

Georgia State Employees' Assurance Department

GASB Statement No. 75 Report



Prepared as of June 30, 2024

March 11, 2025

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

Members of the Board:

Presented in this report is information to assist the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 75 for the participating employers, and to identify the information to be provided by the actuary, CavMac. The information is presented for the period ending June 30, 2024 (the Measurement Date).

GASB Statement No. 75 (GASB 75) establishes accounting and financial reporting requirements for governmental employers who have other postemployment benefits (OPEB) plans.

The annual actuarial valuation performed as of June 30, 2023 was used as the basis for much of the information presented as of June 30, 2024 in this report. The valuation was based upon data provided by the Retirement System staff concerning active, inactive, and retired members along with pertinent and financial information. While not verifying data at the source, the actuary performed tests for consistency and reasonableness. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System.

To the best of our knowledge, the information contained in this report is complete and accurate. The calculations were performed by qualified actuaries according to generally accepted actuarial principles and practices, as well as in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. In order to prepare the results in this report, we have utilized actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.



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The calculations are based on the current provisions of the System and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System and, in our opinion, meet the requirements of GASB 74. Edward Koebel and Ben Mobley are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB 74 and GASB 75 for accounting valuation purposes and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 74 and GASB 75 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Respectfully submitted,

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

Ben Mobley, ASA, FCA, MAAA
Consulting Actuary



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SECTION I - INTRODUCTION

REPORT OF THE ANNUAL GASB STATEMENT NO. 75 STATE EMPLOYEES' ASSURANCE DEPARTMENT RETIRED AND VESTED INACTIVE MEMBERS TRUST FUND

PREPARED AS OF JUNE 30, 2024

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

This report, prepared as of June 30, 2024 (the Measurement Date), presents information to assist the employers participating in SEAD in meeting the requirements of GASB 75 for the fiscal year ending June 30, 2025 (the Reporting Date). Much of the material provided in this report is based on the data, assumptions and results of the annual actuarial valuation of SEAD as of June 30, 2023. The results of that valuation were detailed in a report dated April 18, 2024.

The Net OPEB Liability (Asset) (NOL) shown in the GASB Statement No. 74 Report for the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund Prepared as of June 30, 2024 and submitted September 12, 2024 is the collective NOL used for purposes of GASB 75. Please refer to that report for the derivation of the collective NOL.

OPEB Expense (OE) includes amounts for Service Cost (the Normal Cost under Entry Age Normal (EAN) for the year), interest on the TOL, employee contributions, administrative expenses, other cash flows during the year, recognition of increases/decreases in the TOL due to changes in the benefit structure, actual versus expected experience, actuarial assumption changes, and recognition of investment gains/losses. The actual experience and assumption change impacts are recognized over the average expected remaining service life of the Plan membership as of the beginning of the measurement period, while investment gains/losses are recognized equally over five years. The development of the OE is shown in Section IV.

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





SECTION I - INTRODUCTION

Since there are currently no required employer contributions to SEAD, these collective amounts have been allocated based on fiscal year payroll of SEAD members during the measurement period to determine the proportionate share associated with each participating employer. If employer contributions were required, SEAD would receive contributions directly from the State Department of Revenue (DOR) and from the State Courts for certain members of ERS who are employees of certain participating employers. The State would make contributions to SEAD for its employees who are members of JRS and also on behalf of members of JRS who are employees of the participating county employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB 75 and the DOR, State Courts, and the State of Georgia are treated as a nonemployer contributing entities in SEAD.

For these employers that would not contribute directly to the SEAD, there is no NOL or deferred inflows or outflows to report in their financial statements. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective NOL that is associated with the employer. In addition, each of these employers must recognize the total OE associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective OE associated with the employer.

Schedule A of this report shows the amount of employer payroll for the years ending June 30, 2023 and June 30, 2024. Schedule A also shows the proportionate share percentages that have been determined based on these payrolls.

Based on these percentages we have determined the proportionate share amounts of the NOL, OE and Deferred Inflows and Deferred Outflows associated with each participating employer. These amounts are shown in Schedule B.

Section II of this report is a summary of the principal results of the collective amounts under GASB 75. Section III provides the results of all the necessary calculations, presented in the order laid out in GASB 75 for note disclosure and Section V shows the Required Supplementary Information (RSI).

The sections that follow provide the results of all the required calculations, presented in the order laid out in GASB 75 for note disclosure and Required Supplementary Information (RSI).





SECTION II - SUMMARY OF COLLECTIVE AMOUNTS

(\$ in thousands)	
Valuation Date (VD):	June 30, 2023
Measurement Date (MD):	June 30, 2024
Reporting Date (RD):	June 30, 2025
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Measurement Date	3.94%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	7.00%
Net OPEB Liability (Asset):	
Total OPEB Liability (TOL)	\$ 1,017,833
Fiduciary Net Position (FNP)	<u>1,579,095</u>
Net OPEB Liability (Asset) (NOL = TOL – FNP)	\$ <u>(561,262)</u>
FNP as a percentage of TOL	155.14%
Collective OPEB Expense (Income):	\$ (45,812)
Deferred Outflow of Resources:	\$ 2,255
Deferred Inflow of Resources:	\$ 50,048





SECTION III - FINANCIAL STATEMENT NOTES

The material presented herein will follow the order presented in GASB 75. Paragraph numbers are provided for ease of reference.

Paragraph 92 and 93(a)-(d): These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TOL. The complete set of actuarial assumptions utilized in developing the TOL are outlined in Schedule E. The TOL was determined by an actuarial valuation as of June 30, 2023, using the following key actuarial assumptions:

Inflation	2.50 percent
Salary increases, including inflation	
ERS	3.00 – 6.75 percent
JRS	3.75 percent
LRS	N/A
Investment rate of return	7.00 percent, net of investment expense, including inflation
Healthcare cost trend rate	N/A

Mortality rates are as follows:

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

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





SECTION III - FINANCIAL STATEMENT NOTES

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of actuarial experience studies for the three pension systems that have members participating in the Fund, covering the period from July 1, 2014 – June 30, 2019. In the experience studies, the long-term assumed rate of return that was recommended by the actuary and adopted by the Board was 7.00%. Based on the funding policy adopted by the Board, the assumed investment rate of return used in the funding valuation will be reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, if the actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, until the rate reaches the long-term assumed investment rate of return. However, for GASB purposes, the Total OPEB Liability (TOL) will be based on the long-term assumed investment rate of return of 7.00%.

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.0%	1.5%
US Large Stocks	46.4%	9.1%
US Small Stocks	1.1%	13.0%
Int'l Developed Mkt Stocks	13.6%	9.1%
Int'l Emerging Mkt Stocks	3.9%	11.1%
Alternatives	5.0%	10.6%
Total	100.0%	

*Net of inflation





SECTION III - FINANCIAL STATEMENT NOTES

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

Paragraph 94(g): This paragraph requires disclosure of the sensitivity of the Net OPEB Liability (Asset) to changes in the the discount rate. The following presents the Net OPEB Liability (Asset), calculated using the discount rate of 7.00 percent, as well as the Net OPEB Liability (Asset) calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate (\$ thousands):

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Fund’s Net OPEB Liability (Asset)	\$(429,845)	\$(561,262)	\$(669,239)

Paragraph 96(a): This paragraph requires the disclosure of the employer’s proportionate share of the Collective NOL and if an employer has as special funding situation, the portion of the nonemployer contributing entities proportionate share of the collective NOL that is associated with the employer. These amounts are shown in Schedule B.

Paragraph 96(b): This paragraph requires disclosure of the employer’s proportion of the collective NOL and the change in the proportion since the prior measurement date. These amounts are shown in Schedule A.

Paragraph 96(c): June 30, 2023 is the actuarial valuation date upon which the TOL is based. An expected TOL is determined as of June 30, 2024 using standard roll-forward techniques. The procedure used to determine the TOL as of June 30, 2024 is shown on page 7 of the GASB 74 report for SEAD submitted September 12, 2024.

Paragraphs 96(d): There were no changes in the assumptions that affected the measurement of the TOL since the prior measurement date.

Paragraphs 96(e): There were no changes in the benefit terms that affected the measurement of the TOL since the prior measurement date.





SECTION III - FINANCIAL STATEMENT NOTES

Paragraph 96(f): There were no changes between the measurement date of the collective net OPEB liability (asset) and the employer’s reporting date.

Paragraph 96(g): Please see Section V of the report for the development of the collective OPEB expense. The OE for each employer is shown in Schedule B.

Paragraph 96(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If the amounts will increase OPEB expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive Plan members at the beginning of the measurement period. Investment gains and losses are amortized over a fixed five-year period.

The following table provides a summary of the collective deferred inflows and outflows of resources as of the Measurement Date.

	Collective Deferred Outflows of Resources (\$ thousands)	Collective Deferred Inflows of Resources (\$ thousands)
Differences between expected and actual experience	\$ 2,255	\$ 0
Changes of assumptions	0	0
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>50,048</u>
Total	<u>\$ 2,255</u>	<u>\$ 50,048</u>





SECTION III - FINANCIAL STATEMENT NOTES

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

COLLECTIVE DEFERRED OUTFLOWS AND INFLOWS FOR DIFFERENCES BETWEEN EXPECTED AND ACTUAL EXPERIENCE (\$ in thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2024	\$6,764	\$0	1.5	\$0	\$0	\$6,764	\$0	\$4,509	\$0	\$2,255	\$0
2023	6,841	0	1.7	2,817	0	0	0	2,817	0	0	0
2022	3,562	0	1.9	0	0	0	0	0	0	0	0
2021	0	2,342	2.1	0	0	0	0	0	0	0	0
2020	0	4,670	2.3	0	0	0	0	0	0	0	0
Total				<u>\$2,817</u>	<u>\$0</u>	<u>\$6,764</u>	<u>\$0</u>			<u>\$2,255</u>	<u>\$0</u>





SECTION III - FINANCIAL STATEMENT NOTES

COLLECTIVE DEFERRED OUTFLOWS AND INFLOWS FROM ASSUMPTION CHANGES (\$ in thousands)											
Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2024	\$0	\$0	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	0	0	1.7	0	0	0	0	0	0	0	0
2022	0	0	1.9	0	0	0	0	0	0	0	0
2021	0	36,651	2.1	0	0	0	0	0	0	0	0
2020	0	0	2.3	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>





SECTION III - FINANCIAL STATEMENT NOTES

COLLECTIVE DEFERRED OUTFLOWS AND INFLOWS FOR DIFFERENCES IN INVESTMENT EXPERIENCE (\$ in thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2024	\$0	\$96,696	5.0	\$0	\$0	\$0	\$96,696	\$0	\$19,339	\$0	\$77,357
2023	0	54,994	5.0	0	43,995	0	0	0	10,999	0	32,996
2022	287,185	0	5.0	172,311	0	0	0	57,437	0	114,874	0
2021	0	272,841	5.0	0	109,137	0	0	0	54,568	0	54,569
2020	23,276	0	5.0	4,656	0	0	0	4,656	0	0	0
Total				<u>\$176,967</u>	<u>\$153,132</u>	<u>\$0</u>	<u>\$96,696</u>			<u>\$114,874</u>	<u>\$164,922</u>
Net difference between projected and actual earnings on investments											\$50,048





SECTION III - FINANCIAL STATEMENT NOTES

Summary of Collective Deferred Outflows and Inflows (\$ thousands)					
Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Outflows of Resources:					
Difference between expected and actual experience					
2024	1.5	\$0	\$6,764	\$4,509	\$2,255
2023	1.7	2,817	0	2,817	0
2022	1.9	0	0	0	0
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
Difference between expected and actual assumptions					
2024	1.5	\$0	\$0	\$0	\$0
2023	1.7	0	0	0	0
2022	1.9	0	0	0	0
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
Difference between projected and actual earnings					
2024	5.0	\$0	\$0	\$0	\$0
2023	5.0	(43,995)	0	(43,995)	0
2022	5.0	172,311	0	172,311	0
2021	5.0	(109,137)	0	(109,137)	0
2020	5.0	4,656	0	4,656	0
Subtotal					\$0
Total Deferred Outflows of Resources		<u>\$26,652</u>	<u>\$6,764</u>	<u>\$31,161</u>	<u>\$2,255</u>
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2024	1.5	\$0	\$0	\$0	\$0
2023	1.7	0	0	0	0
2022	1.9	0	0	0	0
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
Difference between expected and actual assumptions					
2024	1.5	\$0	\$0	\$0	\$0
2023	1.7	0	0	0	0
2022	1.9	0	0	0	0
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
Difference between projected and actual earnings					
2024	5.0	\$0	\$96,696	\$19,339	\$77,357
2023	5.0	0	43,995	10,999	32,996
2022	5.0	0	(172,311)	(57,437)	(114,874)
2021	5.0	0	109,137	54,568	54,569
2020	5.0	0	(4,656)	(4,656)	0
Subtotal					\$50,048
Total Deferred Inflows of Resources		<u>\$0</u>	<u>\$72,861</u>	<u>\$22,813</u>	<u>\$50,048</u>





SECTION III - FINANCIAL STATEMENT NOTES

Paragraph 96(i): The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Deferred Amounts to be recognized in Fiscal Years Ending	
	Deferred Outflows / (Inflows) of Resources (\$ thousands)
Year 1	\$(25,215)
Year 2	\$27,099
Year 3	\$(30,337)
Year 4	\$(19,340)
Year 5	\$0
Thereafter	\$0

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





SECTION IV - OPEB EXPENSE

The OPEB Expense (OE) consists of a number of different items. GASB 75 refers to the first item as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the TOL at the Discount Rate in effect as of the Prior Measurement Date.

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

- benefit changes, or
- actual versus expected experience, or
- changes in assumptions or other inputs.

Benefit changes, which are reflected immediately, will increase OE if there is a benefit improvement for existing Plan members or decrease OE if there is a benefit reduction. For the year ended June 30, 2024, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership determined at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2024, this number of years for the active members is 5.8. The average expected remaining service life of the inactive members is zero. The number of years to use for the amortization is the weighted average for all active and inactive members, or 1.5 years.

The last item under changes in TOL are changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, or 1.5 years.

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

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





SECTION IV - OPEB EXPENSE

Collective OPEB Expense (\$ in thousands) Determined as of the Measurement Date	
Service Cost	\$ 2,228
Interest on the TOL and net cash flow	\$ 67,632
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ 4,509
Expensed portion of current-period changes of assumptions	\$ 0
Member contributions	\$ (2,533)
Projected earnings on plan investments	\$ (98,559)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ (19,339)
Administrative expense	\$ 907
Other	\$ 0
Recognition of beginning deferred outflows and inflows of resources as OPEB expense	\$ <u>(657)</u>
Collective OPEB Expense (Income)	\$ <u>(45,812)</u>





SECTION V - REQUIRED SUPPLEMENTARY INFORMATION

Paragraph 98: Information about factors that significantly affect trends in the amounts in the schedules required by paragraph 98 should be presented as notes to the schedule. Comments on additional years will be added as they occur.

Changes of benefit terms. None.

Changes of assumptions.

A new funding policy was adopted by the Board on March 15, 2018. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

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

Methods and assumptions used in calculations of actuarially determined contributions.

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2024 employer contributions were determined in the June 30, 2021 valuation. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry Age
Amortization method	Level dollar, open
Remaining amortization period	Infinite
Asset valuation method	Fair value of assets
Inflation	2.50 percent
Salary increase, including inflation	
ERS	3.00 – 6.75 percent
JRS	3.75 percent
LRS	N/A
Healthcare Cost Trend Rate	N/A
Investment rate of return	7.20 percent, including inflation





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
		<u>LRS</u>				
STAT	444	General Assembly of Georgia	\$ 1,060,591.51	0.103047%	\$ 976,311.80	0.097328%
		<u>JRS</u>				
STAT	418	Prosecuting Attorneys Council	\$ 936,644.38	0.091004%	\$ 929,232.44	0.092635%
STAT	436	Superior Courts of Georgia	11,329,442.47	1.100769%	10,413,415.50	1.038112%
STAT	442	Georgia Department of Law	117,499.92	0.011416%	121,500.00	0.012112%
STAT	444	General Assembly of Georgia	147,487.40	0.014330%	0.00	0.000000%
	50-001	Appling County Board of Commissioners	123,264.09	0.011976%	132,012.07	0.013160%
	50-005	Baldwin County Board of Commissioners	30,899.96	0.003002%	0.00	0.000000%
	50-023	Catoosa County Board of Commissioners	61,504.20	0.005976%	57,692.51	0.005751%
	50-024	Charlton County Board of Commissioners	81,155.94	0.007885%	83,842.98	0.008358%
	50-027	Chattooga County Board of Commissioners	44,065.83	0.004281%	46,332.78	0.004619%
	50-028	Cherokee County Board of Commissioners	146,062.94	0.014191%	139,790.30	0.013936%
	50-029	Clarke County Board of Commissioners	136,287.42	0.013242%	0.00	0.000000%
	50-031	Clayton County Board of Commissioners	134,790.24	0.013096%	0.00	0.000000%
	50-033	Cobb County Board of Commissioners	288,410.60	0.028022%	282,965.08	0.028209%
	50-034	Coffee County Board of Commissioners	60,149.94	0.005844%	31,249.92	0.003115%
	50-038	Coweta County Board of Commissioners	124,877.16	0.012133%	129,364.37	0.012896%
	50-044	Dekalb County Board of Commissioners	404,370.72	0.039289%	354,475.80	0.035338%
	50-047	Dougherty County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-048	Douglas County Board of Commissioners	134,790.24	0.013096%	134,790.24	0.013437%
	50-051	Effingham County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-054	Evans County Board of Commissioners	97,149.68	0.009439%	105,131.06	0.010480%
	50-056	Fayette County Board of Commissioners	139,790.28	0.013582%	141,790.32	0.014135%
	50-058	Forsyth County Board of Commissioners	215,510.02	0.020939%	142,161.46	0.014172%
	50-060	Fulton County Board of Commissioners	698,534.73	0.067870%	708,919.20	0.070672%
	50-063	Glynn County Board of Commissioners	85,285.80	0.008286%	95,012.55	0.009472%
	50-067	Gwinnett County Board of Commissioners	202,185.36	0.019644%	134,790.24	0.013437%
	50-069	Hall County Board of Commissioners	86,024.80	0.008358%	0.00	0.000000%
	50-081	Jefferson County Board of Commissioners	47,500.02	0.004615%	51,000.06	0.005084%
	50-085	Lamar County Board of Commissioners	124,098.48	0.012057%	124,098.48	0.012371%
	50-089	Liberty County Board of Commissioners	237,093.30	0.023036%	192,775.15	0.019218%
	50-092	Lowndes County Board of Commissioners	133,790.28	0.012999%	135,790.20	0.013537%
	50-095	Madison County Board of Commissioners	100,000.08	0.009716%	115,500.07	0.011514%
	50-098	Mcintosh County Board of Commissioners	155,891.09	0.015146%	162,891.06	0.016239%
	50-100	Miller County Board of Commissioners	65,399.56	0.006354%	65,396.52	0.006519%
	50-101	Mitchell County Board of Commissioners	134,790.24	0.013096%	134,790.24	0.013437%
	50-106	Muscogee County Board of Commissioners	181,378.00	0.017623%	172,801.80	0.017227%
	50-113	Pierce County Board of Commissioners	48,456.19	0.004708%	52,612.68	0.005245%
	50-117	Putnam County Board of Commissioners	62,100.00	0.006034%	62,100.00	0.006191%
	50-121	Richmond County Board of Commissioners	234,297.31	0.022764%	140,619.81	0.014018%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
	50-122	Rockdale County Board of Commissioners	\$ 129,608.50	0.012593%	\$ 43,627.80	0.004349%
	50-124	Screven County Board of Commissioners	39,999.96	0.003886%	39,999.96	0.003988%
	50-127	Stephens County Board of Commissioners	37,995.36	0.003692%	37,995.36	0.003788%
	50-132	Tattnall County Board of Commissioners	74,471.76	0.007236%	74,471.76	0.007424%
	50-137	Tift County Board of Commissioners	118,533.18	0.011517%	122,904.08	0.012252%
	50-140	Treutlen County Board of Commissioners	42,840.00	0.004162%	52,973.40	0.005281%
	50-142	Turner County Board of Commissioners	125,049.60	0.012150%	100,898.45	0.010059%
	50-147	Walton County Board of Commissioners	129,793.12	0.012611%	133,500.00	0.013309%
	50-148	Ware County Board of Commissioners	83,634.89	0.008126%	85,211.23	0.008495%
	50-161	Eighth Judicial Board of Commissioners	207,499.92	0.020161%	211,999.92	0.021134%
		ERS				
AUTH	910-0910	Jekyll Island State Park Authority	\$ 1,648,790.60	0.160197%	\$ 1,300,869.23	0.129683%
AUTH	913-0913	Lake Lanier Island Dev Authority	190,089.12	0.018469%	15,840.76	0.001579%
AUTH	926-0926	Georgia Agriculture Exposition Authority	794,629.89	0.077206%	632,863.02	0.063090%
AUTH	928-0928	Georgia Environmental Finance Authority	1,340,039.69	0.130198%	1,493,901.31	0.148927%
AUTH	936-0936	Agriculture Commodity Commission for Peanuts	278,725.68	0.027081%	289,725.84	0.028883%
AUTH	955-0955	Georgia Superior Court Clerks Coop	611,416.71	0.059405%	550,364.98	0.054866%
AUTH	972-0972	Georgia Federal-State Inspection	1,815,517.03	0.176396%	1,605,904.85	0.160092%
AUTH	973-0973	Georgia Lottery Corporation	62,130.95	0.006037%	77,816.88	0.007758%
CHAR	9030	Georgia School for Innovation and the Classics	0.00	0.000000%	0.00	0.000000%
CHAR	9915	Foothills Charter High School	0.00	0.000000%	0.00	0.000000%
CORT	51-0217	DeKalb County State Court	915,735.84	0.088973%	897,140.33	0.089436%
CORT	51-0237	Bibb County State Court	584,998.22	0.056838%	489,143.47	0.048763%
CORT	51-0248	Chatham County State Court	637,538.97	0.061943%	579,200.10	0.057740%
CSBS	361	Lookout Mountain Community Services	21,632.81	0.002102%	0.00	0.000000%
CSBS	363	Highland Rivers Center Community Service Board	462,416.17	0.044928%	428,808.47	0.042748%
CSBS	365	Cobb County Community Service Board	0.00	0.000000%	0.00	0.000000%
CSBS	368	Dekalb Community Service Board	144,975.20	0.014086%	133,816.72	0.013340%
CSBS	369	View Point Health	179,373.59	0.017428%	139,588.32	0.013916%
CSBS	370	Clayton Community M.H., Substance	36,924.96	0.003588%	38,925.12	0.003880%
CSBS	371	Advantage Behavioral Health Systems	70,532.34	0.006853%	70,081.52	0.006986%
CSBS	372	Pathways Center CSB	46,123.32	0.004481%	48,682.71	0.004853%
CSBS	373	Mcintosh Trail MH, MR and SA CSB	103,441.90	0.010050%	107,525.52	0.010719%
CSBS	374	River Edge Behavioral Health Center	182,366.75	0.017719%	138,697.52	0.013827%
CSBS	376	Oconee Community Service Board	0.00	0.000000%	0.00	0.000000%
CSBS	377	East Central Georgia CSB Serenity BHS	131,116.49	0.012739%	137,066.97	0.013664%
CSBS	379	New Horizons	204,220.10	0.019842%	191,625.58	0.019103%
CSBS	380	Middle Flint Community Service	85,813.77	0.008338%	74,045.28	0.007382%
CSBS	381	CSB of Middle Georgia	129,337.68	0.012566%	117,357.48	0.011699%
CSBS	382	Albany Area Community Service	79,048.63	0.007680%	54,787.75	0.005462%
CSBS	383	The Georgia Pines Community Service	0.00	0.000000%	0.00	0.000000%
CSBS	384	South Georgia Community Service	78,499.56	0.007627%	19,042.08	0.001898%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
CSBS	385	Pineland Area MH, MR and SA CSB	\$ 96,205.68	0.009347%	\$ 103,130.20	0.010281%
CSBS	386	Satilla Community Service Board	124,564.30	0.012103%	129,594.75	0.012919%
CSBS	388	Gateway Behavior Health Services CSB	122,716.49	0.011923%	132,589.20	0.013218%
DFAC	127-001	Appling County DFACS	26,521.68	0.002577%	0.00	0.000000%
DFAC	127-002	Atkinson County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-003	Bacon County DFACS	143,069.76	0.013901%	148,550.68	0.014809%
DFAC	127-004	Baker County DFACS	77,011.68	0.007482%	82,095.70	0.008184%
DFAC	127-005	Baldwin County DFACS	229,223.42	0.022271%	208,049.65	0.020740%
DFAC	127-006	Banks County DFACS	82,701.12	0.008035%	85,662.80	0.008540%
DFAC	127-007	Barrow County DFACS	255,550.27	0.024829%	195,025.50	0.019442%
DFAC	127-008	Bartow County DFACS	340,920.94	0.033124%	339,331.44	0.033828%
DFAC	127-009	Ben Hill County DFACS	148,925.00	0.014470%	139,565.70	0.013913%
DFAC	127-010	Berrien County DFACS	282,384.33	0.027436%	290,819.19	0.028992%
DFAC	127-011	Bibb County DFACS	1,689,994.53	0.164200%	1,416,834.87	0.141244%
DFAC	127-012	Bleckley County DFACS	65,874.12	0.006400%	106,149.84	0.010582%
DFAC	127-013	Brantley County DFACS	253,763.08	0.024656%	241,671.88	0.024092%
DFAC	127-014	Brooks County DFACS	202,425.23	0.019668%	230,866.79	0.023015%
DFAC	127-016	Bulloch County DFACS	134,786.40	0.013096%	176,479.28	0.017593%
DFAC	127-017	Burke County DFACS	202,781.52	0.019702%	172,190.98	0.017166%
DFAC	127-018	Butts County DFACS	230,478.96	0.022393%	238,894.04	0.023815%
DFAC	127-019	Calhoun County DFACS	28,726.92	0.002791%	0.00	0.000000%
DFAC	127-020	Camden County DFACS	200,143.82	0.019446%	148,845.94	0.014838%
DFAC	127-021	Candler County DFACS	44,202.80	0.004295%	55,043.52	0.005487%
DFAC	127-022	Carroll County DFACS	401,909.37	0.039050%	240,699.28	0.023995%
DFAC	127-023	Catoosa County DFACS	138,750.80	0.013481%	49,477.43	0.004932%
DFAC	127-024	Charlton County DFACS	132,033.36	0.012828%	109,364.88	0.010903%
DFAC	127-025	Chatham County DFACS	839,573.84	0.081573%	687,508.96	0.068538%
DFAC	127-027	Chattooga County DFACS	313,363.87	0.030446%	275,141.04	0.027429%
DFAC	127-028	Cherokee County DFACS	523,658.63	0.050879%	476,363.06	0.047489%
DFAC	127-029	Clarke County DFACS	3,680,821.11	0.357629%	3,613,230.31	0.360202%
DFAC	127-030	Clay County DFACS	177,929.04	0.017288%	181,883.02	0.018132%
DFAC	127-031	Clayton County DFACS	2,552,451.06	0.247996%	2,523,146.64	0.251532%
DFAC	127-032	Clinch County DFACS	182,608.56	0.017742%	151,648.06	0.015118%
DFAC	127-033	Cobb County DFACS	2,932,537.51	0.284925%	2,558,591.65	0.255066%
DFAC	127-034	Coffee County DFACS	1,417,373.61	0.137712%	1,447,396.73	0.144291%
DFAC	127-035	Colquitt County DFACS	284,817.72	0.027673%	276,829.75	0.027597%
DFAC	127-036	Columbia County DFACS	1,500,770.61	0.145815%	1,669,864.85	0.166469%
DFAC	127-037	Cook County DFACS	259,861.68	0.025248%	251,996.18	0.025121%
DFAC	127-038	Coweta County DFACS	443,751.64	0.043115%	383,210.56	0.038202%
DFAC	127-039	Crawford County DFACS	185,155.68	0.017990%	148,611.64	0.014815%
DFAC	127-040	Crisp County DFACS	197,058.20	0.019146%	164,712.80	0.016420%
DFAC	127-041	Dade County DFACS	201,102.97	0.019539%	210,861.36	0.021021%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
DFAC	127-042	Dawson County DFACS	\$ 118,637.00	0.011527%	\$ 82,290.56	0.008204%
DFAC	127-043	Decatur County DFACS	376,194.52	0.036551%	340,886.56	0.033983%
DFAC	127-044	DeKalb County DFACS	12,515,406.39	1.215997%	11,961,374.19	1.192428%
DFAC	127-045	Dodge County DFACS	112,516.32	0.010932%	118,855.87	0.011849%
DFAC	127-046	Dooly County DFACS	108,336.56	0.010526%	92,648.69	0.009236%
DFAC	127-047	Dougherty County DFACS	3,866,262.16	0.375646%	3,757,427.25	0.374577%
DFAC	127-048	Douglas County DFACS	736,510.54	0.071559%	492,865.15	0.049134%
DFAC	127-049	Early County DFACS	1,537,812.32	0.149414%	1,494,745.52	0.149011%
DFAC	127-051	Effingham County DFACS	347,839.31	0.033796%	270,459.60	0.026962%
DFAC	127-052	Elbert County DFACS	135,299.28	0.013146%	87,323.80	0.008705%
DFAC	127-053	Emanuel County DFACS	182,354.52	0.017718%	139,559.34	0.013913%
DFAC	127-054	Evans County DFACS	94,863.84	0.009217%	95,464.60	0.009517%
DFAC	127-055	Fannin County DFACS	118,261.48	0.011490%	121,827.36	0.012145%
DFAC	127-056	Fayette County DFACS	623,708.88	0.060600%	629,388.28	0.062744%
DFAC	127-057	Floyd County DFACS	1,931,313.67	0.187646%	1,933,457.18	0.192746%
DFAC	127-058	Forsyth County DFACS	168,096.18	0.016332%	158,808.04	0.015832%
DFAC	127-059	Franklin County DFACS	217,183.44	0.021102%	193,285.89	0.019269%
DFAC	127-060	Fulton County DFACS	5,585,109.32	0.542649%	4,938,838.83	0.492352%
DFAC	127-061	Gilmer County DFACS	147,228.70	0.014305%	129,933.68	0.012953%
DFAC	127-062	Glascok County DFACS	34,576.56	0.003359%	36,576.48	0.003646%
DFAC	127-063	Glynn County DFACS	485,619.25	0.047183%	344,013.04	0.034295%
DFAC	127-064	Gordon County DFACS	295,219.68	0.028684%	303,782.38	0.030284%
DFAC	127-065	Grady County DFACS	264,245.70	0.025674%	190,976.22	0.019038%
DFAC	127-066	Greene County DFACS	242,067.52	0.023519%	227,113.31	0.022641%
DFAC	127-067	Gwinnett County DFACS	3,707,357.84	0.360207%	3,547,620.53	0.353662%
DFAC	127-068	Habersham County DFACS	299,171.14	0.029067%	268,407.16	0.026757%
DFAC	127-069	Hall County DFACS	1,404,577.87	0.136469%	1,467,461.88	0.146291%
DFAC	127-071	Haralson County DFACS	224,120.80	0.021776%	230,278.56	0.022956%
DFAC	127-072	Harris County DFACS	177,579.25	0.017254%	131,127.37	0.013072%
DFAC	127-073	Hart County DFACS	178,105.38	0.017305%	176,159.52	0.017561%
DFAC	127-074	Heard County DFACS	108,625.76	0.010554%	60,037.24	0.005985%
DFAC	127-075	Henry County DFACS	868,404.73	0.084374%	791,102.99	0.078865%
DFAC	127-076	Houston County DFACS	913,390.88	0.088745%	894,857.04	0.089208%
DFAC	127-077	Irwin County DFACS	185,328.24	0.018006%	194,717.56	0.019411%
DFAC	127-078	Jackson County DFACS	176,265.60	0.017126%	181,702.00	0.018114%
DFAC	127-080	Jeff Davis County DFACS	332,926.16	0.032347%	285,562.10	0.028468%
DFAC	127-081	Jefferson County DFACS	134,587.77	0.013077%	148,323.60	0.014786%
DFAC	127-082	Jenkins County DFACS	237,024.08	0.023029%	199,403.70	0.019879%
DFAC	127-083	Johnson County DFACS	99,861.12	0.009703%	103,303.42	0.010298%
DFAC	127-084	Jones County DFACS	326,037.10	0.031678%	307,501.96	0.030655%
DFAC	127-085	Lamar County DFACS	281,918.79	0.027391%	269,554.70	0.026872%
DFAC	127-086	Lanier County DFACS	161,456.88	0.015687%	154,806.79	0.015433%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
DFAC	127-087	Laurens County DFACS	\$ 4,881,163.41	0.474254%	\$ 4,548,100.18	0.453399%
DFAC	127-088	Lee County DFACS	196,930.56	0.019134%	200,555.88	0.019993%
DFAC	127-089	Liberty County DFACS	309,152.76	0.030037%	246,235.64	0.024547%
DFAC	127-091	Long County DFACS	39,130.82	0.003802%	37,708.80	0.003759%
DFAC	127-092	Lowndes County DFACS	563,229.54	0.054723%	449,909.91	0.044851%
DFAC	127-093	Lumpkin County DFACS	157,395.12	0.015293%	128,359.11	0.012796%
DFAC	127-094	Macon County DFACS	0.00	0.000000%	22,054.32	0.002199%
DFAC	127-095	Madison County DFACS	203,640.15	0.019786%	324,542.81	0.032354%
DFAC	127-096	Marion County DFACS	69,126.48	0.006716%	71,126.40	0.007091%
DFAC	127-097	Mcduffie County DFACS	165,834.24	0.016112%	164,675.32	0.016416%
DFAC	127-099	Meriwether County DFACS	400,558.72	0.038918%	364,144.22	0.036301%
DFAC	127-101	Mitchell County DFACS	102,105.40	0.009921%	123,668.64	0.012329%
DFAC	127-102	Monroe County DFACS	265,817.04	0.025827%	273,446.01	0.027260%
DFAC	127-103	Montgomery County DFACS	122,447.12	0.011897%	120,991.66	0.012062%
DFAC	127-104	Morgan County DFACS	70,344.64	0.006835%	86,649.16	0.008638%
DFAC	127-105	Murray County DFACS	327,768.23	0.031846%	350,973.73	0.034989%
DFAC	127-106	Muscogee County DFACS	1,111,837.41	0.108026%	981,711.86	0.097867%
DFAC	127-107	Newton County DFACS	359,415.02	0.034921%	213,329.30	0.021267%
DFAC	127-110	Paulding County DFACS	321,469.12	0.031234%	342,942.56	0.034188%
DFAC	127-111	Peach County DFACS	427,192.08	0.041506%	367,855.60	0.036671%
DFAC	127-112	Pickens County DFACS	215,448.34	0.020933%	222,817.28	0.022213%
DFAC	127-113	Pierce County DFACS	109,415.52	0.010631%	110,535.84	0.011019%
DFAC	127-114	Pike County DFACS	81,818.16	0.007949%	85,818.24	0.008555%
DFAC	127-115	Polk County DFACS	534,170.88	0.051900%	485,095.33	0.048359%
DFAC	127-116	Pulaski County DFACS	37,890.00	0.003681%	12,336.64	0.001230%
DFAC	127-117	Putnam County DFACS	1,167,809.18	0.113464%	1,170,878.37	0.116725%
DFAC	127-119	Rabun County DFACS	159,615.84	0.015508%	162,736.32	0.016223%
DFAC	127-120	Randolph County DFACS	44,697.60	0.004343%	43,817.76	0.004368%
DFAC	127-121	Richmond County DFACS	1,737,968.51	0.168861%	1,537,318.22	0.153255%
DFAC	127-122	Rockdale County DFACS	334,056.18	0.032457%	291,640.73	0.029074%
DFAC	127-123	Schley County DFACS	41,401.68	0.004023%	30,420.00	0.003033%
DFAC	127-124	Screven County DFACS	57,847.68	0.005620%	59,847.84	0.005966%
DFAC	127-125	Seminole County DFACS	210,003.84	0.020404%	215,223.84	0.021456%
DFAC	127-126	Spalding County DFACS	1,666,780.20	0.161944%	1,624,291.12	0.161925%
DFAC	127-127	Stephens County DFACS	264,496.43	0.025698%	199,257.04	0.019864%
DFAC	127-128	Stewart County DFACS	97,740.96	0.009497%	98,861.28	0.009855%
DFAC	127-129	Sumter County DFACS	2,242,864.30	0.217917%	2,184,288.02	0.217751%
DFAC	127-130	Talbot County DFACS	74,301.64	0.007219%	70,000.08	0.006978%
DFAC	127-131	Taliaferro County DFACS	43,975.68	0.004273%	45,609.68	0.004547%
DFAC	127-132	Tattnall County DFACS	159,905.08	0.015536%	180,777.90	0.018022%
DFAC	127-133	Taylor County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-134	Telfair County DFACS	248,292.08	0.024124%	245,234.16	0.024447%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
DFAC	127-135	Terrell County DFACS	\$ 141,805.14	0.013778%	\$ 89,440.26	0.008916%
DFAC	127-136	Thomas County DFACS	424,183.50	0.041214%	392,691.28	0.039147%
DFAC	127-137	Tift County DFACS	358,694.40	0.034851%	357,712.80	0.035660%
DFAC	127-138	Toombs County DFACS	213,013.38	0.020696%	156,440.91	0.015596%
DFAC	127-139	Towns County DFACS	86,501.28	0.008404%	77,844.91	0.007760%
DFAC	127-140	Treutlen County DFACS	64,718.64	0.006288%	66,718.80	0.006651%
DFAC	127-141	Troup County DFACS	632,310.88	0.061435%	702,720.97	0.070054%
DFAC	127-142	Turner County DFACS	80,187.62	0.007791%	81,654.48	0.008140%
DFAC	127-143	Twiggs County DFACS	104,647.44	0.010168%	75,660.03	0.007543%
DFAC	127-144	Union County DFACS	159,504.96	0.015498%	216,541.90	0.021587%
DFAC	127-145	Upson County DFACS	340,318.88	0.033065%	301,215.29	0.030028%
DFAC	127-146	Walker County DFACS	252,054.32	0.024490%	214,144.72	0.021348%
DFAC	127-147	Walton County DFACS	174,011.76	0.016907%	157,292.71	0.015680%
DFAC	127-148	Ware County DFACS	300,424.64	0.029189%	275,130.16	0.027428%
DFAC	127-149	Warren County DFACS	48,725.56	0.004734%	42,831.40	0.004270%
DFAC	127-150	Washington County DFACS	127,968.12	0.012433%	151,487.52	0.015102%
DFAC	127-151	Wayne County DFACS	157,349.80	0.015288%	120,149.20	0.011978%
DFAC	127-152	Webster County DFACS	99,648.96	0.009682%	75,231.42	0.007500%
DFAC	127-153	Wheeler County DFACS	24,337.92	0.002365%	0.00	0.000000%
DFAC	127-154	White County DFACS	43,333.28	0.004210%	67,000.05	0.006679%
DFAC	127-155	Whitfield County DFACS	1,493,907.27	0.145148%	1,590,726.23	0.158579%
DFAC	127-156	Wilcox County DFACS	164,329.88	0.015966%	150,959.60	0.015049%
DFAC	127-157	Wilkes County DFACS	110,311.62	0.010718%	126,656.25	0.012626%
DFAC	127-158	Wilkinson County DFACS	96,584.05	0.009384%	70,353.16	0.007013%
DFAC	127-159	Worth County DFACS	181,976.26	0.017681%	186,346.56	0.018577%
HLTH	128-001	Appling County Health Dept	176,475.76	0.017146%	166,221.13	0.016571%
HLTH	128-002	Atkinson County Health Dept	126,809.78	0.012321%	87,703.28	0.008743%
HLTH	128-003	Bacon County Health Dept	74,424.42	0.007231%	76,758.96	0.007652%
HLTH	128-004	Baker County Health Dept	193,794.07	0.018829%	144,789.69	0.014434%
HLTH	128-005	Baldwin County Health Dept	229,988.61	0.022346%	240,293.52	0.023955%
HLTH	128-006	Banks County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-007	Barrow County Public Health	217,970.28	0.021178%	226,007.04	0.022531%
HLTH	128-008	Bartow County Health Dept	198,240.22	0.019261%	206,829.70	0.020619%
HLTH	128-009	Ben Hill County Health Dept	179,844.00	0.017474%	104,175.62	0.010385%
HLTH	128-010	Berrien County Health Dept	42,987.84	0.004177%	45,130.08	0.004499%
HLTH	128-011	Bibb County Health Dept	502,421.72	0.048815%	461,666.15	0.046023%
HLTH	128-013	Brantley County Health Dept	101,684.38	0.009880%	0.00	0.000000%
HLTH	128-014	Brooks County Health Dept	98,530.00	0.009573%	102,727.20	0.010241%
HLTH	128-015	Bryan County Health Dept	67,834.64	0.006591%	73,260.04	0.007303%
HLTH	128-016	Bulloch County Physical Health	248,250.83	0.024120%	160,852.98	0.016035%
HLTH	128-017	Burke County Health Dept	406,579.84	0.039503%	374,380.98	0.037322%
HLTH	128-018	Butts County Health Dept	66,158.40	0.006428%	68,158.32	0.006795%





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HLTH	128-019	Calhoun County Health Dept	\$ 43,828.09	0.004258%	\$ 46,591.94	0.004645%
HLTH	128-020	Camden County Health Dept	192,677.12	0.018721%	237,582.96	0.023685%
HLTH	128-021	Candler County Health Dept	62,181.84	0.006042%	68,168.40	0.006796%
HLTH	128-022	Carroll County Health Dept	313,959.68	0.030504%	227,673.87	0.022697%
HLTH	128-023	Catoosa County Health Dept	166,933.11	0.016219%	173,558.64	0.017302%
HLTH	128-024	Charlton County Health Dept	70,082.19	0.006809%	72,789.36	0.007256%
HLTH	128-025	Chatham County Health Dept	1,945,076.24	0.188984%	1,805,052.48	0.179945%
HLTH	128-027	Chattooga County Health Dept	363,529.70	0.035321%	374,572.32	0.037341%
HLTH	128-028	Cherokee County Health Dept	2,659,964.42	0.258442%	2,516,586.44	0.250878%
HLTH	128-029	Clarke County Health Dept	1,302,854.68	0.126585%	1,319,757.11	0.131566%
HLTH	128-031	Clayton County Health Dept	1,062,676.49	0.103250%	1,122,680.35	0.111920%
HLTH	128-032	Clinch County Health Dept	82,557.09	0.008021%	56,024.00	0.005585%
HLTH	128-033	Cobb County Health Dept	2,854,664.99	0.277359%	2,898,949.62	0.288996%
HLTH	128-034	Coffee County Health Dept	136,228.22	0.013236%	154,873.59	0.015439%
HLTH	128-035	Colquitt County Health Dept	191,668.98	0.018623%	173,922.03	0.017338%
HLTH	128-036	Columbia County Health Dept	459,900.46	0.044684%	488,128.36	0.048661%
HLTH	128-037	Cook County Health Dept	112,005.60	0.010882%	120,262.65	0.011989%
HLTH	128-038	Coweta County Health Dept	399,012.76	0.038768%	270,740.40	0.026990%
HLTH	128-039	Crawford County Health Dept	120,736.30	0.011731%	136,016.66	0.013559%
HLTH	128-041	Dade County Health Dept	155,795.72	0.015137%	155,339.66	0.015486%
HLTH	128-042	Dawson County Health Dept	322,216.32	0.031307%	213,428.44	0.021277%
HLTH	128-043	Decatur County Health Dept	282,804.73	0.027477%	303,158.42	0.030222%
HLTH	128-044	Dekalb County Health Dept	4,787,492.43	0.465153%	4,410,467.90	0.439679%
HLTH	128-045	Dodge County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-047	Dougherty County Health Dept	3,178,553.19	0.308828%	3,196,707.21	0.318679%
HLTH	128-048	Douglas County Health Dept	180,279.77	0.017516%	193,811.46	0.019321%
HLTH	128-049	Early County Health Dept	114,197.45	0.011095%	117,821.88	0.011746%
HLTH	128-051	Effingham County Health Dept	207,024.19	0.020114%	136,061.96	0.013564%
HLTH	128-052	Elbert County Health Dept	58,547.04	0.005688%	60,546.96	0.006036%
HLTH	128-053	Emanuel County Health Dept	152,174.50	0.014785%	215,821.20	0.021515%
HLTH	128-054	Evans County Health Dept	85,038.81	0.008262%	94,925.28	0.009463%
HLTH	128-055	Fannin County Health Dept	116,691.00	0.011338%	93,970.92	0.009368%
HLTH	128-056	Fayette County Health Dept	311,264.48	0.030242%	255,817.02	0.025502%
HLTH	128-057	Floyd County Health Dept	1,886,799.80	0.183322%	1,947,555.88	0.194152%
HLTH	128-058	Forsyth County Health Dept	218,159.26	0.021196%	164,241.02	0.016373%
HLTH	128-059	Franklin County Health Dept	261,646.72	0.025422%	237,435.36	0.023670%
HLTH	128-060	Fulton County Health Dept	565,860.89	0.054979%	478,863.01	0.047738%
HLTH	128-061	Gilmer County Health Dept	324,154.00	0.031495%	313,059.96	0.031209%
HLTH	128-063	Glynn County Health Dept	1,854,795.22	0.180212%	1,759,771.68	0.175431%
HLTH	128-064	Gordon County Health Dept	545,970.20	0.053046%	554,678.88	0.055296%
HLTH	128-065	Grady County Health Dept	218,386.94	0.021218%	212,666.35	0.021201%
HLTH	128-066	Greene County Health Dept	147,746.86	0.014355%	146,434.08	0.014598%





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HLTH	128-067	Gwinnett County Health Dept	\$ 4,255,802.15	0.413494%	\$ 4,310,665.37	0.429730%
HLTH	128-068	Habersham County Health Dept	90,104.24	0.008755%	116,312.62	0.011595%
HLTH	128-069	Hall County Health Dept	2,173,169.56	0.211145%	2,031,278.55	0.202498%
HLTH	128-070	Hancock County Health Dept	121,029.51	0.011759%	84,865.44	0.008460%
HLTH	128-071	Haralson County Health Dept	208,703.13	0.020278%	206,507.57	0.020587%
HLTH	128-072	Harris County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-073	Hart County Health Dept	38,303.44	0.003722%	40,430.40	0.004031%
HLTH	128-075	Henry County Health Dept	378,667.36	0.036791%	386,901.40	0.038570%
HLTH	128-076	Houston County Health Dept	2,276,262.34	0.221162%	2,321,339.08	0.231414%
HLTH	128-077	Irwin County Health Dept	79,488.43	0.007723%	76,758.72	0.007652%
HLTH	128-079	Jasper County Health Dept	67,295.47	0.006538%	69,295.44	0.006908%
HLTH	128-080	Jeff Davis County Health Dept	195,691.46	0.019013%	109,013.80	0.010868%
HLTH	128-081	Jefferson County Health Dept	82,743.56	0.008039%	93,493.20	0.009320%
HLTH	128-083	Johnson County Health Dept	41,018.64	0.003985%	43,154.40	0.004302%
HLTH	128-084	Jones County Health Dept	88,252.31	0.008575%	90,252.48	0.008997%
HLTH	128-085	Lamar County Health Dept	126,674.64	0.012308%	130,674.48	0.013027%
HLTH	128-087	Laurens County Health Dept	2,021,890.44	0.196447%	1,964,214.67	0.195812%
HLTH	128-088	Lee County Health Dept	255,304.61	0.024805%	265,058.28	0.026424%
HLTH	128-089	Liberty County Health Dept	400,591.16	0.038921%	401,320.16	0.040008%
HLTH	128-091	Long County Health Dept	36,927.52	0.003588%	26,033.12	0.002595%
HLTH	128-092	Lowndes County Health Dept	2,178,776.60	0.211690%	2,010,401.77	0.200417%
HLTH	128-093	Lumpkin County Health Dept	161,488.64	0.015690%	167,775.84	0.016726%
HLTH	128-094	Macon County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-095	Madison County Health Dept	42,423.04	0.004122%	63,648.70	0.006345%
HLTH	128-096	Marion County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-097	Mcduffie County Health Dept	245,258.91	0.023829%	252,560.40	0.025178%
HLTH	128-098	McIntosh County Health Dept	42,000.00	0.004081%	64,999.92	0.006480%
HLTH	128-099	Meriwether County Health Dept	150,534.78	0.014626%	130,930.16	0.013052%
HLTH	128-101	Mitchell County Health Dept	174,809.52	0.016984%	147,600.27	0.014714%
HLTH	128-102	Monroe County Health Dept	113,728.54	0.011050%	117,728.40	0.011736%
HLTH	128-103	Montgomery County Health Dept	64,352.82	0.006253%	68,158.08	0.006795%
HLTH	128-104	Morgan County Health Dept	57,142.64	0.005552%	60,546.96	0.006036%
HLTH	128-105	Murray County Health Dept	270,778.16	0.026309%	255,465.74	0.025467%
HLTH	128-106	Muscogee County Health Dept	3,358,391.44	0.326301%	3,178,195.23	0.316834%
HLTH	128-107	Newton County Health Dept	182,051.28	0.017688%	186,547.37	0.018597%
HLTH	128-108	Oconee County Health Dept	267,714.72	0.026011%	281,057.96	0.028019%
HLTH	128-109	Oglethorpe County Health Dept	74,175.44	0.007207%	78,420.96	0.007818%
HLTH	128-110	Paulding County Health Dept	213,859.86	0.020779%	258,242.23	0.025744%
HLTH	128-111	Peach County Health Dept	44,926.18	0.004365%	46,999.92	0.004685%
HLTH	128-112	Pickens County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-113	Pierce County Health Dept	83,467.62	0.008110%	90,441.04	0.009016%
HLTH	128-114	Pike County Health Dept	74,758.32	0.007264%	76,758.48	0.007652%





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HLTH	128-115	Polk County Health Dept	\$ 268,190.41	0.026057%	\$ 278,213.87	0.027735%
HLTH	128-116	Pulaski County Health Dept	72,240.23	0.007019%	74,240.16	0.007401%
HLTH	128-117	Putnam County Health Dept	242,002.33	0.023513%	257,392.62	0.025659%
HLTH	128-119	Rabun County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-121	Richmond County Health Dept	1,564,510.18	0.152008%	1,621,822.52	0.161679%
HLTH	128-122	Rockdale County Health Dept	207,780.46	0.020188%	202,230.08	0.020160%
HLTH	128-123	Schley County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-124	Screven County Health Dept	73,182.22	0.007110%	68,157.84	0.006795%
HLTH	128-125	Seminole County Health Dept	182,588.28	0.017740%	195,267.84	0.019466%
HLTH	128-126	Spalding County Health Dept	255,939.66	0.024867%	229,470.48	0.022876%
HLTH	128-127	Stephens County Health Dept	155,361.92	0.015095%	137,305.68	0.013688%
HLTH	128-129	Sumter County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-131	Taliaferro County Health Dept	84,471.60	0.008207%	86,477.04	0.008621%
HLTH	128-132	Tattnall County Health Dept	149,633.88	0.014538%	154,635.84	0.015416%
HLTH	128-133	Taylor County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-134	Telfair County Health Dept	213,476.02	0.020741%	185,409.51	0.018483%
HLTH	128-135	Terrell County Health Dept	84,477.36	0.008208%	86,477.40	0.008621%
HLTH	128-136	Thomas County Health Dept	349,955.58	0.034002%	360,458.91	0.035934%
HLTH	128-137	Tift County Health Dept	318,683.17	0.030963%	349,676.05	0.034859%
HLTH	128-138	Toombs County Health Dept	317,050.82	0.030805%	277,220.32	0.027636%
HLTH	128-139	Towns County Health Dept	133,127.55	0.012935%	137,305.68	0.013688%
HLTH	128-140	Treutlen County Health Dept	77,131.19	0.007494%	79,131.12	0.007889%
HLTH	128-141	Troup County Health Dept	2,831,844.56	0.275142%	3,044,380.92	0.303494%
HLTH	128-142	Turner County Health Dept	40,573.00	0.003942%	46,582.61	0.004644%
HLTH	128-144	Union County Health Dept	144,944.32	0.014083%	151,230.24	0.015076%
HLTH	128-145	Upson County Health Dept	199,444.12	0.019378%	183,644.85	0.018308%
HLTH	128-146	Walker County Health Dept	136,131.98	0.013227%	140,549.04	0.014011%
HLTH	128-147	Walton County Health Dept	353,693.52	0.034365%	371,852.31	0.037070%
HLTH	128-148	Ware County Health Dept	3,729,537.29	0.362362%	3,407,371.38	0.339680%
HLTH	128-150	Washington County Health Dept	240,325.25	0.023350%	215,361.38	0.021469%
HLTH	128-151	Wayne County Health Dept	148,605.43	0.014439%	108,935.04	0.010860%
HLTH	128-153	Wheeler County Health Dept	39,186.56	0.003807%	41,316.48	0.004119%
HLTH	128-154	White County Health Dept	143,022.52	0.013896%	133,122.24	0.013271%
HLTH	128-155	Whitfield County Health Dept	612,117.27	0.059473%	628,792.24	0.062684%
HLTH	128-156	Wilcox County Health Dept	39,653.92	0.003853%	41,785.20	0.004166%
HLTH	128-157	Wilkes County Health Dept	215,511.20	0.020939%	224,770.56	0.022407%
HLTH	128-158	Wilkinson County Health Dept	22,278.02	0.002165%	0.00	0.000000%
HLTH	128-159	Worth County Health Dept	233,920.06	0.022728%	239,920.20	0.023918%
MRCS	129-008	Woodright Industries	0.00	0.000000%	0.00	0.000000%
MRCS	129-009	Jessamine Place	340,171.08	0.033051%	309,847.45	0.030889%
MRCS	129-022	Carroll County MR Services	292,679.95	0.028437%	297,621.06	0.029670%
MRCS	129-035	Green Oaks Service Center	397,678.18	0.038638%	435,853.28	0.043450%





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MRCS	129-071	Haralson Co. Center (MH/MR/SA)	\$ 0.00	0.000000%	\$ 0.00	0.000000%
MRCS	129-101	Mitchell-Baker Service Center	394,706.88	0.038350%	414,707.52	0.041342%
MRCS	129-136	Thomas/Grady Service Center	256,070.56	0.024880%	280,110.08	0.027924%
MRCS	129-137	Tift County - Diversified Enterprises	312,903.20	0.030402%	341,177.83	0.034012%
PSCH	6011	Appling County Schools	33,097.50	0.003216%	41,383.70	0.004126%
PSCH	6021	Atkinson County Schools	53,077.14	0.005157%	60,453.54	0.006027%
PSCH	6051	Baldwin County Schools	155,539.12	0.015112%	164,835.63	0.016432%
PSCH	6091	Ben Hill County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6111	Bibb County Schools	295,647.81	0.028725%	191,584.40	0.019099%
PSCH	6141	Brooks County Schools	52,277.06	0.005079%	8,065.50	0.000804%
PSCH	6161	Bulloch County Schools	0.00	0.000000%	47,620.02	0.004747%
PSCH	6181	Butts County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6201	Camden County Schools	51,327.84	0.004987%	55,509.12	0.005534%
PSCH	6211	Candler County Schools	102,172.08	0.009927%	104,172.12	0.010385%
PSCH	6221	Carroll County Schools	68,341.66	0.006640%	72,108.29	0.007188%
PSCH	6231	Catoosa County Schools	8,496.19	0.000825%	0.00	0.000000%
PSCH	6241	Charlton County Schools	43,749.59	0.004251%	37,550.86	0.003743%
PSCH	6251	Chatham County Schools	280,132.59	0.027218%	306,359.75	0.030541%
PSCH	6261	Chattahoochee County Schools	60,485.48	0.005877%	70,659.91	0.007044%
PSCH	6271	Chattooga County Schools	67,213.34	0.006530%	68,880.00	0.006867%
PSCH	6291	Clarke County Schools	413,758.09	0.040201%	450,343.11	0.044895%
PSCH	6311	Clayton County Schools	260,665.26	0.025326%	306,986.81	0.030603%
PSCH	6331	Cobb County Schools	77,912.52	0.007570%	85,271.40	0.008501%
PSCH	6341	Coffee County Schools	42,821.54	0.004161%	34,548.84	0.003444%
PSCH	6351	Colquitt County Schools	156,349.79	0.015191%	139,979.41	0.013955%
PSCH	6361	Columbia County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6371	Cook County Schools	0.00	0.000000%	48,129.20	0.004798%
PSCH	6381	Coweta County Schools	76,928.04	0.007474%	79,235.04	0.007899%
PSCH	6401	Crisp County Schools	59,599.53	0.005791%	57,408.00	0.005723%
PSCH	6441	Dekalb County Schools	508,548.49	0.049411%	413,168.06	0.041189%
PSCH	6451	Dodge County Schools	218,706.18	0.021249%	201,008.79	0.020039%
PSCH	6452	Ocmulgee Regional Library System	36,114.72	0.003509%	36,795.12	0.003668%
PSCH	6461	Dooly County Schools	62,567.40	0.006079%	50,578.99	0.005042%
PSCH	6471	Dougherty County Schools	74,728.96	0.007261%	38,272.20	0.003815%
PSCH	6481	Douglas County Schools	78,486.92	0.007626%	73,731.12	0.007350%
PSCH	6511	Effingham County Schools	169,106.28	0.016430%	145,084.72	0.014463%
PSCH	6561	Fayette County Schools	173,744.33	0.016881%	182,840.04	0.018227%
PSCH	6571	Floyd County Schools	106,036.20	0.010302%	53,409.17	0.005324%
PSCH	6581	Forsyth County Schools	241,874.92	0.023501%	256,409.84	0.025561%
PSCH	6591	Franklin County Schools	44,688.00	0.004342%	51,063.96	0.005091%
PSCH	6601	Fulton County Board of Education	181,339.91	0.017619%	418,801.06	0.041750%
PSCH	6611	Gilmer County Schools	59,663.76	0.005797%	62,844.12	0.006265%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
PSCH	6631	Glynn County Schools	\$ 250,622.94	0.024351%	\$ 233,621.64	0.023290%
PSCH	6641	Gordon County Schools	71,611.79	0.006958%	75,615.04	0.007538%
PSCH	6651	Grady County Schools	120,213.51	0.011680%	48,891.96	0.004874%
PSCH	6661	Greene County Schools	99,321.96	0.009650%	107,137.62	0.010681%
PSCH	6671	Gwinnett County Schools	171,317.52	0.016645%	364,666.80	0.036354%
PSCH	6751	Henry County Schools	178,963.42	0.017388%	222,046.15	0.022136%
PSCH	6761	Houston County Schools	427,016.25	0.041489%	443,721.12	0.044234%
PSCH	6771	Irwin County Schools	74,472.90	0.007236%	12,475.40	0.001244%
PSCH	6781	Jackson County Schools	49,827.64	0.004841%	4,177.10	0.000416%
PSCH	6811	Jefferson County Schools	37,068.35	0.003602%	44,913.00	0.004477%
PSCH	6851	Lamar County Schools	7,241.47	0.000704%	0.00	0.000000%
PSCH	6871	Laurens County Schools	64,701.45	0.006286%	79,934.98	0.007969%
PSCH	6881	Lee County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6901	Lincoln County Schools	0.00	0.000000%	61,086.68	0.006090%
PSCH	6921	Lowndes County Schools	0.00	0.000000%	19,320.40	0.001926%
PSCH	6941	Macon County Schools	40,146.48	0.003901%	42,146.40	0.004202%
PSCH	6971	Mcduffie County Schools	219,421.74	0.021319%	242,345.88	0.024159%
PSCH	6991	Meriwether County Schools	209,350.05	0.020340%	225,241.03	0.022454%
PSCH	7041	Morgan County Schools	0.00	0.000000%	75,295.80	0.007506%
PSCH	7061	Muscogee County Schools	286,373.50	0.027824%	248,230.71	0.024746%
PSCH	7071	Newton County Schools	266,981.70	0.025940%	311,585.41	0.031062%
PSCH	7101	Paulding County Schools	103,628.95	0.010069%	175,039.76	0.017450%
PSCH	7121	Pickens County Schools	24,226.40	0.002354%	25,725.60	0.002565%
PSCH	7141	Pike County Schools	79,096.46	0.007685%	83,254.79	0.008300%
PSCH	7151	Polk County Schools	137,200.08	0.013330%	142,891.60	0.014245%
PSCH	7191	Rabun County Schools	87,199.24	0.008472%	91,395.38	0.009111%
PSCH	7211	Richmond County Schools	62,839.00	0.006105%	64,454.00	0.006425%
PSCH	7221	Rockdale County Schools	161,817.96	0.015722%	126,504.72	0.012611%
PSCH	7261	Spalding County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7291	Sumter County Schools	37,660.59	0.003659%	47,446.58	0.004730%
PSCH	7341	Telfair County Schools	21,776.46	0.002116%	17,253.65	0.001720%
PSCH	7351	Terrell County Schools	105,853.26	0.010285%	131,390.86	0.013098%
PSCH	7401	Treutlen County Schools	55,540.32	0.005396%	63,211.80	0.006302%
PSCH	7411	Troup County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7431	Twiggs County Schools	7,648.50	0.000743%	0.00	0.000000%
PSCH	7451	Upson County Schools	15,984.83	0.001553%	0.00	0.000000%
PSCH	7461	Walker County Schools	60,890.94	0.005916%	0.00	0.000000%
PSCH	7481	Ware County Schools	97,239.26	0.009448%	68,693.26	0.006848%
PSCH	7501	Washington County Board of Education	219,113.84	0.021289%	269,880.06	0.026904%
PSCH	7511	Wayne County Schools	64,282.84	0.006246%	65,982.81	0.006578%
PSCH	7541	White County Board of Education	29,358.70	0.002852%	31,025.04	0.003093%
PSCH	7551	Whitfield County Schools	45,436.38	0.004415%	51,400.37	0.005124%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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PSCH	7571	Wilkes County Schools	\$ 151,325.10	0.014703%	\$ 153,965.15	0.015349%
PSCH	7581	Wilkinson County Schools	51,561.52	0.005010%	50,701.94	0.005054%
PSCH	7611	Atlanta City Schools	397,434.34	0.038615%	739,424.55	0.073713%
PSCH	7641	City of Buford Schools (Gwinnett)	118,461.13	0.011510%	125,108.64	0.012472%
PSCH	7721	City of Dalton Schools (Whitfield)	115,266.73	0.011199%	91,710.47	0.009143%
PSCH	7741	City of Dublin Schools (Laurens)	0.00	0.000000%	0.00	0.000000%
PSCH	7761	City of Gainesville Schools (Hall)	60,614.30	0.005889%	64,281.36	0.006408%
PSCH	7811	City of Marietta Schools (Cobb)	47,735.98	0.004638%	57,601.39	0.005742%
PSCH	7851	City of Rome Schools (Floyd)	171,201.33	0.016634%	206,398.92	0.020576%
PSCH	7861	City of Social Circle Schools (Walton)	68,705.50	0.006675%	72,587.70	0.007236%
PSCH	7891	City of Thomasville Schools (Thomas)	24,450.20	0.002376%	33,174.50	0.003307%
PSCH	7921	City of Valdosta Schools (Lowndes)	236,445.74	0.022973%	160,250.94	0.015975%
PSCH	968-0968	Georgia Military College	145,706.77	0.014157%	150,077.85	0.014961%
RESA	8504	Northwest Georgia RESA	69,979.26	0.006799%	72,944.11	0.007272%
RESA	8564	Metro RESA	0.00	0.000000%	0.00	0.000000%
RESA	8804	First District RESA	152,853.20	0.014851%	90,657.36	0.009038%
STAT	402	Georgia Department of Agriculture	8,241,017.37	0.800697%	8,210,227.72	0.818476%
STAT	403	Georgia Department of Administrative Services	7,357,826.24	0.714887%	7,701,000.35	0.767712%
STAT	404	Georgia Department of Audits	8,304,442.91	0.806860%	8,211,001.77	0.818553%
STAT	405	Department of Public Health	20,708,107.97	2.012000%	19,330,272.15	1.927032%
STAT	406	Georgia Department of Banking & Finance	2,947,347.28	0.286364%	2,553,119.21	0.254520%
STAT	407	State Accounting Office	3,655,245.88	0.355144%	3,282,487.16	0.327231%
STAT	408	Office of Comm. of Insurance	3,944,528.81	0.383250%	3,977,891.75	0.396555%
STAT	409	Georgia State Finance & Investment Commission	3,337,963.46	0.324317%	2,833,167.68	0.282438%
STAT	410	State Properties Commission	392,587.44	0.038144%	370,423.20	0.036927%
STAT	411	Georgia Department of Defense	4,034,225.89	0.391965%	3,802,980.91	0.379119%
STAT	412	Georgia Vocational Rehab Agency	14,947,141.71	1.452265%	12,810,204.40	1.277047%
STAT	414	Georgia Department of Education	8,165,805.31	0.793390%	8,011,767.76	0.798692%
STAT	415	The Technical College System of Georgia	7,180,566.82	0.697664%	8,622,037.33	0.859530%
STAT	416	Georgia Employees Retirement System	2,747,734.91	0.266970%	2,884,018.17	0.287507%
STAT	418	Prosecuting Attorneys Council	20,230,479.08	1.965594%	20,362,782.18	2.029963%
STAT	419	Georgia Department of Community Health	13,825,990.43	1.343333%	14,003,467.54	1.396004%
STAT	420	Georgia Forestry Commission	9,760,332.45	0.948314%	10,205,267.36	1.017362%
STAT	422	Office of Planning and Budget	5,510,460.22	0.535396%	5,420,035.55	0.540323%
STAT	427	Georgia Department of Human Services	42,689,823.19	4.147744%	42,258,291.73	4.212723%
STAT	428	Georgia Department of Community Affairs	5,971,764.95	0.580217%	5,627,438.57	0.560998%
STAT	429	Department of Economic Development	3,921,130.06	0.380977%	3,825,135.59	0.381327%
STAT	430	Administrative Office of the Courts	2,830,947.36	0.275055%	2,867,612.72	0.285872%
STAT	432	Georgia Court of Appeals	4,445,304.21	0.431906%	4,426,092.58	0.441236%
STAT	436	Superior Courts of Georgia	5,239,301.49	0.509051%	5,265,066.20	0.524874%
STAT	438	Supreme Court	3,615,130.43	0.351246%	3,206,470.80	0.319653%
STAT	440	Georgia Department of Labor	23,292,589.35	2.263108%	19,960,540.53	1.989863%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

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STAT	441	Dept. of Behavioral Health & Developmental Disabilities	\$ 41,625,857.76	4.044369%	\$ 42,159,496.06	4.202874%
STAT	442	Georgia Department of Law	7,262,476.28	0.705622%	6,959,503.31	0.693792%
STAT	444	General Assembly of Georgia	4,373,017.14	0.424882%	4,328,522.27	0.431510%
STAT	461	Department of Juvenile Justice	34,785,164.39	3.379727%	33,339,051.73	3.323565%
STAT	462	Georgia Department of Natural Resources	41,962,269.66	4.077055%	41,335,909.73	4.120770%
STAT	465	State Board Pardons & Paroles	5,990,394.41	0.582027%	6,006,145.81	0.598752%
STAT	466	Georgia Department of Public Safety	38,240,175.56	3.715416%	37,022,878.65	3.690805%
STAT	467	Georgia Department of Corrections	102,013,463.01	9.911634%	97,946,625.74	9.764278%
STAT	469	Georgia Department of Early Care Learning	7,724,182.47	0.750482%	7,589,186.49	0.756565%
STAT	470	Georgia Public Service Commission	2,971,658.88	0.288726%	2,934,663.73	0.292556%
STAT	471	Georgia Bureau of Investigation	25,626,467.88	2.489868%	24,979,052.72	2.490158%
STAT	474	Department of Revenue	17,401,946.32	1.690773%	16,897,307.47	1.684490%
STAT	475	Georgia Department of Driver Services	6,316,442.19	0.613706%	6,198,948.32	0.617972%
STAT	476	Georgia Student Finance Commission	816,439.23	0.079325%	705,214.60	0.070303%
STAT	477	Georgia Department of Community Supervision	36,189,593.00	3.516181%	37,081,332.92	3.696632%
STAT	478	Secretary of State	2,740,549.56	0.266272%	2,783,924.10	0.277529%
STAT	482	Georgia Teachers Retirement System	12,075,772.64	1.173282%	12,422,981.44	1.238445%
STAT	484	Georgia Department of Transportation	97,985,866.14	9.520308%	99,184,674.33	9.887705%
STAT	488	Georgia Department of Veterans Service	1,296,154.90	0.125934%	1,074,323.37	0.107099%
STAT	489	Subsequent Injury Trust Fund	618,563.43	0.060100%	650,324.88	0.064831%
STAT	490	State Board of Workers Comp	4,542,717.45	0.441371%	4,613,249.24	0.459894%
STAT	492	Georgia Public Defender Standards Council	17,145,596.62	1.665866%	17,328,818.58	1.727507%
STAT	900	Georgia Building Authority	2,426,686.85	0.235777%	2,300,231.97	0.229310%
STAT	921	Georgia Correctional Industries	2,959,084.45	0.287505%	2,644,595.04	0.263639%
STAT	922	George L. Smith II - GWCCA	3,744,778.67	0.363843%	3,583,154.26	0.357204%
STAT	927	State Road and Tollway Authority	1,919,750.62	0.186523%	2,003,883.56	0.199767%
STAT	977	Georgia Public Broadcasting	1,844,193.81	0.179182%	1,669,470.08	0.166429%
STAT	980	GTA Georgia Technology Authority	7,768,681.06	0.754805%	7,525,876.56	0.750253%
STAT	996	The ATL	542,003.24	0.052661%	571,064.52	0.056929%
TAXS	75-001	Appling County Tax Officials	92,021.46	0.008941%	99,021.48	0.009871%
TAXS	75-003	Bacon County Tax Officials	65,924.52	0.006405%	65,924.52	0.006572%
TAXS	75-005	Baldwin County Tax Officials	380,029.79	0.036924%	418,549.05	0.041725%
TAXS	75-008	Bartow County Tax Officials	649,816.80	0.063136%	665,822.40	0.066376%
TAXS	75-010	Berrien County Tax Officials	151,730.08	0.014742%	162,311.64	0.016181%
TAXS	75-011	Bibb County Tax Officials	598,280.19	0.058129%	353,560.20	0.035246%
TAXS	75-013	Brantley County Tax Officials	75,688.21	0.007354%	79,034.36	0.007879%
TAXS	75-014	Brooks County Tax Officials	67,132.62	0.006523%	72,230.26	0.007201%
TAXS	75-015	Bryan County Tax Officials	247,341.52	0.024032%	183,257.56	0.018269%
TAXS	75-017	Burke County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-018	Butts County Tax Officials	84,229.30	0.008184%	84,663.88	0.008440%
TAXS	75-019	Calhoun County Tax Officials	38,509.18	0.003742%	0.00	0.000000%
TAXS	75-020	Camden County Tax Officials	324,279.30	0.031507%	299,123.75	0.029820%





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TAXS	75-021	Candler County Tax Officials	\$ 63,422.41	0.006162%	\$ 68,209.61	0.006800%
TAXS	75-022	Carroll County Tax Officials	246,495.33	0.023949%	244,527.68	0.024377%
TAXS	75-023	Catoosa County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-024	Charlton County Tax Officials	151,939.36	0.014762%	155,773.60	0.015529%
TAXS	75-025	Chatham County Tax Officials	332,675.35	0.032323%	295,114.16	0.029420%
TAXS	75-029	Clarke County Tax Officials	377,748.70	0.036702%	393,026.93	0.039181%
TAXS	75-031	Clayton County Tax Officials	80,084.31	0.007781%	39,926.57	0.003980%
TAXS	75-032	Clinch County Tax Officials	129,382.65	0.012571%	139,909.30	0.013948%
TAXS	75-033	Cobb County Tax Officials	1,551,740.65	0.150767%	1,384,426.67	0.138013%
TAXS	75-034	Coffee County Tax Officials	160,591.20	0.015603%	165,231.23	0.016472%
TAXS	75-035	Colquitt County Tax Officials	242,644.74	0.023575%	191,833.90	0.019124%
TAXS	75-036	Columbia County Tax Officials	452,861.27	0.044000%	466,218.59	0.046477%
TAXS	75-037	Cook County Tax Officials	69,810.18	0.006783%	74,053.32	0.007382%
TAXS	75-038	Coweta County Tax Officials	303,994.95	0.029536%	203,103.88	0.020247%
TAXS	75-041	Dade County Tax Officials	61,729.55	0.005998%	67,555.62	0.006735%
TAXS	75-043	Decatur County Tax Officials	79,679.25	0.007742%	66,590.30	0.006638%
TAXS	75-044	Dekalb County Tax Officials	516,766.67	0.050209%	507,609.74	0.050604%
TAXS	75-045	Dodge County Tax Officials	114,236.59	0.011099%	118,642.03	0.011827%
TAXS	75-047	Dougherty County Tax Officials	243,236.83	0.023633%	236,683.88	0.023595%
TAXS	75-048	Douglas County Tax Officials	70,853.05	0.006884%	47,502.17	0.004735%
TAXS	75-051	Effingham County Tax Officials	42,465.73	0.004126%	44,836.86	0.004470%
TAXS	75-052	Elbert County Tax Officials	99,548.80	0.009672%	95,040.00	0.009475%
TAXS	75-053	Emanuel County Tax Officials	87,760.92	0.008527%	91,260.96	0.009098%
TAXS	75-055	Fannin County Tax Officials	70,486.08	0.006848%	73,985.04	0.007376%
TAXS	75-056	Fayette County Tax Officials	214,159.84	0.020808%	243,062.96	0.024231%
TAXS	75-057	Floyd County Tax Officials	187,400.46	0.018208%	186,747.11	0.018617%
TAXS	75-058	Forsyth County Tax Officials	1,132,015.98	0.109987%	1,139,851.85	0.113632%
TAXS	75-059	Franklin County Tax Officials	131,028.45	0.012731%	134,111.76	0.013370%
TAXS	75-060	Fulton County Tax Officials	4,379,920.18	0.425553%	3,826,814.00	0.381494%
TAXS	75-062	Glascock County Tax Officials	50,067.24	0.004865%	52,374.96	0.005221%
TAXS	75-063	Glynn County Tax Officials	187,733.97	0.018240%	147,834.49	0.014738%
TAXS	75-064	Gordon County Tax Officials	276,437.44	0.026859%	287,638.40	0.028675%
TAXS	75-065	Grady County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-066	Greene County Tax Officials	90,915.66	0.008833%	46,707.84	0.004656%
TAXS	75-067	Gwinnett County Tax Officials	1,015,638.13	0.098679%	867,070.51	0.086438%
TAXS	75-068	Habersham County Tax Officials	122,877.74	0.011939%	143,189.20	0.014275%
TAXS	75-069	Hall County Tax Officials	183,927.60	0.017870%	171,874.39	0.017134%
TAXS	75-070	Hancock County Tax Officials	60,183.96	0.005847%	63,100.61	0.006290%
TAXS	75-072	Harris County Tax Officials	30,160.80	0.002930%	0.00	0.000000%
TAXS	75-074	Heard County Tax Officials	70,210.40	0.006822%	73,671.92	0.007344%
TAXS	75-075	Henry County Tax Officials	608,068.40	0.059080%	525,948.45	0.052432%
TAXS	75-076	Houston County Tax Officials	345,107.90	0.033531%	274,169.85	0.027332%





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TAXS	75-078	Jackson County Tax Officials	\$ 142,815.81	0.013876%	\$ 150,909.26	0.015044%
TAXS	75-080	Jeff Davis County Tax Officials	73,288.20	0.007121%	76,788.18	0.007655%
TAXS	75-081	Jefferson County Tax Officials	45,181.60	0.004390%	48,297.60	0.004815%
TAXS	75-082	Jenkins County Tax Officials	56,041.88	0.005445%	63,684.06	0.006349%
TAXS	75-084	Jones County Tax Officials	221,944.14	0.021564%	233,664.28	0.023294%
TAXS	75-085	Lamar County Tax Officials	147,456.60	0.014327%	135,527.60	0.013511%
TAXS	75-086	Lanier County Tax Officials	116,909.08	0.011359%	122,050.62	0.012167%
TAXS	75-087	Laurens County Tax Officials	189,566.70	0.018418%	195,110.43	0.019451%
TAXS	75-088	Lee County Tax Officials	76,689.12	0.007451%	80,189.10	0.007994%
TAXS	75-089	Liberty County Tax Officials	354,787.42	0.034471%	325,563.78	0.032455%
TAXS	75-090	Lincoln County Tax Officials	36,527.89	0.003549%	37,854.79	0.003774%
TAXS	75-091	Long County Tax Officials	41,368.44	0.004019%	43,436.88	0.004330%
TAXS	75-092	Lowndes County Tax Officials	254,762.17	0.024753%	256,299.17	0.025550%
TAXS	75-094	Macon County Tax Officials	114,874.40	0.011161%	120,120.00	0.011975%
TAXS	75-096	Marion County Tax Officials	64,109.71	0.006229%	69,457.46	0.006924%
TAXS	75-097	Mcduffie County Tax Officials	118,620.04	0.011525%	122,689.39	0.012231%
TAXS	75-098	Mcintosh County Tax Officials	124,192.62	0.012067%	134,374.71	0.013396%
TAXS	75-100	Miller County Tax Officials	65,677.62	0.006381%	69,175.29	0.006896%
TAXS	75-102	Monroe County Tax Officials	134,738.31	0.013091%	132,927.00	0.013251%
TAXS	75-103	Montgomery County Tax Officials	64,656.78	0.006282%	64,656.78	0.006446%
TAXS	75-104	Morgan County Tax Officials	37,757.30	0.003668%	46,517.97	0.004637%
TAXS	75-105	Murray County Tax Officials	93,893.89	0.009123%	77,165.40	0.007693%
TAXS	75-106	Muscogee County Tax Officials	595,766.37	0.057885%	524,017.58	0.052239%
TAXS	75-107	Newton County Tax Officials	220,185.58	0.021393%	139,517.39	0.013908%
TAXS	75-108	Oconee County Tax Officials	154,263.06	0.014988%	161,753.04	0.016125%
TAXS	75-110	Paulding County Tax Officials	206,234.58	0.020038%	161,389.38	0.016089%
TAXS	75-111	Peach County Tax Officials	123,606.04	0.012010%	126,998.08	0.012660%
TAXS	75-113	Pierce County Tax Officials	107,338.70	0.010429%	111,920.61	0.011157%
TAXS	75-114	Pike County Tax Officials	82,104.82	0.007977%	86,021.46	0.008575%
TAXS	75-115	Polk County Tax Officials	122,868.82	0.011938%	125,557.69	0.012517%
TAXS	75-121	Richmond County Tax Officials	596,908.35	0.057996%	604,896.35	0.060302%
TAXS	75-122	Rockdale County Tax Officials	124,282.22	0.012075%	116,587.38	0.011623%
TAXS	75-124	Screven County Tax Officials	96,617.57	0.009387%	82,335.25	0.008208%
TAXS	75-125	Seminole County Tax Officials	35,360.00	0.003436%	36,420.80	0.003631%
TAXS	75-126	Spalding County Tax Officials	269,279.93	0.026163%	275,375.10	0.027452%
TAXS	75-127	Stephens County Tax Officials	241,910.19	0.023504%	274,016.33	0.027317%
TAXS	75-128	Stewart County Tax Officials	68,424.54	0.006648%	71,924.58	0.007170%
TAXS	75-129	Sumter County Tax Officials	33,003.20	0.003207%	34,969.31	0.003486%
TAXS	75-130	Talbot County Tax Officials	32,405.76	0.003149%	32,405.76	0.003231%
TAXS	75-132	Tattnall County Tax Officials	35,739.27	0.003472%	38,450.28	0.003833%
TAXS	75-133	Taylor County Tax Officials	65,677.68	0.006381%	69,177.66	0.006896%
TAXS	75-134	Telfair County Tax Officials	66,038.31	0.006416%	69,954.96	0.006974%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
TAXS	75-135	Terrell County Tax Officials	\$ 58,877.82	0.005721%	\$ 69,516.01	0.006930%
TAXS	75-136	Thomas County Tax Officials	167,880.85	0.016311%	176,863.90	0.017632%
TAXS	75-137	Tift County Tax Officials	145,449.81	0.014132%	152,627.93	0.015215%
TAXS	75-139	Towns County Tax Officials	41,430.40	0.004025%	46,489.60	0.004635%
TAXS	75-141	Troup County Tax Officials	156,893.86	0.015244%	161,653.65	0.016115%
TAXS	75-142	Turner County Tax Officials	109,111.49	0.010601%	110,401.17	0.011006%
TAXS	75-143	Twiggs County Tax Officials	149,843.07	0.014559%	163,804.78	0.016330%
TAXS	75-145	Upson County Tax Officials	49,540.42	0.004813%	50,509.04	0.005035%
TAXS	75-146	Walker County Tax Officials	167,121.70	0.016238%	168,454.32	0.016793%
TAXS	75-147	Walton County Tax Officials	40,485.56	0.003934%	42,720.08	0.004259%
TAXS	75-148	Ware County Tax Officials	39,738.15	0.003861%	17,690.30	0.001764%
TAXS	75-150	Washington County Tax Officials	91,069.03	0.008848%	87,798.62	0.008753%
TAXS	75-151	Wayne County Tax Officials	85,683.47	0.008325%	89,982.60	0.008970%
TAXS	75-154	White County Tax Officials	281,706.66	0.027371%	264,108.42	0.026329%
TAXS	75-155	Whitfield County Tax Officials	417,816.94	0.040595%	381,067.46	0.037989%
TAXS	75-156	Wilcox County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-158	Wilkinson County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-159	Worth County Tax Officials	173,276.98	0.016836%	167,758.95	0.016724%
TCOL	817	Oconee Fall Line Technical College	771,309.30	0.074940%	833,173.96	0.083059%
TCOL	818	Coastal Pines Technical College	550,240.45	0.053461%	586,253.44	0.058444%
TCOL	820	Albany Technical College	1,429,424.66	0.138883%	1,493,461.05	0.148883%
TCOL	822	Athens Technical College	659,456.79	0.064073%	637,854.44	0.063588%
TCOL	823	Atlanta Technical College	1,116,661.03	0.108495%	960,864.99	0.095788%
TCOL	824	Augusta Technical College	2,518,941.02	0.244740%	2,327,862.72	0.232064%
TCOL	826	West Georgia Technical College	1,573,516.70	0.152883%	1,471,772.77	0.146721%
TCOL	827	Chattahoochee Technical College	1,710,409.17	0.166183%	1,788,878.60	0.178333%
TCOL	828	Columbus Technical College	935,937.62	0.090936%	840,843.08	0.083824%
TCOL	829	Georgia Northwestern Technical College	2,053,345.35	0.199503%	2,025,616.26	0.201933%
TCOL	830	Georgia Piedmont Technical College	654,518.51	0.063593%	617,304.66	0.061539%
TCOL	831	Southern Crescent Technical College	746,487.16	0.072529%	778,864.60	0.077645%
TCOL	832	Gwinnett Technical College	1,499,976.49	0.145738%	1,372,273.32	0.136802%
TCOL	834	Lanier Technical College	929,776.04	0.090337%	873,297.21	0.087059%
TCOL	835	Central Georgia Technical College	3,637,352.69	0.353405%	3,618,775.76	0.360755%
TCOL	837	Southern Regional Technical College	1,394,027.48	0.135444%	1,356,058.04	0.135185%
TCOL	838	North Georgia Technical College	472,793.00	0.045937%	457,763.76	0.045634%
TCOL	841	Savannah Technical College	787,108.12	0.076475%	761,939.83	0.075958%
TCOL	842	South Georgia Technical College	1,701,797.02	0.165347%	1,822,029.72	0.181638%
TCOL	843	Southeastern Technical College	1,120,403.63	0.108858%	1,015,259.02	0.101211%
TCOL	844	Ogeechee Technical College	347,386.05	0.033752%	258,095.18	0.025729%
TCOL	848	Wiregrass Georgia Technical College	747,805.89	0.072657%	714,296.48	0.071208%
UNIV	503-0503	Georgia Institute of Technology	1,518,883.26	0.147575%	1,725,373.76	0.172002%
UNIV	509-0509	Georgia State University	1,772,865.67	0.172252%	1,750,585.44	0.174516%





SCHEDULE A - SCHEDULE OF EMPLOYER ALLOCATIONS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2023 Covered Payroll</u>	<u>2023 Employer Allocation Percentage</u>	<u>2024 Covered Payroll</u>	<u>2024 Employer Allocation Percentage</u>
UNIV	512-0512	Augusta University	\$ 2,381,409.13	0.231378%	\$ 2,472,727.39	0.246506%
UNIV	518-0518	University of Georgia	2,551,519.97	0.247906%	2,571,792.79	0.256382%
UNIV	521-0521	Albany State University	195,576.92	0.019002%	186,848.52	0.018627%
UNIV	528-0528	Clayton College & State University	75,000.00	0.007287%	9,485.51	0.000946%
UNIV	530-0530	Columbus State University	46,599.96	0.004528%	48,600.00	0.004845%
UNIV	531-0531	University of North Georgia	269,953.08	0.026229%	225,547.88	0.022485%
UNIV	533-0533	Fort Valley State University	60,000.03	0.005830%	81,999.96	0.008175%
UNIV	536-0536	Georgia College and State University	176,163.50	0.017116%	113,533.65	0.011318%
UNIV	539-0539	Georgia Southern University	368,258.86	0.035780%	442,333.65	0.044096%
UNIV	540-0540	Georgia Gwinnett College	67,203.52	0.006529%	62,494.56	0.006230%
UNIV	542-0542	Georgia Southwestern State University	372,383.53	0.036181%	357,738.69	0.035663%
UNIV	543-0543	Kennesaw State University	198,973.29	0.019332%	212,214.60	0.021156%
UNIV	547-0547	Middle Georgia State College	249,042.02	0.024197%	298,126.33	0.029720%
UNIV	551-0551	Valdosta State University	41,757.17	0.004057%	42,181.38	0.004205%
UNIV	554-0554	University of West Georgia	275,075.96	0.026726%	253,826.02	0.025304%
UNIV	557-0557	Abraham Baldwin Agricultural College	309,639.42	0.030085%	204,148.39	0.020352%
UNIV	563-0563	College of Coastal Georgia	204,654.82	0.019884%	203,370.97	0.020274%
UNIV	567-0567	South Georgia State College	58,981.00	0.005731%	61,715.52	0.006152%
UNIV	569-0569	Dalton College	0.00	0.000000%	0.00	0.000000%
UNIV	572-0572	East Georgia College	38,610.25	0.003751%	43,752.40	0.004362%
UNIV	573-0573	Georgia Highlands College	66,759.96	0.006486%	68,760.00	0.006855%
UNIV	576-0576	Gordon College	114,743.91	0.011149%	119,322.95	0.011895%
UNIV	598-0598	Board of Regents of the University System of Georgia	1,344,472.43	0.130629%	1,245,860.18	0.124200%
VARS	209-0209	Agriculture Commodity Commission	60,000.00	0.005830%	64,166.70	0.006397%
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	72,094.90	0.007005%	45,235.60	0.004510%
Total All Entities			\$ 1,029,229,954.16	100.000000%	\$ 1,003,111,201.09	100.000000%
Total LRS			\$ 1,060,591.51	0.103047%	\$ 976,311.80	0.097328%
Total JRS			\$ 18,340,404.96	1.781952%	\$ 16,498,426.85	1.644725%
Total ERS			\$ 1,009,828,957.69	98.115001%	\$ 985,636,462.44	98.257947%
Non-employer Contributing Entities						
STATE DEPARTMENT of REVENUE			\$ 25,440,792.61	2.471829%	\$ 23,740,325.01	2.366672%
STATE COURTS AND PROSECUTING ATTORNEYS			\$ 2,138,273.03	0.207754%	\$ 1,965,483.90	0.195939%
STATE SUPPORT FOR COUNTY JUDGES			\$ 5,809,330.79	0.564433%	\$ 5,034,278.91	0.501866%





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
		LRS						
STAT	444	General Assembly of Georgia	\$ (15,626)	\$ 26,375	\$ (29,526)	\$ (18,824)	\$ -	\$ -
		JRS						
STAT	418	Prosecuting Attorneys Council	\$ (25,901)	\$ 25,103	\$ (28,103)	\$ (17,915)	\$ -	\$ -
STAT	436	Superior Courts of Georgia	(164,087)	281,318	(314,932)	(200,771)	-	-
STAT	442	Georgia Department of Law	(4,139)	3,282	(3,674)	(2,343)	-	-
STAT	444	General Assembly of Georgia	22,339	-	-	-	-	-
	50-001	Appling County Board of Commissioners	(5,163)	3,566	(3,992)	(2,545)	-	-
	50-005	Baldwin County Board of Commissioners	4,680	-	-	-	-	-
	50-023	Catoosa County Board of Commissioners	(1,099)	1,558	(1,745)	(1,111)	-	-
	50-024	Charlton County Board of Commissioners	(2,844)	2,265	(2,536)	(1,617)	-	-
	50-027	Chattooga County Board of Commissioners	(1,692)	1,252	(1,401)	(894)	-	-
	50-028	Cherokee County Board of Commissioners	(3,116)	3,777	(4,228)	(2,696)	-	-
	50-029	Clarke County Board of Commissioners	20,642	-	-	-	-	-
	50-031	Clayton County Board of Commissioners	20,415	-	-	-	-	-
	50-033	Cobb County Board of Commissioners	(7,405)	7,644	(8,558)	(5,455)	-	-
	50-034	Coffee County Board of Commissioners	3,469	844	(945)	(603)	-	-
	50-038	Coweta County Board of Commissioners	(4,441)	3,495	(3,912)	(2,494)	-	-
	50-044	Dekalb County Board of Commissioners	(2,751)	9,576	(10,720)	(6,835)	-	-
	50-047	Dougherty County Board of Commissioners	-	-	-	-	-	-
	50-048	Douglas County Board of Commissioners	(3,920)	3,641	(4,076)	(2,599)	-	-
	50-051	Effingham County Board of Commissioners	-	-	-	-	-	-
	50-054	Evans County Board of Commissioners	(4,266)	2,840	(3,179)	(2,027)	-	-
	50-056	Fayette County Board of Commissioners	(4,426)	3,830	(4,288)	(2,733)	-	-
	50-058	Forsyth County Board of Commissioners	6,976	3,840	(4,299)	(2,741)	-	-
	50-060	Fulton County Board of Commissioners	(22,188)	19,151	(21,440)	(13,667)	-	-
	50-063	Glynn County Board of Commissioners	(4,237)	2,567	(2,874)	(1,832)	-	-
	50-067	Gwinnett County Board of Commissioners	6,288	3,641	(4,076)	(2,599)	-	-
	50-069	Hall County Board of Commissioners	13,029	-	-	-	-	-
	50-081	Jefferson County Board of Commissioners	(2,013)	1,378	(1,542)	(983)	-	-
	50-085	Lamar County Board of Commissioners	(3,609)	3,352	(3,753)	(2,392)	-	-
	50-089	Liberty County Board of Commissioners	1,106	5,208	(5,830)	(3,717)	-	-
	50-092	Lowndes County Board of Commissioners	(4,252)	3,668	(4,107)	(2,618)	-	-
	50-095	Madison County Board of Commissioners	(5,706)	3,120	(3,493)	(2,227)	-	-
	50-098	Mcintosh County Board of Commissioners	(5,799)	4,401	(4,926)	(3,141)	-	-
	50-100	Miller County Board of Commissioners	(1,901)	1,767	(1,978)	(1,261)	-	-
	50-101	Mitchell County Board of Commissioners	(3,920)	3,641	(4,076)	(2,599)	-	-
	50-106	Muscogee County Board of Commissioners	(3,727)	4,668	(5,226)	(3,332)	-	-
	50-113	Pierce County Board of Commissioners	(2,160)	1,421	(1,591)	(1,014)	-	-
	50-117	Putnam County Board of Commissioners	(1,806)	1,678	(1,878)	(1,197)	-	-
	50-121	Richmond County Board of Commissioners	10,099	3,799	(4,253)	(2,711)	-	-
	50-122	Rockdale County Board of Commissioners	11,754	1,179	(1,319)	(842)	-	-
	50-124	Screven County Board of Commissioners	(1,165)	1,081	(1,210)	(771)	-	-
	50-127	Stephens County Board of Commissioners	(1,105)	1,027	(1,149)	(734)	-	-
	50-132	Tattnall County Board of Commissioners	(2,165)	2,012	(2,252)	(1,437)	-	-
	50-137	Tift County Board of Commissioners	(4,234)	3,320	(3,717)	(2,370)	-	-
	50-140	Treutlen County Board of Commissioners	(3,076)	1,431	(1,602)	(1,021)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	50-142	Turner County Board of Commissioners	\$ 723	\$ 2,726	\$ (3,052)	\$ (1,945)	\$ -	\$ -
	50-147	Walton County Board of Commissioners	(4,444)	3,607	(4,038)	(2,574)	-	-
	50-148	Ware County Board of Commissioners	(2,717)	2,302	(2,577)	(1,643)	-	-
	50-161	Eighth Judicial Board of Commissioners	(6,846)	5,727	(6,411)	(4,087)	-	-
		ERS						
AUTH	910-0910	Jekyll Island State Park Authority	\$ 14,867	\$ 35,143	\$ (39,342)	\$ (25,081)	\$ -	\$ -
AUTH	913-0913	Lake Lanier Island Dev Authority	25,931	428	(479)	(305)	-	-
AUTH	926-0926	Georgia Agriculture Exposition Authority	6,097	17,097	(19,140)	(12,201)	-	-
AUTH	928-0928	Georgia Environmental Finance Authority	(66,748)	40,358	(45,180)	(28,803)	-	-
AUTH	936-0936	Agriculture Commodity Commission for Peanuts	(10,092)	7,827	(8,762)	(5,586)	-	-
AUTH	955-0955	Georgia Superior Court Clerks Coop	(6,758)	14,868	(16,645)	(10,611)	-	-
AUTH	972-0972	Georgia Federal-State Inspection	(14,952)	43,383	(48,567)	(30,962)	-	-
AUTH	973-0973	Georgia Lottery Corporation	(4,639)	2,102	(2,354)	(1,500)	-	-
CHAR	9030	Georgia School for Innovation and the Classics	-	-	-	-	-	-
CHAR	9915	Foothills Charter High School	-	-	-	-	-	-
CORT	51-0217	DeKalb County State Court	(23,273)	24,236	(27,132)	(17,297)	-	-
CORT	51-0237	Bibb County State Court	292	13,214	(14,793)	(9,430)	-	-
CORT	51-0248	Chatham County State Court	(8,007)	15,647	(17,517)	(11,167)	-	-
CSBS	361	Lookout Mountain Community Services	3,277	-	-	-	-	-
CSBS	363	Highland Rivers Center Community Service Board	(7,381)	11,584	(12,968)	(8,268)	-	-
CSBS	365	Cobb County Community Service Board	-	-	-	-	-	-
CSBS	368	Dekalb Community Service Board	(2,201)	3,615	(4,047)	(2,579)	-	-
CSBS	369	View Point Health	1,966	3,771	(4,222)	(2,691)	-	-
CSBS	370	Clayton Community M.H., Substance	(1,433)	1,051	(1,177)	(751)	-	-
CSBS	371	Advantage Behavioral Health Systems	(1,970)	1,893	(2,119)	(1,350)	-	-
CSBS	372	Pathways Center CSB	(1,804)	1,315	(1,472)	(939)	-	-
CSBS	373	Mcintosh Trail MH, MR and SA CSB	(3,746)	2,905	(3,252)	(2,073)	-	-
CSBS	374	River Edge Behavioral Health Center	2,581	3,747	(4,195)	(2,674)	-	-
CSBS	376	Oconee Community Service Board	-	-	-	-	-	-
CSBS	377	East Central Georgia CSB Serenity BHS	(4,887)	3,703	(4,145)	(2,644)	-	-
CSBS	379	New Horizons	(3,665)	5,177	(5,795)	(3,695)	-	-
CSBS	380	Middle Flint Community Service	(371)	2,000	(2,239)	(1,429)	-	-
CSBS	381	CSB of Middle Georgia	(1,598)	3,170	(3,549)	(2,262)	-	-
CSBS	382	Albany Area Community Service	2,080	1,480	(1,657)	(1,057)	-	-
CSBS	383	The Georgia Pines Community Service	-	-	-	-	-	-
CSBS	384	South Georgia Community Service	8,452	514	(576)	(366)	-	-
CSBS	385	Pineland Area MH, MR and SA CSB	(4,048)	2,786	(3,119)	(1,988)	-	-
CSBS	386	Satilla Community Service Board	(4,530)	3,501	(3,919)	(2,499)	-	-
CSBS	388	Gateway Behavior Health Services CSB	(5,352)	3,582	(4,010)	(2,556)	-	-
DFAC	127-001	Appling County DFACS	4,017	-	-	-	-	-
DFAC	127-002	Atkinson County DFACS	-	-	-	-	-	-
DFAC	127-003	Bacon County DFACS	(5,149)	4,013	(4,493)	(2,864)	-	-
DFAC	127-004	Baker County DFACS	(3,158)	2,218	(2,483)	(1,582)	-	-
DFAC	127-005	Baldwin County DFACS	(2,843)	5,620	(6,292)	(4,010)	-	-
DFAC	127-006	Banks County DFACS	(2,940)	2,314	(2,591)	(1,651)	-	-
DFAC	127-007	Barrow County DFACS	3,495	5,269	(5,898)	(3,761)	-	-
DFAC	127-008	Bartow County DFACS	(9,628)	9,167	(10,262)	(6,542)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-009	Ben Hill County DFACS	\$ (2,640)	\$ 3,770	\$ (4,221)	\$ (2,690)	\$ -	\$ -
DFAC	127-010	Berrien County DFACS	(9,736)	7,857	(8,795)	(5,608)	-	-
DFAC	127-011	Bibb County DFACS	170	38,276	(42,849)	(27,317)	-	-
DFAC	127-012	Bleckley County DFACS	(9,187)	2,868	(3,210)	(2,047)	-	-
DFAC	127-013	Brantley County DFACS	(5,196)	6,529	(7,309)	(4,660)	-	-
DFAC	127-014	Brooks County DFACS	(11,020)	6,237	(6,982)	(4,452)	-	-
DFAC	127-016	Bulloch County DFACS	(11,446)	4,768	(5,337)	(3,403)	-	-
DFAC	127-017	Burke County DFACS	(375)	4,652	(5,208)	(3,320)	-	-
DFAC	127-018	Butts County DFACS	(8,222)	6,454	(7,225)	(4,606)	-	-
DFAC	127-019	Calhoun County DFACS	4,351	-	-	-	-	-
DFAC	127-020	Camden County DFACS	3,442	4,021	(4,501)	(2,870)	-	-
DFAC	127-021	Candler County DFACS	(3,242)	1,487	(1,665)	(1,060)	-	-
DFAC	127-022	Carroll County DFACS	17,419	6,502	(7,279)	(4,641)	-	-
DFAC	127-023	Catoosa County DFACS	12,083	1,337	(1,496)	(954)	-	-
DFAC	127-024	Charlton County DFACS	252	2,955	(3,308)	(2,109)	-	-
DFAC	127-025	Chatham County DFACS	3,038	18,573	(20,792)	(13,255)	-	-
DFAC	127-027	Chattooga County DFACS	(2,213)	7,433	(8,321)	(5,305)	-	-
DFAC	127-028	Cherokee County DFACS	(6,690)	12,869	(14,407)	(9,184)	-	-
DFAC	127-029	Clarke County DFACS	(94,836)	97,611	(109,274)	(69,663)	-	-
DFAC	127-030	Clay County DFACS	(5,888)	4,914	(5,501)	(3,507)	-	-
DFAC	127-031	Clayton County DFACS	(68,936)	68,163	(76,307)	(48,647)	-	-
DFAC	127-032	Clinch County DFACS	279	4,097	(4,586)	(2,924)	-	-
DFAC	127-033	Cobb County DFACS	(17,769)	69,120	(77,379)	(49,329)	-	-
DFAC	127-034	Coffee County DFACS	(46,639)	39,101	(43,774)	(27,905)	-	-
DFAC	127-035	Colquitt County DFACS	(6,841)	7,479	(8,372)	(5,338)	-	-
DFAC	127-036	Columbia County DFACS	(74,172)	45,111	(50,502)	(32,194)	-	-
DFAC	127-037	Cook County DFACS	(6,136)	6,808	(7,621)	(4,860)	-	-
DFAC	127-038	Coweta County DFACS	(1,975)	10,352	(11,589)	(7,388)	-	-
DFAC	127-039	Crawford County DFACS	1,214	4,015	(4,494)	(2,866)	-	-
DFAC	127-040	Crisp County DFACS	110	4,450	(4,981)	(3,177)	-	-
DFAC	127-041	Dade County DFACS	(7,610)	5,696	(6,377)	(4,066)	-	-
DFAC	127-042	Dawson County DFACS	3,111	2,223	(2,489)	(1,586)	-	-
DFAC	127-043	Decatur County DFACS	(4,566)	9,209	(10,309)	(6,573)	-	-
DFAC	127-044	Dekalb County DFACS	(263,930)	323,136	(361,747)	(230,615)	-	-
DFAC	127-045	Dodge County DFACS	(4,417)	3,211	(3,595)	(2,291)	-	-
DFAC	127-046	Dooly County DFACS	(318)	2,503	(2,802)	(1,786)	-	-
DFAC	127-047	Dougherty County DFACS	(92,783)	101,507	(113,635)	(72,443)	-	-
DFAC	127-048	Douglas County DFACS	22,569	13,315	(14,906)	(9,503)	-	-
DFAC	127-049	Early County DFACS	(36,945)	40,380	(45,205)	(28,819)	-	-
DFAC	127-051	Effingham County DFACS	3,855	7,306	(8,179)	(5,215)	-	-
DFAC	127-052	Elbert County DFACS	4,728	2,359	(2,641)	(1,684)	-	-
DFAC	127-053	Emanuel County DFACS	2,423	3,770	(4,221)	(2,690)	-	-
DFAC	127-054	Evans County DFACS	(2,867)	2,579	(2,887)	(1,840)	-	-
DFAC	127-055	Fannin County DFACS	(4,083)	3,291	(3,684)	(2,349)	-	-
DFAC	127-056	Fayette County DFACS	(19,163)	17,003	(19,035)	(12,134)	-	-
DFAC	127-057	Floyd County DFACS	(56,551)	52,232	(58,473)	(37,278)	-	-
DFAC	127-058	Forsyth County DFACS	(3,213)	4,290	(4,803)	(3,062)	-	-
DFAC	127-059	Franklin County DFACS	(2,002)	5,222	(5,846)	(3,726)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-060	Fulton County DFACS	\$ (45,741)	\$ 133,422	\$ (149,365)	\$ (95,219)	\$ -	\$ -
DFAC	127-061	Gilmer County DFACS	(1,158)	3,510	(3,930)	(2,505)	-	-
DFAC	127-062	Glascocock County DFACS	(1,367)	988	(1,106)	(706)	-	-
DFAC	127-063	Glynn County DFACS	11,443	9,294	(10,404)	(6,634)	-	-
DFAC	127-064	Gordon County DFACS	(10,130)	8,207	(9,187)	(5,858)	-	-
DFAC	127-065	Grady County DFACS	5,545	5,159	(5,776)	(3,682)	-	-
DFAC	127-066	Greene County DFACS	(4,340)	6,135	(6,869)	(4,377)	-	-
DFAC	127-067	Gwinnett County DFACS	(78,973)	95,839	(107,290)	(68,399)	-	-
DFAC	127-068	Habersham County DFACS	(3,146)	7,251	(8,117)	(5,175)	-	-
DFAC	127-069	Hall County DFACS	(52,198)	39,643	(44,380)	(28,293)	-	-
DFAC	127-071	Haralson County DFACS	(7,627)	6,221	(6,964)	(4,440)	-	-
DFAC	127-072	Harris County DFACS	3,223	3,542	(3,966)	(2,527)	-	-
DFAC	127-073	Hart County DFACS	(4,827)	4,759	(5,327)	(3,397)	-	-
DFAC	127-074	Heard County DFACS	5,614	1,622	(1,816)	(1,157)	-	-
DFAC	127-075	Henry County DFACS	(11,298)	21,372	(23,925)	(15,253)	-	-
DFAC	127-076	Houston County DFACS	(23,216)	24,174	(27,063)	(17,252)	-	-
DFAC	127-077	Irwin County DFACS	(7,084)	5,260	(5,889)	(3,754)	-	-
DFAC	127-078	Jackson County DFACS	(6,107)	4,909	(5,495)	(3,505)	-	-
DFAC	127-080	Jeff Davis County DFACS	(1,131)	7,715	(8,636)	(5,507)	-	-
DFAC	127-081	Jefferson County DFACS	(6,392)	4,007	(4,486)	(2,860)	-	-
DFAC	127-082	Jenkins County DFACS	(101)	5,387	(6,031)	(3,845)	-	-
DFAC	127-083	Johnson County DFACS	(3,525)	2,791	(3,124)	(1,992)	-	-
DFAC	127-084	Jones County DFACS	(6,135)	8,307	(9,300)	(5,928)	-	-
DFAC	127-085	Lamar County DFACS	(5,967)	7,282	(8,152)	(5,197)	-	-
DFAC	127-086	Lanier County DFACS	(3,495)	4,182	(4,682)	(2,985)	-	-
DFAC	127-087	Laurens County DFACS	(81,815)	122,867	(137,548)	(87,687)	-	-
DFAC	127-088	Lee County DFACS	(6,380)	5,418	(6,065)	(3,867)	-	-
DFAC	127-089	Liberty County DFACS	2,368	6,652	(7,447)	(4,746)	-	-
DFAC	127-091	Long County DFACS	(881)	1,019	(1,140)	(727)	-	-
DFAC	127-092	Lowndes County DFACS	4,080	12,154	(13,606)	(8,675)	-	-
DFAC	127-093	Lumpkin County DFACS	666	3,468	(3,882)	(2,474)	-	-
DFAC	127-094	Macon County DFACS	(3,982)	596	(667)	(426)	-	-
DFAC	127-095	Madison County DFACS	(27,750)	8,768	(9,815)	(6,258)	-	-
DFAC	127-096	Marion County DFACS	(2,373)	1,922	(2,151)	(1,372)	-	-
DFAC	127-097	Mcduffie County DFACS	(4,613)	4,449	(4,980)	(3,176)	-	-
DFAC	127-099	Meriwether County DFACS	(5,074)	9,837	(11,013)	(7,020)	-	-
DFAC	127-101	Mitchell County DFACS	(6,863)	3,341	(3,740)	(2,384)	-	-
DFAC	127-102	Monroe County DFACS	(9,108)	7,387	(8,270)	(5,271)	-	-
DFAC	127-103	Montgomery County DFACS	(3,298)	3,269	(3,659)	(2,334)	-	-
DFAC	127-104	Morgan County DFACS	(4,988)	2,341	(2,621)	(1,670)	-	-
DFAC	127-105	Murray County DFACS	(13,721)	9,482	(10,615)	(6,767)	-	-
DFAC	127-106	Muscogee County DFACS	(8,841)	26,521	(29,690)	(18,927)	-	-
DFAC	127-107	Newton County DFACS	15,922	5,763	(6,452)	(4,113)	-	-
DFAC	127-110	Paulding County DFACS	(13,226)	9,265	(10,372)	(6,611)	-	-
DFAC	127-111	Peach County DFACS	(1,710)	9,937	(11,125)	(7,091)	-	-
DFAC	127-112	Pickens County DFACS	(7,596)	6,020	(6,739)	(4,296)	-	-
DFAC	127-113	Pierce County DFACS	(3,383)	2,986	(3,343)	(2,132)	-	-
DFAC	127-114	Pike County DFACS	(3,102)	2,318	(2,595)	(1,655)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
DFAC	127-115	Polk County DFACS	\$ (6,674)	\$ 13,105	\$ (14,671)	\$ (9,353)	\$ -	\$ -
DFAC	127-116	Pulaski County DFACS	3,511	333	(373)	(238)	-	-
DFAC	127-117	Putnam County DFACS	(34,516)	31,631	(35,411)	(22,575)	-	-
DFAC	127-119	Rabun County DFACS	(5,206)	4,396	(4,922)	(3,136)	-	-
DFAC	127-120	Randolph County DFACS	(1,140)	1,184	(1,325)	(846)	-	-
DFAC	127-121	Richmond County DFACS	(14,316)	41,531	(46,493)	(29,640)	-	-
DFAC	127-122	Rockdale County DFACS	(2,058)	7,879	(8,820)	(5,623)	-	-
DFAC	127-123	Schley County DFACS	778	822	(920)	(587)	-	-
DFAC	127-124	Screven County DFACS	(2,043)	1,617	(1,810)	(1,154)	-	-
DFAC	127-125	Seminole County DFACS	(7,050)	5,814	(6,509)	(4,149)	-	-
DFAC	127-126	Spalding County DFACS	(40,799)	43,880	(49,123)	(31,317)	-	-
DFAC	127-127	Stephens County DFACS	4,085	5,383	(6,026)	(3,842)	-	-
DFAC	127-128	Stewart County DFACS	(3,043)	2,671	(2,990)	(1,906)	-	-
DFAC	127-129	Sumter County DFACS	(54,647)	59,008	(66,059)	(42,113)	-	-
DFAC	127-130	Talbot County DFACS	(1,384)	1,891	(2,117)	(1,349)	-	-
DFAC	127-131	Taliaferro County DFACS	(1,574)	1,232	(1,379)	(879)	-	-
DFAC	127-132	Tattnall County DFACS	(8,419)	4,884	(5,467)	(3,487)	-	-
DFAC	127-133	Taylor County DFACS	-	-	-	-	-	-
DFAC	127-134	Telfair County DFACS	(6,667)	6,625	(7,416)	(4,729)	-	-
DFAC	127-135	Terrell County DFACS	5,331	2,416	(2,705)	(1,724)	-	-
DFAC	127-136	Thomas County DFACS	(6,649)	10,608	(11,876)	(7,570)	-	-
DFAC	127-137	Tift County DFACS	(10,253)	9,664	(10,818)	(6,897)	-	-
DFAC	127-138	Toombs County DFACS	4,017	4,226	(4,731)	(3,015)	-	-
DFAC	127-139	Towns County DFACS	(953)	2,103	(2,354)	(1,501)	-	-
DFAC	127-140	Treutlen County DFACS	(2,243)	1,802	(2,018)	(1,286)	-	-
DFAC	127-141	Troup County DFACS	(31,100)	18,984	(21,252)	(13,549)	-	-
DFAC	127-142	Turner County DFACS	(2,597)	2,206	(2,469)	(1,574)	-	-
DFAC	127-143	Twiggs County DFACS	2,190	2,044	(2,288)	(1,459)	-	-
DFAC	127-144	Union County DFACS	(14,935)	5,850	(6,549)	(4,175)	-	-
DFAC	127-145	Upson County DFACS	(2,838)	8,137	(9,110)	(5,806)	-	-
DFAC	127-146	Walker County DFACS	(485)	5,785	(6,476)	(4,129)	-	-
DFAC	127-147	Walton County DFACS	(2,041)	4,249	(4,757)	(3,032)	-	-
DFAC	127-148	Ware County DFACS	(4,171)	7,433	(8,321)	(5,304)	-	-
DFAC	127-149	Warren County DFACS	(354)	1,157	(1,295)	(826)	-	-
DFAC	127-150	Washington County DFACS	(7,969)	4,092	(4,581)	(2,920)	-	-
DFAC	127-151	Wayne County DFACS	2,140	3,246	(3,634)	(2,317)	-	-
DFAC	127-152	Webster County DFACS	1,510	2,032	(2,275)	(1,451)	-	-
DFAC	127-153	Wheeler County DFACS	3,687	-	-	-	-	-
DFAC	127-154	White County DFACS	(5,533)	1,810	(2,026)	(1,292)	-	-
DFAC	127-155	Whitfield County DFACS	(60,923)	42,973	(48,108)	(30,669)	-	-
DFAC	127-156	Wilcox County DFACS	(2,366)	4,078	(4,565)	(2,911)	-	-
DFAC	127-157	Wilkes County DFACS	(6,158)	3,422	(3,830)	(2,442)	-	-
DFAC	127-158	Wilkinson County DFACS	1,928	1,900	(2,128)	(1,356)	-	-
DFAC	127-159	Worth County DFACS	(6,081)	5,034	(5,636)	(3,592)	-	-
HLTH	128-001	Appling County Health Dept	(3,282)	4,491	(5,027)	(3,205)	-	-
HLTH	128-002	Atkinson County Health Dept	3,373	2,369	(2,652)	(1,691)	-	-
HLTH	128-003	Bacon County Health Dept	(2,585)	2,074	(2,321)	(1,481)	-	-
HLTH	128-004	Baker County Health Dept	3,211	3,911	(4,379)	(2,791)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-005	Baldwin County Health Dept	\$ (8,548)	\$ 6,492	\$ (7,267)	\$ (4,634)	\$ -	\$ -
HLTH	128-006	Banks County Health Dept	-	-	-	-	-	-
HLTH	128-007	Barrow County Public Health	(7,790)	6,106	(6,835)	(4,358)	-	-
HLTH	128-008	Bartow County Health Dept	(7,316)	5,588	(6,255)	(3,988)	-	-
HLTH	128-009	Ben Hill County Health Dept	8,432	2,814	(3,150)	(2,008)	-	-
HLTH	128-010	Berrien County Health Dept	(1,636)	1,219	(1,365)	(871)	-	-
HLTH	128-011	Bibb County Health Dept	(7,253)	12,472	(13,962)	(8,901)	-	-
HLTH	128-013	Brantley County Health Dept	15,401	-	-	-	-	-
HLTH	128-014	Brooks County Health Dept	(3,623)	2,775	(3,107)	(1,980)	-	-
HLTH	128-015	Bryan County Health Dept	(2,951)	1,979	(2,216)	(1,412)	-	-
HLTH	128-016	Bulloch County Physical Health	8,560	4,345	(4,865)	(3,100)	-	-
HLTH	128-017	Burke County Health Dept	(6,011)	10,114	(11,322)	(7,218)	-	-
HLTH	128-018	Butts County Health Dept	(2,285)	1,841	(2,061)	(1,315)	-	-
HLTH	128-019	Calhoun County Health Dept	(1,774)	1,259	(1,409)	(899)	-	-
HLTH	128-020	Camden County Health Dept	(13,710)	6,418	(7,185)	(4,581)	-	-
HLTH	128-021	Candler County Health Dept	(2,889)	1,842	(2,062)	(1,314)	-	-
HLTH	128-022	Carroll County Health Dept	6,447	6,151	(6,886)	(4,389)	-	-
HLTH	128-023	Catoosa County Health Dept	(6,051)	4,689	(5,249)	(3,346)	-	-
HLTH	128-024	Charlton County Health Dept	(2,527)	1,966	(2,201)	(1,402)	-	-
HLTH	128-025	Chatham County Health Dept	(31,282)	48,763	(54,590)	(34,801)	-	-
HLTH	128-027	Chattooga County Health Dept	(12,565)	10,119	(11,328)	(7,221)	-	-
HLTH	128-028	Cherokee County Health Dept	(51,468)	67,985	(76,109)	(48,519)	-	-
HLTH	128-029	Clarke County Health Dept	(40,939)	35,653	(39,913)	(25,445)	-	-
HLTH	128-031	Clayton County Health Dept	(41,736)	30,329	(33,953)	(21,645)	-	-
HLTH	128-032	Clinch County Health Dept	2,389	1,513	(1,694)	(1,080)	-	-
HLTH	128-033	Cobb County Health Dept	(91,010)	78,315	(87,673)	(55,892)	-	-
HLTH	128-034	Coffee County Health Dept	(7,327)	4,184	(4,684)	(2,986)	-	-
HLTH	128-035	Colquitt County Health Dept	(2,369)	4,698	(5,260)	(3,352)	-	-
HLTH	128-036	Columbia County Health Dept	(18,469)	13,187	(14,762)	(9,412)	-	-
HLTH	128-037	Cook County Health Dept	(4,749)	3,249	(3,637)	(2,319)	-	-
HLTH	128-038	Coweta County Health Dept	11,554	7,314	(8,188)	(5,219)	-	-
HLTH	128-039	Crawford County Health Dept	(6,269)	3,674	(4,113)	(2,622)	-	-
HLTH	128-041	Dade County Health Dept	(4,449)	4,197	(4,698)	(2,995)	-	-
HLTH	128-042	Dawson County Health Dept	10,270	5,766	(6,455)	(4,115)	-	-
HLTH	128-043	Decatur County Health Dept	(11,899)	8,190	(9,168)	(5,846)	-	-
HLTH	128-044	Dekalb County Health Dept	(71,154)	119,149	(133,385)	(85,035)	-	-
HLTH	128-045	Dodge County Health Dept	-	-	-	-	-	-
HLTH	128-047	Dougherty County Health Dept	(95,711)	86,359	(96,678)	(61,632)	-	-
HLTH	128-048	Douglas County Health Dept	(7,686)	5,236	(5,861)	(3,737)	-	-
HLTH	128-049	Early County Health Dept	(3,977)	3,183	(3,563)	(2,272)	-	-
HLTH	128-051	Effingham County Health Dept	6,791	3,676	(4,115)	(2,624)	-	-
HLTH	128-052	Elbert County Health Dept	(2,065)	1,636	(1,831)	(1,168)	-	-
HLTH	128-053	Emanuel County Health Dept	(15,916)	5,830	(6,527)	(4,161)	-	-
HLTH	128-054	Evans County Health Dept	(4,258)	2,564	(2,871)	(1,830)	-	-
HLTH	128-055	Fannin County Health Dept	709	2,539	(2,842)	(1,812)	-	-
HLTH	128-056	Fayette County Health Dept	959	6,911	(7,737)	(4,932)	-	-
HLTH	128-057	Floyd County Health Dept	(65,837)	52,613	(58,900)	(37,549)	-	-
HLTH	128-058	Forsyth County Health Dept	3,390	4,437	(4,967)	(3,167)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-059	Franklin County Health Dept	\$ (3,237)	\$ 6,414	\$ (7,181)	\$ (4,577)	\$ -	\$ -
HLTH	128-060	Fulton County Health Dept	(749)	12,937	(14,482)	(9,234)	-	-
HLTH	128-061	Gilmer County Health Dept	(7,423)	8,457	(9,468)	(6,035)	-	-
HLTH	128-063	Glynn County Health Dept	(36,782)	47,540	(53,221)	(33,928)	-	-
HLTH	128-064	Gordon County Health Dept	(17,450)	14,985	(16,775)	(10,695)	-	-
HLTH	128-065	Grady County Health Dept	(5,319)	5,745	(6,432)	(4,100)	-	-
HLTH	128-066	Greene County Health Dept	(4,060)	3,956	(4,429)	(2,823)	-	-
HLTH	128-067	Gwinnett County Health Dept	(133,666)	116,453	(130,367)	(83,111)	-	-
HLTH	128-068	Habersham County Health Dept	(7,351)	3,142	(3,518)	(2,242)	-	-
HLTH	128-069	Hall County Health Dept	(37,581)	54,875	(61,432)	(39,163)	-	-
HLTH	128-070	Hancock County Health Dept	3,010	2,293	(2,567)	(1,636)	-	-
HLTH	128-071	Haralson County Health Dept	(5,673)	5,579	(6,245)	(3,982)	-	-
HLTH	128-072	Harris County Health Dept	-	-	-	-	-	-
HLTH	128-073	Hart County Health Dept	(1,498)	1,092	(1,223)	(779)	-	-
HLTH	128-075	Henry County Health Dept	(12,498)	10,452	(11,701)	(7,460)	-	-
HLTH	128-076	Houston County Health Dept	(74,332)	62,711	(70,204)	(44,756)	-	-
HLTH	128-077	Irwin County Health Dept	(1,818)	2,074	(2,321)	(1,481)	-	-
HLTH	128-079	Jasper County Health Dept	(2,319)	1,872	(2,096)	(1,335)	-	-
HLTH	128-080	Jeff Davis County Health Dept	9,957	2,945	(3,297)	(2,102)	-	-
HLTH	128-081	Jefferson County Health Dept	(4,347)	2,526	(2,827)	(1,803)	-	-
HLTH	128-083	Johnson County Health Dept	(1,579)	1,166	(1,305)	(832)	-	-
HLTH	128-084	Jones County Health Dept	(2,927)	2,438	(2,729)	(1,740)	-	-
HLTH	128-085	Lamar County Health Dept	(4,406)	3,530	(3,952)	(2,519)	-	-
HLTH	128-087	Laurens County Health Dept	(48,384)	53,063	(59,403)	(37,870)	-	-
HLTH	128-088	Lee County Health Dept	(9,187)	7,161	(8,016)	(5,111)	-	-
HLTH	128-089	Liberty County Health Dept	(11,782)	10,842	(12,137)	(7,738)	-	-
HLTH	128-091	Long County Health Dept	894	703	(787)	(502)	-	-
HLTH	128-092	Lowndes County Health Dept	(32,962)	54,311	(60,801)	(38,761)	-	-
HLTH	128-093	Lumpkin County Health Dept	(5,832)	4,533	(5,074)	(3,236)	-	-
HLTH	128-094	Macon County Health Dept	-	-	-	-	-	-
HLTH	128-095	Madison County Health Dept	(5,065)	1,719	(1,925)	(1,227)	-	-
HLTH	128-096	Marion County Health Dept	-	-	-	-	-	-
HLTH	128-097	Mcduffie County Health Dept	(8,452)	6,823	(7,638)	(4,869)	-	-
HLTH	128-098	McIntosh County Health Dept	(5,374)	1,756	(1,966)	(1,253)	-	-
HLTH	128-099	Meriwether County Health Dept	(838)	3,537	(3,960)	(2,524)	-	-
HLTH	128-101	Mitchell County Health Dept	(171)	3,987	(4,464)	(2,845)	-	-
HLTH	128-102	Monroe County Health Dept	(4,028)	3,180	(3,560)	(2,270)	-	-
HLTH	128-103	Montgomery County Health Dept	(2,558)	1,841	(2,061)	(1,315)	-	-
HLTH	128-104	Morgan County Health Dept	(2,276)	1,636	(1,831)	(1,168)	-	-
HLTH	128-105	Murray County Health Dept	(5,109)	6,901	(7,726)	(4,925)	-	-
HLTH	128-106	Muscogee County Health Dept	(65,132)	85,859	(96,118)	(61,275)	-	-
HLTH	128-107	Newton County Health Dept	(6,106)	5,040	(5,642)	(3,597)	-	-
HLTH	128-108	Oconee County Health Dept	(10,195)	7,593	(8,500)	(5,419)	-	-
HLTH	128-109	Oglethorpe County Health Dept	(2,924)	2,119	(2,372)	(1,513)	-	-
HLTH	128-110	Paulding County Health Dept	(14,231)	6,976	(7,810)	(4,978)	-	-
HLTH	128-111	Peach County Health Dept	(1,680)	1,270	(1,421)	(907)	-	-
HLTH	128-112	Pickens County Health Dept	-	-	-	-	-	-
HLTH	128-113	Pierce County Health Dept	(3,685)	2,443	(2,735)	(1,744)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
HLTH	128-114	Pike County Health Dept	\$ (2,534)	\$ 2,074	\$ (2,321)	\$ (1,481)	\$ -	\$ -
HLTH	128-115	Polk County Health Dept	(9,609)	7,516	(8,414)	(5,365)	-	-
HLTH	128-116	Pulaski County Health Dept	(2,462)	2,006	(2,245)	(1,432)	-	-
HLTH	128-117	Putnam County Health Dept	(9,815)	6,953	(7,784)	(4,962)	-	-
HLTH	128-119	Rabun County Health Dept	-	-	-	-	-	-
HLTH	128-121	Richmond County Health Dept	(55,843)	43,813	(49,049)	(31,268)	-	-
HLTH	128-122	Rockdale County Health Dept	(5,039)	5,463	(6,116)	(3,899)	-	-
HLTH	128-123	Schley County Health Dept	-	-	-	-	-	-
HLTH	128-124	Screven County Health Dept	(1,222)	1,841	(2,061)	(1,315)	-	-
HLTH	128-125	Seminole County Health Dept	(7,599)	5,275	(5,905)	(3,765)	-	-
HLTH	128-126	Spalding County Health Dept	(2,664)	6,199	(6,940)	(4,424)	-	-
HLTH	128-127	Stephens County Health Dept	(1,258)	3,709	(4,153)	(2,647)	-	-
HLTH	128-129	Sumter County Health Dept	-	-	-	-	-	-
HLTH	128-131	Taliaferro County Health Dept	(2,820)	2,336	(2,615)	(1,668)	-	-
HLTH	128-132	Tattnall County Health Dept	(5,256)	4,178	(4,677)	(2,981)	-	-
HLTH	128-133	Taylor County Health Dept	-	-	-	-	-	-
HLTH	128-134	Telfair County Health Dept	(1,140)	5,009	(5,607)	(3,575)	-	-
HLTH	128-135	Terrell County Health Dept	(2,818)	2,336	(2,615)	(1,668)	-	-
HLTH	128-136	Thomas County Health Dept	(12,073)	9,738	(10,901)	(6,950)	-	-
HLTH	128-137	Tift County Health Dept	(14,864)	9,446	(10,575)	(6,741)	-	-
HLTH	128-138	Toombs County Health Dept	(2,028)	7,489	(8,384)	(5,345)	-	-
HLTH	128-139	Towns County Health Dept	(4,625)	3,709	(4,153)	(2,647)	-	-
HLTH	128-140	Treutlen County Health Dept	(2,605)	2,138	(2,393)	(1,526)	-	-
HLTH	128-141	Troup County Health Dept	(120,723)	82,244	(92,071)	(58,696)	-	-
HLTH	128-142	Turner County Health Dept	(2,265)	1,258	(1,409)	(897)	-	-
HLTH	128-144	Union County Health Dept	(5,349)	4,085	(4,574)	(2,915)	-	-
HLTH	128-145	Upson County Health Dept	(2,948)	4,961	(5,554)	(3,541)	-	-
HLTH	128-146	Walker County Health Dept	(4,755)	3,797	(4,251)	(2,709)	-	-
HLTH	128-147	Walton County Health Dept	(13,564)	10,046	(11,246)	(7,170)	-	-
HLTH	128-148	Ware County Health Dept	(50,292)	92,050	(103,049)	(65,694)	-	-
HLTH	128-150	Washington County Health Dept	(2,481)	5,818	(6,513)	(4,153)	-	-
HLTH	128-151	Wayne County Health Dept	2,841	2,943	(3,295)	(2,100)	-	-
HLTH	128-153	Wheeler County Health Dept	(1,525)	1,116	(1,250)	(795)	-	-
HLTH	128-154	White County Health Dept	(2,372)	3,596	(4,026)	(2,567)	-	-
HLTH	128-155	Whitfield County Health Dept	(20,812)	16,987	(19,016)	(12,123)	-	-
HLTH	128-156	Wilcox County Health Dept	(1,538)	1,129	(1,264)	(806)	-	-
HLTH	128-157	Wilkes County Health Dept	(7,938)	6,072	(6,798)	(4,333)	-	-
HLTH	128-158	Wilkinson County Health Dept	3,375	-	-	-	-	-
HLTH	128-159	Worth County Health Dept	(7,886)	6,482	(7,256)	(4,626)	-	-
MRCS	129-008	Woodright Industries	-	-	-	-	-	-
MRCS	129-009	Jessamine Place	(4,419)	8,371	(9,371)	(5,973)	-	-
MRCS	129-022	Carroll County MR Services	(9,403)	8,040	(9,001)	(5,738)	-	-
MRCS	129-035	Green Oaks Service Center	(18,457)	11,775	(13,181)	(8,404)	-	-
MRCS	129-071	Haralson Co. Center (MH/MR/SA)	-	-	-	-	-	-
MRCS	129-101	Mitchell-Baker Service Center	(15,088)	11,203	(12,542)	(7,996)	-	-
MRCS	129-136	Thomas/Grady Service Center	(11,786)	7,567	(8,471)	(5,400)	-	-
MRCS	129-137	Tift County - Diversified Enterprises	(14,204)	9,217	(10,318)	(6,578)	-	-
PSCH	6011	Appling County Schools	(2,459)	1,118	(1,252)	(798)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
PSCH	6021	Atkinson County Schools	\$ (2,876)	\$ 1,633	\$ (1,828)	\$ (1,165)	\$ -	\$ -
PSCH	6051	Baldwin County Schools	(6,200)	4,453	(4,985)	(3,178)	-	-
PSCH	6091	Ben Hill County Schools	-	-	-	-	-	-
PSCH	6111	Bibb County Schools	10,190	5,176	(5,794)	(3,694)	-	-
PSCH	6141	Brooks County Schools	6,461	218	(244)	(155)	-	-
PSCH	6161	Bulloch County Schools	(8,597)	1,286	(1,440)	(918)	-	-
PSCH	6181	Butts County Schools	-	-	-	-	-	-
PSCH	6201	Camden County Schools	(2,248)	1,500	(1,679)	(1,071)	-	-
PSCH	6211	Candler County Schools	(3,333)	2,814	(3,150)	(2,008)	-	-
PSCH	6221	Carroll County Schools	(2,666)	1,948	(2,181)	(1,390)	-	-
PSCH	6231	Catoosa County Schools	1,286	-	-	-	-	-
PSCH	6241	Charlton County Schools	(152)	1,014	(1,136)	(723)	-	-
PSCH	6251	Chatham County Schools	(12,881)	8,276	(9,265)	(5,906)	-	-
PSCH	6261	Chattahoochee County Schools	(3,595)	1,909	(2,137)	(1,362)	-	-
PSCH	6271	Chattooga County Schools	(2,257)	1,861	(2,083)	(1,328)	-	-
PSCH	6291	Clarke County Schools	(18,637)	12,166	(13,620)	(8,683)	-	-
PSCH	6311	Clayton County Schools	(15,943)	8,293	(9,284)	(5,918)	-	-
PSCH	6331	Cobb County Schools	(3,595)	2,304	(2,579)	(1,644)	-	-
PSCH	6341	Coffee County Schools	250	933	(1,045)	(666)	-	-
PSCH	6351	Colquitt County Schools	(1,592)	3,782	(4,234)	(2,698)	-	-
PSCH	6361	Columbia County Schools	-	-	-	-	-	-
PSCH	6371	Cook County Schools	(8,689)	1,300	(1,456)	(927)	-	-
PSCH	6381	Coweta County Schools	(2,654)	2,141	(2,396)	(1,528)	-	-
PSCH	6401	Crisp County Schools	(1,337)	1,551	(1,736)	(1,107)	-	-
PSCH	6441	Dekalb County Schools	2,431	11,162	(12,496)	(7,965)	-	-
PSCH	6451	Dodge County Schools	(3,167)	5,430	(6,079)	(3,875)	-	-
PSCH	6452	Ocmulgee Regional Library System	(1,173)	994	(1,113)	(709)	-	-
PSCH	6461	Dooly County Schools	346	1,366	(1,530)	(974)	-	-
PSCH	6471	Dougherty County Schools	4,410	1,034	(1,157)	(738)	-	-
PSCH	6481	Douglas County Schools	(1,423)	1,992	(2,230)	(1,422)	-	-
PSCH	6511	Effingham County Schools	(581)	3,919	(4,388)	(2,796)	-	-
PSCH	6561	Fayette County Schools	(6,694)	4,939	(5,530)	(3,524)	-	-
PSCH	6571	Floyd County Schools	6,418	1,443	(1,615)	(1,031)	-	-
PSCH	6581	Forsyth County Schools	(9,656)	6,927	(7,754)	(4,945)	-	-
PSCH	6591	Franklin County Schools	(2,452)	1,380	(1,544)	(985)	-	-
PSCH	6601	Fulton County Board of Education	(48,144)	11,314	(12,666)	(8,075)	-	-
PSCH	6611	Gilmer County Schools	(2,310)	1,698	(1,901)	(1,212)	-	-
PSCH	6631	Glynn County Schools	(4,219)	6,311	(7,065)	(4,504)	-	-
PSCH	6641	Gordon County Schools	(2,805)	2,043	(2,287)	(1,458)	-	-
PSCH	6651	Grady County Schools	9,380	1,321	(1,479)	(942)	-	-
PSCH	6661	Greene County Schools	(4,300)	2,894	(3,240)	(2,066)	-	-
PSCH	6671	Gwinnett County Schools	(39,891)	9,852	(11,029)	(7,030)	-	-
PSCH	6751	Henry County Schools	(12,984)	5,999	(6,715)	(4,282)	-	-
PSCH	6761	Houston County Schools	(15,433)	11,987	(13,419)	(8,555)	-	-
PSCH	6771	Irwin County Schools	9,027	337	(377)	(241)	-	-
PSCH	6781	Jackson County Schools	6,793	113	(126)	(81)	-	-
PSCH	6811	Jefferson County Schools	(2,493)	1,213	(1,358)	(866)	-	-
PSCH	6851	Lamar County Schools	1,098	-	-	-	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
PSCH	6871	Laurens County Schools	\$ (4,633)	\$ 2,160	\$ (2,418)	\$ (1,541)	\$ -	\$ -
PSCH	6881	Lee County Schools	-	-	-	-	-	-
PSCH	6901	Lincoln County Schools	(11,029)	1,650	(1,848)	(1,177)	-	-
PSCH	6921	Lowndes County Schools	(3,488)	522	(584)	(373)	-	-
PSCH	6941	Macon County Schools	(1,529)	1,139	(1,275)	(812)	-	-
PSCH	6971	Mcduffie County Schools	(10,519)	6,547	(7,329)	(4,672)	-	-
PSCH	6991	Meriwether County Schools	(8,957)	6,085	(6,812)	(4,343)	-	-
PSCH	7041	Morgan County Schools	(13,594)	2,034	(2,277)	(1,452)	-	-
PSCH	7061	Muscogee County Schools	(1,442)	6,706	(7,507)	(4,786)	-	-
PSCH	7071	Newton County Schools	(15,816)	8,417	(9,423)	(6,008)	-	-
PSCH	7101	Paulding County Schools	(15,906)	4,729	(5,294)	(3,375)	-	-
PSCH	7121	Pickens County Schools	(976)	695	(778)	(496)	-	-
PSCH	7141	Pike County Schools	(3,052)	2,249	(2,518)	(1,605)	-	-
PSCH	7151	Polk County Schools	(5,018)	3,860	(4,322)	(2,754)	-	-
PSCH	7191	Rabun County Schools	(3,293)	2,469	(2,764)	(1,763)	-	-
PSCH	7211	Richmond County Schools	(2,119)	1,741	(1,949)	(1,243)	-	-
PSCH	7221	Rockdale County Schools	1,670	3,417	(3,826)	(2,439)	-	-
PSCH	7261	Spalding County Schools	-	-	-	-	-	-
PSCH	7291	Sumter County Schools	(2,863)	1,282	(1,435)	(914)	-	-
PSCH	7341	Telfair County Schools	184	466	(522)	(332)	-	-
PSCH	7351	Terrell County Schools	(7,688)	3,549	(3,974)	(2,532)	-	-
PSCH	7401	Treutlen County Schools	(3,001)	1,708	(1,912)	(1,219)	-	-
PSCH	7411	Troup County Schools	-	-	-	-	-	-
PSCH	7431	Twiggs County Schools	1,158	-	-	-	-	-
PSCH	7451	Upson County Schools	2,421	-	-	-	-	-
PSCH	7461	Walker County Schools	9,222	-	-	-	-	-
PSCH	7481	Ware County Schools	2,326	1,856	(2,077)	(1,325)	-	-
PSCH	7501	Washington County Board of Education	(15,537)	7,291	(8,162)	(5,203)	-	-
PSCH	7511	Wayne County Schools	(2,176)	1,783	(1,996)	(1,272)	-	-
PSCH	7541	White County Board of Education	(1,156)	838	(938)	(598)	-	-
PSCH	7551	Whitfield County Schools	(2,397)	1,389	(1,554)	(991)	-	-
PSCH	7571	Wilkes County Schools	(4,877)	4,159	(4,656)	(2,969)	-	-
PSCH	7581	Wilkinson County Schools	(1,343)	1,370	(1,533)	(978)	-	-
PSCH	7611	Atlanta City Schools	(73,300)	19,975	(22,362)	(14,256)	-	-
PSCH	7641	City of Buford Schools (Gwinnett)	(4,644)	3,380	(3,784)	(2,412)	-	-
PSCH	7721	City of Dalton Schools (Whitfield)	900	2,478	(2,774)	(1,769)	-	-
PSCH	7741	City of Dublin Schools (Laurens)	-	-	-	-	-	-
PSCH	7761	City of Gainesville Schools (Hall)	(2,425)	1,737	(1,944)	(1,239)	-	-
PSCH	7811	City of Marietta Schools (Cobb)	(3,169)	1,556	(1,742)	(1,111)	-	-
PSCH	7851	City of Rome Schools (Floyd)	(11,333)	5,576	(6,242)	(3,980)	-	-
PSCH	7861	City of Social Circle Schools (Walton)	(2,700)	1,961	(2,195)	(1,399)	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	(2,285)	896	(1,003)	(639)	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	6,881	4,329	(4,846)	(3,090)	-	-
PSCH	968-0968	Georgia Military College	(5,025)	4,054	(4,539)	(2,894)	-	-
RESA	8504	Northwest Georgia RESA	(2,571)	1,971	(2,206)	(1,406)	-	-
RESA	8564	Metro RESA	-	-	-	-	-	-
RESA	8804	First District RESA	6,783	2,449	(2,742)	(1,747)	-	-
STAT	402	Georgia Department of Agriculture	(234,094)	221,799	(248,301)	(158,293)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
STAT	403	Georgia Department of Administrative Services	\$ (275,926)	\$ 208,042	\$ (232,901)	\$ (148,475)	\$ -	\$ -
STAT	404	Georgia Department of Audits	(224,626)	221,820	(248,324)	(158,309)	-	-
STAT	405	Department of Public Health	(353,448)	522,206	(584,604)	(372,687)	-	-
STAT	406	Georgia Department of Banking & Finance	(14,537)	68,972	(77,214)	(49,224)	-	-
STAT	407	State Accounting Office	(38,999)	88,676	(99,272)	(63,287)	-	-
STAT	408	Office of Comm. of Insurance	(120,731)	107,462	(120,303)	(76,694)	-	-
STAT	409	Georgia State Finance & Investment Commission	(5,934)	76,538	(85,683)	(54,624)	-	-
STAT	410	State Properties Commission	(7,414)	10,007	(11,203)	(7,141)	-	-
STAT	411	Georgia Department of Defense	(75,570)	102,737	(115,013)	(73,321)	-	-
STAT	412	Georgia Vocational Rehab Agency	(48,867)	346,067	(387,418)	(246,981)	-	-
STAT	414	Georgia Department of Education	(209,655)	216,438	(242,299)	(154,467)	-	-
STAT	415	The Technical College System of Georgia	(469,056)	232,924	(260,756)	(166,234)	-	-
STAT	416	Georgia Employees Retirement System	(104,509)	77,912	(87,221)	(55,605)	-	-
STAT	418	Prosecuting Attorneys Council	(612,197)	550,100	(615,830)	(392,595)	-	-
STAT	419	Georgia Department of Community Health	(434,108)	378,303	(423,506)	(269,987)	-	-
STAT	420	Georgia Forestry Commission	(364,164)	275,695	(308,637)	(196,757)	-	-
STAT	422	Office of Planning and Budget	(143,922)	146,422	(163,918)	(104,499)	-	-
STAT	427	Georgia Department of Human Services	(1,163,531)	1,141,606	(1,278,014)	(814,741)	-	-
STAT	428	Georgia Department of Community Affairs	(111,496)	152,025	(170,190)	(108,496)	-	-
STAT	429	Department of Economic Development	(96,697)	103,336	(115,683)	(73,749)	-	-
STAT	430	Administrative Office of the Courts	(88,945)	77,468	(86,725)	(55,287)	-	-
STAT	432	Georgia Court of Appeals	(125,802)	119,571	(133,858)	(85,335)	-	-
STAT	436	Superior Courts of Georgia	(157,013)	142,236	(159,231)	(101,511)	-	-
STAT	438	Supreme Court	(31,352)	86,623	(96,973)	(61,821)	-	-
STAT	440	Georgia Department of Labor	(75,794)	539,233	(603,665)	(384,840)	-	-
STAT	441	Dept. of Behavioral Health & Developmental Disabilities	(1,306,841)	1,138,937	(1,275,026)	(812,835)	-	-
STAT	442	Georgia Department of Law	(156,499)	188,011	(210,476)	(134,179)	-	-
STAT	444	General Assembly of Georgia	(119,137)	116,935	(130,907)	(83,454)	-	-
STAT	461	Department of Juvenile Justice	(750,489)	900,653	(1,008,270)	(642,778)	-	-
STAT	462	Georgia Department of Natural Resources	(1,107,198)	1,116,687	(1,250,118)	(796,957)	-	-
STAT	465	State Board Pardons & Paroles	(177,047)	162,256	(181,643)	(115,799)	-	-
STAT	466	Georgia Department of Public Safety	(892,271)	1,000,171	(1,119,680)	(713,801)	-	-
STAT	467	Georgia Department of Corrections	(2,232,359)	2,646,013	(2,962,194)	(1,888,402)	-	-
STAT	469	Georgia Department of Early Care Learning	(200,251)	205,022	(229,519)	(146,320)	-	-
STAT	470	Georgia Public Service Commission	(79,739)	79,280	(88,753)	(56,580)	-	-
STAT	471	Georgia Bureau of Investigation	(628,345)	674,808	(755,439)	(481,597)	-	-
STAT	474	Department of Revenue	(414,950)	456,480	(511,024)	(325,781)	-	-
STAT	475	Georgia Department of Driver Services	(162,472)	167,464	(187,474)	(119,516)	-	-
STAT	476	Georgia Student Finance Commission	(3,663)	19,051	(21,328)	(13,596)	-	-
STAT	477	Georgia Department of Community Supervision	(1,213,403)	1,001,750	(1,121,447)	(714,928)	-	-
STAT	478	Secretary of State	(87,527)	75,208	(84,194)	(53,675)	-	-
STAT	482	Georgia Teachers Retirement System	(413,854)	335,606	(375,707)	(239,515)	-	-
STAT	484	Georgia Department of Transportation	(3,065,904)	2,679,469	(2,999,633)	(1,912,282)	-	-
STAT	488	Georgia Department of Veterans Service	2,356	29,023	(32,491)	(20,713)	-	-
STAT	489	Subsequent Injury Trust Fund	(23,722)	17,569	(19,668)	(12,539)	-	-
STAT	490	State Board of Workers Comp	(144,837)	124,627	(139,518)	(88,944)	-	-
STAT	492	Georgia Public Defender Standards Council	(531,680)	468,137	(524,074)	(334,100)	-	-
STAT	900	Georgia Building Authority	(47,740)	62,141	(69,566)	(44,348)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
STAT	921	Georgia Correctional Industries	\$ (29,273)	\$ 71,444	\$ (79,980)	\$ (50,988)	\$ -	\$ -
STAT	922	George L. Smith II - GWCCA	(79,720)	96,799	(108,365)	(69,083)	-	-
STAT	927	State Road and Tollway Authority	(71,016)	54,135	(60,603)	(38,635)	-	-
STAT	977	Georgia Public Broadcasting	(22,085)	45,101	(50,490)	(32,187)	-	-
STAT	980	GTA Georgia Technology Authority	(182,080)	203,311	(227,604)	(145,100)	-	-
STAT	996	The ATL	(21,008)	15,427	(17,271)	(11,009)	-	-
TAXS	75-001	Appling County Tax Officials	(3,939)	2,675	(2,995)	(1,908)	-	-
TAXS	75-003	Bacon County Tax Officials	(1,918)	1,781	(1,994)	(1,271)	-	-
TAXS	75-005	Baldwin County Tax Officials	(18,005)	11,307	(12,658)	(8,070)	-	-
TAXS	75-008	Bartow County Tax Officials	(21,788)	17,987	(20,136)	(12,837)	-	-
TAXS	75-010	Berrien County Tax Officials	(6,323)	4,385	(4,909)	(3,129)	-	-
TAXS	75-011	Bibb County Tax Officials	26,784	9,551	(10,693)	(6,816)	-	-
TAXS	75-013	Brantley County Tax Officials	(2,805)	2,135	(2,390)	(1,523)	-	-
TAXS	75-014	Brooks County Tax Officials	(2,873)	1,951	(2,185)	(1,392)	-	-
TAXS	75-015	Bryan County Tax Officials	4,377	4,951	(5,542)	(3,533)	-	-
TAXS	75-017	Burke County Tax Officials	-	-	-	-	-	-
TAXS	75-018	Butts County Tax Officials	(2,527)	2,287	(2,560)	(1,633)	-	-
TAXS	75-019	Calhoun County Tax Officials	5,833	-	-	-	-	-
TAXS	75-020	Camden County Tax Officials	(4,890)	8,081	(9,046)	(5,768)	-	-
TAXS	75-021	Candler County Tax Officials	(2,709)	1,843	(2,063)	(1,315)	-	-
TAXS	75-022	Carroll County Tax Officials	(6,814)	6,606	(7,395)	(4,714)	-	-
TAXS	75-023	Catoosa County Tax Officials	-	-	-	-	-	-
TAXS	75-024	Charlton County Tax Officials	(5,112)	4,208	(4,711)	(3,003)	-	-
TAXS	75-025	Chatham County Tax Officials	(2,893)	7,973	(8,925)	(5,691)	-	-
TAXS	75-029	Clarke County Tax Officials	(13,743)	10,618	(11,886)	(7,578)	-	-
TAXS	75-031	Clayton County Tax Officials	4,921	1,079	(1,207)	(770)	-	-
TAXS	75-032	Clinch County Tax Officials	(5,663)	3,780	(4,231)	(2,698)	-	-
TAXS	75-033	Cobb County Tax Officials	(14,918)	37,400	(41,869)	(26,692)	-	-
TAXS	75-034	Coffee County Tax Officials	(5,507)	4,464	(4,997)	(3,187)	-	-
TAXS	75-035	Colquitt County Tax Officials	2,116	5,182	(5,802)	(3,698)	-	-
TAXS	75-036	Columbia County Tax Officials	(15,580)	12,595	(14,100)	(8,989)	-	-
TAXS	75-037	Cook County Tax Officials	(2,795)	2,000	(2,239)	(1,429)	-	-
TAXS	75-038	Coweta County Tax Officials	9,375	5,487	(6,142)	(3,916)	-	-
TAXS	75-041	Dade County Tax Officials	(2,847)	1,825	(2,043)	(1,303)	-	-
TAXS	75-043	Decatur County Tax Officials	47	1,799	(2,014)	(1,283)	-	-
TAXS	75-044	Dekalb County Tax Officials	(13,376)	13,713	(15,352)	(9,786)	-	-
TAXS	75-045	Dodge County Tax Officials	(4,117)	3,205	(3,588)	(2,287)	-	-
TAXS	75-047	Dougherty County Tax Officials	(5,890)	6,394	(7,158)	(4,564)	-	-
TAXS	75-048	Douglas County Tax Officials	2,156	1,283	(1,436)	(916)	-	-
TAXS	75-051	Effingham County Tax Officials	(1,663)	1,211	(1,356)	(864)	-	-
TAXS	75-052	Elbert County Tax Officials	(2,082)	2,568	(2,874)	(1,833)	-	-
TAXS	75-053	Emanuel County Tax Officials	(3,184)	2,465	(2,760)	(1,759)	-	-
TAXS	75-055	Fannin County Tax Officials	(2,683)	1,999	(2,238)	(1,427)	-	-
TAXS	75-056	Fayette County Tax Officials	(11,446)	6,566	(7,351)	(4,686)	-	-
TAXS	75-057	Floyd County Tax Officials	(5,332)	5,045	(5,648)	(3,600)	-	-
TAXS	75-058	Forsyth County Tax Officials	(34,334)	30,793	(34,473)	(21,977)	-	-
TAXS	75-059	Franklin County Tax Officials	(4,367)	3,623	(4,056)	(2,586)	-	-
TAXS	75-060	Fulton County Tax Officials	(27,513)	103,381	(115,734)	(73,780)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-062	Glascocock County Tax Officials	\$ (1,871)	\$ 1,415	\$ (1,584)	\$ (1,010)	\$ -	\$ -
TAXS	75-063	Glynn County Tax Officials	1,743	3,994	(4,471)	(2,851)	-	-
TAXS	75-064	Gordon County Tax Officials	(10,061)	7,771	(8,699)	(5,546)	-	-
TAXS	75-065	Grady County Tax Officials	-	-	-	-	-	-
TAXS	75-066	Greene County Tax Officials	5,337	1,262	(1,412)	(901)	-	-
TAXS	75-067	Gwinnett County Tax Officials	(2,713)	23,424	(26,223)	(16,717)	-	-
TAXS	75-068	Habersham County Tax Officials	(7,240)	3,868	(4,331)	(2,760)	-	-
TAXS	75-069	Hall County Tax Officials	(3,173)	4,643	(5,198)	(3,314)	-	-
TAXS	75-070	Hancock County Tax Officials	(2,276)	1,705	(1,908)	(1,217)	-	-
TAXS	75-072	Harris County Tax Officials	4,567	-	-	-	-	-
TAXS	75-074	Heard County Tax Officials	(2,666)	1,990	(2,228)	(1,420)	-	-
TAXS	75-075	Henry County Tax Officials	(2,858)	14,209	(15,906)	(10,141)	-	-
TAXS	75-076	Houston County Tax Officials	2,771	7,407	(8,292)	(5,286)	-	-
TAXS	75-078	Jackson County Tax Officials	(5,614)	4,077	(4,564)	(2,910)	-	-
TAXS	75-080	Jeff Davis County Tax Officials	(2,762)	2,074	(2,322)	(1,480)	-	-
TAXS	75-081	Jefferson County Tax Officials	(1,876)	1,305	(1,461)	(931)	-	-
TAXS	75-082	Jenkins County Tax Officials	(3,010)	1,721	(1,926)	(1,229)	-	-
TAXS	75-084	Jones County Tax Officials	(8,571)	6,312	(7,067)	(4,504)	-	-
TAXS	75-085	Lamar County Tax Officials	(2,135)	3,661	(4,099)	(2,612)	-	-
TAXS	75-086	Lanier County Tax Officials	(4,328)	3,297	(3,691)	(2,353)	-	-
TAXS	75-087	Laurens County Tax Officials	(6,515)	5,271	(5,901)	(3,761)	-	-
TAXS	75-088	Lee County Tax Officials	(2,863)	2,166	(2,425)	(1,546)	-	-
TAXS	75-089	Liberty County Tax Officials	(5,041)	8,795	(9,846)	(6,276)	-	-
TAXS	75-090	Lincoln County Tax Officials	(1,303)	1,023	(1,145)	(730)	-	-
TAXS	75-091	Long County Tax Officials	(1,577)	1,173	(1,314)	(836)	-	-
TAXS	75-092	Lowndes County Tax Officials	(7,685)	6,924	(7,751)	(4,942)	-	-
TAXS	75-094	Macon County Tax Officials	(4,288)	3,245	(3,633)	(2,316)	-	-
TAXS	75-096	Marion County Tax Officials	(2,829)	1,876	(2,101)	(1,338)	-	-
TAXS	75-097	Mcduffie County Tax Officials	(4,184)	3,314	(3,711)	(2,364)	-	-
TAXS	75-098	Mcintosh County Tax Officials	(5,450)	3,630	(4,064)	(2,590)	-	-
TAXS	75-100	Miller County Tax Officials	(2,542)	1,869	(2,092)	(1,333)	-	-
TAXS	75-102	Monroe County Tax Officials	(3,591)	3,591	(4,020)	(2,563)	-	-
TAXS	75-103	Montgomery County Tax Officials	(1,881)	1,747	(1,956)	(1,247)	-	-
TAXS	75-104	Morgan County Tax Officials	(2,679)	1,257	(1,407)	(897)	-	-
TAXS	75-105	Murray County Tax Officials	289	2,085	(2,334)	(1,488)	-	-
TAXS	75-106	Muscogee County Tax Officials	(4,371)	14,156	(15,848)	(10,103)	-	-
TAXS	75-107	Newton County Tax Officials	8,161	3,769	(4,219)	(2,690)	-	-
TAXS	75-108	Oconee County Tax Officials	(5,838)	4,370	(4,892)	(3,118)	-	-
TAXS	75-110	Paulding County Tax Officials	2,099	4,360	(4,881)	(3,111)	-	-
TAXS	75-111	Peach County Tax Officials	(4,205)	3,431	(3,841)	(2,449)	-	-
TAXS	75-113	Pierce County Tax Officials	(3,948)	3,023	(3,385)	(2,157)	-	-
TAXS	75-114	Pike County Tax Officials	(3,094)	2,324	(2,601)	(1,660)	-	-
TAXS	75-115	Polk County Tax Officials	(4,059)	3,392	(3,797)	(2,422)	-	-
TAXS	75-121	Richmond County Tax Officials	(18,800)	16,341	(18,294)	(11,662)	-	-
TAXS	75-122	Rockdale County Tax Officials	(2,227)	3,150	(3,526)	(2,248)	-	-
TAXS	75-124	Screven County Tax Officials	(232)	2,224	(2,490)	(1,587)	-	-
TAXS	75-125	Seminole County Tax Officials	(1,220)	984	(1,102)	(701)	-	-
TAXS	75-126	Spalding County Tax Officials	(8,932)	7,439	(8,328)	(5,309)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
TAXS	75-127	Stephens County Tax Officials	\$ (12,832)	\$ 7,403	\$ (8,287)	\$ (5,284)	\$ -	\$ -
TAXS	75-128	Stewart County Tax Officials	(2,622)	1,943	(2,175)	(1,386)	-	-
TAXS	75-129	Sumter County Tax Officials	(1,314)	945	(1,058)	(674)	-	-
TAXS	75-130	Talbot County Tax Officials	(943)	876	(980)	(625)	-	-
TAXS	75-132	Tattnall County Tax Officials	(1,529)	1,039	(1,163)	(742)	-	-
TAXS	75-133	Taylor County Tax Officials	(2,542)	1,869	(2,092)	(1,333)	-	-
TAXS	75-134	Telfair County Tax Officials	(2,628)	1,890	(2,116)	(1,349)	-	-
TAXS	75-135	Terrell County Tax Officials	(3,632)	1,878	(2,102)	(1,341)	-	-
TAXS	75-136	Thomas County Tax Officials	(6,505)	4,778	(5,349)	(3,409)	-	-
TAXS	75-137	Tift County Tax Officials	(5,524)	4,123	(4,616)	(2,943)	-	-
TAXS	75-139	Towns County Tax Officials	(2,120)	1,256	(1,406)	(896)	-	-
TAXS	75-141	Troup County Tax Officials	(5,421)	4,367	(4,889)	(3,117)	-	-
TAXS	75-142	Turner County Tax Officials	(3,406)	2,983	(3,339)	(2,129)	-	-
TAXS	75-143	Twiggs County Tax Officials	(6,879)	4,425	(4,954)	(3,158)	-	-
TAXS	75-145	Upson County Tax Officials	(1,616)	1,364	(1,527)	(973)	-	-
TAXS	75-146	Walker County Tax Officials	(5,099)	4,551	(5,094)	(3,249)	-	-
TAXS	75-147	Walton County Tax Officials	(1,581)	1,154	(1,292)	(824)	-	-
TAXS	75-148	Ware County Tax Officials	2,824	478	(535)	(341)	-	-
TAXS	75-150	Washington County Tax Officials	(2,059)	2,372	(2,655)	(1,694)	-	-
TAXS	75-151	Wayne County Tax Officials	(3,267)	2,431	(2,721)	(1,735)	-	-
TAXS	75-154	White County Tax Officials	(5,015)	7,135	(7,987)	(5,092)	-	-
TAXS	75-155	Whitfield County Tax Officials	(5,517)	10,295	(11,525)	(7,347)	-	-
TAXS	75-156	Wilcox County Tax Officials	-	-	-	-	-	-
TAXS	75-158	Wilkinson County Tax Officials	-	-	-	-	-	-
TAXS	75-159	Worth County Tax Officials	(4,042)	4,532	(5,074)	(3,234)	-	-
TCOL	817	Oconee Fall Line Technical College	(33,599)	22,508	(25,198)	(16,063)	-	-
TCOL	818	Coastal Pines Technical College	(22,505)	15,838	(17,730)	(11,303)	-	-
TCOL	820	Albany Technical College	(53,129)	40,346	(45,167)	(28,794)	-	-
TCOL	822	Athens Technical College	(15,278)	17,232	(19,291)	(12,298)	-	-
TCOL	823	Atlanta Technical College	(4,345)	25,958	(29,059)	(18,526)	-	-
TCOL	824	Augusta Technical College	(38,755)	62,887	(70,401)	(44,881)	-	-
TCOL	826	West Georgia Technical College	(27,390)	39,760	(44,511)	(28,375)	-	-
TCOL	827	Chattahoochee Technical College	(63,907)	48,326	(54,101)	(34,489)	-	-
TCOL	828	Columbus Technical College	(10,050)	22,715	(25,430)	(16,211)	-	-
TCOL	829	Georgia Northwestern Technical College	(54,705)	54,722	(61,260)	(39,054)	-	-
TCOL	830	Georgia Piedmont Technical College	(12,315)	16,676	(18,669)	(11,901)	-	-
TCOL	831	Southern Crescent Technical College	(27,553)	21,041	(23,555)	(15,017)	-	-
TCOL	832	Gwinnett Technical College	(20,565)	37,072	(41,502)	(26,457)	-	-
TCOL	834	Lanier Technical College	(16,842)	23,592	(26,411)	(16,837)	-	-
TCOL	835	Central Georgia Technical College	(102,421)	97,761	(109,442)	(69,771)	-	-
TCOL	837	Southern Regional Technical College	(33,683)	36,634	(41,011)	(26,145)	-	-
TCOL	838	North Georgia Technical College	(11,035)	12,366	(13,844)	(8,825)	-	-
TCOL	841	Savannah Technical College	(18,347)	20,584	(23,043)	(14,690)	-	-
TCOL	842	South Georgia Technical College	(71,195)	49,222	(55,104)	(35,128)	-	-
TCOL	843	Southeastern Technical College	(13,600)	27,427	(30,704)	(19,575)	-	-
TCOL	844	Ogeechee Technical College	6,019	6,972	(7,805)	(4,976)	-	-
TCOL	848	Wiregrass Georgia Technical College	(15,696)	19,297	(21,602)	(13,772)	-	-
UNIV	503-0503	Georgia Institute of Technology	(81,448)	46,611	(52,180)	(33,266)	-	-





SCHEDULE C - REMAINING DEFERRED INFLOWS AND OUTFLOWS

Employer Category Code	Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
UNIV	509-0509	Georgia State University	\$ (47,533)	\$ 47,292	\$ (52,943)	\$ (33,752)	\$ -	\$ -
UNIV	512-0512	Augusta University	(85,738)	66,801	(74,783)	(47,674)	-	-
UNIV	518-0518	University of Georgia	(77,860)	69,477	(77,779)	(49,584)	-	-
UNIV	521-0521	Albany State University	(4,112)	5,048	(5,651)	(3,602)	-	-
UNIV	528-0528	Clayton College & State University	9,646	256	(287)	(182)	-	-
UNIV	530-0530	Columbus State University	(1,716)	1,313	(1,470)	(937)	-	-
UNIV	531-0531	University of North Georgia	166	6,093	(6,821)	(4,348)	-	-
UNIV	533-0533	Fort Valley State University	(5,716)	2,215	(2,480)	(1,581)	-	-
UNIV	536-0536	Georgia College and State University	6,184	3,067	(3,434)	(2,188)	-	-
UNIV	539-0539	Georgia Southern University	(24,082)	11,950	(13,377)	(8,529)	-	-
UNIV	540-0540	Georgia Gwinnett College	(1,105)	1,688	(1,890)	(1,205)	-	-
UNIV	542-0542	Georgia Southwestern State University	(8,185)	9,664	(10,819)	(6,898)	-	-
UNIV	543-0543	Kennesaw State University	(8,177)	5,733	(6,418)	(4,092)	-	-
UNIV	547-0547	Middle Georgia State College	(16,104)	8,054	(9,016)	(5,748)	-	-
UNIV	551-0551	Valdosta State University	(1,291)	1,140	(1,276)	(814)	-	-
UNIV	554-0554	University of West Georgia	(4,163)	6,857	(7,676)	(4,894)	-	-
UNIV	557-0557	Abraham Baldwin Agricultural College	10,040	5,515	(6,174)	(3,936)	-	-
UNIV	563-0563	College of Coastal Georgia	(5,720)	5,494	(6,151)	(3,921)	-	-
UNIV	567-0567	South Georgia State College	(2,208)	1,667	(1,866)	(1,190)	-	-
UNIV	569-0569	Dalton College	-	-	-	-	-	-
UNIV	572-0572	East Georgia College	(2,053)	1,182	(1,323)	(844)	-	-
UNIV	573-0573	Georgia Highlands College	(2,303)	1,858	(2,080)	(1,326)	-	-
UNIV	576-0576	Gordon College	(4,162)	3,223	(3,609)	(2,300)	-	-
UNIV	598-0598	Board of Regents of the University System of Georgia	(21,295)	33,657	(37,679)	(24,020)	-	-
VARS	209-0209	Agriculture Commodity Commission	(2,497)	1,734	(1,941)	(1,238)	-	-
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	2,752	1,222	(1,368)	(872)	-	-
Total all Entities			\$ (25,215,000)	\$ 27,099,000	\$ (30,337,000)	\$ (19,340,000)	\$ -	\$ -
Total LRS			\$ (15,626)	\$ 26,375	\$ (29,526)	\$ (18,824)	\$ -	\$ -
Total JRS			\$ (200,800)	\$ 445,703	\$ (498,958)	\$ (318,093)	\$ -	\$ -
Total ERS			\$ (24,998,574)	\$ 26,626,922	\$ (29,808,516)	\$ (19,003,083)	\$ -	\$ -
Non-employer Contributing Entities								
STATE DEPARTMENT OF REVENUE			\$ (432,837)	\$ 641,347	\$ (717,978)	\$ (457,712)	\$ -	\$ -
STATE COURTS AND PROSECUTING ATTORNEYS			\$ (30,988)	\$ 53,097	\$ (59,442)	\$ (37,894)	\$ -	\$ -
STATE SUPPORT FOR COUNTY JUDGES			\$ (29,012)	\$ 136,000	\$ (152,249)	\$ (97,064)	\$ -	\$ -





SCHEDULE D - SUMMARY OF BENEFIT PROVISIONS EVALUATED

Eligibility for Coverage

Membership in the Employees' Retirement System of Georgia (ERS), the Georgia Legislative Retirement System (LRS) or the Judicial Retirement System (JRS). ERS new entrants on and after January 1, 2009 and JRS and LRS new entrants on and after July 1, 2009 are excluded from membership.

Premiums

Before Retirement

ERS Old Plan Members (Hired before July 1, 1982) Member pays 0.45% of monthly salary. State picks up 0.22% of the member premium.

ERS New Plan Members (Hired on or after July 1, 1982 and before January 1, 2009),

LRS Members and JRS Members Member pays 0.23% of monthly salary.

All ERS and LRS members pay the above premiums. If the member is not covered under the Fund, employee contributions with interest are refunded upon termination of State employment. Otherwise, no premiums are refundable. Participation is voluntary for JRS Members.

After Retirement

If employed prior to April 1, 1964 or reemployed after April 1, 1964 with creditable service established for the period prior to April 1, 1964, the member pays 1/2 of 1% of the monthly salary payable the last month preceding retirement. If employed after April 1, 1964 with no creditable service established for the period prior to April 1, 1964, the member pays no premium.





SCHEDULE D - SUMMARY OF BENEFIT PROVISIONS EVALUATED

Coverage

The amount of insurance is 18 times monthly earnable compensation (frozen at age 60). For a member with no creditable service prior to April 1, 1964, the amount decreases from age 60 by $\frac{1}{2}$ of 1% per month until age 65, at which point the member will be covered for 70% of the age 60 coverage.

The insurance amount for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement.

The insurance amount for a service retiree who retires before July 1, 1998 with no creditable service prior to April 1, 1964 is 40% of the amount of insurance at age 60 or at termination, if earlier.

The insurance amount for a disability retiree who retires before July 1, 1998 with no creditable service prior to April 1, 1964 is 18 times earnable compensation at retirement, reduced to 40% of such amount at age 60.

The insurance amount for a service retiree who retires on or after July 1, 1998 with no creditable service prior to April 1, 1964 is 70% of the amount of insurance at age 60 or at termination, if earlier.

The insurance amount for a disability retiree who retires on or after July 1, 1998 with no creditable service prior to April 1, 1964 is 18 times earnable compensation at retirement, reduced to 70% of such amount at age 60.





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

Actuarial assumptions and methods adopted by the Board December 17, 2020. Valuation interest rate based on the long-term assumed investment rate of return as adopted by the Board. The combined effect of the assumptions is expected to have no significant bias.

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

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

Members of Employees' Retirement System	
Years of Service	Rate
1	6.75%
2	5.75
3	5.25
4	5.00
5	4.75
10	4.30
15	4.05
20	3.80
25	3.55
30	3.30
35 & over	3.00

Members of Judicial Retirement System (JRS): 3.75%

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





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

SEPARATIONS BEFORE RETIREMENT: Representative values of the assumed annual rates of separation other than retirement are as follows.

ANNUAL RATES OF DISABILITY				
Age	ERS Members			JRS Members
	<u>Non-Law Enforcement</u>		Law Enforcement	
	Males	Females		
25	0.000	0.000	0.000	0.0125
30	0.010	0.005	0.050	0.0250
35	0.040	0.010	0.125	0.0375
40	0.200	0.085	1.125	0.0500
45	0.375	0.215	2.625	0.0875
50	0.625	0.365	3.625	0.1250
55	0.875	0.565	4.125	0.2250
60				0.3675
65				0.5875





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

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





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

ANNUAL RATES OF WITHDRAWAL				
Age	ERS Members Law Enforcement		LRS Members	JRS Members
	0-9	10 & Over		
20	11.00%		9.00%	5.00%
25	6.50	3.00%	9.00	5.00
30	5.25	3.00	9.00	5.00
35	5.25	3.00	9.00	5.00
40	5.25	2.50	10.00	4.00
45	5.25	2.50	11.00	3.50
50	5.25	2.50	9.25	2.75
55			8.00	2.75
60			8.00	2.50
65			8.00	2.50

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

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





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

ANNUAL RATES OF RETIREMENT					
ERS					
Age	Non-Law Enforcement: New Plan and GSEPS				Law Enforcement
	Early Retirement		Normal Retirement		
	Male	Female	Male*	Female**	
50	5.0%	3.8%	60.0%	42.0%	75.0%
52	5.0	3.8	50.0	42.0	60.0
55	6.0	5.8	50.0	40.0	15.0
57	6.0	7.3	45.0	37.0	15.0
60			25.0	28.0	30.0
62			37.5	37.5	35.0
65			32.0	33.0	25.0
67			32.0	32.0	25.0
70			30.0	30.0	100.0
75			100.0	100.0	

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

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

ANNUAL RATES OF RETIREMENT		
Age	LRS	JRS
60	8%	15%
61	8	10
62	12	10
63 – 64	8	10
65	10	13
66 – 67	10	15
68	10	18
69	15	18
70 – 77	15	25
78 – 79	15	100
80	100	100





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

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

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

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

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

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





SCHEDULE E - ACTUARIAL ASSUMPTIONS AND METHODS

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

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

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

ASSETS: Fair value

ACTUARIAL COST METHOD: Entry Age Normal Actuarial Cost Method.

ADMINISTRATIVE EXPENSES: Administrative expenses equal to \$640,000 are added to the normal cost contribution.





SCHEDULE F - FUNDING POLICY #2 OF THE SEAD BOARD OF DIRECTORS

The purpose of this Funding Policy is to state the overall objectives for the Georgia Employees' Group Term Life Insurance Plan for Post-Retirement Benefits (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 State Employees' Assurance Department Board of Directors 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's beneficiary is expected to receive in the event of the death of the member during the member's 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 a stable funded ratio (ratio of actuarial value of assets to actuarial accrued liabilities) that reflects a trend of strong actuarial condition. The long-term objective is to maintain at least 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 remain stable over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial adjustments. The target funded ratio will be 100 percent. In the event that the funded ratio falls below 100%, the targeted funded ratio will be 100% within 20 years of the date the funded ratio first falls below 100%.
- **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.





SCHEDULE F - FUNDING POLICY #2 OF THE SEAD BOARD OF DIRECTORS

- **UAAL Amortization Period**
 - The transitional UAAL will be amortized over a closed 20 year period beginning on the initial valuation date for which this funding policy is adopted.
 - Each New Incremental UAAL shall be amortized over a closed 20 year period beginning with the year it is incurred.
- **Employer Contribution Rate**
 - **Employer Normal Contribution Rate** – the contribution rate determined as of the valuation date each year to fund the employer portion of the annual normal cost of the System based on the assumptions and methods adopted by the Board.
 - 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.
 - 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 as a dollar per active member.

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 Projected Unit Credit (PUC) actuarial cost method.
- The long-term annual investment rate of return assumption will be:
 - Effective with the June 30, 2013 valuation date, 7.50% net of investment expenses.
 - Effective with the June 30, 2017 valuation date, reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, as long as the following conditions are met:
 - The actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, and
 - The assumed rate of return does not decrease below 7.00% net of investment expenses.
- The actuarial value of assets will be equal to the market value of assets as of the valuation date.





SCHEDULE F - FUNDING POLICY #2 OF THE SEAD BOARD OF DIRECTORS

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 20 years. 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 10-year period. The projected measures of funding progress and the recent historical trend provided in valuations will provide important information for the Board's assessment of the System's funding progress.

Adopted: March 15, 2018

