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EMPLOYEES'
RETIREMENT SYSTEM
OF GEORGIA

GASB STATEMENT NO. 75 REPORT
FOR THE
STATE EMPLOYEES' ASSURANCE DEPARTMENT
RETIRED AND VESTED INACTIVE MEMBERS
TRUST FUND
PREPARED AS OF JUNE 30, 2022
FOR FINANCIAL REPORTING AS OF JUNE 30, 2023





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

April 26, 2023

Board of Trustees
Employees' Retirement Systems 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, Cavanaugh Macdonald Consulting (CMC). The information is presented for the period ending June 30, 2022 (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, 2021 was used as the basis for much of the information presented as of June 30, 2022 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.

To the best of our knowledge, the information contained in this report is complete and accurate. These calculations were performed by, and under the supervision of, independent consulting actuaries with experience in performing valuations for public retirement systems and retiree health benefit plans. In addition, the valuation was prepared in accordance with generally accepted actuarial principles and practices as well as with Actuarial Standards of Practice prescribed by the Actuarial Standards Board.

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



Board of Trustees

April 26, 2023

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The calculations are based on the current provisions of the Plan, and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the Plan. In addition, the calculations were completed in compliance with the laws governing the Plan. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 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,

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

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

A handwritten signature in blue ink that reads 'Cathy Turcot'.

Cathy Turcot
Principal and Managing Director

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

Ben Mobley, ASA, FCA, MAAA
Consulting Actuary



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

PREPARED AS OF JUNE 30, 2022

SECTION I – INTRODUCTION

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, 2022 (the Measurement Date), presents information to assist the SEAD in providing the required information under GASB 75 to participating employers. Much of the material provided in this report, including the Net OPEB Liability (Asset), is based on the results of the GASB 74 report for the SEAD, which was issued September 12, 2022. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

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, 2022 and submitted September 12, 2022 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.



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, 2021 and June 30, 2022. 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)

	2022
Valuation Date (VD):	June 30, 2021
Measurement Date (MD):	June 30, 2022
Reporting Date (RD):	June 30, 2023
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Measurement Date	3.37%
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)	\$ 966,698
Fiduciary Net Position (FNP)	<u>1,334,285</u>
Net OPEB Liability (Asset) (NOL = TOL – FNP)	\$ (367,587)
FNP as a percentage of TOL	138.03%
Collective OPEB Expense:	\$ (54,751)
Deferred Outflow of Resources:	\$ 78,313
Deferred Inflow of Resources:	\$ 1,857



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, 2021, 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 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

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

The actuarial assumptions used in the June 30, 2021 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%	0.2%
US Large Stocks	46.3%	9.4%
US Small Stocks	1.2%	13.4%
Int'l Developed Mkt Stocks	12.3%	9.4%
Int'l Emerging Mkt Stocks	5.2%	11.4%
Alternatives	5.0%	10.5%
Total	100.0%	

*Net of inflation

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)	\$(237,270)	\$(367,587)	\$(474,309)

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, 2021 is the actuarial valuation date upon which the TOL is based. An expected TOL is determined as of June 30, 2022 using standard roll forward techniques. The procedure used to determine the TOL as of June 30, 2022 is shown on page 7 of the GASB 74 report for SEAD submitted September 12, 2022.

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.

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 fiscal year. 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	\$ 1,687	\$ 112
Changes of assumptions	0	1,745
Net difference between projected and actual earnings on plan investments	<u>76,626</u>	<u>0</u>
Total	<u>\$ 78,313</u>	<u>\$ 1,857</u>

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 (\$ 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)
2022	\$3,562	\$0	1.9	\$0	\$0	\$3,562	\$0	\$1,875	\$0	\$1,687	\$0
2021	0	2,342	2.1	0	1,227	0	0	0	1,115	0	112
2020	0	4,670	2.3	0	610	0	0	0	610	0	0
2019	366	0	2.5	0	0	0	0	0	0	0	0
2018	4,697	0	2.7	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$1,837</u>	<u>\$3,562</u>	<u>\$0</u>			<u>\$1,687</u>	<u>\$112</u>

Collective Deferred Outflows and Inflows for Differences from Assumption Changes (\$ thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2022	\$0	\$0	1.9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	0	36,651	2.1	0	19,198	0	0	0	17,453	0	1,745
2020	0	0	2.3	0	0	0	0	0	0	0	0
2019	0	0	2.5	0	0	0	0	0	0	0	0
2018	22,085	0	2.7	0	0	0	0	0	0	0	0
Total				<u>\$0</u>	<u>\$19,198</u>	<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$1,745</u>



Collective Deferred Outflows and Inflows for Differences in Investment Experience (\$ thousands)

Year	Initial Balance of Losses / Deferred Outflow	Initial Balance of Gains / Deferred Inflow	Amortization Period	Beginning Balance Deferred Outflows (a)	Beginning Balance Deferred Inflows (b)	Losses / Deferred Outflows (c)	Gains / Deferred Inflows (d)	Amounts Recognized in Pension Expense / Deferred Outflow (e)	Amounts Recognized in Pension Expense / Deferred Inflow (f)	Ending Balance Deferred Outflows (a) + (c) - (e)	Ending Balance Deferred Inflows (b) + (d) - (f)
2022	\$287,185	\$0	5.0	\$0	\$0	\$287,185	\$0	\$57,437	\$0	\$229,748	\$0
2021	0	272,841	5.0	0	218,273	0	0	0	54,568	0	163,705
2020	23,276	0	5.0	13,966	0	0	0	4,655	0	9,311	0
2019	6,368	0	5.0	2,546	0	0	0	1,274	0	1,272	0
2018	0	18,698	5.0	0	3,738	0	0	0	3,738	0	0
Total				<u>\$16,512</u>	<u>\$222,011</u>	<u>\$287,185</u>	<u>\$0</u>			<u>\$240,331</u>	<u>\$163,705</u>
Net difference between projected and actual earnings on investments										\$76,626	



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					
2022	1.9	\$0	\$3,562	\$1,875	\$1,687
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
Difference between expected and actual assumptions					
2022	1.9	\$0	\$0	\$0	\$0
2021	2.1	0	0	0	0
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
Difference between projected and actual earnings					
2022	5.0	\$0	\$287,185	\$57,437	\$229,748
2021	5.0	0	(218,273)	(54,568)	(163,705)
2020	5.0	0	13,966	4,655	9,311
2019	5.0	0	2,546	1,274	1,272
2018	5.0	0	(3,738)	(3,738)	0
Subtotal					\$76,626
Total Deferred Outflows of Resources		<u>\$0</u>	<u>\$85,248</u>	<u>\$6,935</u>	<u>\$78,313</u>

Year	Amortization Period	Beginning Balance	Additions	Deductions	Ending Balance
Deferred Inflows of Resources:					
Difference between expected and actual experience					
2022	1.9	\$0	\$0	\$0	\$0
2021	2.1	1,227	0	1,115	112
2020	2.3	610	0	610	0
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
Difference between expected and actual assumptions					
2022	1.9	\$0	\$0	\$0	\$0
2021	2.1	19,198	0	17,453	1,745
2020	2.3	0	0	0	0
2019	2.5	0	0	0	0
2018	2.7	0	0	0	0
Difference between projected and actual earnings					
2022	5.0	\$0	\$0	\$0	\$0
2021	5.0	218,273	0	218,273	0
2020	5.0	(13,966)	0	(13,966)	0
2019	5.0	(2,546)	0	(2,546)	0
2018	5.0	3,738	0	3,738	0
Subtotal					\$0
Total Deferred Inflows of Resources		<u>\$226,534</u>	<u>\$0</u>	<u>\$224,677</u>	<u>\$1,857</u>



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	\$8,626
Year 2	\$7,525
Year 3	\$2,868
Year 4	\$57,437
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, 2022, 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 year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2022, this number of years for the active members is 6.4. 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 1.9 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 1.9 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.



Collective OPEB Expense Determined as of the Measurement Date (\$ thousands)	
Service Cost	\$ 2,551
Interest on the TOL and net cash flow	\$ 64,643
Current-period benefit changes	\$ 0
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	\$ 1,875
Expensed portion of current-period changes of assumptions	\$ 0
Member contributions	\$ (2,641)
Projected earnings on plan investments	\$ (107,816)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$ 57,437
Administrative expense	\$ 755
Other	\$ 0
Recognition of beginning deferred outflows and inflows of resources as OPEB expense	<u>\$ (71,555)</u>
Collective OPEB Expense	<u>\$ (54,751)</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.

Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The June 30, 2022 employer contributions were determined in the June 30, 2019 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	2.75 percent
Salary increase, including inflation	
ERS	3.25 – 7.00 percent
JRS	4.50 percent
LRS	N/A
Healthcare Cost Trend Rate	N/A
Investment rate of return	7.30 percent, including inflation



SCHEDULE A

**State Employees' Assurance Department Retired and Vested Inactive Members
Schedule of Employer Allocations as of June 30, 2021 and June 30, 2022**

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
		<u>LRS</u>				
STAT	444	General Assembly of Georgia	\$ 832,833.29	0.076830%	\$ 846,609.98	0.082652%
		<u>JRS</u>				
STAT	418	Prosecuting Attorney's Council	\$ 1,263,317.44	0.116542%	\$ 908,060.79	0.088651%
STAT	436	Superior Courts of Georgia	12,589,735.91	1.161417%	11,777,680.29	1.149823%
STAT	442	Georgia Department of Law	341,700.24	0.031522%	215,272.84	0.021016%
STAT	444	General Assembly of Georgia	162,926.92	0.015030%	173,234.94	0.016912%
	50-001	Appling County Board of Commissioners	107,342.27	0.009902%	115,451.29	0.011271%
	50-005	Baldwin County Board of Commissioners	61,194.12	0.005645%	61,799.92	0.006033%
	50-015	Bryan County Board of Commissioners	66,809.04	0.006163%	0.00	0.000000%
	50-022	Carroll County Board of Commissioners	57,955.69	0.005346%	0.00	0.000000%
	50-023	Catoosa County Board of Commissioners	56,769.20	0.005237%	57,692.35	0.005632%
	50-024	Charlton County Board of Commissioners	76,734.42	0.007079%	79,468.92	0.007758%
	50-025	Chatham County Board of Commissioners	188,465.48	0.017386%	0.00	0.000000%
	50-027	Chattooga County Board of Commissioners	42,865.68	0.003954%	41,217.00	0.004024%
	50-028	Cherokee County Board of Commissioners	264,530.00	0.024403%	164,466.98	0.016056%
	50-029	Clarke County Board of Commissioners	288,061.68	0.026574%	262,747.55	0.025651%
	50-031	Clayton County Board of Commissioners	254,356.00	0.023465%	174,224.64	0.017009%
	50-033	Cobb County Board of Commissioners	478,030.65	0.044099%	266,860.84	0.026053%
	50-034	Coffee County Board of Commissioners	89,049.96	0.008215%	89,049.96	0.008694%
	50-036	Columbia County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-038	Coweta County Board of Commissioners	120,252.08	0.011093%	120,252.08	0.011740%
	50-044	Dekalb County Board of Commissioners	539,160.96	0.049738%	426,835.76	0.041671%
	50-047	Dougherty County Board of Commissioners	126,495.86	0.011669%	19,460.90	0.001900%
	50-048	Douglas County Board of Commissioners	127,178.00	0.011732%	139,974.48	0.013665%
	50-051	Effingham County Board of Commissioners	220,231.44	0.020317%	75,342.32	0.007355%
	50-054	Evans County Board of Commissioners	94,936.82	0.008758%	95,067.24	0.009281%
	50-056	Fayette County Board of Commissioners	125,458.44	0.011574%	128,149.79	0.012511%
	50-058	Forsyth County Board of Commissioners	264,529.92	0.024403%	267,467.66	0.026112%
	50-060	Fulton County Board of Commissioners	673,951.20	0.062173%	673,951.20	0.065796%
	50-063	Glynn County Board of Commissioners	85,268.03	0.007866%	85,285.80	0.008326%
	50-064	Gordon County Board of Commissioners	40,851.45	0.003769%	0.00	0.000000%
	50-065	Grady County Board of Commissioners	0.00	0.000000%	0.00	0.000000%

SCHEDULE A (continued)



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
	50-067	Gwinnett County Board of Commissioners	\$ 336,975.60	0.031086%	\$ 269,580.48	0.026318%
	50-069	Hall County Board of Commissioners	244,181.52	0.022526%	223,833.06	0.021852%
	50-075	Henry County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-081	Jefferson County Board of Commissioners	45,000.00	0.004151%	45,000.00	0.004393%
	50-085	Lamar County Board of Commissioners	113,229.96	0.010446%	119,098.44	0.011627%
	50-089	Liberty County Board of Commissioners	224,568.00	0.020717%	227,080.65	0.022169%
	50-092	Lowndes County Board of Commissioners	128,790.22	0.011881%	129,944.08	0.012686%
	50-095	Madison County Board of Commissioners	100,000.08	0.009225%	100,000.08	0.009763%
	50-098	Mcintosh County Board of Commissioners	143,891.12	0.013274%	150,891.12	0.014731%
	50-100	Miller County Board of Commissioners	65,400.00	0.006033%	65,399.80	0.006385%
	50-101	Mitchell County Board of Commissioners	139,127.76	0.012835%	143,465.28	0.014006%
	50-106	Muscogee County Board of Commissioners	299,681.76	0.027646%	301,064.88	0.029392%
	50-107	Newton County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-113	Pierce County Board of Commissioners	48,758.58	0.004498%	48,758.58	0.004760%
	50-117	Putnam County Board of Commissioners	60,750.00	0.005604%	62,100.00	0.006063%
	50-121	Richmond County Board of Commissioners	359,851.27	0.033197%	287,524.36	0.028070%
	50-122	Rockdale County Board of Commissioners	90,258.46	0.008326%	41,474.00	0.004049%
	50-124	Screven County Board of Commissioners	39,999.96	0.003690%	39,999.96	0.003905%
	50-126	Spalding County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-127	Stephens County Board of Commissioners	34,687.65	0.003200%	37,939.32	0.003704%
	50-132	Tattnall County Board of Commissioners	74,471.76	0.006870%	74,471.76	0.007270%
	50-136	Thomas County Board of Commissioners	10,312.50	0.000951%	0.00	0.000000%
	50-137	Tift County Board of Commissioners	116,225.46	0.010722%	116,225.46	0.011347%
	50-138	Toombs County Board of Commissioners	5,233.57	0.000483%	0.00	0.000000%
	50-140	Treutlen County Board of Commissioners	48,960.00	0.004517%	42,840.00	0.004182%
	50-141	Troup County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-142	Turner County Board of Commissioners	118,167.60	0.010901%	122,049.72	0.011915%
	50-145	Upson County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-146	Walker County Board of Commissioners	0.00	0.000000%	0.00	0.000000%
	50-147	Walton County Board of Commissioners	120,116.62	0.011081%	124,447.87	0.012150%
	50-148	Ware County Board of Commissioners	88,104.82	0.008128%	77,125.88	0.007530%
	50-161	Eighth Judicial Board of Commissioners	231,249.93	0.021333%	199,999.92	0.019525%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
ERS						
AUTH	910-0910	Jekyll Island State Park Authority	\$ 1,614,789.83	0.148966%	\$ 1,596,158.96	0.155829%
AUTH	913-0913	Lk Lanier Island Dev Authority	170,909.65	0.015767%	175,182.80	0.017103%
AUTH	926-0926	GA Agric Exposition Authority	874,552.49	0.080678%	851,154.74	0.083096%
AUTH	928-0928	GA Environmental Finance Authority	1,312,701.97	0.121098%	1,324,143.12	0.129272%
AUTH	936-0936	Agric Com Commission-Peanuts	250,472.40	0.023106%	262,892.46	0.025665%
AUTH	955-0955	GA Superior Court Clerks Coop	649,182.58	0.059888%	659,861.76	0.064420%
AUTH	972-0972	GA Federal-State Inspection	1,938,165.20	0.178798%	1,972,189.68	0.192539%
AUTH	973-0973	GA Lottery Corporation	108,047.30	0.009967%	71,993.18	0.007028%
CHAR	9030	Georiga School for Innovation and the Classics	0.00	0.000000%	38,281.20	0.003737%
CHAR	9915	Foothills Charter High School	97,573.95	0.009001%	49,234.98	0.004807%
CORT	51-0217	DeKalb County State Court	1,273,942.09	0.117523%	1,048,935.30	0.102405%
CORT	51-0237	Bibb County State Court	734,940.11	0.067799%	640,762.19	0.062556%
CORT	51-0248	Chatham County State Court	725,983.80	0.066973%	641,390.10	0.062617%
CSBS	361	Lookout Mountain Community Ser	52,100.99	0.004806%	58,009.76	0.005663%
CSBS	363	Highland Rivers Center Community Service Board	325,455.90	0.030024%	262,471.30	0.025624%
CSBS	364	GA Mountains Avita Community Partners	21,661.36	0.001998%	0.00	0.000000%
CSBS	365	Cobb County Community Service	299,665.47	0.027644%	306,559.68	0.029929%
CSBS	366	Douglas Community Service Boar	0.00	0.000000%	0.00	0.000000%
CSBS	368	Dekalb Community Service Board	129,350.60	0.011933%	131,074.71	0.012796%
CSBS	369	View Point Health	256,980.59	0.023707%	219,236.28	0.021403%
CSBS	370	Clayton Community M.H., Substa	64,002.24	0.005904%	53,900.44	0.005262%
CSBS	371	Advantage Behavioral Health Systems	138,839.06	0.012808%	95,169.23	0.009291%
CSBS	372	Pathways Center CSB	66,337.83	0.006120%	41,901.47	0.004091%
CSBS	373	Mcintosh Trail MH, MR and SA C	93,858.72	0.008659%	93,858.72	0.009163%
CSBS	374	River Edge Behavioral Health Center	278,326.95	0.025676%	229,569.70	0.022412%
CSBS	375	Phoenix Center	0.00	0.000000%	0.00	0.000000%
CSBS	376	Oconee Community Service Board	47,393.82	0.004372%	39,412.76	0.003848%
CSBS	377	East Central Georgia CSB Serenity BHS	104,070.90	0.009601%	113,655.63	0.011096%
CSBS	379	New Horizons	191,719.44	0.017686%	197,969.44	0.019327%
CSBS	380	Middle Flint Community Service	178,252.04	0.016444%	160,612.40	0.015680%
CSBS	381	CSB of Middle Georgia	201,266.88	0.018567%	126,070.64	0.012308%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
CSBS	382	Albany Area Community Service	\$ 143,069.01	0.013198%	\$ 79,568.49	0.007768%
CSBS	383	The Georgia Pines Community Se	221,110.23	0.020398%	68,885.87	0.006725%
CSBS	384	South Georgia Community Servic	129,304.20	0.011928%	114,484.33	0.011177%
CSBS	385	Pineland Area MH, MR and SA Co	96,718.23	0.008922%	84,424.83	0.008242%
CSBS	386	Satilla Community Service Boar	376,593.96	0.034741%	179,593.44	0.017533%
CSBS	388	Gateway Behavior Health Services CSB	113,222.21	0.010445%	110,632.07	0.010801%
DFAC	127-001	Appling County DFACS	181,269.52	0.016722%	112,909.08	0.011023%
DFAC	127-002	Atkinson County DFACS	37,454.40	0.003455%	17,406.60	0.001699%
DFAC	127-003	Bacon County DFACS	121,550.32	0.011213%	132,299.94	0.012916%
DFAC	127-004	Baker County DFACS	64,578.51	0.005957%	70,051.06	0.006839%
DFAC	127-005	Baldwin County DFACS	190,937.86	0.017614%	182,743.09	0.017841%
DFAC	127-006	Banks County DFACS	68,126.69	0.006285%	76,161.24	0.007435%
DFAC	127-007	Barrow County DFACS	279,823.60	0.025814%	270,703.36	0.026428%
DFAC	127-008	Bartow County DFACS	352,200.78	0.032491%	310,076.64	0.030272%
DFAC	127-009	Ben Hill County DFACS	62,609.28	0.005776%	81,392.10	0.007946%
DFAC	127-010	Berrien County DFACS	172,048.93	0.015872%	223,731.18	0.021842%
DFAC	127-011	Bibb County DFACS	1,853,354.45	0.170974%	1,821,166.69	0.177796%
DFAC	127-012	Bleckley County DFACS	44,499.12	0.004105%	61,591.33	0.006013%
DFAC	127-013	Brantley County DFACS	266,520.18	0.024587%	283,653.40	0.027692%
DFAC	127-014	Brooks County DFACS	130,854.24	0.012071%	144,575.97	0.014115%
DFAC	127-015	Bryan County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-016	Bulloch County DFACS	279,798.54	0.025812%	214,683.99	0.020959%
DFAC	127-017	Burke County DFACS	207,421.20	0.019135%	223,539.64	0.021824%
DFAC	127-018	Butts County DFACS	231,999.13	0.021402%	239,715.44	0.023403%
DFAC	127-019	Calhoun County DFACS	81,278.04	0.007498%	61,189.44	0.005974%
DFAC	127-020	Camden County DFACS	394,010.72	0.036348%	317,677.75	0.031014%
DFAC	127-021	Candler County DFACS	39,251.18	0.003621%	8,920.70	0.000871%
DFAC	127-022	Carroll County DFACS	365,487.80	0.033717%	365,096.43	0.035643%
DFAC	127-023	Catoosa County DFACS	158,048.68	0.014580%	173,141.52	0.016903%
DFAC	127-024	Charlton County DFACS	132,182.40	0.012194%	142,652.34	0.013927%
DFAC	127-025	Chatham County DFACS	977,997.24	0.090221%	985,604.46	0.096222%
DFAC	127-026	Chattahoochee County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-027	Chattooga County DFACS	386,892.24	0.035691%	346,684.40	0.033846%
DFAC	127-028	Cherokee County DFACS	601,340.95	0.055474%	558,944.76	0.054568%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
DFAC	127-029	Clarke County DFACS	\$ 3,495,427.83	0.322457%	\$ 3,585,122.68	0.350006%
DFAC	127-030	Clay County DFACS	152,760.36	0.014092%	162,689.10	0.015883%
DFAC	127-031	Clayton County DFACS	2,597,556.24	0.239627%	2,390,140.62	0.233343%
DFAC	127-032	Clinch County DFACS	152,375.08	0.014057%	155,424.56	0.015174%
DFAC	127-033	Cobb County DFACS	3,023,585.30	0.278929%	3,064,878.76	0.299216%
DFAC	127-034	Coffee County DFACS	1,306,805.72	0.120554%	1,306,535.24	0.127553%
DFAC	127-035	Colquitt County DFACS	344,028.84	0.031737%	285,782.14	0.027900%
DFAC	127-036	Columbia County DFACS	1,062,843.96	0.098049%	1,128,470.01	0.110169%
DFAC	127-037	Cook County DFACS	220,041.50	0.020299%	264,332.82	0.025806%
DFAC	127-038	Coweta County DFACS	431,825.94	0.039836%	442,729.44	0.043222%
DFAC	127-039	Crawford County DFACS	158,303.10	0.014604%	169,435.92	0.016542%
DFAC	127-040	Crisp County DFACS	339,596.10	0.031328%	340,353.63	0.033228%
DFAC	127-041	Dade County DFACS	135,468.17	0.012497%	163,281.85	0.015941%
DFAC	127-042	Dawson County DFACS	129,496.35	0.011946%	145,959.40	0.014250%
DFAC	127-043	Decatur County DFACS	448,670.78	0.041390%	442,816.55	0.043231%
DFAC	127-044	Dekalb County DFACS	9,944,778.38	0.917417%	10,375,393.78	1.012921%
DFAC	127-045	Dodge County DFACS	105,889.45	0.009768%	109,797.75	0.010719%
DFAC	127-046	Dooly County DFACS	110,918.20	0.010232%	106,463.22	0.010394%
DFAC	127-047	Dougherty County DFACS	4,298,856.30	0.396574%	4,013,206.74	0.391798%
DFAC	127-048	Douglas County DFACS	810,855.58	0.074802%	798,285.28	0.077934%
DFAC	127-049	Early County DFACS	1,511,662.96	0.139453%	1,469,654.02	0.143478%
DFAC	127-051	Effingham County DFACS	325,468.76	0.030025%	339,030.80	0.033099%
DFAC	127-052	Elbert County DFACS	134,511.06	0.012409%	137,113.26	0.013386%
DFAC	127-053	Emanuel County DFACS	109,990.44	0.010147%	103,505.70	0.010105%
DFAC	127-054	Evans County DFACS	79,103.76	0.007297%	85,683.78	0.008365%
DFAC	127-055	Fannin County DFACS	112,058.82	0.010338%	84,814.12	0.008280%
DFAC	127-056	Fayette County DFACS	467,040.56	0.043085%	554,234.49	0.054108%
DFAC	127-057	Floyd County DFACS	1,924,123.16	0.177502%	1,858,762.84	0.181466%
DFAC	127-058	Forsyth County DFACS	185,588.56	0.017121%	174,904.66	0.017075%
DFAC	127-059	Franklin County DFACS	204,725.88	0.018886%	202,390.32	0.019759%
DFAC	127-060	Fulton County DFACS	6,191,536.92	0.571176%	6,016,269.72	0.587352%
DFAC	127-061	Gilmer County DFACS	140,657.40	0.012976%	179,527.08	0.017527%
DFAC	127-062	Glascocock County DFACS	39,724.56	0.003665%	63,235.40	0.006173%
DFAC	127-063	Glynn County DFACS	685,903.22	0.063275%	635,170.48	0.062010%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
DFAC	127-064	Gordon County DFACS	\$ 386,668.27	0.035671%	\$ 346,236.85	0.033802%
DFAC	127-065	Grady County DFACS	308,363.48	0.028447%	288,039.51	0.028121%
DFAC	127-066	Greene County DFACS	373,029.98	0.034412%	318,026.10	0.031048%
DFAC	127-067	Gwinnett County DFACS	3,770,045.99	0.347791%	3,845,737.99	0.375449%
DFAC	127-068	Habersham County DFACS	349,907.18	0.032279%	293,585.94	0.028662%
DFAC	127-069	Hall County DFACS	1,468,190.91	0.135442%	1,362,939.14	0.133060%
DFAC	127-070	Hancock County DFACS	40,170.84	0.003706%	0.00	0.000000%
DFAC	127-071	Haralson County DFACS	208,529.84	0.019237%	204,482.34	0.019963%
DFAC	127-072	Harris County DFACS	118,225.68	0.010906%	128,323.83	0.012528%
DFAC	127-073	Hart County DFACS	245,827.20	0.022678%	169,221.25	0.016521%
DFAC	127-074	Heard County DFACS	260,852.31	0.024064%	201,190.71	0.019642%
DFAC	127-075	Henry County DFACS	891,108.96	0.082206%	858,364.62	0.083800%
DFAC	127-076	Houston County DFACS	1,123,662.98	0.103659%	1,066,880.27	0.104157%
DFAC	127-077	Irwin County DFACS	216,622.16	0.019984%	194,933.16	0.019031%
DFAC	127-078	Jackson County DFACS	180,606.31	0.016661%	166,763.61	0.016281%
DFAC	127-079	Jasper County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-080	Jeff Davis County DFACS	270,731.30	0.024975%	346,280.15	0.033806%
DFAC	127-081	Jefferson County DFACS	48,282.78	0.004454%	107,955.24	0.010539%
DFAC	127-082	Jenkins County DFACS	205,628.88	0.018969%	223,788.29	0.021848%
DFAC	127-083	Johnson County DFACS	149,294.72	0.013773%	108,181.58	0.010561%
DFAC	127-084	Jones County DFACS	317,888.98	0.029326%	321,506.96	0.031388%
DFAC	127-085	Lamar County DFACS	196,701.50	0.018146%	188,967.24	0.018448%
DFAC	127-086	Lanier County DFACS	76,607.63	0.007067%	150,206.88	0.014664%
DFAC	127-087	Laurens County DFACS	5,372,260.00	0.495597%	5,233,026.14	0.510886%
DFAC	127-088	Lee County DFACS	210,380.66	0.019408%	227,347.90	0.022195%
DFAC	127-089	Liberty County DFACS	361,959.89	0.033391%	351,025.04	0.034270%
DFAC	127-091	Long County DFACS	30,708.72	0.002833%	33,363.28	0.003257%
DFAC	127-092	Lowndes County DFACS	729,626.29	0.067309%	600,491.91	0.058624%
DFAC	127-093	Lumpkin County DFACS	113,010.36	0.010425%	147,105.30	0.014361%
DFAC	127-094	Macon County DFACS	92,685.44	0.008550%	25,985.12	0.002537%
DFAC	127-095	Madison County DFACS	169,668.42	0.015652%	177,158.22	0.017295%
DFAC	127-096	Marion County DFACS	58,296.72	0.005378%	64,890.72	0.006335%
DFAC	127-097	Mcduffie County DFACS	138,288.10	0.012757%	151,074.30	0.014749%
DFAC	127-098	Mcintosh County DFACS	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
DFAC	127-099	Meriwether County DFACS	\$ 355,961.02	0.032838%	\$ 351,518.77	0.034318%
DFAC	127-101	Mitchell County DFACS	122,994.12	0.011346%	133,704.16	0.013053%
DFAC	127-102	Monroe County DFACS	221,787.84	0.020460%	246,579.58	0.024073%
DFAC	127-103	Montgomery County DFACS	148,604.34	0.013709%	120,206.50	0.011735%
DFAC	127-104	Morgan County DFACS	168,025.86	0.015501%	110,549.88	0.010793%
DFAC	127-105	Murray County DFACS	385,780.12	0.035589%	313,864.79	0.030642%
DFAC	127-106	Muscogee County DFACS	1,183,009.34	0.109134%	1,204,383.06	0.117581%
DFAC	127-107	Newton County DFACS	493,563.71	0.045532%	491,712.25	0.048005%
DFAC	127-108	Oconee County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-110	Paulding County DFACS	317,968.56	0.029333%	312,880.52	0.030546%
DFAC	127-111	Peach County DFACS	368,495.72	0.033994%	386,636.70	0.037746%
DFAC	127-112	Pickens County DFACS	188,463.36	0.017386%	196,823.40	0.019215%
DFAC	127-113	Pierce County DFACS	105,652.40	0.009747%	102,395.64	0.009997%
DFAC	127-114	Pike County DFACS	103,537.99	0.009551%	74,318.28	0.007255%
DFAC	127-115	Polk County DFACS	598,818.14	0.055242%	572,191.03	0.055861%
DFAC	127-116	Pulaski County DFACS	30,010.08	0.002768%	32,940.06	0.003216%
DFAC	127-117	Putnam County DFACS	1,064,170.43	0.098171%	1,049,565.73	0.102466%
DFAC	127-119	Rabun County DFACS	212,034.92	0.019560%	156,388.92	0.015268%
DFAC	127-120	Randolph County DFACS	36,817.68	0.003396%	41,427.66	0.004044%
DFAC	127-121	Richmond County DFACS	1,793,556.81	0.165458%	1,731,260.70	0.169018%
DFAC	127-122	Rockdale County DFACS	259,696.15	0.023957%	275,677.06	0.026914%
DFAC	127-123	Schley County DFACS	31,882.34	0.002941%	29,200.08	0.002851%
DFAC	127-124	Screven County DFACS	88,480.04	0.008162%	94,967.32	0.009271%
DFAC	127-125	Seminole County DFACS	239,353.30	0.022081%	203,966.20	0.019913%
DFAC	127-126	Spalding County DFACS	1,583,223.98	0.146054%	1,627,599.62	0.158898%
DFAC	127-127	Stephens County DFACS	326,524.03	0.030122%	300,328.30	0.029320%
DFAC	127-128	Stewart County DFACS	84,861.12	0.007829%	90,721.08	0.008857%
DFAC	127-129	Sumter County DFACS	2,523,399.42	0.232786%	2,439,804.89	0.238191%
DFAC	127-130	Talbot County DFACS	144,264.96	0.013309%	130,958.86	0.012785%
DFAC	127-131	Taliaferro County DFACS	36,095.76	0.003330%	40,705.74	0.003974%
DFAC	127-132	Tattnall County DFACS	82,476.10	0.007609%	127,671.24	0.012464%
DFAC	127-133	Taylor County DFACS	13,618.85	0.001256%	39,327.66	0.003839%
DFAC	127-134	Telfair County DFACS	158,897.70	0.014658%	220,232.40	0.021501%
DFAC	127-135	Terrell County DFACS	189,529.96	0.017484%	175,011.04	0.017086%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
DFAC	127-136	Thomas County DFACS	\$ 435,137.06	0.040142%	\$ 513,190.71	0.050101%
DFAC	127-137	Tift County DFACS	531,084.09	0.048993%	456,338.76	0.044551%
DFAC	127-138	Toombs County DFACS	209,550.40	0.019331%	237,438.12	0.023180%
DFAC	127-139	Towns County DFACS	37,319.24	0.003443%	77,801.40	0.007596%
DFAC	127-140	Treutlen County DFACS	100,294.32	0.009252%	77,875.20	0.007603%
DFAC	127-141	Troup County DFACS	684,625.16	0.063157%	650,139.50	0.063471%
DFAC	127-142	Turner County DFACS	0.00	0.000000%	28,657.77	0.002798%
DFAC	127-143	Twiggs County DFACS	91,767.36	0.008466%	97,627.38	0.009531%
DFAC	127-144	Union County DFACS	147,547.20	0.013611%	148,702.46	0.014517%
DFAC	127-145	Upson County DFACS	313,384.78	0.028910%	297,393.55	0.029034%
DFAC	127-146	Walker County DFACS	333,812.40	0.030795%	335,006.56	0.032706%
DFAC	127-147	Walton County DFACS	207,556.08	0.019147%	138,360.16	0.013508%
DFAC	127-148	Ware County DFACS	379,411.66	0.035001%	356,203.36	0.034775%
DFAC	127-149	Warren County DFACS	66,960.72	0.006177%	74,740.68	0.007297%
DFAC	127-150	Washington County DFACS	236,208.48	0.021790%	252,743.94	0.024675%
DFAC	127-151	Wayne County DFACS	233,005.20	0.021495%	207,094.74	0.020218%
DFAC	127-152	Webster County DFACS	109,936.98	0.010142%	90,949.08	0.008879%
DFAC	127-153	Wheeler County DFACS	40,036.24	0.003693%	44,925.90	0.004386%
DFAC	127-154	White County DFACS	0.00	0.000000%	0.00	0.000000%
DFAC	127-155	Whitfield County DFACS	1,384,057.56	0.127681%	1,415,072.81	0.138150%
DFAC	127-156	Wilcox County DFACS	125,238.00	0.011553%	135,291.32	0.013208%
DFAC	127-157	Wilkes County DFACS	121,695.22	0.011227%	106,078.20	0.010356%
DFAC	127-158	Wilkinson County DFACS	125,113.52	0.011542%	136,187.04	0.013296%
DFAC	127-159	Worth County DFACS	181,549.94	0.016748%	153,019.34	0.014939%
HLTH	128-001	Appling County Health Dept	163,142.76	0.015050%	175,403.22	0.017124%
HLTH	128-002	Atkinson County Health Dept	95,275.68	0.008789%	112,008.65	0.010935%
HLTH	128-003	Bacon County Health Dept	164,543.48	0.015179%	102,404.66	0.009997%
HLTH	128-004	Baker County Health Dept	207,556.32	0.019147%	222,541.10	0.021726%
HLTH	128-005	Baldwin County Health Dept	254,714.56	0.023498%	241,264.49	0.023554%
HLTH	128-006	Banks County Health Dept	54,908.40	0.005065%	2,287.85	0.000223%
HLTH	128-007	Barrow County Public Health	212,452.94	0.019599%	189,238.08	0.018475%
HLTH	128-008	Bartow County Health Dept	198,925.90	0.018351%	184,968.32	0.018058%
HLTH	128-009	Ben Hill County Health Dept	94,001.72	0.008672%	115,905.54	0.011316%
HLTH	128-010	Berrien County Health Dept	37,703.28	0.003478%	38,953.26	0.003803%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
HLTH	128-011	Bibb County Health Dept	\$ 525,096.82	0.048441%	\$ 477,849.87	0.046651%
HLTH	128-012	Bleckley Co. Health Dept	18,039.12	0.001664%	0.00	0.000000%
HLTH	128-013	Brantley County Health Dept	162,116.88	0.014955%	127,217.82	0.012420%
HLTH	128-014	Brooks County Health Dept	86,343.00	0.007965%	90,170.76	0.008803%
HLTH	128-015	Bryan County Health Dept	62,394.64	0.005756%	58,518.96	0.005713%
HLTH	128-016	Bulloch County Physical Health	248,613.96	0.022935%	268,701.46	0.026233%
HLTH	128-017	Burke County Health Dept	360,573.04	0.033263%	383,712.68	0.037461%
HLTH	128-018	Butts County Health Dept	53,259.36	0.004913%	54,509.34	0.005322%
HLTH	128-019	Calhoun County Health Dept	42,769.38	0.003946%	85,660.68	0.008363%
HLTH	128-020	Camden County Health Dept	203,989.40	0.018818%	217,588.54	0.021243%
HLTH	128-021	Candler County Health Dept	102,472.80	0.009453%	80,790.51	0.007887%
HLTH	128-022	Carroll County Health Dept	274,739.16	0.025345%	275,995.47	0.026945%
HLTH	128-023	Catoosa County Health Dept	130,536.24	0.012042%	135,346.86	0.013214%
HLTH	128-024	Charlton County Health Dept	158,892.03	0.014658%	158,992.41	0.015522%
HLTH	128-025	Chatham County Health Dept	1,997,232.93	0.184247%	1,903,687.60	0.185852%
HLTH	128-026	Chattahoochee County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-027	Chattooga County Health Dept	298,272.85	0.027516%	305,255.15	0.029801%
HLTH	128-028	Cherokee County Health Dept	2,760,350.60	0.254645%	2,510,689.28	0.245112%
HLTH	128-029	Clarke County Health Dept	1,245,682.88	0.114916%	1,204,099.67	0.117553%
HLTH	128-030	Clay County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-031	Clayton County Health Dept	1,265,135.73	0.116710%	1,030,312.70	0.100587%
HLTH	128-032	Clinch County Health Dept	72,043.92	0.006646%	74,544.00	0.007278%
HLTH	128-033	Cobb County Health Dept	2,711,824.89	0.250169%	2,687,750.71	0.262398%
HLTH	128-034	Coffee County Health Dept	195,565.26	0.018041%	121,328.51	0.011845%
HLTH	128-035	Colquitt County Health Dept	535,116.89	0.049365%	389,504.16	0.038026%
HLTH	128-036	Columbia County Health Dept	428,073.44	0.039490%	458,523.09	0.044764%
HLTH	128-037	Cook County Health Dept	96,402.48	0.008893%	100,504.44	0.009812%
HLTH	128-038	Coweta County Health Dept	416,449.92	0.038418%	425,879.22	0.041577%
HLTH	128-039	Crawford County Health Dept	96,319.90	0.008886%	102,817.56	0.010038%
HLTH	128-041	Dade County Health Dept	121,247.16	0.011185%	127,569.14	0.012454%
HLTH	128-042	Dawson County Health Dept	283,460.20	0.026150%	359,280.69	0.035076%
HLTH	128-043	Decatur County Health Dept	198,793.53	0.018339%	230,073.23	0.022461%
HLTH	128-044	Dekalb County Health Dept	5,103,400.79	0.470794%	4,933,875.51	0.481681%
HLTH	128-045	Dodge County Health Dept	65,769.12	0.006067%	68,079.90	0.006646%

SCHEDULE A (continued)



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
HLTH	128-046	Dooly County Health Dept	\$ 0.00	0.000000%	\$ 0.00	0.000000%
HLTH	128-047	Dougherty County Health Dept	1,723,403.65	0.158986%	2,937,881.96	0.286817%
HLTH	128-047B	Southwest Health District	1,251,196.34	0.115424%	0.00	0.000000%
HLTH	128-048	Douglas County Health Dept	236,182.36	0.021788%	150,462.26	0.014689%
HLTH	128-049	Early County Health Dept	88,727.60	0.008185%	96,627.62	0.009433%
HLTH	128-050	Echols County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-051	Effingham County Health Dept	225,545.52	0.020807%	225,674.20	0.022032%
HLTH	128-052	Elbert County Health Dept	103,422.32	0.009541%	83,901.68	0.008191%
HLTH	128-053	Emanuel County Health Dept	281,951.52	0.026010%	151,309.05	0.014772%
HLTH	128-054	Evans County Health Dept	73,918.90	0.006819%	75,933.24	0.007413%
HLTH	128-055	Fannin County Health Dept	153,417.20	0.014153%	155,108.77	0.015143%
HLTH	128-056	Fayette County Health Dept	387,370.88	0.035735%	306,114.14	0.029885%
HLTH	128-057	Floyd County Health Dept	1,706,156.44	0.157395%	1,642,796.47	0.160382%
HLTH	128-058	Forsyth County Health Dept	247,086.00	0.022794%	230,388.97	0.022492%
HLTH	128-059	Franklin County Health Dept	177,936.07	0.016415%	237,089.98	0.023146%
HLTH	128-060	Fulton County Health Dept	0.00	0.000000%	435,028.11	0.042471%
HLTH	128-061	Gilmer County Health Dept	264,018.72	0.024356%	281,471.00	0.027479%
HLTH	128-062	Glascock County Health Dept	58,628.53	0.005409%	0.00	0.000000%
HLTH	128-063	Glynn County Health Dept	1,774,997.74	0.163746%	1,801,662.47	0.175891%
HLTH	128-064	Gordon County Health Dept	540,015.48	0.049817%	529,028.86	0.051648%
HLTH	128-065	Grady County Health Dept	173,728.80	0.016027%	186,447.21	0.018202%
HLTH	128-066	Greene County Health Dept	138,715.20	0.012797%	149,948.16	0.014639%
HLTH	128-067	Gwinnett County Health Dept	4,573,368.21	0.421898%	4,281,883.86	0.418029%
HLTH	128-068	Habersham County Health Dept	102,769.07	0.009481%	81,442.80	0.007951%
HLTH	128-069	Hall County Health Dept	2,055,309.11	0.189605%	1,999,019.86	0.195159%
HLTH	128-070	Hancock County Health Dept	131,526.40	0.012133%	141,026.40	0.013768%
HLTH	128-071	Haralson County Health Dept	212,499.60	0.019603%	210,579.72	0.020558%
HLTH	128-072	Harris County Health Dept	129,356.30	0.011933%	132,040.74	0.012891%
HLTH	128-073	Hart County Health Dept	32,859.96	0.003031%	34,299.90	0.003349%
HLTH	128-074	Heard County Health Dept	14,950.90	0.001379%	0.00	0.000000%
HLTH	128-075	Henry County Health Dept	403,199.86	0.037196%	319,064.99	0.031149%
HLTH	128-076	Houston County Health Dept	2,159,049.42	0.199175%	2,072,712.48	0.202353%
HLTH	128-077	Irwin County Health Dept	91,462.98	0.008438%	96,085.56	0.009381%
HLTH	128-078	Jackson County Health Dept	0.00	0.000000%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
HLTH	128-079	Jasper County Health Dept	\$ 52,045.51	0.004801%	\$ 53,545.50	0.005228%
HLTH	128-080	Jeff Davis County Health Dept	195,359.40	0.018022%	213,458.94	0.020839%
HLTH	128-081	Jefferson County Health Dept	65,658.86	0.006057%	71,096.22	0.006941%
HLTH	128-082	Jenkins County Health Dept	23,978.75	0.002212%	0.00	0.000000%
HLTH	128-083	Johnson County Health Dept	35,747.04	0.003298%	36,997.02	0.003612%
HLTH	128-084	Jones County Health Dept	74,513.68	0.006874%	83,628.54	0.008164%
HLTH	128-085	Lamar County Health Dept	108,057.60	0.009968%	110,557.56	0.010793%
HLTH	128-087	Laurens County Health Dept	1,995,842.20	0.184119%	2,030,732.93	0.198255%
HLTH	128-088	Lee County Health Dept	252,076.41	0.023254%	221,823.89	0.021656%
HLTH	128-089	Liberty County Health Dept	437,153.88	0.040328%	374,971.98	0.036607%
HLTH	128-090	Lincoln County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-091	Long County Health Dept	30,174.24	0.002784%	32,178.60	0.003142%
HLTH	128-092	Lowndes County Health Dept	2,122,483.26	0.195801%	2,052,614.67	0.200391%
HLTH	128-093	Lumpkin County Health Dept	163,960.08	0.015125%	138,831.36	0.013554%
HLTH	128-094	Macon County Health Dept	124,266.24	0.011464%	93,199.68	0.009099%
HLTH	128-095	Madison County Health Dept	66,593.96	0.006143%	38,391.96	0.003748%
HLTH	128-096	Marion County Health Dept	98,270.02	0.009066%	72,590.58	0.007087%
HLTH	128-097	Mcduffie County Health Dept	189,946.82	0.017523%	211,163.73	0.020615%
HLTH	128-098	McIntosh County Health Dept	64,716.72	0.005970%	61,505.32	0.006005%
HLTH	128-099	Meriwether County Health Dept	286,845.24	0.026462%	184,566.17	0.018019%
HLTH	128-100	Miller County Health Dept	56,684.82	0.005229%	0.00	0.000000%
HLTH	128-101	Mitchell County Health Dept	196,057.37	0.018087%	165,098.27	0.016118%
HLTH	128-102	Monroe County Health Dept	70,253.42	0.006481%	98,146.40	0.009582%
HLTH	128-103	Montgomery County Health Dept	53,524.80	0.004938%	54,150.30	0.005287%
HLTH	128-104	Morgan County Health Dept	118,980.96	0.010976%	51,803.10	0.005057%
HLTH	128-105	Murray County Health Dept	272,666.88	0.025154%	260,914.37	0.025472%
HLTH	128-106	Muscogee County Health Dept	2,800,285.69	0.258329%	3,031,591.43	0.295966%
HLTH	128-107	Newton County Health Dept	269,138.89	0.024828%	214,970.54	0.020987%
HLTH	128-108	Oconee County Health Dept	240,624.42	0.022198%	234,365.34	0.022880%
HLTH	128-109	Oglethorpe County Health Dept	58,787.04	0.005423%	66,184.02	0.006461%
HLTH	128-110	Paulding County Health Dept	203,509.60	0.018774%	194,944.74	0.019032%
HLTH	128-111	Peach County Health Dept	102,436.00	0.009450%	40,209.00	0.003925%
HLTH	128-112	Pickens County Health Dept	41,343.60	0.003814%	20,671.80	0.002018%
HLTH	128-113	Pierce County Health Dept	111,854.68	0.010319%	91,725.74	0.008955%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
HLTH	128-114	Pike County Health Dept	\$ 59,870.40	0.005523%	\$ 61,120.38	0.005967%
HLTH	128-115	Polk County Health Dept	202,772.58	0.018706%	218,509.03	0.021332%
HLTH	128-116	Pulaski County Health Dept	77,840.40	0.007181%	58,490.22	0.005710%
HLTH	128-117	Putnam County Health Dept	198,426.38	0.018305%	209,918.22	0.020494%
HLTH	128-119	Rabun County Health Dept	43,092.29	0.003975%	38,130.25	0.003723%
HLTH	128-120	Randolph County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-121	Richmond County Health Dept	1,600,135.01	0.147614%	1,523,495.68	0.148735%
HLTH	128-122	Rockdale County Health Dept	140,868.48	0.012995%	166,103.66	0.016216%
HLTH	128-123	Schley County Health Dept	62,750.88	0.005789%	47,063.16	0.004595%
HLTH	128-124	Screven County Health Dept	133,857.34	0.012348%	134,981.70	0.013178%
HLTH	128-125	Seminole County Health Dept	96,575.16	0.008909%	141,727.97	0.013837%
HLTH	128-126	Spalding County Health Dept	330,215.73	0.030463%	291,710.42	0.028479%
HLTH	128-127	Stephens County Health Dept	169,442.00	0.015631%	177,042.00	0.017284%
HLTH	128-128	Stewart County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-129	Sumter County Health Dept	139,340.30	0.012854%	9,800.08	0.000957%
HLTH	128-131	Taliaferro County Health Dept	70,349.96	0.006490%	77,006.46	0.007518%
HLTH	128-132	Tattnall County Health Dept	152,916.86	0.014107%	138,836.02	0.013554%
HLTH	128-133	Taylor County Health Dept	115,285.38	0.010635%	31,061.52	0.003032%
HLTH	128-134	Telfair County Health Dept	190,701.74	0.017592%	195,255.73	0.019062%
HLTH	128-135	Terrell County Health Dept	71,852.32	0.006628%	75,146.07	0.007336%
HLTH	128-136	Thomas County Health Dept	509,250.68	0.046979%	487,927.01	0.047635%
HLTH	128-137	Tift County Health Dept	275,477.34	0.025413%	274,568.22	0.026805%
HLTH	128-138	Toombs County Health Dept	321,544.01	0.029663%	290,511.23	0.028362%
HLTH	128-139	Towns County Health Dept	74,309.28	0.006855%	118,809.30	0.011599%
HLTH	128-140	Treutlen County Health Dept	62,131.20	0.005732%	63,381.18	0.006188%
HLTH	128-141	Troup County Health Dept	2,626,548.14	0.242302%	2,602,993.48	0.254123%
HLTH	128-142	Turner County Health Dept	34,000.08	0.003137%	35,250.06	0.003441%
HLTH	128-143	Twiggs County Health Dept	38,499.20	0.003552%	0.00	0.000000%
HLTH	128-144	Union County Health Dept	126,591.06	0.011678%	130,809.60	0.012771%
HLTH	128-145	Upson County Health Dept	217,150.08	0.020032%	203,603.29	0.019877%
HLTH	128-146	Walker County Health Dept	239,540.46	0.022098%	142,445.09	0.013907%
HLTH	128-147	Walton County Health Dept	341,751.84	0.031527%	295,462.47	0.028845%
HLTH	128-148	Ware County Health Dept	3,260,208.99	0.300758%	3,364,691.61	0.328486%
HLTH	128-149	Warren County Health Dept	30,442.20	0.002808%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
HLTH	128-150	Washington County Health Dept	\$ 262,281.64	0.024196%	\$ 247,023.42	0.024116%
HLTH	128-151	Wayne County Health Dept	226,165.80	0.020864%	211,206.07	0.020619%
HLTH	128-152	Webster County Health Dept	0.00	0.000000%	0.00	0.000000%
HLTH	128-153	Wheeler County Health Dept	43,477.12	0.004011%	35,123.10	0.003429%
HLTH	128-154	White County Health Dept	227,638.02	0.021000%	185,763.78	0.018136%
HLTH	128-155	Whitfield County Health Dept	1,046,660.63	0.096556%	886,114.90	0.086509%
HLTH	128-156	Wilcox County Health Dept	33,218.85	0.003064%	35,641.26	0.003480%
HLTH	128-157	Wilkes County Health Dept	176,863.04	0.016316%	192,006.78	0.018745%
HLTH	128-158	Wilkinson County Health Dept	70,689.29	0.006521%	53,700.47	0.005243%
HLTH	128-159	Worth County Health Dept	200,565.52	0.018502%	211,433.55	0.020642%
MRCS	129-008	Woodright Industries	12,693.98	0.001171%	17,556.18	0.001714%
MRCS	129-009	Jessamine Place	338,511.43	0.031228%	353,163.09	0.034478%
MRCS	129-022	Carroll County MR Services	260,742.26	0.024054%	298,422.78	0.029134%
MRCS	129-035	Green Oaks Service Center	334,487.43	0.030857%	349,550.80	0.034126%
MRCS	129-071	Haralson Co. Center (MH/MR/SA)	151,316.36	0.013959%	47,531.00	0.004640%
MRCS	129-101	Mitchell-Baker Service Center	372,895.36	0.034400%	368,457.30	0.035971%
MRCS	129-136	Thomas/Grady Service Center	420,342.78	0.038777%	324,754.51	0.031705%
MRCS	129-137	Tift County - Diversified Enterprises	275,552.76	0.025420%	282,280.29	0.027558%
PSCH	6021	Atkinson County Schools	45,743.46	0.004220%	45,951.96	0.004486%
PSCH	6031	Bacon County Schools	39,198.88	0.003616%	0.00	0.000000%
PSCH	6051	Baldwin County Schools	274,219.57	0.025297%	322,409.75	0.031476%
PSCH	6071	Barrow County Schools	13,982.00	0.001290%	0.00	0.000000%
PSCH	6081	Bartow County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6091	Ben Hill County Schools	65,243.16	0.006019%	65,243.16	0.006370%
PSCH	6111	Bibb County Schools	276,997.32	0.025553%	267,289.02	0.026095%
PSCH	6141	Brooks County Schools	36,559.20	0.003373%	46,408.92	0.004531%
PSCH	6181	Butts County Schools	61,911.96	0.005711%	26,300.40	0.002568%
PSCH	6211	Candler County Schools	98,600.04	0.009096%	100,172.04	0.009780%
PSCH	6221	Carroll County Schools	63,856.10	0.005891%	65,089.66	0.006355%
PSCH	6231	Catoosa County Schools	0.00	0.000000%	23,833.37	0.002327%
PSCH	6241	Charlton County Schools	76,308.48	0.007040%	76,373.28	0.007456%
PSCH	6251	Chatham County Schools	231,020.29	0.021312%	263,876.06	0.025761%
PSCH	6271	Chattooga County Schools	65,098.68	0.006005%	65,480.04	0.006393%
PSCH	6291	Clarke County Schools	252,446.32	0.023288%	296,435.06	0.028940%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
PSCH	6311	Clayton County Schools	\$ 184,742.44	0.017043%	\$ 196,856.12	0.019219%
PSCH	6331	Cobb County Schools	47,347.44	0.004368%	70,909.88	0.006923%
PSCH	6341	Coffee County Schools	61,340.06	0.005659%	92,337.96	0.009015%
PSCH	6351	Colquitt County Schools	174,697.99	0.016116%	136,669.00	0.013343%
PSCH	6361	Columbia County Schools	83,277.75	0.007682%	77,745.74	0.007590%
PSCH	6371	Cook County Schools	8,194.38	0.000756%	0.00	0.000000%
PSCH	6381	Coweta County Schools	220,799.37	0.020369%	80,865.62	0.007895%
PSCH	6401	Crisp County Schools	50,323.20	0.004642%	102,308.43	0.009988%
PSCH	6431	Decatur County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6441	Dekalb County Schools	870,017.30	0.080260%	634,988.41	0.061992%
PSCH	6451	Dodge County Schools	155,090.06	0.014307%	196,917.42	0.019225%
PSCH	6452	Ocmulgee Regional Library System	33,097.36	0.003053%	34,600.47	0.003378%
PSCH	6461	Dooly County Schools	43,475.38	0.004011%	50,562.80	0.004936%
PSCH	6471	Dougherty County Schools	95,527.46	0.008813%	71,986.96	0.007028%
PSCH	6481	Douglas County Schools	209,462.16	0.019323%	206,408.75	0.020151%
PSCH	6511	Effingham County Schools	151,813.32	0.014005%	157,720.14	0.015398%
PSCH	6561	Fayette County Schools	145,027.23	0.013379%	161,830.13	0.015799%
PSCH	6571	Floyd County Schools	337,291.42	0.031116%	258,157.88	0.025203%
PSCH	6581	Forsyth County Schools	231,562.08	0.021362%	233,824.58	0.022828%
PSCH	6591	Franklin County Schools	30,699.96	0.002832%	41,904.00	0.004091%
PSCH	6601	Fulton County Board of Education	87,219.12	0.008046%	92,734.44	0.009053%
PSCH	6611	Gilmer County Schools	125,887.69	0.011613%	58,365.00	0.005698%
PSCH	6631	Glynn County Schools	269,749.16	0.024885%	267,326.60	0.026098%
PSCH	6641	Gordon County Schools	66,572.04	0.006141%	68,157.04	0.006654%
PSCH	6651	Grady County Schools	114,978.40	0.010607%	116,378.18	0.011362%
PSCH	6661	Greene County Schools	175,926.60	0.016229%	130,236.72	0.012715%
PSCH	6671	Gwinnett County Schools	217,093.58	0.020027%	242,483.65	0.023673%
PSCH	6731	Hart County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6751	Henry County Schools	174,657.93	0.016112%	168,832.76	0.016483%
PSCH	6761	Houston County Schools	322,314.82	0.029734%	381,427.48	0.037238%
PSCH	6771	Irwin County Schools	72,575.40	0.006695%	66,527.45	0.006495%
PSCH	6781	Jackson County Schools	103,218.33	0.009522%	51,587.94	0.005036%
PSCH	6831	Johnson County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6851	Lamar County Schools	81,960.84	0.007561%	84,708.84	0.008270%

SCHEDULE A (continued)



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
PSCH	6871	Laurens County Schools	\$ 69,553.56	0.006416%	\$ 69,312.12	0.006767%
PSCH	6881	Lee County Schools	21,956.20	0.002025%	22,928.20	0.002238%
PSCH	6941	Macon County Schools	27,159.36	0.002505%	38,234.76	0.003733%
PSCH	6951	Madison County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	6971	Mcduffie County Schools	173,395.08	0.015996%	210,052.99	0.020507%
PSCH	6991	Meriwether County Schools	203,012.53	0.018728%	203,082.00	0.019826%
PSCH	7021	Monroe County Schools	14,587.38	0.001346%	0.00	0.000000%
PSCH	7061	Muscogee County Schools	146,544.28	0.013519%	242,543.50	0.023679%
PSCH	7071	Newton County Schools	219,593.16	0.020258%	228,853.20	0.022342%
PSCH	7101	Paulding County Schools	27,093.68	0.002499%	28,015.56	0.002735%
PSCH	7121	Pickens County Schools	17,733.60	0.001636%	20,264.00	0.001978%
PSCH	7141	Pike County Schools	50,662.72	0.004674%	69,126.56	0.006749%
PSCH	7151	Polk County Schools	176,070.07	0.016243%	118,294.72	0.011549%
PSCH	7191	Rabun County Schools	74,863.24	0.006906%	81,304.38	0.007938%
PSCH	7211	Richmond County Schools	118,770.00	0.010957%	83,302.06	0.008133%
PSCH	7221	Rockdale County Schools	143,643.96	0.013251%	150,241.02	0.014668%
PSCH	7261	Spalding County Schools	132,267.00	0.012202%	45,199.32	0.004413%
PSCH	7271	Stephens County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7321	Tattnall County Schools	65,699.04	0.006061%	0.00	0.000000%
PSCH	7341	Telfair County Schools	16,213.90	0.001496%	20,545.62	0.002006%
PSCH	7351	Terrell County Schools	76,577.64	0.007064%	77,029.68	0.007520%
PSCH	7371	Tift County Schools	0.00	0.000000%	0.00	0.000000%
PSCH	7401	Treutlen County Schools	48,534.76	0.004477%	51,521.22	0.005030%
PSCH	7411	Troup County Schools	0.00	0.000000%	12,140.94	0.001185%
PSCH	7431	Twiggs County Schools	0.00	0.000000%	35,758.69	0.003491%
PSCH	7451	Upson County Schools	59,383.71	0.005478%	61,015.97	0.005957%
PSCH	7461	Walker County Schools	59,111.28	0.005453%	63,544.96	0.006204%
PSCH	7481	Ware County Schools	118,887.46	0.010967%	122,052.26	0.011916%
PSCH	7501	Washington County Board of Education	292,462.66	0.026980%	214,456.81	0.020937%
PSCH	7511	Wayne County Schools	50,516.30	0.004660%	84,246.46	0.008225%
PSCH	7541	White County Board of Education	0.00	0.000000%	21,895.80	0.002138%
PSCH	7571	Wilkes County Schools	92,369.72	0.008521%	112,717.00	0.011004%
PSCH	7581	Wilkinson County Schools	104,245.78	0.009617%	106,853.42	0.010432%
PSCH	7611	Atlanta City Schools	359,574.13	0.033171%	284,560.95	0.027781%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
PSCH	7641	City of Buford Schools (Gwinnett)	\$ 106,690.56	0.009842%	\$ 112,725.84	0.011005%
PSCH	7741	City of Dublin Schools (Laurens)	77,082.00	0.0071111%	6,423.50	0.000627%
PSCH	7811	City of Marietta Schools (Cobb)	34,149.86	0.003150%	44,343.91	0.004329%
PSCH	7851	City of Rome Schools (Floyd)	56,374.47	0.005201%	47,883.52	0.004675%
PSCH	7861	City of Social Circle Schools (Walton)	62,583.20	0.005773%	63,653.84	0.006214%
PSCH	7891	City of Thomasville Schools (Thomas)	56,931.12	0.005252%	15,879.34	0.001550%
PSCH	7921	City of Valdosta Schools (Lowndes)	314,254.83	0.028990%	263,048.87	0.025681%
PSCH	968-0968	GA Military College	123,539.69	0.011397%	130,254.18	0.012716%
RESA	8504	Northwest Georgia RESA	76,004.47	0.007011%	64,303.65	0.006278%
RESA	8564	Metro RESA	96,401.20	0.008893%	87,451.00	0.008538%
RESA	8804	First District RESA	137,824.66	0.012714%	146,074.96	0.014261%
STAT	402	Ga. Dept. of Agriculture	8,151,800.16	0.752013%	7,992,602.84	0.780296%
STAT	403	Ga. Dept. of Admin. Services	7,135,103.54	0.658221%	7,037,750.88	0.687076%
STAT	404	Ga. Dept. of Audits	7,672,554.34	0.707802%	7,505,982.78	0.732789%
STAT	405	Department of Public Health	21,069,520.43	1.943687%	20,409,886.56	1.992561%
STAT	406	GA Dept of Banking & Finance	3,111,275.44	0.287019%	3,103,835.36	0.303019%
STAT	407	State Accounting Office	4,273,447.05	0.394230%	3,829,549.16	0.373868%
STAT	408	Office of Comm. of Insurance	4,144,626.43	0.382346%	3,990,800.16	0.389611%
STAT	409	Georgia State Finance & Investment Commission	4,450,695.75	0.410582%	3,857,523.82	0.376599%
STAT	410	State Properties Commission	364,721.80	0.033646%	375,567.54	0.036666%
STAT	411	Ga. Dept. of Defense	5,124,657.25	0.472755%	4,330,402.37	0.422765%
STAT	412	GA Vocational Rehab Agency	0.00	0.000000%	16,837,853.62	1.643833%
STAT	414	Ga. Dept. of Education	8,402,050.45	0.775098%	7,867,711.23	0.768103%
STAT	415	The Technical College System of Georgia	5,151,156.22	0.475200%	5,297,343.59	0.517165%
STAT	416	Ga. Employees Retirement Sys.	2,510,617.68	0.231607%	2,607,317.91	0.254545%
STAT	418	Prosecuting Attorney's Council	21,451,912.16	1.978963%	20,157,772.12	1.967948%
STAT	419	Ga. Dept of Community Health	15,345,120.32	1.415604%	14,713,023.76	1.436392%
STAT	420	Georgia Forestry Commission	10,561,667.56	0.974325%	9,643,241.49	0.941443%
STAT	422	Office of Planning and Budget	5,550,507.45	0.512040%	5,237,058.24	0.511280%
STAT	427	GA Dept. of Human Services	63,698,307.15	5.876239%	41,863,124.14	4.086982%
STAT	428	Ga. Dept. of Community Affairs	6,480,377.06	0.597822%	6,310,451.00	0.616072%
STAT	429	Department of Economic Development	4,063,964.49	0.374905%	3,965,544.49	0.387145%
STAT	430	Admin. Office of the Courts	2,798,850.61	0.258197%	2,762,774.44	0.269722%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
STAT	432	Ga. Court of Appeals	\$ 4,495,503.17	0.414715%	\$ 4,439,250.36	0.433392%
STAT	436	Superior Courts of Georgia	5,651,928.59	0.521397%	5,357,432.71	0.523031%
STAT	438	Supreme Court	4,091,064.28	0.377405%	3,773,112.51	0.368359%
STAT	440	Ga. Dept. of Labor	25,816,771.12	2.381626%	24,292,323.14	2.371593%
STAT	441	Dept. of Behavioral Health and Developmental Disabilities	43,322,883.37	3.996584%	38,990,868.01	3.806572%
STAT	442	Georgia Department of Law	8,554,092.11	0.789124%	7,677,260.02	0.749510%
STAT	444	General Assembly of Georgia	4,969,079.37	0.458403%	4,528,438.98	0.442099%
STAT	461	Dept. of Juvenile Justice	35,294,935.07	3.255997%	33,626,669.06	3.282880%
STAT	462	Ga. Dept. of Natural Resources	44,939,935.06	4.145759%	42,077,880.21	4.107948%
STAT	465	State Board Pardons & Paroles	5,994,995.75	0.553045%	5,875,652.92	0.573624%
STAT	466	Ga. Dept. of Public Safety	42,338,798.13	3.905801%	39,324,688.11	3.839161%
STAT	467	Ga. Dept. of Corrections	109,743,604.31	10.123985%	101,462,312.46	9.905490%
STAT	469	GA Dept. of Early Care Learning	7,684,977.44	0.708948%	7,603,267.82	0.742286%
STAT	470	Ga. Public Service Commission	3,370,641.76	0.310945%	2,909,571.94	0.284054%
STAT	471	Ga. Bureau of Investigation	26,602,941.15	2.454151%	25,697,423.78	2.508769%
STAT	474	Department of Revenue	19,326,818.51	1.782920%	18,075,206.56	1.764633%
STAT	475	GA. Dept. of Driver Services	7,240,218.94	0.667918%	6,640,354.56	0.648280%
STAT	476	Ga. Student Finance Commission	837,301.50	0.077242%	848,051.71	0.082793%
STAT	477	GA. Dept of Community Supervision	38,447,586.93	3.546832%	35,759,487.84	3.491101%
STAT	478	Secretary of State	2,830,689.19	0.261134%	2,615,418.92	0.255336%
STAT	482	Ga. Teachers Retirement Sys.	12,025,071.97	1.109326%	12,230,435.43	1.194024%
STAT	484	Ga. Dept. of Transportation	98,876,502.63	9.121466%	95,375,785.02	9.311276%
STAT	488	Ga. Dept. of Veterans Service	1,665,780.76	0.153670%	1,451,812.74	0.141736%
STAT	489	Subsequent Injury Trust Fund	649,195.56	0.059889%	597,967.12	0.058378%
STAT	490	State Board of Workers Comp	4,461,364.50	0.411566%	4,373,110.77	0.426935%
STAT	492	GA Public Defender Standards Council	17,073,477.15	1.575047%	16,380,956.43	1.599228%
STAT	900	Georgia Building Authority	2,680,909.22	0.247317%	2,371,324.04	0.231506%
STAT	921	Ga. Correctional Industries	3,445,729.31	0.317872%	3,243,632.59	0.316667%
STAT	922	George L. Smith II - GWCCA	3,779,917.33	0.348702%	3,720,073.57	0.363181%
STAT	927	State Road and Tollway Authority	1,924,085.93	0.177499%	1,884,417.08	0.183970%
STAT	977	Georgia Public Broadcasting	1,979,965.00	0.182654%	1,956,223.81	0.190981%
STAT	980	GTA Georgia Technology Authority	8,504,027.18	0.784506%	7,817,533.75	0.763204%
STAT	996	The ATL	526,411.26	0.048562%	563,483.66	0.055011%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
TAXS	75-001	Appling County Tax Officials	\$ 82,652.21	0.007625%	\$ 86,521.40	0.008447%
TAXS	75-003	Bacon County Tax Officials	84,994.08	0.007841%	77,048.43	0.007522%
TAXS	75-004	Baker County Tax Officials	29,260.92	0.002699%	0.00	0.000000%
TAXS	75-005	Baldwin County Tax Officials	347,444.59	0.032052%	341,143.14	0.033305%
TAXS	75-007	Barrow County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-008	Bartow County Tax Officials	596,731.40	0.055049%	638,978.40	0.062382%
TAXS	75-010	Berrien County Tax Officials	133,325.28	0.012299%	133,325.28	0.013016%
TAXS	75-011	Bibb County Tax Officials	690,405.91	0.063691%	662,896.07	0.064717%
TAXS	75-012	Bleckley County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-013	Brantley County Tax Officials	70,038.41	0.006461%	73,188.18	0.007145%
TAXS	75-014	Brooks County Tax Officials	79,253.54	0.007311%	67,411.33	0.006581%
TAXS	75-015	Bryan County Tax Officials	296,697.39	0.027371%	254,491.53	0.024845%
TAXS	75-016	Bulloch County Tax Officials	52,130.03	0.004809%	0.00	0.000000%
TAXS	75-017	Burke County Tax Officials	114,258.34	0.010540%	88,734.36	0.008663%
TAXS	75-018	Butts County Tax Officials	75,004.02	0.006919%	78,702.26	0.007683%
TAXS	75-019	Calhoun County Tax Officials	61,791.36	0.005700%	66,000.00	0.006443%
TAXS	75-020	Camden County Tax Officials	292,181.76	0.026954%	305,498.75	0.029825%
TAXS	75-021	Candler County Tax Officials	89,773.11	0.008282%	57,421.20	0.005606%
TAXS	75-022	Carroll County Tax Officials	284,586.43	0.026253%	241,573.10	0.023584%
TAXS	75-023	Catoosa County Tax Officials	50,781.34	0.004685%	33,752.51	0.003295%
TAXS	75-024	Charlton County Tax Officials	123,409.75	0.011385%	131,838.39	0.012871%
TAXS	75-025	Chatham County Tax Officials	513,362.32	0.047358%	337,306.58	0.032930%
TAXS	75-029	Clarke County Tax Officials	479,439.78	0.044229%	320,244.15	0.031265%
TAXS	75-031	Clayton County Tax Officials	251,210.26	0.023174%	235,399.67	0.022981%
TAXS	75-032	Clinch County Tax Officials	121,307.34	0.011191%	123,202.68	0.012028%
TAXS	75-033	Cobb County Tax Officials	1,737,272.03	0.160265%	1,533,594.00	0.149721%
TAXS	75-034	Coffee County Tax Officials	150,996.17	0.013930%	160,810.80	0.015700%
TAXS	75-035	Colquitt County Tax Officials	233,417.37	0.021533%	241,507.24	0.023578%
TAXS	75-036	Columbia County Tax Officials	487,332.83	0.044957%	461,945.38	0.045098%
TAXS	75-037	Cook County Tax Officials	64,416.18	0.005942%	67,310.16	0.006571%
TAXS	75-038	Coweta County Tax Officials	368,143.22	0.033962%	336,473.01	0.032849%
TAXS	75-041	Dade County Tax Officials	81,141.08	0.007485%	66,290.00	0.006472%
TAXS	75-043	Decatur County Tax Officials	73,707.40	0.006800%	75,938.60	0.007414%
TAXS	75-044	DeKalb County Tax Officials	994,340.00	0.091729%	717,603.22	0.070058%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
TAXS	75-045	Dodge County Tax Officials	\$ 103,829.58	0.009578%	\$ 108,770.79	0.010619%
TAXS	75-046	Dooly County Tax Officials	35,770.60	0.003300%	0.00	0.000000%
TAXS	75-047	Dougherty County Tax Officials	326,375.05	0.030108%	220,908.17	0.021567%
TAXS	75-048	Douglas County Tax Officials	86,677.77	0.007996%	96,149.75	0.009387%
TAXS	75-050	Echols County Tax Officials	22,215.24	0.002049%	0.00	0.000000%
TAXS	75-051	Effingham County Tax Officials	59,259.17	0.005467%	40,892.91	0.003992%
TAXS	75-052	Elbert County Tax Officials	126,516.80	0.011671%	123,612.80	0.012068%
TAXS	75-053	Emanuel County Tax Officials	77,533.17	0.007153%	85,260.84	0.008324%
TAXS	75-054	Evans County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-055	Fannin County Tax Officials	78,942.75	0.007283%	67,987.08	0.006637%
TAXS	75-056	Fayette County Tax Officials	180,628.94	0.016663%	203,564.11	0.019873%
TAXS	75-057	Floyd County Tax Officials	173,085.92	0.015967%	176,245.95	0.017206%
TAXS	75-058	Forsyth County Tax Officials	1,088,637.83	0.100428%	1,078,354.30	0.105277%
TAXS	75-059	Franklin County Tax Officials	121,772.70	0.011234%	128,111.76	0.012507%
TAXS	75-060	Fulton County Tax Officials	3,843,679.16	0.354584%	4,006,625.65	0.391156%
TAXS	75-062	Glascocock County Tax Officials	46,614.90	0.004300%	47,759.52	0.004663%
TAXS	75-063	Glynn County Tax Officials	248,377.30	0.022913%	262,073.44	0.025586%
TAXS	75-064	Gordon County Tax Officials	295,823.49	0.027290%	259,462.43	0.025331%
TAXS	75-065	Grady County Tax Officials	33,644.88	0.003104%	16,962.40	0.001656%
TAXS	75-066	Greene County Tax Officials	81,347.46	0.007504%	87,147.65	0.008508%
TAXS	75-067	Gwinnett County Tax Officials	1,111,273.60	0.102516%	982,764.05	0.095945%
TAXS	75-068	Habersham County Tax Officials	138,224.40	0.012751%	123,684.26	0.012075%
TAXS	75-069	Hall County Tax Officials	188,430.41	0.017383%	158,167.86	0.015441%
TAXS	75-070	Hancock County Tax Officials	70,190.68	0.006475%	57,684.00	0.005632%
TAXS	75-071	Haralson County Tax Officials	33,151.44	0.003058%	0.00	0.000000%
TAXS	75-072	Harris County Tax Officials	38,936.09	0.003592%	41,001.74	0.004003%
TAXS	75-073	Hart County Tax Officials	0.00	0.000000%	0.00	0.000000%
TAXS	75-074	Heard County Tax Officials	59,425.16	0.005482%	70,314.95	0.006865%
TAXS	75-075	Henry County Tax Officials	628,323.10	0.057963%	623,605.09	0.060881%
TAXS	75-076	Houston County Tax Officials	436,856.17	0.040300%	331,963.88	0.032409%
TAXS	75-077	Irwin County Tax Officials	27,469.78	0.002534%	0.00	0.000000%
TAXS	75-078	Jackson County Tax Officials	110,760.13	0.010218%	128,900.83	0.012584%
TAXS	75-080	Jeff Davis County Tax Officials	67,638.48	0.006240%	70,788.24	0.006911%
TAXS	75-081	Jefferson County Tax Officials	39,871.60	0.003678%	39,561.40	0.003862%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
TAXS	75-082	Jenkins County Tax Officials	\$ 51,297.48	0.004732%	\$ 51,297.48	0.005008%
TAXS	75-084	Jones County Tax Officials	225,370.34	0.020791%	224,651.97	0.021932%
TAXS	75-085	Lamar County Tax Officials	143,149.76	0.013206%	142,821.04	0.013943%
TAXS	75-086	Lanier County Tax Officials	110,284.09	0.010174%	112,808.80	0.011013%
TAXS	75-087	Laurens County Tax Officials	247,398.36	0.022823%	174,537.72	0.017040%
TAXS	75-088	Lee County Tax Officials	70,887.03	0.006539%	74,189.16	0.007243%
TAXS	75-089	Liberty County Tax Officials	328,160.78	0.030273%	333,414.08	0.032550%
TAXS	75-090	Lincoln County Tax Officials	33,464.88	0.003087%	35,155.76	0.003432%
TAXS	75-091	Long County Tax Officials	35,648.32	0.003289%	39,398.64	0.003846%
TAXS	75-092	Lowndes County Tax Officials	243,336.02	0.022448%	247,663.50	0.024179%
TAXS	75-093	Lumpkin County Tax Officials	36,466.64	0.003364%	0.00	0.000000%
TAXS	75-094	Macon County Tax Officials	106,121.60	0.009790%	110,947.20	0.010831%
TAXS	75-096	Marion County Tax Officials	60,366.72	0.005569%	49,512.16	0.004834%
TAXS	75-097	Mcduffie County Tax Officials	100,332.46	0.009256%	109,906.47	0.010730%
TAXS	75-098	Mcintosh County Tax Officials	114,626.75	0.010574%	118,772.48	0.011595%
TAXS	75-099	Meriwether County Tax Officials	30,271.20	0.002793%	0.00	0.000000%
TAXS	75-100	Miller County Tax Officials	60,366.64	0.005569%	65,810.00	0.006425%
TAXS	75-101	Mitchell County Tax Officials	35,917.20	0.003313%	0.00	0.000000%
TAXS	75-102	Monroe County Tax Officials	141,825.86	0.013084%	141,843.96	0.013848%
TAXS	75-103	Montgomery County Tax Officials	80,928.33	0.007466%	79,118.85	0.007724%
TAXS	75-104	Morgan County Tax Officials	33,274.65	0.003070%	34,827.30	0.003400%
TAXS	75-105	Murray County Tax Officials	97,008.54	0.008949%	100,449.68	0.009807%
TAXS	75-106	Muscogee County Tax Officials	551,121.09	0.050842%	601,565.87	0.058729%
TAXS	75-107	Newton County Tax Officials	296,250.74	0.027329%	227,442.16	0.022205%
TAXS	75-108	Oconee County Tax Officials	141,050.34	0.013012%	147,579.96	0.014408%
TAXS	75-110	Paulding County Tax Officials	233,183.72	0.021511%	213,629.26	0.020856%
TAXS	75-111	Peach County Tax Officials	157,834.04	0.014560%	149,495.28	0.014595%
TAXS	75-112	Pickens County Tax Officials	17,968.44	0.001658%	0.00	0.000000%
TAXS	75-113	Pierce County Tax Officials	96,850.93	0.008935%	101,174.70	0.009877%
TAXS	75-114	Pike County Tax Officials	76,652.04	0.007071%	80,021.52	0.007812%
TAXS	75-115	Polk County Tax Officials	145,078.56	0.013384%	114,709.99	0.011199%
TAXS	75-121	Richmond County Tax Officials	692,398.69	0.063875%	583,534.92	0.056969%
TAXS	75-122	Rockdale County Tax Officials	189,045.83	0.017440%	147,386.72	0.014389%
TAXS	75-123	Schley County Tax Officials	28,786.80	0.002656%	0.00	0.000000%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
TAXS	75-124	Screven County Tax Officials	\$ 70,799.50	0.006531%	\$ 93,955.00	0.009173%
TAXS	75-125	Seminole County Tax Officials	32,635.20	0.003011%	33,612.80	0.003282%
TAXS	75-126	Spalding County Tax Officials	320,015.91	0.029522%	259,479.04	0.025332%
TAXS	75-127	Stephens County Tax Officials	218,566.38	0.020163%	246,005.91	0.024017%
TAXS	75-128	Stewart County Tax Officials	63,048.24	0.005816%	65,924.52	0.006436%
TAXS	75-129	Sumter County Tax Officials	45,733.60	0.004219%	31,657.62	0.003091%
TAXS	75-130	Talbot County Tax Officials	32,405.76	0.002989%	32,405.76	0.003164%
TAXS	75-132	Tattnall County Tax Officials	36,365.48	0.003355%	33,815.29	0.003301%
TAXS	75-133	Taylor County Tax Officials	60,366.72	0.005569%	63,177.72	0.006168%
TAXS	75-134	Telfair County Tax Officials	51,838.50	0.004782%	63,954.96	0.006244%
TAXS	75-135	Terrell County Tax Officials	51,933.06	0.004791%	47,964.95	0.004683%
TAXS	75-136	Thomas County Tax Officials	145,246.66	0.013399%	155,500.82	0.015181%
TAXS	75-137	Tift County Tax Officials	161,074.32	0.014859%	140,859.38	0.013752%
TAXS	75-139	Towns County Tax Officials	114,689.96	0.010580%	67,946.40	0.006633%
TAXS	75-141	Troup County Tax Officials	133,969.31	0.012359%	142,017.62	0.013865%
TAXS	75-142	Turner County Tax Officials	95,716.28	0.008830%	100,221.65	0.009784%
TAXS	75-143	Twiggs County Tax Officials	141,888.50	0.013089%	144,301.04	0.014088%
TAXS	75-145	Upson County Tax Officials	73,684.21	0.006797%	46,878.04	0.004577%
TAXS	75-146	Walker County Tax Officials	155,227.46	0.014320%	162,861.68	0.015900%
TAXS	75-147	Walton County Tax Officials	56,072.55	0.005173%	37,894.23	0.003700%
TAXS	75-148	Ware County Tax Officials	104,973.60	0.009684%	87,386.40	0.008531%
TAXS	75-149	Warren County Tax Officials	23,047.80	0.002126%	0.00	0.000000%
TAXS	75-150	Washington County Tax Officials	162,039.22	0.014948%	149,380.29	0.014584%
TAXS	75-151	Wayne County Tax Officials	90,638.06	0.008361%	83,234.51	0.008126%
TAXS	75-154	White County Tax Officials	305,333.63	0.028167%	318,510.44	0.031095%
TAXS	75-155	Whitfield County Tax Officials	529,678.56	0.048863%	462,728.85	0.045175%
TAXS	75-156	Wilcox County Tax Officials	54,490.68	0.005027%	57,151.68	0.005580%
TAXS	75-158	Wilkinson County Tax Officials	82,732.29	0.007632%	78,838.58	0.007697%
TAXS	75-159	Worth County Tax Officials	157,258.85	0.014507%	163,779.55	0.015989%
TCOL	817	Oconee Fall Line Technical College	744,565.02	0.068687%	683,446.40	0.066723%
TCOL	818	Coastal Pines Technical College	743,277.92	0.068568%	608,365.22	0.059393%
TCOL	820	Albany Technical College	1,258,722.57	0.116119%	1,345,778.01	0.131385%
TCOL	822	Athens Technical College	896,973.12	0.082747%	777,170.55	0.075873%
TCOL	823	Atlanta Technical College	1,068,640.54	0.098583%	1,025,588.18	0.100125%



SCHEDULE A (continued)

<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
TCOL	824	Augusta Technical College	\$ 2,754,075.67	0.254067%	\$ 2,615,924.21	0.255386%
TCOL	826	West Georgia Technical College	2,131,135.71	0.196600%	1,803,431.28	0.176064%
TCOL	827	Chattahoochee Tech College	1,937,588.15	0.178745%	1,780,295.43	0.173805%
TCOL	828	Columbus Technical College	969,372.62	0.089426%	884,573.12	0.086358%
TCOL	829	Georgia Northwestern Technical College	2,302,081.09	0.212370%	2,099,920.96	0.205010%
TCOL	830	Georgia Piedmont Technical College	721,942.39	0.066600%	637,213.13	0.062209%
TCOL	831	Southern Crescent Technical College	961,492.63	0.088699%	753,502.94	0.073562%
TCOL	832	Gwinnett Technical College	1,724,614.32	0.159098%	1,594,802.36	0.155696%
TCOL	834	Lanier Technical College	936,189.66	0.086365%	834,046.38	0.081426%
TCOL	835	Central Georgia Technical College	3,757,411.52	0.346625%	3,641,903.75	0.355549%
TCOL	837	Southern Regional Technical College	1,745,861.82	0.161058%	1,568,074.18	0.153087%
TCOL	838	North Ga Technical College	622,888.50	0.057462%	535,664.38	0.052295%
TCOL	841	Savannah Technical College	883,901.53	0.081541%	859,609.70	0.083921%
TCOL	842	South Ga Technical College	1,665,113.20	0.153609%	1,574,835.96	0.153747%
TCOL	843	Southeastern Technical College	1,075,306.27	0.099198%	1,088,451.55	0.106263%
TCOL	844	Ogeechee Technical College	393,348.00	0.036287%	396,127.06	0.038673%
TCOL	848	Wiregrass Georgia Technical College	953,460.29	0.087958%	872,651.92	0.085195%
UNIV	503-0503	GA Institute of Technology	1,406,975.24	0.129795%	1,413,228.25	0.137970%
UNIV	509-0509	GA State University	945,001.04	0.087177%	1,538,673.63	0.150216%
UNIV	512-0512	Augusta University	2,698,558.35	0.248945%	2,381,971.56	0.232545%
UNIV	518-0518	University of GA	2,213,115.99	0.204162%	2,348,313.46	0.229259%
UNIV	521-0521	Albany State University	262,500.00	0.024216%	306,817.62	0.029954%
UNIV	528-0528	Clayton College & State Univ	53,034.12	0.004892%	25,222.55	0.002462%
UNIV	530-0530	Columbus State University	41,600.04	0.003838%	42,850.02	0.004183%
UNIV	531-0531	University of North Georgia	286,779.61	0.026456%	289,851.86	0.028297%
UNIV	536-0536	GA College and State Univ	189,603.47	0.017491%	140,450.29	0.013712%
UNIV	539-0539	GA Southern University	336,609.97	0.031053%	334,760.17	0.032682%
UNIV	540-0540	Georgia Gwinnett College	197,376.90	0.018208%	162,059.00	0.015821%
UNIV	542-0542	GA Southwestern State Univ	274,900.12	0.025360%	302,549.69	0.029537%
UNIV	543-0543	Kennesaw State University	344,089.30	0.031743%	259,419.80	0.025326%
UNIV	547-0547	Middle Georgia State College	341,082.96	0.031465%	273,227.50	0.026674%
UNIV	551-0551	Valdosta State University	44,152.76	0.004073%	29,303.36	0.002861%
UNIV	554-0554	University of West GA	229,739.60	0.021194%	212,158.63	0.020712%
UNIV	557-0557	Abraham Baldwin Agric College	253,416.03	0.023378%	263,839.49	0.025758%

SCHEDULE A (continued)



<u>Employer Category Code</u>	<u>Employer Code</u>	<u>Employer</u>	<u>2021 Covered Payroll</u>	<u>2021 Employer Allocation Percentage</u>	<u>2022 Covered Payroll</u>	<u>2022 Employer Allocation Percentage</u>
UNIV	563-0563	College of Coastal Georgia	\$ 251,230.96	0.023176%	\$ 237,876.63	0.023223%
UNIV	567-0567	South Georgia State College	53,286.48	0.004916%	55,361.00	0.005405%
UNIV	569-0569	Dalton College	73,599.96	0.006790%	74,849.97	0.007307%
UNIV	573-0573	Georgia Highlands College	51,181.44	0.004722%	52,431.45	0.005119%
UNIV	576-0576	Gordon College	47,216.00	0.004356%	79,047.21	0.007717%
UNIV	598-0598	Board of Regents of the University System of Georgia	1,613,416.93	0.148839%	1,584,493.90	0.154690%
VARs	209-0209	Agric Commodity Commission	169,406.73	0.015628%	120,194.40	0.011734%
VARs	237-0041	Stone Mountain Judicial Circuit DA Staff	0.00	0.000000%	0.00	0.000000%
VARs	237-0237	DA-Lookout Mountain Judicial Circuit	<u>103,575.68</u>	<u>0.009555%</u>	<u>106,894.58</u>	<u>0.010436%</u>
		Total All Entities	\$ <u>1,083,997,874.29</u>	<u>100.000000%</u>	\$ <u>1,024,304,087.66</u>	<u>100.000000%</u>
		Total LRS	\$ <u>832,833.29</u>	<u>0.076830%</u>	\$ <u>846,609.98</u>	<u>0.082652%</u>
		Total JRS	\$ <u>22,096,153.10</u>	<u>2.038392%</u>	\$ <u>19,469,330.24</u>	<u>1.900732%</u>
		Total ERS	\$ <u>1,061,068,887.90</u>	<u>97.884778%</u>	\$ <u>1,003,988,147.44</u>	<u>98.016616%</u>
		Non-employer Contributing Entities				
		STATE DEPARTMENT OF REVENUE	\$ <u>27,676,284.76</u>	<u>2.553164%</u>	\$ <u>25,639,587.03</u>	<u>2.503127%</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ <u>2,734,866.00</u>	<u>0.252295%</u>	\$ <u>2,331,087.59</u>	<u>0.227578%</u>
		STATE SUPPORT FOR COUNTY JUDGES	\$ <u>7,738,472.59</u>	<u>0.713881%</u>	\$ <u>6,395,081.38</u>	<u>0.624330%</u>



SCHEDULE B

**State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
Schedules of OPEB Amounts by Employer
As of the Measurement Date June 30, 2022**

Employer Category Code	Employer Code	Employer	Net OPEB Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense			
				Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
		LRS														
STAT	444	General Assembly of Georgia	\$ (303,818)	\$ 1,394	\$ 63,333	\$ -	\$ 2,494	\$ 67,221	\$ 93	\$ 1,442	\$ 10,736	\$ 12,271	\$ (45,252)	\$ 12,126	\$ (33,126)	
		JRS														
STAT	418	Prosecuting Attorney's Council	\$ (325,870)	\$ 1,496	\$ 67,930	\$ -	\$ 55,268	\$ 124,694	\$ 99	\$ 1,547	\$ -	\$ 1,646	\$ (48,540)	\$ 92,223	\$ 43,683	
STAT	436	Superior Courts of Georgia	(4,226,600)	19,398	881,063	-	21,380	921,841	1,288	20,064	869	22,221	(629,540)	11,184	(618,356)	
STAT	442	Georgia Department of Law	(77,252)	355	16,104	-	20,193	36,652	24	367	-	391	(11,506)	29,881	18,375	
STAT	444	General Assembly of Georgia	(62,166)	285	12,959	-	-	13,244	19	295	3,978	4,292	(9,258)	(8,955)	(18,213)	
	50-001	Appling County Board of Commissioners	(41,431)	190	8,637	-	-	8,827	13	197	2,606	2,816	(6,172)	(3,914)	(10,086)	
	50-003	Baldwin County Board of Commissioners	(22,177)	102	4,623	-	-	4,725	7	105	792	904	(3,304)	(1,674)	(4,978)	
	50-005	Bryan County Board of Commissioners	-	-	-	-	11,790	11,790	-	-	-	-	-	17,178	17,178	
	50-015	Carroll County Board of Commissioners	-	-	-	-	10,455	10,455	-	-	-	-	-	19,082	19,082	
	50-022	Catoosa County Board of Commissioners	(20,702)	95	4,316	-	-	4,411	6	98	786	890	(3,083)	(1,680)	(4,763)	
	50-023	Chariton County Board of Commissioners	(28,517)	131	5,945	-	-	6,076	9	135	1,370	1,514	(4,248)	(2,718)	(6,966)	
	50-024	Chatham County Board of Commissioners	-	-	-	-	34,851	34,851	-	-	-	-	-	62,739	62,739	
	50-025	Chattooga County Board of Commissioners	(14,792)	68	3,083	-	-	3,151	5	70	223	298	(2,203)	(1,069)	(3,272)	
	50-027	Cherokee County Board of Commissioners	(59,020)	271	12,303	-	15,392	27,966	18	280	301	599	(8,791)	15,381	6,590	
	50-028	Clarke County Board of Commissioners	(94,290)	433	19,655	-	2,245	22,333	29	448	-	477	(14,043)	6,295	(7,748)	
	50-029	Clayton County Board of Commissioners	(62,523)	287	13,033	-	12,190	25,510	19	297	-	316	(9,312)	17,610	8,298	
	50-031	Cobb County Board of Commissioners	(95,767)	440	19,963	-	33,888	54,291	29	455	-	484	(14,264)	42,662	28,398	
	50-033	Coffee County Board of Commissioners	(31,958)	147	6,662	-	-	6,809	10	152	993	1,155	(4,760)	(2,281)	(7,021)	
	50-034	Columbia County Board of Commissioners	-	-	-	-	1,916	1,916	-	-	-	-	-	21,466	21,466	
	50-036	Coweta County Board of Commissioners	(43,155)	198	8,996	-	-	9,194	13	205	1,329	1,547	(6,429)	(2,920)	(9,349)	
	50-038	Dekalb County Board of Commissioners	(153,177)	703	31,931	-	14,876	47,510	47	727	660	1,434	(22,816)	8,747	(14,069)	
	50-044	Dougherty County Board of Commissioners	(6,984)	32	1,456	-	18,014	19,502	2	33	143	178	(1,040)	18,326	17,286	
	50-047	Douglas County Board of Commissioners	(50,231)	231	10,471	-	-	10,702	15	238	3,650	3,903	(7,483)	(5,075)	(12,558)	
	50-048	Effingham County Board of Commissioners	(27,036)	124	5,636	-	23,902	29,662	8	128	343	479	(4,027)	22,498	18,471	
	50-051	Evans County Board of Commissioners	(34,116)	157	7,112	-	-	7,269	10	162	1,102	1,274	(5,083)	(2,704)	(7,787)	
	50-054	Fayette County Board of Commissioners	(45,989)	211	9,587	-	-	9,798	14	218	1,871	2,103	(6,851)	(3,629)	(10,480)	
	50-056	Forsyth County Board of Commissioners	(95,984)	441	20,009	-	-	20,450	29	456	3,452	3,937	(14,298)	(7,008)	(21,306)	
	50-058	Fulton County Board of Commissioners	(241,858)	1,110	50,417	-	-	51,527	74	1,148	7,507	8,729	(36,024)	(17,152)	(53,176)	
	50-060	Glynn County Board of Commissioners	(30,605)	140	6,380	-	-	6,520	9	145	1,027	1,181	(4,558)	(2,680)	(7,238)	
	50-063	Gordon County Board of Commissioners	-	-	-	-	7,393	7,393	-	-	-	-	-	11,997	11,997	
	50-064	Grady County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	460	460	
	50-065	Gwinnett County Board of Commissioners	(96,742)	444	20,166	-	9,181	29,791	29	459	-	488	(14,410)	16,256	1,846	
	50-067	Hall County Board of Commissioners	(80,325)	369	16,744	-	1,243	18,356	24	381	161	566	(11,966)	(649)	(12,615)	
	50-069	Henry County Board of Commissioners	-	-	-	-	1,024	1,024	-	-	-	-	-	14,796	14,796	
	50-075	Jefferson County Board of Commissioners	(16,148)	74	3,366	-	-	3,440	5	77	498	580	(2,405)	(1,091)	(3,496)	
	50-081	Lamar County Board of Commissioners	(42,739)	196	8,909	-	-	9,105	13	203	2,307	2,523	(6,364)	(3,923)	(10,287)	
	50-082	Liberty County Board of Commissioners	(81,490)	374	16,987	-	-	17,361	25	387	2,934	3,346	(12,137)	(6,096)	(18,233)	
	50-085	Lowndes County Board of Commissioners	(46,632)	214	9,721	-	-	9,935	14	221	1,631	1,866	(6,945)	(3,425)	(10,370)	
	50-089	Madison County Board of Commissioners	(35,888)	165	7,481	-	-	7,646	11	106	1,106	1,267	(5,346)	(2,429)	(7,775)	
	50-092	McIntosh County Board of Commissioners	(54,149)	249	11,288	-	-	11,537	16	257	2,907	3,180	(8,067)	(5,458)	(13,525)	
	50-095	Miller County Board of Commissioners	(23,470)	108	4,893	-	-	5,001	7	111	724	842	(3,497)	(1,588)	(5,085)	
	50-098	Mitchell County Board of Commissioners	(51,484)	236	10,732	-	-	10,968	16	244	2,358	2,618	(4,724)	(4,724)	(12,391)	
	50-100	Muscogee County Board of Commissioners	(108,041)	496	22,522	-	-	23,018	33	513	3,562	4,108	(16,091)	(7,713)	(23,804)	
	50-101	Newton County Board of Commissioners	-	-	-	-	1,110	1,110	-	-	-	-	-	11,546	11,546	
	50-106	Pierce County Board of Commissioners	(17,497)	80	3,647	-	-	3,727	5	83	543	631	(2,607)	(1,281)	(3,888)	
	50-107	Putnam County Board of Commissioners	(22,287)	102	4,646	-	-	4,748	7	106	931	1,044	(3,319)	(1,897)	(5,216)	



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
			\$ (103,182)	\$ 474	\$ 21,509	\$ -	\$ 11,149	\$ 33,132	\$ 31	\$ 490	\$ -	\$ 521	\$ (15,371)	\$ 27,234	\$ 11,863
	50-110	Richmond County Board of Commissioners	(14,884)	68	3,103	-	8,265	11,436	5	71	-	76	(2,216)	12,296	10,080
	50-117	Screven County Board of Commissioners	(14,354)	66	2,992	-	-	3,058	4	68	483	555	(2,138)	1,523	(3,661)
	50-121	Spalding County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	1,850	1,850
	50-122	Stephens County Board of Commissioners	(13,615)	62	2,838	-	-	2,900	4	65	973	1,042	(2,027)	(1,540)	(3,567)
	50-124	Tattnall County Board of Commissioners	(26,724)	123	5,571	-	-	5,694	8	127	823	958	(3,981)	(1,904)	(5,885)
	50-126	Thomas County Board of Commissioners	-	-	-	-	2,096	2,096	-	-	-	-	-	5,296	5,296
	50-127	Tift County Board of Commissioners	(41,710)	191	8,695	-	-	8,886	13	198	1,308	1,519	(6,212)	(3,066)	(9,278)
	50-132	Toombs County Board of Commissioners	-	-	-	-	1,230	1,230	-	-	-	-	-	4,330	4,330
	50-136	Treutlen County Board of Commissioners	(15,372)	71	3,204	-	-	4,102	5	73	-	78	(2,288)	2,804	516
	50-137	Troup County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	2,555	2,555
	50-138	Turner County Board of Commissioners	(43,798)	201	9,130	-	-	9,331	13	208	2,039	2,260	(6,524)	(4,032)	(10,556)
	50-140	Upson County Board of Commissioners	-	-	-	-	1,274	1,274	-	-	-	-	-	12,627	12,627
	50-141	Walker County Board of Commissioners	-	-	-	-	-	-	-	-	-	-	-	600	600
	50-142	Walton County Board of Commissioners	(44,662)	205	9,310	-	-	9,515	14	212	2,107	2,333	(6,652)	(3,773)	(10,425)
	50-145	Ware County Board of Commissioners	(27,679)	127	5,770	-	1,102	6,999	8	131	1	140	(4,122)	1,021	(3,101)
	50-146	Eighth Judicial Board of Commissioners	(71,771)	329	14,961	-	4,144	19,434	22	341	-	363	(10,690)	11,194	504
		ERS													
AUTH	910-0910	Jekyll Island State Park Authority	\$ (572,807)	\$ 2,629	\$ 119,406	\$ -	\$ -	\$ 122,035	\$ 175	\$ 2,719	\$ 14,424	\$ 17,318	\$ (85,319)	\$ (33,343)	\$ (118,662)
AUTH	913-0913	Lk Lanier Island Dev Authority	(62,868)	289	13,105	-	-	13,394	19	298	2,658	2,975	(9,364)	(5,048)	(14,412)
AUTH	926-0926	GA Agric Exposition Authority	(305,450)	1,402	63,673	-	1,804	66,879	93	1,450	4,459	6,002	(45,496)	11,458	(34,038)
AUTH	928-0928	GA Environmental Finance Authority	(475,187)	2,181	99,056	-	-	101,237	145	2,256	16,199	18,600	(70,777)	(29,120)	(99,897)
AUTH	936-0936	Agric Com Commission-Peanuts	(94,341)	433	19,666	-	-	20,099	29	448	5,080	5,557	(14,051)	(9,446)	(23,497)
AUTH	955-0955	GA Superior Court Clerks Coop	(236,800)	1,087	49,362	-	-	50,449	72	1,124	9,265	10,461	(35,270)	(19,776)	(55,031)
AUTH	972-0972	GA Federal-State Inspection	(707,748)	3,248	147,535	-	-	150,783	216	3,360	26,643	30,219	(105,417)	(37,462)	(142,879)
AUTH	973-0973	GA Lottery Corporation	(25,834)	119	5,385	-	5,662	11,166	8	123	-	131	(3,847)	8,141	4,294
CHAR	9030	Georgia School for Innovation and the Classics	(13,737)	63	2,864	-	-	2,927	4	65	6,891	6,960	(2,048)	(7,656)	(9,704)
CHAR	9915	Foothills Charter High School	(17,670)	81	3,683	-	7,733	11,497	5	84	366	455	(2,631)	2,755	124
CORT	51-0217	DeKalb County State Court	(376,427)	1,728	78,469	-	29,041	109,238	115	1,787	-	1,902	(56,067)	52,108	(3,959)
CORT	51-0237	Bibb County State Court	(229,948)	1,055	47,934	-	9,668	58,657	70	1,092	692	1,854	(34,249)	1,778	(32,471)
CORT	51-0248	Chatham County State Court	(230,172)	1,056	47,981	-	8,032	57,069	70	1,093	167	1,330	(34,282)	4,958	(29,324)
CSBS	361	Lookout Mountain Community Ser	(20,816)	96	4,339	-	632	5,067	6	99	1,580	1,685	(3,101)	6,041	2,940
CSBS	363	Highland Rivers Center Community Service Board	(94,190)	432	19,635	-	8,159	28,226	29	447	476	(14,029)	11,358	(2,671)	(11,204)
CSBS	364	GA Mountains Avita Community Partners	-	-	-	-	4,413	4,413	-	-	-	-	-	11,204	11,204
CSBS	365	Cobb County Community Service	(110,015)	505	22,933	-	-	23,438	34	522	4,929	5,485	(16,385)	(8,850)	(25,235)
CSBS	366	Douglas Community Service Board	-	-	-	-	590	590	-	-	-	-	-	4,417	4,417
CSBS	368	DeKalb Community Service Board	(47,036)	216	9,805	-	1,320	11,341	14	223	1,591	1,828	(7,006)	13,262	6,256
CSBS	369	View Point Health	(78,675)	361	16,400	-	4,750	21,511	24	373	-	397	(11,719)	10,509	(1,210)
CSBS	370	Clayton Community M.H., Substa	(19,342)	89	4,032	-	1,770	5,891	6	92	-	96	(2,879)	8,473	5,594
CSBS	371	Advantage Behavioral Health Systems	(34,153)	157	7,119	-	6,598	13,874	10	162	-	172	(5,088)	9,985	4,897
CSBS	372	Pathways Center CSB	(15,038)	69	3,135	-	4,486	7,690	5	71	-	76	(2,241)	11,311	9,070
CSBS	373	Mcintosh Trail MH, MR and SA C	(33,682)	155	7,021	-	-	7,176	10	160	1,036	1,206	(5,016)	(2,278)	(7,294)
CSBS	374	River Edge Behavioral Health Center	(82,384)	378	17,173	-	7,586	25,137	25	391	-	416	(12,271)	30,349	18,078
CSBS	375	Phoenix Center	-	-	-	-	-	-	-	-	-	-	-	3,064	3,064
CSBS	376	Oconee Community Service Board	(14,145)	65	2,949	-	1,140	4,154	4	67	-	71	(2,107)	3,151	1,044
CSBS	377	East Central Georgia CSB Serenity BHS	(40,787)	187	8,502	-	271	8,960	12	194	2,757	2,963	(6,073)	(4,211)	(6,494)
CSBS	379	New Horizons	(71,044)	326	14,810	-	399	15,535	22	337	3,026	3,385	(10,582)	2,701	(7,881)
CSBS	380	Middle Flint Community Service	(57,638)	265	12,015	-	1,627	13,907	18	274	-	292	(8,585)	8,860	275
CSBS	381	CSB of Middle Georgia	(45,243)	208	9,431	-	14,959	24,598	14	215	-	229	(6,738)	49,411	42,673
CSBS	382	Albany Area Community Service	(28,554)	131	5,952	-	10,063	16,146	9	136	-	145	(4,252)	11,331	7,079



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
CSBS	383	The Georgia Pines Community Se	\$ (24,720)	\$ 113	\$ 5,153	\$ -	\$ 26,448	\$ 31,714	\$ 8	\$ 117	\$ -	\$ 125	\$ (3,682)	\$ 41,357	\$ 37,675
CSBS	384	South Georgia Community Servic	(41,085)	189	8,564	-	1,762	10,515	13	195	-	208	(6,119)	5,067	(1,052)
CSBS	385	Pineland Area MH, MR and SA Co	(30,297)	139	6,316	-	2,045	8,500	9	144	-	153	(4,515)	10,203	5,688
CSBS	386	Satilla Community Service Boar	(64,449)	296	13,435	-	32,184	45,915	20	306	-	326	(9,599)	38,748	29,149
CSBS	388	Gateway Behavior Health Services CSB	(39,703)	182	8,276	-	617	9,075	12	188	656	856	(5,914)	5,618	(296)
DFAC	127-001	Appling County DFACS	(40,519)	186	8,446	-	10,509	19,141	12	192	136	340	(6,036)	9,794	3,758
DFAC	127-002	Atkinson County DFACS	(6,245)	29	1,302	-	3,238	4,569	2	30	43	75	(929)	3,083	2,154
DFAC	127-003	Bacon County DFACS	(47,478)	218	9,897	-	-	10,115	14	225	3,282	3,521	(7,074)	(5,202)	(12,276)
DFAC	127-004	Baker County DFACS	(25,139)	115	5,240	-	-	5,355	8	119	1,705	1,832	(3,744)	(2,445)	(6,189)
DFAC	127-005	Baldwin County DFACS	(65,581)	301	13,671	-	-	13,972	20	311	444	775	(9,769)	3,696	(6,073)
DFAC	127-006	Banks County DFACS	(27,330)	125	5,697	-	86	5,908	8	130	2,121	2,259	(4,070)	(980)	(5,050)
DFAC	127-007	Barrow County DFACS	(97,146)	446	20,251	-	133	20,830	30	461	1,132	1,623	(14,471)	324	(14,147)
DFAC	127-008	Bartow County DFACS	(111,276)	511	23,196	-	4,324	28,031	34	528	-	562	(16,575)	8,202	(8,373)
DFAC	127-009	Ben Hill County DFACS	(29,208)	134	6,089	-	125	6,348	9	139	4,002	4,150	(4,349)	(1,983)	(6,332)
DFAC	127-010	Berrien County DFACS	(80,288)	368	16,737	-	612	17,717	24	381	11,008	11,413	(11,960)	(4,519)	(16,479)
DFAC	127-011	Bibb County DFACS	(653,555)	2,999	136,238	-	-	139,237	199	3,103	13,033	16,335	(97,345)	(16,302)	(113,647)
DFAC	127-012	Bleckley County DFACS	(22,103)	101	4,608	-	53	4,762	7	105	3,519	3,631	(3,291)	(2,963)	(6,254)
DFAC	127-013	Brantley County DFACS	(101,792)	467	21,219	-	-	21,686	31	483	6,049	6,563	(15,161)	(10,068)	(25,229)
DFAC	127-014	Brooks County DFACS	(51,885)	238	10,816	-	-	11,054	16	246	3,918	4,180	(7,728)	(5,293)	(13,021)
DFAC	127-015	Bryan County DFACS	-	-	-	-	-	-	-	-	-	-	-	885	885
DFAC	127-016	Bulloch County DFACS	(77,043)	354	16,060	-	8,949	25,363	23	366	149	538	(11,475)	9,112	(2,363)
DFAC	127-017	Burke County DFACS	(80,222)	368	16,723	-	-	17,091	24	381	5,000	5,405	(11,950)	(5,489)	(17,439)
DFAC	127-018	Butts County DFACS	(86,026)	395	17,933	-	123	18,451	26	408	3,690	4,124	(12,814)	(4,426)	(17,240)
DFAC	127-019	Calhoun County DFACS	(21,960)	101	4,578	-	2,810	7,489	7	104	93	204	(3,271)	2,017	(1,254)
DFAC	127-020	Camden County DFACS	(114,003)	523	23,765	-	9,836	34,124	35	541	730	1,306	(16,980)	3,270	(13,710)
DFAC	127-021	Candler County DFACS	(3,202)	15	667	-	5,071	5,753	1	15	32	48	(477)	5,754	5,277
DFAC	127-022	Carroll County DFACS	(131,019)	601	27,312	-	150	28,063	40	622	3,551	4,213	(19,515)	(900)	(20,415)
DFAC	127-023	Catoosa County DFACS	(62,133)	285	12,952	-	107	13,344	19	295	4,284	4,598	(9,254)	(3,577)	(12,831)
DFAC	127-024	Charlton County DFACS	(51,194)	235	10,672	-	173	11,080	16	243	3,196	3,455	(7,625)	(764)	(8,389)
DFAC	127-025	Chatham County DFACS	(353,700)	1,623	73,731	-	663	76,017	108	1,679	11,066	12,853	(52,683)	(3,157)	(55,840)
DFAC	127-026	Chattahoochee County DFACS	-	-	-	-	304	304	-	-	-	-	-	3,471	3,471
DFAC	127-027	Chattooga County DFACS	(124,413)	571	25,935	-	3,402	29,908	38	591	464	1,093	(18,532)	(2,174)	(20,706)
DFAC	127-028	Cherokee County DFACS	(200,585)	921	41,813	-	1,671	44,405	61	952	897	1,910	(29,878)	(8,561)	(38,439)
DFAC	127-029	Clarke County DFACS	(1,286,577)	5,905	268,196	-	-	274,101	392	6,108	53,278	59,778	(191,633)	(89,579)	(281,212)
DFAC	127-030	Clay County DFACS	(58,384)	268	12,171	-	240	12,679	18	277	3,303	3,598	(8,696)	(1,939)	(10,635)
DFAC	127-031	Clayton County DFACS	(857,739)	3,936	178,801	-	11,587	194,324	261	4,072	1,676	6,009	(127,757)	(1,521)	(129,278)
DFAC	127-032	Clinch County DFACS	(55,778)	256	11,627	-	-	11,883	17	265	2,307	2,589	(8,308)	(5,350)	(13,658)
DFAC	127-033	Cobb County DFACS	(1,099,879)	5,048	229,277	-	-	234,325	335	5,221	39,601	45,157	(163,824)	(63,058)	(226,882)
DFAC	127-034	Coffee County DFACS	(468,868)	2,152	97,739	-	-	99,891	143	2,226	14,598	16,967	(69,836)	(32,350)	(102,186)
DFAC	127-035	Colquitt County DFACS	(102,557)	471	21,379	-	7,076	28,926	31	487	139	657	(15,277)	8,278	(6,999)
DFAC	127-036	Columbia County DFACS	(404,967)	1,859	84,418	-	-	86,277	123	1,922	24,930	26,975	(60,320)	(53,302)	(113,622)
DFAC	127-037	Cook County DFACS	(94,860)	435	19,774	-	-	20,209	29	450	10,482	10,961	(14,129)	(13,892)	(28,021)
DFAC	127-038	Coweta County DFACS	(158,878)	729	33,119	-	-	33,848	48	754	6,414	7,216	(23,666)	(9,005)	(32,671)
DFAC	127-039	Crawford County DFACS	(60,806)	279	12,675	-	-	12,954	19	289	3,805	4,113	(9,055)	(6,671)	(15,726)
DFAC	127-040	Crisp County DFACS	(122,142)	561	25,461	-	-	26,022	37	580	4,187	4,804	(18,192)	(9,661)	(27,853)
DFAC	127-041	Dade County DFACS	(58,597)	269	12,215	-	-	12,484	18	278	6,492	6,788	(8,728)	(8,226)	(16,954)
DFAC	127-042	Dawson County DFACS	(52,381)	240	10,919	-	-	11,159	16	249	4,715	4,980	(7,800)	(11,364)	(19,164)
DFAC	127-043	Decatur County DFACS	(158,912)	729	33,126	-	398	34,253	48	754	3,395	4,197	(23,670)	(341)	(24,011)
DFAC	127-044	Dekalb County DFACS	(3,723,366)	17,088	776,161	-	-	793,249	1,134	17,675	181,972	200,781	(554,586)	(284,693)	(839,279)
DFAC	127-045	Dodge County DFACS	(39,402)	181	8,214	-	216	8,611	12	187	1,754	1,953	(5,869)	(808)	(6,677)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-046	Dooly County DFACS	\$ (38,207)	\$ 175	\$ 7,965	\$ -	\$ 290	\$ 8,430	\$ 12	\$ 181	\$ 299	\$ 492	\$ (5,691)	\$ 2,739	\$ (2,952)
DFAC	127-047	Dougherty County DFACS	(1,440,199)	6,610	300,219	-	10,179	317,008	439	6,837	-	7,276	(214,514)	25,664	(188,850)
DFAC	127-048	Douglas County DFACS	(286,475)	1,315	59,718	-	-	61,033	87	1,360	7,028	8,475	(42,669)	(19,011)	(61,680)
DFAC	127-049	Early County DFACS	(527,406)	2,420	109,941	-	-	112,361	161	2,504	7,898	10,563	(78,554)	(15,742)	(94,296)
DFAC	127-051	Effingham County DFACS	(121,668)	558	25,362	-	-	25,920	37	578	5,974	6,589	(18,121)	(10,299)	(28,420)
DFAC	127-052	Elbert County DFACS	(49,205)	226	10,257	-	318	10,801	15	234	1,801	2,050	(7,328)	1,953	(5,375)
DFAC	127-053	Emanuel County DFACS	(37,145)	170	7,743	-	78	7,991	11	176	101	288	(5,533)	(3,462)	(8,995)
DFAC	127-054	Evans County DFACS	(30,749)	141	6,410	-	21	6,572	9	146	1,969	2,124	(4,581)	(1,557)	(6,138)
DFAC	127-055	Fannin County DFACS	(30,436)	140	6,345	-	4,111	10,596	9	144	-	153	(4,535)	7,493	2,958
DFAC	127-056	Fayette County DFACS	(198,894)	913	41,461	-	318	42,692	61	944	20,326	21,331	(29,624)	(20,229)	(49,853)
DFAC	127-057	Floyd County DFACS	(667,045)	3,061	139,050	-	3	142,114	203	3,167	7,310	10,880	(99,354)	(7,125)	(106,479)
DFAC	127-058	Forsyth County DFACS	(62,765)	288	13,084	-	85	13,457	19	298	402	719	(9,349)	(4,264)	(13,613)
DFAC	127-059	Franklin County DFACS	(72,632)	333	15,141	-	300	15,774	22	345	1,610	1,977	(10,820)	464	(10,356)
DFAC	127-060	Fulton County DFACS	(2,159,030)	9,909	450,064	-	-	459,973	658	10,249	30,561	41,468	(321,582)	(43,819)	(365,401)
DFAC	127-061	Gilmer County DFACS	(64,427)	296	13,430	-	-	13,726	20	306	8,628	8,954	(9,596)	(12,327)	(21,923)
DFAC	127-062	Glascock County DFACS	(22,691)	104	4,730	-	729	5,563	7	108	4,625	4,740	(3,380)	2,091	(1,289)
DFAC	127-063	Glynn County DFACS	(227,941)	1,046	47,516	-	2,333	50,895	69	1,082	49	1,200	(33,952)	486	(33,466)
DFAC	127-064	Gordon County DFACS	(124,252)	570	25,901	-	3,446	29,917	38	590	288	916	(18,506)	2,646	(15,860)
DFAC	127-065	Grady County DFACS	(103,369)	474	21,548	-	602	22,624	31	491	489	1,011	(15,397)	(3,140)	(18,537)
DFAC	127-066	Greene County DFACS	(114,128)	524	23,791	-	6,203	30,518	35	542	713	1,290	(16,997)	(299)	(17,296)
DFAC	127-067	Gwinnett County DFACS	(1,380,102)	6,334	287,692	-	-	294,026	421	6,552	52,766	59,739	(205,562)	(75,282)	(280,845)
DFAC	127-068	Habersham County DFACS	(105,358)	484	21,963	-	6,669	29,116	32	500	336	868	(15,694)	2,758	(12,936)
DFAC	127-069	Hall County DFACS	(489,111)	2,245	101,959	-	4,425	108,629	149	2,322	-	2,471	(72,852)	2,254	(70,598)
DFAC	127-070	Hancock County DFACS	-	-	-	-	-	7,188	-	-	-	-	-	10,833	10,833
DFAC	127-071	Haralson County DFACS	(73,381)	337	15,297	-	-	15,634	22	348	1,345	1,715	(10,931)	(2,230)	(13,161)
DFAC	127-072	Harris County DFACS	(46,051)	211	9,600	-	157	9,968	14	219	2,991	3,224	(6,858)	(1,617)	(8,475)
DFAC	127-073	Hart County DFACS	(60,729)	279	12,659	-	12,041	24,979	19	288	-	307	(9,046)	20,545	11,499
DFAC	127-074	Heard County DFACS	(72,201)	331	15,051	-	8,154	23,536	22	343	115	480	(10,753)	7,743	(3,010)
DFAC	127-075	Henry County DFACS	(308,038)	1,414	64,213	-	-	65,627	94	1,462	3,599	5,155	(45,882)	(11,782)	(57,664)
DFAC	127-076	Houston County DFACS	(382,868)	1,757	79,811	-	-	81,568	117	1,818	1,105	3,040	(57,025)	(5,627)	(62,652)
DFAC	127-077	Irwin County DFACS	(69,955)	321	14,583	-	1,757	16,681	21	332	284	637	(10,420)	(1,122)	(11,542)
DFAC	127-078	Jackson County DFACS	(59,847)	275	12,475	-	701	13,451	18	284	130	432	(8,914)	(527)	(9,441)
DFAC	127-079	Jasper County DFACS	-	-	-	-	-	-	-	-	-	-	-	1,107	1,107
DFAC	127-080	Jeff Davis County DFACS	(124,266)	570	25,904	-	-	26,474	38	590	16,469	17,097	(18,508)	(18,269)	(36,777)
DFAC	127-081	Jefferson County DFACS	(38,740)	178	8,076	-	701	8,955	12	184	11,221	11,417	(5,770)	184	(9,654)
DFAC	127-082	Jenkins County DFACS	(80,310)	369	16,741	-	-	17,110	24	381	5,580	5,985	(11,962)	(9,492)	(21,454)
DFAC	127-083	Johnston County DFACS	(38,821)	178	8,092	-	5,923	14,193	12	184	158	354	(5,781)	4,667	(1,114)
DFAC	127-084	Jones County DFACS	(115,378)	530	24,051	-	179	24,760	35	548	3,802	4,385	(17,186)	(3,170)	(20,356)
DFAC	127-085	Lamar County DFACS	(67,812)	311	14,136	-	-	14,447	21	322	803	1,146	(10,099)	(2,127)	(12,226)
DFAC	127-086	Lanier County DFACS	(53,903)	247	11,236	-	180	11,663	16	256	14,009	14,281	(8,029)	(13,160)	(21,189)
DFAC	127-087	Laurens County DFACS	(1,877,951)	8,619	391,472	-	-	400,091	572	8,915	43,411	52,898	(279,716)	(253,717)	(533,433)
DFAC	127-088	Lee County DFACS	(81,586)	374	17,007	-	-	17,381	25	387	5,432	5,844	(12,151)	(9,676)	(21,827)
DFAC	127-089	Liberty County DFACS	(125,972)	578	26,260	-	461	27,299	38	598	1,621	2,257	(18,762)	2,420	(16,342)
DFAC	127-091	Long County DFACS	(11,972)	55	2,496	-	275	2,826	4	57	782	843	(1,783)	1,838	55
DFAC	127-092	Lowndes County DFACS	(215,494)	989	44,921	-	16,580	62,490	66	1,023	-	1,089	(32,095)	23,048	(9,047)
DFAC	127-093	Lumpkin County DFACS	(52,789)	242	11,004	-	425	11,671	11	251	7,258	7,525	(7,862)	(3,520)	(11,382)
DFAC	127-094	Macon County DFACS	(9,326)	43	1,944	-	11,133	13,120	3	44	-	47	(1,388)	12,718	11,330
DFAC	127-095	Madison County DFACS	(63,574)	292	13,252	-	72	13,616	19	302	3,030	3,351	(9,470)	(2,030)	(11,500)
DFAC	127-096	Marion County DFACS	(23,287)	107	4,854	-	-	4,961	7	111	1,987	2,105	(3,468)	(3,958)	(7,426)
DFAC	127-097	McDuffie County DFACS	(54,215)	249	11,302	-	1,184	12,735	17	257	3,673	3,947	(8,075)	9,967	1,892



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense				
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense		
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DFAC	127-098	McIntosh County DFACS	-	-	-	-	-	-	-	-	-	-	-	-	954	954	
DFAC	127-099	Meriwether County DFACS	(126,149)	579	26,297	-	-	26,876	38	599	3,280	3,917	(18,791)	(8,923)	(27,714)		
DFAC	127-101	Mitchell County DFACS	(47,981)	220	10,002	-	535	10,757	15	228	3,148	3,391	(7,144)	1,751	(5,393)		
DFAC	127-102	Monroe County DFACS	(88,489)	406	18,446	-	-	18,852	27	420	6,910	7,357	(13,180)	(10,007)	(23,187)		
DFAC	127-103	Montgomery County DFACS	(43,136)	198	8,992	-	3,640	12,830	13	205	173	391	(6,425)	2,504	(3,921)		
DFAC	127-104	Morgan County DFACS	(39,674)	182	8,270	-	8,682	17,134	12	188	507	707	(5,910)	3,984	(1,928)		
DFAC	127-105	Murray County DFACS	(112,636)	517	23,480	-	9,123	33,120	34	535	862	1,431	(16,778)	348	(16,430)		
DFAC	127-106	Muscogee County DFACS	(432,212)	1,984	90,098	-	-	92,082	132	2,052	17,258	19,442	(64,377)	(30,883)	(95,260)		
DFAC	127-107	Newton County DFACS	(176,460)	810	36,784	-	1,781	39,375	54	838	4,560	5,452	(26,283)	15,270	(11,013)		
DFAC	127-108	Oconee County DFACS	-	-	-	-	-	-	-	-	-	-	-	687	687		
DFAC	127-110	Paulding County DFACS	(112,283)	515	23,406	-	-	23,921	34	533	2,592	3,159	(16,724)	(7,772)	(24,496)		
DFAC	127-111	Peach County DFACS	(138,749)	637	28,923	-	-	29,560	42	659	7,371	8,072	(20,665)	(10,822)	(31,487)		
DFAC	127-112	Pickens County DFACS	(70,632)	324	14,724	-	29	15,077	22	335	3,372	3,729	(10,521)	1,497	(12,018)		
DFAC	127-113	Pierce County DFACS	(36,748)	169	7,660	-	88	7,917	11	174	460	645	(5,475)	258	(5,217)		
DFAC	127-114	Pike County DFACS	(26,668)	122	5,559	-	4,471	10,152	8	127	-	135	(3,971)	5,233	1,262		
DFAC	127-115	Polk County DFACS	(205,338)	942	42,804	-	137	43,883	63	975	1,142	2,180	(30,583)	1,035	(29,548)		
DFAC	127-116	Pulaski County DFACS	(11,822)	54	2,464	-	-	2,518	4	56	860	920	(1,760)	(113)	(1,873)		
DFAC	127-117	Putnam County DFACS	(376,652)	1,729	78,516	-	-	80,245	115	1,788	8,492	10,395	(56,101)	(11,572)	(67,673)		
DFAC	127-119	Rabun County DFACS	(56,123)	258	11,699	-	7,915	19,872	17	266	231	514	(8,360)	7,253	(1,107)		
DFAC	127-120	Randolph County DFACS	(14,865)	68	3,099	-	261	3,428	5	71	1,195	1,271	(2,213)	1,745	(468)		
DFAC	127-121	Richmond County DFACS	(621,288)	2,851	129,512	-	-	132,363	189	2,949	6,774	9,912	(92,539)	(12,910)	(105,449)		
DFAC	127-122	Rockdale County DFACS	(98,932)	454	20,623	-	-	21,077	30	470	5,635	6,135	(14,734)	(8,053)	(22,787)		
DFAC	127-123	Schley County DFACS	(10,480)	48	2,185	-	467	2,700	3	50	-	53	(1,562)	3,701	2,139		
DFAC	127-124	Screven County DFACS	(34,079)	156	7,104	-	-	7,260	10	162	2,154	2,326	(5,076)	(3,347)	(8,423)		
DFAC	127-125	Seminole County DFACS	(73,198)	336	15,259	-	4,129	19,724	22	347	-	369	(10,905)	6,163	(4,742)		
DFAC	127-126	Spalding County DFACS	(584,088)	2,681	121,757	-	557	124,995	178	2,773	23,684	26,635	(86,998)	(11,201)	(98,199)		
DFAC	127-127	Stephens County DFACS	(107,777)	495	22,467	-	1,479	24,441	33	512	760	1,305	(16,053)	(5,648)	(21,701)		
DFAC	127-128	Stewart County DFACS	(32,557)	149	6,787	-	191	7,127	10	155	1,896	2,061	(4,849)	(128)	(4,977)		
DFAC	127-129	Sumter County DFACS	(875,559)	4,018	182,516	-	-	186,534	267	4,156	11,838	16,261	(130,412)	(37,216)	(167,628)		
DFAC	127-130	Talbot County DFACS	(46,996)	216	9,797	-	1,139	11,152	14	223	-	237	(7,001)	2,462	(4,539)		
DFAC	127-131	Taliaferro County DFACS	(14,608)	67	3,045	-	-	3,112	4	69	1,230	1,303	(2,175)	(1,799)	(3,974)		
DFAC	127-132	Tattnall County DFACS	(45,816)	210	9,551	-	-	9,761	14	217	9,027	9,258	(6,824)	(9,121)	(15,945)		
DFAC	127-133	Taylor County DFACS	(14,112)	65	2,942	-	190	3,197	4	67	4,763	4,834	(2,103)	(2,953)	(5,056)		
DFAC	127-134	Telfair County DFACS	(79,035)	363	16,475	-	230	17,068	24	375	12,618	13,017	(11,772)	(10,718)	(22,490)		
DFAC	127-135	Terrell County DFACS	(62,806)	288	13,092	-	734	14,114	19	298	219	536	(9,355)	(1,842)	(11,197)		
DFAC	127-136	Thomas County DFACS	(184,165)	845	38,390	-	188	39,423	56	874	18,364	19,294	(27,430)	(19,277)	(46,707)		
DFAC	127-137	Tift County DFACS	(163,764)	752	34,138	-	9,556	44,446	50	777	-	827	(24,393)	21,298	(3,095)		
DFAC	127-138	Toombs County DFACS	(85,207)	391	17,762	-	-	18,153	26	404	7,368	7,798	(12,693)	(10,460)	(23,153)		
DFAC	127-139	Towns County DFACS	(27,922)	128	5,821	-	-	5,949	9	133	7,825	7,967	(4,158)	(10,234)	(14,392)		
DFAC	127-140	Treutlen County DFACS	(27,948)	128	5,826	-	3,041	8,995	9	133	133	275	(4,162)	887	(3,275)		
DFAC	127-141	Troup County DFACS	(233,311)	1,071	48,635	-	83	49,789	71	1,108	579	1,758	(34,750)	(2,948)	(37,698)		
DFAC	127-142	Turner County DFACS	(10,285)	47	2,144	-	-	2,191	3	49	5,160	5,212	(1,531)	(4,818)	(6,349)		
DFAC	127-143	Twiggs County DFACS	(35,035)	161	7,303	-	1	7,465	11	166	1,963	2,140	(5,220)	(1,123)	(6,343)		
DFAC	127-144	Union County DFACS	(53,363)	245	11,124	-	418	11,787	16	253	1,671	1,940	2,372	(7,949)	(5,577)		
DFAC	127-145	Upson County DFACS	(106,725)	490	22,248	-	-	22,738	33	507	595	1,135	(15,896)	(5,618)	(21,514)		
DFAC	127-146	Walker County DFACS	(120,223)	552	25,061	-	-	25,613	37	571	4,354	4,962	(17,906)	(14,259)	(32,165)		
DFAC	127-147	Walton County DFACS	(49,654)	228	10,351	-	10,398	20,977	15	236	239	490	(7,397)	11,110	3,713		
DFAC	127-148	Ware County DFACS	(127,828)	587	26,647	-	417	27,651	39	607	48	694	(19,040)	(480)	(19,520)		
DFAC	127-149	Warren County DFACS	(26,823)	123	5,591	-	-	5,714	8	127	2,141	2,276	(3,995)	(3,217)	(7,212)		
DFAC	127-150	Washington County DFACS	(90,702)	416	18,907	-	-	19,323	28	431	5,352	5,811	(13,507)	(7,001)	(20,508)		



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
DFAC	127-151	Wayne County DFACS	\$ (74,319)	\$ 341	\$ 15,492	\$ -	\$ 2,355	\$ 18,188	\$ 23	\$ 353	\$ 190	\$ 566	\$ (11,070)	\$ 1,116	\$ (9,954)
DFAC	127-152	Webster County DFACS	(32,638)	150	6,804	-	2,905	9,859	10	155	-	165	(4,862)	7,849	2,987
DFAC	127-153	Wheeler County DFACS	(16,122)	74	3,361	-	-	3,435	5	77	1,328	1,410	(2,401)	(2,010)	(4,411)
DFAC	127-154	White County DFACS	-	-	-	-	233	233	-	-	-	-	-	3,708	3,708
DFAC	127-155	Whitfield County DFACS	(507,821)	2,331	105,859	-	-	108,190	155	2,411	20,028	22,594	(75,637)	(21,250)	(96,887)
DFAC	127-156	Wilcox County DFACS	(48,551)	223	10,121	-	-	10,344	15	230	3,145	3,390	(7,233)	(4,049)	(11,282)
DFAC	127-157	Wilkes County DFACS	(38,067)	175	7,935	-	1,606	9,716	12	181	100	293	(5,668)	1,038	(4,630)
DFAC	127-158	Wilkinson County DFACS	(48,874)	224	10,188	-	-	10,412	15	232	3,507	3,754	(6,296)	(6,296)	(13,575)
DFAC	127-159	Worth County DFACS	(54,914)	252	11,447	-	3,735	15,434	17	261	-	278	(8,179)	7,798	(381)
HLTH	128-001	Appling County Health Dept	(62,946)	289	13,121	-	-	13,410	19	299	3,979	4,297	(9,376)	(6,121)	(15,497)
HLTH	128-002	Atkinson County Health Dept	(40,196)	184	8,379	-	-	8,563	12	191	4,072	4,275	(5,985)	(5,932)	(11,917)
HLTH	128-003	Bacon County Health Dept	(36,748)	169	7,660	-	9,556	17,385	11	174	227	412	(5,475)	7,700	2,225
HLTH	128-004	Baker County Health Dept	(79,862)	367	16,648	-	-	17,015	24	379	5,031	5,434	(11,898)	(8,916)	(20,814)
HLTH	128-005	Baldwin County Health Dept	(86,581)	397	18,048	-	-	18,445	26	411	237	674	(12,895)	(1,344)	(14,239)
HLTH	128-006	Banks County Health Dept	(820)	4	171	-	8,929	9,104	4	70	74	74	(123)	9,072	8,949
HLTH	128-007	Barrow County Public Health	(67,912)	312	14,157	-	2,171	16,640	21	322	-	343	(10,117)	4,405	(5,712)
HLTH	128-008	Bartow County Health Dept	(66,379)	305	13,837	-	1,394	15,536	20	315	-	335	(9,888)	9,654	(234)
HLTH	128-009	Ben Hill County Health Dept	(41,596)	191	8,671	-	-	8,862	13	197	4,995	5,205	(6,196)	(6,829)	(13,025)
HLTH	128-010	Berrien County Health Dept	(13,979)	64	2,914	-	-	2,978	4	66	642	712	(2,082)	(1,187)	(3,269)
HLTH	128-011	Bibb County Health Dept	(171,483)	787	35,747	-	3,680	40,214	52	814	-	866	(25,543)	9,145	(16,398)
HLTH	128-012	Bleckley Co. Health Dept	-	-	-	-	3,254	3,254	-	-	-	-	-	6,581	6,581
HLTH	128-013	Brantley County Health Dept	(45,654)	210	9,517	-	4,675	14,402	14	217	825	1,056	(6,800)	(3,472)	(10,272)
HLTH	128-014	Brooks County Health Dept	(32,359)	149	6,745	-	-	6,894	10	154	1,647	1,811	(4,820)	(2,839)	(7,659)
HLTH	128-015	Bryan County Health Dept	(21,000)	96	4,378	-	1,618	6,092	6	100	-	106	(3,129)	16,796	13,667
HLTH	128-016	Bulloch County Physical Health	(96,429)	443	20,101	-	-	20,544	29	458	6,196	6,683	(14,362)	(8,243)	(22,605)
HLTH	128-017	Burke County Health Dept	(137,702)	632	28,705	-	-	29,337	42	654	8,331	9,027	(20,510)	(15,552)	(36,062)
HLTH	128-018	Butts County Health Dept	(19,563)	90	4,078	-	-	4,168	6	93	815	914	(2,913)	(1,572)	(4,485)
HLTH	128-019	Calhoun County Health Dept	(30,741)	141	6,408	-	-	6,549	9	146	8,308	8,463	(4,578)	(10,412)	(14,990)
HLTH	128-020	Camden County Health Dept	(78,087)	358	16,278	-	-	16,636	24	371	4,674	5,069	(11,632)	(6,045)	(17,677)
HLTH	128-021	Candler County Health Dept	(28,992)	133	6,043	-	2,888	9,064	9	138	117	264	(4,319)	1,778	(2,543)
HLTH	128-022	Carroll County Health Dept	(99,046)	455	20,647	-	14	21,116	30	470	2,950	3,450	(14,755)	796	(13,959)
HLTH	128-023	Catoosa County Health Dept	(48,573)	223	10,125	-	-	10,348	15	231	2,335	2,581	(7,234)	(3,926)	(11,160)
HLTH	128-024	Chariton County Health Dept	(57,057)	262	11,894	-	-	12,156	17	271	1,851	2,139	(8,499)	(5,843)	(14,342)
HLTH	128-025	Chatham County Health Dept	(683,168)	3,135	142,411	-	-	145,546	208	3,243	3,475	6,926	(101,757)	(6,271)	(108,028)
HLTH	128-026	Chattahoochee County Health Dept	-	-	-	-	592	592	-	-	-	-	-	6,535	6,535
HLTH	128-027	Chattooga County Health Dept	(109,545)	503	22,835	-	-	23,338	33	520	4,557	5,110	(16,317)	(9,193)	(25,510)
HLTH	128-028	Cherokee County Health Dept	(901,000)	4,135	187,820	-	20,863	212,818	275	4,277	-	4,552	(134,202)	49,479	(84,723)
HLTH	128-029	Clarke County Health Dept	(432,110)	1,983	90,076	-	-	92,059	132	2,051	6,234	8,417	(64,362)	(22,051)	(86,413)
HLTH	128-030	Clay County Health Dept	-	-	-	-	365	365	-	-	-	-	-	3,504	3,504
HLTH	128-031	Clayton County Health Dept	(369,745)	1,697	77,076	-	29,731	108,504	113	1,755	86	1,954	(55,073)	27,461	(27,612)
HLTH	128-032	Clinch County Health Dept	(26,753)	123	5,577	-	115	5,815	8	127	1,165	1,300	(3,985)	229	(3,756)
HLTH	128-033	Cobb County Health Dept	(964,541)	4,427	201,065	-	-	205,492	294	4,579	22,690	27,563	(143,666)	(17,527)	(161,193)
HLTH	128-034	Coffee County Health Dept	(43,541)	200	9,076	-	11,542	20,818	13	207	-	220	(6,485)	14,257	7,772
HLTH	128-035	Colquitt County Health Dept	(139,779)	641	29,138	-	20,909	50,688	43	664	183	890	(20,819)	20,842	23
HLTH	128-036	Columbia County Health Dept	(164,547)	755	34,301	-	-	35,056	50	781	10,239	11,070	(24,510)	(13,242)	(37,752)
HLTH	128-037	Cook County Health Dept	(36,068)	166	7,519	-	-	7,685	11	171	1,812	1,994	(5,373)	(3,339)	(8,712)
HLTH	128-038	Coweta County Health Dept	(152,832)	701	31,859	-	-	32,560	47	726	5,951	6,724	(22,763)	(8,153)	(30,916)
HLTH	128-039	Crawford County Health Dept	(36,898)	169	7,692	-	-	7,861	11	175	2,189	2,375	(5,495)	(3,241)	(8,736)
HLTH	128-041	Dade County Health Dept	(45,779)	210	9,543	-	181	9,934	14	217	2,340	2,571	(6,818)	(1,230)	(8,048)
HLTH	128-042	Dawson County Health Dept	(128,935)	592	26,877	-	-	27,469	39	612	16,466	17,117	(19,204)	(19,266)	(38,470)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-043	Decatur County Health Dept	\$ (82,564)	\$ 379	\$ 17,211	\$ -	\$ -	\$ 17,590	\$ 25	\$ 392	\$ 7,868	\$ 8,285	\$ (12,298)	\$ (11,220)	\$ (23,518)
HLTH	128-044	Dekalb County Health Dept	(1,770,597)	8,126	369,093	-	-	377,219	539	8,405	21,289	30,233	(263,726)	(30,492)	(294,218)
HLTH	128-045	Dodge County Health Dept	(24,430)	112	5,093	-	-	5,205	7	116	1,167	1,290	(3,639)	554	(3,085)
HLTH	128-046	Dooly County Health Dept	-	-	-	-	-	-	-	-	-	-	-	228	228
HLTH	128-047	Dougherty County Health Dept	(1,054,302)	4,839	219,776	-	-	224,615	321	5,005	251,184	256,510	(157,036)	(415,429)	(572,465)
HLTH	128-047B	Southwest Health District	-	-	-	-	226,805	226,805	-	-	-	-	-	376,743	376,743
HLTH	128-048	Douglas County Health Dept	(53,995)	248	11,256	-	13,728	25,232	16	256	-	272	(8,044)	20,110	12,066
HLTH	128-049	Early County Health Dept	(34,674)	159	7,228	-	-	7,387	11	165	2,409	2,585	(5,162)	(3,909)	(9,071)
HLTH	128-050	Echols County Health Dept	-	-	-	-	197	197	-	-	-	-	-	2,396	2,396
HLTH	128-051	Effingham County Health Dept	(80,987)	372	16,882	-	-	17,254	25	384	2,516	2,925	(12,063)	(5,900)	(17,963)
HLTH	128-052	Elbert County Health Dept	(30,109)	138	6,276	-	2,489	8,903	9	143	92	244	(4,484)	1,600	(2,884)
HLTH	128-053	Emanuel County Health Dept	(54,300)	249	11,319	-	20,723	32,291	18	258	438	713	(8,087)	18,413	10,326
HLTH	128-054	Evans County Health Dept	(27,249)	125	5,680	-	-	5,805	8	129	1,299	1,436	(4,059)	(3,570)	(7,629)
HLTH	128-055	Fannin County Health Dept	(55,664)	255	11,603	-	432	12,290	17	264	1,826	2,107	(8,290)	3,346	(4,944)
HLTH	128-056	Fayette County Health Dept	(109,853)	504	22,900	-	11,058	34,462	33	521	2,504	5,570	(16,362)	13,484	(2,878)
HLTH	128-057	Floyd County Health Dept	(589,543)	2,706	122,894	-	609	126,209	180	2,799	5,508	8,487	(87,810)	(3,671)	(91,481)
HLTH	128-058	Forsyth County Health Dept	(82,678)	379	17,235	-	557	18,171	25	392	311	728	(12,315)	(3,108)	(15,423)
HLTH	128-059	Franklin County Health Dept	(85,082)	390	17,736	-	258	18,384	26	404	12,412	12,842	(12,673)	(12,369)	(25,042)
HLTH	128-060	Fulton County Health Dept	(156,118)	716	32,544	-	-	33,260	48	741	78,317	79,106	(23,253)	(87,019)	(110,272)
HLTH	128-061	Gilmer County Health Dept	(101,009)	464	21,056	-	-	21,520	31	480	6,064	6,575	(15,043)	(8,746)	(23,789)
HLTH	128-062	Glascock County Health Dept	-	-	-	-	9,975	9,975	-	-	7	7	-	10,843	10,843
HLTH	128-063	Glynn County Health Dept	(646,552)	2,967	134,778	-	-	137,745	197	3,069	23,529	26,795	(96,301)	(39,376)	(135,677)
HLTH	128-064	Gordon County Health Dept	(189,851)	871	39,576	-	-	40,447	58	901	3,408	4,367	(28,277)	(6,552)	(33,929)
HLTH	128-065	Grady County Health Dept	(66,908)	307	13,947	-	-	14,254	20	318	4,224	4,562	(9,964)	(6,729)	(16,693)
HLTH	128-066	Greene County Health Dept	(53,811)	247	11,217	-	-	11,464	16	255	3,563	3,834	(8,015)	(5,827)	(13,842)
HLTH	128-067	Gwinnett County Health Dept	(1,536,620)	7,052	320,319	-	7,497	334,868	468	7,295	-	7,763	(228,875)	13,453	(215,422)
HLTH	128-068	Habersham County Health Dept	(29,227)	134	6,093	-	2,821	9,048	9	139	92	240	(4,353)	2,149	(2,204)
HLTH	128-069	Hall County Health Dept	(717,379)	3,292	149,543	-	-	152,835	219	3,406	11,222	14,847	(106,849)	(19,088)	(125,937)
HLTH	128-070	Hancock County Health Dept	(50,609)	232	10,550	-	-	10,782	15	240	3,099	3,354	(7,538)	(4,144)	(11,682)
HLTH	128-071	Haralson County Health Dept	(75,569)	347	15,753	-	-	16,100	23	359	2,002	2,384	(11,256)	(4,590)	(15,846)
HLTH	128-072	Harris County Health Dept	(47,386)	217	9,878	-	-	10,095	14	225	1,929	2,168	(7,058)	(4,182)	(11,240)
HLTH	128-073	Hart County Health Dept	(12,310)	56	2,566	-	78	2,700	4	58	586	648	(1,834)	874	(960)
HLTH	128-074	Heard County Health Dept	-	-	-	-	2,578	2,578	-	-	-	-	-	3,886	3,886
HLTH	128-075	Henry County Health Dept	(114,500)	525	23,868	-	11,430	35,823	35	544	-	579	(17,052)	15,807	(1,245)
HLTH	128-076	Houston County Health Dept	(743,823)	3,414	155,055	-	423	158,892	227	3,531	5,860	9,618	(110,791)	(4,070)	(114,861)
HLTH	128-077	Irwin County Health Dept	(34,483)	158	7,188	-	-	7,346	11	164	1,853	2,028	(5,134)	(3,292)	(8,426)
HLTH	128-078	Jackson County Health Dept	-	-	-	-	28	28	-	-	-	-	-	991	991
HLTH	128-079	Jasper County Health Dept	(19,217)	88	4,006	-	-	4,094	6	91	843	940	(2,862)	(1,565)	(4,427)
HLTH	128-080	Jeff Davis County Health Dept	(76,601)	352	15,968	-	-	16,320	23	364	5,394	5,781	(11,409)	(8,409)	(19,818)
HLTH	128-081	Jefferson County Health Dept	(25,514)	117	5,319	-	85	5,521	8	121	1,629	1,758	(3,801)	(825)	(4,626)
HLTH	128-082	Jenkins County Health Dept	-	-	-	-	4,437	4,437	-	-	-	-	-	7,978	7,978
HLTH	128-083	Johnson County Health Dept	(13,277)	61	2,768	-	-	2,829	4	63	620	687	(1,977)	(1,136)	(3,113)
HLTH	128-084	Jones County Health Dept	(30,010)	138	6,256	-	87	6,481	9	142	2,379	2,530	(4,471)	(400)	(4,871)
HLTH	128-085	Lamar County Health Dept	(39,674)	182	8,270	-	-	8,452	12	188	1,644	1,844	(5,910)	(3,179)	(9,089)
HLTH	128-087	Laurens County Health Dept	(728,760)	3,345	151,915	-	-	155,260	222	3,460	28,082	31,764	(108,547)	(51,779)	(160,326)
HLTH	128-088	Lee County Health Dept	(79,605)	365	16,594	-	2,947	19,906	24	378	139	541	(11,857)	1,284	(10,573)
HLTH	128-089	Liberty County Health Dept	(134,563)	618	28,050	-	7,443	36,111	41	639	-	680	(20,043)	12,413	(7,630)
HLTH	128-090	Lincoln County Health Dept	-	-	-	-	-	-	-	-	-	-	-	273	273
HLTH	128-091	Long County Health Dept	(11,550)	53	2,408	-	-	2,461	4	55	695	754	(1,720)	(1,173)	(2,893)
HLTH	128-092	Lowndes County Health Dept	(736,611)	3,381	153,552	-	-	157,830	224	3,497	8,464	12,185	(109,717)	(2,016)	(111,733)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
HLTH	128-093	Lumpkin County Health Dept	\$ (49,823)	\$ 229	\$ 10,386	\$ -	\$ 3,349	\$ 13,964	\$ 15	\$ 237	\$ -	\$ 252	\$ (7,422)	\$ 7,215	\$ (207)
HLTH	128-094	Macon County Health Dept	(33,447)	154	6,972	-	4,361	11,487	10	159	145	314	(4,982)	2,825	(2,157)
HLTH	128-095	Madison County Health Dept	(13,777)	63	2,872	-	4,976	7,911	4	65	-	69	(2,052)	10,194	8,142
HLTH	128-096	Marion County Health Dept	(26,051)	120	5,430	-	3,649	9,199	8	124	133	265	(3,879)	2,294	(1,585)
HLTH	128-097	Mcduffie County Health Dept	(75,778)	348	15,796	-	-	16,144	23	360	5,928	6,311	(11,286)	(8,344)	(19,630)
HLTH	128-098	McIntosh County Health Dept	(22,074)	101	4,601	-	245	4,947	7	105	64	176	(3,287)	2,079	(1,208)
HLTH	128-099	Meriwether County Health Dept	(66,236)	304	13,807	-	15,569	29,680	20	314	80	414	(9,866)	16,944	7,078
HLTH	128-100	Miller County Health Dept	-	-	-	-	9,678	9,678	-	-	-	-	-	9,180	9,180
HLTH	128-101	Mitchell County Health Dept	(59,248)	272	12,351	-	3,631	16,254	18	281	536	835	(8,826)	(2,053)	(10,879)
HLTH	128-102	Monroe County Health Dept	(35,222)	162	7,342	-	-	7,504	11	167	5,792	5,970	(5,245)	(7,287)	(12,512)
HLTH	128-103	Montgomery County Health Dept	(19,434)	89	4,051	-	203	4,343	6	92	644	742	(2,895)	1,123	(1,772)
HLTH	128-104	Morgan County Health Dept	(18,589)	85	3,875	-	10,989	14,949	6	88	-	94	(2,770)	13,607	10,837
HLTH	128-105	Murray County Health Dept	(93,632)	430	19,518	-	-	19,948	29	444	954	1,427	(13,947)	(4,414)	(18,361)
HLTH	128-106	Muscogee County Health Dept	(1,087,933)	4,993	226,787	-	-	231,780	331	5,165	70,172	75,668	(162,046)	(90,171)	(252,217)
HLTH	128-107	Newton County Health Dept	(77,145)	354	16,081	-	7,466	23,901	24	366	390	390	(11,489)	15,080	3,591
HLTH	128-108	Oconee County Health Dept	(84,104)	386	17,532	-	-	17,918	26	399	1,845	2,270	(12,528)	(8,085)	(20,613)
HLTH	128-109	Oglethorpe County Health Dept	(23,750)	109	4,951	-	-	5,060	7	113	1,982	2,102	(3,537)	(2,942)	(6,479)
HLTH	128-110	Paulding County Health Dept	(69,959)	321	14,583	-	-	14,904	21	332	1,139	1,492	(10,420)	(4,688)	(15,108)
HLTH	128-111	Peach County Health Dept	(14,428)	66	3,008	-	10,249	13,323	4	68	-	72	(2,151)	11,636	9,485
HLTH	128-112	Pickens County Health Dept	(7,418)	34	1,546	-	3,312	4,892	2	35	46	83	(1,105)	3,060	1,955
HLTH	128-113	Pierce County Health Dept	(32,917)	151	6,862	-	3,292	10,305	10	156	-	166	(4,903)	9,897	4,994
HLTH	128-114	Pike County Health Dept	(21,934)	101	4,572	-	-	4,673	7	104	887	998	(3,267)	(1,808)	(5,075)
HLTH	128-115	Polk County Health Dept	(78,414)	360	16,346	-	-	16,706	24	372	5,100	5,496	(11,681)	(8,734)	(20,415)
HLTH	128-116	Pulaski County Health Dept	(20,989)	96	4,375	-	2,712	7,183	6	100	10	116	(3,126)	2,699	(427)
HLTH	128-117	Putnam County Health Dept	(75,333)	346	15,704	-	-	16,050	23	358	4,188	4,569	(11,221)	(6,297)	(17,518)
HLTH	128-119	Rabun County Health Dept	(13,685)	63	2,853	-	1,492	4,408	4	65	-	-	(2,039)	11,161	9,122
HLTH	128-120	Randolph County Health Dept	-	-	-	-	218	218	-	-	-	-	-	2,073	2,073
HLTH	128-121	Richmond County Health Dept	(546,731)	2,509	113,970	-	-	116,479	167	2,595	2,926	5,688	(81,434)	(9,908)	(91,342)
HLTH	128-122	Rockdale County Health Dept	(59,608)	274	12,426	-	487	13,187	18	283	5,939	6,240	(8,881)	(1,314)	(10,195)
HLTH	128-123	Schley County Health Dept	(16,891)	78	3,521	-	2,202	5,801	5	80	74	159	(2,516)	1,539	(977)
HLTH	128-124	Screven County Health Dept	(48,441)	222	10,098	-	-	10,320	15	230	1,591	1,836	(7,216)	(2,649)	(9,865)
HLTH	128-125	Seminole County Health Dept	(50,863)	233	10,603	-	-	10,836	15	241	9,251	9,507	(7,577)	(12,015)	(19,592)
HLTH	128-126	Spalding County Health Dept	(104,685)	480	21,822	-	3,960	26,282	32	497	-	529	(15,592)	7,715	(7,877)
HLTH	128-127	Stephens County Health Dept	(63,534)	292	13,244	-	-	13,536	19	302	3,257	3,578	(9,464)	(5,933)	(15,397)
HLTH	128-128	Stewart County Health Dept	-	-	-	-	296	296	-	-	-	-	-	2,829	2,829
HLTH	128-129	Sumter County Health Dept	(3,518)	16	733	-	21,938	22,687	1	17	268	286	(524)	24,160	23,636
HLTH	128-131	Taliaferro County Health Dept	(27,635)	127	5,761	-	-	5,888	8	131	1,994	2,133	(4,117)	(3,410)	(7,527)
HLTH	128-132	Tattnall County Health Dept	(49,823)	229	10,386	-	1,020	11,635	15	237	138	390	(7,421)	(800)	(8,221)
HLTH	128-133	Taylor County Health Dept	(11,145)	51	2,323	-	14,548	16,922	3	53	-	56	(1,660)	20,424	18,764
HLTH	128-134	Telfair County Health Dept	(70,069)	322	14,606	-	-	14,928	21	333	3,002	3,356	(10,435)	(5,692)	(16,127)
HLTH	128-135	Terrell County Health Dept	(28,968)	124	5,621	-	-	5,745	8	128	1,393	1,529	(4,016)	(3,371)	(7,387)
HLTH	128-136	Thomas County Health Dept	(175,100)	804	36,501	-	53	37,358	53	831	1,210	2,094	(26,081)	(1,916)	(27,997)
HLTH	128-137	Tift County Health Dept	(98,532)	452	20,540	-	74	21,066	30	468	2,567	3,065	(14,676)	(2,032)	(16,708)
HLTH	128-138	Toombs County Health Dept	(104,255)	478	21,733	-	2,399	24,610	32	495	163	690	(15,528)	170	(15,358)
HLTH	128-139	Towns County Health Dept	(42,636)	196	8,888	-	35	9,119	13	202	8,748	8,963	(6,351)	(8,869)	(15,220)
HLTH	128-140	Treutlen County Health Dept	(22,746)	104	4,742	-	-	4,742	7	108	912	1,027	(3,387)	(1,792)	(5,179)
HLTH	128-141	Troup County Health Dept	(934,123)	4,287	194,724	-	-	199,011	285	4,434	22,281	27,000	(139,134)	(30,287)	(169,421)
HLTH	128-142	Turner County Health Dept	(12,649)	58	2,637	-	-	2,695	4	60	622	686	(1,885)	(1,319)	(3,204)
HLTH	128-143	Twiggs County Health Dept	-	-	-	-	6,727	6,727	-	-	-	-	-	7,750	7,750
HLTH	128-144	Union County Health Dept	(46,945)	215	9,786	-	-	10,001	14	223	2,168	2,405	(6,993)	(3,640)	(10,633)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
HLTH	128-145	Upson County Health Dept	\$ (73,065)	\$ 335	\$ 15,231	\$ -	\$ 286	\$ 15,852	\$ 22	\$ 347	\$ 289	\$ 658	\$ (10,883)	\$ (2,230)	\$ (13,113)
HLTH	128-146	Walker County Health Dept	(51,120)	235	10,656	-	15,462	26,353	16	243	-	259	(7,613)	19,448	11,835
HLTH	128-147	Walton County Health Dept	(106,030)	487	22,103	-	4,946	27,536	32	503	161	696	(15,795)	5,449	(10,346)
HLTH	128-148	Ware County Health Dept	(1,207,472)	5,542	251,706	-	-	257,248	368	5,732	52,744	58,844	(179,851)	(79,694)	(259,545)
HLTH	128-149	Warren County Health Dept	-	-	-	-	5,214	5,214	-	-	-	-	-	6,308	6,308
HLTH	128-150	Washington County Health Dept	(88,647)	407	18,479	-	177	19,063	27	421	-	448	(13,203)	(497)	(13,700)
HLTH	128-151	Wayne County Health Dept	(75,793)	348	15,800	-	452	16,600	23	360	37	420	(11,289)	(736)	(12,025)
HLTH	128-152	Webster County Health Dept	-	-	-	-	710	710	-	-	-	-	-	6,824	6,824
HLTH	128-153	Wheeler County Health Dept	(12,605)	58	2,628	-	1,244	3,930	4	60	-	64	(1,879)	4,297	2,418
HLTH	128-154	White County Health Dept	(66,666)	306	13,897	-	5,281	19,484	20	316	297	633	(9,932)	2,033	(7,899)
HLTH	128-155	Whitfield County Health Dept	(317,996)	1,459	66,288	-	20,013	87,760	97	1,510	-	1,607	(47,364)	33,220	(14,144)
HLTH	128-156	Wilcox County Health Dept	(12,792)	59	2,667	-	-	2,726	4	61	827	892	(1,904)	(1,530)	(3,434)
HLTH	128-157	Wilkes County Health Dept	(68,904)	316	14,364	-	-	14,680	21	327	4,702	5,050	(10,263)	(7,340)	(17,603)
HLTH	128-158	Wilkinson County Health Dept	(19,273)	88	4,018	-	2,357	6,463	6	91	58	155	(2,872)	2,475	(397)
HLTH	128-159	Worth County Health Dept	(75,877)	348	15,817	-	-	16,165	23	360	4,278	4,661	(11,301)	(8,530)	(19,831)
MRCS	129-008	Woodright Industries	(6,300)	29	1,313	-	698	2,040	2	30	1,001	1,033	(938)	9,642	8,704
MRCS	129-009	Jessamine Place	(126,737)	582	26,419	-	300	27,301	39	602	5,993	6,634	(18,877)	(4,209)	(23,086)
MRCS	129-022	Carroll County MR Services	(107,093)	491	22,324	-	-	22,815	33	508	9,861	10,402	(15,951)	(15,713)	(31,664)
MRCS	129-035	Green Oaks Service Center	(125,443)	576	26,149	-	1,552	28,277	38	595	6,029	6,662	(18,685)	11,368	(7,317)
MRCS	129-071	Haralson Co. Center (MH/MR/SA)	(17,056)	78	3,555	-	17,956	21,589	5	81	-	86	(2,540)	25,961	23,421
MRCS	129-101	Mitchell-Baker Service Center	(132,225)	607	27,563	-	-	28,170	40	628	3,451	4,119	(19,695)	(8,945)	(28,640)
MRCS	129-136	Thomas/Grady Service Center	(116,543)	535	24,294	-	13,630	38,459	36	553	-	589	(17,357)	20,597	3,240
MRCS	129-137	Tift County - Diversified Enterprises	(101,300)	465	21,117	-	-	21,582	31	481	4,383	4,895	(15,089)	(9,749)	(24,838)
PSCH	6021	Atkinson County Schools	(16,490)	76	3,437	-	-	3,513	5	78	564	647	(2,456)	(1,605)	(4,061)
PSCH	6031	Bacon County Schools	-	-	-	-	6,936	6,936	-	-	-	-	-	9,905	9,905
PSCH	6051	Baldwin County Schools	(115,702)	531	24,119	-	-	24,650	35	549	11,763	12,347	(17,236)	(16,904)	(34,140)
PSCH	6071	Barrow County Schools	-	-	-	-	2,831	2,831	-	-	-	-	-	6,991	6,991
PSCH	6081	Bartow County Schools	-	-	-	-	108	108	-	-	-	-	-	1,456	1,456
PSCH	6091	Ben Hill County Schools	(23,415)	107	4,881	-	-	4,988	7	111	731	849	(3,488)	(1,810)	(5,298)
PSCH	6111	Bibb County Schools	(95,922)	440	19,996	-	204	20,640	29	455	999	1,483	(14,288)	(228)	(14,516)
PSCH	6141	Brooks County Schools	(16,655)	76	3,472	-	-	3,548	5	79	2,596	2,680	(2,480)	(6,850)	(9,330)
PSCH	6181	Butts County Schools	(9,440)	43	1,968	-	5,796	7,807	3	45	84	132	(1,406)	5,376	3,970
PSCH	6211	Candler County Schools	(35,950)	165	7,494	-	-	7,659	11	171	1,373	1,555	(5,353)	(3,001)	(8,354)
PSCH	6221	Carroll County Schools	(23,360)	107	4,870	-	-	4,977	7	111	954	1,072	(3,479)	(2,114)	(5,593)
PSCH	6231	Catoosa County Schools	(8,554)	39	1,783	-	-	1,822	3	41	4,291	4,335	(1,273)	(4,768)	(6,041)
PSCH	6241	Charlton County Schools	(27,407)	126	5,713	-	-	5,839	8	130	863	1,001	(4,082)	(2,068)	(6,150)
PSCH	6251	Chatham County Schools	(94,694)	435	19,740	-	-	20,175	29	450	8,700	9,179	(14,104)	(14,784)	(28,888)
PSCH	6271	Chattooga County Schools	(23,500)	108	4,899	-	-	5,007	7	112	816	935	(3,500)	(2,248)	(5,748)
PSCH	6291	Clarke County Schools	(106,380)	488	22,176	-	-	22,664	32	505	10,551	11,088	(15,847)	(9,524)	(25,371)
PSCH	6311	Clayton County Schools	(70,647)	324	14,727	-	-	15,051	22	335	4,784	5,141	(10,523)	(13,042)	(23,565)
PSCH	6331	Cobb County Schools	(25,448)	117	5,305	-	-	5,422	8	121	4,779	4,908	(3,790)	(6,111)	(9,901)
PSCH	6341	Coffee County Schools	(33,138)	152	6,908	-	-	7,060	10	157	6,279	6,446	(4,935)	(7,982)	(12,917)
PSCH	6351	Colquitt County Schools	(49,047)	225	10,224	-	5,113	15,562	15	233	230	478	(7,304)	2,146	(5,158)
PSCH	6361	Columbia County Schools	(27,900)	128	5,816	-	-	6,957	9	132	-	141	(4,156)	8,029	3,873
PSCH	6371	Cook County Schools	-	-	-	-	1,841	1,841	-	-	-	-	-	5,677	5,677
PSCH	6381	Coweta County Schools	(29,021)	133	6,050	-	23,003	29,186	9	138	963	1,110	(4,322)	14,786	10,464
PSCH	6401	Crisp County Schools	(36,715)	168	7,653	-	-	7,821	11	174	9,938	10,123	(5,467)	(10,200)	(15,667)
PSCH	6431	Decatur County Schools	-	-	-	-	302	302	-	-	-	-	-	3,709	3,709
PSCH	6441	DeKalb County Schools	(227,875)	1,046	47,502	-	33,687	82,235	69	1,082	1,841	2,992	(33,941)	19,465	(14,476)
PSCH	6451	Dodge County Schools	(70,669)	324	14,731	-	-	15,156	22	335	9,069	9,426	(10,526)	(9,895)	(20,421)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	6452	Ocmulgee Regional Library System	\$ (12,417)	\$ 57	\$ 2,588	\$ -	\$ -	\$ 2,645	\$ 4	\$ 59	\$ 637	\$ 700	\$ (1,848)	\$ (1,151)	\$ (2,999)
PSCH	6461	Doody County Schools	(18,144)	83	3,782	-	-	3,865	6	86	2,252	2,344	(2,703)	(7,367)	(10,070)
PSCH	6471	Dougherty County Schools	(25,834)	119	5,385	-	3,443	8,947	8	123	-	131	(3,849)	4,696	847
PSCH	6481	Douglas County Schools	(74,072)	340	15,441	-	-	15,781	23	352	1,774	2,149	(11,033)	(4,761)	(15,794)
PSCH	6511	Effingham County Schools	(56,601)	260	11,799	-	-	12,059	17	269	2,768	3,054	(8,431)	(5,373)	(13,804)
PSCH	6561	Fayette County Schools	(58,075)	267	12,106	-	-	12,373	18	276	4,637	4,931	(8,651)	(7,197)	(15,848)
PSCH	6571	Floyd County Schools	(92,643)	425	19,312	-	10,903	30,640	28	440	572	1,040	(13,799)	3,532	(10,267)
PSCH	6581	Forsyth County Schools	(83,913)	385	17,492	-	-	17,877	26	398	3,139	3,563	(12,498)	(11,635)	(24,133)
PSCH	6591	Franklin County Schools	(15,038)	69	3,135	-	-	3,204	5	71	2,356	2,432	(2,242)	(3,002)	(5,244)
PSCH	6601	Fulton County Board of Education	(33,278)	153	6,937	-	-	7,090	10	158	1,970	2,138	(4,957)	(2,289)	(7,246)
PSCH	6611	Gilmer County Schools	(20,945)	96	4,366	-	10,908	15,370	6	99	82	187	(3,120)	10,855	7,735
PSCH	6631	Glynn County Schools	(95,933)	440	19,998	-	-	20,438	29	455	2,260	2,744	(14,289)	(3,666)	(17,955)
PSCH	6641	Gordon County Schools	(24,459)	112	5,099	-	-	5,211	7	116	1,031	1,154	(3,645)	(2,132)	(5,777)
PSCH	6651	Grady County Schools	(41,765)	192	8,706	-	-	8,898	13	198	1,484	1,695	(6,221)	(1,855)	(8,076)
PSCH	6661	Greene County Schools	(46,739)	215	9,743	-	6,480	16,438	14	222	670	906	(6,963)	(1,341)	(8,304)
PSCH	6671	Gwinnett County Schools	(87,019)	399	18,140	-	409	18,948	27	413	6,723	7,163	(12,961)	(4,020)	(16,981)
PSCH	6731	Hart County Schools	-	-	-	-	-	-	-	-	-	-	-	1,293	1,293
PSCH	6751	Henry County Schools	(60,589)	278	12,630	-	165	13,073	18	288	684	990	(9,024)	228	(8,796)
PSCH	6761	Houston County Schools	(136,882)	628	28,534	-	-	29,162	42	650	14,327	15,019	(20,387)	(20,371)	(40,758)
PSCH	6771	Irwin County Schools	(23,875)	110	4,977	-	369	5,456	7	113	103	223	(3,557)	(979)	(4,536)
PSCH	6781	Jackson County Schools	(18,512)	85	3,859	-	8,272	12,216	6	88	592	686	(2,757)	3,021	264
PSCH	6831	Johnson County Schools	-	-	-	-	-	-	-	-	-	-	-	173	173
PSCH	6851	Lamar County Schools	(30,399)	140	6,337	-	-	6,477	9	144	1,606	1,759	(4,529)	(4,639)	(9,168)
PSCH	6871	Laurens County Schools	(24,875)	114	5,185	-	-	5,299	8	118	854	980	(3,706)	(3,142)	(6,848)
PSCH	6881	Lee County Schools	(8,227)	38	1,715	-	-	1,753	3	39	429	471	(1,226)	(855)	(2,081)
PSCH	6941	Macon County Schools	(13,722)	63	2,860	-	76	2,999	4	65	2,265	2,334	(2,044)	(1,853)	(3,897)
PSCH	6951	Madison County Schools	-	-	-	-	782	782	-	-	-	-	-	7,610	7,610
PSCH	6971	Mcduffie County Schools	(75,381)	346	15,714	-	-	16,060	23	358	8,493	8,874	(11,229)	(11,586)	(22,815)
PSCH	6991	Meriwether County Schools	(72,878)	334	15,192	-	-	15,526	22	346	2,704	3,072	(10,855)	(10,677)	(21,532)
PSCH	7021	Monroe County Schools	-	-	-	-	3,313	3,313	-	-	-	-	-	10,769	10,769
PSCH	7061	Muscogee County Schools	(87,041)	399	18,144	-	-	18,543	27	413	19,355	19,795	(12,963)	(27,700)	(40,663)
PSCH	7071	Newton County Schools	(82,126)	377	17,120	-	-	17,497	25	390	4,214	4,629	(12,232)	(10,808)	(23,040)
PSCH	7101	Paulding County Schools	(10,054)	46	2,096	-	-	2,142	3	48	510	561	(1,498)	(1,905)	(3,403)
PSCH	7121	Pickens County Schools	(7,271)	33	1,516	-	-	1,549	2	35	658	695	(1,083)	(1,097)	(2,180)
PSCH	7141	Pike County Schools	(24,808)	114	5,171	-	-	5,285	8	118	3,918	4,044	(3,694)	(5,400)	(9,094)
PSCH	7151	Polk County Schools	(42,453)	195	8,850	-	8,665	17,710	13	202	-	215	(6,322)	8,955	2,633
PSCH	7191	Rabun County Schools	(29,179)	134	6,083	-	-	6,217	9	139	2,014	2,162	(4,347)	(3,530)	(7,877)
PSCH	7211	Richmond County Schools	(29,896)	137	6,232	-	5,386	11,755	9	142	-	151	(4,454)	8,065	3,611
PSCH	7221	Rockdale County Schools	(53,918)	247	11,240	-	88	11,575	16	256	2,613	2,885	(8,032)	(785)	(8,817)
PSCH	7261	Spalding County Schools	(16,222)	74	3,382	-	14,363	17,819	5	77	151	233	(2,417)	14,123	11,706
PSCH	7271	Stephens County Schools	-	-	-	-	-	-	-	-	-	-	-	437	437
PSCH	7321	Tattnall County Schools	-	-	-	-	11,177	11,177	-	-	167	167	-	10,217	10,217
PSCH	7341	Telfair County Schools	(7,374)	34	1,537	-	-	1,571	2	35	965	1,002	(1,098)	(1,402)	(2,500)
PSCH	7351	Terrell County Schools	(27,643)	127	5,762	-	-	5,889	8	131	927	1,066	(4,118)	(2,048)	(6,166)
PSCH	7371	Tift County Schools	-	-	-	-	56	56	-	-	-	-	-	2,010	2,010
PSCH	7401	Treutlen County Schools	(18,490)	85	3,854	-	-	3,939	6	88	1,097	1,191	(2,753)	(2,130)	(4,883)
PSCH	7411	Troup County Schools	(4,356)	20	908	-	-	928	1	21	2,186	2,208	(648)	(2,428)	(3,076)
PSCH	7431	Twiggs County Schools	(12,832)	59	2,675	-	-	2,734	4	61	6,437	6,502	(1,911)	(7,153)	(9,064)
PSCH	7451	Upson County Schools	(21,897)	100	4,565	-	-	4,665	7	104	969	1,080	(3,261)	(1,350)	(4,611)
PSCH	7461	Walker County Schools	(22,805)	105	4,754	-	-	4,859	7	108	1,521	1,636	(3,397)	(4,440)	(7,837)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
PSCH	7481	Ware County Schools	\$ (43,802)	\$ 201	\$ 9,131	\$ -	\$ -	\$ 9,332	\$ 13	\$ 208	\$ 1,907	\$ 2,128	\$ (6,524)	\$ (3,891)	\$ (10,415)
PSCH	7501	Washington County Board of Education	(76,962)	353	16,043	-	-	28,015	23	365	1,907	388	(11,465)	17,545	6,080
PSCH	7511	Wayne County Schools	(30,234)	139	6,302	-	-	6,441	9	144	6,639	6,792	(4,503)	(8,099)	(12,602)
PSCH	7541	White County Board of Education	(7,859)	36	1,638	-	-	1,674	2	37	3,942	3,981	(1,171)	(4,381)	(5,552)
PSCH	7571	Wilkes County Schools	(40,449)	186	8,432	-	-	8,618	12	192	4,779	4,983	(6,027)	(8,572)	(14,599)
PSCH	7581	Wilkinson County Schools	(38,347)	176	7,994	-	654	8,824	12	182	1,503	1,697	(5,712)	5,340	(372)
PSCH	7611	Atlanta City Schools	(102,119)	469	21,287	-	9,939	31,695	31	485	405	921	(15,208)	4,891	(10,317)
PSCH	7641	City of Buford Schools (Gwinnett)	(40,453)	186	8,433	-	-	8,619	12	192	2,272	2,476	(6,026)	(4,348)	(10,374)
PSCH	7741	City of Dublin Schools (Laurens)	(2,305)	11	480	-	11,956	12,447	1	11	75	87	(343)	11,995	11,652
PSCH	7811	City of Marietta Schools (Cobb)	(15,913)	73	3,317	-	-	3,390	5	76	2,603	2,684	(2,370)	(6,713)	(9,083)
PSCH	7851	City of Rome Schools (Floyd)	(17,185)	79	3,582	-	970	4,631	5	82	84	171	(2,559)	288	(2,271)
PSCH	7861	City of Social Circle Schools (Walton)	(22,842)	105	4,762	-	-	4,867	7	108	914	1,029	(3,403)	(2,316)	(5,719)
PSCH	7891	City of Thomasville Schools (Thomas)	(5,698)	26	1,188	-	-	8,040	2	27	39	68	(848)	6,804	5,956
PSCH	7921	City of Valdosta Schools (Lowndes)	(94,400)	433	19,678	-	6,102	26,213	29	448	437	914	(14,061)	1,244	(12,817)
PSCH	968-0968	GA Military College	(46,742)	215	9,744	-	545	10,504	14	222	2,432	2,668	(6,963)	2,236	(4,727)
RESA	8504	Northwest Georgia RESA	(23,077)	106	4,811	-	1,352	6,269	7	110	144	261	(3,438)	1,136	(2,302)
RESA	8564	Metro RESA	(31,385)	144	6,542	-	654	7,340	149	149	120	279	(4,673)	(761)	(5,434)
RESA	8804	First District RESA	(52,422)	241	10,928	-	-	11,169	16	249	3,337	3,602	(7,809)	(8,286)	(16,095)
STAT	402	Ga. Dept. of Agriculture	(2,868,267)	13,164	597,910	-	-	611,074	874	13,616	52,186	66,676	(427,220)	(58,384)	(485,604)
STAT	403	Ga. Dept. of Admin. Services	(2,525,602)	11,591	526,479	-	-	538,070	770	11,989	54,321	67,080	(376,182)	(88,453)	(464,635)
STAT	404	Ga. Dept. of Audits	(2,693,637)	12,362	561,507	-	-	573,869	821	12,787	50,272	63,880	(401,209)	(94,035)	(495,244)
STAT	405	Department of Public Health	(7,324,395)	33,615	1,526,820	-	-	1,560,435	2,232	34,770	103,663	140,665	(1,090,947)	(230,134)	(1,321,081)
STAT	406	GA Dept of Banking & Finance	(1,113,858)	5,112	232,191	-	-	237,303	339	5,288	31,116	36,743	(165,905)	(50,691)	(216,596)
STAT	407	State Accounting Office	(1,374,290)	6,307	286,480	-	37,548	330,335	419	6,524	826	7,769	(204,696)	29,323	(175,373)
STAT	408	Office of Comm. of Insurance	(1,432,159)	6,573	298,543	-	9,482	314,598	436	6,799	13,397	20,632	(213,315)	101,311	(112,004)
STAT	409	Georgia State Finance & Investment Commission	(1,384,329)	6,353	288,573	-	62,665	357,591	422	6,572	2,425	9,419	(206,191)	47,046	(159,145)
STAT	410	State Properties Commission	(134,779)	619	28,096	-	-	28,715	41	640	6,007	6,688	(20,074)	(9,815)	(29,889)
STAT	411	Ga. Dept. of Defense	(1,554,029)	7,132	323,948	-	96,768	427,848	473	7,377	-	7,850	(231,469)	160,650	(70,819)
STAT	412	GA Vocational Rehab Agency	(6,042,516)	27,731	1,259,603	-	-	1,287,334	1,841	28,685	3,031,252	3,061,778	(900,014)	(3,368,058)	(4,268,072)
STAT	414	Ga. Dept. of Education	(2,823,447)	12,958	588,567	-	12,898	614,423	860	13,403	2,755	17,018	(420,545)	(10,322)	(430,867)
STAT	415	The Technical College System of Georgia	(1,901,031)	8,725	396,283	-	-	405,008	579	9,025	82,235	91,839	(283,152)	(144,548)	(427,700)
STAT	416	Ga. Employees Retirement Sys.	(935,674)	4,294	195,048	-	-	199,342	285	4,442	44,997	49,724	(139,366)	(77,623)	(216,989)
STAT	418	Prosecuting Attorney's Council	(7,233,921)	33,199	1,507,960	-	20,312	1,561,471	2,204	34,341	3,696	40,241	(1,077,471)	(21,903)	(1,099,374)
STAT	419	Ga. Dept of Community Health	(5,279,990)	24,232	1,100,650	-	13,631	1,138,513	1,609	25,065	38,333	65,007	(786,440)	178,631	(607,809)
STAT	420	Georgia Forestry Commission	(3,460,622)	15,882	721,390	-	60,635	797,907	1,054	16,428	2,370	19,852	(515,449)	29,229	(486,220)
STAT	422	Office of Planning and Budget	(1,879,339)	8,625	391,773	-	1,401	401,799	573	8,922	5,849	15,344	(279,929)	(59,016)	(338,945)
STAT	427	Ga. Dept. of Human Services	(15,023,215)	68,947	3,131,691	-	3,299,417	6,500,055	4,577	71,318	14,271	90,166	(2,237,664)	3,538,193	1,300,529
STAT	428	Ga. Dept. of Community Affairs	(2,264,601)	10,393	472,071	-	-	482,464	690	10,750	42,902	54,342	(337,306)	(131,948)	(469,254)
STAT	429	Department of Economic Development	(1,423,098)	6,531	296,654	-	1,658	304,843	434	6,756	22,571	29,761	(211,965)	7,966	(203,999)
STAT	430	Admin. Office of the Courts	(991,463)	4,550	206,677	-	-	211,227	302	4,707	23,354	28,363	(147,675)	(46,005)	(193,680)
STAT	432	Ga. Court of Appeals	(1,593,093)	7,311	332,091	-	-	339,402	485	7,563	35,878	(237,286)	(58,933)	(296,219)	
STAT	436	Superior Courts of Georgia	(1,922,594)	8,824	400,778	-	-	409,602	586	9,127	6,363	16,076	(286,366)	(49,277)	(335,643)
STAT	438	Supreme Court	(1,354,040)	6,214	282,259	-	16,681	305,154	413	6,428	2,026	8,867	(201,680)	(18,462)	(220,142)
STAT	440	Ga. Dept. of Labor	(8,717,668)	40,009	1,817,257	-	18,501	1,875,767	2,656	41,384	33,594	77,634	(1,298,472)	(336,231)	(1,634,703)
STAT	441	Dept. of Behavioral Health and Developmental Disabilities	(13,992,464)	64,217	2,916,824	-	394,993	3,376,034	4,263	66,425	-	70,688	(2,084,136)	865,157	(1,218,979)
STAT	442	Georgia Department of Law	(2,755,101)	12,644	574,320	-	73,049	660,013	839	13,079	4,676	18,594	(410,365)	26,063	(384,302)
STAT	444	General Assembly of Georgia	(1,625,098)	7,458	338,763	-	30,065	376,286	495	7,715	694	8,904	(242,053)	21,346	(220,707)
STAT	461	Dept. of Juvenile Justice	(12,067,440)	55,382	2,515,540	-	-	2,570,922	3,677	57,286	55,746	116,709	(1,797,409)	(107,881)	(1,905,290)
STAT	462	Ga. Dept. of Natural Resources	(15,100,283)	69,301	3,147,756	-	69,724	3,286,781	4,601	71,684	3,824	80,109	(2,249,142)	50,034	(2,199,108)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
STAT	465	State Board Pardons & Paroles	\$ (2,108,567)	\$ 9,677	\$ 439,545	\$ -	\$ 3,045	\$ 452,267	\$ 642	\$ 10,010	\$ 37,948	\$ 48,600	\$ (314,064)	\$ (8,370)	\$ (322,434)	
STAT	466	Ga. Dept. of Public Safety	(14,112,257)	64,767	2,941,796	-	153,803	3,160,366	4,300	66,993	-	71,293	(2,101,981)	474,576	(1,627,405)	
STAT	467	Ga. Dept. of Corrections	(36,411,287)	167,093	7,590,167	-	455,599	8,212,859	11,099	172,850	-	183,949	(5,423,335)	1,137,127	(4,286,208)	
STAT	469	Ga. Dept. of Early Care Learning	(2,728,547)	12,522	568,784	-	-	581,306	831	12,953	63,797	77,581	(406,409)	(101,794)	(508,203)	
STAT	470	Ga. Public Service Commission	(1,044,146)	4,792	217,659	-	51,147	273,598	318	4,957	-	5,275	(155,523)	68,109	(87,414)	
STAT	471	Ga. Bureau of Investigation	(9,221,909)	42,323	1,922,369	-	-	1,964,692	2,810	43,778	108,548	155,136	(1,373,577)	(212,376)	(1,585,953)	
STAT	474	Department of Revenue	(6,486,562)	29,769	1,352,168	-	34,003	1,415,940	1,976	30,793	-	32,769	(966,155)	46,774	(919,381)	
STAT	475	Ga. Dept. of Driver Services	(2,382,993)	10,936	496,751	-	37,903	545,590	726	11,312	-	12,038	(354,941)	54,543	(300,398)	
STAT	476	Ga. Student Finance Commission	(304,336)	1,397	63,441	-	2,234	67,072	93	1,445	10,236	11,774	(45,330)	22,307	(23,023)	
STAT	477	Ga. Dept of Community Supervision	(12,832,833)	58,895	2,675,091	-	102,769	2,836,755	3,910	60,920	8,758	73,588	(1,911,412)	45,125	(1,866,287)	
STAT	478	Secretary of State	(938,582)	4,308	195,654	-	10,776	210,738	286	4,456	-	4,742	(139,801)	12,040	(127,761)	
STAT	482	Ga. Teachers Retirement Sys.	(4,389,077)	20,143	914,933	-	-	935,076	1,337	20,836	168,617	190,790	(653,739)	(324,793)	(978,532)	
STAT	484	Ga. Dept. of Transportation	(34,227,040)	157,081	7,134,858	-	-	7,291,939	10,429	162,482	351,753	524,664	(5,098,014)	(474,438)	(5,572,452)	
STAT	488	Ga. Dept. of Veterans Service	(521,003)	2,391	108,607	-	24,279	135,277	159	2,473	-	2,632	(77,602)	52,148	(25,454)	
STAT	489	Subsequent Injury Trust Fund	(214,590)	985	44,733	-	2,786	48,504	65	1,019	1,321	2,405	(31,962)	(12,023)	(43,985)	
STAT	490	State Board of Workers Comp	(1,569,358)	7,202	327,143	-	1,178	335,523	478	7,450	28,341	36,269	(233,750)	(22,329)	(256,079)	
STAT	492	GA Public Defender Standards Council	(5,878,554)	26,979	1,225,424	-	-	1,252,403	1,791	27,907	47,127	76,825	(875,593)	(75,949)	(951,542)	
STAT	900	Georgia Building Authority	(850,986)	3,906	177,394	-	30,047	211,347	259	4,040	-	4,299	(126,753)	48,905	(77,848)	
STAT	921	Ga. Correctional Industries	(1,164,027)	5,342	242,649	-	3,705	251,696	355	5,526	-	5,881	(173,377)	10,243	(163,134)	
STAT	922	George L. Smith II - GWCCA	(1,335,006)	6,127	278,291	-	26,138	310,556	407	6,338	26,700	33,445	(198,844)	224,187	25,343	
STAT	927	State Road and Tollway Authority	(678,250)	3,104	140,969	-	4,747	148,820	206	3,210	11,933	15,349	(100,727)	29,077	(71,650)	
STAT	977	Georgia Public Broadcasting	(702,021)	3,222	146,341	-	2,300	151,863	214	3,333	15,355	18,902	(104,563)	4,445	(100,118)	
STAT	980	GTA Georgia Technology Authority	(2,805,439)	12,875	584,813	-	39,281	636,969	855	13,318	7,913	22,086	(417,861)	(33,254)	(451,115)	
STAT	996	The ATL	(202,213)	928	42,153	-	-	43,081	62	960	18,478	19,500	(30,119)	(77,197)	(107,316)	
TAXS	75-001	Appling County Tax Officials	(31,050)	143	6,473	-	-	6,616	9	147	1,656	1,812	(4,626)	(3,260)	(7,886)	
TAXS	75-003	Bacon County Tax Officials	(27,650)	127	5,764	-	588	6,479	8	131	97	236	(4,119)	(473)	(4,592)	
TAXS	75-004	Baker County Tax Officials	-	-	-	-	5,179	5,179	-	-	-	-	-	7,453	7,453	
TAXS	75-005	Baldwin County Tax Officials	(122,425)	562	25,520	-	-	26,082	37	581	2,650	3,268	(18,235)	(5,681)	(23,916)	
TAXS	75-007	Barrow County Tax Officials	-	-	-	-	4,264	4,264	-	-	-	-	-	34,641	34,641	
TAXS	75-008	Bartow County Tax Officials	(229,308)	1,052	47,801	-	-	48,853	70	1,089	14,350	15,509	(34,152)	(24,264)	(58,416)	
TAXS	75-010	Berrien County Tax Officials	(47,845)	220	9,974	-	-	10,194	15	227	1,474	1,716	(7,127)	(3,259)	(10,386)	
TAXS	75-011	Bibb County Tax Officials	(237,891)	1,092	49,590	-	-	50,682	72	1,129	2,749	3,950	(35,433)	(12,043)	(47,476)	
TAXS	75-012	Bleckley County Tax Officials	-	-	-	-	408	408	-	-	-	-	-	4,981	4,981	
TAXS	75-013	Brantley County Tax Officials	(26,264)	121	5,475	-	-	5,596	8	125	1,383	1,516	(3,912)	(2,232)	(6,144)	
TAXS	75-014	Brooks County Tax Officials	(24,191)	111	5,043	-	1,408	6,562	7	115	7	122	(3,603)	1,900	(1,703)	
TAXS	75-015	Bryan County Tax Officials	(91,327)	419	19,038	-	4,658	24,115	28	434	428	890	(13,602)	200	(13,402)	
TAXS	75-016	Bulloch County Tax Officials	-	-	-	-	9,598	9,598	-	-	-	-	-	17,399	17,399	
TAXS	75-017	Burke County Tax Officials	(31,844)	146	6,638	-	3,461	10,245	10	151	180	341	(4,743)	1,701	(3,042)	
TAXS	75-018	Butts County Tax Officials	(28,242)	130	5,887	-	-	6,017	9	134	1,540	1,683	(4,206)	(2,977)	(7,183)	
TAXS	75-019	Calhoun County Tax Officials	(23,684)	109	4,937	-	-	5,046	7	112	1,495	1,614	(3,529)	(2,895)	(6,424)	
TAXS	75-020	Camden County Tax Officials	(109,633)	503	22,854	-	-	23,357	33	520	5,579	6,132	(16,331)	(9,145)	(25,476)	
TAXS	75-021	Candler County Tax Officials	(20,607)	95	4,296	-	5,225	9,616	6	98	-	104	(3,069)	8,055	4,986	
TAXS	75-022	Carroll County Tax Officials	(86,692)	398	18,071	-	4,922	23,391	26	412	257	695	(12,913)	2,737	(10,176)	
TAXS	75-023	Catoosa County Tax Officials	(12,112)	56	2,525	-	2,592	5,173	4	57	61	61	(1,805)	3,736	1,931	
TAXS	75-024	Charlton County Tax Officials	(47,312)	217	9,863	-	162	10,242	14	225	2,740	2,979	(7,047)	(1,141)	(8,188)	
TAXS	75-025	Chatham County Tax Officials	(121,046)	556	25,233	-	27,866	53,655	37	575	-	612	(18,029)	40,125	22,096	
TAXS	75-029	Clarke County Tax Officials	(114,926)	527	23,957	-	23,906	48,390	35	546	448	1,029	(17,116)	24,017	6,901	
TAXS	75-031	Clayton County Tax Officials	(84,475)	388	17,609	-	464	18,461	26	401	-	427	(12,582)	1,107	(11,475)	
TAXS	75-032	Clinch County Tax Officials	(44,213)	203	9,217	-	-	9,420	13	210	1,736	1,959	(6,586)	(3,918)	(10,504)	
TAXS	75-033	Cobb County Tax Officials	(550,355)	2,526	114,725	-	19,443	136,694	168	2,613	1,268	4,049	(81,973)	6,825	(75,148)	



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-034	Coffee County Tax Officials	\$ (57,711)	\$ 265	\$ 12,030	\$ -	\$ -	\$ 12,295	\$ 18	\$ 274	\$ 3,536	\$ 3,828	\$ (8,595)	\$ (6,598)	\$ (15,193)
TAXS	75-035	Colquitt County Tax Officials	(86,670)	398	18,067	-	-	18,465	26	411	4,091	4,528	(12,911)	(8,257)	(21,168)
TAXS	75-036	Columbia County Tax Officials	(165,774)	761	34,557	-	-	35,318	51	787	942	1,780	(24,691)	(6,249)	(30,940)
TAXS	75-037	Cook County Tax Officials	(24,154)	111	5,035	-	-	5,146	7	115	1,277	1,399	(3,598)	(2,745)	(6,343)
TAXS	75-038	Coweta County Tax Officials	(120,749)	554	25,171	-	3,302	29,027	37	573	-	610	(17,986)	14,648	(3,338)
TAXS	75-041	Dade County Tax Officials	(23,790)	109	4,959	-	2,350	7,418	7	113	-	120	(3,543)	6,604	3,061
TAXS	75-043	Decatur County Tax Officials	(27,253)	125	5,681	-	-	5,806	8	129	1,241	1,378	(4,060)	(1,744)	(5,804)
TAXS	75-044	Dekalb County Tax Officials	(257,524)	1,182	53,683	-	44,834	99,699	78	1,223	-	1,301	(38,358)	94,313	55,955
TAXS	75-045	Dodge County Tax Officials	(39,034)	179	8,137	-	-	8,316	12	185	2,064	2,261	(5,815)	(3,848)	(9,663)
TAXS	75-046	Dooley County Tax Officials	-	-	-	-	6,438	6,438	-	-	-	-	-	10,185	10,185
TAXS	75-047	Dougherty County Tax Officials	(79,277)	364	16,526	-	16,360	33,250	24	376	-	400	(11,809)	24,218	12,409
TAXS	75-048	Douglas County Tax Officials	(34,505)	158	7,193	-	-	7,351	11	164	2,669	2,844	(5,138)	(3,171)	(8,309)
TAXS	75-050	Echols County Tax Officials	-	-	-	-	4,044	4,044	-	-	-	-	-	6,756	6,756
TAXS	75-051	Effingham County Tax Officials	(14,674)	67	3,059	-	2,824	5,950	4	70	-	74	(2,185)	4,440	2,255
TAXS	75-052	Elbert County Tax Officials	(44,360)	204	9,247	-	-	9,451	14	211	887	1,112	(6,606)	(2,739)	(9,345)
TAXS	75-053	Emanuel County Tax Officials	(30,598)	140	6,378	-	-	6,518	9	145	2,286	2,440	(4,557)	(3,819)	(8,376)
TAXS	75-054	Evans County Tax Officials	-	-	-	-	-	-	-	-	-	-	-	871	871
TAXS	75-055	Fannin County Tax Officials	(24,397)	112	5,086	-	1,473	6,671	7	116	-	123	(3,635)	3,881	246
TAXS	75-056	Fayette County Tax Officials	(73,051)	335	15,228	-	-	15,563	22	347	6,076	6,445	(10,881)	(7,337)	(18,218)
TAXS	75-057	Floyd County Tax Officials	(63,247)	290	13,184	-	291	13,765	19	300	2,285	2,604	(9,419)	(175)	(9,594)
TAXS	75-058	Forsyth County Tax Officials	(398,985)	1,776	80,670	-	-	82,446	118	1,837	10,293	12,248	(57,641)	(25,544)	(83,185)
TAXS	75-059	Franklin County Tax Officials	(45,974)	211	9,584	-	-	9,795	14	218	2,570	2,802	(6,849)	(5,094)	(11,943)
TAXS	75-060	Fulton County Tax Officials	(1,437,839)	6,599	299,727	-	-	306,326	438	6,826	70,355	77,619	(214,163)	(109,821)	(323,984)
TAXS	75-062	Glascok County Tax Officials	(17,141)	79	3,573	-	-	3,652	5	81	736	822	(2,554)	(1,490)	(4,044)
TAXS	75-063	Glynn County Tax Officials	(94,051)	432	19,606	-	510	20,548	29	446	4,929	5,404	(14,010)	308	(13,702)
TAXS	75-064	Gordon County Tax Officials	(93,113)	427	19,410	-	3,855	23,692	28	442	-	470	(13,868)	5,837	(8,031)
TAXS	75-065	Grady County Tax Officials	(6,087)	28	1,269	-	2,670	3,967	2	29	47	78	(906)	2,409	1,503
TAXS	75-066	Greene County Tax Officials	(31,274)	144	6,519	-	-	6,663	10	148	1,975	2,133	(4,660)	(3,455)	(8,115)
TAXS	75-067	Gwinnett County Tax Officials	(352,681)	1,619	73,519	-	12,195	87,333	107	1,674	-	1,781	(52,531)	12,554	(39,977)
TAXS	75-068	Habersham County Tax Officials	(44,386)	204	9,253	-	1,247	10,704	14	211	63	288	(6,611)	565	(6,046)
TAXS	75-069	Hall County Tax Officials	(56,759)	260	11,832	-	3,581	15,673	17	269	277	563	(8,454)	951	(7,503)
TAXS	75-070	Hancock County Tax Officials	(20,702)	95	4,316	-	1,596	6,007	6	98	-	104	(3,084)	2,039	(1,045)
TAXS	75-071	Haralson County Tax Officials	-	-	-	-	5,974	5,974	-	-	-	-	-	9,459	9,459
TAXS	75-072	Harris County Tax Officials	(14,715)	68	3,067	-	-	3,135	4	70	894	968	(2,193)	(2,212)	(4,405)
TAXS	75-073	Hart County Tax Officials	-	-	-	-	499	499	-	-	-	-	-	5,920	5,920
TAXS	75-074	Heard County Tax Officials	(25,235)	116	5,260	-	-	5,376	8	120	2,705	2,833	(3,758)	(4,496)	(8,254)
TAXS	75-075	Henry County Tax Officials	(223,791)	1,027	46,651	-	-	47,678	68	1,062	5,545	6,675	(33,334)	(6,501)	(39,835)
TAXS	75-076	Houston County Tax Officials	(119,131)	547	24,834	-	14,551	39,932	36	566	185	787	(17,744)	13,127	(4,617)
TAXS	75-077	Irwin County Tax Officials	-	-	-	-	4,950	4,950	-	-	-	-	-	7,846	7,846
TAXS	75-078	Jackson County Tax Officials	(46,257)	212	9,643	-	694	10,549	14	220	4,363	4,597	(6,890)	1,925	(4,965)
TAXS	75-080	Jeff Davis County Tax Officials	(25,404)	117	5,296	-	-	5,413	8	121	1,354	1,483	(3,784)	(2,061)	(5,845)
TAXS	75-081	Jefferson County Tax Officials	(14,196)	65	2,959	-	-	3,024	4	67	409	480	(2,115)	(1,201)	(3,316)
TAXS	75-082	Jenkins County Tax Officials	(18,409)	84	3,837	-	-	3,921	6	87	567	660	(2,740)	(1,246)	(3,986)
TAXS	75-084	Jones County Tax Officials	(80,619)	370	16,806	-	-	17,176	25	383	2,585	2,993	(12,006)	(7,597)	(19,603)
TAXS	75-085	Lamar County Tax Officials	(51,253)	235	10,684	-	-	10,919	16	243	1,619	1,878	(7,634)	(4,403)	(12,037)
TAXS	75-086	Lanier County Tax Officials	(40,482)	186	8,439	-	-	8,625	12	192	1,728	1,932	(6,029)	(3,774)	(9,803)
TAXS	75-087	Laurens County Tax Officials	(62,637)	287	13,057	-	10,664	24,008	19	297	198	514	(9,329)	9,464	135
TAXS	75-088	Lee County Tax Officials	(26,624)	122	5,672	-	-	5,672	8	126	1,421	1,555	(2,829)	(6,795)	(6,795)
TAXS	75-089	Liberty County Tax Officials	(119,650)	549	24,942	-	-	25,491	36	568	4,775	5,379	(17,823)	(11,408)	(29,231)
TAXS	75-090	Lincoln County Tax Officials	(12,616)	58	2,630	-	-	2,688	4	60	681	745	(1,881)	(1,220)	(3,101)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
TAXS	75-091	Long County Tax Officials	\$ (14,137)	\$ 65	\$ 2,947	\$ -	\$ -	\$ 3,012	\$ 4	\$ 67	\$ 1,098	\$ 1,169	\$ (2,104)	\$ (1,987)	\$ (4,091)
TAXS	75-092	Lowndes County Tax Officials	(88,879)	408	18,527	-	409	19,344	27	422	3,192	3,641	(13,238)	1,560	(11,878)
TAXS	75-093	Lumpkin County Tax Officials	-	-	-	-	6,570	6,570	-	-	-	-	-	10,877	10,877
TAXS	75-094	Macon County Tax Officials	(39,813)	183	8,299	-	-	8,482	12	189	2,065	2,266	(5,929)	(3,909)	(9,838)
TAXS	75-096	Marion County Tax Officials	(17,769)	82	3,704	-	1,355	5,141	5	84	107	196	(2,647)	311	(2,336)
TAXS	75-097	Mcduffie County Tax Officials	(39,442)	181	8,222	-	-	8,403	12	187	2,889	3,088	(5,875)	(4,976)	(10,851)
TAXS	75-098	McIntosh County Tax Officials	(42,622)	196	8,885	-	-	9,081	13	202	2,072	2,287	(6,349)	(4,218)	(10,567)
TAXS	75-099	Meriwether County Tax Officials	-	-	-	-	5,470	5,470	-	-	-	-	-	9,659	9,659
TAXS	75-100	Miller County Tax Officials	(23,617)	108	4,923	-	-	5,031	7	112	1,788	1,907	(3,516)	(3,707)	(7,223)
TAXS	75-101	Mitchell County Tax Officials	-	-	-	-	6,472	6,472	-	-	-	-	-	10,258	10,258
TAXS	75-102	Monroe County Tax Officials	(50,903)	234	10,611	-	-	10,845	16	242	1,614	1,872	(7,579)	(4,024)	(11,603)
TAXS	75-103	Montgomery County Tax Officials	(28,392)	130	5,919	-	-	6,049	9	135	550	694	(4,228)	(1,667)	(5,895)
TAXS	75-104	Morgan County Tax Officials	(12,498)	57	2,605	-	409	3,071	4	59	609	672	(1,860)	3,826	1,966
TAXS	75-105	Murray County Tax Officials	(36,049)	165	7,515	-	-	7,680	11	171	1,715	1,897	(5,368)	(3,339)	(8,707)
TAXS	75-106	Muscogee County Tax Officials	(215,880)	991	45,002	-	-	45,993	66	1,025	15,146	16,237	(32,156)	(22,807)	(54,963)
TAXS	75-107	Newton County Tax Officials	(81,623)	375	17,015	-	9,889	27,279	25	387	-	412	(12,160)	16,492	4,332
TAXS	75-108	Oconee County Tax Officials	(52,962)	243	11,040	-	-	11,283	16	251	2,813	3,080	(7,889)	(5,671)	(13,560)
TAXS	75-110	Paulding County Tax Officials	(76,664)	352	15,981	-	1,724	18,057	23	364	-	387	(11,419)	6,593	(4,826)
TAXS	75-111	Peach County Tax Officials	(53,649)	246	11,184	-	-	11,430	16	255	335	606	(7,991)	(3,345)	(11,336)
TAXS	75-112	Pickens County Tax Officials	-	-	-	-	4,118	4,118	-	-	-	-	-	13,747	13,747
TAXS	75-113	Pierce County Tax Officials	(36,307)	167	7,568	-	-	7,735	11	172	1,906	2,089	(5,408)	(3,819)	(9,227)
TAXS	75-114	Pike County Tax Officials	(28,716)	132	5,986	-	-	6,118	9	136	1,500	1,645	(4,278)	(3,013)	(7,291)
TAXS	75-115	Polk County Tax Officials	(41,166)	189	8,581	-	4,444	13,214	13	195	-	208	(6,132)	8,517	2,385
TAXS	75-121	Richmond County Tax Officials	(209,411)	961	43,653	-	12,735	57,349	64	994	1,364	2,422	(31,190)	(404)	(31,594)
TAXS	75-122	Rockdale County Tax Officials	(52,892)	243	11,026	-	5,638	16,907	16	251	-	267	(7,878)	5,981	(1,897)
TAXS	75-123	Schley County Tax Officials	-	-	-	-	5,194	5,194	-	-	-	-	-	8,300	8,300
TAXS	75-124	Screven County Tax Officials	(33,719)	155	7,029	-	-	7,184	10	160	5,091	5,261	(5,023)	(7,752)	(12,775)
TAXS	75-125	Seminole County Tax Officials	(12,064)	55	2,515	-	-	2,570	4	57	536	597	(1,797)	(1,053)	(2,850)
TAXS	75-126	Spalding County Tax Officials	(93,117)	427	19,411	-	7,728	27,566	28	442	-	470	(13,870)	7,725	(6,145)
TAXS	75-127	Stephens County Tax Officials	(88,283)	405	18,403	-	-	18,808	27	419	7,435	7,881	(13,149)	(11,425)	(24,574)
TAXS	75-128	Stewart County Tax Officials	(23,658)	109	4,932	-	-	5,041	7	112	1,254	1,373	(3,526)	(2,514)	(6,040)
TAXS	75-129	Sumter County Tax Officials	(11,362)	52	2,369	-	2,133	4,554	3	54	-	57	(1,694)	2,713	1,019
TAXS	75-130	Talbot County Tax Officials	(11,630)	53	2,424	-	56	2,533	4	55	323	382	(1,731)	781	(950)
TAXS	75-132	Tattnall County Tax Officials	(12,134)	56	2,529	-	474	3,059	4	58	-	62	(1,807)	5,140	3,333
TAXS	75-133	Taylor County Tax Officials	(22,673)	104	4,726	-	-	4,830	7	108	1,206	1,321	(3,376)	(2,367)	(5,743)
TAXS	75-134	Telfair County Tax Officials	(22,952)	105	4,785	-	-	4,890	7	109	2,975	3,091	(3,419)	(5,870)	(9,289)
TAXS	75-135	Terrell County Tax Officials	(17,214)	79	3,588	-	199	3,866	5	82	70	157	(2,564)	(696)	(3,260)
TAXS	75-136	Thomas County Tax Officials	(55,803)	256	11,633	-	-	11,889	17	265	3,519	3,801	(8,311)	(6,312)	(14,623)
TAXS	75-137	Tift County Tax Officials	(50,551)	232	10,538	-	2,332	13,102	15	240	-	255	(7,531)	4,544	(2,987)
TAXS	75-139	Towns County Tax Officials	(24,382)	112	5,083	-	7,477	12,672	7	116	-	123	(3,632)	9,817	6,185
TAXS	75-141	Troup County Tax Officials	(50,966)	234	10,624	-	-	10,858	16	242	2,962	3,220	(7,592)	(5,313)	(12,905)
TAXS	75-142	Turner County Tax Officials	(35,965)	165	7,497	-	-	7,662	11	171	1,901	2,083	(5,357)	(3,503)	(8,860)
TAXS	75-143	Twiggs County Tax Officials	(51,786)	238	10,795	-	-	11,033	16	246	2,057	2,319	(7,713)	(4,521)	(12,234)
TAXS	75-145	Upson County Tax Officials	(16,824)	77	3,507	-	4,515	8,099	5	80	-	85	(2,505)	9,451	6,946
TAXS	75-146	Walker County Tax Officials	(58,446)	268	12,184	-	-	12,452	18	277	3,153	3,448	(8,705)	(5,999)	(14,704)
TAXS	75-147	Walton County Tax Officials	(13,601)	62	2,835	-	3,011	5,908	4	65	-	69	(2,024)	7,067	5,043
TAXS	75-148	Ware County Tax Officials	(31,359)	144	6,537	-	2,126	8,807	10	149	163	322	(4,671)	549	(4,122)
TAXS	75-149	Warren County Tax Officials	-	-	-	-	4,330	4,330	-	-	-	-	-	8,309	8,309
TAXS	75-150	Washington County Tax Officials	(53,609)	246	11,175	-	672	12,093	16	254	412	682	(7,987)	(3,650)	(11,637)
TAXS	75-151	Wayne County Tax Officials	(29,870)	137	6,227	-	-	6,970	9	142	-	151	(4,449)	2,054	(2,395)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
TAXS	75-154	White County Tax Officials	\$ (114,301)	\$ 525	\$ 23,827	\$ -	\$ -	\$ 24,352	\$ 35	\$ 543	\$ 5,810	\$ 6,388	\$ (17,025)	\$ (10,907)	\$ (27,932)
TAXS	75-155	Whitfield County Tax Officials	(166,057)	762	34,616	-	6,801	42,179	51	788	338	1,177	(24,735)	2,115	(22,620)
TAXS	75-156	Wilcox County Tax Officials	(20,511)	94	4,276	-	-	4,370	6	97	1,113	1,216	(3,055)	(2,166)	(5,241)
TAXS	75-158	Wilkinson County Tax Officials	(28,293)	130	5,898	-	-	6,028	9	134	245	388	(4,214)	(1,603)	(5,817)
TAXS	75-159	Worth County Tax Officials	(58,773)	270	12,252	-	-	12,522	18	279	3,019	3,316	(8,755)	(5,986)	(14,741)
TCOL	817	Oconee Fall Line Technical College	(245,265)	1,126	51,127	-	3,621	55,874	75	1,164	191	1,430	(36,532)	210	(36,322)
TCOL	818	Coastal Pines Technical College	(218,321)	1,002	45,510	-	16,919	63,431	67	1,036	372	1,475	(32,518)	15,676	(16,842)
TCOL	820	Albany Technical College	(482,954)	2,216	100,675	-	249	103,140	147	2,293	28,151	30,591	(71,934)	(32,182)	(104,116)
TCOL	822	Athens Technical College	(278,899)	1,280	58,138	-	12,918	72,336	85	1,324	-	1,409	(41,540)	15,598	(25,942)
TCOL	823	Atlanta Technical College	(368,046)	1,689	76,722	-	-	78,411	112	1,747	3,523	5,382	(54,819)	(7,782)	(62,601)
TCOL	824	Augusta Technical College	(938,766)	4,308	195,692	-	1,303	201,303	286	4,456	2,432	7,174	(139,827)	11,878	(127,949)
TCOL	826	West Georgia Technical College	(647,188)	2,970	134,911	-	37,869	175,750	197	3,072	2,039	5,308	(96,397)	21,047	(75,350)
TCOL	827	Chattahoochee Tech College	(638,885)	2,932	133,180	-	9,109	145,221	195	3,033	268	3,496	(95,160)	12,354	(82,806)
TCOL	828	Columbus Technical College	(317,441)	1,457	66,173	-	5,846	73,476	97	1,507	-	1,604	(47,283)	7,824	(39,459)
TCOL	829	Georgia Northwestern Technical College	(753,590)	3,459	157,091	-	13,572	174,122	230	3,577	1,301	5,108	(112,245)	10,686	(101,559)
TCOL	830	Georgia Piedmont Technical College	(228,672)	1,049	47,668	-	8,175	56,892	70	1,086	-	1,156	(34,058)	10,228	(23,830)
TCOL	831	Southern Crescent Technical College	(270,404)	1,241	56,368	-	27,913	85,522	82	1,284	277	1,643	(40,276)	29,805	(10,471)
TCOL	832	Gwinnett Technical College	(572,318)	2,627	119,304	-	6,635	128,566	174	2,717	-	2,891	(85,247)	4,884	(80,363)
TCOL	834	Lanier Technical College	(299,311)	1,374	62,393	-	9,495	73,262	91	1,421	-	1,512	(44,582)	11,607	(32,975)
TCOL	835	Central Georgia Technical College	(1,306,952)	5,998	272,443	-	1,070	279,511	398	6,204	16,456	23,058	(194,668)	(7,448)	(202,116)
TCOL	837	Southern Regional Technical College	(562,728)	2,583	117,304	-	17,793	137,680	171	2,671	-	2,842	(83,818)	45,652	(38,166)
TCOL	838	North Ga Technical College	(192,230)	882	40,072	-	10,196	51,150	59	913	-	972	(28,633)	18,365	(10,268)
TCOL	841	Savannah Technical College	(308,483)	1,416	64,305	-	365	66,086	94	1,464	4,388	5,946	(45,949)	29	(45,920)
TCOL	842	South Ga Technical College	(565,154)	2,594	117,810	-	876	121,280	172	2,683	255	3,110	(84,178)	4,289	(79,889)
TCOL	843	Southeastern Technical College	(390,609)	1,793	81,425	-	975	84,193	119	1,854	13,028	15,001	(58,181)	(2,306)	(60,487)
TCOL	844	Ogeechee Technical College	(142,157)	652	29,634	-	-	30,286	43	675	4,762	5,480	(21,174)	(10,070)	(31,244)
TCOL	848	Wiregrass Georgia Technical College	(313,166)	1,437	65,282	-	5,095	71,814	95	1,487	121	1,703	(46,646)	2,387	(44,259)
UNIV	503-0503	GA Institute of Technology	(507,160)	2,328	105,721	-	-	108,049	155	2,408	19,503	22,066	(75,539)	(67,627)	(143,166)
UNIV	509-0509	GA State University	(552,174)	2,634	115,105	-	729	118,368	168	2,621	116,245	119,034	(82,244)	(126,482)	(208,726)
UNIV	512-0512	Augusta University	(854,805)	3,923	178,190	-	30,435	212,548	260	4,058	-	4,318	(127,319)	31,957	(95,362)
UNIV	518-0518	University of GA	(842,726)	3,868	175,672	-	-	179,540	257	4,001	46,727	50,985	(125,521)	(59,911)	(185,432)
UNIV	521-0521	Albany State University	(110,107)	505	22,953	-	-	23,458	34	523	10,892	11,449	(16,400)	(17,091)	(33,491)
UNIV	528-0528	Clayton College & State Univ	(9,050)	42	1,887	-	4,481	6,410	3	43	60	106	(1,348)	4,246	2,898
UNIV	530-0530	Columbus State University	(15,376)	71	3,205	-	-	3,276	5	73	683	761	(2,291)	(1,303)	(3,594)
UNIV	531-0531	University of North Georgia	(104,016)	477	21,683	-	368	22,528	32	494	3,395	3,921	(15,492)	(1,055)	(16,547)
UNIV	536-0536	GA College and State Univ	(50,404)	231	10,507	-	7,151	17,889	15	239	-	254	(7,508)	14,359	6,851
UNIV	539-0539	GA Southern University	(120,135)	551	25,043	-	-	25,594	37	570	3,150	3,757	(17,894)	(4,132)	(22,026)
UNIV	540-0540	Georgia Gwinnett College	(58,156)	267	12,123	-	4,402	16,792	18	276	581	875	(8,662)	(2,213)	(10,875)
UNIV	542-0542	GA Southwestern State Univ	(108,574)	498	22,633	-	-	23,131	33	515	8,271	8,819	(16,172)	(16,178)	(32,350)
UNIV	543-0543	Kennesaw State University	(93,095)	427	19,406	-	12,463	32,296	28	442	-	470	(13,866)	16,504	2,638
UNIV	547-0547	Middle Georgia State College	(98,050)	450	20,439	-	8,873	29,762	30	465	-	495	(14,605)	10,764	(3,841)
UNIV	551-0551	Valdosta State University	(10,517)	48	2,192	-	3,181	5,421	3	50	-	53	(1,566)	10,732	9,166
UNIV	554-0554	University of West GA	(76,135)	349	15,871	-	889	17,109	23	361	240	624	(11,340)	(4,818)	(16,158)
UNIV	557-0557	Abraham Baldwin Agric College	(94,683)	435	19,737	-	421	20,593	29	449	4,388	4,866	(14,104)	(2,884)	(16,988)
UNIV	563-0563	College of Coastal Georgia	(85,365)	392	17,795	-	-	18,187	26	405	597	1,028	(12,715)	(8,218)	(20,933)
UNIV	567-0567	South Georgia State College	(19,868)	91	4,142	-	-	4,233	6	94	962	1,062	(2,960)	(111)	(3,071)
UNIV	569-0569	Dalton College	(26,860)	123	5,599	-	-	5,722	8	128	1,326	1,462	(4,001)	(5,888)	(9,869)
UNIV	573-0573	Georgia Highlands College	(18,817)	86	3,922	-	145	4,153	6	89	732	827	(2,803)	1,524	(1,279)
UNIV	576-0576	Gordon College	(28,367)	130	5,913	-	-	6,043	9	135	6,257	6,401	(4,225)	(7,612)	(11,837)



SCHEDULE B (continued)

Employer Category Code	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Net OPEB Liability (Asset)	Difference between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
UNIV	598-0598	Board of Regents of the University System of Georgia	\$ (568,620)	\$ 2,610	\$ 118,533	\$ -	\$ -	\$ 121,143	\$ 173	\$ 2,699	\$ 11,943	\$ 14,815	\$ (84,695)	\$ (17,479)	\$ (102,174)
VARS	209-0209	Agric Commodity Commission	(43,133)	198	8,991	-	8,251	17,440	13	205	-	218	(6,423)	17,920	11,497
VARS	237-0041	Stone Mountain Judicial Circuit DA Staff	-	-	-	-	-	-	-	-	-	-	-	1,648	1,648
VARS	237-0237	DA-Lookout Mountain Judicial Circuit	(38,361)	176	7,997	-	418	8,591	12	182	1,625	1,819	(5,713)	6,139	426
		Total all Entities	\$ (367,587,000)	\$ 1,687,000	\$ 76,626,000	\$ -	\$ 7,521,618	\$ 85,834,618	\$ 112,000	\$ 1,745,000	\$ 7,521,618	\$ 9,378,618	\$ (54,751,000)	\$ -	\$ (54,751,000)
		Total LRS	\$ (303,818)	\$ 1,394	\$ 63,333	\$ -	\$ 2,494	\$ 67,221	\$ 93	\$ 1,442	\$ 10,736	\$ 12,271	\$ (45,252)	\$ 12,126	\$ (33,126)
		Total JRS	\$ (6,986,843)	\$ 32,069	\$ 1,456,456	\$ -	\$ 326,398	\$ 1,814,923	\$ 2,128	\$ 33,166	\$ 60,398	\$ 95,692	\$ (1,040,675)	\$ 402,583	\$ (638,092)
		Total ERS	\$ (360,296,339)	\$ 1,653,537	\$ 75,106,211	\$ -	\$ 7,192,726	\$ 83,952,474	\$ 109,779	\$ 1,710,392	\$ 7,450,484	\$ 9,270,655	\$ (53,665,073)	\$ (414,709)	\$ (54,079,782)
		Non-employer Contributing Entities													
		STATE DEPARTMENT OF REVENUE	\$ (9,201,165)	\$ 42,232	\$ 1,918,052	\$ -	\$ 365,933	\$ 2,326,217	\$ 2,800	\$ 43,676	\$ 272,003	\$ 318,479	\$ (1,370,493)	\$ 88,718	\$ (1,281,775)
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ (836,547)	\$ 3,839	\$ 174,384	\$ -	\$ 46,741	\$ 224,964	\$ 255	\$ 3,972	\$ 859	\$ 5,086	\$ (124,598)	\$ 58,844	\$ (65,754)
		STATE SUPPORT FOR COUNTY JUDGES	\$ (2,294,955)	\$ 10,535	\$ 478,400	\$ -	\$ 229,557	\$ 718,492	\$ 698	\$ 10,893	\$ 55,551	\$ 67,142	\$ (341,831)	\$ 278,250	\$ (63,581)



SCHEDULE C

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund
 Schedule of 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	\$ (1,112)	\$ 6,220	\$ 2,370	\$ 47,472	\$ -	\$ -
		JRS						
STAT	418	Prosecuting Attorney's Council	\$ 62,915	\$ 6,671	\$ 2,543	\$ 50,919	\$ -	\$ -
STAT	436	Superior Courts of Georgia	119,695	86,524	32,977	660,424	-	-
STAT	442	Georgia Department of Law	22,006	1,581	603	12,071	-	-
STAT	444	General Assembly of Georgia	(2,519)	1,273	485	9,713	-	-
	50-001	Appling County Board of Commissioners	(1,634)	848	323	6,474	-	-
	50-005	Baldwin County Board of Commissioners	(272)	454	173	3,466	-	-
	50-015	Bryan County Board of Commissioners	11,790	-	-	-	-	-
	50-022	Carroll County Board of Commissioners	10,455	-	-	-	-	-
	50-023	Catoosa County Board of Commissioners	(300)	424	162	3,235	-	-
	50-024	Charlton County Board of Commissioners	(701)	584	222	4,457	-	-
	50-025	Chatham County Board of Commissioners	34,851	-	-	-	-	-
	50-027	Chattooga County Board of Commissioners	124	303	115	2,311	-	-
	50-028	Cherokee County Board of Commissioners	16,476	1,208	460	9,223	-	-
	50-029	Clarke County Board of Commissioners	4,458	1,930	736	14,732	-	-
	50-031	Clayton County Board of Commissioners	13,657	1,280	488	9,769	-	-
	50-033	Cobb County Board of Commissioners	36,135	1,960	747	14,965	-	-
	50-034	Coffee County Board of Commissioners	(243)	654	249	4,994	-	-
	50-036	Columbia County Board of Commissioners	1,916	-	-	-	-	-
	50-038	Coweta County Board of Commissioners	(316)	883	337	6,743	-	-
	50-044	Dekalb County Board of Commissioners	17,811	3,136	1,195	23,934	-	-
	50-047	Dougherty County Board of Commissioners	18,035	143	54	1,092	-	-
	50-048	Douglas County Board of Commissioners	(2,471)	1,028	392	7,850	-	-
	50-051	Effingham County Board of Commissioners	24,193	553	211	4,226	-	-
	50-054	Evans County Board of Commissioners	(301)	698	266	5,332	-	-
	50-056	Fayette County Board of Commissioners	(792)	941	359	7,187	-	-
	50-058	Forsyth County Board of Commissioners	(1,200)	1,965	749	14,999	-	-
	50-060	Fulton County Board of Commissioners	(1,831)	4,951	1,887	37,791	-	-
	50-063	Glynn County Board of Commissioners	(309)	627	239	4,782	-	-
	50-064	Gordon County Board of Commissioners	7,393	-	-	-	-	-
	50-065	Grady County Board of Commissioners	-	-	-	-	-	-
	50-067	Gwinnett County Board of Commissioners	11,451	1,980	755	15,117	-	-
	50-069	Hall County Board of Commissioners	2,967	1,644	627	12,552	-	-
	50-075	Henry County Board of Commissioners	1,024	-	-	-	-	-
	50-081	Jefferson County Board of Commissioners	(119)	331	126	2,522	-	-
	50-085	Lamar County Board of Commissioners	(1,304)	875	333	6,678	-	-
	50-089	Liberty County Board of Commissioners	(1,022)	1,668	636	12,733	-	-
	50-092	Lowndes County Board of Commissioners	(537)	955	364	7,287	-	-
	50-095	Madison County Board of Commissioners	(264)	735	280	5,608	-	-
	50-098	Mcintosh County Board of Commissioners	(1,636)	1,109	422	8,462	-	-
	50-100	Miller County Board of Commissioners	(173)	480	183	3,669	-	-
	50-101	Mitchell County Board of Commissioners	(1,150)	1,054	402	8,044	-	-
	50-106	Muscogee County Board of Commissioners	(1,027)	2,212	843	16,882	-	-



SCHEDULE C (continued)

<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>
	50-107	Newton County Board of Commissioners	\$ 1,110	\$ -	\$ -	\$ -	\$ -	\$ -
	50-113	Pierce County Board of Commissioners	(132)	358	137	2,733	-	-
	50-117	Putnam County Board of Commissioners	(408)	456	174	3,482	-	-
	50-121	Richmond County Board of Commissioners	13,570	2,112	805	16,124	-	-
	50-122	Rockdale County Board of Commissioners	8,614	305	116	2,325	-	-
	50-124	Screven County Board of Commissioners	(146)	294	112	2,243	-	-
	50-126	Spalding County Board of Commissioners	-	-	-	-	-	-
	50-127	Stephens County Board of Commissioners	(653)	279	106	2,126	-	-
	50-132	Tattnall County Board of Commissioners	(196)	547	209	4,176	-	-
	50-136	Thomas County Board of Commissioners	2,096	-	-	-	-	-
	50-137	Tift County Board of Commissioners	(329)	854	325	6,517	-	-
	50-138	Toombs County Board of Commissioners	1,230	-	-	-	-	-
	50-140	Treutlen County Board of Commissioners	1,188	315	120	2,401	-	-
	50-141	Troup County Board of Commissioners	-	-	-	-	-	-
	50-142	Turner County Board of Commissioners	(1,011)	897	342	6,843	-	-
	50-145	Upson County Board of Commissioners	1,274	-	-	-	-	-
	50-146	Walker County Board of Commissioners	-	-	-	-	-	-
	50-147	Walton County Board of Commissioners	(1,059)	914	348	6,979	-	-
	50-148	Ware County Board of Commissioners	1,751	567	216	4,325	-	-
	50-161	Eighth Judicial Board of Commissioners	5,828	1,469	560	11,214	-	-
		ERS						
AUTH	910-0910	Jekyll Island State Park Authority	\$ (982)	\$ 11,726	\$ 4,469	\$ 89,504	\$ -	\$ -
AUTH	913-0913	Lk Lanier Island Dev Authority	(1,183)	1,287	491	9,824	-	-
AUTH	926-0926	GA Agric Exposition Authority	4,513	6,253	2,383	47,728	-	-
AUTH	928-0928	GA Environmental Finance Authority	(5,048)	9,728	3,708	74,249	-	-
AUTH	936-0936	Agric Com Commission-Peanuts	(2,866)	1,931	736	14,741	-	-
AUTH	955-0955	GA Superior Court Clerks Coop	(3,708)	4,848	1,848	37,000	-	-
AUTH	972-0972	GA Federal-State Inspection	(10,035)	14,489	5,522	110,588	-	-
AUTH	973-0973	GA Lottery Corporation	6,268	529	202	4,036	-	-
CHAR	9030	Georiga School for Innovation and the Classics	(6,569)	281	107	2,148	-	-
CHAR	9915	Foothills Charter High School	7,782	362	138	2,760	-	-
CORT	51-0217	DeKalb County State Court	37,874	7,706	2,937	58,819	-	-
CORT	51-0237	Bibb County State Court	14,372	4,707	1,794	35,930	-	-
CORT	51-0248	Chatham County State Court	13,266	4,712	1,796	35,965	-	-
CSBS	361	Lookout Mountain Community Ser	(460)	426	162	3,254	-	-
CSBS	363	Highland Rivers Center Community Service Board	10,369	1,928	735	14,718	-	-
CSBS	364	GA Mountains Avita Community Partners	4,413	-	-	-	-	-
CSBS	365	Cobb County Community Service	(2,347)	2,252	858	17,190	-	-
CSBS	366	Douglas Community Service Boar	590	-	-	-	-	-
CSBS	368	Dekalb Community Service Board	833	963	367	7,350	-	-
CSBS	369	View Point Health	6,596	1,611	614	12,293	-	-
CSBS	370	Clayton Community M.H., Substa	2,224	396	151	3,022	-	-
CSBS	371	Advantage Behavioral Health Systems	7,399	699	266	5,338	-	-
CSBS	372	Pathways Center CSB	4,839	308	117	2,350	-	-
CSBS	373	Mcintosh Trail MH, MR and SA C	(246)	690	263	5,263	-	-
CSBS	374	River Edge Behavioral Health Center	9,519	1,687	643	12,872	-	-



SCHEDULE C (continued)

<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>
CSBS	375	Phoenix Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSBS	376	Oconee Community Service Board	1,472	290	110	2,211	-	-
CSBS	377	East Central Georgia CSB Serenity BHS	(1,529)	835	318	6,373	-	-
CSBS	379	New Horizons	(960)	1,454	554	11,102	-	-
CSBS	380	Middle Flint Community Service	2,980	1,180	450	9,005	-	-
CSBS	381	CSB of Middle Georgia	16,021	926	353	7,069	-	-
CSBS	382	Albany Area Community Service	10,733	585	223	4,460	-	-
CSBS	383	The Georgia Pines Community Se	27,028	506	193	3,862	-	-
CSBS	384	South Georgia Community Servic	2,726	841	321	6,419	-	-
CSBS	385	Pineland Area MH, MR and SA Co	2,756	620	236	4,735	-	-
CSBS	386	Satilla Community Service Boar	33,696	1,319	503	10,071	-	-
CSBS	388	Gateway Behavior Health Services CSB	893	813	310	6,203	-	-
DFAC	127-001	Appling County DFACS	11,324	829	316	6,332	-	-
DFAC	127-002	Atkinson County DFACS	3,342	128	49	975	-	-
DFAC	127-003	Bacon County DFACS	(2,168)	972	370	7,420	-	-
DFAC	127-004	Baker County DFACS	(1,115)	515	196	3,927	-	-
DFAC	127-005	Baldwin County DFACS	1,095	1,343	512	10,247	-	-
DFAC	127-006	Banks County DFACS	(1,394)	559	213	4,271	-	-
DFAC	127-007	Barrow County DFACS	1,281	1,989	758	15,179	-	-
DFAC	127-008	Bartow County DFACS	6,935	2,278	868	17,388	-	-
DFAC	127-009	Ben Hill County DFACS	(3,192)	598	228	4,564	-	-
DFAC	127-010	Berrien County DFACS	(8,512)	1,644	626	12,546	-	-
DFAC	127-011	Bibb County DFACS	2,304	13,379	5,099	102,120	-	-
DFAC	127-012	Bleckley County DFACS	(2,947)	452	172	3,454	-	-
DFAC	127-013	Brantley County DFACS	(3,660)	2,084	794	15,905	-	-
DFAC	127-014	Brooks County DFACS	(2,700)	1,062	405	8,107	-	-
DFAC	127-015	Bryan County DFACS	-	-	-	-	-	-
DFAC	127-016	Bulloch County DFACS	10,608	1,577	601	12,039	-	-
DFAC	127-017	Burke County DFACS	(3,117)	1,642	626	12,535	-	-
DFAC	127-018	Butts County DFACS	(1,548)	1,761	671	13,443	-	-
DFAC	127-019	Calhoun County DFACS	3,232	450	171	3,432	-	-
DFAC	127-020	Camden County DFACS	11,781	2,334	889	17,814	-	-
DFAC	127-021	Candler County DFACS	5,114	66	25	500	-	-
DFAC	127-022	Carroll County DFACS	(326)	2,682	1,022	20,472	-	-
DFAC	127-023	Catoosa County DFACS	(2,719)	1,272	485	9,708	-	-
DFAC	127-024	Charlton County DFACS	(1,822)	1,048	399	8,000	-	-
DFAC	127-025	Chatham County DFACS	(2,103)	7,241	2,760	55,266	-	-
DFAC	127-026	Chattahoochee County DFACS	304	-	-	-	-	-
DFAC	127-027	Chattooga County DFACS	5,858	2,547	971	19,439	-	-
DFAC	127-028	Cherokee County DFACS	5,481	4,106	1,565	31,343	-	-
DFAC	127-029	Clarke County DFACS	(23,086)	26,338	10,038	201,033	-	-
DFAC	127-030	Clay County DFACS	(1,693)	1,195	456	9,123	-	-
DFAC	127-031	Clayton County DFACS	30,039	17,559	6,692	134,025	-	-
DFAC	127-032	Clinch County DFACS	(998)	1,142	435	8,715	-	-
DFAC	127-033	Cobb County DFACS	(13,791)	22,516	8,582	171,861	-	-
DFAC	127-034	Coffee County DFACS	(3,595)	9,598	3,658	73,263	-	-



SCHEDULE C (continued)

<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	127-035	Colquitt County DFACS	\$ 9,344	\$ 2,099	\$ 800	\$ 16,026	\$ -	\$ -
DFAC	127-036	Columbia County DFACS	(15,427)	8,290	3,160	63,279	-	-
DFAC	127-037	Cook County DFACS	(8,256)	1,942	740	14,822	-	-
DFAC	127-038	Coweta County DFACS	(2,686)	3,252	1,240	24,826	-	-
DFAC	127-039	Crawford County DFACS	(2,378)	1,245	474	9,500	-	-
DFAC	127-040	Crisp County DFACS	(1,321)	2,500	953	19,086	-	-
DFAC	127-041	Dade County DFACS	(5,117)	1,200	457	9,156	-	-
DFAC	127-042	Dawson County DFACS	(3,486)	1,072	409	8,184	-	-
DFAC	127-043	Decatur County DFACS	732	3,253	1,240	24,831	-	-
DFAC	127-044	Dekalb County DFACS	(94,597)	76,222	29,051	581,792	-	-
DFAC	127-045	Dodge County DFACS	(613)	807	307	6,157	-	-
DFAC	127-046	Dooly County DFACS	888	782	298	5,970	-	-
DFAC	127-047	Dougherty County DFACS	43,975	29,483	11,237	225,037	-	-
DFAC	127-048	Douglas County DFACS	(305)	5,865	2,235	44,763	-	-
DFAC	127-049	Early County DFACS	4,478	10,797	4,115	82,408	-	-
DFAC	127-051	Effingham County DFACS	(3,119)	2,491	949	19,010	-	-
DFAC	127-052	Elbert County DFACS	(328)	1,007	384	7,688	-	-
DFAC	127-053	Emanuel County DFACS	849	760	290	5,804	-	-
DFAC	127-054	Evans County DFACS	(1,226)	629	240	4,805	-	-
DFAC	127-055	Fannin County DFACS	4,825	623	237	4,758	-	-
DFAC	127-056	Fayette County DFACS	(15,341)	4,072	1,552	31,078	-	-
DFAC	127-057	Floyd County DFACS	8,346	13,655	5,204	104,229	-	-
DFAC	127-058	Forsyth County DFACS	1,156	1,285	490	9,807	-	-
DFAC	127-059	Franklin County DFACS	394	1,487	567	11,349	-	-
DFAC	127-060	Fulton County DFACS	20,104	44,198	16,845	337,358	-	-
DFAC	127-061	Gilmer County DFACS	(7,116)	1,319	503	10,066	-	-
DFAC	127-062	Glascock County DFACS	(3,364)	465	177	3,545	-	-
DFAC	127-063	Glynn County DFACS	7,633	4,666	1,778	35,618	-	-
DFAC	127-064	Gordon County DFACS	6,074	2,544	969	19,414	-	-
DFAC	127-065	Grady County DFACS	2,539	2,116	807	16,151	-	-
DFAC	127-066	Greene County DFACS	8,168	2,336	890	17,834	-	-
DFAC	127-067	Gwinnett County DFACS	(20,380)	28,253	10,768	215,646	-	-
DFAC	127-068	Habersham County DFACS	8,805	2,157	822	16,464	-	-
DFAC	127-069	Hall County DFACS	15,903	10,013	3,816	76,426	-	-
DFAC	127-070	Hancock County DFACS	7,188	-	-	-	-	-
DFAC	127-071	Haralson County DFACS	377	1,502	573	11,467	-	-
DFAC	127-072	Harris County DFACS	(1,753)	943	359	7,195	-	-
DFAC	127-073	Hart County DFACS	13,466	1,243	474	9,489	-	-
DFAC	127-074	Heard County DFACS	9,733	1,478	563	11,282	-	-
DFAC	127-075	Henry County DFACS	3,630	6,306	2,403	48,133	-	-
DFAC	127-076	Houston County DFACS	7,880	7,838	2,987	59,823	-	-
DFAC	127-077	Irwin County DFACS	3,115	1,432	546	10,931	-	-
DFAC	127-078	Jackson County DFACS	1,975	1,225	467	9,352	-	-
DFAC	127-079	Jasper County DFACS	-	-	-	-	-	-
DFAC	127-080	Jeff Davis County DFACS	(13,553)	2,544	970	19,416	-	-
DFAC	127-081	Jefferson County DFACS	(9,611)	793	302	6,054	-	-



SCHEDULE C (continued)

<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	127-082	Jenkins County DFACS	\$ (3,695)	\$ 1,644	\$ 627	\$ 12,549	\$ -	\$ -
DFAC	127-083	Johnson County DFACS	6,676	795	303	6,065	-	-
DFAC	127-084	Jones County DFACS	(915)	2,362	900	18,028	-	-
DFAC	127-085	Lamar County DFACS	788	1,388	529	10,596	-	-
DFAC	127-086	Lanier County DFACS	(12,564)	1,103	421	8,422	-	-
DFAC	127-087	Laurens County DFACS	658	38,444	14,652	293,439	-	-
DFAC	127-088	Lee County DFACS	(3,517)	1,670	637	12,747	-	-
DFAC	127-089	Liberty County DFACS	1,796	2,579	983	19,684	-	-
DFAC	127-091	Long County DFACS	(226)	245	93	1,871	-	-
DFAC	127-092	Lowndes County DFACS	21,637	4,411	1,681	33,672	-	-
DFAC	127-093	Lumpkin County DFACS	(5,594)	1,081	412	8,247	-	-
DFAC	127-094	Macon County DFACS	11,352	191	73	1,457	-	-
DFAC	127-095	Madison County DFACS	(1,466)	1,301	496	9,934	-	-
DFAC	127-096	Marion County DFACS	(1,441)	477	182	3,638	-	-
DFAC	127-097	Mcduffie County DFACS	(1,217)	1,110	423	8,472	-	-
DFAC	127-098	Mcintosh County DFACS	-	-	-	-	-	-
DFAC	127-099	Meriwether County DFACS	(320)	2,582	984	19,713	-	-
DFAC	127-101	Mitchell County DFACS	(1,487)	982	374	7,497	-	-
DFAC	127-102	Monroe County DFACS	(4,833)	1,811	690	13,827	-	-
DFAC	127-103	Montgomery County DFACS	4,479	883	337	6,740	-	-
DFAC	127-104	Morgan County DFACS	9,106	812	310	6,199	-	-
DFAC	127-105	Murray County DFACS	10,904	2,306	879	17,600	-	-
DFAC	127-106	Muscogee County DFACS	(7,115)	8,848	3,372	67,535	-	-
DFAC	127-107	Newton County DFACS	1,362	3,612	1,377	27,572	-	-
DFAC	127-108	Oconee County DFACS	-	-	-	-	-	-
DFAC	127-110	Paulding County DFACS	43	2,299	876	17,544	-	-
DFAC	127-111	Peach County DFACS	(4,115)	2,840	1,083	21,680	-	-
DFAC	127-112	Pickens County DFACS	(1,686)	1,446	551	11,037	-	-
DFAC	127-113	Pierce County DFACS	490	752	287	5,743	-	-
DFAC	127-114	Pike County DFACS	5,097	546	208	4,166	-	-
DFAC	127-115	Polk County DFACS	3,814	4,204	1,602	32,083	-	-
DFAC	127-116	Pulaski County DFACS	(583)	242	92	1,847	-	-
DFAC	127-117	Putnam County DFACS	347	7,711	2,939	58,853	-	-
DFAC	127-119	Rabun County DFACS	9,001	1,149	438	8,770	-	-
DFAC	127-120	Randolph County DFACS	(585)	304	116	2,322	-	-
DFAC	127-121	Richmond County DFACS	7,805	12,719	4,847	97,080	-	-
DFAC	127-122	Rockdale County DFACS	(3,313)	2,025	772	15,458	-	-
DFAC	127-123	Schley County DFACS	713	215	82	1,637	-	-
DFAC	127-124	Screven County DFACS	(1,354)	698	266	5,324	-	-
DFAC	127-125	Seminole County DFACS	5,847	1,498	571	11,439	-	-
DFAC	127-126	Spalding County DFACS	(9,420)	11,957	4,557	91,266	-	-
DFAC	127-127	Stephens County DFACS	3,248	2,206	841	16,841	-	-
DFAC	127-128	Stewart County DFACS	(941)	666	254	5,087	-	-
DFAC	127-129	Sumter County DFACS	8,708	17,924	6,831	136,810	-	-
DFAC	127-130	Talbot County DFACS	2,242	962	367	7,344	-	-
DFAC	127-131	Taliaferro County DFACS	(887)	299	114	2,283	-	-



SCHEDULE C (continued)

<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	127-132	Tattnall County DFACS	\$ (7,952)	\$ 938	\$ 357	\$ 7,160	\$ -	\$ -
DFAC	127-133	Taylor County DFACS	(4,242)	289	110	2,206	-	-
DFAC	127-134	Telfair County DFACS	(10,533)	1,618	617	12,349	-	-
DFAC	127-135	Terrell County DFACS	1,989	1,286	490	9,813	-	-
DFAC	127-136	Thomas County DFACS	(13,854)	3,770	1,437	28,776	-	-
DFAC	127-137	Tift County DFACS	13,399	3,352	1,278	25,590	-	-
DFAC	127-138	Toombs County DFACS	(5,368)	1,744	665	13,314	-	-
DFAC	127-139	Towns County DFACS	(7,170)	572	218	4,362	-	-
DFAC	127-140	Treutlen County DFACS	3,564	572	218	4,366	-	-
DFAC	127-141	Troup County DFACS	4,979	4,776	1,820	36,456	-	-
DFAC	127-142	Turner County DFACS	(4,919)	211	80	1,607	-	-
DFAC	127-143	Twiggs County DFACS	(1,140)	717	273	5,475	-	-
DFAC	127-144	Union County DFACS	(1)	1,092	416	8,340	-	-
DFAC	127-145	Upson County DFACS	1,909	2,185	833	16,676	-	-
DFAC	127-146	Walker County DFACS	(1,533)	2,461	938	18,785	-	-
DFAC	127-147	Walton County DFACS	11,324	1,016	387	7,760	-	-
DFAC	127-148	Ware County DFACS	3,369	2,617	997	19,974	-	-
DFAC	127-149	Warren County DFACS	(1,512)	549	209	4,192	-	-
DFAC	127-150	Washington County DFACS	(3,224)	1,857	708	14,171	-	-
DFAC	127-151	Wayne County DFACS	3,909	1,521	580	11,612	-	-
DFAC	127-152	Webster County DFACS	3,671	668	255	5,100	-	-
DFAC	127-153	Wheeler County DFACS	(950)	330	126	2,519	-	-
DFAC	127-154	White County DFACS	233	-	-	-	-	-
DFAC	127-155	Whitfield County DFACS	(8,111)	10,396	3,962	79,349	-	-
DFAC	127-156	Wilcox County DFACS	(2,006)	994	379	7,587	-	-
DFAC	127-157	Wilkes County DFACS	2,399	779	297	5,948	-	-
DFAC	127-158	Wilkinson County DFACS	(2,360)	1,001	381	7,636	-	-
DFAC	127-159	Worth County DFACS	5,024	1,124	428	8,580	-	-
HLTH	128-001	Appling County Health Dept	(2,502)	1,289	491	9,835	-	-
HLTH	128-002	Atkinson County Health Dept	(3,129)	823	314	6,280	-	-
HLTH	128-003	Bacon County Health Dept	10,191	752	287	5,743	-	-
HLTH	128-004	Baker County Health Dept	(3,157)	1,635	623	12,480	-	-
HLTH	128-005	Baldwin County Health Dept	1,795	1,772	676	13,528	-	-
HLTH	128-006	Banks County Health Dept	8,878	17	6	129	-	-
HLTH	128-007	Barrow County Public Health	3,765	1,390	530	10,612	-	-
HLTH	128-008	Bartow County Health Dept	2,952	1,359	518	10,372	-	-
HLTH	128-009	Ben Hill County Health Dept	(4,019)	852	325	6,499	-	-
HLTH	128-010	Berrien County Health Dept	(314)	286	109	2,185	-	-
HLTH	128-011	Bibb County Health Dept	7,704	3,510	1,338	26,796	-	-
HLTH	128-012	Bleckley Co. Health Dept	3,254	-	-	-	-	-
HLTH	128-013	Brantley County Health Dept	4,921	935	356	7,134	-	-
HLTH	128-014	Brooks County Health Dept	(888)	662	252	5,057	-	-
HLTH	128-015	Bryan County Health Dept	2,111	430	164	3,281	-	-
HLTH	128-016	Bulloch County Physical Health	(3,933)	1,974	752	15,068	-	-
HLTH	128-017	Burke County Health Dept	(5,100)	2,819	1,074	21,517	-	-
HLTH	128-018	Butts County Health Dept	(356)	400	153	3,057	-	-



SCHEDULE C (continued)

<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	128-019	Calhoun County Health Dept	\$ (7,587)	\$ 629	\$ 240	\$ 4,804	\$ -	\$ -
HLTH	128-020	Camden County Health Dept	(2,842)	1,599	609	12,201	-	-
HLTH	128-021	Candler County Health Dept	3,451	593	226	4,530	-	-
HLTH	128-022	Carroll County Health Dept	(612)	2,028	773	15,477	-	-
HLTH	128-023	Catoosa County Health Dept	(1,195)	994	379	7,589	-	-
HLTH	128-024	Charlton County Health Dept	(512)	1,168	445	8,916	-	-
HLTH	128-025	Chatham County Health Dept	12,557	13,985	5,330	106,748	-	-
HLTH	128-026	Chattahoochee County Health Dept	592	-	-	-	-	-
HLTH	128-027	Chattooga County Health Dept	(1,986)	2,243	855	17,116	-	-
HLTH	128-028	Cherokee County Health Dept	42,006	18,445	7,030	140,785	-	-
HLTH	128-029	Clarke County Health Dept	3,906	8,846	3,371	67,519	-	-
HLTH	128-030	Clay County Health Dept	365	-	-	-	-	-
HLTH	128-031	Clayton County Health Dept	38,322	7,569	2,885	57,774	-	-
HLTH	128-032	Clinch County Health Dept	(422)	548	209	4,180	-	-
HLTH	128-033	Cobb County Health Dept	(56)	19,745	7,526	150,714	-	-
HLTH	128-034	Coffee County Health Dept	12,564	891	340	6,803	-	-
HLTH	128-035	Colquitt County Health Dept	24,006	2,861	1,091	21,840	-	-
HLTH	128-036	Columbia County Health Dept	(6,378)	3,368	1,284	25,712	-	-
HLTH	128-037	Cook County Health Dept	(966)	738	281	5,638	-	-
HLTH	128-038	Coweta County Health Dept	(2,365)	3,129	1,192	23,880	-	-
HLTH	128-039	Crawford County Health Dept	(1,323)	755	288	5,766	-	-
HLTH	128-041	Dade County Health Dept	(1,085)	937	357	7,154	-	-
HLTH	128-042	Dawson County Health Dept	(13,440)	2,639	1,006	20,147	-	-
HLTH	128-043	Decatur County Health Dept	(5,931)	1,690	644	12,902	-	-
HLTH	128-044	Dekalb County Health Dept	20,261	36,246	13,815	276,664	-	-
HLTH	128-045	Dodge County Health Dept	(594)	500	191	3,818	-	-
HLTH	128-046	Dooly County Health Dept	-	-	-	-	-	-
HLTH	128-047	Dougherty County Health Dept	(226,443)	21,583	8,226	164,739	-	-
HLTH	128-047B	Southwest Health District	226,805	-	-	-	-	-
HLTH	128-048	Douglas County Health Dept	14,995	1,105	421	8,439	-	-
HLTH	128-049	Early County Health Dept	(1,595)	710	271	5,416	-	-
HLTH	128-050	Echols County Health Dept	197	-	-	-	-	-
HLTH	128-051	Effingham County Health Dept	(616)	1,658	632	12,655	-	-
HLTH	128-052	Elbert County Health Dept	3,104	616	235	4,704	-	-
HLTH	128-053	Emanuel County Health Dept	21,559	1,112	424	8,483	-	-
HLTH	128-054	Evans County Health Dept	(660)	558	213	4,258	-	-
HLTH	128-055	Fannin County Health Dept	(88)	1,140	434	8,697	-	-
HLTH	128-056	Fayette County Health Dept	13,636	2,249	857	17,166	-	-
HLTH	128-057	Floyd County Health Dept	8,936	12,069	4,600	92,117	-	-
HLTH	128-058	Forsyth County Health Dept	2,186	1,693	645	12,919	-	-
HLTH	128-059	Franklin County Health Dept	(10,157)	1,742	664	13,293	-	-
HLTH	128-060	Fulton County Health Dept	(74,653)	3,196	1,218	24,393	-	-
HLTH	128-061	Gilmer County Health Dept	(3,694)	2,068	788	15,783	-	-
HLTH	128-062	Glascocok County Health Dept	9,968	-	-	-	-	-
HLTH	128-063	Glynn County Health Dept	(8,357)	13,236	5,045	101,026	-	-
HLTH	128-064	Gordon County Health Dept	1,047	3,887	1,481	29,665	-	-



SCHEDULE C (continued)

<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	128-065	Grady County Health Dept	\$ (2,654)	\$ 1,370	\$ 522	\$ 10,454	\$ -	\$ -
HLTH	128-066	Greene County Health Dept	(2,300)	1,102	420	8,408	-	-
HLTH	128-067	Gwinnett County Health Dept	43,556	31,457	11,989	240,103	-	-
HLTH	128-068	Habersham County Health Dept	3,415	598	228	4,567	-	-
HLTH	128-069	Hall County Health Dept	5,612	14,686	5,597	112,093	-	-
HLTH	128-070	Hancock County Health Dept	(1,911)	1,036	395	7,908	-	-
HLTH	128-071	Haralson County Health Dept	(229)	1,547	590	11,808	-	-
HLTH	128-072	Harris County Health Dept	(817)	970	370	7,404	-	-
HLTH	128-073	Hart County Health Dept	(219)	252	96	1,923	-	-
HLTH	128-074	Heard County Health Dept	2,578	-	-	-	-	-
HLTH	128-075	Henry County Health Dept	14,117	2,344	893	17,890	-	-
HLTH	128-076	Houston County Health Dept	12,018	15,227	5,803	116,226	-	-
HLTH	128-077	Irwin County Health Dept	(1,044)	706	269	5,387	-	-
HLTH	128-078	Jackson County Health Dept	28	-	-	-	-	-
HLTH	128-079	Jasper County Health Dept	(392)	393	150	3,003	-	-
HLTH	128-080	Jeff Davis County Health Dept	(3,596)	1,568	598	11,969	-	-
HLTH	128-081	Jefferson County Health Dept	(945)	522	199	3,987	-	-
HLTH	128-082	Jenkins County Health Dept	4,437	-	-	-	-	-
HLTH	128-083	Johnson County Health Dept	(308)	272	104	2,074	-	-
HLTH	128-084	Jones County Health Dept	(1,588)	614	234	4,691	-	-
HLTH	128-085	Lamar County Health Dept	(713)	812	310	6,199	-	-
HLTH	128-087	Laurens County Health Dept	(10,981)	14,919	5,686	113,872	-	-
HLTH	128-088	Lee County Health Dept	4,676	1,630	621	12,438	-	-
HLTH	128-089	Liberty County Health Dept	10,601	2,755	1,050	21,025	-	-
HLTH	128-090	Lincoln County Health Dept	-	-	-	-	-	-
HLTH	128-091	Long County Health Dept	(424)	236	90	1,805	-	-
HLTH	128-092	Lowndes County Health Dept	9,719	15,079	5,747	115,100	-	-
HLTH	128-093	Lumpkin County Health Dept	4,518	1,020	389	7,785	-	-
HLTH	128-094	Macon County Health Dept	5,001	685	261	5,226	-	-
HLTH	128-095	Madison County Health Dept	5,299	282	107	2,154	-	-
HLTH	128-096	Marion County Health Dept	4,127	533	203	4,071	-	-
HLTH	128-097	Mcduffie County Health Dept	(4,150)	1,551	591	11,841	-	-
HLTH	128-098	McIntosh County Health Dept	699	452	172	3,448	-	-
HLTH	128-099	Meriwether County Health Dept	17,043	1,356	517	10,350	-	-
HLTH	128-100	Miller County Health Dept	9,678	-	-	-	-	-
HLTH	128-101	Mitchell County Health Dept	4,485	1,213	462	9,259	-	-
HLTH	128-102	Monroe County Health Dept	(4,965)	721	275	5,503	-	-
HLTH	128-103	Montgomery County Health Dept	15	398	152	3,036	-	-
HLTH	128-104	Morgan County Health Dept	11,425	381	145	2,904	-	-
HLTH	128-105	Murray County Health Dept	1,243	1,917	731	14,630	-	-
HLTH	128-106	Muscogee County Health Dept	(44,642)	22,271	8,488	169,995	-	-
HLTH	128-107	Newton County Health Dept	9,276	1,579	602	12,054	-	-
HLTH	128-108	Oconee County Health Dept	129	1,722	656	13,141	-	-
HLTH	128-109	Oglethorpe County Health Dept	(1,425)	486	185	3,712	-	-
HLTH	128-110	Paulding County Health Dept	503	1,432	546	10,931	-	-
HLTH	128-111	Peach County Health Dept	10,588	295	113	2,255	-	-



SCHEDULE C (continued)

<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	128-112	Pickens County Health Dept	\$ 3,440	\$ 152	\$ 58	\$ 1,159	\$ -	\$ -
HLTH	128-113	Pierce County Health Dept	4,064	674	257	5,144	-	-
HLTH	128-114	Pike County Health Dept	(372)	449	171	3,427	-	-
HLTH	128-115	Polk County Health Dept	(3,260)	1,605	612	12,253	-	-
HLTH	128-116	Pulaski County Health Dept	3,195	430	164	3,278	-	-
HLTH	128-117	Putnam County Health Dept	(2,420)	1,542	588	11,771	-	-
HLTH	128-119	Rabun County Health Dept	1,813	280	107	2,139	-	-
HLTH	128-120	Randolph County Health Dept	218	-	-	-	-	-
HLTH	128-121	Richmond County Health Dept	9,904	11,192	4,266	85,429	-	-
HLTH	128-122	Rockdale County Health Dept	(4,053)	1,220	465	9,315	-	-
HLTH	128-123	Schley County Health Dept	2,524	346	132	2,640	-	-
HLTH	128-124	Screven County Health Dept	(454)	992	378	7,568	-	-
HLTH	128-125	Seminole County Health Dept	(8,057)	1,041	397	7,948	-	-
HLTH	128-126	Spalding County Health Dept	6,417	2,143	817	16,356	-	-
HLTH	128-127	Stephens County Health Dept	(1,766)	1,301	496	9,927	-	-
HLTH	128-128	Stewart County Health Dept	296	-	-	-	-	-
HLTH	128-129	Sumter County Health Dept	21,753	72	27	549	-	-
HLTH	128-131	Taliaferro County Health Dept	(1,345)	566	216	4,318	-	-
HLTH	128-132	Tattnall County Health Dept	2,051	1,020	389	7,785	-	-
HLTH	128-133	Taylor County Health Dept	14,810	228	87	1,741	-	-
HLTH	128-134	Telfair County Health Dept	(1,358)	1,434	547	10,949	-	-
HLTH	128-135	Terrell County Health Dept	(760)	552	210	4,214	-	-
HLTH	128-136	Thomas County Health Dept	2,952	3,585	1,366	27,361	-	-
HLTH	128-137	Tift County Health Dept	(181)	2,017	769	15,396	-	-
HLTH	128-138	Toombs County Health Dept	4,683	2,134	813	16,290	-	-
HLTH	128-139	Towns County Health Dept	(7,712)	873	333	6,662	-	-
HLTH	128-140	Treutlen County Health Dept	(378)	466	177	3,554	-	-
HLTH	128-141	Troup County Health Dept	(360)	19,123	7,288	145,960	-	-
HLTH	128-142	Turner County Health Dept	(325)	259	99	1,976	-	-
HLTH	128-143	Twiggs County Health Dept	6,727	-	-	-	-	-
HLTH	128-144	Union County Health Dept	(1,066)	961	366	7,335	-	-
HLTH	128-145	Upson County Health Dept	1,712	1,496	570	11,416	-	-
HLTH	128-146	Walker County Health Dept	16,662	1,047	399	7,986	-	-
HLTH	128-147	Walton County Health Dept	7,273	2,171	827	16,569	-	-
HLTH	128-148	Ware County Health Dept	(24,409)	24,719	9,421	188,673	-	-
HLTH	128-149	Warren County Health Dept	5,214	-	-	-	-	-
HLTH	128-150	Washington County Health Dept	2,257	1,815	692	13,851	-	-
HLTH	128-151	Wayne County Health Dept	2,194	1,552	591	11,843	-	-
HLTH	128-152	Webster County Health Dept	710	-	-	-	-	-
HLTH	128-153	Wheeler County Health Dept	1,540	258	98	1,970	-	-
HLTH	128-154	White County Health Dept	6,548	1,365	520	10,418	-	-
HLTH	128-155	Whitfield County Health Dept	27,475	6,510	2,481	49,687	-	-
HLTH	128-156	Wilcox County Health Dept	(527)	262	100	1,999	-	-
HLTH	128-157	Wilkes County Health Dept	(3,085)	1,411	538	10,766	-	-
HLTH	128-158	Wilkinson County Health Dept	2,751	395	150	3,012	-	-
HLTH	128-159	Worth County Health Dept	(2,497)	1,553	592	11,856	-	-



SCHEDULE C (continued)

<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>
MRCS	129-008	Woodright Industries	\$ (155)	\$ 129	\$ 49	\$ 984	\$ -	\$ -
MRCS	129-009	Jessamine Place	(2,719)	2,594	989	19,803	-	-
MRCS	129-022	Carroll County MR Services	(7,348)	2,192	836	16,733	-	-
MRCS	129-035	Green Oaks Service Center	(1,533)	2,568	979	19,601	-	-
MRCS	129-071	Haralson Co. Center (MH/MR/SA)	18,356	349	133	2,665	-	-
MRCS	129-101	Mitchell-Baker Service Center	(348)	2,707	1,032	20,660	-	-
MRCS	129-136	Thomas/Grady Service Center	16,365	2,386	909	18,210	-	-
MRCS	129-137	Tift County - Diversified Enterprises	(2,006)	2,074	790	15,829	-	-
PSCH	6021	Atkinson County Schools	(177)	338	129	2,576	-	-
PSCH	6031	Bacon County Schools	6,936	-	-	-	-	-
PSCH	6051	Baldwin County Schools	(9,048)	2,369	903	18,079	-	-
PSCH	6071	Barrow County Schools	2,831	-	-	-	-	-
PSCH	6081	Bartow County Schools	108	-	-	-	-	-
PSCH	6091	Ben Hill County Schools	(182)	479	183	3,659	-	-
PSCH	6111	Bibb County Schools	1,456	1,964	748	14,989	-	-
PSCH	6141	Brooks County Schools	(2,205)	341	130	2,602	-	-
PSCH	6181	Butts County Schools	5,934	193	74	1,474	-	-
PSCH	6211	Candler County Schools	(529)	736	280	5,617	-	-
PSCH	6221	Carroll County Schools	(406)	478	182	3,651	-	-
PSCH	6231	Catoosa County Schools	(4,090)	175	67	1,335	-	-
PSCH	6241	Charlton County Schools	(220)	561	214	4,283	-	-
PSCH	6251	Chatham County Schools	(6,478)	1,939	739	14,796	-	-
PSCH	6271	Chattooga County Schools	(265)	481	183	3,673	-	-
PSCH	6291	Clarke County Schools	(8,055)	2,178	830	16,623	-	-
PSCH	6311	Clayton County Schools	(3,126)	1,446	551	11,039	-	-
PSCH	6331	Cobb County Schools	(4,182)	521	199	3,976	-	-
PSCH	6341	Coffee County Schools	(5,501)	678	259	5,178	-	-
PSCH	6351	Colquitt County Schools	6,034	1,004	383	7,663	-	-
PSCH	6361	Columbia County Schools	1,668	571	218	4,359	-	-
PSCH	6371	Cook County Schools	1,841	-	-	-	-	-
PSCH	6381	Coweta County Schools	22,721	594	226	4,535	-	-
PSCH	6401	Crisp County Schools	(9,076)	752	286	5,736	-	-
PSCH	6431	Decatur County Schools	302	-	-	-	-	-
PSCH	6441	Dekalb County Schools	37,193	4,665	1,778	35,607	-	-
PSCH	6451	Dodge County Schools	(7,310)	1,447	551	11,042	-	-
PSCH	6452	Ocmulgee Regional Library System	(346)	254	97	1,940	-	-
PSCH	6461	Dooly County Schools	(1,826)	371	142	2,834	-	-
PSCH	6471	Dougherty County Schools	4,049	529	202	4,036	-	-
PSCH	6481	Douglas County Schools	(36)	1,516	578	11,574	-	-
PSCH	6511	Effingham County Schools	(1,440)	1,159	442	8,844	-	-
PSCH	6561	Fayette County Schools	(3,274)	1,189	453	9,074	-	-
PSCH	6571	Floyd County Schools	12,505	1,897	723	14,475	-	-
PSCH	6581	Forsyth County Schools	(1,170)	1,718	655	13,111	-	-
PSCH	6591	Franklin County Schools	(2,003)	308	117	2,350	-	-
PSCH	6601	Fulton County Board of Education	(1,189)	681	260	5,200	-	-
PSCH	6611	Gilmer County Schools	11,318	429	163	3,273	-	-



SCHEDULE C (continued)

<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	6631	Glynn County Schools	\$ (9)	\$ 1,964	\$ 748	\$ 14,991	\$ -	\$ -
PSCH	6641	Gordon County Schools	(457)	501	191	3,822	-	-
PSCH	6651	Grady County Schools	(504)	855	326	6,526	-	-
PSCH	6661	Greene County Schools	6,907	957	365	7,303	-	-
PSCH	6671	Gwinnett County Schools	(4,272)	1,781	679	13,597	-	-
PSCH	6731	Hart County Schools	-	-	-	-	-	-
PSCH	6751	Henry County Schools	903	1,240	473	9,467	-	-
PSCH	6761	Houston County Schools	(11,115)	2,802	1,068	21,388	-	-
PSCH	6771	Irwin County Schools	826	489	186	3,732	-	-
PSCH	6781	Jackson County Schools	8,114	379	144	2,893	-	-
PSCH	6831	Johnson County Schools	-	-	-	-	-	-
PSCH	6851	Lamar County Schools	(893)	622	237	4,752	-	-
PSCH	6871	Laurens County Schools	(270)	509	194	3,886	-	-
PSCH	6881	Lee County Schools	(236)	168	64	1,286	-	-
PSCH	6941	Macon County Schools	(1,867)	281	107	2,144	-	-
PSCH	6951	Madison County Schools	782	-	-	-	-	-
PSCH	6971	Mcduffie County Schools	(6,724)	1,543	588	11,779	-	-
PSCH	6991	Meriwether County Schools	(994)	1,492	569	11,387	-	-
PSCH	7021	Monroe County Schools	3,313	-	-	-	-	-
PSCH	7061	Muscogee County Schools	(17,312)	1,782	679	13,599	-	-
PSCH	7071	Newton County Schools	(2,287)	1,681	641	12,833	-	-
PSCH	7101	Paulding County Schools	(274)	206	78	1,571	-	-
PSCH	7121	Pickens County Schools	(487)	149	57	1,135	-	-
PSCH	7141	Pike County Schools	(3,336)	508	194	3,875	-	-
PSCH	7151	Polk County Schools	9,661	869	331	6,634	-	-
PSCH	7191	Rabun County Schools	(1,329)	597	228	4,559	-	-
PSCH	7211	Richmond County Schools	6,088	612	233	4,671	-	-
PSCH	7221	Rockdale County Schools	(1,260)	1,104	421	8,425	-	-
PSCH	7261	Spalding County Schools	14,593	332	127	2,534	-	-
PSCH	7271	Stephens County Schools	-	-	-	-	-	-
PSCH	7321	Tattnall County Schools	11,010	-	-	-	-	-
PSCH	7341	Telfair County Schools	(792)	151	58	1,152	-	-
PSCH	7351	Terrell County Schools	(278)	566	216	4,319	-	-
PSCH	7371	Tift County Schools	56	-	-	-	-	-
PSCH	7401	Treutlen County Schools	(663)	379	144	2,888	-	-
PSCH	7411	Troup County Schools	(2,084)	89	34	681	-	-
PSCH	7431	Twiggs County Schools	(6,136)	263	100	2,005	-	-
PSCH	7451	Upson County Schools	(455)	448	171	3,421	-	-
PSCH	7461	Walker County Schools	(986)	467	178	3,564	-	-
PSCH	7481	Ware County Schools	(879)	897	342	6,844	-	-
PSCH	7501	Washington County Board of Education	13,425	1,576	600	12,026	-	-
PSCH	7511	Wayne County Schools	(5,930)	619	236	4,724	-	-
PSCH	7541	White County Board of Education	(3,758)	161	61	1,229	-	-
PSCH	7571	Wilkes County Schools	(3,830)	828	316	6,321	-	-
PSCH	7581	Wilkinson County Schools	51	785	299	5,992	-	-
PSCH	7611	Atlanta City Schools	11,930	2,091	797	15,956	-	-



SCHEDULE C (continued)

<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	7641	City of Buford Schools (Gwinnett)	\$ (1,323)	\$ 828	\$ 316	\$ 6,322	\$ -	\$ -
PSCH	7741	City of Dublin Schools (Laurens)	11,935	47	18	360	-	-
PSCH	7811	City of Marietta Schools (Cobb)	(2,230)	326	124	2,486	-	-
PSCH	7851	City of Rome Schools (Floyd)	1,289	352	134	2,685	-	-
PSCH	7861	City of Social Circle Schools (Walton)	(378)	468	178	3,570	-	-
PSCH	7891	City of Thomasville Schools (Thomas)	6,921	117	44	890	-	-
PSCH	7921	City of Valdosta Schools (Lowndes)	7,880	1,932	737	14,750	-	-
PSCH	968-0968	GA Military College	(790)	957	365	7,304	-	-
RESA	8504	Northwest Georgia RESA	1,750	472	180	3,606	-	-
RESA	8564	Metro RESA	1,270	642	245	4,904	-	-
RESA	8804	First District RESA	(2,107)	1,073	409	8,192	-	-
STAT	402	Ga. Dept. of Agriculture	15,122	58,717	22,379	448,180	-	-
STAT	403	Ga. Dept. of Admin. Services	4,946	51,702	19,705	394,637	-	-
STAT	404	Ga. Dept. of Audits	12,938	55,142	21,016	420,893	-	-
STAT	405	Department of Public Health	68,215	149,940	57,147	1,144,468	-	-
STAT	406	GA Dept of Banking & Finance	(4,978)	22,802	8,691	174,045	-	-
STAT	407	State Accounting Office	68,972	28,134	10,723	214,737	-	-
STAT	408	Office of Comm. of Insurance	29,693	29,318	11,174	223,781	-	-
STAT	409	Georgia State Finance & Investment Commission	92,725	28,339	10,801	216,307	-	-
STAT	410	State Properties Commission	(2,844)	2,759	1,052	21,060	-	-
STAT	411	Ga. Dept. of Defense	133,236	31,813	12,125	242,824	-	-
STAT	412	GA Vocational Rehab Agency	(2,889,455)	123,698	47,145	944,168	-	-
STAT	414	Ga. Dept. of Education	76,400	57,800	22,029	441,176	-	-
STAT	415	The Technical College System of Georgia	(37,624)	38,917	14,832	297,044	-	-
STAT	416	Ga. Employees Retirement Sys.	(23,040)	19,155	7,300	146,203	-	-
STAT	418	Prosecuting Attorney's Council	186,371	148,088	56,441	1,130,330	-	-
STAT	419	Ga. Dept of Community Health	99,201	108,088	41,196	825,021	-	-
STAT	420	Georgia Forestry Commission	139,474	70,844	27,001	540,736	-	-
STAT	422	Office of Planning and Budget	39,655	38,474	14,664	293,662	-	-
STAT	427	GA. Dept. of Human Services	3,637,689	307,545	117,215	2,347,440	-	-
STAT	428	Ga. Dept. of Community Affairs	10,240	46,359	17,669	353,854	-	-
STAT	429	Department of Economic Development	12,482	29,133	11,103	222,364	-	-
STAT	430	Admin. Office of the Courts	(88)	20,297	7,736	154,919	-	-
STAT	432	Ga. Court of Appeals	1,506	32,613	12,430	248,927	-	-
STAT	436	Superior Courts of Georgia	38,754	39,358	15,001	300,413	-	-
STAT	438	Supreme Court	46,430	27,719	10,565	211,573	-	-
STAT	440	Ga. Dept. of Labor	189,481	178,462	68,017	1,362,173	-	-
STAT	441	Dept. of Behavioral Health and Developmental Disabilities	723,348	286,445	109,172	2,186,381	-	-
STAT	442	Georgia Department of Law	133,026	56,401	21,496	430,496	-	-
STAT	444	General Assembly of Georgia	67,506	33,268	12,679	253,929	-	-
STAT	461	Dept. of Juvenile Justice	227,435	247,037	94,153	1,885,588	-	-
STAT	462	Ga. Dept. of Natural Resources	420,252	309,123	117,816	2,359,481	-	-
STAT	465	State Board Pardons & Paroles	14,578	43,165	16,452	329,472	-	-
STAT	466	Ga. Dept. of Public Safety	484,969	288,897	110,107	2,205,100	-	-
STAT	467	Ga. Dept. of Corrections	1,310,046	745,395	284,078	5,689,391	-	-
STAT	469	GA Dept. of Early Care Learning	233	55,857	21,289	426,346	-	-



SCHEDULE C (continued)

<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	470	Ga. Public Service Commission	\$ 75,649	\$ 21,375	\$ 8,147	\$ 163,152	\$ -	\$ -
STAT	471	Ga. Bureau of Investigation	107,858	188,785	71,951	1,440,962	-	-
STAT	474	Department of Revenue	186,220	132,789	50,610	1,013,552	-	-
STAT	475	GA. Dept. of Driver Services	93,824	48,783	18,593	372,352	-	-
STAT	476	Ga. Student Finance Commission	(860)	6,230	2,375	47,553	-	-
STAT	477	GA. Dept of Community Supervision	395,153	262,705	100,125	2,005,184	-	-
STAT	478	Secretary of State	32,801	19,214	7,323	146,658	-	-
STAT	482	Ga. Teachers Retirement Sys.	(65,620)	89,850	34,245	685,811	-	-
STAT	484	Ga. Dept. of Transportation	451,438	700,674	267,047	5,348,116	-	-
STAT	488	Ga. Dept. of Veterans Service	36,505	10,666	4,065	81,409	-	-
STAT	489	Subsequent Injury Trust Fund	6,501	4,393	1,674	33,531	-	-
STAT	490	State Board of Workers Comp	9,664	32,127	12,244	245,219	-	-
STAT	492	GA Public Defender Standards Council	90,822	120,342	45,866	918,548	-	-
STAT	900	Georgia Building Authority	50,017	17,421	6,640	132,970	-	-
STAT	921	Ga. Correctional Industries	31,021	23,829	9,082	181,883	-	-
STAT	922	George L. Smith II - GWCCA	30,766	27,329	10,416	208,600	-	-
STAT	927	State Road and Tollway Authority	8,683	13,844	5,276	105,668	-	-
STAT	977	Georgia Public Broadcasting	3,419	14,371	5,477	109,694	-	-
STAT	980	GTA Georgia Technology Authority	97,202	57,431	21,889	438,361	-	-
STAT	996	The ATL	(13,733)	4,140	1,578	31,596	-	-
TAXS	75-001	Appling County Tax Officials	(927)	636	242	4,853	-	-
TAXS	75-003	Bacon County Tax Officials	1,140	566	216	4,321	-	-
TAXS	75-004	Baker County Tax Officials	5,179	-	-	-	-	-
TAXS	75-005	Baldwin County Tax Officials	223	2,506	955	19,130	-	-
TAXS	75-007	Barrow County Tax Officials	4,264	-	-	-	-	-
TAXS	75-008	Bartow County Tax Officials	(8,969)	4,694	1,789	35,830	-	-
TAXS	75-010	Berrien County Tax Officials	(351)	979	373	7,477	-	-
TAXS	75-011	Bibb County Tax Officials	2,833	4,870	1,856	37,173	-	-
TAXS	75-012	Bleckley County Tax Officials	408	-	-	-	-	-
TAXS	75-013	Brantley County Tax Officials	(767)	538	205	4,104	-	-
TAXS	75-014	Brooks County Tax Officials	1,976	495	189	3,780	-	-
TAXS	75-015	Bryan County Tax Officials	6,373	1,870	713	14,269	-	-
TAXS	75-016	Bulloch County Tax Officials	9,598	-	-	-	-	-
TAXS	75-017	Burke County Tax Officials	4,028	652	248	4,976	-	-
TAXS	75-018	Butts County Tax Officials	(877)	578	220	4,413	-	-
TAXS	75-019	Calhoun County Tax Officials	(939)	485	185	3,701	-	-
TAXS	75-020	Camden County Tax Officials	(3,006)	2,244	855	17,132	-	-
TAXS	75-021	Candler County Tax Officials	5,709	422	161	3,220	-	-
TAXS	75-022	Carroll County Tax Officials	6,699	1,775	676	13,546	-	-
TAXS	75-023	Catoosa County Tax Officials	2,876	248	95	1,893	-	-
TAXS	75-024	Charlton County Tax Officials	(1,468)	969	369	7,393	-	-
TAXS	75-025	Chatham County Tax Officials	30,707	2,478	944	18,914	-	-
TAXS	75-029	Clarke County Tax Officials	26,155	2,353	897	17,956	-	-
TAXS	75-031	Clayton County Tax Officials	2,446	1,729	659	13,200	-	-
TAXS	75-032	Clinch County Tax Officials	(698)	905	345	6,909	-	-
TAXS	75-033	Cobb County Tax Officials	31,090	11,267	4,294	85,994	-	-



SCHEDULE C (continued)

<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	75-034	Coffee County Tax Officials	\$ (2,182)	\$ 1,181	\$ 450	\$ 9,018	\$ -	\$ -
TAXS	75-035	Colquitt County Tax Officials	(2,057)	1,774	676	13,544	-	-
TAXS	75-036	Columbia County Tax Officials	2,948	3,394	1,293	25,903	-	-
TAXS	75-037	Cook County Tax Officials	(710)	494	188	3,775	-	-
TAXS	75-038	Coweta County Tax Officials	6,136	2,472	942	18,867	-	-
TAXS	75-041	Dade County Tax Officials	2,908	487	186	3,717	-	-
TAXS	75-043	Decatur County Tax Officials	(601)	558	213	4,258	-	-
TAXS	75-044	Dekalb County Tax Officials	50,877	5,272	2,009	40,240	-	-
TAXS	75-045	Dodge County Tax Officials	(1,148)	799	305	6,099	-	-
TAXS	75-046	Dooly County Tax Officials	6,438	-	-	-	-	-
TAXS	75-047	Dougherty County Tax Officials	18,220	1,623	619	12,388	-	-
TAXS	75-048	Douglas County Tax Officials	(1,859)	706	269	5,391	-	-
TAXS	75-050	Echols County Tax Officials	4,044	-	-	-	-	-
TAXS	75-051	Effingham County Tax Officials	3,168	300	114	2,294	-	-
TAXS	75-052	Elbert County Tax Officials	154	908	346	6,931	-	-
TAXS	75-053	Emanuel County Tax Officials	(1,568)	626	239	4,781	-	-
TAXS	75-054	Evans County Tax Officials	-	-	-	-	-	-
TAXS	75-055	Fannin County Tax Officials	2,046	499	190	3,813	-	-
TAXS	75-056	Fayette County Tax Officials	(4,362)	1,495	570	11,415	-	-
TAXS	75-057	Floyd County Tax Officials	(510)	1,295	493	9,883	-	-
TAXS	75-058	Forsyth County Tax Officials	(1,212)	7,922	3,019	60,469	-	-
TAXS	75-059	Franklin County Tax Officials	(1,491)	941	359	7,184	-	-
TAXS	75-060	Fulton County Tax Officials	(36,614)	29,434	11,218	224,669	-	-
TAXS	75-062	Glascok County Tax Officials	(334)	351	134	2,679	-	-
TAXS	75-063	Glynn County Tax Officials	(2,212)	1,925	734	14,697	-	-
TAXS	75-064	Gordon County Tax Officials	6,040	1,906	726	14,550	-	-
TAXS	75-065	Grady County Tax Officials	2,766	125	47	951	-	-
TAXS	75-066	Greene County Tax Officials	(1,241)	640	244	4,887	-	-
TAXS	75-067	Gwinnett County Tax Officials	20,471	7,220	2,752	55,109	-	-
TAXS	75-068	Habersham County Tax Officials	2,226	909	346	6,935	-	-
TAXS	75-069	Hall County Tax Officials	4,636	1,162	443	8,869	-	-
TAXS	75-070	Hancock County Tax Officials	2,082	424	162	3,235	-	-
TAXS	75-071	Haralson County Tax Officials	5,974	-	-	-	-	-
TAXS	75-072	Harris County Tax Officials	(549)	301	115	2,300	-	-
TAXS	75-073	Hart County Tax Officials	499	-	-	-	-	-
TAXS	75-074	Heard County Tax Officials	(2,113)	517	197	3,942	-	-
TAXS	75-075	Henry County Tax Officials	(293)	4,581	1,746	34,969	-	-
TAXS	75-076	Houston County Tax Officials	17,162	2,439	929	18,615	-	-
TAXS	75-077	Irwin County Tax Officials	4,950	-	-	-	-	-
TAXS	75-078	Jackson County Tax Officials	(2,584)	947	361	7,228	-	-
TAXS	75-080	Jeff Davis County Tax Officials	(758)	520	198	3,970	-	-
TAXS	75-081	Jefferson County Tax Officials	(76)	291	111	2,218	-	-
TAXS	75-082	Jenkins County Tax Officials	(135)	377	144	2,875	-	-
TAXS	75-084	Jones County Tax Officials	(693)	1,650	629	12,597	-	-
TAXS	75-085	Lamar County Tax Officials	(416)	1,049	400	8,008	-	-
TAXS	75-086	Lanier County Tax Officials	(778)	829	316	6,326	-	-



SCHEDULE C (continued)

<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	75-087	Laurens County Tax Officials	\$ 11,936	\$ 1,282	\$ 489	\$ 9,787	\$ -	\$ -
TAXS	75-088	Lee County Tax Officials	(796)	545	208	4,160	-	-
TAXS	75-089	Liberty County Tax Officials	(1,967)	2,449	934	18,696	-	-
TAXS	75-090	Lincoln County Tax Officials	(385)	258	98	1,972	-	-
TAXS	75-091	Long County Tax Officials	(766)	289	110	2,210	-	-
TAXS	75-092	Lowndes County Tax Officials	(697)	1,819	693	13,888	-	-
TAXS	75-093	Lumpkin County Tax Officials	6,570	-	-	-	-	-
TAXS	75-094	Macon County Tax Officials	(1,131)	815	311	6,221	-	-
TAXS	75-096	Marion County Tax Officials	1,665	364	139	2,777	-	-
TAXS	75-097	Mcduffie County Tax Officials	(1,963)	807	308	6,163	-	-
TAXS	75-098	Mcintosh County Tax Officials	(1,072)	873	333	6,660	-	-
TAXS	75-099	Meriwether County Tax Officials	5,470	-	-	-	-	-
TAXS	75-100	Miller County Tax Officials	(1,234)	483	184	3,691	-	-
TAXS	75-101	Mitchell County Tax Officials	6,472	-	-	-	-	-
TAXS	75-102	Monroe County Tax Officials	(419)	1,042	397	7,953	-	-
TAXS	75-103	Montgomery County Tax Officials	116	581	222	4,436	-	-
TAXS	75-104	Morgan County Tax Officials	93	256	98	1,952	-	-
TAXS	75-105	Murray County Tax Officials	(869)	738	281	5,633	-	-
TAXS	75-106	Muscogee County Tax Officials	(10,080)	4,419	1,684	33,733	-	-
TAXS	75-107	Newton County Tax Officials	11,804	1,671	637	12,755	-	-
TAXS	75-108	Oconee County Tax Officials	(1,570)	1,084	413	8,276	-	-
TAXS	75-110	Paulding County Tax Officials	3,523	1,569	598	11,980	-	-
TAXS	75-111	Peach County Tax Officials	924	1,098	419	8,383	-	-
TAXS	75-112	Pickens County Tax Officials	4,118	-	-	-	-	-
TAXS	75-113	Pierce County Tax Officials	(1,054)	743	283	5,674	-	-
TAXS	75-114	Pike County Tax Officials	(826)	588	224	4,487	-	-
TAXS	75-115	Polk County Tax Officials	5,410	843	321	6,432	-	-
TAXS	75-121	Richmond County Tax Officials	16,285	4,287	1,634	32,721	-	-
TAXS	75-122	Rockdale County Tax Officials	6,879	1,083	413	8,265	-	-
TAXS	75-123	Schley County Tax Officials	5,194	-	-	-	-	-
TAXS	75-124	Screven County Tax Officials	(4,300)	690	263	5,270	-	-
TAXS	75-125	Seminole County Tax Officials	(253)	247	94	1,885	-	-
TAXS	75-126	Spalding County Tax Officials	9,913	1,906	727	14,550	-	-
TAXS	75-127	Stephens County Tax Officials	(5,363)	1,807	689	13,794	-	-
TAXS	75-128	Stewart County Tax Officials	(699)	484	185	3,698	-	-
TAXS	75-129	Sumter County Tax Officials	2,400	233	89	1,775	-	-
TAXS	75-130	Talbot County Tax Officials	6	238	91	1,816	-	-
TAXS	75-132	Tattnall County Tax Officials	759	248	95	1,895	-	-
TAXS	75-133	Taylor County Tax Officials	(674)	464	177	3,542	-	-
TAXS	75-134	Telfair County Tax Officials	(2,436)	470	179	3,586	-	-
TAXS	75-135	Terrell County Tax Officials	533	352	134	2,690	-	-
TAXS	75-136	Thomas County Tax Officials	(2,209)	1,142	435	8,720	-	-
TAXS	75-137	Tift County Tax Officials	3,518	1,035	394	7,900	-	-
TAXS	75-139	Towns County Tax Officials	8,049	499	190	3,811	-	-
TAXS	75-141	Troup County Tax Officials	(1,766)	1,043	398	7,963	-	-
TAXS	75-142	Turner County Tax Officials	(1,057)	736	281	5,619	-	-



SCHEDULE C (continued)

<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	75-143	Twiggs County Tax Officials	\$ (842)	\$ 1,060	\$ 404	\$ 8,092	\$ -	\$ -
TAXS	75-145	Upson County Tax Officials	4,910	344	131	2,629	-	-
TAXS	75-146	Walker County Tax Officials	(1,781)	1,196	456	9,133	-	-
TAXS	75-147	Walton County Tax Officials	3,330	278	106	2,125	-	-
TAXS	75-148	Ware County Tax Officials	2,699	642	245	4,899	-	-
TAXS	75-149	Warren County Tax Officials	4,330	-	-	-	-	-
TAXS	75-150	Washington County Tax Officials	1,518	1,097	418	8,378	-	-
TAXS	75-151	Wayne County Tax Officials	1,307	611	233	4,668	-	-
TAXS	75-154	White County Tax Officials	(3,128)	2,340	892	17,860	-	-
TAXS	75-155	Whitfield County Tax Officials	10,360	3,399	1,296	25,947	-	-
TAXS	75-156	Wilcox County Tax Officials	(632)	420	160	3,206	-	-
TAXS	75-158	Wilkinson County Tax Officials	419	579	221	4,421	-	-
TAXS	75-159	Worth County Tax Officials	(1,640)	1,203	459	9,184	-	-
TCOL	817	Oconee Fall Line Technical College	9,186	5,021	1,914	38,323	-	-
TCOL	818	Coastal Pines Technical College	21,670	4,469	1,703	34,114	-	-
TCOL	820	Albany Technical College	(16,569)	9,887	3,768	75,463	-	-
TCOL	822	Athens Technical College	19,463	5,709	2,176	43,579	-	-
TCOL	823	Atlanta Technical College	5,114	7,534	2,872	57,509	-	-
TCOL	824	Augusta Technical College	20,901	19,218	7,324	146,686	-	-
TCOL	826	West Georgia Technical College	51,017	13,249	5,050	101,126	-	-
TCOL	827	Chattahoochee Tech College	23,833	13,079	4,985	99,828	-	-
TCOL	828	Columbus Technical College	13,295	6,498	2,477	49,602	-	-
TCOL	829	Georgia Northwestern Technical College	29,955	15,427	5,880	117,752	-	-
TCOL	830	Georgia Piedmont Technical College	13,541	4,681	1,784	35,730	-	-
TCOL	831	Southern Crescent Technical College	33,981	5,536	2,110	42,252	-	-
TCOL	832	Gwinnett Technical College	20,065	11,716	4,465	89,429	-	-
TCOL	834	Lanier Technical College	16,519	6,127	2,335	46,769	-	-
TCOL	835	Central Georgia Technical College	15,284	26,755	10,197	204,217	-	-
TCOL	837	Southern Regional Technical College	30,998	11,520	4,391	87,929	-	-
TCOL	838	North Ga Technical College	14,707	3,935	1,500	30,036	-	-
TCOL	841	Savannah Technical College	3,216	6,315	2,407	48,202	-	-
TCOL	842	South Ga Technical College	13,883	11,569	4,409	88,309	-	-
TCOL	843	Southeastern Technical College	(2,887)	7,996	3,048	61,035	-	-
TCOL	844	Ogeechee Technical College	(1,426)	2,910	1,109	22,213	-	-
TCOL	848	Wiregrass Georgia Technical College	12,323	6,411	2,443	48,934	-	-
UNIV	503-0503	GA Institute of Technology	(7,602)	10,382	3,957	79,246	-	-
UNIV	509-0509	GA State University	(102,558)	11,304	4,308	86,280	-	-
UNIV	512-0512	Augusta University	50,494	17,499	6,669	133,568	-	-
UNIV	518-0518	University of GA	(26,951)	17,252	6,575	131,679	-	-
UNIV	521-0521	Albany State University	(8,308)	2,254	859	17,204	-	-
UNIV	528-0528	Clayton College & State Univ	4,633	185	71	1,415	-	-
UNIV	530-0530	Columbus State University	(322)	315	120	2,402	-	-
UNIV	531-0531	University of North Georgia	(586)	2,129	812	16,252	-	-
UNIV	536-0536	GA College and State Univ	8,334	1,032	393	7,876	-	-
UNIV	539-0539	GA Southern University	(331)	2,459	937	18,772	-	-
UNIV	540-0540	Georgia Gwinnett College	5,186	1,191	454	9,086	-	-



SCHEDULE C (continued)

<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>
UNIV	542-0542	GA Southwestern State Univ	\$ (5,723)	\$ 2,223	\$ 847	\$ 16,965	\$ -	\$ -
UNIV	543-0543	Kennesaw State University	14,648	1,906	726	14,546	-	-
UNIV	547-0547	Middle Georgia State College	11,174	2,007	765	15,321	-	-
UNIV	551-0551	Valdosta State University	3,428	215	82	1,643	-	-
UNIV	554-0554	University of West GA	2,436	1,559	594	11,896	-	-
UNIV	557-0557	Abraham Baldwin Agric College	(1,745)	1,938	739	14,795	-	-
UNIV	563-0563	College of Coastal Georgia	1,406	1,748	666	13,339	-	-
UNIV	567-0567	South Georgia State College	(496)	407	155	3,105	-	-
UNIV	569-0569	Dalton College	(696)	550	210	4,196	-	-
UNIV	573-0573	Georgia Highlands College	(145)	385	147	2,939	-	-
UNIV	576-0576	Gordon College	(5,591)	581	221	4,431	-	-
UNIV	598-0598	Board of Regents of the University System of Georgia	1,401	11,640	4,437	88,850	-	-
VARs	209-0209	Agric Commodity Commission	9,263	883	337	6,739	-	-
VARs	237-0041	Stone Mountain Judicial Circuit DA Staff	-	-	-	-	-	-
VARs	237-0237	DA-Lookout Mountain Judicial Circuit	(307)	785	299	5,995	-	-
		Total all Entities	\$ <u>8,626,000</u>	\$ <u>7,525,000</u>	\$ <u>2,868,000</u>	\$ <u>57,437,000</u>	\$ <u>-</u>	\$ <u>-</u>
		Total LRS	\$ <u>(1,112)</u>	\$ <u>6,220</u>	\$ <u>2,370</u>	\$ <u>47,472</u>	\$ <u>-</u>	\$ <u>-</u>
		Total JRS	\$ <u>429,958</u>	\$ <u>143,029</u>	\$ <u>54,513</u>	\$ <u>1,091,731</u>	\$ <u>-</u>	\$ <u>-</u>
		Total ERS	\$ <u>8,197,154</u>	\$ <u>7,375,751</u>	\$ <u>2,811,117</u>	\$ <u>56,297,797</u>	\$ <u>-</u>	\$ <u>-</u>
		Non-employer Contributing Entities						
		STATE DEPARTMENT OF REVENUE	\$ <u>309,852</u>	\$ <u>188,351</u>	\$ <u>71,791</u>	\$ <u>1,437,744</u>	\$ <u>-</u>	\$ <u>-</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	\$ <u>65,512</u>	\$ <u>17,125</u>	\$ <u>6,527</u>	\$ <u>130,714</u>	\$ <u>-</u>	\$ <u>-</u>
		STATE SUPPORT FOR COUNTY JUDGES	\$ <u>227,861</u>	\$ <u>46,980</u>	\$ <u>17,905</u>	\$ <u>358,604</u>	\$ <u>-</u>	\$ <u>-</u>



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 ½ 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.



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

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

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

VALUATION INTEREST RATE: 7.00% per annum, compounded annually, net of investment expenses, composed of 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 (ERS)	
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).



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

Annual Rates of Disability				
ERS Members				
Age	Non-Law Enforcement		Law Enforcement	JRS Members
	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

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	



Annual Rates of Withdrawal				
Age	ERS Members - Law Enforcement		LRS	JRS
	0-9	10 & Over	Members	Members
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.

ERS

Age	Non-Law Enforcement Old Plan							
	Early Retirement		Age 60 or 30 years		34 years		More than 34 years	
	Male	Female	Male	Female	Male	Female	Male	Female
50	2.0%	2.0%	7.5%	6.0%	100.0%	100.0%	90.0%	100.0%
52	2.0	2.0	7.5	6.0	100.0	100.0	90.0	100.0
55	3.0	3.5	7.5	10.0	100.0	100.0	75.0	90.0
57	3.5	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



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



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

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

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

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

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

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

Annual Rates of Death*						
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.



- **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.

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