



**Cavanaugh Macdonald**  
CONSULTING, LLC

*The experience and dedication you deserve*



**EMPLOYEES'**  
**RETIREMENT SYSTEM**  
OF GEORGIA

**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**  
**PREPARED AS OF JUNE 30, 2014**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

May 28, 2015

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

Ladies and Gentlemen:

Presented in this report is information to assist the Employees' Retirement System of Georgia (ERS) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 and to identify the information to be provided by the actuary, Cavanaugh Macdonald Consulting (CMC). The information is presented for the period ending June 30, 2014 (the Measurement Date).

GASB Statement Number 68 establishes 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 was performed as of June 30, 2013. 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 actuarial 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. The calculations are based on the current provisions of the Plan, and on actuarial assumptions that are, internally consistent and individually reasonable based on the actual experience of the Plan. In addition, the calculations were completed in compliance with the laws governing the Plan and, in our opinion, meet the requirements of GASB 68. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

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Board of Trustees  
May 28, 2015  
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These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 67 and GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Sincerely yours,

A handwritten signature in blue ink, appearing to read 'Edward Macdonald'.

Edward A. Macdonald, ASA, FCA, MAAA  
President

A handwritten signature in blue ink, appearing to read 'Cathy Turcot'.

Cathy Turcot  
Principal and Managing Director

A handwritten signature in blue ink, appearing to read 'Edward J. Koebel'.

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

CT/bdm



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**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, 2014**

**SECTION I – INTRODUCTION**

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), *Accounting and Financial Reporting For Pensions* in June 2012. GASB 68's effective date is for an employer's fiscal year beginning after June 15, 2014. The Employees' Retirement System of Georgia (ERS) is a cost-sharing multiple employer defined benefit pension plan.

This report, prepared as of June 30, 2014 (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, 2015 (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, 2013. The results of that valuation were detailed in a report dated April 17, 2014.

GASB 68 replaces GASB 27, and represents a significant departure from the requirements of the prior statement. GASB 27 required employers providing benefits through pension plans to report items consistent with the results of the plan's actuarial valuations, as long as those valuations met certain parameters. GASB 68 creates disclosure and reporting requirements that may or may not be consistent with the basis used for funding the Plan.

Two major changes in GASB 68 are the requirements to include a proportionate share of a Net Pension Liability (NPL) and to recognize a proportionate share of a Pension Expense (PE) in the financial statements of each of the participating employers and non-employer contributing entities.

The NPL shown in the GASB Statement No. 67 Report for the Employees' Retirement System of Georgia Prepared as of June 30, 2014 and submitted September 9, 2014 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

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

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



These collective amounts have been allocated based on actual contributions made to ERS during the measurement period to determine the proportionate share to 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 non-employer contributing entities in ERS. Schedule A of this report shows the total amount of employer contributions for the years ending June 30, 2013 and June 30, 2014 from each participating employer, the amount of contributions from the DOR and the State Courts associated with each employer in special funding situation and the total amount of DOR and State Court contributions. 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)**

|   | 2014              |
|---|-------------------|
| <b>Valuation Date (VD):</b>   | June 30, 2013     |
| <b>Measurement Date (MD):</b>   | June 30, 2014     |
| <b>Reporting Date (RD):</b>   | June 30, 2015     |
| <br>  |                   |
| <b>Single Equivalent Interest Rate (SEIR):</b>  |                   |
| Long-Term Expected Rate of Return   | 7.50%             |
| Municipal Bond Index Rate   | 4.35%             |
| 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   | 7.50%             |
| <br>  |                   |
| <b>Net Pension Liability:</b>   |                   |
| Total Pension Liability (TPL)   | \$ 17,042,149     |
| Fiduciary Net Position (FNP)  | <u>13,291,531</u> |
| Net Pension Liability (NPL = TPL – FNP)   | \$ 3,750,618      |
| FNP as a percentage of TPL  | 77.99%            |
| <br>  |                   |
| <b>Pension Expense (PE):</b>  | \$229,047         |
| <br>  |                   |
| <b>Deferred Outflows of Resources:</b>  | \$0               |
| <br>  |                   |
| <b>Deferred Inflows of Resources:</b>   | \$915,411         |



### **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 C. The TPL was determined by an actuarial valuation as of June 30, 2013, using the following key actuarial assumptions:

|  |                     |
|--|---------------------|
| Inflation  | 3.00 percent        |
| Salary increases, including inflation  | 5.45 – 9.25 percent |
| Long-Term Investment Rate of Return, net of pension plan investment expense, including inflation | 7.50 percent,       |

Mortality rates were based on the RP-2000 Combined Mortality Table for the period after service retirement, for dependent beneficiaries, and for deaths in active service, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2004 – June 30, 2009.

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 for each major asset class are summarized in the following table:

| <b>Asset Class</b>         | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return*</b> |
|----------------------------|--------------------------|--|
| Fixed Income               | 30.00%                   | 3.00%  |
| Domestic Large Stocks      | 39.70%                   | 6.50%  |
| Domestic Mid Stocks        | 3.70%                    | 10.00%   |
| Domestic Small Stocks      | 1.60%                    | 13.00%   |
| Int'l Developed Mkt Stocks | 18.90%                   | 6.50%  |
| Int'l Emerging Mkt Stocks  | 6.10%                    | 11.00%   |
| Total                      | 100.00%                  |  |

\* Rates shown are net of the 3.00% assumed rate of inflation.



*Discount rate.* The discount rate used to measure the total pension liability was 7.50 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 contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Paragraph 78 (g):** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of 7.50 percent, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate (\$ thousands):

|                                | 1%<br>Decrease<br>(6.50%) | Current<br>Discount Rate<br>(7.50%) | 1%<br>Increase<br>(8.50%) |
|--------------------------------|---------------------------|-------------------------------------|---------------------------|
| System's net pension liability | \$5,469,145               | \$3,750,618                         | \$2,287,751               |

**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 non-employer 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, 2013 is the actuarial valuation date upon which the TPL is based. An expected TPL is determined as of June 30, 2014 using standard roll forward techniques. The procedure used to determine the TPL as of June 30, 2014 is shown on page 6 of the GASB 67 report for ERS submitted on September 9, 2014.

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

**Paragraph 80(f):** Not applicable.



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

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

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

|   | <b>Collective<br/>Deferred Outflows<br/>of Resources<br/>(\$ thousands)</b> | <b>Collective<br/>Deferred Inflows<br/>of Resources<br/>(\$ thousands)</b> |
|---|---|--|
| Differences between expected and actual experience                          | \$0   | \$0  |
| Changes of actuarial assumptions  | 0   | 0  |
| Net difference between projected and actual earnings<br>on plan investments | <u>0</u>  | <u>915,411</u>   |
| Total   | <u>\$0</u>  | <u>\$915,411</u>   |



**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:

| <b>Deferred Amounts to be Recognized in Fiscal Years<br/>Following the Reporting Date:</b> |           |
|--|-----------|
| Year 1   | \$228,853 |
| Year 2   | 228,853   |
| Year 3   | 228,853   |
| Year 4   | 228,852   |
| Year 5   | 0         |
| Thereafter   | 0         |

**Paragraph 80(j):** The amount of revenue recognized for the support provided by non-employer 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 7.50% 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, 2014, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2014 this number of years for the active members is 7.7. The average expected remaining service life of the inactive members is, of course, zero. Therefore, the number of years to use for the amortization is the weighted average for all active and inactive members, or 2.6 years. Since this is the first year of implementation of GASB 68 and roll-forward procedures were used to determine the TPL at the measurement date, there were no changes due to actual versus expected experience to be recognized for the year.

The last item under changes in TPL are changes in actuarial assumptions. There were no changes in assumptions since the last measurement date. If there was a change in TPL due to changes in actuarial assumptions, recognition of the change would also be spread over the average expected remaining service life of the plan membership.

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 amount to be recognized due to investment experience for the year is \$228,853,000.

The current year portions of previously determined experience, assumption and earnings amounts, recognized as deferred outflows and inflows (see Section V) are included also. Deferred outflows are added to the PE while deferred inflows are subtracted from the PE. Since this is the first year of implementation of GASB 68, there were no deferred inflows or outflows at the beginning of the year. Finally, administrative expenses and other miscellaneous items are included.



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

| <b>Collective Pension Expense<br/>Determined as of the Measurement Date<br/>(\$ thousands)</b>                      |                         |
|---|-------------------------|
| Service Cost at end of year   | \$150,075               |
| Interest on the TPL and net cash flow   | 1,224,380               |
| Current-period benefit changes  | 0                       |
| Expensed portion of current-period difference between expected and actual experience in the total pension liability | 0                       |
| Expensed portion of current-period changes of assumptions   | 0                       |
| Member contributions  | (32,423)                |
| Projected earnings on plan investments  | (877,484)               |
| Expensed portion of current-period differences between projected and actual earnings on plan investments            | (228,853)               |
| Administrative expense  | 7,440                   |
| Other   | (14,088)                |
| Recognition of beginning deferred outflows of resources as pension expense  | 0                       |
| Recognition of beginning deferred inflows of resources as pension expense   | <u>0</u>                |
| <b>Collective Pension Expense</b>   | <b><u>\$229,047</u></b> |



## SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

**Paragraphs 81(a)-(b):** CMC was not required to supply this information.

**Paragraph 82:**

**Changes of assumptions.** In 2010 and later, the expectation of retired life mortality was changed to the RP-2000 Mortality Tables rather than the 1994 Group Annuity Mortality Table, which was used prior to 2010. In 2010, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience. In 2010, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

**Method and assumptions used in calculations of actuarially determined contributions.** The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The 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, open  |
| Remaining amortization period | 30 years  |
| Asset valuation method        | 7-year smoothed market  |
| Inflation                     | 3.00 percent  |
| Salary increase               | 0.00% for FY 2011<br>2.725% - 4.625% for FY 2012-2013<br>5.45% - 9.25% for FY 2014+,<br>including inflation |
| Investment rate of return     | 7.50 percent, net of pension plan investment<br>expense, including inflation                                |



**SCHEDULE A**

**Employees' Retirement System of Georgia  
Schedule of Employer Allocations as of June 30, 2013**

| <u>Employer Category Code</u> | <u>Employer</u>   |    | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---|----|---|---------------------------------------|
| AUTH                          | Georgia Regional Transportation Authority                                       | \$ | 364,255.22                                | 0.105325%                             |
| AUTH                          | Jekyll Island State Park Authority  |    | 653,493.86                                | 0.188959%                             |
| AUTH                          | Lake Lanier Island Development Authority  |    | 24,343.47                                 | 0.007039%                             |
| AUTH                          | Georgia Agricultural Exposition Authority                                       |    | 306,128.65                                | 0.088518%                             |
| AUTH                          | Georgia Environmental Finance Authority   |    | 424,095.23                                | 0.122628%                             |
| AUTH                          | Agricultural Commodity Commission-Peanuts                                       |    | 50,233.58                                 | 0.014525%                             |
| AUTH                          | Georgia Superior Court Clerks Coop  |    | 117,802.60                                | 0.034063%                             |
| AUTH                          | Georgia Federal-State Inspection  |    | 601,997.14                                | 0.174069%                             |
| AUTH                          | Georgia Lottery Corporation   |    | 78,018.24                                 | 0.022559%                             |
| AUTH                          | Oconee River Greenway Authority   |    | 7,323.60                                  | 0.002118%                             |
| CHAR                          | Mountain Education Center Inc   |    | 11,009.24                                 | 0.003183%                             |
| CORT                          | Dekalb County State Court   |    | 670,747.12                                | 0.193948%                             |
| CORT                          | Bibb County State Court   |    | 171,939.38                                | 0.049717%                             |
| CORT                          | Chatham County State Court  |    | 174,375.70                                | 0.050421%                             |
| CSBS                          | Lookout Mountain Community Service Board  |    | 151,597.52                                | 0.043835%                             |
| CSBS                          | Highland Rivers Center Community Service Board                                  |    | 198,006.88                                | 0.057254%                             |
| CSBS                          | Georgia Mountains Avita Community Partners                                      |    | 79,574.86                                 | 0.023009%                             |
| CSBS                          | Cobb County Community Service   |    | 160,715.62                                | 0.046471%                             |
| CSBS                          | Douglas Community Service Board   |    | 8,734.11                                  | 0.002525%                             |
| CSBS                          | Dekalb Community Service Board  |    | 173,337.54                                | 0.050121%                             |
| CSBS                          | View Point Health   |    | 138,347.91                                | 0.040004%                             |
| CSBS                          | Clayton Community M.H., Substa  |    | 84,098.70                                 | 0.024317%                             |
| CSBS                          | Advantage Behavioral Health Systems   |    | 128,483.22                                | 0.037151%                             |
| CSBS                          | Pathways Center Community Service Board   |    | 114,283.78                                | 0.033045%                             |
| CSBS                          | Mcintosh Trail MH, MR and SA C  |    | 145,806.81                                | 0.042160%                             |
| CSBS                          | River Edge Behavioral Health Center   |    | 205,791.50                                | 0.059505%                             |
| CSBS                          | Phoenix Center  |    | 80,616.83                                 | 0.023311%                             |
| CSBS                          | Oconee Community Service Board  |    | 74,533.70                                 | 0.021552%                             |
| CSBS                          | East Central Georgia Community Service Board Serenity Behavioral Health Systems |    | 150,173.94                                | 0.043423%                             |
| CSBS                          | Ogeechee MH, MR and SA Community  |    | 150,926.11                                | 0.043641%                             |
| CSBS                          | New Horizons  |    | 155,760.16                                | 0.045038%                             |
| CSBS                          | Middle Flint Community Service Board  |    | 114,243.20                                | 0.033034%                             |
| CSBS                          | CSB of Middle Georgia   |    | 184,876.91                                | 0.053458%                             |
| CSBS                          | Albany Area Community Service Board   |    | 57,753.53                                 | 0.016700%                             |
| CSBS                          | The Georgia Pines Community Service Board                                       |    | 183,851.52                                | 0.053161%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>  | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| CSBS                          | South Georgia Community Service Board                    | 102,454.91                                | 0.029625%                             |
| CSBS                          | Pineland Area MH, MR and SA Center                       | 84,922.96                                 | 0.024556%                             |
| CSBS                          | Satilla Community Service Board                          | 137,320.30                                | 0.039707%                             |
| CSBS                          | Gateway Behavior Health Services Community Service Board | 92,663.25                                 | 0.026794%                             |
| DFAC                          | Appling County DFACS                                     | 55,364.91                                 | 0.016009%                             |
| DFAC                          | Atkinson County DFACS                                    | 21,443.40                                 | 0.006200%                             |
| DFAC                          | Bacon County DFACS                                       | 27,270.02                                 | 0.007885%                             |
| DFAC                          | Baker County DFACS                                       | 8,893.59                                  | 0.002572%                             |
| DFAC                          | Baldwin County DFACS                                     | 138,436.37                                | 0.040029%                             |
| DFAC                          | Banks County DFACS                                       | 52,683.29                                 | 0.015234%                             |
| DFAC                          | Barrow County DFACS                                      | 153,562.83                                | 0.044403%                             |
| DFAC                          | Bartow County DFACS                                      | 188,186.09                                | 0.054414%                             |
| DFAC                          | Ben Hill County DFACS                                    | 52,374.50                                 | 0.015144%                             |
| DFAC                          | Berrien County DFACS                                     | 82,187.30                                 | 0.023765%                             |
| DFAC                          | Bibb County DFACS  | 815,695.00                                | 0.235860%                             |
| DFAC                          | Bleckley County DFACS                                    | 33,279.32                                 | 0.009623%                             |
| DFAC                          | Brantley County DFACS                                    | 60,404.99                                 | 0.017466%                             |
| DFAC                          | Brooks County DFACS                                      | 64,561.69                                 | 0.018668%                             |
| DFAC                          | Bryan County DFACS                                       | 40,808.28                                 | 0.011800%                             |
| DFAC                          | Bulloch County DFACS                                     | 125,051.07                                | 0.036159%                             |
| DFAC                          | Burke County DFACS                                       | 69,603.85                                 | 0.020126%                             |
| DFAC                          | Butts County DFACS                                       | 49,059.43                                 | 0.014186%                             |
| DFAC                          | Calhoun County DFACS                                     | 24,211.99                                 | 0.007001%                             |
| DFAC                          | Camden County DFACS                                      | 94,521.03                                 | 0.027331%                             |
| DFAC                          | Candler County DFACS                                     | 52,880.26                                 | 0.015290%                             |
| DFAC                          | Carroll County DFACS                                     | 240,051.73                                | 0.069412%                             |
| DFAC                          | Catoosa County DFACS                                     | 129,730.15                                | 0.037512%                             |
| DFAC                          | Charlton County DFACS                                    | 51,074.91                                 | 0.014768%                             |
| DFAC                          | Chatham County DFACS                                     | 650,269.34                                | 0.188027%                             |
| DFAC                          | Chattahoochee County DFACS                               | 17,771.99                                 | 0.005139%                             |
| DFAC                          | Chattooga County DFACS                                   | 97,118.30                                 | 0.028082%                             |
| DFAC                          | Cherokee County DFACS                                    | 283,102.79                                | 0.081860%                             |
| DFAC                          | Clarke County DFACS                                      | 500,447.84                                | 0.144706%                             |
| DFAC                          | Clay County DFACS  | 26,580.60                                 | 0.007686%                             |
| DFAC                          | Clayton County DFACS                                     | 955,914.96                                | 0.276405%                             |
| DFAC                          | Clinch County DFACS                                      | 35,350.30                                 | 0.010222%                             |
| DFAC                          | Cobb County DFACS  | 959,554.40                                | 0.277458%                             |
| DFAC                          | Coffee County DFACS                                      | 279,792.47                                | 0.080903%                             |
| DFAC                          | Colquitt County DFACS                                    | 139,996.67                                | 0.040480%                             |
| DFAC                          | Columbia County DFACS                                    | 257,268.40                                | 0.074390%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-------------------------|---|---------------------------------------|
| DFAC                          | Cook County DFACS       | 57,854.01                                 | 0.016729%                             |
| DFAC                          | Coweta County DFACS     | 201,217.92                                | 0.058183%                             |
| DFAC                          | Crawford County DFACS   | 65,244.89                                 | 0.018866%                             |
| DFAC                          | Crisp County DFACS      | 107,595.94                                | 0.031112%                             |
| DFAC                          | Dade County DFACS       | 46,871.98                                 | 0.013553%                             |
| DFAC                          | Dawson County DFACS     | 38,873.50                                 | 0.011240%                             |
| DFAC                          | Decatur County DFACS    | 125,693.32                                | 0.036345%                             |
| DFAC                          | Dekalb County DFACS     | 2,133,845.24                              | 0.617007%                             |
| DFAC                          | Dodge County DFACS      | 44,267.82                                 | 0.012800%                             |
| DFAC                          | Dooly County DFACS      | 30,897.72                                 | 0.008934%                             |
| DFAC                          | Dougherty County DFACS  | 963,827.70                                | 0.278693%                             |
| DFAC                          | Douglas County DFACS    | 335,086.87                                | 0.096891%                             |
| DFAC                          | Early County DFACS      | 248,502.41                                | 0.071855%                             |
| DFAC                          | Echols County DFACS     | 14,963.93                                 | 0.004327%                             |
| DFAC                          | Effingham County DFACS  | 95,817.78                                 | 0.027706%                             |
| DFAC                          | Elbert County DFACS     | 72,195.83                                 | 0.020876%                             |
| DFAC                          | Emanuel County DFACS    | 48,494.00                                 | 0.014022%                             |
| DFAC                          | Evans County DFACS      | 36,256.74                                 | 0.010484%                             |
| DFAC                          | Fannin County DFACS     | 58,490.81                                 | 0.016913%                             |
| DFAC                          | Fayette County DFACS    | 100,186.46                                | 0.028969%                             |
| DFAC                          | Floyd County DFACS      | 555,725.22                                | 0.160689%                             |
| DFAC                          | Forsyth County DFACS    | 127,532.47                                | 0.036876%                             |
| DFAC                          | Franklin County DFACS   | 83,358.14                                 | 0.024103%                             |
| DFAC                          | Fulton County           | 3,664,092.95                              | 1.059482%                             |
| DFAC                          | Gilmer County DFACS     | 82,285.61                                 | 0.023793%                             |
| DFAC                          | Glascocock County DFACS | 17,429.88                                 | 0.005040%                             |
| DFAC                          | Glynn County DFACS      | 325,564.39                                | 0.094138%                             |
| DFAC                          | Gordon County DFACS     | 161,958.64                                | 0.046831%                             |
| DFAC                          | Grady County DFACS      | 74,944.68                                 | 0.021670%                             |
| DFAC                          | Greene County DFACS     | 55,150.26                                 | 0.015947%                             |
| DFAC                          | Gwinnett County DFACS   | 1,166,999.89                              | 0.337441%                             |
| DFAC                          | Habersham County DFACS  | 84,425.89                                 | 0.024412%                             |
| DFAC                          | Hall County DFACS       | 441,851.80                                | 0.127763%                             |
| DFAC                          | Hancock County DFACS    | 18,434.10                                 | 0.005330%                             |
| DFAC                          | Haralson County DFACS   | 75,788.79                                 | 0.021915%                             |
| DFAC                          | Harris County DFACS     | 66,971.11                                 | 0.019365%                             |
| DFAC                          | Hart County DFACS       | 85,416.10                                 | 0.024698%                             |
| DFAC                          | Heard County DFACS      | 55,302.58                                 | 0.015991%                             |
| DFAC                          | Henry County DFACS      | 361,341.72                                | 0.104483%                             |
| DFAC                          | Houston County DFACS    | 277,962.40                                | 0.080374%                             |
| DFAC                          | Irwin County DFACS      | 46,733.83                                 | 0.013513%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-------------------------|---|---------------------------------------|
| DFAC                          | Jackson County DFACS    | 124,941.32                                | 0.036127%                             |
| DFAC                          | Jasper County DFACS     | 30,532.78                                 | 0.008829%                             |
| DFAC                          | Jeff Davis County DFACS | 50,504.81                                 | 0.014604%                             |
| DFAC                          | Jefferson County DFACS  | 66,572.63                                 | 0.019250%                             |
| DFAC                          | Jenkins County DFACS    | 20,285.16                                 | 0.005866%                             |
| DFAC                          | Johnson County DFACS    | 43,608.02                                 | 0.012609%                             |
| DFAC                          | Jones County DFACS      | 89,676.62                                 | 0.025930%                             |
| DFAC                          | Lamar County DFACS      | 74,383.28                                 | 0.021508%                             |
| DFAC                          | Lanier County DFACS     | 54,551.29                                 | 0.015774%                             |
| DFAC                          | Laurens County DFACS    | 399,051.41                                | 0.115387%                             |
| DFAC                          | Lee County DFACS        | 32,077.99                                 | 0.009275%                             |
| DFAC                          | Liberty County DFACS    | 148,939.20                                | 0.043066%                             |
| DFAC                          | Lincoln County DFACS    | 8,699.16                                  | 0.002515%                             |
| DFAC                          | Long County DFACS       | 22,226.07                                 | 0.006427%                             |
| DFAC                          | Lowndes County DFACS    | 331,661.34                                | 0.095901%                             |
| DFAC                          | Lumpkin County DFACS    | 49,983.21                                 | 0.014453%                             |
| DFAC                          | Macon County DFACS      | 69,632.16                                 | 0.020134%                             |
| DFAC                          | Madison County DFACS    | 86,173.02                                 | 0.024917%                             |
| DFAC                          | Marion County DFACS     | 42,057.51                                 | 0.012161%                             |
| DFAC                          | Mcduffie County DFACS   | 100,458.98                                | 0.029048%                             |
| DFAC                          | Mcintosh County DFACS   | 16,197.84                                 | 0.004684%                             |
| DFAC                          | Meriwether County DFACS | 99,519.97                                 | 0.028776%                             |
| DFAC                          | Miller County DFACS     | 16,711.09                                 | 0.004832%                             |
| DFAC                          | Mitchell County DFACS   | 92,685.13                                 | 0.026800%                             |
| DFAC                          | Monroe County DFACS     | 73,359.37                                 | 0.021212%                             |
| DFAC                          | Montgomery County DFACS | 43,821.17                                 | 0.012671%                             |
| DFAC                          | Morgan County DFACS     | 63,137.61                                 | 0.018256%                             |
| DFAC                          | Murray County DFACS     | 125,732.95                                | 0.036356%                             |
| DFAC                          | Muscogee County DFACS   | 512,500.59                                | 0.148191%                             |
| DFAC                          | Newton County DFACS     | 244,932.23                                | 0.070823%                             |
| DFAC                          | Oconee County DFACS     | 60,611.67                                 | 0.017526%                             |
| DFAC                          | Oglethorpe County DFACS | 34,184.64                                 | 0.009885%                             |
| DFAC                          | Paulding County DFACS   | 216,775.22                                | 0.062681%                             |
| DFAC                          | Peach County DFACS      | 76,465.81                                 | 0.022110%                             |
| DFAC                          | Pickens County DFACS    | 84,067.72                                 | 0.024308%                             |
| DFAC                          | Pierce County DFACS     | 48,290.91                                 | 0.013963%                             |
| DFAC                          | Pike County DFACS       | 45,115.87                                 | 0.013045%                             |
| DFAC                          | Polk County DFACS       | 163,479.43                                | 0.047270%                             |
| DFAC                          | Pulaski County DFACS    | 32,196.39                                 | 0.009310%                             |
| DFAC                          | Putnam County DFACS     | 234,283.13                                | 0.067744%                             |
| DFAC                          | Quitman County DFACS    | 8,944.59                                  | 0.002586%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-------------------------|---|---------------------------------------|
| DFAC                          | Rabun County DFACS      | 66,026.85                                 | 0.019092%                             |
| DFAC                          | Randolph County DFACS   | 34,231.92                                 | 0.009898%                             |
| DFAC                          | Richmond County DFACS   | 572,493.90                                | 0.165538%                             |
| DFAC                          | Rockdale County DFACS   | 157,925.23                                | 0.045664%                             |
| DFAC                          | Schley County DFACS     | 11,172.44                                 | 0.003231%                             |
| DFAC                          | Screven County DFACS    | 49,653.00                                 | 0.014357%                             |
| DFAC                          | Seminole County DFACS   | 50,758.59                                 | 0.014677%                             |
| DFAC                          | Spalding County DFACS   | 377,249.66                                | 0.109083%                             |
| DFAC                          | Stephens County DFACS   | 93,478.14                                 | 0.027029%                             |
| DFAC                          | Stewart County DFACS    | 19,012.74                                 | 0.005498%                             |
| DFAC                          | Sumter County DFACS     | 407,950.81                                | 0.117960%                             |
| DFAC                          | Talbot County DFACS     | 28,269.87                                 | 0.008174%                             |
| DFAC                          | Taliaferro County DFACS | 9,293.37                                  | 0.002687%                             |
| DFAC                          | Tattnell County DFACS   | 57,786.61                                 | 0.016709%                             |
| DFAC                          | Taylor County DFACS     | 29,075.70                                 | 0.008407%                             |
| DFAC                          | Telfair County DFACS    | 47,321.25                                 | 0.013683%                             |
| DFAC                          | Terrell County DFACS    | 48,278.97                                 | 0.013960%                             |
| DFAC                          | Thomas County DFACS     | 141,817.56                                | 0.041007%                             |
| DFAC                          | Tift County DFACS       | 197,445.37                                | 0.057092%                             |
| DFAC                          | Toombs County DFACS     | 115,437.60                                | 0.033379%                             |
| DFAC                          | Towns County DFACS      | 22,717.82                                 | 0.006569%                             |
| DFAC                          | Treutlen County DFACS   | 24,947.52                                 | 0.007214%                             |
| DFAC                          | Troup County DFACS      | 187,760.68                                | 0.054291%                             |
| DFAC                          | Turner County DFACS     | 21,942.74                                 | 0.006345%                             |
| DFAC                          | Twiggs County DFACS     | 48,339.07                                 | 0.013977%                             |
| DFAC                          | Union County DFACS      | 48,985.47                                 | 0.014164%                             |
| DFAC                          | Upson County DFACS      | 117,481.52                                | 0.033970%                             |
| DFAC                          | Walker County DFACS     | 128,152.54                                | 0.037056%                             |
| DFAC                          | Walton County DFACS     | 200,006.12                                | 0.057832%                             |
| DFAC                          | Ware County DFACS       | 133,273.42                                | 0.038536%                             |
| DFAC                          | Warren County DFACS     | 12,904.20                                 | 0.003731%                             |
| DFAC                          | Washington County DFACS | 66,340.35                                 | 0.019182%                             |
| DFAC                          | Wayne County DFACS      | 82,781.05                                 | 0.023936%                             |
| DFAC                          | Webster County DFACS    | 11,449.62                                 | 0.003311%                             |
| DFAC                          | Wheeler County DFACS    | 20,565.04                                 | 0.005946%                             |
| DFAC                          | White County DFACS      | 67,538.94                                 | 0.019529%                             |
| DFAC                          | Whitfield County DFACS  | 526,243.49                                | 0.152165%                             |
| DFAC                          | Wilcox County DFACS     | 30,392.23                                 | 0.008788%                             |
| DFAC                          | Wilkes County DFACS     | 27,461.16                                 | 0.007940%                             |
| DFAC                          | Wilkinson County DFACS  | 25,320.96                                 | 0.007322%                             |
| DFAC                          | Worth County DFACS      | 96,136.71                                 | 0.027798%                             |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                        | <u>2013 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|--|---|---|
| HLTH                                  | Appling County Health Department       | 44,649.92   | 0.012911%                                     |
| HLTH                                  | Atkinson County Health Department      | 25,653.12   | 0.007418%                                     |
| HLTH                                  | Bacon County Health Department         | 27,267.90   | 0.007885%                                     |
| HLTH                                  | Baker County Health Department         | 22,982.87   | 0.006646%                                     |
| HLTH                                  | Baldwin County Health Department       | 45,895.96   | 0.013271%                                     |
| HLTH                                  | Banks County Health Department         | 24,821.18   | 0.007177%                                     |
| HLTH                                  | Barrow County Public Health            | 69,888.49   | 0.020208%                                     |
| HLTH                                  | Bartow County Health Department        | 124,381.53  | 0.035965%                                     |
| HLTH                                  | Ben Hill County Health Department      | 36,878.29   | 0.010663%                                     |
| HLTH                                  | Berrien County Health Department       | 24,731.10   | 0.007151%                                     |
| HLTH                                  | Bibb County Health Department          | 261,172.71  | 0.075519%                                     |
| HLTH                                  | Bleckley County Health Department      | 19,867.45   | 0.005745%                                     |
| HLTH                                  | Brantley County Health Department      | 30,022.89   | 0.008681%                                     |
| HLTH                                  | Brooks County Health Department        | 23,767.20   | 0.006872%                                     |
| HLTH                                  | Bulloch County Physical Health         | 96,683.61   | 0.027956%                                     |
| HLTH                                  | Burke County Health Department         | 47,614.68   | 0.013768%                                     |
| HLTH                                  | Butts County Health Department         | 32,105.46   | 0.009283%                                     |
| HLTH                                  | Calhoun County Health Department       | 9,927.06  | 0.002870%                                     |
| HLTH                                  | Candler County Health Department       | 26,936.88   | 0.007789%                                     |
| HLTH                                  | Carroll County Health Department       | 103,746.19  | 0.029998%                                     |
| HLTH                                  | Catoosa County Health Department       | 108,932.11  | 0.031498%                                     |
| HLTH                                  | Charlton County Health Department      | 39,131.36   | 0.011315%                                     |
| HLTH                                  | Chattahoochee County Health Department | 3,817.95  | 0.001104%                                     |
| HLTH                                  | Chattooga County Health Department     | 61,256.71   | 0.017713%                                     |
| HLTH                                  | Cherokee County Health Department      | 672,799.20  | 0.194542%                                     |
| HLTH                                  | Clarke County Health Department        | 491,109.97  | 0.142006%                                     |
| HLTH                                  | Clay County Health Department          | 11,159.90   | 0.003227%                                     |
| HLTH                                  | Clayton County Health Department       | 634,216.21  | 0.183385%                                     |
| HLTH                                  | Clinch County Health Department        | 22,072.08   | 0.006382%                                     |
| HLTH                                  | Cobb County Health Department          | 1,282,206.92                                      | 0.370753%                                     |
| HLTH                                  | Coffee County Health Department        | 82,285.59   | 0.023793%                                     |
| HLTH                                  | Colquitt County Health Department      | 116,129.54  | 0.033579%                                     |
| HLTH                                  | Columbia County Health Department      | 88,422.20   | 0.025568%                                     |
| HLTH                                  | Cook County Health Department          | 28,175.37   | 0.008147%                                     |
| HLTH                                  | Coweta County Health Department        | 102,129.90  | 0.029531%                                     |
| HLTH                                  | Crawford County Health Department      | 18,666.00   | 0.005397%                                     |
| HLTH                                  | Crisp County Health Department         | 37,991.53   | 0.010985%                                     |
| HLTH                                  | Dade County Health Department          | 32,689.80   | 0.009452%                                     |
| HLTH                                  | Dawson County Health Department        | 30,305.66   | 0.008763%                                     |
| HLTH                                  | Decatur County Health Department       | 67,847.34   | 0.019618%                                     |
| HLTH                                  | Dekalb County Health Department        | 1,855,197.00                                      | 0.536435%                                     |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                     | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-------------------------------------|---|---------------------------------------|
| HLTH                          | Dodge County Health Department      | 33,012.86                                 | 0.009546%                             |
| HLTH                          | Dooly County Health Department      | 23,004.96                                 | 0.006652%                             |
| HLTH                          | Dougherty County Health Department  | 269,198.56                                | 0.077839%                             |
| HLTH                          | Southwest Health District           | 524,255.00                                | 0.151590%                             |
| HLTH                          | Douglas County Health Department    | 87,261.93                                 | 0.025232%                             |
| HLTH                          | Early County Health Department      | 36,051.43                                 | 0.010424%                             |
| HLTH                          | Echols County Health Department     | 14,386.80                                 | 0.004160%                             |
| HLTH                          | Elbert County Health Department     | 36,919.13                                 | 0.010675%                             |
| HLTH                          | Emanuel County Health Department    | 72,507.04                                 | 0.020966%                             |
| HLTH                          | Evans County Health Department      | 16,785.65                                 | 0.004854%                             |
| HLTH                          | Fannin County Health Department     | 41,735.22                                 | 0.012068%                             |
| HLTH                          | Fayette County Health Department    | 87,094.87                                 | 0.025184%                             |
| HLTH                          | Floyd County Health Department      | 815,864.35                                | 0.235909%                             |
| HLTH                          | Forsyth County Health Department    | 103,593.17                                | 0.029954%                             |
| HLTH                          | Franklin County Health Department   | 32,343.58                                 | 0.009352%                             |
| HLTH                          | Gilmer County Health Department     | 52,980.98                                 | 0.015320%                             |
| HLTH                          | Glascocock County Health Department | 7,874.91                                  | 0.002277%                             |
| HLTH                          | Glynn County Health Department      | 1,650,848.38                              | 0.477347%                             |
| HLTH                          | Gordon County Health Department     | 92,385.09                                 | 0.026713%                             |
| HLTH                          | Grady County Health Department      | 59,566.87                                 | 0.017224%                             |
| HLTH                          | Greene County Health Department     | 37,488.44                                 | 0.010840%                             |
| HLTH                          | Gwinnett County Health Department   | 1,360,276.54                              | 0.393327%                             |
| HLTH                          | Habersham County Health Department  | 52,447.80                                 | 0.015165%                             |
| HLTH                          | Hall County Health Department       | 812,758.24                                | 0.235011%                             |
| HLTH                          | Hancock County Health Department    | 30,806.28                                 | 0.008908%                             |
| HLTH                          | Haralson County Health Department   | 35,607.64                                 | 0.010296%                             |
| HLTH                          | Harris County Health Department     | 42,284.33                                 | 0.012227%                             |
| HLTH                          | Hart County Health Department       | 34,346.20                                 | 0.009931%                             |
| HLTH                          | Heard County Health Department      | 19,822.80                                 | 0.005732%                             |
| HLTH                          | Henry County Health Department      | 135,382.26                                | 0.039146%                             |
| HLTH                          | Houston County Health Department    | 669,795.30                                | 0.193673%                             |
| HLTH                          | Irwin County Health Department      | 39,968.03                                 | 0.011557%                             |
| HLTH                          | Jackson County Health Department    | 62,716.92                                 | 0.018135%                             |
| HLTH                          | Jasper County Health Department     | 21,291.52                                 | 0.006156%                             |
| HLTH                          | Jeff Davis County Health Department | 39,084.91                                 | 0.011302%                             |
| HLTH                          | Jefferson County Health Department  | 42,553.25                                 | 0.012304%                             |
| HLTH                          | Jenkins County Health Department    | 15,699.75                                 | 0.004540%                             |
| HLTH                          | Johnson County Health Department    | 15,372.05                                 | 0.004445%                             |
| HLTH                          | Jones County Health Department      | 28,165.67                                 | 0.008144%                             |
| HLTH                          | Lamar County Health Department      | 30,845.40                                 | 0.008919%                             |
| HLTH                          | Lanier County Health Department     | 10,958.47                                 | 0.003169%                             |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                     | <u>2013 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|-------------------------------------|---|---|
| HLTH                                  | Laurens County Health Department    | 448,449.02  | 0.129670%                                     |
| HLTH                                  | Lee County Health Department        | 56,561.01   | 0.016355%                                     |
| HLTH                                  | Lincoln County Health Department    | 10,676.93   | 0.003087%                                     |
| HLTH                                  | Lowndes County Health Department    | 678,625.80  | 0.196226%                                     |
| HLTH                                  | Lumpkin County Health Department    | 45,069.20   | 0.013032%                                     |
| HLTH                                  | Macon County Health Department      | 18,395.75   | 0.005319%                                     |
| HLTH                                  | Madison County Health Department    | 51,619.92   | 0.014926%                                     |
| HLTH                                  | Marion County Health Department     | 11,769.12   | 0.003403%                                     |
| HLTH                                  | Mcduffie County Health Department   | 35,047.18   | 0.010134%                                     |
| HLTH                                  | Meriwether County Health Department | 52,068.43   | 0.015056%                                     |
| HLTH                                  | Miller County Health Department     | 23,743.35   | 0.006865%                                     |
| HLTH                                  | Mitchell County Health Department   | 43,914.39   | 0.012698%                                     |
| HLTH                                  | Monroe County Health Department     | 37,125.19   | 0.010735%                                     |
| HLTH                                  | Montgomery County Health Department | 19,577.95   | 0.005661%                                     |
| HLTH                                  | Morgan County Health Department     | 40,477.93   | 0.011704%                                     |
| HLTH                                  | Murray County Health Department     | 57,254.04   | 0.016555%                                     |
| HLTH                                  | Muscogee County Health Department   | 883,095.67  | 0.255349%                                     |
| HLTH                                  | Newton County Health Department     | 123,961.64  | 0.035844%                                     |
| HLTH                                  | Oconee County Health Department     | 36,665.48   | 0.010602%                                     |
| HLTH                                  | Oglethorpe County Health Department | 25,331.78   | 0.007325%                                     |
| HLTH                                  | Paulding County Health Department   | 93,921.38   | 0.027158%                                     |
| HLTH                                  | Peach County Health Department      | 33,704.85   | 0.009746%                                     |
| HLTH                                  | Pickens County Health Department    | 36,518.88   | 0.010560%                                     |
| HLTH                                  | Pierce County Health Department     | 64,604.27   | 0.018680%                                     |
| HLTH                                  | Pike County Health Department       | 23,129.76   | 0.006688%                                     |
| HLTH                                  | Polk County Health Department       | 69,003.35   | 0.019952%                                     |
| HLTH                                  | Pulaski County Health Department    | 17,453.72   | 0.005047%                                     |
| HLTH                                  | Putnam County Health Department     | 44,758.64   | 0.012942%                                     |
| HLTH                                  | Rabun County Health Department      | 47,091.87   | 0.013617%                                     |
| HLTH                                  | Randolph County Health Department   | 14,274.94   | 0.004128%                                     |
| HLTH                                  | Richmond County Health Department   | 687,489.47  | 0.198789%                                     |
| HLTH                                  | Rockdale County Health Department   | 114,327.07  | 0.033058%                                     |
| HLTH                                  | Schley County Health Department     | 9,502.56  | 0.002748%                                     |
| HLTH                                  | Screven County Health Department    | 31,916.96   | 0.009229%                                     |
| HLTH                                  | Seminole County Health Department   | 37,577.87   | 0.010866%                                     |
| HLTH                                  | Spalding County Health Department   | 81,966.54   | 0.023701%                                     |
| HLTH                                  | Stephens County Health Department   | 36,700.95   | 0.010612%                                     |
| HLTH                                  | Stewart County Health Department    | 11,314.24   | 0.003272%                                     |
| HLTH                                  | Sumter County Health Department     | 69,136.64   | 0.019991%                                     |
| HLTH                                  | Talbot County Health Department     | 11,582.64   | 0.003349%                                     |
| HLTH                                  | Taliaferro County Health Department | 7,973.24  | 0.002305%                                     |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                       | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---------------------------------------|---|---------------------------------------|
| HLTH                          | Tattnall County Health Department     | 42,982.59                                 | 0.012429%                             |
| HLTH                          | Taylor County Health Department       | 26,904.96                                 | 0.007780%                             |
| HLTH                          | Telfair County Health Department      | 27,739.56                                 | 0.008021%                             |
| HLTH                          | Terrell County Health Department      | 20,491.79                                 | 0.005925%                             |
| HLTH                          | Thomas County Health Department       | 144,068.95                                | 0.041658%                             |
| HLTH                          | Tift County Health Department         | 77,809.53                                 | 0.022499%                             |
| HLTH                          | Toombs County Health Department       | 55,582.01                                 | 0.016072%                             |
| HLTH                          | Towns County Health Department        | 43,759.92                                 | 0.012653%                             |
| HLTH                          | Treutlen County Health Department     | 16,778.68                                 | 0.004852%                             |
| HLTH                          | Troup County Health Department        | 641,977.15                                | 0.185629%                             |
| HLTH                          | Turner County Health Department       | 15,449.14                                 | 0.004467%                             |
| HLTH                          | Twiggs County Health Department       | 19,325.76                                 | 0.005588%                             |
| HLTH                          | Union County Health Department        | 33,147.72                                 | 0.009585%                             |
| HLTH                          | Upson County Health Department        | 71,897.74                                 | 0.020789%                             |
| HLTH                          | Walker County Health Department       | 100,887.82                                | 0.029172%                             |
| HLTH                          | Walton County Health Department       | 110,197.00                                | 0.031864%                             |
| HLTH                          | Ware County Health Department         | 755,708.43                                | 0.218515%                             |
| HLTH                          | Warren County Health Department       | 7,926.16                                  | 0.002292%                             |
| HLTH                          | Washington County Health Department   | 35,181.42                                 | 0.010173%                             |
| HLTH                          | Wayne County Health Department        | 48,157.97                                 | 0.013925%                             |
| HLTH                          | Webster County Health Department      | 7,427.28                                  | 0.002148%                             |
| HLTH                          | Wheeler County Health Department      | 20,244.60                                 | 0.005854%                             |
| HLTH                          | White County Health Department        | 36,088.69                                 | 0.010435%                             |
| HLTH                          | Whitfield County Health Department    | 306,951.96                                | 0.088756%                             |
| HLTH                          | Wilcox County Health Department       | 12,941.80                                 | 0.003742%                             |
| HLTH                          | Wilkes County Health Department       | 23,749.96                                 | 0.006867%                             |
| HLTH                          | Wilkinson County Health Department    | 26,576.40                                 | 0.007685%                             |
| HLTH                          | Worth County Health Department        | 42,071.59                                 | 0.012165%                             |
| MRCS                          | Woodright Industries                  | 77,863.68                                 | 0.022514%                             |
| MRCS                          | Jessamine Place                       | 76,074.10                                 | 0.021997%                             |
| MRCS                          | Carroll County MR Services            | 65,465.63                                 | 0.018930%                             |
| MRCS                          | Green Oaks Service Center             | 111,996.39                                | 0.032384%                             |
| MRCS                          | Haralson County Center (Mh/Mr/Sa)     | 73,434.51                                 | 0.021234%                             |
| MRCS                          | Mitchell-Baker Service Center         | 89,051.47                                 | 0.025749%                             |
| MRCS                          | Thomas/Grady Service Center           | 132,092.64                                | 0.038195%                             |
| MRCS                          | Tift County - Diversified Enterprises | 143,083.04                                | 0.041373%                             |
| PSCH                          | Bacon County Schools                  | 9,186.00                                  | 0.002656%                             |
| PSCH                          | Baldwin County Schools                | 26,888.79                                 | 0.007775%                             |
| PSCH                          | Barrow County Schools                 | 5,801.30                                  | 0.001677%                             |
| PSCH                          | Ben Hill County Schools               | 8,460.96                                  | 0.002447%                             |
| PSCH                          | Bibb County Schools                   | 80,789.94                                 | 0.023361%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                   | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-----------------------------------|---|---------------------------------------|
| PSCH                          | Butts County Schools              | 14,157.66                                 | 0.004094%                             |
| PSCH                          | Camden County Schools             | 6,159.86                                  | 0.001781%                             |
| PSCH                          | Carroll County Schools            | 24,228.36                                 | 0.007006%                             |
| PSCH                          | Catoosa County Board of Education | 11,528.54                                 | 0.003334%                             |
| PSCH                          | Chatham County Schools            | 10,191.87                                 | 0.002947%                             |
| PSCH                          | Live Oak Public Libraries         | 7,940.14                                  | 0.002296%                             |
| PSCH                          | Clarke County Schools             | 23,065.32                                 | 0.006669%                             |
| PSCH                          | Clayton County Schools            | 16,226.36                                 | 0.004692%                             |
| PSCH                          | Cobb County Schools               | 18,112.20                                 | 0.005237%                             |
| PSCH                          | Colquitt County Schools           | 10,982.20                                 | 0.003176%                             |
| PSCH                          | Columbia County Schools           | 25,580.05                                 | 0.007397%                             |
| PSCH                          | Coweta County Schools             | 13,138.86                                 | 0.003799%                             |
| PSCH                          | Crisp County Schools              | 31,011.48                                 | 0.008967%                             |
| PSCH                          | Decatur County Schools            | 16,474.26                                 | 0.004764%                             |
| PSCH                          | Dekalb County Schools             | 103,108.20                                | 0.029814%                             |
| PSCH                          | Dodge County Schools              | 17,590.06                                 | 0.005086%                             |
| PSCH                          | Ocmulgee Regional Library System  | 4,274.76                                  | 0.001236%                             |
| PSCH                          | Dougherty County Schools          | 15,989.14                                 | 0.004623%                             |
| PSCH                          | Douglas County Schools            | 22,741.28                                 | 0.006576%                             |
| PSCH                          | Effingham County Schools          | 14,729.60                                 | 0.004259%                             |
| PSCH                          | Emanuel County Schools            | 6,153.08                                  | 0.001779%                             |
| PSCH                          | Fayette County Schools            | 14,646.02                                 | 0.004235%                             |
| PSCH                          | Floyd County Schools              | 40,371.35                                 | 0.011673%                             |
| PSCH                          | Forsyth County Schools            | 12,102.30                                 | 0.003499%                             |
| PSCH                          | Fulton County Board of Education  | 18,321.12                                 | 0.005298%                             |
| PSCH                          | Gilmer County Schools             | 12,736.36                                 | 0.003683%                             |
| PSCH                          | Glascocock County Schools         | 4,342.14                                  | 0.001256%                             |
| PSCH                          | Glynn County Schools              | 33,251.39                                 | 0.009615%                             |
| PSCH                          | Gordon County Schools             | 6,554.72                                  | 0.001895%                             |
| PSCH                          | Grady County Schools              | 16,246.98                                 | 0.004698%                             |
| PSCH                          | Greene County Schools             | 18,415.32                                 | 0.005325%                             |
| PSCH                          | Gwinnett County Schools           | 46,269.93                                 | 0.013379%                             |
| PSCH                          | Hall County Schools               | 8,436.42                                  | 0.002439%                             |
| PSCH                          | Hart County Schools               | 7,085.08                                  | 0.002049%                             |
| PSCH                          | Henry County Schools              | 62,550.61                                 | 0.018087%                             |
| PSCH                          | Houston County Schools            | 49,506.75                                 | 0.014315%                             |
| PSCH                          | Irwin County Schools              | 15,008.18                                 | 0.004340%                             |
| PSCH                          | Jackson County Schools            | 7,171.49                                  | 0.002074%                             |
| PSCH                          | Johnson County Schools            | 0.00                                      | 0.000000%                             |
| PSCH                          | Lamar County Schools              | 8,534.96                                  | 0.002468%                             |
| PSCH                          | Lee County Schools                | 2,603.51                                  | 0.000753%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                                      | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| PSCH                          | Macon County Schools                                 | 4,161.48                                  | 0.001203%                             |
| PSCH                          | Madison County Schools                               | 7,392.34                                  | 0.002138%                             |
| PSCH                          | Mcduffie County Schools                              | 13,041.82                                 | 0.003771%                             |
| PSCH                          | Meriwether County Schools                            | 17,448.70                                 | 0.005045%                             |
| PSCH                          | Monroe County Schools                                | 5,848.68                                  | 0.001691%                             |
| PSCH                          | Muscogee County Schools                              | 20,199.05                                 | 0.005841%                             |
| PSCH                          | Oglethorpe County Schools                            | 9,912.80                                  | 0.002866%                             |
| PSCH                          | Paulding County Schools                              | 9,785.05                                  | 0.002829%                             |
| PSCH                          | Pickens County Schools                               | 4,010.18                                  | 0.001160%                             |
| PSCH                          | Pierce County Schools                                | 21,732.22                                 | 0.006284%                             |
| PSCH                          | Pike County Schools                                  | 9,744.13                                  | 0.002818%                             |
| PSCH                          | Polk County Schools                                  | 11,286.36                                 | 0.003263%                             |
| PSCH                          | Rabun County Schools                                 | 13,219.62                                 | 0.003822%                             |
| PSCH                          | Richmond County Schools                              | 8,407.46                                  | 0.002431%                             |
| PSCH                          | Rockdale County Schools                              | 35,268.27                                 | 0.010198%                             |
| PSCH                          | Spalding County Schools                              | 14,698.68                                 | 0.004250%                             |
| PSCH                          | Stephens County Schools                              | 2,906.11                                  | 0.000840%                             |
| PSCH                          | Sumter County Schools                                | 7,984.24                                  | 0.002309%                             |
| PSCH                          | Tattnall County Schools                              | 3,973.31                                  | 0.001149%                             |
| PSCH                          | Telfair County Schools                               | 2,603.59                                  | 0.000753%                             |
| PSCH                          | Terrell County Schools                               | 9,493.66                                  | 0.002745%                             |
| PSCH                          | Troup County Schools                                 | 7,924.56                                  | 0.002291%                             |
| PSCH                          | Union County Schools                                 | 6,262.12                                  | 0.001811%                             |
| PSCH                          | Upson County Schools                                 | 6,385.76                                  | 0.001846%                             |
| PSCH                          | Ware County Schools                                  | 3,943.52                                  | 0.001140%                             |
| PSCH                          | Washington County Board of Education                 | 36,764.00                                 | 0.010630%                             |
| PSCH                          | Wayne County Schools                                 | 5,637.95                                  | 0.001630%                             |
| PSCH                          | White County Board of Education                      | 4,271.24                                  | 0.001235%                             |
| PSCH                          | Whitfield County Schools                             | 6,599.66                                  | 0.001908%                             |
| PSCH                          | Wilkinson County Schools                             | 15,516.76                                 | 0.004487%                             |
| PSCH                          | Atlanta City Schools                                 | 33,878.94                                 | 0.009796%                             |
| PSCH                          | City of Buford Schools (Gwinnett)                    | 9,852.24                                  | 0.002849%                             |
| PSCH                          | City of Dalton Schools (Whitfield)                   | 6,187.56                                  | 0.001789%                             |
| PSCH                          | City of Decatur Schools (DeKalb)                     | 4,014.24                                  | 0.001161%                             |
| PSCH                          | City of Dublin Schools (Laurens)                     | 7,357.05                                  | 0.002127%                             |
| PSCH                          | City of Rome Schools (Floyd)                         | 13,967.40                                 | 0.004039%                             |
| PSCH                          | City of Valdosta Schools (Lowndes)                   | 20,034.39                                 | 0.005793%                             |
| PSCH                          | Georgia Military College                             | 15,261.49                                 | 0.004413%                             |
| RESA                          | Northwest Georgia Regional Education Service Agency  | 16,140.74                                 | 0.004667%                             |
| RESA                          | Metro Regional Education Service Agency              | 25,327.84                                 | 0.007324%                             |
| RESA                          | North East Georgia Regional Education Service Agency | 16,795.66                                 | 0.004857%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>  | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| STAT                          | Georgia Department of Agriculture                              | 2,676,125.33                              | 0.773809%                             |
| STAT                          | Georgia Department of Administrative Services                  | 1,831,675.32                              | 0.529634%                             |
| STAT                          | Georgia Department of Audits                                   | 2,426,711.53                              | 0.701690%                             |
| STAT                          | Department of Public Health                                    | 6,730,017.34                              | 1.946002%                             |
| STAT                          | Georgia Department of Banking and Finance                      | 804,610.40                                | 0.232655%                             |
| STAT                          | State Accounting Office  | 1,028,070.09                              | 0.297269%                             |
| STAT                          | Office of Commissioner of Insurance                            | 1,552,557.09                              | 0.448926%                             |
| STAT                          | Georgia State Finance and Investment Commission                | 1,053,717.66                              | 0.304685%                             |
| STAT                          | State Properties Commission                                    | 106,078.23                                | 0.030673%                             |
| STAT                          | Georgia Department of Defense                                  | 2,165,702.88                              | 0.626219%                             |
| STAT                          | Georgia Department of Education                                | 4,603,339.77                              | 1.331068%                             |
| STAT                          | The Technical College System of Georgia                        | 1,080,015.87                              | 0.312289%                             |
| STAT                          | Prosecuting Attorneys Council                                  | 5,825,452.89                              | 1.684445%                             |
| STAT                          | Georgia Department of Community Health                         | 4,454,411.62                              | 1.288005%                             |
| STAT                          | Georgia Forestry Commission                                    | 2,516,123.18                              | 0.727543%                             |
| STAT                          | Office of Planning and Budget                                  | 3,114,301.96                              | 0.900508%                             |
| STAT                          | Georgia Department of Human Services                           | 18,796,250.69                             | 5.434984%                             |
| STAT                          | Georgia Department of Community Affairs                        | 2,642,462.48                              | 0.764075%                             |
| STAT                          | Department of Economic Development                             | 1,264,521.56                              | 0.365640%                             |
| STAT                          | Administrative Office of the Courts                            | 759,843.61                                | 0.219711%                             |
| STAT                          | Georgia Court of Appeals                                       | 1,668,179.27                              | 0.482358%                             |
| STAT                          | Superior Courts of Georgia                                     | 1,452,548.34                              | 0.420008%                             |
| STAT                          | Supreme Court  | 1,087,269.43                              | 0.314387%                             |
| STAT                          | Georgia Department of Labor                                    | 8,285,479.32                              | 2.395768%                             |
| STAT                          | Department of Behavioral Health and Developmental Disabilities | 24,662,765.79                             | 7.131302%                             |
| STAT                          | Georgia Department of Law                                      | 1,973,044.47                              | 0.570511%                             |
| STAT                          | General Assembly of Georgia                                    | 1,595,369.45                              | 0.461305%                             |
| STAT                          | Department of Juvenile Justice                                 | 15,573,053.83                             | 4.502988%                             |
| STAT                          | Georgia Department of Natural Resources                        | 11,754,555.45                             | 3.398860%                             |
| STAT                          | State Board Pardons and Paroles                                | 3,911,931.14                              | 1.131145%                             |
| STAT                          | Georgia Department of Public Safety                            | 12,383,828.50                             | 3.580816%                             |
| STAT                          | Georgia Department of Corrections                              | 51,347,949.26                             | 14.847392%                            |
| STAT                          | Georgia Department of Early Care Learning                      | 1,363,459.43                              | 0.394248%                             |
| STAT                          | Georgia Public Service Commission                              | 732,989.74                                | 0.211946%                             |
| STAT                          | Georgia Bureau of Investigation                                | 5,924,791.99                              | 1.713169%                             |
| STAT                          | Department of Revenue  | 6,658,353.47                              | 1.925280%                             |
| STAT                          | Georgia Department of Driver Services                          | 2,867,470.40                              | 0.829136%                             |
| STAT                          | Georgia Student Finance Commission                             | 356,876.44                                | 0.103192%                             |
| STAT                          | Secretary of State   | 1,588,813.32                              | 0.459409%                             |
| STAT                          | Soil and Water Commission                                      | 217,189.35                                | 0.062801%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                           | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---|---|---------------------------------------|
| STAT                          | Georgia Teachers Retirement System        | 2,172,613.42                              | 0.628217%                             |
| STAT                          | Georgia Department of Transportation      | 24,521,521.63                             | 7.090461%                             |
| STAT                          | Georgia Department of Veterans Service    | 642,877.08                                | 0.185890%                             |
| STAT                          | Subsequent Injury Trust Fund              | 170,944.74                                | 0.049429%                             |
| STAT                          | State Board of Workers Comp               | 1,148,395.26                              | 0.332061%                             |
| STAT                          | Georgia Public Defender Standards Council | 5,321,508.88                              | 1.538728%                             |
| STAT                          | Georgia Building Authority                | 968,658.48                                | 0.280090%                             |
| STAT                          | Georgia Correctional Industries           | 1,053,583.66                              | 0.304646%                             |
| STAT                          | George L. Smith II - GWCCA                | 2,150,549.25                              | 0.621837%                             |
| STAT                          | State Road and Tollway Authority          | 460,862.25                                | 0.133260%                             |
| STAT                          | Georgia Public Broadcasting               | 866,575.08                                | 0.250572%                             |
| STAT                          | GTA Georgia Technology Authority          | 1,940,465.86                              | 0.561091%                             |
| TAXS                          | Appling County Tax Officials              | 9,613.56                                  | 0.002780%                             |
| TAXS                          | Bacon County Tax Officials                | 12,282.18                                 | 0.003551%                             |
| TAXS                          | Baker County Tax Officials                | 6,265.46                                  | 0.001812%                             |
| TAXS                          | Baldwin County Tax Officials              | 56,516.28                                 | 0.016342%                             |
| TAXS                          | Barrow County Tax Officials               | 8,109.75                                  | 0.002345%                             |
| TAXS                          | Bartow County Tax Officials               | 94,117.74                                 | 0.027214%                             |
| TAXS                          | Ben Hill County Tax Officials             | 5,375.49                                  | 0.001554%                             |
| TAXS                          | Berrien County Tax Officials              | 17,490.48                                 | 0.005057%                             |
| TAXS                          | Bibb County Tax Officials                 | 172,910.53                                | 0.049998%                             |
| TAXS                          | Bleckley County Tax Officials             | 15,045.80                                 | 0.004351%                             |
| TAXS                          | Brantley County Tax Officials             | 15,083.69                                 | 0.004361%                             |
| TAXS                          | Brooks County Tax Officials               | 16,221.66                                 | 0.004691%                             |
| TAXS                          | Bryan County Tax Officials                | 73,754.91                                 | 0.021326%                             |
| TAXS                          | Bulloch County Tax Officials              | 26,814.34                                 | 0.007753%                             |
| TAXS                          | Burke County Tax Officials                | 24,362.66                                 | 0.007045%                             |
| TAXS                          | Butts County Tax Officials                | 18,600.63                                 | 0.005378%                             |
| TAXS                          | Calhoun County Tax Officials              | 7,704.64                                  | 0.002228%                             |
| TAXS                          | Camden County Tax Officials               | 53,466.04                                 | 0.015460%                             |
| TAXS                          | Candler County Tax Officials              | 17,323.15                                 | 0.005009%                             |
| TAXS                          | Carroll County Tax Officials              | 64,903.46                                 | 0.018767%                             |
| TAXS                          | Catoosa County Tax Officials              | 53,548.95                                 | 0.015484%                             |
| TAXS                          | Charlton County Tax Officials             | 20,444.88                                 | 0.005912%                             |
| TAXS                          | Chatham County Tax Officials              | 111,601.84                                | 0.032270%                             |
| TAXS                          | Chattahoochee County Tax Officials        | 4,238.88                                  | 0.001226%                             |
| TAXS                          | Chattooga County Tax Officials            | 13,605.53                                 | 0.003934%                             |
| TAXS                          | Clarke County Tax Officials               | 111,522.48                                | 0.032247%                             |
| TAXS                          | Clay County Tax Officials                 | 8,817.80                                  | 0.002550%                             |
| TAXS                          | Clayton County Tax Officials              | 126,794.38                                | 0.036663%                             |
| TAXS                          | Clinch County Tax Officials               | 12,892.12                                 | 0.003728%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                 | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---------------------------------|---|---------------------------------------|
| TAXS                          | Cobb County Tax Officials       | 497,587.61                                | 0.143879%                             |
| TAXS                          | Coffee County Tax Officials     | 23,858.56                                 | 0.006899%                             |
| TAXS                          | Colquitt County Tax Officials   | 30,598.83                                 | 0.008848%                             |
| TAXS                          | Columbia County Tax Officials   | 145,579.32                                | 0.042095%                             |
| TAXS                          | Cook County Tax Officials       | 16,842.61                                 | 0.004870%                             |
| TAXS                          | Coweta County Tax Officials     | 94,496.59                                 | 0.027324%                             |
| TAXS                          | Crawford County Tax Officials   | 7,130.98                                  | 0.002062%                             |
| TAXS                          | Crisp County Tax Officials      | 9,986.11                                  | 0.002888%                             |
| TAXS                          | Dade County Tax Officials       | 17,455.59                                 | 0.005047%                             |
| TAXS                          | Dawson County Tax Officials     | 20,678.60                                 | 0.005979%                             |
| TAXS                          | Decatur County Tax Officials    | 35,024.42                                 | 0.010127%                             |
| TAXS                          | Dekalb County Tax Officials     | 504,537.81                                | 0.145888%                             |
| TAXS                          | Dodge County Tax Officials      | 16,349.06                                 | 0.004727%                             |
| TAXS                          | Dooly County Tax Officials      | 25,235.18                                 | 0.007297%                             |
| TAXS                          | Dougherty County Tax Officials  | 120,035.41                                | 0.034709%                             |
| TAXS                          | Douglas County Tax Officials    | 54,446.00                                 | 0.015743%                             |
| TAXS                          | Early County Tax Officials      | 8,313.61                                  | 0.002404%                             |
| TAXS                          | Echols County Tax Officials     | 5,450.04                                  | 0.001576%                             |
| TAXS                          | Effingham County Tax Officials  | 21,326.66                                 | 0.006167%                             |
| TAXS                          | Elbert County Tax Officials     | 19,644.32                                 | 0.005680%                             |
| TAXS                          | Emanuel County Tax Officials    | 12,756.48                                 | 0.003689%                             |
| TAXS                          | Evans County Tax Officials      | 12,134.03                                 | 0.003509%                             |
| TAXS                          | Fannin County Tax Officials     | 19,306.27                                 | 0.005582%                             |
| TAXS                          | Fayette County Tax Officials    | 59,630.07                                 | 0.017242%                             |
| TAXS                          | Floyd County Tax Officials      | 64,430.16                                 | 0.018630%                             |
| TAXS                          | Forsyth County Tax Officials    | 187,319.50                                | 0.054164%                             |
| TAXS                          | Franklin County Tax Officials   | 14,210.43                                 | 0.004109%                             |
| TAXS                          | Fulton County Tax Officials     | 4,916,474.63                              | 1.421611%                             |
| TAXS                          | Gilmer County Tax Officials     | 2,863.00                                  | 0.000828%                             |
| TAXS                          | Glascocock County Tax Officials | 5,231.16                                  | 0.001513%                             |
| TAXS                          | Glynn County Tax Officials      | 74,240.30                                 | 0.021467%                             |
| TAXS                          | Gordon County Tax Officials     | 65,480.06                                 | 0.018934%                             |
| TAXS                          | Grady County Tax Officials      | 13,026.25                                 | 0.003767%                             |
| TAXS                          | Greene County Tax Officials     | 8,554.35                                  | 0.002474%                             |
| TAXS                          | Gwinnett County Tax Officials   | 331,376.31                                | 0.095818%                             |
| TAXS                          | Habersham County Tax Officials  | 22,332.27                                 | 0.006457%                             |
| TAXS                          | Hall County Tax Officials       | 69,650.27                                 | 0.020140%                             |
| TAXS                          | Hancock County Tax Officials    | 22,084.27                                 | 0.006386%                             |
| TAXS                          | Haralson County Tax Officials   | 23,738.62                                 | 0.006864%                             |
| TAXS                          | Harris County Tax Officials     | 13,514.59                                 | 0.003908%                             |
| TAXS                          | Hart County Tax Officials       | 9,008.56                                  | 0.002605%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                 | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---------------------------------|---|---------------------------------------|
| TAXS                          | Heard County Tax Officials      | 15,887.46                                 | 0.004594%                             |
| TAXS                          | Henry County Tax Officials      | 156,191.35                                | 0.045163%                             |
| TAXS                          | Houston County Tax Officials    | 104,064.26                                | 0.030090%                             |
| TAXS                          | Irwin County Tax Officials      | 12,021.31                                 | 0.003476%                             |
| TAXS                          | Jackson County Tax Officials    | 41,947.13                                 | 0.012129%                             |
| TAXS                          | Jasper County Tax Officials     | 12,842.41                                 | 0.003713%                             |
| TAXS                          | Jeff Davis County Tax Officials | 13,799.34                                 | 0.003990%                             |
| TAXS                          | Jefferson County Tax Officials  | 12,377.41                                 | 0.003579%                             |
| TAXS                          | Jenkins County Tax Officials    | 9,133.06                                  | 0.002641%                             |
| TAXS                          | Jones County Tax Officials      | 31,983.13                                 | 0.009248%                             |
| TAXS                          | Lamar County Tax Officials      | 20,897.74                                 | 0.006043%                             |
| TAXS                          | Lanier County Tax Officials     | 14,096.49                                 | 0.004076%                             |
| TAXS                          | Laurens County Tax Officials    | 34,515.92                                 | 0.009980%                             |
| TAXS                          | Lee County Tax Officials        | 21,821.91                                 | 0.006310%                             |
| TAXS                          | Liberty County Tax Officials    | 41,497.22                                 | 0.011999%                             |
| TAXS                          | Lincoln County Tax Officials    | 50,963.76                                 | 0.014736%                             |
| TAXS                          | Long County Tax Officials       | 3,803.39                                  | 0.001100%                             |
| TAXS                          | Lowndes County Tax Officials    | 97,883.99                                 | 0.028303%                             |
| TAXS                          | Lumpkin County Tax Officials    | 27,589.04                                 | 0.007977%                             |
| TAXS                          | Macon County Tax Officials      | 15,882.18                                 | 0.004592%                             |
| TAXS                          | Madison County Tax Officials    | 18,857.45                                 | 0.005453%                             |
| TAXS                          | Marion County Tax Officials     | 9,503.63                                  | 0.002748%                             |
| TAXS                          | Mcduffie County Tax Officials   | 74,696.76                                 | 0.021599%                             |
| TAXS                          | Mcintosh County Tax Officials   | 17,447.98                                 | 0.005045%                             |
| TAXS                          | Meriwether County Tax Officials | 16,688.56                                 | 0.004826%                             |
| TAXS                          | Miller County Tax Officials     | 6,997.39                                  | 0.002023%                             |
| TAXS                          | Mitchell County Tax Officials   | 10,119.57                                 | 0.002926%                             |
| TAXS                          | Monroe County Tax Officials     | 25,727.99                                 | 0.007439%                             |
| TAXS                          | Montgomery County Tax Official  | 10,665.00                                 | 0.003084%                             |
| TAXS                          | Morgan County Tax Officials     | 19,248.28                                 | 0.005566%                             |
| TAXS                          | Murray County Tax Officials     | 35,068.88                                 | 0.010140%                             |
| TAXS                          | Muscogee County Tax Officials   | 114,952.89                                | 0.033239%                             |
| TAXS                          | Newton County Tax Officials     | 76,970.94                                 | 0.022256%                             |
| TAXS                          | Oconee County Tax Officials     | 27,731.00                                 | 0.008018%                             |
| TAXS                          | Oglethorpe County Tax Officials | 6,055.89                                  | 0.001751%                             |
| TAXS                          | Paulding County Tax Officials   | 74,308.60                                 | 0.021487%                             |
| TAXS                          | Peach County Tax Officials      | 24,562.85                                 | 0.007102%                             |
| TAXS                          | Pickens County Tax Officials    | 41,707.79                                 | 0.012060%                             |
| TAXS                          | Pierce County Tax Officials     | 17,413.41                                 | 0.005035%                             |
| TAXS                          | Pike County Tax Officials       | 9,419.10                                  | 0.002724%                             |
| TAXS                          | Polk County Tax Officials       | 40,952.58                                 | 0.011842%                             |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                    | <u>2013 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|------------------------------------|---|---|
| TAXS                                  | Pulaski County Tax Officials       | 13,530.45   | 0.003912%                                     |
| TAXS                                  | Quitman County Tax Officials       | 6,883.57  | 0.001990%                                     |
| TAXS                                  | Rabun County Tax Officials         | 12,254.32   | 0.003543%                                     |
| TAXS                                  | Richmond County Tax Officials      | 201,553.34  | 0.058280%                                     |
| TAXS                                  | Rockdale County Tax Officials      | 71,321.74   | 0.020623%                                     |
| TAXS                                  | Schley County Tax Officials        | 7,559.71  | 0.002186%                                     |
| TAXS                                  | Screven County Tax Officials       | 11,778.84   | 0.003406%                                     |
| TAXS                                  | Seminole County Tax Officials      | 14,181.75   | 0.004101%                                     |
| TAXS                                  | Spalding County Tax Officials      | 58,758.85   | 0.016990%                                     |
| TAXS                                  | Stephens County Tax Officials      | 24,738.27   | 0.007153%                                     |
| TAXS                                  | Stewart County Tax Officials       | 12,278.56   | 0.003550%                                     |
| TAXS                                  | Sumter County Tax Officials        | 16,933.82   | 0.004896%                                     |
| TAXS                                  | Talbot County Tax Officials        | 23,002.68   | 0.006651%                                     |
| TAXS                                  | Taliaferro County Tax Officials    | 6,377.40  | 0.001844%                                     |
| TAXS                                  | Tattnall County Tax Officials      | 20,980.38   | 0.006067%                                     |
| TAXS                                  | Taylor County Tax Officials        | 8,438.89  | 0.002440%                                     |
| TAXS                                  | Telfair County Tax Officials       | 10,789.82   | 0.003120%                                     |
| TAXS                                  | Terrell County Tax Officials       | 4,878.32  | 0.001411%                                     |
| TAXS                                  | Thomas County Tax Officials        | 33,976.34   | 0.009824%                                     |
| TAXS                                  | Tift County Tax Officials          | 33,951.96   | 0.009817%                                     |
| TAXS                                  | Towns County Tax Officials         | 21,118.64   | 0.006107%                                     |
| TAXS                                  | Troup County Tax Officials         | 37,189.25   | 0.010753%                                     |
| TAXS                                  | Turner County Tax Officials        | 13,820.70   | 0.003996%                                     |
| TAXS                                  | Twiggs County Tax Officials        | 21,483.84   | 0.006212%                                     |
| TAXS                                  | Upson County Tax Officials         | 27,851.56   | 0.008053%                                     |
| TAXS                                  | Walker County Tax Officials        | 33,442.77   | 0.009670%                                     |
| TAXS                                  | Walton County Tax Officials        | 39,604.41   | 0.011452%                                     |
| TAXS                                  | Ware County Tax Officials          | 30,431.51   | 0.008799%                                     |
| TAXS                                  | Warren County Tax Officials        | 6,866.55  | 0.001985%                                     |
| TAXS                                  | Washington County Tax Officials    | 29,753.61   | 0.008603%                                     |
| TAXS                                  | Wayne County Tax Officials         | 30,585.31   | 0.008844%                                     |
| TAXS                                  | Webster County Tax Officials       | 6,716.76  | 0.001942%                                     |
| TAXS                                  | Wheeler County Tax Officials       | 10,154.04   | 0.002936%                                     |
| TAXS                                  | White County Tax Officials         | 36,240.90   | 0.010479%                                     |
| TAXS                                  | Whitfield County Tax Officials     | 98,214.92   | 0.028399%                                     |
| TAXS                                  | Wilcox County Tax Officials        | 16,343.30   | 0.004726%                                     |
| TAXS                                  | Wilkes County Tax Officials        | 7,634.55  | 0.002208%                                     |
| TAXS                                  | Wilkinson County Tax Officials     | 9,895.04  | 0.002861%                                     |
| TAXS                                  | Worth County Tax Officials         | 19,778.34   | 0.005719%                                     |
| TCOL                                  | Oconee Fall Line Technical College | 286,958.11  | 0.082975%                                     |
| TCOL                                  | Coastal Pines Technical College    | 109,022.82  | 0.031524%                                     |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                        | <u>2013 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| TCOL                          | Albany Technical College               | 522,054.32                                | 0.150953%                             |
| TCOL                          | Altamaha Technical College             | 234,111.72                                | 0.067694%                             |
| TCOL                          | Athens Technical College               | 269,038.90                                | 0.077793%                             |
| TCOL                          | Atlanta Technical College              | 780,652.10                                | 0.225728%                             |
| TCOL                          | Augusta Technical College              | 916,933.94                                | 0.265134%                             |
| TCOL                          | West Georgia Technical College         | 814,246.11                                | 0.235441%                             |
| TCOL                          | Chattahoochee Technical College        | 1,204,094.06                              | 0.348167%                             |
| TCOL                          | Columbus Technical College             | 299,870.39                                | 0.086708%                             |
| TCOL                          | Georgia Northwestern Technical College | 906,031.03                                | 0.261981%                             |
| TCOL                          | Georgia Piedmont Technical College     | 465,692.70                                | 0.134656%                             |
| TCOL                          | Southern Crescent Technical College    | 472,058.47                                | 0.136497%                             |
| TCOL                          | Gwinnett Technical College             | 717,874.06                                | 0.207575%                             |
| TCOL                          | Lanier Technical College               | 300,284.01                                | 0.086828%                             |
| TCOL                          | Central Georgia Technical College      | 1,414,744.41                              | 0.409077%                             |
| TCOL                          | Moultrie Technical College             | 287,089.04                                | 0.083013%                             |
| TCOL                          | North Georgia Technical College        | 433,628.67                                | 0.125385%                             |
| TCOL                          | Savannah Technical College             | 514,776.86                                | 0.148849%                             |
| TCOL                          | South Georgia Technical College        | 378,796.06                                | 0.109530%                             |
| TCOL                          | Southeastern Technical College         | 236,814.20                                | 0.068475%                             |
| TCOL                          | Ogeechee Technical College             | 66,916.28                                 | 0.019349%                             |
| TCOL                          | Southwest Georgia Technical College    | 274,657.25                                | 0.079418%                             |
| TCOL                          | Wiregrass Georgia Technical College    | 503,573.07                                | 0.145609%                             |
| UNIV                          | Georgia Institute of Technology        | 148,000.50                                | 0.042795%                             |
| UNIV                          | Georgia State University               | 88,840.57                                 | 0.025688%                             |
| UNIV                          | Georgia Regents University             | 87,039.34                                 | 0.025168%                             |
| UNIV                          | University of Georgia                  | 203,476.64                                | 0.058836%                             |
| UNIV                          | Albany State University                | 7,896.96                                  | 0.002283%                             |
| UNIV                          | Armstrong Atlantic State University    | 33,121.63                                 | 0.009577%                             |
| UNIV                          | Clayton College and State University   | 5,582.52                                  | 0.001614%                             |
| UNIV                          | Columbus State University              | 11,945.88                                 | 0.003454%                             |
| UNIV                          | University of North Georgia            | 31,477.26                                 | 0.009102%                             |
| UNIV                          | Georgia College and State University   | 33,653.08                                 | 0.009731%                             |
| UNIV                          | Georgia Southern University            | 30,246.96                                 | 0.008746%                             |
| UNIV                          | Georgia Gwinnett College               | 12,665.04                                 | 0.003662%                             |
| UNIV                          | Georgia Southwestern State University  | 4,395.50                                  | 0.001271%                             |
| UNIV                          | Kennesaw State University              | 19,696.68                                 | 0.005695%                             |
| UNIV                          | Middle Georgia State College           | 65,461.94                                 | 0.018928%                             |
| UNIV                          | Valdosta State University              | 30,768.97                                 | 0.008897%                             |
| UNIV                          | State University of West Georgia       | 33,240.57                                 | 0.009612%                             |
| UNIV                          | Abraham Baldwin Agricultural College   | 21,860.21                                 | 0.006321%                             |
| UNIV                          | Bainbridge College                     | 26,377.05                                 | 0.007627%                             |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                      | <u>2013 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|--------------------------------------|---|---|
| UNIV                                  | College of Coastal Georgia           | 44,324.36   | 0.012817%                                     |
| UNIV                                  | South Georgia State College          | 23,736.50   | 0.006863%                                     |
| UNIV                                  | Georgia Perimeter College            | 10,247.37   | 0.002963%                                     |
| UNIV                                  | Georgia Highlands College            | 18,360.29   | 0.005309%                                     |
| UNIV                                  | Gordon College                       | 9,398.69  | 0.002718%                                     |
| UNIV                                  | Regents Central Office               | 176,706.65  | 0.051095%                                     |
| VARS                                  | Agricultural Commodity Commission    | 38,108.98   | 0.011019%                                     |
| VARS                                  | DA-Lookout Mountain Judicial Circuit | 88,039.20   | 0.025457%                                     |
| VARS                                  | District Attorneys Staff             | 7,878.78  | 0.002278%                                     |
|                                       | Total for All Entities               | \$ <u>345,838,188.97</u>                          | <u>100.000000%</u>                            |



SCHEDULE A (continued)

Employees' Retirement System of Georgia  
Schedule of Employer Allocations as of June 30, 2014

| <u>Employer Category Code</u> | <u>Employer</u>   |    | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---|----|---|---------------------------------------|
| AUTH                          | Georgia Regional Transportation Authority                                       | \$ | 377,920.87                                | 0.090920%                             |
| AUTH                          | Jekyll Island State Park Authority  |    | 823,624.94                                | 0.198147%                             |
| AUTH                          | Lake Lanier Island Development Authority  |    | 34,768.34                                 | 0.008365%                             |
| AUTH                          | Georgia Agricultural Exposition Authority                                       |    | 382,519.41                                | 0.092026%                             |
| AUTH                          | Georgia Environmental Finance Authority   |    | 507,851.32                                | 0.122178%                             |
| AUTH                          | Agricultural Commodity Commission-Peanuts                                       |    | 71,794.38                                 | 0.017272%                             |
| AUTH                          | Georgia Superior Court Clerks Coop  |    | 177,217.68                                | 0.042635%                             |
| AUTH                          | Georgia Federal-State Inspection  |    | 770,197.92                                | 0.185294%                             |
| AUTH                          | Georgia Lottery Corporation   |    | 99,728.51                                 | 0.023993%                             |
| AUTH                          | Oconee River Greenway Authority   |    | 9,073.44                                  | 0.002183%                             |
| CHAR                          | Mountain Education Center Inc   |    | 16,282.48                                 | 0.003917%                             |
| CORT                          | Dekalb County State Court   |    | 804,865.75                                | 0.193634%                             |
| CORT                          | Bibb County State Court   |    | 268,877.98                                | 0.064686%                             |
| CORT                          | Chatham County State Court  |    | 230,481.38                                | 0.055449%                             |
| CSBS                          | Lookout Mountain Community Service Board  |    | 142,541.51                                | 0.034293%                             |
| CSBS                          | Highland Rivers Center Community Service Board                                  |    | 228,940.28                                | 0.055078%                             |
| CSBS                          | Georgia Mountains Avita Community Partners                                      |    | 71,656.93                                 | 0.017239%                             |
| CSBS                          | Cobb County Community Service   |    | 172,393.11                                | 0.041474%                             |
| CSBS                          | Douglas Community Service Board   |    | 10,820.90                                 | 0.002603%                             |
| CSBS                          | Dekalb Community Service Board  |    | 196,206.96                                | 0.047203%                             |
| CSBS                          | View Point Health   |    | 148,306.24                                | 0.035679%                             |
| CSBS                          | Clayton Community M.H., Substa  |    | 99,699.27                                 | 0.023986%                             |
| CSBS                          | Advantage Behavioral Health Systems   |    | 140,256.45                                | 0.033743%                             |
| CSBS                          | Pathways Center Community Service Board   |    | 115,336.54                                | 0.027748%                             |
| CSBS                          | Mcintosh Trail MH, MR and SA C  |    | 158,531.84                                | 0.038139%                             |
| CSBS                          | River Edge Behavioral Health Center   |    | 258,333.08                                | 0.062150%                             |
| CSBS                          | Phoenix Center  |    | 89,873.23                                 | 0.021622%                             |
| CSBS                          | Oconee Community Service Board  |    | 86,559.77                                 | 0.020824%                             |
| CSBS                          | East Central Georgia Community Service Board Serenity Behavioral Health Systems |    | 151,960.86                                | 0.036559%                             |
| CSBS                          | Ogeechee MH, MR and SA Community  |    | 150,466.88                                | 0.036199%                             |
| CSBS                          | New Horizons  |    | 177,308.23                                | 0.042657%                             |
| CSBS                          | Middle Flint Community Service Board  |    | 136,009.21                                | 0.032721%                             |
| CSBS                          | CSB of Middle Georgia   |    | 194,503.61                                | 0.046794%                             |
| CSBS                          | Albany Area Community Service Board   |    | 51,925.09                                 | 0.012492%                             |
| CSBS                          | The Georgia Pines Community Service Board                                       |    | 282,020.24                                | 0.067848%                             |
| CSBS                          | South Georgia Community Service Board   |    | 112,558.75                                | 0.027079%                             |
| CSBS                          | Pineland Area MH, MR and SA Center  |    | 96,258.94                                 | 0.023158%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>  | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| CSBS                          | Satilla Community Service Board                          | 175,811.91                                | 0.042297%                             |
| CSBS                          | Gateway Behavior Health Services Community Service Board | 111,454.47                                | 0.026814%                             |
| DFAC                          | Appling County DFACS                                     | 45,619.05                                 | 0.010975%                             |
| DFAC                          | Atkinson County DFACS                                    | 19,632.68                                 | 0.004723%                             |
| DFAC                          | Bacon County DFACS                                       | 36,941.46                                 | 0.008887%                             |
| DFAC                          | Baker County DFACS                                       | 11,490.11                                 | 0.002764%                             |
| DFAC                          | Baldwin County DFACS                                     | 155,069.96                                | 0.037307%                             |
| DFAC                          | Banks County DFACS                                       | 60,657.08                                 | 0.014593%                             |
| DFAC                          | Barrow County DFACS                                      | 172,065.73                                | 0.041395%                             |
| DFAC                          | Bartow County DFACS                                      | 255,430.63                                | 0.061451%                             |
| DFAC                          | Ben Hill County DFACS                                    | 65,026.59                                 | 0.015644%                             |
| DFAC                          | Berrien County DFACS                                     | 102,758.95                                | 0.024722%                             |
| DFAC                          | Bibb County DFACS  | 887,793.71                                | 0.213585%                             |
| DFAC                          | Bleckley County DFACS                                    | 38,920.05                                 | 0.009363%                             |
| DFAC                          | Brantley County DFACS                                    | 71,570.55                                 | 0.017218%                             |
| DFAC                          | Brooks County DFACS                                      | 63,917.62                                 | 0.015377%                             |
| DFAC                          | Bryan County DFACS                                       | 50,402.86                                 | 0.012126%                             |
| DFAC                          | Bulloch County DFACS                                     | 144,972.10                                | 0.034877%                             |
| DFAC                          | Burke County DFACS                                       | 78,950.56                                 | 0.018994%                             |
| DFAC                          | Butts County DFACS                                       | 57,834.80                                 | 0.013914%                             |
| DFAC                          | Calhoun County DFACS                                     | 31,013.56                                 | 0.007461%                             |
| DFAC                          | Camden County DFACS                                      | 114,896.46                                | 0.027642%                             |
| DFAC                          | Candler County DFACS                                     | 50,408.64                                 | 0.012127%                             |
| DFAC                          | Carroll County DFACS                                     | 273,430.74                                | 0.065782%                             |
| DFAC                          | Catoosa County DFACS                                     | 141,016.44                                | 0.033926%                             |
| DFAC                          | Charlton County DFACS                                    | 68,834.28                                 | 0.016560%                             |
| DFAC                          | Chatham County DFACS                                     | 759,098.26                                | 0.182623%                             |
| DFAC                          | Chattahoochee County DFACS                               | 15,851.27                                 | 0.003813%                             |
| DFAC                          | Chattooga County DFACS                                   | 114,291.55                                | 0.027496%                             |
| DFAC                          | Cherokee County DFACS                                    | 329,357.72                                | 0.079237%                             |
| DFAC                          | Clarke County DFACS                                      | 589,422.27                                | 0.141803%                             |
| DFAC                          | Clay County DFACS  | 31,160.10                                 | 0.007496%                             |
| DFAC                          | Clayton County DFACS                                     | 1,450,980.83                              | 0.349076%                             |
| DFAC                          | Clinch County DFACS                                      | 31,982.48                                 | 0.007694%                             |
| DFAC                          | Cobb County DFACS  | 1,067,069.48                              | 0.256715%                             |
| DFAC                          | Coffee County DFACS                                      | 307,441.68                                | 0.073964%                             |
| DFAC                          | Colquitt County DFACS                                    | 153,970.39                                | 0.037042%                             |
| DFAC                          | Columbia County DFACS                                    | 283,245.18                                | 0.068143%                             |
| DFAC                          | Cook County DFACS  | 83,727.36                                 | 0.020143%                             |
| DFAC                          | Coweta County DFACS                                      | 241,926.88                                | 0.058203%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-------------------------|---|---------------------------------------|
| DFAC                          | Crawford County DFACS   | 83,318.91                                 | 0.020045%                             |
| DFAC                          | Crisp County DFACS      | 125,219.75                                | 0.030125%                             |
| DFAC                          | Dade County DFACS       | 67,684.71                                 | 0.016284%                             |
| DFAC                          | Dawson County DFACS     | 36,763.31                                 | 0.008844%                             |
| DFAC                          | Decatur County DFACS    | 137,770.88                                | 0.033145%                             |
| DFAC                          | Dekalb County DFACS     | 2,829,835.37                              | 0.680799%                             |
| DFAC                          | Dodge County DFACS      | 49,402.61                                 | 0.011885%                             |
| DFAC                          | Dooly County DFACS      | 45,080.59                                 | 0.010845%                             |
| DFAC                          | Dougherty County DFACS  | 1,411,133.35                              | 0.339489%                             |
| DFAC                          | Douglas County DFACS    | 394,978.44                                | 0.095024%                             |
| DFAC                          | Early County DFACS      | 268,401.41                                | 0.064572%                             |
| DFAC                          | Echols County DFACS     | 13,169.35                                 | 0.003168%                             |
| DFAC                          | Effingham County DFACS  | 106,888.33                                | 0.025715%                             |
| DFAC                          | Elbert County DFACS     | 72,779.18                                 | 0.017509%                             |
| DFAC                          | Emanuel County DFACS    | 41,616.65                                 | 0.010012%                             |
| DFAC                          | Evans County DFACS      | 30,242.90                                 | 0.007276%                             |
| DFAC                          | Fannin County DFACS     | 62,387.75                                 | 0.015009%                             |
| DFAC                          | Fayette County DFACS    | 112,429.40                                | 0.027048%                             |
| DFAC                          | Floyd County DFACS      | 632,714.42                                | 0.152218%                             |
| DFAC                          | Forsyth County DFACS    | 173,838.97                                | 0.041822%                             |
| DFAC                          | Franklin County DFACS   | 77,292.99                                 | 0.018595%                             |
| DFAC                          | Fulton County           | 3,803,523.11                              | 0.915048%                             |
| DFAC                          | Gilmer County DFACS     | 81,654.79                                 | 0.019644%                             |
| DFAC                          | Glascocock County DFACS | 18,821.32                                 | 0.004528%                             |
| DFAC                          | Glynn County DFACS      | 386,057.11                                | 0.092877%                             |
| DFAC                          | Gordon County DFACS     | 190,000.72                                | 0.045710%                             |
| DFAC                          | Grady County DFACS      | 80,389.38                                 | 0.019340%                             |
| DFAC                          | Greene County DFACS     | 62,366.52                                 | 0.015004%                             |
| DFAC                          | Gwinnett County DFACS   | 1,401,451.37                              | 0.337160%                             |
| DFAC                          | Habersham County DFACS  | 88,357.35                                 | 0.021257%                             |
| DFAC                          | Hall County DFACS       | 508,137.90                                | 0.122247%                             |
| DFAC                          | Hancock County DFACS    | 19,320.44                                 | 0.004648%                             |
| DFAC                          | Haralson County DFACS   | 90,472.34                                 | 0.021766%                             |
| DFAC                          | Harris County DFACS     | 68,467.35                                 | 0.016472%                             |
| DFAC                          | Hart County DFACS       | 104,403.03                                | 0.025117%                             |
| DFAC                          | Heard County DFACS      | 69,733.25                                 | 0.016776%                             |
| DFAC                          | Henry County DFACS      | 509,478.49                                | 0.122570%                             |
| DFAC                          | Houston County DFACS    | 342,299.08                                | 0.082350%                             |
| DFAC                          | Irwin County DFACS      | 48,023.37                                 | 0.011553%                             |
| DFAC                          | Jackson County DFACS    | 148,856.36                                | 0.035812%                             |
| DFAC                          | Jasper County DFACS     | 27,092.96                                 | 0.006518%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-------------------------|---|---------------------------------------|
| DFAC                          | Jeff Davis County DFACS | 69,206.66                                 | 0.016650%                             |
| DFAC                          | Jefferson County DFACS  | 69,673.94                                 | 0.016762%                             |
| DFAC                          | Jenkins County DFACS    | 26,519.40                                 | 0.006380%                             |
| DFAC                          | Johnson County DFACS    | 40,923.76                                 | 0.009845%                             |
| DFAC                          | Jones County DFACS      | 110,964.62                                | 0.026696%                             |
| DFAC                          | Lamar County DFACS      | 86,665.22                                 | 0.020850%                             |
| DFAC                          | Lanier County DFACS     | 67,294.70                                 | 0.016190%                             |
| DFAC                          | Laurens County DFACS    | 457,547.57                                | 0.110076%                             |
| DFAC                          | Lee County DFACS        | 43,181.83                                 | 0.010389%                             |
| DFAC                          | Liberty County DFACS    | 166,793.28                                | 0.040127%                             |
| DFAC                          | Lincoln County DFACS    | 13,990.59                                 | 0.003366%                             |
| DFAC                          | Long County DFACS       | 21,961.62                                 | 0.005284%                             |
| DFAC                          | Lowndes County DFACS    | 373,106.02                                | 0.089762%                             |
| DFAC                          | Lumpkin County DFACS    | 66,655.57                                 | 0.016036%                             |
| DFAC                          | Macon County DFACS      | 78,603.87                                 | 0.018910%                             |
| DFAC                          | Madison County DFACS    | 97,119.27                                 | 0.023365%                             |
| DFAC                          | Marion County DFACS     | 48,619.72                                 | 0.011697%                             |
| DFAC                          | Mcduffie County DFACS   | 97,840.98                                 | 0.023539%                             |
| DFAC                          | Mcintosh County DFACS   | 18,667.93                                 | 0.004491%                             |
| DFAC                          | Meriwether County DFACS | 110,893.06                                | 0.026679%                             |
| DFAC                          | Miller County DFACS     | 15,230.31                                 | 0.003664%                             |
| DFAC                          | Mitchell County DFACS   | 104,007.76                                | 0.025022%                             |
| DFAC                          | Monroe County DFACS     | 90,620.73                                 | 0.021801%                             |
| DFAC                          | Montgomery County DFACS | 45,715.79                                 | 0.010998%                             |
| DFAC                          | Morgan County DFACS     | 75,713.91                                 | 0.018215%                             |
| DFAC                          | Murray County DFACS     | 135,826.52                                | 0.032677%                             |
| DFAC                          | Muscogee County DFACS   | 637,729.56                                | 0.153424%                             |
| DFAC                          | Newton County DFACS     | 251,944.53                                | 0.060613%                             |
| DFAC                          | Oconee County DFACS     | 74,619.64                                 | 0.017952%                             |
| DFAC                          | Oglethorpe County DFACS | 25,784.32                                 | 0.006203%                             |
| DFAC                          | Paulding County DFACS   | 222,449.61                                | 0.053517%                             |
| DFAC                          | Peach County DFACS      | 104,239.80                                | 0.025078%                             |
| DFAC                          | Pickens County DFACS    | 90,289.13                                 | 0.021722%                             |
| DFAC                          | Pierce County DFACS     | 72,719.51                                 | 0.017495%                             |
| DFAC                          | Pike County DFACS       | 56,692.71                                 | 0.013639%                             |
| DFAC                          | Polk County DFACS       | 189,058.94                                | 0.045484%                             |
| DFAC                          | Pulaski County DFACS    | 26,377.44                                 | 0.006346%                             |
| DFAC                          | Putnam County DFACS     | 253,978.24                                | 0.061102%                             |
| DFAC                          | Quitman County DFACS    | 5,736.84                                  | 0.001380%                             |
| DFAC                          | Rabun County DFACS      | 83,735.66                                 | 0.020145%                             |
| DFAC                          | Randolph County DFACS   | 45,179.67                                 | 0.010869%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                   | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-----------------------------------|---|---------------------------------------|
| DFAC                          | Richmond County DFACS             | 653,191.17                                | 0.157144%                             |
| DFAC                          | Rockdale County DFACS             | 200,428.56                                | 0.048219%                             |
| DFAC                          | Schley County DFACS               | 10,407.95                                 | 0.002504%                             |
| DFAC                          | Screven County DFACS              | 60,766.14                                 | 0.014619%                             |
| DFAC                          | Seminole County DFACS             | 61,908.81                                 | 0.014894%                             |
| DFAC                          | Spalding County DFACS             | 424,293.22                                | 0.102076%                             |
| DFAC                          | Stephens County DFACS             | 120,633.39                                | 0.029022%                             |
| DFAC                          | Stewart County DFACS              | 23,218.60                                 | 0.005586%                             |
| DFAC                          | Sumter County DFACS               | 494,305.90                                | 0.118920%                             |
| DFAC                          | Talbot County DFACS               | 28,713.98                                 | 0.006908%                             |
| DFAC                          | Taliaferro County DFACS           | 7,290.39                                  | 0.001754%                             |
| DFAC                          | Tattnall County DFACS             | 54,080.34                                 | 0.013011%                             |
| DFAC                          | Taylor County DFACS               | 27,170.95                                 | 0.006537%                             |
| DFAC                          | Telfair County DFACS              | 55,781.18                                 | 0.013420%                             |
| DFAC                          | Terrell County DFACS              | 41,117.25                                 | 0.009892%                             |
| DFAC                          | Thomas County DFACS               | 183,313.07                                | 0.044101%                             |
| DFAC                          | Tift County DFACS                 | 232,884.32                                | 0.056027%                             |
| DFAC                          | Toombs County DFACS               | 107,139.38                                | 0.025776%                             |
| DFAC                          | Towns County DFACS                | 22,905.47                                 | 0.005511%                             |
| DFAC                          | Treutlen County DFACS             | 30,312.36                                 | 0.007293%                             |
| DFAC                          | Troup County DFACS                | 220,625.86                                | 0.053078%                             |
| DFAC                          | Turner County DFACS               | 19,803.49                                 | 0.004764%                             |
| DFAC                          | Twiggs County DFACS               | 58,137.67                                 | 0.013987%                             |
| DFAC                          | Union County DFACS                | 52,252.38                                 | 0.012571%                             |
| DFAC                          | Upson County DFACS                | 142,925.91                                | 0.034385%                             |
| DFAC                          | Walker County DFACS               | 147,362.12                                | 0.035452%                             |
| DFAC                          | Walton County DFACS               | 237,035.87                                | 0.057026%                             |
| DFAC                          | Ware County DFACS                 | 135,232.94                                | 0.032534%                             |
| DFAC                          | Warren County DFACS               | 22,238.24                                 | 0.005350%                             |
| DFAC                          | Washington County DFACS           | 69,727.40                                 | 0.016775%                             |
| DFAC                          | Wayne County DFACS                | 84,464.11                                 | 0.020320%                             |
| DFAC                          | Webster County DFACS              | 14,479.68                                 | 0.003484%                             |
| DFAC                          | Wheeler County DFACS              | 23,769.70                                 | 0.005718%                             |
| DFAC                          | White County DFACS                | 73,495.02                                 | 0.017681%                             |
| DFAC                          | Whitfield County DFACS            | 542,968.99                                | 0.130627%                             |
| DFAC                          | Wilcox County DFACS               | 36,012.99                                 | 0.008664%                             |
| DFAC                          | Wilkes County DFACS               | 40,040.45                                 | 0.009633%                             |
| DFAC                          | Wilkinson County DFACS            | 31,825.73                                 | 0.007657%                             |
| DFAC                          | Worth County DFACS                | 123,009.59                                | 0.029594%                             |
| HLTH                          | Appling County Health Department  | 56,253.84                                 | 0.013534%                             |
| HLTH                          | Atkinson County Health Department | 25,184.18                                 | 0.006059%                             |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                        | <u>2014 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|--|---|---|
| HLTH                                  | Bacon County Health Department         | 34,206.72   | 0.008229%                                     |
| HLTH                                  | Baker County Health Department         | 30,054.69   | 0.007231%                                     |
| HLTH                                  | Baldwin County Health Department       | 64,541.40   | 0.015527%                                     |
| HLTH                                  | Banks County Health Department         | 27,891.48   | 0.006710%                                     |
| HLTH                                  | Barrow County Public Health            | 85,730.27   | 0.020625%                                     |
| HLTH                                  | Bartow County Health Department        | 132,214.58  | 0.031808%                                     |
| HLTH                                  | Ben Hill County Health Department      | 44,330.06   | 0.010665%                                     |
| HLTH                                  | Berrien County Health Department       | 28,926.72   | 0.006959%                                     |
| HLTH                                  | Bibb County Health Department          | 316,108.21  | 0.076049%                                     |
| HLTH                                  | Bleckley County Health Department      | 26,213.92   | 0.006307%                                     |
| HLTH                                  | Brantley County Health Department      | 34,173.80   | 0.008222%                                     |
| HLTH                                  | Brooks County Health Department        | 31,485.84   | 0.007575%                                     |
| HLTH                                  | Bulloch County Physical Health         | 113,503.87  | 0.027307%                                     |
| HLTH                                  | Burke County Health Department         | 64,608.80   | 0.015544%                                     |
| HLTH                                  | Butts County Health Department         | 29,970.82   | 0.007210%                                     |
| HLTH                                  | Calhoun County Health Department       | 15,935.47   | 0.003834%                                     |
| HLTH                                  | Candler County Health Department       | 29,887.58   | 0.007190%                                     |
| HLTH                                  | Carroll County Health Department       | 124,697.05  | 0.030000%                                     |
| HLTH                                  | Catoosa County Health Department       | 133,178.13  | 0.032040%                                     |
| HLTH                                  | Charlton County Health Department      | 49,113.86   | 0.011816%                                     |
| HLTH                                  | Chattahoochee County Health Department | 5,154.48  | 0.001240%                                     |
| HLTH                                  | Chattooga County Health Department     | 62,283.20   | 0.014984%                                     |
| HLTH                                  | Cherokee County Health Department      | 774,615.56  | 0.186356%                                     |
| HLTH                                  | Clarke County Health Department        | 594,789.49  | 0.143094%                                     |
| HLTH                                  | Clay County Health Department          | 8,087.08  | 0.001946%                                     |
| HLTH                                  | Clayton County Health Department       | 753,856.79  | 0.181362%                                     |
| HLTH                                  | Clinch County Health Department        | 25,322.04   | 0.006092%                                     |
| HLTH                                  | Cobb County Health Department          | 1,503,791.18                                      | 0.361781%                                     |
| HLTH                                  | Coffee County Health Department        | 102,877.63  | 0.024750%                                     |
| HLTH                                  | Colquitt County Health Department      | 140,047.58  | 0.033693%                                     |
| HLTH                                  | Columbia County Health Department      | 108,001.97  | 0.025983%                                     |
| HLTH                                  | Cook County Health Department          | 35,500.84   | 0.008541%                                     |
| HLTH                                  | Coweta County Health Department        | 129,391.38  | 0.031129%                                     |
| HLTH                                  | Crawford County Health Department      | 23,768.20   | 0.005718%                                     |
| HLTH                                  | Crisp County Health Department         | 49,081.61   | 0.011808%                                     |
| HLTH                                  | Dade County Health Department          | 37,757.57   | 0.009084%                                     |
| HLTH                                  | Dawson County Health Department        | 38,860.76   | 0.009349%                                     |
| HLTH                                  | Decatur County Health Department       | 78,328.17   | 0.018844%                                     |
| HLTH                                  | Dekalb County Health Department        | 2,267,812.45                                      | 0.545588%                                     |
| HLTH                                  | Dodge County Health Department         | 35,027.46   | 0.008427%                                     |
| HLTH                                  | Dooly County Health Department         | 27,731.12   | 0.006672%                                     |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                     | <u>2014 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|-------------------------------------|---|---|
| HLTH                                  | Dougherty County Health Department  | 322,158.62  | 0.077505%                                     |
| HLTH                                  | Southwest Health District           | 601,101.40  | 0.144612%                                     |
| HLTH                                  | Douglas County Health Department    | 102,732.80  | 0.024715%                                     |
| HLTH                                  | Early County Health Department      | 43,475.41   | 0.010459%                                     |
| HLTH                                  | Echols County Health Department     | 18,260.76   | 0.004393%                                     |
| HLTH                                  | Elbert County Health Department     | 32,612.45   | 0.007846%                                     |
| HLTH                                  | Emanuel County Health Department    | 92,393.84   | 0.022228%                                     |
| HLTH                                  | Evans County Health Department      | 32,915.56   | 0.007919%                                     |
| HLTH                                  | Fannin County Health Department     | 50,272.32   | 0.012094%                                     |
| HLTH                                  | Fayette County Health Department    | 109,829.12  | 0.026423%                                     |
| HLTH                                  | Floyd County Health Department      | 996,600.90  | 0.239761%                                     |
| HLTH                                  | Forsyth County Health Department    | 125,893.74  | 0.030287%                                     |
| HLTH                                  | Franklin County Health Department   | 37,319.22   | 0.008978%                                     |
| HLTH                                  | Gilmer County Health Department     | 68,496.76   | 0.016479%                                     |
| HLTH                                  | Glascocock County Health Department | 11,421.34   | 0.002748%                                     |
| HLTH                                  | Glynn County Health Department      | 2,065,267.00                                      | 0.496860%                                     |
| HLTH                                  | Gordon County Health Department     | 108,945.90  | 0.026210%                                     |
| HLTH                                  | Grady County Health Department      | 70,072.43   | 0.016858%                                     |
| HLTH                                  | Greene County Health Department     | 42,831.25   | 0.010304%                                     |
| HLTH                                  | Gwinnett County Health Department   | 1,697,981.89                                      | 0.408499%                                     |
| HLTH                                  | Habersham County Health Department  | 62,342.90   | 0.014998%                                     |
| HLTH                                  | Hall County Health Department       | 1,009,614.64                                      | 0.242892%                                     |
| HLTH                                  | Hancock County Health Department    | 34,305.99   | 0.008253%                                     |
| HLTH                                  | Haralson County Health Department   | 37,515.35   | 0.009025%                                     |
| HLTH                                  | Harris County Health Department     | 53,763.15   | 0.012934%                                     |
| HLTH                                  | Hart County Health Department       | 37,045.23   | 0.008912%                                     |
| HLTH                                  | Heard County Health Department      | 21,839.53   | 0.005254%                                     |
| HLTH                                  | Henry County Health Department      | 169,865.50  | 0.040866%                                     |
| HLTH                                  | Houston County Health Department    | 937,311.60  | 0.225498%                                     |
| HLTH                                  | Irwin County Health Department      | 45,458.60   | 0.010936%                                     |
| HLTH                                  | Jackson County Health Department    | 76,379.92   | 0.018375%                                     |
| HLTH                                  | Jasper County Health Department     | 29,026.69   | 0.006983%                                     |
| HLTH                                  | Jeff Davis County Health Department | 44,976.10   | 0.010820%                                     |
| HLTH                                  | Jefferson County Health Department  | 53,402.30   | 0.012847%                                     |
| HLTH                                  | Jenkins County Health Department    | 23,527.69   | 0.005660%                                     |
| HLTH                                  | Johnson County Health Department    | 17,868.04   | 0.004299%                                     |
| HLTH                                  | Jones County Health Department      | 33,089.70   | 0.007961%                                     |
| HLTH                                  | Lamar County Health Department      | 40,285.56   | 0.009692%                                     |
| HLTH                                  | Lanier County Health Department     | 11,160.96   | 0.002685%                                     |
| HLTH                                  | Laurens County Health Department    | 544,246.41  | 0.130934%                                     |
| HLTH                                  | Lee County Health Department        | 70,612.74   | 0.016988%                                     |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                     | <u>2014 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|-------------------------------------|---|---|
| HLTH                                  | Lincoln County Health Department    | 14,151.04   | 0.003404%                                     |
| HLTH                                  | Lowndes County Health Department    | 808,658.50  | 0.194546%                                     |
| HLTH                                  | Lumpkin County Health Department    | 56,076.91   | 0.013491%                                     |
| HLTH                                  | Macon County Health Department      | 17,456.89   | 0.004200%                                     |
| HLTH                                  | Madison County Health Department    | 52,691.79   | 0.012677%                                     |
| HLTH                                  | Marion County Health Department     | 14,581.08   | 0.003508%                                     |
| HLTH                                  | Mcduffie County Health Department   | 52,681.31   | 0.012674%                                     |
| HLTH                                  | Meriwether County Health Department | 68,518.99   | 0.016484%                                     |
| HLTH                                  | Miller County Health Department     | 31,267.90   | 0.007522%                                     |
| HLTH                                  | Mitchell County Health Department   | 55,507.13   | 0.013354%                                     |
| HLTH                                  | Monroe County Health Department     | 31,231.51   | 0.007514%                                     |
| HLTH                                  | Montgomery County Health Department | 25,540.48   | 0.006145%                                     |
| HLTH                                  | Morgan County Health Department     | 48,842.51   | 0.011750%                                     |
| HLTH                                  | Murray County Health Department     | 72,321.46   | 0.017399%                                     |
| HLTH                                  | Muscogee County Health Department   | 1,003,361.94                                      | 0.241388%                                     |
| HLTH                                  | Newton County Health Department     | 167,362.00  | 0.040264%                                     |
| HLTH                                  | Oconee County Health Department     | 46,988.85   | 0.011305%                                     |
| HLTH                                  | Oglethorpe County Health Department | 32,865.39   | 0.007907%                                     |
| HLTH                                  | Paulding County Health Department   | 114,746.81  | 0.027606%                                     |
| HLTH                                  | Peach County Health Department      | 41,645.14   | 0.010019%                                     |
| HLTH                                  | Pickens County Health Department    | 41,461.73   | 0.009975%                                     |
| HLTH                                  | Pierce County Health Department     | 79,533.27   | 0.019134%                                     |
| HLTH                                  | Pike County Health Department       | 26,841.98   | 0.006458%                                     |
| HLTH                                  | Polk County Health Department       | 93,068.18   | 0.022390%                                     |
| HLTH                                  | Pulaski County Health Department    | 27,823.57   | 0.006694%                                     |
| HLTH                                  | Putnam County Health Department     | 57,625.25   | 0.013863%                                     |
| HLTH                                  | Rabun County Health Department      | 53,869.82   | 0.012960%                                     |
| HLTH                                  | Randolph County Health Department   | 21,056.48   | 0.005066%                                     |
| HLTH                                  | Richmond County Health Department   | 862,168.20  | 0.207420%                                     |
| HLTH                                  | Rockdale County Health Department   | 134,216.44  | 0.032290%                                     |
| HLTH                                  | Schley County Health Department     | 12,397.92   | 0.002983%                                     |
| HLTH                                  | Screven County Health Department    | 46,605.77   | 0.011212%                                     |
| HLTH                                  | Seminole County Health Department   | 51,989.28   | 0.012508%                                     |
| HLTH                                  | Spalding County Health Department   | 96,811.37   | 0.023291%                                     |
| HLTH                                  | Stephens County Health Department   | 43,229.13   | 0.010400%                                     |
| HLTH                                  | Stewart County Health Department    | 14,940.48   | 0.003594%                                     |
| HLTH                                  | Sumter County Health Department     | 82,418.42   | 0.019828%                                     |
| HLTH                                  | Talbot County Health Department     | 14,350.08   | 0.003452%                                     |
| HLTH                                  | Taliaferro County Health Department | 12,383.38   | 0.002979%                                     |
| HLTH                                  | Tattnall County Health Department   | 57,789.06   | 0.013903%                                     |
| HLTH                                  | Taylor County Health Department     | 27,679.50   | 0.006659%                                     |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                       | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---------------------------------------|---|---------------------------------------|
| HLTH                          | Telfair County Health Department      | 33,412.08                                 | 0.008038%                             |
| HLTH                          | Terrell County Health Department      | 24,171.96                                 | 0.005815%                             |
| HLTH                          | Thomas County Health Department       | 170,143.38                                | 0.040933%                             |
| HLTH                          | Tift County Health Department         | 94,322.97                                 | 0.022692%                             |
| HLTH                          | Toombs County Health Department       | 70,584.54                                 | 0.016981%                             |
| HLTH                          | Towns County Health Department        | 54,215.16                                 | 0.013043%                             |
| HLTH                          | Treutlen County Health Department     | 19,160.60                                 | 0.004610%                             |
| HLTH                          | Troup County Health Department        | 796,694.74                                | 0.191668%                             |
| HLTH                          | Turner County Health Department       | 22,042.80                                 | 0.005303%                             |
| HLTH                          | Twiggs County Health Department       | 23,998.74                                 | 0.005774%                             |
| HLTH                          | Union County Health Department        | 46,761.72                                 | 0.011250%                             |
| HLTH                          | Upson County Health Department        | 78,971.08                                 | 0.018999%                             |
| HLTH                          | Walker County Health Department       | 113,934.42                                | 0.027410%                             |
| HLTH                          | Walton County Health Department       | 149,873.84                                | 0.036057%                             |
| HLTH                          | Ware County Health Department         | 885,383.75                                | 0.213005%                             |
| HLTH                          | Warren County Health Department       | 11,647.52                                 | 0.002802%                             |
| HLTH                          | Washington County Health Department   | 45,939.76                                 | 0.011052%                             |
| HLTH                          | Wayne County Health Department        | 63,291.86                                 | 0.015227%                             |
| HLTH                          | Webster County Health Department      | 9,201.84                                  | 0.002214%                             |
| HLTH                          | Wheeler County Health Department      | 18,498.84                                 | 0.004450%                             |
| HLTH                          | White County Health Department        | 47,706.06                                 | 0.011477%                             |
| HLTH                          | Whitfield County Health Department    | 378,000.58                                | 0.090939%                             |
| HLTH                          | Wilcox County Health Department       | 14,785.30                                 | 0.003557%                             |
| HLTH                          | Wilkes County Health Department       | 35,098.78                                 | 0.008444%                             |
| HLTH                          | Wilkinson County Health Department    | 32,926.20                                 | 0.007921%                             |
| HLTH                          | Worth County Health Department        | 50,209.18                                 | 0.012079%                             |
| MRCS                          | Woodright Industries                  | 90,284.52                                 | 0.021721%                             |
| MRCS                          | Jessamine Place                       | 109,582.29                                | 0.026363%                             |
| MRCS                          | Carroll County MR Services            | 74,942.96                                 | 0.018030%                             |
| MRCS                          | Green Oaks Service Center             | 138,092.97                                | 0.033222%                             |
| MRCS                          | Haralson County Center (Mh/Mr/Sa)     | 99,881.26                                 | 0.024029%                             |
| MRCS                          | Mitchell-Baker Service Center         | 111,566.23                                | 0.026841%                             |
| MRCS                          | Thomas/Grady Service Center           | 184,704.75                                | 0.044436%                             |
| MRCS                          | Tift County - Diversified Enterprises | 202,381.67                                | 0.048689%                             |
| PSCH                          | Bacon County Schools                  | 15,576.60                                 | 0.003747%                             |
| PSCH                          | Baldwin County Schools                | 35,290.19                                 | 0.008490%                             |
| PSCH                          | Barrow County Schools                 | 7,493.34                                  | 0.001803%                             |
| PSCH                          | Ben Hill County Schools               | 10,770.79                                 | 0.002591%                             |
| PSCH                          | Bibb County Schools                   | 81,547.22                                 | 0.019619%                             |
| PSCH                          | Butts County Schools                  | 20,422.02                                 | 0.004913%                             |
| PSCH                          | Camden County Schools                 | 7,947.62                                  | 0.001912%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                   | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|-----------------------------------|---|---------------------------------------|
| PSCH                          | Carroll County Schools            | 12,564.22                                 | 0.003023%                             |
| PSCH                          | Catoosa County Board of Education | 7,242.24                                  | 0.001742%                             |
| PSCH                          | Chatham County Schools            | 21,156.49                                 | 0.005090%                             |
| PSCH                          | Live Oak Public Libraries         | 9,996.10                                  | 0.002405%                             |
| PSCH                          | Clarke County Schools             | 41,369.40                                 | 0.009953%                             |
| PSCH                          | Clayton County Schools            | 28,486.43                                 | 0.006853%                             |
| PSCH                          | Cobb County Schools               | 8,573.97                                  | 0.002063%                             |
| PSCH                          | Colquitt County Schools           | 17,840.64                                 | 0.004292%                             |
| PSCH                          | Columbia County Schools           | 33,113.52                                 | 0.007966%                             |
| PSCH                          | Coweta County Schools             | 14,796.61                                 | 0.003560%                             |
| PSCH                          | Crisp County Schools              | 33,361.16                                 | 0.008026%                             |
| PSCH                          | Decatur County Schools            | 20,842.80                                 | 0.005014%                             |
| PSCH                          | Dekalb County Schools             | 158,502.07                                | 0.038132%                             |
| PSCH                          | Dodge County Schools              | 21,790.47                                 | 0.005242%                             |
| PSCH                          | Ocmulgee Regional Library System  | 5,454.96                                  | 0.001312%                             |
| PSCH                          | Dougherty County Schools          | 19,756.80                                 | 0.004753%                             |
| PSCH                          | Douglas County Schools            | 42,183.91                                 | 0.010149%                             |
| PSCH                          | Effingham County Schools          | 20,554.66                                 | 0.004945%                             |
| PSCH                          | Emanuel County Schools            | 8,581.42                                  | 0.002065%                             |
| PSCH                          | Fayette County Schools            | 18,967.58                                 | 0.004563%                             |
| PSCH                          | Floyd County Schools              | 35,024.23                                 | 0.008426%                             |
| PSCH                          | Forsyth County Schools            | 17,065.03                                 | 0.004105%                             |
| PSCH                          | Fulton County Board of Education  | 8,476.08                                  | 0.002039%                             |
| PSCH                          | Gilmer County Schools             | 19,419.26                                 | 0.004672%                             |
| PSCH                          | Glascocock County Schools         | 7,834.98                                  | 0.001885%                             |
| PSCH                          | Glynn County Schools              | 42,908.48                                 | 0.010323%                             |
| PSCH                          | Gordon County Schools             | 8,392.32                                  | 0.002019%                             |
| PSCH                          | Grady County Schools              | 18,427.84                                 | 0.004433%                             |
| PSCH                          | Greene County Schools             | 22,930.96                                 | 0.005517%                             |
| PSCH                          | Gwinnett County Schools           | 54,069.64                                 | 0.013008%                             |
| PSCH                          | Hall County Schools               | 9,587.48                                  | 0.002307%                             |
| PSCH                          | Hart County Schools               | 8,824.80                                  | 0.002123%                             |
| PSCH                          | Henry County Schools              | 49,357.89                                 | 0.011874%                             |
| PSCH                          | Houston County Schools            | 74,802.08                                 | 0.017996%                             |
| PSCH                          | Irwin County Schools              | 18,836.08                                 | 0.004532%                             |
| PSCH                          | Jackson County Schools            | 8,956.27                                  | 0.002155%                             |
| PSCH                          | Johnson County Schools            | 11,754.16                                 | 0.002828%                             |
| PSCH                          | Lamar County Schools              | 10,574.16                                 | 0.002544%                             |
| PSCH                          | Lee County Schools                | 3,199.60                                  | 0.000770%                             |
| PSCH                          | Macon County Schools              | 9,400.26                                  | 0.002262%                             |
| PSCH                          | Madison County Schools            | 10,713.74                                 | 0.002578%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                                      | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| PSCH                          | Mcduffie County Schools                              | 30,057.15                                 | 0.007231%                             |
| PSCH                          | Meriwether County Schools                            | 22,798.78                                 | 0.005485%                             |
| PSCH                          | Monroe County Schools                                | 9,436.68                                  | 0.002270%                             |
| PSCH                          | Muscogee County Schools                              | 29,550.99                                 | 0.007109%                             |
| PSCH                          | Oglethorpe County Schools                            | 13,195.05                                 | 0.003174%                             |
| PSCH                          | Paulding County Schools                              | 24,426.61                                 | 0.005877%                             |
| PSCH                          | Pickens County Schools                               | 2,517.18                                  | 0.000606%                             |
| PSCH                          | Pierce County Schools                                | 10,828.50                                 | 0.002605%                             |
| PSCH                          | Pike County Schools                                  | 14,055.59                                 | 0.003381%                             |
| PSCH                          | Polk County Schools                                  | 14,103.54                                 | 0.003393%                             |
| PSCH                          | Rabun County Schools                                 | 8,483.00                                  | 0.002041%                             |
| PSCH                          | Richmond County Schools                              | 13,880.13                                 | 0.003339%                             |
| PSCH                          | Rockdale County Schools                              | 46,953.82                                 | 0.011296%                             |
| PSCH                          | Spalding County Schools                              | 18,801.36                                 | 0.004523%                             |
| PSCH                          | Stephens County Schools                              | 3,930.24                                  | 0.000946%                             |
| PSCH                          | Sumter County Schools                                | 10,195.66                                 | 0.002453%                             |
| PSCH                          | Tattnell County Schools                              | 3,759.56                                  | 0.000904%                             |
| PSCH                          | Telfair County Schools                               | 4,456.99                                  | 0.001072%                             |
| PSCH                          | Terrell County Schools                               | 13,694.30                                 | 0.003295%                             |
| PSCH                          | Troup County Schools                                 | 10,033.27                                 | 0.002414%                             |
| PSCH                          | Union County Schools                                 | 7,977.49                                  | 0.001919%                             |
| PSCH                          | Upson County Schools                                 | 8,986.18                                  | 0.002162%                             |
| PSCH                          | Ware County Schools                                  | 12,056.70                                 | 0.002901%                             |
| PSCH                          | Washington County Board of Education                 | 45,596.52                                 | 0.010970%                             |
| PSCH                          | Wayne County Schools                                 | 9,392.08                                  | 0.002260%                             |
| PSCH                          | White County Board of Education                      | 5,199.96                                  | 0.001251%                             |
| PSCH                          | Whitfield County Schools                             | 10,256.75                                 | 0.002468%                             |
| PSCH                          | Wilkinson County Schools                             | 25,449.57                                 | 0.006123%                             |
| PSCH                          | Atlanta City Schools                                 | 43,031.68                                 | 0.010353%                             |
| PSCH                          | City of Buford Schools (Gwinnett)                    | 12,759.96                                 | 0.003070%                             |
| PSCH                          | City of Dalton Schools (Whitfield)                   | 10,184.77                                 | 0.002450%                             |
| PSCH                          | City of Decatur Schools (DeKalb)                     | 5,478.40                                  | 0.001318%                             |
| PSCH                          | City of Dublin Schools (Laurens)                     | 1,628.30                                  | 0.000392%                             |
| PSCH                          | City of Rome Schools (Floyd)                         | 17,596.69                                 | 0.004233%                             |
| PSCH                          | City of Valdosta Schools (Lowndes)                   | 28,856.76                                 | 0.006942%                             |
| PSCH                          | Georgia Military College                             | 19,974.82                                 | 0.004806%                             |
| RESA                          | Northwest Georgia Regional Education Service Agency  | 33,861.79                                 | 0.008146%                             |
| RESA                          | Metro Regional Education Service Agency              | 29,279.57                                 | 0.007044%                             |
| RESA                          | North East Georgia Regional Education Service Agency | 20,464.51                                 | 0.004923%                             |
| STAT                          | Georgia Department of Agriculture                    | 3,275,077.77                              | 0.787915%                             |
| STAT                          | Georgia Department of Administrative Services        | 2,394,426.76                              | 0.576049%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>  | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| STAT                          | Georgia Department of Audits                                   | 2,992,116.30                              | 0.719841%                             |
| STAT                          | Department of Public Health                                    | 8,442,052.09                              | 2.030982%                             |
| STAT                          | Georgia Department of Banking and Finance                      | 973,816.30                                | 0.234280%                             |
| STAT                          | State Accounting Office  | 1,402,416.17                              | 0.337392%                             |
| STAT                          | Office of Commissioner of Insurance                            | 1,913,000.78                              | 0.460228%                             |
| STAT                          | Georgia State Finance and Investment Commission                | 1,288,903.47                              | 0.310083%                             |
| STAT                          | State Properties Commission                                    | 119,659.06                                | 0.028787%                             |
| STAT                          | Georgia Department of Defense                                  | 2,683,894.22                              | 0.645689%                             |
| STAT                          | Georgia Department of Education                                | 5,348,480.10                              | 1.286733%                             |
| STAT                          | The Technical College System of Georgia                        | 1,344,068.96                              | 0.323355%                             |
| STAT                          | Prosecuting Attorneys Council                                  | 7,308,956.20                              | 1.758383%                             |
| STAT                          | Georgia Department of Community Health                         | 6,490,762.95                              | 1.561542%                             |
| STAT                          | Georgia Forestry Commission                                    | 3,052,329.31                              | 0.734327%                             |
| STAT                          | Office of Planning and Budget                                  | 3,932,390.54                              | 0.946051%                             |
| STAT                          | Georgia Department of Human Services                           | 22,060,879.93                             | 5.307388%                             |
| STAT                          | Georgia Department of Community Affairs                        | 3,218,583.56                              | 0.774324%                             |
| STAT                          | Department of Economic Development                             | 1,552,901.23                              | 0.373596%                             |
| STAT                          | Administrative Office of the Courts                            | 954,517.75                                | 0.229637%                             |
| STAT                          | Georgia Court of Appeals                                       | 1,929,659.57                              | 0.464236%                             |
| STAT                          | Superior Courts of Georgia                                     | 1,838,052.38                              | 0.442197%                             |
| STAT                          | Supreme Court  | 1,279,566.52                              | 0.307837%                             |
| STAT                          | Georgia Department of Labor                                    | 9,121,580.01                              | 2.194462%                             |
| STAT                          | Department of Behavioral Health and Developmental Disabilities | 28,107,500.83                             | 6.762079%                             |
| STAT                          | Georgia Department of Law                                      | 2,476,395.78                              | 0.595769%                             |
| STAT                          | General Assembly of Georgia                                    | 1,935,640.92                              | 0.465675%                             |
| STAT                          | Department of Juvenile Justice                                 | 19,548,586.94                             | 4.702983%                             |
| STAT                          | Georgia Department of Natural Resources                        | 14,161,499.87                             | 3.406962%                             |
| STAT                          | State Board Pardons and Paroles                                | 4,868,115.61                              | 1.171167%                             |
| STAT                          | Georgia Department of Public Safety                            | 15,240,053.49                             | 3.666439%                             |
| STAT                          | Georgia Department of Corrections                              | 62,686,444.21                             | 15.081046%                            |
| STAT                          | Georgia Department of Early Care Learning                      | 1,941,317.38                              | 0.467040%                             |
| STAT                          | Georgia Public Service Commission                              | 889,626.85                                | 0.214026%                             |
| STAT                          | Georgia Bureau of Investigation                                | 7,321,003.10                              | 1.761281%                             |
| STAT                          | Department of Revenue  | 8,179,804.72                              | 1.967891%                             |
| STAT                          | Georgia Department of Driver Services                          | 3,439,239.20                              | 0.827409%                             |
| STAT                          | Georgia Student Finance Commission                             | 456,794.89                                | 0.109895%                             |
| STAT                          | Secretary of State   | 1,561,454.52                              | 0.375653%                             |
| STAT                          | Soil and Water Commission                                      | 261,321.44                                | 0.062868%                             |
| STAT                          | Georgia Teachers Retirement System                             | 2,779,210.13                              | 0.668620%                             |
| STAT                          | Georgia Department of Transportation                           | 29,550,048.51                             | 7.109126%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                           | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---|---|---------------------------------------|
| STAT                          | Georgia Department of Veterans Service    | 862,314.11                                | 0.207455%                             |
| STAT                          | Subsequent Injury Trust Fund              | 191,218.81                                | 0.046003%                             |
| STAT                          | State Board of Workers Comp               | 1,434,654.23                              | 0.345148%                             |
| STAT                          | Georgia Public Defender Standards Council | 6,746,782.13                              | 1.623135%                             |
| STAT                          | Georgia Building Authority                | 1,171,298.73                              | 0.281790%                             |
| STAT                          | Georgia Correctional Industries           | 1,267,026.21                              | 0.304820%                             |
| STAT                          | George L. Smith II - GWCCA                | 2,848,439.26                              | 0.685275%                             |
| STAT                          | State Road and Tollway Authority          | 598,341.46                                | 0.143948%                             |
| STAT                          | Georgia Public Broadcasting               | 1,061,799.73                              | 0.255447%                             |
| STAT                          | GTA Georgia Technology Authority          | 2,558,665.62                              | 0.615562%                             |
| TAXS                          | Appling County Tax Officials              | 12,067.94                                 | 0.002903%                             |
| TAXS                          | Bacon County Tax Officials                | 15,437.52                                 | 0.003714%                             |
| TAXS                          | Baker County Tax Officials                | 7,611.72                                  | 0.001831%                             |
| TAXS                          | Baldwin County Tax Officials              | 81,529.66                                 | 0.019614%                             |
| TAXS                          | Barrow County Tax Officials               | 10,960.80                                 | 0.002637%                             |
| TAXS                          | Bartow County Tax Officials               | 104,453.46                                | 0.025129%                             |
| TAXS                          | Ben Hill County Tax Officials             | 8,088.12                                  | 0.001946%                             |
| TAXS                          | Berrien County Tax Officials              | 21,722.57                                 | 0.005226%                             |
| TAXS                          | Bibb County Tax Officials                 | 194,354.21                                | 0.046758%                             |
| TAXS                          | Bleckley County Tax Officials             | 18,346.39                                 | 0.004414%                             |
| TAXS                          | Brantley County Tax Officials             | 19,331.95                                 | 0.004651%                             |
| TAXS                          | Brooks County Tax Officials               | 23,731.28                                 | 0.005709%                             |
| TAXS                          | Bryan County Tax Officials                | 61,008.28                                 | 0.014677%                             |
| TAXS                          | Bulloch County Tax Officials              | 35,610.57                                 | 0.008567%                             |
| TAXS                          | Burke County Tax Officials                | 25,761.59                                 | 0.006198%                             |
| TAXS                          | Butts County Tax Officials                | 29,072.77                                 | 0.006994%                             |
| TAXS                          | Calhoun County Tax Officials              | 8,910.55                                  | 0.002144%                             |
| TAXS                          | Camden County Tax Officials               | 72,626.58                                 | 0.017472%                             |
| TAXS                          | Candler County Tax Officials              | 23,931.34                                 | 0.005757%                             |
| TAXS                          | Carroll County Tax Officials              | 68,294.04                                 | 0.016430%                             |
| TAXS                          | Catoosa County Tax Officials              | 59,298.37                                 | 0.014266%                             |
| TAXS                          | Charlton County Tax Officials             | 26,504.82                                 | 0.006377%                             |
| TAXS                          | Chatham County Tax Officials              | 148,726.72                                | 0.035781%                             |
| TAXS                          | Chattahoochee County Tax Officials        | 5,237.52                                  | 0.001260%                             |
| TAXS                          | Chattooga County Tax Officials            | 14,444.08                                 | 0.003475%                             |
| TAXS                          | Clarke County Tax Officials               | 158,846.00                                | 0.038215%                             |
| TAXS                          | Clay County Tax Officials                 | 10,104.09                                 | 0.002431%                             |
| TAXS                          | Clayton County Tax Officials              | 155,813.79                                | 0.037486%                             |
| TAXS                          | Clinch County Tax Officials               | 17,670.54                                 | 0.004251%                             |
| TAXS                          | Cobb County Tax Officials                 | 602,111.76                                | 0.144856%                             |
| TAXS                          | Coffee County Tax Officials               | 26,211.01                                 | 0.006306%                             |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                 | <u>2014 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|---------------------------------|---|---|
| TAXS                                  | Colquitt County Tax Officials   | 37,391.82   | 0.008996%                                     |
| TAXS                                  | Columbia County Tax Officials   | 138,090.37  | 0.033222%                                     |
| TAXS                                  | Cook County Tax Officials       | 21,070.52   | 0.005069%                                     |
| TAXS                                  | Coweta County Tax Officials     | 114,705.00  | 0.027596%                                     |
| TAXS                                  | Crawford County Tax Officials   | 9,637.72  | 0.002319%                                     |
| TAXS                                  | Crisp County Tax Officials      | 11,119.68   | 0.002675%                                     |
| TAXS                                  | Dade County Tax Officials       | 21,969.26   | 0.005285%                                     |
| TAXS                                  | Dawson County Tax Officials     | 24,598.19   | 0.005918%                                     |
| TAXS                                  | Decatur County Tax Officials    | 45,817.94   | 0.011023%                                     |
| TAXS                                  | Dekalb County Tax Officials     | 638,405.03  | 0.153587%                                     |
| TAXS                                  | Dodge County Tax Officials      | 21,376.59   | 0.005143%                                     |
| TAXS                                  | Dooly County Tax Officials      | 11,721.26   | 0.002820%                                     |
| TAXS                                  | Dougherty County Tax Officials  | 132,463.16  | 0.031868%                                     |
| TAXS                                  | Douglas County Tax Officials    | 68,773.55   | 0.016545%                                     |
| TAXS                                  | Early County Tax Officials      | 12,426.97   | 0.002990%                                     |
| TAXS                                  | Echols County Tax Officials     | 7,016.52  | 0.001688%                                     |
| TAXS                                  | Effingham County Tax Officials  | 31,216.15   | 0.007510%                                     |
| TAXS                                  | Elbert County Tax Officials     | 20,616.13   | 0.004960%                                     |
| TAXS                                  | Emanuel County Tax Officials    | 14,867.11   | 0.003577%                                     |
| TAXS                                  | Evans County Tax Officials      | 15,841.04   | 0.003811%                                     |
| TAXS                                  | Fannin County Tax Officials     | 17,057.04   | 0.004104%                                     |
| TAXS                                  | Fayette County Tax Officials    | 75,050.19   | 0.018056%                                     |
| TAXS                                  | Floyd County Tax Officials      | 69,980.65   | 0.016836%                                     |
| TAXS                                  | Forsyth County Tax Officials    | 271,642.63  | 0.065352%                                     |
| TAXS                                  | Franklin County Tax Officials   | 18,858.29   | 0.004537%                                     |
| TAXS                                  | Fulton County Tax Officials     | 1,030,086.20                                      | 0.247817%                                     |
| TAXS                                  | Gilmer County Tax Officials     | 368.17  | 0.000089%                                     |
| TAXS                                  | Glascocock County Tax Officials | 6,480.96  | 0.001559%                                     |
| TAXS                                  | Glynn County Tax Officials      | 99,319.96   | 0.023894%                                     |
| TAXS                                  | Gordon County Tax Officials     | 80,398.41   | 0.019342%                                     |
| TAXS                                  | Grady County Tax Officials      | 15,976.57   | 0.003844%                                     |
| TAXS                                  | Greene County Tax Officials     | 11,828.16   | 0.002846%                                     |
| TAXS                                  | Gwinnett County Tax Officials   | 401,055.07  | 0.096485%                                     |
| TAXS                                  | Habersham County Tax Officials  | 33,951.97   | 0.008168%                                     |
| TAXS                                  | Hall County Tax Officials       | 64,940.47   | 0.015623%                                     |
| TAXS                                  | Hancock County Tax Officials    | 28,119.53   | 0.006765%                                     |
| TAXS                                  | Haralson County Tax Officials   | 36,050.94   | 0.008673%                                     |
| TAXS                                  | Harris County Tax Officials     | 4,892.97  | 0.001177%                                     |
| TAXS                                  | Hart County Tax Officials       | 13,298.21   | 0.003199%                                     |
| TAXS                                  | Heard County Tax Officials      | 20,319.81   | 0.004889%                                     |
| TAXS                                  | Henry County Tax Officials      | 181,228.81  | 0.043600%                                     |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                 | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|---------------------------------|---|---------------------------------------|
| TAXS                          | Houston County Tax Officials    | 118,817.76                                | 0.028585%                             |
| TAXS                          | Irwin County Tax Officials      | 11,999.97                                 | 0.002887%                             |
| TAXS                          | Jackson County Tax Officials    | 57,639.62                                 | 0.013867%                             |
| TAXS                          | Jasper County Tax Officials     | 11,122.07                                 | 0.002676%                             |
| TAXS                          | Jeff Davis County Tax Officials | 17,668.45                                 | 0.004251%                             |
| TAXS                          | Jefferson County Tax Officials  | 9,143.79                                  | 0.002200%                             |
| TAXS                          | Jenkins County Tax Officials    | 10,768.70                                 | 0.002591%                             |
| TAXS                          | Jones County Tax Officials      | 43,479.58                                 | 0.010460%                             |
| TAXS                          | Lamar County Tax Officials      | 26,245.76                                 | 0.006314%                             |
| TAXS                          | Lanier County Tax Officials     | 18,027.70                                 | 0.004337%                             |
| TAXS                          | Laurens County Tax Officials    | 40,694.87                                 | 0.009790%                             |
| TAXS                          | Lee County Tax Officials        | 25,151.26                                 | 0.006051%                             |
| TAXS                          | Liberty County Tax Officials    | 55,998.36                                 | 0.013472%                             |
| TAXS                          | Lincoln County Tax Officials    | 5,836.93                                  | 0.001404%                             |
| TAXS                          | Long County Tax Officials       | 4,639.08                                  | 0.001116%                             |
| TAXS                          | Lowndes County Tax Officials    | 133,428.01                                | 0.032100%                             |
| TAXS                          | Lumpkin County Tax Officials    | 33,131.38                                 | 0.007971%                             |
| TAXS                          | Macon County Tax Officials      | 17,856.19                                 | 0.004296%                             |
| TAXS                          | Madison County Tax Officials    | 20,526.43                                 | 0.004938%                             |
| TAXS                          | Marion County Tax Officials     | 13,728.54                                 | 0.003303%                             |
| TAXS                          | Mcduffie County Tax Officials   | 36,893.84                                 | 0.008876%                             |
| TAXS                          | Mcintosh County Tax Officials   | 23,811.00                                 | 0.005728%                             |
| TAXS                          | Meriwether County Tax Officials | 20,983.44                                 | 0.005048%                             |
| TAXS                          | Miller County Tax Officials     | 9,277.58                                  | 0.002232%                             |
| TAXS                          | Mitchell County Tax Officials   | 11,786.49                                 | 0.002836%                             |
| TAXS                          | Monroe County Tax Officials     | 33,149.60                                 | 0.007975%                             |
| TAXS                          | Montgomery County Tax Official  | 14,523.07                                 | 0.003494%                             |
| TAXS                          | Morgan County Tax Officials     | 24,437.99                                 | 0.005879%                             |
| TAXS                          | Murray County Tax Officials     | 49,957.12                                 | 0.012019%                             |
| TAXS                          | Muscogee County Tax Officials   | 168,300.74                                | 0.040490%                             |
| TAXS                          | Newton County Tax Officials     | 97,007.11                                 | 0.023338%                             |
| TAXS                          | Oconee County Tax Officials     | 27,285.49                                 | 0.006564%                             |
| TAXS                          | Oglethorpe County Tax Officials | 9,171.13                                  | 0.002206%                             |
| TAXS                          | Paulding County Tax Officials   | 91,129.33                                 | 0.021924%                             |
| TAXS                          | Peach County Tax Officials      | 34,146.66                                 | 0.008215%                             |
| TAXS                          | Pickens County Tax Officials    | 58,304.50                                 | 0.014027%                             |
| TAXS                          | Pierce County Tax Officials     | 21,089.93                                 | 0.005074%                             |
| TAXS                          | Pike County Tax Officials       | 11,998.34                                 | 0.002887%                             |
| TAXS                          | Polk County Tax Officials       | 52,685.92                                 | 0.012675%                             |
| TAXS                          | Pulaski County Tax Officials    | 20,613.53                                 | 0.004959%                             |
| TAXS                          | Quitman County Tax Officials    | 7,199.86                                  | 0.001732%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                    | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|------------------------------------|---|---------------------------------------|
| TAXS                          | Rabun County Tax Officials         | 16,324.25                                 | 0.003927%                             |
| TAXS                          | Richmond County Tax Officials      | 222,510.62                                | 0.053531%                             |
| TAXS                          | Rockdale County Tax Officials      | 64,632.58                                 | 0.015549%                             |
| TAXS                          | Schley County Tax Officials        | 9,549.60                                  | 0.002297%                             |
| TAXS                          | Screven County Tax Officials       | 16,929.18                                 | 0.004073%                             |
| TAXS                          | Seminole County Tax Officials      | 13,619.23                                 | 0.003277%                             |
| TAXS                          | Spalding County Tax Officials      | 69,073.85                                 | 0.016618%                             |
| TAXS                          | Stephens County Tax Officials      | 37,747.89                                 | 0.009081%                             |
| TAXS                          | Stewart County Tax Officials       | 14,821.30                                 | 0.003566%                             |
| TAXS                          | Sumter County Tax Officials        | 26,078.55                                 | 0.006274%                             |
| TAXS                          | Talbot County Tax Officials        | 28,498.56                                 | 0.006856%                             |
| TAXS                          | Taliaferro County Tax Officials    | 8,680.44                                  | 0.002088%                             |
| TAXS                          | Tattnall County Tax Officials      | 30,569.16                                 | 0.007354%                             |
| TAXS                          | Taylor County Tax Officials        | 9,412.91                                  | 0.002265%                             |
| TAXS                          | Telfair County Tax Officials       | 5,169.55                                  | 0.001244%                             |
| TAXS                          | Terrell County Tax Officials       | 4,006.09                                  | 0.000964%                             |
| TAXS                          | Thomas County Tax Officials        | 42,627.22                                 | 0.010255%                             |
| TAXS                          | Tift County Tax Officials          | 36,701.56                                 | 0.008830%                             |
| TAXS                          | Towns County Tax Officials         | 28,590.88                                 | 0.006878%                             |
| TAXS                          | Troup County Tax Officials         | 43,105.79                                 | 0.010370%                             |
| TAXS                          | Turner County Tax Officials        | 18,182.02                                 | 0.004374%                             |
| TAXS                          | Twiggs County Tax Officials        | 26,952.30                                 | 0.006484%                             |
| TAXS                          | Upson County Tax Officials         | 42,072.35                                 | 0.010122%                             |
| TAXS                          | Walker County Tax Officials        | 45,513.18                                 | 0.010950%                             |
| TAXS                          | Walton County Tax Officials        | 39,172.40                                 | 0.009424%                             |
| TAXS                          | Ware County Tax Officials          | 28,986.96                                 | 0.006974%                             |
| TAXS                          | Warren County Tax Officials        | 9,450.12                                  | 0.002274%                             |
| TAXS                          | Washington County Tax Officials    | 25,785.91                                 | 0.006204%                             |
| TAXS                          | Wayne County Tax Officials         | 49,899.29                                 | 0.012005%                             |
| TAXS                          | Webster County Tax Officials       | 7,193.73                                  | 0.001731%                             |
| TAXS                          | Wheeler County Tax Officials       | 2,982.09                                  | 0.000717%                             |
| TAXS                          | White County Tax Officials         | 44,004.24                                 | 0.010587%                             |
| TAXS                          | Whitfield County Tax Officials     | 123,333.33                                | 0.029671%                             |
| TAXS                          | Wilcox County Tax Officials        | 24,919.64                                 | 0.005995%                             |
| TAXS                          | Wilkes County Tax Officials        | 10,502.66                                 | 0.002527%                             |
| TAXS                          | Wilkinson County Tax Officials     | 12,086.87                                 | 0.002908%                             |
| TAXS                          | Worth County Tax Officials         | 29,018.95                                 | 0.006981%                             |
| TCOL                          | Oconee Fall Line Technical College | 303,994.42                                | 0.073135%                             |
| TCOL                          | Coastal Pines Technical College    | 116,535.79                                | 0.028036%                             |
| TCOL                          | Albany Technical College           | 752,400.58                                | 0.181012%                             |
| TCOL                          | Altamaha Technical College         | 288,700.98                                | 0.069455%                             |



SCHEDULE A (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                        | <u>2014 Actual Employer Contributions</u> | <u>Employer Allocation Percentage</u> |
|-------------------------------|--|---|---------------------------------------|
| TCOL                          | Athens Technical College               | 339,216.21                                | 0.081608%                             |
| TCOL                          | Atlanta Technical College              | 1,001,807.63                              | 0.241014%                             |
| TCOL                          | Augusta Technical College              | 1,171,883.49                              | 0.281931%                             |
| TCOL                          | West Georgia Technical College         | 1,202,656.94                              | 0.289334%                             |
| TCOL                          | Chattahoochee Technical College        | 1,456,183.68                              | 0.350327%                             |
| TCOL                          | Columbus Technical College             | 432,852.66                                | 0.104135%                             |
| TCOL                          | Georgia Northwestern Technical College | 1,074,343.74                              | 0.258465%                             |
| TCOL                          | Georgia Piedmont Technical College     | 663,974.94                                | 0.159739%                             |
| TCOL                          | Southern Crescent Technical College    | 596,751.00                                | 0.143566%                             |
| TCOL                          | Gwinnett Technical College             | 1,098,069.08                              | 0.264173%                             |
| TCOL                          | Lanier Technical College               | 431,441.73                                | 0.103796%                             |
| TCOL                          | Central Georgia Technical College      | 1,799,816.36                              | 0.432998%                             |
| TCOL                          | Moultrie Technical College             | 391,884.93                                | 0.094279%                             |
| TCOL                          | North Georgia Technical College        | 533,259.24                                | 0.128291%                             |
| TCOL                          | Savannah Technical College             | 691,228.57                                | 0.166295%                             |
| TCOL                          | South Georgia Technical College        | 452,172.38                                | 0.108783%                             |
| TCOL                          | Southeastern Technical College         | 309,589.29                                | 0.074481%                             |
| TCOL                          | Ogeechee Technical College             | 62,992.37                                 | 0.015155%                             |
| TCOL                          | Southwest Georgia Technical College    | 337,726.18                                | 0.081250%                             |
| TCOL                          | Wiregrass Georgia Technical College    | 544,174.84                                | 0.130917%                             |
| UNIV                          | Georgia Institute of Technology        | 196,257.05                                | 0.047215%                             |
| UNIV                          | Georgia State University               | 104,213.46                                | 0.025072%                             |
| UNIV                          | Georgia Regents University             | 104,806.08                                | 0.025214%                             |
| UNIV                          | University of Georgia                  | 370,019.63                                | 0.089019%                             |
| UNIV                          | Albany State University                | 7,605.54                                  | 0.001830%                             |
| UNIV                          | Armstrong Atlantic State University    | 44,776.84                                 | 0.010772%                             |
| UNIV                          | Clayton College and State University   | 7,540.44                                  | 0.001814%                             |
| UNIV                          | Columbus State University              | 16,945.98                                 | 0.004077%                             |
| UNIV                          | University of North Georgia            | 34,793.49                                 | 0.008371%                             |
| UNIV                          | Georgia College and State University   | 44,958.30                                 | 0.010816%                             |
| UNIV                          | Georgia Southern University            | 30,186.70                                 | 0.007262%                             |
| UNIV                          | Georgia Gwinnett College               | 17,167.80                                 | 0.004130%                             |
| UNIV                          | Georgia Southwestern State University  | 11,076.90                                 | 0.002665%                             |
| UNIV                          | Kennesaw State University              | 31,307.54                                 | 0.007532%                             |
| UNIV                          | Middle Georgia State College           | 84,916.51                                 | 0.020429%                             |
| UNIV                          | Valdosta State University              | 46,175.94                                 | 0.011109%                             |
| UNIV                          | State University of West Georgia       | 27,401.15                                 | 0.006592%                             |
| UNIV                          | Abraham Baldwin Agricultural College   | 34,479.70                                 | 0.008295%                             |
| UNIV                          | Bainbridge College                     | 31,673.28                                 | 0.007620%                             |
| UNIV                          | College of Coastal Georgia             | 15,450.24                                 | 0.003717%                             |
| UNIV                          | South Georgia State College            | 29,869.52                                 | 0.007186%                             |



SCHEDULE A (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                      | <u>2014 Actual<br/>Employer<br/>Contributions</u> | <u>Employer<br/>Allocation<br/>Percentage</u> |
|---------------------------------------|--------------------------------------|---|---|
| UNIV                                  | Georgia Perimeter College            | 12,199.32   | 0.002935%                                     |
| UNIV                                  | Georgia Highlands College            | 18,504.50   | 0.004452%                                     |
| UNIV                                  | Gordon College                       | 7,075.33  | 0.001702%                                     |
| UNIV                                  | Regents Central Office               | 302,231.37  | 0.072711%                                     |
| VARS                                  | Agricultural Commodity Commission    | 41,783.04   | 0.010052%                                     |
| VARS                                  | DA-Lookout Mountain Judicial Circuit | 115,641.66  | 0.027821%                                     |
| VARS                                  | District Attorneys Staff             | 8,244.00  | 0.001983%                                     |
|                                       | Total for All Entities               | \$ <u>415,663,605.37</u>                          | <u>100.00000%</u>                             |



**SCHEDULE B**

**Employees' Retirement System of Georgia  
Schedules of Pension Amounts by Employer  
As of and for the fiscal year ended June 30, 2015**

| Employer Category Code | Employer                                       | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|--|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |  |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| AUTH                   | Georgia Regional Transportation Authority      | \$ 3,410,062          | \$ -                               | \$ -               | \$ -   | \$ -                                 | \$ -                               | \$ 832,292  | \$ -               | \$ 430,168   | \$ 1,262,460                        | \$ 208,249                             | \$ (268,855)   | \$ (60,606)                    |
| AUTH                   | Jekyll Island State Park Authority             | 7,431,737             | -                                  | -                  | 274,376  | 274,376                              | -                                  | 1,813,859   | -                  | -  | 1,813,859                           | 453,849                                | 171,485  | 625,334                        |
| AUTH                   | Lake Lanier Island Development Authority       | 313,739               | -                                  | -                  | 39,598   | 39,598                               | -                                  | 76,574  | -                  | -  | 76,574                              | 19,157                                 | 24,748   | 43,905                         |
| AUTH                   | Georgia Agricultural Exposition Authority      | 3,451,544             | -                                  | -                  | 104,758  | 104,758                              | -                                  | 842,416   | -                  | -  | 842,416                             | 210,783                                | 65,473   | 276,256                        |
| AUTH                   | Georgia Environmental Finance Authority        | 4,582,430             | -                                  | -                  | -  | -                                    | -                                  | 1,118,431   | -                  | 13,438   | 1,131,869                           | 279,846                                | (8,399)  | 271,447                        |
| AUTH                   | Agricultural Commodity Commission-Peanuts      | 647,807               | -                                  | -                  | 82,032   | 82,032                               | -                                  | 158,110   | -                  | -  | 158,110                             | 39,562                                 | 51,270   | 90,832                         |
| AUTH                   | Georgia Superior Court Clerks Coop             | 1,599,076             | -                                  | -                  | 255,981  | 255,981                              | -                                  | 390,285   | -                  | -  | 390,285                             | 97,653                                 | 159,988  | 257,641                        |
| AUTH                   | Georgia Federal-State Inspection               | 6,949,670             | -                                  | -                  | 335,206  | 335,206                              | -                                  | 1,696,202   | -                  | -  | 1,696,202                           | 424,408                                | 209,504  | 633,912                        |
| AUTH                   | Georgia Lottery Corporation                    | 899,886               | -                                  | -                  | 42,823   | 42,823                               | -                                  | 219,635   | -                  | -  | 219,635                             | 54,955                                 | 26,764   | 81,719                         |
| AUTH                   | Oconee River Greenway Authority                | 81,876                | -                                  | -                  | 1,941  | 1,941                                | -                                  | 19,983  | -                  | -  | 19,983                              | 4,999                                  | 1,213  | 6,212                          |
| CHAR                   | Mountain Education Center Inc                  | 146,912               | -                                  | -                  | 21,919   | 21,919                               | -                                  | 35,857  | -                  | -  | 35,857                              | 8,973                                  | 13,699   | 22,672                         |
| CORT                   | Dekalb County State Court                      | 7,262,472             | -                                  | -                  | -  | -                                    | -                                  | 1,772,547   | -                  | 9,377  | 1,781,924                           | 443,512                                | (5,860)  | 437,652                        |
| CORT                   | Bibb County State Court                        | 2,426,125             | -                                  | -                  | 447,011  | 447,011                              | -                                  | 592,143   | -                  | -  | 592,143                             | 148,163                                | 279,382  | 427,545                        |
| CORT                   | Chatham County State Court                     | 2,079,680             | -                                  | -                  | 150,148  | 150,148                              | -                                  | 507,586   | -                  | -  | 507,586                             | 127,003                                | 93,843   | 220,846                        |
| CSBS                   | Lookout Mountain Community Service Board       | 1,286,199             | -                                  | -                  | -  | -                                    | -                                  | 313,922   | -                  | 284,947  | 598,869                             | 78,545                                 | (178,092)  | (99,547)                       |
| CSBS                   | Highland Rivers Center Community Service Board | 2,065,765             | -                                  | -                  | -  | -                                    | -                                  | 504,190   | -                  | 64,981   | 569,171                             | 126,155                                | (40,613)   | 85,542                         |
| CSBS                   | Georgia Mountains Avita Community Partners     | 646,569               | -                                  | -                  | -  | -                                    | -                                  | 157,808   | -                  | 172,306  | 330,114                             | 39,486                                 | (107,691)  | (68,205)                       |
| CSBS                   | Cobb County Community Service Board            | 1,555,531             | -                                  | -                  | -  | -                                    | -                                  | 379,658   | -                  | 149,223  | 528,881                             | 94,996                                 | (93,264)   | 1,732                          |
| CSBS                   | Douglas Community Service Board                | 97,629                | -                                  | -                  | 2,329  | 2,329                                | -                                  | 23,828  | -                  | -  | 23,828                              | 5,964                                  | 1,456  | 7,420                          |
| CSBS                   | Dekalb Community Service Board                 | 1,770,404             | -                                  | -                  | -  | -                                    | -                                  | 432,101   | -                  | 87,139   | 519,240                             | 108,118                                | (54,462)   | 53,656                         |
| CSBS                   | View Point Health                              | 1,338,183             | -                                  | -                  | -  | -                                    | -                                  | 326,609   | -                  | 129,155  | 455,764                             | 81,722                                 | (80,722)   | 1,000                          |
| CSBS                   | Clayton Community M.H., Substa                 | 899,623               | -                                  | -                  | -  | -                                    | -                                  | 219,570   | -                  | 9,884  | 229,454                             | 54,936                                 | (6,178)  | 48,758                         |
| CSBS                   | Advantage Behavioral Health Systems            | 1,265,571             | -                                  | -                  | -  | -                                    | -                                  | 308,887   | -                  | 101,772  | 410,659                             | 77,286                                 | (63,607)   | 13,679                         |
| CSBS                   | Pathways Center Community Service Board        | 1,040,721             | -                                  | -                  | -  | -                                    | -                                  | 254,008   | -                  | 158,182  | 412,190                             | 63,554                                 | (98,863)   | (35,309)                       |



SCHEDULE B (continued)

| Employer Category Code | Employer  | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|---|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |   |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| CSBS                   | Mcintosh Trail MH, MR and SA C  | 1,430,448             | -                                  | -                  | -  | -                                    | -                                  | 349,129   | -                  | 120,077  | 469,206                             | 87,358                                 | (75,048)   | 12,310                         |
| CSBS                   | River Edge Behavioral Health Center   | 2,331,009             | -                                  | -                  | 78,986   | 78,986                               | -                                  | 568,928   | -                  | -  | 568,928                             | 142,351                                | 49,366   | 191,717                        |
| CSBS                   | Phoenix Center  | 810,959               | -                                  | -                  | -  | -                                    | -                                  | 197,930   | -                  | 50,438   | 248,368                             | 49,523                                 | (31,523)   | 18,000                         |
| CSBS                   | Oconee Community Service Board  | 781,029               | -                                  | -                  | -  | -                                    | -                                  | 190,625   | -                  | 21,740   | 212,365                             | 47,699                                 | (13,587)   | 34,112                         |
| CSBS                   | East Central Georgia Community Service Board Serenity Behavioral Health Systems | 1,371,188             | -                                  | -                  | -  | -                                    | -                                  | 334,665   | -                  | 204,975  | 539,640                             | 83,735                                 | (128,110)  | (44,375)                       |
| CSBS                   | Ogeechee MH, MR and SA Community  | 1,357,686             | -                                  | -                  | -  | -                                    | -                                  | 331,370   | -                  | 222,236  | 553,606                             | 82,914                                 | (138,898)  | (55,984)                       |
| CSBS                   | New Horizons  | 1,599,901             | -                                  | -                  | -  | -                                    | -                                  | 390,487   | -                  | 71,103   | 461,590                             | 97,703                                 | (44,439)   | 53,264                         |
| CSBS                   | Middle Flint Community Service Board  | 1,227,240             | -                                  | -                  | -  | -                                    | -                                  | 299,532   | -                  | 9,347  | 308,879                             | 74,947                                 | (5,842)  | 69,105                         |
| CSBS                   | CSB of Middle Georgia   | 1,755,064             | -                                  | -                  | -  | -                                    | -                                  | 428,357   | -                  | 199,003  | 627,360                             | 107,178                                | (124,377)  | (17,199)                       |
| CSBS                   | Albany Area Community Service Board   | 468,527               | -                                  | -                  | -  | -                                    | -                                  | 114,353   | -                  | 125,661  | 240,014                             | 28,612                                 | (78,538)   | (49,926)                       |
| CSBS                   | The Georgia Pines Community Service Board                                       | 2,544,719             | -                                  | -                  | 438,590  | 438,590                              | -                                  | 621,088   | -                  | -  | 621,088                             | 155,404                                | 274,118  | 429,522                        |
| CSBS                   | South Georgia Community Service Board   | 1,015,630             | -                                  | -                  | -  | -                                    | -                                  | 247,884   | -                  | 76,030   | 323,914                             | 62,025                                 | (47,518)   | 14,507                         |
| CSBS                   | Pineland Area MH, MR and SA Center  | 868,568               | -                                  | -                  | -  | -                                    | -                                  | 211,991   | -                  | 41,748   | 253,739                             | 53,042                                 | (26,092)   | 26,950                         |
| CSBS                   | Satilla Community Service Board   | 1,586,399             | -                                  | -                  | 77,344   | 77,344                               | -                                  | 387,191   | -                  | -  | 387,191                             | 96,878                                 | 48,340   | 145,218                        |
| CSBS                   | Gateway Behavior Health Services Community Service Board                        | 1,005,691             | -                                  | -                  | 597  | 597                                  | -                                  | 245,458   | -                  | -  | 245,458                             | 61,415                                 | 373  | 61,788                         |
| DFAC                   | Appling County DFACS  | 411,630               | -                                  | -                  | -  | -                                    | -                                  | 100,466   | -                  | 150,327  | 250,793                             | 25,137                                 | (93,955)   | (68,818)                       |
| DFAC                   | Atkinson County DFACS   | 177,142               | -                                  | -                  | -  | -                                    | -                                  | 43,235  | -                  | 44,107   | 87,342                              | 10,820                                 | (27,567)   | (16,747)                       |
| DFAC                   | Bacon County DFACS  | 333,317               | -                                  | -                  | 29,922   | 29,922                               | -                                  | 81,353  | -                  | 81,353   | 20,356                              | 18,702                                 | 39,058   | 39,058                         |
| DFAC                   | Baker County DFACS  | 103,667               | -                                  | -                  | 5,734  | 5,734                                | -                                  | 25,302  | -                  | 25,302   | 6,332                               | 3,583                                  | 9,915  | 9,915                          |
| DFAC                   | Baldwin County DFACS  | 1,399,243             | -                                  | -                  | -  | -                                    | -                                  | 341,512   | -                  | 81,286   | 422,798                             | 85,448                                 | (50,803)   | 34,645                         |
| DFAC                   | Banks County DFACS  | 547,328               | -                                  | -                  | -  | -                                    | -                                  | 133,586   | -                  | 19,142   | 152,728                             | 33,424                                 | (11,963)   | 21,461                         |
| DFAC                   | Barrow County DFACS   | 1,552,568             | -                                  | -                  | -  | -                                    | -                                  | 378,934   | -                  | 89,826   | 468,760                             | 94,815                                 | (56,141)   | 38,674                         |
| DFAC                   | Bartow County DFACS   | 2,304,792             | -                                  | -                  | 210,142  | 210,142                              | -                                  | 562,529   | -                  | 562,529  | 140,753                             | 131,338                                | 272,091  | 272,091                        |
| DFAC                   | Ben Hill County DFACS   | 586,747               | -                                  | -                  | 14,931   | 14,931                               | -                                  | 143,207   | -                  | -  | 143,207                             | 35,833                                 | 9,332  | 45,165                         |
| DFAC                   | Berrien County DFACS  | 927,228               | -                                  | -                  | 28,578   | 28,578                               | -                                  | 226,308   | -                  | -  | 226,308                             | 56,624                                 | 17,862   | 74,486                         |
| DFAC                   | Bibb County DFACS   | 8,010,757             | -                                  | -                  | -  | -                                    | -                                  | 1,955,181   | -                  | 665,186  | 2,620,367                           | 489,208                                | (415,741)  | 73,467                         |
| DFAC                   | Bleckley County DFACS   | 351,170               | -                                  | -                  | -  | -                                    | -                                  | 85,710  | -                  | 7,764  | 93,474                              | 21,447                                 | (4,853)  | 16,594                         |
| DFAC                   | Brantley County DFACS   | 645,781               | -                                  | -                  | -  | -                                    | -                                  | 157,615   | -                  | 7,406  | 165,021                             | 39,438                                 | (4,628)  | 34,810                         |
| DFAC                   | Brooks County DFACS   | 576,733               | -                                  | -                  | -  | -                                    | -                                  | 140,763   | -                  | 98,278   | 239,041                             | 35,223                                 | (61,423)   | (26,200)                       |
| DFAC                   | Bryan County DFACS  | 454,800               | -                                  | -                  | 9,735  | 9,735                                | -                                  | 111,003   | -                  | -  | 111,003                             | 27,774                                 | 6,085  | 33,859                         |
| DFAC                   | Bulloch County DFACS  | 1,308,103             | -                                  | -                  | -  | -                                    | -                                  | 319,268   | -                  | 38,284   | 357,552                             | 79,886                                 | (23,927)   | 55,959                         |
| DFAC                   | Burke County DFACS  | 712,392               | -                                  | -                  | -  | -                                    | -                                  | 173,873   | -                  | 33,804   | 207,677                             | 43,504                                 | (21,128)   | 22,376                         |
| DFAC                   | Butts County DFACS  | 521,861               | -                                  | -                  | -  | -                                    | -                                  | 127,370   | -                  | 8,122  | 135,492                             | 31,869                                 | (5,077)  | 26,792                         |
| DFAC                   | Calhoun County DFACS  | 279,842               | -                                  | -                  | 13,733   | 13,733                               | -                                  | 68,294  | -                  | -  | 68,294                              | 17,336                                 | 8,586  | 25,922                         |



SCHEDULE B (continued)

| Employer Category Code | Employer                   | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |  |                    |  |                                     | Pension Expense                        |  |                                |
|------------------------|----------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|--|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                            |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| DFAC                   | Camden County DFACS        | 1,036,746             | -                                  | -                  | 9,287  | 9,287                                | -                                  | 253,038  | -                  | -  | 253,038                             | 63,312                                 | 5,804  | 69,116                         |
| DFAC                   | Candler County DFACS       | 454,837               | -                                  | -                  | -  | -                                    | -                                  | 111,012  | -                  | 94,455   | 205,467                             | 27,778                                 | (59,035)   | (31,257)                       |
| DFAC                   | Carroll County DFACS       | 2,467,232             | -                                  | -                  | -  | -                                    | -                                  | 602,176  | -                  | 108,401  | 710,577                             | 150,671                                | (67,750)   | 82,921                         |
| DFAC                   | Catoosa County DFACS       | 1,272,435             | -                                  | -                  | -  | -                                    | -                                  | 310,562  | -                  | 107,087  | 417,649                             | 77,704                                 | (66,929)   | 10,775                         |
| DFAC                   | Charlton County DFACS      | 621,102               | -                                  | -                  | 53,513   | 53,513                               | -                                  | 151,592  | -                  | -  | 151,592                             | 37,930                                 | 33,446   | 71,376                         |
| DFAC                   | Chatham County DFACS       | 6,849,491             | -                                  | -                  | -  | -                                    | -                                  | 1,671,751  | -                  | 161,377  | 1,833,128                           | 418,292                                | (100,860)  | 317,432                        |
| DFAC                   | Chattahoochee County DFACS | 143,011               | -                                  | -                  | -  | -                                    | -                                  | 34,905   | -                  | 39,598   | 74,503                              | 8,736                                  | (24,748)   | (16,012)                       |
| DFAC                   | Chattooga County DFACS     | 1,031,270             | -                                  | -                  | -  | -                                    | -                                  | 251,701  | -                  | 17,499   | 269,200                             | 62,979                                 | (10,937)   | 52,042                         |
| DFAC                   | Cherokee County DFACS      | 2,971,877             | -                                  | -                  | -  | -                                    | -                                  | 725,344  | -                  | 78,329   | 803,673                             | 181,488                                | (48,956)   | 132,532                        |
| DFAC                   | Clarke County DFACS        | 5,318,489             | -                                  | -                  | -  | -                                    | -                                  | 1,298,080  | -                  | 86,690   | 1,384,770                           | 324,793                                | (54,182)   | 270,611                        |
| DFAC                   | Clay County DFACS          | 281,146               | -                                  | -                  | -  | -                                    | -                                  | 68,619   | -                  | 5,674  | 74,293                              | 17,171                                 | (3,546)  | 13,625                         |
| DFAC                   | Clayton County DFACS       | 13,092,507            | -                                  | -                  | 2,170,134  | 2,170,134                            | -                                  | 3,195,480  | -                  | -  | 3,195,480                           | 799,545                                | 1,356,333  | 2,155,878                      |
| DFAC                   | Clinch County DFACS        | 288,573               | -                                  | -                  | -  | -                                    | -                                  | 70,432   | -                  | 75,492   | 145,924                             | 17,624                                 | (47,182)   | (29,558)                       |
| DFAC                   | Cobb County DFACS          | 9,628,399             | -                                  | -                  | -  | -                                    | -                                  | 2,349,997  | -                  | 619,437  | 2,969,434                           | 587,995                                | (387,148)  | 200,847                        |
| DFAC                   | Coffee County DFACS        | 2,774,107             | -                                  | -                  | -  | -                                    | -                                  | 677,075  | -                  | 207,215  | 884,290                             | 169,413                                | (129,510)  | 39,903                         |
| DFAC                   | Colquitt County DFACS      | 1,389,304             | -                                  | -                  | -  | -                                    | -                                  | 339,087  | -                  | 102,667  | 441,754                             | 84,844                                 | (64,167)   | 20,677                         |
| DFAC                   | Columbia County DFACS      | 2,555,784             | -                                  | -                  | -  | -                                    | -                                  | 623,789  | -                  | 186,550  | 810,339                             | 126,079                                | (116,594)  | 39,485                         |
| DFAC                   | Cook County DFACS          | 755,487               | -                                  | -                  | 101,950  | 101,950                              | -                                  | 184,391  | -                  | -  | 184,391                             | 46,137                                 | 63,719   | 109,856                        |
| DFAC                   | Coweta County DFACS        | 2,182,972             | -                                  | -                  | 598  | 598                                  | -                                  | 532,797  | -                  | -  | 532,797                             | 133,310                                | 373  | 133,683                        |
| DFAC                   | Crawford County DFACS      | 751,811               | -                                  | -                  | 35,208   | 35,208                               | -                                  | 183,494  | -                  | -  | 183,494                             | 45,911                                 | 22,005   | 67,916                         |
| DFAC                   | Crisp County DFACS         | 1,129,874             | -                                  | -                  | -  | -                                    | -                                  | 275,768  | -                  | 29,474   | 305,242                             | 69,002                                 | (18,421)   | 50,581                         |
| DFAC                   | Dade County DFACS          | 610,751               | -                                  | -                  | 81,554   | 81,554                               | -                                  | 149,066  | -                  | -  | 149,066                             | 37,297                                 | 50,972   | 88,269                         |
| DFAC                   | Dawson County DFACS        | 331,705               | -                                  | -                  | -  | -                                    | -                                  | 80,959   | -                  | 71,550   | 152,509                             | 20,259                                 | (44,719)   | (24,460)                       |
| DFAC                   | Decatur County DFACS       | 1,243,142             | -                                  | -                  | -  | -                                    | -                                  | 303,413  | -                  | 95,559   | 398,972                             | 75,916                                 | (59,725)   | 16,191                         |
| DFAC                   | Dekalb County DFACS        | 25,534,170            | -                                  | -                  | 1,904,984  | 1,904,984                            | -                                  | 6,232,109  | -                  | -  | 6,232,109                           | 1,559,349                              | 1,190,615  | 2,749,964                      |
| DFAC                   | Dodge County DFACS         | 445,761               | -                                  | -                  | -  | -                                    | -                                  | 108,797  | -                  | 27,324   | 136,121                             | 27,224                                 | (17,078)   | 10,146                         |
| DFAC                   | Dooly County DFACS         | 406,755               | -                                  | -                  | 57,067   | 57,067                               | -                                  | 99,276   | -                  | -  | 99,276                              | 24,843                                 | 35,667   | 60,510                         |
| DFAC                   | Dougherty County DFACS     | 12,732,936            | -                                  | -                  | 1,815,516  | 1,815,516                            | -                                  | 3,107,720  | -                  | -  | 3,107,720                           | 777,590                                | 1,134,698  | 1,912,288                      |
| DFAC                   | Douglas County DFACS       | 3,563,987             | -                                  | -                  | -  | -                                    | -                                  | 869,860  | -                  | 55,753   | 925,613                             | 217,647                                | (34,846)   | 182,801                        |
| DFAC                   | Early County DFACS         | 2,421,849             | -                                  | -                  | -  | -                                    | -                                  | 591,099  | -                  | 217,488  | 808,587                             | 147,898                                | (135,930)  | 11,968                         |
| DFAC                   | Echols County DFACS        | 118,820               | -                                  | -                  | -  | -                                    | -                                  | 29,000   | -                  | 34,610   | 63,610                              | 7,257                                  | (21,632)   | (14,375)                       |
| DFAC                   | Effingham County DFACS     | 964,471               | -                                  | -                  | -  | -                                    | -                                  | 235,398  | -                  | 59,456   | 294,854                             | 58,899                                 | (37,160)   | 21,739                         |
| DFAC                   | Elbert County DFACS        | 656,696               | -                                  | -                  | -  | -                                    | -                                  | 160,279  | -                  | 100,546  | 260,825                             | 40,104                                 | (62,842)   | (22,738)                       |
| DFAC                   | Emanuel County DFACS       | 375,512               | -                                  | -                  | -  | -                                    | -                                  | 91,651   | -                  | 119,748  | 211,399                             | 22,933                                 | (74,843)   | (51,910)                       |
| DFAC                   | Evans County DFACS         | 272,895               | -                                  | -                  | -  | -                                    | -                                  | 66,605   | -                  | 95,798   | 162,403                             | 16,664                                 | (59,874)   | (43,210)                       |
| DFAC                   | Fannin County DFACS        | 562,930               | -                                  | -                  | -  | -                                    | -                                  | 137,394  | -                  | 56,858   | 194,252                             | 34,378                                 | (35,536)   | (1,158)                        |
| DFAC                   | Fayette County DFACS       | 1,014,467             | -                                  | -                  | -  | -                                    | -                                  | 247,600  | -                  | 57,366   | 304,966                             | 61,952                                 | (35,853)   | 26,099                         |
| DFAC                   | Floyd County DFACS         | 5,709,116             | -                                  | -                  | -  | -                                    | -                                  | 1,393,420  | -                  | 252,964  | 1,646,384                           | 348,649                                | (158,103)  | 190,546                        |
| DFAC                   | Forsyth County DFACS       | 1,568,583             | -                                  | -                  | 147,700  | 147,700                              | -                                  | 382,843  | -                  | -  | 382,843                             | 95,791                                 | 92,312   | 188,103                        |
| DFAC                   | Franklin County DFACS      | 697,427               | -                                  | -                  | -  | -                                    | -                                  | 170,221  | -                  | 164,482  | 334,703                             | 42,591                                 | (102,801)  | (60,210)                       |
| DFAC                   | Fulton County              | 34,319,955            | -                                  | -                  | -  | -                                    | -                                  | 8,376,450  | -                  | 4,313,151  | 12,689,601                          | 2,095,888                              | (2,695,720)  | (599,832)                      |
| DFAC                   | Gilmer County DFACS        | 736,771               | -                                  | -                  | -  | -                                    | -                                  | 179,823  | -                  | 123,899  | 303,722                             | 44,995                                 | (77,437)   | (32,442)                       |
| DFAC                   | Glascok County DFACS       | 169,828               | -                                  | -                  | -  | -                                    | -                                  | 41,450   | -                  | 15,289   | 56,739                              | 10,371                                 | (9,556)  | 815                            |
| DFAC                   | Glynn County DFACS         | 3,483,461             | -                                  | -                  | -  | -                                    | -                                  | 850,206  | -                  | 37,657   | 887,863                             | 212,732                                | (23,535)   | 189,197                        |
| DFAC                   | Gordon County DFACS        | 1,714,407             | -                                  | -                  | -  | -                                    | -                                  | 418,434  | -                  | 33,476   | 451,910                             | 104,698                                | (20,923)   | 83,775                         |
| DFAC                   | Grady County DFACS         | 725,370               | -                                  | -                  | -  | -                                    | -                                  | 177,040  | -                  | 69,579   | 246,619                             | 44,297                                 | (43,487)   | 810                            |



SCHEDULE B (continued)

| Employer Category Code | Employer                | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  |                                     | Pension Expense                        |  |                                |
|------------------------|-------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                         |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| DFAC                   | Greene County DFACS     | 562,743               | -                                  | -                  | -  | -                                    | -                                  | 137,348   | -                  | 28,160   | 165,508                             | 34,367                                 | (17,600)   | 16,767                         |
| DFAC                   | Gwinnett County DFACS   | 12,645,584            | -                                  | -                  | -  | -                                    | -                                  | 3,086,400   | -                  | 8,391  | 3,094,791                           | 772,254                                | (5,245)  | 767,009                        |
| DFAC                   | Habersham County DFACS  | 797,269               | -                                  | -                  | -  | -                                    | -                                  | 194,589   | -                  | 94,216   | 288,805                             | 48,688                                 | (58,885)   | (10,197)                       |
| DFAC                   | Hall County DFACS       | 4,585,018             | -                                  | -                  | -  | -                                    | -                                  | 1,119,062   | -                  | 164,721  | 1,283,783                           | 280,004                                | (102,951)  | 177,053                        |
| DFAC                   | Hancock County DFACS    | 174,329               | -                                  | -                  | -  | -                                    | -                                  | 42,548  | -                  | 20,366   | 62,914                              | 10,646                                 | (12,729)   | (2,083)                        |
| DFAC                   | Haralson County DFACS   | 816,360               | -                                  | -                  | -  | -                                    | -                                  | 199,248   | -                  | 4,449  | 203,697                             | 49,853                                 | (2,781)  | 47,072                         |
| DFAC                   | Harris County DFACS     | 617,802               | -                                  | -                  | -  | -                                    | -                                  | 150,786   | -                  | 86,392   | 237,178                             | 37,727                                 | (53,995)   | (16,268)                       |
| DFAC                   | Hart County DFACS       | 942,043               | -                                  | -                  | 12,512   | 12,512                               | -                                  | 229,924   | -                  | -  | 229,924                             | 57,531                                 | 7,820  | 65,351                         |
| DFAC                   | Heard County DFACS      | 629,204               | -                                  | -                  | 23,442   | 23,442                               | -                                  | 153,569   | -                  | -  | 153,569                             | 38,426                                 | 14,651   | 53,077                         |
| DFAC                   | Henry County DFACS      | 4,597,132             | -                                  | -                  | 540,122  | 540,122                              | -                                  | 1,122,019   | -                  | -  | 1,122,019                           | 280,741                                | 337,576  | 618,317                        |
| DFAC                   | Houston County DFACS    | 3,088,634             | -                                  | -                  | 59,008   | 59,008                               | -                                  | 753,841   | -                  | 753,841  | 188,620                             | 36,880                                 | 225,500  |                                |
| DFAC                   | Irwin County DFACS      | 433,309               | -                                  | -                  | -  | -                                    | -                                  | 105,757   | -                  | 58,530   | 164,287                             | 26,463                                 | (36,582)   | (10,119)                       |
| DFAC                   | Jackson County DFACS    | 1,343,171             | -                                  | -                  | -  | -                                    | -                                  | 327,827   | -                  | 9,406  | 337,233                             | 82,024                                 | (5,879)  | 76,145                         |
| DFAC                   | Jasper County DFACS     | 244,465               | -                                  | -                  | -  | -                                    | -                                  | 59,666  | -                  | 69,012   | 128,678                             | 14,929                                 | (43,133)   | (28,204)                       |
| DFAC                   | Jeff Davis County DFACS | 624,478               | -                                  | -                  | 61,099   | 61,099                               | -                                  | 152,416   | -                  | -  | 152,416                             | 38,135                                 | 38,187   | 76,322                         |
| DFAC                   | Jefferson County DFACS  | 628,679               | -                                  | -                  | -  | -                                    | -                                  | 153,441   | -                  | 74,297   | 227,738                             | 38,393                                 | (46,436)   | (8,043)                        |
| DFAC                   | Jenkins County DFACS    | 239,289               | -                                  | -                  | 15,350   | 15,350                               | -                                  | 58,403  | -                  | -  | 58,403                              | 14,612                                 | 9,593  | 24,205                         |
| DFAC                   | Johnson County DFACS    | 369,248               | -                                  | -                  | -  | -                                    | -                                  | 90,122  | -                  | 82,540   | 172,662                             | 22,551                                 | (51,587)   | (29,036)                       |
| DFAC                   | Jones County DFACS      | 1,001,265             | -                                  | -                  | 22,874   | 22,874                               | -                                  | 244,378   | -                  | -  | 244,378                             | 61,146                                 | 14,297   | 75,443                         |
| DFAC                   | Lamar County DFACS      | 782,004               | -                                  | -                  | -  | -                                    | -                                  | 190,863   | -                  | 19,649   | 210,512                             | 47,755                                 | (12,281)   | 35,474                         |
| DFAC                   | Lanier County DFACS     | 607,225               | -                                  | -                  | 12,423   | 12,423                               | -                                  | 148,205   | -                  | -  | 148,205                             | 37,082                                 | 7,764  | 44,846                         |
| DFAC                   | Laurens County DFACS    | 4,128,530             | -                                  | -                  | -  | -                                    | -                                  | 1,007,648   | -                  | 158,599  | 1,166,247                           | 252,127                                | (99,125)   | 153,002                        |
| DFAC                   | Lee County DFACS        | 389,652               | -                                  | -                  | 33,266   | 33,266                               | -                                  | 95,102  | -                  | -  | 95,102                              | 23,795                                 | 20,792   | 44,587                         |
| DFAC                   | Liberty County DFACS    | 1,505,010             | -                                  | -                  | -  | -                                    | -                                  | 367,327   | -                  | 87,766   | 455,093                             | 91,909                                 | (54,854)   | 37,055                         |
| DFAC                   | Lincoln County DFACS    | 126,246               | -                                  | -                  | 25,413   | 25,413                               | -                                  | 30,813  | -                  | -  | 30,813                              | 7,710                                  | 15,883   | 23,593                         |
| DFAC                   | Long County DFACS       | 198,183               | -                                  | -                  | -  | -                                    | -                                  | 48,370  | -                  | 34,133   | 82,503                              | 12,101                                 | (21,333)   | (9,232)                        |
| DFAC                   | Lowndes County DFACS    | 3,366,630             | -                                  | -                  | -  | -                                    | -                                  | 821,691   | -                  | 183,326  | 1,005,017                           | 205,595                                | (114,578)  | 91,017                         |
| DFAC                   | Lumpkin County DFACS    | 601,449               | -                                  | -                  | 47,272   | 47,272                               | -                                  | 146,795   | -                  | -  | 146,795                             | 36,730                                 | 29,545   | 66,275                         |
| DFAC                   | Macon County DFACS      | 709,242               | -                                  | -                  | -  | -                                    | -                                  | 173,104   | -                  | 36,552   | 209,656                             | 43,315                                 | (22,845)   | 20,470                         |
| DFAC                   | Madison County DFACS    | 876,332               | -                                  | -                  | -  | -                                    | -                                  | 213,886   | -                  | 46,346   | 260,232                             | 53,516                                 | (28,967)   | 24,549                         |
| DFAC                   | Marion County DFACS     | 438,710               | -                                  | -                  | -  | -                                    | -                                  | 107,076   | -                  | 13,856   | 120,932                             | 26,792                                 | (8,660)  | 18,132                         |
| DFAC                   | Mcduffie County DFACS   | 882,858               | -                                  | -                  | -  | -                                    | -                                  | 215,479   | -                  | 164,513  | 379,992                             | 53,914                                 | (102,820)  | (48,906)                       |
| DFAC                   | Mcintosh County DFACS   | 168,440               | -                                  | -                  | -  | -                                    | -                                  | 41,111  | -                  | 5,764  | 46,875                              | 10,287                                 | (3,602)  | 6,685                          |
| DFAC                   | Meriwether County DFACS | 1,000,627             | -                                  | -                  | -  | -                                    | -                                  | 244,223   | -                  | 62,622   | 306,845                             | 61,106                                 | (39,138)   | 21,968                         |
| DFAC                   | Miller County DFACS     | 137,423               | -                                  | -                  | -  | -                                    | -                                  | 33,541  | -                  | 34,879   | 68,420                              | 8,393                                  | (21,800)   | (13,407)                       |
| DFAC                   | Mitchell County DFACS   | 938,480               | -                                  | -                  | -  | -                                    | -                                  | 229,054   | -                  | 53,095   | 282,149                             | 57,313                                 | (33,185)   | 24,128                         |
| DFAC                   | Monroe County DFACS     | 817,672               | -                                  | -                  | 17,589   | 17,589                               | -                                  | 199,569   | -                  | -  | 199,569                             | 49,937                                 | 10,993   | 60,930                         |
| DFAC                   | Montgomery County DFACS | 412,493               | -                                  | -                  | -  | -                                    | -                                  | 100,677   | -                  | 49,960   | 150,637                             | 25,192                                 | (31,225)   | (6,033)                        |
| DFAC                   | Morgan County DFACS     | 683,175               | -                                  | -                  | -  | -                                    | -                                  | 166,742   | -                  | 1,225  | 167,967                             | 41,722                                 | (765)  | 40,957                         |
| DFAC                   | Murray County DFACS     | 1,225,589             | -                                  | -                  | -  | -                                    | -                                  | 299,129   | -                  | 109,864  | 408,993                             | 74,846                                 | (68,665)   | 6,181                          |
| DFAC                   | Muscogee County DFACS   | 5,754,348             | -                                  | -                  | 156,270  | 156,270                              | -                                  | 1,404,460   | -                  | -  | 1,404,460                           | 351,414                                | 97,669   | 449,083                        |
| DFAC                   | Newton County DFACS     | 2,273,362             | -                                  | -                  | -  | -                                    | -                                  | 554,858   | -                  | 304,895  | 859,753                             | 138,831                                | (190,560)  | (51,729)                       |
| DFAC                   | Oconee County DFACS     | 673,311               | -                                  | -                  | 12,721   | 12,721                               | -                                  | 164,335   | -                  | -  | 164,335                             | 41,119                                 | 7,951  | 49,070                         |
| DFAC                   | Oglethorpe County DFACS | 232,651               | -                                  | -                  | -  | -                                    | -                                  | 56,783  | -                  | 109,953  | 166,736                             | 14,208                                 | (68,721)   | (54,513)                       |
| DFAC                   | Paulding County DFACS   | 2,007,218             | -                                  | -                  | -  | -                                    | -                                  | 489,901   | -                  | 273,659  | 763,560                             | 122,578                                | (171,037)  | (48,459)                       |
| DFAC                   | Peach County DFACS      | 940,580               | -                                  | -                  | 88,632   | 88,632                               | -                                  | 229,567   | -                  | -  | 229,567                             | 57,440                                 | 55,395   | 112,835                        |



SCHEDULE B (continued)

| Employer Category Code | Employer                | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  |                                     | Pension Expense                        |  |                                |
|------------------------|-------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                         |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| DFAC                   | Pickens County DFACS    | 814,709               | -                                  | -                  | -  | -                                    | -                                  | 198,846   | -                  | 77,224   | 276,070                             | 49,752                                 | (48,265)   | 1,487                          |
| DFAC                   | Pierce County DFACS     | 656,171               | -                                  | -                  | 105,474  | 105,474                              | -                                  | 160,151   | -                  | -  | 160,151                             | 40,072                                 | 65,921   | 105,993                        |
| DFAC                   | Pike County DFACS       | 511,547               | -                                  | -                  | 17,738   | 17,738                               | -                                  | 124,853   | -                  | -  | 124,853                             | 31,241                                 | 11,086   | 42,327                         |
| DFAC                   | Polk County DFACS       | 1,705,931             | -                                  | -                  | -  | -                                    | -                                  | 416,366   | -                  | -  | 416,366                             | 104,178                                | (33,334)   | 70,844                         |
| DFAC                   | Pulaski County DFACS    | 238,014               | -                                  | -                  | -  | -                                    | -                                  | 58,092  | -                  | -  | 58,092                              | 14,534                                 | (55,320)   | (40,786)                       |
| DFAC                   | Putnam County DFACS     | 2,291,703             | -                                  | -                  | -  | -                                    | -                                  | 559,334   | -                  | -  | 559,334                             | 139,951                                | (123,967)  | 15,984                         |
| DFAC                   | Quitman County DFACS    | 51,759                | -                                  | -                  | -  | -                                    | -                                  | 12,633  | -                  | -  | 12,633                              | 3,162                                  | (22,508)   | (19,346)                       |
| DFAC                   | Rabun County DFACS      | 755,562               | -                                  | -                  | 31,446   | 31,446                               | -                                  | 184,410   | -                  | -  | 184,410                             | 46,142                                 | 19,653   | 65,795                         |
| DFAC                   | Randolph County DFACS   | 407,655               | -                                  | -                  | 28,996   | 28,996                               | -                                  | 99,496  | -                  | -  | 99,496                              | 24,897                                 | 18,123   | 43,020                         |
| DFAC                   | Richmond County DFACS   | 5,893,871             | -                                  | -                  | -  | -                                    | -                                  | 1,438,513   | -                  | -  | 1,438,513                           | 359,933                                | (156,666)  | 203,267                        |
| DFAC                   | Rockdale County DFACS   | 1,808,510             | -                                  | -                  | 76,298   | 76,298                               | -                                  | 441,402   | -                  | -  | 441,402                             | 110,444                                | 47,687   | 158,131                        |
| DFAC                   | Schley County DFACS     | 93,915                | -                                  | -                  | -  | -                                    | -                                  | 22,922  | -                  | -  | 22,922                              | 5,735                                  | (13,569)   | (7,834)                        |
| DFAC                   | Screven County DFACS    | 548,303               | -                                  | -                  | 7,824  | 7,824                                | -                                  | 133,824   | -                  | -  | 133,824                             | 33,485                                 | 4,890  | 38,375                         |
| DFAC                   | Seminole County DFACS   | 558,617               | -                                  | -                  | 6,480  | 6,480                                | -                                  | 136,341   | -                  | -  | 136,341                             | 34,114                                 | 4,050  | 38,164                         |
| DFAC                   | Spalding County DFACS   | 3,828,481             | -                                  | -                  | -  | -                                    | -                                  | 934,415   | -                  | -  | 934,415                             | 233,802                                | (130,779)  | 103,023                        |
| DFAC                   | Stephens County DFACS   | 1,088,504             | -                                  | -                  | 59,516   | 59,516                               | -                                  | 265,671   | -                  | -  | 265,671                             | 66,473                                 | 37,197   | 103,670                        |
| DFAC                   | Stewart County DFACS    | 209,510               | -                                  | -                  | 2,628  | 2,628                                | -                                  | 51,135  | -                  | -  | 51,135                              | 12,795                                 | 1,643  | 14,438                         |
| DFAC                   | Sumter County DFACS     | 4,460,235             | -                                  | -                  | 28,668   | 28,668                               | -                                  | 1,088,607   | -                  | -  | 1,088,607                           | 272,381                                | 17,918   | 290,299                        |
| DFAC                   | Talbot County DFACS     | 259,093               | -                                  | -                  | -  | -                                    | -                                  | 63,237  | -                  | -  | 63,237                              | 15,823                                 | (23,628)   | (7,805)                        |
| DFAC                   | Taliaferro County DFACS | 65,786                | -                                  | -                  | -  | -                                    | -                                  | 16,056  | -                  | -  | 16,056                              | 4,017                                  | (17,414)   | (13,397)                       |
| DFAC                   | Tattnall County DFACS   | 487,993               | -                                  | -                  | -  | -                                    | -                                  | 119,104   | -                  | -  | 119,104                             | 229,535                                | (69,020)   | (39,221)                       |
| DFAC                   | Taylor County DFACS     | 245,178               | -                                  | -                  | -  | -                                    | -                                  | 59,840  | -                  | -  | 59,840                              | 14,972                                 | (34,902)   | (19,930)                       |
| DFAC                   | Telfair County DFACS    | 503,333               | -                                  | -                  | -  | -                                    | -                                  | 122,848   | -                  | -  | 122,848                             | 30,737                                 | (4,909)  | 25,828                         |
| DFAC                   | Terrell County DFACS    | 371,011               | -                                  | -                  | -  | -                                    | -                                  | 90,552  | -                  | -  | 90,552                              | 22,656                                 | (75,925)   | (53,269)                       |
| DFAC                   | Thomas County DFACS     | 1,654,060             | -                                  | -                  | 92,394   | 92,394                               | -                                  | 403,705   | -                  | -  | 403,705                             | 101,013                                | 57,746   | 158,759                        |
| DFAC                   | Tift County DFACS       | 2,101,359             | -                                  | -                  | -  | -                                    | -                                  | 512,877   | -                  | -  | 512,877                             | 128,328                                | (19,877)   | 108,451                        |
| DFAC                   | Toombs County DFACS     | 966,759               | -                                  | -                  | -  | -                                    | -                                  | 235,956   | -                  | -  | 235,956                             | 59,036                                 | (141,903)  | (82,867)                       |
| DFAC                   | Towns County DFACS      | 206,697               | -                                  | -                  | -  | -                                    | -                                  | 50,448  | -                  | -  | 50,448                              | 12,621                                 | (19,747)   | (7,126)                        |
| DFAC                   | Treutlen County DFACS   | 273,533               | -                                  | -                  | 2,359  | 2,359                                | -                                  | 66,761  | -                  | -  | 66,761                              | 16,703                                 | 1,474  | 18,177                         |
| DFAC                   | Troup County DFACS      | 1,990,753             | -                                  | -                  | -  | -                                    | -                                  | 485,882   | -                  | -  | 485,882                             | 121,574                                | (22,640)   | 98,934                         |
| DFAC                   | Turner County DFACS     | 178,679               | -                                  | -                  | -  | -                                    | -                                  | 43,610  | -                  | -  | 43,610                              | 10,912                                 | (29,508)   | (18,596)                       |
| DFAC                   | Twiggs County DFACS     | 524,599               | -                                  | -                  | 299  | 299                                  | -                                  | 128,039   | -                  | -  | 128,039                             | 32,036                                 | 187  | 32,223                         |
| DFAC                   | Union County DFACS      | 471,490               | -                                  | -                  | -  | -                                    | -                                  | 115,076   | -                  | -  | 115,076                             | 28,792                                 | (29,732)   | (940)                          |
| DFAC                   | Upson County DFACS      | 1,289,650             | -                                  | -                  | 12,393   | 12,393                               | -                                  | 314,764   | -                  | -  | 314,764                             | 78,758                                 | 7,745  | 86,503                         |
| DFAC                   | Walker County DFACS     | 1,329,669             | -                                  | -                  | -  | -                                    | -                                  | 324,532   | -                  | -  | 324,532                             | 81,203                                 | (29,937)   | 51,266                         |
| DFAC                   | Walton County DFACS     | 2,138,827             | -                                  | -                  | -  | -                                    | -                                  | 522,022   | -                  | -  | 522,022                             | 130,615                                | (15,043)   | 115,572                        |
| DFAC                   | Ware County DFACS       | 1,220,226             | -                                  | -                  | -  | -                                    | -                                  | 297,820   | -                  | -  | 297,820                             | 74,519                                 | (112,022)  | (37,503)                       |
| DFAC                   | Warren County DFACS     | 200,658               | -                                  | -                  | 48,348   | 48,348                               | -                                  | 48,974  | -                  | -  | 48,974                              | 12,253                                 | 30,217   | 42,470                         |
| DFAC                   | Washington County DFACS | 629,166               | -                                  | -                  | -  | -                                    | -                                  | 153,560   | -                  | -  | 153,560                             | 38,422                                 | (44,925)   | (6,503)                        |
| DFAC                   | Wayne County DFACS      | 762,126               | -                                  | -                  | -  | -                                    | -                                  | 186,012   | -                  | -  | 186,012                             | 46,544                                 | (67,489)   | (20,945)                       |
| DFAC                   | Webster County DFACS    | 130,672               | -                                  | -                  | 5,166  | 5,166                                | -                                  | 31,893  | -                  | -  | 31,893                              | 7,979                                  | 3,229  | 11,208                         |
| DFAC                   | Wheeler County DFACS    | 214,460               | -                                  | -                  | -  | -                                    | -                                  | 52,343  | -                  | -  | 52,343                              | 13,099                                 | (4,255)  | 8,844                          |
| DFAC                   | White County DFACS      | 663,147               | -                                  | -                  | -  | -                                    | -                                  | 161,854   | -                  | -  | 161,854                             | 40,500                                 | (34,491)   | 6,009                          |
| DFAC                   | Whitfield County DFACS  | 4,899,320             | -                                  | -                  | -  | -                                    | -                                  | 1,195,774   | -                  | -  | 1,195,774                           | 299,197                                | (401,986)  | (102,789)                      |
| DFAC                   | Wilcox County DFACS     | 324,954               | -                                  | -                  | -  | -                                    | -                                  | 79,311  | -                  | -  | 79,311                              | 19,845                                 | (2,315)  | 17,530                         |
| DFAC                   | Wilkes County DFACS     | 361,297               | -                                  | -                  | 50,557   | 50,557                               | -                                  | 88,182  | -                  | -  | 88,182                              | 22,064                                 | 31,598   | 53,662                         |



SCHEDULE B (continued)

| Employer Category Code | Employer                               | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|--|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |  |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| DFAC                   | Wilkinson County DFACS                 | 287,185               | -                                  | -                  | 10,004   | 10,004                               | -                                  | 70,093  | -                  | -  | 70,093                              | 17,537                                 | 6,252  | 23,789                         |
| DFAC                   | Worth County DFACS                     | 1,109,958             | -                                  | -                  | 53,633   | 53,633                               | -                                  | 270,907   | -                  | -  | 270,907                             | 67,783                                 | 33,520   | 101,303                        |
| HLTH                   | Appling County Health Department       | 507,609               | -                                  | -                  | 18,604   | 18,604                               | -                                  | 123,892   | -                  | -  | 123,892                             | 30,998                                 | 11,628   | 42,626                         |
| HLTH                   | Atkinson County Health Department      | 227,250               | -                                  | -                  | -  | -                                    | -                                  | 55,465  | -                  | 40,583   | 96,048                              | 13,877                                 | (25,364)   | (11,487)                       |
| HLTH                   | Bacon County Health Department         | 308,638               | -                                  | -                  | 10,273   | 10,273                               | -                                  | 75,329  | -                  | -  | 75,329                              | 18,850                                 | 6,420  | 25,270                         |
| HLTH                   | Baker County Health Department         | 271,207               | -                                  | -                  | 17,470   | 17,470                               | -                                  | 66,193  | -                  | -  | 66,193                              | 16,560                                 | 10,918   | 27,478                         |
| HLTH                   | Baldwin County Health Department       | 582,358               | -                                  | -                  | 67,369   | 67,369                               | -                                  | 142,136   | -                  | -  | 142,136                             | 35,565                                 | 42,106   | 77,671                         |
| HLTH                   | Banks County Health Department         | 251,666               | -                                  | -                  | -  | -                                    | -                                  | 61,424  | -                  | 13,945   | 75,369                              | 15,368                                 | (8,716)  | 6,652                          |
| HLTH                   | Barrow County Public Health            | 773,565               | -                                  | -                  | 12,452   | 12,452                               | -                                  | 188,804   | -                  | -  | 188,804                             | 47,241                                 | 7,783  | 55,024                         |
| HLTH                   | Bartow County Health Department        | 1,192,997             | -                                  | -                  | -  | -                                    | -                                  | 291,174   | -                  | 124,138  | 415,312                             | 72,856                                 | (77,586)   | (4,730)                        |
| HLTH                   | Ben Hill County Health Department      | 400,003               | -                                  | -                  | 60   | 60                                   | -                                  | 97,629  | -                  | -  | 97,629                              | 24,427                                 | 37   | 24,464                         |
| HLTH                   | Berrien County Health Department       | 261,006               | -                                  | -                  | -  | -                                    | -                                  | 63,703  | -                  | 5,734  | 69,437                              | 15,940                                 | (3,583)  | 12,357                         |
| HLTH                   | Bibb County Health Department          | 2,852,307             | -                                  | -                  | 15,827   | 15,827                               | -                                  | 696,161   | -                  | -  | 696,161                             | 174,187                                | 9,892  | 184,079                        |
| HLTH                   | Bleckley County Health Department      | 236,551               | -                                  | -                  | 16,782   | 16,782                               | -                                  | 57,735  | -                  | -  | 57,735                              | 14,444                                 | 10,489   | 24,933                         |
| HLTH                   | Brantley County Health Department      | 308,376               | -                                  | -                  | -  | -                                    | -                                  | 75,265  | -                  | 13,706   | 88,971                              | 18,830                                 | (8,567)  | 10,263                         |
| HLTH                   | Brooks County Health Department        | 284,109               | -                                  | -                  | 20,993   | 20,993                               | -                                  | 69,342  | -                  | -  | 69,342                              | 17,349                                 | 13,121   | 30,470                         |
| HLTH                   | Bulloch County Physical Health         | 1,024,181             | -                                  | -                  | -  | -                                    | -                                  | 249,971   | -                  | 19,381   | 269,352                             | 62,544                                 | (12,113)   | 50,431                         |
| HLTH                   | Burke County Health Department         | 582,996               | -                                  | -                  | 53,036   | 53,036                               | -                                  | 142,291   | -                  | -  | 142,291                             | 35,601                                 | 33,147   | 68,748                         |
| HLTH                   | Butts County Health Department         | 270,420               | -                                  | -                  | -  | -                                    | -                                  | 66,001  | -                  | 61,905   | 127,906                             | 16,516                                 | (38,690)   | (22,174)                       |
| HLTH                   | Calhoun County Health Department       | 143,799               | -                                  | -                  | 28,787   | 28,787                               | -                                  | 35,097  | -                  | -  | 35,097                              | 8,781                                  | 17,992   | 26,773                         |
| HLTH                   | Candler County Health Department       | 269,669               | -                                  | -                  | -  | -                                    | -                                  | 65,818  | -                  | 17,888   | 83,706                              | 16,470                                 | (11,180)   | 5,290                          |
| HLTH                   | Carroll County Health Department       | 1,125,185             | -                                  | -                  | 60   | 60                                   | -                                  | 274,623   | -                  | -  | 274,623                             | 68,711                                 | 37   | 68,748                         |
| HLTH                   | Catoosa County Health Department       | 1,201,698             | -                                  | -                  | 16,186   | 16,186                               | -                                  | 293,298   | -                  | -  | 293,298                             | 73,386                                 | 10,116   | 83,502                         |
| HLTH                   | Charlton County Health Department      | 443,173               | -                                  | -                  | 14,961   | 14,961                               | -                                  | 108,165   | -                  | -  | 108,165                             | 27,063                                 | 9,351  | 36,414                         |
| HLTH                   | Chattahoochee County Health Department | 46,508                | -                                  | -                  | 4,062  | 4,062                                | -                                  | 11,351  | -                  | -  | 11,351                              | 2,840                                  | 2,538  | 5,378                          |
| HLTH                   | Chattooga County Health Department     | 561,993               | -                                  | -                  | -  | -                                    | -                                  | 137,165   | -                  | 81,495   | 218,660                             | 34,321                                 | (50,934)   | (16,613)                       |
| HLTH                   | Cherokee County Health Department      | 6,989,502             | -                                  | -                  | -  | -                                    | -                                  | 1,705,923   | -                  | 244,454  | 1,950,377                           | 426,844                                | (152,784)  | 274,060                        |
| HLTH                   | Clarke County Health Department        | 5,366,909             | -                                  | -                  | 32,490   | 32,490                               | -                                  | 1,309,898   | -                  | -  | 1,309,898                           | 327,751                                | 20,307   | 348,058                        |
| HLTH                   | Clay County Health Department          | 72,987                | -                                  | -                  | -  | -                                    | -                                  | 17,814  | -                  | 38,254   | 56,068                              | 4,456                                  | (23,909)   | (19,453)                       |



SCHEDULE B (continued)

| Employer Category Code | Employer                           | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |  |                    |  | Pension Expense                     |  |  |                                |
|------------------------|------------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|--|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                    |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| HLTH                   | Clayton County Health Department   | 6,802,196             | -                                  | -                  | -  | -                                    | -                                  | 1,660,208  | -                  | 60,412   | 1,720,620                           | 415,405                                | (37,757)   | 377,648                        |
| HLTH                   | Clinch County Health Department    | 228,488               | -                                  | -                  | -  | -                                    | -                                  | 55,767   | -                  | 8,660  | 64,427                              | 13,954                                 | (5,413)  | 8,541                          |
| HLTH                   | Cobb County Health Department      | 13,569,023            | -                                  | -                  | -  | -                                    | -                                  | 3,311,783  | -                  | 267,926  | 3,579,709                           | 828,646                                | (167,454)  | 661,192                        |
| HLTH                   | Coffee County Health Department    | 928,278               | -                                  | -                  | 28,578   | 28,578                               | -                                  | 226,564  | -                  | -  | 226,564                             | 56,690                                 | 17,862   | 74,552                         |
| HLTH                   | Colquitt County Health Department  | 1,263,696             | -                                  | -                  | 3,404  | 3,404                                | -                                  | 308,429  | -                  | -  | 308,429                             | 77,171                                 | 2,128  | 79,299                         |
| HLTH                   | Columbia County Health Department  | 974,523               | -                                  | -                  | 12,393   | 12,393                               | -                                  | 237,851  | -                  | -  | 237,851                             | 59,513                                 | 7,745  | 67,258                         |
| HLTH                   | Cook County Health Department      | 320,340               | -                                  | -                  | 11,766   | 11,766                               | -                                  | 78,185   | -                  | -  | 78,185                              | 19,562                                 | 7,353  | 26,915                         |
| HLTH                   | Coweta County Health Department    | 1,167,530             | -                                  | -                  | 47,720   | 47,720                               | -                                  | 284,958  | -                  | -  | 284,958                             | 71,299                                 | 29,825   | 101,124                        |
| HLTH                   | Crawford County Health Department  | 214,460               | -                                  | -                  | 9,586  | 9,586                                | -                                  | 52,343   | -                  | -  | 52,343                              | 13,097                                 | 5,991  | 19,088                         |
| HLTH                   | Crisp County Health Department     | 442,873               | -                                  | -                  | 24,577   | 24,577                               | -                                  | 108,092  | -                  | -  | 108,092                             | 27,047                                 | 15,360   | 42,407                         |
| HLTH                   | Dade County Health Department      | 340,706               | -                                  | -                  | -  | -                                    | -                                  | 83,156   | -                  | 10,990   | 94,146                              | 20,806                                 | (6,868)  | 13,938                         |
| HLTH                   | Dawson County Health Department    | 350,645               | -                                  | -                  | 17,500   | 17,500                               | -                                  | 85,582   | -                  | -  | 85,582                              | 21,414                                 | 10,937   | 32,351                         |
| HLTH                   | Decatur County Health Department   | 706,766               | -                                  | -                  | -  | -                                    | -                                  | 172,500  | -                  | 23,113   | 195,613                             | 43,161                                 | (14,446)   | 28,715                         |
| HLTH                   | Dekalb County Health Department    | 20,462,922            | -                                  | -                  | 273,330  | 273,330                              | -                                  | 4,994,373  | -                  | -  | 4,994,373                           | 1,249,653                              | 170,832  | 1,420,485                      |
| HLTH                   | Dodge County Health Department     | 316,065               | -                                  | -                  | -  | -                                    | -                                  | 77,142   | -                  | 33,417   | 110,559                             | 19,302                                 | (20,885)   | (1,583)                        |
| HLTH                   | Dooly County Health Department     | 250,241               | -                                  | -                  | 598  | 598                                  | -                                  | 61,076   | -                  | -  | 61,076                              | 15,279                                 | 373  | 15,652                         |
| HLTH                   | Dougherty County Health Department | 2,906,916             | -                                  | -                  | -  | -                                    | -                                  | 709,489  | -                  | 9,974  | 719,463                             | 177,521                                | (6,234)  | 171,287                        |
| HLTH                   | Southwest Health District          | 5,423,844             | -                                  | -                  | -  | -                                    | -                                  | 1,323,794  | -                  | 208,380  | 1,532,174                           | 331,231                                | (130,238)  | 200,993                        |
| HLTH                   | Douglas County Health Department   | 926,965               | -                                  | -                  | -  | -                                    | -                                  | 226,244  | -                  | 15,439   | 241,683                             | 56,611                                 | (9,650)  | 46,961                         |
| HLTH                   | Early County Health Department     | 392,277               | -                                  | -                  | 1,045  | 1,045                                | -                                  | 95,743   | -                  | -  | 95,743                              | 23,957                                 | 653  | 24,610                         |
| HLTH                   | Echols County Health Department    | 164,765               | -                                  | -                  | 6,958  | 6,958                                | -                                  | 40,214   | -                  | -  | 40,214                              | 10,063                                 | 4,349  | 14,412                         |
| HLTH                   | Elbert County Health Department    | 294,273               | -                                  | -                  | -  | -                                    | -                                  | 71,823   | -                  | 84,481   | 156,304                             | 17,969                                 | (52,800)   | (34,831)                       |
| HLTH                   | Emanuel County Health Department   | 833,687               | -                                  | -                  | 37,686   | 37,686                               | -                                  | 203,478  | -                  | -  | 203,478                             | 50,913                                 | 23,554   | 74,467                         |
| HLTH                   | Evans County Health Department     | 297,011               | -                                  | -                  | 91,529   | 91,529                               | -                                  | 72,491   | -                  | -  | 72,491                              | 18,137                                 | 57,205   | 75,342                         |
| HLTH                   | Fannin County Health Department    | 453,600               | -                                  | -                  | 777  | 777                                  | -                                  | 110,710  | -                  | -  | 110,710                             | 27,703                                 | 485  | 28,188                         |
| HLTH                   | Fayette County Health Department   | 991,026               | -                                  | -                  | 37,000   | 37,000                               | -                                  | 241,879  | -                  | -  | 241,879                             | 60,519                                 | 23,125   | 83,644                         |
| HLTH                   | Floyd County Health Department     | 8,992,519             | -                                  | -                  | 115,030  | 115,030                              | -                                  | 2,194,799  | -                  | -  | 2,194,799                           | 549,166                                | 71,894   | 621,060                        |
| HLTH                   | Forsyth County Health Department   | 1,135,950             | -                                  | -                  | 9,944  | 9,944                                | -                                  | 277,251  | -                  | -  | 277,251                             | 69,374                                 | 6,215  | 75,589                         |



SCHEDULE B (continued)

| Employer Category Code | Employer                            | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|-------------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                     |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| HLTH                   | Franklin County Health Department   | 336,730               | -                                  | -                  | -  | -                                    | -                                  | 82,186  | -                  | 11,168   | 93,354                              | 20,564                                 | (6,980)  | 13,584                         |
| HLTH                   | Gilmer County Health Department     | 618,064               | -                                  | -                  | 34,611   | 34,611                               | -                                  | 150,851   | -                  | -  | 150,851                             | 37,744                                 | 21,632   | 59,376                         |
| HLTH                   | Glascocok County Health Department  | 103,067               | -                                  | -                  | 14,065   | 14,065                               | -                                  | 25,155  | -                  | -  | 25,155                              | 6,292                                  | 8,791  | 15,083                         |
| HLTH                   | Glynn County Health Department      | 18,635,321            | -                                  | -                  | 582,706  | 582,706                              | -                                  | 4,548,311   | -                  | -  | 4,548,311                           | 1,138,042                              | 364,191  | 1,502,233                      |
| HLTH                   | Gordon County Health Department     | 983,037               | -                                  | -                  | -  | -                                    | -                                  | 239,929   | -                  | 15,020   | 254,949                             | 60,033                                 | (9,388)  | 50,645                         |
| HLTH                   | Grady County Health Department      | 632,279               | -                                  | -                  | -  | -                                    | -                                  | 154,320   | -                  | 10,930   | 165,250                             | 38,612                                 | (6,831)  | 31,781                         |
| HLTH                   | Greene County Health Department     | 386,464               | -                                  | -                  | -  | -                                    | -                                  | 94,324  | -                  | 16,006   | 110,330                             | 23,602                                 | (10,004)   | 13,598                         |
| HLTH                   | Gwinnett County Health Department   | 15,321,237            | -                                  | -                  | 453,073  | 453,073                              | -                                  | 3,739,445   | -                  | -  | 3,739,445                           | 935,654                                | 283,170  | 1,218,824                      |
| HLTH                   | Habersham County Health Department  | 562,518               | -                                  | -                  | -  | -                                    | -                                  | 137,293   | -                  | 4,987  | 142,280                             | 34,354                                 | (3,117)  | 31,237                         |
| HLTH                   | Hall County Health Department       | 9,109,951             | -                                  | -                  | 235,346  | 235,346                              | -                                  | 2,223,460   | -                  | -  | 2,223,460                           | 556,337                                | 147,091  | 703,428                        |
| HLTH                   | Hancock County Health Department    | 309,539               | -                                  | -                  | -  | -                                    | -                                  | 75,549  | -                  | 19,560   | 95,109                              | 18,905                                 | (12,225)   | 6,680                          |
| HLTH                   | Haralson County Health Department   | 338,493               | -                                  | -                  | -  | -                                    | -                                  | 82,616  | -                  | 37,955   | 120,571                             | 20,673                                 | (23,722)   | (3,049)                        |
| HLTH                   | Harris County Health Department     | 485,105               | -                                  | -                  | 21,113   | 21,113                               | -                                  | 118,399   | -                  | -  | 118,399                             | 29,626                                 | 13,195   | 42,821                         |
| HLTH                   | Hart County Health Department       | 334,255               | -                                  | -                  | -  | -                                    | -                                  | 81,581  | -                  | 30,430   | 112,011                             | 20,413                                 | (19,018)   | 1,395                          |
| HLTH                   | Heard County Health Department      | 197,057               | -                                  | -                  | -  | -                                    | -                                  | 48,096  | -                  | 14,274   | 62,370                              | 12,035                                 | (8,922)  | 3,113                          |
| HLTH                   | Henry County Health Department      | 1,532,728             | -                                  | -                  | 51,363   | 51,363                               | -                                  | 374,092   | -                  | -  | 374,092                             | 93,604                                 | 32,102   | 125,706                        |
| HLTH                   | Houston County Health Department    | 8,457,569             | -                                  | -                  | 950,372  | 950,372                              | -                                  | 2,064,233   | -                  | -  | 2,064,233                           | 516,494                                | 593,983  | 1,110,477                      |
| HLTH                   | Irwin County Health Department      | 410,168               | -                                  | -                  | -  | -                                    | -                                  | 100,109   | -                  | 18,545   | 118,654                             | 25,051                                 | (11,590)   | 13,461                         |
| HLTH                   | Jackson County Health Department    | 689,176               | -                                  | -                  | 7,167  | 7,167                                | -                                  | 168,207   | -                  | -  | 168,207                             | 42,089                                 | 4,480  | 46,569                         |
| HLTH                   | Jasper County Health Department     | 261,906               | -                                  | -                  | 24,696   | 24,696                               | -                                  | 63,923  | -                  | -  | 63,923                              | 15,996                                 | 15,435   | 31,431                         |
| HLTH                   | Jeff Davis County Health Department | 405,817               | -                                  | -                  | -  | -                                    | -                                  | 99,047  | -                  | 14,394   | 113,441                             | 24,784                                 | (8,996)  | 15,788                         |
| HLTH                   | Jefferson County Health Department  | 481,842               | -                                  | -                  | 16,215   | 16,215                               | -                                  | 117,603   | -                  | -  | 117,603                             | 29,428                                 | 10,134   | 39,562                         |
| HLTH                   | Jenkins County Health Department    | 212,285               | -                                  | -                  | 33,446   | 33,446                               | -                                  | 51,812  | -                  | -  | 51,812                              | 12,965                                 | 20,904   | 33,869                         |
| HLTH                   | Johnson County Health Department    | 161,239               | -                                  | -                  | -  | -                                    | -                                  | 39,354  | -                  | 4,360  | 43,714                              | 9,846                                  | (2,725)  | 7,121                          |
| HLTH                   | Jones County Health Department      | 298,587               | -                                  | -                  | -  | -                                    | -                                  | 72,876  | -                  | 5,465  | 78,341                              | 18,234                                 | (3,415)  | 14,819                         |
| HLTH                   | Lamar County Health Department      | 363,510               | -                                  | -                  | 23,084   | 23,084                               | -                                  | 88,722  | -                  | -  | 88,722                              | 22,200                                 | 14,427   | 36,627                         |
| HLTH                   | Lanier County Health Department     | 100,704               | -                                  | -                  | -  | -                                    | -                                  | 24,579  | -                  | 14,453   | 39,032                              | 6,150                                  | (9,033)  | (2,883)                        |
| HLTH                   | Laurens County Health Department    | 4,910,834             | -                                  | -                  | 37,746   | 37,746                               | -                                  | 1,198,584   | -                  | -  | 1,198,584                           | 299,900                                | 23,592   | 323,492                        |
| HLTH                   | Lee County Health Department        | 637,155               | -                                  | -                  | 18,903   | 18,903                               | -                                  | 155,510   | -                  | -  | 155,510                             | 38,910                                 | 11,815   | 50,725                         |



SCHEDULE B (continued)

| Employer Category Code | Employer                            | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|-------------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                     |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| HLTH                   | Lincoln County Health Department    | 127,671               | -                                  | -                  | 9,466  | 9,466                                | -                                  | 31,161  | -                  | -  | 31,161                              | 7,799                                  | 5,917  | 13,716                         |
| HLTH                   | Lowndes County Health Department    | 7,296,677             | -                                  | -                  | -  | -                                    | -                                  | 1,780,895   | -                  | 50,169   | 1,831,064                           | 445,602                                | (31,355)   | 414,247                        |
| HLTH                   | Lumpkin County Health Department    | 505,996               | -                                  | -                  | 13,706   | 13,706                               | -                                  | 123,498   | -                  | -  | 123,498                             | 30,901                                 | 8,567  | 39,468                         |
| HLTH                   | Macon County Health Department      | 157,526               | -                                  | -                  | -  | -                                    | -                                  | 38,447  | -                  | 33,416   | 71,863                              | 9,619                                  | (20,885)   | (11,266)                       |
| HLTH                   | Madison County Health Department    | 475,466               | -                                  | -                  | -  | -                                    | -                                  | 116,047   | -                  | 67,161   | 183,208                             | 29,035                                 | (41,975)   | (12,940)                       |
| HLTH                   | Marion County Health Department     | 131,572               | -                                  | -                  | 3,135  | 3,135                                | -                                  | 32,113  | -                  | -  | 32,113                              | 8,035                                  | 1,960  | 9,995                          |
| HLTH                   | Mcduffie County Health Department   | 475,353               | -                                  | -                  | 75,850   | 75,850                               | -                                  | 116,019   | -                  | -  | 116,019                             | 29,029                                 | 47,407   | 76,436                         |
| HLTH                   | Meriwether County Health Department | 618,252               | -                                  | -                  | 42,644   | 42,644                               | -                                  | 150,896   | -                  | -  | 150,896                             | 37,757                                 | 26,652   | 64,409                         |
| HLTH                   | Miller County Health Department     | 282,121               | -                                  | -                  | 19,620   | 19,620                               | -                                  | 68,857  | -                  | -  | 68,857                              | 17,230                                 | 12,262   | 29,492                         |
| HLTH                   | Mitchell County Health Department   | 500,858               | -                                  | -                  | 19,590   | 19,590                               | -                                  | 122,244   | -                  | -  | 122,244                             | 30,587                                 | 12,243   | 42,830                         |
| HLTH                   | Monroe County Health Department     | 281,821               | -                                  | -                  | -  | -                                    | -                                  | 68,784  | -                  | 96,187   | 164,971                             | 17,209                                 | (60,117)   | (42,908)                       |
| HLTH                   | Montgomery County Health Department | 230,475               | -                                  | -                  | 14,454   | 14,454                               | -                                  | 56,252  | -                  | -  | 56,252                              | 14,072                                 | 9,033  | 23,105                         |
| HLTH                   | Morgan County Health Department     | 440,698               | -                                  | -                  | 1,374  | 1,374                                | -                                  | 107,561   | -                  | -  | 107,561                             | 26,916                                 | 858  | 27,774                         |
| HLTH                   | Murray County Health Department     | 652,570               | -                                  | -                  | 25,204   | 25,204                               | -                                  | 159,272   | -                  | -  | 159,272                             | 39,851                                 | 15,752   | 55,603                         |
| HLTH                   | Muscogee County Health Department   | 9,053,542             | -                                  | -                  | -  | -                                    | -                                  | 2,209,692   | -                  | 416,910  | 2,626,602                           | 552,891                                | (260,568)  | 292,323                        |
| HLTH                   | Newton County Health Department     | 1,510,149             | -                                  | -                  | 131,992  | 131,992                              | -                                  | 368,581   | -                  | -  | 368,581                             | 92,223                                 | 82,495   | 174,718                        |
| HLTH                   | Oconee County Health Department     | 424,007               | -                                  | -                  | 20,993   | 20,993                               | -                                  | 103,487   | -                  | -  | 103,487                             | 25,891                                 | 13,121   | 39,012                         |
| HLTH                   | Oglethorpe County Health Department | 296,561               | -                                  | -                  | 17,380   | 17,380                               | -                                  | 72,382  | -                  | -  | 72,382                              | 18,109                                 | 10,863   | 28,972                         |
| HLTH                   | Paulding County Health Department   | 1,035,396             | -                                  | -                  | 13,378   | 13,378                               | -                                  | 252,708   | -                  | -  | 252,708                             | 63,230                                 | 8,361  | 71,591                         |
| HLTH                   | Peach County Health Department      | 375,774               | -                                  | -                  | 8,153  | 8,153                                | -                                  | 91,715  | -                  | -  | 91,715                              | 22,947                                 | 5,095  | 28,042                         |
| HLTH                   | Pickens County Health Department    | 374,124               | -                                  | -                  | -  | -                                    | -                                  | 91,312  | -                  | 17,470   | 108,782                             | 22,847                                 | (10,918)   | 11,929                         |
| HLTH                   | Pierce County Health Department     | 717,643               | -                                  | -                  | 13,558   | 13,558                               | -                                  | 175,155   | -                  | -  | 175,155                             | 43,826                                 | 8,473  | 52,299                         |
| HLTH                   | Pike County Health Department       | 242,215               | -                                  | -                  | -  | -                                    | -                                  | 59,117  | -                  | 6,868  | 65,985                              | 14,790                                 | (4,293)  | 10,497                         |
| HLTH                   | Polk County Health Department       | 839,763               | -                                  | -                  | 72,804   | 72,804                               | -                                  | 204,961   | -                  | -  | 204,961                             | 51,285                                 | 45,503   | 96,788                         |
| HLTH                   | Pulaski County Health Department    | 251,066               | -                                  | -                  | 49,183   | 49,183                               | -                                  | 61,278  | -                  | -  | 61,278                              | 15,332                                 | 30,740   | 46,072                         |



SCHEDULE B (continued)

| Employer Category Code | Employer                            | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|-------------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                     |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| HLTH                   | Putnam County Health Department     | 519,948               | -                                  | -                  | 27,503   | 27,503                               | -                                  | 126,903   | -                  | -  | 126,903                             | 31,754                                 | 17,190   | 48,944                         |
| HLTH                   | Rabun County Health Department      | 486,080               | -                                  | -                  | -  | -                                    | -                                  | 118,637   | -                  | 19,620   | 138,257                             | 29,684                                 | (12,262)   | 17,422                         |
| HLTH                   | Randolph County Health Department   | 190,006               | -                                  | -                  | 28,011   | 28,011                               | -                                  | 46,375  | -                  | -  | 46,375                              | 11,602                                 | 17,507   | 29,109                         |
| HLTH                   | Richmond County Health Department   | 7,779,532             | -                                  | -                  | 257,743  | 257,743                              | -                                  | 1,898,745   | -                  | -  | 1,898,745                           | 475,087                                | 161,089  | 636,176                        |
| HLTH                   | Rockdale County Health Department   | 1,211,075             | -                                  | -                  | -  | -                                    | -                                  | 295,586   | -                  | 22,935   | 318,521                             | 73,958                                 | (14,334)   | 59,624                         |
| HLTH                   | Schley County Health Department     | 111,881               | -                                  | -                  | 7,017  | 7,017                                | -                                  | 27,307  | -                  | -  | 27,307                              | 6,832                                  | 4,386  | 11,218                         |
| HLTH                   | Screven County Health Department    | 420,519               | -                                  | -                  | 59,217   | 59,217                               | -                                  | 102,636   | -                  | -  | 102,636                             | 25,682                                 | 37,011   | 62,693                         |
| HLTH                   | Seminole County Health Department   | 469,127               | -                                  | -                  | 49,034   | 49,034                               | -                                  | 114,500   | -                  | -  | 114,500                             | 28,647                                 | 30,646   | 59,293                         |
| HLTH                   | Spalding County Health Department   | 873,556               | -                                  | -                  | -  | -                                    | -                                  | 213,208   | -                  | 12,244   | 225,452                             | 53,345                                 | (7,652)  | 45,693                         |
| HLTH                   | Stephens County Health Department   | 390,064               | -                                  | -                  | -  | -                                    | -                                  | 95,203  | -                  | 6,331  | 101,534                             | 23,821                                 | (3,957)  | 19,864                         |
| HLTH                   | Stewart County Health Department    | 134,797               | -                                  | -                  | 9,615  | 9,615                                | -                                  | 32,900  | -                  | -  | 32,900                              | 8,233                                  | 6,010  | 14,243                         |
| HLTH                   | Sumter County Health Department     | 743,673               | -                                  | -                  | -  | -                                    | -                                  | 181,508   | -                  | 4,867  | 186,375                             | 45,416                                 | (3,042)  | 42,374                         |
| HLTH                   | Talbot County Health Department     | 129,471               | -                                  | -                  | 3,076  | 3,076                                | -                                  | 31,600  | -                  | -  | 31,600                              | 7,908                                  | 1,922  | 9,830                          |
| HLTH                   | Taliaferro County Health Department | 111,731               | -                                  | -                  | 20,127   | 20,127                               | -                                  | 27,270  | -                  | -  | 27,270                              | 6,824                                  | 12,580   | 19,404                         |
| HLTH                   | Tattnall County Health Department   | 521,448               | -                                  | -                  | 44,017   | 44,017                               | -                                  | 127,270   | -                  | -  | 127,270                             | 31,844                                 | 27,511   | 59,355                         |
| HLTH                   | Taylor County Health Department     | 249,754               | -                                  | -                  | -  | -                                    | -                                  | 60,957  | -                  | 33,476   | 94,433                              | 15,253                                 | (20,922)   | (5,669)                        |
| HLTH                   | Telfair County Health Department    | 301,475               | -                                  | -                  | 508  | 508                                  | -                                  | 73,581  | -                  | -  | 73,581                              | 18,412                                 | 317  | 18,729                         |
| HLTH                   | Terrell County Health Department    | 218,098               | -                                  | -                  | -  | -                                    | -                                  | 53,231  | -                  | 3,285  | 56,516                              | 13,320                                 | (2,053)  | 11,267                         |
| HLTH                   | Thomas County Health Department     | 1,535,240             | -                                  | -                  | -  | -                                    | -                                  | 374,705   | -                  | 21,650   | 396,355                             | 93,754                                 | (13,531)   | 80,223                         |
| HLTH                   | Tift County Health Department       | 851,090               | -                                  | -                  | 5,763  | 5,763                                | -                                  | 207,725   | -                  | -  | 207,725                             | 51,976                                 | 3,602  | 55,578                         |
| HLTH                   | Toombs County Health Department     | 636,892               | -                                  | -                  | 27,145   | 27,145                               | -                                  | 155,446   | -                  | -  | 155,446                             | 38,895                                 | 16,966   | 55,861                         |
| HLTH                   | Towns County Health Department      | 489,193               | -                                  | -                  | 11,647   | 11,647                               | -                                  | 119,397   | -                  | -  | 119,397                             | 29,874                                 | 7,279  | 37,153                         |
| HLTH                   | Treutlen County Health Department   | 172,903               | -                                  | -                  | -  | -                                    | -                                  | 42,200  | -                  | 7,226  | 49,426                              | 10,557                                 | (4,517)  | 6,040                          |
| HLTH                   | Troup County Health Department      | 7,188,735             | -                                  | -                  | 180,340  | 180,340                              | -                                  | 1,754,550   | -                  | -  | 1,754,550                           | 439,010                                | 112,712  | 551,722                        |



SCHEDULE B (continued)

| Employer Category Code | Employer                              | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |  |                    |  | Pension Expense                     |  |  |                                |
|------------------------|---------------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|--|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                       |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| HLTH                   | Turner County Health Department       | 198,895               | -                                  | -                  | 24,965   | 24,965                               | -                                  | 48,544   | -                  | -  | 48,544                              | 12,146                                 | 15,603   | 27,749                         |
| HLTH                   | Twiggs County Health Department       | 216,561               | -                                  | -                  | 5,554  | 5,554                                | -                                  | 52,856   | -                  | -  | 52,856                              | 13,224                                 | 3,472  | 16,696                         |
| HLTH                   | Union County Health Department        | 421,945               | -                                  | -                  | 49,721   | 49,721                               | -                                  | 102,984  | -                  | -  | 102,984                             | 25,768                                 | 31,076   | 56,844                         |
| HLTH                   | Upson County Health Department        | 712,580               | -                                  | -                  | -  | -                                    | -                                  | 173,919  | -                  | 53,454   | 227,373                             | 43,516                                 | (33,409)   | 10,107                         |
| HLTH                   | Walker County Health Department       | 1,028,044             | -                                  | -                  | -  | -                                    | -                                  | 250,914  | -                  | 52,618   | 303,532                             | 62,782                                 | (32,886)   | 29,896                         |
| HLTH                   | Walton County Health Department       | 1,352,360             | -                                  | -                  | 125,214  | 125,214                              | -                                  | 330,070  | -                  | -  | 330,070                             | 82,585                                 | 78,258   | 160,843                        |
| HLTH                   | Ware County Health Department         | 7,989,004             | -                                  | -                  | -  | -                                    | -                                  | 1,949,871  | -                  | 164,542  | 2,114,413                           | 487,880                                | (102,838)  | 385,042                        |
| HLTH                   | Warren County Health Department       | 105,092               | -                                  | -                  | 15,230   | 15,230                               | -                                  | 25,650   | -                  | -  | 25,650                              | 6,419                                  | 9,518  | 15,937                         |
| HLTH                   | Washington County Health Department   | 414,518               | -                                  | -                  | 26,249   | 26,249                               | -                                  | 101,171  | -                  | -  | 101,171                             | 25,315                                 | 16,405   | 41,720                         |
| HLTH                   | Wayne County Health Department        | 571,107               | -                                  | -                  | 38,881   | 38,881                               | -                                  | 139,390  | -                  | -  | 139,390                             | 34,877                                 | 24,300   | 59,177                         |
| HLTH                   | Webster County Health Department      | 83,039                | -                                  | -                  | 1,971  | 1,971                                | -                                  | 20,267   | -                  | -  | 20,267                              | 5,070                                  | 1,232  | 6,302                          |
| HLTH                   | Wheeler County Health Department      | 166,903               | -                                  | -                  | -  | -                                    | -                                  | 40,736   | -                  | 41,927   | 82,663                              | 10,195                                 | (26,204)   | (16,009)                       |
| HLTH                   | White County Health Department        | 430,458               | -                                  | -                  | 31,116   | 31,116                               | -                                  | 105,062  | -                  | -  | 105,062                             | 26,288                                 | 19,448   | 45,736                         |
| HLTH                   | Whitfield County Health Department    | 3,410,775             | -                                  | -                  | 65,190   | 65,190                               | -                                  | 832,466  | -                  | -  | 832,466                             | 208,294                                | 40,744   | 249,038                        |
| HLTH                   | Wilcox County Health Department       | 133,409               | -                                  | -                  | -  | -                                    | -                                  | 32,561   | -                  | 5,524  | 38,085                              | 8,146                                  | (3,453)  | 4,693                          |
| HLTH                   | Wilkes County Health Department       | 316,702               | -                                  | -                  | 47,093   | 47,093                               | -                                  | 77,297   | -                  | -  | 77,297                              | 19,341                                 | 29,433   | 48,774                         |
| HLTH                   | Wilkinson County Health Department    | 297,086               | -                                  | -                  | 7,047  | 7,047                                | -                                  | 72,510   | -                  | -  | 72,510                              | 18,144                                 | 4,405  | 22,549                         |
| HLTH                   | Worth County Health Department        | 453,037               | -                                  | -                  | -  | -                                    | -                                  | 110,572  | -                  | 2,568  | 113,140                             | 27,667                                 | (1,605)  | 26,062                         |
| MRCs                   | Woodright Industries                  | 814,672               | -                                  | -                  | -  | -                                    | -                                  | 198,836  | -                  | 23,681   | 222,517                             | 49,750                                 | (14,801)   | 34,949                         |
| MRCs                   | Jessamine Place                       | 988,775               | -                                  | -                  | 130,379  | 130,379                              | -                                  | 241,330  | -                  | -  | 241,330                             | 60,384                                 | 81,487   | 141,871                        |
| MRCs                   | Carroll County MR Services            | 676,236               | -                                  | -                  | -  | -                                    | -                                  | 165,049  | -                  | 26,876   | 191,925                             | 41,296                                 | (16,798)   | 24,498                         |
| MRCs                   | Green Oaks Service Center             | 1,246,030             | -                                  | -                  | 25,025   | 25,025                               | -                                  | 304,118  | -                  | -  | 304,118                             | 76,095                                 | 15,640   | 91,735                         |
| MRCs                   | Haralson County Center (Mh/Mr/Sa)     | 901,236               | -                                  | -                  | 83,465   | 83,465                               | -                                  | 219,964  | -                  | -  | 219,964                             | 55,039                                 | 52,166   | 107,205                        |
| MRCs                   | Mitchell-Baker Service Center         | 1,006,703             | -                                  | -                  | 32,610   | 32,610                               | -                                  | 245,705  | -                  | -  | 245,705                             | 61,475                                 | 20,381   | 81,856                         |
| MRCs                   | Thomas/Grady Service Center           | 1,666,625             | -                                  | -                  | 186,372  | 186,372                              | -                                  | 406,772  | -                  | -  | 406,772                             | 101,780                                | 116,482  | 218,262                        |
| MRCs                   | Tift County - Diversified Enterprises | 1,826,138             | -                                  | -                  | 218,474  | 218,474                              | -                                  | 445,704  | -                  | -  | 445,704                             | 111,519                                | 136,546  | 248,065                        |
| PSCH                   | Bacon County Schools                  | 140,536               | -                                  | -                  | 32,580   | 32,580                               | -                                  | 34,300   | -                  | -  | 34,300                              | 8,584                                  | 20,363   | 28,947                         |
| PSCH                   | Baldwin County Schools                | 318,427               | -                                  | -                  | 21,352   | 21,352                               | -                                  | 77,718   | -                  | -  | 77,718                              | 19,445                                 | 13,345   | 32,790                         |
| PSCH                   | Barrow County Schools                 | 67,624                | -                                  | -                  | 3,762  | 3,762                                | -                                  | 16,505   | -                  | -  | 16,505                              | 4,129                                  | 2,352  | 6,481                          |



SCHEDULE B (continued)

| Employer Category Code | Employer                          | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|-----------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                   |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| PSCH                   | Ben Hill County Schools           | 97,179                | -                                  | -                  | 4,300  | 4,300                                | -                                  | 23,718  | -                  | -  | 23,718                              | 5,936                                  | 2,688  | 8,624                          |
| PSCH                   | Bibb County Schools               | 735,834               | -                                  | -                  | -  | -                                    | -                                  | 179,594   | -                  | 111,745  | 291,339                             | 44,934                                 | (69,841)   | (24,907)                       |
| PSCH                   | Butts County Schools              | 184,268               | -                                  | -                  | 24,457   | 24,457                               | -                                  | 44,974  | -                  | -  | 44,974                              | 11,254                                 | 15,286   | 26,540                         |
| PSCH                   | Camden County Schools             | 71,712                | -                                  | -                  | 3,912  | 3,912                                | -                                  | 17,503  | -                  | -  | 17,503                              | 4,380                                  | 2,445  | 6,825                          |
| PSCH                   | Carroll County Schools            | 113,381               | -                                  | -                  | -  | -                                    | -                                  | 27,673  | -                  | 118,942  | 146,615                             | 6,923                                  | (74,339)   | (67,416)                       |
| PSCH                   | Catoosa County Board of Education | 65,336                | -                                  | -                  | -  | -                                    | -                                  | 15,946  | -                  | 47,541   | 63,487                              | 3,991                                  | (29,713)   | (25,722)                       |
| PSCH                   | Chatham County Schools            | 190,906               | -                                  | -                  | 63,996   | 63,996                               | -                                  | 46,594  | -                  | -  | 46,594                              | 11,656                                 | 39,997   | 51,653                         |
| PSCH                   | Live Oak Public Libraries         | 90,202                | -                                  | -                  | 3,255  | 3,255                                | -                                  | 22,016  | -                  | -  | 22,016                              | 5,508                                  | 2,034  | 7,542                          |
| PSCH                   | Clarke County Schools             | 373,299               | -                                  | -                  | 98,068   | 98,068                               | -                                  | 91,111  | -                  | -  | 91,111                              | 22,795                                 | 61,293   | 84,088                         |
| PSCH                   | Clayton County Schools            | 257,030               | -                                  | -                  | 64,533   | 64,533                               | -                                  | 62,733  | -                  | -  | 62,733                              | 15,697                                 | 40,333   | 56,030                         |
| PSCH                   | Cobb County Schools               | 77,375                | -                                  | -                  | -  | -                                    | -                                  | 18,885  | -                  | 94,783   | 113,668                             | 4,724                                  | (59,240)   | (54,516)                       |
| PSCH                   | Colquitt County Schools           | 160,977               | -                                  | -                  | 33,327   | 33,327                               | -                                  | 39,289  | -                  | -  | 39,289                              | 9,831                                  | 20,829   | 30,660                         |
| PSCH                   | Columbia County Schools           | 298,774               | -                                  | -                  | 16,992   | 16,992                               | -                                  | 72,922  | -                  | -  | 72,922                              | 18,248                                 | 10,620   | 28,868                         |
| PSCH                   | Coweta County Schools             | 133,522               | -                                  | -                  | -  | -                                    | -                                  | 32,589  | -                  | 7,137  | 39,726                              | 8,154                                  | (4,461)  | 3,693                          |
| PSCH                   | Crisp County Schools              | 301,025               | -                                  | -                  | -  | -                                    | -                                  | 73,471  | -                  | 28,101   | 101,572                             | 18,384                                 | (17,563)   | 821                            |
| PSCH                   | Decatur County Schools            | 188,056               | -                                  | -                  | 7,466  | 7,466                                | -                                  | 45,899  | -                  | -  | 45,899                              | 11,486                                 | 4,666  | 16,152                         |
| PSCH                   | Dekalb County Schools             | 1,430,186             | -                                  | -                  | 248,396  | 248,396                              | -                                  | 349,065   | -                  | -  | 349,065                             | 87,342                                 | 155,247  | 242,589                        |
| PSCH                   | Dodge County Schools              | 196,607               | -                                  | -                  | 4,658  | 4,658                                | -                                  | 47,986  | -                  | -  | 47,986                              | 12,007                                 | 2,912  | 14,919                         |
| PSCH                   | Ocmulgee Regional Library System  | 49,208                | -                                  | -                  | 2,270  | 2,270                                | -                                  | 12,010  | -                  | -  | 12,010                              | 3,006                                  | 1,418  | 4,424                          |
| PSCH                   | Dougherty County Schools          | 178,267               | -                                  | -                  | 3,882  | 3,882                                | -                                  | 43,509  | -                  | -  | 43,509                              | 10,887                                 | 2,426  | 13,313                         |
| PSCH                   | Douglas County Schools            | 380,650               | -                                  | -                  | 106,698  | 106,698                              | -                                  | 92,905  | -                  | -  | 92,905                              | 23,244                                 | 66,687   | 89,931                         |
| PSCH                   | Effingham County Schools          | 185,468               | -                                  | -                  | 20,486   | 20,486                               | -                                  | 45,267  | -                  | -  | 45,267                              | 11,327                                 | 12,803   | 24,130                         |
| PSCH                   | Emanuel County Schools            | 77,450                | -                                  | -                  | 8,540  | 8,540                                | -                                  | 18,903  | -                  | -  | 18,903                              | 4,727                                  | 5,338  | 10,065                         |
| PSCH                   | Fayette County Schools            | 171,141               | -                                  | -                  | 9,794  | 9,794                                | -                                  | 41,770  | -                  | -  | 41,770                              | 10,453                                 | 6,122  | 16,575                         |
| PSCH                   | Floyd County Schools              | 316,027               | -                                  | -                  | -  | -                                    | -                                  | 77,133  | -                  | 96,963   | 174,096                             | 19,300                                 | (60,602)   | (41,302)                       |
| PSCH                   | Forsyth County Schools            | 153,963               | -                                  | -                  | 18,097   | 18,097                               | -                                  | 37,578  | -                  | -  | 37,578                              | 9,405                                  | 11,310   | 20,715                         |
| PSCH                   | Fulton County Board of Education  | 76,475                | -                                  | -                  | -  | -                                    | -                                  | 18,665  | -                  | 97,322   | 115,987                             | 4,671                                  | (60,826)   | (56,155)                       |
| PSCH                   | Gilmer County Schools             | 175,229               | -                                  | -                  | 29,534   | 29,534                               | -                                  | 42,768  | -                  | -  | 42,768                              | 10,700                                 | 18,459   | 29,159                         |
| PSCH                   | Glascock County Schools           | 70,699                | -                                  | -                  | 18,783   | 18,783                               | -                                  | 17,255  | -                  | -  | 17,255                              | 4,317                                  | 11,740   | 16,057                         |
| PSCH                   | Glynn County Schools              | 387,176               | -                                  | -                  | 21,143   | 21,143                               | -                                  | 94,498  | -                  | -  | 94,498                              | 23,643                                 | 13,214   | 36,857                         |
| PSCH                   | Gordon County Schools             | 75,725                | -                                  | -                  | 3,703  | 3,703                                | -                                  | 18,482  | -                  | -  | 18,482                              | 4,624                                  | 2,314  | 6,938                          |
| PSCH                   | Grady County Schools              | 166,265               | -                                  | -                  | -  | -                                    | -                                  | 40,580  | -                  | 7,913  | 48,493                              | 10,155                                 | (4,946)  | 5,209                          |
| PSCH                   | Greene County Schools             | 206,922               | -                                  | -                  | 5,734  | 5,734                                | -                                  | 50,503  | -                  | -  | 50,503                              | 12,636                                 | 3,583  | 16,219                         |
| PSCH                   | Gwinnett County Schools           | 487,880               | -                                  | -                  | -  | -                                    | -                                  | 119,077   | -                  | 11,079   | 130,156                             | 29,795                                 | (6,925)  | 22,870                         |
| PSCH                   | Hall County Schools               | 86,527                | -                                  | -                  | -  | -                                    | -                                  | 21,119  | -                  | 3,942  | 25,061                              | 5,282                                  | (2,463)  | 2,819                          |
| PSCH                   | Hart County Schools               | 79,626                | -                                  | -                  | 2,210  | 2,210                                | -                                  | 19,434  | -                  | -  | 19,434                              | 4,863                                  | 1,381  | 6,244                          |
| PSCH                   | Henry County Schools              | 445,348               | -                                  | -                  | -  | -                                    | -                                  | 108,696   | -                  | 185,535  | 294,231                             | 27,199                                 | (115,960)  | (88,761)                       |
| PSCH                   | Houston County Schools            | 674,961               | -                                  | -                  | 109,924  | 109,924                              | -                                  | 164,737   | -                  | -  | 164,737                             | 41,218                                 | 68,702   | 109,920                        |
| PSCH                   | Irwin County Schools              | 169,978               | -                                  | -                  | 5,734  | 5,734                                | -                                  | 41,486  | -                  | -  | 41,486                              | 10,378                                 | 3,583  | 13,961                         |
| PSCH                   | Jackson County Schools            | 80,826                | -                                  | -                  | 2,419  | 2,419                                | -                                  | 19,727  | -                  | -  | 19,727                              | 4,934                                  | 1,512  | 6,446                          |
| PSCH                   | Johnson County Schools            | 106,067               | -                                  | -                  | 84,451   | 84,451                               | -                                  | 25,888  | -                  | -  | 25,888                              | 6,476                                  | 52,782   | 59,258                         |
| PSCH                   | Lamar County Schools              | 95,416                | -                                  | -                  | 2,270  | 2,270                                | -                                  | 23,288  | -                  | -  | 23,288                              | 5,827                                  | 1,418  | 7,245                          |
| PSCH                   | Lee County Schools                | 28,880                | -                                  | -                  | 508  | 508                                  | -                                  | 7,049   | -                  | -  | 7,049                               | 1,764                                  | 317  | 2,081                          |
| PSCH                   | Macon County Schools              | 84,839                | -                                  | -                  | 31,625   | 31,625                               | -                                  | 20,707  | -                  | -  | 20,707                              | 5,179                                  | 19,765   | 24,944                         |



SCHEDULE B (continued)

| Employer Category Code | Employer   | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  |                                     | Pension Expense                        |  |                                |
|------------------------|--|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |  |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| PSCH                   | Madison County Schools                               | 96,691                | -                                  | -                  | 13,139   | 13,139                               | -                                  | 23,599  | -                  | -  | 23,599                              | 5,903                                  | 8,212  | 14,115                         |
| PSCH                   | Mcduffie County Schools                              | 271,207               | -                                  | -                  | 103,324  | 103,324                              | -                                  | 66,193  | -                  | -  | 66,193                              | 16,562                                 | 64,578   | 81,140                         |
| PSCH                   | Meriwether County Schools                            | 205,721               | -                                  | -                  | 13,140   | 13,140                               | -                                  | 50,210  | -                  | -  | 50,210                              | 12,562                                 | 8,212  | 20,774                         |
| PSCH                   | Monroe County Schools                                | 85,139                | -                                  | -                  | 17,290   | 17,290                               | -                                  | 20,780  | -                  | -  | 20,780                              | 5,201                                  | 10,807   | 16,008                         |
| PSCH                   | Muscogee County Schools                              | 266,631               | -                                  | -                  | 37,866   | 37,866                               | -                                  | 65,077  | -                  | -  | 65,077                              | 16,284                                 | 23,666   | 39,950                         |
| PSCH                   | Oglethorpe County Schools                            | 119,045               | -                                  | -                  | 9,198  | 9,198                                | -                                  | 29,055  | -                  | -  | 29,055                              | 7,272                                  | 5,748  | 13,020                         |
| PSCH                   | Paulding County Schools                              | 220,424               | -                                  | -                  | 91,021   | 91,021                               | -                                  | 53,799  | -                  | -  | 53,799                              | 13,460                                 | 56,888   | 70,348                         |
| PSCH                   | Pickens County Schools                               | 22,729                | -                                  | -                  | -  | -                                    | -                                  | 5,547   | -                  | 16,544   | 22,091                              | 1,386                                  | (10,340)   | (8,954)                        |
| PSCH                   | Pierce County Schools                                | 97,704                | -                                  | -                  | -  | -                                    | -                                  | 23,846  | -                  | 109,864  | 133,710                             | 5,968                                  | (68,665)   | (62,697)                       |
| PSCH                   | Pike County Schools                                  | 126,808               | -                                  | -                  | 16,812   | 16,812                               | -                                  | 30,950  | -                  | -  | 30,950                              | 7,746                                  | 10,508   | 18,254                         |
| PSCH                   | Polk County Schools                                  | 127,258               | -                                  | -                  | 3,882  | 3,882                                | -                                  | 31,060  | -                  | -  | 31,060                              | 7,772                                  | 2,426  | 10,198                         |
| PSCH                   | Rabun County Schools                                 | 76,550                | -                                  | -                  | -  | -                                    | -                                  | 18,684  | -                  | 53,185   | 71,869                              | 4,674                                  | (33,240)   | (28,566)                       |
| PSCH                   | Richmond County Schools                              | 125,233               | -                                  | -                  | 27,115   | 27,115                               | -                                  | 30,566  | -                  | -  | 30,566                              | 7,649                                  | 16,947   | 24,596                         |
| PSCH                   | Rockdale County Schools                              | 423,670               | -                                  | -                  | 32,789   | 32,789                               | -                                  | 103,405   | -                  | -  | 103,405                             | 25,874                                 | 20,493   | 46,367                         |
| PSCH                   | Spalding County Schools                              | 169,640               | -                                  | -                  | 8,153  | 8,153                                | -                                  | 41,404  | -                  | -  | 41,404                              | 10,360                                 | 5,095  | 15,455                         |
| PSCH                   | Stephens County Schools                              | 35,481                | -                                  | -                  | 3,166  | 3,166                                | -                                  | 8,660   | -                  | -  | 8,660                               | 2,165                                  | 1,978  | 4,143                          |
| PSCH                   | Sumter County Schools                                | 92,003                | -                                  | -                  | 4,300  | 4,300                                | -                                  | 22,455  | -                  | -  | 22,455                              | 5,619                                  | 2,687  | 8,306                          |
| PSCH                   | Tattnall County Schools                              | 33,906                | -                                  | -                  | -  | -                                    | -                                  | 8,275   | -                  | 7,316  | 15,591                              | 2,073                                  | (4,573)  | (2,500)                        |
| PSCH                   | Telfair County Schools                               | 40,207                | -                                  | -                  | 9,526  | 9,526                                | -                                  | 9,813   | -                  | -  | 9,813                               | 2,457                                  | 5,954  | 8,411                          |
| PSCH                   | Terrell County Schools                               | 123,583               | -                                  | -                  | 16,425   | 16,425                               | -                                  | 30,163  | -                  | -  | 30,163                              | 7,545                                  | 10,265   | 17,810                         |
| PSCH                   | Troup County Schools                                 | 90,540                | -                                  | -                  | 3,673  | 3,673                                | -                                  | 22,098  | -                  | -  | 22,098                              | 5,528                                  | 2,296  | 7,824                          |
| PSCH                   | Union County Schools                                 | 71,974                | -                                  | -                  | 3,225  | 3,225                                | -                                  | 17,567  | -                  | -  | 17,567                              | 4,396                                  | 2,016  | 6,412                          |
| PSCH                   | Upson County Schools                                 | 81,088                | -                                  | -                  | 9,436  | 9,436                                | -                                  | 19,791  | -                  | -  | 19,791                              | 4,951                                  | 5,898  | 10,849                         |
| PSCH                   | Ware County Schools                                  | 108,805               | -                                  | -                  | 52,588   | 52,588                               | -                                  | 26,556  | -                  | -  | 26,556                              | 6,643                                  | 32,867   | 39,510                         |
| PSCH                   | Washington County Board of Education                 | 411,443               | -                                  | -                  | 10,153   | 10,153                               | -                                  | 100,421   | -                  | -  | 100,421                             | 25,126                                 | 6,346  | 31,472                         |
| PSCH                   | Wayne County Schools                                 | 84,764                | -                                  | -                  | 18,814   | 18,814                               | -                                  | 20,688  | -                  | -  | 20,688                              | 5,174                                  | 11,758   | 16,932                         |
| PSCH                   | White County Board of Education                      | 46,920                | -                                  | -                  | 478  | 478                                  | -                                  | 11,452  | -                  | -  | 11,452                              | 2,865                                  | 299  | 3,164                          |
| PSCH                   | Whitfield County Schools                             | 92,565                | -                                  | -                  | 16,723   | 16,723                               | -                                  | 22,592  | -                  | -  | 22,592                              | 5,651                                  | 10,452   | 16,103                         |
| PSCH                   | Wilkinson County Schools                             | 229,650               | -                                  | -                  | 48,855   | 48,855                               | -                                  | 56,051  | -                  | -  | 56,051                              | 14,023                                 | 30,535   | 44,558                         |
| PSCH                   | Atlanta City Schools                                 | 388,301               | -                                  | -                  | 16,633   | 16,633                               | -                                  | 94,773  | -                  | -  | 94,773                              | 23,712                                 | 10,396   | 34,108                         |
| PSCH                   | City of Buford Schools (Gwinnett)                    | 115,144               | -                                  | -                  | 6,599  | 6,599                                | -                                  | 28,103  | -                  | -  | 28,103                              | 7,031                                  | 4,125  | 11,156                         |
| PSCH                   | City of Dalton Schools (Whitfield)                   | 91,890                | -                                  | -                  | 19,739   | 19,739                               | -                                  | 22,428  | -                  | -  | 22,428                              | 5,613                                  | 12,337   | 17,950                         |
| PSCH                   | City of Decatur Schools (DeKalb)                     | 49,433                | -                                  | -                  | 4,689  | 4,689                                | -                                  | 12,065  | -                  | -  | 12,065                              | 3,018                                  | 2,930  | 5,948                          |
| PSCH                   | City of Dublin Schools (Laurens)                     | 14,702                | -                                  | -                  | -  | -                                    | -                                  | 3,588   | -                  | 51,812   | 55,400                              | 896                                    | (32,382)   | (31,486)                       |
| PSCH                   | City of Rome Schools (Floyd)                         | 158,764               | -                                  | -                  | 5,794  | 5,794                                | -                                  | 38,749  | -                  | -  | 38,749                              | 9,697                                  | 3,621  | 13,318                         |
| PSCH                   | City of Valdosta Schools (Lowndes)                   | 260,368               | -                                  | -                  | 34,312   | 34,312                               | -                                  | 63,548  | -                  | -  | 63,548                              | 15,902                                 | 21,445   | 37,347                         |
| PSCH                   | Georgia Military College                             | 180,255               | -                                  | -                  | 11,736   | 11,736                               | -                                  | 43,995  | -                  | -  | 43,995                              | 11,007                                 | 7,335  | 18,342                         |
| RESA                   | Northwest Georgia Regional Education Service Agency  | 305,525               | -                                  | -                  | 103,892  | 103,892                              | -                                  | 74,569  | -                  | -  | 74,569                              | 18,659                                 | 64,932   | 83,591                         |
| RESA                   | Metro Regional Education Service Agency              | 264,194               | -                                  | -                  | -  | -                                    | -                                  | 64,482  | -                  | 8,362  | 72,844                              | 16,136                                 | (5,226)  | 10,910                         |
| RESA                   | North East Georgia Regional Education Service Agency | 184,643               | -                                  | -                  | 1,971  | 1,971                                | -                                  | 45,066  | -                  | -  | 45,066                              | 11,278                                 | 1,232  | 12,510                         |



SCHEDULE B (continued)

| Employer Category Code | Employer   | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|--|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |  |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| STAT                   | Georgia Department of Agriculture                              | 29,551,682            | -                                  | -                  | 421,240  | 421,240                              | -                                  | 7,212,661   | -                  | -  | 7,212,661                           | 1,804,695                              | 263,275  | 2,067,970                      |
| STAT                   | Georgia Department of Administrative Services                  | 21,605,397            | -                                  | -                  | 1,386,065  | 1,386,065                            | -                                  | 5,273,216   | -                  | -  | 5,273,216                           | 1,319,421                              | 866,291  | 2,185,712                      |
| STAT                   | Georgia Department of Audits                                   | 26,998,486            | -                                  | -                  | 542,033  | 542,033                              | -                                  | 6,589,504   | -                  | -  | 6,589,504                           | 1,648,771                              | 338,770  | 1,987,541                      |
| STAT                   | Department of Public Health                                    | 76,174,376            | -                                  | -                  | 2,537,710  | 2,537,710                            | -                                  | 18,591,833  | -                  | -  | 18,591,833                          | 4,651,894                              | 1,586,069  | 6,237,963                      |
| STAT                   | Georgia Department of Banking and Finance                      | 8,786,948             | -                                  | -                  | 48,526   | 48,526                               | -                                  | 2,144,625   | -                  | -  | 2,144,625                           | 536,610                                | 30,329   | 566,939                        |
| STAT                   | State Accounting Office  | 12,654,285            | -                                  | -                  | 1,198,170  | 1,198,170                            | -                                  | 3,088,523   | -                  | -  | 3,088,523                           | 772,785                                | 748,857  | 1,521,642                      |
| STAT                   | Office of Commissioner of Insurance                            | 17,261,394            | -                                  | -                  | 337,505  | 337,505                              | -                                  | 4,212,978   | -                  | -  | 4,212,978                           | 1,054,137                              | 210,941  | 1,265,078                      |
| STAT                   | Georgia State Finance and Investment Commission                | 11,630,029            | -                                  | -                  | 161,198  | 161,198                              | -                                  | 2,838,534   | -                  | -  | 2,838,534                           | 710,236                                | 100,748  | 810,984                        |
| STAT                   | State Properties Commission                                    | 1,079,690             | -                                  | -                  | -  | -                                    | -                                  | 263,519   | -                  | 56,321   | 319,840                             | 65,937                                 | (35,200)   | 30,737                         |
| STAT                   | Georgia Department of Defense                                  | 24,217,328            | -                                  | -                  | 581,422  | 581,422                              | -                                  | 5,910,708   | -                  | -  | 5,910,708                           | 1,478,929                              | 363,388  | 1,842,317                      |
| STAT                   | Georgia Department of Education                                | 48,260,440            | -                                  | -                  | -  | -                                    | -                                  | 11,778,895  | -                  | 1,323,951  | 13,102,846                          | 2,947,218                              | (827,470)  | 2,119,748                      |
| STAT                   | The Technical College System of Georgia                        | 12,127,811            | -                                  | -                  | 330,457  | 330,457                              | -                                  | 2,960,027   | -                  | -  | 2,960,027                           | 740,634                                | 206,536  | 947,170                        |
| STAT                   | Prosecuting Attorneys Council                                  | 65,950,229            | -                                  | -                  | 2,207,969  | 2,207,969                            | -                                  | 16,096,431  | -                  | -  | 16,096,431                          | 4,027,514                              | 1,379,980  | 5,407,494                      |
| STAT                   | Georgia Department of Community Health                         | 58,567,475            | -                                  | -                  | 8,168,481  | 8,168,481                            | -                                  | 14,294,527  | -                  | -  | 14,294,527                          | 3,576,660                              | 5,105,301  | 8,681,961                      |
| STAT                   | Georgia Forestry Commission                                    | 27,541,801            | -                                  | -                  | 202,587  | 202,587                              | -                                  | 6,722,110   | -                  | -  | 6,722,110                           | 1,681,950                              | 126,617  | 1,808,567                      |
| STAT                   | Office of Planning and Budget                                  | 35,482,759            | -                                  | -                  | 1,360,025  | 1,360,025                            | -                                  | 8,660,255   | -                  | -  | 8,660,255                           | 2,166,899                              | 850,016  | 3,016,915                      |
| STAT                   | Georgia Department of Human Services                           | 199,059,850           | -                                  | -                  | -  | -                                    | -                                  | 48,584,414  | -                  | 3,810,328  | 52,394,742                          | 12,156,393                             | (2,381,455)  | 9,774,938                      |
| STAT                   | Georgia Department of Community Affairs                        | 29,041,935            | -                                  | -                  | 306,060  | 306,060                              | -                                  | 7,088,247   | -                  | -  | 7,088,247                           | 1,773,563                              | 191,288  | 1,964,851                      |
| STAT                   | Department of Economic Development                             | 14,012,159            | -                                  | -                  | 237,585  | 237,585                              | -                                  | 3,419,939   | -                  | -  | 3,419,939                           | 855,708                                | 148,491  | 1,004,199                      |
| STAT                   | Administrative Office of the Courts                            | 8,612,807             | -                                  | -                  | 296,415  | 296,415                              | -                                  | 2,102,122   | -                  | -  | 2,102,122                           | 525,976                                | 185,259  | 711,235                        |
| STAT                   | Georgia Court of Appeals                                       | 17,411,719            | -                                  | -                  | -  | -                                    | -                                  | 4,249,667   | -                  | 541,167  | 4,790,834                           | 1,063,316                              | (338,229)  | 725,087                        |
| STAT                   | Superior Courts of Georgia                                     | 16,585,120            | -                                  | -                  | 662,618  | 662,618                              | -                                  | 4,047,920   | -                  | -  | 4,047,920                           | 1,012,837                              | 414,136  | 1,426,973                      |
| STAT                   | Supreme Court  | 11,545,790            | -                                  | -                  | -  | -                                    | -                                  | 2,817,974   | -                  | 195,599  | 3,013,573                           | 705,091                                | (122,249)  | 582,842                        |
| STAT                   | Georgia Department of Labor                                    | 82,305,887            | -                                  | -                  | -  | -                                    | -                                  | 20,088,347  | -                  | 6,011,488  | 26,099,835                          | 5,026,342                              | (3,757,180)  | 1,269,162                      |
| STAT                   | Department of Behavioral Health and Developmental Disabilities | 253,619,752           | -                                  | -                  | -  | -                                    | -                                  | 61,900,815  | -                  | 11,025,898   | 72,926,713                          | 15,488,312                             | (6,891,187)  | 8,597,125                      |
| STAT                   | Georgia Department of Law                                      | 22,345,019            | -                                  | -                  | 754,266  | 754,266                              | -                                  | 5,453,735   | -                  | -  | 5,453,735                           | 1,364,589                              | 471,416  | 1,836,005                      |
| STAT                   | General Assembly of Georgia                                    | 17,465,690            | -                                  | -                  | 130,498  | 130,498                              | -                                  | 4,262,840   | -                  | -  | 4,262,840                           | 1,066,612                              | 81,562   | 1,148,174                      |
| STAT                   | Department of Juvenile Justice                                 | 176,390,927           | -                                  | -                  | 5,972,338  | 5,972,338                            | -                                  | 43,051,624  | -                  | -  | 43,051,624                          | 10,772,022                             | 3,757,711  | 14,504,733                     |
| STAT                   | Georgia Department of Natural Resources                        | 127,782,130           | -                                  | -                  | 241,945  | 241,945                              | -                                  | 31,187,705  | -                  | -  | 31,187,705                          | 7,803,530                              | 151,216  | 7,954,746                      |
| STAT                   | State Board Pardons and Paroles                                | 43,926,000            | -                                  | -                  | 1,195,154  | 1,195,154                            | -                                  | 10,720,992  | -                  | -  | 10,720,992                          | 2,682,519                              | 746,972  | 3,429,491                      |
| STAT                   | Georgia Department of Public Safety                            | 137,514,121           | -                                  | -                  | 2,556,911  | 2,556,911                            | -                                  | 33,562,986  | -                  | -  | 33,562,986                          | 8,397,855                              | 1,598,070  | 9,995,925                      |



SCHEDULE B (continued)

| Employer Category Code | Employer                                  | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |  |                    |  |                                     | Pension Expense                        |  |                                |
|------------------------|---|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|--|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |   |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| STAT                   | Georgia Department of Corrections         | 565,632,417           | -                                  | -                  | 6,977,472  | 6,977,472                            | -                                  | 138,053,565  | -                  | -  | 138,053,565                         | 34,542,789                             | 4,360,928  | 38,903,717                     |
| STAT                   | Georgia Department of Early Care Learning | 17,516,886            | -                                  | -                  | 2,173,746  | 2,173,746                            | -                                  | 4,275,336  | -                  | -  | 4,275,336                           | 1,069,741                              | 1,358,592  | 2,428,333                      |
| STAT                   | Georgia Public Service Commission         | 8,027,298             | -                                  | -                  | 62,114   | 62,114                               | -                                  | 1,959,218  | -                  | -  | 1,959,218                           | 490,219                                | 38,821   | 529,040                        |
| STAT                   | Georgia Bureau of Investigation           | 66,058,922            | -                                  | -                  | 1,436,742  | 1,436,742                            | -                                  | 16,122,960   | -                  | -  | 16,122,960                          | 4,034,153                              | 897,963  | 4,932,116                      |
| STAT                   | Department of Revenue                     | 73,808,074            | -                                  | -                  | 1,272,468  | 1,272,468                            | -                                  | 18,014,291   | -                  | -  | 18,014,291                          | 4,507,386                              | 795,293  | 5,302,679                      |
| STAT                   | Georgia Department of Driver Services     | 31,032,951            | -                                  | -                  | -  | -                                    | -                                  | 7,574,193  | -                  | 51,572   | 7,625,765                           | 1,895,153                              | (32,233)   | 1,862,920                      |
| STAT                   | Georgia Student Finance Commission        | 4,121,742             | -                                  | -                  | 200,168  | 200,168                              | -                                  | 1,005,991  | -                  | -  | 1,005,991                           | 251,713                                | 125,105  | 376,818                        |
| STAT                   | Secretary of State                        | 14,089,309            | -                                  | -                  | -  | -                                    | -                                  | 3,438,769  | -                  | 2,501,158  | 5,939,927                           | 860,423                                | (1,563,224)  | (702,801)                      |
| STAT                   | Soil and Water Commission                 | 2,357,939             | -                                  | -                  | 2,001  | 2,001                                | -                                  | 575,501  | -                  | -  | 575,501                             | 144,000                                | 1,250  | 145,250                        |
| STAT                   | Georgia Teachers Retirement System        | 25,077,382            | -                                  | -                  | 1,206,532  | 1,206,532                            | -                                  | 6,120,621  | -                  | -  | 6,120,621                           | 1,531,451                              | 754,083  | 2,285,534                      |
| STAT                   | Georgia Department of Transportation      | 266,636,159           | -                                  | -                  | 557,382  | 557,382                              | -                                  | 65,077,721   | -                  | -  | 65,077,721                          | 16,283,211                             | 348,364  | 16,631,575                     |
| STAT                   | Georgia Department of Veterans Service    | 7,780,845             | -                                  | -                  | 643,983  | 643,983                              | -                                  | 1,899,066  | -                  | -  | 1,899,066                           | 475,168                                | 402,490  | 877,658                        |
| STAT                   | Subsequent Injury Trust Fund              | 1,725,397             | -                                  | -                  | -  | -                                    | -                                  | 421,117  | -                  | 102,308  | 523,425                             | 105,370                                | (63,943)   | 41,427                         |
| STAT                   | State Board of Workers Comp               | 12,945,183            | -                                  | -                  | 390,810  | 390,810                              | -                                  | 3,159,523  | -                  | -  | 3,159,523                           | 790,549                                | 244,256  | 1,034,805                      |
| STAT                   | Georgia Public Defender Standards Council | 60,877,593            | -                                  | -                  | 2,520,599  | 2,520,599                            | -                                  | 14,858,356   | -                  | -  | 14,858,356                          | 3,717,735                              | 1,575,374  | 5,293,109                      |
| STAT                   | Georgia Building Authority                | 10,568,866            | -                                  | -                  | 50,766   | 50,766                               | -                                  | 2,579,537  | -                  | -  | 2,579,537                           | 645,431                                | 31,729   | 677,160                        |
| STAT                   | Georgia Correctional Industries           | 11,432,634            | -                                  | -                  | 5,196  | 5,196                                | -                                  | 2,790,356  | -                  | -  | 2,790,356                           | 698,180                                | 3,248  | 701,428                        |
| STAT                   | George L. Smith II - GWCCA                | 25,702,047            | -                                  | -                  | 1,894,414  | 1,894,414                            | -                                  | 6,273,083  | -                  | -  | 6,273,083                           | 1,569,599                              | 1,184,008  | 2,753,607                      |
| STAT                   | State Road and Tollway Authority          | 5,398,940             | -                                  | -                  | 319,170  | 319,170                              | -                                  | 1,317,716  | -                  | -  | 1,317,716                           | 329,710                                | 199,481  | 529,191                        |
| STAT                   | Georgia Public Broadcasting               | 9,580,841             | -                                  | -                  | 145,580  | 145,580                              | -                                  | 2,338,390  | -                  | -  | 2,338,390                           | 585,092                                | 90,987   | 676,079                        |
| STAT                   | GTA Georgia Technology Authority          | 23,087,379            | -                                  | -                  | 1,626,637  | 1,626,637                            | -                                  | 5,634,922  | -                  | -  | 5,634,922                           | 1,409,922                              | 1,016,648  | 2,426,570                      |
| TAXS                   | Appling County Tax Officials              | 108,880               | -                                  | -                  | 3,673  | 3,673                                | -                                  | 26,574   | -                  | -  | 26,574                              | 6,650                                  | 2,295  | 8,945                          |
| TAXS                   | Bacon County Tax Officials                | 139,298               | -                                  | -                  | 4,868  | 4,868                                | -                                  | 33,998   | -                  | -  | 33,998                              | 8,507                                  | 3,042  | 11,549                         |
| TAXS                   | Baker County Tax Officials                | 68,674                | -                                  | -                  | 567  | 567                                  | -                                  | 16,761   | -                  | -  | 16,761                              | 4,195                                  | 355  | 4,550                          |
| TAXS                   | Baldwin County Tax Officials              | 735,646               | -                                  | -                  | 97,710   | 97,710                               | -                                  | 179,549  | -                  | -  | 179,549                             | 44,927                                 | 61,069   | 105,996                        |
| TAXS                   | Barrow County Tax Officials               | 98,904                | -                                  | -                  | 8,719  | 8,719                                | -                                  | 24,139   | -                  | -  | 24,139                              | 6,040                                  | 5,450  | 11,490                         |
| TAXS                   | Bartow County Tax Officials               | 942,493               | -                                  | -                  | -  | -                                    | -                                  | 230,034  | -                  | 62,263   | 292,297                             | 57,559                                 | (38,915)   | 18,644                         |
| TAXS                   | Ben Hill County Tax Officials             | 72,987                | -                                  | -                  | 11,706   | 11,706                               | -                                  | 17,814   | -                  | -  | 17,814                              | 4,457                                  | 7,316  | 11,773                         |
| TAXS                   | Berrien County Tax Officials              | 196,007               | -                                  | -                  | 5,047  | 5,047                                | -                                  | 47,839   | -                  | -  | 47,839                              | 11,970                                 | 3,154  | 15,124                         |
| TAXS                   | Bibb County Tax Officials                 | 1,753,714             | -                                  | -                  | -  | -                                    | -                                  | 428,028  | -                  | 96,754   | 524,782                             | 107,096                                | (60,472)   | 46,624                         |
| TAXS                   | Bleckley County Tax Officials             | 165,552               | -                                  | -                  | 1,881  | 1,881                                | -                                  | 40,406   | -                  | -  | 40,406                              | 10,108                                 | 1,176  | 11,284                         |
| TAXS                   | Brantley County Tax Officials             | 174,441               | -                                  | -                  | 8,660  | 8,660                                | -                                  | 42,576   | -                  | -  | 42,576                              | 10,652                                 | 5,413  | 16,065                         |
| TAXS                   | Brooks County Tax Officials               | 214,123               | -                                  | -                  | 30,400   | 30,400                               | -                                  | 52,261   | -                  | -  | 52,261                              | 13,077                                 | 19,000   | 32,077                         |
| TAXS                   | Bryan County Tax Officials                | 550,478               | -                                  | -                  | -  | -                                    | -                                  | 134,355  | -                  | 198,555  | 332,910                             | 33,618                                 | (124,097)  | (90,479)                       |
| TAXS                   | Bulloch County Tax Officials              | 321,315               | -                                  | -                  | 24,308   | 24,308                               | -                                  | 78,423   | -                  | -  | 78,423                              | 19,623                                 | 15,192   | 34,815                         |
| TAXS                   | Burke County Tax Officials                | 232,463               | -                                  | -                  | -  | -                                    | -                                  | 56,737   | -                  | 25,294   | 82,031                              | 14,195                                 | (15,808)   | (1,613)                        |



SCHEDULE B (continued)

| Employer Category Code | Employer                           | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  |                                     | Pension Expense                        |  |                                |
|------------------------|------------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                    |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| TAXS                   | Butts County Tax Officials         | 262,318               | -                                  | -                  | 48,258   | 48,258                               | -                                  | 64,024  | -                  | -  | 64,024                              | 16,021                                 | 30,161   | 46,182                         |
| TAXS                   | Calhoun County Tax Officials       | 80,413                | -                                  | -                  | -  | -                                    | -                                  | 19,626  | -                  | 2,508  | 22,134                              | 4,909                                  | (1,568)  | 3,341                          |
| TAXS                   | Camden County Tax Officials        | 655,308               | -                                  | -                  | 60,083   | 60,083                               | -                                  | 159,941   | -                  | -  | 159,941                             | 40,022                                 | 37,552   | 77,574                         |
| TAXS                   | Candler County Tax Officials       | 215,923               | -                                  | -                  | 22,337   | 22,337                               | -                                  | 52,700  | -                  | -  | 52,700                              | 13,187                                 | 13,961   | 27,148                         |
| TAXS                   | Carroll County Tax Officials       | 616,227               | -                                  | -                  | -  | -                                    | -                                  | 150,402   | -                  | 69,788   | 220,190                             | 37,633                                 | (43,618)   | (5,985)                        |
| TAXS                   | Catoosa County Tax Officials       | 535,063               | -                                  | -                  | -  | -                                    | -                                  | 130,593   | -                  | 36,373   | 166,966                             | 32,676                                 | (22,733)   | 9,943                          |
| TAXS                   | Charlton County Tax Officials      | 239,177               | -                                  | -                  | 13,886   | 13,886                               | -                                  | 58,376  | -                  | -  | 58,376                              | 14,605                                 | 8,679  | 23,284                         |
| TAXS                   | Chatham County Tax Officials       | 1,342,009             | -                                  | -                  | 104,847  | 104,847                              | -                                  | 327,543   | -                  | -  | 327,543                             | 81,954                                 | 65,529   | 147,483                        |
| TAXS                   | Chattahoochee County Tax Officials | 47,258                | -                                  | -                  | 1,015  | 1,015                                | -                                  | 11,534  | -                  | -  | 11,534                              | 2,887                                  | 635  | 3,522                          |
| TAXS                   | Chattooga County Tax Officials     | 130,334               | -                                  | -                  | -  | -                                    | -                                  | 31,811  | -                  | 13,707   | 45,518                              | 7,960                                  | (8,567)  | (607)                          |
| TAXS                   | Clarke County Tax Officials        | 1,433,299             | -                                  | -                  | 178,219  | 178,219                              | -                                  | 349,824   | -                  | -  | 349,824                             | 87,530                                 | 111,387  | 198,917                        |
| TAXS                   | Clay County Tax Officials          | 91,178                | -                                  | -                  | -  | -                                    | -                                  | 22,254  | -                  | 3,553  | 25,807                              | 5,568                                  | (2,221)  | 3,347                          |
| TAXS                   | Clayton County Tax Officials       | 1,405,957             | -                                  | -                  | 24,577   | 24,577                               | -                                  | 343,151   | -                  | -  | 343,151                             | 85,859                                 | 15,360   | 101,219                        |
| TAXS                   | Clinch County Tax Officials        | 159,439               | -                                  | -                  | 15,618   | 15,618                               | -                                  | 38,914  | -                  | -  | 38,914                              | 9,738                                  | 9,761  | 19,499                         |
| TAXS                   | Cobb County Tax Officials          | 5,432,995             | -                                  | -                  | 29,175   | 29,175                               | -                                  | 1,326,028   | -                  | -  | 1,326,028                           | 331,786                                | 18,235   | 350,021                        |
| TAXS                   | Coffee County Tax Officials        | 236,514               | -                                  | -                  | -  | -                                    | -                                  | 57,726  | -                  | 17,708   | 75,434                              | 14,443                                 | (11,068)   | 3,375                          |
| TAXS                   | Colquitt County Tax Officials      | 337,406               | -                                  | -                  | 4,420  | 4,420                                | -                                  | 82,350  | -                  | -  | 82,350                              | 20,604                                 | 2,762  | 23,366                         |
| TAXS                   | Columbia County Tax Officials      | 1,246,030             | -                                  | -                  | -  | -                                    | -                                  | 304,118   | -                  | 264,969  | 569,087                             | 76,092                                 | (165,606)  | (89,514)                       |
| TAXS                   | Cook County Tax Officials          | 190,119               | -                                  | -                  | 5,943  | 5,943                                | -                                  | 46,402  | -                  | -  | 46,402                              | 11,611                                 | 3,714  | 15,325                         |
| TAXS                   | Coweta County Tax Officials        | 1,035,021             | -                                  | -                  | 8,122  | 8,122                                | -                                  | 252,617   | -                  | -  | 252,617                             | 63,207                                 | 5,077  | 68,284                         |
| TAXS                   | Crawford County Tax Officials      | 86,977                | -                                  | -                  | 7,674  | 7,674                                | -                                  | 21,228  | -                  | -  | 21,228                              | 5,310                                  | 4,797  | 10,107                         |
| TAXS                   | Crisp County Tax Officials         | 100,329               | -                                  | -                  | -  | -                                    | -                                  | 24,487  | -                  | 6,361  | 30,848                              | 6,128                                  | (3,975)  | 2,153                          |
| TAXS                   | Dade County Tax Officials          | 198,220               | -                                  | -                  | 7,107  | 7,107                                | -                                  | 48,379  | -                  | -  | 48,379                              | 12,106                                 | 4,442  | 16,548                         |
| TAXS                   | Dawson County Tax Officials        | 221,962               | -                                  | -                  | -  | -                                    | -                                  | 54,174  | -                  | 1,822  | 55,996                              | 13,554                                 | (1,138)  | 12,416                         |
| TAXS                   | Decatur County Tax Officials       | 413,431               | -                                  | -                  | 26,757   | 26,757                               | -                                  | 100,906   | -                  | -  | 100,906                             | 25,248                                 | 16,723   | 41,971                         |
| TAXS                   | Dekalb County Tax Officials        | 5,760,462             | -                                  | -                  | 229,911  | 229,911                              | -                                  | 1,405,952   | -                  | -  | 1,405,952                           | 351,786                                | 143,694  | 495,480                        |
| TAXS                   | Dodge County Tax Officials         | 192,894               | -                                  | -                  | 12,423   | 12,423                               | -                                  | 47,080  | -                  | -  | 47,080                              | 11,779                                 | 7,764  | 19,543                         |
| TAXS                   | Dooly County Tax Officials         | 105,767               | -                                  | -                  | -  | -                                    | -                                  | 25,815  | -                  | 133,694  | 159,509                             | 6,458                                  | (83,559)   | (77,101)                       |
| TAXS                   | Dougherty County Tax Officials     | 1,195,247             | -                                  | -                  | -  | -                                    | -                                  | 291,723   | -                  | 84,839   | 376,562                             | 72,992                                 | (53,025)   | 19,967                         |
| TAXS                   | Douglas County Tax Officials       | 620,540               | -                                  | -                  | 23,950   | 23,950                               | -                                  | 151,455   | -                  | -  | 151,455                             | 37,899                                 | 14,968   | 52,867                         |
| TAXS                   | Early County Tax Officials         | 112,143               | -                                  | -                  | 17,499   | 17,499                               | -                                  | 27,371  | -                  | -  | 27,371                              | 6,847                                  | 10,937   | 17,784                         |
| TAXS                   | Echols County Tax Officials        | 63,310                | -                                  | -                  | 3,345  | 3,345                                | -                                  | 15,452  | -                  | -  | 15,452                              | 3,866                                  | 2,090  | 5,956                          |
| TAXS                   | Effingham County Tax Officials     | 281,671               | -                                  | -                  | 40,105   | 40,105                               | -                                  | 68,747  | -                  | -  | 68,747                              | 17,200                                 | 25,066   | 42,266                         |
| TAXS                   | Elbert County Tax Officials        | 186,031               | -                                  | -                  | -  | -                                    | -                                  | 45,404  | -                  | 21,501   | 66,905                              | 11,360                                 | (13,438)   | (2,078)                        |
| TAXS                   | Emanuel County Tax Officials       | 134,160               | -                                  | -                  | -  | -                                    | -                                  | 32,744  | -                  | 3,345  | 36,089                              | 8,192                                  | (2,090)  | 6,102                          |
| TAXS                   | Evans County Tax Officials         | 142,936               | -                                  | -                  | 9,018  | 9,018                                | -                                  | 34,886  | -                  | -  | 34,886                              | 8,729                                  | 5,637  | 14,366                         |
| TAXS                   | Fannin County Tax Officials        | 153,925               | -                                  | -                  | -  | -                                    | -                                  | 37,568  | -                  | 44,137   | 81,705                              | 9,397                                  | (27,585)   | (18,188)                       |
| TAXS                   | Fayette County Tax Officials       | 677,212               | -                                  | -                  | 24,308   | 24,308                               | -                                  | 165,287   | -                  | -  | 165,287                             | 41,355                                 | 15,193   | 56,548                         |
| TAXS                   | Floyd County Tax Officials         | 631,454               | -                                  | -                  | -  | -                                    | -                                  | 154,119   | -                  | 53,574   | 207,693                             | 38,563                                 | (33,483)   | 5,080                          |
| TAXS                   | Forsyth County Tax Officials       | 2,451,104             | -                                  | -                  | 334,101  | 334,101                              | -                                  | 598,239   | -                  | -  | 598,239                             | 149,685                                | 208,813  | 358,498                        |
| TAXS                   | Franklin County Tax Officials      | 170,166               | -                                  | -                  | 12,782   | 12,782                               | -                                  | 41,532  | -                  | -  | 41,532                              | 10,391                                 | 7,988  | 18,379                         |
| TAXS                   | Fulton County Tax Officials        | 9,294,669             | -                                  | -                  | -  | -                                    | -                                  | 2,268,544   | -                  | 35,052,349   | 37,320,893                          | 567,617                                | (21,907,718)   | (21,340,101)                   |
| TAXS                   | Gilmer County Tax Officials        | 3,338                 | -                                  | -                  | -  | -                                    | -                                  | 815   | -                  | 22,068   | 22,883                              | 202                                    | (13,793)   | (13,591)                       |
| TAXS                   | Glascock County Tax Officials      | 58,472                | -                                  | -                  | 1,374  | 1,374                                | -                                  | 14,271  | -                  | -  | 14,271                              | 3,571                                  | 858  | 4,429                          |
| TAXS                   | Glynn County Tax Officials         | 896,173               | -                                  | -                  | 72,476   | 72,476                               | -                                  | 218,728   | -                  | -  | 218,728                             | 54,730                                 | 45,297   | 100,027                        |



SCHEDULE B (continued)

| Employer Category Code | Employer                        | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|---------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                 |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| TAXS                   | Gordon County Tax Officials     | 725,445               | -                                  | -                  | 12,184   | 12,184                               | -                                  | 177,059   | -                  | -  | 177,059                             | 44,303                                 | 7,615  | 51,918                         |
| TAXS                   | Grady County Tax Officials      | 144,174               | -                                  | -                  | 2,300  | 2,300                                | -                                  | 35,188  | -                  | -  | 35,188                              | 8,803                                  | 1,437  | 10,240                         |
| TAXS                   | Greene County Tax Officials     | 106,743               | -                                  | -                  | 11,109   | 11,109                               | -                                  | 26,053  | -                  | -  | 26,053                              | 6,518                                  | 6,943  | 13,461                         |
| TAXS                   | Gwinnett County Tax Officials   | 3,618,784             | -                                  | -                  | 19,918   | 19,918                               | -                                  | 883,234   | -                  | -  | 883,234                             | 220,998                                | 12,449   | 233,447                        |
| TAXS                   | Habersham County Tax Officials  | 306,350               | -                                  | -                  | 51,095   | 51,095                               | -                                  | 74,771  | -                  | -  | 74,771                              | 18,709                                 | 31,934   | 50,643                         |
| TAXS                   | Hall County Tax Officials       | 585,959               | -                                  | -                  | -  | -                                    | -                                  | 143,015   | -                  | 134,889  | 277,904                             | 35,785                                 | (84,305)   | (48,520)                       |
| TAXS                   | Hancock County Tax Officials    | 253,729               | -                                  | -                  | 11,318   | 11,318                               | -                                  | 61,928  | -                  | -  | 61,928                              | 15,495                                 | 7,074  | 22,569                         |
| TAXS                   | Haralson County Tax Officials   | 325,291               | -                                  | -                  | 54,021   | 54,021                               | -                                  | 79,394  | -                  | -  | 79,394                              | 19,866                                 | 33,763   | 53,629                         |
| TAXS                   | Harris County Tax Officials     | 44,145                | -                                  | -                  | -  | -                                    | -                                  | 10,774  | -                  | 81,554   | 92,328                              | 2,696                                  | (50,971)   | (48,275)                       |
| TAXS                   | Hart County Tax Officials       | 119,982               | -                                  | -                  | 17,738   | 17,738                               | -                                  | 29,284  | -                  | -  | 29,284                              | 7,328                                  | 11,087   | 18,415                         |
| TAXS                   | Heard County Tax Officials      | 183,368               | -                                  | -                  | 8,809  | 8,809                                | -                                  | 44,754  | -                  | -  | 44,754                              | 11,196                                 | 5,506  | 16,702                         |
| TAXS                   | Henry County Tax Officials      | 1,635,269             | -                                  | -                  | -  | -                                    | -                                  | 399,119   | -                  | 46,675   | 445,794                             | 99,863                                 | (29,172)   | 70,691                         |
| TAXS                   | Houston County Tax Officials    | 1,072,114             | -                                  | -                  | -  | -                                    | -                                  | 261,670   | -                  | 44,943   | 306,613                             | 65,473                                 | (28,089)   | 37,384                         |
| TAXS                   | Irwin County Tax Officials      | 108,280               | -                                  | -                  | -  | -                                    | -                                  | 26,428  | -                  | 17,589   | 44,017                              | 6,612                                  | (10,993)   | (4,381)                        |
| TAXS                   | Jackson County Tax Officials    | 520,098               | -                                  | -                  | 51,901   | 51,901                               | -                                  | 126,940   | -                  | -  | 126,940                             | 31,762                                 | 32,438   | 64,200                         |
| TAXS                   | Jasper County Tax Officials     | 100,367               | -                                  | -                  | -  | -                                    | -                                  | 24,496  | -                  | 30,967   | 55,463                              | 6,128                                  | (19,355)   | (13,227)                       |
| TAXS                   | Jeff Davis County Tax Officials | 159,439               | -                                  | -                  | 7,794  | 7,794                                | -                                  | 38,914  | -                  | -  | 38,914                              | 9,735                                  | 4,871  | 14,606                         |
| TAXS                   | Jefferson County Tax Officials  | 82,514                | -                                  | -                  | -  | -                                    | -                                  | 20,139  | -                  | 41,180   | 61,319                              | 5,039                                  | (25,738)   | (20,699)                       |
| TAXS                   | Jenkins County Tax Officials    | 97,179                | -                                  | -                  | -  | -                                    | -                                  | 23,718  | -                  | 1,493  | 25,211                              | 5,934                                  | (933)  | 5,001                          |
| TAXS                   | Jones County Tax Officials      | 392,315               | -                                  | -                  | 36,193   | 36,193                               | -                                  | 95,752  | -                  | -  | 95,752                              | 23,960                                 | 22,621   | 46,581                         |
| TAXS                   | Lamar County Tax Officials      | 236,814               | -                                  | -                  | 8,093  | 8,093                                | -                                  | 57,799  | -                  | -  | 57,799                              | 14,463                                 | 5,058  | 19,521                         |
| TAXS                   | Lanier County Tax Officials     | 162,664               | -                                  | -                  | 7,794  | 7,794                                | -                                  | 39,701  | -                  | -  | 39,701                              | 9,934                                  | 4,871  | 14,805                         |
| TAXS                   | Laurens County Tax Officials    | 367,186               | -                                  | -                  | -  | -                                    | -                                  | 89,619  | -                  | 5,674  | 95,293                              | 22,426                                 | (3,546)  | 18,880                         |
| TAXS                   | Lee County Tax Officials        | 226,950               | -                                  | -                  | -  | -                                    | -                                  | 55,392  | -                  | 7,734  | 63,126                              | 13,859                                 | (4,834)  | 9,025                          |
| TAXS                   | Liberty County Tax Officials    | 505,283               | -                                  | -                  | 43,987   | 43,987                               | -                                  | 123,324   | -                  | -  | 123,324                             | 30,857                                 | 27,492   | 58,349                         |
| TAXS                   | Lincoln County Tax Officials    | 52,659                | -                                  | -                  | -  | -                                    | -                                  | 12,852  | -                  | 398,126  | 410,978                             | 3,217                                  | (248,829)  | (245,612)                      |
| TAXS                   | Long County Tax Officials       | 41,857                | -                                  | -                  | 478  | 478                                  | -                                  | 10,216  | -                  | -  | 10,216                              | 2,556                                  | 299  | 2,855                          |
| TAXS                   | Lowndes County Tax Officials    | 1,203,948             | -                                  | -                  | 113,388  | 113,388                              | -                                  | 293,847   | -                  | -  | 293,847                             | 73,524                                 | 70,867   | 144,391                        |
| TAXS                   | Lumpkin County Tax Officials    | 298,962               | -                                  | -                  | -  | -                                    | -                                  | 72,967  | -                  | 180  | 73,147                              | 18,256                                 | (112)  | 18,144                         |
| TAXS                   | Macon County Tax Officials      | 161,127               | -                                  | -                  | -  | -                                    | -                                  | 39,326  | -                  | 8,839  | 48,165                              | 9,839                                  | (5,525)  | 4,314                          |
| TAXS                   | Madison County Tax Officials    | 185,206               | -                                  | -                  | -  | -                                    | -                                  | 45,203  | -                  | 15,379   | 60,582                              | 11,311                                 | (9,612)  | 1,699                          |
| TAXS                   | Marion County Tax Officials     | 123,883               | -                                  | -                  | 16,574   | 16,574                               | -                                  | 30,236  | -                  | -  | 30,236                              | 7,565                                  | 10,358   | 17,923                         |
| TAXS                   | Mcduffie County Tax Officials   | 332,905               | -                                  | -                  | -  | -                                    | -                                  | 81,252  | -                  | 379,940  | 461,192                             | 20,330                                 | (237,462)  | (217,132)                      |
| TAXS                   | Mcintosh County Tax Officials   | 214,835               | -                                  | -                  | 20,396   | 20,396                               | -                                  | 52,435  | -                  | -  | 52,435                              | 13,121                                 | 12,748   | 25,869                         |
| TAXS                   | Meriwether County Tax Officials | 189,331               | -                                  | -                  | 6,630  | 6,630                                | -                                  | 46,210  | -                  | -  | 46,210                              | 11,562                                 | 4,143  | 15,705                         |
| TAXS                   | Miller County Tax Officials     | 83,714                | -                                  | -                  | 6,241  | 6,241                                | -                                  | 20,432  | -                  | -  | 20,432                              | 5,113                                  | 3,901  | 9,014                          |
| TAXS                   | Mitchell County Tax Officials   | 106,368               | -                                  | -                  | -  | -                                    | -                                  | 25,961  | -                  | 2,687  | 28,648                              | 6,494                                  | (1,680)  | 4,814                          |
| TAXS                   | Monroe County Tax Officials     | 299,112               | -                                  | -                  | 16,007   | 16,007                               | -                                  | 73,004  | -                  | -  | 73,004                              | 18,267                                 | 10,004   | 28,271                         |
| TAXS                   | Montgomery County Tax Official  | 131,047               | -                                  | -                  | 12,243   | 12,243                               | -                                  | 31,984  | -                  | -  | 31,984                              | 8,003                                  | 7,652  | 15,655                         |
| TAXS                   | Morgan County Tax Officials     | 220,499               | -                                  | -                  | 9,347  | 9,347                                | -                                  | 53,817  | -                  | -  | 53,817                              | 13,467                                 | 5,842  | 19,309                         |
| TAXS                   | Murray County Tax Officials     | 450,787               | -                                  | -                  | 56,112   | 56,112                               | -                                  | 110,023   | -                  | -  | 110,023                             | 27,527                                 | 35,070   | 62,597                         |
| TAXS                   | Muscogee County Tax Officials   | 1,518,625             | -                                  | -                  | 216,532  | 216,532                              | -                                  | 370,650   | -                  | -  | 370,650                             | 92,740                                 | 135,333  | 228,073                        |
| TAXS                   | Newton County Tax Officials     | 875,319               | -                                  | -                  | 32,311   | 32,311                               | -                                  | 213,639   | -                  | -  | 213,639                             | 53,454                                 | 20,195   | 73,649                         |
| TAXS                   | Oconee County Tax Officials     | 246,191               | -                                  | -                  | -  | -                                    | -                                  | 60,088  | -                  | 43,420   | 103,508                             | 15,036                                 | (27,137)   | (12,101)                       |
| TAXS                   | Oglethorpe County Tax Officials | 82,739                | -                                  | -                  | 13,587   | 13,587                               | -                                  | 20,194  | -                  | -  | 20,194                              | 5,055                                  | 8,492  | 13,547                         |
| TAXS                   | Paulding County Tax Officials   | 822,285               | -                                  | -                  | 13,050   | 13,050                               | -                                  | 200,695   | -                  | -  | 200,695                             | 50,215                                 | 8,156  | 58,371                         |



SCHEDULE B (continued)

| Employer Category Code | Employer                           | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |  |                    |  |                                     | Pension Expense                        |  |                                |
|------------------------|------------------------------------|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|--|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |                                    |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| TAXS                   | Peach County Tax Officials         | 308,113               | -                                  | -                  | 33,237   | 33,237                               | -                                  | 75,201   | -                  | -  | 75,201                              | 18,816                                 | 20,773   | 39,589                         |
| TAXS                   | Pickens County Tax Officials       | 526,099               | -                                  | -                  | 58,740   | 58,740                               | -                                  | 128,405  | -                  | -  | 128,405                             | 32,128                                 | 36,712   | 68,840                         |
| TAXS                   | Pierce County Tax Officials        | 190,306               | -                                  | -                  | 1,164  | 1,164                                | -                                  | 46,448   | -                  | -  | 46,448                              | 11,621                                 | 728  | 12,349                         |
| TAXS                   | Pike County Tax Officials          | 108,280               | -                                  | -                  | 4,868  | 4,868                                | -                                  | 26,428   | -                  | -  | 26,428                              | 6,610                                  | 3,042  | 9,652                          |
| TAXS                   | Polk County Tax Officials          | 475,391               | -                                  | -                  | 24,876   | 24,876                               | -                                  | 116,028  | -                  | -  | 116,028                             | 29,032                                 | 15,547   | 44,579                         |
| TAXS                   | Pulaski County Tax Officials       | 185,993               | -                                  | -                  | 31,266   | 31,266                               | -                                  | 45,395   | -                  | -  | 45,395                              | 11,359                                 | 19,541   | 30,900                         |
| TAXS                   | Quitman County Tax Officials       | 64,961                | -                                  | -                  | -  | -                                    | -                                  | 15,855   | -                  | 7,705  | 23,560                              | 3,968                                  | (4,815)  | (847)                          |
| TAXS                   | Rabun County Tax Officials         | 147,287               | -                                  | -                  | 11,467   | 11,467                               | -                                  | 35,948   | -                  | -  | 35,948                              | 8,996                                  | 7,167  | 16,163                         |
| TAXS                   | Richmond County Tax Officials      | 2,007,743             | -                                  | -                  | -  | -                                    | -                                  | 490,029  | -                  | 141,817  | 631,846                             | 122,613                                | (88,635)   | 33,978                         |
| TAXS                   | Rockdale County Tax Officials      | 583,184               | -                                  | -                  | -  | -                                    | -                                  | 142,337  | -                  | 151,522  | 293,859                             | 35,616                                 | (94,701)   | (59,085)                       |
| TAXS                   | Schley County Tax Officials        | 86,152                | -                                  | -                  | 3,314  | 3,314                                | -                                  | 21,027   | -                  | -  | 21,027                              | 5,264                                  | 2,072  | 7,336                          |
| TAXS                   | Screven County Tax Officials       | 152,763               | -                                  | -                  | 19,918   | 19,918                               | -                                  | 37,285   | -                  | -  | 37,285                              | 9,329                                  | 12,449   | 21,778                         |
| TAXS                   | Seminole County Tax Officials      | 122,908               | -                                  | -                  | -  | -                                    | -                                  | 29,998   | -                  | 24,607   | 54,605                              | 7,504                                  | (15,379)   | (7,875)                        |
| TAXS                   | Spalding County Tax Officials      | 623,278               | -                                  | -                  | -  | -                                    | -                                  | 152,123  | -                  | 11,109   | 163,232                             | 38,062                                 | (6,943)  | 31,119                         |
| TAXS                   | Stephens County Tax Officials      | 340,594               | -                                  | -                  | 57,575   | 57,575                               | -                                  | 83,128   | -                  | -  | 83,128                              | 20,801                                 | 35,984   | 56,785                         |
| TAXS                   | Stewart County Tax Officials       | 133,747               | -                                  | -                  | 478  | 478                                  | -                                  | 32,644   | -                  | -  | 32,644                              | 8,167                                  | 298  | 8,465                          |
| TAXS                   | Sumter County Tax Officials        | 235,314               | -                                  | -                  | 41,150   | 41,150                               | -                                  | 57,433   | -                  | -  | 57,433                              | 14,371                                 | 25,719   | 40,090                         |
| TAXS                   | Talbot County Tax Officials        | 257,142               | -                                  | -                  | 6,122  | 6,122                                | -                                  | 62,761   | -                  | -  | 62,761                              | 15,705                                 | 3,826  | 19,531                         |
| TAXS                   | Taliaferro County Tax Officials    | 78,313                | -                                  | -                  | 7,286  | 7,286                                | -                                  | 19,114   | -                  | -  | 19,114                              | 4,784                                  | 4,554  | 9,338                          |
| TAXS                   | Tattnall County Tax Officials      | 275,820               | -                                  | -                  | 38,433   | 38,433                               | -                                  | 67,319   | -                  | -  | 67,319                              | 16,844                                 | 24,021   | 40,865                         |
| TAXS                   | Taylor County Tax Officials        | 84,951                | -                                  | -                  | -  | -                                    | -                                  | 20,734   | -                  | 5,226  | 25,960                              | 5,186                                  | (3,267)  | 1,919                          |
| TAXS                   | Telfair County Tax Officials       | 46,658                | -                                  | -                  | -  | -                                    | -                                  | 11,388   | -                  | 56,022   | 67,410                              | 2,849                                  | (35,014)   | (32,165)                       |
| TAXS                   | Terrell County Tax Officials       | 36,156                | -                                  | -                  | -  | -                                    | -                                  | 8,825  | -                  | 13,348   | 22,173                              | 2,207                                  | (8,343)  | (6,136)                        |
| TAXS                   | Thomas County Tax Officials        | 384,626               | -                                  | -                  | 12,871   | 12,871                               | -                                  | 93,875   | -                  | -  | 93,875                              | 23,489                                 | 8,044  | 31,533                         |
| TAXS                   | Tift County Tax Officials          | 331,180               | -                                  | -                  | -  | -                                    | -                                  | 80,831   | -                  | 29,474   | 110,305                             | 20,224                                 | (18,421)   | 1,803                          |
| TAXS                   | Towns County Tax Officials         | 257,968               | -                                  | -                  | 23,024   | 23,024                               | -                                  | 62,962   | -                  | -  | 62,962                              | 15,756                                 | 14,390   | 30,146                         |
| TAXS                   | Troup County Tax Officials         | 388,939               | -                                  | -                  | -  | -                                    | -                                  | 94,928   | -                  | 11,438   | 106,366                             | 23,754                                 | (7,148)  | 16,606                         |
| TAXS                   | Turner County Tax Officials        | 164,052               | -                                  | -                  | 11,288   | 11,288                               | -                                  | 40,040   | -                  | -  | 40,040                              | 10,019                                 | 7,055  | 17,074                         |
| TAXS                   | Twiggs County Tax Officials        | 243,190               | -                                  | -                  | 8,123  | 8,123                                | -                                  | 59,355   | -                  | -  | 59,355                              | 14,851                                 | 5,077  | 19,928                         |
| TAXS                   | Upson County Tax Officials         | 379,638               | -                                  | -                  | 61,785   | 61,785                               | -                                  | 92,658   | -                  | -  | 92,658                              | 23,183                                 | 38,616   | 61,799                         |
| TAXS                   | Walker County Tax Officials        | 410,693               | -                                  | -                  | 38,224   | 38,224                               | -                                  | 100,238  | -                  | -  | 100,238                             | 25,079                                 | 23,890   | 48,969                         |
| TAXS                   | Walton County Tax Officials        | 353,458               | -                                  | -                  | -  | -                                    | -                                  | 86,268   | -                  | 60,561   | 146,829                             | 21,585                                 | (37,851)   | (16,266)                       |
| TAXS                   | Ware County Tax Officials          | 261,568               | -                                  | -                  | -  | -                                    | -                                  | 63,841   | -                  | 54,498   | 118,339                             | 15,972                                 | (34,062)   | (18,090)                       |
| TAXS                   | Warren County Tax Officials        | 85,289                | -                                  | -                  | 8,630  | 8,630                                | -                                  | 20,816   | -                  | -  | 20,816                              | 5,206                                  | 5,394  | 10,600                         |
| TAXS                   | Washington County Tax Officials    | 232,688               | -                                  | -                  | -  | -                                    | -                                  | 56,792   | -                  | 71,640   | 128,432                             | 14,208                                 | (44,775)   | (30,567)                       |
| TAXS                   | Wayne County Tax Officials         | 450,262               | -                                  | -                  | 94,395   | 94,395                               | -                                  | 109,895  | -                  | -  | 109,895                             | 27,496                                 | 58,997   | 86,493                         |
| TAXS                   | Webster County Tax Officials       | 64,923                | -                                  | -                  | -  | -                                    | -                                  | 15,846   | -                  | 6,301  | 22,147                              | 3,964                                  | (3,938)  | 26                             |
| TAXS                   | Wheeler County Tax Officials       | 26,892                | -                                  | -                  | -  | -                                    | -                                  | 6,563  | -                  | 66,265   | 72,828                              | 1,644                                  | (41,416)   | (39,772)                       |
| TAXS                   | White County Tax Officials         | 397,078               | -                                  | -                  | 3,225  | 3,225                                | -                                  | 96,915   | -                  | -  | 96,915                              | 24,247                                 | 2,016  | 26,263                         |
| TAXS                   | Whitfield County Tax Officials     | 1,112,846             | -                                  | -                  | 37,985   | 37,985                               | -                                  | 271,612  | -                  | -  | 271,612                             | 67,962                                 | 23,741   | 91,703                         |
| TAXS                   | Wilcox County Tax Officials        | 224,850               | -                                  | -                  | 37,895   | 37,895                               | -                                  | 54,879   | -                  | -  | 54,879                              | 13,733                                 | 23,685   | 37,418                         |
| TAXS                   | Wilkes County Tax Officials        | 94,778                | -                                  | -                  | 9,526  | 9,526                                | -                                  | 23,132   | -                  | -  | 23,132                              | 5,787                                  | 5,954  | 11,741                         |
| TAXS                   | Wilkinson County Tax Officials     | 109,068               | -                                  | -                  | 1,404  | 1,404                                | -                                  | 26,620   | -                  | -  | 26,620                              | 6,660                                  | 877  | 7,537                          |
| TAXS                   | Worth County Tax Officials         | 261,831               | -                                  | -                  | 37,686   | 37,686                               | -                                  | 63,905   | -                  | -  | 63,905                              | 15,992                                 | 23,554   | 39,546                         |
| TCOL                   | Oconee Fall Line Technical College | 2,743,014             | -                                  | -                  | -  | -                                    | -                                  | 669,486  | -                  | 293,846  | 963,332                             | 167,511                                | (183,654)  | (16,143)                       |



SCHEDULE B (continued)

| Employer Category Code | Employer                               | Net Pension Liability | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |  |                    |  | Pension Expense                     |  |  |                                |
|------------------------|--|-----------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|--|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |  |                       | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| TCOL                   | Coastal Pines Technical College        | 1,051,523             | -                                  | -                  | -  | -                                    | -                                  | 256,645  | -                  | 104,160  | 360,805                             | 64,216                                 | (65,100)   | (884)                          |
| TCOL                   | Albany Technical College               | 6,789,069             | -                                  | -                  | 897,635  | 897,635                              | -                                  | 1,657,004  | -                  | -  | 1,657,004                           | 414,602                                | 561,022  | 975,624                        |
| TCOL                   | Altamaha Technical College             | 2,604,992             | -                                  | -                  | 52,588   | 52,588                               | -                                  | 635,799  | -                  | -  | 635,799                             | 159,087                                | 32,867   | 191,954                        |
| TCOL                   | Athens Technical College               | 3,060,804             | -                                  | -                  | 113,925  | 113,925                              | -                                  | 747,049  | -                  | -  | 747,049                             | 186,922                                | 71,203   | 258,125                        |
| TCOL                   | Atlanta Technical College              | 9,039,514             | -                                  | -                  | 456,477  | 456,477                              | -                                  | 2,206,269  | -                  | -  | 2,206,269                           | 552,035                                | 285,298  | 837,333                        |
| TCOL                   | Augusta Technical College              | 10,574,155            | -                                  | -                  | 501,599  | 501,599                              | -                                  | 2,580,827  | -                  | -  | 2,580,827                           | 645,752                                | 313,500  | 959,252                        |
| TCOL                   | West Georgia Technical College         | 10,851,813            | -                                  | -                  | 1,609,377  | 1,609,377                            | -                                  | 2,648,595  | -                  | -  | 2,648,595                           | 662,710                                | 1,005,860  | 1,668,570                      |
| TCOL                   | Chattahoochee Technical College        | 13,139,428            | -                                  | -                  | 64,503   | 64,503                               | -                                  | 3,206,932  | -                  | -  | 3,206,932                           | 802,415                                | 40,314   | 842,729                        |
| TCOL                   | Columbus Technical College             | 3,905,706             | -                                  | -                  | 520,413  | 520,413                              | -                                  | 953,263  | -                  | -  | 953,263                             | 238,519                                | 325,258  | 563,777                        |
| TCOL                   | Georgia Northwestern Technical College | 9,694,035             | -                                  | -                  | -  | -                                    | -                                  | 2,366,017  | -                  | 104,997  | 2,471,014                           | 592,005                                | (65,623)   | 526,382                        |
| TCOL                   | Georgia Piedmont Technical College     | 5,991,200             | -                                  | -                  | 749,039  | 749,039                              | -                                  | 1,462,268  | -                  | -  | 1,462,268                           | 365,875                                | 468,150  | 834,025                        |
| TCOL                   | Southern Crescent Technical College    | 5,384,612             | -                                  | -                  | 211,098  | 211,098                              | -                                  | 1,314,219  | -                  | -  | 1,314,219                           | 328,832                                | 131,936  | 460,768                        |
| TCOL                   | Gwinnett Technical College             | 9,908,120             | -                                  | -                  | 1,690,154  | 1,690,154                            | -                                  | 2,418,269  | -                  | -  | 2,418,269                           | 605,077                                | 1,056,347  | 1,661,424                      |
| TCOL                   | Lanier Technical College               | 3,892,991             | -                                  | -                  | 506,706  | 506,706                              | -                                  | 950,160  | -                  | -  | 950,160                             | 237,741                                | 316,691  | 554,432                        |
| TCOL                   | Central Georgia Technical College      | 16,240,101            | -                                  | -                  | 714,339  | 714,339                              | -                                  | 3,963,711  | -                  | -  | 3,963,711                           | 991,768                                | 446,462  | 1,438,230                      |
| TCOL                   | Moultrie Technical College             | 3,536,045             | -                                  | -                  | 336,430  | 336,430                              | -                                  | 863,040  | -                  | -  | 863,040                             | 215,944                                | 210,269  | 426,213                        |
| TCOL                   | North Georgia Technical College        | 4,811,705             | -                                  | -                  | 86,780   | 86,780                               | -                                  | 1,174,390  | -                  | -  | 1,174,390                           | 293,846                                | 54,238   | 348,084                        |
| TCOL                   | Savannah Technical College             | 6,237,090             | -                                  | -                  | 520,980  | 520,980                              | -                                  | 1,522,283  | -                  | -  | 1,522,283                           | 380,894                                | 325,613  | 706,507                        |
| TCOL                   | South Georgia Technical College        | 4,080,035             | -                                  | -                  | -  | -                                    | -                                  | 995,812  | -                  | 22,307   | 1,018,119                           | 249,165                                | (13,942)   | 235,223                        |
| TCOL                   | Southeastern Technical College         | 2,793,498             | -                                  | -                  | 179,354  | 179,354                              | -                                  | 681,807  | -                  | -  | 681,807                             | 170,595                                | 112,096  | 282,691                        |
| TCOL                   | Ogeechee Technical College             | 568,406               | -                                  | -                  | -  | -                                    | -                                  | 138,731  | -                  | 125,242  | 263,973                             | 34,710                                 | (78,277)   | (43,567)                       |
| TCOL                   | Southwest Georgia Technical College    | 3,047,377             | -                                  | -                  | 54,708   | 54,708                               | -                                  | 743,771  | -                  | -  | 743,771                             | 186,099                                | 34,193   | 220,292                        |
| TCOL                   | Wiregrass Georgia Technical College    | 4,910,197             | -                                  | -                  | -  | -                                    | -                                  | 1,198,429  | -                  | 438,738  | 1,637,167                           | 299,862                                | (274,212)  | 25,650                         |
| UNIV                   | Georgia Institute of Technology        | 1,770,854             | -                                  | -                  | 131,992  | 131,992                              | -                                  | 432,211  | -                  | -  | 432,211                             | 108,145                                | 82,495   | 190,640                        |
| UNIV                   | Georgia State University               | 940,355               | -                                  | -                  | -  | -                                    | -                                  | 229,512  | -                  | 18,396   | 247,908                             | 57,425                                 | (11,497)   | 45,928                         |
| UNIV                   | Georgia Regents University             | 945,681               | -                                  | -                  | 1,374  | 1,374                                | -                                  | 230,812  | -                  | -  | 230,812                             | 57,753                                 | 858  | 58,611                         |
| UNIV                   | University of Georgia                  | 3,338,763             | -                                  | -                  | 901,338  | 901,338                              | -                                  | 814,890  | -                  | -  | 814,890                             | 203,896                                | 563,336  | 767,232                        |
| UNIV                   | Albany State University                | 68,636                | -                                  | -                  | -  | -                                    | -                                  | 16,752   | -                  | 13,528   | 30,280                              | 4,191                                  | (8,455)  | (4,264)                        |
| UNIV                   | Armstrong Atlantic State University    | 404,017               | -                                  | -                  | 35,686   | 35,686                               | -                                  | 98,608   | -                  | -  | 98,608                              | 24,675                                 | 22,303   | 46,978                         |
| UNIV                   | Clayton College and State University   | 68,036                | -                                  | -                  | 5,972  | 5,972                                | -                                  | 16,606   | -                  | -  | 16,606                              | 4,155                                  | 3,733  | 7,888                          |
| UNIV                   | Columbus State University              | 152,913               | -                                  | -                  | 18,604   | 18,604                               | -                                  | 37,321   | -                  | -  | 37,321                              | 9,338                                  | 11,628   | 20,966                         |
| UNIV                   | University of North Georgia            | 313,964               | -                                  | -                  | -  | -                                    | -                                  | 76,629   | -                  | 21,830   | 98,459                              | 19,171                                 | (13,643)   | 5,528                          |
| UNIV                   | Georgia College and State University   | 405,667               | -                                  | -                  | 32,401   | 32,401                               | -                                  | 99,011   | -                  | -  | 99,011                              | 24,774                                 | 20,250   | 45,024                         |
| UNIV                   | Georgia Southern University            | 272,370               | -                                  | -                  | -  | -                                    | -                                  | 66,477   | -                  | 44,316   | 110,793                             | 16,635                                 | (27,697)   | (11,062)                       |
| UNIV                   | Georgia Gwinnett College               | 154,901               | -                                  | -                  | 13,975   | 13,975                               | -                                  | 37,806   | -                  | -  | 37,806                              | 9,461                                  | 8,735  | 18,196                         |
| UNIV                   | Georgia Southwestern State University  | 99,954                | -                                  | -                  | 41,628   | 41,628                               | -                                  | 24,396   | -                  | -  | 24,396                              | 6,104                                  | 26,018   | 32,122                         |
| UNIV                   | Kennesaw State University              | 282,497               | -                                  | -                  | 54,857   | 54,857                               | -                                  | 68,949   | -                  | -  | 68,949                              | 17,253                                 | 34,286   | 51,539                         |



SCHEDULE B (continued)

| Employer Category Code | Employer  | Net Pension Liability   | Deferred Outflows of Resources     |                    |  |                                      | Deferred Inflows of Resources      |   |                    |  | Pension Expense                     |  |  |                                |
|------------------------|---|-------------------------|------------------------------------|--------------------|--|--------------------------------------|------------------------------------|---|--------------------|--|-------------------------------------|--|--|--------------------------------|
|                        |   |                         | Diff between Expected & Actual Exp | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Outflows of Resources | Diff between Expected & Actual Exp | Net Diff Between Projected & Actual Investment Earnings on Pension Plan Investments | Change of Assumpts | Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Deferred Inflows of Resources | Proport. Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contribs & Proport. Share of Contribs | Total Employer Pension Expense |
| UNIV                   | Middle Georgia State College  | 766,214                 | -                                  | -                  | 44,823   | 44,823                               | -                                  | 187,009   | -                  | -  | 187,009                             | 46,793                                 | 28,015   | 74,808                         |
| UNIV                   | Valdosta State University   | 416,656                 | -                                  | -                  | 66,055   | 66,055                               | -                                  | 101,693   | -                  | -  | 101,693                             | 25,445                                 | 41,285   | 66,730                         |
| UNIV                   | State University of West Georgia  | 247,241                 | -                                  | -                  | -  | -                                    | -                                  | 60,344  | -                  | 90,185   | 150,529                             | 15,100                                 | (56,365)   | (41,265)                       |
| UNIV                   | Abraham Baldwin Agricultural College  | 311,114                 | -                                  | -                  | 58,948   | 58,948                               | -                                  | 75,933  | -                  | -  | 75,933                              | 19,000                                 | 36,843   | 55,843                         |
| UNIV                   | Bainbridge College  | 285,797                 | -                                  | -                  | -  | -                                    | -                                  | 69,754  | -                  | 209  | 69,963                              | 17,452                                 | (130)  | 17,322                         |
| UNIV                   | College of Coastal Georgia  | 139,410                 | -                                  | -                  | -  | -                                    | -                                  | 34,026  | -                  | 271,748  | 305,774                             | 8,513                                  | (169,843)  | (161,330)                      |
| UNIV                   | South Georgia State College   | 269,519                 | -                                  | -                  | 9,646  | 9,646                                | -                                  | 65,781  | -                  | -  | 65,781                              | 16,459                                 | 6,028  | 22,487                         |
| UNIV                   | Georgia Perimeter College   | 110,081                 | -                                  | -                  | -  | -                                    | -                                  | 26,867  | -                  | 836  | 27,703                              | 6,722                                  | (523)  | 6,199                          |
| UNIV                   | Georgia Highlands College   | 166,978                 | -                                  | -                  | -  | -                                    | -                                  | 40,754  | -                  | 25,592   | 66,346                              | 10,197                                 | (15,995)   | (5,798)                        |
| UNIV                   | Gordon College  | 63,836                  | -                                  | -                  | -  | -                                    | -                                  | 15,580  | -                  | 30,340   | 45,920                              | 3,899                                  | (18,963)   | (15,064)                       |
| UNIV                   | Regents Central Office  | 2,727,112               | -                                  | -                  | 645,506  | 645,506                              | -                                  | 665,604   | -                  | -  | 665,604                             | 166,540                                | 403,442  | 569,982                        |
| VARS                   | Agricultural Commodity Commission   | 377,012                 | -                                  | -                  | -  | -                                    | -                                  | 92,017  | -                  | 28,877   | 120,894                             | 23,024                                 | (18,048)   | 4,976                          |
| VARS                   | DA-Lookout Mountain Judicial Circuit  | 1,043,459               | -                                  | -                  | 70,595   | 70,595                               | -                                  | 254,676   | -                  | -  | 254,676                             | 63,722                                 | 44,122   | 107,844                        |
| VARS                   | District Attorneys Staff  | 74,375                  | -                                  | -                  | -  | -                                    | -                                  | 18,153  | -                  | 8,809  | 26,962                              | 4,544                                  | (5,506)  | (962)                          |
|                        | Total all Entities  | <u>\$ 3,750,618,000</u> | <u>\$ -</u>                        | <u>\$ -</u>        | <u>\$ 86,530,433</u>   | <u>\$ 86,530,433</u>                 | <u>\$ -</u>                        | <u>\$ 915,411,000</u>   | <u>\$ -</u>        | <u>\$ 86,530,433</u>   | <u>\$ 1,001,941,433</u>             | <u>\$ 229,047,000</u>                  | <u>\$ -</u>  | <u>\$ 229,047,000</u>          |
|                        | STATE DEPARTMENT OF REVENUE   | <u>\$ 78,648,367</u>    | <u>\$ -</u>                        | <u>\$ -</u>        | <u>\$ 3,139,974</u>  | <u>\$ 3,139,974</u>                  | <u>\$ -</u>                        | <u>\$ 19,195,654</u>  | <u>\$ -</u>        | <u>\$ 38,187,964</u>   | <u>\$ 57,383,618</u>                | <u>\$ 4,802,968</u>                    | <u>\$ (21,904,994)</u>   | <u>\$ (17,102,026)</u>         |
|                        | STATE COURTS AND PROSECUTING ATTORNEYS (Non-employer Contributing Entities) | <u>\$ 11,768,277</u>    | <u>\$ -</u>                        | <u>\$ -</u>        | <u>\$ 597,159</u>  | <u>\$ 597,159</u>                    | <u>\$ -</u>                        | <u>\$ 2,872,276</u>   | <u>\$ -</u>        | <u>\$ 9,377</u>  | <u>\$ 2,881,653</u>                 | <u>\$ 718,678</u>                      | <u>\$ 367,365</u>  | <u>\$ 1,086,043</u>            |



**SCHEDULE C**

**Employees' Retirement System of Georgia  
Allocation of Net Pension Liability as of June 30, 2013**

| <b><u>Employer<br/>Category<br/>Code</u></b> | <b><u>Employer</u></b>   | <b><u>2013<br/>Net Pension<br/>Liability</u></b> |
|--|--|--|
| AUTH   | Georgia Regional Transportation Authority  | \$ 5,111,049                                     |
| AUTH   | Jekyll Island State Park Authority   | 9,169,511  |
| AUTH   | Lake Lanier Island Development Authority   | 341,578  |
| AUTH   | Georgia Agricultural Exposition Authority  | 4,295,465  |
| AUTH   | Georgia Environmental Finance Authority  | 5,950,703  |
| AUTH   | Agricultural Commodity Commission-Peanuts  | 704,847  |
| AUTH   | Georgia Superior Court Clerks Coop   | 1,652,957  |
| AUTH   | Georgia Federal-State Inspection   | 8,446,952  |
| AUTH   | Georgia Lottery Corporation  | 1,094,708  |
| AUTH   | Oconee River Greenway Authority  | 102,779  |
| CHAR   | Mountain Education Center Inc  | 154,460  |
| CORT   | Dekalb County State Court  | 9,411,610  |
| CORT   | Bibb County State Court  | 2,412,590  |
| CORT   | Chatham County State Court   | 2,446,753  |
| CSBS   | Lookout Mountain Community Service Board   | 2,127,157  |
| CSBS   | Highland Rivers Center Community Service Board                                     | 2,778,334  |
| CSBS   | Georgia Mountains Avita Community Partners   | 1,116,545  |
| CSBS   | Cobb County Community Service  | 2,255,073  |
| CSBS   | Douglas Community Service Board  | 122,529  |
| CSBS   | Dekalb Community Service Board   | 2,432,195  |
| CSBS   | View Point Health  | 1,941,253  |
| CSBS   | Clayton Community M.H., Substa   | 1,180,018  |
| CSBS   | Advantage Behavioral Health Systems  | 1,802,807  |
| CSBS   | Pathways Center Community Service Board  | 1,603,557  |
| CSBS   | Mcintosh Trail MH, MR and SA C   | 2,045,876  |
| CSBS   | River Edge Behavioral Health Center  | 2,887,567  |
| CSBS   | Phoenix Center   | 1,131,200  |
| CSBS   | Oconee Community Service Board   | 1,045,842  |
| CSBS   | East Central Georgia Community Service Board Serenity Behavioral Health<br>Systems | 2,107,164  |
| CSBS   | Ogeechee MH, MR and SA Community   | 2,117,743  |
| CSBS   | New Horizons   | 2,185,535  |
| CSBS   | Middle Flint Community Service Board   | 1,603,023  |
| CSBS   | CSB of Middle Georgia  | 2,594,127  |
| CSBS   | Albany Area Community Service Board  | 810,392  |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>  | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|--|---|
| CSBS                                  | The Georgia Pines Community Service Board                | 2,579,715                                 |
| CSBS                                  | South Georgia Community Service Board                    | 1,437,596                                 |
| CSBS                                  | Pineland Area MH, MR and SA Center                       | 1,191,616                                 |
| CSBS                                  | Satilla Community Service Board                          | 1,926,840                                 |
| CSBS                                  | Gateway Behavior Health Services Community Service Board | 1,300,218                                 |
| DFAC                                  | Appling County DFACS                                     | 776,860                                   |
| DFAC                                  | Atkinson County DFACS                                    | 300,864                                   |
| DFAC                                  | Bacon County DFACS                                       | 382,631                                   |
| DFAC                                  | Baker County DFACS                                       | 124,810                                   |
| DFAC                                  | Baldwin County DFACS                                     | 1,942,466                                 |
| DFAC                                  | Banks County DFACS                                       | 739,252                                   |
| DFAC                                  | Barrow County DFACS                                      | 2,154,720                                 |
| DFAC                                  | Bartow County DFACS                                      | 2,640,519                                 |
| DFAC                                  | Ben Hill County DFACS                                    | 734,885                                   |
| DFAC                                  | Berrien County DFACS                                     | 1,153,231                                 |
| DFAC                                  | Bibb County DFACS  | 11,445,451                                |
| DFAC                                  | Bleckley County DFACS                                    | 466,970                                   |
| DFAC                                  | Brantley County DFACS                                    | 847,563                                   |
| DFAC                                  | Brooks County DFACS                                      | 905,892                                   |
| DFAC                                  | Bryan County DFACS                                       | 572,612                                   |
| DFAC                                  | Bulloch County DFACS                                     | 1,754,668                                 |
| DFAC                                  | Burke County DFACS                                       | 976,644                                   |
| DFAC                                  | Butts County DFACS                                       | 688,396                                   |
| DFAC                                  | Calhoun County DFACS                                     | 339,739                                   |
| DFAC                                  | Camden County DFACS                                      | 1,326,277                                 |
| DFAC                                  | Candler County DFACS                                     | 741,970                                   |
| DFAC                                  | Carroll County DFACS                                     | 3,368,319                                 |
| DFAC                                  | Catoosa County DFACS                                     | 1,820,325                                 |
| DFAC                                  | Charlton County DFACS                                    | 716,639                                   |
| DFAC                                  | Chatham County DFACS                                     | 9,124,285                                 |
| DFAC                                  | Chattahoochee County DFACS                               | 249,377                                   |
| DFAC                                  | Chattooga County DFACS                                   | 1,362,720                                 |
| DFAC                                  | Cherokee County DFACS                                    | 3,972,376                                 |
| DFAC                                  | Clarke County DFACS                                      | 7,022,070                                 |
| DFAC                                  | Clay County DFACS  | 372,974                                   |
| DFAC                                  | Clayton County DFACS                                     | 13,412,956                                |
| DFAC                                  | Clinch County DFACS                                      | 496,037                                   |
| DFAC                                  | Cobb County DFACS  | 13,464,055                                |
| DFAC                                  | Coffee County DFACS                                      | 3,925,936                                 |
| DFAC                                  | Colquitt County DFACS                                    | 1,964,351                                 |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>         | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|-------------------------|---|
| DFAC                                  | Columbia County DFACS   | 3,609,883                                 |
| DFAC                                  | Cook County DFACS       | 811,799                                   |
| DFAC                                  | Coweta County DFACS     | 2,823,415                                 |
| DFAC                                  | Crawford County DFACS   | 915,500                                   |
| DFAC                                  | Crisp County DFACS      | 1,509,755                                 |
| DFAC                                  | Dade County DFACS       | 657,679                                   |
| DFAC                                  | Dawson County DFACS     | 545,437                                   |
| DFAC                                  | Decatur County DFACS    | 1,763,694                                 |
| DFAC                                  | Dekalb County DFACS     | 29,941,166                                |
| DFAC                                  | Dodge County DFACS      | 621,139                                   |
| DFAC                                  | Dooly County DFACS      | 433,535                                   |
| DFAC                                  | Dougherty County DFACS  | 13,523,985                                |
| DFAC                                  | Douglas County DFACS    | 4,701,777                                 |
| DFAC                                  | Early County DFACS      | 3,486,869                                 |
| DFAC                                  | Echols County DFACS     | 209,974                                   |
| DFAC                                  | Effingham County DFACS  | 1,344,474                                 |
| DFAC                                  | Elbert County DFACS     | 1,013,038                                 |
| DFAC                                  | Emanuel County DFACS    | 680,438                                   |
| DFAC                                  | Evans County DFACS      | 508,751                                   |
| DFAC                                  | Fannin County DFACS     | 820,728                                   |
| DFAC                                  | Fayette County DFACS    | 1,405,763                                 |
| DFAC                                  | Floyd County DFACS      | 7,797,668                                 |
| DFAC                                  | Forsyth County DFACS    | 1,789,462                                 |
| DFAC                                  | Franklin County DFACS   | 1,169,633                                 |
| DFAC                                  | Fulton County           | 51,412,911                                |
| DFAC                                  | Gilmer County DFACS     | 1,154,590                                 |
| DFAC                                  | Glascocock County DFACS | 244,573                                   |
| DFAC                                  | Glynn County DFACS      | 4,568,184                                 |
| DFAC                                  | Gordon County DFACS     | 2,272,543                                 |
| DFAC                                  | Grady County DFACS      | 1,051,568                                 |
| DFAC                                  | Greene County DFACS     | 773,851                                   |
| DFAC                                  | Gwinnett County DFACS   | 16,374,817                                |
| DFAC                                  | Habersham County DFACS  | 1,184,628                                 |
| DFAC                                  | Hall County DFACS       | 6,199,886                                 |
| DFAC                                  | Hancock County DFACS    | 258,646                                   |
| DFAC                                  | Haralson County DFACS   | 1,063,457                                 |
| DFAC                                  | Harris County DFACS     | 939,715                                   |
| DFAC                                  | Hart County DFACS       | 1,198,507                                 |
| DFAC                                  | Heard County DFACS      | 775,987                                   |
| DFAC                                  | Henry County DFACS      | 5,070,190                                 |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>         | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|-------------------------|---|
| DFAC                                  | Houston County DFACS    | 3,900,266                                 |
| DFAC                                  | Irwin County DFACS      | 655,738                                   |
| DFAC                                  | Jackson County DFACS    | 1,753,115                                 |
| DFAC                                  | Jasper County DFACS     | 428,440                                   |
| DFAC                                  | Jeff Davis County DFACS | 708,680                                   |
| DFAC                                  | Jefferson County DFACS  | 934,134                                   |
| DFAC                                  | Jenkins County DFACS    | 284,656                                   |
| DFAC                                  | Johnson County DFACS    | 611,870                                   |
| DFAC                                  | Jones County DFACS      | 1,258,291                                 |
| DFAC                                  | Lamar County DFACS      | 1,043,707                                 |
| DFAC                                  | Lanier County DFACS     | 765,456                                   |
| DFAC                                  | Laurens County DFACS    | 5,599,323                                 |
| DFAC                                  | Lee County DFACS        | 450,083                                   |
| DFAC                                  | Liberty County DFACS    | 2,089,841                                 |
| DFAC                                  | Lincoln County DFACS    | 122,044                                   |
| DFAC                                  | Long County DFACS       | 311,880                                   |
| DFAC                                  | Lowndes County DFACS    | 4,653,736                                 |
| DFAC                                  | Lumpkin County DFACS    | 701,353                                   |
| DFAC                                  | Macon County DFACS      | 977,032                                   |
| DFAC                                  | Madison County DFACS    | 1,209,134                                 |
| DFAC                                  | Marion County DFACS     | 590,130                                   |
| DFAC                                  | Mcduffie County DFACS   | 1,409,597                                 |
| DFAC                                  | Mcintosh County DFACS   | 227,298                                   |
| DFAC                                  | Meriwether County DFACS | 1,396,397                                 |
| DFAC                                  | Miller County DFACS     | 234,480                                   |
| DFAC                                  | Mitchell County DFACS   | 1,300,509                                 |
| DFAC                                  | Monroe County DFACS     | 1,029,343                                 |
| DFAC                                  | Montgomery County DFACS | 614,879                                   |
| DFAC                                  | Morgan County DFACS     | 885,899                                   |
| DFAC                                  | Murray County DFACS     | 1,764,228                                 |
| DFAC                                  | Muscogee County DFACS   | 7,191,185                                 |
| DFAC                                  | Newton County DFACS     | 3,436,789                                 |
| DFAC                                  | Oconee County DFACS     | 850,475                                   |
| DFAC                                  | Oglethorpe County DFACS | 479,684                                   |
| DFAC                                  | Paulding County DFACS   | 3,041,687                                 |
| DFAC                                  | Peach County DFACS      | 1,072,920                                 |
| DFAC                                  | Pickens County DFACS    | 1,179,581                                 |
| DFAC                                  | Pierce County DFACS     | 677,575                                   |
| DFAC                                  | Pike County DFACS       | 633,028                                   |
| DFAC                                  | Polk County DFACS       | 2,293,846                                 |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>         | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|-------------------------|---|
| DFAC                                  | Pulaski County DFACS    | 451,781                                   |
| DFAC                                  | Putnam County DFACS     | 3,287,377                                 |
| DFAC                                  | Quitman County DFACS    | 125,489                                   |
| DFAC                                  | Rabun County DFACS      | 926,467                                   |
| DFAC                                  | Randolph County DFACS   | 480,315                                   |
| DFAC                                  | Richmond County DFACS   | 8,032,973                                 |
| DFAC                                  | Rockdale County DFACS   | 2,215,912                                 |
| DFAC                                  | Schley County DFACS     | 156,789                                   |
| DFAC                                  | Screven County DFACS    | 696,694                                   |
| DFAC                                  | Seminole County DFACS   | 712,223                                   |
| DFAC                                  | Spalding County DFACS   | 5,293,412                                 |
| DFAC                                  | Stephens County DFACS   | 1,311,622                                 |
| DFAC                                  | Stewart County DFACS    | 266,798                                   |
| DFAC                                  | Sumter County DFACS     | 5,724,181                                 |
| DFAC                                  | Talbot County DFACS     | 396,655                                   |
| DFAC                                  | Taliaferro County DFACS | 130,391                                   |
| DFAC                                  | Tattnell County DFACS   | 810,829                                   |
| DFAC                                  | Taylor County DFACS     | 407,962                                   |
| DFAC                                  | Telfair County DFACS    | 663,988                                   |
| DFAC                                  | Terrell County DFACS    | 677,429                                   |
| DFAC                                  | Thomas County DFACS     | 1,989,925                                 |
| DFAC                                  | Tift County DFACS       | 2,770,473                                 |
| DFAC                                  | Toombs County DFACS     | 1,619,765                                 |
| DFAC                                  | Towns County DFACS      | 318,770                                   |
| DFAC                                  | Treutlen County DFACS   | 350,070                                   |
| DFAC                                  | Troup County DFACS      | 2,634,550                                 |
| DFAC                                  | Turner County DFACS     | 307,900                                   |
| DFAC                                  | Twiggs County DFACS     | 678,254                                   |
| DFAC                                  | Union County DFACS      | 687,329                                   |
| DFAC                                  | Upson County DFACS      | 1,648,444                                 |
| DFAC                                  | Walker County DFACS     | 1,798,197                                 |
| DFAC                                  | Walton County DFACS     | 2,806,382                                 |
| DFAC                                  | Ware County DFACS       | 1,870,016                                 |
| DFAC                                  | Warren County DFACS     | 181,052                                   |
| DFAC                                  | Washington County DFACS | 930,835                                   |
| DFAC                                  | Wayne County DFACS      | 1,161,529                                 |
| DFAC                                  | Webster County DFACS    | 160,671                                   |
| DFAC                                  | Wheeler County DFACS    | 288,538                                   |
| DFAC                                  | White County DFACS      | 947,673                                   |
| DFAC                                  | Whitfield County DFACS  | 7,384,029                                 |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                        | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|--|---|
| DFAC                                  | Wilcox County DFACS                    | 426,451                                   |
| DFAC                                  | Wilkes County DFACS                    | 385,300                                   |
| DFAC                                  | Wilkinson County DFACS                 | 355,311                                   |
| DFAC                                  | Worth County DFACS                     | 1,348,939                                 |
| HLTH                                  | Appling County Health Department       | 626,525                                   |
| HLTH                                  | Atkinson County Health Department      | 359,969                                   |
| HLTH                                  | Bacon County Health Department         | 382,631                                   |
| HLTH                                  | Baker County Health Department         | 322,507                                   |
| HLTH                                  | Baldwin County Health Department       | 643,995                                   |
| HLTH                                  | Banks County Health Department         | 348,274                                   |
| HLTH                                  | Barrow County Public Health            | 980,623                                   |
| HLTH                                  | Bartow County Health Department        | 1,745,254                                 |
| HLTH                                  | Ben Hill County Health Department      | 517,438                                   |
| HLTH                                  | Berrien County Health Department       | 347,013                                   |
| HLTH                                  | Bibb County Health Department          | 3,664,670                                 |
| HLTH                                  | Bleckley County Health Department      | 278,785                                   |
| HLTH                                  | Brantley County Health Department      | 421,258                                   |
| HLTH                                  | Brooks County Health Department        | 333,474                                   |
| HLTH                                  | Bulloch County Physical Health         | 1,356,606                                 |
| HLTH                                  | Burke County Health Department         | 668,112                                   |
| HLTH                                  | Butts County Health Department         | 450,471                                   |
| HLTH                                  | Calhoun County Health Department       | 139,271                                   |
| HLTH                                  | Candler County Health Department       | 377,973                                   |
| HLTH                                  | Carroll County Health Department       | 1,455,697                                 |
| HLTH                                  | Catoosa County Health Department       | 1,528,486                                 |
| HLTH                                  | Charlton County Health Department      | 549,077                                   |
| HLTH                                  | Chattahoochee County Health Department | 53,573                                    |
| HLTH                                  | Chattooga County Health Department     | 859,549                                   |
| HLTH                                  | Cherokee County Health Department      | 9,440,435                                 |
| HLTH                                  | Clarke County Health Department        | 6,891,048                                 |
| HLTH                                  | Clay County Health Department          | 156,595                                   |
| HLTH                                  | Clayton County Health Department       | 8,899,025                                 |
| HLTH                                  | Clinch County Health Department        | 309,696                                   |
| HLTH                                  | Cobb County Health Department          | 17,991,331                                |
| HLTH                                  | Coffee County Health Department        | 1,154,590                                 |
| HLTH                                  | Colquitt County Health Department      | 1,629,470                                 |
| HLTH                                  | Columbia County Health Department      | 1,240,725                                 |
| HLTH                                  | Cook County Health Department          | 395,345                                   |
| HLTH                                  | Coweta County Health Department        | 1,433,035                                 |
| HLTH                                  | Crawford County Health Department      | 261,897                                   |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                     | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|-------------------------------------|---|
| HLTH                                  | Crisp County Health Department      | 533,063                                   |
| HLTH                                  | Dade County Health Department       | 458,672                                   |
| HLTH                                  | Dawson County Health Department     | 425,237                                   |
| HLTH                                  | Decatur County Health Department    | 951,992                                   |
| HLTH                                  | Dekalb County Health Department     | 26,031,292                                |
| HLTH                                  | Dodge County Health Department      | 463,234                                   |
| HLTH                                  | Dooly County Health Department      | 322,798                                   |
| HLTH                                  | Dougherty County Health Department  | 3,777,251                                 |
| HLTH                                  | Southwest Health District           | 7,356,126                                 |
| HLTH                                  | Douglas County Health Department    | 1,224,420                                 |
| HLTH                                  | Early County Health Department      | 505,840                                   |
| HLTH                                  | Echols County Health Department     | 201,870                                   |
| HLTH                                  | Elbert County Health Department     | 518,020                                   |
| HLTH                                  | Emanuel County Health Department    | 1,017,406                                 |
| HLTH                                  | Evans County Health Department      | 235,547                                   |
| HLTH                                  | Fannin County Health Department     | 585,617                                   |
| HLTH                                  | Fayette County Health Department    | 1,222,090                                 |
| HLTH                                  | Floyd County Health Department      | 11,447,829                                |
| HLTH                                  | Forsyth County Health Department    | 1,453,562                                 |
| HLTH                                  | Franklin County Health Department   | 453,819                                   |
| HLTH                                  | Gilmer County Health Department     | 743,425                                   |
| HLTH                                  | Glascocock County Health Department | 110,495                                   |
| HLTH                                  | Glynn County Health Department      | 23,163,960                                |
| HLTH                                  | Gordon County Health Department     | 1,296,287                                 |
| HLTH                                  | Grady County Health Department      | 835,820                                   |
| HLTH                                  | Greene County Health Department     | 526,027                                   |
| HLTH                                  | Gwinnett County Health Department   | 19,086,767                                |
| HLTH                                  | Habersham County Health Department  | 735,904                                   |
| HLTH                                  | Hall County Health Department       | 11,404,252                                |
| HLTH                                  | Hancock County Health Department    | 432,274                                   |
| HLTH                                  | Haralson County Health Department   | 499,628                                   |
| HLTH                                  | Harris County Health Department     | 593,333                                   |
| HLTH                                  | Hart County Health Department       | 481,916                                   |
| HLTH                                  | Heard County Health Department      | 278,154                                   |
| HLTH                                  | Henry County Health Department      | 1,899,617                                 |
| HLTH                                  | Houston County Health Department    | 9,398,265                                 |
| HLTH                                  | Irwin County Health Department      | 560,820                                   |
| HLTH                                  | Jackson County Health Department    | 880,027                                   |
| HLTH                                  | Jasper County Health Department     | 298,729                                   |
| HLTH                                  | Jeff Davis County Health Department | 548,446                                   |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                     | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|-------------------------------------|---|
| HLTH                                  | Jefferson County Health Department  | 597,070                                   |
| HLTH                                  | Jenkins County Health Department    | 220,310                                   |
| HLTH                                  | Johnson County Health Department    | 215,700                                   |
| HLTH                                  | Jones County Health Department      | 395,199                                   |
| HLTH                                  | Lamar County Health Department      | 432,807                                   |
| HLTH                                  | Lanier County Health Department     | 153,780                                   |
| HLTH                                  | Laurens County Health Department    | 6,292,426                                 |
| HLTH                                  | Lee County Health Department        | 793,650                                   |
| HLTH                                  | Lincoln County Health Department    | 149,801                                   |
| HLTH                                  | Lowndes County Health Department    | 9,522,153                                 |
| HLTH                                  | Lumpkin County Health Department    | 632,397                                   |
| HLTH                                  | Macon County Health Department      | 258,112                                   |
| HLTH                                  | Madison County Health Department    | 724,306                                   |
| HLTH                                  | Marion County Health Department     | 165,136                                   |
| HLTH                                  | Mcduffie County Health Department   | 491,767                                   |
| HLTH                                  | Meriwether County Health Department | 730,614                                   |
| HLTH                                  | Miller County Health Department     | 333,134                                   |
| HLTH                                  | Mitchell County Health Department   | 616,189                                   |
| HLTH                                  | Monroe County Health Department     | 520,932                                   |
| HLTH                                  | Montgomery County Health Department | 274,708                                   |
| HLTH                                  | Morgan County Health Department     | 567,954                                   |
| HLTH                                  | Murray County Health Department     | 803,356                                   |
| HLTH                                  | Muscogee County Health Department   | 12,391,183                                |
| HLTH                                  | Newton County Health Department     | 1,739,382                                 |
| HLTH                                  | Oconee County Health Department     | 514,478                                   |
| HLTH                                  | Oglethorpe County Health Department | 355,456                                   |
| HLTH                                  | Paulding County Health Department   | 1,317,882                                 |
| HLTH                                  | Peach County Health Department      | 472,939                                   |
| HLTH                                  | Pickens County Health Department    | 512,439                                   |
| HLTH                                  | Pierce County Health Department     | 906,474                                   |
| HLTH                                  | Pike County Health Department       | 324,545                                   |
| HLTH                                  | Polk County Health Department       | 968,200                                   |
| HLTH                                  | Pulaski County Health Department    | 244,913                                   |
| HLTH                                  | Putnam County Health Department     | 628,029                                   |
| HLTH                                  | Rabun County Health Department      | 660,785                                   |
| HLTH                                  | Randolph County Health Department   | 200,317                                   |
| HLTH                                  | Richmond County Health Department   | 9,646,526                                 |
| HLTH                                  | Rockdale County Health Department   | 1,604,188                                 |
| HLTH                                  | Schley County Health Department     | 133,351                                   |
| HLTH                                  | Screven County Health Department    | 447,851                                   |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                     | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|-------------------------------------|---|
| HLTH                                  | Seminole County Health Department   | 527,289                                   |
| HLTH                                  | Spalding County Health Department   | 1,150,126                                 |
| HLTH                                  | Stephens County Health Department   | 514,963                                   |
| HLTH                                  | Stewart County Health Department    | 158,779                                   |
| HLTH                                  | Sumter County Health Department     | 970,092                                   |
| HLTH                                  | Talbot County Health Department     | 162,515                                   |
| HLTH                                  | Taliaferro County Health Department | 111,853                                   |
| HLTH                                  | Tattnall County Health Department   | 603,135                                   |
| HLTH                                  | Taylor County Health Department     | 377,536                                   |
| HLTH                                  | Telfair County Health Department    | 389,231                                   |
| HLTH                                  | Terrell County Health Department    | 287,519                                   |
| HLTH                                  | Thomas County Health Department     | 2,021,515                                 |
| HLTH                                  | Tift County Health Department       | 1,091,797                                 |
| HLTH                                  | Toombs County Health Department     | 779,917                                   |
| HLTH                                  | Towns County Health Department      | 614,005                                   |
| HLTH                                  | Treutlen County Health Department   | 235,450                                   |
| HLTH                                  | Troup County Health Department      | 9,007,918                                 |
| HLTH                                  | Turner County Health Department     | 216,768                                   |
| HLTH                                  | Twiggs County Health Department     | 271,166                                   |
| HLTH                                  | Union County Health Department      | 465,126                                   |
| HLTH                                  | Upton County Health Department      | 1,008,817                                 |
| HLTH                                  | Walker County Health Department     | 1,415,614                                 |
| HLTH                                  | Walton County Health Department     | 1,546,247                                 |
| HLTH                                  | Ware County Health Department       | 10,603,759                                |
| HLTH                                  | Warren County Health Department     | 111,223                                   |
| HLTH                                  | Washington County Health Department | 493,660                                   |
| HLTH                                  | Wayne County Health Department      | 675,731                                   |
| HLTH                                  | Webster County Health Department    | 104,235                                   |
| HLTH                                  | Wheeler County Health Department    | 284,074                                   |
| HLTH                                  | White County Health Department      | 506,374                                   |
| HLTH                                  | Whitfield County Health Department  | 4,307,014                                 |
| HLTH                                  | Wilcox County Health Department     | 181,586                                   |
| HLTH                                  | Wilkes County Health Department     | 333,231                                   |
| HLTH                                  | Wilkinson County Health Department  | 372,926                                   |
| HLTH                                  | Worth County Health Department      | 590,324                                   |
| MRCS                                  | Woodright Industries                | 1,092,525                                 |
| MRCS                                  | Jessamine Place                     | 1,067,437                                 |
| MRCS                                  | Carroll County MR Services          | 918,606                                   |
| MRCS                                  | Green Oaks Service Center           | 1,571,481                                 |
| MRCS                                  | Haralson County Center (Mh/Mr/Sa)   | 1,030,411                                 |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                       | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|---------------------------------------|---|
| MRCS                                  | Mitchell-Baker Service Center         | 1,249,508                                 |
| MRCS                                  | Thomas/Grady Service Center           | 1,853,468                                 |
| MRCS                                  | Tift County - Diversified Enterprises | 2,007,685                                 |
| PSCH                                  | Bacon County Schools                  | 128,886                                   |
| PSCH                                  | Baldwin County Schools                | 377,293                                   |
| PSCH                                  | Barrow County Schools                 | 81,379                                    |
| PSCH                                  | Ben Hill County Schools               | 118,744                                   |
| PSCH                                  | Bibb County Schools                   | 1,133,627                                 |
| PSCH                                  | Butts County Schools                  | 198,667                                   |
| PSCH                                  | Camden County Schools                 | 86,426                                    |
| PSCH                                  | Carroll County Schools                | 339,976                                   |
| PSCH                                  | Catoosa County Board of Education     | 161,787                                   |
| PSCH                                  | Chatham County Schools                | 143,007                                   |
| PSCH                                  | Live Oak Public Libraries             | 111,417                                   |
| PSCH                                  | Clarke County Schools                 | 323,623                                   |
| PSCH                                  | Clayton County Schools                | 227,686                                   |
| PSCH                                  | Cobb County Schools                   | 254,133                                   |
| PSCH                                  | Colquitt County Schools               | 154,120                                   |
| PSCH                                  | Columbia County Schools               | 358,950                                   |
| PSCH                                  | Coweta County Schools                 | 184,352                                   |
| PSCH                                  | Crisp County Schools                  | 435,137                                   |
| PSCH                                  | Decatur County Schools                | 231,180                                   |
| PSCH                                  | Dekalb County Schools                 | 1,446,768                                 |
| PSCH                                  | Dodge County Schools                  | 246,806                                   |
| PSCH                                  | Ocmulgee Regional Library System      | 59,979                                    |
| PSCH                                  | Dougherty County Schools              | 224,338                                   |
| PSCH                                  | Douglas County Schools                | 319,110                                   |
| PSCH                                  | Effingham County Schools              | 206,674                                   |
| PSCH                                  | Emanuel County Schools                | 86,329                                    |
| PSCH                                  | Fayette County Schools                | 205,510                                   |
| PSCH                                  | Floyd County Schools                  | 566,449                                   |
| PSCH                                  | Forsyth County Schools                | 169,794                                   |
| PSCH                                  | Fulton County Board of Education      | 257,093                                   |
| PSCH                                  | Gilmer County Schools                 | 178,723                                   |
| PSCH                                  | Glascocock County Schools             | 60,949                                    |
| PSCH                                  | Glynn County Schools                  | 466,582                                   |
| PSCH                                  | Gordon County Schools                 | 91,958                                    |
| PSCH                                  | Grady County Schools                  | 227,977                                   |
| PSCH                                  | Greene County Schools                 | 258,403                                   |
| PSCH                                  | Gwinnett County Schools               | 649,236                                   |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                      | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|--------------------------------------|---|
| PSCH                                  | Hall County Schools                  | 118,356                                   |
| PSCH                                  | Hart County Schools                  | 99,431                                    |
| PSCH                                  | Henry County Schools                 | 877,698                                   |
| PSCH                                  | Houston County Schools               | 694,656                                   |
| PSCH                                  | Irwin County Schools                 | 210,605                                   |
| PSCH                                  | Jackson County Schools               | 100,644                                   |
| PSCH                                  | Johnson County Schools               | 0   |
| PSCH                                  | Lamar County Schools                 | 119,763                                   |
| PSCH                                  | Lee County Schools                   | 36,540                                    |
| PSCH                                  | Macon County Schools                 | 58,377                                    |
| PSCH                                  | Madison County Schools               | 103,750                                   |
| PSCH                                  | Mcduffie County Schools              | 182,993                                   |
| PSCH                                  | Meriwether County Schools            | 244,816                                   |
| PSCH                                  | Monroe County Schools                | 82,058                                    |
| PSCH                                  | Muscogee County Schools              | 283,443                                   |
| PSCH                                  | Oglethorpe County Schools            | 139,077                                   |
| PSCH                                  | Paulding County Schools              | 137,281                                   |
| PSCH                                  | Pickens County Schools               | 56,291                                    |
| PSCH                                  | Pierce County Schools                | 304,940                                   |
| PSCH                                  | Pike County Schools                  | 136,748                                   |
| PSCH                                  | Polk County Schools                  | 158,342                                   |
| PSCH                                  | Rabun County Schools                 | 185,468                                   |
| PSCH                                  | Richmond County Schools              | 117,968                                   |
| PSCH                                  | Rockdale County Schools              | 494,873                                   |
| PSCH                                  | Spalding County Schools              | 206,237                                   |
| PSCH                                  | Stephens County Schools              | 40,762                                    |
| PSCH                                  | Sumter County Schools                | 112,048                                   |
| PSCH                                  | Tattnall County Schools              | 55,757                                    |
| PSCH                                  | Telfair County Schools               | 36,540                                    |
| PSCH                                  | Terrell County Schools               | 133,205                                   |
| PSCH                                  | Troup County Schools                 | 111,174                                   |
| PSCH                                  | Union County Schools                 | 87,881                                    |
| PSCH                                  | Upson County Schools                 | 89,580                                    |
| PSCH                                  | Ware County Schools                  | 55,320                                    |
| PSCH                                  | Washington County Board of Education | 515,836                                   |
| PSCH                                  | Wayne County Schools                 | 79,098                                    |
| PSCH                                  | White County Board of Education      | 59,930                                    |
| PSCH                                  | Whitfield County Schools             | 92,588                                    |
| PSCH                                  | Wilkinson County Schools             | 217,738                                   |
| PSCH                                  | Atlanta City Schools                 | 475,365                                   |



**SCHEDULE C (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>  | <u>2013 Net Pension Liability</u> |
|-------------------------------|--|-----------------------------------|
| PSCH                          | City of Buford Schools (Gwinnett)                              | 138,252                           |
| PSCH                          | City of Dalton Schools (Whitfield)                             | 86,814                            |
| PSCH                          | City of Decatur Schools (DeKalb)                               | 56,339                            |
| PSCH                          | City of Dublin Schools (Laurens)                               | 103,216                           |
| PSCH                          | City of Rome Schools (Floyd)                                   | 195,998                           |
| PSCH                          | City of Valdosta Schools (Lowndes)                             | 281,114                           |
| PSCH                          | Georgia Military College                                       | 214,147                           |
| RESA                          | Northwest Georgia Regional Education Service Agency            | 226,473                           |
| RESA                          | Metro Regional Education Service Agency                        | 355,408                           |
| RESA                          | North East Georgia Regional Education Service Agency           | 235,693                           |
| STAT                          | Georgia Department of Agriculture                              | 37,550,211                        |
| STAT                          | Georgia Department of Administrative Services                  | 25,701,263                        |
| STAT                          | Georgia Department of Audits                                   | 34,050,532                        |
| STAT                          | Department of Public Health                                    | 94,432,588                        |
| STAT                          | Georgia Department of Banking and Finance                      | 11,289,924                        |
| STAT                          | State Accounting Office  | 14,425,412                        |
| STAT                          | Office of Commissioner of Insurance                            | 21,784,790                        |
| STAT                          | Georgia State Finance and Investment Commission                | 14,785,284                        |
| STAT                          | State Properties Commission                                    | 1,488,452                         |
| STAT                          | Georgia Department of Defense                                  | 30,388,191                        |
| STAT                          | Georgia Department of Education                                | 64,592,018                        |
| STAT                          | The Technical College System of Georgia                        | 15,154,280                        |
| STAT                          | Prosecuting Attorneys Council                                  | 81,740,153                        |
| STAT                          | Georgia Department of Community Health                         | 62,502,323                        |
| STAT                          | Georgia Forestry Commission                                    | 35,305,086                        |
| STAT                          | Office of Planning and Budget                                  | 43,698,465                        |
| STAT                          | Georgia Department of Human Services                           | 263,740,534                       |
| STAT                          | Georgia Department of Community Affairs                        | 37,077,855                        |
| STAT                          | Department of Economic Development                             | 17,743,215                        |
| STAT                          | Administrative Office of the Courts                            | 10,661,797                        |
| STAT                          | Georgia Court of Appeals                                       | 23,407,126                        |
| STAT                          | Superior Courts of Georgia                                     | 20,381,501                        |
| STAT                          | Supreme Court  | 15,256,088                        |
| STAT                          | Georgia Department of Labor                                    | 116,258,140                       |
| STAT                          | Department of Behavioral Health and Developmental Disabilities | 346,056,841                       |
| STAT                          | Georgia Department of Law                                      | 27,684,879                        |
| STAT                          | General Assembly of Georgia                                    | 22,385,499                        |
| STAT                          | Department of Juvenile Justice                                 | 218,514,067                       |
| STAT                          | Georgia Department of Natural Resources                        | 164,934,644                       |
| STAT                          | State Board Pardons and Paroles                                | 54,890,463                        |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                           | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|---|---|
| STAT                                  | Georgia Department of Public Safety       | 173,764,324                               |
| STAT                                  | Georgia Department of Corrections         | 720,491,378                               |
| STAT                                  | Georgia Department of Early Care Learning | 19,131,460                                |
| STAT                                  | Georgia Public Service Commission         | 10,284,989                                |
| STAT                                  | Georgia Bureau of Investigation           | 83,134,027                                |
| STAT                                  | Department of Revenue                     | 93,427,023                                |
| STAT                                  | Georgia Department of Driver Services     | 40,235,035                                |
| STAT                                  | Georgia Student Finance Commission        | 5,007,542                                 |
| STAT                                  | Secretary of State                        | 22,293,492                                |
| STAT                                  | Soil and Water Commission                 | 3,047,510                                 |
| STAT                                  | Georgia Teachers Retirement System        | 30,485,147                                |
| STAT                                  | Georgia Department of Transportation      | 344,074,972                               |
| STAT                                  | Georgia Department of Veterans Service    | 9,020,584                                 |
| STAT                                  | Subsequent Injury Trust Fund              | 2,398,614                                 |
| STAT                                  | State Board of Workers Comp               | 16,113,745                                |
| STAT                                  | Georgia Public Defender Standards Council | 74,669,023                                |
| STAT                                  | Georgia Building Authority                | 13,591,776                                |
| STAT                                  | Georgia Correctional Industries           | 14,783,392                                |
| STAT                                  | George L. Smith II - GWCCA                | 30,175,548                                |
| STAT                                  | State Road and Tollway Authority          | 6,466,636                                 |
| STAT                                  | Georgia Public Broadcasting               | 12,159,372                                |
| STAT                                  | GTA Georgia Technology Authority          | 27,227,760                                |
| TAXS                                  | Appling County Tax Officials              | 134,904                                   |
| TAXS                                  | Bacon County Tax Officials                | 172,317                                   |
| TAXS                                  | Baker County Tax Officials                | 87,930                                    |
| TAXS                                  | Baldwin County Tax Officials              | 793,019                                   |
| TAXS                                  | Barrow County Tax Officials               | 113,795                                   |
| TAXS                                  | Bartow County Tax Officials               | 1,320,599                                 |
| TAXS                                  | Ben Hill County Tax Officials             | 75,410                                    |
| TAXS                                  | Berrien County Tax Officials              | 245,398                                   |
| TAXS                                  | Bibb County Tax Officials                 | 2,426,226                                 |
| TAXS                                  | Bleckley County Tax Officials             | 211,139                                   |
| TAXS                                  | Brantley County Tax Officials             | 211,624                                   |
| TAXS                                  | Brooks County Tax Officials               | 227,638                                   |
| TAXS                                  | Bryan County Tax Officials                | 1,034,875                                 |
| TAXS                                  | Bulloch County Tax Officials              | 376,226                                   |
| TAXS                                  | Burke County Tax Officials                | 341,869                                   |
| TAXS                                  | Butts County Tax Officials                | 260,975                                   |
| TAXS                                  | Calhoun County Tax Officials              | 108,117                                   |
| TAXS                                  | Camden County Tax Officials               | 750,219                                   |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                    | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|------------------------------------|---|
| TAXS                                  | Candler County Tax Officials       | 243,069                                   |
| TAXS                                  | Carroll County Tax Officials       | 910,696                                   |
| TAXS                                  | Catoosa County Tax Officials       | 751,384                                   |
| TAXS                                  | Charlton County Tax Officials      | 286,888                                   |
| TAXS                                  | Chatham County Tax Officials       | 1,565,949                                 |
| TAXS                                  | Chattahoochee County Tax Officials | 59,493                                    |
| TAXS                                  | Chattooga County Tax Officials     | 190,903                                   |
| TAXS                                  | Clarke County Tax Officials        | 1,564,833                                 |
| TAXS                                  | Clay County Tax Officials          | 123,742                                   |
| TAXS                                  | Clayton County Tax Officials       | 1,779,126                                 |
| TAXS                                  | Clinch County Tax Officials        | 180,907                                   |
| TAXS                                  | Cobb County Tax Officials          | 6,981,939                                 |
| TAXS                                  | Coffee County Tax Officials        | 334,784                                   |
| TAXS                                  | Colquitt County Tax Officials      | 429,362                                   |
| TAXS                                  | Columbia County Tax Officials      | 2,042,721                                 |
| TAXS                                  | Cook County Tax Officials          | 236,324                                   |
| TAXS                                  | Coweta County Tax Officials        | 1,325,937                                 |
| TAXS                                  | Crawford County Tax Officials      | 100,062                                   |
| TAXS                                  | Crisp County Tax Officials         | 140,144                                   |
| TAXS                                  | Dade County Tax Officials          | 244,913                                   |
| TAXS                                  | Dawson County Tax Officials        | 290,140                                   |
| TAXS                                  | Decatur County Tax Officials       | 491,427                                   |
| TAXS                                  | Dekalb County Tax Officials        | 7,079,428                                 |
| TAXS                                  | Dodge County Tax Officials         | 229,385                                   |
| TAXS                                  | Dooly County Tax Officials         | 354,098                                   |
| TAXS                                  | Dougherty County Tax Officials     | 1,684,305                                 |
| TAXS                                  | Douglas County Tax Officials       | 763,952                                   |
| TAXS                                  | Early County Tax Officials         | 116,658                                   |
| TAXS                                  | Echols County Tax Officials        | 76,478                                    |
| TAXS                                  | Effingham County Tax Officials     | 299,263                                   |
| TAXS                                  | Elbert County Tax Officials        | 275,630                                   |
| TAXS                                  | Emanuel County Tax Officials       | 179,014                                   |
| TAXS                                  | Evans County Tax Officials         | 170,279                                   |
| TAXS                                  | Fannin County Tax Officials        | 270,875                                   |
| TAXS                                  | Fayette County Tax Officials       | 836,693                                   |
| TAXS                                  | Floyd County Tax Officials         | 904,048                                   |
| TAXS                                  | Forsyth County Tax Officials       | 2,628,387                                 |
| TAXS                                  | Franklin County Tax Officials      | 199,395                                   |
| TAXS                                  | Fulton County Tax Officials        | 68,985,749                                |
| TAXS                                  | Gilmer County Tax Officials        | 40,180                                    |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                 | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|---------------------------------|---|
| TAXS                                  | Glascocock County Tax Officials | 73,421                                    |
| TAXS                                  | Glynn County Tax Officials      | 1,041,718                                 |
| TAXS                                  | Gordon County Tax Officials     | 918,800                                   |
| TAXS                                  | Grady County Tax Officials      | 182,799                                   |
| TAXS                                  | Greene County Tax Officials     | 120,054                                   |
| TAXS                                  | Gwinnett County Tax Officials   | 4,649,708                                 |
| TAXS                                  | Habersham County Tax Officials  | 313,335                                   |
| TAXS                                  | Hall County Tax Officials       | 977,323                                   |
| TAXS                                  | Hancock County Tax Officials    | 309,890                                   |
| TAXS                                  | Haralson County Tax Officials   | 333,086                                   |
| TAXS                                  | Harris County Tax Officials     | 189,641                                   |
| TAXS                                  | Hart County Tax Officials       | 126,411                                   |
| TAXS                                  | Heard County Tax Officials      | 222,931                                   |
| TAXS                                  | Henry County Tax Officials      | 2,191,601                                 |
| TAXS                                  | Houston County Tax Officials    | 1,460,161                                 |
| TAXS                                  | Irwin County Tax Officials      | 168,678                                   |
| TAXS                                  | Jackson County Tax Officials    | 588,577                                   |
| TAXS                                  | Jasper County Tax Officials     | 180,179                                   |
| TAXS                                  | Jeff Davis County Tax Officials | 193,621                                   |
| TAXS                                  | Jefferson County Tax Officials  | 173,676                                   |
| TAXS                                  | Jenkins County Tax Officials    | 128,158                                   |
| TAXS                                  | Jones County Tax Officials      | 448,773                                   |
| TAXS                                  | Lamar County Tax Officials      | 293,245                                   |
| TAXS                                  | Lanier County Tax Officials     | 197,794                                   |
| TAXS                                  | Laurens County Tax Officials    | 484,294                                   |
| TAXS                                  | Lee County Tax Officials        | 306,202                                   |
| TAXS                                  | Liberty County Tax Officials    | 582,269                                   |
| TAXS                                  | Lincoln County Tax Officials    | 715,086                                   |
| TAXS                                  | Long County Tax Officials       | 53,379                                    |
| TAXS                                  | Lowndes County Tax Officials    | 1,373,444                                 |
| TAXS                                  | Lumpkin County Tax Officials    | 387,096                                   |
| TAXS                                  | Macon County Tax Officials      | 222,834                                   |
| TAXS                                  | Madison County Tax Officials    | 264,615                                   |
| TAXS                                  | Marion County Tax Officials     | 133,351                                   |
| TAXS                                  | Mcduffie County Tax Officials   | 1,048,123                                 |
| TAXS                                  | Mcintosh County Tax Officials   | 244,816                                   |
| TAXS                                  | Meriwether County Tax Officials | 234,189                                   |
| TAXS                                  | Miller County Tax Officials     | 98,169                                    |
| TAXS                                  | Mitchell County Tax Officials   | 141,988                                   |
| TAXS                                  | Monroe County Tax Officials     | 360,988                                   |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                 | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|---------------------------------|---|
| TAXS                                  | Montgomery County Tax Official  | 149,656                                   |
| TAXS                                  | Morgan County Tax Officials     | 270,098                                   |
| TAXS                                  | Murray County Tax Officials     | 492,058                                   |
| TAXS                                  | Muscogee County Tax Officials   | 1,612,971                                 |
| TAXS                                  | Newton County Tax Officials     | 1,080,005                                 |
| TAXS                                  | Oconee County Tax Officials     | 389,085                                   |
| TAXS                                  | Oglethorpe County Tax Officials | 84,970                                    |
| TAXS                                  | Paulding County Tax Officials   | 1,042,688                                 |
| TAXS                                  | Peach County Tax Officials      | 344,635                                   |
| TAXS                                  | Pickens County Tax Officials    | 585,229                                   |
| TAXS                                  | Pierce County Tax Officials     | 244,331                                   |
| TAXS                                  | Pike County Tax Officials       | 132,186                                   |
| TAXS                                  | Polk County Tax Officials       | 574,650                                   |
| TAXS                                  | Pulaski County Tax Officials    | 189,836                                   |
| TAXS                                  | Quitman County Tax Officials    | 96,568                                    |
| TAXS                                  | Rabun County Tax Officials      | 171,929                                   |
| TAXS                                  | Richmond County Tax Officials   | 2,828,122                                 |
| TAXS                                  | Rockdale County Tax Officials   | 1,000,761                                 |
| TAXS                                  | Schley County Tax Officials     | 106,079                                   |
| TAXS                                  | Screven County Tax Officials    | 165,281                                   |
| TAXS                                  | Seminole County Tax Officials   | 199,007                                   |
| TAXS                                  | Spalding County Tax Officials   | 824,465                                   |
| TAXS                                  | Stephens County Tax Officials   | 347,110                                   |
| TAXS                                  | Stewart County Tax Officials    | 172,269                                   |
| TAXS                                  | Sumter County Tax Officials     | 237,586                                   |
| TAXS                                  | Talbot County Tax Officials     | 322,749                                   |
| TAXS                                  | Taliaferro County Tax Officials | 89,483                                    |
| TAXS                                  | Tattnall County Tax Officials   | 294,410                                   |
| TAXS                                  | Taylor County Tax Officials     | 118,405                                   |
| TAXS                                  | Telfair County Tax Officials    | 151,403                                   |
| TAXS                                  | Terrell County Tax Officials    | 68,471                                    |
| TAXS                                  | Thomas County Tax Officials     | 476,724                                   |
| TAXS                                  | Tift County Tax Officials       | 476,384                                   |
| TAXS                                  | Towns County Tax Officials      | 296,351                                   |
| TAXS                                  | Troup County Tax Officials      | 521,805                                   |
| TAXS                                  | Turner County Tax Officials     | 193,912                                   |
| TAXS                                  | Twiggs County Tax Officials     | 301,446                                   |
| TAXS                                  | Upson County Tax Officials      | 390,784                                   |
| TAXS                                  | Walker County Tax Officials     | 469,251                                   |
| TAXS                                  | Walton County Tax Officials     | 555,725                                   |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>                        | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|--|---|
| TAXS                                  | Ware County Tax Officials              | 426,984                                   |
| TAXS                                  | Warren County Tax Officials            | 96,325                                    |
| TAXS                                  | Washington County Tax Officials        | 417,473                                   |
| TAXS                                  | Wayne County Tax Officials             | 429,168                                   |
| TAXS                                  | Webster County Tax Officials           | 94,238                                    |
| TAXS                                  | Wheeler County Tax Officials           | 142,474                                   |
| TAXS                                  | White County Tax Officials             | 508,509                                   |
| TAXS                                  | Whitfield County Tax Officials         | 1,378,103                                 |
| TAXS                                  | Wilcox County Tax Officials            | 229,336                                   |
| TAXS                                  | Wilkes County Tax Officials            | 107,146                                   |
| TAXS                                  | Wilkinson County Tax Officials         | 138,834                                   |
| TAXS                                  | Worth County Tax Officials             | 277,523                                   |
| TCOL                                  | Oconee Fall Line Technical College     | 4,026,483                                 |
| TCOL                                  | Coastal Pines Technical College        | 1,529,748                                 |
| TCOL                                  | Albany Technical College               | 7,325,215                                 |
| TCOL                                  | Altamaha Technical College             | 3,284,950                                 |
| TCOL                                  | Athens Technical College               | 3,775,019                                 |
| TCOL                                  | Atlanta Technical College              | 10,953,781                                |
| TCOL                                  | Augusta Technical College              | 12,866,014                                |
| TCOL                                  | West Georgia Technical College         | 11,425,118                                |
| TCOL                                  | Chattahoochee Technical College        | 16,895,312                                |
| TCOL                                  | Columbus Technical College             | 4,207,632                                 |
| TCOL                                  | Georgia Northwestern Technical College | 12,713,011                                |
| TCOL                                  | Georgia Piedmont Technical College     | 6,534,379                                 |
| TCOL                                  | Southern Crescent Technical College    | 6,623,716                                 |
| TCOL                                  | Gwinnett Technical College             | 10,072,880                                |
| TCOL                                  | Lanier Technical College               | 4,213,455                                 |
| TCOL                                  | Central Georgia Technical College      | 19,851,059                                |
| TCOL                                  | Moultrie Technical College             | 4,028,327                                 |
| TCOL                                  | North Georgia Technical College        | 6,084,490                                 |
| TCOL                                  | Savannah Technical College             | 7,223,115                                 |
| TCOL                                  | South Georgia Technical College        | 5,315,103                                 |
| TCOL                                  | Southeastern Technical College         | 3,322,849                                 |
| TCOL                                  | Ogeechee Technical College             | 938,938                                   |
| TCOL                                  | Southwest Georgia Technical College    | 3,853,874                                 |
| TCOL                                  | Wiregrass Georgia Technical College    | 7,065,889                                 |
| UNIV                                  | Georgia Institute of Technology        | 2,076,690                                 |
| UNIV                                  | Georgia State University               | 1,246,548                                 |
| UNIV                                  | Georgia Regents University             | 1,221,314                                 |
| UNIV                                  | University of Georgia                  | 2,855,103                                 |



SCHEDULE C (continued)

| <u>Employer<br/>Category<br/>Code</u> | <u>Employer</u>  | <u>2013<br/>Net Pension<br/>Liability</u> |
|---------------------------------------|--|---|
| UNIV                                  | Albany State University  | 110,786                                   |
| UNIV                                  | Armstrong Atlantic State University  | 464,738                                   |
| UNIV                                  | Clayton College and State University   | 78,322                                    |
| UNIV                                  | Columbus State University  | 167,610                                   |
| UNIV                                  | University of North Georgia  | 441,688                                   |
| UNIV                                  | Georgia College and State University   | 472,211                                   |
| UNIV                                  | Georgia Southern University  | 424,412                                   |
| UNIV                                  | Georgia Gwinnett College   | 177,704                                   |
| UNIV                                  | Georgia Southwestern State University  | 61,677                                    |
| UNIV                                  | Kennesaw State University  | 276,358                                   |
| UNIV                                  | Middle Georgia State College   | 918,509                                   |
| UNIV                                  | Valdosta State University  | 431,740                                   |
| UNIV                                  | State University of West Georgia   | 466,436                                   |
| UNIV                                  | Abraham Baldwin Agricultural College   | 306,736                                   |
| UNIV                                  | Bainbridge College   | 370,111                                   |
| UNIV                                  | College of Coastal Georgia   | 621,964                                   |
| UNIV                                  | South Georgia State College  | 333,037                                   |
| UNIV                                  | Georgia Perimeter College  | 143,784                                   |
| UNIV                                  | Georgia Highlands College  | 257,627                                   |
| UNIV                                  | Gordon College   | 131,895                                   |
| UNIV                                  | Regents Central Office   | 2,479,459                                 |
| VARS                                  | Agricultural Commodity Commission  | 534,713                                   |
| VARS                                  | DA-Lookout Mountain Judicial Circuit   | 1,235,338                                 |
| VARS                                  | District Attorneys Staff   | <u>110,543</u>                            |
|                                       | Total all Entities   | \$ <u>4,852,646,000</u>                   |
|                                       | STATE DEPARTMENT OF REVENUE  | \$ <u>158,710,254</u>                     |
|                                       | STATE COURTS AND PROSECUTING ATTORNEYS<br>(Non-employer Contributing Entities) | \$ <u>14,270,953</u>                      |



**SCHEDULE D**

**Employees' Retirement System of Georgia  
Schedule of Remaining Deferred Inflows and Outflows**

| <u>Employer Category Code</u> | <u>Employer</u>                                | <u>2016</u>  | <u>2017</u>  | <u>2018</u>  | <u>2019</u>  | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|--|--------------|--------------|--------------|--------------|-------------|-------------------|
| AUTH                          | Georgia Regional Transportation Authority      | \$ (476,928) | \$ (369,386) | \$ (208,073) | \$ (208,073) | \$ -        | \$ -              |
| AUTH                          | Jekyll Island State Park Authority             | (281,980)    | (350,574)    | (453,465)    | (453,464)    | -           | -                 |
| AUTH                          | Lake Lanier Island Development Authority       | 5,605        | (4,294)      | (19,144)     | (19,143)     | -           | -                 |
| AUTH                          | Georgia Agricultural Exposition Authority      | (145,131)    | (171,319)    | (210,604)    | (210,604)    | -           | -                 |
| AUTH                          | Georgia Environmental Finance Authority        | (288,007)    | (284,647)    | (279,608)    | (279,607)    | -           | -                 |
| AUTH                          | Agricultural Commodity Commission-Peanuts      | 11,743       | (8,765)      | (39,527)     | (39,529)     | -           | -                 |
| AUTH                          | Georgia Superior Court Clerks Coop             | 62,417       | (1,578)      | (97,571)     | (97,572)     | -           | -                 |
| AUTH                          | Georgia Federal-State Inspection               | (214,547)    | (298,349)    | (424,051)    | (424,049)    | -           | -                 |
| AUTH                          | Georgia Lottery Corporation                    | (28,144)     | (38,850)     | (54,909)     | (54,909)     | -           | -                 |
| AUTH                          | Oconee River Greenway Authority                | (3,783)      | (4,268)      | (4,996)      | (4,995)      | -           | -                 |
| CHAR                          | Mountain Education Center Inc                  | 4,735        | (744)        | (8,964)      | (8,965)      | -           | -                 |
| CORT                          | Dekalb County State Court                      | (448,998)    | (446,654)    | (443,137)    | (443,135)    | -           | -                 |
| CORT                          | Bibb County State Court                        | 131,346      | 19,593       | (148,036)    | (148,035)    | -           | -                 |
| CORT                          | Chatham County State Court                     | (33,054)     | (70,592)     | (126,897)    | (126,895)    | -           | -                 |
| CSBS                          | Lookout Mountain Community Service Board       | (256,572)    | (185,336)    | (78,481)     | (78,480)     | -           | -                 |
| CSBS                          | Highland Rivers Center Community Service Board | (166,661)    | (150,416)    | (126,048)    | (126,046)    | -           | -                 |
| CSBS                          | Georgia Mountains Avita Community Partners     | (147,143)    | (104,067)    | (39,452)     | (39,452)     | -           | -                 |
| CSBS                          | Cobb County Community Service                  | (188,179)    | (150,873)    | (94,914)     | (94,915)     | -           | -                 |
| CSBS                          | Douglas Community Service Board                | (4,501)      | (5,084)      | (5,957)      | (5,957)      | -           | -                 |
| CSBS                          | Dekalb Community Service Board                 | (162,487)    | (140,702)    | (108,025)    | (108,026)    | -           | -                 |
| CSBS                          | View Point Health                              | (162,374)    | (130,085)    | (81,652)     | (81,653)     | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>   | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------------|
| CSBS                          | Clayton Community M.H., Substa  | (61,070)    | (58,599)    | (54,893)    | (54,892)    | -           | -                 |
| CSBS                          | Advantage Behavioral Health Systems   | (140,829)   | (115,387)   | (77,222)    | (77,221)    | -           | -                 |
| CSBS                          | Pathways Center Community Service Board   | (162,366)   | (122,821)   | (63,502)    | (63,501)    | -           | -                 |
| CSBS                          | Mcintosh Trail MH, MR and SA C  | (162,330)   | (132,311)   | (87,282)    | (87,283)    | -           | -                 |
| CSBS                          | River Edge Behavioral Health Center   | (92,866)    | (112,612)   | (142,232)   | (142,232)   | -           | -                 |
| CSBS                          | Phoenix Center  | (81,006)    | (68,398)    | (49,483)    | (49,481)    | -           | -                 |
| CSBS                          | Oconee Community Service Board  | (61,244)    | (55,809)    | (47,656)    | (47,656)    | -           | -                 |
| CSBS                          | East Central Georgia Community Service Board Serenity Behavioral Health Systems | (211,776)   | (160,531)   | (83,666)    | (83,667)    | -           | -                 |
| CSBS                          | Ogeechee MH, MR and SA Community  | (221,740)   | (166,180)   | (82,842)    | (82,844)    | -           | -                 |
| CSBS                          | New Horizons  | (142,061)   | (124,286)   | (97,622)    | (97,621)    | -           | -                 |
| CSBS                          | Middle Flint Community Service Board  | (80,725)    | (78,388)    | (74,883)    | (74,883)    | -           | -                 |
| CSBS                          | CSB of Middle Georgia   | (231,466)   | (181,715)   | (107,089)   | (107,090)   | -           | -                 |
| CSBS                          | Albany Area Community Service Board   | (107,126)   | (75,711)    | (28,588)    | (28,589)    | -           | -                 |
| CSBS                          | The Georgia Pines Community Service Board                                       | 118,847     | 9,200       | (155,272)   | (155,273)   | -           | -                 |
| CSBS                          | South Georgia Community Service Board   | (109,490)   | (90,483)    | (61,971)    | (61,970)    | -           | -                 |
| CSBS                          | Pineland Area MH, MR and SA Center  | (79,090)    | (68,654)    | (52,998)    | (52,997)    | -           | -                 |
| CSBS                          | Satilla Community Service Board   | (48,458)    | (67,794)    | (96,798)    | (96,797)    | -           | -                 |
| CSBS                          | Gateway Behavior Health Services Community Service Board                        | (60,992)    | (61,141)    | (61,365)    | (61,363)    | -           | -                 |
| DFAC                          | Appling County DFACS  | (119,071)   | (81,489)    | (25,117)    | (25,116)    | -           | -                 |
| DFAC                          | Atkinson County DFACS   | (38,376)    | (27,349)    | (10,809)    | (10,808)    | -           | -                 |
| DFAC                          | Bacon County DFACS  | (1,637)     | (9,118)     | (20,338)    | (20,338)    | -           | -                 |
| DFAC                          | Baker County DFACS  | (2,742)     | (4,174)     | (6,325)     | (6,327)     | -           | -                 |
| DFAC                          | Baldwin County DFACS  | (136,182)   | (115,861)   | (85,378)    | (85,377)    | -           | -                 |
| DFAC                          | Banks County DFACS  | (45,360)    | (40,576)    | (33,397)    | (33,395)    | -           | -                 |
| DFAC                          | Barrow County DFACS   | (150,875)   | (128,419)   | (94,734)    | (94,732)    | -           | -                 |
| DFAC                          | Bartow County DFACS   | (9,294)     | (61,828)    | (140,632)   | (140,633)   | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>            | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| DFAC                          | Ben Hill County DFACS      | (26,470)    | (30,203)    | (35,802)    | (35,801)    | -           | -                 |
| DFAC                          | Berrien County DFACS       | (38,716)    | (45,861)    | (56,577)    | (56,576)    | -           | -                 |
| DFAC                          | Bibb County DFACS          | (904,537)   | (738,241)   | (488,796)   | (488,793)   | -           | -                 |
| DFAC                          | Bleckley County DFACS      | (26,280)    | (24,339)    | (21,428)    | (21,427)    | -           | -                 |
| DFAC                          | Brantley County DFACS      | (44,033)    | (42,182)    | (39,404)    | (39,402)    | -           | -                 |
| DFAC                          | Brooks County DFACS        | (96,614)    | (72,046)    | (35,191)    | (35,190)    | -           | -                 |
| DFAC                          | Bryan County DFACS         | (21,666)    | (24,101)    | (27,751)    | (27,750)    | -           | -                 |
| DFAC                          | Bulloch County DFACS       | (103,745)   | (94,174)    | (79,817)    | (79,816)    | -           | -                 |
| DFAC                          | Burke County DFACS         | (64,596)    | (56,144)    | (43,468)    | (43,469)    | -           | -                 |
| DFAC                          | Butts County DFACS         | (36,919)    | (34,888)    | (31,843)    | (31,842)    | -           | -                 |
| DFAC                          | Calhoun County DFACS       | (8,494)     | (11,932)    | (17,075)    | (17,060)    | -           | -                 |
| DFAC                          | Camden County DFACS        | (57,455)    | (59,777)    | (63,260)    | (63,259)    | -           | -                 |
| DFAC                          | Candler County DFACS       | (86,787)    | (63,173)    | (27,753)    | (27,754)    | -           | -                 |
| DFAC                          | Carroll County DFACS       | (218,295)   | (191,195)   | (150,544)   | (150,543)   | -           | -                 |
| DFAC                          | Catoosa County DFACS       | (144,570)   | (117,799)   | (77,641)    | (77,639)    | -           | -                 |
| DFAC                          | Charlton County DFACS      | (4,452)     | (17,831)    | (37,898)    | (37,898)    | -           | -                 |
| DFAC                          | Chatham County DFACS       | (518,799)   | (478,455)   | (417,938)   | (417,936)   | -           | -                 |
| DFAC                          | Chattahoochee County DFACS | (33,475)    | (23,576)    | (8,726)     | (8,726)     | -           | -                 |
| DFAC                          | Chattooga County DFACS     | (73,862)    | (69,487)    | (62,925)    | (62,926)    | -           | -                 |
| DFAC                          | Cherokee County DFACS      | (230,292)   | (210,709)   | (181,336)   | (181,336)   | -           | -                 |
| DFAC                          | Clarke County DFACS        | (378,702)   | (357,028)   | (324,520)   | (324,520)   | -           | -                 |
| DFAC                          | Clay County DFACS          | (20,701)    | (19,283)    | (17,155)    | (17,154)    | -           | -                 |
| DFAC                          | Clayton County DFACS       | 557,463     | 14,930      | (798,871)   | (798,868)   | -           | -                 |
| DFAC                          | Clinch County DFACS        | (64,790)    | (45,918)    | (17,608)    | (17,608)    | -           | -                 |
| DFAC                          | Cobb County DFACS          | (974,648)   | (819,789)   | (587,500)   | (587,497)   | -           | -                 |
| DFAC                          | Coffee County DFACS        | (298,778)   | (246,974)   | (169,269)   | (169,269)   | -           | -                 |
| DFAC                          | Colquitt County DFACS      | (148,939)   | (123,272)   | (84,772)    | (84,771)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>        | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| DFAC                          | Columbia County DFACS  | (272,541)   | (225,903)   | (155,947)   | (155,948)   | -           | -                 |
| DFAC                          | Cook County DFACS      | 17,621      | (7,867)     | (46,098)    | (46,097)    | -           | -                 |
| DFAC                          | Coweta County DFACS    | (132,826)   | (132,974)   | (133,199)   | (133,200)   | -           | -                 |
| DFAC                          | Crawford County DFACS  | (23,869)    | (32,671)    | (45,874)    | (45,872)    | -           | -                 |
| DFAC                          | Crisp County DFACS     | (87,363)    | (79,995)    | (68,942)    | (68,942)    | -           | -                 |
| DFAC                          | Dade County DFACS      | 13,705      | (6,684)     | (37,266)    | (37,267)    | -           | -                 |
| DFAC                          | Dawson County DFACS    | (64,959)    | (47,071)    | (20,240)    | (20,239)    | -           | -                 |
| DFAC                          | Decatur County DFACS   | (135,578)   | (111,687)   | (75,853)    | (75,854)    | -           | -                 |
| DFAC                          | Dekalb County DFACS    | (367,414)   | (843,660)   | (1,558,029) | (1,558,022) | -           | -                 |
| DFAC                          | Dodge County DFACS     | (44,277)    | (37,445)    | (27,199)    | (27,200)    | -           | -                 |
| DFAC                          | Dooly County DFACS     | 10,848      | (3,419)     | (24,819)    | (24,819)    | -           | -                 |
| DFAC                          | Dougherty County DFACS | 357,767     | (96,113)    | (776,931)   | (776,927)   | -           | -                 |
| DFAC                          | Douglas County DFACS   | (252,311)   | (238,372)   | (217,465)   | (217,465)   | -           | -                 |
| DFAC                          | Early County DFACS     | (283,705)   | (229,333)   | (147,775)   | (147,774)   | -           | -                 |
| DFAC                          | Echols County DFACS    | (28,881)    | (20,228)    | (7,250)     | (7,251)     | -           | -                 |
| DFAC                          | Effingham County DFACS | (96,010)    | (81,146)    | (58,850)    | (58,848)    | -           | -                 |
| DFAC                          | Elbert County DFACS    | (102,911)   | (77,774)    | (40,070)    | (40,070)    | -           | -                 |
| DFAC                          | Emanuel County DFACS   | (97,755)    | (67,818)    | (22,913)    | (22,913)    | -           | -                 |
| DFAC                          | Evans County DFACS     | (76,525)    | (52,575)    | (16,651)    | (16,652)    | -           | -                 |
| DFAC                          | Fannin County DFACS    | (69,885)    | (55,671)    | (34,349)    | (34,347)    | -           | -                 |
| DFAC                          | Fayette County DFACS   | (97,754)    | (83,413)    | (61,900)    | (61,899)    | -           | -                 |
| DFAC                          | Floyd County DFACS     | (506,458)   | (443,216)   | (348,355)   | (348,355)   | -           | -                 |
| DFAC                          | Forsyth County DFACS   | (3,398)     | (40,323)    | (95,711)    | (95,711)    | -           | -                 |
| DFAC                          | Franklin County DFACS  | (145,356)   | (104,236)   | (42,555)    | (42,556)    | -           | -                 |
| DFAC                          | Fulton County          | (4,789,834) | (3,711,546) | (2,094,115) | (2,094,106) | -           | -                 |
| DFAC                          | Gilmer County DFACS    | (122,393)   | (91,418)    | (44,956)    | (44,955)    | -           | -                 |
| DFAC                          | Glascock County DFACS  | (19,918)    | (16,095)    | (10,362)    | (10,364)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| DFAC                          | Glynn County DFACS      | (236,087)   | (226,674)   | (212,552)   | (212,550)   | -           | -                 |
| DFAC                          | Gordon County DFACS     | (125,531)   | (117,162)   | (104,609)   | (104,608)   | -           | -                 |
| DFAC                          | Grady County DFACS      | (87,747)    | (70,352)    | (44,260)    | (44,260)    | -           | -                 |
| DFAC                          | Greene County DFACS     | (51,937)    | (44,897)    | (34,337)    | (34,337)    | -           | -                 |
| DFAC                          | Gwinnett County DFACS   | (776,845)   | (774,747)   | (771,601)   | (771,598)   | -           | -                 |
| DFAC                          | Habersham County DFACS  | (107,532)   | (83,978)    | (48,647)    | (48,648)    | -           | -                 |
| DFAC                          | Hall County DFACS       | (382,717)   | (341,536)   | (279,766)   | (279,764)   | -           | -                 |
| DFAC                          | Hancock County DFACS    | (23,366)    | (18,274)    | (10,637)    | (10,637)    | -           | -                 |
| DFAC                          | Haralson County DFACS   | (52,593)    | (51,480)    | (49,812)    | (49,812)    | -           | -                 |
| DFAC                          | Harris County DFACS     | (91,692)    | (70,094)    | (37,697)    | (37,695)    | -           | -                 |
| DFAC                          | Hart County DFACS       | (49,661)    | (52,789)    | (57,481)    | (57,481)    | -           | -                 |
| DFAC                          | Heard County DFACS      | (23,741)    | (29,601)    | (38,392)    | (38,393)    | -           | -                 |
| DFAC                          | Henry County DFACS      | 57,071      | (77,959)    | (280,505)   | (280,504)   | -           | -                 |
| DFAC                          | Houston County DFACS    | (151,580)   | (166,332)   | (188,460)   | (188,461)   | -           | -                 |
| DFAC                          | Irwin County DFACS      | (63,021)    | (48,387)    | (26,439)    | (26,440)    | -           | -                 |
| DFAC                          | Jackson County DFACS    | (87,836)    | (85,484)    | (81,957)    | (81,956)    | -           | -                 |
| DFAC                          | Jasper County DFACS     | (58,049)    | (40,796)    | (14,917)    | (14,916)    | -           | -                 |
| DFAC                          | Jeff Davis County DFACS | 83          | (15,192)    | (38,104)    | (38,104)    | -           | -                 |
| DFAC                          | Jefferson County DFACS  | (84,796)    | (66,221)    | (38,360)    | (38,361)    | -           | -                 |
| DFAC                          | Jenkins County DFACS    | (5,007)     | (8,844)     | (14,601)    | (14,601)    | -           | -                 |
| DFAC                          | Johnson County DFACS    | (74,118)    | (53,484)    | (22,531)    | (22,529)    | -           | -                 |
| DFAC                          | Jones County DFACS      | (46,798)    | (52,518)    | (61,095)    | (61,093)    | -           | -                 |
| DFAC                          | Lamar County DFACS      | (59,996)    | (55,084)    | (47,716)    | (47,716)    | -           | -                 |
| DFAC                          | Lanier County DFACS     | (29,287)    | (32,392)    | (37,051)    | (37,052)    | -           | -                 |
| DFAC                          | Laurens County DFACS    | (351,037)   | (311,386)   | (251,912)   | (251,912)   | -           | -                 |
| DFAC                          | Lee County DFACS        | (2,984)     | (11,302)    | (23,776)    | (23,774)    | -           | -                 |
| DFAC                          | Liberty County DFACS    | (146,686)   | (124,744)   | (91,832)    | (91,831)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| DFAC                          | Lincoln County DFACS    | 8,180       | 1,827       | (7,703)     | (7,704)     | -           | -                 |
| DFAC                          | Long County DFACS       | (33,426)    | (24,893)    | (12,093)    | (12,091)    | -           | -                 |
| DFAC                          | Lowndes County DFACS    | (320,002)   | (274,171)   | (205,423)   | (205,421)   | -           | -                 |
| DFAC                          | Lumpkin County DFACS    | (7,154)     | (18,972)    | (36,699)    | (36,698)    | -           | -                 |
| DFAC                          | Macon County DFACS      | (66,121)    | (56,983)    | (43,276)    | (43,276)    | -           | -                 |
| DFAC                          | Madison County DFACS    | (82,438)    | (70,851)    | (53,472)    | (53,471)    | -           | -                 |
| DFAC                          | Marion County DFACS     | (35,429)    | (31,965)    | (26,769)    | (26,769)    | -           | -                 |
| DFAC                          | Mcduffie County DFACS   | (156,690)   | (115,563)   | (53,870)    | (53,869)    | -           | -                 |
| DFAC                          | Mcintosh County DFACS   | (13,880)    | (12,440)    | (10,278)    | (10,277)    | -           | -                 |
| DFAC                          | Meriwether County DFACS | (100,194)   | (84,540)    | (61,056)    | (61,055)    | -           | -                 |
| DFAC                          | Miller County DFACS     | (30,185)    | (21,464)    | (8,385)     | (8,386)     | -           | -                 |
| DFAC                          | Mitchell County DFACS   | (90,448)    | (77,174)    | (57,264)    | (57,263)    | -           | -                 |
| DFAC                          | Monroe County DFACS     | (38,899)    | (43,296)    | (49,892)    | (49,893)    | -           | -                 |
| DFAC                          | Montgomery County DFACS | (56,394)    | (43,904)    | (25,169)    | (25,170)    | -           | -                 |
| DFAC                          | Morgan County DFACS     | (42,451)    | (42,146)    | (41,686)    | (41,684)    | -           | -                 |
| DFAC                          | Murray County DFACS     | (143,447)   | (115,981)   | (74,782)    | (74,783)    | -           | -                 |
| DFAC                          | Muscogee County DFACS   | (253,447)   | (292,514)   | (351,115)   | (351,114)   | -           | -                 |
| DFAC                          | Newton County DFACS     | (329,274)   | (253,050)   | (138,715)   | (138,714)   | -           | -                 |
| DFAC                          | Oconee County DFACS     | (33,133)    | (36,314)    | (41,084)    | (41,083)    | -           | -                 |
| DFAC                          | Oglethorpe County DFACS | (82,916)    | (55,428)    | (14,196)    | (14,196)    | -           | -                 |
| DFAC                          | Paulding County DFACS   | (293,512)   | (225,097)   | (122,475)   | (122,476)   | -           | -                 |
| DFAC                          | Peach County DFACS      | (1,997)     | (24,155)    | (57,392)    | (57,391)    | -           | -                 |
| DFAC                          | Pickens County DFACS    | (97,976)    | (78,670)    | (49,711)    | (49,713)    | -           | -                 |
| DFAC                          | Pierce County DFACS     | 25,883      | (485)       | (40,038)    | (40,037)    | -           | -                 |
| DFAC                          | Pike County DFACS       | (20,127)    | (24,561)    | (31,213)    | (31,214)    | -           | -                 |
| DFAC                          | Polk County DFACS       | (137,425)   | (124,091)   | (104,091)   | (104,093)   | -           | -                 |
| DFAC                          | Pulaski County DFACS    | (69,843)    | (47,715)    | (14,523)    | (14,523)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>         | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| DFAC                          | Putnam County DFACS     | (263,800)   | (214,213)   | (139,834)   | (139,833)   | -           | -                 |
| DFAC                          | Quitman County DFACS    | (25,667)    | (16,664)    | (3,158)     | (3,158)     | -           | -                 |
| DFAC                          | Rabun County DFACS      | (26,449)    | (34,309)    | (46,102)    | (46,104)    | -           | -                 |
| DFAC                          | Randolph County DFACS   | (6,752)     | (14,001)    | (24,874)    | (24,873)    | -           | -                 |
| DFAC                          | Richmond County DFACS   | (516,294)   | (453,628)   | (359,629)   | (359,627)   | -           | -                 |
| DFAC                          | Rockdale County DFACS   | (62,664)    | (81,740)    | (110,351)   | (110,349)   | -           | -                 |
| DFAC                          | Schley County DFACS     | (19,299)    | (13,871)    | (5,730)     | (5,732)     | -           | -                 |
| DFAC                          | Screven County DFACS    | (28,566)    | (30,522)    | (33,456)    | (33,456)    | -           | -                 |
| DFAC                          | Seminole County DFACS   | (30,035)    | (31,655)    | (34,085)    | (34,086)    | -           | -                 |
| DFAC                          | Spalding County DFACS   | (364,383)   | (312,071)   | (233,604)   | (233,603)   | -           | -                 |
| DFAC                          | Stephens County DFACS   | (29,220)    | (44,099)    | (66,418)    | (66,418)    | -           | -                 |
| DFAC                          | Stewart County DFACS    | (11,141)    | (11,799)    | (12,784)    | (12,783)    | -           | -                 |
| DFAC                          | Sumter County DFACS     | (254,234)   | (261,402)   | (272,152)   | (272,151)   | -           | -                 |
| DFAC                          | Talbot County DFACS     | (39,438)    | (29,987)    | (15,809)    | (15,809)    | -           | -                 |
| DFAC                          | Taliaferro County DFACS | (21,428)    | (14,462)    | (4,014)     | (4,014)     | -           | -                 |
| DFAC                          | Tattnall County DFACS   | (98,795)    | (71,187)    | (29,776)    | (29,777)    | -           | -                 |
| DFAC                          | Taylor County DFACS     | (49,862)    | (35,901)    | (14,960)    | (14,960)    | -           | -                 |
| DFAC                          | Telfair County DFACS    | (35,621)    | (33,657)    | (30,712)    | (30,712)    | -           | -                 |
| DFAC                          | Terrell County DFACS    | (98,563)    | (68,193)    | (22,638)    | (22,638)    | -           | -                 |
| DFAC                          | Thomas County DFACS     | (43,180)    | (66,278)    | (100,926)   | (100,927)   | -           | -                 |
| DFAC                          | Tift County DFACS       | (148,097)   | (140,146)   | (128,219)   | (128,219)   | -           | -                 |
| DFAC                          | Toombs County DFACS     | (200,892)   | (144,130)   | (58,989)    | (58,989)    | -           | -                 |
| DFAC                          | Towns County DFACS      | (32,358)    | (24,459)    | (12,612)    | (12,613)    | -           | -                 |
| DFAC                          | Treutlen County DFACS   | (15,216)    | (15,805)    | (16,690)    | (16,691)    | -           | -                 |
| DFAC                          | Troup County DFACS      | (144,110)   | (135,054)   | (121,471)   | (121,470)   | -           | -                 |
| DFAC                          | Turner County DFACS     | (40,410)    | (28,607)    | (10,903)    | (10,902)    | -           | -                 |
| DFAC                          | Twiggs County DFACS     | (31,823)    | (31,898)    | (32,010)    | (32,009)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                   | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| DFAC                          | Union County DFACS                | (58,501)    | (46,608)    | (28,769)    | (28,769)    | -           | -                 |
| DFAC                          | Upson County DFACS                | (70,945)    | (74,043)    | (78,691)    | (78,692)    | -           | -                 |
| DFAC                          | Walker County DFACS               | (111,070)   | (99,096)    | (81,133)    | (81,133)    | -           | -                 |
| DFAC                          | Walton County DFACS               | (145,549)   | (139,532)   | (130,506)   | (130,504)   | -           | -                 |
| DFAC                          | Ware County DFACS                 | (186,476)   | (141,667)   | (74,455)    | (74,456)    | -           | -                 |
| DFAC                          | Warren County DFACS               | 17,974      | 5,887       | (12,244)    | (12,243)    | -           | -                 |
| DFAC                          | Washington County DFACS           | (83,314)    | (65,344)    | (38,390)    | (38,391)    | -           | -                 |
| DFAC                          | Wayne County DFACS                | (113,992)   | (86,996)    | (46,503)    | (46,503)    | -           | -                 |
| DFAC                          | Webster County DFACS              | (4,744)     | (6,036)     | (7,973)     | (7,974)     | -           | -                 |
| DFAC                          | Wheeler County DFACS              | (17,341)    | (15,640)    | (13,086)    | (13,085)    | -           | -                 |
| DFAC                          | White County DFACS                | (74,955)    | (61,158)    | (40,463)    | (40,464)    | -           | -                 |
| DFAC                          | Whitfield County DFACS            | (700,929)   | (540,135)   | (298,944)   | (298,943)   | -           | -                 |
| DFAC                          | Wilcox County DFACS               | (22,142)    | (21,216)    | (19,828)    | (19,828)    | -           | -                 |
| DFAC                          | Wilkes County DFACS               | 9,553       | (3,086)     | (22,045)    | (22,047)    | -           | -                 |
| DFAC                          | Wilkinson County DFACS            | (11,271)    | (13,771)    | (17,523)    | (17,524)    | -           | -                 |
| DFAC                          | Worth County DFACS                | (34,206)    | (47,614)    | (67,727)    | (67,727)    | -           | -                 |
| HLTH                          | Appling County Health Department  | (19,345)    | (23,997)    | (30,973)    | (30,973)    | -           | -                 |
| HLTH                          | Atkinson County Health Department | (39,231)    | (29,085)    | (13,866)    | (13,866)    | -           | -                 |
| HLTH                          | Bacon County Health Department    | (12,412)    | (14,979)    | (18,832)    | (18,833)    | -           | -                 |
| HLTH                          | Baker County Health Department    | (5,630)     | (9,996)     | (16,548)    | (16,549)    | -           | -                 |
| HLTH                          | Baldwin County Health Department  | 6,572       | (10,271)    | (35,534)    | (35,534)    | -           | -                 |
| HLTH                          | Banks County Health Department    | (24,072)    | (20,585)    | (15,356)    | (15,356)    | -           | -                 |
| HLTH                          | Barrow County Public Health       | (39,418)    | (42,532)    | (47,201)    | (47,201)    | -           | -                 |
| HLTH                          | Bartow County Health Department   | (150,380)   | (119,346)   | (72,794)    | (72,792)    | -           | -                 |
| HLTH                          | Ben Hill County Health Department | (24,370)    | (24,384)    | (24,407)    | (24,408)    | -           | -                 |
| HLTH                          | Berrien County Health Department  | (19,510)    | (18,077)    | (15,926)    | (15,924)    | -           | -                 |
| HLTH                          | Bibb County Health Department     | (164,149)   | (168,105)   | (174,040)   | (174,040)   | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                        | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------------|
| HLTH                          | Bleckley County Health Department      | (3,945)     | (8,141)     | (14,434)    | (14,433)    | -           | -                 |
| HLTH                          | Brantley County Health Department      | (27,383)    | (23,955)    | (18,816)    | (18,817)    | -           | -                 |
| HLTH                          | Brooks County Health Department        | (4,215)     | (9,464)     | (17,336)    | (17,334)    | -           | -                 |
| HLTH                          | Bulloch County Physical Health         | (74,606)    | (69,761)    | (62,493)    | (62,492)    | -           | -                 |
| HLTH                          | Burke County Health Department         | (2,425)     | (15,684)    | (35,573)    | (35,573)    | -           | -                 |
| HLTH                          | Butts County Health Department         | (55,191)    | (39,715)    | (16,500)    | (16,500)    | -           | -                 |
| HLTH                          | Calhoun County Health Department       | 9,218       | 2,021       | (8,774)     | (8,775)     | -           | -                 |
| HLTH                          | Candler County Health Department       | (27,635)    | (23,163)    | (16,455)    | (16,453)    | -           | -                 |
| HLTH                          | Carroll County Health Department       | (68,618)    | (68,633)    | (68,656)    | (68,656)    | -           | -                 |
| HLTH                          | Catoosa County Health Department       | (63,208)    | (67,255)    | (73,325)    | (73,324)    | -           | -                 |
| HLTH                          | Charlton County Health Department      | (17,691)    | (21,431)    | (27,041)    | (27,041)    | -           | -                 |
| HLTH                          | Chattahoochee County Health Department | (299)       | (1,314)     | (2,838)     | (2,838)     | -           | -                 |
| HLTH                          | Chattooga County Health Department     | (85,226)    | (64,852)    | (34,291)    | (34,291)    | -           | -                 |
| HLTH                          | Cherokee County Health Department      | (579,265)   | (518,151)   | (426,481)   | (426,480)   | -           | -                 |
| HLTH                          | Clarke County Health Department        | (307,169)   | (315,292)   | (327,475)   | (327,472)   | -           | -                 |
| HLTH                          | Clay County Health Department          | (28,362)    | (18,798)    | (4,453)     | (4,455)     | -           | -                 |
| HLTH                          | Clayton County Health Department       | (452,810)   | (437,707)   | (415,052)   | (415,051)   | -           | -                 |
| HLTH                          | Clinch County Health Department        | (19,354)    | (17,189)    | (13,942)    | (13,942)    | -           | -                 |
| HLTH                          | Cobb County Health Department          | (995,400)   | (928,419)   | (827,947)   | (827,943)   | -           | -                 |
| HLTH                          | Coffee County Health Department        | (38,780)    | (45,925)    | (56,641)    | (56,640)    | -           | -                 |
| HLTH                          | Colquitt County Health Department      | (74,980)    | (75,831)    | (77,107)    | (77,107)    | -           | -                 |
| HLTH                          | Columbia County Health Department      | (51,717)    | (54,815)    | (59,463)    | (59,463)    | -           | -                 |
| HLTH                          | Cook County Health Department          | (12,193)    | (15,133)    | (19,546)    | (19,547)    | -           | -                 |
| HLTH                          | Coweta County Health Department        | (41,415)    | (53,345)    | (71,240)    | (71,238)    | -           | -                 |
| HLTH                          | Crawford County Health Department      | (7,095)     | (9,491)     | (13,086)    | (13,085)    | -           | -                 |
| HLTH                          | Crisp County Health Department         | (11,662)    | (17,806)    | (27,023)    | (27,024)    | -           | -                 |
| HLTH                          | Dade County Health Department          | (27,658)    | (24,911)    | (20,789)    | (20,788)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                     | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| HLTH                          | Dawson County Health Department     | (10,458)    | (14,832)    | (21,395)    | (21,397)    | -           | -                 |
| HLTH                          | Decatur County Health Department    | (57,571)    | (51,792)    | (43,125)    | (43,125)    | -           | -                 |
| HLTH                          | Dekalb County Health Department     | (1,077,763) | (1,146,097) | (1,248,595) | (1,248,588) | -           | -                 |
| HLTH                          | Dodge County Health Department      | (40,171)    | (31,817)    | (19,285)    | (19,286)    | -           | -                 |
| HLTH                          | Dooly County Health Department      | (14,895)    | (15,044)    | (15,269)    | (15,270)    | -           | -                 |
| HLTH                          | Dougherty County Health Department  | (183,606)   | (181,113)   | (177,373)   | (177,371)   | -           | -                 |
| HLTH                          | Southwest Health District           | (461,186)   | (409,091)   | (330,949)   | (330,948)   | -           | -                 |
| HLTH                          | Douglas County Health Department    | (66,210)    | (62,350)    | (56,561)    | (56,562)    | -           | -                 |
| HLTH                          | Early County Health Department      | (23,283)    | (23,544)    | (23,936)    | (23,935)    | -           | -                 |
| HLTH                          | Echols County Health Department     | (5,705)     | (7,445)     | (10,054)    | (10,052)    | -           | -                 |
| HLTH                          | Elbert County Health Department     | (70,756)    | (49,637)    | (17,956)    | (17,955)    | -           | -                 |
| HLTH                          | Emanuel County Health Department    | (27,316)    | (36,737)    | (50,869)    | (50,870)    | -           | -                 |
| HLTH                          | Evans County Health Department      | 39,083      | 16,201      | (18,123)    | (18,123)    | -           | -                 |
| HLTH                          | Fannin County Health Department     | (27,192)    | (27,385)    | (27,677)    | (27,679)    | -           | -                 |
| HLTH                          | Fayette County Health Department    | (37,345)    | (46,595)    | (60,470)    | (60,469)    | -           | -                 |
| HLTH                          | Floyd County Health Department      | (476,806)   | (505,564)   | (548,700)   | (548,699)   | -           | -                 |
| HLTH                          | Forsyth County Health Department    | (63,098)    | (65,584)    | (69,313)    | (69,312)    | -           | -                 |
| HLTH                          | Franklin County Health Department   | (27,526)    | (24,734)    | (20,546)    | (20,548)    | -           | -                 |
| HLTH                          | Gilmer County Health Department     | (16,081)    | (24,734)    | (37,713)    | (37,712)    | -           | -                 |
| HLTH                          | Glascocock County Health Department | 2,502       | (1,015)     | (6,289)     | (6,288)     | -           | -                 |
| HLTH                          | Glynn County Health Department      | (772,888)   | (918,564)   | (1,137,079) | (1,137,074) | -           | -                 |
| HLTH                          | Gordon County Health Department     | (69,370)    | (65,614)    | (59,982)    | (59,983)    | -           | -                 |
| HLTH                          | Grady County Health Department      | (45,411)    | (42,679)    | (38,580)    | (38,580)    | -           | -                 |
| HLTH                          | Greene County Health Department     | (33,585)    | (29,583)    | (23,581)    | (23,581)    | -           | -                 |
| HLTH                          | Gwinnett County Health Department   | (651,692)   | (764,959)   | (934,862)   | (934,859)   | -           | -                 |
| HLTH                          | Habersham County Health Department  | (37,440)    | (36,193)    | (34,323)    | (34,324)    | -           | -                 |
| HLTH                          | Hall County Health Department       | (408,774)   | (467,611)   | (555,866)   | (555,863)   | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                     | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| HLTH                          | Hancock County Health Department    | (31,112)    | (26,222)    | (18,887)    | (18,888)    | -           | -                 |
| HLTH                          | Haralson County Health Department   | (44,376)    | (34,887)    | (20,654)    | (20,654)    | -           | -                 |
| HLTH                          | Harris County Health Department     | (16,404)    | (21,682)    | (29,600)    | (29,600)    | -           | -                 |
| HLTH                          | Hart County Health Department       | (39,414)    | (31,807)    | (20,395)    | (20,395)    | -           | -                 |
| HLTH                          | Heard County Health Department      | (20,945)    | (17,376)    | (12,024)    | (12,025)    | -           | -                 |
| HLTH                          | Henry County Health Department      | (61,421)    | (74,262)    | (93,523)    | (93,523)    | -           | -                 |
| HLTH                          | Houston County Health Department    | 77,924      | (159,670)   | (516,059)   | (516,056)   | -           | -                 |
| HLTH                          | Irwin County Health Department      | (36,618)    | (31,982)    | (25,027)    | (25,027)    | -           | -                 |
| HLTH                          | Jackson County Health Department    | (37,572)    | (39,365)    | (42,052)    | (42,051)    | -           | -                 |
| HLTH                          | Jasper County Health Department     | (546)       | (6,720)     | (15,981)    | (15,980)    | -           | -                 |
| HLTH                          | Jeff Davis County Health Department | (33,758)    | (30,160)    | (24,762)    | (24,761)    | -           | -                 |
| HLTH                          | Jefferson County Health Department  | (19,266)    | (23,320)    | (29,401)    | (29,401)    | -           | -                 |
| HLTH                          | Jenkins County Health Department    | 7,951       | (411)       | (12,953)    | (12,953)    | -           | -                 |
| HLTH                          | Johnson County Health Department    | (12,563)    | (11,473)    | (9,838)     | (9,840)     | -           | -                 |
| HLTH                          | Jones County Health Department      | (21,635)    | (20,269)    | (18,219)    | (18,218)    | -           | -                 |
| HLTH                          | Lamar County Health Department      | (7,753)     | (13,523)    | (22,180)    | (22,182)    | -           | -                 |
| HLTH                          | Lanier County Health Department     | (15,178)    | (11,565)    | (6,145)     | (6,144)     | -           | -                 |
| HLTH                          | Laurens County Health Department    | (276,055)   | (285,492)   | (299,646)   | (299,645)   | -           | -                 |
| HLTH                          | Lee County Health Department        | (27,063)    | (31,790)    | (38,878)    | (38,876)    | -           | -                 |
| HLTH                          | Lincoln County Health Department    | (1,874)     | (4,241)     | (7,790)     | (7,790)     | -           | -                 |
| HLTH                          | Lowndes County Health Department    | (476,580)   | (464,038)   | (445,224)   | (445,222)   | -           | -                 |
| HLTH                          | Lumpkin County Health Department    | (22,308)    | (25,736)    | (30,875)    | (30,873)    | -           | -                 |
| HLTH                          | Macon County Health Department      | (30,497)    | (22,143)    | (9,612)     | (9,611)     | -           | -                 |
| HLTH                          | Madison County Health Department    | (70,987)    | (54,198)    | (29,012)    | (29,011)    | -           | -                 |
| HLTH                          | Marion County Health Department     | (6,069)     | (6,853)     | (8,028)     | (8,028)     | -           | -                 |
| HLTH                          | Mcduffie County Health Department   | 18,401      | (562)       | (29,005)    | (29,003)    | -           | -                 |
| HLTH                          | Meriwether County Health Department | (11,072)    | (21,732)    | (37,724)    | (37,724)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                     | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| HLTH                          | Miller County Health Department     | (4,952)     | (9,856)     | (17,214)    | (17,215)    | -           | -                 |
| HLTH                          | Mitchell County Health Department   | (18,317)    | (23,214)    | (30,561)    | (30,562)    | -           | -                 |
| HLTH                          | Monroe County Health Department     | (77,313)    | (53,266)    | (17,196)    | (17,196)    | -           | -                 |
| HLTH                          | Montgomery County Health Department | (5,029)     | (8,642)     | (14,063)    | (14,064)    | -           | -                 |
| HLTH                          | Morgan County Health Department     | (26,031)    | (26,374)    | (26,890)    | (26,892)    | -           | -                 |
| HLTH                          | Murray County Health Department     | (24,066)    | (30,366)    | (39,818)    | (39,818)    | -           | -                 |
| HLTH                          | Muscogee County Health Department   | (812,992)   | (708,766)   | (552,424)   | (552,420)   | -           | -                 |
| HLTH                          | Newton County Health Department     | (9,650)     | (42,648)    | (92,145)    | (92,146)    | -           | -                 |
| HLTH                          | Oconee County Health Department     | (12,751)    | (18,000)    | (25,872)    | (25,871)    | -           | -                 |
| HLTH                          | Oglethorpe County Health Department | (7,233)     | (11,578)    | (18,095)    | (18,096)    | -           | -                 |
| HLTH                          | Paulding County Health Department   | (54,816)    | (58,160)    | (63,177)    | (63,177)    | -           | -                 |
| HLTH                          | Peach County Health Department      | (17,833)    | (19,871)    | (22,929)    | (22,929)    | -           | -                 |
| HLTH                          | Pickens County Health Department    | (33,747)    | (29,380)    | (22,828)    | (22,827)    | -           | -                 |
| HLTH                          | Pierce County Health Department     | (35,315)    | (38,704)    | (43,789)    | (43,789)    | -           | -                 |
| HLTH                          | Pike County Health Department       | (19,072)    | (17,354)    | (14,779)    | (14,780)    | -           | -                 |
| HLTH                          | Polk County Health Department       | (5,738)     | (23,939)    | (51,240)    | (51,240)    | -           | -                 |
| HLTH                          | Pulaski County Health Department    | 15,420      | 3,124       | (15,319)    | (15,320)    | -           | -                 |
| HLTH                          | Putnam County Health Department     | (14,537)    | (21,413)    | (31,726)    | (31,724)    | -           | -                 |
| HLTH                          | Rabun County Health Department      | (41,922)    | (37,017)    | (29,659)    | (29,659)    | -           | -                 |
| HLTH                          | Randolph County Health Department   | 5,913       | (1,090)     | (11,594)    | (11,593)    | -           | -                 |
| HLTH                          | Richmond County Health Department   | (313,598)   | (378,033)   | (474,687)   | (474,684)   | -           | -                 |
| HLTH                          | Rockdale County Health Department   | (88,231)    | (82,498)    | (73,897)    | (73,895)    | -           | -                 |
| HLTH                          | Schley County Health Department     | (2,441)     | (4,196)     | (6,827)     | (6,826)     | -           | -                 |
| HLTH                          | Screven County Health Department    | 11,352      | (3,453)     | (25,659)    | (25,659)    | -           | -                 |
| HLTH                          | Seminole County Health Department   | 2,021       | (10,237)    | (28,625)    | (28,625)    | -           | -                 |
| HLTH                          | Spalding County Health Department   | (60,955)    | (57,894)    | (53,302)    | (53,301)    | -           | -                 |
| HLTH                          | Stephens County Health Department   | (27,758)    | (26,175)    | (23,801)    | (23,800)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                     | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| HLTH                          | Stewart County Health Department    | (2,216)     | (4,620)     | (8,225)     | (8,224)     | -           | -                 |
| HLTH                          | Sumter County Health Department     | (48,419)    | (47,202)    | (45,377)    | (45,377)    | -           | -                 |
| HLTH                          | Talbot County Health Department     | (5,978)     | (6,746)     | (7,900)     | (7,900)     | -           | -                 |
| HLTH                          | Taliaferro County Health Department | 5,762       | 729         | (6,818)     | (6,816)     | -           | -                 |
| HLTH                          | Tattnall County Health Department   | (4,307)     | (15,311)    | (31,817)    | (31,818)    | -           | -                 |
| HLTH                          | Taylor County Health Department     | (36,162)    | (27,793)    | (15,239)    | (15,239)    | -           | -                 |
| HLTH                          | Telfair County Health Department    | (18,078)    | (18,204)    | (18,395)    | (18,396)    | -           | -                 |
| HLTH                          | Terrell County Health Department    | (15,361)    | (14,540)    | (13,308)    | (13,307)    | -           | -                 |
| HLTH                          | Thomas County Health Department     | (107,208)   | (101,795)   | (93,676)    | (93,676)    | -           | -                 |
| HLTH                          | Tift County Health Department       | (48,329)    | (49,770)    | (51,931)    | (51,932)    | -           | -                 |
| HLTH                          | Toombs County Health Department     | (21,896)    | (28,683)    | (38,862)    | (38,860)    | -           | -                 |
| HLTH                          | Towns County Health Department      | (22,570)    | (25,481)    | (29,849)    | (29,850)    | -           | -                 |
| HLTH                          | Treutlen County Health Department   | (15,066)    | (13,259)    | (10,550)    | (10,551)    | -           | -                 |
| HLTH                          | Troup County Health Department      | (325,925)   | (371,010)   | (438,638)   | (438,637)   | -           | -                 |
| HLTH                          | Turner County Health Department     | 3,467       | (2,774)     | (12,136)    | (12,136)    | -           | -                 |
| HLTH                          | Twiggs County Health Department     | (9,743)     | (11,132)    | (13,214)    | (13,213)    | -           | -                 |
| HLTH                          | Union County Health Department      | 5,330       | (7,101)     | (25,746)    | (25,746)    | -           | -                 |
| HLTH                          | Upson County Health Department      | (76,889)    | (63,525)    | (43,480)    | (43,479)    | -           | -                 |
| HLTH                          | Walker County Health Department     | (95,615)    | (82,461)    | (62,729)    | (62,727)    | -           | -                 |
| HLTH                          | Walton County Health Department     | (4,259)     | (35,562)    | (82,518)    | (82,517)    | -           | -                 |
| HLTH                          | Ware County Health Department       | (590,307)   | (549,172)   | (487,468)   | (487,466)   | -           | -                 |
| HLTH                          | Warren County Health Department     | 3,106       | (700)       | (6,412)     | (6,414)     | -           | -                 |
| HLTH                          | Washington County Health Department | (8,887)     | (15,449)    | (25,293)    | (25,293)    | -           | -                 |
| HLTH                          | Wayne County Health Department      | (10,547)    | (20,266)    | (34,847)    | (34,849)    | -           | -                 |
| HLTH                          | Webster County Health Department    | (3,835)     | (4,328)     | (5,067)     | (5,066)     | -           | -                 |
| HLTH                          | Wheeler County Health Department    | (36,388)    | (25,907)    | (10,184)    | (10,184)    | -           | -                 |
| HLTH                          | White County Health Department      | (6,818)     | (14,597)    | (26,265)    | (26,266)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                       | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| HLTH                          | Whitfield County Health Department    | (167,373)   | (183,671)   | (208,117)   | (208,115)   | -           | -                 |
| HLTH                          | Wilcox County Health Department       | (11,593)    | (10,211)    | (8,140)     | (8,141)     | -           | -                 |
| HLTH                          | Wilkes County Health Department       | 10,109      | (1,664)     | (19,324)    | (19,325)    | -           | -                 |
| HLTH                          | Wilkinson County Health Department    | (13,723)    | (15,485)    | (18,127)    | (18,128)    | -           | -                 |
| HLTH                          | Worth County Health Department        | (29,248)    | (28,606)    | (27,643)    | (27,643)    | -           | -                 |
| MRCS                          | Woodright Industries                  | (64,510)    | (58,589)    | (49,709)    | (49,709)    | -           | -                 |
| MRCS                          | Jessamine Place                       | 21,154      | (11,441)    | (60,333)    | (60,331)    | -           | -                 |
| MRCS                          | Carroll County MR Services            | (58,060)    | (51,340)    | (41,262)    | (41,263)    | -           | -                 |
| MRCS                          | Green Oaks Service Center             | (60,389)    | (66,645)    | (76,030)    | (76,029)    | -           | -                 |
| MRCS                          | Haralson County Center (Mh/Mr/Sa)     | (2,825)     | (23,692)    | (54,991)    | (54,991)    | -           | -                 |
| MRCS                          | Mitchell-Baker Service Center         | (41,045)    | (49,197)    | (61,426)    | (61,427)    | -           | -                 |
| MRCS                          | Thomas/Grady Service Center           | 14,789      | (31,803)    | (101,693)   | (101,693)   | -           | -                 |
| MRCS                          | Tift County - Diversified Enterprises | 25,120      | (29,498)    | (111,426)   | (111,426)   | -           | -                 |
| PSCH                          | Bacon County Schools                  | 11,787      | 3,642       | (8,575)     | (8,574)     | -           | -                 |
| PSCH                          | Baldwin County Schools                | (6,085)     | (11,423)    | (19,430)    | (19,428)    | -           | -                 |
| PSCH                          | Barrow County Schools                 | (1,775)     | (2,716)     | (4,126)     | (4,126)     | -           | -                 |
| PSCH                          | Ben Hill County Schools               | (3,242)     | (4,318)     | (5,930)     | (5,928)     | -           | -                 |
| PSCH                          | Bibb County Schools                   | (114,739)   | (86,803)    | (44,899)    | (44,898)    | -           | -                 |
| PSCH                          | Butts County Schools                  | 4,042       | (2,073)     | (11,244)    | (11,242)    | -           | -                 |
| PSCH                          | Camden County Schools                 | (1,931)     | (2,909)     | (4,376)     | (4,375)     | -           | -                 |
| PSCH                          | Carroll County Schools                | (81,257)    | (51,521)    | (6,918)     | (6,919)     | -           | -                 |
| PSCH                          | Catoosa County Board of Education     | (33,700)    | (21,815)    | (3,987)     | (3,985)     | -           | -                 |
| PSCH                          | Chatham County Schools                | 28,349      | 12,350      | (11,649)    | (11,648)    | -           | -                 |
| PSCH                          | Live Oak Public Libraries             | (3,470)     | (4,283)     | (5,504)     | (5,504)     | -           | -                 |
| PSCH                          | Clarke County Schools                 | 38,515      | 13,997      | (22,778)    | (22,777)    | -           | -                 |
| PSCH                          | Clayton County Schools                | 24,650      | 8,517       | (15,683)    | (15,684)    | -           | -                 |
| PSCH                          | Cobb County Schools                   | (63,961)    | (40,264)    | (4,721)     | (4,722)     | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                  | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| PSCH                          | Colquitt County Schools          | 11,007      | 2,676       | (9,822)     | (9,823)     | -           | -                 |
| PSCH                          | Columbia County Schools          | (7,610)     | (11,858)    | (18,230)    | (18,232)    | -           | -                 |
| PSCH                          | Coweta County Schools            | (12,608)    | (10,823)    | (8,147)     | (8,148)     | -           | -                 |
| PSCH                          | Crisp County Schools             | (35,931)    | (28,906)    | (18,368)    | (18,367)    | -           | -                 |
| PSCH                          | Decatur County Schools           | (6,808)     | (8,675)     | (11,475)    | (11,475)    | -           | -                 |
| PSCH                          | Dekalb County Schools            | 67,981      | 5,883       | (87,266)    | (87,267)    | -           | -                 |
| PSCH                          | Dodge County Schools             | (9,085)     | (10,250)    | (11,996)    | (11,997)    | -           | -                 |
| PSCH                          | Ocmulgee Regional Library System | (1,584)     | (2,151)     | (3,003)     | (3,002)     | -           | -                 |
| PSCH                          | Dougherty County Schools         | (8,451)     | (9,421)     | (10,877)    | (10,878)    | -           | -                 |
| PSCH                          | Douglas County Schools           | 43,460      | 16,785      | (23,226)    | (23,226)    | -           | -                 |
| PSCH                          | Effingham County Schools         | 1,487       | (3,634)     | (11,317)    | (11,317)    | -           | -                 |
| PSCH                          | Emanuel County Schools           | 612         | (1,524)     | (4,726)     | (4,725)     | -           | -                 |
| PSCH                          | Fayette County Schools           | (4,321)     | (6,771)     | (10,443)    | (10,441)    | -           | -                 |
| PSCH                          | Floyd County Schools             | (79,885)    | (55,644)    | (19,283)    | (19,284)    | -           | -                 |
| PSCH                          | Forsyth County Schools           | 1,916       | (2,607)     | (9,394)     | (9,396)     | -           | -                 |
| PSCH                          | Fulton County Board of Education | (65,493)    | (41,162)    | (4,666)     | (4,666)     | -           | -                 |
| PSCH                          | Gilmer County Schools            | 7,767       | 383         | (10,692)    | (10,692)    | -           | -                 |
| PSCH                          | Glascocock County Schools        | 7,425       | 2,729       | (4,314)     | (4,312)     | -           | -                 |
| PSCH                          | Glynn County Schools             | (10,410)    | (15,695)    | (23,624)    | (23,626)    | -           | -                 |
| PSCH                          | Gordon County Schools            | (2,306)     | (3,232)     | (4,621)     | (4,620)     | -           | -                 |
| PSCH                          | Grady County Schools             | (15,091)    | (13,112)    | (10,145)    | (10,145)    | -           | -                 |
| PSCH                          | Greene County Schools            | (9,042)     | (10,475)    | (12,626)    | (12,626)    | -           | -                 |
| PSCH                          | Gwinnett County Schools          | (36,694)    | (33,923)    | (29,769)    | (29,770)    | -           | -                 |
| PSCH                          | Hall County Schools              | (7,743)     | (6,759)     | (5,280)     | (5,279)     | -           | -                 |
| PSCH                          | Hart County Schools              | (3,477)     | (4,030)     | (4,859)     | (4,858)     | -           | -                 |
| PSCH                          | Henry County Schools             | (143,133)   | (96,749)    | (27,174)    | (27,175)    | -           | -                 |
| PSCH                          | Houston County Schools           | 27,518      | 38          | (41,184)    | (41,185)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>           | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| PSCH                          | Irwin County Schools      | (6,788)     | (8,221)     | (10,372)    | (10,371)    | -           | -                 |
| PSCH                          | Jackson County Schools    | (3,420)     | (4,025)     | (4,932)     | (4,931)     | -           | -                 |
| PSCH                          | Johnson County Schools    | 46,310      | 25,197      | (6,472)     | (6,472)     | -           | -                 |
| PSCH                          | Lamar County Schools      | (4,403)     | (4,970)     | (5,822)     | (5,823)     | -           | -                 |
| PSCH                          | Lee County Schools        | (1,445)     | (1,571)     | (1,762)     | (1,763)     | -           | -                 |
| PSCH                          | Macon County Schools      | 14,589      | 6,683       | (5,177)     | (5,177)     | -           | -                 |
| PSCH                          | Madison County Schools    | 2,312       | (973)       | (5,900)     | (5,899)     | -           | -                 |
| PSCH                          | Mcduffie County Schools   | 48,029      | 22,198      | (16,548)    | (16,548)    | -           | -                 |
| PSCH                          | Meriwether County Schools | (4,340)     | (7,625)     | (12,553)    | (12,552)    | -           | -                 |
| PSCH                          | Monroe County Schools     | 5,611       | 1,288       | (5,195)     | (5,194)     | -           | -                 |
| PSCH                          | Muscogee County Schools   | 7,397       | (2,069)     | (16,269)    | (16,270)    | -           | -                 |
| PSCH                          | Oglethorpe County Schools | (1,515)     | (3,814)     | (7,264)     | (7,264)     | -           | -                 |
| PSCH                          | Paulding County Schools   | 43,438      | 20,683      | (13,450)    | (13,449)    | -           | -                 |
| PSCH                          | Pickens County Schools    | (11,727)    | (7,591)     | (1,387)     | (1,386)     | -           | -                 |
| PSCH                          | Pierce County Schools     | (74,627)    | (47,161)    | (5,962)     | (5,960)     | -           | -                 |
| PSCH                          | Pike County Schools       | 2,770       | (1,434)     | (7,738)     | (7,736)     | -           | -                 |
| PSCH                          | Polk County Schools       | (5,339)     | (6,309)     | (7,765)     | (7,765)     | -           | -                 |
| PSCH                          | Rabun County Schools      | (37,912)    | (24,616)    | (4,671)     | (4,670)     | -           | -                 |
| PSCH                          | Richmond County Schools   | 9,305       | 2,527       | (7,641)     | (7,642)     | -           | -                 |
| PSCH                          | Rockdale County Schools   | (5,358)     | (13,555)    | (25,851)    | (25,852)    | -           | -                 |
| PSCH                          | Spalding County Schools   | (5,255)     | (7,293)     | (10,351)    | (10,352)    | -           | -                 |
| PSCH                          | Stephens County Schools   | (186)       | (977)       | (2,165)     | (2,166)     | -           | -                 |
| PSCH                          | Sumter County Schools     | (2,926)     | (4,001)     | (5,614)     | (5,614)     | -           | -                 |
| PSCH                          | Tattnall County Schools   | (6,641)     | (4,812)     | (2,069)     | (2,069)     | -           | -                 |
| PSCH                          | Telfair County Schools    | 3,500       | 1,119       | (2,453)     | (2,453)     | -           | -                 |
| PSCH                          | Terrell County Schools    | 2,725       | (1,381)     | (7,541)     | (7,541)     | -           | -                 |
| PSCH                          | Troup County Schools      | (3,229)     | (4,148)     | (5,525)     | (5,523)     | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                                      | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------------|
| PSCH                          | Union County Schools                                 | (2,376)     | (3,183)     | (4,392)     | (4,391)     | -           | -                 |
| PSCH                          | Upson County Schools                                 | 950         | (1,410)     | (4,948)     | (4,947)     | -           | -                 |
| PSCH                          | Ware County Schools                                  | 26,228      | 13,082      | (6,639)     | (6,639)     | -           | -                 |
| PSCH                          | Washington County Board of Education                 | (18,760)    | (21,298)    | (25,105)    | (25,105)    | -           | -                 |
| PSCH                          | Wayne County Schools                                 | 6,587       | 1,884       | (5,172)     | (5,173)     | -           | -                 |
| PSCH                          | White County Board of Education                      | (2,564)     | (2,684)     | (2,863)     | (2,863)     | -           | -                 |
| PSCH                          | Whitfield County Schools                             | 4,804       | 623         | (5,648)     | (5,648)     | -           | -                 |
| PSCH                          | Wilkinson County Schools                             | 16,522      | 4,307       | (14,013)    | (14,012)    | -           | -                 |
| PSCH                          | Atlanta City Schools                                 | (13,298)    | (17,456)    | (23,693)    | (23,693)    | -           | -                 |
| PSCH                          | City of Buford Schools (Gwinnett)                    | (2,901)     | (4,552)     | (7,026)     | (7,025)     | -           | -                 |
| PSCH                          | City of Dalton Schools (Whitfield)                   | 6,730       | 1,795       | (5,607)     | (5,607)     | -           | -                 |
| PSCH                          | City of Decatur Schools (DeKalb)                     | (86)        | (1,257)     | (3,016)     | (3,017)     | -           | -                 |
| PSCH                          | City of Dublin Schools (Laurens)                     | (33,280)    | (20,327)    | (897)       | (896)       | -           | -                 |
| PSCH                          | City of Rome Schools (Floyd)                         | (6,066)     | (7,514)     | (9,687)     | (9,688)     | -           | -                 |
| PSCH                          | City of Valdosta Schools (Lowndes)                   | 5,558       | (3,020)     | (15,887)    | (15,887)    | -           | -                 |
| PSCH                          | Georgia Military College                             | (3,664)     | (6,598)     | (10,999)    | (10,998)    | -           | -                 |
| RESA                          | Northwest Georgia Regional Education Service Agency  | 46,290      | 20,318      | (18,642)    | (18,643)    | -           | -                 |
| RESA                          | Metro Regional Education Service Agency              | (21,347)    | (19,256)    | (16,120)    | (16,121)    | -           | -                 |
| RESA                          | North East Georgia Regional Education Service Agency | (10,035)    | (10,527)    | (11,266)    | (11,267)    | -           | -                 |
| STAT                          | Georgia Department of Agriculture                    | (1,539,892) | (1,645,202) | (1,803,167) | (1,803,160) | -           | -                 |
| STAT                          | Georgia Department of Administrative Services        | (452,015)   | (798,531)   | (1,318,305) | (1,318,300) | -           | -                 |
| STAT                          | Georgia Department of Audits                         | (1,308,607) | (1,444,115) | (1,647,378) | (1,647,371) | -           | -                 |
| STAT                          | Department of Public Health                          | (3,061,894) | (3,696,322) | (4,647,963) | (4,647,944) | -           | -                 |
| STAT                          | Georgia Department of Banking and Finance            | (505,828)   | (517,960)   | (536,157)   | (536,154)   | -           | -                 |
| STAT                          | State Accounting Office                              | (23,275)    | (322,819)   | (772,132)   | (772,127)   | -           | -                 |
| STAT                          | Office of Commissioner of Insurance                  | (842,305)   | (926,682)   | (1,053,246) | (1,053,240) | -           | -                 |
| STAT                          | Georgia State Finance and Investment Commission      | (608,885)   | (649,184)   | (709,634)   | (709,633)   | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>  | <u>2016</u>  | <u>2017</u>  | <u>2018</u>  | <u>2019</u>  | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|--|--------------|--------------|--------------|--------------|-------------|-------------------|
| STAT                          | State Properties Commission                                    | (101,081)    | (87,001)     | (65,880)     | (65,878)     | -           | -                 |
| STAT                          | Georgia Department of Defense                                  | (1,114,290)  | (1,259,645)  | (1,477,679)  | (1,477,672)  | -           | -                 |
| STAT                          | Georgia Department of Education                                | (3,772,196)  | (3,441,208)  | (2,944,727)  | (2,944,715)  | -           | -                 |
| STAT                          | The Technical College System of Georgia                        | (533,472)    | (616,087)    | (740,008)    | (740,003)    | -           | -                 |
| STAT                          | Prosecuting Attorneys Council                                  | (2,644,132)  | (3,196,123)  | (4,024,112)  | (4,024,095)  | -           | -                 |
| STAT                          | Georgia Department of Community Health                         | 1,531,665    | (510,456)    | (3,573,636)  | (3,573,619)  | -           | -                 |
| STAT                          | Georgia Forestry Commission                                    | (1,553,912)  | (1,604,559)  | (1,680,529)  | (1,680,523)  | -           | -                 |
| STAT                          | Office of Planning and Budget                                  | (1,315,050)  | (1,655,057)  | (2,165,066)  | (2,165,057)  | -           | -                 |
| STAT                          | Georgia Department of Human Services                           | (14,527,572) | (13,574,990) | (12,146,117) | (12,146,063) | -           | -                 |
| STAT                          | Georgia Department of Community Affairs                        | (1,580,776)  | (1,657,292)  | (1,772,064)  | (1,772,055)  | -           | -                 |
| STAT                          | Department of Economic Development                             | (706,495)    | (765,892)    | (854,986)    | (854,981)    | -           | -                 |
| STAT                          | Administrative Office of the Courts                            | (340,272)    | (414,375)    | (525,531)    | (525,529)    | -           | -                 |
| STAT                          | Georgia Court of Appeals                                       | (1,400,647)  | (1,265,356)  | (1,062,418)  | (1,062,413)  | -           | -                 |
| STAT                          | Superior Courts of Georgia                                     | (597,845)    | (763,499)    | (1,011,981)  | (1,011,977)  | -           | -                 |
| STAT                          | Supreme Court  | (826,744)    | (777,844)    | (704,494)    | (704,491)    | -           | -                 |
| STAT                          | Georgia Department of Labor                                    | (8,779,272)  | (7,276,400)  | (5,022,092)  | (5,022,071)  | -           | -                 |
| STAT                          | Department of Behavioral Health and Developmental Disabilities | (22,366,407) | (19,609,932) | (15,475,221) | (15,475,153) | -           | -                 |
| STAT                          | Georgia Department of Law                                      | (892,019)    | (1,080,585)  | (1,363,435)  | (1,363,430)  | -           | -                 |
| STAT                          | General Assembly of Georgia                                    | (984,150)    | (1,016,775)  | (1,065,711)  | (1,065,706)  | -           | -                 |
| STAT                          | Department of Juvenile Justice                                 | (7,030,206)  | (8,523,291)  | (10,762,918) | (10,762,871) | -           | -                 |
| STAT                          | Georgia Department of Natural Resources                        | (7,645,719)  | (7,706,206)  | (7,796,935)  | (7,796,900)  | -           | -                 |
| STAT                          | State Board Pardons and Paroles                                | (1,933,280)  | (2,232,069)  | (2,680,251)  | (2,680,238)  | -           | -                 |
| STAT                          | Georgia Department of Public Safety                            | (6,792,686)  | (7,431,915)  | (8,390,756)  | (8,390,718)  | -           | -                 |
| STAT                          | Georgia Department of Corrections                              | (30,152,511) | (31,896,875) | (34,513,423) | (34,513,284) | -           | -                 |
| STAT                          | Georgia Department of Early Care Learning                      | 289,756      | (253,681)    | (1,068,835)  | (1,068,830)  | -           | -                 |
| STAT                          | Georgia Public Service Commission                              | (450,984)    | (466,512)    | (489,805)    | (489,803)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                           | <u>2016</u>  | <u>2017</u>  | <u>2018</u>  | <u>2019</u>  | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---|--------------|--------------|--------------|--------------|-------------|-------------------|
| STAT                          | Georgia Bureau of Investigation           | (3,132,781)  | (3,491,965)  | (4,030,744)  | (4,030,728)  | -           | -                 |
| STAT                          | Department of Revenue                     | (3,708,285)  | (4,026,403)  | (4,503,578)  | (4,503,557)  | -           | -                 |
| STAT                          | Georgia Department of Driver Services     | (1,925,783)  | (1,912,889)  | (1,893,550)  | (1,893,543)  | -           | -                 |
| STAT                          | Georgia Student Finance Commission        | (126,393)    | (176,435)    | (251,498)    | (251,497)    | -           | -                 |
| STAT                          | Secretary of State                        | (2,422,917)  | (1,797,627)  | (859,693)    | (859,690)    | -           | -                 |
| STAT                          | Soil and Water Commission                 | (142,625)    | (143,124)    | (143,875)    | (143,876)    | -           | -                 |
| STAT                          | Georgia Teachers Retirement System        | (776,074)    | (1,077,708)  | (1,530,157)  | (1,530,150)  | -           | -                 |
| STAT                          | Georgia Department of Transportation      | (15,921,084) | (16,060,430) | (16,269,448) | (16,269,377) | -           | -                 |
| STAT                          | Georgia Department of Veterans Service    | (72,278)     | (233,274)    | (474,767)    | (474,764)    | -           | -                 |
| STAT                          | Subsequent Injury Trust Fund              | (169,222)    | (143,644)    | (105,279)    | (105,280)    | -           | -                 |
| STAT                          | State Board of Workers Comp               | (545,625)    | (643,328)    | (789,882)    | (789,878)    | -           | -                 |
| STAT                          | Georgia Public Defender Standards Council | (2,139,219)  | (2,769,368)  | (3,714,593)  | (3,714,577)  | -           | -                 |
| STAT                          | Georgia Building Authority                | (613,156)    | (625,848)    | (644,885)    | (644,882)    | -           | -                 |
| STAT                          | Georgia Correctional Industries           | (694,342)    | (695,642)    | (697,590)    | (697,586)    | -           | -                 |
| STAT                          | George L. Smith II - GWCCA                | (384,264)    | (857,866)    | (1,568,272)  | (1,568,267)  | -           | -                 |
| STAT                          | State Road and Tollway Authority          | (129,948)    | (209,740)    | (329,429)    | (329,429)    | -           | -                 |
| STAT                          | Georgia Public Broadcasting               | (493,611)    | (530,005)    | (584,598)    | (584,596)    | -           | -                 |
| STAT                          | GTA Georgia Technology Authority          | (392,084)    | (798,743)    | (1,408,732)  | (1,408,726)  | -           | -                 |
| TAXS                          | Appling County Tax Officials              | (4,348)      | (5,266)      | (6,644)      | (6,643)      | -           | -                 |
| TAXS                          | Bacon County Tax Officials                | (5,457)      | (6,674)      | (8,500)      | (8,499)      | -           | -                 |
| TAXS                          | Baker County Tax Officials                | (3,836)      | (3,978)      | (4,190)      | (4,190)      | -           | -                 |
| TAXS                          | Baldwin County Tax Officials              | 16,182       | (8,246)      | (44,887)     | (44,888)     | -           | -                 |
| TAXS                          | Barrow County Tax Officials               | (585)        | (2,766)      | (6,035)      | (6,034)      | -           | -                 |
| TAXS                          | Bartow County Tax Officials               | (96,423)     | (80,856)     | (57,508)     | (57,510)     | -           | -                 |
| TAXS                          | Ben Hill County Tax Officials             | 2,863        | (63)         | (4,453)      | (4,455)      | -           | -                 |
| TAXS                          | Berrien County Tax Officials              | (8,805)      | (10,067)     | (11,960)     | (11,960)     | -           | -                 |
| TAXS                          | Bibb County Tax Officials                 | (167,478)    | (143,289)    | (107,007)    | (107,008)    | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                    | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| TAXS                          | Bleckley County Tax Officials      | (8,926)     | (9,397)     | (10,102)    | (10,100)    | -           | -                 |
| TAXS                          | Brantley County Tax Officials      | (5,231)     | (7,397)     | (10,644)    | (10,644)    | -           | -                 |
| TAXS                          | Brooks County Tax Officials        | 5,935       | (1,665)     | (13,065)    | (13,066)    | -           | -                 |
| TAXS                          | Bryan County Tax Officials         | (157,686)   | (108,047)   | (33,589)    | (33,588)    | -           | -                 |
| TAXS                          | Bulloch County Tax Officials       | (4,413)     | (10,490)    | (19,606)    | (19,606)    | -           | -                 |
| TAXS                          | Burke County Tax Officials         | (29,993)    | (23,670)    | (14,184)    | (14,184)    | -           | -                 |
| TAXS                          | Butts County Tax Officials         | 14,155      | 2,091       | (16,006)    | (16,006)    | -           | -                 |
| TAXS                          | Calhoun County Tax Officials       | (6,474)     | (5,847)     | (4,907)     | (4,906)     | -           | -                 |
| TAXS                          | Camden County Tax Officials        | (2,433)     | (17,454)    | (39,985)    | (39,986)    | -           | -                 |
| TAXS                          | Candler County Tax Officials       | 786         | (4,799)     | (13,175)    | (13,175)    | -           | -                 |
| TAXS                          | Carroll County Tax Officials       | (81,218)    | (63,771)    | (37,601)    | (37,600)    | -           | -                 |
| TAXS                          | Catoosa County Tax Officials       | (55,381)    | (46,288)    | (32,648)    | (32,649)    | -           | -                 |
| TAXS                          | Charlton County Tax Officials      | (5,915)     | (9,387)     | (14,594)    | (14,594)    | -           | -                 |
| TAXS                          | Chatham County Tax Officials       | (16,357)    | (42,568)    | (81,886)    | (81,885)    | -           | -                 |
| TAXS                          | Chattahoochee County Tax Officials | (2,249)     | (2,504)     | (2,884)     | (2,882)     | -           | -                 |
| TAXS                          | Chattooga County Tax Officials     | (16,520)    | (13,093)    | (7,953)     | (7,952)     | -           | -                 |
| TAXS                          | Clarke County Tax Officials        | 23,931      | (20,624)    | (87,456)    | (87,456)    | -           | -                 |
| TAXS                          | Clay County Tax Officials          | (7,784)     | (6,895)     | (5,563)     | (5,565)     | -           | -                 |
| TAXS                          | Clayton County Tax Officials       | (70,427)    | (76,571)    | (85,788)    | (85,788)    | -           | -                 |
| TAXS                          | Clinch County Tax Officials        | 33          | (3,872)     | (9,729)     | (9,728)     | -           | -                 |
| TAXS                          | Cobb County Tax Officials          | (313,273)   | (320,567)   | (331,507)   | (331,506)   | -           | -                 |
| TAXS                          | Coffee County Tax Officials        | (25,499)    | (21,071)    | (14,431)    | (14,433)    | -           | -                 |
| TAXS                          | Colquitt County Tax Officials      | (17,825)    | (18,930)    | (20,588)    | (20,587)    | -           | -                 |
| TAXS                          | Columbia County Tax Officials      | (241,635)   | (175,393)   | (76,030)    | (76,029)    | -           | -                 |
| TAXS                          | Cook County Tax Officials          | (7,886)     | (9,372)     | (11,601)    | (11,600)    | -           | -                 |
| TAXS                          | Coweta County Tax Officials        | (58,078)    | (60,109)    | (63,154)    | (63,154)    | -           | -                 |
| TAXS                          | Crawford County Tax Officials      | (511)       | (2,430)     | (5,307)     | (5,306)     | -           | -                 |



SCHEDULE D (continued)

| <u>Employer Category Code</u> | <u>Employer</u>                 | <u>2016</u>  | <u>2017</u>  | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---------------------------------|--------------|--------------|-------------|-------------|-------------|-------------------|
| TAXS                          | Crisp County Tax Officials      | (10,097)     | (8,508)      | (6,122)     | (6,121)     | -           | -                 |
| TAXS                          | Dade County Tax Officials       | (7,653)      | (9,430)      | (12,095)    | (12,094)    | -           | -                 |
| TAXS                          | Dawson County Tax Officials     | (14,682)     | (14,228)     | (13,544)    | (13,542)    | -           | -                 |
| TAXS                          | Decatur County Tax Officials    | (8,503)      | (15,192)     | (25,226)    | (25,228)    | -           | -                 |
| TAXS                          | Dekalb County Tax Officials     | (207,794)    | (265,271)    | (351,488)   | (351,488)   | -           | -                 |
| TAXS                          | Dodge County Tax Officials      | (4,006)      | (7,111)      | (11,770)    | (11,770)    | -           | -                 |
| TAXS                          | Dooly County Tax Officials      | (90,012)     | (56,589)     | (6,454)     | (6,454)     | -           | -                 |
| TAXS                          | Dougherty County Tax Officials  | (125,955)    | (104,745)    | (72,931)    | (72,931)    | -           | -                 |
| TAXS                          | Douglas County Tax Officials    | (22,895)     | (28,882)     | (37,864)    | (37,864)    | -           | -                 |
| TAXS                          | Early County Tax Officials      | 4,094        | (281)        | (6,843)     | (6,842)     | -           | -                 |
| TAXS                          | Echols County Tax Officials     | (1,772)      | (2,608)      | (3,863)     | (3,864)     | -           | -                 |
| TAXS                          | Effingham County Tax Officials  | 7,879        | (2,148)      | (17,187)    | (17,186)    | -           | -                 |
| TAXS                          | Elbert County Tax Officials     | (24,789)     | (19,414)     | (11,351)    | (11,351)    | -           | -                 |
| TAXS                          | Emanuel County Tax Officials    | (10,277)     | (9,441)      | (8,186)     | (8,185)     | -           | -                 |
| TAXS                          | Evans County Tax Officials      | (3,085)      | (5,341)      | (8,722)     | (8,720)     | -           | -                 |
| TAXS                          | Fannin County Tax Officials     | (36,978)     | (25,944)     | (9,392)     | (9,391)     | -           | -                 |
| TAXS                          | Fayette County Tax Officials    | (26,129)     | (32,207)     | (41,322)    | (41,321)    | -           | -                 |
| TAXS                          | Floyd County Tax Officials      | (72,013)     | (58,621)     | (38,530)    | (38,529)    | -           | -                 |
| TAXS                          | Forsyth County Tax Officials    | 59,253       | (24,272)     | (149,560)   | (149,559)   | -           | -                 |
| TAXS                          | Franklin County Tax Officials   | (2,394)      | (5,589)      | (10,383)    | (10,384)    | -           | -                 |
| TAXS                          | Fulton County Tax Officials     | (22,474,855) | (13,711,768) | (567,137)   | (567,133)   | -           | -                 |
| TAXS                          | Gilmer County Tax Officials     | (13,996)     | (8,479)      | (204)       | (204)       | -           | -                 |
| TAXS                          | Glascocock County Tax Officials | (2,709)      | (3,052)      | (3,568)     | (3,568)     | -           | -                 |
| TAXS                          | Glynn County Tax Officials      | (9,385)      | (27,503)     | (54,682)    | (54,682)    | -           | -                 |
| TAXS                          | Gordon County Tax Officials     | (36,650)     | (39,696)     | (44,265)    | (44,264)    | -           | -                 |
| TAXS                          | Grady County Tax Officials      | (7,360)      | (7,934)      | (8,797)     | (8,797)     | -           | -                 |
| TAXS                          | Greene County Tax Officials     | 430          | (2,347)      | (6,513)     | (6,514)     | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                 | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| TAXS                          | Gwinnett County Tax Officials   | (208,360)   | (213,340)   | (220,809)   | (220,807)   | -           | -                 |
| TAXS                          | Habersham County Tax Officials  | 13,242      | 468         | (18,693)    | (18,693)    | -           | -                 |
| TAXS                          | Hall County Tax Officials       | (120,059)   | (86,338)    | (35,754)    | (35,753)    | -           | -                 |
| TAXS                          | Hancock County Tax Officials    | (8,408)     | (11,238)    | (15,482)    | (15,482)    | -           | -                 |
| TAXS                          | Haralson County Tax Officials   | 13,915      | 410         | (19,848)    | (19,850)    | -           | -                 |
| TAXS                          | Harris County Tax Officials     | (53,665)    | (33,277)    | (2,694)     | (2,692)     | -           | -                 |
| TAXS                          | Hart County Tax Officials       | 3,765       | (670)       | (7,321)     | (7,320)     | -           | -                 |
| TAXS                          | Heard County Tax Officials      | (5,683)     | (7,886)     | (11,189)    | (11,187)    | -           | -                 |
| TAXS                          | Henry County Tax Officials      | (128,952)   | (117,283)   | (99,780)    | (99,779)    | -           | -                 |
| TAXS                          | Houston County Tax Officials    | (93,507)    | (82,272)    | (65,418)    | (65,416)    | -           | -                 |
| TAXS                          | Irwin County Tax Officials      | (17,600)    | (13,203)    | (6,607)     | (6,607)     | -           | -                 |
| TAXS                          | Jackson County Tax Officials    | 703         | (12,272)    | (31,735)    | (31,735)    | -           | -                 |
| TAXS                          | Jasper County Tax Officials     | (25,478)    | (17,736)    | (6,124)     | (6,125)     | -           | -                 |
| TAXS                          | Jeff Davis County Tax Officials | (4,857)     | (6,806)     | (9,729)     | (9,728)     | -           | -                 |
| TAXS                          | Jefferson County Tax Officials  | (30,772)    | (20,477)    | (5,035)     | (5,035)     | -           | -                 |
| TAXS                          | Jenkins County Tax Officials    | (6,863)     | (6,490)     | (5,930)     | (5,928)     | -           | -                 |
| TAXS                          | Jones County Tax Officials      | (1,317)     | (10,366)    | (23,938)    | (23,938)    | -           | -                 |
| TAXS                          | Lamar County Tax Officials      | (9,392)     | (11,415)    | (14,450)    | (14,449)    | -           | -                 |
| TAXS                          | Lanier County Tax Officials     | (5,054)     | (7,002)     | (9,925)     | (9,926)     | -           | -                 |
| TAXS                          | Laurens County Tax Officials    | (25,951)    | (24,533)    | (22,405)    | (22,404)    | -           | -                 |
| TAXS                          | Lee County Tax Officials        | (18,682)    | (16,748)    | (13,848)    | (13,848)    | -           | -                 |
| TAXS                          | Liberty County Tax Officials    | (3,339)     | (14,336)    | (30,831)    | (30,831)    | -           | -                 |
| TAXS                          | Lincoln County Tax Officials    | (252,042)   | (152,510)   | (3,213)     | (3,213)     | -           | -                 |
| TAXS                          | Long County Tax Officials       | (2,255)     | (2,375)     | (2,554)     | (2,554)     | -           | -                 |
| TAXS                          | Lowndes County Tax Officials    | (2,594)     | (30,941)    | (73,462)    | (73,462)    | -           | -                 |
| TAXS                          | Lumpkin County Tax Officials    | (18,354)    | (18,310)    | (18,242)    | (18,241)    | -           | -                 |
| TAXS                          | Macon County Tax Officials      | (15,356)    | (13,146)    | (9,832)     | (9,831)     | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                 | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| TAXS                          | Madison County Tax Officials    | (20,913)    | (17,068)    | (11,301)    | (11,300)    | -           | -                 |
| TAXS                          | Marion County Tax Officials     | 2,800       | (1,343)     | (7,559)     | (7,560)     | -           | -                 |
| TAXS                          | Mcduffie County Tax Officials   | (257,775)   | (162,791)   | (20,313)    | (20,313)    | -           | -                 |
| TAXS                          | Mcintosh County Tax Officials   | (361)       | (5,461)     | (13,109)    | (13,108)    | -           | -                 |
| TAXS                          | Meriwether County Tax Officials | (7,409)     | (9,065)     | (11,552)    | (11,554)    | -           | -                 |
| TAXS                          | Miller County Tax Officials     | (1,207)     | (2,768)     | (5,108)     | (5,108)     | -           | -                 |
| TAXS                          | Mitchell County Tax Officials   | (8,170)     | (7,497)     | (6,490)     | (6,491)     | -           | -                 |
| TAXS                          | Monroe County Tax Officials     | (8,247)     | (12,248)    | (18,251)    | (18,251)    | -           | -                 |
| TAXS                          | Montgomery County Tax Official  | (344)       | (3,405)     | (7,996)     | (7,996)     | -           | -                 |
| TAXS                          | Morgan County Tax Officials     | (7,612)     | (9,949)     | (13,454)    | (13,455)    | -           | -                 |
| TAXS                          | Murray County Tax Officials     | 7,564       | (6,464)     | (27,506)    | (27,505)    | -           | -                 |
| TAXS                          | Muscogee County Tax Officials   | 42,670      | (11,464)    | (92,663)    | (92,661)    | -           | -                 |
| TAXS                          | Newton County Tax Officials     | (33,215)    | (41,294)    | (53,410)    | (53,409)    | -           | -                 |
| TAXS                          | Oconee County Tax Officials     | (42,159)    | (31,305)    | (15,022)    | (15,022)    | -           | -                 |
| TAXS                          | Oglethorpe County Tax Officials | 3,443       | 47          | (5,048)     | (5,049)     | -           | -                 |
| TAXS                          | Paulding County Tax Officials   | (42,017)    | (45,280)    | (50,174)    | (50,174)    | -           | -                 |
| TAXS                          | Peach County Tax Officials      | 1,973       | (6,336)     | (18,800)    | (18,801)    | -           | -                 |
| TAXS                          | Pickens County Tax Officials    | 4,611       | (10,073)    | (32,101)    | (32,102)    | -           | -                 |
| TAXS                          | Pierce County Tax Officials     | (10,885)    | (11,176)    | (11,612)    | (11,611)    | -           | -                 |
| TAXS                          | Pike County Tax Officials       | (3,564)     | (4,781)     | (6,607)     | (6,608)     | -           | -                 |
| TAXS                          | Polk County Tax Officials       | (13,460)    | (19,678)    | (29,007)    | (29,007)    | -           | -                 |
| TAXS                          | Pulaski County Tax Officials    | 8,192       | 376         | (11,349)    | (11,348)    | -           | -                 |
| TAXS                          | Quitman County Tax Officials    | (8,779)     | (6,854)     | (3,964)     | (3,963)     | -           | -                 |
| TAXS                          | Rabun County Tax Officials      | (1,820)     | (4,687)     | (8,987)     | (8,987)     | -           | -                 |
| TAXS                          | Richmond County Tax Officials   | (211,143)   | (175,689)   | (122,507)   | (122,507)   | -           | -                 |
| TAXS                          | Rockdale County Tax Officials   | (130,286)   | (92,405)    | (35,584)    | (35,584)    | -           | -                 |
| TAXS                          | Schley County Tax Officials     | (3,186)     | (4,015)     | (5,257)     | (5,255)     | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                 | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| TAXS                          | Screven County Tax Officials    | 3,128       | (1,852)     | (9,321)     | (9,322)     | -           | -                 |
| TAXS                          | Seminole County Tax Officials   | (22,879)    | (16,728)    | (7,500)     | (7,498)     | -           | -                 |
| TAXS                          | Spalding County Tax Officials   | (44,974)    | (42,197)    | (38,031)    | (38,030)    | -           | -                 |
| TAXS                          | Stephens County Tax Officials   | 15,202      | 809         | (20,782)    | (20,782)    | -           | -                 |
| TAXS                          | Stewart County Tax Officials    | (7,862)     | (7,981)     | (8,161)     | (8,162)     | -           | -                 |
| TAXS                          | Sumter County Tax Officials     | 11,361      | 1,073       | (14,358)    | (14,359)    | -           | -                 |
| TAXS                          | Talbot County Tax Officials     | (11,864)    | (13,394)    | (15,690)    | (15,691)    | -           | -                 |
| TAXS                          | Taliaferro County Tax Officials | (225)       | (2,046)     | (4,778)     | (4,779)     | -           | -                 |
| TAXS                          | Tattnall County Tax Officials   | 7,191       | (2,418)     | (16,830)    | (16,829)    | -           | -                 |
| TAXS                          | Taylor County Tax Officials     | (8,450)     | (7,143)     | (5,184)     | (5,183)     | -           | -                 |
| TAXS                          | Telfair County Tax Officials    | (37,861)    | (23,855)    | (2,847)     | (2,847)     | -           | -                 |
| TAXS                          | Terrell County Tax Officials    | (10,549)    | (7,211)     | (2,206)     | (2,207)     | -           | -                 |
| TAXS                          | Thomas County Tax Officials     | (15,425)    | (18,642)    | (23,469)    | (23,468)    | -           | -                 |
| TAXS                          | Tift County Tax Officials       | (38,629)    | (31,261)    | (20,208)    | (20,207)    | -           | -                 |
| TAXS                          | Towns County Tax Officials      | (1,351)     | (7,107)     | (15,741)    | (15,739)    | -           | -                 |
| TAXS                          | Troup County Tax Officials      | (30,881)    | (28,022)    | (23,732)    | (23,731)    | -           | -                 |
| TAXS                          | Turner County Tax Officials     | (2,955)     | (5,777)     | (10,010)    | (10,010)    | -           | -                 |
| TAXS                          | Twiggs County Tax Officials     | (9,762)     | (11,793)    | (14,839)    | (14,838)    | -           | -                 |
| TAXS                          | Upson County Tax Officials      | 15,451      | 4           | (23,165)    | (23,163)    | -           | -                 |
| TAXS                          | Walker County Tax Officials     | (1,169)     | (10,725)    | (25,059)    | (25,061)    | -           | -                 |
| TAXS                          | Walton County Tax Officials     | (59,418)    | (44,277)    | (21,567)    | (21,567)    | -           | -                 |
| TAXS                          | Ware County Tax Officials       | (50,021)    | (36,396)    | (15,960)    | (15,962)    | -           | -                 |
| TAXS                          | Warren County Tax Officials     | 190         | (1,968)     | (5,204)     | (5,204)     | -           | -                 |
| TAXS                          | Washington County Tax Officials | (58,973)    | (41,063)    | (14,198)    | (14,198)    | -           | -                 |
| TAXS                          | Wayne County Tax Officials      | 31,523      | 7,924       | (27,474)    | (27,473)    | -           | -                 |
| TAXS                          | Webster County Tax Officials    | (7,900)     | (6,324)     | (3,961)     | (3,962)     | -           | -                 |
| TAXS                          | Wheeler County Tax Officials    | (43,057)    | (26,490)    | (1,641)     | (1,640)     | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                        | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------------|
| TAXS                          | White County Tax Officials             | (22,213)    | (23,020)    | (24,229)    | (24,228)    | -           | -                 |
| TAXS                          | Whitfield County Tax Officials         | (44,162)    | (53,659)    | (67,903)    | (67,903)    | -           | -                 |
| TAXS                          | Wilcox County Tax Officials            | 9,965       | 490         | (13,720)    | (13,719)    | -           | -                 |
| TAXS                          | Wilkes County Tax Officials            | 171         | (2,211)     | (5,783)     | (5,783)     | -           | -                 |
| TAXS                          | Wilkinson County Tax Officials         | (5,778)     | (6,128)     | (6,655)     | (6,655)     | -           | -                 |
| TAXS                          | Worth County Tax Officials             | 7,578       | (1,844)     | (15,976)    | (15,977)    | -           | -                 |
| TCOL                          | Oconee Fall Line Technical College     | (351,025)   | (277,564)   | (167,372)   | (167,371)   | -           | -                 |
| TCOL                          | Coastal Pines Technical College        | (129,261)   | (103,221)   | (64,161)    | (64,162)    | -           | -                 |
| TCOL                          | Albany Technical College               | 146,770     | (77,638)    | (414,251)   | (414,250)   | -           | -                 |
| TCOL                          | Altamaha Technical College             | (126,082)   | (139,229)   | (158,950)   | (158,950)   | -           | -                 |
| TCOL                          | Athens Technical College               | (115,559)   | (144,040)   | (186,762)   | (186,763)   | -           | -                 |
| TCOL                          | Atlanta Technical College              | (266,270)   | (380,389)   | (551,568)   | (551,565)   | -           | -                 |
| TCOL                          | Augusta Technical College              | (331,708)   | (457,109)   | (645,208)   | (645,203)   | -           | -                 |
| TCOL                          | West Georgia Technical College         | 343,711     | (58,633)    | (662,150)   | (662,146)   | -           | -                 |
| TCOL                          | Chattahoochee Technical College        | (761,419)   | (777,545)   | (801,734)   | (801,731)   | -           | -                 |
| TCOL                          | Columbus Technical College             | 86,942      | (43,161)    | (238,316)   | (238,315)   | -           | -                 |
| TCOL                          | Georgia Northwestern Technical College | (657,128)   | (630,879)   | (591,505)   | (591,502)   | -           | -                 |
| TCOL                          | Georgia Piedmont Technical College     | 102,582     | (84,678)    | (365,567)   | (365,566)   | -           | -                 |
| TCOL                          | Southern Crescent Technical College    | (196,619)   | (249,393)   | (328,555)   | (328,554)   | -           | -                 |
| TCOL                          | Gwinnett Technical College             | 451,778     | 29,239      | (604,568)   | (604,564)   | -           | -                 |
| TCOL                          | Lanier Technical College               | 79,151      | (47,525)    | (237,540)   | (237,540)   | -           | -                 |
| TCOL                          | Central Georgia Technical College      | (544,467)   | (723,052)   | (990,929)   | (990,924)   | -           | -                 |
| TCOL                          | Moultrie Technical College             | (5,492)     | (89,599)    | (215,760)   | (215,759)   | -           | -                 |
| TCOL                          | North Georgia Technical College        | (239,360)   | (261,056)   | (293,598)   | (293,596)   | -           | -                 |
| TCOL                          | Savannah Technical College             | (54,959)    | (185,204)   | (380,571)   | (380,569)   | -           | -                 |
| TCOL                          | South Georgia Technical College        | (262,895)   | (257,318)   | (248,953)   | (248,953)   | -           | -                 |
| TCOL                          | Southeastern Technical College         | (58,356)    | (103,194)   | (170,452)   | (170,451)   | -           | -                 |



**SCHEDULE D (continued)**

| <u>Employer Category Code</u> | <u>Employer</u>                       | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| TCOL                          | Ogeechee Technical College            | (112,959)   | (81,648)    | (34,683)    | (34,683)    | -           | -                 |
| TCOL                          | Southwest Georgia Technical College   | (151,751)   | (165,428)   | (185,943)   | (185,941)   | -           | -                 |
| TCOL                          | Wiregrass Georgia Technical College   | (573,819)   | (464,133)   | (299,607)   | (299,608)   | -           | -                 |
| UNIV                          | Georgia Institute of Technology       | (25,558)    | (58,556)    | (108,053)   | (108,052)   | -           | -                 |
| UNIV                          | Georgia State University              | (68,876)    | (64,277)    | (57,378)    | (57,377)    | -           | -                 |
| UNIV                          | Georgia Regents University            | (56,844)    | (57,187)    | (57,703)    | (57,704)    | -           | -                 |
| UNIV                          | University of Georgia                 | 359,614     | 134,279     | (203,723)   | (203,722)   | -           | -                 |
| UNIV                          | Albany State University               | (12,643)    | (9,261)     | (4,188)     | (4,188)     | -           | -                 |
| UNIV                          | Armstrong Atlantic State University   | (2,348)     | (11,269)    | (24,652)    | (24,653)    | -           | -                 |
| UNIV                          | Clayton College and State University  | (419)       | (1,912)     | (4,151)     | (4,152)     | -           | -                 |
| UNIV                          | Columbus State University             | 2,297       | (2,354)     | (9,330)     | (9,330)     | -           | -                 |
| UNIV                          | University of North Georgia           | (32,801)    | (27,344)    | (19,157)    | (19,157)    | -           | -                 |
| UNIV                          | Georgia College and State University  | (4,502)     | (12,602)    | (24,753)    | (24,753)    | -           | -                 |
| UNIV                          | Georgia Southern University           | (44,317)    | (33,238)    | (16,619)    | (16,619)    | -           | -                 |
| UNIV                          | Georgia Gwinnett College              | (717)       | (4,212)     | (9,452)     | (9,450)     | -           | -                 |
| UNIV                          | Georgia Southwestern State University | 19,919      | 9,511       | (6,099)     | (6,099)     | -           | -                 |
| UNIV                          | Kennesaw State University             | 17,048      | 3,334       | (17,237)    | (17,237)    | -           | -                 |
| UNIV                          | Middle Georgia State College          | (18,738)    | (29,944)    | (46,752)    | (46,752)    | -           | -                 |
| UNIV                          | Valdosta State University             | 15,861      | (653)       | (25,423)    | (25,423)    | -           | -                 |
| UNIV                          | State University of West Georgia      | (71,452)    | (48,906)    | (15,086)    | (15,085)    | -           | -                 |
| UNIV                          | Abraham Baldwin Agricultural College  | 17,859      | 3,122       | (18,983)    | (18,983)    | -           | -                 |
| UNIV                          | Bainbridge College                    | (17,569)    | (17,518)    | (17,439)    | (17,437)    | -           | -                 |
| UNIV                          | College of Coastal Georgia            | (178,349)   | (110,411)   | (8,506)     | (8,508)     | -           | -                 |
| UNIV                          | South Georgia State College           | (10,417)    | (12,827)    | (16,445)    | (16,446)    | -           | -                 |
| UNIV                          | Georgia Perimeter College             | (7,239)     | (7,030)     | (6,717)     | (6,717)     | -           | -                 |
| UNIV                          | Georgia Highlands College             | (26,184)    | (19,786)    | (10,189)    | (10,187)    | -           | -                 |
| UNIV                          | Gordon College                        | (22,858)    | (15,272)    | (3,895)     | (3,895)     | -           | -                 |



SCHEDULE D (continued)

| <u>Employer Category Code</u> | <u>Employer</u>  | <u>2016</u>             | <u>2017</u>             | <u>2018</u>             | <u>2019</u>             | <u>2020</u> | <u>Thereafter</u> |
|-------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------------|
| UNIV                          | Regents Central Office   | 237,040                 | 75,663                  | (166,401)               | (166,400)               | -           | -                 |
| VARs                          | Agricultural Commodity Commission  | (41,052)                | (33,833)                | (23,004)                | (23,005)                | -           | -                 |
| VARs                          | DA-Lookout Mountain Judicial Circuit   | (19,547)                | (37,196)                | (63,669)                | (63,669)                | -           | -                 |
| VARs                          | District Attorneys Staff   | <u>(10,044)</u>         | <u>(7,841)</u>          | <u>(4,538)</u>          | <u>(4,539)</u>          | -           | -                 |
|                               | TOTAL  | <u>\$ (228,853,000)</u> | <u>\$ (228,853,000)</u> | <u>\$ (228,853,000)</u> | <u>\$ (228,852,000)</u> | <u>\$ -</u> | <u>\$ -</u>       |
|                               | STATE DEPARTMENT OF REVENUE  | <u>\$ (26,703,906)</u>  | <u>\$ (17,941,923)</u>  | <u>\$ (4,798,927)</u>   | <u>\$ (4,798,888)</u>   | <u>\$ -</u> | <u>\$ -</u>       |
|                               | STATE COURTS AND PROSECUTING ATTORNEYS<br>(Non-employer Contributing Entities) | <u>\$ (350,706)</u>     | <u>\$ (497,653)</u>     | <u>\$ (718,070)</u>     | <u>\$ (718,065)</u>     | <u>\$ -</u> | <u>\$ -</u>       |



## SCHEDULE E

### **SUMMARY OF MAIN PLAN 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.

#### **Benefit**

##### Old Plan

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

(A) = Average final compensation (the average annual compensation of a member during the 24 consecutive calendar months of his creditable service that will yield the highest average)

(B) = Creditable service, and

(C) =  $.0115 + .0003 \times (\text{creditable service up to 35 years})$ .

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

##### New Plan

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

##### GSEPS

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

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

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



## SCHEDULE E (continued)

### Early Retirement Benefit

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

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

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

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

### Disability Retirement Benefit

#### Old Plan and New Plan

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

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

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

#### Service at Disability

#### Benefit

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



## SCHEDULE E (continued)

### GSEPS

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

Benefit The annual disability retirement benefit is an immediate benefit equal to 1.00% of average final compensation multiplied by years of credited service at disability.

### Involuntary Retirement Benefit

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

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

Benefit Computed as for disability retirement.

### Deferred Vested Retirement Benefit

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

Benefit Accrued benefit deferred to age 60.

### Death Benefit

#### Old Plan and New Plan

##### Eligibility

##### Benefit

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

Refund of all employee contributions plus allowable interest.

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

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

(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.



## SCHEDULE E (continued)

### GSEPS

|                             |  |
|-----------------------------|--|
| Eligibility                 | 15 years of creditable service.  |
| Benefit                     | Benefit equal to disability retirement immediately prior to death under Option 2.  |
| Termination Benefit         |  |
| Eligibility                 | Termination with less than 10 years creditable service.  |
| Benefit                     | Return of all member contributions and employer contributions made on behalf of member with allowable interest. Life insurance premiums paid by the employee are not refundable.   |
| Payment Options             | At application for retirement, a member must choose one of the following methods of payment. All forms are of equivalent actuarial value.  |
| Maximum Benefit             | Life annuity, payable to members for the member's life with the final payment (for month of member's death) going to member's designated beneficiary.  |
| Option 1                    | Full cash refund, paying a reduced retirement benefit to members so that, upon member's death, the beneficiary receives a lump sum cash settlement equal to the difference between the member's accumulated contributions at retirement and the benefit payments due to member contributions received prior to member's death. |
| Option 2                    | Joint and 100% to survivor. Member receives a reduced benefit for life with the same benefit continuing for life of beneficiary upon member's death.   |
| Option 3                    | Joint and 50% to survivor. Member receives a reduced benefit for life with one-half members' benefit continuing to beneficiary for life upon member's death.   |
| Other Options               | Other options are available with certain restrictions.   |
| Post-Retirement Adjustments | The Board may from time to time grant a Cost of Living Adjustment.   |



## SCHEDULE E (continued)

### Contributions

#### By Members

##### Old Plan

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

##### New Plan and GSEPS

Member contributions are 1.25% of annual compensation

#### By Employers

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



**SCHEDULE F**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

Adopted by the Board December 16, 2010.

**VALUATION INTEREST RATE:** 7.50 per annum, compounded annually, net of expenses, composed of a 3.00% inflation assumption and a 4.50% real rate of investment return assumption.

**SALARY INCREASES:**

| Age | Assumed Annual Rate of Salary Increase |
|-----|--|
| 20  | 9.25%                                  |
| 25  | 8.25                                   |
| 30  | 6.25                                   |
| 35  | 5.75                                   |
| 40  | 5.45                                   |
| 45  | 5.45                                   |
| 50  | 5.45                                   |
| 55  | 5.45                                   |
| 60  | 5.45                                   |
| 65  | 5.45                                   |

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

|    | Annual Rates of |              |                   |              |
|----|-----------------|--------------|-------------------|--------------|
|    | <u>Death</u>    |              | <u>Disability</u> |              |
|    | <u>Men</u>      | <u>Women</u> | <u>Men</u>        | <u>Women</u> |
| 20 | .035%           | .019%        | .05%              | .02%         |
| 25 | .038            | .021         | .05               | .02          |
| 30 | .044            | .026         | .05               | .02          |
| 35 | .077            | .048         | .05               | .02          |
| 40 | .108            | .071         | .25               | .10          |
| 45 | .151            | .112         | .50               | .25          |
| 50 | .214            | .168         | .75               | .50          |
| 55 | .362            | .272         | 1.10              | .82          |
| 60 | .675            | .506         | --                | --           |
| 65 | 1.274           | .971         | --                | --           |
| 69 | 1.980           | 1.486        | --                | --           |



SCHEDULE F (continued)

| <u>Annual Rates of Withdrawal</u> |                         |            |                      |
|-----------------------------------|-------------------------|------------|----------------------|
| <u>Age</u>                        | <u>Years of Service</u> |            |                      |
|                                   | <u>0-4</u>              | <u>5-9</u> | <u>10 &amp; Over</u> |
| <u>Males</u>                      |                         |            |                      |
| 20                                | 31.00%                  |            |                      |
| 25                                | 26.00                   | 17.00%     |                      |
| 30                                | 22.50                   | 12.00      | 7.50%                |
| 35                                | 21.00                   | 10.00      | 7.00                 |
| 40                                | 19.00                   | 9.50       | 5.00                 |
| 45                                | 18.00                   | 9.00       | 3.75                 |
| 50                                | 15.50                   | 7.00       | 3.75                 |
| 55                                | 13.00                   | 6.50       | 4.00                 |
| 60                                | 15.00                   | 7.00       |                      |
| 65                                | 15.00                   | 9.50       |                      |
| <u>Females</u>                    |                         |            |                      |
| 20                                | 31.00%                  |            |                      |
| 25                                | 24.00                   | 19.00%     |                      |
| 30                                | 21.00                   | 13.00      | 7.75%                |
| 35                                | 19.50                   | 10.50      | 6.75                 |
| 40                                | 17.50                   | 9.00       | 4.50                 |
| 45                                | 15.50                   | 8.00       | 3.50                 |
| 50                                | 15.00                   | 7.00       | 3.50                 |
| 55                                | 12.50                   | 6.50       | 4.00                 |
| 60                                | 12.50                   | 6.50       |                      |
| 65                                | 17.00                   | 10.00      |                      |



**SCHEDULE F (continued)**

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

| Age | Old Plan         |        |                    |        |          |        |                    |        |
|-----|------------------|--------|--------------------|--------|----------|--------|--------------------|--------|
|     | Early Retirement |        | Age 60 or 30 years |        | 34 years |        | More than 34 years |        |
|     | Male             | Female | Male               | Female | Male     | Female | Male               | Female |
| 55  | 3.0%             | 4.0%   | 11.5%              | 9.0%   | 100.0%   | 100.0% | 90.0%              | 90.0%  |
| 56  | 3.5              | 6.0    | 12.0               | 11.0   | 100.0    | 100.0  | 70.0               | 70.0   |
| 57  | 4.0              | 6.0    | 12.0               | 13.0   | 100.0    | 100.0  | 70.0               | 70.0   |
| 58  | 5.0              | 6.0    | 13.0               | 15.0   | 95.0     | 95.0   | 70.0               | 70.0   |
| 59  | 6.0              | 6.0    | 16.0               | 16.0   | 95.0     | 95.0   | 70.0               | 70.0   |
| 60  |                  |        | 17.0               | 20.0   | 95.0     | 95.0   | 50.0               | 60.0   |
| 62  |                  |        | 37.0               | 40.0   | 90.0     | 90.0   | 50.0               | 60.0   |
| 64  |                  |        | 20.0               | 30.0   | 90.0     | 90.0   | 15.0               | 60.0   |
| 66  |                  |        | 30.0               | 35.0   | 30.0     | 35.0   | 30.0               | 35.0   |
| 68  |                  |        | 20.0               | 25.0   | 20.0     | 25.0   | 20.0               | 25.0   |
| 70  |                  |        | 45.0               | 35.0   | 45.0     | 35.0   | 45.0               | 35.0   |
| 75  |                  |        | 100.0              | 100.0  | 100.0    | 100.0  | 100.0              | 100.0  |

| Age | New Plan and GSEPS |        |                    |        |
|-----|--------------------|--------|--------------------|--------|
|     | Early Retirement   |        | Normal Retirement* |        |
|     | Male               | Female | Male               | Female |
| 55  | 10.0%              | 8.0%   | 50.0%              | 40.0%  |
| 56  | 10.0               | 8.0    | 50.0               | 40.0   |
| 57  | 10.0               | 9.0    | 50.0               | 40.0   |
| 58  | 10.0               | 10.0   | 30.0               | 40.0   |
| 59  | 10.0               | 15.0   | 30.0               | 40.0   |
| 60  |                    |        | 17.0               | 20.0   |
| 62  |                    |        | 38.0               | 36.0   |
| 64  |                    |        | 25.0               | 28.0   |
| 66  |                    |        | 35.0               | 35.0   |
| 68  |                    |        | 20.0               | 25.0   |
| 70  |                    |        | 20.0               | 25.0   |
| 75  |                    |        | 100.0              | 100.0  |

\* An additional 10% of active New Plan and GSEPS members less than age 60 are expected to retire in the year in which they attain 30 years of service



### SCHEDULE F (continued)

**DEATHS AFTER RETIREMENT:** The RP-2000 Combined Mortality Table is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table set back eleven years for males is used for the period after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 16, 2010, the numbers of expected future deaths are 7-9% less than the actual number of deaths that occurred during the study period for healthy retirees and 8-12% less than expected under the selected table for disabled retirees. Representative values of the assumed annual rates of mortality after service retirement are as follows:

| Age | Males | Females | Age | Males  | Females |
|-----|-------|---------|-----|--------|---------|
| 40  | .108% | .071%   | 65  | 1.274% | .971%   |
| 45  | .151  | .112    | 70  | 2.221  | 1.674   |
| 50  | .214  | .168    | 75  | 3.783  | 2.811   |
| 55  | .362  | .272    | 80  | 6.437  | 4.588   |
| 60  | .675  | .506    | 85  | 11.076 | 7.745   |

**ADMINISTRATIVE EXPENSES:** Budgeted administrative expenses are added to the normal contribution rate.

**AMORTIZATION METHOD:** Level dollar amortization.

**ASSET METHOD:** Market Value.

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

**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 – 4.0%
- Old Plan members who retire on normal retirement – 2.5%
- All New Plan retirements and Old Plan early retirement – 2.0%

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



## SCHEDULE G

### 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.

#### 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 25 years of the valuation date for the first valuation conducted following the adoption of this Policy (i.e. the June 30, 2013 valuation date).
- **Unfunded Actuarial Accrued Liability (UAAL)**
  - **Transitional UAAL** – The UAAL established as of the initial valuation date for which this funding policy is adopted shall be known as the Transitional UAAL.
  - **New Incremental UAAL** – Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit changes, 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 25 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 25 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.



## **SCHEDULE G (continued)**

- 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), would be expected to maintain reasonably stable contribution rates.

### **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 7.50% net of investment expenses.
- 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, beginning with the June 30, 2013 actuarial valuation.
  - Prior to the June 30, 2013 valuation, the differences between actual and expected market value of assets were recognized over a seven-year period. For the June 30, 2013 valuation, all then-current deferred gains and losses will be recognized immediately, and the initial new five-year period will begin immediately thereafter.

The employer contribution rates determined in an annual actuarial valuation will be at least sufficient to satisfy the annual normal cost of the System and amortize the UAAL as a level dollar amount over a period not to exceed 25 years (for the UAAL as of the June 30, 2013 valuation date, and for each successive year of gains and losses incurred in years following the June 30, 2013 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.

### **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.