

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

June 30, 2022

(With Independent Auditors' Report Thereon)



KPMG LLP Suite 2000 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, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the ERS Plan as of and for the year ended June 30, 2022, and the related notes.

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

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

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



In performing an audit in accordance with GAAS, we:

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

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

Other Matter

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

Other Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia April 27, 2023

Employer <u>code</u>	Employer category code	<u>Employer</u>	no	Actual employer/ onemployer ontributions	Employer/ nonemployer allocation percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$	1,611,341	0.267225 %
913-0913	AUTH	Lake Lanier Island Development Authority	·	61,186	0.010147 %
926-0926	AUTH	Georgia Agricultural Exposition Authority		554,174	0.091904 %
928-0928	AUTH	Georgia Environmental Finance Authority		591,177	0.098041 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts		104,983	0.017410 %
955-0955	AUTH	Georgia Superior Court Clerks Coop		183,923	0.030502 %
972-0972	AUTH	Georgia Federal-State Inspection		1,559,627	0.258649 %
973-0973	AUTH	Georgia Lottery Corporation		17,732	0.002941 %
9030	CHAR	Georgia School for Innovation and the Classics		9,429	0.001564 %
9915	CHAR	Foothills Charter High School		16,487	0.002734 %
361	CSBS	Lookout Mountain Community Service Board		97,498	0.016169 %
363	CSBS	Highland Rivers Center Community Service Board		84,892	0.014079 %
364	CSBS	Georgia Mountains Avita Community Partners		23,642	0.003921 %
365	CSBS	Cobb County Community Service		75,506	0.012522 %
368	CSBS	Dekalb Community Service Board		62,503	0.010366 %
369	CSBS	View Point Health		56,203	0.009321 %
370	CSBS	Clayton Community M.H., Substance Abuse		21,130	0.003504 %
371	CSBS	Advantage Behavioral Health Systems		35,100	0.005821 %
372	CSBS	Pathways Center Community Service Board		10,320	0.001712 %
373	CSBS	Mcintosh Trail MH, MR and SA C		23,118	0.003834 %
374	CSBS	River Edge Behavioral Health Center		79,380	0.013164 %
376	CSBS	Oconee Community Service Board		14,568	0.002416 %
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems		30,043	0.004982 %
379	CSBS	New Horizons		48,760	0.008086 %
380	CSBS	Middle Flint Community Service Board		39,559	0.006560 %
381	CSBS	CSB of Middle Georgia		34,012	0.005641 %
382	CSBS	Albany Area Community Service Board		30,258	0.005018 %
383	CSBS	The Georgia Pines Community Service Board		16,967	0.002814 %
384	CSBS	South Georgia Community Service Board		50,457	0.008368 %
385	CSBS	Pineland Area MH, MR and SA Center		133,242	0.022097 %
386	CSBS	Satilla Community Service Board		44,234	0.007336 %
388	CSBS	Gateway Behavior Health Services Community Service Board		27,249	0.004519 %
127-001	DFAC	Appling County DFACS		67,193	0.011143 %
127-002	DFAC	Atkinson County DFACS		30,146	0.004999 %
127-003	DFAC	Bacon County DFACS		80,447	0.013341 %
127-004	DFAC	Baker County DFACS		30,863	0.005118 %
127-005	DFAC	Baldwin County DFACS		179,885	0.029832 %
127-006	DFAC	Banks County DFACS		86,505	0.014346 %
127-007	DFAC	Barrow County DFACS		283,098	0.046949 %
127-008	DFAC	Bartow County DFACS		414,502	0.068741 %
127-009	DFAC	Ben Hill County DFACS		94,360	0.015649 %
127-010	DFAC	Berrien County DFACS		153,714	0.025492 %
127-011	DFAC	Bibb County DFACS		908,115	0.150602 %
127-012	DFAC	Bleckley County DFACS		41,514	0.006885 %
127-013	DFAC	Brantley County DFACS		146,442	0.024286 %

Employer	Employer category		Actual employer/ nonemployer	Employer/ nonemployer allocation
<u>code</u>	<u>code</u>	Employer	contributions	percentage
127-014	DFAC	Brooks County DFACS	\$ 131,391	0.021790 %
127-015	DFAC	Bryan County DFACS	71,937	0.011930 %
127-016	DFAC	Bulloch County DFACS	201,399	0.033400 %
127-017	DFAC	Burke County DFACS	104,839	0.017387 %
127-018	DFAC	Butts County DFACS	157,708	0.026154 %
127-019	DFAC	Calhoun County DFACS	34,976	0.005800 %
127-020	DFAC	Camden County DFACS	195,014	0.032341 %
127-021	DFAC	Candler County DFACS	49,375	0.008188 %
127-022	DFAC	Carroll County DFACS	446,144	0.073989 %
127-023	DFAC	Catoosa County DFACS	238,675	0.039582 %
127-024	DFAC	Charlton County DFACS	98,948	0.016410 %
127-025	DFAC	Chatham County DFACS	969,291	0.160748 %
127-026	DFAC	Chattahoochee County DFACS	47,430	0.007866 %
127-027	DFAC	Chattooga County DFACS	201,388	0.033398 %
127-028	DFAC	Cherokee County DFACS	543,578	0.090147 %
127-029	DFAC	Clarke County DFACS	1,773,116	0.294054 %
127-030	DFAC	Clay County DFACS	67,768	0.011239 %
127-031	DFAC	Clayton County DFACS	1,963,731	0.325666 %
127-032	DFAC	Clinch County DFACS	60,274	0.009996 %
127-033	DFAC	Cobb County DFACS	2,823,800	0.468300 %
127-034	DFAC	Coffee County DFACS	558,508	0.092623 %
127-035	DFAC	Colquitt County DFACS	236,704	0.039255 %
127-036	DFAC	Columbia County DFACS	576,249	0.095565 %
127-037	DFAC	Cook County DFACS	180,390	0.029916 %
127-038	DFAC	Coweta County DFACS	343,430	0.056954 %
127-039	DFAC	Crawford County DFACS	78,988	0.013099 %
127-040	DFAC	Crisp County DFACS	180,926	0.030005 %
127-041	DFAC	Dade County DFACS	85,536	0.014185 %
127-042	DFAC	Dawson County DFACS Decatur County DFACS	104,541	0.017337 %
127-043	DFAC		174,864	0.028999 %
127-044 127-045	DFAC DFAC	Dekalb County DFACS	5,603,711	0.929321 % 0.014626 %
127-045	DFAC	Dodge County DFACS Dooly County DFACS	88,191 71,608	0.014826 %
127-040	DFAC	Dougherty County DFACS	3,259,950	0.540631 %
127-047	DFAC	Douglas County DFACS	656,988	0.108955 %
127-048	DFAC	Early County DFACS	607,364	0.100935 %
127-043	DFAC	Echols County DFACS	28,905	0.004794 %
127-050	DFAC	Effingham County DFACS	182,105	0.030200 %
127-051	DFAC	Elbert County DFACS	111,430	0.018480 %
127-052	DFAC	Emanuel County DFACS	93,171	0.015451 %
127-053	DFAC	Evans County DFACS	39,670	0.006579 %
127-054	DFAC	Fannin County DFACS	87,092	0.014443 %
127-056	DFAC	Fayette County DFACS	241,081	0.039981 %
127-050	DFAC	Floyd County DFACS	976,193	0.161892 %
127-057	DFAC	Forsyth County DFACS	267,278	0.044325 %
127-059	DFAC	Franklin County DFACS	125,198	0.020763 %
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Employer code	Employer category code	<u>Employer</u>	ne	Actual employer/ onemployer ontributions	Employer/ nonemployer allocation percentage
127-060	DFAC	Fulton County DFACS	\$	4,319,086	0.716278 %
127-061	DFAC	Gilmer County DFACS		145,564	0.024140 %
127-062	DFAC	Glascock County DFACS		29,896	0.004958 %
127-063	DFAC	Glynn County DFACS		489,346	0.081153 %
127-064	DFAC	Gordon County DFACS		262,159	0.043476 %
127-065	DFAC	Grady County DFACS		105,564	0.017507 %
127-066	DFAC	Greene County DFACS		178,227	0.029557 %
127-067	DFAC	Gwinnett County DFACS		2,552,336	0.423280 %
127-068	DFAC	Habersham County DFACS		185,637	0.030786 %
127-069	DFAC	Hall County DFACS		942,648	0.156329 %
127-070	DFAC	Hancock County DFACS		17,164	0.002847 %
127-071	DFAC	Haralson County DFACS		162,618	0.026969 %
127-072	DFAC	Harris County DFACS		91,386	0.015155 %
127-073	DFAC	Hart County DFACS		166,295	0.027578 %
127-074	DFAC	Heard County DFACS		120,305	0.019951 %
127-075	DFAC	Henry County DFACS		819,924	0.135976 %
127-076	DFAC	Houston County DFACS		511,237	0.084784 %
127-077	DFAC	Irwin County DFACS		113,348	0.018798 %
127-078	DFAC	Jackson County DFACS		198,990	0.033001 %
127-079	DFAC	Jasper County DFACS		12,299	0.002040 %
127-080	DFAC	Jeff Davis County DFACS		109,999	0.018242 %
127-081	DFAC	Jefferson County DFACS		57,382	0.009516 %
127-082	DFAC	Jenkins County DFACS		80,176	0.013296 %
127-083	DFAC	Johnson County DFACS		43,419	0.007201 %
127-084	DFAC	Jones County DFACS		154,197	0.025572 %
127-085	DFAC	Lamar County DFACS		143,493	0.023797 %
127-086	DFAC	Lanier County DFACS		127,194	0.021094 %
127-087	DFAC	Laurens County DFACS		2,316,954	0.384244 %
127-088	DFAC	Lee County DFACS		115,225	0.019109 %
127-089	DFAC	Liberty County DFACS		232,626	0.038579 %
127-090	DFAC	Lincoln County DFACS		12,801	0.002123 %
127-091	DFAC	Long County DFACS		74,516	0.012358 %
127-092	DFAC	Lowndes County DFACS		490,540	0.081351 %
127-093	DFAC	Lumpkin County DFACS		128,031	0.021233 %
127-094	DFAC	Macon County DFACS		62,887	0.010429 %
127-095	DFAC	Madison County DFACS		131,268	0.021769 % 0.005223 %
127-096	DFAC	Marion County DFACS Mcduffie County DFACS		31,496	
127-097	DFAC	Mcintosh County DFACS Mcintosh County DFACS		114,310	0.018957 %
127-098	DFAC	Meriwether County DFACS		59,058 154,914	0.009794 %
127-099 127-100	DFAC DFAC	Miller County DFACS		154,814 26,670	0.025674 % 0.004423 %
		Mitchell County DFACS			
127-101 127-102	DFAC DFAC	Monroe County DFACS Monroe County DFACS		112,973 114,105	0.018735 % 0.018923 %
127-102	DFAC	Montgomery County DFACS Montgomery County DFACS		37,540	0.016923 %
127-103	DFAC	Morgan County DFACS Morgan County DFACS		82,691	0.008228 %
127-104	DFAC	Murray County DFACS		248,663	0.041238 %
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Employer code	Employer category code	<u>Employer</u>	no	Actual employer/ onemployer ontributions	Employer/ nonemployer allocation percentage
127-106	DFAC	Muscogee County DFACS	\$	1,090,686	0.180880 %
127-107	DFAC	Newton County DFACS		385,241	0.063888 %
127-108	DFAC	Oconee County DFACS		60,573	0.010046 %
127-109	DFAC	Oglethorpe County DFACS		19,229	0.003189 %
127-110	DFAC	Paulding County DFACS		390,592	0.064776 %
127-111	DFAC	Peach County DFACS		162,407	0.026934 %
127-112	DFAC	Pickens County DFACS		158,330	0.026258 %
127-113	DFAC	Pierce County DFACS		90,464	0.015003 %
127-114	DFAC	Pike County DFACS		60,806	0.010084 %
127-115	DFAC	Polk County DFACS		341,033	0.056557 %
127-116	DFAC	Pulaski County DFACS		88,277	0.014640 %
127-117	DFAC	Putnam County DFACS		354,949	0.058865 %
127-118	DFAC	Quitman County DFACS		27,454	0.004553 %
127-119	DFAC	Rabun County DFACS		92,646	0.015364 %
127-120	DFAC	Randolph County DFACS		40,091	0.006649 %
127-121	DFAC	Richmond County DFACS		1,169,325	0.193921 %
127-122	DFAC	Rockdale County DFACS		323,027	0.053571 %
127-123	DFAC	Schley County DFACS		21,266	0.003527 %
127-124	DFAC	Screven County DFACS		63,374	0.010510 %
127-125	DFAC	Seminole County DFACS		80,407	0.013335 %
127-126	DFAC	Spalding County DFACS		733,688	0.121675 %
127-127	DFAC	Stephens County DFACS		149,683	0.024823 %
127-128	DFAC	Stewart County DFACS		44,914	0.007449 %
127-129	DFAC	Sumter County DFACS		883,143	0.146461 %
127-130	DFAC	Talbot County DFACS		60,608	0.010051 %
127-131	DFAC	Taliaferro County DFACS		17,528	0.002907 %
127-132	DFAC	Tattnall County DFACS		93,046	0.015431 %
127-133	DFAC	Taylor County DFACS		42,411	0.007033 %
127-134	DFAC	Telfair County DFACS		72,096	0.011956 %
127-135	DFAC	Terrell County DFACS		95,695	0.015870 %
127-136	DFAC	Thomas County DFACS		290,899	0.048243 %
127-137	DFAC	Tift County DFACS		292,842	0.048565 %
127-138	DFAC	Toombs County DFACS		186,557	0.030939 %
127-139	DFAC	Towns County DFACS		50,653	0.008400 %
127-140	DFAC	Treutlen County DFACS		47,217	0.007830 %
127-141	DFAC	Troup County DFACS		385,816	0.063984 %
127-142	DFAC	Turner County DFACS		30,820	0.005111 %
127-143	DFAC	Twiggs County DFACS		68,243	0.011317 %
127-144	DFAC	Union County DFACS		94,788	0.015720 %
127-145 127-146	DFAC	Upson County DFACS		215,857 317,835	0.035798 %
127-146 127-147	DFAC DFAC	Walker County DFACS Walton County DFACS		317,825 200,555	0.052708 % 0.048186 %
127-147	DFAC	Ware County DFACS Ware County DFACS		290,555 258,952	0.048186 %
127-146	DFAC	Warren County DFACS Warren County DFACS		256,952	0.042945 %
127-149	DFAC	Washington County DFACS		130,721	0.004138 %
127-150	DFAC	Wayne County DFACS Wayne County DFACS		138,972	0.021079 %
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Employer code	Employer category code	<u>Employer</u>	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-152	DFAC	Webster County DFACS	\$ 41,611	0.006901 %
127-153	DFAC	Wheeler County DFACS	21,381	0.003546 %
127-154	DFAC	White County DFACS	99,032	0.016424 %
127-155	DFAC	Whitfield County DFACS	822,802	0.136454 %
127-156	DFAC	Wilcox County DFACS	46,276	0.007674 %
127-157	DFAC	Wilkes County DFACS	87,796	0.014560 %
127-158	DFAC	Wilkinson County DFACS	57,891	0.009601 %
127-159	DFAC	Worth County DFACS	127,858	0.021204 %
128-001	HLTH	Appling County Health Department	88,240	0.014634 %
128-002	HLTH	Atkinson County Health Department	50,844	0.008432 %
128-003	HLTH	Bacon County Health Department	47,514	0.007880 %
128-004	HLTH	Baker County Health Department	54,812	0.009090 %
128-005	HLTH	Baldwin County Health Department	127,840	0.021201 %
128-006	HLTH	Banks County Health Department	49,702	0.008243 %
128-007	HLTH	Barrow County Public Health	144,727	0.024002 %
128-008	HLTH	Bartow County Health Department	195,243	0.032379 %
128-009	HLTH	Ben Hill County Health Department	63,537	0.010537 %
128-010	HLTH	Berrien County Health Department	62,717	0.010401 %
128-011	HLTH	Bibb County Health Department	354,715	0.058826 %
128-012	HLTH	Bleckley County Health Department	24,392	0.004045 %
128-013	HLTH	Brantley County Health Department	77,203	0.012803 %
128-014	HLTH	Brooks County Health Department	46,742	0.007752 %
128-015	HLTH	Bryan County Health Department	75,311	0.012490 %
128-016	HLTH	Bulloch County Physical Health	177,688	0.029468 %
128-017	HLTH	Burke County Health Department	134,611	0.022324 %
128-018	HLTH	Butts County Health Department	51,280	0.008504 %
128-019	HLTH	Calhoun County Health Department	22,860	0.003791 %
128-020	HLTH	Camden County Health Department	176,845	0.029328 %
128-021	HLTH	Candler County Health Department	48,146	0.007984 %
128-022	HLTH	Carroll County Health Department	163,131	0.027054 %
128-023	HLTH	Catoosa County Health Department	117,298	0.019453 %
128-024	HLTH	Charlton County Health Department	63,760	0.010574 %
128-025	HLTH	Chatham County Health Department	1,217,461	0.201904 %
128-027	HLTH	Charles County Health Department	83,440	0.013838 %
128-028	HLTH	Cherokee County Health Department	1,517,049	0.251588 %
128-029	HLTH	Clarke County Health Department	1,144,575	0.189817 %
128-031	HLTH	Clayton County Health Department	944,312	0.156605 %
128-032 128-033	HLTH HLTH	Clinch County Health Department	18,360 2,427,006	0.003045 %
128-033	HLTH	Cobb County Health Department Coffee County Health Department	126,471	0.402495 %
128-034	HLTH	Colquitt County Health Department	165,126	0.020974 % 0.027385 %
128-036	HLTH	Columbia County Health Department	191,441	0.027383 %
128-030	HLTH	Cook County Health Department	57,881	0.009599 %
128-037	HLTH	Coweta County Health Department Coweta County Health Department	178,169	0.029548 %
128-039	HLTH	Crawford County Health Department	57,642	0.009559 %
128-040	HLTH	Crisp County Health Department	21,538	0.003572 %
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Employer	Employer category		Actual employer/ nonemployer	Employer/ nonemployer allocation
<u>code</u>	<u>code</u>	<u>Employer</u>	contributions	percentage
128-041	HLTH	Dade County Health Department	\$ 68,493	0.011359 %
128-042	HLTH	Dawson County Health Department	108,219	0.017947 %
128-043	HLTH	Decatur County Health Department	112,886	0.018721 %
128-044	HLTH	Dekalb County Health Department	2,939,921	0.487557 %
128-045	HLTH	Dodge County Health Department	43,339	0.007187 %
128-046	HLTH	Dooly County Health Department	10,107	0.001676 %
128-047	HLTH	Dougherty County Health Department	1,350,993	0.224049 %
128-048	HLTH	Douglas County Health Department	121,142	0.020090 %
128-049	HLTH	Early County Health Department	71,786	0.011905 %
128-050	HLTH	Echols County Health Department	20,720	0.003436 %
128-051	HLTH	Effingham County Health Department	111,307	0.018459 %
128-052	HLTH	Elbert County Health Department	46,392	0.007694 %
128-053	HLTH	Emanuel County Health Department	105,064	0.017424 %
128-054	HLTH	Evans County Health Department	54,003	0.008956 %
128-055	HLTH	Fannin County Health Department	65,168	0.010807 %
128-056	HLTH	Fayette County Health Department	151,998	0.025207 %
128-057	HLTH	Floyd County Health Department	1,085,440	0.180010 %
128-058	HLTH	Forsyth County Health Department	200,783	0.033298 %
128-059	HLTH	Franklin County Health Department	101,664	0.016860 %
128-060	HLTH	Fulton County Health Department	2,503,662	0.415208 %
128-061	HLTH	Gilmer County Health Department	107,397	0.017811 %
128-062	HLTH	Glascock County Health Department	20,303	0.003367 %
128-063	HLTH	Glynn County Health Department	1,024,750	0.169945 %
128-064	HLTH	Gordon County Health Department	166,887	0.027677 %
128-065	HLTH	Grady County Health Department	115,576	0.019167 %
128-066	HLTH	Greene County Health Department	60,800	0.010083 %
128-067	HLTH	Gwinnett County Health Department	2,567,355	0.425771 %
128-068	HLTH	Habersham County Health Department	100,403	0.016651 %
128-069	HLTH	Hall County Health Department	1,546,706	0.256506 %
128-070	HLTH	Hancock County Health Department	53,194	0.008822 %
128-071	HLTH	Haralson County Health Department	68,997 55,466	0.011443 %
128-072 128-073	HLTH HLTH	Harris County Health Department Hart County Health Department	55,466 58,745	0.009198 % 0.009742 %
128-073	HLTH	Heard County Health Department	24,857	0.009742 %
128-074	HLTH	Henry County Health Department	209,581	0.004122 %
128-076	HLTH	Houston County Health Department	1,832,490	0.303901 %
128-077	HLTH	Irwin County Health Department	30,455	0.005051 %
128-078	HLTH	Jackson County Health Department	113,076	0.018752 %
128-079	HLTH	Jasper County Health Department	36,949	0.006128 %
128-080	HLTH	Jeff Davis County Health Department	94,204	0.015623 %
128-081	HLTH	Jefferson County Health Department	79,696	0.013217 %
128-082	HLTH	Jenkins County Health Department	37,727	0.006257 %
128-083	HLTH	Johnson County Health Department	27,893	0.004626 %
128-084	HLTH	Jones County Health Department	68,378	0.011340 %
128-085	HLTH	Lamar County Health Department	55,168	0.009149 %
128-086	HLTH	Lanier County Health Department	30,596	0.005074 %
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Employer	Employer category		Actual employer/ nonemployer	Employer/ nonemployer allocation
<u>code</u>	<u>code</u>	<u>Employer</u>	contributions	percentage
128-087	HLTH	Laurens County Health Department	\$ 954,367	0.158273 %
128-088	HLTH	Lee County Health Department	111,734	0.018530 %
128-089	HLTH	Liberty County Health Department	179,328	0.029740 %
128-090	HLTH	Lincoln County Health Department	23,663	0.003924 %
128-091	HLTH	Long County Health Department	40,828	0.006771 %
128-092	HLTH	Lowndes County Health Department	1,563,798	0.259341 %
128-093	HLTH	Lumpkin County Health Department	103,576	0.017177 %
128-094	HLTH	Macon County Health Department	26,171	0.004340 %
128-095	HLTH	Madison County Health Department	68,548	0.011368 %
128-096	HLTH	Marion County Health Department	17,879	0.002965 %
128-097	HLTH	Mcduffie County Health Department	75,887	0.012585 %
128-098	HLTH	McIntosh County Health Department	47,940	0.007950 %
128-099	HLTH	Meriwether County Health Department	58,074	0.009631 %
128-100	HLTH	Miller County Health Department	25,378	0.004209 %
128-101	HLTH	Mitchell County Health Department	82,183	0.013629 %
128-102	HLTH	Monroe County Health Department	78,927	0.013089 %
128-103	HLTH	Montgomery County Health Department	31,257	0.005184 %
128-104	HLTH	Morgan County Health Department	62,455	0.010357 %
128-105	HLTH	Murray County Health Department	105,979	0.017576 %
128-106	HLTH	Muscogee County Health Department	1,871,502	0.310370 %
128-107	HLTH	Newton County Health Department	164,610	0.027299 %
128-108	HLTH	Oconee County Health Department	110,600	0.018342 %
128-109	HLTH	Oglethorpe County Health Department	43,940	0.007287 %
128-110	HLTH	Paulding County Health Department	150,407	0.024943 %
128-111	HLTH	Peach County Health Department	47,287	0.007842 %
128-112	HLTH	Pickens County Health Department	56,355	0.009346 %
128-113	HLTH	Pierce County Health Department	74,247	0.012313 %
128-114	HLTH	Pike County Health Department	45,093	0.007478 %
128-115	HLTH	Polk County Health Department	111,116	0.018427 %
128-116 128-117	HLTH HLTH	Pulaski County Health Department Putnam County Health Department	28,813 110,742	0.004778 % 0.018365 %
128-117	HLTH	Rabun County Health Department	80,644	0.018363 %
128-119	HLTH	Richmond County Health Department	1,509,474	0.250332 %
128-121	HLTH	Rockdale County Health Department	181,056	0.030026 %
128-123	HLTH	Schley County Health Department	11,592	0.001922 %
128-124	HLTH	Screven County Health Department	55,808	0.009255 %
128-125	HLTH	Seminole County Health Department	48,893	0.008108 %
128-126	HLTH	Spalding County Health Department	158,447	0.026277 %
128-127	HLTH	Stephens County Health Department	76,515	0.012689 %
128-129	HLTH	Sumter County Health Department	4,819	0.000799 %
128-131	HLTH	Taliaferro County Health Department	20,849	0.003458 %
128-132	HLTH	Tattnall County Health Department	90,317	0.014978 %
128-133	HLTH	Taylor County Health Department	18,425	0.003056 %
128-134	HLTH	Telfair County Health Department	71,109	0.011793 %
128-135	HLTH	Terrell County Health Department	34,880	0.005785 %
128-136	HLTH	Thomas County Health Department	198,218	0.032872 %
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Employer <u>code</u>	Employer category code	<u>Employer</u>	employer/ nonemployer contributions	nonemployer allocation percentage
128-137 F	HLTH	Tift County Health Department	\$ 130,792	0.021691 %
	HLTH	Toombs County Health Department	110,499	0.018325 %
	HLTH	Towns County Health Department	58,611	0.009720 %
	HLTH	Treutlen County Health Department	33,152	0.005498 %
	HLTH	Troup County Health Department	1,308,804	0.217052 %
	HLTH	Turner County Health Department	29,028	0.004814 %
	HLTH	Twiggs County Health Department	19,623	0.003254 %
	HLTH	Union County Health Department	90,918	0.015078 %
	HLTH	Upson County Health Department	91,264	0.015135 %
	HLTH	Walker County Health Department	86,263	0.014306 %
	HLTH	Walton County Health Department	196,534	0.032593 %
	HLTH	Ware County Health Department	1,890,515	0.313523 %
	HLTH	Warren County Health Department	13,427	0.002227 %
	HLTH	Washington County Health Department	94,030	0.015594 %
	HLTH	Wayne County Health Department	102,537	0.017005 %
	HLTH	Wheeler County Health Department	30,609	0.005076 %
	HLTH	White County Health Department	92,148	0.015282 %
	HLTH	Whitfield County Health Department	483,997	0.080266 %
	HLTH	Wilcox County Health Department	21,184	0.003513 %
	HLTH	Wilkes County Health Department	53,115	0.008809 %
	HLTH	Wilkinson County Health Department	29,701	0.004926 %
	HLTH	Worth County Health Department	80,234	0.013306 %
	MRCS	Woodright Industries	105,719	0.017532 %
	MRCS	Jessamine Place	156,360	0.025931 %
	MRCS	Carroll County MR Services	214,145	0.035514 %
	MRCS	Green Oaks Service Center	150,128	0.024897 %
	MRCS	Haralson County Center (Mh/Mr/Sa)	92,280	0.015304 %
	MRCS	Mitchell-Baker Service Center	165,772	0.027492 %
	MRCS	Thomas/Grady Service Center	169,359	0.028087 %
	MRCS	Tift County - Diversified Enterprises	170,076	0.028205 %
	PSCH	Atkinson County Schools	11,318	0.001877 %
6031 F	PSCH	Bacon County Schools	1,653	0.000274 %
6051 F	PSCH	Baldwin County Schools	79,409	0.013169 %
	PSCH	Ben Hill County Schools	16,069	0.002665 %
6111 F	PSCH	Bibb County Schools	65,833	0.010918 %
6141 F	PSCH	Brooks County Schools	11,430	0.001896 %
6181 F	PSCH	Butts County Schools	8,902	0.001476 %
6211 F	PSCH	Candler County Schools	24,672	0.004092 %
6221 F	PSCH	Carroll County Schools	16,032	0.002659 %
6231 F	PSCH	Catoosa County Board of Education	8,708	0.001444 %
	PSCH	Charlton County Board of Education	18,811	0.003120 %
6251 F	PSCH	Chatham County Schools	64,993	0.010778 %
6271 F	PSCH	Chattooga County Schools	16,128	0.002675 %
6291 F	PSCH	Clarke County Schools	73,012	0.012108 %
6311 F	PSCH	Clayton County Schools	48,486	0.008041 %
6331 F	PSCH	Cobb County Schools	17,465	0.002896 %

Employer code	Employer category code	<u>Employer</u>	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
6341	PSCH	Coffee County Schools	\$ 22,743	0.003772 %
6351	PSCH	Colquitt County Schools	33,662	0.005582 %
6361	PSCH	Columbia County Schools	19,149	0.003176 %
6381	PSCH	Coweta County Schools	19,917	0.003303 %
6401	PSCH	Crisp County Schools	25,199	0.004179 %
6441	PSCH	Dekalb County Schools	157,614	0.026139 %
6451	PSCH	Dodge County Schools	48,501	0.008043 %
6452	PSCH	Ocmulgee Regional Library System	8,522	0.001413 %
6461	PSCH	Dooly County Schools	12,454	0.002065 %
6471	PSCH	Dougherty County Schools	17,730	0.002940 %
6481	PSCH	Douglas County Schools	50,839	0.008431 %
6511	PSCH	Effingham County Schools	38,846	0.006442 %
6561	PSCH	Fayette County Schools	39,859	0.006610 %
6571	PSCH	Floyd County Schools	63,584	0.010545 %
6581	PSCH	Forsyth County Schools	57,591	0.009551 %
6591	PSCH	Franklin County Schools	20,485	0.003397 %
6601	PSCH	Fulton County Board of Education	22,841	0.003788 %
6611	PSCH	Gilmer County Schools	14,375	0.002384 %
6631	PSCH	Glynn County Schools	70,437	0.011681 %
6641	PSCH	Gordon County Schools	16,787	0.002784 %
6651	PSCH	Grady County Schools	28,664	0.004754 %
6661	PSCH	Greene County Schools	32,077	0.005320 %
6671	PSCH	Gwinnett County Schools	59,724	0.009905 %
6751	PSCH	Henry County Schools	62,131	0.010304 %
6761	PSCH	Houston County Schools	94,028	0.015594 %
6771	PSCH	Irwin County Schools	16,386	0.002717 %
6781	PSCH	Jackson County Schools	12,706	0.002107 %
6851	PSCH	Lamar County Schools	20,864	0.003460 %
6871	PSCH PSCH	Laurens County Schools	17,072	0.002831 %
6881	PSCH	Lee County Schools	5,647	0.000937 %
6941 6971	PSCH	Macon County Schools	9,417 51,736	0.001562 % 0.008580 %
6991	PSCH	Mcduffie County Schools Meriwether County Schools	50,019	0.008380 %
7061	PSCH	Muscogee County Schools	59,739	0.008293 %
7071	PSCH	Newton County Schools	56,367	0.009348 %
7101	PSCH	Paulding County Schools	6,900	0.001144 %
7121	PSCH	Pickens County Schools	4,991	0.000828 %
7141	PSCH	Pike County Schools	17,026	0.002824 %
7151	PSCH	Polk County Schools	29,136	0.004832 %
7191	PSCH	Rabun County Schools	20,025	0.003321 %
7211	PSCH	Richmond County Schools	20,517	0.003403 %
7211	PSCH	Rockdale County Schools	37,004	0.006137 %
7261	PSCH	Spalding County Schools	11,133	0.001846 %
7321	PSCH	Tattnall County Schools	3,653	0.000606 %
7341	PSCH	Telfair County Schools	5,060	0.000839 %
7351	PSCH	Terrell County Schools	18,972	0.003146 %
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Employer <u>code</u>	Employer category code	<u>Employer</u>	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
7401	PSCH	Treutlen County Schools	\$ 12,690	0.002104 %
7411	PSCH	Troup County Schools	5,560	0.000922 %
7431	PSCH	Twiggs County Schools	8,807	0.001461 %
7451	PSCH	Upson County Schools	15,028	0.002492 %
7461	PSCH	Walker County Schools	15,651	0.002596 %
7481	PSCH	Ware County Schools	30,062	0.004985 %
7501	PSCH	Washington County Board of Education	52,821	0.008760 %
7511	PSCH	Wayne County Schools	20,750	0.003441 %
7541	PSCH	White County Board of Education	5,393	0.000894 %
7571	PSCH	Wilkes County Schools	27,762	0.004604 %
7581	PSCH	Wilkinson County Schools	26,318	0.004365 %
7611	PSCH	Atlanta City Schools	97,226	0.016124 %
7641	PSCH	City of Buford Schools (Gwinnett)	27,764	0.004604 %
7741	PSCH	City of Dublin Schools (Laurens)	1,582	0.000262 %
7811	PSCH	City of Marietta Schools (Cobb)	10,922	0.001811 %
7851	PSCH	City of Rome Schools (Floyd)	11,794	0.001956 %
7861	PSCH	City of Social Circle Schools (Walton)	15,678	0.002600 %
7891	PSCH	City of Thomasville Schools (Thomas)	3,911	0.000649 %
7921	PSCH	City of Valdosta Schools (Lowndes)	64,789	0.010745 %
968-0968	PSCH	Georgia Military College	48,136	0.007983 %
8504	RESA	Northwest Georgia Regional Education Service Agency	15,838	0.002627 %
8564	RESA	Metro Regional Education Service Agency	21,539	0.003572 %
8804	RESA	First District Regional Education Service Agency	35,978	0.005967 %
402	STAT	Georgia Department of Agriculture	5,096,020	0.845125 %
403	STAT	Georgia Department of Administrative Services	3,988,714	0.661489 %
404	STAT	Georgia Department of Audits	4,112,855	0.682077 %
405	STAT	Department of Public Health	14,936,686	2.477104 %
406	STAT	Georgia Department of Banking and Finance	1,492,893	0.247582 %
407	STAT	State Accounting Office	2,345,631	0.389000 %
408	STAT	Office of Commissioner of Insurance	2,632,283	0.436539 %
409	STAT	Georgia State Finance and Investment Commission	1,730,436	0.286976 %
410	STAT	State Properties Commission	251,218	0.041662 %
411	STAT	Georgia Department of Defense	4,278,093	0.709480 %
412	STAT	Georgia Vocational Rehab Agency	9,095,820	1.508453 %
414	STAT	Georgia Department of Education	8,188,443	1.357974 %
415	STAT	The Technical College System of Georgia	2,586,086	0.428877 %
418	STAT	Prosecuting Attorneys Council	12,449,665	2.064656 %
419	STAT	Georgia Department of Community Health	9,215,473	1.528297 %
420	STAT	Georgia Forestry Commission Office of Planning and Budget	5,151,316	0.854296 %
422	STAT		5,060,265	0.839196 %
427 428	STAT	Georgia Department of Human Services	23,594,310	3.912887 %
428 420	STAT	Georgia Department of Community Affairs	5,588,071	0.926727 %
429 430	STAT STAT	Department of Economic Development Administrative Office of the Courts	2,383,332	0.395252 %
430	STAT	Georgia Court of Appeals	1,577,660 3 320 202	0.261640 % 0.550623 %
432	STAT	Superior Courts of Georgia	3,320,202 3,333,624	0.552849 %
430	אותו	ouperior courts of Georgia	3,333,024	0.002049 /0

Employer <u>code</u>	Employer category code	<u>Employer</u>	no	Actual employer/ onemployer ontributions	Employer/ nonemployer allocation percentage
438	STAT	Supreme Court	\$	2,425,161	0.402189 %
440	STAT	Georgia Department of Labor	Ť	11,599,777	1.923710 %
441	STAT	Department of Behavioral Health and Developmental Disabilities		31,837,655	5.279966 %
442	STAT	Georgia Department of Law		4,888,302	0.810677 %
444	STAT	General Assembly of Georgia		2,966,809	0.492016 %
461	STAT	Department of Juvenile Justice		22,596,488	3.747408 %
462	STAT	Georgia Department of Natural Resources		20,050,613	3.325199 %
465	STAT	State Board Pardons and Paroles		2,078,147	0.344641 %
466	STAT	Georgia Department of Public Safety		24,771,943	4.108186 %
467	STAT	Georgia Department of Corrections		58,950,933	9.776437 %
469	STAT	Georgia Department of Early Care Learning		7,092,553	1.176231 %
470	STAT	Georgia Public Service Commission		1,281,840	0.212581 %
471	STAT	Georgia Bureau of Investigation		15,306,548	2.538442 %
474	STAT	Department of Revenue		11,043,216	1.831410 %
475	STAT	Georgia Department of Driver Services		5,784,469	0.959298 %
476	STAT	Georgia Student Finance Commission		1,527,940	0.253394 %
477	STAT	Georgia Department of Community Supervision		19,362,734	3.211121 %
478	STAT	Secretary of State		2,567,961	0.425871 %
482	STAT	Georgia Teachers Retirement System		4,691,044	0.777964 %
484	STAT	Georgia Department of Transportation		42,650,260	7.073131 %
488	STAT	Georgia Department of Veterans Service		1,271,576	0.210878 %
489	STAT	Subsequent Injury Trust Fund		147,279	0.024425 %
490	STAT	State Board of Workers Comp		1,847,859	0.306449 %
492	STAT	Georgia Public Defender Standards Council		10,909,608	1.809252 %
495	STAT	Georgia Commission on the Holocaust		46,971	0.007790 %
900	STAT	Georgia Building Authority		1,635,917	0.271301 %
921	STAT	Georgia Correctional Industries		1,936,755	0.321192 %
922	STAT	George L. Smith II - GWCCA		2,585,449	0.428772 %
927	STAT	State Road and Tollway Authority		1,438,140	0.238501 %
977	STAT	Georgia Public Broadcasting		1,910,242	0.316795 %
980	STAT	GTA Georgia Technology Authority		3,394,815	0.562997 %
996	STAT	THE ATL		473,361	0.078502 %
817	TCOL	Oconee Fall Line Technical College		405,684	0.067279 %
818	TCOL	Coastal Pines Technical College		791,525	0.131267 %
820	TCOL	Albany Technical College		1,196,269	0.198390 %
822	TCOL	Athens Technical College		848,154	0.140658 %
823	TCOL	Atlanta Technical College		1,747,030	0.289728 %
824	TCOL	Augusta Technical College		1,652,334	0.274024 %
826	TCOL	West Georgia Technical College		1,639,249	0.271854 %
827	TCOL	Chattahoochee Technical College		2,515,335	0.417144 %
828	TCOL	Columbus Technical College		998,630	0.165613 %
829	TCOL	Georgia Northwestern Technical College		1,717,327	0.284802 %
830	TCOL	Georgia Piedmont Technical College		759,407	0.125940 %
831	TCOL	Southern Crescent Technical College		1,261,198	0.209158 %
832	TCOL	Gwinnett Technical College		2,822,576	0.468097 %
834	TCOL	Lanier Technical College		1,321,714	0.219193 %

Schedule of Employer and Nonemployer Allocations As of and for the year ended June 30, 2022

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

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

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

					Defe	erred Outflows of Re	sources		-	Deferred Inflows of Resou	irces		Pension Expense	e/(Benefit)	
					Net difference		Channa in			Channa in			Net amortization		
							Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
910-0910	AUTH	Jekyll Island State Park Authority	\$ 17,846,528	38,328	2,073,583	3,172,396	503,939	5,788,246	161,866	_	161,866	4,256,452	580,117	26,206	4,862,775
913-0913	AUTH	Lake Lanier Island Development Authority	677,664	1,455	78,738	120,461	790	201,444	6,146	5,821	11,967	161,625	(10,168)	5,253	156,710
926-0926	AUTH	Georgia Agricultural Exposition Authority	6,137,776	13,182	713,147	1,091,050	285,219	2,102,598	55,669	66,431	122,100	1,463,880	52,350	18,969	1,535,199
928-0928	AUTH	Georgia Environmental Finance Authority	6,547,634	14,062	760,768	1,163,906	35,657	1,974,393	59,386	102,606	161,992	1,561,631	(8,156)	_	1,553,475
936-0936	AUTH	Agricultural Commodity Commission- Peanuts	1,162,721	2,497	135,096	206,685	14,992	359,270	10,546	_	10,546	277,316	22,454	_	299,770
955-0955	AUTH	Georgia Superior Court Clerks Coop	2,037,065	4,375	236,686	362,108	15,220	618,389	18,476	19,741	38,217	485,845	25,338	_	511,183
972-0972	AUTH	Georgia Federal-State Inspection	17,273,783	37,098	2,007,036	3,070,585	425,840	5,540,559	156,671	_	156,671	4,119,849	544,570	64,058	4,728,477
973-0973	AUTH	Georgia Lottery Corporation	196,414	422	22,821	34,914	_	58,157	1,781	40.554	42,335	46,844	(42,994)	_	3,850
9030	CHAR	Georgia School for Innovation and the	104.451	224	12.136	18.567	33.342	64,269	947	_	947	24.911	25.647	_	50.558
9030	CHAR	Foothills Charter High School	182,589	392	21,215	32,457	33,342 9,495	63,559	1,656	— 34,941	36,597	43,549	25,647	_	64,556
		Lookout Mountain Community Service							1						
361	CSBS	Board Highland Rivers Center Community	1,079,841	2,319	125,466	191,952	206,421	526,158	9,794	_	9,794	257,547	173,979	_	431,526
363	CSBS	Service Board	940,261	2,019	109,249	167,141	2,716	281,125	8,528	14,091	22,619	224,253	(34,840)	26,494	215,907
364	CSBS	Georgia Mountains Avita Community Partners	261,863	562	30,426	46,549	59,776	137,313	2,375	16,082	18,457	62,454	5,884	7,269	75,607
365	CSBS	Cobb County Community Service	836,277	1,796	97,167	148,657	13,541	261,161	7,585	_	7,585	199,453	(8,451)	_	191,002
366	CSBS	Douglas Community Service Board	_	_	_	_	_	_	l _	14,002	14,002	_	(18,445)	_	(18,445)
368	CSBS	Dekalb Community Service Board	692,290	1,487	80,437	123,061	105,953	310,938	6,279	32,935	39,214	165,111	(28,479)	12,035	148,667
369	CSBS	View Point Health	622,500	1,337	72,328	110,655	-	184,320	5,646	54,956	60,602	148,468	(77,023)	12,565	84,010
370	CSBS	Clayton Community M.H., Substa	234,013	503	27,190	41,598	21	69,312	2,122	9,015	11,137	55,813	(40,683)	10,251	25,381
371	CSBS	Advantage Behavioral Health Systems	388,753	835	45,169	69,105	1,813	116,922	3,526	18.824	22.350	92,718	(33,425)	18,355	77.648
		Pathways Center Community Service							1		,		, , ,		
372	CSBS	Board	114,335	246	13,285	20,324	_	33,855	1,037	40,980	42,017	27,267	(63,223)	_	(35,956)
373	CSBS	Mcintosh Trail MH, MR and SA C	256,052	550	29,751	45,516	1,321	77,138	2,322	1,748	4,070	61,068	1,949	_	63,017
374	CSBS	River Edge Behavioral Health Center	879,153	1,888	102,149	156,278	3,453	263,768	7,974	31,348	39,322	209,683	(180,680)	9,150	38,153
375	CSBS	Phoenix Center	_	_	_	_	_	_	_	_	_	_	(36,437)	_	(36,437)
376	CSBS	Oconee Community Service Board	161,352	347	18,747	28,682	3,795	51,571	1,463	2,948	4,411	38,482	(9,993)	11,407	39,896
377	CSBS	Board Serenity Behavioral Health Systems	332,721	715	38,659	59,144	_	98,518	3,018	3,546	6,564	79,358	(10,761)	_	68,597
379	CSBS	New Horizons	540,021	1,160	62,745	95,994	1,875	161,774	4,898	11,929	16,827	128,800	(58,546)	_	70,254
380	CSBS	Middle Flint Community Service Board	438,107	941	50,904	77,878	_	129,723	3,974	26,158	30,132	104,492	(98,657)	1,264	7,099
381	CSBS	CSB of Middle Georgia	376,732	809	43,772	66,968	_	111,549	3,417	142,332	145,749	89,849	(294,483)	_	(204,634)
382	CSBS	Albany Area Community Service Board	335,125	720	38,938	59,572	2,216	101,446	3,040	36,626	39,666	79,929	(22,745)	12,572	69,756
383	CSBS	The Georgia Pines Community Service Board	187,932	404	21,836	33,407	_	55,647	1,705	168,779	170,484	44,820	(205,103)	20,767	(139,516)
384	CSBS	South Georgia Community Service Board	558,854	1,200	64,933	99,342	37,009	202,484	5,069	2,114	7,183	133,288	22,035	_	155,323
385	CSBS	Pineland Area MH, MR and SA Center	1,475,740	3,169	171,466	262,327	254,550	691,512	13,385		13,385	351,967	241,773	_	593,740
386	CSBS	Satilla Community Service Board	489,932	1,052	56,925	87,090		145,067	4,444	195,935	200,379	116,849	(174,155)	100,462	43,156
388	CSBS	Gateway Behavior Health Services Community Service Board	301,800	648	35,066	53,648	_	89,362	2,737	20,437	23,174	71,980	(49,681)	_	22,299
		,							I .				, , ,		
127-001	DFAC	Appling County DFACS	744,181	1,598	86,466	132,286	-	220,350	6,750	47,168	53,918	177,490	(31,606)	31,272	177,156
127-002	DFAC	Atkinson County DFACS	333,856	717	38,791	59,346	3,517	102,371	3,028	828	3,856	79,628	4,407	_	84,035
127-003	DFAC	Bacon County DFACS	890,974	1,913	103,522	158,379	37,383	301,197	8,081	_	8,081	212,504	25,366	_	237,870
127-004	DFAC	Baker County DFACS	341,804	734	39,714	60,759	13,218	114,425	3,100	5,206	8,306	81,524	(1,859)	-	79,665
127-005	DFAC	Baldwin County DFACS	1,992,320	4,279	231,487	354,154	29,795	619,715	18,070	_	18,070	475,176	21,205	13,244	509,625
127-006 127-007	DFAC DFAC	Banks County DFACS	958,093	2,058 6,734	111,321	170,310	20,892	304,581 956,652	8,690	1,642	10,332 51,379	228,508	4,370 (53,716)	_	232,878 694,104
121-001	DEMC	Barrow County DFACS	3,135,473	6,734	364,310	557,361	28,247	900,002	28,438	22,941	51,379	747,820	(53,716)	_	094,104

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Schedule of Pension Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources			Deferred Inflows of Resou	rces		Pension Expense	e/(Benefit)	
													Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
127-008	DFAC	Bartow County DFACS	\$ 4,590,844	9,860	533,409	816,068	259,552	1,618,889	41,638	50,733	92,371	1,094,930	66,341	_	1,161,271
127-009	DFAC	Ben Hill County DFACS	1,045,113	2,245	121,431	185,779	8,092	317,547	9,479	38,757	48,236	249,261	(8,086)	_	241,175
127-010	DFAC	Berrien County DFACS	1,702,474	3,656	197,810	302,632	80,776	584,874	15,441	1,587	17,028	406,045	30,647	_	436,692
127-011	DFAC	Bibb County DFACS	10,057,902	21,601	1,168,625	1,787,891	138,442	3,116,559	91,224	16,272	107,496	2,398,840	21,900	7,760	2,428,500
127-012	DFAC	Bleckley County DFACS	459,812	988	53,425	81,736	36,198	172,347	4,170	7,941	12,111	109,664	(8,592)	_	101,072
127-013	DFAC	Brantley County DFACS	1,621,932	3,483	188,452	288,314	73,143	553,392	14,711	_	14,711	386,837	54,446	8,779	450,062
127-014	DFAC	Brooks County DFACS	1,455,238	3,125	169,084	258,683	80,072	510,964	13,199	10,137	23,336	347,079	6,536	_	353,615
127-015	DFAC	Bryan County DFACS	796,741	1,711	92,573	141,629	51,514	287,427	7,226	_	7,226	190,026	75,022	12,622	277,670
127-016	DFAC	Bulloch County DFACS	2,230,607	4,791	259,174	396,512		660,477	20,231	41,863	62,094	532,006	(42,616)	22,661	512,051
127-017	DFAC	Burke County DFACS	1,161,185	2,494	134,918	206,412	32,574	376,398	10,532	11,143	21,675	276,944	(11,196)	_	265,748
127-018	DFAC	Butts County DFACS	1,746,686	3,751	202,947	310,491	74,542	591,731	15,842		15,842	416,591	79,213	_	495,804
127-019	DFAC	Calhoun County DFACS	387,351	832	45,006	68,855	1,916	116,609	3,513	14,497	18,010	92,388	(5,319)		87,069
127-020	DFAC	Camden County DFACS	2,159,882	4,639	250,956	383,940	11,607	651,142	19,590	39,291	58,881	515,140	27,046	27,644	569,830
127-021	DFAC	Candler County DFACS	546,833	1,174	63,536	97,205	17,895	179,810	4,960	_	4,960	130,425	45,786	_	176,211
127-022	DFAC	Carroll County DFACS	4,941,329	10,612	574,132	878,370	_	1,463,114	44,817	142,335	187,152	1,178,519	(166,802)	_	1,011,717
127-023 127-024	DFAC DFAC	Catoosa County DFACS	2,643,470	5,677	307,144	469,903	64,880 32,746	847,604	23,976	_	23,976 9,940	630,475	86,715	_	717,190
	DFAC	Charlton County DFACS	1,095,936	2,354	127,337	194,813		357,250	9,940		9,940 137,515	261,383	34,050		295,433
127-025 127-026	DFAC	Chatham County DFACS	10,735,499 525,328	23,056 1,128	1,247,355 61,038	1,908,341 93,382	250,746 8,059	3,429,498 163,607	97,370	40,145	4,765	2,560,446 125,291	98,580 25,587	13,192	2,672,218 150.878
127-026	DFAC	Chattahoochee County DFACS	2,230,474	4,790	259,158	396,489	11,738	672,175	4,765 20,230	3,603	23,833	531,976	25,567 37,462	40,338	609,776
127-027	DFAC	Chattooga County DFACS Cherokee County DFACS	6,020,436	12,930	699,513	1,070,192	45,953	1,828,588	54,605	227,575	282,180	1,435,893	(10,190)	40,336	1,425,703
127-028	DFAC	Clarke County DFACS	19,638,293	42,176	2,281,768	3,490,900	418,266	6,233,110	178,117	221,515	178,117	4,683,791	455,854	47,583	5,187,228
127-029	DFAC	Clay County DFACS	750,593	1,612	87,211	133,425	54,138	276,386	6,808	_	6,808	179,017	66,428	47,303	245,445
127-030	DFAC	Clayton County DFACS	21,749,490	46,710	2,527,067	3,866,186	611,220	7,051,183	197,266	90,009	287,275	5,187,317	446,090	10,354	5,643,761
127-031	DFAC	Clinch County DFACS	667,579	1,434	77,566	118,669	12,133	209,802	6,055	-	6,055	159,218	(1,034)	-	158,184
127-032	DFAC	Cobb County DFACS	31,275,252	67,168	3,633,863	5,559,484	235,471	9,495,986	283,663	_	283,663	7,459,241	421,724	110,280	7,991,245
127-034	DFAC	Coffee County DFACS	6,185,795	13.285	718,726	1.099.586	173,544	2,005,141	56,105	_	56.105	1,475,332	224.253	19.594	1.719.179
127-035	DFAC	Colquitt County DFACS	2,621,631	5,630	304,607	466,021	811	777,069	23,778	11,854	35,632	625,266	(51,793)	-	573,473
127-036	DFAC	Columbia County DFACS	6,382,275	13,707	741,555	1,134,512	340,516	2,230,290	57,887	_	57,887	1,522,194	478,118	_	2,000,312
127-037	DFAC	Cook County DFACS	1,997,930	4,291	232,139	355,152	92,066	683,648	18,121	_	18,121	476,511	110,764	_	587.275
127-038	DFAC	Coweta County DFACS	3,803,653	8,169	441,945	676,137		1,126,251	34,499	162,246	196,745	907,187	(181,200)	7.257	733,244
127-039	DFAC	Crawford County DFACS	874,812	1,879	101,644	155,506	48,904	307,933	7,934	12,182	20,116	208,649	2,236	_	210,885
127-040	DFAC	Crisp County DFACS	2,003,873	4,304	232,829	356,208	135,714	729,055	18,175	_	18,175	477,928	154,262	_	632,190
127-041	DFAC	Dade County DFACS	947,340	2,035	110,071	168,399	30,458	310,963	8,592	_	8,592	225,944	32,143	_	258,087
127-042	DFAC	Dawson County DFACS	1,157,845	2,487	134,530	205,818	114,587	457,422	10,502	6,402	16,904	276,150	107,004	_	383,154
127-043	DFAC	Decatur County DFACS	1,936,688	4,159	225,023	344,265	78,878	652,325	17,566	9,309	26,875	461,910	29,425	33,408	524,743
127-044	DFAC	Dekalb County DFACS	62,064,378	133,293	7,211,243	11,032,555	1,421,704	19,798,795	562,918	77,519	640,437	14,802,539	1,384,135	138,300	16,324,974
127-045	DFAC	Dodge County DFACS	976,792	2,098	113,493	173,634	_	289,225	8,859	16,024	24,883	232,965	9,166	_	242,131
127-046	DFAC	Dooly County DFACS	793,135	1,703	92,154	140,987	7,313	242,157	7,194	12,791	19,985	189,164	1,386	_	190,550
127-047	DFAC	Dougherty County DFACS	36,105,852	77,543	4,195,129	6,418,171	113,372	10,804,215	327,476	202,858	530,334	8,611,352	(409,953)	_	8,201,399
127-048	DFAC	Douglas County DFACS	7,276,522	15,627	845,457	1,293,473	163,814	2,318,371	65,997	_	65,997	1,735,473	324,629	37,420	2,097,522
127-049	DFAC	Early County DFACS	6,726,884	14,447	781,595	1,195,770	1,702	1,993,514	61,012	55,577	116,589	1,604,383	17,230	34,497	1,656,110
127-050	DFAC	Echols County DFACS	320,166	688	37,200	56,913	29,526	124,327	2,904	3,632	6,536	76,358	22,290	_	98,648
127-051	DFAC	Effingham County DFACS	2,016,896	4,332	234,343	358,523	39,013	636,211	18,293	8,652	26,945	481,037	25,462	_	506,499
127-052	DFAC	Elbert County DFACS	1,234,180	2,651	143,399	219,388	1,456	366,894	11,194	34,770	45,964	294,352	(28,872)	_	265,480
127-053	DFAC	Emanuel County DFACS	1,031,890	2,216	119,895	183,429	68,603	374,143	9,359	2,873	12,232	246,111	66,097	_	312,208
127-054	DFAC	Evans County DFACS	439,376	944	51,051	78,103	54,255	184,353	3,985	5,355	9,340	104,794	2,852	_	107,646
127-055	DFAC	Fannin County DFACS	964,571	2,072	112,073	171,462	_	285,607	8,749	7,236	15,985	230,055	(21,681)	_	208,374

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Schedule of Pension Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources		0	Deferred Inflows of Resou	ırces		Pension Expense	e/(Benefit)	
			·										Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
127-056	DFAC	Fayette County DFACS	\$ 2,670,117	5,734	310,240	474,640	_	790,614	24,218	14,196	38,414	636,832	44,798	_	681,630
127-057	DFAC	Floyd County DFACS	10,811,901	23,220	1,256,232	1,921,922	44,044	3,245,418	98,063	56,876	154,939	2,578,672	(212,402)	5,309	2,371,579
127-058	DFAC	Forsyth County DFACS	2,960,230	6,358	343,948	526,210	50,162	926,678	26,849	13,729	40,578	706,027	(13,079)	58,460	751,408
127-059	DFAC	Franklin County DFACS	1,386,650	2,978	161,114	246,491	_	410,583	12,577	13,392	25,969	330,720	(22,225)	_	308,495
127-060	DFAC	Fulton County DFACS	47,836,376	102,736	5,558,095	8,503,387	158,465	14,322,683	433,871	939,268	1,373,139	11,409,122	98,843	110,670	11,618,635
127-061	DFAC	Gilmer County DFACS	1,612,181	3,462	187,319	286,581	70,457	547,819	14,622	3,701	18,323	384,513	60,001	_	444,514
127-062	DFAC	Glascock County DFACS	331,118	711	38,473	58,860	39,887	137,931	3,003	18,496	21,499	78,971	(21,876)	_	57,095
127-063	DFAC	Glynn County DFACS	5,419,775	11,640	629,722	963,418	152,235	1,757,015	49,157	49,194	98,351	1,292,634	30,094	_	1,322,728
127-064	DFAC	Gordon County DFACS	2,903,529	6,236	337,360	516,131	16,848	876,575	26,335	87,384	113,719	692,504	(35,206)	6,218	663,516
127-065	DFAC	Grady County DFACS	1,169,199	2,511	135,849	207,837	9,726	355,923	10,605	_	10,605	278,856	(5,647)	25,213	298,422
127-066	DFAC	Greene County DFACS	1,973,954	4,239	229,353	350,890	28,571	613,053	17,904	76,639	94,543	470,795	11,933	_	482,728
127-067	DFAC	Gwinnett County DFACS	28,268,607	60,711	3,284,522	5,025,024	463,079	8,833,336	256,393	86,062	342,455	6,742,147	204,781	28,983	6,975,911
127-068	DFAC	Habersham County DFACS	2,056,032	4,416	238,890	365,480	8,235	617,021	18,648	38,799	57,447	490,369	13,054	_	503,423
127-069	DFAC	Hall County DFACS	10,440,378	22,422	1,213,065	1,855,880	107,871	3,199,238	94,693	59,153	153,846	2,490,060	(14,069)	12,668	2,488,659
127-070	DFAC	Hancock County DFACS	190,136	408	22,092	33,799	_	56,299	1,725	41,611	43,336	45,344	(41,598)	_	3,746
127-071	DFAC	Haralson County DFACS	1,801,115	3,868	209,271	320,166	105,974	639,279	16,336	16,868	33,204	429,569	57,747	_	487,316
127-072	DFAC	Harris County DFACS	1,012,121	2,174	117,598	179,915	73,657	373,344	9,180	_	9,180	241,397	83,104	_	324,501
127-073	DFAC	Hart County DFACS	1,841,787	3,956	213,997	327,396	_	545,349	16,705	69,855	86,560	439,274	(90,088)	10,072	359,258
127-074	DFAC	Heard County DFACS	1,332,421	2,862	154,814	236,851	_	394,527	12,085	16,139	28,224	317,788	(74)	23,286	341,000
127-075	DFAC	Henry County DFACS	9,081,110	19,503	1,055,132	1,614,257	33,933	2,722,825	82,365	198,411	280,776	2,165,875	(105,705)	11,871	2,072,041
127-076	DFAC	Houston County DFACS	5,662,270	12,161	657,898	1,006,524	_	1,676,583	51,356	62,558	113,914	1,350,467	(66,595)	19,294	1,303,166
127-077	DFAC	Irwin County DFACS	1,255,418	2,696	145,867	223,163	42,326	414,052	11,387	_	11,387	299,419	68,234	_	367,653
127-078	DFAC	Jackson County DFACS	2,203,960	4,733	256,078	391,776	_	652,587	19,990	99,305	119,295	525,647	(102,941)	_	422,706
127-079	DFAC	Jasper County DFACS	136,241	293	15,830	24,218	_	40,341	1,236	41,409	42,645	32,491	(58,692)	_	(26,201)
127-080	DFAC	Jeff Davis County DFACS	1,218,286	2,616	141,552	216,562	56,770	417,500	11,050	10,608	21,658	290,568	(13,393)	_	277,175
127-081	DFAC	Jefferson County DFACS	635,523	1,365	73,841	112,970	48,436	236,612	5,764	10,014	15,778	151,576	(15,735)	_	135,841
127-082	DFAC	Jenkins County DFACS	887,969	1,907	103,173	157,845	834	263,759	8,054	4,967	13,021	211,786	11,986		223,772
127-083	DFAC	Johnson County DFACS	480,916	1,033	55,878	85,488	3,030	145,429	4,362	9,785	14,147	114,697	(6,116)	20,592	129,173
127-084	DFAC	Jones County DFACS	1,707,817	3,668	198,431	303,581	26,095	531,775	15,490	12,661	28,151	407,319	(13,983)	_	393,336
127-085		Lamar County DFACS	1,589,274	3,413	184,657	282,509	10,869	481,448	14,415	_	14,415	379,047	22,560	12,900	414,507
127-086	DFAC	Lanier County DFACS	1,408,755	3,026	163,683	250,420	97,404	514,533	12,777	26,424	39,201	335,991	10,914	_	346,905
127-087	DFAC	Laurens County DFACS	25,661,601	55,112	2,981,614	4,561,603	742,220	8,340,549	232,748	_	232,748	6,120,370	2,895,470	34,875	9,050,715
127-088 127-089	DFAC DFAC	Lee County DFACS Liberty County DFACS	1,276,188 2,576,485	2,741 5,533	148,280 299,361	226,855 457,996	41,151 73,911	419,027 836,801	11,575 23,368	35,883	11,575 59,251	304,374 614,498	37,149 (39,916)	_	341,523 574,582
127-069	DFAC	Lincoln County DFACS	2,576,465	305	16,474	25,203	16,107	58,089	1,286	35,003	1,286	33,814	(39,916)	_	40,155
127-090	DFAC	Long County DFACS	825,325	1,773	95,894	146,710	55,520	299,897	7,486	_	7,486	196,840	58,740	_	255,580
127-091	DFAC	Lowndes County DFACS	5,432,998	11,668	631,259	965,769	33,320	1,608,696	49,277	28.886	78,163	1,295,788	(68,258)	_	1.227.530
127-092	DFAC	Lumpkin County DFACS	1,418,038	3,045	164,761	252,070	2,934	422,810	12,861	24,666	37,527	338,206	12,598		350,804
127-093	DFAC	Macon County DFACS	696,497	1,496	80,926	123,809	7,012	213,243	6,317	42,850	49,167	166,118	(11,066)	3,203	158,255
127-095	DFAC	Madison County DFACS	1,453,835	3,122	168,921	258,434	-,012	430,477	13,186	14,881	28,067	346,747	(25,009)		321,738
127-095	DFAC	Marion County DFACS	348,816	749	40,529	62,006	33,235	136,519	3,164	2.140	5.304	83,195	20,973		104,168
127-090	DFAC	Mcduffie County DFACS	1,266,037	2,719	147,100	225,050	17,481	392,350	11,483	37.471	48.954	301,957	(95,469)	_	206.488
127-097	DFAC	Mcintosh County DFACS	654,089	1,405	75,998	116,271	20,935	214,609	5,933	4,235	10,168	156,003	11,893	_	167,896
127-090	DFAC	Meriwether County DFACS	1,714,629	3,682	199,222	304,792	43,678	551,374	15,552	4,233	15,552	408,948	30,727	54,200	493,875
127-100	DFAC	Miller County DFACS	295,389	634	34,321	52,508	34,021	121,484	2,679	_	2,679	70,452	30,012	,250	100,464
127-100	DFAC	Mitchell County DFACS	1,251,210	2,687	145,378	222,415	13,565	384,045	11,348	_	11,348	298,419	20,110	12,203	330,732
127-101	DFAC	Monroe County DFACS	1,263,766	2,714	146,837	224,647	3,043	377,241	11,462	12,236	23,698	301,413	34,165	31,947	367,525
127-103	DFAC	Montgomery County DFACS	415,801	893	48,312	73,913	6,841	129,959	3,771	46,517	50,288	99,167	(18,536)	-	80,631
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Schedule of Pension Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources		-	Deferred Inflows of Resou	ırces		Pension Expense	e/(Benefit)	
			·										Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
127-104	DFAC	Morgan County DFACS	\$ 915,818	1,967	106,409	162,796	38,412	309,584	8,306	_	8,306	218,427	63,433	_	281,860
127-105	DFAC	Murray County DFACS	2,754,065	5,915	319,994	489,562	63,124	878,595	24,979	_	24,979	656,856	63,256	_	720,112
127-106	DFAC	Muscogee County DFACS	12,080,007	25,944	1,403,573	2,147,340	530,086	4,106,943	109,564	_	109,564	2,881,115	434,490	22,750	3,338,355
127-107	DFAC	Newton County DFACS	4,266,738	9,163	495,751	758,455	64,254	1,327,623	38,699	47,374	86,073	1,017,634	(107,454)	_	910,180
127-108	DFAC	Oconee County DFACS	670,919	1,441	77,954	119,262	65,273	263,930	6,085	_	6,085	160,013	89,801	_	249,814
127-109	DFAC	Oglethorpe County DFACS	212,976	457	24,746	37,859	17,908	80,970	1,932	13,626	15,558	50,793	(25,798)	_	24,995
127-110	DFAC	Paulding County DFACS	4,326,042	9,291	502,642	768,997	72,118	1,353,048	39,237	_	39,237	1,031,771	131,901	_	1,163,672
127-111	DFAC	Peach County DFACS	1,798,778	3,863	208,999	319,750	12,421	545,033	16,315	4,392	20,707	429,014	873	_	429,887
127-112	DFAC	Pickens County DFACS	1,753,631	3,766	203,754	311,725	57,027	576,272	15,905	6,020	21,925	418,242	16,474	_	434,716
127-113	DFAC	Pierce County DFACS	1,001,970	2,152	116,419	178,110	29,671	326,352	9,088	_	9,088	238,969	36,107	_	275,076
127-114	DFAC	Pike County DFACS	673,456	1,446	78,249	119,714	_	199,409	6,108	116,995	123,103	160,621	(57,652)	_	102,969
127-115	DFAC	Polk County DFACS	3,777,139	8,112	438,865	671,424	4,904	1,123,305	34,258	38,011	72,269	900,858	23,681	_	924,539
127-116	DFAC	Pulaski County DFACS	977,727	2,100	113,602	173,801	11,683	301,186	8,868	23,599	32,467	233,189	27,330	_	260,519
127-117	DFAC	Putnam County DFACS	3,931,278	8,443	456,774	698,823	24,222	1,188,262	35,656	_	35,656	937,622	(24,817)	25,460	938,265
127-118	DFAC	Quitman County DFACS	304,071	653	35,330	54,052	24,865	114,900	2,758	_	2,758	72,522	40,377	_	112,899
127-119	DFAC	Rabun County DFACS	1,026,079	2,204	119,220	182,396	9,042	312,862	9,306	26,882	36,188	244,724	(17,859)	_	226,865
127-120	DFAC	Randolph County DFACS	444,051	954	51,594	78,934	16,289	147,771	4,027	_	4,027	105,905	8,465	_	114,370
127-121	DFAC	Richmond County DFACS	12,950,946	27,814	1,504,767	2,302,158	_	3,834,739	117,464	109,196	226,660	3,088,841	17,957	48,253	3,155,051
127-122	DFAC	Rockdale County DFACS	3,577,720	7,684	415,694	635,975	12,538	1,071,891	32,450	57,539	89,989	853,297	14,801	13,987	882,085
127-123	DFAC	Schley County DFACS	235,549	506	27,368	41,871	_	69,745	2,136	50,308	52,444	56,178	(37,586)	_	18,592
127-124	DFAC	Screven County DFACS	701,907	1,507	81,554	124,771	6,676	214,508	6,366	20,082	26,448	167,408	(4,250)	_	163,158
127-125	DFAC	Seminole County DFACS	890,573	1,913	103,475	158,308	1,786	265,482	8,077	33,151	41,228	212,403	(17,025)	6,406	201,784
127-126	DFAC	Spalding County DFACS	8,126,022	17,452	944,160	1,444,481	116,740	2,522,833	73,702	39,256	112,958	1,938,079	(220,987)	38,916	1,756,008
127-127	DFAC	Stephens County DFACS	1,657,795	3,560	192,619	294,689	16,286	507,154	15,036	23,152	38,188	395,392	26,969	7,183	429,544
127-128	DFAC	Stewart County DFACS	497,479	1,068	57,802	88,432	1,194	148,496	4,512	8,522	13,034	118,648	(12,041)		106,607
127-129	DFAC	Sumter County DFACS	9,781,347	21,007	1,136,492	1,738,731	108,688	3,004,918	88,716		88,716	2,332,880	266,502	23,523	2,622,905
127-130	DFAC	Talbot County DFACS	671,253	1,442	77,993	119,322	_	198,757	6,088	2,187	8,275	160,097	7,396	10,440	177,933
127-131	DFAC	Taliaferro County DFACS	194,143	417	22,557	34,511	7,249	64,734	1,761	_	1,761	46,303	7,212	_	53,515
127-132	DFAC	Tattnall County DFACS	1,030,554	2,213	119,740	183,191	36,752	341,896	9,347	2,743	12,090	245,790	19,521	_	265,311
127-133		Taylor County DFACS	469,696	1,009	54,574	83,493	36,476	175,552	4,260	5,924	10,184	112,027	16,533	_	128,560
127-134 127-135	DFAC	Telfair County DFACS	798,477	1,715 2,276	92,775	141,937	98,789	335,216	7,242	12,996	20,238 9,613	190,442	17,353 24,476	13,609	207,795 290,869
	DFAC	Terrell County DFACS	1,059,872		123,146	188,403	16,785	330,610	9,613			252,784			
127-136 127-137	DFAC DFAC	Thomas County DFACS Tift County DFACS	3,221,892 3,243,397	6,919 6,966	374,351 376,849	572,723 576,546	165,218 37,222	1,119,211 997,583	29,222 29,417	12,866 73,914	42,088 103,331	768,430 773,559	124,437 (138,647)	_	892,867 634,912
127-137	DFAC	Toombs County DFACS	2,066,250	4,438	240,077	367,296	82,716	694,527	18,741	73,914	18,741	492,806	110,415	_	603,221
127-139	DFAC	Towns County DFACS	560,991	1,205	65,181	99,722	20,465	186,573	5,088	5,397	10,741	133,800	(15,926)	_	117,874
127-139	DFAC	Treutlen County DFACS	522,924	1,123	60,758	92,955	20,465	155,425	4,743	4,626	9,369	124,723	7,506	_	132,229
127-140	DFAC	Troup County DFACS	4,273,149	9,177	496,496	759,594	5,725	1,270,992	38,757	72,654	111,411	1,019,159	(46,573)	10,911	983,497
127-141	DFAC	Turner County DFACS	341,336	733	39,660	60,676	4,816	105,885	3,096	15,455	18,551	81,410	(806)	10,911	80,604
127-142	DFAC	Twiggs County DFACS	755,802	1,623	87,816	134,351	33,036	256,826	6,855	15,455	6,855	180,264	27,080	_	207,344
127-143	DFAC	Union County DFACS	1,049,855	2,255	121,982	186,622	41,998	352.857	9,522	10.136	19.658	250,391	8,484	_	258.875
127-144	DFAC	Upson County DFACS	2,390,757	5,135	277,781	424,981	13,529	721,426	21,684	29.675	51.359	570,202	34,775	_	604,977
127-145	DFAC	Walker County DFACS	3,520,085	7,560	408,998	625,730	21,507	1,063,795	31,927	29,075	31,927	839,551	19,048	_	858,599
127-140	DFAC	Walton County DFACS	3,218,085	6,911	373,908	572,046	100,452	1,053,793	29,188	20,863	50,051	767,523	(1,485)		766,038
127-147	DFAC	Ware County DFACS	2,868,067	6,160	333,240	509,827	100,432	849,227	26,013	5,888	31,901	684,041	7,549	_	691,590
127-148	DFAC	Warren County DFACS	276,355	594	32,110	49,125	6,487	88,316	2,507	5,000	2,507	65,913	7,783	_	73,696
127-149	DFAC	Washington County DFACS	1,447,824	3,109	168,222	257,365	78,665	507,361	13,132	5,088	18,220	345,310	32,014	_	377,324
127-151	DFAC	Wayne County DFACS	1,539,186	3,306	178,838	273,605	75,424	531,173	13,960	20,521	34,481	367,101	43,300	6,939	417,340
	0	.,	1,000,100	0,000	0,000	_, 0,000	10,124	-5.,	1 .5,555	20,021	0.,.0.	1 -01,101	10,000	0,000	,0.0

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

					Defe	erred Outflows of Re	sources			Deferred Inflows of Resou	rces		Pension Expense	e/(Benefit)	
													Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
127-152	DFAC	Webster County DFACS	\$ 460,881	990	53,550	81,926	_	136,466	4,180	26,035	30,215	109,920	(27,256)	_	82,664
127-153	DFAC	Wheeler County DFACS	236,818	509	27,516	42,097		70,122	2,148	22,469	24,617	56,479	(16,517)	_	39,962
127-154	DFAC	White County DFACS	1,096,871	2,356	127,445	194,980	126,887	451,668	9,949	24,618	34,567	261,604	(15,301)	-	246,303
127-155	DFAC	Whitfield County DFACS	9,113,033	19,572	1,058,841	1,619,931	49,310	2,747,654	82,654	14,768	97,422	2,173,484	(89,450)	10,376	2,094,410
127-156 127-157	DFAC DFAC	Wilcox County DFACS	512,505	1,101 2,088	59,548	91,103 172,851	20,086	171,838	4,648	78,040	4,648 86,859	122,236	2,602	_	124,838
	DFAC	Wilkes County DFACS	972,385	1,377	112,981 74,501	113,980	18,936	287,920 208,794	8,819	78,040		231,918	(88,192)	_	143,726 166,622
127-158 127-159	DFAC	Wilkinson County DFACS Worth County DFACS	641,199 1,416,102	3,041	164,536	251,726	10,930	419,303	5,816 12,844	52,536	5,816 65,380	152,926 337,744	13,696 (103,317)	_	234,427
128-001	HLTH	Appling County Health Department	977,327	2,099	113,555	173,729	30,215	319,598	8,864	32,330	8,864	233,094	32,217	_	265,311
128-001	HLTH	Atkinson County Health Department	563,128	1,209	65,430	100,102	46,759	213,500	5,108	_	5,108	134,308	46,238	_	180,546
128-002	HLTH	Bacon County Health Department	526,263	1,130	61,146	93,548	6,375	162,199	4,773	_	4,773	125,514	14,418	11,416	151,348
128-004	HLTH	Baker County Health Department	607,072	1,304	70,536	107,913	13,052	192,805	5,506		5,506	144,789	22,529	-	167,318
128-005	HLTH	Baldwin County Health Department	1,415,901	3,041	164,513	251,690	3,653	422,897	12,842	28,397	41,239	337,697	(3,853)	_	333,844
128-006	HLTH	Banks County Health Department	550,506	1,182	63,963	97,858	5,848	168,851	4,993	44,321	49,314	131,295	(12,410)	_	118,885
128-007	HLTH	Barrow County Public Health	1,602,965	3,443	186,248	284,943	4,281	478,915	14,539	_	14,539	382,309	8,862	_	391,171
128-008	HLTH	Bartow County Health Department	2,162,420	4,644	251,251	384,392		640,287	19,613	29,143	48,756	515,744	(22,663)	12,274	505,355
128-009	HLTH	Ben Hill County Health Department	703,710	1,511	81,764	125,091	19,275	227,641	6,383	_	6,383	167,839	27,909	_	195,748
128-010	HLTH	Berrien County Health Department	694,627	1,492	80,709	123,477	22,782	228,460	6,300	_	6,300	165,669	45,276	_	210,945
128-011	HLTH	Bibb County Health Department	3,928,674	8,437	456,472	698,361	198	1,163,468	35,633	128,892	164,525	937,002	(146,204)	_	790,798
128-012	HLTH	Bleckley County Health Department	270,144	580	31,388	48,021	677	80,666	2,450	4,093	6,543	64,431	(5,176)	_	59,255
128-013	HLTH	Brantley County Health Department	855,044	1,836	99,347	151,992	19,734	272,909	7,755	3,326	11,081	203,934	54,057	21,479	279,470
128-014	HLTH	Brooks County Health Department	517,715	1,112	60,153	92,029	25,108	178,402	4,696	_	4,696	123,475	27,648	_	151,123
128-015	HLTH	Bryan County Health Department	834,140	1,791	96,919	148,277	29,206	276,193	7,566	10,021	17,587	198,942	(10,344)	_	188,598
128-016	HLTH	Bulloch County Physical Health	1,968,010	4,227	228,663	349,833	12,120	594,843	17,850	84,592	102,442	469,375	(35,576)	_	433,799
128-017	HLTH	Burke County Health Department	1,490,901	3,202	173,227	265,022	80,345	521,796	13,522	_	13,522	355,585	96,531	_	452,116
128-018	HLTH	Butts County Health Department	567,937	1,220	65,988	100,956	3,708	171,872	5,151	1,749	6,900	135,458	16,288	_	151,746
128-019	HLTH	Calhoun County Health Department	253,181	544	29,417	45,005	22,939	97,905	2,296	4,897	7,193	60,386	9,534	_	69,920
128-020	HLTH	Camden County Health Department	1,958,660	4,207	227,576	348,171	47,171	627,125	17,765	_	17,765	467,147	74,581	_	541,728
128-021	HLTH	Candler County Health Department	533,209	1,145	61,953	94,783	2,586	160,467	4,836	13,302	18,138	127,176	2,531	_	129,707
128-022	HLTH	Carroll County Health Department	1,806,792	3,880	209,931	321,175	9,678	544,664	16,387	61,397	77,784	430,923	(49,469)	_	381,454
128-023	HLTH	Catoosa County Health Department	1,299,162	2,790	150,949	230,939	410	385,088	11,783	21,937	33,720	309,853	(4,094)	_	305,759
128-024	HLTH	Charlton County Health Department	706,181	1,517	82,051	125,531	8,078	217,177	6,405	22,129	28,534	168,426	20,040	_	188,466
128-025	HLTH	Chatham County Health Department	13,484,088	28,959	1,566,712	2,396,930	76,863	4,069,464	122,299	262,131	384,430	3,215,995	61,513	26,579	3,304,087
128-026	HLTH	Chattahoochee County Health Department	_	_	_	_	_	_	_	20,131	20,131	_	(51,831)	_	(51,831)
128-027	HLTH	Chattooga County Health Department	924,166	1,985	107,379	164,280	2,694	276,338	8,382	895	9,277	220,414	5,539	_	225,953
128-028	HLTH	Cherokee County Health Department	16,802,217	36,085	1,952,245	2,986,760	171,663	5,146,753	152,394	_	152,394	4,007,377	259,126	_	4,266,503
128-029	HLTH	Clarke County Health Department	12.676.862	27.225	1,472,921	2.253.437	161,399	3.914.982	114.978	_	114.978	3.023.468	317.316	_	3,340,784
128-030	HLTH	Clay County Health Department	_				_	_	_	14.699	14,699		(34,799)	_	(34,799)
128-031	HLTH	Clayton County Health Department	10,458,810	22,462	1,215,206	1,859,157	39,722	3,136,547	94,860	_	94,860	2,494,455	185,687	15.717	2,695,859
128-032	HLTH	Clinch County Health Department	203,359	437	23,628	36,149	853	61,067	1,844	12,873	14,717	48,500	(43,120)	_	5,380
128-033	HLTH	Cobb County Health Department	26,880,488	57,730	3,123,236	4,778,272	641,698	8,600,936	243,803	_	243,803	6,411,078	686,125	_	7,097,203
128-034	HLTH	Coffee County Health Department	1,400,741	3,008	162,752	248,996	2,373	417,129	12,705	59,520	72,225	334,079	(32,344)	_	301,735
128-035	HLTH	Colquitt County Health Department	1,828,898	3,928	212,499	325,105	7,381	548,913	16,588	103,373	119,961	436,195	(42,928)	3,445	396,712
128-036	HLTH	Columbia County Health Department	2,120,346	4,554	246,362	376,912	37,740	665,568	19,231	_	19,231	505,708	19,666	_	525,374
128-037	HLTH	Cook County Health Department	641,066	1,377	74,485	113,956	7,516	197,334	5,814	_	5,814	152,897	19,516	_	172,413
128-038	HLTH	Coweta County Health Department	1,973,353	4,238	229,283	350,783	20,205	604,509	17,898	54,853	72,751	470,649	17,737	_	488,386
128-039	HLTH	Crawford County Health Department	638,394	1,371	74,175	113,481	12,876	201,903	5,790	1,197	6,987	152,260	20,850	_	173,110
128-040	HLTH	Crisp County Health Department	238,555	512	27,718	42,405	2,941	73,576	2,164	111,581	113,745	56,896	(67,904)	_	(11,008)

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Schedule of Pension Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources		-	Deferred Inflows of Resou	ırces		Pension Expense	e/(Benefit)	
													Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
128-041	HLTH	Dade County Health Department	\$ 758,607	1,629	88,142	134,850	45,096	269,717	6,880	_	6,880	180,929	46,879	_	227,808
128-042	HLTH	Dawson County Health Department	1,198,584	2,574	139,263	213,060	103,244	458,141	10,871	2,217	13,088	285,867	77,778	_	363,645
128-043	HLTH	Decatur County Health Department	1,250,275	2,685	145,269	222,249	51,220	421,423	11,340	_	11,340	298,195	57,507	_	355,702
128-044	HLTH	Dekalb County Health Department	32,561,324	69,930	3,783,291	5,788,096	49,132	9,690,449	295,328	638,743	934,071	7,765,976	(314,823)	61,755	7,512,908
128-045	HLTH	Dodge County Health Department	479,981	1,031	55,769	85,321	28,174	170,295	4,353	_	4,353	114,478	10,338	_	124,816
128-046	HLTH	Dooly County Health Department	111,931	240	13,005	19,897	2,653	35,795	1,015	47,476	48,491	26,697	(24,231)	_	2,466
128-047	HLTH	Dougherty County Health Department	14,963,034	32,135	1,738,551	2,659,827	2,563,743	6,994,256	135,713	_	135,713	3,568,728	2,948,931	10,014	6,527,673
128-047B	HLTH	Southwest Health District	_	_	_	_	_	_	_	2,400,696	2,400,696	_	(2,784,028)	_	(2,784,028)
128-048	HLTH	Douglas County Health Department	1,341,704	2,882	155,892	238,501	_	397,275	12,169	50,743	62,912	320,002	(49,190)	_	270,812
128-049	HLTH	Early County Health Department	795,071	1,708	92,379	141,332	23,801	259,220	7,211	_	7,211	189,625	37,003	_	226,628
128-050	HLTH	Echols County Health Department	229,472	493	26,662	40,791	4,250	72,196	2,081	_	2,081	54,732	3,791	_	58,523
128-051	HLTH	Effingham County Health Department	1,232,778	2,648	143,236	219,138	18,796	383,818	11,181	_	11,181	294,021	29,670	_	323,691
128-052	HLTH	Elbert County Health Department	513,841	1,104	59,703	91,340	6,970	159,117	4,660	27,864	32,524	122,551	8,902	_	131,453
128-053	HLTH	Emanuel County Health Department	1,163,656	2,499	135,205	206,851	3,953	348,508	10,554	30,805	41,359	277,534	(25,405)	_	252,129
128-054	HLTH	Evans County Health Department	598,123	1,285	69,496	106,322	12,045	189,148	5,425	2,942	8,367	142,654	28,142	_	170,796
128-055	HLTH	Fannin County Health Department	721,742	1,550	83,859	128,297	_	213,706	6,546	15,215	21,761	172,141	(19,967)	_	152,174
128-056	HLTH	Fayette County Health Department	1,683,441	3,615	195,599	299,248	_	498,462	15,269	115,239	130,508	401,509	(86,656)	31,788	346,641
128-057	HLTH	Floyd County Health Department	12,021,905	25,819	1,396,822	2,137,012	115,845	3,675,498	109,037	_	109,037	2,867,257	289,667	12,317	3,169,241
128-058	HLTH	Forsyth County Health Department	2,223,795	4,776	258,382	395,302	82,206	740,666	20,170	_	20,170	530,381	93,400	_	623,781
128-059	HLTH	Franklin County Health Department	1,125,989	2,418	130,828	200,156	74,013	407,415	10,213	_	10,213	268,554	88,267	_	356,821
128-060	HLTH	Fulton County Health Department	27,729,521	59,553	3,221,885	4,929,196	8,851,576	17,062,210	251,504	_	251,504	6,613,573	6,808,904	_	13,422,477
128-061	HLTH	Gilmer County Health Department	1,189,501	2,555	138,208	211,446	6,211	358,420	10,789	10,638	21,427	283,698	6,980	_	290,678
128-062	HLTH	Glascock County Health Department	224,864	483	26,127	39,972	3,835	70,417	2,039	_	2,039	53,630	3,712		57,342
128-063	HLTH	Glynn County Health Department	11,349,717	24,375	1,318,721	2,017,524	43,767	3,404,387	102,941	_	102,941	2,706,940	175,688	12,832	2,895,460
128-064	HLTH	Gordon County Health Department	1,848,399	3,970	214,765	328,571	_	547,306	16,765	12,557	29,322	440,846	(27,541)	_	413,305
128-065	HLTH	Grady County Health Department	1,280,061	2,749	148,730	227,544	44,989	424,012	11,610	_	11,610	305,298	44,881	_	350,179
128-066	HLTH HLTH	Greene County Health Department	673,390	1,446	78,241	119,702	13,909	213,298	6,108	67.430	6,108	160,606	25,192	— 769	185,798
128-067		Gwinnett County Health Department	28,434,967	61,068	3,303,851	5,054,596	133,499	8,553,014	257,902		325,332	6,781,824	264,031	769	7,046,624
128-068	HLTH	Habersham County Health Department	1,112,031	2,388	129,207	197,675	5,890	335,160	10,086	2,814	12,900	265,221	20,891		286,112
128-069	HLTH	Hall County Health Department	17,130,663	36,791	1,990,407	3,045,144	394,441	5,466,783	155,373	- 40.570	155,373	4,085,714	645,932	13,400	4,745,046
128-070	HLTH	Hancock County Health Department	589,174	1,265	68,456	104,732	3,659	178,112	5,344	12,578	17,922	140,518	7,305		147,823
128-071	HLTH	Haralson County Health Department	764,217	1,641	88,794	135,847	22,427	248,709	6,931	1,690	8,621	182,264	24,328	5,367	211,959
128-072 128-073	HLTH HLTH	Harris County Health Department Hart County Health Department	614,285 650,616	1,319 1,397	71,374 75,595	109,195 115,653	66,289	181,888 258,934	5,572 5,901	15,733	21,305 5,901	146,513 155,176	(3,424) 44,195	_	143,089 199,371
128-073	HLTH	Hart County Health Department Heard County Health Department	275,286	591	75,595 31,985	48,935	2,995	258,934 84,506	2,497	10,084	12,581	65,659	(203)	_	65,456
128-074	HLTH	Henry County Health Department	2,321,234	4,985	269,704	412,622	2,995	687,311	21,053	68,205	89,258	553,621	(96,635)	15,072	472,058
128-076	HLTH	Houston County Health Department	20,295,922	43,589	2,358,178	3,607,800	375,983	6,385,550	184,082	66,205	184,082	4,840,635	616,440	26,936	5,484,011
128-076	HLTH	Irwin County Health Department	337,329	724	39,194	59,964	3,196	103,078	3,060	_	3,060	80,452	(3,639)	20,930	76,813
128-077	HLTH	Jackson County Health Department	1,252,346	2,690	145,510	222,617	63,209	434,026	11,359	5,287	16,646	298,690	34,725	_	333,415
128-079	HLTH	Jasper County Health Department	409,256	879	47,551	72,749	17,054	138,233	3,712	5,171	8,883	97,607	1,009	_	98,616
128-080	HLTH	Jeff Davis County Health Department	1,043,377	2,241	121,230	185.470	49.551	358,492	9,463	5,171	9,463	248,846	57.162	_	306,008
128-081	HLTH	Jefferson County Health Department	1,043,377 882,693	1,896	102,560	156,907	27,335	288,698	8,006	_	9,463 8,006	210,524	33,479	_	244,003
128-082	HLTH	Jenkins County Health Department	417,872	897	48,552	74,281	4,860	128,590	3,790	855	4,645	99,663	2,459		102,122
128-083	HLTH	Johnson County Health Department	308,946	664	35,896	54,918	16,075	107,553	2,802	2,496	5,298	73,682	9,407		83,089
128-084	HLTH	Jones County Health Department	757,338	1,626	87,995	134,624	54,573	278,818	6,869	2,490	6,869	180.627	49,517	_	230,144
128-085	HLTH	Lamar County Health Department	611,013	1,312	70,993	108,614	7,681	188,600	5,542	23,770	29,312	145,730	2,561	_	148,291
128-086	HLTH	Lanier County Health Department	338,865	728	39,373	60,237	1,717	102,055	3,073	3,496	6,569	80,819	3,972	_	84,791
128-087	HLTH	Laurens County Health Department	10,570,207	22,701	1,228,149	1,878,958	262,454	3,392,262	95,871		95,871	2,521,024	422,756	18,886	2,962,666
.20 00.		Outry From Dopartion	10,010,201	22,701	1,220,110	1,010,000	202, 104	0,002,202	1 55,5.1		55,571	1 2,021,024	.22,.00	.0,000	2,002,000

Schedule of Pension Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources		-	eferred Inflows of Resou	irces	l	Pension Expense	e/(Benefit)	
			•										Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
128-088	HLTH	Lee County Health Department	\$ 1,237,520	2,658	143,787	219,981	2,736	369,162	11,224	14,475	25,699	295,152	1,239	19,561	315,952
128-089	HLTH	Liberty County Health Department	1,986,175	4,266	230,773	353,062	382	588,483	18,014	62,974	80,988	473,707	(45,016)	_	428,691
128-090	HLTH	Lincoln County Health Department	262,063	563	30,449	46,584	42,381	119,977	2,377	5,725	8,102	62,506	18,465	_	80,971
128-091	HLTH	Long County Health Department	452,199	971	52,541	80,383	14,198	148,093	4,101	_	4,101	107,850	22,991	_	130,841
128-092	HLTH	Lowndes County Health Department	17,319,998	37,197	2,012,406	3,078,800	454,004	5,582,407	157,091	_	157,091	4,130,870	761,394	56,849	4,949,113
128-093	HLTH	Lumpkin County Health Department	1,147,160	2,464	133,288	203,919	77,962	417,633	10,405	2,347	12,752	273,600	51,138	_	324,738
128-094	HLTH	Macon County Health Department	289,845	622	33,677	51,523	1,847	87,669	2,629	17,993	20,622	69,130	(5,325)	_	63,805
128-095	HLTH	Madison County Health Department	759,208	1,631	88,212	134,957	19,741	244,541	6,886	26,354	33,240	181,074	(45,882)	_	135,192
128-096	HLTH	Marion County Health Department	198,016	425	23,007	35,199	1,875	60,506	1,796	24,197	25,993	47,229	(10,918)	8,254	44,565
128-097	HLTH	Mcduffie County Health Department	840,485	1,805	97,656	149,404	16,202	265,067	7,623	_	7,623	200,460	24,627	_	225,087
128-098	HLTH	McIntosh County Health Department	530,938	1,140	61,690	94,379	6,885	164,094	4,816	274	5,090	126,635	11,692	_	138,327
128-099	HLTH	Meriwether County Health Department	643,203	1,381	74,734	114,336	1,074	191,525	5,834	73,185	79,019	153,405	(60,423)	7,900	100,882
128-100	HLTH	Miller County Health Department	281,097	604	32,661	49,968	12,407	95,640	2,550	6,094	8,644	67,041	5,463	_	72,504
128-101	HLTH	Mitchell County Health Department	910,208	1,955	105,757	161,798	21,241	290,751	8,255	_	8,255	217,087	34,011	_	251,098
128-102	HLTH	Monroe County Health Department	874,144	1,877	101,567	155,388	47,026	305,858	7,928	_	7,928	208,487	42,142	_	250,629
128-103	HLTH	Montgomery County Health Department	346,212	744	40,226	61,543	3,502	106,015	3,140	_	3,140	82,570	4,824	_	87,394
128-104	HLTH	Morgan County Health Department	691,689	1,486	80,367	122,954	3,994	208,801	6,274	11,256	17,530	164,975	(8,404)	_	156,571
128-105	HLTH	Murray County Health Department	1,173,807	2,521	136,384	208,656	23,934	371,495	10,646	_	10,646	279,953	18,112	_	298,065
128-106	HLTH	Muscogee County Health Department	20,727,952	44,516	2,408,375	3,684,598	858,182	6,995,671	188,000	_	188,000	4,943,681	1,130,517	32,586	6,106,784
128-107	HLTH	Newton County Health Department	1,823,154	3,915	211,832	324,084	3,584	543,415	16,536	88,728	105,264	434,829	(97,322)	_	337,507
128-108	HLTH	Oconee County Health Department	1,224,964	2,631	142,328	217,749	12,982	375,690	11,110	_	11,110	292,157	41,851	_	334,008
128-109	HLTH	Oglethorpe County Health Department	486,660	1,045	56,545	86,509	24,836	168,935	4,414	_	4,414	116,070	30,975	_	147,045
128-110	HLTH	Paulding County Health Department	1,665,810	3,578	193,550	296,114	14,098	507,340	15,109	70,713	85,822	397,304	(68,095)	_	329,209
128-111	HLTH	Peach County Health Department	523,725	1,125	60,851	93,097	_	155,073	4,750	59,747	64,497	124,910	(38,128)	_	86,782
128-112	HLTH	Pickens County Health Department	624,169	1,340	72,522	110,952	_	184,814	5,661	8,799	14,460	148,866	(14,039)	_	134,827
128-113	HLTH	Pierce County Health Department	822,319	1,766	95,545	146,175	24,771	268,257	7,458	7,517	14,975	196,127	8,303	_	204,430
128-114	HLTH	Pike County Health Department	499,416	1,073	58,027	88,776	6,478	154,354	4,530	_	4,530	119,114	14,573	_	133,687
128-115	HLTH	Polk County Health Department	1,230,641	2,643	142,988	218,759	52,641	417,031	11,162	_	11,162	293,514	54,470	_	347,984
128-116	HLTH	Pulaski County Health Department	319,097	685	37,076	56,723	1,306	95,790	2,894	13,238	16,132	76,106	(9,643)	_	66,463
128-117	HLTH	Putnam County Health Department	1,226,500	2,634	142,507	218,022	27,054	390,217	11,124	882	12,006	292,526	24,291	_	316,817
128-118	HLTH	Quitman County Health Department	_	_	_	_	_	_	_	12,627	12,627	_	(22,716)	_	(22,716)
128-119	HLTH	Rabun County Health Department	893,178	1,918	103,778	158,771	9,296	273,763	8,101	609	8,710	213,025	4,107	_	217,132
128-120	HLTH	Randolph County Health Department	_	_	_	_			-	20,978	20,978	_	(50,100)	-	(50,100)
128-121	HLTH	Richmond County Health Department	16,718,335	35,905	1,942,499	2,971,849	497,694	5,447,947	151,634	_	151,634	3,987,371	679,863	15,251	4,682,485
128-122	HLTH	Rockdale County Health Department	2,005,276	4,307	232,992	356,458	32,064	625,821	18,188	_	18,188	478,267	33,504	_	511,771
128-123	HLTH	Schley County Health Department	128,360	276	14,914	22,817	937	38,944	1,164	14,838	16,002	30,616	(8,472)	_	22,144
128-124	HLTH	Screven County Health Department	618,092	1,327	71,816	109,872	30,715	213,730	5,606	_	5,606	147,418	25,844	_	173,262
128-125	HLTH	Seminole County Health Department	541,490	1,163	62,916	96,255	40,558	200,892	4,911	_	4,911	129,149	35,485	_	164,634
128-126	HLTH	Spalding County Health Department	1,754,900	3,769	203,901	311,951	13,388	533,009	15,917	10,281	26,198	418,549	(8,825)	_	409,724
128-127	HLTH	Stephens County Health Department	847,430	1,820	98,463	150,639	37,701	288,623	7,686	7.005	7,686	202,116	30,609	_	232,725
128-128	HLTH	Stewart County Health Department						16 205	404	7,005	7,005	l	(16,572)	_	(16,572)
128-129 128-131	HLTH	Sumter County Health Department	53,361	115 496	6,200 26,833	9,485 41,052	425	16,225	484	251,429 6,763	251,913 8,858	12,728	(198,949)	_	(186,221)
	HLTH HLTH	Taliaferro County Health Department	230,941	496 2,148	26,833 116,225	41,052 177,813	— 14,972	68,381 311,158	2,095 9,073	6,763 5,883	8,858 14,956	55,079 238,575	(6,413) 37,809	_	48,666 276,384
128-132 128-133	HLTH	Tattnall County Health Department Taylor County Health Department	1,000,300 204,094	2,148 438	23,714	36,280	14,972	60,432	1,851	5,883 74,156	76,007	238,575 48,675	(61,421)	_	(12,746)
128-133	HLTH	Telfair County Health Department	787,591	1,691	23,714 91,510	140,002	12,084	245,287	7,143	74,130	76,007	187,840	(61,421)		213,184
128-135	HLTH	Terrell County Health Department	386,349	830	44,890	68,677	8,514	122,911	3,504	_	3,504	92,141	25,344	_	115,000
128-136	HLTH	Thomas County Health Department	2,195,345	4,715	255,077	390,244	19,616	669,652	19,912	_	19,912	523,598	15,065	_	538,663
.20-100			2,100,040	7,713	200,011	330,244	13,010	300,002	I,		10,312	I 525,555	10,003		330,000

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Schedule of Pension Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources		-	Deferred Inflows of Resou	ırces		Pension Expense	e/(Benefit)	
													Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
128-137	HLTH	Tift County Health Department	\$ 1,448,626	3,111	168,315	257,508	20,701	449,635	13,139	16,198	29,337	345,499	(26,431)	_	319,068
128-138	HLTH	Toombs County Health Department	1,223,829	2,628	142,196	217,548	47,588	409,960	11,100	_	11,100	291,889	56,104	15,912	363,905
128-139	HLTH	Towns County Health Department	649,147	1,394	75,424	115,392	65,523	257,733	5,888	_	5,888	154,825	55,758	_	210,583
128-140	HLTH	Treutlen County Health Department	367,182	789	42,663	65,270	19,260	127,982	3,330	_	3,330	87,573	21,305	_	108,878
128-141	HLTH	Troup County Health Department	14,495,742	31,132	1,684,256	2,576,761	136,902	4,429,051	131,475	_	131,475	3,457,280	220,358	15,401	3,693,039
128-142	HLTH	Turner County Health Department	321,501	690	37,355	57,150	8,080	103,275	2,916	_	2,916	76,680	10,103	_	86,783
128-143	HLTH	Twiggs County Health Department	217,317	467	25,250	38,630	_	64,347	1,971	50,931	52,902	51,832	(21,059)	_	30,773
128-144	HLTH	Union County Health Department	1,006,979	2,163	117,001	179,000	27,458	325,622	9,133	382	9,515	240,166	28,666	_	268,832
128-145	HLTH	Upson County Health Department	1,010,786	2,171	117,443	179,677	5,239	304,530	9,168	13,622	22,790	241,077	1,244	_	242,321
128-146	HLTH	Walker County Health Department	955,421	2,052	111,010	169,836	_	282,898	8,666	47,779	56,445	227,870	(63,751)	_	164,119
128-147	HLTH	Walton County Health Department	2,176,712	4,675	252,912	386,932	_	644,519	19,743	50,920	70,663	519,153	(59,659)	_	459,494
128-148	HLTH	Ware County Health Department	20,938,524	44,969	2,432,841	3,722,029	787,365	6,987,204	189,910	_	189,910	4,993,904	977,517	8,718	5,980,139
128-149	HLTH	Warren County Health Department	148,729	319	17,281	26,438	4,583	48,621	1,349	9,891	11,240	35,472	(22,810)	_	12,662
128-150	HLTH	Washington County Health Department	1,041,440	2,237	121,005	185,126	5,756	314,124	9,446	390	9,836	248,386	8,177	_	256,563
128-151	HLTH	Wayne County Health Department	1,135,673	2,439	131,954	201,877	8,209	344,479	10,300	362	10,662	270,859	20,170	_	291,029
128-152	HLTH	Webster County Health Department	_	_	_	_	_	_	_	16,840	16,840	_	(40,159)	_	(40,159)
128-153	HLTH	Wheeler County Health Department	338,999	728	39,388	60,260	15,986	116,362	3,075	_	3,075	80,853	14,126	_	94,979
128-154	HLTH	White County Health Department	1,020,603	2,192	118,584	181,422	12,587	314,785	9,257	_	9,257	243,417	27,298	_	270,715
128-155	HLTH	Whitfield County Health Department	5,360,537	11,513	622,839	952,888	_	1,587,240	48,620	210,010	258,630	1,278,505	(178,307)	10,235	1,110,433
128-156	HLTH	Wilcox County Health Department	234,614	504	27,260	41,705	4,340	73,809	2,128	_	2,128	55,956	7,364	_	63,320
128-157	HLTH	Wilkes County Health Department	588,306	1,263	68,355	104,577	14,159	188,354	5,336	_	5,336	140,312	17,935	_	158,247
128-158	HLTH	Wilkinson County Health Department	328,981	707	38,224	58,480	1,608	99,019	2,984	22,875	25,859	78,461	(13,150)	_	65,311
128-159	HLTH	Worth County Health Department	888,637	1,908	103,250	157,964	26,799	289,921	8,060	_	8,060	211,944	40,424	_	252,368
129-008	MRCS	Woodright Industries	1,170,868	2,515	136,043	208,133	72,952	419,643	10,620	46,178	56,798	279,258	(68,946)	_	210,312
129-009	MRCS	Jessamine Place	1,731,793	3,719	201,217	307,843	31,870	544,649	15,707	8,344	24,051	413,037	14,177	_	427,214
129-022	MRCS	Carroll County MR Services	2,371,790	5,094	275,578	421,609	153,469	855,750	21,512	_	21,512	565,677	195,462	_	761,139
129-035	MRCS	Green Oaks Service Center	1,662,737	3,571	193,193	295,568	44,129	536,461	15,081	59,085	74,166	396,570	(166,061)	_	230,509
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	1,022,072	2,195	118,754	181,683	_	302,632	9,270	168,924	178,194	243,767	(113,426)	_	130,341
129-101	MRCS	Mitchell-Baker Service Center	1,836,044	3,943	213,329	326,375	9,706	553,353	16,653	_	16,653	437,902	18,901	3,775	460,578
129-136	MRCS	Thomas/Grady Service Center	1,875,780	4,029	217,946	333,438	_	555,413	17,013	183,876	200,889	447,376	(217,557)	45,089	274,908
129-137	MRCS	Tift County - Diversified Enterprises	1,883,661	4,045	218,862	334,839	37,925	595,671	17,085	3,358	20,443	449,263	45,572	11,703	506,538
6021	PSCH	Atkinson County Schools	125,355	269	14,565	22,283	1,143	38,260	1,137	661	1,798	29,898	5,244	_	35,142
6031	PSCH	Bacon County Schools	18,299	39 1,889	2,126	3,253	-	5,418	166	37,923	38,089	4,364	(38,622)	_	(34,258)
6051	PSCH	Baldwin County Schools	879,487		102,187	156,337	42,085	302,498	7,977	_	7,977	209,762	41,895	_	251,657
6071	PSCH	Barrow County Schools	_	_	_	_	_	_	_	23,339	23,339	_	(35,954)	_	(35,954)
6081 6091	PSCH PSCH	Bartow County Schools	477.004	382	20,680		1,142	53,842	1,614	2,564 1,216	2,564 2.830	42,449	(11,072) 3,490	_	(11,072) 45,939
	PSCH	Ben Hill County Schools	177,981	1,566		31,638			1	22,008	,	42,449 173,904		_	45,939 148,930
6111		Bibb County Schools	729,155		84,720	129,614	-	215,900	6,613		28,621		(24,974)	_	
6141 6181	PSCH PSCH	Brooks County Schools	126,624 98,574	272 212	14,712 11,453	22,509 17,523	18,341	55,834 30,379	1,148 894	23,600	1,148 24,494	30,196	30,690	11,764	60,886 21,408
6181	PSCH	Butts County Schools Candler County Schools	98,574 273,283	212 587	11,453 31,753	17,523 48,579	1,191 1,381	30,379 82,300	2,479	23,600	24,494	23,511 65,177	(13,867) 6,582	11,764	21,408 71,759
6211	PSCH	Candler County Schools Carroll County Schools	273,283 177,580	587 381	20,633	48,579 31,567	1,381	82,300 54,066	1,611	448 106	1,717	65,177 42,352	6,582 4,517	_	71,759 46,869
6231	PSCH	Catroli County Schools Catoosa County Board of Education	96,437	207	11,205	17,143	30,784	59,339	875	106	875	42,352 23,001	4,517 23,680	_	46,681
6241	PSCH	Charlton County Board of Education Charlton County Board of Education	208,368	448	24,210	37,039	1,307	63,004	1,890	1,342	3,232	49,694	23,680 3,462	_	53,156
6251	PSCH	Charlton County Board of Education Chatham County Schools	208,368 719,805	1,546	83,634	127,952	30,031	243,163	6,529	1,342	6,529	49,694 171,680	3,462 44,485	_	216,165
6271	PSCH	Chattooga County Schools	178,649	384	20,757	31,757	1,545	243,163 54,443	1,620	— 874	2,494	42,604	7,101	_	49,705
6291	PSCH	Clarke County Schools	808,629	1,737	93,954	143,742	33,619	273,052	7,334	177	7,511	192,863	(20,470)	_	172,393
6311	PSCH	Clayton County Schools	537,015	1,757	62,396	95,460	23,004	182,013	4,871	_	4,871	128,080	52,545	_	180,625
0311	-3011	Giayton County Schools	337,015	1,155	02,390	55,400	23,004	102,013	1 4,071	_	4,071	120,000	52,545	_	100,023

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Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources		0	Deferred Inflows of Resou	ırces		Pension Expense	e/(Benefit)	
													Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
6331	PSCH	Cobb County Schools	\$ 193,408	415	22,472	34,380	20,606	77,873	1,754	_	1,754	46,130	18,963	_	65,093
6341	PSCH	Coffee County Schools	251,912	541	29,270	44,780	27,213	101,804	2,285	_	2,285	60,081	24,321	_	84,402
6351	PSCH	Colquitt County Schools	372,792	801	43,315	66,267	3,194	113,577	3,381	36,369	39,750	88,915	(9,142)	_	79,773
6361	PSCH	Columbia County Schools	212,108	456	24,645	37,704	_	62,805	1,924	27,372	29,296	50,585	(54,297)	_	(3,712)
6371	PSCH	Cook County Schools	_	_	_	_	_	_	_	17,982	17,982	_	(29,384)	_	(29,384)
6381	PSCH	Coweta County Schools	220,590	474	25,630	39,212	19,960	85,276	2,001	125,949	127,950	52,612	(36,897)	_	15,715
6401	PSCH	Crisp County Schools	279,093	599	32,428	49,612	45,574	128,213	2,531	_	2,531	66,564	17,708	_	84,272
6431	PSCH	Decatur County Schools	_	_	_	_	_	_	_	7,175	7,175	_	(26,610)	_	(26,610)
6441	PSCH	Dekalb County Schools	1,745,684	3,749	202,831	310,313	32,443	549,336	15,833	216,509	232,342	416,348	(108,810)	_	307,538
6451	PSCH	Dodge County Schools	537,149	1,154	62,411	95,484	33,534	192,583	4,872	4,385	9,257	128,113	20,612	_	148,725
6452	PSCH	Ocmulgee Regional Library System	94,367	203	10,964	16,775	1,149	29,091	856	_	856	22,508	2,255	_	24,763
6461	PSCH	Dooly County Schools	137,910	296	16,024	24,515	17,758	58,593	1,251	_	1,251	32,895	35,136	_	68,031
6471	PSCH	Dougherty County Schools	196,347	422	22,813	34,903	_	58,138	1,781	27,085	28,866	46,831	(26,238)	_	20,593
6481	PSCH	Douglas County Schools	563,061	1,209	65,422	100,090	3,167	169,888	5,107	6,545	11,652	134,293	5,171	_	139,464
6511	PSCH	Effingham County Schools	430,227	924	49,988	76,477	5,066	132,455	3,902	_	3,902	102,612	11,661	_	114,273
6561	PSCH	Fayette County Schools	441,447	948	51,292	78,471	14,204	144,915	4,004	_	4,004	105,287	17,449	_	122,736
6571	PSCH	Floyd County Schools	704,244	1,512	81,826	125,186	9,207	217,731	6,387	75,168	81,555	167,963	(7,987)	_	159,976
6581	PSCH	Forsyth County Schools	637,860	1,370	74,113	113,386	7,333	196,202	5,785	2,324	8,109	152,130	62,494	_	214,624
6591	PSCH	Franklin County Schools	226,867	487	26,360	40,328	45,542	112,717	2,058	_	2,058	54,109	35,973	_	90,082
6601	PSCH	Fulton County Board of Education	252,980	543	29,394	44,970	4,729	79,636	2,295	_	2,295	60,336	(6,344)	_	53,992
6611	PSCH	Gilmer County Schools	159,215	342	18,499	28,302	314	47,457	1,444	61,142	62,586	37,974	(43,883)	_	(5,909)
6631	PSCH	Glynn County Schools	780,111	1,675	90,641	138,673	9,125	240,114	7,076	2,949	10,025	186,060	4,381	_	190,441
6641	PSCH	Gordon County Schools	185,928	399	21,603	33,051	1,313	56,366	1,686	_	1,686	44,343	4,236	_	48,579
6651	PSCH	Grady County Schools	317,494	682	36,890	56,438	705	94,715	2,880	917	3,797	75,721	(8,895)	_	66,826
6661	PSCH	Greene County Schools	355,294	763	41,282	63,157	13,633	118,835	3,222	43,041	46,263	84,735	19,716	_	104,451
6671	PSCH	Gwinnett County Schools	661,502	1,421	76,860	117,588	18,078	213,947	6,000	12,490	18,490	157,768	(15,895)	15,334	157,207
6731	PSCH	Hart County Schools	_	_	_	_	_	_	_	_	_	_	(15,363)	_	(15,363)
6751	PSCH	Henry County Schools	688,149	1,478	79,956	122,325	13,878	217,637	6,241	_	6,241	164,124	32,186	_	196,310
6761	PSCH	Houston County Schools	1,041,440	2,237	121,005	185,126	53,182	361,550	9,446	_	9,446	248,385	48,017	_	296,402
6771	PSCH	Irwin County Schools	181,454	390	21,083	32,255	1,504	55,232	1,646	6,630	8,276	43,281	1,374	_	44,655
6781	PSCH	Jackson County Schools	140,715	302	16,350	25,014	12,715	54,381	1,276	46,879	48,155	33,561	(2,791)	_	30,770
6831	PSCH	Johnson County Schools	_	-	-	_	_	_	_	_	_	_	(2,054)	_	(2,054)
6851	PSCH	Lamar County Schools	231,075	496	26,849	41,076	6,913	75,334	2,096	_	2,096	55,112	16,581	_	71,693
6871	PSCH	Laurens County Schools	189,067	406	21,968	33,609	4,015	59,998	1,715	1,514	3,229	45,094	11,753	_	56,847
6881	PSCH	Lee County Schools	62,577	134	7,271	11,124	1,030	19,559	568	_	568	14,922	1,983	_	16,905
6941 6951	PSCH PSCH	Macon County Schools	104,318	224	12,121	18,543	9,146	40,034	946	2,128 18,537	3,074 18,537	24,878	1,943 (45,347)	_	26,821 (45,347)
6971	PSCH	Madison County Schools		1,231	66,578	101,859	-		5,197	18,537	5,197	400.004	,	_	(45,347) 166,616
6991	PSCH	Mcduffie County Schools	573,012			98,475	30,610 13,468	200,278	1	3,710		136,664 132,127	29,952 46,626	_	178,753
	PSCH	Meriwether County Schools	553,979	1,190	64,367	98,475		177,500	5,025		8,735	· ·			
7021 7061	PSCH	Monroe County Schools	661,636	1,421	76,875	117,612	93,693	289,601	6,001	32,873	32,873 6,001	— 157,804	(58,089) 99,901	_	(58,089) 257,705
7061 7071	PSCH	Muscogee County Schools	624,303	1,421 1,341	76,875 72,538	117,612	93,693	289,601 194,799	5,662	_	5,662	157,804 148,897	99,901 46,891	_	257,705 195,788
7071	PSCH	Newton County Schools	76,402	1,341	72,538 8,877	13,581	1,727	24,349	693	_	693		46,891 11,255	_	29,479
7101	PSCH	Paulding County Schools Pickens County Schools	76,402 55,298	119	6,425	9,830	2,321	18,695	502	_	502	18,224 13,187	3,517	_	29,479 16,704
7121	PSCH	Pike County Schools	188,600	405	21,913	33,525	16,682	72,525	1,711	_	1,711	13,187 44,981	3,517 17,062	_	62,043
7141	PSCH	Polk County Schools	322,703	693	21,913 37,495	57,364	16,682	72,525 95,552	2,927	 56,049	58,976	76,964	(42,893)	_	34,071
7191	PSCH	Rabun County Schools	221,792	476	25,770	39,426	5,903	71,575	2,927	56,049	2,012	76,964 52,899	9,356	_	62,255
7211	PSCH	Richmond County Schools	227,268	488	26,406	40,399	5,903	67,293	2,012	38,853	40,914	54,202	(48,999)	_	5,203
7211	1.3011	Normona County Schools	221,200	400	20,400	40,399	_	01,293	1 2,001	30,003	40,514	34,202	(40,399)	_	3,203

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Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

					Defe	erred Outflows of Re	sources		0	eferred Inflows of Resou	irces		Pension Expense	e/(Benefit)	
													Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
7221	PSCH	Rockdale County Schools	\$ 409,857	880	47,621	72,856	3,092	124,449	3,717	3,919	7,636	97,750	(25,988)		71,762
7261	PSCH	Spalding County Schools	123,284	265	14,324	21,915	1,861	38,365	1,118	78,281	79,399	29,405	(54,612)	48,260	23,053
7271	PSCH	Stephens County Schools	_	_	_	_	_	_	_	_	_	_	(5,185)	_	(5,185)
7321	PSCH	Tattnall County Schools	40,471	87	4,702	7,194	10,801	22,784	367	69,519	69,886	9,651	(21,402)	28,949	17,198
7341	PSCH	Telfair County Schools	56,032	120	6,510	9,960	3,865	20,455	508	_	508	13,365	4,521	_	17,886
7351	PSCH	Terrell County Schools	210,105	451	24,412	37,348	1,080	63,291	1,906	1,045	2,951	50,114	3,056	_	53,170
7371	PSCH	Tift County Schools	_	_	_	_	_	_	_	1,347	1,347	l '_	(20,632)	_	(20,632)
7401	PSCH	Treutlen County Schools	140,515	302	16,326	24,978	2,902	44,508	1,274	_	1,274	33,516	5,917	_	39,433
7411	PSCH	Troup County Schools	61,575	132	7.154	10,946	16,499	34,731	558	_	558	14,685	15,273	_	29,958
7431	PSCH	Twiggs County Schools	97,572	210	11,337	17,344	31.146	60,037	885	_	885	23,269	23,958	_	47,227
7451	PSCH	Upson County Schools	166,427	357	19,337	29,584	1,613	50,891	1,509	_	1,509	39,695	(3,794)	_	35,901
7461	PSCH	Walker County Schools	173,373	372	20.144	30,819	5,253	56,588	1,572	_	1,572	41,347	25,353	_	66,700
7481	PSCH	Ware County Schools	332,921	715	38,682	59,180	2,750	101,327	3,020	_	3,020	79,405	7,706	_	87,111
7501	PSCH	Washington County Board of Education	585,034	1,256	67,975	103,995	_	173,226	5,306	88,411	93,717	139,532	(107,018)	_	32,514
7511	PSCH	Wayne County Schools	229,806	494	26,701	40,850	29,328	97,373	2,084	_	2,084	54,809	24,698	_	79,507
7541	PSCH	White County Board of Education	59,705	128	6,937	10,613	19,059	36,737	542	_	542	14,242	14,661	_	28,903
7571	PSCH	Wilkes County Schools	307,477	660	35,726	54,657	19,573	110,616	2,789	_	2,789	73,335	36,888	_	110,223
7581	PSCH	Wilkinson County Schools	291,515	626	33,871	51,820	341	86,658	2,644	16,834	19,478	69,525	(51,311)	_	18,214
7611	PSCH	Atlanta City Schools	1,076,836	2,313	125,117	191,418	13,479	332,327	9,767	_	9,767	256,829	48,470	_	305,299
7641	PSCH	City of Buford Schools (Gwinnett)	307,477	660	35,726	54,657	4,945	95,988	2,789	_	2,789	73,337	12,355	_	85,692
7741	PSCH	City of Dublin Schools (Laurens)	17,498	38	2,033	3,110	767	5.948	159	62,974	63,133	4,176	(41,787)	_	(37,611)
7811	PSCH	City of Marietta Schools (Cobb)	120,947	260	14,053	21,500	17,977	53,790	1,097	_	1,097	28,847	30,698	_	59,545
7851	PSCH	City of Rome Schools (Floyd)	130,631	281	15,178	23,221	1,279	39,959	1,185	8,442	9,627	31,156	(5,245)	_	25,911
7861	PSCH	City of Social Circle Schools (Walton)	173,640	373	20,175	30,866	1,593	53,007	1,575	235	1,810	41,414	7,235	_	48,649
7891	PSCH	City of Thomasville Schools (Thomas)	43,343	93	5,036	7,705	212	13,046	393	36,796	37,189	10,336	(24,578)	_	(14,242)
7921	PSCH	City of Valdosta Schools (Lowndes)	717,601	1,541	83,378	127,561	6,299	218,779	6,509	50,418	56,927	171,148	(16,068)	_	155,080
968-0968	PSCH	Georgia Military College	533,142	1,145	61,946	94,771	24,027	181,889	4,836	2,839	7,675	127,155	13,198	_	140,353
		Northwest Georgia Regional Education										1			
8504	RESA	Service Agency	175,443	377	20,385	31,187	2,422	54,371	1,591	11,598	13,189	41,840	(17,170)	_	24,670
8564	RESA	Metro Regional Education Service Agency	238,555	512	27,718	42,405	1,628	72,263	2,164	9,593	11,757	56,897	(2,154)	25,573	80,316
8804	RESA	First District Regional Education Service Agency	398,504	856	46,302	70,838	14,312	132,308	3,614	_	3,614	95,042	28,679	_	123,721
402	STAT	Georgia Department of Agriculture	56,441,377	121,216	6,557,908	10,033,011	751,632	17,463,767	511,918	_	511,918	13,461,441	945,738	59,857	14,467,036
		Georgia Department of Administrative										1			
403	STAT	Services	44,177,311	94,877	5,132,950	7,852,953	508,627	13,589,407	400,684	_	400,684	10,536,422	1,024,710	126,592	11,687,724
404	STAT	Georgia Department of Audits	45,552,274	97,830	5,292,706	8,097,366	225,313	13,713,215	413,155	197,345	610,500	10,864,353	525,896	14,467	11,404,716
405	STAT	Department of Public Health	165,432,524	355,291	19,221,559	29,407,262	5,009,233	53,993,345	1,500,456	_	1,500,456	39,456,152	5,285,048	167,613	44,908,813
406	STAT	Georgia Department of Banking and	16,534,677	35,511	1,921,160	2,939,202	85,867	4,981,740	149,968		149,968	3,943,566	110,035		4,053,601
		Finance								_		l ' '		_	
407	STAT	State Accounting Office	25,979,229	55,794	3,018,519	4,618,064	96,775	7,789,152	235,629	344,036	579,665	6,196,124	47,375	99,832	6,343,331
408	STAT	Office of Commissioner of Insurance	29,154,104	62,613	3,387,407	5,182,429	1,224,168	9,856,617	264,425	97,082	361,507	6,953,338	567,527	_	7,520,865
409	STAT	Georgia State Finance and Investment Commission	19,165,592	41,161	2,226,845	3,406,873	39,283	5,714,162	173,830	252,794	426,624	4,571,052	(158,421)	122,866	4,535,497
410	STAT	State Properties Commission	2,782,382	5,976	323,284	494,596	16,458	840,314	25,236	27,437	52,673	663,606	75,865	-	739,471
411	STAT	Georgia Department of Defense	47,382,373	101,761	5,505,345	8,422,684	-	14,029,790	429,753	599,684	1,029,437	11,300,838	(869,968)	175,150	10,606,020
		• •								355,004		l ' '	, , ,		
412	STAT	Georgia Vocational Rehab Agency	100,741,506	216,357	11,705,128	17,907,796	32,157,822	61,987,103	913,715	_	913,715	24,027,151	24,736,787	168,998	48,932,936
414	STAT	Georgia Department of Education	90,691,818	194,774	10,537,457	16,121,365	1,787,869	28,641,465	822,566	_	822,566	21,630,268	2,226,289	87,840	23,944,397
415	STAT	The Technical College System of Georgia	28,642,400	61,514	3,327,953	5,091,469	157,789	8,638,725	259,784	_	259,784	6,831,299	436,075	13,469	7,280,843
418	STAT	Prosecuting Attorneys Council	137,887,328	296,134	16,021,091	24,510,832	2,206,181	43,034,238	1,250,624		1,250,624	32,886,536	2,614,479	457,462	35,958,477
419	STAT	Georgia Department of Community Health	102,066,780	219,204	11,859,111	18,143,377	_	30,221,692	925,735	925,354	1,851,089	24,343,227	(2,770,262)	177,205	21,750,170

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

Part						Defe	erred Outflows of Re	sources			Deferred Inflows of Resou	ırces		Pension Expens	e/(Benefit)	
Part														Net amortization		
Part						Net difference		Changes in			Changes in			of changes in		
Part						between		proportion &			proportion &			proportion &	Pension	
Part						projected		diff between			diff between			diff between	expense	
Part					Differences			employer	Total	Differences	employer	Total			related to	
Page					between	investment			deferred			deferred	Proportionate			Total
Part		Employer				earnings on				expected		inflows				
600 Complex (propried) Earth (propried) Section (propried) Section (propried) Complex (propried)	Employer			Net nension		-	Changes of			1						
State Stat			Employer				-			1						
STATE Composition State																
Sect Comput Depulsment of Free Reviews Sect			• •	,,						1						
Start Company Reportment of Commany African 13,000										1						
SIM Company										1	50,400,104			,		
Sign																
STAT Congreg Court Appense STAT STAT STATE Congreg Court Appense STAT STATE Congreg Court Appense STAT STATE S										1	_					
STAT Superior Control Groups Size 1,000 at 9 1,										1	_					
STAT Bayesin Court			•							1	_					
STAT Concept Department of Lander 10.04 x 19.05 10.07 10.05 10.07 10.05			,							1	_					
Part Part December Decemb										1						
STAT Consequence Consequ	440	SIAI		128,474,299	2/5,918	14,927,393	22,837,573	3,430,953	41,471,837	1,165,249	_	1,165,249	30,641,505	5,771,305	502,007	36,914,817
	441	STAT	Developmental Disabilities	352,620,681	757,306	40,970,899	62,681,803	_	104,410,008	3,198,234	12,853,984	16,052,218	84,101,082	(13,522,496)	909,245	71,487,831
441 STAT Compartment of Membal Assisted 20,006.332 37.49 44.487 #s1 7.19.05 2.00.00 2.00.00 7.377.511 5.00.00 3.	442	STAT	Georgia Department of Law	54,140,780	116,275	6,290,602	9,624,057	240,587	16,271,521	491,051	586,853	1,077,904	12,912,739	469,473	51,565	13,433,777
446 STAT Congris Department of Name Pareuros 22,017,251 47,033 28,00,745 30,075,000 100,879 6,916,000 208,759 6,9276 307,007 5,948,607 34,941,41,1210 540,076 66,976,000 57,777 57,777 57,000 50,000	444	STAT	General Assembly of Georgia	32,859,116	70,570	3,817,892	5,841,032	52,155	9,781,649	298,029	300,526	598,555	7,836,999	133,014	20,662	7,990,675
Add STAY Compa Department of Parlis Cologo 24,43,517 Stay St	461	STAT	Department of Juvenile Justice	250,269,332	537,491	29,078,724	44,487,841	_	74,104,056	2,269,917	5,103,594	7,373,511	59,689,981	(7,493,554)	417,424	52,613,851
AFFT Georgia Department of Planic Cashey 74,383,784 \$81,227 \$1,878,229 \$4,877,084 \$1,005,925 \$2,244,300 \$2,244,300 \$2,245,370 \$2,945,730 \$2,945,730 \$16,777,094 \$12,005,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$12,007,944 \$4,229,300 \$1,227,940 \$1,227,	462	STAT	Georgia Department of Natural Resources	222,072,251	476,933	25,802,513	39,475,532	431,783	66,186,761	2,014,173	753,095	2,767,268	52,964,897	334,814	1,641,233	54,940,944
467 STAT Georgia Department of Connections 68.2915,029 140,2231 75,882,113 116,082,246 1.00,2326 1.20,374,385 1.22,3874,385 1.22,487,385 1.22,7478 1.22,487,485 1.12,7478	465	STAT	State Board Pardons and Paroles	23,016,729	49,432	2,674,307	4,091,450	100,879	6,916,068	208,759	98,278	307,037	5,489,556	(169,968)	141,210	5,460,798
Groygia Department of Early Care Fig. 57.4.7 Carryla Public Service Commission 14,197,148 30,490 14,865,831 22,328,833 - 4,203,738 120,767 139,844 288,411 34,336,000 (179,411) 71,219 3,279,786 14,197,148 30,490 14,865,831 22,328,833 - 4,203,738 120,767 139,844 288,411 34,338,000 (179,411) 71,219 3,279,786 14,489,892 14,489,89	466	STAT	Georgia Department of Public Safety	274,363,764	589,237	31,878,250	48,770,864	1,005,952	82,244,303	2,488,452	357,300	2,845,752	65,436,576	(184,795)	1,517,508	66,769,289
400 STAT Learning Public Service Commission 14.97.48 3.09 1,548.58 1.27.48 19.80.79 714.27 23.974.395 77.42.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42.49 17.12.79 19.54.60 (177.24.9) 5.00.2 0.598.42 17.12.79 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.12.40 17.	467	STAT		652,915,929	1,402,231	75,862,113	116,062,249	_	193,326,593	5,921,879	21,965,513	27,887,392	155,722,388	(34,243,814)	4,529,390	126,007,964
471 STAT Ceorgia Durant of Inventagation 169,528,861 34,469 19,667,523 30,135,444 31,1339 \$3,308,305 1,537,610 — 1,537,610 40,433,164 \$3,898,072 87,146 44,998,982 147,41,417 14,417,41,417 14,417,41,418,41 14,417,41,418,41 14,417,41,418,41 14,417,41,418,41 14,417,41,418,41 14,	469	STAT	Georgia Department of Early Care Learning	78,554,176	168,707	9,127,188	13,963,779	714,721	23,974,395	712,478	_	712,478	18,735,405	2,117,218	5,802	20,858,425
STAT Department of Revenue 122,316,776 242,417,418 21,741,822 199,841 36,325,316 1,169,340 1,163,900 2,273,240 29,171,318 (1,180,603) 228,652 28,223,875 24,717,375 37,736 37,73	470	STAT	Georgia Public Service Commission	14,197,148	30,490	1,649,563	2,523,683	_	4,203,736	128,767	139,644	268,411	3,386,060	(179,431)	73,129	3,279,758
475 STAT Georgia Department of Driver Services 64,086,381 137,592 7,443,855 11,388,431 1,593,543 20,563,421 581,076 — 581,076 15,280,028 1,616,077 413,450 17,308,555 476 STAT Georgia Department of Community 214,453,592 400,571 24,917,304 381,21 240 42,758 63,541,873 1,945,072 2,781,094 4,726,169 51,147,822 (3,403,121) 1,035,471 48,780,118 478 STAT Secretary of State Ceorgia Facchers Reliement System 51,956,053 111,583 6,003,739 9,235,701 516,763 15,900,806 47,1256 — 471,236 12,931,674 1,118,089 114,053 13,622,3164 484 STAT Georgia Department of Verterias Service 14,083,413 30,246 1,838,849 2,500,466 69,519 4,239,79 4,000,472 7,219 1,000,474 7,204 12,000,474 7,204 7,	471	STAT	Georgia Bureau of Investigation	169,528,961	364,089	19,697,523	30,135,444	3,111,339	53,308,395	1,537,610	_	1,537,610	40,433,164	3,689,672	876,146	44,998,982
476 STAT Georgia Student Finance Community 16,922,830 36,344 1,966,259 3,008,200 190,164 5,200,967 153,488 — 153,488 — 153,488 4,036,145 62,865 16,149 4,116,659 4,178 4,1	474	STAT	Department of Revenue	122,310,076	262,679	14,211,174	21,741,822	109,641	36,325,316	1,109,340	1,163,900	2,273,240	29,171,318	(1,180,603)	238,652	28,229,367
STAT Superiment of Community STAT Superiment Su	475	STAT	Georgia Department of Driver Services	64,066,381	137,592	7,443,855	11,388,431	1,593,543	20,563,421	581,076	_	581,076	15,280,028	1,615,077	413,450	17,308,555
STAT Superiment of Community STAT Superiment Su	476	STAT	Georgia Student Finance Commission	16.922.830	36.344	1.966.259	3.008.200	190.164	5.200.967	153.488	_	153.488	4.036.145	62.365	18.149	4.116.659
8 STAT Secretary of State 28,441,646 61,083 3,304,627 5,055,783 68,346 8,489,839 257,963 86,193 344,156 6,783,420 (86,692) 22,292 6,719,020 428 STAT Georgia Teachers Retirement System 51,986,083 111,583 6,098,759 9,235,701 516,763 15,900,086 471,236 — 471,236 — 471,236 112,931,674 1,118,089 114,053 13,823,816 371 Georgia Department of Veterans Service 14,093,413 30,246 1,696,348 2,998,959 42,955,209 127,735 7,968 135,703 3,586,938 5,733 85,511 3,450,182 499 STAT Georgia Department of Veterans Service 14,093,413 30,246 1,696,348 2,293,466 69,519 4,239,579 127,735 7,968 135,703 3,586,938 5,733 85,511 3,450,182 499 STAT Subsequent Injury Trust Fund 1,631,215 3,503 199,330 289,965 — 482,998 14,795 72,219 87,014 389,048 (71,561) 72,828 390,315 Georgia Public Defender Standards Georgia Defender Georgia Defender Standards Georgia Defender Georgia			Georgia Department of Community							1	2 781 094					
STAT Georgia Teachers Retirement System 51,956,053 111,583 6,036,759 9,235,701 516,763 15,900,806 471,236 — 471,236 12,391,674 1,118,089 114,053 13,823,816 444 STAT Georgia Department of Transportation 472,776,778 1,014,499 54,885,304 83,996,994 2,958,229 142,827,626 42,484,080 440,558 4,724,966 112,663,224 1,886,513 3,621,807 118,171,344 188 STAT Georgia Department of Veterians Service 14,083,413 30,246 1,568,483,04 83,996,596 — 422,95.79 127,735 7,988 135,703 3,358,938 5,733 85,511 3,450,182 490 STAT State Board of Workers Comp 20,466,099 43,954 2,377,949 3,638,049 — 6,059,952 185,625 127,476 313,101 4,881,227 (188,266) 16,503 4,709,464 Georgia Public Defender Standards Council 120,830,262 259,501 14,039,235 21,478,770 1,852,147 3,629,653 1,095,918 — 1,095,918 2,8818,381 2,390,789 335,021 31,544,191 495 STAT Georgia Eudicing Authority 18,115,742 38,913 2,105,212 3,220,756 90,009 5,444,919 164,335 148,418 312,733 4,221,372 188,195 123,519 4,410,308,243 1,400,444 1,400,44	***															
484 STAT Georgia Department of Transportation 472,376,578 1,014,499 54,885,304 83,969,594 2,958,229 142,827,626 4,284,408 440,558 4,724,966 112,663,224 1,886,513 3,621,607 118,171,344 488 STAT Georgia Department of Veterans Service 14,083,413 30,246 1,636,348 2,503,466 69,519 4,239,579 127,735 7,968 135,703 3,358,938 5,733 85,511 3,450,182 499 STAT Subsequent Injury Trust Fund 1,631,215 3,503 189,530 188,530 188,530 188,530 189,948 177,949 189,530 189,530 189,530 188,530 189,530 18									.,,	1	00,193			, , ,		
488 STAT Georgia Department of Veterans Service 14,083,413 30,246 1,636,348 2,503,466 69,519 4,239,579 127,735 7,968 135,703 3,358,938 5,733 85,511 3,450,182 489 STAT Subsequent Injury Trust Fund 1,631,215 3,503 189,530 289,965 — 482,998 14,795 72,219 87,014 389,048 (71,561) 72,828 390,315 490 STAT State Board of Workers Comp 20,466,089 43,954 2,377,949 3,638,049 — 6,059,952 185,625 127,476 313,101 4,881,227 (188,266) 16,503 4,709,464 492 STAT Georgia Public Defender Standards Council 120,830,262 25,501 14,039,235 21,478,770 1,852,147 37,629,653 1,095,918 — 1,095,918 28,818,381 2,390,789 335,021 31,544,191 495 STAT Georgia Commission on the Holocaust 520,252 11,117 60,448 92,480 109,532 263,577 4,719 — 4,719 124,079 130,487 — 254,566 900 STAT Georgia Euliding Authority 18,118,742 38,913 2,105,212 3,220,785 90,009 5,454,919 164,335 148,418 312,753 4,321,372 168,195 123,519 4,613,086 921 STAT Georgia Commission and the Grant Standards 21,450,695 46,699 2,492,350 3,813,073 30,732 6,382,224 194,556 8,122 202,678 5,118,004 237,041 223,937 5,577,032 922 STAT Georgia L Smith II - GWCCA 28,635,388 61,499 3,327,138 5,090,223 — 8,478,860 259,720 1,847,717 2,107,437 6,182,692,692 (4,471,31) 180,024 345,882 997 STAT Georgia Public Broadcasting 21,157,043 45,48 82,458,231 3,760,873 378,359 6,642,901 191,892 11,559 203,451 5,046,018 237,706 9,664 5,293,388 990 STAT GGA Georgia Technology Authority 5,928,206 44,93,204 9,650 52,064 798,711 140,594 1,471,019 40,753 2,367 43,120 1,071,643 53,936 — 1,125,797 816 TCOL Connet Fall Line Technical College 8,766,621 18,828 1,018,591 1,569,845 2,355,213 406,173 4,329,286 121,171 — 85,201 42,0448 1175,018 — 2,328,196 122 TCOL Albany Technical College 9,383,795 20,175 1,014,62 1,698,40 133,293 2,914,770 85,201 — 85,201 — 85,201 — 85,201 42,0448 1175,018 — 2,415,466											440.550					
489 STAT Subsequent Injury Trust Fund 1,631,215 3,503 189,530 289,965 — 482,998 14,795 72,219 87,014 389,048 (71,561) 72,828 390,315 490 STAT State Board of Workers Comp 20,466,089 43,954 2,377,949 3,638,049 — 6,059,952 185,625 127,476 313,101 4,881,227 (188,266) 16,503 4,709,464 Georgia Public Defender Standards Council 120,830,262 259,501 14,039,235 21,478,770 1,852,147 37,629,653 1,095,918 — 1,095,918 28,818,381 2,390,789 335,021 31,544,191 495 STAT Georgia Commission on the Holocaust 520,252 1,117 60,448 92,480 109,532 263,577 4,719 — 4,119 124,079 130,487 — 254,566 10,000 STAT Georgia Cornectional Industries 21,450,695 46,069 2,492,350 3,813,073 30,732 6,382,224 194,556 8,122 202,678 5,116,054 237,041 223,397 5,577,032 192 STAT Georgia Cornectional Industries 21,450,695 46,069 2,492,350 3,813,073 30,732 6,382,224 194,556 8,122 202,678 5,116,054 237,041 223,397 5,577,032 192 STAT Georgia Cornectional Industries 21,450,695 46,069 3,327,138 5,090,223 — 8,478,860 259,720 1,847,717 2,107,437 6,829,623 (4,431,079) 80,254 2,478,798 192 STAT Georgia Cornectional Industries 21,450,695 46,069 3,327,138 5,090,223 — 8,478,860 259,720 1,847,717 2,107,437 6,829,623 (4,431,079) 80,254 2,478,798 192 STAT Georgia Cornectional Industries 21,450,695 46,069 3,327,138 5,090,223 — 8,478,860 259,720 1,847,717 2,107,437 6,829,623 (4,431,079) 80,254 2,478,798 192 STAT Georgia Cornectional Industries 21,450,695 45,499 3,327,138 5,090,223 — 4,716,298 144,467 364,898 509,365 3,799,299 (437,131) 188,024 3,549,822 193,000 193										1						
STAT State Board of Workers Comp 20,466,089 43,954 2,377,949 3,638,049 — 6,059,952 18,625 127,476 313,101 4,881,227 (188,266) 16,503 4,709,464			-													
Georgia Public Defender Standards Council 120,830,262 259,501 14,039,235 21,478,770 1,852,147 37,629,653 1,095,918 — 1,095,918 — 1,095,918 28,818,381 2,390,789 335,021 31,544,191 495 STAT Georgia Commission on the Holocaust 520,252 1,117 60,448 92,480 109,532 263,577 4,719 — 4,719 — 4,719 124,079 130,487 — 254,566 900 STAT Georgia Gorrectional Industries 11,6742 38,913 2,105,212 3,220,785 90,009 5,454,919 164,335 148,418 312,753 4,321,372 168,195 123,519 4,613,086 921 STAT Georgia Correctional Industries 21,450,695 46,069 2,492,350 3,813,073 30,732 6,382,224 194,556 8,122 202,678 5,116,054 237,041 223,937 5,577,032 922 STAT Georgia Correctional Industries 15,262,606 34,208 15,262 375,770 376,879 376,8										1						
STAT Council 120,830,262 259,501 14,039,235 21,478,770 1,852,147 37,629,653 1,095,918 — 1,095,918 28,818,361 2,390,789 335,021 31,544,191 495 STAT Georgia Commission on the Holocaust 520,252 1,117 60,448 92,480 109,532 263,577 4,719 — 4,719 124,079 130,487 — 254,566 900 STAT Georgia Building Authority 18,118,742 38,913 2,105,212 3,220,785 90,009 5,454,919 164,335 148,418 312,753 4,321,372 168,195 123,397 4,613,086 921 STAT Georgia Correctional Industries 21,450,695 46,069 2,492,350 3,813,073 30,732 6,382,24 194,556 8,122 202,678 5,116,054 237,041 223,937 5,777,032 922 STAT Georgia Correctional Industries 21,450,698 61,499 3,327,138 5,090,223 — 8,478,860 299,720 1,847,717 2,107,437 6,829,623 (4,431,079) 80,254 2,478,788 927 STAT State Road and Tollway Authority 15,928,206 34,208 1,850,694 2,831,396 — 4,716,298 144,467 364,898 509,365 3,798,929 (437,131) 188,024 3,549,822 977 STAT Georgia Public Broadcasting 21,157,043 45,438 2,458,231 3,760,873 378,359 6,642,901 191,892 11,559 203,451 5,046,018 237,706 9,664 5,293,388 980 STAT GTA Georgia Technology Authority 37,599,558 80,751 4,368,682 6,683,692 375,373 11,508,498 341,024 373,563 714,587 8,967,608 691,928 307,285 9,966,821 996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,788 — 2,328,196 817 TCOL Oconee Fall Line Technical College 8,766,621 18,828 1,018,591 1,559,353 211,101 4,0594 1,471,019 40,753 2,367 43,120 1,071,643 53,936 — 1,125,579 818 TCOL Costal Pines Technical College 8,766,621 18,828 1,018,591 1,559,455 2,355,213 406,173 4,329,286 120,171 — 79,512 2,090,863 292,730 11,962 2,395,555 820 TCOL Albany Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	490	SIAI		20,466,089	43,954	2,377,949	3,638,049	_	6,059,952	185,625	127,476	313,101	4,881,227	(188,266)	16,503	4,709,464
900 STAT Georgia Building Authority 18,118,742 38,913 2,105,212 3,220,785 90,009 5,454,919 164,335 148,418 312,753 4,321,372 168,195 123,519 4,613,086 921 STAT Georgia Correctional Industries 21,450,695 46,069 2,492,350 3,813,073 30,732 6,382,224 194,556 8,122 202,678 5,116,054 237,041 223,937 5,577,032 922 STAT George L. Smith II - GWCCA 28,635,388 61,499 3,327,138 5,090,223 — 8,478,860 259,720 1,847,717 2,107,437 6,829,623 (4,431,079) 80,254 2,478,798 927 STAT State Road and Tollway Authority 15,928,206 34,208 1,850,694 2,831,396 — 4,716,298 144,467 364,898 509,365 3,798,929 (437,131) 188,024 3,549,822 977 STAT Georgia Public Broadcasting 21,157,043 45,438 2,458,231 3,760,873 378,359 6,642,901 191,892 11,559 203,451 5,046,018 237,706 9,664 5,293,388 980 STAT GTA Georgia Technology Authority 37,599,558 80,751 4,368,682 6,683,692 375,373 11,508,498 341,024 373,563 714,597 8,967,608 691,928 307,285 9,966,821 996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,68 — 2,328,196 818 TCOL Coanset Fall Line Technical College 4,493,204 9,650 522,064 798,711 140,594 1,471,109 40,753 2,367 43,120 1,071,643 53,336 — 1,125,048 188 TCOL Coanset Fall Line Technical College 8,766,621 18,828 1,108,591 1,568,353 211,101 2,806,673 79,512 — 79,512 2,090,863 292,730 11,962 2,395,555 820 TCOL Albany Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	492	STAT	Council	120,830,262	259,501	14,039,235	21,478,770	1,852,147	37,629,653	1,095,918	_	1,095,918	28,818,381	2,390,789	335,021	31,544,191
921 STAT Georgia Correctional Industries 21,450,695 46,069 2,492,350 3,813,073 30,732 6,382,224 194,556 8,122 202,678 5,116,054 237,041 223,937 5,577,032 922 STAT George L. Smith II - GWCCA 28,635,388 61,499 3,327,138 5,090,223 — 8,478,860 259,720 1,847,717 2,107,437 6,829,623 (4,431,079) 80,254 2,478,798 927 STAT State Road and Tollway Authority 15,928,206 34,208 1,850,694 2,831,396 — 4,716,298 144,467 364,898 509,365 3,798,929 (437,131) 188,024 3,549,822 977 STAT Georgia Public Broadcasting 21,157,043 45,438 2,458,231 3,760,873 378,359 6,642,901 191,892 11,559 203,451 5,046,018 237,706 9,664 5,293,388 980 STAT GTA Georgia Technology Authority 37,599,558 80,751 4,386,862 6,683,692 375,373 11,508,498 341,024 373,563 714,597 8,967,608 691,928 307,285 9,966,821 996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,788 — 2,328,196 17 COL Oconee Fall Line Technical College 4,493,204 9,650 522,064 798,711 140,594 1,471,109 40,753 2,367 43,120 1,071,643 53,936 — 1,125,579 820 TCOL Albany Technical College 13,249,407 28,455 1,539,445 2,355,213 406,173 4,329,286 120,171 — 120,171 3,160,020 379,209 2,688 3,541,917 822 TCOL Albany Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	495	STAT	Georgia Commission on the Holocaust	520,252	1,117	60,448	92,480	109,532	263,577	4,719	_	4,719	124,079	130,487	_	254,566
922 STAT George L. Smith II - GWCCA 28,635,388 61,499 3,327,138 5,090,223 — 8,478,860 259,720 1,847,717 2,107,437 6,829,623 (4,431,079) 80,254 2,478,798 927 STAT State Road and Tollway Authority 15,928,206 34,208 1,850,694 2,831,396 — 4,716,298 144,467 364,898 509,365 3,798,929 (437,131) 188,024 3,549,822 977 STAT Georgia Public Broadcasting 21,157,043 45,438 2,458,231 3,760,873 378,359 6,642,901 191,892 11,559 203,451 5,046,018 237,706 9,664 5,293,388 980 STAT GAC Georgia Technology Authority 37,599,558 80,751 4,368,682 6,683,692 375,373 11,508,498 341,024 373,563 714,587 8,967,608 691,928 307,285 9,966,821 996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,788 — 2,328,196 17 COL Oconee Fall Line Technical College 4,493,204 9,650 522,064 798,711 140,594 1,471,109 40,753 2,367 43,120 1,071,643 53,936 — 1,125,779 818 TCOL Coastal Pines Technical College 8,766,621 18,828 1,018,591 1,559,345 2,355,213 406,173 4,329,286 120,171 — 120,171 3,160,020 379,209 2,688 3,541,917 822 TCOL Albany Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	900	STAT	Georgia Building Authority	18,118,742	38,913	2,105,212	3,220,785	90,009	5,454,919	164,335	148,418	312,753	4,321,372	168,195	123,519	4,613,086
927 STAT State Road and Tollway Authority 15,928,206 34,208 1,850,694 2,831,396 — 4,716,298 144,467 364,898 509,365 3,798,929 (437,131) 188,024 3,549,822 977 STAT Georgia Public Broadcasting 21,157,043 45,438 2,458,231 3,760,873 378,359 6,642,901 191,892 11,559 203,451 5,046,018 237,706 9,664 5,293,388 980 STAT GTA Georgia Technology Authority 37,599,558 80,751 4,368,682 6,683,692 375,373 11,508,498 341,024 373,563 714,587 8,967,608 691,928 307,285 9,966,821 996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,788 — 2,328,196 17 TCOL Oconee Fall Line Technical College 4,493,204 9,650 522,064 798,711 140,594 1,471,019 40,753 2,367 43,120 1,071,643 53,936 — 1,125,799 1818 TCOL Coastal Pines Technical College 8,766,621 18,828 1,018,591 1,558,353 211,101 2,806,873 79,512 — 79,512 2,090,863 292,730 11,962 2,395,555 820 TCOL Albany Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	921	STAT	Georgia Correctional Industries	21,450,695	46,069	2,492,350	3,813,073	30,732	6,382,224	194,556	8,122	202,678	5,116,054	237,041	223,937	5,577,032
977 STAT Georgia Public Broadcasting 21,157,043 45,438 2,458,231 3,760,873 378,359 6,642,901 191,892 11,559 203,451 5,046,018 237,706 9,664 5,293,388 980 STAT GTA Georgia Technology Authority 37,599,558 80,751 4,368,682 6,683,692 375,373 11,508,498 341,024 373,563 714,587 8,967,608 691,928 307,285 9,966,821 996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,788 — 2,328,196 17 TCOL Oconee Fall Line Technical College 4,493,204 9,650 522,064 798,711 140,594 1,471,019 40,753 2,367 43,120 1,071,643 53,936 — 1,125,799 1,12	922	STAT	George L. Smith II - GWCCA	28,635,388	61,499	3,327,138	5,090,223	_	8,478,860	259,720	1,847,717	2,107,437	6,829,623	(4,431,079)	80,254	2,478,798
980 STAT GTA Georgia Technology Authority 37,599,558 80,751 4,368,682 6,683,692 375,373 11,508,498 341,024 373,563 714,587 8,967,608 691,928 307,285 9,966,821 996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,788 — 2,328,196 17 TCOL Oconee Fall Line Technical College 4,493,204 9,650 522,064 798,711 140,594 1,471,019 40,753 2,367 43,120 1,071,643 53,936 — 1,125,679 18 TCOL Coastal Pines Technical College 8,766,621 18,828 1,018,591 1,558,353 211,101 2,806,873 79,512 — 79,512 2,090,863 292,730 11,962 2,395,515 18 TCOL Albamy Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	927	STAT	State Road and Tollway Authority	15,928,206	34,208	1,850,694	2,831,396	_	4,716,298	144,467	364,898	509,365	3,798,929	(437,131)	188,024	3,549,822
996 STAT THE ATL 5,242,729 11,260 609,151 931,947 440,162 1,992,520 47,551 37,649 85,200 1,250,408 1,077,788 — 2,328,196 817 TCOL Oconee Fall Line Technical College 4,493,204 9,650 522,064 798,711 140,594 1,471,019 40,753 2,367 43,120 1,071,643 53,936 — 1,125,779 818 TCOL Coastal Pines Technical College 8,766,621 18,828 1,018,591 1,558,353 211,101 2,806,873 79,512 — 79,512 2,090,863 292,730 11,962 2,395,555 820 TCOL Albany Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	977	STAT	Georgia Public Broadcasting	21,157,043	45,438	2,458,231	3,760,873	378,359	6,642,901	191,892	11,559	203,451	5,046,018	237,706	9,664	5,293,388
817 TCOL Oconee Fall Line Technical College 4.493.204 9.650 522.064 798,711 140,594 1.471,019 40,753 2.367 43,120 1.071,643 53,936 — 1,125,779 1.071,643 1.0	980	STAT	GTA Georgia Technology Authority	37,599,558	80,751	4,368,682	6,683,692	375,373	11,508,498	341,024	373,563	714,587	8,967,608	691,928	307,285	9,966,821
818 TCOL Coastal Pines Technical College 8,766,621 18,828 1,018,591 1,558,353 211,101 2,806,873 79,512 — 79,512 2,090,863 292,730 11,962 2,395,555 820 TCOL Albany Technical College 13,249,407 28,455 1,539,445 2,355,213 406,173 4,329,286 120,171 — 120,171 3,160,020 379,209 2,688 3,541,917 822 TCOL Althens Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	996	STAT	THE ATL	5,242,729	11,260	609,151	931,947	440,162	1,992,520	47,551	37,649	85,200	1,250,408	1,077,788	_	2,328,196
820 TCOL Albany Technical College 13,249,407 28,455 1,539,445 2,355,213 406,173 4,329,286 120,171 — 120,171 3,160,020 379,209 2,688 3,541,917 822 TCOL Athens Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	817	TCOL	Oconee Fall Line Technical College	4,493,204	9,650	522,064	798,711	140,594	1,471,019	40,753	2,367	43,120	1,071,643	53,936	_	1,125,579
822 TCOL Athers Technical College 9,393,795 20,175 1,091,462 1,669,840 133,293 2,914,770 85,201 — 85,201 2,240,448 175,018 — 2,415,466	818	TCOL	Coastal Pines Technical College	8,766,621	18,828	1,018,591	1,558,353	211,101	2,806,873	79,512	_	79,512	2,090,863	292,730	11,962	2,395,555
	820	TCOL	Albany Technical College	13,249,407	28,455	1,539,445	2,355,213	406,173	4,329,286	120,171	_	120,171	3,160,020	379,209	2,688	3,541,917
823 TCOL Atlanta Technical College 19,349,383 41,556 2,248,199 3,439,544 181,088 5,910,387 7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.			Athens Technical College	9,393,795			1,669,840			85,201	_			175,018	_	2,415,466
	823	TCOL	Atlanta Technical College	19,349,383	41,556	2,248,199	3,439,544	181,088	5,910,387	175,497	_	175,497	4,614,884	439,751	_	5,054,635

Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

				Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense/(Benefit)				
													Net amortization		
					Net difference		Changes in			Changes in			of changes in		
					between		proportion &			proportion &			proportion &	Pension	
					projected		diff between			diff between			diff between	expense	
				Differences	and actual		employer	Total	Differences	employer	Total		employer	related to	
				between	investment		contributions &	deferred	between	contributions &	deferred	Proportionate	contributions &	specific	Total
	Employer			expected	earnings on		proportionate	outflows	expected	proportionate	inflows	share of	proportionate	liabilities of	pension
Employer	category		Net pension	and actual	pension plan	Changes of	share	of	and actual	share	of	plan pension	share	individual	expense/
code	code	Employer	liability	experience	investments	assumptions	of contributions	resources	experience	of contributions	resources	expense	of contributions	employers	(benefit)
824	TCOL	Augusta Technical College	\$ 18,300,597	39,303	2,126,341	3,253,112	275,675	5,694,431	165,985		165,985	4,364,744	198,702	42,454	4,605,900
826	TCOL	West Georgia Technical College	18,155,674	38,992	2,109,503	3,227,350	_	5,375,845	164,670	246,326	410,996	4,330,179	(368,437)	12,467	3,974,209
827	TCOL	Chattahoochee Technical College	27,858,816	59,831	3,236,908	4,952,179	610,055	8,858,973	252,677	_	252,677	6,644,411	1,096,133	16,782	7,757,326
828	TCOL	Columbus Technical College	11,060,406	23,754	1,285,106	1,966,096	451,423	3,726,379	100,317	_	100,317	2,637,940	588,123	_	3,226,063
829	TCOL	Georgia Northwestern Technical College	19,020,402	40,849	2,209,975	3,381,064	284,738	5,916,626	172,513	_	172,513	4,536,424	464,286	31,432	5,032,142
830	TCOL	Georgia Piedmont Technical College	8,410,859	18,064	977,255	1,495,113	54,988	2,545,420	76,286	_	76,286	2,006,017	87,763	_	2,093,780
831	TCOL	Southern Crescent Technical College	13,968,544	30,000	1,623,001	2,483,046	98,861	4,234,908	126,693	_	126,693	3,331,535	283,584	_	3,615,119
832	TCOL	Gwinnett Technical College	31,261,694	67,139	3,632,288	5,557,074	276,432	9,532,933	283,540	_	283,540	7,456,007	816,585	_	8,272,592
834	TCOL	Lanier Technical College	14,638,728	31,439	1,700,870	2,602,178	324,965	4,659,452	132,772	_	132,772	3,491,381	645,389	31,132	4,167,902
835	TCOL	Central Georgia Technical College	35,909,238	77,120	4,172,284	6,383,221	475,907	11,108,532	325,693	_	325,693	8,564,463	712,172	19,069	9,295,704
837	TCOL	Southern Regional Technical College	15,916,385	34,183	1,849,320	2,829,294	_	4,712,797	144,360	203,005	347,365	3,796,109	(318,115)	13,392	3,491,386
838	TCOL	North Georgia Technical College	9,988,112	21,451	1,160,516	1,775,485	297,983	3,255,435	90,591	_	90,591	2,382,195	310,318	57,334	2,749,847
841	TCOL	Savannah Technical College	17,322,870	37,203	2,012,739	3,079,311	658.450	5,787,703	157,117	_	157,117	4,131,554	869,101	32.492	5.033.147
842	TCOL	South Georgia Technical College	9,118,175	19,583	1,059,438	1,620,846	_	2,699,867	82,701	92,266	174,967	2,174,709	6,789	63,455	2,244,953
843	TCOL	Southeastern Technical College	6,035,997	12,963	701,321	1,072,958	317,090	2,104,332	54,746	_	54,746	1,439,604	277,954	12,482	1,730,040
844	TCOL	Ogeechee Technical College	1,437,874	3,088	167,066	255,596	930	426,680	13,041	14,582	27,623	342,935	1,715	_	344,650
848	TCOL	Wiregrass Georgia Technical College	15,822,219	33,981	1,838,379	2,812,555	391,381	5,076,296	143,506	_	143,506	3,773,648	613,215	19,632	4,406,495
503-0503	UNIV	Georgia Institute of Technology	3,855,144	8,279	447,928	685,290	86,808	1,228,305	34,966	20,680	55,646	919,467	253,357	22,872	1,195,696
509-0509	UNIV	Georgia State University	4,197,348	9,014	487,689	746,120	499,406	1,742,229	38,070	29,446	67,516	1,001,082	340,490		1,341,572
512-0512	UNIV	Augusta University	7,408,555	15,911	860,798	1.316.944	_	2.193.653	67,195	194.715	261.910	1,766,961	(179,247)	_	1,587,714
518-0518	UNIV	University of Georgia	7,049,454	15,140	819,074	1,253,110	209,032	2,296,356	63,938	_	63,938	1,681,315	167,854	8,332	1,857,501
521-0521	UNIV	Albany State University	836,945	1,797	97,244	148,775	23,373	271,189	7,591	_	7,591	199,616	57,093	_	256,709
528-0528	UNIV	Clayton College and State University	68,788	148	7,992	12,228	745	21,113	624	25,199	25,823	16,407	(17,195)	_	(788)
530-0530	UNIV	Columbus State University	328,914	706	38,216	58.468	50,664	148,054	2,983		2,983	78,446	55,144	_	133,590
531-0531	UNIV	University of North Georgia	1,277,056	2,743	148,381	227,009	88,189	466,322	11,583	_	11,583	304,582	92,398	_	396,980
536-0536	UNIV	Georgia College and State University	890,840	1,913	103,507	158,356	115,738	379,514	8,080	6,778	14,858	212,469	10,138	6,051	228,658
539-0539	UNIV	Georgia Southern University	986,075	2,118	114,572	175.285	15.413	307.388	8,944	862	9.806	235,180	(6,373)	_	228,807
540-0540	UNIV	Georgia Gwinnett College	519,718	1,116	60,386	92,385	13,161	167,048	4,714	15,626	20,340	123,956	32,450	_	156,406
542-0542	UNIV	Georgia Southwestern State University	829,265	1,781	96,352	147,410	30,176	275,719	7,521	_	7,521	197,782	57,650	_	255,432
543-0543	UNIV	Kennesaw State University	858,917	1,845	99,797	152,681	_	254,323	7,790	92,289	100,079	204,855	(47,626)	_	157,229
547-0547	UNIV	Middle Georgia State College	766,020	1,645	89,004	136,168	_	226,817	6,948	67,151	74.099	182,696	(73,599)	2,174	111,271
551-0551	UNIV	Valdosta State University	79,941	172	9,288	14,210	_	23,670	725	36,726	37.451	19,066	(56,643)		(37,577)
554-0554	UNIV	State University of West Georgia	618,693	1,329	71,886	109,979	3,578	186,772	5,611	9,444	15,055	147,557	36,868	_	184,425
557-0557	UNIV	Abraham Baldwin Agricultural College	776.705	1.668	90.245	138.067	15.776	245,756	7.045	11.061	18.106	185,248	3.713	_	188.961
563-0563	UNIV	College of Coastal Georgia	648,880	1,394	75,393	115,345	8,865	200,997	5,885	16,309	22,194	154,762	40,285	19,843	214,890
567-0567	UNIV	South Georgia State College	151,000	324	17,545	26,842	1,590	46,301	1,370	_	1,370	36,015	(16,577)	_	19,438
569-0569	UNIV	Dalton College	296,257	636	34,422	52,663	29,253	116,974	2,687	_	2,687	70,656	54,196	_	124,852
573-0573	UNIV	Georgia Highlands College	390,891	839	45,417	69.485	59,724	175,465	3,545	_	3.545	93,230	39.389	_	132,619
576-0576	UNIV	Gordon College	215,648	463	25,056	38,333	27,653	91,505	1,956	_	1,956	51,433	23,151	_	74,584
598-0598	UNIV	Regents Central Office	4,971,984	10,678	577,693	883,819	109,502	1,581,692	45,095	_	45,095	1,185,836	26,181	10,616	1,222,633
209-0209	VARS	Agricultural Commodity Commission	707.717	1,520	82,229	125.804	109,302	209,553	6,419	33.502	39.921	168,789	(30,220)	23.385	161,954
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	707,717	1,320	02,229	123,004	_	203,000	0,719	33,302	39,921	100,709	(19,602)	25,365	(19,602)
237-0041	VARS	DA-Lookout Mountain Judicial Circuit	1,858,617	3,992	215,952	330,387	1,642	551,973	16,857	78,153	95,010	443,285	(47,763)	_	395,522
20, -0201		onod: mod.nam oddiolar Oriodit	.,000,017	0,332	210,002	300,001	1,042	551,515	.0,007	70,103	30,010	.40,200	(41,100)		300,022
									1			1			

Schedule of Pension Amounts by Employer and Nonemployer As of and for the year ended June 30, 2022

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

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

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

June 30, 2022

(1) Plan Description

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

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

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

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

(2) Basis of Presentation

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

(3) Allocation Methodology

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

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

June 30, 2022

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

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

Total current year employer and nonemployer contributions

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

Total employer and nonemployer contributions per audited financial statements \$619,722,718

(4) Collective Net Pension Liability

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

Total pension liability	\$ 20,508,975
Plan fiduciary net position	13,830,510

Employers' and nonemployer's net pension liability \$ 6,678,465

(a) Actuarial Assumptions

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

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

June 30, 2022

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

Inflation 2.50%

Salary increases 3.00 - 6.75%, including inflation

Investment rate of return 7.00%, net of pension plan investment expense, including inflation

Mortality rates are as follows:

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

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

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

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

June 30, 2022

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

Asset class	Target allocation	expected real rate of return*
Fixed income	30.00 %	0.20 %
Domestic large cap equities	46.30	9.40
Domestic small cap equities	1.20	13.40
International developed market equities	12.30	9.40
International emerging market equities	5.20	11.40
Alternatives	5.00	10.50
	100.00 %	
*Not of inflation		

^{*}Net of inflation

(b) Discount Rate

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

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

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

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

(5) Special Funding Situation

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

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

June 30, 2022

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

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

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

			Be	ginning			End
	Year of	Amortization	0	f year			of year
	deferral	period	ba	alance	Additions	Deductions	balance
Deferred outflows of resources:							
Differences between expected							
and actual experience	2020	2.5 years	\$	5,148	_	5,148	_
	2021	2.4 years		50,202	_	35,859	14,343
Subtotal				55,350		41,007	14,343
Changes of assumptions							
	2021	2.4 years		673,538	_	481,098	192,440
	2022	2.3 years		_	1,759,895	765,172	994,723
Subtotal				673,538	1,759,895	1,246,270	1,187,163
Net difference between projected	2018	5.0 years		(42,330)	_	(42,330)	_
and actual earnings on pension	2019	5.0 years		34,054	_	17,026	17,028
plan investments	2020	5.0 years		156,205	_	52,068	104,137
	2021	5.0 years	(2	,309,632)	_	(577,408)	(1,732,224)
	2022	5.0 years		_	2,983,785	596,757	2,387,028
Subtotal			(2	,161,703)	2,983,785	46,113	775,969
Total deferred outflows of							
Total deferred outflows of			\$ (1	,432,815)	4,743,680	1,333,390	1,977,475
resources							
Deferred inflows of resources:							
Differences between expected							
and actual experience	2022	2.3 years	\$		107,167	46,594	60,573
Total deferred inflows of			\$		107,167	46,594	60,573
resources							

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

June 30, 2022

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

\$ 1,013,806
286,990
19,349
596,757
\$ 1,916,902

Changes in Proportion

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

(7) Collective Pension Expense

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

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

SUPPLEMENTARY INFORMATION (See Accompanying Independent Auditors' Report)

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

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

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

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

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

Employer			te pension	Employer
category			support	allocation
<u>code</u>	D 111 0 1 T 055 1	Employer	 provided	percentage
TAXS	Rockdale County Tax Officials		\$ 44,655	0.007406 %
TAXS	Screven County Tax Officials		23,155	0.003840 %
TAXS	Seminole County Tax Officials		8,283	0.001374 %
TAXS	Spalding County Tax Officials		63,945	0.010605 %
TAXS	Stephens County Tax Officials		60,628	0.010055 %
TAXS	Stewart County Tax Officials		16,247	0.002694 %
TAXS	Sumter County Tax Officials		35,802	0.005937 %
TAXS	Talbot County Tax Officials		7,986	0.001324 %
TAXS	Taliaferro County Tax Officials		16,551	0.002745 %
TAXS	Tattnall County Tax Officials		22,480	0.003728 %
TAXS	Taylor County Tax Officials		15,569	0.002582 %
TAXS	Telfair County Tax Officials		15,762	0.002614 %
TAXS	Terrell County Tax Officials		11,820	0.001960 %
TAXS	Thomas County Tax Officials		38,320	0.006355 %
TAXS	Tift County Tax Officials		42,783	0.007095 %
TAXS	Towns County Tax Officials		16,743	0.002777 %
TAXS	Troup County Tax Officials		34,996	0.005804 %
TAXS	Turner County Tax Officials		30,539	0.005065 %
TAXS	Twiggs County Tax Officials		35,563	0.005898 %
TAXS	Upson County Tax Officials		11,553	0.001916 %
TAXS	Walker County Tax Officials		84,230	0.013969 %
TAXS	Walton County Tax Officials		27,766	0.004605 %
TAXS	Ware County Tax Officials		21,536	0.003572 %
TAXS	Washington County Tax Officials		36,814	0.006105 %
TAXS	Wayne County Tax Officials		20,513	0.003402 %
TAXS	White County Tax Officials		78,489	0.013017 %
TAXS	Whitfield County Tax Officials		128,079	0.021241 %
TAXS	Wilcox County Tax Officials		14,084	0.002336 %
TAXS	Wilkinson County Tax Officials		19,429	0.003222 %
TAXS	Worth County Tax Officials		40,360	0.006693 %
	•			
	Total State Support Provided		\$ 8,352,720	1.385222 %

See accompanying independent auditors' report.

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

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

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

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

See accompanying independent auditors' report.

Notes to Supplementary Information Schedules

June 30, 2022

(1) Schedule of Employer Allocations of Special Funding Amounts

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

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

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

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

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

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