



EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2022

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 2000
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Independent Auditors' Report

The Board of Trustees
Employees' Retirement System of Georgia:

Opinions

We have audited the schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan) as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the ERS Plan as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for the total of all participating entities for the ERS Plan as of and for the year ended June 30, 2022, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the ERS Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ERS Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, the financial statements of the Employees' Retirement System of Georgia (the System), which includes the ERS Plan, as of and for the year ended June 30, 2022, and our report thereon, dated September 30, 2022, expressed an unmodified opinion on those financial statements.

Other Information

The schedule of employer allocations of special funding amounts and schedule of special funding amounts by employer have not been subjected to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of the System management, the Board of Trustees, the ERS Plan employers, the State of Georgia, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Atlanta, Georgia
April 27, 2023

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2022

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,611,341	0.267225 %
913-0913	AUTH	Lake Lanier Island Development Authority	61,186	0.010147 %
926-0926	AUTH	Georgia Agricultural Exposition Authority	554,174	0.091904 %
928-0928	AUTH	Georgia Environmental Finance Authority	591,177	0.098041 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	104,983	0.017410 %
955-0955	AUTH	Georgia Superior Court Clerks Coop	183,923	0.030502 %
972-0972	AUTH	Georgia Federal-State Inspection	1,559,627	0.258649 %
973-0973	AUTH	Georgia Lottery Corporation	17,732	0.002941 %
9030	CHAR	Georgia School for Innovation and the Classics	9,429	0.001564 %
9915	CHAR	Foothills Charter High School	16,487	0.002734 %
361	CSBS	Lookout Mountain Community Service Board	97,498	0.016169 %
363	CSBS	Highland Rivers Center Community Service Board	84,892	0.014079 %
364	CSBS	Georgia Mountains Avita Community Partners	23,642	0.003921 %
365	CSBS	Cobb County Community Service	75,506	0.012522 %
368	CSBS	Dekalb Community Service Board	62,503	0.010366 %
369	CSBS	View Point Health	56,203	0.009321 %
370	CSBS	Clayton Community M.H., Substance Abuse	21,130	0.003504 %
371	CSBS	Advantage Behavioral Health Systems	35,100	0.005821 %
372	CSBS	Pathways Center Community Service Board	10,320	0.001712 %
373	CSBS	Mcintosh Trail MH, MR and SA C	23,118	0.003834 %
374	CSBS	River Edge Behavioral Health Center	79,380	0.013164 %
376	CSBS	Oconee Community Service Board	14,568	0.002416 %
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	30,043	0.004982 %
379	CSBS	New Horizons	48,760	0.008086 %
380	CSBS	Middle Flint Community Service Board	39,559	0.006560 %
381	CSBS	CSB of Middle Georgia	34,012	0.005641 %
382	CSBS	Albany Area Community Service Board	30,258	0.005018 %
383	CSBS	The Georgia Pines Community Service Board	16,967	0.002814 %
384	CSBS	South Georgia Community Service Board	50,457	0.008368 %
385	CSBS	Pineland Area MH, MR and SA Center	133,242	0.022097 %
386	CSBS	Satilla Community Service Board	44,234	0.007336 %
388	CSBS	Gateway Behavior Health Services Community Service Board	27,249	0.004519 %
127-001	DFAC	Appling County DFACS	67,193	0.011143 %
127-002	DFAC	Atkinson County DFACS	30,146	0.004999 %
127-003	DFAC	Bacon County DFACS	80,447	0.013341 %
127-004	DFAC	Baker County DFACS	30,863	0.005118 %
127-005	DFAC	Baldwin County DFACS	179,885	0.029832 %
127-006	DFAC	Banks County DFACS	86,505	0.014346 %
127-007	DFAC	Barrow County DFACS	283,098	0.046949 %
127-008	DFAC	Bartow County DFACS	414,502	0.068741 %
127-009	DFAC	Ben Hill County DFACS	94,360	0.015649 %
127-010	DFAC	Berrien County DFACS	153,714	0.025492 %
127-011	DFAC	Bibb County DFACS	908,115	0.150602 %
127-012	DFAC	Bleckley County DFACS	41,514	0.006885 %
127-013	DFAC	Brantley County DFACS	146,442	0.024286 %

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127-014	DFAC	Brooks County DFACS	\$ 131,391	0.021790 %
127-015	DFAC	Bryan County DFACS	71,937	0.011930 %
127-016	DFAC	Bulloch County DFACS	201,399	0.033400 %
127-017	DFAC	Burke County DFACS	104,839	0.017387 %
127-018	DFAC	Butts County DFACS	157,708	0.026154 %
127-019	DFAC	Calhoun County DFACS	34,976	0.005800 %
127-020	DFAC	Camden County DFACS	195,014	0.032341 %
127-021	DFAC	Candler County DFACS	49,375	0.008188 %
127-022	DFAC	Carroll County DFACS	446,144	0.073989 %
127-023	DFAC	Catoosa County DFACS	238,675	0.039582 %
127-024	DFAC	Charlton County DFACS	98,948	0.016410 %
127-025	DFAC	Chatham County DFACS	969,291	0.160748 %
127-026	DFAC	Chattahoochee County DFACS	47,430	0.007866 %
127-027	DFAC	Chattooga County DFACS	201,388	0.033398 %
127-028	DFAC	Cherokee County DFACS	543,578	0.090147 %
127-029	DFAC	Clarke County DFACS	1,773,116	0.294054 %
127-030	DFAC	Clay County DFACS	67,768	0.011239 %
127-031	DFAC	Clayton County DFACS	1,963,731	0.325666 %
127-032	DFAC	Clinch County DFACS	60,274	0.009996 %
127-033	DFAC	Cobb County DFACS	2,823,800	0.468300 %
127-034	DFAC	Coffee County DFACS	558,508	0.092623 %
127-035	DFAC	Colquitt County DFACS	236,704	0.039255 %
127-036	DFAC	Columbia County DFACS	576,249	0.095565 %
127-037	DFAC	Cook County DFACS	180,390	0.029916 %
127-038	DFAC	Coweta County DFACS	343,430	0.056954 %
127-039	DFAC	Crawford County DFACS	78,988	0.013099 %
127-040	DFAC	Crisp County DFACS	180,926	0.030005 %
127-041	DFAC	Dade County DFACS	85,536	0.014185 %
127-042	DFAC	Dawson County DFACS	104,541	0.017337 %
127-043	DFAC	Decatur County DFACS	174,864	0.028999 %
127-044	DFAC	Dekalb County DFACS	5,603,711	0.929321 %
127-045	DFAC	Dodge County DFACS	88,191	0.014626 %
127-046	DFAC	Dooly County DFACS	71,608	0.011876 %
127-047	DFAC	Dougherty County DFACS	3,259,950	0.540631 %
127-048	DFAC	Douglas County DFACS	656,988	0.108955 %
127-049	DFAC	Early County DFACS	607,364	0.100725 %
127-050	DFAC	Echols County DFACS	28,905	0.004794 %
127-051	DFAC	Effingham County DFACS	182,105	0.030200 %
127-052	DFAC	Elbert County DFACS	111,430	0.018480 %
127-053	DFAC	Emanuel County DFACS	93,171	0.015451 %
127-054	DFAC	Evans County DFACS	39,670	0.006579 %
127-055	DFAC	Fannin County DFACS	87,092	0.014443 %
127-056	DFAC	Fayette County DFACS	241,081	0.039981 %
127-057	DFAC	Floyd County DFACS	976,193	0.161892 %
127-058	DFAC	Forsyth County DFACS	267,278	0.044325 %
127-059	DFAC	Franklin County DFACS	125,198	0.020763 %

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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-060	DFAC	Fulton County DFACS	\$ 4,319,086	0.716278 %
127-061	DFAC	Gilmer County DFACS	145,564	0.024140 %
127-062	DFAC	Glascock County DFACS	29,896	0.004958 %
127-063	DFAC	Glynn County DFACS	489,346	0.081153 %
127-064	DFAC	Gordon County DFACS	262,159	0.043476 %
127-065	DFAC	Grady County DFACS	105,564	0.017507 %
127-066	DFAC	Greene County DFACS	178,227	0.029557 %
127-067	DFAC	Gwinnett County DFACS	2,552,336	0.423280 %
127-068	DFAC	Habersham County DFACS	185,637	0.030786 %
127-069	DFAC	Hall County DFACS	942,648	0.156329 %
127-070	DFAC	Hancock County DFACS	17,164	0.002847 %
127-071	DFAC	Haralson County DFACS	162,618	0.026969 %
127-072	DFAC	Harris County DFACS	91,386	0.015155 %
127-073	DFAC	Hart County DFACS	166,295	0.027578 %
127-074	DFAC	Heard County DFACS	120,305	0.019951 %
127-075	DFAC	Henry County DFACS	819,924	0.135976 %
127-076	DFAC	Houston County DFACS	511,237	0.084784 %
127-077	DFAC	Irwin County DFACS	113,348	0.018798 %
127-078	DFAC	Jackson County DFACS	198,990	0.033001 %
127-079	DFAC	Jasper County DFACS	12,299	0.002040 %
127-080	DFAC	Jeff Davis County DFACS	109,999	0.018242 %
127-081	DFAC	Jefferson County DFACS	57,382	0.009516 %
127-082	DFAC	Jenkins County DFACS	80,176	0.013296 %
127-083	DFAC	Johnson County DFACS	43,419	0.007201 %
127-084	DFAC	Jones County DFACS	154,197	0.025572 %
127-085	DFAC	Lamar County DFACS	143,493	0.023797 %
127-086	DFAC	Lanier County DFACS	127,194	0.021094 %
127-087	DFAC	Laurens County DFACS	2,316,954	0.384244 %
127-088	DFAC	Lee County DFACS	115,225	0.019109 %
127-089	DFAC	Liberty County DFACS	232,626	0.038579 %
127-090	DFAC	Lincoln County DFACS	12,801	0.002123 %
127-091	DFAC	Long County DFACS	74,516	0.012358 %
127-092	DFAC	Lowndes County DFACS	490,540	0.081351 %
127-093	DFAC	Lumpkin County DFACS	128,031	0.021233 %
127-094	DFAC	Macon County DFACS	62,887	0.010429 %
127-095	DFAC	Madison County DFACS	131,268	0.021769 %
127-096	DFAC	Marion County DFACS	31,496	0.005223 %
127-097	DFAC	Mcduffie County DFACS	114,310	0.018957 %
127-098	DFAC	Mcintosh County DFACS	59,058	0.009794 %
127-099	DFAC	Meriwether County DFACS	154,814	0.025674 %
127-100	DFAC	Miller County DFACS	26,670	0.004423 %
127-101	DFAC	Mitchell County DFACS	112,973	0.018735 %
127-102	DFAC	Monroe County DFACS	114,105	0.018923 %
127-103	DFAC	Montgomery County DFACS	37,540	0.006226 %
127-104	DFAC	Morgan County DFACS	82,691	0.013713 %
127-105	DFAC	Murray County DFACS	248,663	0.041238 %

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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-106	DFAC	Muscogee County DFACS	\$ 1,090,686	0.180880 %
127-107	DFAC	Newton County DFACS	385,241	0.063888 %
127-108	DFAC	Oconee County DFACS	60,573	0.010046 %
127-109	DFAC	Oglethorpe County DFACS	19,229	0.003189 %
127-110	DFAC	Paulding County DFACS	390,592	0.064776 %
127-111	DFAC	Peach County DFACS	162,407	0.026934 %
127-112	DFAC	Pickens County DFACS	158,330	0.026258 %
127-113	DFAC	Pierce County DFACS	90,464	0.015003 %
127-114	DFAC	Pike County DFACS	60,806	0.010084 %
127-115	DFAC	Polk County DFACS	341,033	0.056557 %
127-116	DFAC	Pulaski County DFACS	88,277	0.014640 %
127-117	DFAC	Putnam County DFACS	354,949	0.058865 %
127-118	DFAC	Quitman County DFACS	27,454	0.004553 %
127-119	DFAC	Rabun County DFACS	92,646	0.015364 %
127-120	DFAC	Randolph County DFACS	40,091	0.006649 %
127-121	DFAC	Richmond County DFACS	1,169,325	0.193921 %
127-122	DFAC	Rockdale County DFACS	323,027	0.053571 %
127-123	DFAC	Schley County DFACS	21,266	0.003527 %
127-124	DFAC	Screven County DFACS	63,374	0.010510 %
127-125	DFAC	Seminole County DFACS	80,407	0.013335 %
127-126	DFAC	Spalding County DFACS	733,688	0.121675 %
127-127	DFAC	Stephens County DFACS	149,683	0.024823 %
127-128	DFAC	Stewart County DFACS	44,914	0.007449 %
127-129	DFAC	Sumter County DFACS	883,143	0.146461 %
127-130	DFAC	Talbot County DFACS	60,608	0.010051 %
127-131	DFAC	Taliaferro County DFACS	17,528	0.002907 %
127-132	DFAC	Tattnall County DFACS	93,046	0.015431 %
127-133	DFAC	Taylor County DFACS	42,411	0.007033 %
127-134	DFAC	Telfair County DFACS	72,096	0.011956 %
127-135	DFAC	Terrell County DFACS	95,695	0.015870 %
127-136	DFAC	Thomas County DFACS	290,899	0.048243 %
127-137	DFAC	Tift County DFACS	292,842	0.048565 %
127-138	DFAC	Toombs County DFACS	186,557	0.030939 %
127-139	DFAC	Towns County DFACS	50,653	0.008400 %
127-140	DFAC	Treutlen County DFACS	47,217	0.007830 %
127-141	DFAC	Troup County DFACS	385,816	0.063984 %
127-142	DFAC	Turner County DFACS	30,820	0.005111 %
127-143	DFAC	Twiggs County DFACS	68,243	0.011317 %
127-144	DFAC	Union County DFACS	94,788	0.015720 %
127-145	DFAC	Upson County DFACS	215,857	0.035798 %
127-146	DFAC	Walker County DFACS	317,825	0.052708 %
127-147	DFAC	Walton County DFACS	290,555	0.048186 %
127-148	DFAC	Ware County DFACS	258,952	0.042945 %
127-149	DFAC	Warren County DFACS	24,954	0.004138 %
127-150	DFAC	Washington County DFACS	130,721	0.021679 %
127-151	DFAC	Wayne County DFACS	138,972	0.023047 %

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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-152	DFAC	Webster County DFACS	\$ 41,611	0.006901 %
127-153	DFAC	Wheeler County DFACS	21,381	0.003546 %
127-154	DFAC	White County DFACS	99,032	0.016424 %
127-155	DFAC	Whitfield County DFACS	822,802	0.136454 %
127-156	DFAC	Wilcox County DFACS	46,276	0.007674 %
127-157	DFAC	Wilkes County DFACS	87,796	0.014560 %
127-158	DFAC	Wilkinson County DFACS	57,891	0.009601 %
127-159	DFAC	Worth County DFACS	127,858	0.021204 %
128-001	HLTH	Appling County Health Department	88,240	0.014634 %
128-002	HLTH	Atkinson County Health Department	50,844	0.008432 %
128-003	HLTH	Bacon County Health Department	47,514	0.007880 %
128-004	HLTH	Baker County Health Department	54,812	0.009090 %
128-005	HLTH	Baldwin County Health Department	127,840	0.021201 %
128-006	HLTH	Banks County Health Department	49,702	0.008243 %
128-007	HLTH	Barrow County Public Health	144,727	0.024002 %
128-008	HLTH	Bartow County Health Department	195,243	0.032379 %
128-009	HLTH	Ben Hill County Health Department	63,537	0.010537 %
128-010	HLTH	Berrien County Health Department	62,717	0.010401 %
128-011	HLTH	Bibb County Health Department	354,715	0.058826 %
128-012	HLTH	Bleckley County Health Department	24,392	0.004045 %
128-013	HLTH	Brantley County Health Department	77,203	0.012803 %
128-014	HLTH	Brooks County Health Department	46,742	0.007752 %
128-015	HLTH	Bryan County Health Department	75,311	0.012490 %
128-016	HLTH	Bulloch County Physical Health	177,688	0.029468 %
128-017	HLTH	Burke County Health Department	134,611	0.022324 %
128-018	HLTH	Butts County Health Department	51,280	0.008504 %
128-019	HLTH	Calhoun County Health Department	22,860	0.003791 %
128-020	HLTH	Camden County Health Department	176,845	0.029328 %
128-021	HLTH	Candler County Health Department	48,146	0.007984 %
128-022	HLTH	Carroll County Health Department	163,131	0.027054 %
128-023	HLTH	Catoosa County Health Department	117,298	0.019453 %
128-024	HLTH	Charlton County Health Department	63,760	0.010574 %
128-025	HLTH	Chatham County Health Department	1,217,461	0.201904 %
128-027	HLTH	Chattooga County Health Department	83,440	0.013838 %
128-028	HLTH	Cherokee County Health Department	1,517,049	0.251588 %
128-029	HLTH	Clarke County Health Department	1,144,575	0.189817 %
128-031	HLTH	Clayton County Health Department	944,312	0.156605 %
128-032	HLTH	Clinch County Health Department	18,360	0.003045 %
128-033	HLTH	Cobb County Health Department	2,427,006	0.402495 %
128-034	HLTH	Coffee County Health Department	126,471	0.020974 %
128-035	HLTH	Colquitt County Health Department	165,126	0.027385 %
128-036	HLTH	Columbia County Health Department	191,441	0.031749 %
128-037	HLTH	Cook County Health Department	57,881	0.009599 %
128-038	HLTH	Coweta County Health Department	178,169	0.029548 %
128-039	HLTH	Crawford County Health Department	57,642	0.009559 %
128-040	HLTH	Crisp County Health Department	21,538	0.003572 %

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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-041	HLTH	Dade County Health Department	\$ 68,493	0.011359 %
128-042	HLTH	Dawson County Health Department	108,219	0.017947 %
128-043	HLTH	Decatur County Health Department	112,886	0.018721 %
128-044	HLTH	Dekalb County Health Department	2,939,921	0.487557 %
128-045	HLTH	Dodge County Health Department	43,339	0.007187 %
128-046	HLTH	Dooly County Health Department	10,107	0.001676 %
128-047	HLTH	Dougherty County Health Department	1,350,993	0.224049 %
128-048	HLTH	Douglas County Health Department	121,142	0.020090 %
128-049	HLTH	Early County Health Department	71,786	0.011905 %
128-050	HLTH	Echols County Health Department	20,720	0.003436 %
128-051	HLTH	Effingham County Health Department	111,307	0.018459 %
128-052	HLTH	Elbert County Health Department	46,392	0.007694 %
128-053	HLTH	Emanuel County Health Department	105,064	0.017424 %
128-054	HLTH	Evans County Health Department	54,003	0.008956 %
128-055	HLTH	Fannin County Health Department	65,168	0.010807 %
128-056	HLTH	Fayette County Health Department	151,998	0.025207 %
128-057	HLTH	Floyd County Health Department	1,085,440	0.180010 %
128-058	HLTH	Forsyth County Health Department	200,783	0.033298 %
128-059	HLTH	Franklin County Health Department	101,664	0.016860 %
128-060	HLTH	Fulton County Health Department	2,503,662	0.415208 %
128-061	HLTH	Gilmer County Health Department	107,397	0.017811 %
128-062	HLTH	Glascok County Health Department	20,303	0.003367 %
128-063	HLTH	Glynn County Health Department	1,024,750	0.169945 %
128-064	HLTH	Gordon County Health Department	166,887	0.027677 %
128-065	HLTH	Grady County Health Department	115,576	0.019167 %
128-066	HLTH	Greene County Health Department	60,800	0.010083 %
128-067	HLTH	Gwinnett County Health Department	2,567,355	0.425771 %
128-068	HLTH	Habersham County Health Department	100,403	0.016651 %
128-069	HLTH	Hall County Health Department	1,546,706	0.256506 %
128-070	HLTH	Hancock County Health Department	53,194	0.008822 %
128-071	HLTH	Haralson County Health Department	68,997	0.011443 %
128-072	HLTH	Harris County Health Department	55,466	0.009198 %
128-073	HLTH	Hart County Health Department	58,745	0.009742 %
128-074	HLTH	Heard County Health Department	24,857	0.004122 %
128-075	HLTH	Henry County Health Department	209,581	0.034757 %
128-076	HLTH	Houston County Health Department	1,832,490	0.303901 %
128-077	HLTH	Irwin County Health Department	30,455	0.005051 %
128-078	HLTH	Jackson County Health Department	113,076	0.018752 %
128-079	HLTH	Jasper County Health Department	36,949	0.006128 %
128-080	HLTH	Jeff Davis County Health Department	94,204	0.015623 %
128-081	HLTH	Jefferson County Health Department	79,696	0.013217 %
128-082	HLTH	Jenkins County Health Department	37,727	0.006257 %
128-083	HLTH	Johnson County Health Department	27,893	0.004626 %
128-084	HLTH	Jones County Health Department	68,378	0.011340 %
128-085	HLTH	Lamar County Health Department	55,168	0.009149 %
128-086	HLTH	Lanier County Health Department	30,596	0.005074 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-087	HLTH	Laurens County Health Department	\$ 954,367	0.158273 %
128-088	HLTH	Lee County Health Department	111,734	0.018530 %
128-089	HLTH	Liberty County Health Department	179,328	0.029740 %
128-090	HLTH	Lincoln County Health Department	23,663	0.003924 %
128-091	HLTH	Long County Health Department	40,828	0.006771 %
128-092	HLTH	Lowndes County Health Department	1,563,798	0.259341 %
128-093	HLTH	Lumpkin County Health Department	103,576	0.017177 %
128-094	HLTH	Macon County Health Department	26,171	0.004340 %
128-095	HLTH	Madison County Health Department	68,548	0.011368 %
128-096	HLTH	Marion County Health Department	17,879	0.002965 %
128-097	HLTH	Mcduffie County Health Department	75,887	0.012585 %
128-098	HLTH	McIntosh County Health Department	47,940	0.007950 %
128-099	HLTH	Meriwether County Health Department	58,074	0.009631 %
128-100	HLTH	Miller County Health Department	25,378	0.004209 %
128-101	HLTH	Mitchell County Health Department	82,183	0.013629 %
128-102	HLTH	Monroe County Health Department	78,927	0.013089 %
128-103	HLTH	Montgomery County Health Department	31,257	0.005184 %
128-104	HLTH	Morgan County Health Department	62,455	0.010357 %
128-105	HLTH	Murray County Health Department	105,979	0.017576 %
128-106	HLTH	Muscogee County Health Department	1,871,502	0.310370 %
128-107	HLTH	Newton County Health Department	164,610	0.027299 %
128-108	HLTH	Oconee County Health Department	110,600	0.018342 %
128-109	HLTH	Oglethorpe County Health Department	43,940	0.007287 %
128-110	HLTH	Paulding County Health Department	150,407	0.024943 %
128-111	HLTH	Peach County Health Department	47,287	0.007842 %
128-112	HLTH	Pickens County Health Department	56,355	0.009346 %
128-113	HLTH	Pierce County Health Department	74,247	0.012313 %
128-114	HLTH	Pike County Health Department	45,093	0.007478 %
128-115	HLTH	Polk County Health Department	111,116	0.018427 %
128-116	HLTH	Pulaski County Health Department	28,813	0.004778 %
128-117	HLTH	Putnam County Health Department	110,742	0.018365 %
128-119	HLTH	Rabun County Health Department	80,644	0.013374 %
128-121	HLTH	Richmond County Health Department	1,509,474	0.250332 %
128-122	HLTH	Rockdale County Health Department	181,056	0.030026 %
128-123	HLTH	Schley County Health Department	11,592	0.001922 %
128-124	HLTH	Screven County Health Department	55,808	0.009255 %
128-125	HLTH	Seminole County Health Department	48,893	0.008108 %
128-126	HLTH	Spalding County Health Department	158,447	0.026277 %
128-127	HLTH	Stephens County Health Department	76,515	0.012689 %
128-129	HLTH	Sumter County Health Department	4,819	0.000799 %
128-131	HLTH	Taliaferro County Health Department	20,849	0.003458 %
128-132	HLTH	Tattnall County Health Department	90,317	0.014978 %
128-133	HLTH	Taylor County Health Department	18,425	0.003056 %
128-134	HLTH	Telfair County Health Department	71,109	0.011793 %
128-135	HLTH	Terrell County Health Department	34,880	0.005785 %
128-136	HLTH	Thomas County Health Department	198,218	0.032872 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-137	HLTH	Tift County Health Department	\$ 130,792	0.021691 %
128-138	HLTH	Toombs County Health Department	110,499	0.018325 %
128-139	HLTH	Towns County Health Department	58,611	0.009720 %
128-140	HLTH	Treutlen County Health Department	33,152	0.005498 %
128-141	HLTH	Troup County Health Department	1,308,804	0.217052 %
128-142	HLTH	Turner County Health Department	29,028	0.004814 %
128-143	HLTH	Twiggs County Health Department	19,623	0.003254 %
128-144	HLTH	Union County Health Department	90,918	0.015078 %
128-145	HLTH	Upson County Health Department	91,264	0.015135 %
128-146	HLTH	Walker County Health Department	86,263	0.014306 %
128-147	HLTH	Walton County Health Department	196,534	0.032593 %
128-148	HLTH	Ware County Health Department	1,890,515	0.313523 %
128-149	HLTH	Warren County Health Department	13,427	0.002227 %
128-150	HLTH	Washington County Health Department	94,030	0.015594 %
128-151	HLTH	Wayne County Health Department	102,537	0.017005 %
128-153	HLTH	Wheeler County Health Department	30,609	0.005076 %
128-154	HLTH	White County Health Department	92,148	0.015282 %
128-155	HLTH	Whitfield County Health Department	483,997	0.080266 %
128-156	HLTH	Wilcox County Health Department	21,184	0.003513 %
128-157	HLTH	Wilkes County Health Department	53,115	0.008809 %
128-158	HLTH	Wilkinson County Health Department	29,701	0.004926 %
128-159	HLTH	Worth County Health Department	80,234	0.013306 %
129-008	MRCS	Woodright Industries	105,719	0.017532 %
129-009	MRCS	Jessamine Place	156,360	0.025931 %
129-022	MRCS	Carroll County MR Services	214,145	0.035514 %
129-035	MRCS	Green Oaks Service Center	150,128	0.024897 %
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	92,280	0.015304 %
129-101	MRCS	Mitchell-Baker Service Center	165,772	0.027492 %
129-136	MRCS	Thomas/Grady Service Center	169,359	0.028087 %
129-137	MRCS	Tift County - Diversified Enterprises	170,076	0.028205 %
6021	PSCH	Atkinson County Schools	11,318	0.001877 %
6031	PSCH	Bacon County Schools	1,653	0.000274 %
6051	PSCH	Baldwin County Schools	79,409	0.013169 %
6091	PSCH	Ben Hill County Schools	16,069	0.002665 %
6111	PSCH	Bibb County Schools	65,833	0.010918 %
6141	PSCH	Brooks County Schools	11,430	0.001896 %
6181	PSCH	Butts County Schools	8,902	0.001476 %
6211	PSCH	Candler County Schools	24,672	0.004092 %
6221	PSCH	Carroll County Schools	16,032	0.002659 %
6231	PSCH	Catoosa County Board of Education	8,708	0.001444 %
6241	PSCH	Charlton County Board of Education	18,811	0.003120 %
6251	PSCH	Chatham County Schools	64,993	0.010778 %
6271	PSCH	Chattooga County Schools	16,128	0.002675 %
6291	PSCH	Clarke County Schools	73,012	0.012108 %
6311	PSCH	Clayton County Schools	48,486	0.008041 %
6331	PSCH	Cobb County Schools	17,465	0.002896 %

Employees' Retirement System of Georgia
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
6341	PSCH	Coffee County Schools	\$ 22,743	0.003772 %
6351	PSCH	Colquitt County Schools	33,662	0.005582 %
6361	PSCH	Columbia County Schools	19,149	0.003176 %
6381	PSCH	Coweta County Schools	19,917	0.003303 %
6401	PSCH	Crisp County Schools	25,199	0.004179 %
6441	PSCH	Dekalb County Schools	157,614	0.026139 %
6451	PSCH	Dodge County Schools	48,501	0.008043 %
6452	PSCH	Ocmulgee Regional Library System	8,522	0.001413 %
6461	PSCH	Dooley County Schools	12,454	0.002065 %
6471	PSCH	Dougherty County Schools	17,730	0.002940 %
6481	PSCH	Douglas County Schools	50,839	0.008431 %
6511	PSCH	Effingham County Schools	38,846	0.006442 %
6561	PSCH	Fayette County Schools	39,859	0.006610 %
6571	PSCH	Floyd County Schools	63,584	0.010545 %
6581	PSCH	Forsyth County Schools	57,591	0.009551 %
6591	PSCH	Franklin County Schools	20,485	0.003397 %
6601	PSCH	Fulton County Board of Education	22,841	0.003788 %
6611	PSCH	Gilmer County Schools	14,375	0.002384 %
6631	PSCH	Glynn County Schools	70,437	0.011681 %
6641	PSCH	Gordon County Schools	16,787	0.002784 %
6651	PSCH	Grady County Schools	28,664	0.004754 %
6661	PSCH	Greene County Schools	32,077	0.005320 %
6671	PSCH	Gwinnett County Schools	59,724	0.009905 %
6751	PSCH	Henry County Schools	62,131	0.010304 %
6761	PSCH	Houston County Schools	94,028	0.015594 %
6771	PSCH	Irwin County Schools	16,386	0.002717 %
6781	PSCH	Jackson County Schools	12,706	0.002107 %
6851	PSCH	Lamar County Schools	20,864	0.003460 %
6871	PSCH	Laurens County Schools	17,072	0.002831 %
6881	PSCH	Lee County Schools	5,647	0.000937 %
6941	PSCH	Macon County Schools	9,417	0.001562 %
6971	PSCH	Mcduffie County Schools	51,736	0.008580 %
6991	PSCH	Meriwether County Schools	50,019	0.008295 %
7061	PSCH	Muscogee County Schools	59,739	0.009907 %
7071	PSCH	Newton County Schools	56,367	0.009348 %
7101	PSCH	Paulding County Schools	6,900	0.001144 %
7121	PSCH	Pickens County Schools	4,991	0.000828 %
7141	PSCH	Pike County Schools	17,026	0.002824 %
7151	PSCH	Polk County Schools	29,136	0.004832 %
7191	PSCH	Rabun County Schools	20,025	0.003321 %
7211	PSCH	Richmond County Schools	20,517	0.003403 %
7221	PSCH	Rockdale County Schools	37,004	0.006137 %
7261	PSCH	Spalding County Schools	11,133	0.001846 %
7321	PSCH	Tattnall County Schools	3,653	0.000606 %
7341	PSCH	Telfair County Schools	5,060	0.000839 %
7351	PSCH	Terrell County Schools	18,972	0.003146 %

Employees' Retirement System of Georgia
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
7401	PSCH	Treutlen County Schools	\$ 12,690	0.002104 %
7411	PSCH	Troup County Schools	5,560	0.000922 %
7431	PSCH	Twiggs County Schools	8,807	0.001461 %
7451	PSCH	Upson County Schools	15,028	0.002492 %
7461	PSCH	Walker County Schools	15,651	0.002596 %
7481	PSCH	Ware County Schools	30,062	0.004985 %
7501	PSCH	Washington County Board of Education	52,821	0.008760 %
7511	PSCH	Wayne County Schools	20,750	0.003441 %
7541	PSCH	White County Board of Education	5,393	0.000894 %
7571	PSCH	Wilkes County Schools	27,762	0.004604 %
7581	PSCH	Wilkinson County Schools	26,318	0.004365 %
7611	PSCH	Atlanta City Schools	97,226	0.016124 %
7641	PSCH	City of Buford Schools (Gwinnett)	27,764	0.004604 %
7741	PSCH	City of Dublin Schools (Laurens)	1,582	0.000262 %
7811	PSCH	City of Marietta Schools (Cobb)	10,922	0.001811 %
7851	PSCH	City of Rome Schools (Floyd)	11,794	0.001956 %
7861	PSCH	City of Social Circle Schools (Walton)	15,678	0.002600 %
7891	PSCH	City of Thomasville Schools (Thomas)	3,911	0.000649 %
7921	PSCH	City of Valdosta Schools (Lowndes)	64,789	0.010745 %
968-0968	PSCH	Georgia Military College	48,136	0.007983 %
8504	RESA	Northwest Georgia Regional Education Service Agency	15,838	0.002627 %
8564	RESA	Metro Regional Education Service Agency	21,539	0.003572 %
8804	RESA	First District Regional Education Service Agency	35,978	0.005967 %
402	STAT	Georgia Department of Agriculture	5,096,020	0.845125 %
403	STAT	Georgia Department of Administrative Services	3,988,714	0.661489 %
404	STAT	Georgia Department of Audits	4,112,855	0.682077 %
405	STAT	Department of Public Health	14,936,686	2.477104 %
406	STAT	Georgia Department of Banking and Finance	1,492,893	0.247582 %
407	STAT	State Accounting Office	2,345,631	0.389000 %
408	STAT	Office of Commissioner of Insurance	2,632,283	0.436539 %
409	STAT	Georgia State Finance and Investment Commission	1,730,436	0.286976 %
410	STAT	State Properties Commission	251,218	0.041662 %
411	STAT	Georgia Department of Defense	4,278,093	0.709480 %
412	STAT	Georgia Vocational Rehab Agency	9,095,820	1.508453 %
414	STAT	Georgia Department of Education	8,188,443	1.357974 %
415	STAT	The Technical College System of Georgia	2,586,086	0.428877 %
418	STAT	Prosecuting Attorneys Council	12,449,665	2.064656 %
419	STAT	Georgia Department of Community Health	9,215,473	1.528297 %
420	STAT	Georgia Forestry Commission	5,151,316	0.854296 %
422	STAT	Office of Planning and Budget	5,060,265	0.839196 %
427	STAT	Georgia Department of Human Services	23,594,310	3.912887 %
428	STAT	Georgia Department of Community Affairs	5,588,071	0.926727 %
429	STAT	Department of Economic Development	2,383,332	0.395252 %
430	STAT	Administrative Office of the Courts	1,577,660	0.261640 %
432	STAT	Georgia Court of Appeals	3,320,202	0.550623 %
436	STAT	Superior Courts of Georgia	3,333,624	0.552849 %

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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
438	STAT	Supreme Court	\$ 2,425,161	0.402189 %
440	STAT	Georgia Department of Labor	11,599,777	1.923710 %
441	STAT	Department of Behavioral Health and Developmental Disabilities	31,837,655	5.279966 %
442	STAT	Georgia Department of Law	4,888,302	0.810677 %
444	STAT	General Assembly of Georgia	2,966,809	0.492016 %
461	STAT	Department of Juvenile Justice	22,596,488	3.747408 %
462	STAT	Georgia Department of Natural Resources	20,050,613	3.325199 %
465	STAT	State Board Pardons and Paroles	2,078,147	0.344641 %
466	STAT	Georgia Department of Public Safety	24,771,943	4.108186 %
467	STAT	Georgia Department of Corrections	58,950,933	9.776437 %
469	STAT	Georgia Department of Early Care Learning	7,092,553	1.176231 %
470	STAT	Georgia Public Service Commission	1,281,840	0.212581 %
471	STAT	Georgia Bureau of Investigation	15,306,548	2.538442 %
474	STAT	Department of Revenue	11,043,216	1.831410 %
475	STAT	Georgia Department of Driver Services	5,784,469	0.959298 %
476	STAT	Georgia Student Finance Commission	1,527,940	0.253394 %
477	STAT	Georgia Department of Community Supervision	19,362,734	3.211121 %
478	STAT	Secretary of State	2,567,961	0.425871 %
482	STAT	Georgia Teachers Retirement System	4,691,044	0.777964 %
484	STAT	Georgia Department of Transportation	42,650,260	7.073131 %
488	STAT	Georgia Department of Veterans Service	1,271,576	0.210878 %
489	STAT	Subsequent Injury Trust Fund	147,279	0.024425 %
490	STAT	State Board of Workers Comp	1,847,859	0.306449 %
492	STAT	Georgia Public Defender Standards Council	10,909,608	1.809252 %
495	STAT	Georgia Commission on the Holocaust	46,971	0.007790 %
900	STAT	Georgia Building Authority	1,635,917	0.271301 %
921	STAT	Georgia Correctional Industries	1,936,755	0.321192 %
922	STAT	George L. Smith II - GWCCA	2,585,449	0.428772 %
927	STAT	State Road and Tollway Authority	1,438,140	0.238501 %
977	STAT	Georgia Public Broadcasting	1,910,242	0.316795 %
980	STAT	GTA Georgia Technology Authority	3,394,815	0.562997 %
996	STAT	THE ATL	473,361	0.078502 %
817	TCOL	Oconee Fall Line Technical College	405,684	0.067279 %
818	TCOL	Coastal Pines Technical College	791,525	0.131267 %
820	TCOL	Albany Technical College	1,196,269	0.198390 %
822	TCOL	Athens Technical College	848,154	0.140658 %
823	TCOL	Atlanta Technical College	1,747,030	0.289728 %
824	TCOL	Augusta Technical College	1,652,334	0.274024 %
826	TCOL	West Georgia Technical College	1,639,249	0.271854 %
827	TCOL	Chattahoochee Technical College	2,515,335	0.417144 %
828	TCOL	Columbus Technical College	998,630	0.165613 %
829	TCOL	Georgia Northwestern Technical College	1,717,327	0.284802 %
830	TCOL	Georgia Piedmont Technical College	759,407	0.125940 %
831	TCOL	Southern Crescent Technical College	1,261,198	0.209158 %
832	TCOL	Gwinnett Technical College	2,822,576	0.468097 %
834	TCOL	Lanier Technical College	1,321,714	0.219193 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
835	TCOL	Central Georgia Technical College	\$ 3,242,200	0.537687 %
837	TCOL	Southern Regional Technical College	1,437,072	0.238324 %
838	TCOL	North Georgia Technical College	901,814	0.149557 %
841	TCOL	Savannah Technical College	1,564,057	0.259384 %
842	TCOL	South Georgia Technical College	823,266	0.136531 %
843	TCOL	Southeastern Technical College	544,982	0.090380 %
844	TCOL	Ogeechee Technical College	129,821	0.021530 %
848	TCOL	Wiregrass Georgia Technical College	1,428,568	0.236914 %
503-0503	UNIV	Georgia Institute of Technology	348,078	0.057725 %
509-0509	UNIV	Georgia State University	378,975	0.062849 %
512-0512	UNIV	Augusta University	668,906	0.110932 %
518-0518	UNIV	University of Georgia	636,485	0.105555 %
521-0521	UNIV	Albany State University	75,569	0.012532 %
528-0528	UNIV	Clayton College and State University	6,212	0.001030 %
530-0530	UNIV	Columbus State University	29,696	0.004925 %
531-0531	UNIV	University of North Georgia	115,304	0.019122 %
536-0536	UNIV	Georgia College and State University	80,435	0.013339 %
539-0539	UNIV	Georgia Southern University	89,030	0.014765 %
540-0540	UNIV	Georgia Gwinnett College	46,927	0.007782 %
542-0542	UNIV	Georgia Southwestern State University	74,874	0.012417 %
543-0543	UNIV	Kennesaw State University	77,553	0.012861 %
547-0547	UNIV	Middle Georgia State College	69,161	0.011470 %
551-0551	UNIV	Valdosta State University	7,217	0.001197 %
554-0554	UNIV	State University of West Georgia	55,859	0.009264 %
557-0557	UNIV	Abraham Baldwin Agricultural College	70,129	0.011630 %
563-0563	UNIV	College of Coastal Georgia	58,589	0.009716 %
567-0567	UNIV	South Georgia State College	13,635	0.002261 %
569-0569	UNIV	Dalton College	26,747	0.004436 %
573-0573	UNIV	Georgia Highlands College	35,293	0.005853 %
576-0576	UNIV	Gordon College	19,469	0.003229 %
598-0598	UNIV	Regents Central Office	448,916	0.074448 %
209-0209	VARs	Agricultural Commodity Commission	63,896	0.010597 %
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	167,811	0.027830 %
Total for all Employers			<u>\$ 594,637,097</u>	<u>98.614778 %</u>
Nonemployer:				
State of Georgia			<u>8,352,720</u>	<u>1.385222 %</u>
Total for all Entities			<u><u>\$ 602,989,817</u></u>	<u><u>100.000000 %</u></u>

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer.

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer code	Employer category	Employer	Net pension liability	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)			
				Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
910-0910	AUTH	Jekyll Island State Park Authority	\$ 17,846,528	38,328	2,073,583	3,172,396	503,939	5,788,246	161,866	—	161,866	4,256,452	580,117	26,206	4,862,775
913-0913	AUTH	Lake Lanier Island Development Authority	677,664	1,455	78,738	120,461	790	201,444	6,146	5,821	11,967	161,625	(10,168)	5,253	156,710
926-0926	AUTH	Georgia Agricultural Exposition Authority	6,137,776	13,182	713,147	1,091,050	285,219	2,102,598	55,669	66,431	122,100	1,463,880	52,350	18,969	1,535,199
928-0928	AUTH	Georgia Environmental Finance Authority	6,547,634	14,062	760,768	1,163,906	35,657	1,974,393	59,386	102,606	161,992	1,561,631	(8,156)	—	1,553,475
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	1,162,721	2,497	135,096	206,685	14,992	359,270	10,546	—	10,546	277,316	22,454	—	299,770
955-0955	AUTH	Georgia Superior Court Clerks Coop	2,037,065	4,375	236,686	362,108	15,220	618,389	18,476	19,741	38,217	485,845	25,338	—	511,183
972-0972	AUTH	Georgia Federal-State Inspection	17,273,783	37,098	2,007,036	3,070,585	425,840	5,540,559	156,671	—	156,671	4,119,849	544,570	64,058	4,728,477
973-0973	AUTH	Georgia Lottery Corporation	196,414	422	22,821	34,914	—	58,157	1,781	40,554	42,335	46,844	(42,994)	—	3,850
9030	CHAR	Georgia School for Innovation and the Classics	104,451	224	12,136	18,567	33,342	64,269	947	—	947	24,911	25,647	—	50,558
9915	CHAR	Foothills Charter High School	182,589	392	21,215	32,457	9,495	63,559	1,656	34,941	36,597	43,549	21,007	—	64,556
361	CSBS	Lookout Mountain Community Service Board	1,079,841	2,319	125,466	191,952	206,421	526,158	9,794	—	9,794	257,547	173,979	—	431,526
363	CSBS	Highland Rivers Center Community Service Board	940,261	2,019	109,249	167,141	2,716	281,125	8,528	14,091	22,619	224,253	(34,840)	26,494	215,907
364	CSBS	Georgia Mountains Avita Community Partners	261,863	562	30,426	46,549	59,776	137,313	2,375	16,082	18,457	62,454	5,884	7,269	75,607
365	CSBS	Cobb County Community Service	836,277	1,796	97,167	148,657	13,541	261,161	7,585	—	7,585	199,453	(8,451)	—	191,002
366	CSBS	Douglas Community Service Board	—	—	—	—	—	—	—	14,002	14,002	—	(18,445)	—	(18,445)
368	CSBS	Dekalb Community Service Board	692,290	1,487	80,437	123,061	105,953	310,938	6,279	32,935	39,214	165,111	(28,479)	12,035	148,667
369	CSBS	View Point Health	622,500	1,337	72,328	110,655	—	184,320	5,646	54,956	60,602	148,468	(77,023)	12,565	84,010
370	CSBS	Clayton Community M.H., Substa	234,013	503	27,190	41,598	21	69,312	2,122	9,015	11,137	55,813	(40,683)	10,251	25,381
371	CSBS	Advantage Behavioral Health Systems	388,753	835	45,169	69,105	1,813	116,922	3,526	18,824	22,350	92,718	(33,425)	18,355	77,648
372	CSBS	Pathways Center Community Service Board	114,335	246	13,285	20,324	—	33,855	1,037	40,980	42,017	27,267	(63,223)	—	(35,956)
373	CSBS	Mcintosh Trail MH, MR and SA C	256,052	550	29,751	45,516	1,321	77,138	2,322	1,748	4,070	61,068	1,949	—	63,017
374	CSBS	River Edge Behavioral Health Center	879,153	1,888	102,149	156,278	3,453	263,768	7,974	31,348	39,322	209,683	(180,680)	9,150	38,153
375	CSBS	Phoenix Center	—	—	—	—	—	—	—	—	—	—	(36,437)	—	(36,437)
376	CSBS	Oconee Community Service Board	161,352	347	18,747	28,682	3,795	51,571	1,463	2,948	4,411	38,482	(9,993)	11,407	39,896
377	CSBS	Board Serenity Behavioral Health Systems	332,721	715	38,659	59,144	—	98,518	3,018	3,546	6,564	79,358	(10,761)	—	68,597
379	CSBS	New Horizons	540,021	1,160	62,745	95,994	1,875	161,774	4,898	11,929	16,827	128,800	(58,546)	—	70,254
380	CSBS	Middle Flint Community Service Board	438,107	941	50,904	77,878	—	129,723	3,974	26,158	30,132	104,492	(98,657)	1,264	7,099
381	CSBS	CSB of Middle Georgia	376,732	809	43,772	66,968	—	111,549	3,417	142,332	145,749	89,849	(294,483)	—	(204,634)
382	CSBS	Albany Area Community Service Board	335,125	720	38,938	59,572	2,216	101,446	3,040	36,626	39,666	79,929	(22,745)	12,572	69,756
383	CSBS	The Georgia Pines Community Service Board	187,932	404	21,836	33,407	—	55,647	1,705	168,779	170,484	44,820	(205,103)	20,767	(139,516)
384	CSBS	South Georgia Community Service Board	558,854	1,200	64,933	99,342	37,009	202,484	5,069	2,114	7,183	133,288	22,035	—	155,323
385	CSBS	Pineland Area MH, MR and SA Center	1,475,740	3,169	171,466	262,327	254,550	691,512	13,385	—	13,385	351,967	241,773	—	593,740
386	CSBS	Satilla Community Service Board	489,932	1,052	56,925	87,090	—	145,067	4,444	195,935	200,379	116,849	(174,155)	100,462	43,156
388	CSBS	Gateway Behavior Health Services Community Service Board	301,800	648	35,066	53,648	—	89,362	2,737	20,437	23,174	71,980	(49,681)	—	22,299
127-001	DFAC	Appling County DFACS	744,181	1,598	86,466	132,286	—	220,350	6,750	47,168	53,918	177,490	(31,606)	31,272	177,156
127-002	DFAC	Atkinson County DFACS	333,856	717	38,791	59,346	3,517	102,371	3,028	828	3,856	79,628	4,407	—	84,035
127-003	DFAC	Bacon County DFACS	890,974	1,913	103,522	158,379	37,383	301,197	8,081	—	8,081	212,504	25,366	—	237,870
127-004	DFAC	Baker County DFACS	341,804	734	39,714	60,759	13,218	114,425	3,100	5,206	8,306	81,524	(1,859)	—	79,665
127-005	DFAC	Baldwin County DFACS	1,992,320	4,279	231,487	354,154	29,795	619,715	18,070	—	18,070	475,176	21,205	13,244	509,625
127-006	DFAC	Banks County DFACS	958,093	2,058	111,321	170,310	20,892	304,581	8,690	1,642	10,332	228,508	4,370	—	232,878
127-007	DFAC	Barrow County DFACS	3,135,473	6,734	364,310	557,361	28,247	956,652	28,438	22,941	51,379	747,820	(53,716)	—	694,104

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
6331	PSCH	Cobb County Schools	\$ 193,408	415	22,472	34,380	20,606	77,873	1,754	—	1,754	46,130	18,963	—	65,093
6341	PSCH	Coffee County Schools	251,912	541	29,270	44,780	27,213	101,804	2,285	—	2,285	60,081	24,321	—	84,402
6351	PSCH	Colquitt County Schools	372,792	801	43,315	66,267	3,194	113,577	3,381	36,369	39,750	88,915	(9,142)	—	79,773
6361	PSCH	Columbia County Schools	212,108	456	24,645	37,704	—	62,805	1,924	—	29,296	50,585	(54,297)	—	(3,712)
6371	PSCH	Cook County Schools	—	—	—	—	—	—	—	17,982	17,982	—	(29,384)	—	(29,384)
6381	PSCH	Coweta County Schools	220,590	474	25,630	39,212	19,960	85,276	2,001	125,949	127,950	52,612	(36,897)	—	15,715
6401	PSCH	Crisp County Schools	279,093	599	32,428	49,612	45,574	128,213	2,531	—	2,531	66,564	17,708	—	84,272
6431	PSCH	Decatur County Schools	—	—	—	—	—	—	—	7,175	7,175	—	(26,610)	—	(26,610)
6441	PSCH	Dekalb County Schools	1,745,684	3,749	202,831	310,313	32,443	549,336	15,833	216,509	232,342	416,348	(108,810)	—	307,538
6451	PSCH	Dodge County Schools	537,149	1,154	62,411	95,484	33,534	192,583	4,872	4,385	9,257	128,113	20,612	—	148,725
6452	PSCH	Ocmulgee Regional Library System	94,367	203	10,964	16,775	1,149	29,091	856	—	856	22,508	2,255	—	24,763
6461	PSCH	Dooly County Schools	137,910	296	16,024	24,515	17,758	58,593	1,251	—	1,251	32,895	35,136	—	68,031
6471	PSCH	Dougherty County Schools	196,347	422	22,813	34,903	—	58,138	1,781	27,085	28,866	46,831	(26,238)	—	20,593
6481	PSCH	Douglas County Schools	563,061	1,209	65,422	100,090	3,167	169,888	5,107	6,545	11,652	134,293	5,171	—	139,464
6511	PSCH	Effingham County Schools	430,227	924	49,988	76,477	5,066	132,455	3,902	—	3,902	102,612	11,661	—	114,273
6561	PSCH	Fayette County Schools	441,447	948	51,292	78,471	14,204	144,915	4,004	—	4,004	105,287	17,449	—	122,736
6571	PSCH	Floyd County Schools	704,244	1,512	81,826	125,186	9,207	217,731	6,387	75,168	81,555	167,963	(7,987)	—	159,976
6581	PSCH	Forsyth County Schools	637,860	1,370	74,113	113,386	7,333	196,202	5,785	2,324	8,109	152,130	62,494	—	214,624
6591	PSCH	Franklin County Schools	226,867	487	26,360	40,328	45,542	112,717	2,058	—	2,058	54,109	35,973	—	90,082
6601	PSCH	Fulton County Board of Education	252,980	543	29,394	44,970	4,729	79,636	2,295	—	2,295	60,336	(6,344)	—	53,992
6611	PSCH	Gilmer County Schools	159,215	342	18,499	28,302	314	47,457	1,444	61,142	62,586	37,974	(43,883)	—	(5,909)
6631	PSCH	Glynn County Schools	780,111	1,675	90,641	138,673	9,125	240,114	7,076	2,949	10,025	186,060	4,381	—	190,441
6641	PSCH	Gordon County Schools	185,928	399	21,603	33,051	1,313	56,366	1,686	—	1,686	44,343	4,236	—	48,579
6651	PSCH	Grady County Schools	317,494	682	36,890	56,438	705	94,715	2,880	917	3,797	75,721	(8,895)	—	66,826
6661	PSCH	Greene County Schools	355,294	763	41,282	63,157	13,633	118,835	3,222	43,041	46,263	84,735	19,716	—	104,451
6671	PSCH	Gwinnett County Schools	661,502	1,421	76,860	117,588	18,078	213,947	6,000	12,490	18,490	157,768	(15,895)	15,334	157,207
6731	PSCH	Hart County Schools	—	—	—	—	—	—	—	—	—	—	(15,363)	—	(15,363)
6751	PSCH	Henry County Schools	688,149	1,478	79,956	122,325	13,878	217,637	6,241	—	6,241	164,124	32,186	—	196,310
6761	PSCH	Houston County Schools	1,041,440	2,237	121,005	185,126	53,182	361,550	9,446	—	9,446	248,385	48,017	—	296,402
6771	PSCH	Irwin County Schools	181,454	390	21,083	32,255	1,504	55,232	1,646	6,630	8,276	43,281	1,374	—	44,655
6781	PSCH	Jackson County Schools	140,715	302	16,350	25,014	12,715	54,381	1,276	46,879	48,155	33,561	(2,791)	—	30,770
6831	PSCH	Johnson County Schools	—	—	—	—	—	—	—	—	—	—	(2,054)	—	(2,054)
6851	PSCH	Lamar County Schools	231,075	496	26,849	41,076	6,913	75,334	2,096	—	2,096	55,112	16,581	—	71,693
6871	PSCH	Laurens County Schools	189,067	406	21,968	33,609	4,015	59,998	1,715	1,514	3,229	45,094	11,753	—	56,847
6881	PSCH	Lee County Schools	62,577	134	7,271	11,124	1,030	19,559	568	—	568	14,922	1,983	—	16,905
6941	PSCH	Macon County Schools	104,318	224	12,121	18,543	9,146	40,034	946	2,128	3,074	24,878	1,943	—	26,821
6951	PSCH	Madison County Schools	—	—	—	—	—	—	—	18,537	18,537	—	(45,347)	—	(45,347)
6971	PSCH	McDuffie County Schools	573,012	1,231	66,578	101,859	30,610	200,278	5,197	—	5,197	136,664	29,952	—	166,616
6991	PSCH	Meriwether County Schools	553,979	1,190	64,367	98,475	13,468	177,500	5,025	3,710	8,735	132,127	46,626	—	178,753
7021	PSCH	Monroe County Schools	—	—	—	—	—	—	—	32,873	32,873	—	(58,089)	—	(58,089)
7061	PSCH	Muscogee County Schools	661,636	1,421	76,875	117,612	93,693	289,601	6,001	—	6,001	157,804	99,901	—	257,705
7071	PSCH	Newton County Schools	624,303	1,341	72,538	110,976	9,944	194,799	5,662	—	5,662	148,897	46,891	—	195,788
7101	PSCH	Paulding County Schools	76,402	164	8,877	13,581	1,727	24,349	693	—	693	18,224	11,255	—	29,479
7121	PSCH	Pickens County Schools	55,298	119	6,425	9,830	2,321	18,695	502	—	502	13,187	3,517	—	16,704
7141	PSCH	Pike County Schools	188,600	405	21,913	33,525	16,682	72,525	1,711	—	1,711	44,981	17,062	—	62,043
7151	PSCH	Polk County Schools	322,703	693	37,495	57,364	—	95,552	2,927	56,049	58,976	76,964	(42,893)	—	34,071
7191	PSCH	Rabun County Schools	221,792	476	25,770	39,426	5,903	71,575	2,012	—	2,012	52,899	9,356	—	62,255
7211	PSCH	Richmond County Schools	227,268	488	26,406	40,399	—	67,293	2,061	38,853	40,914	54,202	(48,999)	—	5,203

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
7221	PSCH	Rockdale County Schools	\$ 409,857	880	47,621	72,856	3,092	124,449	3,717	3,919	7,636	97,750	(25,988)	—	71,762
7261	PSCH	Spalding County Schools	123,284	265	14,324	21,915	1,861	38,365	1,118	78,281	79,399	29,405	(54,612)	48,260	23,053
7271	PSCH	Stephens County Schools	—	—	—	—	—	—	—	—	—	—	(5,185)	—	(5,185)
7321	PSCH	Tattnall County Schools	40,471	87	4,702	7,194	10,801	22,784	367	69,519	69,886	9,651	(21,402)	28,949	17,198
7341	PSCH	Telfair County Schools	56,032	120	6,510	9,960	3,865	20,455	508	—	508	13,365	4,521	—	17,886
7351	PSCH	Terrell County Schools	210,105	451	24,412	37,348	1,080	63,291	1,906	1,045	2,951	50,114	3,056	—	53,170
7371	PSCH	Tift County Schools	—	—	—	—	—	—	—	1,347	1,347	—	(20,632)	—	(20,632)
7401	PSCH	Treutlen County Schools	140,515	302	16,326	24,978	2,902	44,508	1,274	—	1,274	33,516	5,917	—	39,433
7411	PSCH	Troup County Schools	61,575	132	7,154	10,946	16,499	34,731	558	—	558	14,685	15,273	—	29,958
7431	PSCH	Twiggs County Schools	97,572	210	11,337	17,344	31,146	60,037	885	—	885	23,269	23,958	—	47,227
7451	PSCH	Upson County Schools	166,427	357	19,337	29,584	1,613	50,891	1,509	—	1,509	39,695	(3,794)	—	35,901
7461	PSCH	Walker County Schools	173,373	372	20,144	30,819	5,253	56,588	1,572	—	1,572	41,347	25,353	—	66,700
7481	PSCH	Ware County Schools	332,921	715	38,682	59,180	2,750	101,327	3,020	—	3,020	79,405	7,706	—	87,111
7501	PSCH	Washington County Board of Education	585,034	1,256	67,975	103,995	—	173,226	5,306	88,411	93,717	139,532	(107,018)	—	32,514
7511	PSCH	Wayne County Schools	229,806	494	26,701	40,850	29,328	97,373	2,084	—	2,084	54,809	24,698	—	79,507
7541	PSCH	White County Board of Education	59,705	128	6,937	10,613	19,059	36,737	542	—	542	14,242	14,661	—	28,903
7571	PSCH	Wilkes County Schools	307,477	660	35,726	54,657	19,573	110,616	2,789	—	2,789	73,335	36,888	—	110,223
7581	PSCH	Wilkinson County Schools	291,515	626	33,871	51,820	341	86,658	2,644	16,834	19,478	69,525	(51,311)	—	18,214
7611	PSCH	Atlanta City Schools	1,076,836	2,313	125,117	191,418	13,479	332,327	9,767	—	9,767	256,829	48,470	—	305,299
7641	PSCH	City of Buford Schools (Gwinnett)	307,477	660	35,726	54,657	4,945	95,988	2,789	—	2,789	73,337	12,355	—	85,692
7741	PSCH	City of Dublin Schools (Laurens)	17,498	38	2,033	3,110	767	5,948	159	62,974	63,133	4,176	(41,787)	—	(37,611)
7811	PSCH	City of Marietta Schools (Cobb)	120,947	260	14,053	21,500	17,977	53,790	1,097	—	1,097	28,847	30,698	—	59,545
7851	PSCH	City of Rome Schools (Floyd)	130,631	281	15,178	23,221	1,279	39,959	1,185	8,442	9,627	31,156	(5,245)	—	25,911
7861	PSCH	City of Social Circle Schools (Walton)	173,640	373	20,175	30,866	1,593	53,007	1,575	235	1,810	41,414	7,235	—	48,649
7891	PSCH	City of Thomasville Schools (Thomas)	43,343	93	5,036	7,705	212	13,046	393	36,796	37,189	10,336	(24,578)	—	(14,242)
7921	PSCH	City of Valdosta Schools (Lowndes)	717,601	1,541	83,378	127,561	6,299	218,779	6,509	50,418	56,927	171,148	(16,068)	—	155,080
968-0968	PSCH	Georgia Military College	533,142	1,145	61,946	94,771	24,027	181,889	4,836	2,839	7,675	127,155	13,198	—	140,353
8504	RESA	Northwest Georgia Regional Education Service Agency	175,443	377	20,385	31,187	2,422	54,371	1,591	11,598	13,189	41,840	(17,170)	—	24,670
8564	RESA	Metro Regional Education Service Agency	238,555	512	27,718	42,405	1,628	72,263	2,164	9,593	11,757	56,897	(2,154)	25,573	80,316
8804	RESA	First District Regional Education Service Agency	398,504	856	46,302	70,838	14,312	132,308	3,614	—	3,614	95,042	28,679	—	123,721
402	STAT	Georgia Department of Agriculture	56,441,377	121,216	6,557,908	10,033,011	751,632	17,463,767	511,918	—	511,918	13,461,441	945,738	59,857	14,467,036
403	STAT	Georgia Department of Administrative Services	44,177,311	94,877	5,132,950	7,852,953	508,627	13,589,407	400,684	—	400,684	10,536,422	1,024,710	126,592	11,687,724
404	STAT	Georgia Department of Audits	45,552,274	97,830	5,292,706	8,097,366	225,313	13,713,215	413,155	197,345	610,500	10,864,353	525,896	14,467	11,404,716
405	STAT	Department of Public Health	165,432,524	355,291	19,221,559	29,407,262	5,009,233	53,993,345	1,500,456	—	1,500,456	39,456,152	5,285,048	167,613	44,908,813
406	STAT	Georgia Department of Banking and Finance	16,534,677	35,511	1,921,160	2,939,202	85,867	4,981,740	149,968	—	149,968	3,943,566	110,035	—	4,053,601
407	STAT	State Accounting Office	25,979,229	55,794	3,018,519	4,618,064	96,775	7,789,152	235,629	344,036	579,665	6,196,124	47,375	99,832	6,343,331
408	STAT	Office of Commissioner of Insurance	29,154,104	62,613	3,387,407	5,182,429	1,224,168	9,856,617	264,425	97,082	361,507	6,953,338	567,527	—	7,520,865
409	STAT	Georgia State Finance and Investment Commission	19,165,592	41,161	2,226,845	3,406,873	39,283	5,714,162	173,830	252,794	426,624	4,571,052	(158,421)	122,866	4,535,497
410	STAT	State Properties Commission	2,782,382	5,976	323,284	494,596	16,458	840,314	25,236	27,437	52,673	663,606	75,865	—	739,471
411	STAT	Georgia Department of Defense	47,382,373	101,761	5,505,345	8,422,684	—	14,029,790	429,753	599,684	1,029,437	11,300,838	(869,968)	175,150	10,606,020
412	STAT	Georgia Vocational Rehab Agency	100,741,506	216,357	11,705,128	17,907,796	32,157,822	61,987,103	913,715	—	913,715	24,027,151	24,736,787	168,998	48,932,936
414	STAT	Georgia Department of Education	90,691,818	194,774	10,537,457	16,121,365	1,787,869	28,641,465	822,566	—	822,566	21,630,268	2,226,289	87,840	23,944,397
415	STAT	The Technical College System of Georgia	28,642,400	61,514	3,327,953	5,091,469	157,789	8,638,725	259,784	—	259,784	6,831,299	436,075	13,469	7,280,843
418	STAT	Prosecuting Attorneys Council	137,887,328	296,134	16,021,091	24,510,832	2,206,181	43,034,238	1,250,624	—	1,250,624	32,886,536	2,614,479	457,462	35,958,477
419	STAT	Georgia Department of Community Health	102,066,780	219,204	11,859,111	18,143,377	—	30,221,692	925,735	925,354	1,851,089	24,343,227	(2,770,262)	177,205	21,750,170

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
824	TCOL	Augusta Technical College	\$ 18,300,597	39,303	2,126,341	3,253,112	275,675	5,694,431	165,985	—	165,985	4,364,744	198,702	42,454	4,605,900
826	TCOL	West Georgia Technical College	18,155,674	38,992	2,109,503	3,227,350	—	5,375,845	164,670	246,326	410,996	4,330,179	(368,437)	12,467	3,974,209
827	TCOL	Chattahoochee Technical College	27,858,816	59,831	3,236,908	4,952,179	610,055	8,858,973	252,677	—	252,677	6,644,411	1,096,133	16,782	7,757,326
828	TCOL	Columbus Technical College	11,060,406	23,754	1,285,106	1,966,096	451,423	3,726,379	100,317	—	100,317	2,637,940	588,123	—	3,226,063
829	TCOL	Georgia Northwestern Technical College	19,020,402	40,849	2,209,975	3,381,064	284,738	5,916,626	172,513	—	172,513	4,536,424	484,286	31,432	5,032,142
830	TCOL	Georgia Piedmont Technical College	8,410,859	18,064	977,255	1,495,113	54,988	2,545,420	76,286	—	76,286	2,006,017	87,763	—	2,093,780
831	TCOL	Southern Crescent Technical College	13,968,544	30,000	1,623,001	2,483,046	98,861	4,234,908	126,693	—	126,693	3,331,535	283,584	—	3,615,119
832	TCOL	Gwinnett Technical College	31,261,694	67,139	3,632,288	5,557,074	276,432	9,532,933	283,540	—	283,540	7,456,007	816,585	—	8,272,592
834	TCOL	Lanier Technical College	14,638,728	31,439	1,700,870	2,602,178	324,965	4,659,452	132,772	—	132,772	3,491,381	645,389	31,132	4,167,902
835	TCOL	Central Georgia Technical College	35,909,238	77,120	4,172,284	6,383,221	475,907	11,108,532	325,693	—	325,693	8,564,463	712,172	19,069	9,295,704
837	TCOL	Southern Regional Technical College	15,916,385	34,183	1,849,320	2,829,294	—	4,712,797	144,360	203,005	347,365	3,796,109	(318,115)	13,392	3,491,386
838	TCOL	North Georgia Technical College	9,988,112	21,451	1,160,516	1,775,485	297,983	3,255,435	90,591	—	90,591	2,382,195	310,318	57,334	2,749,847
841	TCOL	Savannah Technical College	17,322,870	37,203	2,012,739	3,079,311	658,450	5,787,703	157,117	—	157,117	4,131,554	869,101	32,492	5,033,147
842	TCOL	South Georgia Technical College	9,118,175	19,583	1,059,438	1,620,846	—	2,699,867	82,701	92,266	174,967	2,174,709	6,789	63,455	2,244,953
843	TCOL	Southeastern Technical College	6,035,997	12,963	701,321	1,072,958	317,090	2,104,332	54,746	—	54,746	1,439,604	277,954	12,482	1,730,040
844	TCOL	Ogeechee Technical College	1,437,874	3,088	167,066	255,596	930	426,680	13,041	14,582	27,623	342,935	1,715	—	344,650
848	TCOL	Wiregrass Georgia Technical College	15,822,219	33,981	1,838,379	2,812,555	391,381	5,076,296	143,506	—	143,506	3,773,648	613,215	19,632	4,406,495
503-0503	UNIV	Georgia Institute of Technology	3,855,144	8,279	447,928	685,290	86,808	1,228,305	34,966	20,680	55,646	919,467	253,357	22,872	1,195,696
509-0509	UNIV	Georgia State University	4,197,348	9,014	487,689	746,120	499,406	1,742,229	38,070	29,446	67,516	1,001,082	340,490	—	1,341,572
512-0512	UNIV	Augusta University	7,408,555	15,911	860,798	1,316,944	—	2,193,653	67,195	194,715	261,910	1,766,961	(179,247)	—	1,587,714
518-0518	UNIV	University of Georgia	7,049,454	15,140	819,074	1,253,110	209,032	2,296,356	63,938	—	63,938	1,681,315	167,854	8,332	1,857,501
521-0521	UNIV	Albany State University	836,945	1,797	97,244	148,775	23,373	271,189	7,591	—	7,591	199,616	57,093	—	256,709
528-0528	UNIV	Clayton College and State University	68,788	148	7,992	12,228	745	21,113	624	25,199	25,823	16,407	(17,195)	—	(788)
530-0530	UNIV	Columbus State University	328,914	706	38,216	58,468	50,664	148,054	2,983	—	2,983	78,446	55,144	—	133,590
531-0531	UNIV	University of North Georgia	1,277,056	2,743	148,381	227,009	88,189	466,322	11,583	—	11,583	304,582	92,398	—	396,980
536-0536	UNIV	Georgia College and State University	890,840	1,913	103,507	158,356	115,738	379,514	8,080	6,778	14,858	212,469	10,138	6,051	228,658
539-0539	UNIV	Georgia Southern University	986,075	2,118	114,572	175,285	15,413	307,388	8,944	862	9,806	235,180	(6,373)	—	228,807
540-0540	UNIV	Georgia Gwinnett College	519,718	1,116	60,386	92,385	13,161	167,048	4,714	15,626	20,340	123,956	32,450	—	156,406
542-0542	UNIV	Georgia Southwestern State University	829,265	1,781	96,352	147,410	30,176	275,719	7,521	—	7,521	197,782	57,650	—	255,432
543-0543	UNIV	Kennesaw State University	858,917	1,845	99,797	152,681	—	254,323	7,790	92,289	100,079	204,855	(47,626)	—	157,229
547-0547	UNIV	Middle Georgia State College	766,020	1,645	89,004	136,168	—	226,817	6,948	67,151	74,099	182,696	(73,599)	2,174	111,271
551-0551	UNIV	Valdosta State University	79,941	172	9,288	14,210	—	23,670	725	36,726	37,451	19,066	(56,643)	—	(37,577)
554-0554	UNIV	State University of West Georgia	618,693	1,329	71,886	109,979	3,578	186,772	5,611	9,444	15,055	147,557	36,868	—	184,425
557-0557	UNIV	Abraham Baldwin Agricultural College	776,705	1,668	90,245	138,067	15,776	245,756	7,045	11,061	18,106	185,248	3,713	—	188,961
563-0563	UNIV	College of Coastal Georgia	648,880	1,394	75,393	115,345	8,865	200,997	5,885	16,309	22,194	154,762	40,285	19,843	214,890
567-0567	UNIV	South Georgia State College	151,000	324	17,545	26,842	1,590	46,301	1,370	—	1,370	36,015	(16,577)	—	19,438
569-0569	UNIV	Dalton College	296,257	636	34,422	52,663	29,253	116,974	2,687	—	2,687	70,656	54,196	—	124,852
573-0573	UNIV	Georgia Highlands College	390,891	839	45,417	69,485	59,724	175,465	3,545	—	3,545	93,230	39,389	—	132,619
576-0576	UNIV	Gordon College	215,648	463	25,056	38,333	27,653	91,505	1,956	—	1,956	51,433	23,151	—	74,584
598-0598	UNIV	Regents Central Office	4,971,984	10,678	577,693	883,819	109,502	1,581,692	45,095	—	45,095	1,185,836	26,181	10,616	1,222,633
209-0209	VARS	Agricultural Commodity Commission	707,717	1,520	82,229	125,804	—	209,553	6,419	33,502	39,921	168,789	(30,220)	23,385	161,954
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	—	—	—	—	—	—	—	—	—	—	(19,602)	—	(19,602)
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,858,617	3,992	215,952	330,387	1,642	551,973	16,857	78,153	95,010	443,285	(47,763)	—	395,522

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer code	Employer category code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/ (benefit)
		Total all Employers	\$ 6,585,953,433	14,144,321	765,220,105	1,170,718,157	109,028,647	2,059,111,230	59,733,932	106,013,393	165,747,325	1,570,769,560	3,497,556	23,792,404	1,598,059,520
		Nonemployer:													
		State of Georgia	92,511,567	198,679	10,748,895	16,444,843	762,532	28,154,949	839,068	3,777,786	4,616,854	22,064,263	(3,497,556)	233,043	18,799,750
		Total all Entities	\$ 6,678,465,000	14,343,000	775,969,000	1,187,163,000	109,791,179	2,087,266,179	60,573,000	109,791,179	170,364,179	1,592,833,823	—	24,025,447	1,616,859,270

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployees.

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2022

(1) Plan Description

The Employees' Retirement System (the ERS Plan) was established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia (State) and its political subdivisions. The ERS Plan is a cost-sharing, multiple-employer defined benefit pension plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*, administered by the Employees' Retirement System of Georgia (the System).

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the Old Plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or after 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months of earnings, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through the ERS Plan.

(2) Basis of Presentation

The Schedule of Employer and Nonemployer Allocations and the Schedule of Pension Amounts by Employer and Nonemployer (collectively, the Schedules) present amounts that are elements of the financial statements of the ERS Plan, its participating employers, or the State. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the ERS Plan, its participating employers, or the State. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the System to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB Statement No. 68) requires participating employers and nonemployers in the ERS Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense (benefit). The employer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2022

Pension Amounts by Employer and Nonemployer are based on the ratio of each employer's and nonemployer's contribution to the ERS Plan's total employer and nonemployer contributions during the measurement period July 1, 2021 through June 30, 2022. Contributions from the employer and nonemployer contributing entities are recognized when due, based on statutory requirements.

A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to those reported in the ERS Plan's statement of changes in fiduciary net position for the year ended June 30, 2022 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$602,989,817
Prior year accruals	(21,872)
Reclassification of prior year corrections	416
Forfeited leave	23,048,260
Salary spiking penalty	541,049
Service purchases	321,851
Transfers in from other retirement systems	540,763
Transfers out of ERS Plan	(8,963,511)
Employees' Retirement System of Georgia contributions	1,340,873
Miscellaneous	<u>(74,928)</u>
Total employer and nonemployer contributions per audited financial statements	<u><u>\$619,722,718</u></u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2022 were as follows (amounts in thousands):

Total pension liability	\$ 20,508,975
Plan fiduciary net position	<u>13,830,510</u>
Employers' and nonemployer's net pension liability	<u><u>\$ 6,678,465</u></u>

(a) Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2022

investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

Inflation	2.50%
Salary increases	3.00 - 6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

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 in the following table:

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 an actuarial experience study for the period July 1, 2014 – June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2022

expected inflation. The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	0.20 %
Domestic large cap equities	46.30	9.40
Domestic small cap equities	1.20	13.40
International developed market equities	12.30	9.40
International emerging market equities	5.20	11.40
Alternatives	5.00	10.50
	<u>100.00 %</u>	

*Net of inflation

(b) Discount Rate

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

(c) Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability calculated using a discount rate of 7.00%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate at June 30, 2022 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net pension liability	\$ 8,890,273	6,678,465	4,818,505

(5) Special Funding Situation

The employer contributions for local tax commissioners and certain state court employees are funded by the State on behalf of the local county employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity in ERS. Since the local county employers do not contribute directly to the ERS plan, there is no net pension liability, deferred outflows of resources, or deferred inflows of resources to report in the

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2022

financial statements of the local county employers. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local county employer. In addition, each local county employer must recognize the pension expense (benefit) associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense (benefit) associated with the local county employer.

(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2022 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Differences between expected and actual experience						
	2020	2.5 years	\$ 5,148	—	5,148	—
	2021	2.4 years	50,202	—	35,859	14,343
Subtotal			<u>55,350</u>	<u>—</u>	<u>41,007</u>	<u>14,343</u>
Changes of assumptions						
	2021	2.4 years	673,538	—	481,098	192,440
	2022	2.3 years	—	1,759,895	765,172	994,723
Subtotal			<u>673,538</u>	<u>1,759,895</u>	<u>1,246,270</u>	<u>1,187,163</u>
Net difference between projected and actual earnings on pension plan investments						
	2018	5.0 years	(42,330)	—	(42,330)	—
	2019	5.0 years	34,054	—	17,026	17,028
	2020	5.0 years	156,205	—	52,068	104,137
	2021	5.0 years	(2,309,632)	—	(577,408)	(1,732,224)
	2022	5.0 years	—	2,983,785	596,757	2,387,028
Subtotal			<u>(2,161,703)</u>	<u>2,983,785</u>	<u>46,113</u>	<u>775,969</u>
Total deferred outflows of resources						
			<u>\$ (1,432,815)</u>	<u>4,743,680</u>	<u>1,333,390</u>	<u>1,977,475</u>
Deferred inflows of resources:						
Differences between expected and actual experience						
	2022	2.3 years	\$ —	107,167	46,594	60,573
Total deferred inflows of resources						
			<u>\$ —</u>	<u>107,167</u>	<u>46,594</u>	<u>60,573</u>

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2022

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (amounts in thousands):

Year ended June 30:	
2023	\$ 1,013,806
2024	286,990
2025	19,349
2026	596,757
Total	<u>\$ 1,916,902</u>

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.5 years, 2.4 years, and 2.3 years for 2020, 2021, and 2022, respectively.

(7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2022 (excluding pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$ 142,949
Interest on the total pension liability and net cash flow	1,269,224
Current-period benefit changes	67,351
Member contributions	(36,130)
Projected earnings on plan investments	(1,128,190)
Administrative expense	7,577
Other	(16,743)
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Differences between expected and actual experience	(5,587)
Changes of assumptions	1,246,270
Differences between projected and actual earnings on plan investments	46,113
Collective pension expense	<u>\$ 1,592,834</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2022

Employer category code	Employer	State pension support provided	Employer allocation percentage
CORT	Dekalb County State Court	\$ 268,688	0.044559 %
CORT	Bibb County State Court	400,489	0.066417 %
CORT	Chatham County State Court	347,882	0.057693 %
TAXS	Appling County Tax Officials	21,321	0.003536 %
TAXS	Bacon County Tax Officials	18,987	0.003149 %
TAXS	Baldwin County Tax Officials	84,075	0.013943 %
TAXS	Bartow County Tax Officials	157,471	0.026115 %
TAXS	Berrien County Tax Officials	37,310	0.006188 %
TAXS	Bibb County Tax Officials	181,801	0.030150 %
TAXS	Brantley County Tax Officials	25,606	0.004246 %
TAXS	Brooks County Tax Officials	16,612	0.002755 %
TAXS	Bryan County Tax Officials	62,720	0.010402 %
TAXS	Bulloch County Tax Officials	32,811	0.005441 %
TAXS	Burke County Tax Officials	21,862	0.003626 %
TAXS	Butts County Tax Officials	19,395	0.003217 %
TAXS	Calhoun County Tax Officials	16,264	0.002697 %
TAXS	Camden County Tax Officials	75,282	0.012485 %
TAXS	Candler County Tax Officials	14,152	0.002347 %
TAXS	Carroll County Tax Officials	67,405	0.011178 %
TAXS	Catoosa County Tax Officials	8,316	0.001379 %
TAXS	Charlton County Tax Officials	33,617	0.005575 %
TAXS	Chatham County Tax Officials	107,633	0.017850 %
TAXS	Clarke County Tax Officials	90,472	0.015004 %
TAXS	Clay County Tax Officials	9,375	0.001555 %
TAXS	Clayton County Tax Officials	98,122	0.016273 %
TAXS	Clinch County Tax Officials	30,360	0.005035 %
TAXS	Cobb County Tax Officials	429,519	0.071232 %
TAXS	Coffee County Tax Officials	39,631	0.006572 %
TAXS	Colquitt County Tax Officials	59,514	0.009870 %
TAXS	Columbia County Tax Officials	135,088	0.022403 %
TAXS	Cook County Tax Officials	16,587	0.002751 %
TAXS	Coweta County Tax Officials	91,271	0.015136 %
TAXS	Dade County Tax Officials	16,336	0.002709 %
TAXS	Decatur County Tax Officials	18,713	0.003103 %
TAXS	Dekalb County Tax Officials	219,693	0.036434 %
TAXS	Dodge County Tax Officials	26,807	0.004446 %
TAXS	Dougherty County Tax Officials	60,053	0.009959 %
TAXS	Douglas County Tax Officials	32,573	0.005402 %
TAXS	Effingham County Tax Officials	30,402	0.005042 %
TAXS	Elbert County Tax Officials	30,462	0.005052 %
TAXS	Emanuel County Tax Officials	27,120	0.004498 %
TAXS	Fannin County Tax Officials	24,651	0.004088 %
TAXS	Fayette County Tax Officials	50,170	0.008320 %
TAXS	Floyd County Tax Officials	52,440	0.008697 %
TAXS	Forsyth County Tax Officials	304,118	0.050435 %
TAXS	Franklin County Tax Officials	31,570	0.005236 %
TAXS	Fulton County Tax Officials	1,065,093	0.176635 %
TAXS	Glascocock County Tax Officials	11,770	0.001952 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2022

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Glynn County Tax Officials	\$ 64,583	0.010710 %
TAXS	Gordon County Tax Officials	63,946	0.010605 %
TAXS	Grady County Tax Officials	4,178	0.000693 %
TAXS	Greene County Tax Officials	21,478	0.003562 %
TAXS	Gwinnett County Tax Officials	351,638	0.058316 %
TAXS	Habersham County Tax Officials	30,483	0.005055 %
TAXS	Hall County Tax Officials	38,981	0.006465 %
TAXS	Hancock County Tax Officials	14,216	0.002358 %
TAXS	Haralson County Tax Officials	15,534	0.002576 %
TAXS	Harris County Tax Officials	10,104	0.001676 %
TAXS	Heard County Tax Officials	17,329	0.002874 %
TAXS	Henry County Tax Officials	163,653	0.027140 %
TAXS	Houston County Tax Officials	81,809	0.013567 %
TAXS	Jackson County Tax Officials	41,522	0.006886 %
TAXS	Jeff Davis County Tax Officials	18,973	0.003146 %
TAXS	Jefferson County Tax Officials	9,751	0.001617 %
TAXS	Jenkins County Tax Officials	12,641	0.002096 %
TAXS	Jones County Tax Officials	72,656	0.012049 %
TAXS	Lamar County Tax Officials	35,199	0.005837 %
TAXS	Lanier County Tax Officials	27,799	0.004610 %
TAXS	Laurens County Tax Officials	43,015	0.007134 %
TAXS	Lee County Tax Officials	27,517	0.004563 %
TAXS	Liberty County Tax Officials	82,174	0.013628 %
TAXS	Lincoln County Tax Officials	8,663	0.001437 %
TAXS	Long County Tax Officials	9,710	0.001610 %
TAXS	Lowndes County Tax Officials	61,032	0.010122 %
TAXS	Macon County Tax Officials	27,340	0.004534 %
TAXS	Madison County Tax Officials	9,538	0.001582 %
TAXS	Marion County Tax Officials	19,139	0.003174 %
TAXS	Mcduffie County Tax Officials	27,086	0.004492 %
TAXS	Mcintosh County Tax Officials	29,271	0.004854 %
TAXS	Miller County Tax Officials	16,218	0.002690 %
TAXS	Monroe County Tax Officials	48,363	0.008021 %
TAXS	Montgomery County Tax Officials	19,496	0.003233 %
TAXS	Morgan County Tax Officials	22,260	0.003692 %
TAXS	Murray County Tax Officials	30,871	0.005120 %
TAXS	Muscogee County Tax Officials	160,821	0.026671 %
TAXS	Newton County Tax Officials	65,271	0.010824 %
TAXS	Oconee County Tax Officials	36,371	0.006032 %
TAXS	Oglethorpe County Tax Officials	17,382	0.002883 %
TAXS	Paulding County Tax Officials	70,422	0.011679 %
TAXS	Peach County Tax Officials	43,710	0.007249 %
TAXS	Pickens County Tax Officials	16,778	0.002782 %
TAXS	Pierce County Tax Officials	31,032	0.005146 %
TAXS	Pike County Tax Officials	19,721	0.003271 %
TAXS	Polk County Tax Officials	35,819	0.005940 %
TAXS	Rabun County Tax Officials	13,277	0.002202 %
TAXS	Richmond County Tax Officials	217,655	0.036096 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2022

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Rockdale County Tax Officials	\$ 44,655	0.007406 %
TAXS	Screven County Tax Officials	23,155	0.003840 %
TAXS	Seminole County Tax Officials	8,283	0.001374 %
TAXS	Spalding County Tax Officials	63,945	0.010605 %
TAXS	Stephens County Tax Officials	60,628	0.010055 %
TAXS	Stewart County Tax Officials	16,247	0.002694 %
TAXS	Sumter County Tax Officials	35,802	0.005937 %
TAXS	Talbot County Tax Officials	7,986	0.001324 %
TAXS	Taliaferro County Tax Officials	16,551	0.002745 %
TAXS	Tattnall County Tax Officials	22,480	0.003728 %
TAXS	Taylor County Tax Officials	15,569	0.002582 %
TAXS	Telfair County Tax Officials	15,762	0.002614 %
TAXS	Terrell County Tax Officials	11,820	0.001960 %
TAXS	Thomas County Tax Officials	38,320	0.006355 %
TAXS	Tift County Tax Officials	42,783	0.007095 %
TAXS	Towns County Tax Officials	16,743	0.002777 %
TAXS	Troup County Tax Officials	34,996	0.005804 %
TAXS	Turner County Tax Officials	30,539	0.005065 %
TAXS	Twiggs County Tax Officials	35,563	0.005898 %
TAXS	Upson County Tax Officials	11,553	0.001916 %
TAXS	Walker County Tax Officials	84,230	0.013969 %
TAXS	Walton County Tax Officials	27,766	0.004605 %
TAXS	Ware County Tax Officials	21,536	0.003572 %
TAXS	Washington County Tax Officials	36,814	0.006105 %
TAXS	Wayne County Tax Officials	20,513	0.003402 %
TAXS	White County Tax Officials	78,489	0.013017 %
TAXS	Whitfield County Tax Officials	128,079	0.021241 %
TAXS	Wilcox County Tax Officials	14,084	0.002336 %
TAXS	Wilkinson County Tax Officials	19,429	0.003222 %
TAXS	Worth County Tax Officials	40,360	0.006693 %
	Total State Support Provided	<u>\$ 8,352,720</u>	<u>1.385222 %</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
CORT	Dekalb County State Court	\$ 2,975,857	183,463
CORT	Bibb County State Court	4,435,636	1,048,982
CORT	Chatham County State Court	3,853,007	956,483
TAXS	Appling County Tax Officials	236,151	63,929
TAXS	Bacon County Tax Officials	210,305	46,906
TAXS	Baker County Tax Officials	—	(32,693)
TAXS	Baldwin County Tax Officials	931,178	211,896
TAXS	Barrow County Tax Officials	—	(66,262)
TAXS	Bartow County Tax Officials	1,744,081	465,842
TAXS	Berrien County Tax Officials	413,263	102,425
TAXS	Bibb County Tax Officials	2,013,557	421,929
TAXS	Bleckley County Tax Officials	—	(35,426)
TAXS	Brantley County Tax Officials	283,568	71,960
TAXS	Brooks County Tax Officials	183,992	29,373
TAXS	Bryan County Tax Officials	694,694	150,925
TAXS	Bulloch County Tax Officials	363,375	31,463
TAXS	Burke County Tax Officials	242,161	47,892
TAXS	Butts County Tax Officials	214,846	57,965
TAXS	Calhoun County Tax Officials	180,118	50,697
TAXS	Camden County Tax Officials	833,806	210,335
TAXS	Candler County Tax Officials	156,744	(4,122)
TAXS	Carroll County Tax Officials	746,519	150,788
TAXS	Catoosa County Tax Officials	92,096	2,575
TAXS	Charlton County Tax Officials	372,324	76,356
TAXS	Chatham County Tax Officials	1,192,106	65,090
TAXS	Chattahoochee County Tax Officials	—	(24,430)
TAXS	Clarke County Tax Officials	1,002,037	141,485
TAXS	Clay County Tax Officials	103,850	28,222
TAXS	Clayton County Tax Officials	1,086,787	205,470
TAXS	Clinch County Tax Officials	336,261	88,313
TAXS	Cobb County Tax Officials	4,757,204	936,446
TAXS	Coffee County Tax Officials	438,909	120,652
TAXS	Colquitt County Tax Officials	659,164	175,946
TAXS	Columbia County Tax Officials	1,496,177	350,276
TAXS	Cook County Tax Officials	183,725	50,435
TAXS	Coweta County Tax Officials	1,010,852	113,276
TAXS	Dade County Tax Officials	180,920	1,806
TAXS	Decatur County Tax Officials	207,233	45,213
TAXS	Dekalb County Tax Officials	2,433,232	(37,820)
TAXS	Dodge County Tax Officials	296,925	78,823
TAXS	Dooly County Tax Officials	—	(46,928)
TAXS	Dougherty County Tax Officials	665,108	35,214

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Douglas County Tax Officials	\$ 360,771	74,199
TAXS	Echols County Tax Officials	—	(31,378)
TAXS	Effingham County Tax Officials	336,728	60,472
TAXS	Elbert County Tax Officials	337,396	93,513
TAXS	Emanuel County Tax Officials	300,397	83,299
TAXS	Evans County Tax Officials	—	(10,266)
TAXS	Fannin County Tax Officials	273,016	60,667
TAXS	Fayette County Tax Officials	555,648	110,914
TAXS	Floyd County Tax Officials	580,826	119,242
TAXS	Forsyth County Tax Officials	3,368,284	844,544
TAXS	Franklin County Tax Officials	349,684	95,659
TAXS	Fulton County Tax Officials	11,796,507	3,048,054
TAXS	Glascock County Tax Officials	130,364	33,773
TAXS	Glynn County Tax Officials	715,264	123,828
TAXS	Gordon County Tax Officials	708,251	116,993
TAXS	Grady County Tax Officials	46,282	1,531
TAXS	Greene County Tax Officials	237,887	64,646
TAXS	Gwinnett County Tax Officials	3,894,614	724,726
TAXS	Habersham County Tax Officials	337,596	67,574
TAXS	Hall County Tax Officials	431,763	97,281
TAXS	Hancock County Tax Officials	157,478	10,163
TAXS	Haralson County Tax Officials	172,037	21,601
TAXS	Harris County Tax Officials	111,931	33,920
TAXS	Hart County Tax Officials	—	(41,338)
TAXS	Heard County Tax Officials	191,939	59,839
TAXS	Henry County Tax Officials	1,812,535	372,359
TAXS	Houston County Tax Officials	906,067	152,453
TAXS	Irwin County Tax Officials	—	(36,414)
TAXS	Jackson County Tax Officials	459,879	80,145
TAXS	Jeff Davis County Tax Officials	210,105	40,384
TAXS	Jefferson County Tax Officials	107,991	28,497
TAXS	Jenkins County Tax Officials	139,981	34,623
TAXS	Jones County Tax Officials	804,688	217,355
TAXS	Lamar County Tax Officials	389,822	102,397
TAXS	Lanier County Tax Officials	307,877	81,654
TAXS	Laurens County Tax Officials	476,442	71,697
TAXS	Lee County Tax Officials	304,738	79,205
TAXS	Liberty County Tax Officials	910,141	245,094
TAXS	Lincoln County Tax Officials	95,970	25,150
TAXS	Long County Tax Officials	107,523	31,566
TAXS	Lowndes County Tax Officials	675,994	110,888
TAXS	Lumpkin County Tax Officials	—	(52,803)

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Macon County Tax Officials	\$ 302,802	81,152
TAXS	Madison County Tax Officials	105,653	29,539
TAXS	Marion County Tax Officials	211,974	51,227
TAXS	Mcduffie County Tax Officials	299,997	84,472
TAXS	Mcintosh County Tax Officials	324,173	86,673
TAXS	Meriwether County Tax Officials	—	(50,724)
TAXS	Miller County Tax Officials	179,651	53,409
TAXS	Mitchell County Tax Officials	—	(46,745)
TAXS	Monroe County Tax Officials	535,680	137,974
TAXS	Montgomery County Tax Official	215,915	54,028
TAXS	Morgan County Tax Officials	246,569	45,987
TAXS	Murray County Tax Officials	341,937	90,197
TAXS	Muscogee County Tax Officials	1,781,213	472,258
TAXS	Newton County Tax Officials	722,877	64,117
TAXS	Oconee County Tax Officials	402,845	110,442
TAXS	Oglethorpe County Tax Officials	192,540	53,524
TAXS	Paulding County Tax Officials	779,978	120,259
TAXS	Peach County Tax Officials	484,122	123,731
TAXS	Pickens County Tax Officials	185,795	(20,257)
TAXS	Pierce County Tax Officials	343,674	93,279
TAXS	Pike County Tax Officials	218,453	59,229
TAXS	Polk County Tax Officials	396,701	43,430
TAXS	Rabun County Tax Officials	147,060	8,001
TAXS	Richmond County Tax Officials	2,410,659	574,312
TAXS	Rockdale County Tax Officials	494,607	82,772
TAXS	Schley County Tax Officials	—	(38,215)
TAXS	Screven County Tax Officials	256,453	49,939
TAXS	Seminole County Tax Officials	91,762	24,043
TAXS	Spalding County Tax Officials	708,251	116,916
TAXS	Stephens County Tax Officials	671,520	186,846
TAXS	Stewart County Tax Officials	179,918	48,902
TAXS	Sumter County Tax Officials	396,500	90,964
TAXS	Talbot County Tax Officials	88,423	8,683
TAXS	Taliaferro County Tax Officials	183,324	49,469
TAXS	Tattnall County Tax Officials	248,973	29,553
TAXS	Taylor County Tax Officials	172,438	46,674
TAXS	Telfair County Tax Officials	174,575	64,288
TAXS	Terrell County Tax Officials	130,898	30,425
TAXS	Thomas County Tax Officials	424,416	116,429
TAXS	Tift County Tax Officials	473,837	80,770
TAXS	Towns County Tax Officials	185,461	7,667
TAXS	Troup County Tax Officials	387,618	104,494

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2022
(Unaudited)

Employer/ nonemployer category code	<u>Employer</u>	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Turner County Tax Officials	\$ 338,264	86,916
TAXS	Twiggs County Tax Officials	393,896	102,556
TAXS	Upson County Tax Officials	127,959	(26,238)
TAXS	Walker County Tax Officials	932,915	252,128
TAXS	Walton County Tax Officials	307,543	36,669
TAXS	Ware County Tax Officials	238,555	49,974
TAXS	Warren County Tax Officials	—	(39,706)
TAXS	Washington County Tax Officials	407,720	106,199
TAXS	Wayne County Tax Officials	227,201	34,397
TAXS	White County Tax Officials	869,336	230,000
TAXS	Whitfield County Tax Officials	1,418,573	313,866
TAXS	Wilcox County Tax Officials	156,009	42,355
TAXS	Wilkinson County Tax Officials	215,180	53,324
TAXS	Worth County Tax Officials	446,990	118,301
	Total for all employers	<u>\$ 92,511,567</u>	<u>18,799,750</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia

Notes to Supplementary Information Schedules

June 30, 2022

(1) Schedule of Employer Allocations of Special Funding Amounts

The schedule of employer allocations of special funding amounts shows the total State support provided during the measurement period July 1, 2021 through June 30, 2022. The schedule of employer allocations of special funding amounts is included to provide employers with their calculated proportionate share that will be used to recognize pension expense and revenue and to disclose the proportionate share of the collective net pension liability in their respective financial statements.

(2) Components of Schedule of Special Funding Amounts by Employer

(a) State's Proportionate Share of the Net Pension Liability Attributable to Employer

The State's proportionate share of the net pension liability attributable to the employer is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2022, as shown in the schedule of employer allocations of special funding amounts.

(b) Employer Pension Expense (Benefit) and Related Revenue

Employers in a special funding situation are required to recognize pension expense (benefit) and revenue for the support provided by the nonemployer contributing entity. Certain employers in the ERS plan are considered special funding situations, as employer contributions are paid by the State. The amounts reported in the column Employer Pension Expense (Benefit) and Related Revenue are calculated for each participating employer by multiplying the collective pension expense (benefit) by the allocation percentage as shown in the schedule of employer allocations of special funding amounts and adjusting for the amortization of changes in proportion and difference between employer contributions and proportionate share of contributions.