools	\$ 11,494.89	0.001350%	\$ 13,181.96	0.001527%
6851	PSCH	Lamar County Schools	2,245.58	0.000264%	0.00	0.000000%
6871	PSCH	Laurens County Schools	20,063.88	0.002357%	23,460.94	0.002718%
6881	PSCH	Lee County Schools	0.00	0.000000%	0.00	0.000000%
6901	PSCH	Lincoln County Schools	0.00	0.000000%	17,928.92	0.002077%
6921	PSCH	Lowndes County Schools	0.00	0.000000%	5,670.52	0.000657%
6941	PSCH	Macon County Schools	12,449.40	0.001463%	14,676.94	0.001700%
6971	PSCH	Mcduffie County Schools	68,042.64	0.007994%	71,128.50	0.008240%
6991	PSCH	Meriwether County Schools	81,122.94	0.009530%	70,996.65	0.008225%
7021	PSCH	Monroe County Schools	0.00	0.000000%	0.00	0.000000%
7041	PSCH	Morgan County Schools	0.00	0.000000%	22,099.30	0.002560%
7061	PSCH	Muscogee County Schools	99,116.93	0.011644%	83,220.47	0.009641%
7071	PSCH	Newton County Schools	82,791.00	0.009726%	91,450.33	0.010595%
7101	PSCH	Paulding County Schools	32,135.32	0.003775%	51,374.16	0.005952%
7121	PSCH	Pickens County Schools	7,512.56	0.000883%	7,550.48	0.000875%
7141	PSCH	Pike County Schools	24,527.86	0.002881%	24,435.29	0.002831%
7151	PSCH	Polk County Schools	42,545.84	0.004998%	41,938.64	0.004859%
7191	PSCH	Rabun County Schools	27,040.50	0.003177%	26,824.52	0.003108%
7211	PSCH	Richmond County Schools	19,486.34	0.002289%	18,917.30	0.002192%
7221	PSCH	Rockdale County Schools	50,179.80	0.005895%	37,129.14	0.004301%
7261	PSCH	Spalding County Schools	0.00	0.000000%	0.00	0.000000%
7291	PSCH	Sumter County Schools	11,678.59	0.001372%	13,925.60	0.001613%
7321	PSCH	Tattnall County Schools	0.00	0.000000%	0.00	0.000000%
7341	PSCH	Telfair County Schools	6,752.86	0.000793%	5,063.95	0.000587%
7351	PSCH	Terrell County Schools	32,825.12	0.003856%	38,563.12	0.004468%
7401	PSCH	Treutlen County Schools	17,223.10	0.002023%	18,552.66	0.002149%
7411	PSCH	Troup County Schools	3,880.67	0.000456%	861.02	0.000100%
7431	PSCH	Twiggs County Schools	2,371.80	0.000279%	0.00	0.000000%
7451	PSCH	Upson County Schools	4,956.89	0.000582%	0.00	0.000000%
7461	PSCH	Walker County Schools	18,882.30	0.002218%	0.00	0.000000%
7481	PSCH	Ware County Schools	30,153.92	0.003542%	20,161.42	0.002336%
7501	PSCH	Washington County Board of Education	68,564.97	0.008055%	81,744.27	0.009470%
7511	PSCH	Wayne County Schools	19,934.12	0.002342%	19,365.88	0.002244%
7541	PSCH	White County Board of Education	9,104.11	0.001070%	9,105.82	0.001055%
7551	PSCH	Whitfield County Schools	14,089.79	0.001655%	15,085.98	0.001748%
7571	PSCH	Wilkes County Schools	46,925.82	0.005513%	45,188.75	0.005235%
7581	PSCH	Wilkinson County Schools	15,989.22	0.001878%	14,881.03	0.001724%
7611	PSCH	Atlanta City Schools	162,066.27	0.019039%	302,976.23	0.035100%
7641	PSCH	City of Buford Schools (Gwinnett)	36,734.77	0.004316%	36,719.40	0.004254%
7721	PSCH	City of Dalton Schools (Whitfield)	35,744.21	0.004199%	26,917.01	0.003118%
7741	PSCH	City of Dublin Schools (Laurens)	0.00	0.000000%	0.00	0.000000%
7761	PSCH	City of Gainesville Schools (Hall)	18,796.52	0.002208%	41,819.96	0.004845%
7811	PSCH	City of Marietta Schools (Cobb)	14,802.93	0.001739%	16,906.00	0.001959%
7851	PSCH	City of Rome Schools (Floyd)	53,089.53	0.006237%	60,578.06	0.007018%
7861	PSCH	City of Social Circle Schools (Walton)	21,305.56	0.002503%	21,304.50	0.002468%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
7891	PSCH	City of Thomasville Schools (Thomas)	\$ 7,582.06	0.000891%	\$ 9,736.74	0.001128%
7921	PSCH	City of Valdosta Schools (Lowndes)	73,321.83	0.008614%	47,033.64	0.005449%
968-0968	PSCH	Georgia Military College	78,530.60	0.009226%	75,836.45	0.008786%
8504	RESA	Northwest Georgia Regional Education Service Agency	21,700.61	0.002549%	21,409.06	0.002480%
8564	RESA	Metro Regional Education Service Agency	0.00	0.000000%	0.00	0.000000%
8804	RESA	First District Regional Education Service Agency	47,399.68	0.005568%	26,607.98	0.003083%
402	STAT	Georgia Department of Agriculture	7,153,631.87	0.840393%	7,151,616.03	0.828520%
403	STAT	Georgia Department of Administrative Services	5,551,856.84	0.652220%	5,803,132.31	0.672297%
404	STAT	Georgia Department of Audits	6,007,695.28	0.705771%	5,920,948.04	0.685946%
405	STAT	Department of Public Health	21,164,609.41	2.486373%	20,609,752.14	2.387656%
406	STAT	Georgia Department of Banking and Finance	1,959,132.12	0.230155%	1,754,583.57	0.203270%
407	STAT	State Accounting Office	3,130,270.90	0.367738%	3,023,416.07	0.350265%
408	STAT	Office of Commissioner of Insurance	3,946,977.65	0.463683%	4,597,340.66	0.532605%
409	STAT	Georgia State Finance and Investment Commission	2,262,797.64	0.265829%	2,291,337.59	0.265453%
410	STAT	State Properties Commission	319,554.55	0.037541%	307,665.33	0.035643%
411	STAT	Georgia Department of Defense	5,634,912.06	0.661977%	5,542,307.12	0.642081%
412	STAT	GA Vocational Rehab Agency	11,476,013.65	1.348178%	11,009,015.54	1.275403%
414	STAT	Georgia Department of Education	11,483,079.85	1.349008%	11,302,785.65	1.309436%
415	STAT	The Technical College System of Georgia	4,980,153.26	0.585058%	6,426,043.82	0.744462%
418	STAT	Prosecuting Attorneys Council	17,116,242.28	2.010780%	17,086,542.99	1.979489%
419	STAT	Georgia Department of Community Health	12,478,038.21	1.465893%	13,039,252.63	1.510607%
420	STAT	Georgia Forestry Commission	7,113,995.73	0.835737%	7,599,870.00	0.880451%
422	STAT	Office of Planning and Budget	7,001,866.41	0.822564%	6,729,425.53	0.779609%
427	STAT	Georgia Department of Human Services	32,745,482.40	3.846869%	32,122,321.45	3.721396%
428	STAT	Georgia Department of Community Affairs	8,139,957.14	0.956265%	8,475,885.27	0.981938%
429	STAT	Department of Economic Development	3,133,254.95	0.368088%	3,095,546.49	0.358621%
430	STAT	Administrative Office of the Courts	2,193,138.47	0.257645%	2,208,786.30	0.255890%
432	STAT	Georgia Court of Appeals	4,226,954.65	0.496574%	4,188,016.19	0.485185%
436	STAT	Superior Courts of Georgia	4,740,023.41	0.556848%	4,720,902.68	0.546920%
438	STAT	Supreme Court	3,166,731.85	0.372021%	3,135,819.30	0.363287%
440	STAT	Georgia Department of Labor	14,844,820.44	1.743938%	12,106,004.08	1.402490%
441	STAT	Department of Behavioral Health and Developmental Disabilities	47,429,359.86	5.571900%	50,026,664.97	5.795628%
442	STAT	Georgia Department of Law	6,754,953.78	0.793558%	6,739,409.14	0.780766%
444	STAT	General Assembly of Georgia	3,993,545.15	0.469153%	4,104,849.91	0.475550%
461	STAT	Department of Juvenile Justice	32,386,091.67	3.804649%	32,618,540.88	3.778883%
462	STAT	Georgia Department of Natural Resources	27,834,187.42	3.269901%	28,083,335.25	3.253476%
465	STAT	State Board Pardons and Paroles	2,882,765.36	0.338661%	2,863,228.12	0.331707%
466	STAT	Georgia Department of Public Safety	34,782,743.99	4.086203%	36,265,252.05	4.201357%
467	STAT	Georgia Department of Corrections	84,164,945.51	9.887508%	85,469,863.25	9.901751%
469	STAT	Georgia Department of Early Care Learning	9,853,348.06	1.157550%	9,900,710.43	1.147005%
470	STAT	Georgia Public Service Commission	1,878,619.96	0.220696%	1,827,028.36	0.211663%
471	STAT	Georgia Bureau of Investigation	21,641,503.31	2.542398%	21,924,227.12	2.539939%
474	STAT	Department of Revenue	14,720,442.68	1.729326%	14,993,220.64	1.736976%
475	STAT	Georgia Department of Driver Services	8,604,928.92	1.010889%	8,778,425.89	1.016987%
476	STAT	Georgia Student Finance Commission	2,133,303.04	0.250616%	2,073,062.73	0.240166%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
477	STAT	Georgia Department of Community Supervision	\$ 26,407,219.33	3.102264%	\$ 29,242,220.79	3.387734%
478	STAT	Secretary of State	3,727,734.00	0.437926%	3,973,605.15	0.460345%
482	STAT	Georgia Teachers Retirement System	6,306,655.16	0.740892%	6,472,388.68	0.749831%
484	STAT	Georgia Department of Transportation	60,701,133.19	7.131040%	62,550,473.83	7.246520%
488	STAT	Georgia Department of Veterans Service	1,832,075.32	0.215228%	1,802,969.29	0.208875%
489	STAT	Subsequent Injury Trust Fund	191,817.05	0.022534%	190,870.08	0.022112%
490	STAT	State Board of Workers Comp	2,569,795.18	0.301894%	2,557,306.28	0.296266%
492	STAT	Georgia Public Defender Standards Council	16,154,524.97	1.897799%	16,544,188.54	1.916657%
495	STAT	Georgia Commission on the Holocaust	67,159.24	0.007890%	61,778.88	0.007157%
900	STAT	Georgia Building Authority	2,302,830.78	0.270532%	2,157,931.53	0.249998%
921	STAT	Georgia Correctional Industries	2,534,384.14	0.297734%	2,424,676.44	0.280901%
922	STAT	George L. Smith II - GWCCA	3,864,892.11	0.454039%	4,101,301.30	0.475139%
927	STAT	State Road and Tollway Authority	2,042,620.94	0.239963%	2,151,196.30	0.249218%
977	STAT	Georgia Public Broadcasting	2,623,755.36	0.308233%	2,382,275.08	0.275988%
980	STAT	GTA Georgia Technology Authority	4,744,361.69	0.557357%	4,719,386.85	0.546745%
996	STAT	THE ATL	631,089.92	0.074139%	591,781.36	0.068558%
75-001	TAXS	Appling County Tax Officials	28,535.88	0.003352%	29,062.80	0.003367%
75-003	TAXS	Bacon County Tax Officials	20,443.20	0.002402%	19,348.80	0.002242%
75-004	TAXS	Baker County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-005	TAXS	Baldwin County Tax Officials	117,847.25	0.013844%	122,844.16	0.014232%
75-008	TAXS	Bartow County Tax Officials	201,508.13	0.023673%	195,418.97	0.022639%
75-010	TAXS	Berrien County Tax Officials	52,721.22	0.006194%	52,903.68	0.006129%
75-011	TAXS	Bibb County Tax Officials	207,590.86	0.024387%	124,217.84	0.014391%
75-013	TAXS	Brantley County Tax Officials	34,444.25	0.004046%	33,237.16	0.003851%
75-014	TAXS	Brooks County Tax Officials	20,817.78	0.002446%	21,199.59	0.002456%
75-015	TAXS	Bryan County Tax Officials	76,700.62	0.009011%	53,786.08	0.006231%
75-016	TAXS	Bulloch County Tax Officials	46,375.46	0.005448%	44,679.10	0.005176%
75-017	TAXS	Burke County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-018	TAXS	Butts County Tax Officials	26,119.50	0.003068%	24,848.85	0.002879%
75-019	TAXS	Calhoun County Tax Officials	11,941.70	0.001403%	0.00	0.000000%
75-020	TAXS	Camden County Tax Officials	100,559.07	0.011813%	87,792.78	0.010171%
75-021	TAXS	Candler County Tax Officials	19,667.33	0.002310%	20,019.56	0.002319%
75-022	TAXS	Carroll County Tax Officials	87,137.97	0.010237%	82,990.90	0.009615%
75-023	TAXS	Catoosa County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-024	TAXS	Charlton County Tax Officials	47,116.44	0.005535%	46,226.87	0.005355%
75-025	TAXS	Chatham County Tax Officials	134,555.10	0.015807%	118,331.18	0.013709%
75-026	TAXS	Chattahoochee County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-029	TAXS	Clarke County Tax Officials	133,794.42	0.015718%	131,513.81	0.015236%
75-030	TAXS	Clay County Tax Officials	12,790.38	0.001503%	12,923.64	0.001497%
75-031	TAXS	Clayton County Tax Officials	75,642.71	0.008886%	45,082.01	0.005223%
75-032	TAXS	Clinch County Tax Officials	40,121.63	0.004713%	41,063.36	0.004757%
75-033	TAXS	Cobb County Tax Officials	551,609.62	0.064802%	466,632.79	0.054060%
75-034	TAXS	Coffee County Tax Officials	49,799.28	0.005850%	48,495.41	0.005618%
75-035	TAXS	Colquitt County Tax Officials	75,244.06	0.008840%	56,303.24	0.006523%
75-036	TAXS	Columbia County Tax Officials	169,098.35	0.019865%	164,247.83	0.019028%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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75-037	TAXS	Cook County Tax Officials	\$ 21,648.18	0.002543%	\$ 21,734.64	0.002518%
75-038	TAXS	Coweta County Tax Officials	106,924.51	0.012561%	71,432.88	0.008276%
75-041	TAXS	Dade County Tax Officials	19,142.30	0.002249%	19,827.58	0.002297%
75-043	TAXS	Decatur County Tax Officials	24,708.49	0.002903%	19,544.25	0.002264%
75-044	TAXS	Dekalb County Tax Officials	213,776.10	0.025114%	199,447.99	0.023106%
75-045	TAXS	Dodge County Tax Officials	35,424.74	0.004162%	34,821.42	0.004034%
75-046	TAXS	Dooly County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-047	TAXS	Dougherty County Tax Officials	83,944.53	0.009862%	77,767.40	0.009009%
75-048	TAXS	Douglas County Tax Officials	33,665.04	0.003955%	25,839.26	0.002993%
75-050	TAXS	Echols County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-051	TAXS	Effingham County Tax Officials	39,739.79	0.004669%	38,727.76	0.004487%
75-052	TAXS	Elbert County Tax Officials	30,870.06	0.003627%	27,894.26	0.003232%
75-053	TAXS	Emanuel County Tax Officials	34,371.10	0.004038%	26,785.08	0.003103%
75-055	TAXS	Fannin County Tax Officials	32,720.46	0.003844%	32,104.74	0.003719%
75-056	TAXS	Fayette County Tax Officials	66,411.00	0.007802%	71,338.99	0.008265%
75-057	TAXS	Floyd County Tax Officials	70,974.42	0.008338%	66,913.97	0.007752%
75-058	TAXS	Forsyth County Tax Officials	401,084.55	0.047119%	354,284.79	0.041044%
75-059	TAXS	Franklin County Tax Officials	40,631.91	0.004773%	39,361.80	0.004560%
75-060	TAXS	Fulton County Tax Officials	1,440,493.62	0.169226%	1,189,023.74	0.137749%
75-062	TAXS	Glascok County Tax Officials	15,525.90	0.001824%	15,372.00	0.001781%
75-063	TAXS	Glynn County Tax Officials	58,216.31	0.006839%	43,389.39	0.005027%
75-064	TAXS	Gordon County Tax Officials	85,723.25	0.010071%	84,421.91	0.009780%
75-065	TAXS	Grady County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-066	TAXS	Greene County Tax Officials	28,192.98	0.003312%	13,708.74	0.001588%
75-067	TAXS	Gwinnett County Tax Officials	464,869.74	0.054612%	378,111.24	0.043804%
75-068	TAXS	Habersham County Tax Officials	38,104.37	0.004476%	42,026.04	0.004869%
75-069	TAXS	Hall County Tax Officials	57,035.88	0.006700%	50,445.20	0.005844%
75-070	TAXS	Hancock County Tax Officials	18,663.06	0.002192%	18,519.99	0.002146%
75-071	TAXS	Haralson County Tax Officials	20,469.48	0.002405%	19,901.76	0.002306%
75-072	TAXS	Harris County Tax Officials	9,352.86	0.001099%	0.00	0.000000%
75-074	TAXS	Heard County Tax Officials	21,772.26	0.002558%	21,622.67	0.002505%
75-075	TAXS	Henry County Tax Officials	202,863.81	0.023832%	169,282.78	0.019612%
75-076	TAXS	Houston County Tax Officials	107,017.97	0.012572%	80,468.86	0.009322%
75-077	TAXS	Irwin County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-078	TAXS	Jackson County Tax Officials	59,176.67	0.006952%	59,832.58	0.006932%
75-080	TAXS	Jeff Davis County Tax Officials	26,487.05	0.003112%	29,705.89	0.003441%
75-081	TAXS	Jefferson County Tax Officials	14,010.78	0.001646%	14,175.34	0.001642%
75-082	TAXS	Jenkins County Tax Officials	17,378.57	0.002042%	18,691.26	0.002165%
75-084	TAXS	Jones County Tax Officials	92,646.93	0.010884%	91,740.30	0.010628%
75-085	TAXS	Lamar County Tax Officials	45,726.27	0.005372%	39,777.39	0.004608%
75-086	TAXS	Lanier County Tax Officials	36,253.47	0.004259%	35,821.87	0.004150%
75-087	TAXS	Laurens County Tax Officials	58,784.49	0.006906%	57,264.86	0.006634%
75-088	TAXS	Lee County Tax Officials	36,264.55	0.004260%	35,881.80	0.004157%
75-089	TAXS	Liberty County Tax Officials	110,019.54	0.012925%	95,552.95	0.011070%
75-090	TAXS	Lincoln County Tax Officials	11,327.28	0.001331%	11,110.36	0.001287%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
75-091	TAXS	Long County Tax Officials	\$ 12,828.36	0.001507%	\$ 12,748.68	0.001477%
75-092	TAXS	Lowndes County Tax Officials	79,001.81	0.009281%	75,223.90	0.008715%
75-093	TAXS	Lumpkin County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-094	TAXS	Macon County Tax Officials	35,622.59	0.004185%	35,255.17	0.004084%
75-095	TAXS	Madison County Tax Officials	14,648.34	0.001721%	14,693.82	0.001702%
75-096	TAXS	Marion County Tax Officials	29,372.15	0.003451%	28,487.54	0.003300%
75-097	TAXS	Mcduffie County Tax Officials	36,784.03	0.004321%	36,009.37	0.004172%
75-098	TAXS	Mcintosh County Tax Officials	38,512.09	0.004524%	39,438.98	0.004569%
75-099	TAXS	Meriwether County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-100	TAXS	Miller County Tax Officials	20,366.58	0.002393%	20,302.93	0.002352%
75-101	TAXS	Mitchell County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-102	TAXS	Monroe County Tax Officials	60,223.50	0.007075%	57,103.02	0.006615%
75-103	TAXS	Montgomery County Tax Official	20,050.02	0.002355%	18,976.74	0.002198%
75-104	TAXS	Morgan County Tax Officials	30,359.56	0.003567%	32,609.23	0.003778%
75-105	TAXS	Murray County Tax Officials	37,733.02	0.004433%	30,467.14	0.003530%
75-106	TAXS	Muscogee County Tax Officials	188,332.75	0.022125%	153,799.03	0.017818%
75-107	TAXS	Newton County Tax Officials	81,718.91	0.009600%	54,412.73	0.006304%
75-108	TAXS	Oconee County Tax Officials	47,836.98	0.005620%	47,474.52	0.005500%
75-109	TAXS	Oglethorpe County Tax Officials	23,474.14	0.002758%	22,971.39	0.002661%
75-110	TAXS	Paulding County Tax Officials	87,188.99	0.010243%	69,947.23	0.008103%
75-111	TAXS	Peach County Tax Officials	47,755.21	0.005610%	46,028.03	0.005332%
75-112	TAXS	Pickens County Tax Officials	23,013.15	0.002704%	21,376.49	0.002476%
75-113	TAXS	Pierce County Tax Officials	37,750.19	0.004435%	32,848.68	0.003806%
75-114	TAXS	Pike County Tax Officials	25,460.73	0.002991%	25,247.28	0.002925%
75-115	TAXS	Polk County Tax Officials	48,414.76	0.005688%	48,858.64	0.005660%
75-119	TAXS	Rabun County Tax Officials	17,595.83	0.002067%	17,213.57	0.001994%
75-121	TAXS	Richmond County Tax Officials	286,083.13	0.033608%	271,931.09	0.031503%
75-122	TAXS	Rockdale County Tax Officials	51,056.65	0.005998%	44,842.45	0.005195%
75-123	TAXS	Schley County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-124	TAXS	Screven County Tax Officials	29,961.12	0.003520%	24,165.40	0.002800%
75-125	TAXS	Seminole County Tax Officials	10,965.12	0.001288%	10,689.50	0.001238%
75-126	TAXS	Spalding County Tax Officials	83,503.68	0.009810%	80,822.55	0.009363%
75-127	TAXS	Stephens County Tax Officials	75,016.32	0.008813%	80,423.82	0.009317%
75-128	TAXS	Stewart County Tax Officials	21,218.46	0.002493%	21,109.86	0.002446%
75-129	TAXS	Sumter County Tax Officials	46,802.48	0.005498%	35,187.47	0.004076%
75-130	TAXS	Talbot County Tax Officials	10,049.04	0.001181%	9,511.08	0.001102%
75-131	TAXS	Taliaferro County Tax Officials	22,357.98	0.002627%	22,165.84	0.002568%
75-132	TAXS	Tattnall County Tax Officials	29,900.29	0.003513%	29,546.57	0.003423%
75-133	TAXS	Taylor County Tax Officials	20,366.64	0.002393%	20,303.64	0.002352%
75-134	TAXS	Telfair County Tax Officials	20,478.45	0.002406%	20,531.76	0.002379%
75-135	TAXS	Terrell County Tax Officials	18,258.02	0.002145%	20,402.96	0.002364%
75-136	TAXS	Thomas County Tax Officials	52,059.84	0.006116%	51,909.60	0.006014%
75-137	TAXS	Tift County Tax Officials	56,024.73	0.006582%	55,382.81	0.006416%
75-139	TAXS	Towns County Tax Officials	12,847.59	0.001509%	13,644.74	0.001581%
75-141	TAXS	Troup County Tax Officials	48,652.79	0.005716%	47,445.32	0.005497%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
75-142	TAXS	Turner County Tax Officials	\$ 33,835.43	0.003975%	\$ 32,402.73	0.003754%
75-143	TAXS	Twiggs County Tax Officials	46,466.30	0.005459%	48,076.71	0.005570%
75-145	TAXS	Upson County Tax Officials	15,362.48	0.001805%	14,824.39	0.001717%
75-146	TAXS	Walker County Tax Officials	100,719.97	0.011832%	92,561.40	0.010723%
75-147	TAXS	Walton County Tax Officials	38,479.62	0.004521%	37,935.85	0.004395%
75-148	TAXS	Ware County Tax Officials	12,322.82	0.001448%	5,192.11	0.000602%
75-149	TAXS	Warren County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-150	TAXS	Washington County Tax Officials	28,240.49	0.003318%	25,768.92	0.002985%
75-151	TAXS	Wayne County Tax Officials	26,570.42	0.003121%	26,409.87	0.003060%
75-154	TAXS	White County Tax Officials	87,357.21	0.010263%	77,515.84	0.008980%
75-155	TAXS	Whitfield County Tax Officials	148,118.95	0.017401%	134,368.17	0.015567%
75-156	TAXS	Wilcox County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-158	TAXS	Wilkinson County Tax Officials	0.00	0.000000%	0.00	0.000000%
75-159	TAXS	Worth County Tax Officials	53,733.23	0.006312%	49,237.23	0.005704%
817	TCOL	Oconee Fall Line Technical College	613,837.82	0.072112%	648,564.68	0.075137%
818	TCOL	Coastal Pines Technical College	1,153,204.85	0.135476%	1,140,001.65	0.132070%
820	TCOL	Albany Technical College	1,688,087.77	0.198313%	1,725,805.14	0.199936%
822	TCOL	Athens Technical College	1,325,601.70	0.155729%	1,435,398.20	0.166292%
823	TCOL	Atlanta Technical College	2,648,322.51	0.311119%	2,591,654.26	0.300245%
824	TCOL	Augusta Technical College	2,265,665.24	0.266166%	2,195,613.69	0.254364%
826	TCOL	West Georgia Technical College	2,395,784.30	0.281452%	2,569,614.51	0.297692%
827	TCOL	Chattahoochee Technical College	3,640,214.90	0.427645%	3,792,657.55	0.439382%
828	TCOL	Columbus Technical College	1,567,726.51	0.184173%	1,457,460.72	0.168848%
829	TCOL	Georgia Northwestern Technical College	2,458,865.69	0.288862%	2,471,424.79	0.286316%
830	TCOL	Georgia Piedmont Technical College	1,075,659.56	0.126366%	1,069,592.42	0.123913%
831	TCOL	Southern Crescent Technical College	1,766,522.83	0.207527%	1,675,984.43	0.194164%
832	TCOL	Gwinnett Technical College	3,801,617.53	0.446606%	3,859,301.48	0.447103%
834	TCOL	Lanier Technical College	2,069,601.68	0.243132%	2,023,281.68	0.234399%
835	TCOL	Central Georgia Technical College	4,676,772.23	0.549417%	4,900,045.59	0.567674%
837	TCOL	Southern Regional Technical College	2,072,960.11	0.243527%	2,139,348.60	0.247845%
838	TCOL	North Georgia Technical College	1,236,243.91	0.145231%	1,199,481.42	0.138961%
841	TCOL	Savannah Technical College	2,209,623.04	0.259582%	2,208,055.90	0.255805%
842	TCOL	South Georgia Technical College	1,103,941.49	0.129689%	1,231,958.55	0.142723%
843	TCOL	Southeastern Technical College	772,000.64	0.090693%	704,037.59	0.081563%
844	TCOL	Ogeechee Technical College	248,054.56	0.029141%	293,976.46	0.034057%
848	TCOL	Wiregrass Georgia Technical College	1,983,422.50	0.233008%	1,992,692.47	0.230855%
503-0503	UNIV	Georgia Institute of Technology	496,230.61	0.058296%	534,962.34	0.061976%
509-0509	UNIV	Georgia State University	616,985.66	0.072482%	569,007.44	0.065920%
512-0512	UNIV	Augusta University	837,511.93	0.098389%	812,699.45	0.094152%
518-0518	UNIV	University of Georgia	861,346.09	0.101189%	816,312.76	0.094570%
521-0521	UNIV	Albany State University	60,648.34	0.007125%	126,805.00	0.014690%
528-0528	UNIV	Clayton College and State University	23,257.56	0.002732%	2,783.99	0.000323%
530-0530	UNIV	Columbus State University	52,480.42	0.006165%	71,886.78	0.008328%
531-0531	UNIV	University of North Georgia	106,986.60	0.012569%	77,680.93	0.008999%
533-0533	UNIV	Fort Valley State University	27,396.82	0.003219%	32,560.63	0.003772%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>2023 Actual Employer Contributions</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Actual Employer Contributions</u>	<u>2024 Employer Allocation Percentage</u>
536-0536	UNIV	Georgia College and State University	\$ 280,973.84	0.033008%	\$ 201,009.98	0.023287%
539-0539	UNIV	Georgia Southern University	129,315.91	0.015192%	143,845.69	0.016665%
540-0540	UNIV	Georgia Gwinnett College	31,967.36	0.003755%	19,496.48	0.002259%
542-0542	UNIV	Georgia Southwestern State University	115,476.24	0.013566%	104,996.34	0.012164%
543-0543	UNIV	Kennesaw State University	61,701.60	0.007249%	62,285.04	0.007216%
547-0547	UNIV	Middle Georgia State College	127,605.62	0.014991%	120,665.85	0.013979%
548-0548	UNIV	Savannah State University	21,699.78	0.002549%	9,093.27	0.001053%
551-0551	UNIV	Valdosta State University	12,948.90	0.001521%	12,380.28	0.001434%
554-0554	UNIV	State University of West Georgia	90,658.78	0.010650%	77,525.83	0.008981%
557-0557	UNIV	Abraham Baldwin Agricultural College	101,634.25	0.011940%	65,724.28	0.007614%
563-0563	UNIV	College of Coastal Georgia	74,057.55	0.008700%	60,983.24	0.007065%
567-0567	UNIV	South Georgia State College	18,290.00	0.002149%	18,113.50	0.002098%
569-0569	UNIV	Dalton College	14,573.18	0.001712%	13,063.78	0.001513%
572-0572	UNIV	East GA College	14,731.97	0.001731%	33,378.98	0.003867%
573-0573	UNIV	Georgia Highlands College	42,355.00	0.004976%	47,384.31	0.005490%
576-0576	UNIV	Gordon College	35,581.98	0.004180%	35,211.04	0.004079%
598-0598	UNIV	Regents Central Office	501,469.17	0.058912%	452,366.35	0.052407%
209-0209	VARS	Agricultural Commodity Commission	91,676.16	0.010770%	90,516.04	0.010486%
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	254,042.59	0.029844%	175,706.12	0.020356%
Total for All Entities			\$ 851,224,186.12	100.000000%	\$ 863,179,433.25	100.000000%





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

				Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer Category Code	Employer	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
910-0910	AUTH	Jekyll Island State Park Authority	\$ 12,960,183	\$ 694,672	\$ -	\$ 166,035	\$ 860,707	\$ -	\$ 1,459,704	\$ -	\$ -	\$ 1,459,704	\$ 617,227	\$ 556,507	\$ 3,609	\$ 1,177,343
913-0913	AUTH	Lake Lanier Island Development Authority	437,311	23,440	-	143	23,583	-	49,254	-	13,768	63,022	20,824	(10,576)	-	10,248
926-0926	AUTH	Georgia Agricultural Exposition Authority	5,047,036	270,524	-	373,356	643,880	-	568,447	-	-	568,447	240,362	536,895	5,703	782,960
928-0928	AUTH	Georgia Environmental Finance Authority	4,972,936	266,552	-	330,083	596,635	-	560,101	-	-	560,101	236,834	277,814	-	514,648
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	724,845	38,852	-	-	38,852	-	81,639	-	9,625	91,264	34,522	(26,535)	-	7,987
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,173,680	62,910	-	-	62,910	-	132,191	-	37,134	169,325	55,893	(102,578)	-	(46,685)
972-0972	AUTH	Georgia Federal-State Inspection	9,625,474	515,930	-	-	515,930	-	1,084,116	-	909,648	1,993,764	458,413	(996,927)	-	(538,514)
973-0973	AUTH	Georgia Lottery Corporation	119,119	6,385	-	11,316	17,701	-	13,416	-	2,934	16,350	5,671	(12,949)	-	(7,278)
9030	CHAR	Georgia School for Innovation and the Classics	-	-	-	-	-	-	-	-	6,771	6,771	-	(26,155)	-	(26,155)
9915	CHAR	Foothills Charter High School	10,129	543	-	-	543	-	1,141	-	24,982	26,123	480	(64,034)	-	(63,554)
51-0217	CORT	DeKalb County State Court	1,449,149	77,675	-	-	77,675	-	163,217	-	124,422	287,639	69,013	(334,781)	-	(265,768)
51-0237	CORT	Bibb County State Court	2,693,238	144,359	-	-	144,359	-	303,339	-	104,080	407,419	128,268	(162,320)	-	(34,052)
51-0248	CORT	Chatham County State Court	2,245,618	120,366	-	-	120,366	-	252,924	-	145,817	398,741	106,948	(187,970)	-	(81,022)
361	CSBS	Lookout Mountain Community Service Board	522,936	28,030	-	-	28,030	-	58,898	-	61,742	120,640	24,908	(60,580)	-	(35,672)
363	CSBS	Highland Rivers Center Community Service Board	911,987	48,883	-	40,114	88,997	-	102,717	-	91,232	193,949	43,429	121,293	-	164,722
364	CSBS	Georgia Mountains Avita Community Partners	38,536	2,066	-	-	2,066	-	4,340	-	51,393	55,733	1,833	(57,044)	-	(55,211)
365	CSBS	Cobb County Community Service	-	-	-	-	-	-	-	-	72,712	72,712	-	(273,101)	-	(273,101)
368	CSBS	DeKalb Community Service Board	318,777	17,087	-	-	17,087	-	35,904	-	32,829	68,733	15,183	(48,844)	9,211	(24,450)
369	CSBS	View Point Health	728,581	39,052	-	179,588	218,640	-	82,060	-	-	82,060	34,696	155,968	-	190,664
370	CSBS	Clayton Community M.H., Substa	115,518	6,192	-	-	6,192	-	13,011	-	11,549	24,560	5,502	(21,181)	-	(15,679)
371	CSBS	Advantage Behavioral Health Systems	160,086	8,581	-	-	8,581	-	18,030	-	26,322	44,352	7,619	(55,315)	-	(47,696)
372	CSBS	Pathways Center Community Service Board	74,506	3,994	-	-	3,994	-	8,392	-	877	9,269	3,550	(6,498)	-	(2,948)
373	CSBS	McIntosh Trail MH, MR and SA C	164,588	8,822	-	-	8,822	-	18,538	-	3,595	22,133	7,839	(4,589)	-	3,250
374	CSBS	River Edge Behavioral Health Center	212,308	11,380	-	-	11,380	-	23,912	-	106,314	130,226	10,112	(190,281)	-	(180,169)
376	CSBS	Oconee Community Service Board	37,230	1,996	-	4,727	6,723	-	4,193	-	7,570	11,763	1,768	(33,040)	-	(31,272)
377	CSBS	East Central Georgia Community Service Board	216,494	11,604	-	-	11,604	-	24,384	-	3,069	27,453	10,309	(4,073)	-	6,236
379	CSBS	Serenity Behavioral Health Systems	293,341	15,723	-	-	15,723	-	33,039	-	30,095	63,134	13,968	(36,298)	-	(22,330)
380	CSBS	Middle Flint Community Service Board	113,357	6,076	-	-	6,076	-	12,767	-	32,826	45,593	5,396	(93,603)	-	(88,207)
381	CSBS	CSB of Middle Georgia	179,624	9,628	-	-	9,628	-	20,231	-	25,353	45,584	8,558	(51,436)	-	(42,878)
382	CSBS	Albany Area Community Service Board	218,115	11,691	-	7,908	19,599	-	24,566	-	59,088	83,654	10,386	(18,150)	-	(7,764)
383	CSBS	The Georgia Pines Community Service Board	-	-	-	-	-	-	-	-	12,180	12,180	-	(92,440)	-	(92,440)
384	CSBS	South Georgia Community Service Board	242,155	12,980	-	-	12,980	-	27,274	-	53,434	80,708	11,530	(60,931)	-	(49,401)
385	CSBS	Pineland Area MH, MR and SA Center	862,151	46,212	-	-	46,212	-	97,104	-	86,986	184,090	41,059	(21,871)	-	19,188
386	CSBS	Satilla Community Service Board	466,393	24,999	-	22,349	47,348	-	52,530	-	63,194	115,724	22,213	17,257	-	39,470
388	CSBS	Gateway Behavior Health Services Community Service Board	202,944	10,878	-	1,093	11,971	-	22,858	-	208	23,066	9,668	(1,132)	-	8,536
127-001	DFAC	Appling County DFACS	439,742	23,570	-	5,968	29,538	-	49,528	-	6,826	56,354	20,945	(39,609)	-	(18,664)
127-002	DFAC	Atkinson County DFACS	220,186	11,802	-	26,915	38,717	-	24,800	-	4,410	29,210	10,484	1,186	-	11,670
127-003	DFAC	Bacon County DFACS	563,633	30,211	-	-	30,211	-	63,482	-	10,765	74,247	26,841	(10,384)	-	16,457
127-004	DFAC	Baker County DFACS	343,762	18,426	-	57,069	75,495	-	38,718	-	-	38,718	16,375	62,999	-	79,374
127-005	DFAC	Baldwin County DFACS	1,637,057	87,747	-	120,840	208,587	-	184,381	-	-	184,381	77,969	157,611	-	235,580
127-006	DFAC	Banks County DFACS	624,768	33,488	-	-	33,488	-	70,368	-	12,817	83,185	29,753	(6,582)	-	23,171
127-007	DFAC	Barrow County DFACS	1,982,440	106,260	-	5,333	111,593	-	223,282	-	122,459	345,741	94,411	(68,866)	-	25,545
127-008	DFAC	Bartow County DFACS	3,104,934	166,426	-	2,099	168,525	-	349,708	-	-	349,708	147,869	64,985	24,722	237,576
127-009	DFAC	Ben Hill County DFACS	873,361	46,813	-	26,540	73,353	-	98,367	-	70,315	168,682	41,592	65,156	-	106,748
127-010	DFAC	Berrien County DFACS	1,144,913	61,368	-	7,337	68,705	-	128,951	-	51,849	180,800	54,526	12,119	-	66,645
127-011	DFAC	Bibb County DFACS	7,310,572	391,850	-	316,846	708,696	-	823,389	-	-	823,389	348,169	318,460	4,203	670,832
127-012	DFAC	Bleckley County DFACS	693,962	37,197	-	162,041	199,238	-	78,161	-	-	78,161	33,049	207,743	15,759	256,551
127-013	DFAC	Brantley County DFACS	1,035,608	55,509	-	-	55,509	-	116,640	-	26,302	142,942	49,322	(14,325)	-	34,997
127-014	DFAC	Brooks County DFACS	1,041,551	55,828	-	29,580	85,408	-	117,310	-	-	117,310	49,605	50,415	-	100,020
127-015	DFAC	Bryan County DFACS	676,810	36,277	-	52,771	89,048	-	76,229	-	-	76,229	32,235	82,043	-	114,278
127-016	DFAC	Bulloch County DFACS	1,528,652	81,937	-	205,922	287,859	-	172,172	-	27,765	199,937	72,798	25,352	-	98,150
127-017	DFAC	Burke County DFACS	845,314	45,309	-	56,370	101,679	-	95,208	-	2,243	97,451	40,254	43,281	-	83,535
127-018	DFAC	Butts County DFACS	1,097,959	58,851	-	-	58,851	-	123,663	-	39,815	163,478	52,295	(28,264)	-	24,031
127-019	DFAC	Calhoun County DFACS	214,964	11,522	-	-	11,522	-	24,211	-	14,447	38,658	10,241	(26,712)	5,160	(11,311)
127-020	DFAC	Camden County DFACS	1,586,051	85,013	-	281,169	366,182	-	178,637	-	28,687	207,324	75,541	81,809	-	157,350
127-021	DFAC	Candler County DFACS	448,610	24,046	-	21,661	45,707	-	50,527	-	-	50,527	21,362	40,665	-	62,027
127-022	DFAC	Carroll County DFACS	3,515,773	188,447	-	25,487	213,934	-	395,981	-	52,618	448,599	167,441	53,024	-	220,465
127-023	DFAC	Catoosa County DFACS	1,662,672	89,120	-	35,719	124,839	-	187,267	-	16,701	203,968	79,188	(45,332)	-	33,856
127-024	DFAC	Charlton County DFACS	647,593	34,711	-	-	34,711	-	72,938	-	17,691	90,629	30,841	(38,579)	4,437	(3,301)
127-025	DFAC	Chatham County DFACS	6,483,400	347,513	-	-	347,513	-	730,224	-	458,371	1,188,595	308,767	(349,832)	-	(41,065)
127-026	DFAC	Chattahoochee County DFACS	337,640	18,098	-	4,320	22,418	-	38,028	-	40,298	78,326	16,084	(10,703)	-	5,381
127-027	DFAC	Chattooga County DFACS	1,504,342	80,633	-	5,974	86,607	-	169,434	-	40,239	209,673	71,643	(4,497)	-	67,146
127-028	DFAC	Cherokee County DFACS	4,550,661	243,918	-	200,778	444,696	-	512,540	-	-	512,540	216,724	202,308	-	419,032
127-029	DFAC	Clarke County DFACS	11,238,086	602,367	-	-	602,367	-	1,265,744	-	675,059	1,940,803	535,211	(939,294)	13,320	(390,763)
127-030	DFAC	Clay County DFACS	496,915	26,635	-	14,742	41,377	-	55,968	-	3,030	58,998	23,670	6,825	-	30,495
127-031	DFAC	Clayton County DFACS	14,767,365	791,538	-	74,410	865,948	-	1,663,246	-	438,077	2,101,323	703,297	148,037	-	851,334
127-032	DFAC	Clinch County DFACS	531,895	28,510	-											





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
127-034	DFAC	Coffee County DFACS	\$ 4,659,876	\$ 249,772	\$ -	\$ 174,036	\$ 423,808	\$ -	\$ 524,841	\$ -	\$ -	\$ 524,841	\$ 221,923	\$ 290,273	\$ -	\$ 512,196
127-035	DFAC	Colquitt County DFACS	1,718,000	92,086	-	2,840	94,926	-	193,498	-	51,672	245,170	81,815	(28,674)	-	53,141
127-036	DFAC	Columbia County DFACS	5,291,487	283,626	-	297,854	581,480	-	595,980	-	-	595,980	252,007	558,836	-	810,843
127-037	DFAC	Cook County DFACS	1,271,506	68,153	-	16,987	85,140	-	143,210	-	9,726	152,936	60,558	(17,416)	-	43,142
127-038	DFAC	Coweta County DFACS	2,443,520	130,974	-	10,960	141,934	-	275,213	-	13,189	288,402	116,370	(87,326)	-	29,044
127-039	DFAC	Crawford County DFACS	614,459	32,935	-	5,298	38,233	-	69,206	-	19,912	89,118	29,262	21,184	-	50,446
127-040	DFAC	Crisp County DFACS	1,328,904	71,230	-	163,615	234,845	-	149,674	-	26,076	175,750	63,285	28,227	-	91,512
127-041	DFAC	Dade County DFACS	815,692	43,722	-	101,676	145,398	-	91,871	-	-	91,871	38,846	101,966	-	140,812
127-042	DFAC	Dawson County DFACS	689,820	36,975	-	-	36,975	-	77,694	-	28,185	105,879	32,853	(19,444)	-	13,409
127-043	DFAC	Decatur County DFACS	1,287,622	69,017	-	54,419	123,436	-	145,025	-	9,692	154,717	61,326	15,092	-	76,418
127-044	DFAC	Dekalb County DFACS	43,445,705	2,328,711	-	213,326	2,542,037	-	4,893,284	-	400,083	5,293,367	2,069,090	1,061,316	48,276	3,178,682
127-045	DFAC	Dodge County DFACS	705,667	37,824	-	58,911	96,735	-	79,479	-	4,090	83,569	33,606	26,046	4,461	64,113
127-046	DFAC	Dooly County DFACS	578,759	31,022	-	52,559	83,581	-	65,186	-	3,459	68,645	27,565	23,555	23,438	74,558
127-047	DFAC	Dougherty County DFACS	23,837,804	1,277,718	-	102,200	1,379,918	-	2,684,849	-	1,026,089	3,710,938	1,135,268	(317,908)	13,472	830,832
127-048	DFAC	Douglas County DFACS	4,382,967	234,929	-	-	234,929	-	493,653	-	342,037	835,690	208,737	(264,051)	21,853	(33,461)
127-049	DFAC	Early County DFACS	4,011,518	215,019	-	-	215,019	-	451,817	-	82,260	534,077	191,050	(268,033)	-	(76,983)
127-050	DFAC	Echols County DFACS	235,447	12,620	-	8,216	20,836	-	26,518	-	-	26,518	11,214	16,996	-	28,210
127-051	DFAC	Effingham County DFACS	1,161,750	62,270	-	-	62,270	-	130,848	-	20,080	150,928	55,326	(86,223)	-	(30,897)
127-052	DFAC	Elbert County DFACS	708,818	37,993	-	-	37,993	-	79,834	-	52,537	132,371	33,758	(72,222)	-	(38,264)
127-053	DFAC	Emanuel County DFACS	799,891	42,875	-	17,877	60,752	-	90,092	-	53,563	143,655	38,093	60,584	-	98,677
127-054	DFAC	Evans County DFACS	369,873	19,825	-	35,605	55,430	-	41,659	-	-	41,659	17,613	51,319	-	68,932
127-055	DFAC	Fannin County DFACS	776,256	41,608	-	58,591	100,199	-	87,430	-	-	87,430	36,969	65,631	-	102,600
127-056	DFAC	Fayette County DFACS	2,007,830	107,621	-	114,905	222,526	-	226,142	-	-	226,142	95,622	108,878	-	204,500
127-057	DFAC	Floyd County DFACS	7,929,263	425,012	-	352,478	777,490	-	893,072	-	-	893,072	377,629	352,720	-	730,349
127-058	DFAC	Forsyth County DFACS	2,246,519	120,415	-	139,652	260,067	-	253,025	-	-	253,025	106,986	145,917	-	252,903
127-059	DFAC	Franklin County DFACS	721,423	38,669	-	-	38,669	-	81,254	-	112,899	194,153	34,354	(114,284)	-	(79,930)
127-060	DFAC	Fulton County	29,465,986	1,579,392	-	780,934	2,360,326	-	3,318,750	-	381,713	3,700,463	1,403,314	(1,474,639)	9,391	(61,834)
127-061	DFAC	Gilmer County DFACS	847,700	45,437	-	-	45,437	-	115,852	-	-	115,852	21,328	40,370	-	(69,259)
127-062	DFAC	Glascock County DFACS	149,372	8,006	-	-	8,006	-	16,824	-	15,899	32,723	7,115	(27,330)	-	(20,215)
127-063	DFAC	Glynn County DFACS	3,061,130	164,078	-	-	164,078	-	344,775	-	150,245	495,020	145,785	(260,624)	1,689	(113,150)
127-064	DFAC	Gordon County DFACS	1,891,952	101,410	-	9,277	110,687	-	213,090	-	7,636	220,726	90,101	(50,613)	-	39,488
127-065	DFAC	Grady County DFACS	812,991	43,577	-	16,574	60,151	-	91,567	-	39	91,606	38,723	13,616	3,493	55,832
127-066	DFAC	Greene County DFACS	1,135,279	60,852	-	-	60,852	-	127,866	-	73,853	201,719	54,064	(118,098)	-	(64,034)
127-067	DFAC	Gwinnett County DFACS	18,095,050	969,904	-	80,388	1,050,292	-	2,038,043	-	104,126	2,142,169	861,777	(346,779)	13,641	528,639
127-068	DFAC	Habersham County DFACS	1,451,670	77,810	-	11,554	89,364	-	163,501	-	35,719	199,220	69,131	19,048	-	88,179
127-069	DFAC	Hall County DFACS	9,876,138	529,366	-	991,583	1,520,949	-	1,112,348	-	-	1,112,348	470,347	1,474,345	4,301	1,948,993
127-070	DFAC	Hancock County DFACS	231,126	12,388	-	24,903	37,291	-	26,032	-	-	26,032	11,006	42,646	-	53,652
127-071	DFAC	Haralson County DFACS	1,216,268	65,193	-	5,644	70,837	-	136,988	-	37,107	174,095	57,926	21,756	-	79,682
127-072	DFAC	Harris County DFACS	582,901	31,244	-	4,693	35,937	-	65,652	-	97,228	162,880	27,756	(41,815)	-	(14,059)
127-073	DFAC	Hart County DFACS	1,181,063	63,306	-	9,228	72,534	-	133,023	-	102,665	235,688	56,245	(49,761)	-	6,484
127-074	DFAC	Heard County DFACS	666,140	35,705	-	-	35,705	-	75,027	-	47,854	122,881	31,726	(117,828)	-	(86,102)
127-075	DFAC	Henry County DFACS	5,726,187	306,926	-	-	306,926	-	644,940	-	180,043	824,983	272,710	(252,583)	-	20,127
127-076	DFAC	Houston County DFACS	3,899,287	209,004	-	221,816	430,820	-	439,176	-	24,575	463,751	185,706	51,198	-	236,904
127-077	DFAC	Irwin County DFACS	789,266	42,305	-	-	42,305	-	88,895	-	24,997	113,892	37,591	(21,947)	-	15,644
127-078	DFAC	Jackson County DFACS	1,422,318	76,237	-	4,320	80,557	-	160,195	-	71,053	231,248	67,733	(58,534)	-	9,199
127-079	DFAC	Jasper County DFACS	183,226	9,821	-	50,191	60,012	-	20,637	-	-	20,637	8,723	40,941	-	49,664
127-080	DFAC	Jeff Davis County DFACS	643,676	34,501	-	-	34,501	-	72,497	-	84,093	156,590	30,652	(80,173)	-	(49,521)
127-081	DFAC	Jefferson County DFACS	721,423	38,669	-	75,833	114,502	-	81,254	-	-	81,254	34,360	157,680	-	192,040
127-082	DFAC	Jenkins County DFACS	490,928	26,314	-	-	26,314	-	55,293	-	23,866	79,159	23,383	(54,491)	-	(31,108)
127-083	DFAC	Johnson County DFACS	445,459	23,877	-	43,937	67,814	-	50,172	-	-	50,172	21,219	59,860	-	81,079
127-084	DFAC	Jones County DFACS	1,058,252	56,723	-	-	56,723	-	119,191	-	27,950	147,141	50,397	(40,916)	-	9,481
127-085	DFAC	Lamar County DFACS	1,360,372	72,917	-	29,081	101,998	-	153,219	-	-	153,219	64,786	141,155	-	205,941
127-086	DFAC	Lanier County DFACS	1,068,472	57,271	-	15,696	72,967	-	120,342	-	29,131	149,473	50,890	76,683	-	127,573
127-087	DFAC	Laurens County DFACS	23,986,591	1,285,693	-	3,814,107	5,099,800	-	2,701,606	-	-	2,701,606	1,142,358	3,635,004	43,409	4,820,771
127-088	DFAC	Lee County DFACS	944,535	50,828	-	123,346	173,974	-	106,383	-	9,968	116,351	44,979	60,878	-	105,857
127-089	DFAC	Liberty County DFACS	1,820,373	97,573	-	150,467	248,040	-	205,028	-	14,008	219,036	86,692	72,409	-	159,101
127-090	DFAC	Lincoln County DFACS	143,954	7,700	-	69,783	77,483	-	16,180	-	5,601	21,781	6,838	33,510	-	40,348
127-091	DFAC	Long County DFACS	688,785	38,919	-	57,970	94,899	-	77,578	-	-	77,578	32,805	81,145	-	113,960
127-092	DFAC	Lowndes County DFACS	4,364,238	233,928	-	169,339	403,263	-	491,544	-	-	491,544	207,842	345,311	-	553,153
127-093	DFAC	Lumpkin County DFACS	943,365	50,565	-	1,347	51,912	-	106,251	-	17,402	123,653	44,928	(13,463)	-	31,465
127-094	DFAC	Macon County DFACS	482,780	25,877	-	7,614	33,491	-	54,375	-	43,252	97,627	22,997	(77,861)	-	15,136
127-095	DFAC	Madison County DFACS	2,814,744	150,872	-	955,666	1,106,538	-	317,024	-	-	317,024	134,056	971,762	-	1,105,818
127-096	DFAC	Marion County DFACS	308,287	16,524	-	75,809	92,333	-	34,722	-	4,073	38,795	14,681	50,478	-	65,159
127-097	DFAC	McDuffie County DFACS	1,067,706	57,230	-	123,079	180,309	-	120,256	-	-	120,256	50,845	119,153	-	169,998
127-098	DFAC	McIntosh County DFACS	244,228	13,091	-	-	13,091	-	27,507	-	27,865	55,372	11,629	(90,786)	-	(79,157)
127-099	DFAC	Meriwether County DFACS	1,126,005	60,354	-	6,116	66,470	-	128,822	-	61,304	188,126	53,628	(112,463)	-	42,382
127-100	DFAC	Miller County DFACS	217,980	11,684	-	2,250	13,934	-	24,551	-	2,984	27,535	10,379	16,309	-	26,688
127-101	DFAC	Mitchell County DFACS	833,294	44,665	-	45,794	90,459	-	93,854	-	7,683	101,537	39,689	1,093	-	40,782
127-102	DFAC	Monroe County DFACS	965,604	51,757	-	49,539	101,296	-	108,756	-	-	108,756	45,990	56,406	-	102,396





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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employers	Total Employer Pension Expense
127-103	DFAC	Montgomery County DFACS	\$ 251,654	\$ 13,489	\$ -	\$ -	\$ 13,489	\$ -	\$ -	\$ -	\$ 3,409	\$ 31,753	\$ 11,987	\$ (24,577)	\$ -	\$ (12,590)
127-104	DFAC	Morgan County DFACS	593,705	31,823	-	4,901	36,724	-	66,869	-	48,954	115,823	28,276	(9,895)	-	18,381
127-105	DFAC	Murray County DFACS	1,752,439	93,932	-	-	93,932	-	197,377	-	56,248	253,625	83,455	(42,592)	-	40,863
127-106	DFAC	Muscogee County DFACS	7,677,564	411,521	-	-	411,521	-	864,723	-	195,311	1,060,034	365,645	(136,551)	-	229,094
127-107	DFAC	Newton County DFACS	2,927,785	156,931	-	58,762	215,693	-	329,756	-	3,645	333,401	139,432	45,573	4,850	189,855
127-108	DFAC	Oconee County DFACS	300,364	16,100	-	-	16,100	-	33,830	-	40,476	74,306	14,308	(64,450)	-	(50,142)
127-109	DFAC	Oglethorpe County DFACS	291,270	15,612	-	80,192	95,804	-	32,806	-	-	32,806	13,873	82,933	-	96,806
127-110	DFAC	Paulding County DFACS	3,207,306	171,913	-	32,118	204,031	-	361,238	-	28,126	389,364	152,751	150,661	-	303,412
127-111	DFAC	Peach County DFACS	1,212,576	64,995	-	8,082	73,077	-	136,572	-	55,129	191,701	57,747	(6,546)	-	51,201
127-112	DFAC	Pickens County DFACS	1,727,004	92,568	-	281,299	373,867	-	194,512	-	-	194,512	82,247	302,153	-	384,400
127-113	DFAC	Pierce County DFACS	839,417	44,993	-	37,330	82,323	-	94,543	-	-	94,543	39,973	88,127	-	128,100
127-114	DFAC	Pike County DFACS	542,744	29,091	-	21,498	50,589	-	61,129	-	-	61,129	25,847	18,697	-	44,544
127-115	DFAC	Polk County DFACS	2,368,024	126,927	-	-	126,927	-	266,710	-	44,937	311,647	112,776	(97,674)	-	15,102
127-116	DFAC	Pulaski County DFACS	606,851	32,528	-	-	32,528	-	68,350	-	19,066	87,416	28,901	(32,210)	-	(3,309)
127-117	DFAC	Putnam County DFACS	3,008,279	161,245	-	49,703	210,948	-	338,822	-	-	338,822	143,272	176,451	6,811	326,534
127-118	DFAC	Quitman County DFACS	245,667	13,168	-	4,706	17,874	-	27,669	-	5,406	33,075	11,702	23,924	-	35,626
127-119	DFAC	Rabun County DFACS	808,219	43,321	-	46,558	89,879	-	91,030	-	-	91,030	38,494	54,005	-	92,499
127-120	DFAC	Randolph County DFACS	335,028	17,958	-	12,839	30,797	-	37,734	-	-	37,734	15,951	21,451	-	37,402
127-121	DFAC	Richmond County DFACS	8,535,078	457,484	-	-	457,484	-	961,305	-	96,865	1,058,170	406,485	(116,496)	-	289,989
127-122	DFAC	Rockdale County DFACS	2,391,389	128,180	-	-	128,180	-	269,342	-	3,540	272,882	113,889	(23,228)	-	90,661
127-123	DFAC	Schley County DFACS	107,054	5,738	-	-	5,738	-	12,058	-	19,447	31,505	5,096	(36,938)	-	(31,842)
127-124	DFAC	Screven County DFACS	531,580	28,493	-	34,994	63,487	-	59,872	-	-	59,872	25,314	26,926	-	52,240
127-125	DFAC	Seminole County DFACS	607,886	32,583	-	5,671	38,254	-	68,466	-	33,739	102,205	28,950	(7,413)	-	21,537
127-126	DFAC	Spalding County DFACS	5,397,866	289,328	-	9,268	298,596	-	607,961	-	115,605	723,566	257,071	(23,059)	3,298	237,310
127-127	DFAC	Stephens County DFACS	942,735	50,531	-	-	50,531	-	106,180	-	101,426	207,606	44,864	(99,351)	-	(54,457)
127-128	DFAC	Stewart County DFACS	382,208	20,487	-	15,476	35,963	-	43,048	-	-	43,048	18,198	24,001	-	42,298
127-129	DFAC	Sumter County DFACS	6,215,269	333,142	-	133,745	466,887	-	700,025	-	55,961	755,986	296,004	(152,546)	-	143,458
127-130	DFAC	Talbot County DFACS	463,287	23,822	-	1,848	25,680	-	52,190	-	5,525	57,705	22,060	(4,524)	-	26,584
127-131	DFAC	Taliaferro County DFACS	136,992	7,343	-	6,292	13,635	-	15,429	-	333	15,762	6,260	5,052	-	11,572
127-132	DFAC	Tattnall County DFACS	1,045,287	56,028	-	126,555	182,583	-	117,731	-	-	117,731	49,778	188,000	-	237,778
127-133	DFAC	Taylor County DFACS	349,660	18,742	-	52,115	70,857	-	39,382	-	4,458	43,840	16,649	29,555	-	46,204
127-134	DFAC	Telfair County DFACS	725,340	38,879	-	90,333	129,212	-	81,695	-	-	81,695	34,540	121,288	-	155,828
127-135	DFAC	Terrell County DFACS	619,186	33,189	-	-	33,189	-	69,739	-	45,595	115,334	29,490	(47,535)	-	(18,045)
127-136	DFAC	Thomas County DFACS	2,058,206	110,321	-	1,947	112,268	-	231,815	-	87,863	319,678	98,022	(25,353)	-	72,669
127-137	DFAC	Tift County DFACS	1,856,612	99,515	-	-	99,515	-	209,110	-	36,772	245,882	88,425	(150,526)	-	(62,101)
127-138	DFAC	Toombs County DFACS	1,373,698	73,631	-	10,757	84,388	-	154,719	-	85,972	240,691	65,418	1,189	-	66,607
127-139	DFAC	Towns County DFACS	493,674	26,461	-	34,231	60,692	-	55,602	-	-	55,602	23,506	62,989	-	86,495
127-140	DFAC	Treutlen County DFACS	424,571	22,757	-	11,217	33,974	-	47,819	-	-	47,819	20,220	34,090	-	54,310
127-141	DFAC	Troup County DFACS	3,096,515	165,975	-	268,170	434,145	-	348,760	-	18,519	367,279	147,476	114,118	-	261,593
127-142	DFAC	Turner County DFACS	293,251	15,718	-	18,656	34,374	-	33,029	-	-	33,029	13,962	28,286	-	42,248
127-143	DFAC	Twiggs County DFACS	438,436	23,500	-	1,242	24,742	-	49,381	-	55,100	104,481	20,880	(32,973)	-	(12,093)
127-144	DFAC	Union County DFACS	773,735	41,473	-	84,377	125,850	-	87,146	-	6,012	93,158	36,852	49,944	-	86,796
127-145	DFAC	Upson County DFACS	1,719,666	92,175	-	22,623	114,798	-	193,686	-	-	193,686	80,901	46,561	5,434	133,896
127-146	DFAC	Walker County DFACS	2,118,846	113,571	-	22,601	136,172	-	236,645	-	27,733	266,378	101,911	(115,404)	-	(14,493)
127-147	DFAC	Walton County DFACS	2,172,238	116,433	-	15,653	132,086	-	244,659	-	104,881	349,540	103,449	14,402	-	117,491
127-148	DFAC	Ware County DFACS	2,003,373	107,382	-	69,369	176,751	-	225,640	-	3,428	229,068	95,409	40,213	-	135,622
127-149	DFAC	Warren County DFACS	140,908	7,553	-	3,752	11,305	-	15,870	-	4,913	20,783	6,707	(20,238)	-	(13,531)
127-150	DFAC	Washington County DFACS	767,477	41,137	-	47,861	88,998	-	86,441	-	27,059	113,500	36,549	(77,256)	-	(40,707)
127-151	DFAC	Wayne County DFACS	1,053,706	56,479	-	46,916	103,395	-	118,679	-	5,319	123,998	50,184	29,901	-	80,085
127-152	DFAC	Webster County DFACS	426,596	22,866	-	11,896	34,762	-	48,047	-	5,111	53,158	20,312	51,163	-	71,475
127-153	DFAC	Wheeler County DFACS	255,931	13,718	-	71,231	84,949	-	28,825	-	1,178	30,003	12,191	48,966	-	61,157
127-154	DFAC	White County DFACS	823,931	44,163	-	46,859	91,022	-	92,799	-	-	92,799	39,240	74,500	-	113,740
127-155	DFAC	Whitfield County DFACS	6,644,702	356,159	-	152,031	508,190	-	748,392	-	-	748,392	316,454	264,848	-	581,302
127-156	DFAC	Wilcox County DFACS	382,883	20,523	-	12,069	32,592	-	43,124	-	-	43,124	18,230	23,394	-	41,624
127-157	DFAC	Wilkes County DFACS	525,727	28,179	-	-	28,179	-	59,213	-	51,634	110,847	25,037	(78,768)	-	(53,731)
127-158	DFAC	Wilkinson County DFACS	307,117	16,462	-	-	16,462	-	34,591	-	27,613	62,204	14,629	(58,592)	-	(43,963)
127-159	DFAC	Worth County DFACS	1,046,413	56,088	-	59,488	115,576	-	117,857	-	-	117,857	49,832	42,552	-	92,384
128-001	HLTH	Appling County Health Department	657,047	35,218	-	15,925	51,143	-	74,003	-	2,502	76,505	31,293	6,850	-	38,143
128-002	HLTH	Atkinson County Health Department	382,625	19,437	-	917	20,354	-	40,842	-	-	40,842	17,273	(94)	-	16,679
128-003	HLTH	Bacon County Health Department	322,063	17,263	-	-	17,263	-	36,274	-	-	36,274	47,007	15,341	(15,771)	(430)
128-004	HLTH	Baker County Health Department	340,386	18,245	-	-	18,245	-	38,338	-	8,940	47,278	16,209	(31,245)	-	(15,036)
128-005	HLTH	Baldwin County Health Department	915,769	49,096	-	3,368	52,454	-	103,143	-	4,212	107,355	43,610	(24,807)	-	18,803
128-006	HLTH	Banks County Health Department	497,321	26,657	-	15,137	41,794	-	56,013	-	-	56,013	23,684	50,815	-	74,499
128-007	HLTH	Barrow County Public Health	1,061,314	56,887	-	-	56,887	-	119,536	-	9,009	128,545	50,548	(9,968)	-	40,580
128-008	HLTH	Bartow County Health Department	1,411,604	75,663	-	-	75,663	-	158,989	-	27,904	186,893	67,227	(25,941)	-	41,286
128-009	HLTH	Ben Hill County Health Department	453,562	24,311	-	10,801	35,112	-	51,085	-	87,362	138,447	21,602	(15,471)	-	6,131
128-010	HLTH	Berrien County Health Department	404,042	21,657	-	-	21,657	-	45,507	-	21,830	67,337	19,241	(29,987)	-	(10,746)
128-011	HLTH	Bibb County Health Department	3,143,875	168,513	-	168,107	336,620	-	354,094	-	-	354,094	149,727	222,746	-	372,473
128-012	HLTH	Bleckley County Health Department	190,429	10,207	-	6,411	16,618	-	21,448	-	139	21,587	9,067	3,705	-	12,772





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
128-013	HLTH	Brantley County Health Department	\$ 460,000	\$ 24,656	\$ -	\$ -	\$ 24,656	\$ -	\$ 51,810	\$ -	\$ 49,946	\$ 101,756	\$ 21,910	\$ (61,290)	\$ -	\$ (39,380)
128-014	HLTH	Brooks County Health Department	304,911	16,343	-	161	16,504	-	34,342	-	30,017	64,359	14,524	(20,308)	-	(5,784)
128-015	HLTH	Bryan County Health Department	634,942	34,033	-	9,778	43,811	-	71,513	-	19,056	90,569	30,241	39,752	-	69,993
128-016	HLTH	Bulloch County Physical Health	1,150,000	61,641	-	4,649	66,290	-	129,524	-	147,630	277,154	54,771	(119,302)	13,128	(51,403)
128-017	HLTH	Burke County Health Department	808,984	43,362	-	-	43,362	-	91,116	-	101,629	192,745	38,531	(89,450)	-	(50,919)
128-018	HLTH	Butts County Health Department	461,756	24,750	-	9,195	33,945	-	52,008	-	10,960	62,968	21,995	36,432	-	58,427
128-019	HLTH	Calhoun County Health Department	186,377	9,990	-	15,777	25,767	-	20,992	-	800	21,792	8,876	14,436	-	23,312
128-020	HLTH	Camden County Health Department	1,087,425	58,286	-	-	58,286	-	122,476	-	128,246	250,722	51,794	(118,125)	9,628	(56,703)
128-021	HLTH	Candler County Health Department	270,247	14,485	-	-	14,485	-	30,438	-	33,111	63,549	12,869	(48,840)	-	(35,971)
128-022	HLTH	Carroll County Health Department	977,984	52,420	-	-	52,420	-	110,150	-	47,329	157,479	46,578	(132,390)	-	(85,812)
128-023	HLTH	Catoosa County Health Department	1,073,829	57,558	-	24,090	81,648	-	120,945	-	-	120,945	51,144	90,763	-	141,907
128-024	HLTH	Charlton County Health Department	391,347	20,976	-	23,812	44,788	-	44,077	-	11,631	55,708	18,640	(43,418)	-	(24,778)
128-025	HLTH	Chatham County Health Department	8,671,665	464,806	-	6,130	470,936	-	976,688	-	316,001	1,292,689	412,987	(293,180)	11,586	131,393
128-027	HLTH	Chattooga County Health Department	649,303	34,803	-	4,190	38,993	-	73,131	-	11,315	84,446	30,925	11,315	-	42,240
128-028	HLTH	Cherokee County Health Department	11,496,537	616,220	-	38,972	655,192	-	1,294,853	-	154,160	1,449,013	547,517	97,654	4,094	649,265
128-029	HLTH	Clarke County Health Department	10,565,012	566,290	-	534,381	1,100,671	-	1,189,936	-	-	1,189,936	503,160	1,022,418	-	1,525,578
128-031	HLTH	Clayton County Health Department	8,213,555	440,251	-	397,454	837,705	-	925,092	-	-	925,092	391,166	600,595	9,499	1,001,260
128-032	HLTH	Clinch County Health Department	108,000	5,789	-	-	5,789	-	12,164	-	18,153	30,317	5,142	(15,596)	-	(10,454)
128-033	HLTH	Cobb County Health Department	19,215,473	1,029,959	-	134,303	1,164,262	-	2,164,262	-	197,560	2,361,796	915,132	625,272	13,255	1,553,659
128-034	HLTH	Coffee County Health Department	1,364,784	73,153	-	115,177	188,330	-	153,715	-	-	153,715	65,000	197,280	-	262,280
128-035	HLTH	Colquitt County Health Department	1,087,064	58,267	-	29,662	87,929	-	122,436	-	18,362	140,798	51,772	(90,949)	-	(39,177)
128-036	HLTH	Columbia County Health Department	1,278,438	68,525	-	-	68,525	-	143,990	-	67,079	211,069	60,884	(73,361)	-	(12,477)
128-037	HLTH	Cook County Health Department	409,939	21,973	-	1,467	23,440	-	46,171	-	24,580	70,751	19,525	(12,463)	-	6,882
128-038	HLTH	Coweta County Health Department	1,092,377	58,552	-	-	58,552	-	123,034	-	83,235	206,269	52,026	(134,127)	14,515	(67,586)
128-039	HLTH	Crawford County Health Department	450,231	24,133	-	4,182	28,315	-	50,709	-	-	50,709	21,442	12,806	-	34,248
128-040	HLTH	Crisp County Health Department	-	-	-	-	-	-	-	-	15,462	15,462	-	(103,061)	-	(103,061)
128-041	HLTH	Dade County Health Department	510,511	27,364	-	6,328	33,692	-	57,499	-	43,754	101,253	24,313	5,341	-	29,654
128-042	HLTH	Dawson County Health Department	689,055	36,934	-	-	36,934	-	77,608	-	69,905	147,513	32,818	(40,238)	-	(7,420)
128-043	HLTH	Decatur County Health Department	875,477	46,926	-	8,068	54,994	-	98,605	-	33,622	132,227	41,697	22,834	-	64,531
128-044	HLTH	DeKalb County Health Department	19,373,129	1,038,409	-	-	1,038,409	-	2,181,993	-	1,063,176	3,245,169	922,647	(1,482,126)	11,625	(547,858)
128-045	HLTH	Dodge County Health Department	139,468	7,476	-	-	7,476	-	15,708	-	50,657	66,365	6,644	(87,422)	-	(80,778)
128-046	HLTH	Dooly County Health Department	-	-	-	-	-	-	-	-	7,254	7,254	-	(47,231)	-	(47,231)
128-047	HLTH	Dougherty County Health Department	11,778,039	631,309	-	241,305	872,614	-	1,326,559	-	-	1,326,559	560,929	1,277,080	7,192	1,845,201
128-047B	HLTH	Southwest Health District	-	-	-	-	-	-	-	-	-	-	-	(425,749)	-	(425,749)
128-048	HLTH	Douglas County Health Department	1,342,635	71,966	-	186,569	258,535	-	151,221	-	-	151,221	63,941	218,046	-	281,987
128-049	HLTH	Early County Health Department	580,965	31,140	-	8,236	39,376	-	65,434	-	-	65,434	27,669	26,429	-	54,098
128-050	HLTH	Echols County Health Department	154,504	8,281	-	774	9,055	-	17,402	-	5,407	22,809	7,359	315	-	7,674
128-051	HLTH	Effingham County Health Department	731,507	39,209	-	-	39,209	-	82,390	-	51,449	133,839	34,839	(50,174)	-	(15,335)
128-052	HLTH	Elbert County Health Department	372,304	19,956	-	10,209	30,165	-	41,933	-	-	41,933	17,729	6,947	-	24,676
128-053	HLTH	Emanuel County Health Department	905,955	48,560	-	74,397	122,957	-	102,038	-	-	102,038	43,151	58,731	-	101,882
128-054	HLTH	Evans County Health Department	421,914	22,615	-	5,558	28,173	-	47,520	-	-	47,520	20,092	8,769	-	28,861
128-055	HLTH	Fannin County Health Department	504,839	27,060	-	32,410	59,470	-	56,860	-	2,987	59,847	24,046	8,650	-	32,696
128-056	HLTH	Fayette County Health Department	1,003,555	53,791	-	3,311	57,102	-	113,030	-	108,722	221,752	47,799	(97,556)	-	(49,757)
128-057	HLTH	Floyd County Health Department	8,820,496	472,783	-	78,847	551,630	-	993,451	-	67,804	1,061,255	420,075	353,293	-	773,368
128-058	HLTH	Forsyth County Health Department	1,554,673	83,331	-	8,855	92,186	-	175,103	-	-	175,103	74,037	45,058	-	119,095
128-059	HLTH	Franklin County Health Department	771,394	41,347	-	5,094	46,441	-	86,882	-	26,648	113,530	36,741	18,051	-	54,792
128-060	HLTH	Fulton County Health Department	22,789,276	1,221,517	-	615,903	1,837,420	-	2,566,753	-	-	2,566,753	1,085,337	4,038,663	-	5,124,000
128-061	HLTH	Gilmer County Health Department	843,154	45,193	-	7,004	52,197	-	94,964	-	20,680	115,644	40,153	15,330	-	55,483
128-062	HLTH	Glascok County Health Department	237,923	12,753	-	8,899	21,652	-	26,797	-	4,077	30,874	11,330	41,974	-	53,304
128-063	HLTH	Glynn County Health Department	8,162,954	437,538	-	139,426	576,964	-	919,392	-	-	919,392	388,760	258,937	-	647,697
128-064	HLTH	Gordon County Health Department	1,394,767	74,760	-	33,469	108,229	-	157,092	-	-	157,092	66,426	73,754	-	140,180
128-065	HLTH	Grady County Health Department	897,311	48,096	-	6,182	54,278	-	101,064	-	19,588	120,652	42,734	23,409	-	66,143
128-066	HLTH	Greene County Health Department	480,078	25,732	-	7,106	32,838	-	54,071	-	-	54,071	22,861	15,541	-	38,402
128-067	HLTH	Gwinnett County Health Department	18,474,197	990,226	-	11,675	1,001,901	-	2,080,746	-	534,745	2,615,491	879,835	(402,809)	1,854	478,880
128-068	HLTH	Habersham County Health Department	833,925	44,699	-	36,953	81,652	-	93,925	-	-	93,925	39,716	43,294	-	83,010
128-069	HLTH	Hall County Health Department	12,170,511	652,345	-	60,164	712,509	-	1,370,763	-	1,802	1,372,565	579,620	354,505	-	934,125
128-070	HLTH	Hancock County Health Department	298,518	16,001	-	-	16,001	-	33,622	-	54,343	87,965	14,214	(55,019)	-	(41,405)
128-071	HLTH	Haralson County Health Department	478,818	25,665	-	-	25,665	-	53,929	-	22,228	76,157	22,802	(14,502)	-	8,300
128-072	HLTH	Harris County Health Department	-	-	-	-	-	-	-	-	-	-	-	(200,090)	-	(200,090)
128-073	HLTH	Hart County Health Department	517,534	27,740	-	11,635	39,375	-	58,290	-	27,595	85,885	24,646	47,973	-	72,619
128-074	HLTH	Heard County Health Department	185,252	9,930	-	186	10,116	-	20,865	-	1,477	22,342	8,820	(2,627)	-	6,193
128-075	HLTH	Henry County Health Department	1,745,326	93,550	-	71,706	165,256	-	196,576	-	-	196,576	83,124	83,916	-	167,040
128-076	HLTH	Houston County Health Department	14,787,578	792,622	-	175,173	967,795	-	1,665,523	-	469,512	2,135,035	704,256	533,957	-	1,238,213
128-077	HLTH	Irwin County Health Department	191,734	10,277	-	1,161	11,438	-	21,595	-	31,317	52,912	9,191	(19,787)	-	(10,651)
128-078	HLTH	Jackson County Health Department	1,072,748	57,500	-	130,428	187,928	-	120,824	-	-	120,824	51,001	137,271	-	188,362
128-079	HLTH	Jasper County Health Department	366,992	19,671	-	20,336	40,007	-	41,334	-	-	41,334	17,473	49,108	-	66,581
128-080	HLTH	Jeff Davis County Health Department	427,722	22,926	-	-	22,926	-	48,174	-	144,430	192,604	20,368	(136,636)	-	(116,268)
128-081	HLTH	Jefferson County Health Department	645,522	34,600	-	9,218	43,818	-	72,705	-	-	72,705	30,739	30,168	-	60,907
128-082	HLTH	Jenkins County Health Department	165,443	8,868	-	-	8,868	-	18,634	-	75,677	94,311	7,880	(62,376)	-	(54,496)





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
128-083	HLTH	Johnson County Health Department	\$ 211,542	\$ 11,339	\$ -	\$ 1,113	\$ 12,452	\$ -	\$ 23,826	\$ -	\$ 5,437	\$ 29,263	\$ 10,075	\$ 4,742	\$ -	\$ 14,817
128-084	HLTH	Jones County Health Department	587,943	31,514	-	9,789	41,303	-	66,220	-	-	66,220	28,000	48,486	-	76,486
128-085	HLTH	Lamar County Health Department	448,971	24,065	-	4,086	28,151	-	50,567	-	3,546	54,113	21,388	11,991	-	33,379
128-086	HLTH	Lanier County Health Department	154,864	8,301	-	2,125	10,426	-	17,442	-	62,781	80,223	7,376	(42,496)	-	(35,120)
128-087	HLTH	Laurens County Health Department	7,103,847	380,770	-	92,916	473,686	-	800,105	-	15,669	815,774	338,317	37,610	8,738	384,665
128-088	HLTH	Lee County Health Department	853,733	45,761	-	5,207	50,968	-	96,156	-	22,719	118,875	40,660	3,764	-	44,424
128-089	HLTH	Liberty County Health Department	1,514,651	81,186	-	20,460	101,646	-	170,595	-	-	170,595	72,132	70,405	9,631	152,168
128-090	HLTH	Lincoln County Health Department	61,811	3,313	-	-	3,313	-	6,962	-	63,792	70,754	2,944	(51,659)	-	(48,715)
128-091	HLTH	Long County Health Department	328,276	17,596	-	3,676	21,272	-	36,974	-	9,691	46,665	15,638	12,436	-	28,074
128-092	HLTH	Lowndes County Health Department	11,403,889	611,254	-	40,032	651,286	-	1,284,419	-	451,254	1,735,673	543,112	(105,527)	-	437,585
128-093	HLTH	Lumpkin County Health Department	762,840	40,889	-	2,281	43,170	-	85,919	-	22,424	108,343	36,333	10,711	-	47,044
128-094	HLTH	Macon County Health Department	-	-	-	-	-	-	-	-	18,786	18,786	-	(98,085)	-	(98,085)
128-095	HLTH	Madison County Health Department	581,190	31,152	-	7,788	38,940	-	65,459	-	7,592	73,051	27,680	37,065	-	64,845
128-096	HLTH	Marion County Health Department	-	-	-	-	-	-	-	-	12,835	12,835	-	(69,757)	-	(69,757)
128-097	HLTH	Modulie County Health Department	617,340	33,090	-	5,428	38,518	-	69,531	-	3,723	73,254	29,399	26,296	-	55,695
128-098	HLTH	McIntosh County Health Department	336,739	18,049	-	15,156	33,205	-	37,927	-	4,255	42,182	16,034	(7,058)	-	8,976
128-099	HLTH	Meriwether County Health Department	505,154	27,076	-	20,322	47,398	-	56,895	-	-	56,895	24,055	19,112	-	43,167
128-100	HLTH	Miller County Health Department	238,238	12,770	-	5,835	18,605	-	26,833	-	7,829	34,662	11,349	25,513	-	36,862
128-101	HLTH	Mitchell County Health Department	626,119	33,560	-	7,947	41,507	-	70,520	-	46,000	116,520	29,822	5,345	-	35,167
128-102	HLTH	Monroe County Health Department	532,525	28,544	-	5,243	33,787	-	59,978	-	73,002	132,980	25,355	(24,711)	-	644
128-103	HLTH	Montgomery County Health Department	245,081	13,136	-	1,908	15,044	-	27,603	-	5,347	32,950	11,668	5,882	-	17,550
128-104	HLTH	Morgan County Health Department	464,907	24,919	-	39,471	64,390	-	52,362	-	5,914	58,276	22,137	730	-	22,867
128-105	HLTH	Murray County Health Department	718,272	38,500	-	5,463	43,963	-	80,899	-	85,175	166,074	34,212	(39,065)	-	(4,853)
128-106	HLTH	Muscogee County Health Department	15,468,665	829,128	-	247,176	1,076,304	-	1,742,234	-	-	1,742,234	736,695	895,642	4,995	1,637,332
128-107	HLTH	Newton County Health Department	1,434,923	78,913	-	60,097	137,010	-	161,615	-	-	161,615	68,341	83,300	-	151,641
128-108	HLTH	Opelous County Health Department	812,876	43,560	-	3,554	47,114	-	91,532	-	32,824	124,356	38,707	(9,003)	-	29,704
128-109	HLTH	Oglethorpe County Health Department	318,642	17,079	-	9	17,088	-	35,689	-	6,234	42,123	15,181	200	-	15,381
128-110	HLTH	Paulding County Health Department	1,160,580	62,208	-	41,775	103,983	-	130,716	-	2,497	133,213	55,269	6,004	-	61,273
128-111	HLTH	Peach County Health Department	527,258	28,261	-	30,040	58,301	-	59,385	-	-	59,385	25,112	72,355	-	97,467
128-112	HLTH	Pickens County Health Department	118,930	27,815	-	58,384	86,199	-	58,447	-	-	58,447	24,712	51,284	-	75,996
128-113	HLTH	Pierce County Health Department	545,716	29,251	-	26,560	55,811	-	61,464	-	4,719	66,183	25,988	4,258	-	30,246
128-114	HLTH	Pike County Health Department	288,074	15,441	-	-	15,441	-	32,446	-	20,605	53,051	13,721	(24,645)	-	(10,924)
128-115	HLTH	Polk County Health Department	861,296	46,166	-	6,544	52,710	-	97,008	-	23,842	120,850	41,016	24,237	-	65,253
128-116	HLTH	Pulaski County Health Department	269,571	14,449	-	14,062	28,511	-	30,362	-	-	30,362	12,339	24,176	-	37,015
128-117	HLTH	Putnam County Health Department	845,359	45,312	-	2,472	47,784	-	95,213	-	4,668	99,881	40,261	14,712	-	54,973
128-119	HLTH	Rabun County Health Department	602,034	32,269	-	3,619	35,888	-	67,807	-	24,728	92,535	28,669	(367)	-	28,302
128-121	HLTH	Richmond County Health Department	11,964,731	641,316	-	142,838	784,154	-	1,347,586	-	-	1,347,586	569,821	432,942	-	1,002,763
128-122	HLTH	Rockdale County Health Department	1,393,236	74,678	-	10,700	85,378	-	156,920	-	45,793	202,713	66,355	21,364	-	87,719
128-123	HLTH	Schley County Health Department	-	-	-	-	-	-	-	-	8,319	8,319	-	(45,024)	-	(45,024)
128-124	HLTH	Screven County Health Department	331,337	17,760	-	-	17,760	-	37,318	-	24,315	61,633	15,781	(36,620)	-	(20,839)
128-125	HLTH	Seminole County Health Department	389,591	20,882	-	2,940	23,822	-	43,880	-	3,929	47,809	18,559	20,425	-	38,984
128-126	HLTH	Spalding County Health Department	967,225	51,844	-	-	51,844	-	108,938	-	105,745	214,683	46,062	(110,660)	-	(64,598)
128-127	HLTH	Stephens County Health Department	566,289	30,353	-	1,706	32,059	-	63,781	-	14,890	78,671	26,968	4,163	-	31,131
128-129	HLTH	Sumter County Health Department	-	-	-	-	-	-	-	-	3,459	3,459	-	(75,315)	-	(75,315)
128-131	HLTH	Taliaferro County Health Department	174,897	9,375	-	3,393	12,768	-	19,699	-	10,547	30,246	8,330	7,131	-	15,461
128-132	HLTH	Tattnall County Health Department	575,293	30,836	-	-	30,836	-	64,795	-	50,720	115,515	27,399	(53,815)	-	(26,416)
128-133	HLTH	Taylor County Health Department	-	-	-	-	-	-	-	-	13,229	13,229	-	(82,515)	-	(82,515)
128-134	HLTH	Telfair County Health Department	467,563	25,062	-	-	25,062	-	52,662	-	33,852	86,514	22,265	(33,455)	-	(11,190)
128-135	HLTH	Terrell County Health Department	255,571	13,699	-	138	13,837	-	28,785	-	4,135	32,920	12,171	(1,297)	-	10,874
128-136	HLTH	Thomas County Health Department	1,429,431	76,618	-	34,803	111,421	-	160,997	-	9,948	170,945	68,073	(16,571)	-	51,502
128-137	HLTH	Tift County Health Department	1,055,101	56,554	-	25,789	82,343	-	118,836	-	-	118,836	50,250	44,719	-	94,969
128-138	HLTH	Toombs County Health Department	867,914	46,521	-	7,843	54,364	-	97,753	-	25,349	123,102	41,334	26,963	-	68,297
128-139	HLTH	Towns County Health Department	449,331	24,084	-	18,849	42,933	-	50,608	-	1,631	52,239	21,402	20,762	-	42,164
128-140	HLTH	Treutlen County Health Department	253,185	13,571	-	1,347	14,918	-	28,516	-	5,465	33,981	12,055	5,841	-	17,896
128-141	HLTH	Troup County Health Department	9,926,784	532,081	-	37,851	569,932	-	1,118,052	-	156,346	1,274,398	472,761	81,335	-	554,096
128-142	HLTH	Turner County Health Department	221,852	11,891	-	788	12,679	-	24,997	-	2,009	26,996	10,562	3,460	-	14,022
128-143	HLTH	Twiggs County Health Department	146,356	7,945	-	1,862	9,707	-	16,484	-	12,793	29,277	6,972	(12,437)	-	(5,465)
128-144	HLTH	Union County Health Department	655,831	35,153	-	-	35,153	-	73,866	-	13,504	87,370	31,238	(6,036)	-	25,202
128-145	HLTH	Upson County Health Department	572,096	30,665	-	-	30,665	-	64,435	-	57,331	121,766	27,247	(61,200)	-	(33,953)
128-146	HLTH	Walker County Health Department	743,167	39,634	-	31,218	71,052	-	83,703	-	-	83,703	35,393	40,812	-	76,205
128-147	HLTH	Walton County Health Department	1,824,199	97,778	-	175,977	273,755	-	205,459	-	-	205,459	86,881	180,794	-	267,675
128-148	HLTH	Ware County Health Department	14,053,640	753,282	-	124,099	877,381	-	1,582,860	-	886,849	2,469,709	669,306	28,490	24,904	722,700
128-149	HLTH	Warren County Health Department	44,478	2,384	-	-	2,384	-	5,010	-	24,250	29,260	2,121	(27,988)	-	(25,867)
128-150	HLTH	Washington County Health Department	629,000	33,715	-	1,103	34,818	-	70,844	-	55,454	126,298	29,954	(39,664)	-	(9,410)
128-151	HLTH	Wayne County Health Department	794,173	42,568	-	19,706	62,274	-	89,448	-	135	89,583	37,822	15,667	12,566	66,055
128-153	HLTH	Wheeler County Health Department	204,339	10,953	-	-	10,953	-	23,015	-	12,435	35,450	9,729	(10,372)	-	(643)
128-154	HLTH	White County Health Department	727,861	39,014	-	5,068	44,082	-	81,979	-	8,420	90,399	34,668	19,813	-	54,481
128-155	HLTH	Whitfield County Health Department	2,400,842	128,686	-	-	128,686	-	270,407	-	212,719	483,126	114,337	(639,660)	-	(525,323)
128-156	HLTH	Wilcox County Health Department	161,437	8,653	-	1,000	9,653	-	18,183	-	4,668	22,851	7,689	1,636	-	9,325





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Code	Employer Category Code	Employer	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	
128-157	HLTH	Wilkes County Health Department	\$ 392,292	\$ 21,027	\$ -	\$ 364	\$ 21,391	\$ -	\$ 44,184	\$ -	\$ 5,288	\$ 49,472	\$ 18,681	\$ (100)	\$ -	\$ 18,581	
128-158	HLTH	Wilkinson County Health Department	218,835	11,730	-	2,130	13,860	-	24,647	-	16,456	41,103	10,422	(8,344)	14,111	16,189	
128-159	HLTH	Worth County Health Department	648,943	34,784	-	6,407	41,191	-	73,090	-	10,960	84,050	30,908	27,449	-	58,357	
129-008	MRCS	Woodright Industries	834,960	44,754	-	70,758	115,512	-	94,041	-	5,973	100,014	39,767	45,932	-	85,699	
129-009	MRCS	Jessamine Place	1,236,751	66,290	-	26,211	92,501	-	139,295	-	-	139,295	58,903	43,013	-	101,916	
129-022	MRCS	Carroll County MR Services	1,367,350	73,291	-	-	73,291	-	154,004	-	40,887	194,891	65,116	(84,728)	-	(19,612)	
129-035	MRCS	Green Oaks Service Center	1,408,137	75,477	-	98,757	174,234	-	158,598	-	-	158,598	67,065	156,710	-	223,775	
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	-	-	-	-	-	-	-	-	66,246	66,246	-	(369,521)	-	(369,521)	
129-101	MRCS	Mitchell-Baker Service Center	1,205,148	64,597	-	-	64,597	-	135,736	-	16,919	152,655	57,390	(16,743)	-	40,647	
129-136	MRCS	Thomas/Grady Service Center	1,346,777	72,188	-	19,995	92,183	-	151,687	-	-	151,687	64,138	8,340	-	72,478	
129-137	MRCS	Tift County - Diversified Enterprises	1,116,642	59,853	-	-	59,853	-	125,767	-	63,690	189,457	53,180	(70,638)	-	(17,458)	
6011	PSCH	Appling County Schools	63,341	3,395	-	11,159	14,554	-	7,134	-	-	7,134	3,017	31,051	-	34,068	
6021	PSCH	Atkinson County Schools	92,558	4,961	-	3,850	8,811	-	10,425	-	-	10,425	4,405	4,085	-	8,490	
6031	PSCH	Bacon County Schools	-	-	-	-	-	-	-	-	1,187	1,187	-	(13,315)	-	(13,315)	
6051	PSCH	Baldwin County Schools	612,973	32,856	-	234,874	267,730	-	69,039	-	32,478	101,517	29,188	41,844	-	71,032	
6071	PSCH	Barrow County Schools	-	-	-	-	-	-	-	-	-	-	-	(2,869)	-	(2,869)	
6091	PSCH	Ben Hill County Schools	52,627	2,821	-	4,668	7,489	-	5,927	-	7,160	13,087	2,507	(32,189)	-	(29,682)	
6111	PSCH	Bibb County Schools	293,251	15,718	-	-	15,718	-	33,029	-	126,379	159,408	13,969	(117,124)	-	(97,155)	
6141	PSCH	Brooks County Schools	12,335	661	-	35	696	-	1,389	-	48,157	49,546	589	(38,131)	-	(37,542)	
6161	PSCH	Bulloch County Schools	72,885	3,907	-	47,831	51,738	-	8,209	-	-	8,209	3,472	39,860	-	43,332	
6181	PSCH	Butts County Schools	54,563	2,925	-	-	2,925	-	6,145	-	2,707	8,852	2,596	(11,345)	-	(8,749)	
6201	PSCH	Camden County Schools	84,950	4,553	-	8,598	13,151	-	9,568	-	-	9,568	4,049	40,892	-	44,941	
6211	PSCH	Candler County Schools	162,292	8,699	-	-	8,699	-	18,279	-	5,057	23,336	7,728	(10,993)	-	(3,265)	
6221	PSCH	Carroll County Schools	110,386	5,917	-	-	5,917	-	12,433	-	1,854	14,287	5,256	(4,617)	-	639	
6231	PSCH	Catoosa County Board of Education	-	-	-	-	-	-	-	-	33,610	33,610	-	(27,379)	-	(27,379)	
6241	PSCH	Charlton County Board of Education	57,489	3,081	-	-	3,081	-	6,475	-	15,970	22,445	2,736	(41,142)	-	(38,406)	
6251	PSCH	Chatham County Schools	468,959	25,136	-	6,263	31,399	-	52,819	-	2,481	55,300	22,335	(2,606)	-	19,729	
6261	PSCH	Chattahoochee County Schools	178,184	9,551	-	61,386	70,937	-	20,069	-	-	20,069	8,485	90,888	-	99,373	
6271	PSCH	Chattooga County Schools	105,434	5,651	-	-	5,651	-	11,875	-	4,140	16,015	5,024	(7,728)	-	(2,704)	
6291	PSCH	Clarke County Schools	689,370	36,951	-	19,925	56,876	-	77,644	-	-	77,644	32,828	77,841	-	110,669	
6311	PSCH	Clayton County Schools	469,904	25,187	-	34,130	59,317	-	52,925	-	-	52,925	22,381	56,327	-	78,708	
6331	PSCH	Cobb County Schools	130,509	6,995	-	1,802	8,797	-	14,699	-	251	14,950	6,221	4,778	-	10,999	
6341	PSCH	Coffee County Schools	52,697	2,835	-	-	2,835	-	5,958	-	20,949	26,907	2,517	(51,387)	-	(48,870)	
6351	PSCH	Colquitt County Schools	214,289	11,486	-	494	11,980	-	24,135	-	27,653	51,788	10,203	(28,970)	-	(18,767)	
6361	PSCH	Columbia County Schools	-	-	-	-	-	-	-	-	13,747	13,747	-	(70,205)	-	(70,205)	
6371	PSCH	Cook County Schools	73,650	3,948	-	48,334	52,282	-	8,295	-	-	8,295	3,511	38,596	-	42,107	
6381	PSCH	Coweta County Schools	121,280	6,501	-	-	6,501	-	13,660	-	5,359	19,019	5,777	(42,569)	-	(36,792)	
6401	PSCH	Crisp County Schools	87,876	4,710	-	-	4,710	-	9,897	-	15,162	25,059	4,184	(38,619)	-	(34,435)	
6441	PSCH	Dekalb County Schools	736,279	39,465	-	-	39,465	-	82,927	-	156,048	238,975	35,069	(275,144)	-	(240,075)	
6451	PSCH	Dodge County Schools	427,632	22,921	-	9,675	32,596	-	48,164	-	23,015	71,179	20,364	36,932	-	57,296	
6452	PSCH	Ocmulgee Regional Library System	56,318	3,019	-	-	3,019	-	6,343	-	2,338	8,681	2,681	(3,542)	-	(861)	
6461	PSCH	Dooley County Schools	77,432	4,150	-	927	5,077	-	8,721	-	16,516	25,237	3,686	(7,898)	-	(4,212)	
6471	PSCH	Dougherty County Schools	58,569	3,139	-	-	3,139	-	6,597	-	42,926	49,523	2,793	(44,843)	-	(42,050)	
6481	PSCH	Douglas County Schools	206,455	11,066	-	15,215	26,281	-	23,253	-	18,874	42,127	9,829	(83,196)	-	(73,367)	
6511	PSCH	Effingham County Schools	222,077	11,903	-	-	11,903	-	25,012	-	37,495	62,507	10,577	(35,779)	-	(25,202)	
6561	PSCH	Fayette County Schools	279,881	15,002	-	-	15,002	-	31,523	-	4,525	36,048	13,329	(6,084)	-	7,245	
6571	PSCH	Floyd County Schools	81,754	4,382	-	-	4,382	-	9,208	-	89,401	98,609	3,895	(212,364)	-	(208,469)	
6581	PSCH	Forsyth County Schools	392,472	21,037	-	-	21,037	-	44,204	-	5,952	50,156	18,695	(18,842)	-	(147)	
6591	PSCH	Franklin County Schools	208,031	11,151	-	34,120	45,271	-	23,431	-	-	23,431	9,910	40,305	-	50,215	
6601	PSCH	Fulton County Board of Education	641,065	34,361	-	237,736	272,097	-	72,203	-	-	72,203	30,532	249,674	-	280,206	
6611	PSCH	Gilmer County Schools	103,003	5,521	-	3,368	8,889	-	11,601	-	909	12,510	4,901	(15,848)	-	(10,947)	
6631	PSCH	Glynn County Schools	486,876	26,097	-	2,498	28,595	-	54,837	-	42,632	97,469	23,187	(20,933)	-	2,254	
6641	PSCH	Gordon County Schools	115,743	6,204	-	-	6,204	-	13,036	-	1,881	14,917	5,513	(4,688)	-	825	
6651	PSCH	Grady County Schools	74,821	4,010	-	-	4,010	-	8,427	-	81,894	90,321	3,568	(75,221)	1,934	(69,719)	
6661	PSCH	Greene County Schools	164,003	8,791	-	738	9,529	-	18,472	-	7,368	25,840	7,811	(46,153)	-	(38,342)	
6671	PSCH	Gwinnett County Schools	558,186	29,919	-	181,932	211,851	-	62,868	-	15,860	78,728	26,587	76,480	-	103,067	
6751	PSCH	Henry County Schools	506,684	27,159	-	4,610	31,769	-	57,068	-	3,368	60,436	24,134	21,838	-	45,972	
6761	PSCH	Houston County Schools	702,470	37,653	-	653	38,306	-	79,119	-	4,166	83,285	33,456	10,344	-	43,800	
6771	PSCH	Irwin County Schools	19,088	1,023	-	-	1,023	-	2,150	-	67,843	69,793	912	(57,972)	-	(57,060)	
6781	PSCH	Jackson County Schools	6,393	343	-	-	343	-	720	-	50,691	51,411	305	(58,327)	-	(58,022)	
6811	PSCH	Jefferson County Schools	68,743	3,685	-	11,072	14,757	-	7,743	-	-	7,743	3,275	33,577	-	36,852	
6851	PSCH	Lamar County Schools	-	-	-	-	-	-	-	-	21,633	21,633	-	(75,471)	-	(75,471)	
6871	PSCH	Laurens County Schools	122,361	6,559	-	10,666	17,225	-	13,781	-	2,052	15,833	5,827	(1,720)	-	4,107	
6881	PSCH	Lee County Schools	-	-	-	-	-	-	-	-	4,056	4,056	-	(20,177)	-	(20,177)	
6901	PSCH	Lincoln County Schools	93,504	5,012	-	61,363	66,375	-	10,531	-	-	10,531	4,454	51,135	-	55,589	
6921	PSCH	Lowndes County Schools	29,577	1,585	-	19,411	20,996	-	3,331	-	-	3,331	1,408	16,175	-	17,583	
6941	PSCH	Macon County Schools	76,532	4,102	-	7,001	11,103	-	8,620	-	428	9,048	3,648	5,803	-	9,451	
6971	PSCH	Maduffie County Schools	370,953	19,883	-	7,268	27,151	-	41,780	-	2,537	44,317	17,669	(5)	-	17,664	
6991	PSCH	Meriwether County Schools	370,278	19,847	-	5,346	25,193	-	41,704	-	38,554	80,258	17,634	(6,256)	-	11,378	





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Code	Employer Category Code	Employer	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	
7021	PSCH	Monroe County Schools	\$ 115,248	\$ 6,177	-	\$ 75,632	\$ 81,809	\$ -	\$ 12,980	\$ -	\$ -	\$ 12,980	\$ 5,491	\$ (2,996)	\$ -	\$ (2,996)	
7041	PSCH	Morgan County Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7061	PSCH	Muscogee County Schools	434,024	23,264	-	7,519	30,783	-	48,884	-	59,176	108,060	20,671	6,945	-	27,616	
7071	PSCH	Newton County Schools	476,972	25,566	-	27,310	52,876	-	53,721	-	-	53,721	22,712	30,495	-	53,207	
7101	PSCH	Paulding County Schools	267,951	14,362	-	75,705	90,067	-	30,179	-	-	30,179	12,760	110,609	-	123,369	
7121	PSCH	Pickens County Schools	39,391	2,111	-	238	2,349	-	4,437	-	236	4,673	1,874	1,426	-	3,300	
7141	PSCH	Pike County Schools	127,448	6,831	-	246	7,077	-	14,354	-	1,478	15,832	6,068	3,497	-	9,565	
7151	PSCH	Polk County Schools	218,745	11,725	-	719	12,444	-	24,637	-	4,107	28,744	10,414	(12,192)	-	(1,778)	
7191	PSCH	Rabun County Schools	139,918	7,500	-	-	7,500	-	15,759	-	2,662	18,421	6,662	(3,842)	-	2,820	
7211	PSCH	Richmond County Schools	98,681	5,289	-	-	5,289	-	11,114	-	7,689	18,803	4,696	(34,133)	-	(29,437)	
7221	PSCH	Rockdale County Schools	193,625	10,378	-	-	10,378	-	21,808	-	48,140	69,948	9,226	(43,768)	-	(34,542)	
7261	PSCH	Spalding County Schools	-	-	-	-	-	-	-	-	7,990	7,990	-	(58,018)	-	(58,018)	
7291	PSCH	Sumter County Schools	72,615	3,892	-	13,059	16,951	-	8,179	-	-	8,179	3,461	35,628	-	39,089	
7321	PSCH	Tattnall County Schools	-	-	-	-	-	-	-	-	2,623	2,623	-	(29,159)	-	(29,159)	
7341	PSCH	Telfair County Schools	26,426	1,416	-	-	1,416	-	2,976	-	6,286	9,262	1,256	(5,265)	-	(4,009)	
7351	PSCH	Terrell County Schools	201,143	10,781	-	21,154	31,935	-	22,655	-	-	22,655	9,575	30,193	-	39,768	
7401	PSCH	Treutlen County Schools	96,745	5,186	-	3,722	8,908	-	10,896	-	351	11,247	4,610	1,737	-	6,347	
7411	PSCH	Troup County Schools	4,502	241	-	-	241	-	507	-	12,535	13,042	212	(15,387)	-	(15,175)	
7431	PSCH	Twiggs County Schools	-	-	-	-	-	-	-	-	13,360	13,360	-	(25,263)	-	(25,263)	
7451	PSCH	Upson County Schools	-	-	-	-	-	-	-	-	25,463	25,463	-	(55,593)	-	(55,593)	
7461	PSCH	Walker County Schools	-	-	-	-	-	-	-	-	67,165	67,165	-	(62,149)	-	(62,149)	
7481	PSCH	Ware County Schools	105,163	5,637	-	-	5,637	-	11,845	-	41,876	53,721	5,006	(60,800)	-	(55,794)	
7501	PSCH	Washington County Board of Education	426,326	22,851	-	41,805	64,656	-	48,017	-	3,052	51,069	20,304	2,649	-	22,953	
7511	PSCH	Wayne County Schools	101,022	5,415	-	-	5,415	-	11,378	-	7,653	19,031	4,806	(19,634)	-	(14,828)	
7541	PSCH	White County Board of Education	47,495	2,546	-	761	3,307	-	5,349	-	444	5,793	2,262	7,838	-	10,100	
7551	PSCH	Whitfield County Schools	78,693	4,218	-	9,911	14,129	-	8,863	-	-	8,863	3,746	38,110	-	41,856	
7571	PSCH	Wilkes County Schools	235,672	12,632	-	3,934	16,566	-	26,544	-	8,213	34,757	11,226	16,523	-	27,749	
7581	PSCH	Wilkinson County Schools	77,612	4,160	-	-	4,160	-	8,741	-	15,315	24,056	3,695	(57,539)	-	(53,844)	
7611	PSCH	Atlanta City Schools	1,580,153	84,697	-	487,124	571,821	-	177,972	-	-	177,972	75,254	458,791	-	534,045	
7641	PSCH	City of Buford Schools (Gwinnett)	191,509	10,265	-	-	10,265	-	21,570	-	3,078	24,648	9,120	(7,007)	-	2,113	
7721	PSCH	City of Dalton Schools (Whitfield)	140,368	7,524	-	18,176	25,700	-	15,810	-	31,937	47,747	6,688	64,267	-	70,955	
7741	PSCH	City of Dublin Schools (Laurens)	-	-	-	-	-	-	-	-	1,134	1,134	-	(20,203)	-	(20,203)	
7761	PSCH	City of Gainesville Schools (Hall)	218,115	11,691	-	87,464	99,155	-	24,566	-	-	24,566	10,386	112,712	-	123,098	
7811	PSCH	City of Marietta Schools (Cobb)	88,191	4,727	-	6,500	11,227	-	9,933	-	312	10,245	4,196	5,758	-	9,954	
7851	PSCH	City of Rome Schools (Floyd)	315,941	16,935	-	41,606	58,541	-	35,584	-	-	35,584	15,046	109,935	-	124,981	
7861	PSCH	City of Social Circle Schools (Walton)	111,106	5,955	-	-	5,955	-	12,514	-	1,453	13,967	5,293	(3,016)	-	2,277	
7891	PSCH	City of Thomasville Schools (Thomas)	50,781	2,722	-	8,050	10,772	-	5,719	-	-	5,719	2,417	2,581	-	4,998	
7921	PSCH	City of Valdosta Schools (Lowndes)	245,306	13,149	-	-	13,149	-	27,629	-	102,731	130,360	11,682	(135,679)	-	(123,997)	
968-0968	PSCH	Georgia Military College	395,534	21,201	-	5,381	26,582	-	44,549	-	12,999	57,548	18,834	21,614	-	40,448	
8504	RESA	Northwest Georgia Regional Education Service Agency	111,646	5,984	-	-	5,984	-	12,575	-	2,376	14,951	5,319	(6,063)	-	(744)	
8564	RESA	Metro Regional Education Service Agency	-	-	-	-	-	-	-	-	15,462	15,462	-	(79,524)	-	(79,524)	
8804	RESA	First District Regional Education Service Agency	138,792	7,439	-	-	7,439	-	15,632	-	75,145	90,777	6,606	(68,747)	-	(62,141)	
402	STAT	Georgia Department of Agriculture	37,298,819	1,999,235	-	-	1,999,235	-	4,200,961	-	371,258	4,572,219	1,776,353	(270,933)	9,919	1,515,339	
403	STAT	Georgia Department of Administrative Services	30,265,876	1,622,266	-	593,153	2,215,419	-	3,408,842	-	40,123	3,448,965	1,441,411	371,199	3,822	1,816,432	
404	STAT	Georgia Department of Audits	30,880,335	1,655,201	-	102,564	1,757,765	-	3,478,048	-	585,708	4,063,756	1,470,675	(20,812)	-	1,449,863	
405	STAT	Department of Public Health	107,488,954	5,761,462	-	40,122	5,801,584	-	12,106,466	-	2,916,485	15,022,951	5,119,139	(1,287,035)	26,280	3,858,384	
406	STAT	Georgia Department of Banking and Finance	9,150,933	490,495	-	-	490,495	-	1,030,668	-	869,724	1,900,392	435,810	(1,029,670)	-	(593,860)	
407	STAT	State Accounting Office	15,768,443	845,196	-	-	845,196	-	1,775,998	-	608,257	2,384,255	750,970	(969,759)	3,451	(215,338)	
408	STAT	Office of Commissioner of Insurance	23,977,137	1,285,187	-	2,153,723	3,438,910	-	2,700,542	-	-	2,700,542	1,141,911	2,566,846	-	3,708,757	
409	STAT	Georgia State Finance and Investment Commission	11,950,325	640,543	-	-	640,543	-	1,345,964	-	102,647	1,448,611	569,135	(525,288)	1,052	44,899	
410	STAT	State Properties Commission	1,604,598	86,007	-	-	86,007	-	180,726	-	73,913	254,639	76,421	(142,253)	-	(65,832)	
411	STAT	Georgia Department of Defense	28,905,594	1,549,354	-	-	1,549,354	-	3,255,633	-	793,431	4,049,064	1,376,620	(1,607,678)	12,679	(218,379)	
412	STAT	GA Vocational Rehab Agency	57,416,870	3,077,573	-	-	3,077,573	-	6,466,854	-	2,843,838	9,310,692	2,734,468	2,160,413	94,377	4,989,258	
414	STAT	Georgia Department of Education	58,948,989	3,159,695	-	-	3,159,695	-	6,639,417	-	1,207,923	7,847,340	2,807,440	(841,572)	22,806	1,988,674	
415	STAT	The Technical College System of Georgia	33,514,644	1,796,402	-	5,385,476	7,181,878	-	3,774,750	-	-	3,774,750	1,596,129	7,319,414	1,313	8,916,856	
418	STAT	Prosecuting Attorneys Council	89,113,843	4,776,547	-	-	4,776,547	-	10,036,880	-	1,157,671	11,194,551	4,244,033	(1,518,148)	6,697	2,732,582	
419	STAT	Georgia Department of Community Health	68,005,427	3,645,125	-	1,321,027	4,966,152	-	7,659,442	-	270,128	7,929,570	3,238,751	(412,776)	24,729	2,850,704	
420	STAT	Georgia Forestry Commission	39,636,680	2,124,546	-	1,321,025	3,445,571	-	4,464,274	-	80,336	4,544,610	1,887,689	606,876	11,179	2,505,744	
422	STAT	Office of Planning and Budget	35,096,914	1,881,212	-	-	1,881,212	-	3,952,961	-	1,341,052	5,294,013	1,671,487	(1,333,057)	8,763	347,193	
427	STAT	Georgia Department of Human Services	167,532,075	8,979,803	-	-	8,979,803	-	18,869,115	-	3,992,732	22,861,847	7,978,684	(13,380,959)	137,608	(5,264,667)	
428	STAT	Georgia Department of Community Affairs	44,205,484	2,369,436	-	886,342	3,255,778	-	4,978,858	-	-	4,978,858	2,105,278	1,689,904	38,965	3,833,337	
429	STAT	Department of Economic Development	16,144,619	865,360	-	-	865,360	-	1,818,366	-	397,277	2,215,643	768,887	(802,512)	1,274	(32,351)	
430	STAT	Administrative Office of the Courts	11,519,812	617,468	-	-	617,468	-	1,297,475	-	69,143	1,366,618	548,626	(121,369)	-	427,257	
432	STAT	Georgia Court of Appeals	21,842,354	1,170,761	-	-	1,170,761	-	2,460,101	-	570,437	3,030,538	1,040,237	(1,359,929)	-	(319,692)	
436	STAT	Superior Courts of Georgia	24,621,578	1,319,729	-	17,310	1,337,039	-	2,773,125	-	293,312	3,066,437	1,172,600	24,202	7,945	1,204,747	
438	STAT	Supreme Court	16,354,676	876,619	-	-	876,619	-	1,842,025	-	-	388,626	2,230,651	778,889	(734,019)	-	44,870
440	STAT	Georgia Department of Labor	63,138,150	3,384,236	-	-	3,384,236	-	7,111,241	-	10,865,883	17,977,124	3,006,943	(11,812,561)	85,031	(8,720,587)	





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
441	STAT	Department of Behavioral Health and Developmental Disabilities	\$ 260,911,117	\$ 13,984,966	\$ -	\$ 7,873,491	\$ 21,858,457	\$ -	\$ 29,386,384	\$ -	\$ -	\$ 29,386,384	\$ 12,425,848	\$ 9,342,268	\$ 83,862	\$ 21,851,978
442	STAT	Georgia Department of Law	35,149,000	1,884,004	-	-	1,884,004	-	3,958,827	-	452,028	4,410,855	1,673,964	(820,882)	-	853,082
444	STAT	General Assembly of Georgia	21,408,600	1,147,512	-	188,992	1,336,504	-	2,411,248	-	98,966	2,510,214	1,019,581	(406,694)	50,253	663,140
461	STAT	Department of Juvenile Justice	170,120,060	9,118,520	-	247,778	9,366,298	-	19,160,600	-	761,228	19,921,828	8,101,943	(201,643)	122,055	8,022,355
462	STAT	Georgia Department of Natural Resources	146,466,967	7,850,703	-	-	7,850,703	-	16,496,555	-	724,628	17,221,183	6,975,466	(1,775,014)	38,045	5,238,497
465	STAT	State Board Pardons and Paroles	14,932,988	800,416	-	-	800,416	-	1,681,900	-	231,334	1,913,234	711,182	(277,355)	4,461	438,288
466	STAT	Georgia Department of Public Safety	189,139,252	10,137,958	-	3,402,099	13,540,057	-	21,302,729	-	95,157	21,397,886	9,007,730	2,591,436	30,493	11,629,659
467	STAT	Georgia Department of Corrections	445,763,074	23,893,111	-	901,574	24,794,685	-	50,206,235	-	-	50,206,235	21,229,388	(884,450)	628,378	20,973,316
469	STAT	Georgia Department of Early Care Learning	51,636,571	2,767,746	-	-	2,767,746	-	5,815,820	-	392,405	6,208,225	2,459,183	(611,544)	2,381	1,850,020
470	STAT	Georgia Public Service Commission	9,528,774	510,747	-	35,128	545,875	-	1,073,225	-	266,870	1,340,095	453,803	(67,306)	-	386,497
471	STAT	Georgia Bureau of Investigation	114,344,523	6,128,924	-	17,124	6,146,048	-	12,878,607	-	72,649	12,951,257	5,445,635	590,786	17,252	6,053,673
474	STAT	Department of Revenue	78,196,245	4,191,358	-	226,011	4,417,369	-	8,807,233	-	441,891	9,249,124	3,724,085	(2,289,700)	37,897	1,472,282
475	STAT	Georgia Department of Driver Services	45,783,341	2,454,010	-	403,480	2,857,490	-	5,156,572	-	-	5,156,572	2,180,428	1,591,484	2,199	3,774,111
476	STAT	Georgia Student Finance Commission	10,811,939	579,525	-	-	579,525	-	1,217,747	-	320,760	1,538,507	514,916	(288,303)	10,462	237,075
477	STAT	Georgia Department of Community Supervision	152,511,076	8,174,870	-	8,433,898	16,608,568	-	17,177,302	-	471,209	17,648,511	7,263,314	4,030,415	43,860	11,337,589
478	STAT	Secretary of State	20,724,092	1,110,822	-	714,527	1,825,349	-	2,334,152	-	-	2,334,152	986,984	(828,638)	-	1,505,544
482	STAT	Georgia Teachers Retirement System	33,756,349	1,809,357	-	264,093	2,073,450	-	3,801,973	-	160,473	3,962,446	1,607,644	(533,009)	-	1,074,635
484	STAT	Georgia Department of Transportation	326,228,258	17,485,998	-	3,862,399	21,148,397	-	36,743,045	-	-	36,743,045	15,536,576	4,779,129	312,001	20,627,706
488	STAT	Georgia Department of Veterans Service	9,403,262	504,020	-	18,829	522,849	-	1,059,088	-	187,693	1,246,781	447,831	(46,218)	3,723	405,336
489	STAT	Subsequent Injury Trust Fund	995,452	53,357	-	-	53,357	-	117,131	-	-	132,770	47,413	(64,394)	-	(16,981)
490	STAT	State Board of Workers Comp	13,337,484	714,896	-	-	714,896	-	1,502,199	-	185,990	1,688,189	635,195	(258,710)	7,746	384,231
492	STAT	Georgia Public Defender Standards Council	86,285,234	4,624,932	-	940,432	5,565,364	-	9,718,294	-	-	9,718,294	4,109,321	2,710,779	5,530	6,825,630
495	STAT	Georgia Commission on the Holocaust	322,198	17,270	-	433	17,703	-	36,289	-	21,656	57,945	15,347	3,229	-	18,576
900	STAT	Georgia Building Authority	11,254,562	603,250	-	-	603,250	-	1,267,600	-	609,984	1,877,584	535,997	(556,439)	5,917	(14,525)
921	STAT	Georgia Correctional Industries	12,645,773	677,820	-	-	677,820	-	1,424,292	-	598,856	2,023,148	602,250	(924,013)	-	(321,763)
922	STAT	George L. Smith II - GWCCA	21,390,097	1,146,520	-	732,751	1,879,271	-	2,409,164	-	-	2,409,164	1,018,697	1,038,767	-	2,057,464
927	STAT	State Road and Tollway Authority	11,219,448	601,368	-	279,758	881,126	-	1,263,645	-	-	1,263,645	534,322	210,265	-	744,587
977	STAT	Georgia Public Broadcasting	12,424,596	665,965	-	-	665,965	-	1,399,381	-	989,706	2,389,087	591,724	(891,868)	-	(300,144)
980	STAT	GTA Georgia Technology Authority	24,613,700	1,319,307	-	-	1,319,307	-	2,772,238	-	337,934	3,110,172	1,172,224	(469,543)	-	702,679
996	STAT	THE ATL	3,086,386	165,432	-	-	165,432	-	347,619	-	183,771	531,390	146,991	(240,524)	-	(93,533)
75-001	TAXS	Appling County Tax Officials	151,578	8,125	-	442	8,567	-	17,072	-	796	17,868	7,220	(3,180)	-	4,040
75-003	TAXS	Bacon County Tax Officials	100,932	5,410	-	-	5,410	-	11,368	-	7,961	19,329	4,804	(22,059)	-	(17,255)
75-004	TAXS	Baker County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(6,006)	-	(6,006)
75-005	TAXS	Baldwin County Tax Officials	640,705	34,342	-	11,463	45,805	-	72,163	-	428	72,591	30,510	4,699	-	35,209
75-008	TAXS	Bartow County Tax Officials	1,019,176	54,628	-	-	54,628	-	114,790	-	41,118	155,908	48,543	(72,304)	-	(23,761)
75-010	TAXS	Berrien County Tax Officials	275,919	14,789	-	26	14,815	-	31,077	-	1,921	32,998	13,141	(2,096)	-	11,045
75-011	TAXS	Bibb County Tax Officials	647,863	34,726	-	-	34,726	-	72,969	-	320,268	393,237	30,853	(381,689)	9,855	(340,981)
75-013	TAXS	Brantley County Tax Officials	173,367	9,293	-	-	9,293	-	19,526	-	6,626	26,152	8,252	(8,073)	-	179
75-014	TAXS	Brooks County Tax Officials	110,566	5,926	-	296	6,222	-	12,453	-	1,338	13,791	5,267	(9,152)	-	(3,885)
75-015	TAXS	Bryan County Tax Officials	280,511	15,036	-	-	15,036	-	31,594	-	88,154	119,748	13,360	(108,855)	-	(95,495)
75-016	TAXS	Bulloch County Tax Officials	233,016	12,490	-	31	12,521	-	26,245	-	8,036	34,281	11,099	(14,088)	-	(2,999)
75-017	TAXS	Burke County Tax Officials	-	-	-	-	-	-	15,695	-	15,695	15,695	-	(84,092)	-	(84,092)
75-018	TAXS	Butts County Tax Officials	129,609	6,947	-	-	6,947	-	14,598	-	6,230	20,828	6,172	(7,444)	-	(1,272)
75-019	TAXS	Calhoun County Tax Officials	-	-	-	-	-	-	47,052	-	47,052	47,052	-	(61,961)	-	(61,961)
75-020	TAXS	Camden County Tax Officials	457,884	24,543	-	-	24,543	-	51,571	-	51,419	102,990	21,806	(53,515)	-	(31,709)
75-021	TAXS	Candler County Tax Officials	104,398	5,596	-	266	5,862	-	11,758	-	161	11,919	4,974	(7,456)	-	(2,482)
75-022	TAXS	Carroll County Tax Officials	432,854	23,201	-	-	23,201	-	48,752	-	22,449	71,201	20,612	(45,039)	-	(24,427)
75-023	TAXS	Catoosa County Tax Officials	-	-	-	-	-	-	5,969	-	5,969	5,969	-	(33,481)	-	(33,481)
75-024	TAXS	Charlton County Tax Officials	241,075	12,922	-	-	12,922	-	27,152	-	5,492	32,644	11,486	(4,406)	-	7,080
75-025	TAXS	Chatham County Tax Officials	617,160	33,080	-	-	33,080	-	69,511	-	70,827	140,338	29,390	(140,098)	-	(110,708)
75-026	TAXS	Chattahoochee County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(4,058)	-	(4,058)
75-029	TAXS	Clarke County Tax Officials	685,904	36,765	-	3,091	39,856	-	77,253	-	14,240	91,493	32,666	(30,284)	-	2,382
75-030	TAXS	Clay County Tax Officials	87,393	3,612	-	-	3,612	-	7,590	-	403	7,993	3,212	(1,061)	-	2,932
75-031	TAXS	Clayton County Tax Officials	235,132	12,803	-	-	12,803	-	25,493	-	140,195	166,678	11,196	(257,352)	-	(246,156)
75-032	TAXS	Clinch County Tax Officials	214,154	11,479	-	1,300	12,779	-	24,120	-	1,394	25,514	10,201	(6,013)	-	4,198
75-033	TAXS	Cobb County Tax Officials	2,433,706	130,448	-	-	130,448	-	274,108	-	345,194	619,302	115,904	(463,467)	-	(347,563)
75-034	TAXS	Coffee County Tax Officials	252,915	13,556	-	-	13,556	-	28,486	-	9,981	38,467	12,049	(19,996)	-	(7,947)
75-035	TAXS	Colquitt County Tax Officials	393,656	15,740	-	-	15,740	-	33,074	-	72,911	105,985	13,983	(78,689)	-	(64,706)
75-036	TAXS	Columbia County Tax Officials	856,614	45,915	-	-	45,915	-	96,480	-	35,714	132,194	40,798	(82,346)	-	(41,548)
75-037	TAXS	Cook County Tax Officials	113,357	6,076	-	-	6,076	-	12,767	-	1,639	14,406	5,397	(14,802)	-	595
75-038	TAXS	Coweta County Tax Officials	372,574	19,970	-	-	19,970	-	41,963	-	137,743	179,706	17,740	(168,970)	-	(151,230)
75-041	TAXS	Dade County Tax Officials	103,408	5,543	-	1,419	6,962	-	11,647	-	1,991	13,638	4,925	(12,099)	-	(7,174)
75-043	TAXS	Decatur County Tax Officials	101,922	5,463	-	-	5,463	-	11,479	-	19,745	31,224	4,857	(19,925)	-	(15,068)
75-044	TAXS	Dekalb County Tax Officials	1,040,200	55,755	-	-	55,755	-	117,158	-	108,325	225,483	49,542	(354,107)	-	(304,565)
75-045	TAXS	Dodge County Tax Officials	181,605	9,734	-	-	9,734	-	20,454	-	5,011	25,465	8,649	(8,732)	-	(83)
75-046	TAXS	Dooley County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(7,340)	-	(7,340)
75-047	TAXS	Dougherty County Tax Officials	405,573	21,739	-	-	21,739	-	45,680	-	25,621	71,301	19,319	(45,893)	-	(26,574)
75-048	TAXS	Douglas County Tax Officials	134,741	7,222	-	-	7,222	-	15,176	-	34,685	49,861	6,422	(53,163)	-	(46,741)





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	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
75-050	TAXS	Echols County Tax Officials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,560)	\$ -	\$ (4,560)
75-051	TAXS	Effingham County Tax Officials	201,999	10,827	-	-	10,827	-	22,751	-	6,991	29,742	9,619	(16,076)	-	(6,457)
75-052	TAXS	Elbert County Tax Officials	145,500	7,799	-	-	7,799	-	16,388	-	17,837	34,225	6,925	(41,679)	-	(34,754)
75-053	TAXS	Emanuel County Tax Officials	139,693	7,488	-	-	7,488	-	15,734	-	29,615	45,349	6,654	(31,185)	-	(24,531)
75-055	TAXS	Fannin County Tax Officials	167,424	8,974	-	-	8,974	-	18,857	-	4,750	23,607	7,977	(10,699)	-	(2,722)
75-056	TAXS	Fayette County Tax Officials	372,079	19,944	-	13,679	33,623	-	41,907	-	2,243	44,150	17,717	4,050	-	21,767
75-057	TAXS	Floyd County Tax Officials	348,984	18,706	-	-	18,706	-	39,306	-	18,866	58,172	16,619	(21,680)	-	(5,061)
75-058	TAXS	Forsyth County Tax Officials	1,847,744	99,040	-	-	99,040	-	208,111	-	193,832	401,943	87,999	(226,402)	-	(138,403)
75-059	TAXS	Franklin County Tax Officials	205,285	11,003	-	-	11,003	-	23,121	-	8,297	31,418	9,777	(14,497)	-	(4,720)
75-060	TAXS	Fulton County Tax Officials	6,201,269	332,391	-	-	332,391	-	698,448	-	962,024	1,660,472	295,337	(904,196)	-	(608,859)
75-062	TAXS	Glascock County Tax Officials	80,178	4,298	-	-	4,298	-	9,030	-	1,825	10,855	3,816	(3,793)	-	23
75-063	TAXS	Glynn County Tax Officials	226,309	12,130	-	-	12,130	-	25,489	-	70,290	95,779	10,775	(126,682)	-	(115,907)
75-064	TAXS	Gordon County Tax Officials	440,282	23,599	-	-	23,599	-	49,589	-	10,909	60,498	20,971	(27,264)	-	(6,293)
75-065	TAXS	Grady County Tax Officials	71,490	3,832	-	-	3,832	-	8,052	-	2,999	2,999	-	(18,497)	-	(18,497)
75-066	TAXS	Greene County Tax Officials	1971,995	105,700	-	-	105,700	-	222,106	-	52,015	60,067	3,406	(47,028)	-	(43,622)
75-067	TAXS	Gwinnett County Tax Officials	219,196	11,749	-	11,611	23,360	-	24,688	-	2,506	27,194	10,437	(385,682)	-	(291,763)
75-068	TAXS	Habersham County Tax Officials	263,089	14,102	-	1,017	15,119	-	29,632	-	25,290	54,922	12,530	(22,856)	-	(10,326)
75-070	TAXS	Hancock County Tax Officials	96,610	5,178	-	-	5,178	-	10,881	-	2,078	12,959	4,597	(7,529)	-	(2,932)
75-071	TAXS	Haralson County Tax Officials	103,813	5,564	-	-	5,564	-	11,692	-	3,665	15,357	4,941	(9,650)	-	(4,709)
75-072	TAXS	Harris County Tax Officials	-	-	-	-	-	-	-	-	34,967	34,967	-	(39,290)	-	(39,290)
75-074	TAXS	Heard County Tax Officials	112,772	6,045	-	-	6,045	-	12,701	-	2,934	15,635	5,371	(6,201)	-	(830)
75-075	TAXS	Henry County Tax Officials	882,905	47,324	-	-	47,324	-	99,441	-	138,994	238,435	42,043	(178,615)	-	(136,572)
75-076	TAXS	Houston County Tax Officials	419,663	22,494	-	-	22,494	-	47,267	-	100,324	147,591	19,989	(124,461)	2,571	(101,901)
75-077	TAXS	Irwin County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(5,638)	-	(5,638)
75-078	TAXS	Jackson County Tax Officials	312,069	16,727	-	285	17,012	-	35,148	-	591	35,739	14,859	4,798	-	19,657
75-080	TAXS	Jeff Davis County Tax Officials	154,909	8,303	-	9,720	18,023	-	17,447	-	148	17,595	7,382	4,177	-	11,559
75-081	TAXS	Jefferson County Tax Officials	73,921	3,962	-	126	4,088	-	8,326	-	118	8,444	3,523	302	-	3,825
75-082	TAXS	Jenkins County Tax Officials	97,465	5,224	-	3,634	8,858	-	10,978	-	234	11,212	4,644	1,644	-	6,288
75-084	TAXS	Jones County Tax Officials	478,458	25,646	-	-	25,646	-	53,889	-	12,606	66,495	22,788	(32,216)	-	(9,428)
75-085	TAXS	Lamar County Tax Officials	207,446	11,119	-	-	11,119	-	23,365	-	24,584	47,949	9,883	(29,540)	-	(19,657)
75-086	TAXS	Lanier County Tax Officials	186,827	10,014	-	-	10,014	-	21,042	-	4,740	25,782	8,897	(10,234)	-	(1,337)
75-087	TAXS	Laurens County Tax Officials	298,653	16,008	-	-	16,008	-	33,637	-	9,022	42,659	14,225	(24,999)	-	(10,774)
75-088	TAXS	Lee County Tax Officials	187,142	10,031	-	-	10,031	-	21,078	-	4,354	25,432	8,912	(8,341)	-	571
75-089	TAXS	Liberty County Tax Officials	498,356	26,712	-	-	26,712	-	56,130	-	57,849	113,979	23,733	(61,189)	-	(37,456)
75-090	TAXS	Lincoln County Tax Officials	57,939	3,106	-	-	3,106	-	6,526	-	1,758	8,284	2,760	(3,177)	-	(417)
75-091	TAXS	Long County Tax Officials	66,492	3,564	-	-	3,564	-	7,489	-	1,331	8,820	3,166	(2,365)	-	801
75-092	TAXS	Lowndes County Tax Officials	392,337	21,029	-	-	21,029	-	44,189	-	20,362	64,551	18,685	(32,280)	-	(13,595)
75-093	TAXS	Lumpkin County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(7,482)	-	(7,482)
75-094	TAXS	Macon County Tax Officials	183,856	9,855	-	-	9,855	-	20,708	-	4,495	25,203	8,759	(9,514)	-	(755)
75-095	TAXS	Madison County Tax Officials	76,622	4,107	-	601	4,708	-	8,630	-	562	9,192	3,653	2,796	-	6,449
75-096	TAXS	Marion County Tax Officials	148,561	7,963	-	1,199	9,162	-	16,732	-	4,461	21,193	7,078	(1,778)	-	6,900
75-097	TAXS	McDuffie County Tax Officials	187,818	10,067	-	-	10,067	-	21,154	-	5,142	26,296	8,944	(5,866)	-	3,078
75-098	TAXS	McIntosh County Tax Officials	205,690	11,025	-	1,330	12,355	-	23,167	-	1,429	24,596	9,796	(5,678)	-	4,118
75-099	TAXS	Meriwether County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(6,214)	-	(6,214)
75-100	TAXS	Miller County Tax Officials	105,884	5,675	-	-	5,675	-	11,926	-	2,496	14,422	5,043	(6,591)	-	(1,548)
75-101	TAXS	Mitchell County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(7,370)	-	(7,370)
75-102	TAXS	Monroe County Tax Officials	297,798	15,962	-	-	15,962	-	33,541	-	17,685	51,226	14,187	(32,603)	-	(18,416)
75-103	TAXS	Montgomery County Tax Official	98,951	5,304	-	-	5,304	-	11,145	-	8,440	19,585	4,717	(23,571)	-	(18,854)
75-104	TAXS	Morgan County Tax Officials	170,080	9,116	-	6,233	15,349	-	19,156	-	542	19,698	8,097	3,824	-	11,921
75-105	TAXS	Murray County Tax Officials	158,916	8,518	-	-	8,518	-	17,899	-	29,652	47,551	7,567	(36,718)	-	(29,151)
75-106	TAXS	Muscogee County Tax Officials	802,142	42,995	-	-	42,995	-	90,345	-	146,924	237,269	38,200	(195,122)	-	(156,922)
75-107	TAXS	Newton County Tax Officials	283,797	15,212	-	-	15,212	-	31,964	-	102,676	134,640	13,513	(122,549)	-	(109,036)
75-108	TAXS	Oconee County Tax Officials	247,602	13,272	-	-	13,272	-	27,887	-	5,329	33,216	11,792	(11,144)	-	648
75-109	TAXS	Oglethorpe County Tax Officials	119,795	6,421	-	-	6,421	-	13,492	-	3,407	16,899	5,706	(4,635)	-	1,071
75-110	TAXS	Paulding County Tax Officials	364,786	19,553	-	-	19,553	-	41,086	-	69,441	110,527	17,376	(87,682)	-	(70,306)
75-111	TAXS	Peach County Tax Officials	240,039	12,866	-	-	12,866	-	27,036	-	15,307	42,343	11,436	(44,519)	-	(33,083)
75-112	TAXS	Pickens County Tax Officials	111,466	5,975	-	-	5,975	-	12,554	-	7,074	19,628	5,311	(15,548)	-	(10,237)
75-113	TAXS	Pierce County Tax Officials	171,341	9,184	-	-	9,184	-	19,298	-	21,661	40,959	8,158	(30,943)	-	(21,885)
75-114	TAXS	Pike County Tax Officials	131,679	7,058	-	-	7,058	-	14,631	-	3,161	17,992	6,269	(7,325)	-	(1,056)
75-115	TAXS	Polk County Tax Officials	254,805	13,658	-	-	13,658	-	28,699	-	1,917	30,616	12,138	(12,689)	-	(551)
75-119	TAXS	Rabun County Tax Officials	89,767	4,812	-	-	4,812	-	10,110	-	2,741	12,851	4,276	(9,762)	-	(5,486)
75-121	TAXS	Richmond County Tax Officials	1,418,221	76,017	-	-	76,017	-	159,734	-	72,959	232,693	67,546	(129,328)	-	(61,782)
75-122	TAXS	Rockdale County Tax Officials	233,872	12,536	-	-	12,536	-	26,341	-	29,819	56,160	11,138	(59,433)	-	(48,295)
75-123	TAXS	Schley County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(5,908)	-	(5,908)
75-124	TAXS	Screven County Tax Officials	126,052	6,756	-	-	6,756	-	14,197	-	22,657	36,854	5,999	(26,078)	-	(20,079)
75-125	TAXS	Seminole County Tax Officials	55,733	2,987	-	-	2,987	-	6,277	-	1,849	8,126	2,658	(3,027)	-	(369)
75-126	TAXS	Spalding County Tax Officials	421,509	22,593	-	-	22,593	-	47,475	-	16,646	64,121	20,078	(41,717)	-	(21,639)
75-127	TAXS	Stephens County Tax Officials	419,438	22,482	-	14,890	37,372	-	47,241	-	5,376	52,617	19,976	(9,864)	-	10,112





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	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
75-128	TAXS	Stewart County Tax Officials	\$ 110,116	\$ 5,902	\$ -	\$ -	\$ 5,902	\$ -	\$ 12,402	\$ -	\$ 2,260	\$ 14,662	\$ 5,242	\$ (5,193)	\$ -	\$ 49
75-129	TAXS	Sumter County Tax Officials	183,496	9,835	-	-	9,835	-	20,667	-	43,913	64,580	8,744	(46,937)	-	(38,193)
75-130	TAXS	Talbot County Tax Officials	49,611	2,659	-	-	2,659	-	5,588	-	2,953	8,541	2,362	(5,177)	-	(2,815)
75-131	TAXS	Taliaferro County Tax Officials	115,608	6,197	-	-	6,197	-	13,021	-	2,254	15,275	5,506	(3,535)	-	1,971
75-132	TAXS	Tattnall County Tax Officials	154,099	8,260	-	-	8,260	-	17,356	-	3,589	20,945	7,338	(7,484)	-	(146)
75-133	TAXS	Taylor County Tax Officials	105,884	5,675	-	-	5,675	-	11,926	-	2,030	13,956	5,044	(4,785)	-	259
75-134	TAXS	Telfair County Tax Officials	107,099	5,741	-	-	5,741	-	12,063	-	1,697	13,760	5,097	(2,948)	-	2,149
75-135	TAXS	Terrell County Tax Officials	106,424	5,704	-	7,271	12,975	-	11,987	-	-	11,987	5,068	8,376	-	13,444
75-136	TAXS	Thomas County Tax Officials	270,742	14,512	-	-	14,512	-	30,494	-	4,047	34,541	12,891	(6,225)	-	6,666
75-137	TAXS	Tift County Tax Officials	288,839	15,482	-	-	15,482	-	32,532	-	7,124	39,656	13,756	(19,711)	-	(5,955)
75-139	TAXS	Towns County Tax Officials	71,174	3,815	-	2,127	5,942	-	8,016	-	5,489	13,505	3,387	(35,551)	-	(32,164)
75-141	TAXS	Troup County Tax Officials	247,467	13,264	-	-	13,264	-	27,872	-	6,850	34,722	11,782	(6,240)	-	5,542
75-142	TAXS	Turner County Tax Officials	169,000	9,058	-	-	9,058	-	19,034	-	11,248	30,282	8,048	(28,890)	-	(20,842)
75-143	TAXS	Twiggs County Tax Officials	250,754	13,441	-	3,279	16,720	-	28,242	-	1,900	30,142	11,940	(6,874)	-	5,066
75-145	TAXS	Upson County Tax Officials	77,297	4,143	-	-	4,143	-	8,706	-	3,080	11,786	3,684	(10,266)	-	(6,582)
75-146	TAXS	Walker County Tax Officials	482,735	25,875	-	-	25,875	-	54,370	-	42,016	96,386	22,993	(70,917)	-	(47,917)
75-147	TAXS	Walton County Tax Officials	197,857	10,605	-	-	10,605	-	22,285	-	4,085	26,370	9,423	(6,941)	-	2,482
75-148	TAXS	Ware County Tax Officials	27,101	1,453	-	-	1,453	-	3,052	-	34,189	37,241	1,285	(70,769)	-	(69,484)
75-149	TAXS	Warren County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	(4,728)	-	(4,728)
75-150	TAXS	Washington County Tax Officials	134,381	7,203	-	-	7,203	-	15,135	-	21,903	37,038	6,403	(71,741)	-	(65,338)
75-151	TAXS	Wayne County Tax Officials	137,757	7,384	-	-	7,384	-	15,516	-	3,018	18,534	6,558	(9,449)	-	(2,891)
75-154	TAXS	White County Tax Officials	404,267	21,669	-	-	21,669	-	45,533	-	49,826	95,359	19,256	(89,821)	-	(70,565)
75-155	TAXS	Whitfield County Tax Officials	700,805	37,563	-	-	37,563	-	78,932	-	70,805	149,737	33,374	(146,378)	-	(113,004)
75-156	TAXS	Wilcox County Tax Officials	-	-	-	-	-	-	-	-	10,112	10,112	-	(50,249)	-	(50,249)
75-158	TAXS	Wilkinson County Tax Officials	-	-	-	-	-	-	-	-	13,948	13,948	-	(70,861)	-	(70,861)
75-159	TAXS	North County Tax Officials	256,786	13,764	-	-	13,764	-	28,922	-	19,613	48,535	12,231	(22,560)	-	(10,329)
817	TCOL	Oconee Fall Line Technical College	3,382,563	181,307	-	110,289	291,596	-	380,978	-	-	380,978	161,093	211,523	-	372,616
818	TCOL	Coastal Pines Technical College	5,945,608	318,688	-	18,220	336,908	-	669,653	-	100,627	770,280	283,160	41,064	-	324,224
820	TCOL	Albany Technical College	9,000,841	482,450	-	47,950	530,400	-	1,013,763	-	333	1,014,096	428,661	126,879	-	555,540
822	TCOL	Athens Technical College	7,486,235	401,266	-	377,310	778,576	-	843,174	-	-	843,174	356,532	609,022	-	965,554
823	TCOL	Atlanta Technical College	13,516,613	724,497	-	92,595	817,092	-	1,522,374	-	321,260	1,843,634	643,728	201,935	-	845,663
824	TCOL	Augusta Technical College	11,451,114	613,785	-	-	613,785	-	1,289,737	-	382,691	1,672,428	545,354	(406,509)	20,450	159,295
826	TCOL	West Georgia Technical College	13,401,680	718,337	-	521,340	1,239,677	-	1,509,429	-	-	1,509,429	638,252	573,321	-	1,211,573
827	TCOL	Chattahoochee Technical College	19,780,367	1,060,238	-	392,212	1,452,450	-	2,227,860	-	-	2,227,860	942,038	605,411	4,012	1,551,461
828	TCOL	Columbus Technical College	7,601,302	407,434	-	80,340	487,774	-	856,134	-	452,761	1,308,895	362,012	109,004	5,895	476,911
829	TCOL	Georgia Northwestern Technical College	12,889,548	690,886	-	17,575	708,461	-	1,451,748	-	75,219	1,526,967	613,867	64,897	-	678,764
830	TCOL	Georgia Piedmont Technical College	5,578,391	299,005	-	1,844	300,849	-	628,293	-	72,471	700,764	265,668	(49,228)	-	216,440
831	TCOL	Southern Crescent Technical College	8,740,993	468,522	-	-	468,522	-	984,497	-	401,855	1,386,352	416,268	(357,759)	3,156	61,685
834	TCOL	Gwinnett Technical College	20,127,956	1,078,868	-	14,684	1,093,552	-	2,267,009	-	93,027	2,360,036	958,591	(435,012)	2,980	526,559
834	TCOL	Lanier Technical College	10,552,317	565,609	-	103,624	669,233	-	1,188,506	-	258,007	1,446,513	502,551	367,949	-	870,500
835	TCOL	Central Georgia Technical College	25,555,894	1,369,809	-	590,158	1,959,967	-	2,878,357	-	-	2,878,357	1,217,096	790,642	3,115	2,010,853
837	TCOL	Southern Regional Technical College	11,157,637	598,055	-	150,092	748,147	-	1,256,683	-	-	1,256,683	531,382	194,101	1,299	726,782
838	TCOL	North Georgia Technical College	6,255,831	335,316	-	-	335,316	-	704,593	-	203,965	908,558	297,929	(186,732)	-	111,197
841	TCOL	Savannah Technical College	11,515,986	617,263	-	858	618,121	-	1,297,044	-	111,588	1,408,632	548,448	30,528	2,845	581,821
842	TCOL	South Georgia Technical College	6,425,191	344,393	-	385,076	729,469	-	723,668	-	29,617	753,285	306,002	154,682	-	460,684
843	TCOL	Southeastern Technical College	3,671,853	196,813	-	1,355	198,168	-	413,560	-	269,736	683,296	174,874	(148,747)	-	26,127
844	TCOL	Ogeechee Technical College	1,533,199	82,180	-	178,183	260,363	-	172,684	-	-	172,684	73,022	282,394	-	355,416
848	TCOL	Wiregrass Georgia Technical College	10,392,771	557,058	-	-	557,058	-	1,170,536	-	80,515	1,251,051	494,951	(67,821)	-	427,130
503-0503	UNIV	Georgia Institute of Technology	2,790,073	149,549	-	111,194	260,743	-	314,246	-	-	314,246	132,876	98,186	-	231,062
509-0509	UNIV	Georgia State University	2,967,627	159,066	-	41,698	200,764	-	334,243	-	193,867	528,110	141,332	162,184	-	303,516
512-0512	UNIV	Augusta University	4,238,592	227,191	-	-	227,191	-	477,392	-	179,472	656,864	201,860	(419,919)	3,526	(214,533)
518-0518	UNIV	University of Georgia	4,257,410	228,199	-	-	228,199	-	479,512	-	214,451	693,963	202,763	(210,959)	-	(8,196)
521-0521	UNIV	Albany State University	661,323	35,447	-	223,500	258,947	-	74,485	-	23,405	97,890	31,500	72,131	-	103,631
528-0528	UNIV	Clayton College and State University	14,541	779	-	7,368	8,147	-	1,638	-	71,171	72,809	689	(28,289)	-	(27,600)
530-0530	UNIV	Columbus State University	374,915	20,096	-	69,271	89,367	-	42,227	-	-	42,227	17,858	89,694	-	107,552
531-0531	UNIV	University of North Georgia	405,122	21,715	-	-	21,715	-	45,629	-	133,838	179,467	19,297	(212,185)	-	(192,888)
533-0533	UNIV	Fort Valley State University	169,810	9,102	-	30,273	39,375	-	19,126	-	-	19,126	8,089	83,285	-	91,374
536-0536	UNIV	Georgia College and State University	1,048,348	56,192	-	85,142	141,334	-	118,075	-	287,196	405,271	49,927	213,084	-	263,011
539-0539	UNIV	Georgia Southern University	750,235	40,213	-	45,368	85,581	-	84,499	-	-	84,499	35,726	49,063	-	84,789
540-0540	UNIV	Georgia Gwinnett College	101,697	5,451	-	-	5,451	-	11,454	-	61,629	73,083	4,839	(127,595)	-	(122,756)
542-0542	UNIV	Georgia Southwestern State University	547,606	28,562	-	4,973	33,535	-	61,677	-	41,421	103,098	26,079	(4,980)	-	21,099
543-0543	UNIV	Kennesaw State University	324,854	17,412	-	-	17,412	-	36,588	-	25,267	61,855	15,469	(143,125)	-	(127,656)
547-0547	UNIV	Middle Georgia State College	629,315	33,732	-	15,242	48,974	-	70,880	-	29,899	100,779	29,974	36,684	-	66,658
548-0548	UNIV	Savannah State University	47,405	2,541	-	11,034	13,575	-	5,339	-	44,197	49,536	2,061	18,338	-	20,599
551-0551	UNIV	Valdosta State University	64,557	3,460	-	1,403	4,863	-	7,271	-	2,571	9,842	3,276	1,696	-	4,772
554-0554	UNIV	State University of West Georgia	404,312	21,671	-	6,000	27,671	-	45,538	-	49,309	94,847	19,260	(13,272)	-	





SCHEDULE B - SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

				Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer Category Code	Employer	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
569-0569	UNIV	Dalton College	\$ 68,113	\$ 3,651	\$ -	\$ -	\$ 3,651	\$ -	\$ 7,672	\$ -	\$ 17,670	\$ 25,342	\$ 3,247	\$ (59,778)	\$ 921	\$ (55,610)
572-0572	UNIV	East GA College	174,087	9,331	-	-	70,599	-	19,607	-	-	19,607	8,291	90,054	-	98,345
573-0573	UNIV	Georgia Highlands College	247,152	13,247	-	-	15,185	-	27,837	-	3,797	31,634	11,767	6,719	-	18,486
576-0576	UNIV	Gordon College	183,631	9,843	-	-	4,117	-	20,682	-	2,984	23,666	8,747	24,289	-	33,036
598-0598	UNIV	Regents Central Office	2,359,290	126,459	-	-	126,459	-	265,727	-	259,432	525,159	112,360	(478,031)	-	(365,671)
209-0209	VARS	Agricultural Commodity Commission	472,065	25,303	-	-	748	-	53,169	-	8,391	61,560	22,486	(9,776)	-	12,710
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	916,399	49,119	-	-	8,717	-	103,214	-	280,312	383,526	43,639	(208,038)	-	(164,399)
		Total all Entities	\$ 4,501,861,000	\$ 241,302,000	\$ -	\$ 66,644,207	\$ 307,946,207	\$ -	\$ 507,044,000	\$ -	\$ 66,644,207	\$ 573,688,207	\$ 214,400,437	\$ -	\$ 2,460,317	\$ 216,860,754
		STATE DEPARTMENT OF REVENUE	\$ 42,415,279	\$ 2,273,479	\$ -	\$ 95,336	\$ 2,368,815	\$ -	\$ 4,777,228	\$ -	\$ 4,794,821	\$ 9,572,049	\$ 2,020,048	\$ (6,895,872)	\$ 12,426	\$ (4,863,398)
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ 6,388,005	\$ 342,400	\$ -	\$ -	\$ 342,400	\$ -	\$ 719,480	\$ -	\$ 374,319	\$ 1,093,799	\$ 304,228	\$ (685,071)	\$ -	\$ (380,842)





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
910-0910	AUTH	Jekyll Island State Park Authority	\$ (95,405)	\$ 953,136	\$ (888,321)	\$ (568,407)	\$ -	\$ -
913-0913	AUTH	Lake Lanier Island Development Authority	(19,647)	29,362	(29,974)	(19,180)	-	-
926-0926	AUTH	Georgia Agricultural Exposition Authority	221,542	421,179	(345,936)	(221,352)	-	-
928-0928	AUTH	Georgia Environmental Finance Authority	181,549	413,944	(340,857)	(218,102)	-	-
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	(22,636)	51,697	(49,683)	(31,790)	-	-
955-0955	AUTH	Georgia Superior Court Clerks Coop	(55,950)	81,457	(80,447)	(51,475)	-	-
972-0972	AUTH	Georgia Federal-State Inspection	(952,976)	557,047	(659,752)	(422,153)	-	-
973-0973	AUTH	Georgia Lottery Corporation	4,231	10,509	(8,165)	(5,224)	-	-
9030	CHAR	Georgia School for Innovation and the Classics	(6,771)	-	-	-	-	-
9915	CHAR	Foothills Charter High School	(22,417)	(2,025)	(694)	(444)	-	-
51-0217	CORT	Dekalb County State Court	(138,141)	91,062	(99,328)	(63,557)	-	-
51-0237	CORT	Bibb County State Court	(140,548)	180,208	(184,601)	(118,119)	-	-
51-0248	CORT	Chatham County State Court	(166,652)	140,685	(153,920)	(98,488)	-	-
361	CSBS	Lookout Mountain Community Service Board	(63,478)	29,646	(35,843)	(22,935)	-	-
363	CSBS	Highland Rivers Center Community Service Board	(53,256)	50,812	(62,510)	(39,998)	-	-
364	CSBS	Georgia Mountains Avita Community Partners	(44,680)	(4,656)	(2,641)	(1,690)	-	-
365	CSBS	Cobb County Community Service	(69,098)	(3,614)	-	-	-	-
368	CSBS	Dekalb Community Service Board	(35,258)	19,442	(21,850)	(13,980)	-	-
369	CSBS	View Point Health	136,464	82,009	(49,939)	(31,954)	-	-
370	CSBS	Clayton Community M.H., Substa	(12,284)	6,900	(7,918)	(5,066)	-	-
371	CSBS	Advantage Behavioral Health Systems	(26,141)	8,363	(10,973)	(7,020)	-	-
372	CSBS	Pathways Center Community Service Board	(2,170)	5,269	(5,107)	(3,267)	-	-
373	CSBS	Mcintosh Trail MH, MR and SA C	(6,173)	11,362	(11,281)	(7,219)	-	-
374	CSBS	River Edge Behavioral Health Center	(96,733)	1,750	(14,552)	(9,311)	-	-
376	CSBS	Oconee Community Service Board	(4,339)	3,483	(2,552)	(1,632)	-	-
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	(6,732)	15,218	(14,839)	(9,496)	-	-
379	CSBS	New Horizons	(31,125)	16,686	(20,106)	(12,866)	-	-
380	CSBS	Middle Flint Community Service Board	(31,989)	5,213	(7,770)	(4,971)	-	-
381	CSBS	CSB of Middle Georgia	(25,214)	9,448	(12,312)	(7,878)	-	-
382	CSBS	Albany Area Community Service Board	(45,480)	5,941	(14,950)	(9,566)	-	-
383	CSBS	The Georgia Pines Community Service Board	(12,180)	-	-	-	-	-
384	CSBS	South Georgia Community Service Board	(50,131)	9,621	(16,598)	(10,620)	-	-
385	CSBS	Pineland Area MH, MR and SA Center	(88,886)	47,913	(59,094)	(37,811)	-	-
386	CSBS	Satilla Community Service Board	(39,183)	23,230	(31,968)	(20,455)	-	-
388	CSBS	Gateway Behavior Health Services Community Service Board	(3,157)	14,873	(13,910)	(8,901)	-	-
127-001	DFAC	Appling County DFACS	(10,216)	32,828	(30,141)	(19,287)	-	-
127-002	DFAC	Atkinson County DFACS	13,832	20,424	(15,092)	(9,657)	-	-
127-003	DFAC	Bacon County DFACS	(20,076)	39,393	(38,633)	(24,720)	-	-
127-004	DFAC	Baker County DFACS	41,515	33,901	(23,562)	(15,077)	-	-
127-005	DFAC	Baldwin County DFACS	71,630	136,581	(112,208)	(71,797)	-	-
127-006	DFAC	Banks County DFACS	(22,592)	43,119	(42,823)	(27,401)	-	-
127-007	DFAC	Barrow County DFACS	(134,420)	123,098	(135,881)	(86,945)	-	-
127-008	DFAC	Bartow County DFACS	(57,168)	224,980	(212,819)	(136,176)	-	-
127-009	DFAC	Ben Hill County DFACS	(48,666)	51,503	(59,862)	(38,304)	-	-
127-010	DFAC	Berrien County DFACS	(57,645)	74,238	(78,475)	(50,213)	-	-
127-011	DFAC	Bibb County DFACS	125,902	581,115	(501,084)	(320,626)	-	-
127-012	DFAC	Bleckley County DFACS	124,411	74,667	(47,566)	(30,435)	-	-
127-013	DFAC	Brantley County DFACS	(41,945)	70,914	(70,983)	(45,419)	-	-
127-014	DFAC	Brooks County DFACS	5,132	80,036	(71,390)	(45,680)	-	-
127-015	DFAC	Bryan County DFACS	32,218	56,675	(46,390)	(29,684)	-	-
127-016	DFAC	Bulloch County DFACS	114,764	144,979	(104,777)	(67,044)	-	-
127-017	DFAC	Burke County DFACS	28,656	70,587	(57,940)	(37,075)	-	-
127-018	DFAC	Butts County DFACS	(54,412)	73,196	(75,257)	(48,154)	-	-





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	\$ (16,580)	\$ 13,606	\$ (14,734)	\$ (9,428)	\$ -	\$ -
127-020	DFAC	Camden County DFACS	175,457	161,674	(108,712)	(69,561)	-	-
127-021	DFAC	Candler County DFACS	10,401	35,203	(30,749)	(19,675)	-	-
127-022	DFAC	Carroll County DFACS	(85,225)	245,734	(240,979)	(154,195)	-	-
127-023	DFAC	Catoosa County DFACS	(18,557)	126,313	(113,963)	(72,922)	-	-
127-024	DFAC	Charlton County DFACS	(28,264)	45,136	(44,388)	(28,402)	-	-
127-025	DFAC	Chatham County DFACS	(506,308)	393,961	(444,387)	(284,348)	-	-
127-026	DFAC	Chattahoochee County DFACS	(35,683)	17,725	(23,143)	(14,807)	-	-
127-027	DFAC	Chattooga County DFACS	(56,169)	102,192	(103,111)	(65,978)	-	-
127-028	DFAC	Cherokee County DFACS	84,269	359,382	(311,913)	(199,582)	-	-
127-029	DFAC	Clarke County DFACS	(794,514)	719,241	(770,284)	(492,879)	-	-
127-030	DFAC	Clay County DFACS	(196)	38,428	(34,060)	(21,793)	-	-
127-031	DFAC	Clayton County DFACS	(571,505)	995,984	(1,012,189)	(647,665)	-	-
127-032	DFAC	Clinch County DFACS	17,806	43,368	(36,457)	(23,327)	-	-
127-033	DFAC	Cobb County DFACS	(228,987)	1,654,665	(1,555,889)	(995,560)	-	-
127-034	DFAC	Coffee County DFACS	60,630	362,108	(319,399)	(204,372)	-	-
127-035	DFAC	Colquitt County DFACS	(72,894)	115,753	(117,756)	(75,347)	-	-
127-036	DFAC	Columbia County DFACS	157,630	422,635	(362,691)	(232,074)	-	-
127-037	DFAC	Cook County DFACS	(19,752)	94,874	(87,152)	(55,766)	-	-
127-038	DFAC	Coweta County DFACS	(50,527)	178,710	(167,485)	(107,166)	-	-
127-039	DFAC	Crawford County DFACS	(22,982)	41,162	(42,116)	(26,949)	-	-
127-040	DFAC	Crisp County DFACS	84,995	123,468	(91,086)	(58,282)	-	-
127-041	DFAC	Dade County DFACS	69,633	75,577	(55,909)	(35,774)	-	-
127-042	DFAC	Dawson County DFACS	(37,503)	46,135	(47,282)	(30,254)	-	-
127-043	DFAC	Decatur County DFACS	11,170	102,279	(88,257)	(56,473)	-	-
127-044	DFAC	Dekalb County DFACS	(946,343)	3,078,319	(2,977,869)	(1,905,437)	-	-
127-045	DFAC	Dodge County DFACS	31,581	60,902	(48,368)	(30,949)	-	-
127-046	DFAC	Dooly County DFACS	29,333	50,656	(39,670)	(25,383)	-	-
127-047	DFAC	Dougherty County DFACS	(1,206,230)	1,554,584	(1,633,898)	(1,045,476)	-	-
127-048	DFAC	Douglas County DFACS	(368,404)	260,289	(300,419)	(192,227)	-	-
127-049	DFAC	Early County DFACS	(152,309)	284,147	(274,959)	(175,937)	-	-
127-050	DFAC	Echols County DFACS	2,502	18,280	(16,138)	(10,326)	-	-
127-051	DFAC	Effingham County DFACS	(41,968)	83,891	(79,629)	(50,952)	-	-
127-052	DFAC	Elbert County DFACS	(58,071)	43,364	(48,584)	(31,087)	-	-
127-053	DFAC	Emanuel County DFACS	(41,971)	48,975	(54,826)	(35,081)	-	-
127-054	DFAC	Evans County DFACS	23,002	32,344	(25,352)	(16,223)	-	-
127-055	DFAC	Fannin County DFACS	34,754	65,267	(53,206)	(34,046)	-	-
127-056	DFAC	Fayette County DFACS	58,185	163,879	(137,621)	(88,059)	-	-
127-057	DFAC	Floyd County DFACS	144,883	630,786	(543,490)	(347,761)	-	-
127-058	DFAC	Forsyth County DFACS	74,370	185,181	(153,982)	(98,527)	-	-
127-059	DFAC	Franklin County DFACS	(108,577)	34,181	(49,448)	(31,640)	-	-
127-060	DFAC	Fulton County	(291,329)	2,263,173	(2,019,667)	(1,292,314)	-	-
127-061	DFAC	Gilmer County DFACS	(113,839)	43,229	(58,103)	(37,178)	-	-
127-062	DFAC	Glascocock County DFACS	(17,022)	9,095	(10,238)	(6,552)	-	-
127-063	DFAC	Glynn County DFACS	(190,244)	203,374	(209,817)	(134,255)	-	-
127-064	DFAC	Gordon County DFACS	(35,887)	138,503	(129,679)	(82,976)	-	-
127-065	DFAC	Grady County DFACS	(1,690)	61,615	(55,724)	(35,656)	-	-
127-066	DFAC	Greene County DFACS	(84,690)	71,428	(77,815)	(49,790)	-	-
127-067	DFAC	Gwinnett County DFACS	(381,274)	1,323,284	(1,240,277)	(793,610)	-	-
127-068	DFAC	Habersham County DFACS	(45,819)	99,131	(99,501)	(63,667)	-	-
127-069	DFAC	Hall County DFACS	663,416	855,264	(676,933)	(433,146)	-	-
127-070	DFAC	Hancock County DFACS	17,578	19,660	(15,842)	(10,137)	-	-
127-071	DFAC	Haralson County DFACS	(48,409)	81,860	(83,366)	(53,343)	-	-
127-072	DFAC	Harris County DFACS	(87,417)	25,992	(39,953)	(25,565)	-	-
127-073	DFAC	Hart County DFACS	(98,788)	68,385	(80,953)	(51,798)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
127-074	DFAC	Heard County DFACS	\$ (55,534)	\$ 43,232	\$ (45,659)	\$ (29,215)	\$ -	\$ -
127-075	DFAC	Henry County DFACS	(261,210)	386,778	(392,486)	(251,139)	-	-
127-076	DFAC	Houston County DFACS	86,114	319,235	(267,266)	(171,014)	-	-
127-077	DFAC	Irwin County DFACS	(36,197)	53,323	(54,098)	(34,615)	-	-
127-078	DFAC	Jackson County DFACS	(81,940)	91,117	(97,489)	(62,379)	-	-
127-079	DFAC	Jasper County DFACS	38,621	21,349	(12,559)	(8,036)	-	-
127-080	DFAC	Jeff Davis County DFACS	(83,247)	33,507	(44,119)	(28,230)	-	-
127-081	DFAC	Jefferson County DFACS	52,806	61,530	(49,448)	(31,640)	-	-
127-082	DFAC	Jenkins County DFACS	(30,563)	32,898	(33,649)	(21,531)	-	-
127-083	DFAC	Johnson County DFACS	29,163	38,548	(30,533)	(19,536)	-	-
127-084	DFAC	Jones County DFACS	(44,363)	72,893	(72,535)	(46,413)	-	-
127-085	DFAC	Lamar County DFACS	2,957	98,728	(93,243)	(59,663)	-	-
127-086	DFAC	Lanier County DFACS	(28,900)	72,490	(73,236)	(46,860)	-	-
127-087	DFAC	Laurens County DFACS	2,738,696	2,355,594	(1,644,097)	(1,051,999)	-	-
127-088	DFAC	Lee County DFACS	74,856	88,932	(64,741)	(41,424)	-	-
127-089	DFAC	Liberty County DFACS	76,762	156,852	(124,773)	(79,837)	-	-
127-090	DFAC	Lincoln County DFACS	49,819	22,030	(9,846)	(6,301)	-	-
127-091	DFAC	Long County DFACS	36,037	58,694	(47,211)	(30,209)	-	-
127-092	DFAC	Lowndes County DFACS	66,449	335,812	(299,135)	(191,407)	-	-
127-093	DFAC	Lumpkin County DFACS	(31,096)	65,389	(64,660)	(41,374)	-	-
127-094	DFAC	Macon County DFACS	(37,612)	27,740	(33,091)	(21,173)	-	-
127-095	DFAC	Madison County DFACS	749,964	355,927	(192,929)	(123,448)	-	-
127-096	DFAC	Marion County DFACS	53,239	34,951	(21,131)	(13,521)	-	-
127-097	DFAC	McDuffie County DFACS	82,761	97,302	(73,183)	(46,827)	-	-
127-098	DFAC	McIntosh County DFACS	(30,761)	15,930	(16,740)	(10,710)	-	-
127-099	DFAC	Meriwether County DFACS	(66,385)	71,293	(77,179)	(49,385)	-	-
127-100	DFAC	Miller County DFACS	(4,383)	15,282	(14,941)	(9,559)	-	-
127-101	DFAC	Mitchell County DFACS	14,630	67,954	(57,116)	(36,546)	-	-
127-102	DFAC	Monroe County DFACS	23,636	77,438	(66,185)	(42,349)	-	-
127-103	DFAC	Montgomery County DFACS	(8,066)	18,088	(17,249)	(11,037)	-	-
127-104	DFAC	Morgan County DFACS	(47,185)	34,819	(40,694)	(26,039)	-	-
127-105	DFAC	Murray County DFACS	(80,547)	117,828	(120,116)	(76,858)	-	-
127-106	DFAC	Muscogee County DFACS	(311,925)	526,372	(526,238)	(336,722)	-	-
127-107	DFAC	Newton County DFACS	(10,358)	221,733	(200,677)	(128,406)	-	-
127-108	DFAC	Oconee County DFACS	(41,136)	16,691	(20,588)	(13,173)	-	-
127-109	DFAC	Oglethorpe County DFACS	61,766	33,972	(19,964)	(12,776)	-	-
127-110	DFAC	Paulding County DFACS	(52,318)	227,486	(219,836)	(140,665)	-	-
127-111	DFAC	Peach County DFACS	(60,920)	78,589	(83,113)	(53,180)	-	-
127-112	DFAC	Pickens County DFACS	203,754	169,716	(118,373)	(75,742)	-	-
127-113	DFAC	Pierce County DFACS	17,155	64,976	(57,536)	(36,815)	-	-
127-114	DFAC	Pike County DFACS	8,645	41,820	(37,201)	(23,804)	-	-
127-115	DFAC	Polk County DFACS	(84,541)	165,987	(162,310)	(103,856)	-	-
127-116	DFAC	Pulaski County DFACS	(27,864)	41,186	(41,595)	(26,615)	-	-
127-117	DFAC	Putnam County DFACS	(10,489)	220,746	(206,194)	(131,937)	-	-
127-118	DFAC	Quitman County DFACS	(4,471)	16,883	(16,839)	(10,774)	-	-
127-119	DFAC	Rabun County DFACS	24,284	65,409	(55,397)	(35,447)	-	-
127-120	DFAC	Randolph County DFACS	4,630	26,089	(22,964)	(14,692)	-	-
127-121	DFAC	Richmond County DFACS	(243,933)	602,592	(585,014)	(374,331)	-	-
127-122	DFAC	Rockdale County DFACS	(48,710)	172,801	(163,911)	(104,882)	-	-
127-123	DFAC	Schley County DFACS	(18,656)	4,923	(7,338)	(4,696)	-	-
127-124	DFAC	Screven County DFACS	19,147	44,218	(36,436)	(23,314)	-	-
127-125	DFAC	Seminole County DFACS	(34,005)	38,380	(41,666)	(26,660)	-	-
127-126	DFAC	Spalding County DFACS	(189,729)	371,480	(369,982)	(236,739)	-	-
127-127	DFAC	Stephens County DFACS	(102,830)	51,719	(64,617)	(41,347)	-	-
127-128	DFAC	Stewart County DFACS	6,065	29,810	(26,197)	(16,763)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
127-129	DFAC	Sumter County DFACS	\$ (62,711)	\$ 472,209	\$ (426,009)	\$ (272,588)	\$ -	\$ -
127-130	DFAC	Talbot County DFACS	(11,567)	32,616	(31,755)	(20,319)	-	-
127-131	DFAC	Taliaferro County DFACS	2,306	10,965	(9,390)	(6,008)	-	-
127-132	DFAC	Tattnall County DFACS	88,545	93,797	(71,646)	(45,844)	-	-
127-133	DFAC	Taylor County DFACS	32,322	33,997	(23,966)	(15,336)	-	-
127-134	DFAC	Telfair County DFACS	62,412	66,633	(49,716)	(31,812)	-	-
127-135	DFAC	Terrell County DFACS	(50,256)	37,707	(42,440)	(27,156)	-	-
127-136	DFAC	Thomas County DFACS	(110,417)	134,349	(141,074)	(90,268)	-	-
127-137	DFAC	Tift County DFACS	(71,093)	133,410	(127,257)	(81,427)	-	-
127-138	DFAC	Toombs County DFACS	(87,012)	85,113	(94,156)	(60,248)	-	-
127-139	DFAC	Towns County DFACS	20,327	40,252	(33,838)	(21,651)	-	-
127-140	DFAC	Treutlen County DFACS	2,304	31,572	(29,101)	(18,620)	-	-
127-141	DFAC	Troup County DFACS	146,065	268,849	(212,242)	(135,806)	-	-
127-142	DFAC	Turner County DFACS	10,622	23,685	(20,100)	(12,862)	-	-
127-143	DFAC	Twiggs County DFACS	(53,012)	22,554	(30,051)	(19,230)	-	-
127-144	DFAC	Union County DFACS	49,588	70,072	(53,034)	(33,934)	-	-
127-145	DFAC	Upson County DFACS	(12,471)	126,874	(117,870)	(75,421)	-	-
127-146	DFAC	Walker County DFACS	(49,196)	157,149	(145,231)	(92,928)	-	-
127-147	DFAC	Walton County DFACS	(113,060)	139,767	(148,890)	(95,271)	-	-
127-148	DFAC	Ware County DFACS	16,278	156,585	(137,316)	(87,864)	-	-
127-149	DFAC	Warren County DFACS	(4,466)	10,825	(9,658)	(6,179)	-	-
127-150	DFAC	Washington County DFACS	(1,771)	63,534	(52,605)	(33,660)	-	-
127-151	DFAC	Wayne County DFACS	13,737	84,097	(72,223)	(46,214)	-	-
127-152	DFAC	Webster County DFACS	(477)	30,030	(29,240)	(18,709)	-	-
127-153	DFAC	Wheeler County DFACS	53,314	30,399	(17,542)	(11,225)	-	-
127-154	DFAC	White County DFACS	23,626	67,207	(56,474)	(36,136)	-	-
127-155	DFAC	Whitfield County DFACS	5,392	501,272	(455,443)	(291,423)	-	-
127-156	DFAC	Wilcox County DFACS	3,132	29,372	(26,244)	(16,792)	-	-
127-157	DFAC	Wilkes County DFACS	(53,985)	30,410	(36,035)	(23,058)	-	-
127-158	DFAC	Wilkinson County DFACS	(30,411)	19,189	(21,051)	(13,469)	-	-
127-159	DFAC	Worth County DFACS	29,695	85,641	(71,724)	(45,893)	-	-
128-001	HLTH	Appling County Health Department	(1,728)	50,218	(45,035)	(28,817)	-	-
128-002	HLTH	Atkinson County Health Department	(20,481)	23,349	(24,855)	(15,903)	-	-
128-003	HLTH	Bacon County Health Department	(15,375)	21,831	(22,075)	(14,125)	-	-
128-004	HLTH	Baker County Health Department	(14,960)	24,186	(23,331)	(14,928)	-	-
128-005	HLTH	Baldwin County Health Department	(18,822)	66,854	(62,769)	(40,164)	-	-
128-006	HLTH	Banks County Health Department	5,094	36,586	(34,088)	(21,811)	-	-
128-007	HLTH	Barrow County Public Health	(27,794)	75,429	(72,745)	(46,548)	-	-
128-008	HLTH	Bartow County Health Department	(50,165)	97,600	(96,755)	(61,910)	-	-
128-009	HLTH	Ben Hill County Health Department	(70,626)	18,272	(31,088)	(19,893)	-	-
128-010	HLTH	Berrien County Health Department	(26,457)	26,191	(27,694)	(17,720)	-	-
128-011	HLTH	Bibb County Health Department	84,794	251,104	(215,488)	(137,884)	-	-
128-012	HLTH	Bleckley County Health Department	1,581	14,854	(13,052)	(8,352)	-	-
128-013	HLTH	Brantley County Health Department	(51,125)	25,730	(31,529)	(20,176)	-	-
128-014	HLTH	Brooks County Health Department	(30,652)	17,069	(20,899)	(13,373)	-	-
128-015	HLTH	Bryan County Health Department	(18,178)	42,787	(43,520)	(27,847)	-	-
128-016	HLTH	Bulloch County Physical Health	(140,247)	58,643	(78,824)	(50,436)	-	-
128-017	HLTH	Burke County Health Department	(100,849)	42,396	(55,450)	(35,480)	-	-
128-018	HLTH	Butts County Health Department	(8,721)	31,600	(31,650)	(20,252)	-	-
128-019	HLTH	Calhoun County Health Department	8,802	16,122	(12,775)	(8,174)	-	-
128-020	HLTH	Camden County Health Department	(128,257)	58,048	(74,535)	(47,692)	-	-
128-021	HLTH	Candler County Health Department	(33,459)	14,771	(18,523)	(11,853)	-	-
128-022	HLTH	Carroll County Health Department	(61,192)	66,058	(67,033)	(42,892)	-	-
128-023	HLTH	Catoosa County Health Department	2,683	78,719	(73,603)	(47,096)	-	-
128-024	HLTH	Charlton County Health Department	770	32,297	(26,824)	(17,163)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
128-025	HLTH	Chatham County Health Department	\$ (422,126)	\$ 575,069	\$ (594,376)	\$ (380,320)	\$ -	\$ -
128-027	HLTH	Chattooga County Health Department	(17,589)	45,118	(44,505)	(28,477)	-	-
128-028	HLTH	Cherokee County Health Department	(308,140)	806,532	(787,999)	(504,214)	-	-
128-029	HLTH	Clarke County Health Department	267,023	831,222	(724,150)	(463,360)	-	-
128-031	HLTH	Clayton County Health Department	185,476	650,342	(562,976)	(360,229)	-	-
128-032	HLTH	Clinch County Health Department	(17,208)	4,819	(7,403)	(4,736)	-	-
128-033	HLTH	Cobb County Health Department	(395,778)	1,358,066	(1,317,073)	(842,749)	-	-
128-034	HLTH	Coffee County Health Department	74,626	113,391	(93,545)	(59,857)	-	-
128-035	HLTH	Colquitt County Health Department	(14,317)	83,635	(74,510)	(47,677)	-	-
128-036	HLTH	Columbia County Health Department	(81,127)	82,279	(87,627)	(56,069)	-	-
128-037	HLTH	Cook County Health Department	(26,812)	25,578	(28,098)	(17,979)	-	-
128-038	HLTH	Coweta County Health Department	(92,221)	67,287	(74,874)	(47,909)	-	-
128-039	HLTH	Crawford County Health Department	(4,824)	33,035	(30,860)	(19,745)	-	-
128-040	HLTH	Crisp County Health Department	(15,462)	-	-	-	-	-
128-041	HLTH	Dade County Health Department	(39,843)	29,663	(34,992)	(22,389)	-	-
128-042	HLTH	Dawson County Health Department	(71,591)	38,461	(47,229)	(30,220)	-	-
128-043	HLTH	Decatur County Health Department	(36,600)	57,771	(60,007)	(38,397)	-	-
128-044	HLTH	Dekalb County Health Department	(1,272,375)	1,243,159	(1,327,879)	(849,665)	-	-
128-045	HLTH	Dodge County Health Department	(46,874)	3,661	(9,559)	(6,117)	-	-
128-046	HLTH	Dooly County Health Department	(7,254)	-	-	-	-	-
128-047	HLTH	Dougherty County Health Department	1,948	867,961	(807,294)	(516,560)	-	-
128-047B	HLTH	Southwest Health District	-	-	-	-	-	-
128-048	HLTH	Douglas County Health Department	132,829	125,397	(92,027)	(58,885)	-	-
128-049	HLTH	Early County Health Department	(3,576)	42,819	(39,821)	(25,480)	-	-
128-050	HLTH	Echols County Health Department	(6,669)	10,282	(10,590)	(6,777)	-	-
128-051	HLTH	Effingham County Health Department	(57,183)	44,775	(50,139)	(32,083)	-	-
128-052	HLTH	Elbert County Health Department	1,621	28,458	(25,519)	(16,328)	-	-
128-053	HLTH	Emanuel County Health Department	44,922	77,826	(62,096)	(39,733)	-	-
128-054	HLTH	Evans County Health Department	(3,199)	31,275	(28,919)	(18,504)	-	-
128-055	HLTH	Fannin County Health Department	14,420	41,947	(34,603)	(22,141)	-	-
128-056	HLTH	Fayette County Health Department	(106,377)	54,527	(68,786)	(44,014)	-	-
128-057	HLTH	Floyd County Health Department	(145,407)	627,207	(604,577)	(386,848)	-	-
128-058	HLTH	Forsyth County Health Department	(21,397)	113,226	(106,561)	(68,185)	-	-
128-059	HLTH	Franklin County Health Department	(31,784)	51,400	(52,873)	(33,832)	-	-
128-060	HLTH	Fulton County Health Department	139,147	1,693,038	(1,562,030)	(999,488)	-	-
128-061	HLTH	Gilmer County Health Department	(26,265)	57,589	(57,792)	(36,979)	-	-
128-062	HLTH	Glascocock County Health Department	977	16,543	(16,308)	(10,434)	-	-
128-063	HLTH	Glynn County Health Department	(33,428)	608,518	(559,508)	(358,010)	-	-
128-064	HLTH	Gordon County Health Department	3,200	104,709	(95,601)	(61,171)	-	-
128-065	HLTH	Grady County Health Department	(27,206)	61,691	(61,504)	(39,355)	-	-
128-066	HLTH	Greene County Health Department	(2,921)	35,649	(32,906)	(21,055)	-	-
128-067	HLTH	Gwinnett County Health Department	(785,295)	1,248,208	(1,266,264)	(810,239)	-	-
128-068	HLTH	Habersham County Health Department	15,461	65,999	(57,159)	(36,574)	-	-
128-069	HLTH	Hall County Health Department	(172,801)	880,713	(834,195)	(533,773)	-	-
128-070	HLTH	Hancock County Health Department	(51,260)	12,850	(20,461)	(13,093)	-	-
128-071	HLTH	Haralson County Health Department	(27,676)	31,003	(32,819)	(21,000)	-	-
128-072	HLTH	Harris County Health Department	(39,815)	-	-	-	-	-
128-073	HLTH	Hart County Health Department	(21,203)	32,864	(35,473)	(22,698)	-	-
128-074	HLTH	Heard County Health Department	(4,568)	13,164	(12,698)	(8,124)	-	-
128-075	HLTH	Henry County Health Department	27,901	136,955	(119,629)	(76,547)	-	-
128-076	HLTH	Houston County Health Department	(497,322)	992,209	(1,013,575)	(648,552)	-	-
128-077	HLTH	Irwin County Health Department	(28,583)	8,660	(13,142)	(8,409)	-	-
128-078	HLTH	Jackson County Health Department	88,848	98,833	(73,529)	(47,048)	-	-
128-079	HLTH	Jasper County Health Department	11,096	28,826	(25,154)	(16,095)	-	-
128-080	HLTH	Jeff Davis County Health Department	(129,536)	7,933	(29,317)	(18,758)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
128-081	HLTH	Jefferson County Health Department	\$ (3,910)	\$ 47,580	\$ (44,246)	\$ (28,311)	\$ -	\$ -
128-082	HLTH	Jenkins County Health Department	(66,228)	(619)	(11,340)	(7,256)	-	-
128-083	HLTH	Johnson County Health Department	(7,440)	14,406	(14,500)	(9,277)	-	-
128-084	HLTH	Jones County Health Department	(1,850)	43,018	(40,299)	(25,786)	-	-
128-085	HLTH	Lamar County Health Department	(7,408)	31,910	(30,773)	(19,691)	-	-
128-086	HLTH	Lanier County Health Department	(53,138)	747	(10,615)	(6,791)	-	-
128-087	HLTH	Laurens County Health Department	(73,342)	529,728	(486,914)	(311,560)	-	-
128-088	HLTH	Lee County Health Department	(29,963)	58,015	(58,517)	(37,442)	-	-
128-089	HLTH	Liberty County Health Department	(9,041)	110,339	(103,818)	(66,429)	-	-
128-090	HLTH	Lincoln County Health Department	(54,667)	(5,827)	(4,237)	(2,710)	-	-
128-091	HLTH	Long County Health Department	(10,642)	22,148	(22,501)	(14,398)	-	-
128-092	HLTH	Lowndes County Health Department	(552,896)	750,309	(781,649)	(500,151)	-	-
128-093	HLTH	Lumpkin County Health Department	(30,913)	51,483	(52,287)	(33,456)	-	-
128-094	HLTH	Macon County Health Department	(18,786)	-	-	-	-	-
128-095	HLTH	Madison County Health Department	(9,592)	40,807	(39,836)	(25,490)	-	-
128-096	HLTH	Marion County Health Department	(12,835)	-	-	-	-	-
128-097	HLTH	Mcduffie County Health Department	(9,416)	44,069	(42,314)	(27,075)	-	-
128-098	HLTH	McIntosh County Health Department	1,971	26,902	(23,081)	(14,769)	-	-
128-099	HLTH	Meriwether County Health Department	8,091	39,192	(34,624)	(22,156)	-	-
128-100	HLTH	Miller County Health Department	(5,221)	15,942	(16,329)	(10,449)	-	-
128-101	HLTH	Mitchell County Health Department	(42,294)	37,657	(42,916)	(27,460)	-	-
128-102	HLTH	Monroe County Health Department	(65,720)	26,382	(36,501)	(23,354)	-	-
128-103	HLTH	Montgomery County Health Department	(7,209)	16,850	(16,798)	(10,749)	-	-
128-104	HLTH	Morgan County Health Department	18,136	40,233	(31,866)	(20,389)	-	-
128-105	HLTH	Murray County Health Department	(79,176)	37,799	(49,232)	(31,502)	-	-
128-106	HLTH	Muscogee County Health Department	(67,187)	1,139,938	(1,060,258)	(678,423)	-	-
128-107	HLTH	Newton County Health Department	24,939	111,741	(98,353)	(62,932)	-	-
128-108	HLTH	Oconee County Health Department	(39,255)	53,358	(55,703)	(35,642)	-	-
128-109	HLTH	Oglethorpe County Health Department	(11,246)	22,027	(21,840)	(13,976)	-	-
128-110	HLTH	Paulding County Health Department	10,243	90,976	(79,549)	(50,900)	-	-
128-111	HLTH	Peach County Health Department	17,418	40,762	(36,139)	(23,125)	-	-
128-112	HLTH	Pickens County Health Department	38,957	47,123	(35,569)	(22,759)	-	-
128-113	HLTH	Pierce County Health Department	7,035	43,931	(37,405)	(23,933)	-	-
128-114	HLTH	Pike County Health Department	(22,973)	17,742	(19,745)	(12,634)	-	-
128-115	HLTH	Polk County Health Department	(29,704)	58,375	(59,035)	(37,776)	-	-
128-116	HLTH	Pulaski County Health Department	7,212	21,237	(18,477)	(11,823)	-	-
128-117	HLTH	Putnam County Health Department	(17,495)	60,417	(57,943)	(37,076)	-	-
128-119	HLTH	Rabun County Health Department	(28,438)	39,460	(41,265)	(26,404)	-	-
128-121	HLTH	Richmond County Health Department	(99,552)	880,957	(820,090)	(524,747)	-	-
128-122	HLTH	Rockdale County Health Department	(53,957)	93,222	(95,496)	(61,104)	-	-
128-123	HLTH	Schley County Health Department	(8,319)	-	-	-	-	-
128-124	HLTH	Screven County Health Department	(27,470)	20,839	(22,711)	(14,531)	-	-
128-125	HLTH	Seminole County Health Department	(7,743)	27,547	(26,703)	(17,088)	-	-
128-126	HLTH	Spalding County Health Department	(107,541)	53,418	(66,296)	(42,420)	-	-
128-127	HLTH	Stephens County Health Department	(21,472)	38,511	(38,815)	(24,836)	-	-
128-129	HLTH	Sumter County Health Department	(3,459)	-	-	-	-	-
128-131	HLTH	Taliaferro County Health Department	(8,723)	10,904	(11,988)	(7,671)	-	-
128-132	HLTH	Tattnall County Health Department	(53,615)	33,599	(39,432)	(25,231)	-	-
128-133	HLTH	Taylor County Health Department	(13,229)	-	-	-	-	-
128-134	HLTH	Telfair County Health Department	(37,323)	28,426	(32,048)	(20,507)	-	-
128-135	HLTH	Terrell County Health Department	(8,169)	17,812	(17,517)	(11,209)	-	-
128-136	HLTH	Thomas County Health Department	(8,130)	109,275	(97,977)	(62,692)	-	-
128-137	HLTH	Tift County Health Department	2,163	79,938	(72,319)	(46,275)	-	-
128-138	HLTH	Toombs County Health Department	(29,787)	58,603	(59,489)	(38,065)	-	-
128-139	HLTH	Towns County Health Department	5,531	35,668	(30,798)	(19,707)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
128-140	HLTH	Treutlen County Health Department	\$ (8,023)	\$ 17,418	\$ (17,354)	\$ (11,104)	\$ -	\$ -
128-141	HLTH	Troup County Health Department	(281,229)	692,535	(680,405)	(435,367)	-	-
128-142	HLTH	Turner County Health Department	(5,105)	15,725	(15,206)	(9,731)	-	-
128-143	HLTH	Twiggs County Health Department	(11,581)	8,462	(10,032)	(6,419)	-	-
128-144	HLTH	Union County Health Department	(23,771)	45,269	(44,952)	(28,763)	-	-
128-145	HLTH	Upson County Health Department	(59,068)	32,271	(39,213)	(25,091)	-	-
128-146	HLTH	Walker County Health Department	12,850	58,031	(50,938)	(32,594)	-	-
128-147	HLTH	Walton County Health Department	113,622	159,714	(125,035)	(80,005)	-	-
128-148	HLTH	Ware County Health Department	(882,218)	869,522	(963,269)	(616,363)	-	-
128-149	HLTH	Warren County Health Department	(21,408)	(468)	(3,049)	(1,951)	-	-
128-150	HLTH	Washington County Health Department	(57,071)	36,290	(43,113)	(27,586)	-	-
128-151	HLTH	Wayne County Health Department	1,182	60,775	(54,434)	(34,832)	-	-
128-153	HLTH	Wheeler County Health Department	(14,347)	12,818	(14,006)	(8,962)	-	-
128-154	HLTH	White County Health Department	(15,792)	51,286	(49,889)	(31,922)	-	-
128-155	HLTH	Whitfield County Health Department	(239,608)	155,024	(164,559)	(105,297)	-	-
128-156	HLTH	Wilcox County Health Department	(5,960)	10,908	(11,065)	(7,081)	-	-
128-157	HLTH	Wilkes County Health Department	(11,504)	27,517	(26,889)	(17,205)	-	-
128-158	HLTH	Wilkinson County Health Department	(15,746)	13,099	(14,999)	(9,597)	-	-
128-159	HLTH	Worth County Health Department	(15,069)	45,150	(44,480)	(28,460)	-	-
129-008	MRCS	Woodright Industries	37,112	72,235	(57,230)	(36,619)	-	-
129-009	MRCS	Jessamine Place	(1,126)	93,343	(84,770)	(54,241)	-	-
129-022	MRCS	Carroll County MR Services	(63,254)	95,343	(93,721)	(59,968)	-	-
129-035	MRCS	Green Oaks Service Center	58,087	115,824	(96,517)	(61,758)	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	(66,246)	-	-	-	-	-
129-101	MRCS	Mitchell-Baker Service Center	(37,145)	84,546	(82,604)	(52,855)	-	-
129-136	MRCS	Thomas/Grady Service Center	(7,976)	99,850	(92,311)	(59,067)	-	-
129-137	MRCS	Tift County - Diversified Enterprises	(75,364)	71,270	(76,537)	(48,973)	-	-
6011	PSCH	Appling County Schools	8,965	5,574	(4,342)	(2,777)	-	-
6021	PSCH	Atkinson County Schools	1,490	7,300	(6,344)	(4,060)	-	-
6031	PSCH	Bacon County Schools	(1,187)	-	-	-	-	-
6051	PSCH	Baldwin County Schools	151,592	83,519	(42,015)	(26,883)	-	-
6071	PSCH	Barrow County Schools	-	-	-	-	-	-
6091	PSCH	Ben Hill County Schools	(4,271)	4,588	(3,607)	(2,308)	-	-
6111	PSCH	Bibb County Schools	(110,999)	271	(20,100)	(12,862)	-	-
6141	PSCH	Brooks County Schools	(40,330)	(7,134)	(845)	(541)	-	-
6161	PSCH	Bulloch County Schools	38,474	13,247	(4,996)	(3,196)	-	-
6181	PSCH	Butts County Schools	(3,440)	3,645	(3,740)	(2,392)	-	-
6201	PSCH	Camden County Schools	6,898	6,233	(5,823)	(3,725)	-	-
6211	PSCH	Candler County Schools	(7,568)	11,172	(11,124)	(7,117)	-	-
6221	PSCH	Carroll County Schools	(3,765)	7,803	(7,566)	(4,842)	-	-
6231	PSCH	Catoosa County Board of Education	(28,268)	(5,342)	-	-	-	-
6241	PSCH	Charlton County Board of Education	(15,503)	2,602	(3,940)	(2,523)	-	-
6251	PSCH	Chatham County Schools	(6,180)	34,991	(32,144)	(20,568)	-	-
6261	PSCH	Chattahoochee County Schools	49,356	21,540	(12,213)	(7,815)	-	-
6271	PSCH	Chattooga County Schools	(5,619)	7,106	(7,227)	(4,624)	-	-
6291	PSCH	Clarke County Schools	5,632	51,085	(47,251)	(30,234)	-	-
6311	PSCH	Clayton County Schools	20,554	38,655	(32,208)	(20,609)	-	-
6331	PSCH	Cobb County Schools	(1,232)	9,748	(8,945)	(5,724)	-	-
6341	PSCH	Coffee County Schools	(20,059)	1,933	(3,626)	(2,320)	-	-
6351	PSCH	Colquitt County Schools	(26,626)	10,904	(14,688)	(9,398)	-	-
6361	PSCH	Columbia County Schools	(13,747)	-	-	-	-	-
6371	PSCH	Cook County Schools	38,877	13,387	(5,048)	(3,229)	-	-
6381	PSCH	Coweta County Schools	(7,134)	8,247	(8,313)	(5,318)	-	-
6401	PSCH	Crisp County Schools	(15,754)	5,282	(6,023)	(3,854)	-	-
6441	PSCH	Dekalb County Schools	(147,849)	31,097	(50,466)	(32,292)	-	-





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>
6451	PSCH	Dodge County Schools	\$ (17,637)	\$ 27,120	\$ (29,311)	\$ (18,755)	\$ -	\$ -
6452	PSCH	Ocmulgee Regional Library System	(3,090)	3,758	(3,860)	(2,470)	-	-
6461	PSCH	Dooly County Schools	(14,309)	2,852	(5,307)	(3,396)	-	-
6471	PSCH	Dougherty County Schools	(37,043)	(2,757)	(4,014)	(2,570)	-	-
6481	PSCH	Douglas County Schools	(10,121)	17,481	(14,151)	(9,055)	-	-
6511	PSCH	Effingham County Schools	(35,673)	10,030	(15,222)	(9,739)	-	-
6561	PSCH	Fayette County Schools	(9,296)	19,708	(19,184)	(12,274)	-	-
6571	PSCH	Floyd County Schools	(80,877)	(4,161)	(5,604)	(3,585)	-	-
6581	PSCH	Forsyth County Schools	(12,958)	27,953	(26,901)	(17,213)	-	-
6591	PSCH	Franklin County Schools	24,536	20,687	(14,259)	(9,124)	-	-
6601	PSCH	Fulton County Board of Education	187,955	83,995	(43,940)	(28,116)	-	-
6611	PSCH	Gilmer County Schools	(61)	8,017	(7,060)	(4,517)	-	-
6631	PSCH	Glynn County Schools	(42,289)	28,140	(33,372)	(21,353)	-	-
6641	PSCH	Gordon County Schools	(3,895)	8,192	(7,933)	(5,077)	-	-
6651	PSCH	Grady County Schools	(69,938)	(7,963)	(5,128)	(3,282)	-	-
6661	PSCH	Greene County Schools	(9,872)	11,995	(11,241)	(7,193)	-	-
6671	PSCH	Gwinnett County Schools	125,134	70,729	(38,259)	(24,481)	-	-
6751	PSCH	Henry County Schools	(7,833)	36,117	(34,729)	(22,222)	-	-
6761	PSCH	Houston County Schools	(16,178)	50,156	(48,149)	(30,808)	-	-
6771	PSCH	Irwin County Schools	(56,735)	(9,889)	(1,308)	(838)	-	-
6781	PSCH	Jackson County Schools	(42,575)	(7,775)	(438)	(280)	-	-
6811	PSCH	Jefferson County Schools	8,894	5,847	(4,712)	(3,015)	-	-
6851	PSCH	Lamar County Schools	(20,334)	(1,299)	-	-	-	-
6871	PSCH	Laurens County Schools	4,509	10,636	(8,387)	(5,366)	-	-
6881	PSCH	Lee County Schools	(4,056)	-	-	-	-	-
6901	PSCH	Lincoln County Schools	49,357	16,997	(6,409)	(4,101)	-	-
6921	PSCH	Lowndes County Schools	15,612	5,377	(2,027)	(1,297)	-	-
6941	PSCH	Macon County Schools	3,951	6,706	(5,246)	(3,356)	-	-
6971	PSCH	Mcduffie County Schools	(3,535)	28,064	(25,426)	(16,269)	-	-
6991	PSCH	Meriwether County Schools	(33,825)	20,379	(25,380)	(16,239)	-	-
7021	PSCH	Monroe County Schools	-	-	-	-	-	-
7041	PSCH	Morgan County Schools	60,835	20,948	(7,899)	(5,055)	-	-
7061	PSCH	Muscogee County Schools	(50,049)	21,557	(29,749)	(19,036)	-	-
7071	PSCH	Newton County Schools	13,961	38,806	(32,693)	(20,919)	-	-
7101	PSCH	Paulding County Schools	59,889	30,117	(18,366)	(11,752)	-	-
7121	PSCH	Pickens County Schools	(708)	2,813	(2,700)	(1,729)	-	-
7141	PSCH	Pike County Schools	(3,409)	8,979	(8,736)	(5,589)	-	-
7151	PSCH	Polk County Schools	(6,863)	15,150	(14,993)	(9,594)	-	-
7191	PSCH	Rabun County Schools	(4,983)	9,789	(9,590)	(6,137)	-	-
7211	PSCH	Richmond County Schools	(9,088)	6,665	(6,764)	(4,327)	-	-
7221	PSCH	Rockdale County Schools	(43,974)	6,168	(13,272)	(8,492)	-	-
7261	PSCH	Spalding County Schools	(7,990)	-	-	-	-	-
7291	PSCH	Sumter County Schools	10,491	6,444	(4,977)	(3,186)	-	-
7321	PSCH	Tattnall County Schools	(2,623)	-	-	-	-	-
7341	PSCH	Telfair County Schools	(5,775)	899	(1,811)	(1,159)	-	-
7351	PSCH	Terrell County Schools	14,316	17,574	(13,787)	(8,823)	-	-
7401	PSCH	Treutlen County Schools	911	7,623	(6,631)	(4,242)	-	-
7411	PSCH	Troup County Schools	(10,869)	(1,426)	(309)	(197)	-	-
7431	PSCH	Twiggs County Schools	(11,986)	(1,374)	-	-	-	-
7451	PSCH	Upson County Schools	(22,597)	(2,866)	-	-	-	-
7461	PSCH	Walker County Schools	(56,243)	(10,922)	-	-	-	-
7481	PSCH	Ware County Schools	(37,937)	1,674	(7,208)	(4,613)	-	-
7501	PSCH	Washington County Board of Education	23,677	37,829	(29,221)	(18,698)	-	-
7511	PSCH	Wayne County Schools	(9,091)	6,830	(6,924)	(4,431)	-	-
7541	PSCH	White County Board of Education	(512)	3,364	(3,255)	(2,083)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
7551	PSCH	Whitfield County Schools	\$ 7,957	\$ 6,153	\$ (5,394)	\$ (3,450)	\$ -	\$ -
7571	PSCH	Wilkes County Schools	(7,393)	15,692	(16,154)	(10,336)	-	-
7581	PSCH	Wilkinson County Schools	(16,032)	4,859	(5,320)	(3,403)	-	-
7611	PSCH	Atlanta City Schools	377,987	193,471	(108,307)	(69,302)	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	(6,414)	13,557	(13,126)	(8,400)	-	-
7721	PSCH	City of Dalton Schools (Whitfield)	(11,108)	4,838	(9,621)	(6,156)	-	-
7741	PSCH	City of Dublin Schools (Laurens)	(1,134)	-	-	-	-	-
7761	PSCH	City of Gainesville Schools (Hall)	70,332	28,773	(14,950)	(9,566)	-	-
7811	PSCH	City of Marietta Schools (Cobb)	3,427	7,468	(6,045)	(3,868)	-	-
7851	PSCH	City of Rome Schools (Floyd)	31,751	26,717	(21,655)	(13,856)	-	-
7861	PSCH	City of Social Circle Schools (Walton)	(3,393)	7,870	(7,615)	(4,874)	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	5,917	4,843	(3,481)	(2,226)	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	(91,812)	2,174	(16,814)	(10,759)	-	-
968-0968	PSCH	Georgia Military College	(12,974)	26,466	(27,111)	(17,347)	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	(4,159)	7,742	(7,652)	(4,898)	-	-
8564	RESA	Metro Regional Education Service Agency	(15,462)	-	-	-	-	-
8804	RESA	First District Regional Education Service Agency	(65,548)	(2,190)	(9,513)	(6,087)	-	-
402	STAT	Georgia Department of Agriculture	(1,022,158)	2,641,569	(2,556,548)	(1,635,847)	-	-
403	STAT	Georgia Department of Administrative Services	(121,436)	2,289,781	(2,074,493)	(1,327,398)	-	-
404	STAT	Georgia Department of Audits	(972,819)	2,137,784	(2,116,610)	(1,354,346)	-	-
405	STAT	Department of Public Health	(4,434,545)	7,294,956	(7,367,542)	(4,714,236)	-	-
406	STAT	Georgia Department of Banking and Finance	(911,378)	530,046	(627,226)	(401,339)	-	-
407	STAT	State Accounting Office	(822,110)	1,055,428	(1,080,806)	(691,571)	-	-
408	STAT	Office of Commissioner of Insurance	1,358,346	2,075,056	(1,643,449)	(1,051,585)	-	-
409	STAT	Georgia State Finance and Investment Commission	(328,072)	863,223	(819,103)	(524,116)	-	-
410	STAT	State Properties Commission	(95,085)	106,811	(109,983)	(70,375)	-	-
411	STAT	Georgia Department of Defense	(1,245,200)	1,994,484	(1,981,257)	(1,267,737)	-	-
412	STAT	GA Vocational Rehab Agency	(3,577,471)	3,798,018	(3,935,486)	(2,518,180)	-	-
414	STAT	Georgia Department of Education	(2,134,184)	4,072,417	(4,040,500)	(2,585,378)	-	-
415	STAT	The Technical College System of Georgia	3,963,181	3,210,999	(2,297,172)	(1,469,880)	-	-
418	STAT	Prosecuting Attorneys Council	(2,698,394)	6,296,802	(6,108,070)	(3,908,342)	-	-
419	STAT	Georgia Department of Community Health	(462,625)	5,143,029	(4,661,250)	(2,982,572)	-	-
420	STAT	Georgia Forestry Commission	266,694	3,089,437	(2,716,790)	(1,738,380)	-	-
422	STAT	Office of Planning and Budget	(1,797,028)	2,329,127	(2,405,624)	(1,539,276)	-	-
427	STAT	Georgia Department of Human Services	(6,561,091)	11,509,683	(11,483,037)	(7,347,599)	-	-
428	STAT	Georgia Department of Community Affairs	(80,788)	3,326,412	(3,029,946)	(1,938,758)	-	-
429	STAT	Department of Economic Development	(657,705)	1,122,080	(1,106,590)	(708,068)	-	-
430	STAT	Administrative Office of the Courts	(279,590)	825,269	(789,595)	(505,234)	-	-
432	STAT	Georgia Court of Appeals	(929,763)	1,525,070	(1,497,126)	(957,958)	-	-
436	STAT	Superior Courts of Georgia	(695,378)	1,733,450	(1,687,620)	(1,079,850)	-	-
438	STAT	Supreme Court	(656,658)	1,140,894	(1,120,987)	(717,281)	-	-
440	STAT	Georgia Department of Labor	(10,385,383)	2,889,235	(4,327,635)	(2,769,105)	-	-
441	STAT	Department of Behavioral Health and Developmental Disabilities	1,809,757	19,988,773	(17,883,453)	(11,443,004)	-	-
442	STAT	Georgia Department of Law	(1,057,517)	2,481,420	(2,409,194)	(1,541,560)	-	-
444	STAT	General Assembly of Georgia	(348,628)	1,581,249	(1,467,395)	(938,936)	-	-
461	STAT	Department of Juvenile Justice	(3,621,983)	12,187,980	(11,660,424)	(7,461,103)	-	-
462	STAT	Georgia Department of Natural Resources	(3,429,312)	10,521,746	(10,039,186)	(6,423,728)	-	-
465	STAT	State Board Pardons and Paroles	(481,094)	1,046,746	(1,023,542)	(654,928)	-	-
466	STAT	Georgia Department of Public Safety	(857,193)	14,258,651	(12,964,043)	(8,295,244)	-	-
467	STAT	Georgia Department of Corrections	(7,646,239)	32,338,550	(30,553,632)	(19,550,229)	-	-
469	STAT	Georgia Department of Early Care Learning	(1,322,525)	3,686,006	(3,539,290)	(2,264,670)	-	-
470	STAT	Georgia Public Service Commission	(368,486)	645,302	(653,124)	(417,912)	-	-
471	STAT	Georgia Bureau of Investigation	(2,218,061)	8,265,197	(7,837,439)	(5,014,906)	-	-
474	STAT	Department of Revenue	(1,740,712)	5,698,230	(5,359,752)	(3,429,521)	-	-





SCHEDULE C - SCHEDULE OF REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Code	Employer Category Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
475	STAT	Georgia Department of Driver Services	\$ (497,271)	\$ 3,344,245	\$ (3,138,096)	\$ (2,007,960)	\$ -	\$ -
476	STAT	Georgia Student Finance Commission	(474,929)	731,211	(741,075)	(474,189)	-	-
477	STAT	Georgia Department of Community Supervision	3,656,530	12,445,800	(10,453,463)	(6,688,810)	-	-
478	STAT	Secretary of State	209,999	1,610,590	(1,420,477)	(908,915)	-	-
482	STAT	Georgia Teachers Retirement System	(582,386)	2,487,610	(2,313,739)	(1,480,481)	-	-
484	STAT	Georgia Department of Transportation	(3,110,547)	24,184,015	(22,360,442)	(14,307,674)	-	-
488	STAT	Georgia Department of Veterans Service	(316,416)	649,411	(644,521)	(412,406)	-	-
489	STAT	Subsequent Injury Trust Fund	(37,507)	69,983	(68,231)	(43,658)	-	-
490	STAT	State Board of Workers Comp	(411,935)	937,777	(914,182)	(584,953)	-	-
492	STAT	Georgia Public Defender Standards Council	(793,428)	6,338,974	(5,914,190)	(3,784,286)	-	-
495	STAT	Georgia Commission on the Holocaust	(23,742)	19,715	(22,084)	(14,131)	-	-
900	STAT	Georgia Building Authority	(722,917)	713,598	(771,414)	(493,601)	-	-
921	STAT	Georgia Correctional Industries	(756,472)	832,531	(866,771)	(554,616)	-	-
922	STAT	George L. Smith II - GWCCA	222,050	1,652,307	(1,466,127)	(938,123)	-	-
927	STAT	State Road and Tollway Authority	20,811	857,739	(769,007)	(492,062)	-	-
977	STAT	Georgia Public Broadcasting	(1,067,228)	740,633	(851,611)	(544,916)	-	-
980	STAT	GTA Georgia Technology Authority	(753,793)	1,729,512	(1,687,080)	(1,079,504)	-	-
996	STAT	THE ATL	(214,988)	195,940	(211,548)	(135,362)	-	-
75-001	TAXS	Appling County Tax Officials	(3,310)	11,046	(10,389)	(6,648)	-	-
75-003	TAXS	Bacon County Tax Officials	(9,093)	6,518	(6,918)	(4,426)	-	-
75-004	TAXS	Baker County Tax Officials	-	-	-	-	-	-
75-005	TAXS	Baldwin County Tax Officials	(3,060)	48,290	(43,915)	(28,101)	-	-
75-008	TAXS	Bartow County Tax Officials	(55,410)	68,686	(69,857)	(44,699)	-	-
75-010	TAXS	Berrien County Tax Officials	(6,822)	19,653	(18,912)	(12,102)	-	-
75-011	TAXS	Bibb County Tax Officials	(283,368)	(2,323)	(44,406)	(28,414)	-	-
75-013	TAXS	Brantley County Tax Officials	(8,963)	11,590	(11,883)	(7,603)	-	-
75-014	TAXS	Brooks County Tax Officials	(3,195)	8,054	(7,578)	(4,850)	-	-
75-015	TAXS	Bryan County Tax Officials	(79,800)	6,617	(19,227)	(12,302)	-	-
75-016	TAXS	Bulloch County Tax Officials	(11,098)	15,529	(15,971)	(10,220)	-	-
75-017	TAXS	Burke County Tax Officials	(15,695)	-	-	-	-	-
75-018	TAXS	Butts County Tax Officials	(7,764)	8,451	(8,884)	(5,684)	-	-
75-019	TAXS	Calhoun County Tax Officials	(40,143)	(6,909)	-	-	-	-
75-020	TAXS	Camden County Tax Officials	(52,042)	25,061	(31,384)	(20,082)	-	-
75-021	TAXS	Candler County Tax Officials	(1,924)	7,601	(7,156)	(4,578)	-	-
75-022	TAXS	Carroll County Tax Officials	(27,619)	28,272	(29,669)	(18,984)	-	-
75-023	TAXS	Catoosa County Tax Officials	(5,969)	-	-	-	-	-
75-024	TAXS	Charlton County Tax Officials	(9,191)	16,565	(16,524)	(10,572)	-	-
75-025	TAXS	Chatham County Tax Officials	(72,234)	34,346	(42,302)	(27,068)	-	-
75-026	TAXS	Chattahoochee County Tax Officials	-	-	-	-	-	-
75-029	TAXS	Clarke County Tax Officials	(21,820)	47,278	(47,013)	(30,082)	-	-
75-030	TAXS	Clay County Tax Officials	(1,656)	4,850	(4,619)	(2,956)	-	-
75-031	TAXS	Clayton County Tax Officials	(126,630)	(1,016)	(16,117)	(10,312)	-	-
75-032	TAXS	Clinch County Tax Officials	(4,384)	15,719	(14,679)	(9,391)	-	-
75-033	TAXS	Cobb County Tax Officials	(338,586)	123,281	(166,812)	(106,737)	-	-
75-034	TAXS	Coffee County Tax Officials	(13,648)	17,165	(17,335)	(11,093)	-	-
75-035	TAXS	Colquitt County Tax Officials	(67,088)	9,850	(20,128)	(12,879)	-	-
75-036	TAXS	Columbia County Tax Officials	(47,884)	57,889	(58,714)	(37,570)	-	-
75-037	TAXS	Cook County Tax Officials	(3,672)	8,083	(7,770)	(4,971)	-	-
75-038	TAXS	Coweta County Tax Officials	(123,729)	5,870	(25,537)	(16,340)	-	-
75-041	TAXS	Dade County Tax Officials	(2,776)	7,723	(7,088)	(4,535)	-	-
75-043	TAXS	Decatur County Tax Officials	(18,537)	4,232	(6,986)	(4,470)	-	-
75-044	TAXS	Dekalb County Tax Officials	(118,221)	65,412	(71,298)	(45,621)	-	-
75-045	TAXS	Dodge County Tax Officials	(7,834)	12,515	(12,448)	(7,964)	-	-
75-046	TAXS	Dooly County Tax Officials	-	-	-	-	-	-
75-047	TAXS	Dougherty County Tax Officials	(29,134)	25,159	(27,799)	(17,788)	-	-





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>
75-048	TAXS	Douglas County Tax Officials	\$ (32,512)	\$ 5,018	\$ (9,235)	\$ (5,910)	\$ -	\$ -
75-050	TAXS	Echols County Tax Officials	-	-	-	-	-	-
75-051	TAXS	Effingham County Tax Officials	(9,937)	13,727	(13,845)	(8,860)	-	-
75-052	TAXS	Elbert County Tax Officials	(18,660)	8,589	(9,973)	(6,382)	-	-
75-053	TAXS	Emanuel County Tax Officials	(27,668)	5,508	(9,575)	(6,126)	-	-
75-055	TAXS	Fannin County Tax Officials	(7,318)	11,504	(11,476)	(7,343)	-	-
75-056	TAXS	Fayette County Tax Officials	2,080	29,214	(25,503)	(16,318)	-	-
75-057	TAXS	Floyd County Tax Officials	(22,618)	22,378	(23,920)	(15,306)	-	-
75-058	TAXS	Forsyth County Tax Officials	(199,059)	103,843	(126,649)	(81,038)	-	-
75-059	TAXS	Franklin County Tax Officials	(11,152)	13,811	(14,071)	(9,003)	-	-
75-060	TAXS	Fulton County Tax Officials	(924,969)	293,912	(425,049)	(271,975)	-	-
75-062	TAXS	Glascock County Tax Officials	(3,138)	5,592	(5,496)	(3,515)	-	-
75-063	TAXS	Glynn County Tax Officials	(65,671)	7,459	(15,512)	(9,925)	-	-
75-064	TAXS	Gordon County Tax Officials	(17,850)	30,440	(30,178)	(19,311)	-	-
75-065	TAXS	Grady County Tax Officials	(2,999)	-	-	-	-	-
75-066	TAXS	Greene County Tax Officials	(44,886)	(3,314)	(4,900)	(3,135)	-	-
75-067	TAXS	Gwinnett County Tax Officials	(319,630)	89,533	(135,165)	(86,488)	-	-
75-068	TAXS	Habersham County Tax Officials	3,000	17,803	(15,024)	(9,613)	-	-
75-069	TAXS	Hall County Tax Officials	(25,062)	14,830	(18,033)	(11,538)	-	-
75-070	TAXS	Hancock County Tax Officials	(3,688)	6,767	(6,622)	(4,238)	-	-
75-071	TAXS	Haralson County Tax Officials	(5,152)	7,028	(7,116)	(4,553)	-	-
75-072	TAXS	Harris County Tax Officials	(29,555)	(5,412)	-	-	-	-
75-074	TAXS	Heard County Tax Officials	(4,817)	7,901	(7,730)	(4,944)	-	-
75-075	TAXS	Henry County Tax Officials	(135,006)	43,134	(60,516)	(38,723)	-	-
75-076	TAXS	Houston County Tax Officials	(92,303)	14,377	(28,765)	(18,406)	-	-
75-077	TAXS	Irwin County Tax Officials	-	-	-	-	-	-
75-078	TAXS	Jackson County Tax Officials	(6,142)	22,491	(21,390)	(13,686)	-	-
75-080	TAXS	Jeff Davis County Tax Officials	5,006	12,834	(10,618)	(6,794)	-	-
75-081	TAXS	Jefferson County Tax Officials	(1,379)	5,332	(5,067)	(3,242)	-	-
75-082	TAXS	Jenkins County Tax Officials	941	7,660	(6,680)	(4,275)	-	-
75-084	TAXS	Jones County Tax Officials	(20,445)	33,375	(32,795)	(20,984)	-	-
75-085	TAXS	Lamar County Tax Officials	(24,767)	11,255	(14,219)	(9,099)	-	-
75-086	TAXS	Lanier County Tax Officials	(7,756)	12,987	(12,806)	(8,193)	-	-
75-087	TAXS	Laurens County Tax Officials	(13,363)	20,280	(20,470)	(13,098)	-	-
75-088	TAXS	Lee County Tax Officials	(7,406)	13,040	(12,827)	(8,208)	-	-
75-089	TAXS	Liberty County Tax Officials	(58,192)	26,941	(34,158)	(21,858)	-	-
75-090	TAXS	Lincoln County Tax Officials	(2,643)	3,977	(3,971)	(2,541)	-	-
75-091	TAXS	Long County Tax Officials	(2,449)	4,666	(4,558)	(2,915)	-	-
75-092	TAXS	Lowndes County Tax Officials	(25,037)	25,614	(26,892)	(17,207)	-	-
75-093	TAXS	Lumpkin County Tax Officials	-	-	-	-	-	-
75-094	TAXS	Macon County Tax Officials	(7,495)	12,812	(12,602)	(8,063)	-	-
75-095	TAXS	Madison County Tax Officials	(1,324)	5,453	(5,252)	(3,361)	-	-
75-096	TAXS	Marion County Tax Officials	(5,344)	10,011	(10,183)	(6,515)	-	-
75-097	TAXS	Mdcaffie County Tax Officials	(7,981)	12,863	(12,873)	(8,238)	-	-
75-098	TAXS	Mcintosh County Tax Officials	(4,232)	15,111	(14,098)	(9,022)	-	-
75-099	TAXS	Meriwether County Tax Officials	-	-	-	-	-	-
75-100	TAXS	Miller County Tax Officials	(4,309)	7,464	(7,258)	(4,644)	-	-
75-101	TAXS	Mitchell County Tax Officials	-	-	-	-	-	-
75-102	TAXS	Monroe County Tax Officials	(21,084)	19,292	(20,412)	(13,060)	-	-
75-103	TAXS	Montgomery County Tax Official	(9,548)	6,389	(6,782)	(4,340)	-	-
75-104	TAXS	Morgan County Tax Officials	1,418	13,350	(11,658)	(7,459)	-	-
75-105	TAXS	Murray County Tax Officials	(28,228)	7,058	(10,892)	(6,971)	-	-
75-106	TAXS	Muscogee County Tax Officials	(140,971)	36,858	(54,981)	(35,180)	-	-
75-107	TAXS	Newton County Tax Officials	(91,843)	4,314	(19,452)	(12,447)	-	-
75-108	TAXS	Oconee County Tax Officials	(9,448)	17,334	(16,971)	(10,859)	-	-





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>
75-109	TAXS	Oglethorpe County Tax Officials	\$ (5,207)	\$ 8,194	\$ (8,211)	\$ (5,254)	\$ -	\$ -
75-110	TAXS	Paulding County Tax Officials	(65,841)	15,869	(25,003)	(15,999)	-	-
75-111	TAXS	Peach County Tax Officials	(18,504)	16,008	(16,453)	(10,528)	-	-
75-112	TAXS	Pickens County Tax Officials	(8,072)	6,947	(7,640)	(4,888)	-	-
75-113	TAXS	Pierce County Tax Officials	(21,822)	9,305	(11,744)	(7,514)	-	-
75-114	TAXS	Pike County Tax Officials	(5,341)	9,208	(9,026)	(5,775)	-	-
75-115	TAXS	Polk County Tax Officials	(6,626)	18,308	(17,465)	(11,175)	-	-
75-119	TAXS	Rabun County Tax Officials	(4,088)	6,138	(6,153)	(3,936)	-	-
75-121	TAXS	Richmond County Tax Officials	(89,567)	92,300	(97,208)	(62,201)	-	-
75-122	TAXS	Rockdale County Tax Officials	(30,313)	12,976	(16,030)	(10,257)	-	-
75-123	TAXS	Schley County Tax Officials	-	-	-	-	-	-
75-124	TAXS	Screven County Tax Officials	(21,508)	5,579	(8,640)	(5,529)	-	-
75-125	TAXS	Seminole County Tax Officials	(2,663)	3,788	(3,820)	(2,444)	-	-
75-126	TAXS	Spalding County Tax Officials	(22,462)	28,313	(28,891)	(18,488)	-	-
75-127	TAXS	Stephens County Tax Officials	(944)	32,844	(28,749)	(18,396)	-	-
75-128	TAXS	Stewart County Tax Officials	(4,122)	7,739	(7,548)	(4,829)	-	-
75-129	TAXS	Sumter County Tax Officials	(40,401)	6,281	(12,577)	(8,048)	-	-
75-130	TAXS	Talbot County Tax Officials	(3,508)	3,202	(3,400)	(2,176)	-	-
75-131	TAXS	Taliaferro County Tax Officials	(4,163)	8,079	(7,924)	(5,070)	-	-
75-132	TAXS	Tattnall County Tax Officials	(6,076)	10,711	(10,562)	(6,758)	-	-
75-133	TAXS	Taylor County Tax Officials	(3,843)	7,464	(7,258)	(4,644)	-	-
75-134	TAXS	Telfair County Tax Officials	(3,602)	7,621	(7,341)	(4,697)	-	-
75-135	TAXS	Terrell County Tax Officials	4,168	8,783	(7,295)	(4,668)	-	-
75-136	TAXS	Thomas County Tax Officials	(8,693)	19,096	(18,557)	(11,875)	-	-
75-137	TAXS	Tift County Tax Officials	(11,800)	20,092	(19,798)	(12,668)	-	-
75-139	TAXS	Towns County Tax Officials	(5,071)	5,507	(4,878)	(3,121)	-	-
75-141	TAXS	Troup County Tax Officials	(10,478)	16,836	(16,962)	(10,854)	-	-
75-142	TAXS	Turner County Tax Officials	(13,374)	11,146	(11,584)	(7,412)	-	-
75-143	TAXS	Twiggs County Tax Officials	(3,937)	18,699	(17,187)	(10,997)	-	-
75-145	TAXS	Upson County Tax Officials	(4,116)	5,161	(5,298)	(3,390)	-	-
75-146	TAXS	Walker County Tax Officials	(45,736)	29,484	(33,088)	(21,171)	-	-
75-147	TAXS	Walton County Tax Officials	(7,228)	13,703	(13,562)	(8,678)	-	-
75-148	TAXS	Ware County Tax Officials	(30,538)	(2,204)	(1,858)	(1,188)	-	-
75-149	TAXS	Warren County Tax Officials	-	-	-	-	-	-
75-150	TAXS	Washington County Tax Officials	(22,819)	8,088	(9,211)	(5,893)	-	-
75-151	TAXS	Wayne County Tax Officials	(5,338)	9,672	(9,442)	(6,042)	-	-
75-154	TAXS	White County Tax Officials	(51,197)	22,948	(27,709)	(17,732)	-	-
75-155	TAXS	Whitfield County Tax Officials	(75,103)	41,701	(48,035)	(30,737)	-	-
75-156	TAXS	Wilcox County Tax Officials	(10,112)	-	-	-	-	-
75-158	TAXS	Wilkinson County Tax Officials	(13,948)	-	-	-	-	-
75-159	TAXS	Worth County Tax Officials	(21,503)	15,595	(17,601)	(11,262)	-	-
817	TCOL	Oconee Fall Line Technical College	31,064	259,755	(231,849)	(148,352)	-	-
818	TCOL	Coastal Pines Technical College	(178,711)	413,626	(407,526)	(260,761)	-	-
820	TCOL	Albany Technical College	(131,556)	659,555	(616,939)	(394,756)	-	-
822	TCOL	Athens Technical College	182,922	593,934	(513,124)	(328,330)	-	-
823	TCOL	Atlanta Technical College	(432,186)	924,913	(926,460)	(592,809)	-	-
824	TCOL	Augusta Technical College	(542,359)	770,824	(784,886)	(502,222)	-	-
826	TCOL	West Georgia Technical College	186,496	1,050,103	(918,582)	(587,769)	-	-
827	TCOL	Chattahoochee Technical College	(41,770)	1,489,676	(1,355,792)	(867,524)	-	-
828	TCOL	Columbus Technical College	(441,525)	474,792	(521,011)	(333,377)	-	-
829	TCOL	Georgia Northwestern Technical College	(290,245)	920,527	(883,480)	(565,308)	-	-
830	TCOL	Georgia Piedmont Technical College	(164,640)	391,736	(382,356)	(244,655)	-	-
831	TCOL	Southern Crescent Technical College	(502,295)	566,954	(599,128)	(383,361)	-	-
832	TCOL	Gwinnett Technical College	(463,592)	1,459,494	(1,379,617)	(882,769)	-	-
834	TCOL	Lanier Technical College	(312,069)	720,872	(723,280)	(462,803)	-	-





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>
835	TCOL	Central Georgia Technical College	\$ 14,229	\$ 1,939,868	\$ (1,751,660)	\$ (1,120,827)	\$ -	\$ -
837	TCOL	Southern Regional Technical College	(83,369)	828,953	(764,770)	(489,350)	-	-
838	TCOL	North Georgia Technical College	(292,068)	421,981	(428,789)	(274,366)	-	-
841	TCOL	Savannah Technical College	(311,147)	815,035	(789,332)	(505,067)	-	-
842	TCOL	South Georgia Technical College	169,082	529,294	(440,398)	(281,794)	-	-
843	TCOL	Southeastern Technical College	(293,258)	220,846	(251,677)	(161,039)	-	-
844	TCOL	Ogeechee Technical College	124,818	135,193	(105,089)	(67,243)	-	-
848	TCOL	Wiregrass Georgia Technical College	(267,566)	741,722	(712,345)	(455,804)	-	-
503-0503	UNIV	Georgia Institute of Technology	40,010	220,092	(191,238)	(122,367)	-	-
509-0509	UNIV	Georgia State University	(176,297)	182,513	(203,408)	(130,154)	-	-
512-0512	UNIV	Augusta University	(239,221)	285,966	(290,523)	(185,895)	-	-
518-0518	UNIV	University of Georgia	(262,829)	275,599	(291,813)	(186,721)	-	-
521-0521	UNIV	Albany State University	150,268	85,123	(45,329)	(29,005)	-	-
528-0528	UNIV	Clayton College and State University	(52,219)	(10,808)	(997)	(638)	-	-
530-0530	UNIV	Columbus State University	51,490	37,791	(25,698)	(16,443)	-	-
531-0531	UNIV	University of North Georgia	(123,964)	11,747	(27,768)	(17,767)	-	-
533-0533	UNIV	Fort Valley State University	24,320	15,015	(11,639)	(7,447)	-	-
536-0536	UNIV	Georgia College and State University	(174,126)	28,023	(71,856)	(45,978)	-	-
539-0539	UNIV	Georgia Southern University	23,846	61,563	(51,423)	(32,904)	-	-
540-0540	UNIV	Georgia Gwinnett College	(56,197)	(4)	(6,971)	(4,460)	-	-
542-0542	UNIV	Georgia Southwestern State University	(39,959)	32,737	(37,534)	(24,017)	-	-
543-0543	UNIV	Kennesaw State University	(31,283)	23,354	(22,266)	(14,248)	-	-
547-0547	UNIV	Middle Georgia State College	(21,643)	40,573	(43,135)	(27,600)	-	-
548-0548	UNIV	Savannah State University	(26,699)	(3,934)	(3,249)	(2,079)	-	-
551-0551	UNIV	Valdosta State University	(1,967)	4,244	(4,425)	(2,831)	-	-
554-0554	UNIV	State University of West Georgia	(42,780)	21,050	(27,712)	(17,734)	-	-
557-0557	UNIV	Abraham Baldwin Agricultural College	(111,682)	3,511	(23,494)	(15,033)	-	-
563-0563	UNIV	College of Coastal Georgia	(50,700)	14,973	(21,800)	(13,950)	-	-
567-0567	UNIV	South Georgia State College	(3,537)	6,586	(6,474)	(4,142)	-	-
569-0569	UNIV	Dalton College	(17,985)	3,951	(4,669)	(2,988)	-	-
572-0572	UNIV	East GA College	56,771	23,119	(11,932)	(7,635)	-	-
573-0573	UNIV	Georgia Highlands College	4,157	20,422	(16,940)	(10,841)	-	-
576-0576	UNIV	Gordon College	(1,862)	12,796	(12,586)	(8,054)	-	-
598-0598	UNIV	Regents Central Office	(272,272)	138,757	(161,711)	(103,474)	-	-
209-0209	VARs	Agricultural Commodity Commission	(15,222)	32,773	(32,356)	(20,704)	-	-
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	(242,304)	19,618	(62,812)	(40,192)	-	-
TOTAL			\$ (85,618,000)	\$ 325,886,000	\$ (308,568,000)	\$ (197,442,000)	\$ -	\$ -
STATE DEPARTMENT OF REVENUE			\$ (4,820,386)	\$ 2,384,641	\$ (2,907,244)	\$ (1,860,245)	\$ -	\$ -
STATE COURTS AND PROSECUTING ATTORNEYS			\$ (445,341)	\$ 411,955	\$ (437,849)	\$ (280,164)	\$ -	\$ -





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 x (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	The annual disability retirement benefit is an immediate benefit with the amount depending upon service at the time of disability.
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Uniform division members may be eligible for an additional benefit if disabled in line of duty.

Service at Disability

Benefit

- | | |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) 13 years 4 months to 18 years | 75% of what the normal retirement benefit would have been had the member continued to work until age 60 with no further change in compensation |
| (2) Over 18 years to 22 years 9 months | 100% of age 60 benefit |
| (3) Over 22 years 9 months to 27 years 6 months | 75% of age 65 benefit |
| (4) Over 27 years 6 months | 100% of age 65 benefit |

GSEPS

Eligibility	A member is eligible for disability retirement after having at least 15 years of service and being certified by the medical board as permanently disabled for the further performance of the duties of the position held at the time of disability.
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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

<u>Eligibility</u>	<u>Benefit</u>
(1) Before retirement, before age 60, before completing 13 years 4 months service	Refund of all employee contributions plus allowable interest.
(2) Before retirement, before age 60, after completing 13 years 4 months service	Benefit equal to disability retirement immediately prior to death under Option 2.





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





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

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

<u>Non-Law Enforcement</u>			
<u>Age</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>Law Enforcement</u>		
<u>Age</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:

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

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

RATES OF 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:

Annual Rates of Death*						
Age	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.

