



EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2023

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 2000
303 Peachtree Street, N.E.
Atlanta, GA 30308-3210

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, 2023, 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, 2023, 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, 2023, 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 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 in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer and the related disclosures.
- 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 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, 2023, and our report thereon, dated September 29, 2023, expressed an unmodified opinion on those financial statements.

Supplementary 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 26, 2024

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 2,424,688	0.284847 %
913-0913	AUTH	Lake Lanier Island Development Authority	86,658	0.010180 %
926-0926	AUTH	Georgia Agricultural Exposition Authority	857,792	0.100772 %
928-0928	AUTH	Georgia Environmental Finance Authority	847,016	0.099506 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	138,390	0.016258 %
955-0955	AUTH	Georgia Superior Court Clerks Coop	227,980	0.026783 %
972-0972	AUTH	Georgia Federal-State Inspection	2,061,568	0.242189 %
973-0973	AUTH	Georgia Lottery Corporation	19,267	0.002263 %
9915	CHAR	Foothills Charter High School	6,683	0.000785 %
361	CSBS	Lookout Mountain Community Service Board	113,066	0.013283 %
363	CSBS	Highland Rivers Center Community Service Board	198,725	0.023346 %
364	CSBS	Georgia Mountains Avita Community Partners	20,153	0.002368 %
365	CSBS	Cobb County Community Service	6,247	0.000734 %
368	CSBS	Dekalb Community Service Board	66,559	0.007819 %
369	CSBS	View Point Health	87,167	0.010240 %
370	CSBS	Clayton Community M.H., Substance Abuse	24,368	0.002863 %
371	CSBS	Advantage Behavioral Health Systems	35,849	0.004211 %
372	CSBS	Pathways Center Community Service Board	14,303	0.001680 %
373	CSBS	Mcintosh Trail MH, MR and SA C	32,077	0.003768 %
374	CSBS	River Edge Behavioral Health Center	63,692	0.007482 %
376	CSBS	Oconee Community Service Board	5,677	0.000667 %
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	41,722	0.004901 %
379	CSBS	New Horizons	63,329	0.007440 %
380	CSBS	Middle Flint Community Service Board	26,611	0.003126 %
381	CSBS	CSB of Middle Georgia	40,108	0.004712 %
382	CSBS	Albany Area Community Service Board	58,269	0.006845 %
384	CSBS	South Georgia Community Service Board	59,462	0.006985 %
385	CSBS	Pineland Area MH, MR and SA Center	188,074	0.022095 %
386	CSBS	Satilla Community Service Board	106,391	0.012499 %
388	CSBS	Gateway Behavior Health Services Community Service Board	38,054	0.004471 %
127-001	DFAC	Appling County DFACS	81,428	0.009566 %
127-002	DFAC	Atkinson County DFACS	33,878	0.003980 %
127-003	DFAC	Bacon County DFACS	109,008	0.012806 %
127-004	DFAC	Baker County DFACS	49,413	0.005805 %
127-005	DFAC	Baldwin County DFACS	278,289	0.032693 %
127-006	DFAC	Banks County DFACS	121,776	0.014306 %
127-007	DFAC	Barrow County DFACS	410,126	0.048181 %
127-008	DFAC	Bartow County DFACS	586,716	0.068926 %
127-009	DFAC	Ben Hill County DFACS	185,394	0.021780 %
127-010	DFAC	Berrien County DFACS	231,424	0.027187 %
127-011	DFAC	Bibb County DFACS	1,292,564	0.151848 %
127-012	DFAC	Bleckley County DFACS	88,980	0.010453 %
127-013	DFAC	Brantley County DFACS	202,820	0.023827 %
127-014	DFAC	Brooks County DFACS	188,917	0.022194 %
127-015	DFAC	Bryan County DFACS	114,697	0.013474 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-016	DFAC	Bulloch County DFACS	\$ 229,714	0.026986 %
127-017	DFAC	Burke County DFACS	143,591	0.016869 %
127-018	DFAC	Butts County DFACS	218,471	0.025665 %
127-019	DFAC	Calhoun County DFACS	44,026	0.005172 %
127-020	DFAC	Camden County DFACS	218,882	0.025714 %
127-021	DFAC	Candler County DFACS	80,111	0.009411 %
127-022	DFAC	Carroll County DFACS	679,933	0.079877 %
127-023	DFAC	Catoosa County DFACS	304,090	0.035724 %
127-024	DFAC	Charlton County DFACS	125,459	0.014739 %
127-025	DFAC	Chatham County DFACS	1,356,187	0.159322 %
127-026	DFAC	Chattahoochee County DFACS	75,451	0.008864 %
127-027	DFAC	Chattooga County DFACS	296,043	0.034778 %
127-028	DFAC	Cherokee County DFACS	808,656	0.094999 %
127-029	DFAC	Clarke County DFACS	2,287,901	0.268778 %
127-030	DFAC	Clay County DFACS	89,711	0.010539 %
127-031	DFAC	Clayton County DFACS	2,918,475	0.342856 %
127-032	DFAC	Clinch County DFACS	92,166	0.010827 %
127-033	DFAC	Cobb County DFACS	4,272,316	0.501903 %
127-034	DFAC	Coffee County DFACS	838,258	0.098477 %
127-035	DFAC	Colquitt County DFACS	339,735	0.039911 %
127-036	DFAC	Columbia County DFACS	932,093	0.109500 %
127-037	DFAC	Cook County DFACS	235,528	0.027669 %
127-038	DFAC	Coweta County DFACS	458,873	0.053907 %
127-039	DFAC	Crawford County DFACS	121,920	0.014323 %
127-040	DFAC	Crisp County DFACS	204,135	0.023981 %
127-041	DFAC	Dade County DFACS	125,657	0.014762 %
127-042	DFAC	Dawson County DFACS	137,007	0.016095 %
127-043	DFAC	Decatur County DFACS	227,791	0.026760 %
127-044	DFAC	Dekalb County DFACS	8,330,108	0.978603 %
127-045	DFAC	Dodge County DFACS	116,459	0.013681 %
127-046	DFAC	Dooly County DFACS	94,287	0.011077 %
127-047	DFAC	Dougherty County DFACS	4,802,954	0.564241 %
127-048	DFAC	Douglas County DFACS	927,264	0.108933 %
127-049	DFAC	Early County DFACS	769,304	0.090376 %
127-050	DFAC	Echols County DFACS	42,384	0.004979 %
127-051	DFAC	Effingham County DFACS	220,021	0.025848 %
127-052	DFAC	Elbert County DFACS	147,760	0.017359 %
127-053	DFAC	Emanuel County DFACS	166,674	0.019581 %
127-054	DFAC	Evans County DFACS	60,311	0.007085 %
127-055	DFAC	Fannin County DFACS	131,086	0.015400 %
127-056	DFAC	Fayette County DFACS	347,602	0.040836 %
127-057	DFAC	Floyd County DFACS	1,401,104	0.164599 %
127-058	DFAC	Forsyth County DFACS	385,780	0.045321 %
127-059	DFAC	Franklin County DFACS	167,596	0.019689 %
127-060	DFAC	Fulton County DFACS	5,346,502	0.628096 %
127-061	DFAC	Gilmer County DFACS	191,638	0.022513 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-062	DFAC	Glascocock County DFACS	\$ 31,211	0.003667 %
127-063	DFAC	Glynn County DFACS	610,304	0.071697 %
127-064	DFAC	Gordon County DFACS	355,063	0.041712 %
127-065	DFAC	Grady County DFACS	148,947	0.017498 %
127-066	DFAC	Greene County DFACS	233,254	0.027402 %
127-067	DFAC	Gwinnett County DFACS	3,398,300	0.399225 %
127-068	DFAC	Habersham County DFACS	284,775	0.033455 %
127-069	DFAC	Hall County DFACS	1,624,797	0.190878 %
127-070	DFAC	Hancock County DFACS	38,639	0.004539 %
127-071	DFAC	Haralson County DFACS	240,667	0.028273 %
127-072	DFAC	Harris County DFACS	138,229	0.016239 %
127-073	DFAC	Hart County DFACS	252,899	0.029710 %
127-074	DFAC	Heard County DFACS	134,577	0.015810 %
127-075	DFAC	Henry County DFACS	1,130,674	0.132829 %
127-076	DFAC	Houston County DFACS	673,379	0.079107 %
127-077	DFAC	Irwin County DFACS	155,825	0.018306 %
127-078	DFAC	Jackson County DFACS	289,406	0.033999 %
127-079	DFAC	Jasper County DFACS	20,669	0.002428 %
127-080	DFAC	Jeff Davis County DFACS	144,333	0.016956 %
127-081	DFAC	Jefferson County DFACS	120,324	0.014135 %
127-082	DFAC	Jenkins County DFACS	97,392	0.011441 %
127-083	DFAC	Johnson County DFACS	73,336	0.008615 %
127-084	DFAC	Jones County DFACS	206,514	0.024261 %
127-085	DFAC	Lamar County DFACS	256,787	0.030167 %
127-086	DFAC	Lanier County DFACS	210,424	0.024720 %
127-087	DFAC	Laurens County DFACS	3,464,980	0.407058 %
127-088	DFAC	Lee County DFACS	143,054	0.016806 %
127-089	DFAC	Liberty County DFACS	300,849	0.035343 %
127-090	DFAC	Lincoln County DFACS	7,054	0.000829 %
127-091	DFAC	Long County DFACS	114,968	0.013506 %
127-092	DFAC	Lowndes County DFACS	790,820	0.092904 %
127-093	DFAC	Lumpkin County DFACS	183,385	0.021544 %
127-094	DFAC	Macon County DFACS	103,748	0.012188 %
127-095	DFAC	Madison County DFACS	269,159	0.031620 %
127-096	DFAC	Marion County DFACS	36,451	0.004282 %
127-097	DFAC	Mcduffie County DFACS	167,295	0.019653 %
127-098	DFAC	Mcintosh County DFACS	49,204	0.005780 %
127-099	DFAC	Meriwether County DFACS	230,569	0.027087 %
127-100	DFAC	Miller County DFACS	42,076	0.004943 %
127-101	DFAC	Mitchell County DFACS	144,366	0.016960 %
127-102	DFAC	Monroe County DFACS	169,547	0.019918 %
127-103	DFAC	Montgomery County DFACS	47,809	0.005616 %
127-104	DFAC	Morgan County DFACS	126,368	0.014845 %
127-105	DFAC	Murray County DFACS	346,965	0.040761 %
127-106	DFAC	Muscogee County DFACS	1,502,522	0.176513 %
127-107	DFAC	Newton County DFACS	536,664	0.063046 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-108	DFAC	Oconee County DFACS	\$ 65,523	0.007698 %
127-109	DFAC	Oglethorpe County DFACS	32,794	0.003853 %
127-110	DFAC	Paulding County DFACS	614,547	0.072196 %
127-111	DFAC	Peach County DFACS	245,165	0.028801 %
127-112	DFAC	Pickens County DFACS	249,277	0.029284 %
127-113	DFAC	Pierce County DFACS	151,444	0.017791 %
127-114	DFAC	Pike County DFACS	98,250	0.011542 %
127-115	DFAC	Polk County DFACS	457,143	0.053704 %
127-116	DFAC	Pulaski County DFACS	119,489	0.014037 %
127-117	DFAC	Putnam County DFACS	563,665	0.066218 %
127-118	DFAC	Quitman County DFACS	48,009	0.005640 %
127-119	DFAC	Rabun County DFACS	140,886	0.016551 %
127-120	DFAC	Randolph County DFACS	60,169	0.007069 %
127-121	DFAC	Richmond County DFACS	1,640,204	0.192688 %
127-122	DFAC	Rockdale County DFACS	452,706	0.053183 %
127-123	DFAC	Schley County DFACS	25,132	0.002952 %
127-124	DFAC	Screven County DFACS	90,593	0.010643 %
127-125	DFAC	Seminole County DFACS	124,661	0.014645 %
127-126	DFAC	Spalding County DFACS	1,053,953	0.123816 %
127-127	DFAC	Stephens County DFACS	206,818	0.024297 %
127-128	DFAC	Stewart County DFACS	68,567	0.008055 %
127-129	DFAC	Sumter County DFACS	1,136,666	0.133533 %
127-130	DFAC	Talbot County DFACS	89,193	0.010478 %
127-131	DFAC	Taliaferro County DFACS	24,090	0.002830 %
127-132	DFAC	Tattnall County DFACS	166,305	0.019537 %
127-133	DFAC	Taylor County DFACS	51,095	0.006003 %
127-134	DFAC	Telfair County DFACS	112,729	0.013243 %
127-135	DFAC	Terrell County DFACS	129,374	0.015199 %
127-136	DFAC	Thomas County DFACS	414,484	0.048693 %
127-137	DFAC	Tift County DFACS	352,768	0.041442 %
127-138	DFAC	Toombs County DFACS	284,513	0.033424 %
127-139	DFAC	Towns County DFACS	85,537	0.010049 %
127-140	DFAC	Treutlen County DFACS	78,828	0.009261 %
127-141	DFAC	Troup County DFACS	508,235	0.059706 %
127-142	DFAC	Turner County DFACS	51,200	0.006015 %
127-143	DFAC	Twiggs County DFACS	98,780	0.011604 %
127-144	DFAC	Union County DFACS	121,985	0.014331 %
127-145	DFAC	Upson County DFACS	321,029	0.037714 %
127-146	DFAC	Walker County DFACS	394,122	0.046301 %
127-147	DFAC	Walton County DFACS	440,951	0.051802 %
127-148	DFAC	Ware County DFACS	358,816	0.042153 %
127-149	DFAC	Warren County DFACS	25,562	0.003003 %
127-150	DFAC	Washington County DFACS	131,330	0.015428 %
127-151	DFAC	Wayne County DFACS	185,718	0.021818 %
127-152	DFAC	Webster County DFACS	82,139	0.009649 %
127-153	DFAC	Wheeler County DFACS	27,869	0.003274 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-154	DFAC	White County DFACS	\$ 142,713	0.016766 %
127-155	DFAC	Whitfield County DFACS	1,221,364	0.143483 %
127-156	DFAC	Wilcox County DFACS	69,537	0.008169 %
127-157	DFAC	Wilkes County DFACS	112,623	0.013231 %
127-158	DFAC	Wilkinson County DFACS	63,334	0.007440 %
127-159	DFAC	Worth County DFACS	180,762	0.021235 %
128-001	HLTH	Appling County Health Department	119,646	0.014056 %
128-002	HLTH	Atkinson County Health Department	73,578	0.008644 %
128-003	HLTH	Bacon County Health Department	63,456	0.007455 %
128-004	HLTH	Baker County Health Department	65,144	0.007653 %
128-005	HLTH	Baldwin County Health Department	172,187	0.020228 %
128-006	HLTH	Banks County Health Department	93,025	0.010928 %
128-007	HLTH	Barrow County Public Health	203,091	0.023859 %
128-008	HLTH	Bartow County Health Department	274,831	0.032287 %
128-009	HLTH	Ben Hill County Health Department	110,932	0.013032 %
128-010	HLTH	Berrien County Health Department	81,683	0.009596 %
128-011	HLTH	Bibb County Health Department	553,792	0.065058 %
128-012	HLTH	Bleckley County Health Department	34,159	0.004013 %
128-013	HLTH	Brantley County Health Department	100,062	0.011755 %
128-014	HLTH	Brooks County Health Department	66,304	0.007789 %
128-015	HLTH	Bryan County Health Department	125,545	0.014749 %
128-016	HLTH	Bulloch County Physical Health	259,977	0.030542 %
128-017	HLTH	Burke County Health Department	180,912	0.021253 %
128-018	HLTH	Butts County Health Department	90,466	0.010628 %
128-019	HLTH	Calhoun County Health Department	30,696	0.003606 %
128-020	HLTH	Camden County Health Department	241,344	0.028353 %
128-021	HLTH	Candler County Health Department	59,381	0.006976 %
128-022	HLTH	Carroll County Health Department	193,108	0.022686 %
128-023	HLTH	Catoosa County Health Department	201,341	0.023653 %
128-024	HLTH	Charlton County Health Department	67,137	0.007887 %
128-025	HLTH	Chatham County Health Department	1,730,709	0.203320 %
128-027	HLTH	Chattooga County Health Department	126,031	0.014806 %
128-028	HLTH	Cherokee County Health Department	2,218,217	0.260591 %
128-029	HLTH	Clarke County Health Department	1,882,819	0.221190 %
128-031	HLTH	Clayton County Health Department	1,456,633	0.171122 %
128-032	HLTH	Clinch County Health Department	25,601	0.003008 %
128-033	HLTH	Cobb County Health Department	3,690,233	0.433521 %
128-034	HLTH	Coffee County Health Department	232,827	0.027352 %
128-035	HLTH	Colquitt County Health Department	196,997	0.023143 %
128-036	HLTH	Columbia County Health Department	259,475	0.030483 %
128-037	HLTH	Cook County Health Department	84,591	0.009938 %
128-038	HLTH	Coweta County Health Department	226,930	0.026659 %
128-039	HLTH	Crawford County Health Department	84,363	0.009911 %
128-041	HLTH	Dade County Health Department	109,138	0.012821 %
128-042	HLTH	Dawson County Health Department	150,027	0.017625 %
128-043	HLTH	Decatur County Health Department	175,226	0.020585 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-044	HLTH	Dekalb County Health Department	\$ 3,938,418	0.462677 %
128-045	HLTH	Dodge County Health Department	37,494	0.004405 %
128-047	HLTH	Dougherty County Health Department	2,200,475	0.258507 %
128-048	HLTH	Douglas County Health Department	205,110	0.024096 %
128-049	HLTH	Early County Health Department	108,529	0.012750 %
128-050	HLTH	Echols County Health Department	30,768	0.003615 %
128-051	HLTH	Effingham County Health Department	152,457	0.017910 %
128-052	HLTH	Elbert County Health Department	67,789	0.007964 %
128-053	HLTH	Emanuel County Health Department	150,134	0.017637 %
128-054	HLTH	Evans County Health Department	78,507	0.009223 %
128-055	HLTH	Fannin County Health Department	86,114	0.010117 %
128-056	HLTH	Fayette County Health Department	221,076	0.025972 %
128-057	HLTH	Floyd County Health Department	1,687,342	0.198225 %
128-058	HLTH	Forsyth County Health Department	292,782	0.034395 %
128-059	HLTH	Franklin County Health Department	153,538	0.018037 %
128-060	HLTH	Fulton County Health Department	4,234,136	0.497417 %
128-061	HLTH	Gilmer County Health Department	165,388	0.019429 %
128-062	HLTH	Glascok County Health Department	46,158	0.005423 %
128-063	HLTH	Glynn County Health Department	1,513,036	0.177748 %
128-064	HLTH	Gordon County Health Department	257,254	0.030222 %
128-065	HLTH	Grady County Health Department	175,314	0.020595 %
128-066	HLTH	Greene County Health Department	89,221	0.010482 %
128-067	HLTH	Gwinnett County Health Department	3,647,223	0.428468 %
128-068	HLTH	Habersham County Health Department	147,942	0.017380 %
128-069	HLTH	Hall County Health Department	2,301,751	0.270405 %
128-070	HLTH	Hancock County Health Department	71,590	0.008410 %
128-071	HLTH	Haralson County Health Department	96,865	0.011379 %
128-073	HLTH	Hart County Health Department	105,809	0.012430 %
128-074	HLTH	Heard County Health Department	35,457	0.004165 %
128-075	HLTH	Henry County Health Department	311,670	0.036614 %
128-076	HLTH	Houston County Health Department	2,931,349	0.344369 %
128-077	HLTH	Irwin County Health Department	45,279	0.005319 %
128-078	HLTH	Jackson County Health Department	166,229	0.019528 %
128-079	HLTH	Jasper County Health Department	65,483	0.007693 %
128-080	HLTH	Jeff Davis County Health Department	120,683	0.014178 %
128-081	HLTH	Jefferson County Health Department	120,580	0.014166 %
128-082	HLTH	Jenkins County Health Department	53,059	0.006233 %
128-083	HLTH	Johnson County Health Department	41,563	0.004883 %
128-084	HLTH	Jones County Health Department	110,379	0.012967 %
128-085	HLTH	Lamar County Health Department	85,917	0.010093 %
128-086	HLTH	Lanier County Health Department	47,369	0.005565 %
128-087	HLTH	Laurens County Health Department	1,316,440	0.154653 %
128-088	HLTH	Lee County Health Department	167,971	0.019733 %
128-089	HLTH	Liberty County Health Department	285,195	0.033504 %
128-090	HLTH	Lincoln County Health Department	29,497	0.003465 %
128-091	HLTH	Long County Health Department	64,863	0.007620 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-092	HLTH	Lowndes County Health Department	\$ 2,286,292	0.268589 %
128-093	HLTH	Lumpkin County Health Department	150,703	0.017704 %
128-095	HLTH	Madison County Health Department	112,079	0.013167 %
128-097	HLTH	Mcduffie County Health Department	117,797	0.013839 %
128-098	HLTH	McIntosh County Health Department	59,302	0.006967 %
128-099	HLTH	Meriwether County Health Department	90,981	0.010688 %
128-100	HLTH	Miller County Health Department	47,306	0.005557 %
128-101	HLTH	Mitchell County Health Department	131,638	0.015465 %
128-102	HLTH	Monroe County Health Department	121,725	0.014300 %
128-103	HLTH	Montgomery County Health Department	47,885	0.005625 %
128-104	HLTH	Morgan County Health Department	76,532	0.008991 %
128-105	HLTH	Murray County Health Department	160,356	0.018838 %
128-106	HLTH	Muscogee County Health Department	2,889,986	0.339509 %
128-107	HLTH	Newton County Health Department	257,718	0.030276 %
128-108	HLTH	Oconee County Health Department	163,117	0.019163 %
128-109	HLTH	Oglethorpe County Health Department	62,044	0.007289 %
128-110	HLTH	Paulding County Health Department	207,409	0.024366 %
128-111	HLTH	Peach County Health Department	95,206	0.011185 %
128-112	HLTH	Pickens County Health Department	81,600	0.009586 %
128-113	HLTH	Pierce County Health Department	95,530	0.011223 %
128-114	HLTH	Pike County Health Department	59,848	0.007031 %
128-115	HLTH	Polk County Health Department	169,725	0.019939 %
128-116	HLTH	Pulaski County Health Department	47,990	0.005638 %
128-117	HLTH	Putnam County Health Department	161,187	0.018936 %
128-119	HLTH	Rabun County Health Department	120,959	0.014210 %
128-121	HLTH	Richmond County Health Department	2,236,665	0.262759 %
128-122	HLTH	Rockdale County Health Department	276,627	0.032498 %
128-124	HLTH	Screven County Health Department	68,092	0.007999 %
128-125	HLTH	Seminole County Health Department	74,794	0.008787 %
128-126	HLTH	Spalding County Health Department	211,577	0.024856 %
128-127	HLTH	Stephens County Health Department	111,369	0.013083 %
128-131	HLTH	Taliaferro County Health Department	36,106	0.004242 %
128-132	HLTH	Tattnall County Health Department	122,686	0.014413 %
128-134	HLTH	Telfair County Health Department	97,781	0.011487 %
128-135	HLTH	Terrell County Health Department	49,518	0.005817 %
128-136	HLTH	Thomas County Health Department	260,257	0.030574 %
128-137	HLTH	Tift County Health Department	193,349	0.022714 %
128-138	HLTH	Toombs County Health Department	171,409	0.020137 %
128-139	HLTH	Towns County Health Department	79,533	0.009343 %
128-140	HLTH	Treutlen County Health Department	49,448	0.005809 %
128-141	HLTH	Troup County Health Department	1,922,030	0.225796 %
128-142	HLTH	Turner County Health Department	42,531	0.004996 %
128-143	HLTH	Twiggs County Health Department	31,356	0.003684 %
128-144	HLTH	Union County Health Department	127,822	0.015016 %
128-145	HLTH	Upson County Health Department	123,978	0.014565 %
128-146	HLTH	Walker County Health Department	133,203	0.015648 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-147	HLTH	Walton County Health Department	\$ 297,107	0.034903 %
128-148	HLTH	Ware County Health Department	2,912,819	0.342192 %
128-149	HLTH	Warren County Health Department	14,788	0.001737 %
128-150	HLTH	Washington County Health Department	134,910	0.015849 %
128-151	HLTH	Wayne County Health Department	144,486	0.016974 %
128-153	HLTH	Wheeler County Health Department	42,055	0.004940 %
128-154	HLTH	White County Health Department	140,049	0.016453 %
128-155	HLTH	Whitfield County Health Department	486,408	0.057142 %
128-156	HLTH	Wilcox County Health Department	31,872	0.003744 %
128-157	HLTH	Wilkes County Health Department	75,698	0.008893 %
128-158	HLTH	Wilkinson County Health Department	46,121	0.005418 %
128-159	HLTH	Worth County Health Department	125,858	0.014786 %
129-008	MRCS	Woodright Industries	137,493	0.016152 %
129-009	MRCS	Jessamine Place	227,249	0.026697 %
129-022	MRCS	Carroll County MR Services	264,837	0.031112 %
129-035	MRCS	Green Oaks Service Center	242,241	0.028458 %
129-101	MRCS	Mitchell-Baker Service Center	232,532	0.027317 %
129-136	MRCS	Thomas/Grady Service Center	250,578	0.029437 %
129-137	MRCS	Tift County - Diversified Enterprises	227,670	0.026746 %
6011	PSCH	Appling County Schools	10,264	0.001206 %
6021	PSCH	Atkinson County Schools	16,459	0.001934 %
6051	PSCH	Baldwin County Schools	48,233	0.005666 %
6091	PSCH	Ben Hill County Schools	8,604	0.001011 %
6111	PSCH	Bibb County Schools	91,680	0.010770 %
6141	PSCH	Brooks County Schools	16,211	0.001904 %
6181	PSCH	Butts County Schools	10,844	0.001274 %
6201	PSCH	Camden County Schools	15,917	0.001870 %
6211	PSCH	Candler County Schools	31,684	0.003722 %
6221	PSCH	Carroll County Schools	21,193	0.002490 %
6231	PSCH	Catoosa County Board of Education	9,235	0.001085 %
6241	PSCH	Charlton County Board of Education	13,567	0.001594 %
6251	PSCH	Chatham County Schools	86,869	0.010205 %
6261	PSCH	Chattahoochee County Schools	18,757	0.002203 %
6271	PSCH	Chattooga County Schools	20,843	0.002449 %
6291	PSCH	Clarke County Schools	128,306	0.015073 %
6311	PSCH	Clayton County Schools	80,832	0.009496 %
6331	PSCH	Cobb County Schools	24,161	0.002838 %
6341	PSCH	Coffee County Schools	13,279	0.001560 %
6351	PSCH	Colquitt County Schools	48,484	0.005696 %
6381	PSCH	Coweta County Schools	23,855	0.002802 %
6401	PSCH	Crisp County Schools	18,482	0.002171 %
6441	PSCH	Dekalb County Schools	177,598	0.020864 %
6451	PSCH	Dodge County Schools	87,486	0.010278 %
6452	PSCH	Ocmulgee Regional Library System	11,199	0.001316 %
6461	PSCH	Dooly County Schools	19,402	0.002279 %
6471	PSCH	Dougherty County Schools	23,173	0.002722 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
6481	PSCH	Douglas County Schools	\$ 34,657	0.004071 %
6511	PSCH	Effingham County Schools	52,440	0.006161 %
6561	PSCH	Fayette County Schools	53,878	0.006329 %
6571	PSCH	Floyd County Schools	32,882	0.003863 %
6581	PSCH	Forsyth County Schools	75,006	0.008811 %
6591	PSCH	Franklin County Schools	29,604	0.003478 %
6601	PSCH	Fulton County Board of Education	56,233	0.006606 %
6611	PSCH	Gilmer County Schools	18,502	0.002174 %
6631	PSCH	Glynn County Schools	104,345	0.012258 %
6641	PSCH	Gordon County Schools	22,207	0.002609 %
6651	PSCH	Grady County Schools	37,278	0.004379 %
6661	PSCH	Greene County Schools	30,800	0.003618 %
6671	PSCH	Gwinnett County Schools	53,126	0.006241 %
6751	PSCH	Henry County Schools	96,780	0.011369 %
6761	PSCH	Houston County Schools	134,021	0.015745 %
6771	PSCH	Irwin County Schools	23,094	0.002713 %
6781	PSCH	Jackson County Schools	15,452	0.001815 %
6811	PSCH	Jefferson County Schools	11,495	0.001350 %
6851	PSCH	Lamar County Schools	2,246	0.000264 %
6871	PSCH	Laurens County Schools	20,064	0.002357 %
6941	PSCH	Macon County Schools	12,449	0.001463 %
6971	PSCH	Mcduffie County Schools	68,043	0.007994 %
6991	PSCH	Meriwether County Schools	81,123	0.009530 %
7061	PSCH	Muscogee County Schools	99,117	0.011644 %
7071	PSCH	Newton County Schools	82,791	0.009726 %
7101	PSCH	Paulding County Schools	32,135	0.003775 %
7121	PSCH	Pickens County Schools	7,513	0.000883 %
7141	PSCH	Pike County Schools	24,528	0.002881 %
7151	PSCH	Polk County Schools	42,546	0.004998 %
7191	PSCH	Rabun County Schools	27,041	0.003177 %
7211	PSCH	Richmond County Schools	19,486	0.002289 %
7221	PSCH	Rockdale County Schools	50,180	0.005895 %
7291	PSCH	Sumter County Schools	11,679	0.001372 %
7341	PSCH	Telfair County Schools	6,753	0.000793 %
7351	PSCH	Terrell County Schools	32,825	0.003856 %
7401	PSCH	Treutlen County Schools	17,223	0.002023 %
7411	PSCH	Troup County Schools	3,881	0.000456 %
7431	PSCH	Twiggs County Schools	2,372	0.000279 %
7451	PSCH	Upson County Schools	4,957	0.000582 %
7461	PSCH	Walker County Schools	18,882	0.002218 %
7481	PSCH	Ware County Schools	30,154	0.003542 %
7501	PSCH	Washington County Board of Education	68,565	0.008055 %
7511	PSCH	Wayne County Schools	19,934	0.002342 %
7541	PSCH	White County Board of Education	9,104	0.001070 %
7551	PSCH	Whitfield County Schools	14,090	0.001655 %
7571	PSCH	Wilkes County Schools	46,926	0.005513 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
7581	PSCH	Wilkinson County Schools	\$ 15,989	0.001878 %
7611	PSCH	Atlanta City Schools	162,066	0.019039 %
7641	PSCH	City of Buford Schools (Gwinnett)	36,735	0.004316 %
7721	PSCH	City of Dalton Schools (Whitfield)	35,744	0.004199 %
7761	PSCH	City of Gainesville Schools (Hall)	18,797	0.002208 %
7811	PSCH	City of Marietta Schools (Cobb)	14,803	0.001739 %
7851	PSCH	City of Rome Schools (Floyd)	53,090	0.006237 %
7861	PSCH	City of Social Circle Schools (Walton)	21,306	0.002503 %
7891	PSCH	City of Thomasville Schools (Thomas)	7,582	0.000891 %
7921	PSCH	City of Valdosta Schools (Lowndes)	73,322	0.008614 %
968-0968	PSCH	Georgia Military College	78,531	0.009226 %
8504	RESA	Northwest Georgia Regional Education Service Agency	21,701	0.002549 %
8804	RESA	First District Regional Education Service Agency	47,400	0.005568 %
402	STAT	Georgia Department of Agriculture	7,153,632	0.840393 %
403	STAT	Georgia Department of Administrative Services	5,551,857	0.652220 %
404	STAT	Georgia Department of Audits	6,007,695	0.705771 %
405	STAT	Department of Public Health	21,164,609	2.486373 %
406	STAT	Georgia Department of Banking and Finance	1,959,132	0.230155 %
407	STAT	State Accounting Office	3,130,271	0.367738 %
408	STAT	Office of Commissioner of Insurance	3,946,978	0.463683 %
409	STAT	Georgia State Finance and Investment Commission	2,262,798	0.265829 %
410	STAT	State Properties Commission	319,555	0.037541 %
411	STAT	Georgia Department of Defense	5,634,912	0.661977 %
412	STAT	Georgia Vocational Rehab Agency	11,476,014	1.348178 %
414	STAT	Georgia Department of Education	11,483,080	1.349008 %
415	STAT	The Technical College System of Georgia	4,980,153	0.585058 %
418	STAT	Prosecuting Attorneys Council	17,116,242	2.010780 %
419	STAT	Georgia Department of Community Health	12,478,038	1.465893 %
420	STAT	Georgia Forestry Commission	7,113,996	0.835737 %
422	STAT	Office of Planning and Budget	7,001,866	0.822564 %
427	STAT	Georgia Department of Human Services	32,745,482	3.846869 %
428	STAT	Georgia Department of Community Affairs	8,139,957	0.956265 %
429	STAT	Department of Economic Development	3,133,255	0.368088 %
430	STAT	Administrative Office of the Courts	2,193,138	0.257645 %
432	STAT	Georgia Court of Appeals	4,226,955	0.496574 %
436	STAT	Superior Courts of Georgia	4,740,023	0.556848 %
438	STAT	Supreme Court	3,166,732	0.372021 %
440	STAT	Georgia Department of Labor	14,844,820	1.743938 %
441	STAT	Department of Behavioral Health and Developmental Disabilities	47,429,360	5.571900 %
442	STAT	Georgia Department of Law	6,754,954	0.793558 %
444	STAT	General Assembly of Georgia	3,993,545	0.469153 %
461	STAT	Department of Juvenile Justice	32,386,092	3.804649 %
462	STAT	Georgia Department of Natural Resources	27,834,187	3.269901 %
465	STAT	State Board Pardons and Paroles	2,882,765	0.338661 %
466	STAT	Georgia Department of Public Safety	34,782,744	4.086203 %
467	STAT	Georgia Department of Corrections	84,164,946	9.887508 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
469	STAT	Georgia Department of Early Care Learning	\$ 9,853,348	1.157550 %
470	STAT	Georgia Public Service Commission	1,878,620	0.220696 %
471	STAT	Georgia Bureau of Investigation	21,641,503	2.542398 %
474	STAT	Department of Revenue	14,720,443	1.729326 %
475	STAT	Georgia Department of Driver Services	8,604,929	1.010889 %
476	STAT	Georgia Student Finance Commission	2,133,303	0.250616 %
477	STAT	Georgia Department of Community Supervision	26,407,219	3.102264 %
478	STAT	Secretary of State	3,727,734	0.437926 %
482	STAT	Georgia Teachers Retirement System	6,306,655	0.740892 %
484	STAT	Georgia Department of Transportation	60,701,133	7.131040 %
488	STAT	Georgia Department of Veterans Service	1,832,075	0.215228 %
489	STAT	Subsequent Injury Trust Fund	191,817	0.022534 %
490	STAT	State Board of Workers Comp	2,569,795	0.301894 %
492	STAT	Georgia Public Defender Standards Council	16,154,525	1.897799 %
495	STAT	Georgia Commission on the Holocaust	67,159	0.007890 %
900	STAT	Georgia Building Authority	2,302,831	0.270532 %
921	STAT	Georgia Correctional Industries	2,534,384	0.297734 %
922	STAT	George L. Smith II - GWCCA	3,864,892	0.454039 %
927	STAT	State Road and Tollway Authority	2,042,621	0.239963 %
977	STAT	Georgia Public Broadcasting	2,623,755	0.308233 %
980	STAT	GTA Georgia Technology Authority	4,744,362	0.557357 %
996	STAT	THE ATL	631,090	0.074139 %
817	TCOL	Oconee Fall Line Technical College	613,838	0.072112 %
818	TCOL	Coastal Pines Technical College	1,153,205	0.135476 %
820	TCOL	Albany Technical College	1,688,088	0.198313 %
822	TCOL	Athens Technical College	1,325,602	0.155729 %
823	TCOL	Atlanta Technical College	2,648,323	0.311119 %
824	TCOL	Augusta Technical College	2,265,665	0.266166 %
826	TCOL	West Georgia Technical College	2,395,784	0.281452 %
827	TCOL	Chattahoochee Technical College	3,640,215	0.427645 %
828	TCOL	Columbus Technical College	1,567,727	0.184173 %
829	TCOL	Georgia Northwestern Technical College	2,458,866	0.288862 %
830	TCOL	Georgia Piedmont Technical College	1,075,660	0.126366 %
831	TCOL	Southern Crescent Technical College	1,766,523	0.207527 %
832	TCOL	Gwinnett Technical College	3,801,618	0.446606 %
834	TCOL	Lanier Technical College	2,069,602	0.243132 %
835	TCOL	Central Georgia Technical College	4,676,772	0.549417 %
837	TCOL	Southern Regional Technical College	2,072,960	0.243527 %
838	TCOL	North Georgia Technical College	1,236,244	0.145231 %
841	TCOL	Savannah Technical College	2,209,623	0.259582 %
842	TCOL	South Georgia Technical College	1,103,941	0.129689 %
843	TCOL	Southeastern Technical College	772,001	0.090693 %
844	TCOL	Ogeechee Technical College	248,055	0.029141 %
848	TCOL	Wiregrass Georgia Technical College	1,983,423	0.233008 %
503-0503	UNIV	Georgia Institute of Technology	496,231	0.058296 %
509-0509	UNIV	Georgia State University	616,986	0.072482 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
512-0512	UNIV	Augusta University	\$ 837,512	0.098389 %
518-0518	UNIV	University of Georgia	861,346	0.101189 %
521-0521	UNIV	Albany State University	60,648	0.007125 %
528-0528	UNIV	Clayton College and State University	23,258	0.002732 %
530-0530	UNIV	Columbus State University	52,480	0.006165 %
531-0531	UNIV	University of North Georgia	106,987	0.012569 %
533-0533	UNIV	Fort Valley State University	27,397	0.003219 %
536-0536	UNIV	Georgia College and State University	280,974	0.033008 %
539-0539	UNIV	Georgia Southern University	129,316	0.015192 %
540-0540	UNIV	Georgia Gwinnett College	31,967	0.003755 %
542-0542	UNIV	Georgia Southwestern State University	115,476	0.013566 %
543-0543	UNIV	Kennesaw State University	61,702	0.007249 %
547-0547	UNIV	Middle Georgia State College	127,606	0.014991 %
548-0548	UNIV	Savannah State University	21,700	0.002549 %
551-0551	UNIV	Valdosta State University	12,949	0.001521 %
554-0554	UNIV	State University of West Georgia	90,659	0.010650 %
557-0557	UNIV	Abraham Baldwin Agricultural College	101,634	0.011940 %
563-0563	UNIV	College of Coastal Georgia	74,058	0.008700 %
567-0567	UNIV	South Georgia State College	18,290	0.002149 %
569-0569	UNIV	Dalton College	14,573	0.001712 %
572-0572	UNIV	East Georgia College	14,732	0.001731 %
573-0573	UNIV	Georgia Highlands College	42,355	0.004976 %
576-0576	UNIV	Gordon College	35,582	0.004180 %
598-0598	UNIV	Regents Central Office	501,469	0.058912 %
209-0209	VARs	Agricultural Commodity Commission	91,676	0.010770 %
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	254,043	0.029844 %
		Total for all Employers	<u>\$ 840,723,642</u>	<u>98.766410 %</u>
		Nonemployer:		
		State of Georgia	<u>10,500,544</u>	<u>1.233590 %</u>
		Total for all Entities	<u>\$ 851,224,186</u>	<u>100.000000 %</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, 2023

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 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	\$ 16,992,804	258,123	692,229	653,869	557,993	2,162,214	39,819	—	39,819	4,289,920	785,029	3,506	5,078,455
913-0913	AUTH	Lake Lanier Island Development Authority	607,297	9,225	24,739	23,368	1,040	58,372	1,423	—	1,423	153,319	(4,500)	—	148,819
926-0926	AUTH	Georgia Agricultural Exposition Authority	6,011,644	91,318	244,894	231,323	296,141	863,676	14,087	—	14,087	1,517,665	344,904	—	1,862,569
928-0928	AUTH	Georgia Environmental Finance Authority	5,936,120	90,170	241,817	228,417	38,049	598,453	13,910	23,679	37,589	1,498,601	(11,562)	—	1,487,039
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	969,886	14,733	39,510	37,320	2,264	93,827	2,273	29,920	32,193	244,851	(12,206)	—	232,645
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,597,764	24,270	65,088	61,481	—	150,839	3,744	101,147	104,891	403,360	(80,457)	—	322,903
972-0972	AUTH	Georgia Federal-State Inspection	14,448,003	219,467	588,563	555,947	57,988	1,421,965	33,856	427,502	461,358	3,647,468	11,601	—	3,659,069
973-0973	AUTH	Georgia Lottery Corporation	135,001	2,051	5,499	5,195	—	12,745	316	25,313	25,629	34,083	(47,523)	—	(13,440)
9030	CHAR	Georgia School for Innovation and the Classics	—	—	—	—	7,695	7,695	—	40,621	40,621	—	(8,203)	—	(8,203)
9915	CHAR	Foothills Charter High School	46,830	711	1,908	1,802	—	4,421	110	58,684	58,794	11,824	(59,565)	—	(47,741)
361	CSBS	Lookout Mountain Community Service Board	792,409	12,037	32,280	30,491	42,924	117,732	1,857	74,955	76,812	200,044	101,034	—	301,078
363	CSBS	Highland Rivers Center Community Service Board	1,392,727	21,156	56,735	53,591	240,684	372,166	3,264	3,251	6,515	351,600	192,446	789	544,835
364	CSBS	Georgia Mountains Avita Community Partners	141,265	2,146	5,755	5,436	13,794	27,131	331	40,335	40,666	35,659	(3,713)	—	31,946
365	CSBS	Cobb County Community Service	43,787	665	1,784	1,685	103	4,237	103	306,160	306,263	11,054	(241,695)	—	(230,641)
366	CSBS	Douglas Community Service Board	—	—	—	—	—	—	—	—	—	—	(14,002)	—	(14,002)
368	CSBS	Dekalb Community Service Board	466,449	7,085	19,002	17,949	24,451	68,487	1,093	66,152	67,245	117,759	(6,559)	—	111,200
369	CSBS	View Point Health	610,876	9,279	24,885	23,506	23,869	81,539	1,431	10,263	11,694	154,219	(24,803)	5,868	135,284
370	CSBS	Clayton Community M.H., Substance Abuse	170,795	2,594	6,958	6,572	4	16,128	400	16,648	17,048	43,116	(22,871)	—	20,245
371	CSBS	Advantage Behavioral Health Systems	251,211	3,816	10,233	9,666	—	23,715	589	46,159	46,748	63,424	(47,512)	—	15,912
372	CSBS	Pathways Center Community Service Board	100,222	1,522	4,083	3,856	—	9,461	235	6,021	6,256	25,306	(36,483)	—	(11,177)
373	CSBS	Mcintosh Trail MH, MR and SA C	224,783	3,414	9,157	8,649	—	21,220	527	2,118	2,645	56,752	(1,451)	—	55,301
374	CSBS	River Edge Behavioral Health Center	446,345	6,780	18,183	17,175	796	42,934	1,046	147,574	148,620	112,685	(151,669)	6,685	(32,299)
376	CSBS	Oconee Community Service Board	39,790	604	1,621	1,531	876	4,632	93	45,425	45,518	10,045	(37,884)	874	(26,965)
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	292,374	4,441	11,910	11,250	—	27,601	685	2,158	2,843	73,815	(5,244)	—	68,571
379	CSBS	New Horizons	443,840	6,742	18,081	17,079	432	42,334	1,040	16,778	17,818	112,046	(24,467)	6,514	94,093
380	CSBS	Middle Flint Community Service Board	186,484	2,833	7,597	7,176	—	17,606	437	93,498	93,935	47,080	(96,172)	2,958	(46,134)
381	CSBS	CSB of Middle Georgia	281,099	4,270	11,451	10,816	—	26,537	659	37,682	38,341	70,965	(148,886)	—	(77,921)
382	CSBS	Albany Area Community Service Board	408,345	6,203	16,635	15,713	47,451	86,002	957	8,453	9,410	103,091	13,586	—	116,677
383	CSBS	The Georgia Pines Community Service Board	—	—	—	—	—	—	—	104,620	104,620	—	(198,149)	—	(198,149)
384	CSBS	South Georgia Community Service Board	416,696	6,330	16,975	16,034	8,541	47,880	976	35,920	36,896	105,200	(3,579)	—	101,621
385	CSBS	Pineland Area MH, MR and SA Center	1,318,097	20,022	53,695	50,719	50,653	175,089	3,089	51	3,140	332,755	203,854	—	536,609
386	CSBS	Satilla Community Service Board	745,639	11,326	30,375	28,692	134,094	204,487	1,747	41,826	43,573	188,236	(42,364)	—	145,872
388	CSBS	Gateway Behavior Health Services Community Service Board	266,722	4,052	10,865	10,263	—	25,180	625	2,251	2,876	67,332	(20,472)	—	46,860
127-001	DFAC	Appling County DFACS	570,668	8,669	23,247	21,959	—	53,875	1,337	51,408	52,745	144,067	(70,850)	—	73,217
127-002	DFAC	Atkinson County DFACS	237,430	3,607	9,672	9,136	811	23,226	556	26,465	27,021	59,939	(20,177)	—	39,762
127-003	DFAC	Bacon County DFACS	763,953	11,605	31,121	29,396	8,236	80,358	1,790	13,895	15,685	192,862	17,568	—	210,430
127-004	DFAC	Baker County DFACS	346,302	5,260	14,107	13,325	20,894	53,586	811	—	811	87,425	19,830	—	107,255
127-005	DFAC	Baldwin County DFACS	1,950,330	29,626	79,450	75,047	79,615	263,738	4,570	—	4,570	492,368	86,408	—	578,776
127-006	DFAC	Banks County DFACS	853,437	12,964	34,766	32,840	4,821	85,391	2,000	1,039	3,039	215,454	13,563	—	229,017

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
127-007	DFAC	Barrow County DFACS	\$ 2,874,281	43,661	117,089	110,600	38,517	309,867	6,735	—	6,735	725,623	25,452	—	751,075
127-008	DFAC	Bartow County DFACS	4,111,843	62,459	167,503	158,220	64,702	452,884	9,635	—	9,635	1,038,057	152,927	—	1,190,984
127-009	DFAC	Ben Hill County DFACS	1,299,306	19,737	52,929	49,996	159,236	281,898	3,045	8,944	11,989	328,014	110,975	—	438,989
127-010	DFAC	Berrien County DFACS	1,621,865	24,636	66,069	62,408	62,664	215,777	3,800	—	3,800	409,450	97,234	—	506,684
127-011	DFAC	Bibb County DFACS	9,058,629	137,602	369,018	348,569	64,311	919,500	21,227	—	21,227	2,286,892	117,189	10,856	2,414,937
127-012	DFAC	Bleckley County DFACS	623,583	9,472	25,403	23,995	101,022	159,892	1,461	—	1,461	157,427	97,129	—	254,556
127-013	DFAC	Brantley County DFACS	1,421,421	21,592	57,904	54,695	15,871	150,062	3,331	11,921	15,252	358,842	47,338	26,981	433,161
127-014	DFAC	Brooks County DFACS	1,324,003	20,112	53,935	50,947	28,972	153,966	3,102	—	3,102	334,246	60,200	—	394,446
127-015	DFAC	Bryan County DFACS	803,804	12,210	32,744	30,930	50,319	126,203	1,884	—	1,884	202,928	74,714	—	277,642
127-016	DFAC	Bulloch County DFACS	1,609,874	24,454	65,581	61,947	—	151,982	3,772	174,014	177,786	406,422	(173,254)	—	233,168
127-017	DFAC	Burke County DFACS	1,006,335	15,286	40,995	38,723	7,517	102,521	2,358	13,454	15,812	254,052	2,703	22,524	279,279
127-018	DFAC	Butts County DFACS	1,531,069	23,257	62,371	58,914	13,735	158,277	3,588	16,288	19,876	386,531	50,223	—	436,754
127-019	DFAC	Calhoun County DFACS	308,540	4,687	12,569	11,872	—	29,128	723	19,656	20,379	77,892	(22,827)	—	55,065
127-020	DFAC	Camden County DFACS	1,533,992	23,302	62,490	59,027	—	144,819	3,595	181,186	184,781	387,262	(162,047)	—	225,215
127-021	DFAC	Candler County DFACS	561,422	8,528	22,870	21,603	32,320	85,321	1,316	—	1,316	141,736	43,809	—	185,545
127-022	DFAC	Carroll County DFACS	4,765,134	72,383	194,115	183,358	152,924	602,780	11,166	30,565	41,731	1,202,984	15,667	—	1,218,651
127-023	DFAC	Catoosa County DFACS	2,131,147	32,372	86,816	82,005	8,403	209,596	4,994	100,201	105,195	538,017	(27,023)	—	510,994
127-024	DFAC	Charlton County DFACS	879,268	13,356	35,818	33,834	6,302	89,310	2,060	43,399	45,459	221,972	(9,722)	—	212,250
127-025	DFAC	Chatham County DFACS	9,504,497	144,374	387,181	365,725	57,864	955,144	22,272	37,036	59,308	2,399,459	121,873	32,260	2,553,592
127-026	DFAC	Chattahoochee County DFACS	528,790	8,032	21,541	20,347	27,199	77,119	1,239	—	1,239	133,495	28,380	—	161,875
127-027	DFAC	Chattooga County DFACS	2,074,713	31,515	84,517	79,833	35,842	231,707	4,862	832	5,694	523,776	38,835	17,080	579,691
127-028	DFAC	Cherokee County DFACS	5,667,251	86,086	230,865	218,071	126,017	661,039	13,280	52,518	65,798	1,430,728	(24,090)	—	1,406,638
127-029	DFAC	Clarke County DFACS	16,034,193	243,561	653,179	616,983	79,138	1,592,861	37,572	656,472	694,044	4,047,909	(207,932)	—	3,839,977
127-030	DFAC	Clay County DFACS	628,714	9,550	25,612	24,192	9,691	69,045	1,473	18,181	19,654	158,723	29,296	—	188,019
127-031	DFAC	Clayton County DFACS	20,453,383	310,689	833,202	787,029	587,511	2,518,431	47,928	—	47,928	5,163,561	752,212	3,306	5,919,079
127-032	DFAC	Clinch County DFACS	645,894	9,811	26,312	24,853	23,724	84,700	1,514	—	1,514	163,065	27,977	—	191,042
127-033	DFAC	Cobb County DFACS	29,941,475	454,814	1,219,715	1,152,123	922,998	3,749,650	70,161	—	70,161	7,558,872	912,501	16,329	8,487,702
127-034	DFAC	Coffee County DFACS	5,874,734	89,238	239,317	226,055	191,702	746,312	13,766	—	13,766	1,483,104	260,583	—	1,743,687
127-035	DFAC	Colquitt County DFACS	2,380,927	36,167	96,991	91,616	17,226	242,000	5,579	—	5,579	601,080	2,967	—	604,047
127-036	DFAC	Columbia County DFACS	6,532,321	99,227	266,105	251,358	421,213	1,037,903	15,307	—	15,307	1,649,120	582,826	—	2,231,946
127-037	DFAC	Cook County DFACS	1,650,619	25,073	67,241	63,514	17,062	172,890	3,868	58,360	62,228	416,712	26,370	—	443,082
127-038	DFAC	Coweta County DFACS	3,215,871	48,849	131,004	123,744	—	303,597	7,536	109,649	117,185	811,867	(197,682)	—	614,185
127-039	DFAC	Crawford County DFACS	854,451	12,979	34,807	32,879	43,076	123,741	2,002	—	2,002	215,709	51,928	—	267,637
127-040	DFAC	Crisp County DFACS	1,430,608	21,731	58,278	55,049	22,262	157,320	3,352	156,456	159,808	361,166	(16,928)	6,741	350,979
127-041	DFAC	Dade County DFACS	880,640	13,377	35,874	33,886	21,814	104,951	2,064	—	2,064	222,322	36,119	—	258,441
127-042	DFAC	Dawson County DFACS	960,162	14,585	39,114	36,946	26,444	117,089	2,250	32,258	34,508	242,401	54,860	—	297,261
127-043	DFAC	Decatur County DFACS	1,596,392	24,249	65,032	61,428	18,202	168,911	3,741	58,152	61,893	403,020	2,907	—	405,927
127-044	DFAC	DeKalb County DFACS	58,379,443	886,790	2,378,181	2,246,393	1,608,045	7,119,409	136,799	—	136,799	14,738,189	2,082,732	37,829	16,858,750
127-045	DFAC	Dodge County DFACS	816,152	12,397	33,247	31,405	—	77,049	1,912	27,136	29,048	206,044	(33,884)	—	172,160
127-046	DFAC	Dooly County DFACS	660,808	10,038	26,919	25,427	—	62,384	1,548	23,703	25,251	166,819	(19,820)	—	146,999
127-047	DFAC	Dougherty County DFACS	33,660,305	511,304	1,371,207	1,295,221	639,366	3,817,098	78,875	—	78,875	8,497,711	395,354	10,549	8,903,614
127-048	DFAC	Douglas County DFACS	6,498,496	98,713	264,727	250,057	21,376	634,873	15,228	572	15,800	1,640,577	141,962	—	1,782,539
127-049	DFAC	Early County DFACS	5,391,462	81,897	219,630	207,459	—	508,986	12,634	281,612	294,246	1,361,104	(265,037)	—	1,096,067
127-050	DFAC	Echols County DFACS	297,027	4,512	12,100	11,429	11,618	39,659	696	—	696	74,988	23,085	—	98,073
127-051	DFAC	Effingham County DFACS	1,541,986	23,423	62,815	59,334	9,003	154,575	3,613	113,031	116,644	389,280	(72,834)	—	316,446
127-052	DFAC	Elbert County DFACS	1,035,567	15,730	42,185	39,848	—	97,763	2,427	37,138	39,565	261,432	(49,553)	—	211,879
127-053	DFAC	Emanuel County DFACS	1,168,122	17,744	47,585	44,948	123,096	233,373	2,737	—	2,737	294,894	139,287	—	434,181
127-054	DFAC	Evans County DFACS	422,662	6,420	17,218	16,264	25,663	65,565	990	—	990	106,704	47,331	—	154,035

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
127-055	DFAC	Fannin County DFACS	\$ 918,701	13,955	37,425	35,351	24,855	111,586	2,153	457	2,610	231,928	13,934	—	245,862
127-056	DFAC	Fayette County DFACS	2,436,108	37,005	99,239	93,739	22,206	252,189	5,708	2,297	8,005	615,003	6,606	—	621,609
127-057	DFAC	Floyd County DFACS	9,819,301	149,156	400,005	377,839	80,471	1,007,471	23,009	—	23,009	2,478,928	35,593	15,880	2,530,401
127-058	DFAC	Forsyth County DFACS	2,703,665	41,069	110,138	104,035	37,444	292,686	6,335	—	6,335	682,550	46,414	15,627	744,591
127-059	DFAC	Franklin County DFACS	1,174,565	17,842	47,848	45,196	—	110,886	2,752	28,727	31,479	296,523	(35,805)	—	260,718
127-060	DFAC	Fulton County DFACS	37,469,632	569,168	1,526,386	1,441,801	—	3,537,355	87,802	2,507,031	2,594,833	9,459,393	(2,472,613)	23,186	7,009,966
127-061	DFAC	Gilmer County DFACS	1,343,033	20,401	54,711	51,679	16,260	143,051	3,147	42,256	45,403	339,056	15,282	7,919	362,257
127-062	DFAC	Glascok County DFACS	218,758	3,323	8,911	8,418	9,205	29,857	513	33,530	34,043	55,225	(15,756)	—	39,469
127-063	DFAC	Glynn County DFACS	4,277,149	64,970	174,237	164,581	35,131	438,919	10,023	245,593	255,616	1,079,790	(136,751)	—	943,039
127-064	DFAC	Gordon County DFACS	2,488,367	37,799	101,368	95,750	—	234,917	5,831	65,980	71,811	628,201	(88,550)	—	539,651
127-065	DFAC	Grady County DFACS	1,043,859	15,856	42,523	40,167	—	98,546	2,446	234	2,680	263,528	9,531	2,805	275,864
127-066	DFAC	Greene County DFACS	1,634,691	24,831	66,592	62,902	—	154,325	3,831	73,657	77,488	412,688	(77,024)	—	335,664
127-067	DFAC	Gwinnett County DFACS	23,816,127	361,770	970,189	916,425	106,865	2,355,249	55,808	624,760	680,568	6,012,502	(250,482)	21,899	5,783,919
127-068	DFAC	Habersham County DFACS	1,995,788	30,316	81,302	76,796	69,320	257,734	4,677	8,953	13,630	503,846	36,155	—	540,001
127-069	DFAC	Hall County DFACS	11,386,999	172,970	463,868	438,162	922,205	1,997,205	26,683	—	26,683	2,874,703	771,585	—	3,646,288
127-070	DFAC	Hancock County DFACS	270,778	4,113	11,031	10,419	43,945	69,508	635	8,623	9,258	68,362	3,632	—	71,994
127-071	DFAC	Haralson County DFACS	1,686,651	25,620	68,708	64,901	58,322	217,551	3,952	—	3,952	425,805	92,874	—	518,679
127-072	DFAC	Harris County DFACS	968,752	14,715	39,464	37,277	43,902	135,358	2,270	—	2,270	244,566	81,370	—	325,936
127-073	DFAC	Hart County DFACS	1,772,377	26,923	72,201	68,200	55,372	222,696	4,153	10,351	14,504	447,446	(13,360)	—	434,086
127-074	DFAC	Heard County DFACS	943,160	14,327	38,421	36,292	—	89,400	2,210	110,813	113,023	238,105	(102,503)	1,707	137,309
127-075	DFAC	Henry County DFACS	7,924,034	120,367	322,798	304,910	—	748,075	18,568	127,522	146,090	2,000,465	(186,803)	—	1,813,662
127-076	DFAC	Houston County DFACS	4,719,199	71,685	192,244	181,591	—	445,520	11,058	158,224	169,282	1,191,388	(174,649)	10,243	1,026,982
127-077	DFAC	Irwins County DFACS	1,092,061	16,589	44,487	42,022	7,758	110,856	2,559	12,779	15,338	275,696	23,919	—	299,615
127-078	DFAC	Jackson County DFACS	2,028,241	30,809	82,624	78,045	25,920	217,398	4,753	20,924	25,677	512,039	(56,781)	—	455,258
127-079	DFAC	Jasper County DFACS	144,845	2,200	5,900	5,573	10,077	23,750	339	7,882	8,221	36,570	(25,130)	—	11,440
127-080	DFAC	Jeff Davis County DFACS	1,011,525	15,365	41,206	38,923	13,100	108,594	2,370	33,400	35,770	255,362	5,228	—	260,590
127-081	DFAC	Jefferson County DFACS	843,236	12,809	34,351	32,447	131,144	210,751	1,976	—	1,976	212,881	127,215	—	340,096
127-082	DFAC	Jenkins County DFACS	682,523	10,368	27,804	26,263	—	64,435	1,599	49,325	50,924	172,309	(43,136)	—	129,173
127-083	DFAC	Johnson County DFACS	513,936	7,807	20,936	19,776	36,725	85,244	1,204	2,258	3,462	129,749	26,107	—	155,856
127-084	DFAC	Jones County DFACS	1,447,312	21,985	58,959	55,691	6,022	142,657	3,391	34,049	37,440	365,379	(20,963)	—	344,416
127-085	DFAC	Lamar County DFACS	1,799,640	27,337	73,311	69,249	167,474	337,371	4,217	—	4,217	454,325	146,707	—	601,032
127-086	DFAC	Lanier County DFACS	1,474,694	22,401	60,074	56,745	116,654	255,874	3,456	—	3,456	372,295	126,982	—	499,277
127-087	DFAC	Laurens County DFACS	24,283,411	368,868	989,224	934,406	637,632	2,930,130	56,903	—	56,903	6,130,473	1,190,891	41,602	7,362,966
127-088	DFAC	Lee County DFACS	1,002,577	15,229	40,842	38,578	7,935	102,584	2,349	59,813	62,162	253,102	(16,629)	—	236,473
127-089	DFAC	Liberty County DFACS	2,108,418	32,027	85,890	81,130	17,057	216,104	4,941	84,046	88,987	532,282	(49,067)	27,334	510,549
127-090	DFAC	Lincoln County DFACS	49,455	751	2,015	1,903	3,365	8,034	116	33,608	33,724	12,483	(15,265)	—	(2,782)
127-091	DFAC	Long County DFACS	805,713	12,239	32,822	31,003	41,946	118,010	1,888	—	1,888	203,410	68,235	—	271,645
127-092	DFAC	Lowndes County DFACS	5,542,272	84,188	225,773	213,262	300,057	823,280	12,987	4,176	17,163	1,399,173	225,337	2,901	1,627,411
127-093	DFAC	Lumpkin County DFACS	1,285,227	19,523	52,356	49,454	8,078	129,411	3,012	5,692	8,704	324,459	(9,309)	—	315,150
127-094	DFAC	Macon County DFACS	727,086	11,045	29,619	27,978	45,685	114,327	1,704	9,888	11,592	183,557	12,121	—	195,678
127-095	DFAC	Madison County DFACS	1,886,320	28,653	76,842	72,584	255,852	433,931	4,420	2,302	6,722	476,214	200,631	—	676,845
127-096	DFAC	Marion County DFACS	255,447	3,880	10,406	9,829	7,669	31,784	599	24,439	25,038	64,491	3,060	—	67,551
127-097	DFAC	Mcduffie County DFACS	1,172,417	17,809	47,760	45,114	22,110	132,793	2,747	—	2,747	295,985	(8,960)	—	287,025
127-098	DFAC	Mcintosh County DFACS	344,811	5,238	14,046	13,268	4,831	37,383	808	104,253	105,061	87,053	(75,008)	—	12,045
127-099	DFAC	Meriwether County DFACS	1,615,899	24,546	65,826	62,178	45,956	198,506	3,786	—	3,786	407,939	65,002	—	472,941
127-100	DFAC	Miller County DFACS	294,879	4,479	12,012	11,347	21,046	48,884	691	—	691	74,443	37,735	—	112,178
127-101	DFAC	Mitchell County DFACS	1,011,764	15,369	41,216	38,932	1,349	96,866	2,371	46,100	48,471	255,423	(26,201)	3,330	232,552
127-102	DFAC	Monroe County DFACS	1,188,226	18,049	48,404	45,722	25,843	138,018	2,784	2,823	5,607	299,973	15,166	—	315,139

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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 individual liabilities of employers			Total pension expense/(benefit)
													of contributions	of contributions	of contributions	
127-103	DFAC	Montgomery County DFACS	\$ 335,028	5,089	13,648	12,892	—	31,629	785	26,577	27,362	84,583	(42,143)	—	42,440	
127-104	DFAC	Morgan County DFACS	885,592	13,452	36,076	34,077	35,801	119,406	2,075	—	2,075	223,577	56,512	—	280,089	
127-105	DFAC	Murray County DFACS	2,431,634	36,937	99,057	93,567	12,885	242,446	5,698	12,389	18,087	613,876	39,915	—	653,791	
127-106	DFAC	Muscogee County DFACS	10,530,042	159,953	428,958	405,187	104,971	1,099,069	24,675	113,420	138,095	2,658,363	330,599	8,853	2,997,815	
127-107	DFAC	Newton County DFACS	3,761,066	57,131	153,213	144,723	14,828	369,895	8,813	21,869	30,682	949,501	(16,172)	11,161	944,490	
127-108	DFAC	Oconee County DFACS	459,231	6,976	18,708	17,671	11,629	54,984	1,076	60,983	62,059	115,930	2,825	—	118,755	
127-109	DFAC	Oglethorpe County DFACS	229,854	3,492	9,363	8,845	21,378	43,078	539	—	539	58,024	14,521	—	72,545	
127-110	DFAC	Paulding County DFACS	4,306,917	65,423	175,449	165,727	206,217	612,816	10,092	—	10,092	1,087,300	219,209	—	1,306,509	
127-111	DFAC	Peach County DFACS	1,718,150	26,099	69,992	66,113	48,490	210,694	4,026	1,013	5,039	433,758	49,450	—	483,208	
127-112	DFAC	Pickens County DFACS	1,746,963	26,537	71,165	67,222	91,752	256,676	4,094	—	4,094	441,034	103,340	—	544,374	
127-113	DFAC	Pierce County DFACS	1,061,338	16,122	43,235	40,839	79,146	179,342	2,487	—	2,487	267,943	83,278	—	351,221	
127-114	DFAC	Pike County DFACS	688,548	10,459	28,049	26,495	37,868	102,871	1,613	25,514	27,127	173,829	(59,925)	—	113,904	
127-115	DFAC	Polk County DFACS	3,203,760	48,665	130,510	123,278	—	302,453	7,507	82,869	90,376	808,807	(86,084)	—	722,723	
127-116	DFAC	Pulaski County DFACS	837,390	12,720	34,112	32,222	—	79,054	1,962	21,107	23,069	211,407	(19,521)	—	191,886	
127-117	DFAC	Putnam County DFACS	3,950,294	60,005	160,922	152,004	193,385	566,316	9,257	—	9,257	997,272	180,956	—	1,178,228	
127-118	DFAC	Quitman County DFACS	336,459	5,111	13,706	12,947	33,135	64,899	788	—	788	84,942	43,486	—	128,428	
127-119	DFAC	Rabun County DFACS	987,365	14,998	40,222	37,993	30,829	124,042	2,314	6,203	8,517	249,267	14,054	—	263,321	
127-120	DFAC	Randolph County DFACS	421,708	6,406	17,179	16,227	14,087	53,899	988	—	988	106,458	22,201	—	128,659	
127-121	DFAC	Richmond County DFACS	11,494,976	174,610	468,267	442,317	—	1,085,194	26,936	45,562	72,498	2,901,961	(122,344)	62,532	2,842,149	
127-122	DFAC	Rockdale County DFACS	3,172,680	48,193	129,244	122,082	—	299,519	7,434	23,356	30,790	800,959	(40,120)	—	760,839	
127-123	DFAC	Schley County DFACS	176,104	2,675	7,174	6,776	—	16,625	413	25,294	25,707	44,462	(52,392)	—	(7,930)	
127-124	DFAC	Screven County DFACS	634,918	9,644	25,864	24,431	3,454	63,393	1,488	4,635	6,123	160,286	(5,892)	—	154,394	
127-125	DFAC	Seminole County DFACS	873,661	13,271	35,590	33,618	34,024	116,503	2,047	7,651	9,698	220,559	4,639	—	225,198	
127-126	DFAC	Spalding County DFACS	7,386,355	112,200	300,895	284,221	82,547	779,863	17,308	—	17,308	1,864,723	96,883	—	1,961,606	
127-127	DFAC	Stephens County DFACS	1,449,459	22,017	59,046	55,774	—	136,837	3,396	19,004	22,400	365,918	(12,907)	—	353,011	
127-128	DFAC	Stewart County DFACS	480,528	7,299	19,575	18,490	16,015	61,379	1,126	—	1,126	121,314	5,511	—	126,825	
127-129	DFAC	Sumter County DFACS	7,966,031	121,005	324,509	306,526	15,807	767,847	18,667	335,768	354,435	2,011,066	(186,926)	4,254	1,828,394	
127-130	DFAC	Talbot County DFACS	625,075	9,495	25,463	24,052	11,090	70,100	1,465	114	1,579	157,807	7,169	6,687	171,663	
127-131	DFAC	Taliaferro County DFACS	168,826	2,564	6,877	6,496	1,475	17,412	396	2,000	2,396	42,623	4,107	—	46,730	
127-132	DFAC	Tattnall County DFACS	1,165,497	17,704	47,478	44,847	115,123	225,152	2,731	—	2,731	294,237	114,396	—	408,633	
127-133	DFAC	Taylor County DFACS	358,114	5,440	14,588	13,780	8,418	42,226	839	26,751	27,590	90,404	(159)	—	90,245	
127-134	DFAC	Telfair County DFACS	790,023	12,001	32,183	30,399	56,225	130,808	1,851	—	1,851	199,446	90,850	—	290,296	
127-135	DFAC	Terrell County DFACS	906,710	13,773	36,936	34,889	2,564	88,162	2,125	17,427	19,552	228,901	(302)	—	228,599	
127-136	DFAC	Thomas County DFACS	2,904,825	44,125	118,333	111,775	49,814	324,047	6,807	—	6,807	733,335	123,965	1,155	858,455	
127-137	DFAC	Tift County DFACS	2,472,260	37,554	100,712	95,131	8,589	241,986	5,793	185,000	190,793	624,137	(199,447)	—	424,690	
127-138	DFAC	Toombs County DFACS	1,993,939	30,288	81,226	76,725	83,590	271,829	4,672	—	4,672	503,380	117,451	—	620,831	
127-139	DFAC	Towns County DFACS	599,482	9,106	24,421	23,068	47,551	104,146	1,405	—	1,405	151,339	46,036	—	197,375	
127-140	DFAC	Trutten County DFACS	552,473	8,392	22,506	21,259	37,166	89,323	1,295	1,067	2,362	139,470	28,002	—	167,472	
127-141	DFAC	Troup County DFACS	3,561,815	54,104	145,096	137,056	—	336,256	8,346	127,876	136,222	899,200	(142,752)	1,805	758,253	
127-142	DFAC	Turner County DFACS	358,830	5,451	14,618	13,807	23,479	57,355	841	3,566	4,407	90,587	12,493	—	103,080	
127-143	DFAC	Twiggs County DFACS	692,247	10,515	28,200	26,637	14,185	79,537	1,622	—	1,622	174,764	32,517	—	207,281	
127-144	DFAC	Union County DFACS	854,929	12,986	34,827	32,897	9,692	90,402	2,003	36,075	38,078	215,827	(7,893)	—	207,934	
127-145	DFAC	Upson County DFACS	2,249,863	34,176	91,652	86,573	49,763	262,164	5,272	6,848	12,120	567,987	32,171	—	600,158	
127-146	DFAC	Walker County DFACS	2,762,128	41,957	112,520	106,284	4,432	265,193	6,472	166,403	172,875	697,310	(121,595)	—	575,715	
127-147	DFAC	Walton County DFACS	3,090,295	46,942	125,888	118,912	117,096	408,838	7,241	—	7,241	780,160	134,670	—	914,830	
127-148	DFAC	Ware County DFACS	2,514,675	38,198	102,439	96,763	—	237,400	5,893	21,022	26,915	634,843	(22,578)	—	612,265	
127-149	DFAC	Warren County DFACS	179,147	2,721	7,298	6,893	1,201	18,113	420	29,479	29,899	45,229	(19,280)	15,762	41,711	
127-150	DFAC	Washington County DFACS	920,371	13,981	37,493	35,415	18,153	105,042	2,157	162,352	164,509	232,354	(79,869)	—	152,485	

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
127-151	DFAC	Wayne County DFACS	\$ 1,301,572	19,771	53,022	50,083	17,405	140,281	3,050	31,919	34,969	328,586	10,898	16,866	356,350
127-152	DFAC	Webster County DFACS	575,620	8,744	23,449	22,149	71,372	125,714	1,349	4,053	5,402	145,323	37,494	—	182,817
127-153	DFAC	Wheeler County DFACS	195,313	2,967	7,956	7,515	—	18,438	458	11,571	12,029	49,310	(23,850)	—	25,460
127-154	DFAC	White County DFACS	1,000,191	15,193	40,744	38,487	38,164	132,588	2,344	—	2,344	252,501	80,389	—	332,890
127-155	DFAC	Whitfield County DFACS	8,559,607	130,021	348,690	329,367	193,939	1,002,017	20,057	—	20,057	2,160,916	175,294	—	2,336,210
127-156	DFAC	Wilcox County DFACS	487,329	7,403	19,852	18,752	17,264	63,271	1,142	—	1,142	123,030	26,392	—	149,422
127-157	DFAC	Wilkes County DFACS	789,307	11,990	32,154	30,372	—	74,516	1,850	46,285	48,135	199,262	(95,037)	—	104,225
127-158	DFAC	Wilkinson County DFACS	443,840	6,742	18,081	17,079	3,394	45,296	1,040	56,126	57,166	112,052	(31,229)	—	80,823
127-159	DFAC	Worth County DFACS	1,266,793	19,243	51,605	48,745	805	120,398	2,968	7,581	10,549	319,811	(44,284)	—	275,527
128-001	HLTH	Appling County Health Department	838,523	12,737	34,159	32,266	6,090	85,252	1,965	15,012	16,977	211,686	11,615	—	223,301
128-002	HLTH	Atkinson County Health Department	515,666	7,833	21,006	19,842	14,824	63,505	1,208	—	1,208	130,181	42,030	—	172,211
128-003	HLTH	Bacon County Health Department	444,735	6,756	18,117	17,113	837	42,823	1,042	11,038	12,080	112,271	(3,660)	—	108,611
128-004	HLTH	Baker County Health Department	456,547	6,935	18,598	17,568	2,121	45,222	1,070	37,322	38,392	115,258	(20,170)	11,698	106,786
128-005	HLTH	Baldwin County Health Department	1,206,720	18,330	49,158	46,434	—	113,922	2,828	31,825	34,653	304,644	(39,249)	—	265,395
128-006	HLTH	Banks County Health Department	651,920	9,903	26,557	25,085	69,735	131,280	1,528	10,228	11,756	164,584	29,868	—	194,452
128-007	HLTH	Barrow County Public Health	1,423,330	21,621	57,982	54,769	118	134,490	3,335	3,714	7,049	359,323	1,068	—	360,391
128-008	HLTH	Barrow County Health Department	1,926,110	29,258	78,463	74,115	—	181,836	4,513	3,418	7,931	486,252	(30,105)	—	456,147
128-009	HLTH	Ben Hill County Health Department	777,436	11,809	31,670	29,915	68,131	141,525	1,822	—	1,822	196,268	69,945	—	266,213
128-010	HLTH	Berrien County Health Department	572,458	8,696	23,320	22,028	2,725	56,769	1,341	20,907	22,248	144,519	2,634	—	147,153
128-011	HLTH	Bibb County Health Department	3,881,094	58,954	158,103	149,341	161,858	528,256	9,094	29,745	38,839	979,805	35,933	—	1,015,738
128-012	HLTH	Bleckley County Health Department	239,399	3,637	9,752	9,212	—	22,601	561	1,776	2,337	60,436	(3,163)	—	57,273
128-013	HLTH	Brantley County Health Department	701,255	10,652	28,567	26,984	—	66,203	1,643	27,987	29,630	177,034	(5,506)	—	171,528
128-014	HLTH	Brooks County Health Department	464,660	7,058	18,929	17,880	4,867	48,734	1,089	—	1,089	117,308	22,002	—	139,310
128-015	HLTH	Bryan County Health Department	879,865	13,365	35,843	33,856	65,410	148,474	2,062	—	2,062	222,125	61,339	—	283,464
128-016	HLTH	Bulloch County Physical Health	1,822,010	27,677	74,223	70,109	27,894	199,903	4,269	19,522	23,791	459,971	(29,705)	—	430,266
128-017	HLTH	Burke County Health Department	1,267,867	19,259	51,649	48,786	14,557	134,251	2,971	27,816	30,787	320,080	42,608	—	362,688
128-018	HLTH	Butts County Health Department	634,023	9,631	25,828	24,397	55,165	115,021	1,486	404	1,890	160,060	48,333	—	208,393
128-019	HLTH	Calhoun County Health Department	215,119	3,268	8,763	8,278	5,294	25,603	504	4,805	5,309	54,309	8,743	—	63,052
128-020	HLTH	Camden County Health Department	1,691,424	25,693	68,903	65,085	6,332	166,013	3,963	25,323	29,286	427,004	19,737	—	446,741
128-021	HLTH	Candler County Health Department	416,160	6,322	16,953	16,013	—	39,288	975	29,249	30,224	105,060	(29,463)	—	75,597
128-022	HLTH	Carroll County Health Department	1,353,354	20,558	55,131	52,076	—	127,765	3,171	127,614	130,785	341,659	(132,089)	—	209,570
128-023	HLTH	Catoosa County Health Department	1,411,041	21,434	57,481	54,296	109,083	242,294	3,306	5,063	8,369	356,225	74,438	—	430,663
128-024	HLTH	Charlton County Health Department	470,506	7,147	19,167	18,105	—	44,419	1,103	74,893	75,996	118,783	(67,101)	—	51,682
128-025	HLTH	Chatham County Health Department	12,129,238	184,245	494,104	466,723	36,777	1,181,849	28,422	60,492	88,914	3,062,087	(94,129)	3,861	2,971,819
128-026	HLTH	Chattahoochee County Health Department	—	—	—	—	—	—	—	—	—	—	(20,131)	—	(20,131)
128-027	HLTH	Chattooga County Health Department	883,265	13,417	35,981	33,987	25,141	108,526	2,070	206	2,276	222,985	22,956	—	245,941
128-028	HLTH	Cherokee County Health Department	15,545,791	236,142	633,283	598,189	265,093	1,732,707	36,428	—	36,428	3,924,617	335,254	4,970	4,264,841
128-029	HLTH	Clarke County Health Department	13,195,289	200,438	537,532	507,744	826,076	2,071,790	30,920	—	30,920	3,331,212	829,168	5,920	4,166,300
128-030	HLTH	Clay County Health Department	—	—	—	—	—	—	—	—	—	—	(14,699)	—	(14,699)
128-031	HLTH	Clayton County Health Department	10,208,437	155,067	415,857	392,812	384,589	1,348,325	23,921	—	23,921	2,577,173	346,370	—	2,923,543
128-032	HLTH	Clinch County Health Department	179,445	2,726	7,310	6,905	197	17,138	420	961	1,381	45,297	(13,017)	—	32,280
128-033	HLTH	Cobb County Health Department	25,862,085	392,848	1,053,534	995,152	924,209	3,365,743	60,602	—	60,602	6,529,010	1,194,812	—	7,723,822
128-034	HLTH	Coffee County Health Department	1,631,708	24,786	66,470	62,787	165,651	319,694	3,824	13,735	17,559	411,933	94,630	—	506,563
128-035	HLTH	Colquitt County Health Department	1,380,616	20,972	56,242	53,125	—	130,339	3,235	134,030	137,265	348,541	(163,948)	—	184,593
128-036	HLTH	Columbia County Health Department	1,818,491	27,623	74,079	69,974	5,373	177,049	4,261	32,881	37,142	459,084	4,966	—	464,050
128-037	HLTH	Cook County Health Department	592,860	9,006	24,151	22,813	9,307	65,277	1,389	—	1,389	149,665	14,352	—	164,017
128-038	HLTH	Coweta County Health Department	1,590,367	24,158	64,786	61,196	—	150,140	3,727	87,693	91,420	401,499	(84,517)	2,770	319,752

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
128-039	HLTH	Crawford County Health Department	\$ 591,250	8,981	24,086	22,751	12,113	67,931	1,385	—	1,385	149,262	16,327	—	165,589
128-040	HLTH	Crisp County Health Department	—	—	—	—	—	—	—	118,523	118,523	—	(160,201)	—	(160,201)
128-041	HLTH	Dade County Health Department	764,848	11,618	31,157	29,431	48,131	120,337	1,792	—	1,792	193,092	66,579	—	259,671
128-042	HLTH	Dawson County Health Department	1,051,435	15,971	42,832	40,458	23,825	123,086	2,464	8,363	10,827	265,440	70,232	1,005	336,677
128-043	HLTH	Decatur County Health Department	1,228,017	18,654	50,025	47,253	58,920	174,852	2,878	—	2,878	310,021	81,056	—	391,077
128-044	HLTH	Dekalb County Health Department	27,601,413	419,269	1,124,388	1,062,080	—	2,605,737	64,678	793,590	858,268	6,968,114	(980,698)	5,136	5,992,552
128-045	HLTH	Dodge County Health Department	262,784	3,992	10,705	10,112	4,969	29,778	616	72,255	72,871	66,339	(37,007)	859	30,191
128-046	HLTH	Dooly County Health Department	—	—	—	—	—	—	—	54,485	54,485	—	(70,142)	—	(70,142)
128-047	HLTH	Dougherty County Health Department	15,421,468	234,254	628,219	593,405	1,349,449	2,805,327	36,137	—	36,137	3,893,228	2,855,034	9,422	6,757,684
128-047B	HLTH	Southwest Health District	—	—	—	—	—	—	—	425,749	425,749	—	(1,974,947)	—	(1,974,947)
128-048	HLTH	Douglas County Health Department	1,437,469	21,835	58,558	55,313	104,045	239,751	3,368	9,681	13,049	362,894	45,642	—	408,536
128-049	HLTH	Early County Health Department	760,613	11,554	30,985	29,268	26,270	98,077	1,782	—	1,782	192,019	37,766	—	229,785
128-050	HLTH	Echols County Health Department	215,656	3,276	8,785	8,298	5,594	25,953	505	—	505	54,439	7,180	—	61,619
128-051	HLTH	Effingham County Health Department	1,068,437	16,230	43,525	41,113	2,602	103,470	2,504	14,259	16,763	269,734	4,312	—	274,046
128-052	HLTH	Elbert County Health Department	475,100	7,217	19,354	18,281	7,013	51,865	1,113	6,430	7,543	119,939	(8,620)	—	111,319
128-053	HLTH	Emanuel County Health Department	1,052,151	15,982	42,861	40,486	5,532	104,861	2,465	7,109	9,574	265,624	(15,133)	—	250,491
128-054	HLTH	Evans County Health Department	550,206	8,358	22,414	21,171	6,935	58,878	1,289	679	1,968	138,900	15,561	—	154,461
128-055	HLTH	Fannin County Health Department	603,539	9,168	24,586	23,224	—	56,978	1,414	21,345	22,759	152,362	(26,725)	8,811	134,448
128-056	HLTH	Fayette County Health Department	1,549,383	23,535	63,117	59,619	19,868	166,139	3,631	23,511	27,142	391,146	(75,171)	—	315,975
128-057	HLTH	Floyd County Health Department	11,825,291	179,628	481,722	455,027	488,643	1,605,020	27,710	—	27,710	2,985,358	494,521	—	3,479,879
128-058	HLTH	Forsyth County Health Department	2,051,865	31,168	83,586	78,954	46,384	240,092	4,808	—	4,808	518,008	88,056	—	606,064
128-059	HLTH	Franklin County Health Department	1,076,013	16,345	43,833	41,404	45,352	146,934	2,521	—	2,521	271,646	84,705	—	356,351
128-060	HLTH	Fulton County Health Department	29,673,859	450,749	1,208,813	1,141,826	4,177,817	6,979,205	69,534	—	69,534	7,491,318	8,588,191	—	16,079,509
128-061	HLTH	Gilmer County Health Department	1,159,054	17,606	47,216	44,599	42,023	151,444	2,716	2,455	5,171	292,614	33,047	—	325,661
128-062	HLTH	Glascok County Health Department	323,514	4,914	13,179	12,449	54,270	84,812	758	—	758	81,668	47,464	—	129,132
128-063	HLTH	Glynn County Health Department	10,603,717	161,072	431,960	408,022	204,673	1,205,727	24,847	—	24,847	2,676,963	210,639	11,954	2,899,556
128-064	HLTH	Gordon County Health Department	1,802,921	27,387	73,445	69,375	66,099	236,306	4,225	39	4,264	455,153	42,565	2,167	499,885
128-065	HLTH	Grady County Health Department	1,228,613	18,663	50,050	47,276	45,914	161,903	2,879	—	2,879	310,173	67,071	—	377,244
128-066	HLTH	Greene County Health Department	625,313	9,499	25,473	24,062	12,788	71,822	1,465	—	1,465	157,858	20,119	—	177,977
128-067	HLTH	Gwinnett County Health Department	25,560,644	388,269	1,041,254	983,553	70,047	2,483,123	59,896	15,560	75,456	6,452,914	140,001	10,315	6,603,230
128-068	HLTH	Habersham County Health Department	1,036,820	15,749	42,237	39,896	18,934	116,816	2,430	649	3,079	261,751	19,503	1,807	283,061
128-069	HLTH	Hall County Health Department	16,131,254	245,036	657,133	620,717	416,171	1,939,057	37,800	—	37,800	4,072,415	640,080	—	4,712,495
128-070	HLTH	Hancock County Health Department	501,706	7,621	20,438	19,305	—	47,364	1,176	13,604	14,780	126,661	(14,933)	—	111,728
128-071	HLTH	Haralson County Health Department	678,824	10,311	27,653	26,121	5,176	69,261	1,591	1,662	3,253	171,376	14,176	—	185,552
128-072	HLTH	Harris County Health Department	—	—	—	—	—	—	—	239,905	239,905	—	(213,797)	—	(213,797)
128-073	HLTH	Hart County Health Department	741,523	11,264	30,207	28,533	82,603	152,607	1,738	—	1,738	187,203	111,677	—	298,880
128-074	HLTH	Heard County Health Department	248,467	3,774	10,122	9,561	1,117	24,574	582	2,327	2,909	62,729	(3,831)	—	58,898
128-075	HLTH	Henry County Health Department	2,184,241	33,179	88,979	84,048	48,230	254,436	5,118	9,332	14,450	551,425	(18,681)	—	532,744
128-076	HLTH	Houston County Health Department	20,543,643	312,060	836,879	790,502	1,100,390	3,039,831	48,139	—	48,139	5,186,344	1,202,502	—	6,388,846
128-077	HLTH	Irwin County Health Department	317,310	4,820	12,926	12,210	7,472	37,428	744	—	744	80,109	8,485	—	88,594
128-078	HLTH	Jackson County Health Department	1,164,960	17,696	47,457	44,827	34,741	144,721	2,730	—	2,730	294,101	60,131	—	354,232
128-079	HLTH	Jasper County Health Department	458,933	6,971	18,695	17,659	44,582	87,907	1,075	—	1,075	115,858	41,820	—	157,678
128-080	HLTH	Jeff Davis County Health Department	845,801	12,848	34,455	32,546	9,786	89,635	1,982	37,529	39,511	213,522	8,490	2,709	224,721
128-081	HLTH	Jefferson County Health Department	845,085	12,837	34,426	32,518	30,015	109,796	1,980	—	1,980	213,341	42,507	—	255,848
128-082	HLTH	Jenkins County Health Department	371,835	5,648	15,147	14,308	1,121	36,224	871	623	1,494	93,872	2,365	—	96,237
128-083	HLTH	Johnson County Health Department	291,300	4,425	11,867	11,209	10,385	37,886	683	—	683	73,538	15,431	—	88,969
128-084	HLTH	Jones County Health Department	773,558	11,750	31,512	29,766	53,238	126,266	1,813	—	1,813	195,288	78,807	—	274,095
128-085	HLTH	Lamar County Health Department	602,107	9,146	24,528	23,169	24,517	81,360	1,411	5,485	6,896	152,008	9,827	—	161,835

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
128-086	HLTH	Lanier County Health Department	\$ 331,985	5,043	13,524	12,775	12,753	44,095	778	806	1,584	83,809	9,655	—	93,464
128-087	HLTH	Laurens County Health Department	9,225,964	140,143	375,835	355,008	38,530	909,516	21,619	94,019	115,638	2,329,136	145,574	1,943	2,476,653
128-088	HLTH	Lee County Health Department	1,177,190	17,882	47,955	45,297	31,244	142,378	2,758	3,340	6,098	297,186	17,638	—	314,824
128-089	HLTH	Liberty County Health Department	1,998,711	30,361	81,421	76,909	97,760	286,451	4,684	14,532	19,216	504,585	33,406	—	537,991
128-090	HLTH	Lincoln County Health Department	206,708	3,140	8,421	7,954	9,781	29,296	484	11,921	12,405	52,186	16,940	—	69,126
128-091	HLTH	Long County Health Department	454,578	6,905	18,518	17,492	24,187	67,102	1,065	—	1,065	114,760	30,437	—	145,197
128-092	HLTH	Lowndes County Health Department	16,022,919	243,390	652,720	616,549	310,550	1,823,209	37,546	—	37,546	4,045,064	583,802	—	4,628,866
128-093	HLTH	Lumpkin County Health Department	1,056,148	16,043	43,024	40,640	31,678	131,385	2,475	—	2,475	266,632	69,030	—	335,662
128-094	HLTH	Macon County Health Department	—	—	—	—	—	—	—	116,871	116,871	—	(105,927)	—	(105,927)
128-095	HLTH	Madison County Health Department	785,489	11,932	31,998	30,225	51,280	125,435	1,841	—	1,841	198,300	27,767	—	226,067
128-096	HLTH	Marion County Health Department	—	—	—	—	—	—	—	82,592	82,592	—	(80,911)	773	(80,138)
128-097	HLTH	Mcduffie County Health Department	825,578	12,541	33,631	31,768	34,827	112,767	1,935	—	1,935	208,417	41,085	—	249,502
128-098	HLTH	McIntosh County Health Department	415,623	6,313	16,931	15,993	1,588	40,825	974	25,531	26,505	104,924	(16,253)	2,592	91,263
128-099	HLTH	Meriwether County Health Department	637,602	9,685	25,974	24,534	27,452	87,645	1,494	16,888	18,382	160,969	(32,346)	—	128,623
128-100	HLTH	Miller County Health Department	331,508	5,036	13,505	12,756	37,873	69,170	777	—	777	83,695	32,625	—	116,320
128-101	HLTH	Mitchell County Health Department	922,578	14,014	37,583	35,500	51,625	138,722	2,162	—	2,162	232,905	57,039	—	289,944
128-102	HLTH	Monroe County Health Department	853,079	12,958	34,752	32,826	41,367	121,903	1,999	—	1,999	215,364	63,322	—	278,686
128-103	HLTH	Montgomery County Health Department	335,564	5,097	13,670	12,246	12,246	43,925	786	—	786	84,719	12,254	—	96,973
128-104	HLTH	Morgan County Health Department	536,366	8,147	21,850	20,639	—	50,636	1,257	38,076	39,333	135,407	(34,230)	—	101,177
128-105	HLTH	Murray County Health Department	1,123,798	17,071	45,780	43,243	37,377	143,471	2,633	—	2,633	283,710	46,648	—	330,358
128-106	HLTH	Muscogee County Health Department	20,253,715	307,656	825,068	779,346	920,908	2,832,978	47,460	—	47,460	5,113,156	1,324,746	13,606	6,451,508
128-107	HLTH	Newton County Health Department	1,806,142	27,436	73,576	69,499	77,319	247,830	4,232	20,476	24,708	455,970	(235)	4,485	460,220
128-108	HLTH	Oconee County Health Department	1,143,186	17,365	46,570	43,989	21,904	129,828	2,679	—	2,679	288,600	30,170	—	318,770
128-109	HLTH	Oglethorpe County Health Department	434,832	6,605	17,714	16,732	5,404	46,455	1,019	—	1,019	109,774	19,527	—	129,301
128-110	HLTH	Paulding County Health Department	1,453,576	22,080	59,214	55,932	—	137,226	3,406	31,305	34,711	366,963	(52,785)	—	314,178
128-111	HLTH	Peach County Health Department	667,251	10,136	27,182	25,675	86,825	149,818	1,564	12,974	14,538	168,447	25,581	—	194,028
128-112	HLTH	Pickens County Health Department	571,861	8,687	23,296	22,005	6,234	60,222	1,340	1,698	3,038	144,368	(1,906)	—	142,462
128-113	HLTH	Pierce County Health Department	669,518	10,170	27,274	25,763	5,716	68,923	1,569	28,310	29,879	169,020	(12,053)	—	156,967
128-114	HLTH	Pike County Health Department	419,441	6,371	17,087	16,140	590	40,188	983	11,609	12,592	105,888	(3,787)	—	102,101
128-115	HLTH	Polk County Health Department	1,189,479	18,068	48,455	45,770	50,649	162,942	2,787	—	2,787	300,291	73,986	—	374,277
128-116	HLTH	Pulaski County Health Department	336,340	5,109	13,701	12,942	22,336	54,088	788	3,055	3,843	84,909	9,737	—	94,646
128-117	HLTH	Putnam County Health Department	1,129,644	17,159	46,018	43,468	21,074	127,719	2,647	—	2,647	285,184	32,286	—	317,470
128-118	HLTH	Quitman County Health Department	—	—	—	—	—	—	—	—	—	—	(12,627)	—	(12,627)
128-119	HLTH	Rabun County Health Department	847,710	12,877	34,533	32,619	23,859	103,888	1,986	—	1,986	214,007	24,635	1,017	239,659
128-120	HLTH	Randolph County Health Department	—	—	—	—	—	—	—	—	—	—	(20,978)	—	(20,978)
128-121	HLTH	Richmond County Health Department	15,675,125	238,107	638,552	603,166	412,530	1,892,355	36,731	—	36,731	3,957,261	676,883	4,522	4,638,666
128-122	HLTH	Rockdale County Health Department	1,938,697	29,449	78,976	74,599	70,224	253,248	4,543	—	4,543	489,430	79,546	—	568,976
128-123	HLTH	Schley County Health Department	—	—	—	—	—	—	—	53,343	53,343	—	(52,075)	—	(52,075)
128-124	HLTH	Screven County Health Department	477,188	7,249	19,439	18,362	6,298	51,348	1,118	32,621	33,739	120,471	(2,768)	9,305	127,008
128-125	HLTH	Seminole County Health Department	524,196	7,963	21,354	20,171	26,639	76,127	1,228	—	1,228	132,331	46,251	—	178,582
128-126	HLTH	Spalding County Health Department	1,482,807	22,524	60,405	57,057	3,089	143,075	3,475	36,907	40,382	374,339	(30,737)	2,999	346,601
128-127	HLTH	Stephens County Health Department	780,478	11,856	31,794	30,032	18,277	91,959	1,829	—	1,829	197,038	38,186	—	235,224
128-128	HLTH	Stewart County Health Department	—	—	—	—	—	—	—	—	—	—	(7,005)	—	(7,005)
128-129	HLTH	Sumter County Health Department	—	—	—	—	—	—	—	78,774	78,774	—	(210,275)	—	(210,275)
128-131	HLTH	Taliaferro County Health Department	253,060	3,844	10,309	9,738	20,362	44,253	593	1,048	1,641	63,882	11,254	—	75,136
128-132	HLTH	Tatnall County Health Department	859,820	13,061	35,026	33,085	—	81,172	2,015	16,031	18,046	217,065	(1,783)	—	215,282
128-133	HLTH	Taylor County Health Department	—	—	—	—	—	—	—	95,744	95,744	—	(123,925)	—	(123,925)
128-134	HLTH	Telfair County Health Department	685,267	10,409	27,915	26,369	275	64,968	1,606	7,947	9,553	173,000	5,186	—	178,186

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
128-135	HLTH	Terrell County Health Department	\$ 347,018	5,271	14,136	13,353	2,287	35,047	813	—	813	87,609	7,751	—	95,360
128-136	HLTH	Thomas County Health Department	1,823,919	27,706	74,300	70,183	4,162	176,351	4,274	59,684	63,958	460,460	(34,282)	54,601	480,779
128-137	HLTH	Tift County Health Department	1,355,024	20,583	55,199	52,140	31,348	159,270	3,175	—	3,175	342,084	21,866	—	363,950
128-138	HLTH	Toombs County Health Department	1,201,291	18,248	48,937	46,225	55,930	169,340	2,815	—	2,815	303,269	77,937	—	381,206
128-139	HLTH	Towns County Health Department	557,365	8,466	22,705	21,447	13,214	65,832	1,306	9,791	11,097	140,712	44,149	—	184,861
128-140	HLTH	Treutlen County Health Department	346,541	5,264	14,117	13,335	11,743	44,459	812	—	812	87,486	22,326	—	109,812
128-141	HLTH	Troup County Health Department	13,470,064	204,612	548,725	518,317	249,475	1,521,129	31,564	—	31,564	3,400,585	303,778	—	3,704,363
128-142	HLTH	Turner County Health Department	298,041	4,527	12,141	11,468	5,922	34,058	698	—	698	75,246	10,824	—	86,070
128-143	HLTH	Twiggs County Health Department	219,772	3,338	8,953	8,457	11,169	31,917	515	11,084	11,599	55,478	(30,540)	—	24,938
128-144	HLTH	Union County Health Department	895,793	13,607	36,492	34,469	6,336	90,904	2,099	1,610	3,709	226,150	19,398	—	245,548
128-145	HLTH	Upson County Health Department	868,888	13,199	35,396	33,434	—	82,029	2,036	17,948	19,984	219,352	(17,577)	—	201,775
128-146	HLTH	Walker County Health Department	933,496	14,180	38,027	35,920	34,855	122,982	2,187	9,407	11,594	235,670	(9,327)	—	226,343
128-147	HLTH	Walton County Health Department	2,082,170	31,628	84,821	80,120	59,996	256,565	4,879	7,517	12,396	525,659	6,593	—	532,252
128-148	HLTH	Ware County Health Department	20,413,772	310,088	831,588	785,505	891,629	2,818,810	47,835	—	47,835	5,153,557	1,260,829	17,012	6,431,398
128-149	HLTH	Warren County Health Department	103,622	1,574	4,221	3,987	1,057	10,839	243	12,727	12,970	26,163	(16,970)	—	9,193
128-150	HLTH	Washington County Health Department	945,486	14,362	38,516	36,382	7,950	97,210	2,216	—	2,216	238,693	9,557	—	248,250
128-151	HLTH	Wayne County Health Department	1,012,599	15,381	41,250	38,964	—	95,955	2,373	889	3,262	255,635	7,261	—	262,896
128-152	HLTH	Webster County Health Department	—	—	—	—	—	—	—	—	—	—	(16,840)	—	(16,840)
128-153	HLTH	Wheeler County Health Department	294,700	4,477	12,005	11,340	2,445	30,267	691	3,532	4,223	74,402	10,597	—	84,999
128-154	HLTH	White County Health Department	981,519	14,909	39,984	37,768	31,898	124,559	2,300	—	2,300	247,787	36,447	4,151	288,385
128-155	HLTH	Whitfield County Health Department	3,408,857	51,781	138,865	131,170	—	321,816	7,988	645,906	653,894	860,585	(665,169)	3,698	199,114
128-156	HLTH	Wilcox County Health Department	223,352	3,393	9,099	8,594	6,526	27,612	523	—	523	56,388	8,814	—	65,202
128-157	HLTH	Wilkes County Health Department	530,520	8,059	21,612	20,414	4,671	54,756	1,243	—	1,243	133,929	13,488	—	147,417
128-158	HLTH	Wilkinson County Health Department	323,216	4,910	13,167	12,437	12,778	43,292	757	5,278	6,035	81,600	(5,341)	—	76,259
128-159	HLTH	Worth County Health Department	882,072	13,399	35,933	33,941	42,990	126,263	2,067	—	2,067	222,678	54,280	—	276,958
129-008	MRCS	Woodright Industries	963,562	14,637	39,252	37,077	16,835	107,801	2,258	35,841	38,099	243,259	(19,929)	—	223,330
129-009	MRCS	Jessamine Place	1,592,634	24,192	64,879	61,283	27,248	177,602	3,732	—	3,732	402,067	32,751	3,562	438,380
129-022	MRCS	Carroll County MR Services	1,856,014	28,193	75,608	71,418	28,741	203,960	4,349	114,330	118,679	468,565	29,453	—	498,018
129-035	MRCS	Green Oaks Service Center	1,697,688	25,788	69,158	65,326	102,671	262,943	3,978	—	3,978	428,589	51,933	—	480,522
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	—	—	—	—	—	—	—	435,767	435,767	—	(461,867)	—	(461,867)
129-101	MRCS	Mitchell-Baker Service Center	1,629,620	24,754	66,385	62,706	512	154,357	3,819	4,546	8,365	411,410	5,406	—	416,816
129-136	MRCS	Thomas/Grady Service Center	1,756,091	26,675	71,537	67,573	35,063	200,848	4,115	32,672	36,787	443,337	(121,985)	—	321,352
129-137	MRCS	Tift County - Diversified Enterprises	1,595,557	24,237	64,998	61,396	8,752	159,383	3,739	37,893	41,632	402,806	(5,763)	—	397,043
6011	PSCH	Appling County Schools	71,945	1,093	2,931	2,768	31,323	38,115	169	—	169	18,161	26,102	—	44,263
6021	PSCH	Atkinson County Schools	115,375	1,753	4,700	4,440	1,480	12,373	270	153	423	29,122	1,869	—	30,991
6031	PSCH	Bacon County Schools	—	—	—	—	—	—	—	14,502	14,502	—	(36,468)	—	(36,468)
6051	PSCH	Baldwin County Schools	338,010	5,134	13,769	13,006	8,507	40,416	792	194,869	195,661	85,335	(128,813)	—	(43,478)
6071	PSCH	Barrow County Schools	—	—	—	—	—	—	—	2,869	2,869	—	(20,470)	—	(20,470)
6081	PSCH	Bartow County Schools	—	—	—	—	—	—	—	—	—	—	(2,564)	—	(2,564)
6091	PSCH	Ben Hill County Schools	60,312	916	2,457	2,321	—	5,694	141	43,239	43,380	15,224	(35,591)	—	(20,367)
6111	PSCH	Bibb County Schools	642,494	9,760	26,173	24,723	—	60,656	1,506	6,982	8,488	162,202	(22,072)	—	140,130
6141	PSCH	Brooks County Schools	113,585	1,725	4,627	4,371	2,034	12,757	266	—	266	28,679	16,688	—	45,367
6181	PSCH	Butts County Schools	76,002	1,154	3,096	2,924	—	7,174	178	10,693	10,871	19,187	(21,333)	—	(2,146)
6201	PSCH	Camden County Schools	111,557	1,695	4,544	4,293	48,568	59,100	261	—	261	28,162	40,473	—	68,635
6211	PSCH	Candler County Schools	222,039	3,373	9,045	8,544	—	20,962	520	9,714	10,234	56,057	(6,972)	—	49,085
6221	PSCH	Carroll County Schools	148,543	2,256	6,051	5,716	—	14,023	348	4,413	4,761	37,498	(2,255)	—	35,243
6231	PSCH	Catoosa County Board of Education	64,727	983	2,637	2,491	7,104	13,215	152	9,325	9,477	16,341	15,910	—	32,251
6241	PSCH	Charlton County Board of Education	95,092	1,444	3,874	3,659	—	8,977	223	39,942	40,165	24,005	(32,754)	—	(8,749)

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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 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)
6251	PSCH	Chatham County Schools	\$ 608,788	9,248	24,800	23,426	4,576	62,050	1,427	14,883	16,310	153,693	13,053	—	166,746
6261	PSCH	Chattahoochee County Schools	131,422	1,996	5,354	5,057	57,217	69,624	308	—	308	33,183	47,680	—	80,863
6271	PSCH	Chattooga County Schools	146,097	2,219	5,952	5,622	—	13,793	342	6,072	6,414	36,879	(4,018)	—	32,861
6291	PSCH	Clarke County Schools	899,193	13,659	36,630	34,600	84,766	169,655	2,107	—	2,107	227,007	89,856	—	316,863
6311	PSCH	Clayton County Schools	566,492	8,605	23,077	21,798	39,434	92,914	1,327	—	1,327	143,013	52,851	—	195,864
6331	PSCH	Cobb County Schools	169,303	2,572	6,897	6,515	4,532	20,516	397	1,506	1,903	42,743	14,819	—	57,562
6341	PSCH	Coffee County Schools	93,063	1,414	3,791	3,581	5,967	14,753	218	57,451	57,669	23,495	(26,630)	—	(3,135)
6351	PSCH	Colquitt County Schools	339,800	5,162	13,842	13,075	2,961	35,400	796	8,392	9,188	85,783	(22,316)	—	63,467
6361	PSCH	Columbia County Schools	—	—	—	—	—	—	—	83,952	83,952	—	(94,647)	—	(94,647)
6371	PSCH	Cook County Schools	—	—	—	—	—	—	—	1,682	1,682	—	(16,300)	—	(16,300)
6381	PSCH	Coweta County Schools	167,156	2,539	6,809	6,432	—	15,780	392	42,078	42,470	42,204	(87,767)	—	(45,563)
6401	PSCH	Crisp County Schools	129,513	1,967	5,276	4,984	10,232	22,459	303	52,152	52,455	32,698	(8,118)	—	24,580
6431	PSCH	Decatur County Schools	—	—	—	—	—	—	—	—	—	—	(7,175)	—	(7,175)
6441	PSCH	Dekalb County Schools	1,244,661	18,907	50,703	47,894	—	117,504	2,917	186,966	189,883	314,220	(248,272)	—	65,948
6451	PSCH	Dodge County Schools	613,143	9,314	24,977	23,593	65,786	123,670	1,437	—	1,437	154,789	69,784	—	224,573
6452	PSCH	Ocmulgee Regional Library System	78,507	1,193	3,198	3,021	158	7,570	184	2,519	2,703	19,816	(1,109)	—	18,707
6461	PSCH	Dooly County Schools	135,956	2,065	5,538	5,231	6,792	19,626	319	—	319	34,328	21,155	—	55,483
6471	PSCH	Dougherty County Schools	162,383	2,467	6,615	6,248	—	15,330	381	10,802	11,183	40,997	(26,663)	—	14,334
6481	PSCH	Douglas County Schools	242,859	3,689	9,893	9,345	—	22,927	569	114,749	115,318	61,315	(96,233)	—	(34,918)
6511	PSCH	Effingham County Schools	367,540	5,583	14,972	14,143	536	35,234	861	7,298	8,159	92,783	(1,552)	—	91,231
6561	PSCH	Fayette County Schools	377,562	5,735	15,381	14,528	2,755	38,399	885	7,298	8,183	95,321	5,367	—	100,688
6571	PSCH	Floyd County Schools	230,451	3,501	9,388	8,868	—	21,757	540	190,892	191,432	58,176	(193,236)	—	(135,060)
6581	PSCH	Forsyth County Schools	525,628	7,984	21,412	20,226	—	49,622	1,232	19,756	20,988	132,702	(10,469)	—	122,233
6591	PSCH	Franklin County Schools	207,483	3,152	8,452	7,984	12,515	32,103	486	—	486	52,378	36,884	—	89,262
6601	PSCH	Fulton County Board of Education	394,087	5,986	16,054	15,164	73,923	111,127	923	—	923	99,491	64,986	—	164,477
6611	PSCH	Gilmer County Schools	129,692	1,970	5,283	4,990	—	12,243	304	19,564	19,868	32,738	(51,263)	—	(18,525)
6631	PSCH	Glynn County Schools	731,262	11,108	29,789	28,138	17,092	86,127	1,714	—	1,714	184,614	16,558	—	201,172
6641	PSCH	Gordon County Schools	155,642	2,364	6,340	5,989	35	14,728	365	4,545	4,910	39,292	(2,509)	—	36,783
6651	PSCH	Grady County Schools	261,233	3,968	10,642	10,052	—	24,662	612	9,952	10,564	65,954	(8,117)	—	57,837
6661	PSCH	Greene County Schools	215,835	3,279	8,792	8,305	—	20,376	506	54,136	54,642	54,491	(56,312)	—	(1,821)
6671	PSCH	Gwinnett County Schools	372,312	5,655	15,167	14,326	4,172	39,320	872	95,162	96,034	93,993	(77,886)	—	16,107
6751	PSCH	Henry County Schools	678,228	10,302	27,629	26,098	29,255	93,284	1,589	—	1,589	171,225	35,335	—	206,560
6761	PSCH	Houston County Schools	939,282	14,268	38,263	36,143	14,468	103,142	2,201	—	2,201	237,123	45,903	—	283,026
6771	PSCH	Irwin County Schools	161,846	2,458	6,593	6,228	—	15,279	379	1,634	2,013	40,859	(3,683)	—	37,176
6781	PSCH	Jackson County Schools	108,275	1,645	4,411	4,166	—	10,222	254	18,402	18,656	27,338	(29,666)	—	(2,328)
6811	PSCH	Jefferson County Schools	80,535	1,223	3,281	3,099	35,062	42,665	189	—	189	20,335	29,219	—	49,554
6851	PSCH	Lamar County Schools	15,749	239	642	606	202	1,689	37	83,007	83,044	3,975	(62,462)	—	(58,487)
6871	PSCH	Laurens County Schools	140,609	2,136	5,728	5,411	—	13,275	329	12,660	12,989	35,498	(7,409)	—	28,089
6881	PSCH	Lee County Schools	—	—	—	—	103	103	—	24,336	24,336	—	(19,353)	—	(19,353)
6941	PSCH	Macon County Schools	87,277	1,326	3,555	3,358	2,111	10,350	205	2,571	2,776	22,030	2,764	—	24,794
6951	PSCH	Madison County Schools	—	—	—	—	—	—	—	—	—	—	(18,537)	1,444	(17,093)
6971	PSCH	McDuffie County Schools	476,889	7,244	19,427	18,350	6,621	51,642	1,117	15,220	16,337	120,390	11,306	—	131,696
6991	PSCH	Meriwether County Schools	568,521	8,636	23,160	21,876	32,076	85,748	1,332	857	2,189	143,526	37,345	—	180,871
7021	PSCH	Monroe County Schools	—	—	—	—	—	—	—	2,996	2,996	—	(29,877)	—	(29,877)
7061	PSCH	Muscogee County Schools	694,633	10,552	28,297	26,729	63,778	129,356	1,628	—	1,628	175,364	112,622	—	287,986
7071	PSCH	Newton County Schools	580,213	8,814	23,636	22,326	10,737	65,513	1,360	—	1,360	146,479	17,206	—	163,685
7101	PSCH	Paulding County Schools	225,201	3,421	9,174	8,666	68,400	89,661	528	—	528	56,854	58,603	—	115,457
7121	PSCH	Pickens County Schools	52,676	800	2,146	2,027	1,861	6,834	123	—	123	13,295	3,078	—	16,373

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
7141	PSCH	Pike County Schools	\$ 171,869	2,611	7,001	6,613	4,974	21,199	403	—	403	43,393	14,422	—	57,815
7151	PSCH	Polk County Schools	298,160	4,529	12,146	11,473	4,312	32,460	699	12,363	13,062	75,274	(40,093)	—	35,181
7191	PSCH	Rabun County Schools	189,527	2,879	7,721	7,293	974	18,867	444	3,740	4,184	47,844	1,812	—	49,656
7211	PSCH	Richmond County Schools	136,552	2,074	5,563	5,254	—	12,891	320	36,568	36,888	34,474	(55,328)	—	(20,854)
7221	PSCH	Rockdale County Schools	351,672	5,342	14,326	13,532	714	33,914	824	6,284	7,108	88,780	(6,778)	—	82,002
7261	PSCH	Spalding County Schools	—	—	—	—	—	—	—	66,008	66,008	—	(98,310)	—	(98,310)
7291	PSCH	Sumter County Schools	81,848	1,243	3,334	3,149	35,634	43,360	192	—	192	20,664	29,695	—	50,359
7321	PSCH	Tattnall County Schools	—	—	—	—	—	—	—	31,782	31,782	—	(55,791)	—	(55,791)
7341	PSCH	Telfair County Schools	47,307	719	1,927	1,820	802	5,268	111	1,195	1,306	11,945	2,068	—	14,013
7351	PSCH	Terrell County Schools	230,033	3,494	9,371	8,851	18,440	40,156	539	242	781	58,074	15,644	—	73,718
7371	PSCH	Tift County Schools	—	—	—	—	—	—	—	—	—	—	(1,347)	—	(1,347)
7401	PSCH	Treutlen County Schools	120,684	1,833	4,916	4,644	388	11,781	283	2,104	2,387	30,471	761	—	31,232
7411	PSCH	Troup County Schools	27,203	413	1,108	1,047	3,463	6,031	64	12,103	12,167	6,867	2,951	—	9,818
7431	PSCH	Twiggs County Schools	16,644	253	678	640	7,188	8,759	39	30,699	30,738	4,199	(1,624)	—	2,575
7451	PSCH	Upson County Schools	34,720	527	1,414	1,336	74	3,351	81	49,606	49,687	8,767	(39,799)	—	(31,032)
7461	PSCH	Walker County Schools	132,317	2,010	5,390	5,091	639	13,130	310	9,817	10,127	33,406	(3,567)	—	29,839
7481	PSCH	Ware County Schools	211,301	3,210	8,608	8,131	123	20,072	495	37,478	37,973	53,347	(28,605)	—	24,742
7501	PSCH	Washington County Board of Education	480,528	7,299	19,575	18,490	—	45,364	1,126	35,240	36,366	121,311	(86,741)	—	34,570
7511	PSCH	Wayne County Schools	139,714	2,122	5,691	5,376	6,563	19,752	327	28,543	28,870	35,269	(1,020)	—	34,249
7541	PSCH	White County Board of Education	63,832	970	2,600	2,456	8,969	14,995	150	—	150	16,110	18,471	—	34,581
7551	PSCH	Whitfield County Schools	98,731	1,500	4,022	3,799	42,984	52,305	231	—	231	24,927	35,820	—	60,747
7571	PSCH	Wilkes County Schools	328,883	4,996	13,398	12,655	27,302	58,351	771	—	771	83,026	35,553	—	118,579
7581	PSCH	Wilkinson County Schools	112,034	1,702	4,564	4,311	79	10,656	263	64,592	64,855	28,286	(70,399)	—	(42,113)
7611	PSCH	Atlanta City Schools	1,135,789	17,253	46,268	43,704	75,990	183,215	2,661	—	2,661	286,737	76,288	—	363,025
7641	PSCH	City of Buford Schools (Gwinnett)	257,475	3,911	10,489	9,907	753	25,060	603	7,480	8,083	64,997	(2,042)	—	62,955
7721	PSCH	City of Dalton Schools (Whitfield)	250,495	3,805	10,204	9,639	109,057	132,705	587	—	587	63,240	90,881	—	154,121
7741	PSCH	City of Dublin Schools (Laurens)	—	—	—	—	—	—	—	21,337	21,337	—	(53,346)	—	(53,346)
7761	PSCH	City of Gainesville Schools (Hall)	131,720	2,001	5,366	5,068	57,346	69,781	309	—	309	33,256	47,789	—	81,045
7811	PSCH	City of Marietta Schools (Cobb)	103,742	1,576	4,226	3,992	1,900	11,694	243	1,870	2,113	26,191	14,519	—	40,710
7851	PSCH	City of Rome Schools (Floyd)	372,074	5,652	15,157	14,317	111,187	146,313	872	1,948	2,820	93,932	87,440	18,993	200,365
7861	PSCH	City of Social Circle Schools (Walton)	149,319	2,268	6,083	5,746	—	14,097	350	2,574	2,924	37,696	(687)	—	37,009
7891	PSCH	City of Thomasville Schools (Thomas)	53,153	807	2,165	2,045	6,286	11,303	125	8,492	8,617	13,417	(22,854)	—	(9,437)
7921	PSCH	City of Valdosta Schools (Lowndes)	513,876	7,806	20,934	19,774	—	48,514	1,204	66,982	68,186	129,727	(78,606)	—	51,121
968-0968	PSCH	Georgia Military College	550,385	8,360	22,421	21,178	37,828	89,787	1,290	—	1,290	138,946	42,545	—	181,491
8504	RESA	Northwest Georgia Regional Education Service Agency	152,063	2,310	6,195	5,851	—	14,356	356	4,703	5,059	38,393	(8,187)	—	30,206
8564	RESA	Metro Regional Education Service Agency	—	—	—	—	—	—	—	94,986	94,986	—	(83,063)	—	(83,063)
8804	RESA	First District Regional Education Service Agency	332,164	5,046	13,531	12,781	1,068	32,426	778	10,363	11,141	83,860	4,609	—	88,469
402	STAT	Georgia Department of Agriculture	50,134,401	761,547	2,042,306	1,929,131	123,797	4,856,781	117,479	122,900	240,379	12,656,685	525,418	—	13,182,103
403	STAT	Georgia Department of Administrative Services	38,908,771	591,029	1,585,012	1,497,178	77,518	3,750,737	91,174	240,736	331,910	9,822,717	230,496	—	10,053,213
404	STAT	Georgia Department of Audits	42,103,404	639,556	1,715,151	1,620,104	615,384	4,590,195	98,660	45,542	144,202	10,629,217	586,330	43,266	11,258,813
405	STAT	Department of Public Health	148,326,819	2,253,101	6,042,334	5,707,494	1,183,491	15,186,420	347,570	—	347,570	37,445,851	4,267,092	14,483	41,727,426
406	STAT	Georgia Department of Banking and Finance	13,730,104	208,562	559,318	528,323	9,417	1,305,620	32,173	452,617	484,790	3,466,232	(300,731)	2,744	3,168,245
407	STAT	State Accounting Office	21,937,741	333,237	893,670	844,146	—	2,071,053	51,406	631,613	683,019	5,538,287	(628,051)	—	4,910,236
408	STAT	Office of Commissioner of Insurance	27,661,427	420,180	1,126,833	1,064,389	987,490	3,598,892	64,818	—	64,818	6,983,261	1,432,076	5,653	8,420,990
409	STAT	Georgia State Finance and Investment Commission	15,858,268	240,889	646,012	610,213	—	1,497,114	37,160	607,570	644,730	4,003,496	(612,868)	35,580	3,426,208
410	STAT	State Properties Commission	2,239,542	34,019	91,231	86,176	—	211,426	5,248	113,363	118,611	565,380	(93,839)	—	471,541

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
818	TCOL	Coastal Pines Technical College	\$ 8,081,943	122,766	329,231	310,987	143,139	906,123	18,938	—	18,938	2,040,327	268,376	—	2,308,703
820	TCOL	Albany Technical College	11,830,540	179,707	481,936	455,229	88,588	1,205,460	29,722	2,000	29,722	2,986,680	315,918	2,675	3,305,273
822	TCOL	Athens Technical College	9,290,154	141,119	378,450	357,477	414,200	1,291,246	21,769	—	21,769	2,345,344	436,709	—	2,782,053
823	TCOL	Atlanta Technical College	18,560,084	281,930	756,075	714,177	562,247	2,314,429	43,491	—	43,491	4,685,588	637,388	—	5,322,976
824	TCOL	Augusta Technical College	15,878,372	241,194	646,831	610,987	54,130	1,553,142	37,207	204,089	241,296	4,008,570	51,470	—	4,060,040
826	TCOL	West Georgia Technical College	16,790,272	255,046	683,979	646,076	249,281	1,834,382	39,344	34,240	73,584	4,238,785	(4,352)	10,886	4,245,319
827	TCOL	Chattahoochee Technical College	25,511,547	387,523	1,039,254	981,663	361,901	2,770,341	59,780	—	59,780	6,440,516	748,165	589	7,189,270
828	TCOL	Columbus Technical College	10,987,006	166,894	447,574	422,771	566,645	1,603,884	25,746	—	25,746	2,773,727	768,524	—	3,542,251
829	TCOL	Georgia Northwestern Technical College	17,232,323	261,761	701,987	663,086	145,154	1,771,988	40,380	—	40,380	4,350,389	332,903	8,841	4,692,133
830	TCOL	Georgia Piedmont Technical College	7,538,477	114,510	307,092	290,074	13,008	724,684	17,665	—	17,665	1,903,129	62,264	—	1,965,393
831	TCOL	Southern Crescent Technical College	12,380,210	188,057	504,328	476,380	6,538	1,175,303	29,010	42,361	71,371	3,125,540	57,022	3,088	3,185,560
832	TCOL	Gwinnett Technical College	26,642,683	404,705	1,085,333	1,025,189	17,892	2,533,119	62,431	558,167	620,598	6,726,079	(206,600)	—	6,519,479
834	TCOL	Lanier Technical College	14,504,258	220,321	590,855	558,112	686,578	2,055,866	33,987	—	33,987	3,661,676	778,257	—	4,439,933
835	TCOL	Central Georgia Technical College	32,775,966	497,871	1,335,182	1,261,192	391,932	3,486,177	76,803	—	76,803	8,274,459	642,506	4,640	8,921,605
837	TCOL	Southern Regional Technical College	14,527,822	220,679	591,814	559,019	135,133	1,506,645	34,043	24,819	58,862	3,667,621	(65,575)	819	3,602,865
838	TCOL	North Georgia Technical College	8,663,886	131,605	352,937	333,379	61,265	879,186	20,302	112,355	132,657	2,187,245	143,088	—	2,330,333
841	TCOL	Savannah Technical College	15,485,598	235,228	630,831	595,873	124,376	1,586,308	36,287	—	36,287	3,909,414	543,502	2,589	4,455,505
842	TCOL	South Georgia Technical College	7,736,714	117,522	315,168	297,702	—	730,392	18,129	195,831	213,960	1,953,170	(222,222)	—	1,730,948
843	TCOL	Southeastern Technical College	5,410,373	82,184	220,400	208,187	77,388	588,159	12,678	—	12,678	1,365,877	254,605	—	1,620,482
844	TCOL	Ogeechee Technical College	1,738,433	26,407	70,818	66,893	197,674	361,792	4,074	3,365	7,439	438,877	154,441	—	593,318
848	TCOL	Wiregrass Georgia Technical College	13,900,302	211,147	566,251	534,872	69,725	1,381,995	32,572	101,447	134,019	3,509,204	237,116	1,897	3,748,217
503-0503	UNIV	Georgia Institute of Technology	3,477,700	52,827	141,670	133,819	14,830	343,146	8,149	4,773	12,922	877,963	83,259	—	961,222
509-0509	UNIV	Georgia State University	4,323,979	65,682	176,144	166,383	365,438	773,647	10,132	—	10,132	1,091,611	563,204	—	1,654,815
512-0512	UNIV	Augusta University	5,869,484	89,158	239,103	225,853	—	554,114	13,754	369,899	383,653	1,481,782	(422,059)	9,802	1,069,525
518-0518	UNIV	University of Georgia	6,036,521	91,695	245,907	232,280	46,496	616,378	14,145	113,395	127,540	1,523,952	68,041	—	1,591,993
521-0521	UNIV	Albany State University	425,048	6,457	17,315	16,356	2,907	43,035	996	140,431	141,427	107,301	(96,560)	—	10,741
528-0528	UNIV	Clayton College and State University	162,980	2,476	6,639	6,271	44,205	59,591	382	5,816	6,198	41,148	18,199	—	59,347
530-0530	UNIV	Columbus State University	367,779	5,587	14,982	14,152	41,810	76,531	862	—	862	92,849	67,898	—	160,747
531-0531	UNIV	University of North Georgia	749,815	11,390	30,545	28,852	17,538	88,325	1,757	170,196	171,953	189,292	(71,179)	—	118,113
533-0533	UNIV	Fort Valley State University	192,032	2,917	7,823	7,389	83,605	101,734	450	—	450	48,475	69,670	—	118,145
536-0536	UNIV	Georgia College and State University	1,969,122	29,911	80,215	75,770	537,556	723,452	4,614	—	4,614	497,118	507,956	—	1,005,074
539-0539	UNIV	Georgia Southern University	906,292	13,767	36,919	34,873	14,647	100,206	2,124	—	2,124	228,798	20,235	—	249,033
540-0540	UNIV	Georgia Gwinnett College	224,008	3,403	9,125	8,620	—	21,148	525	108,196	108,721	56,555	(86,017)	—	(29,462)
542-0542	UNIV	Georgia Southwestern State University	809,292	12,293	32,968	31,141	34,510	110,912	1,896	—	1,896	204,308	50,377	—	254,685
543-0543	UNIV	Kennesaw State University	432,446	6,569	17,616	16,640	—	40,825	1,013	166,604	167,617	109,170	(192,903)	—	(83,733)
547-0547	UNIV	Middle Georgia State College	894,302	13,585	36,431	34,412	91,448	175,876	2,096	14,606	16,702	225,771	23,661	30,035	279,467
548-0548	UNIV	Savannah State University	152,063	2,310	6,195	5,851	66,203	80,559	356	—	356	38,391	55,169	—	93,560
551-0551	UNIV	Valdosta State University	90,737	1,378	3,696	3,491	8,415	16,980	213	3,174	3,387	22,911	(26,540)	—	(3,629)
554-0554	UNIV	State University of West Georgia	635,335	9,651	25,881	24,447	35,998	95,977	1,489	2,179	3,668	160,398	26,311	—	186,709
557-0557	UNIV	Abraham Baldwin Agricultural College	712,291	10,820	29,016	27,408	11,692	78,936	1,669	—	1,669	179,820	7,783	—	187,603
563-0563	UNIV	College of Coastal Georgia	519,006	7,884	21,143	19,971	—	48,998	1,216	30,152	31,368	131,027	(25,670)	—	105,357
567-0567	UNIV	South Georgia State College	128,201	1,947	5,222	4,933	187	12,289	300	2,909	3,209	32,363	(1,021)	—	31,342
569-0569	UNIV	Dalton College	102,131	1,551	4,160	3,930	4,078	13,719	239	70,748	70,987	25,784	(33,782)	—	(7,998)
572-0572	UNIV	East Georgia College	103,264	1,569	4,207	3,974	44,958	54,708	242	—	242	26,065	37,465	—	63,530
573-0573	UNIV	Georgia Highlands College	296,848	4,509	12,093	11,422	13,046	41,070	696	22,778	23,474	74,939	27,697	—	102,636
576-0576	UNIV	Gordon College	249,362	3,788	10,158	9,595	30,893	54,434	584	—	584	62,952	42,043	—	104,995
598-0598	UNIV	Regents Central Office	3,514,448	53,385	143,167	135,233	18,374	350,159	8,235	403,503	411,738	887,234	(245,125)	—	642,109
209-0209	VARS	Agricultural Commodity Commission	642,494	9,760	26,173	24,723	4,493	65,149	1,506	6,529	8,035	162,199	(23,228)	—	138,971

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

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)
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	\$ 1,780,371	27,044	72,526	68,507	52,307	220,384	4,172	18,035	22,207	449,469	(14,886)	—	434,583
Total all Employers			\$ 5,891,999,082	89,500,151	240,020,153	226,719,278	75,490,232	631,729,814	13,806,555	70,934,111	84,740,666	1,487,464,872	5,679,188	3,673,554	1,496,817,614
Nonemployer: State of Georgia			73,590,918	1,117,849	2,997,847	2,831,722	139,808	7,087,226	172,445	4,695,929	4,868,374	18,578,324	(5,679,188)	(55,826)	12,843,310
Total all Entities			\$ 5,965,590,000	90,618,000	243,018,000	229,551,000	75,630,040	638,817,040	13,979,000	75,630,040	89,609,040	1,506,043,196	—	3,617,728	1,509,660,924

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

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2023

(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, 2023

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, 2022 through June 30, 2023. 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, 2023 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$851,224,186
Prior year accruals	186,064
Reclassification of prior year corrections	7,056
Salary spiking penalty	1,929,560
Service purchases	168,256
Transfers in from other retirement systems	591,973
Transfers out of ERS Plan	(5,330,888)
Employees' Retirement System of Georgia contributions	1,967,469
COLA Appropriations	26,750,000
Miscellaneous	664,142
	<hr/>
Total employer and nonemployer contributions per audited financial statements	<u>\$878,157,818</u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2023 were as follows (amounts in thousands):

Total pension liability	\$ 20,715,028
Plan fiduciary net position	<u>14,749,438</u>
Employers' and nonemployer's net pension liability	<u>\$ 5,965,590</u>

(a) Actuarial Assumptions

The collective total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023. 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, 2023

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
Cost-of-living adjustment	1.05%, annually

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, 2022 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, 2023

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 %	0.90 %
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, 2023 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net pension liability	\$ 8,186,033	5,965,590	4,097,016

(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, 2023

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 (excluding employer and nonemployer specific amounts) for the year ended June 30, 2023 (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						
	2021	2.4 years	\$ 14,343	—	14,343	—
	2023	2.2 years	—	166,133	75,515	90,618
Subtotal			<u>14,343</u>	<u>166,133</u>	<u>89,858</u>	<u>90,618</u>
Changes of assumptions						
	2021	2.4 years	192,440	—	192,440	—
	2022	2.3 years	994,723	—	765,172	229,551
Subtotal			<u>1,187,163</u>	<u>—</u>	<u>957,612</u>	<u>229,551</u>
Net difference between projected and actual investment earnings on pension plan investments						
	2019	5.0 years	17,028	—	17,028	—
	2020	5.0 years	104,137	—	52,068	52,069
	2021	5.0 years	(1,732,224)	—	(577,408)	(1,154,816)
	2022	5.0 years	2,387,028	—	596,757	1,790,271
	2023	5.0 years	—	(555,633)	(111,127)	(444,506)
Subtotal			<u>775,969</u>	<u>(555,633)</u>	<u>(22,682)</u>	<u>243,018</u>
Total deferred outflows of resources			<u>\$ 1,977,475</u>	<u>(389,500)</u>	<u>1,024,788</u>	<u>563,187</u>
Deferred inflows of resources:						
Differences between expected and actual experience						
	2022	2.3 years	\$ 60,573	—	46,594	13,979
Total deferred inflows of resources			<u>\$ 60,573</u>	<u>—</u>	<u>46,594</u>	<u>13,979</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, 2023

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:	
2024	\$ 251,378
2025	(76,675)
2026	485,630
2027	(111,125)
Total	<u>\$ 549,208</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 2.4 years, 2.3 years, and 2.2 years for 2021, 2022, and 2023, respectively.

(7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2023 (excluding pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$ 151,351
Interest on the total pension liability and net cash flow	1,383,312
Member contributions	(41,577)
Projected earnings on plan investments	(947,682)
Administrative expense	9,389
Other	(26,944)
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Differences between expected and actual experience	43,264
Changes of assumptions	957,612
Differences between projected and actual earnings on plan investments	(22,682)
Collective pension expense	<u>\$ 1,506,043</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, 2023

Employer category code	Employer	State pension support provided	Employer allocation percentage
CORT	Dekalb County State Court	\$ 297,934	0.035001 %
CORT	Bibb County State Court	534,744	0.062821 %
CORT	Chatham County State Court	462,417	0.054324 %
TAXS	Appling County Tax Officials	28,536	0.003352 %
TAXS	Bacon County Tax Officials	20,443	0.002402 %
TAXS	Baldwin County Tax Officials	117,847	0.013844 %
TAXS	Bartow County Tax Officials	201,508	0.023673 %
TAXS	Berrien County Tax Officials	52,721	0.006194 %
TAXS	Bibb County Tax Officials	207,591	0.024387 %
TAXS	Brantley County Tax Officials	34,444	0.004046 %
TAXS	Brooks County Tax Officials	20,818	0.002446 %
TAXS	Bryan County Tax Officials	76,701	0.009011 %
TAXS	Bulloch County Tax Officials	46,375	0.005448 %
TAXS	Butts County Tax Officials	26,120	0.003068 %
TAXS	Calhoun County Tax Officials	11,942	0.001403 %
TAXS	Camden County Tax Officials	100,559	0.011813 %
TAXS	Candler County Tax Officials	19,667	0.002310 %
TAXS	Carroll County Tax Officials	87,138	0.010237 %
TAXS	Charlton County Tax Officials	47,116	0.005535 %
TAXS	Chatham County Tax Officials	134,555	0.015807 %
TAXS	Clarke County Tax Officials	133,794	0.015718 %
TAXS	Clay County Tax Officials	12,790	0.001503 %
TAXS	Clayton County Tax Officials	75,643	0.008886 %
TAXS	Clinch County Tax Officials	40,122	0.004713 %
TAXS	Cobb County Tax Officials	551,610	0.064802 %
TAXS	Coffee County Tax Officials	49,799	0.005850 %
TAXS	Colquitt County Tax Officials	75,244	0.008840 %
TAXS	Columbia County Tax Officials	169,098	0.019865 %
TAXS	Cook County Tax Officials	21,648	0.002543 %
TAXS	Coweta County Tax Officials	106,925	0.012561 %
TAXS	Dade County Tax Officials	19,142	0.002249 %
TAXS	Decatur County Tax Officials	24,708	0.002903 %
TAXS	Dekalb County Tax Officials	213,776	0.025114 %
TAXS	Dodge County Tax Officials	35,425	0.004162 %
TAXS	Dougherty County Tax Officials	83,945	0.009862 %
TAXS	Douglas County Tax Officials	33,665	0.003955 %
TAXS	Effingham County Tax Officials	39,740	0.004669 %
TAXS	Elbert County Tax Officials	30,870	0.003627 %
TAXS	Emanuel County Tax Officials	34,371	0.004038 %
TAXS	Fannin County Tax Officials	32,720	0.003844 %
TAXS	Fayette County Tax Officials	66,411	0.007802 %
TAXS	Floyd County Tax Officials	70,974	0.008338 %
TAXS	Forsyth County Tax Officials	401,085	0.047119 %
TAXS	Franklin County Tax Officials	40,632	0.004773 %
TAXS	Fulton County Tax Officials	1,440,494	0.169226 %
TAXS	Glascocock County Tax Officials	15,526	0.001824 %
TAXS	Glynn County Tax Officials	58,216	0.006839 %
TAXS	Gordon County Tax Officials	85,723	0.010071 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Greene County Tax Officials	\$ 28,193	0.003312 %
TAXS	Gwinnett County Tax Officials	464,870	0.054612 %
TAXS	Habersham County Tax Officials	38,104	0.004476 %
TAXS	Hall County Tax Officials	57,036	0.006700 %
TAXS	Hancock County Tax Officials	18,663	0.002192 %
TAXS	Haralson County Tax Officials	20,469	0.002405 %
TAXS	Harris County Tax Officials	9,353	0.001099 %
TAXS	Heard County Tax Officials	21,772	0.002558 %
TAXS	Henry County Tax Officials	202,864	0.023832 %
TAXS	Houston County Tax Officials	107,018	0.012572 %
TAXS	Jackson County Tax Officials	59,177	0.006952 %
TAXS	Jeff Davis County Tax Officials	26,487	0.003112 %
TAXS	Jefferson County Tax Officials	14,011	0.001646 %
TAXS	Jenkins County Tax Officials	17,379	0.002042 %
TAXS	Jones County Tax Officials	92,647	0.010884 %
TAXS	Lamar County Tax Officials	45,726	0.005372 %
TAXS	Lanier County Tax Officials	36,253	0.004259 %
TAXS	Laurens County Tax Officials	58,784	0.006906 %
TAXS	Lee County Tax Officials	36,265	0.004260 %
TAXS	Liberty County Tax Officials	110,020	0.012925 %
TAXS	Lincoln County Tax Officials	11,327	0.001331 %
TAXS	Long County Tax Officials	12,828	0.001507 %
TAXS	Lowndes County Tax Officials	79,002	0.009281 %
TAXS	Macon County Tax Officials	35,623	0.004185 %
TAXS	Madison County Tax Officials	14,648	0.001721 %
TAXS	Marion County Tax Officials	29,372	0.003451 %
TAXS	Mcduffie County Tax Officials	36,784	0.004321 %
TAXS	Mcintosh County Tax Officials	38,512	0.004524 %
TAXS	Miller County Tax Officials	20,367	0.002393 %
TAXS	Monroe County Tax Officials	60,224	0.007075 %
TAXS	Montgomery County Tax Official	20,050	0.002355 %
TAXS	Morgan County Tax Officials	30,360	0.003567 %
TAXS	Murray County Tax Officials	37,733	0.004433 %
TAXS	Muscogee County Tax Officials	188,333	0.022125 %
TAXS	Newton County Tax Officials	81,719	0.009600 %
TAXS	Oconee County Tax Officials	47,837	0.005620 %
TAXS	Oglethorpe County Tax Officials	23,474	0.002758 %
TAXS	Paulding County Tax Officials	87,189	0.010243 %
TAXS	Peach County Tax Officials	47,755	0.005610 %
TAXS	Pickens County Tax Officials	23,013	0.002704 %
TAXS	Pierce County Tax Officials	37,750	0.004435 %
TAXS	Pike County Tax Officials	25,461	0.002991 %
TAXS	Polk County Tax Officials	48,415	0.005688 %
TAXS	Rabun County Tax Officials	17,596	0.002067 %
TAXS	Richmond County Tax Officials	286,083	0.033608 %
TAXS	Rockdale County Tax Officials	51,057	0.005998 %
TAXS	Screven County Tax Officials	29,961	0.003520 %
TAXS	Seminole County Tax Officials	10,965	0.001288 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2023

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Spalding County Tax Officials	\$ 83,504	0.009810 %
TAXS	Stephens County Tax Officials	75,016	0.008813 %
TAXS	Stewart County Tax Officials	21,218	0.002493 %
TAXS	Sumter County Tax Officials	46,802	0.005498 %
TAXS	Talbot County Tax Officials	10,049	0.001181 %
TAXS	Taliaferro County Tax Officials	22,358	0.002627 %
TAXS	Tattnall County Tax Officials	29,900	0.003513 %
TAXS	Taylor County Tax Officials	20,367	0.002393 %
TAXS	Telfair County Tax Officials	20,478	0.002406 %
TAXS	Terrell County Tax Officials	18,258	0.002145 %
TAXS	Thomas County Tax Officials	52,060	0.006116 %
TAXS	Tift County Tax Officials	56,025	0.006582 %
TAXS	Towns County Tax Officials	12,848	0.001509 %
TAXS	Troup County Tax Officials	48,653	0.005716 %
TAXS	Turner County Tax Officials	33,835	0.003975 %
TAXS	Twiggs County Tax Officials	46,466	0.005459 %
TAXS	Upson County Tax Officials	15,362	0.001805 %
TAXS	Walker County Tax Officials	100,720	0.011832 %
TAXS	Walton County Tax Officials	38,480	0.004521 %
TAXS	Ware County Tax Officials	12,323	0.001448 %
TAXS	Washington County Tax Officials	28,240	0.003318 %
TAXS	Wayne County Tax Officials	26,570	0.003121 %
TAXS	White County Tax Officials	87,357	0.010263 %
TAXS	Whitfield County Tax Officials	148,119	0.017401 %
TAXS	Worth County Tax Officials	53,733	0.006312 %
	Total State Support Provided	<u>\$ 10,500,544</u>	<u>1.233590 %</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, 2023
(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	\$ 2,088,016	72,799
CORT	Bibb County State Court	3,747,643	836,889
CORT	Chatham County State Court	3,240,747	732,121
TAXS	Appling County Tax Officials	199,967	50,215
TAXS	Bacon County Tax Officials	143,293	14,689
TAXS	Baker County Tax Officials	—	(25,208)
TAXS	Baldwin County Tax Officials	825,876	200,865
TAXS	Barrow County Tax Officials	—	(25,651)
TAXS	Bartow County Tax Officials	1,412,234	335,642
TAXS	Berrien County Tax Officials	369,509	93,443
TAXS	Bibb County Tax Officials	1,454,828	202,145
TAXS	Bleckley County Tax Officials	—	(9,679)
TAXS	Brantley County Tax Officials	241,368	62,761
TAXS	Brooks County Tax Officials	145,918	18,607
TAXS	Bryan County Tax Officials	537,559	78,373
TAXS	Bulloch County Tax Officials	325,005	46,365
TAXS	Burke County Tax Officials	—	(94,366)
TAXS	Butts County Tax Officials	183,024	46,549
TAXS	Calhoun County Tax Officials	83,697	(2,758)
TAXS	Camden County Tax Officials	704,715	171,217
TAXS	Candler County Tax Officials	137,805	3,023
TAXS	Carroll County Tax Officials	610,697	105,534
TAXS	Catoosa County Tax Officials	—	(43,320)
TAXS	Charlton County Tax Officials	330,195	81,720
TAXS	Chatham County Tax Officials	942,981	12,220
TAXS	Chattahoochee County Tax Officials	—	(17,880)
TAXS	Clarke County Tax Officials	937,671	144,695
TAXS	Clay County Tax Officials	89,663	23,292
TAXS	Clayton County Tax Officials	530,102	(55,245)
TAXS	Clinch County Tax Officials	281,158	66,583
TAXS	Cobb County Tax Officials	3,865,822	642,678
TAXS	Coffee County Tax Officials	348,987	81,443
TAXS	Colquitt County Tax Officials	527,358	117,585
TAXS	Columbia County Tax Officials	1,185,064	235,360
TAXS	Cook County Tax Officials	151,705	36,777
TAXS	Coweta County Tax Officials	749,338	73,741
TAXS	Dade County Tax Officials	134,166	370
TAXS	Decatur County Tax Officials	173,181	41,469
TAXS	Dekalb County Tax Officials	1,498,198	(210,000)
TAXS	Dodge County Tax Officials	248,288	60,511
TAXS	Dooly County Tax Officials	—	(33,271)
TAXS	Dougherty County Tax Officials	588,326	52,118

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(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	\$ 235,939	36,172
TAXS	Echols County Tax Officials	—	(21,788)
TAXS	Effingham County Tax Officials	278,533	49,492
TAXS	Elbert County Tax Officials	216,372	22,831
TAXS	Emanuel County Tax Officials	240,891	58,755
TAXS	Fannin County Tax Officials	229,317	45,829
TAXS	Fayette County Tax Officials	465,435	116,844
TAXS	Floyd County Tax Officials	497,411	110,468
TAXS	Forsyth County Tax Officials	2,810,926	641,850
TAXS	Franklin County Tax Officials	284,738	68,166
TAXS	Fulton County Tax Officials	10,095,329	2,442,987
TAXS	Glascocock County Tax Officials	108,812	25,784
TAXS	Glynn County Tax Officials	407,987	9,630
TAXS	Gordon County Tax Officials	600,795	102,065
TAXS	Grady County Tax Officials	—	(25,996)
TAXS	Greene County Tax Officials	197,580	49,099
TAXS	Gwinnett County Tax Officials	3,257,928	586,490
TAXS	Habersham County Tax Officials	267,020	42,936
TAXS	Hall County Tax Officials	399,695	93,776
TAXS	Hancock County Tax Officials	130,766	14,084
TAXS	Haralson County Tax Officials	143,472	17,461
TAXS	Harris County Tax Officials	65,562	7,608
TAXS	Hart County Tax Officials	—	(11,841)
TAXS	Heard County Tax Officials	152,600	41,073
TAXS	Henry County Tax Officials	1,421,719	272,654
TAXS	Houston County Tax Officials	749,994	90,186
TAXS	Irwin County Tax Officials	—	(25,715)
TAXS	Jackson County Tax Officials	414,728	102,450
TAXS	Jeff Davis County Tax Officials	185,649	38,675
TAXS	Jefferson County Tax Officials	98,194	25,797
TAXS	Jenkins County Tax Officials	121,817	29,579
TAXS	Jones County Tax Officials	649,295	146,929
TAXS	Lamar County Tax Officials	320,471	72,948
TAXS	Lanier County Tax Officials	254,074	59,530
TAXS	Laurens County Tax Officials	411,984	55,718
TAXS	Lee County Tax Officials	254,134	62,866
TAXS	Liberty County Tax Officials	771,053	187,858
TAXS	Lincoln County Tax Officials	79,402	19,059
TAXS	Long County Tax Officials	89,901	23,709
TAXS	Lowndes County Tax Officials	553,666	108,272
TAXS	Lumpkin County Tax Officials	—	(34,130)
TAXS	Macon County Tax Officials	249,660	59,287

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Madison County Tax Officials	\$ 102,668	30,998
TAXS	Marion County Tax Officials	205,873	52,689
TAXS	Mcduffie County Tax Officials	257,773	69,166
TAXS	Mcintosh County Tax Officials	269,883	65,204
TAXS	Meriwether County Tax Officials	—	(28,707)
TAXS	Miller County Tax Officials	142,757	36,597
TAXS	Mitchell County Tax Officials	—	(33,614)
TAXS	Monroe County Tax Officials	422,065	87,479
TAXS	Montgomery County Tax Official	140,490	14,829
TAXS	Morgan County Tax Officials	212,793	50,486
TAXS	Murray County Tax Officials	264,455	55,559
TAXS	Muscogee County Tax Officials	1,319,887	273,926
TAXS	Newton County Tax Officials	572,697	55,020
TAXS	Oconee County Tax Officials	335,266	82,011
TAXS	Oglethorpe County Tax Officials	164,531	42,496
TAXS	Paulding County Tax Officials	611,055	96,963
TAXS	Peach County Tax Officials	334,670	46,480
TAXS	Pickens County Tax Officials	161,310	(3,822)
TAXS	Pierce County Tax Officials	264,574	57,188
TAXS	Pike County Tax Officials	178,431	42,372
TAXS	Polk County Tax Officials	339,323	47,932
TAXS	Rabun County Tax Officials	123,309	10,328
TAXS	Richmond County Tax Officials	2,004,915	405,040
TAXS	Rockdale County Tax Officials	357,816	33,477
TAXS	Schley County Tax Officials	—	(27,103)
TAXS	Screven County Tax Officials	209,989	38,464
TAXS	Seminole County Tax Officials	76,837	18,224
TAXS	Spalding County Tax Officials	585,224	81,396
TAXS	Stephens County Tax Officials	525,747	126,162
TAXS	Stewart County Tax Officials	148,722	36,068
TAXS	Sumter County Tax Officials	327,988	66,115
TAXS	Talbot County Tax Officials	70,454	12,484
TAXS	Taliaferro County Tax Officials	156,716	40,009
TAXS	Tattnall County Tax Officials	209,571	39,230
TAXS	Taylor County Tax Officials	142,757	34,626
TAXS	Telfair County Tax Officials	143,532	45,072
TAXS	Terrell County Tax Officials	127,962	33,891
TAXS	Thomas County Tax Officials	364,855	95,414
TAXS	Tift County Tax Officials	392,655	64,558
TAXS	Towns County Tax Officials	90,021	(43,839)
TAXS	Troup County Tax Officials	340,993	90,363
TAXS	Turner County Tax Officials	237,132	39,252

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2023
(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	Twiggs County Tax Officials	\$ 325,662	75,616
TAXS	Upson County Tax Officials	107,679	(5,112)
TAXS	Walker County Tax Officials	705,849	147,058
TAXS	Walton County Tax Officials	269,704	52,815
TAXS	Ware County Tax Officials	86,382	(34,911)
TAXS	Warren County Tax Officials	—	(25,445)
TAXS	Washington County Tax Officials	197,938	(13,420)
TAXS	Wayne County Tax Officials	186,186	29,462
TAXS	White County Tax Officials	612,249	105,365
TAXS	Whitfield County Tax Officials	1,038,072	113,312
TAXS	Wilcox County Tax Officials	—	(47,987)
TAXS	Wilkinson County Tax Officials	—	(71,590)
TAXS	Worth County Tax Officials	376,548	93,796
	Total for all employers	<u>\$ 73,590,918</u>	<u>12,843,310</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia

Notes to Supplementary Information Schedules

June 30, 2023

(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, 2022 through June 30, 2023. 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, 2023, 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.