



## **EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2021

(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:

We have audited the accompanying schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan) as of and for the year ended June 30, 2021, 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, 2021, and the related notes.

### *Management's Responsibility for the Schedules*

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes 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' Responsibility*

Our responsibility is to express opinions on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



*Opinion*

In our opinion, the 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, 2021, in accordance with U.S. generally accepted accounting principles.

*Other Matter*

We have audited, in accordance with auditing standards generally accepted in the United States of America, 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, 2021, and our report thereon, dated September 30, 2021, expressed unmodified opinions on those financial statements.

*Supplementary and 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 System management, the Board of Trustees, the ERS Plan employers, the State of Georgia, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

*KPMG LLP*

Atlanta, Georgia  
April 26, 2022

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2021

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,459,094	0.246835 %
913-0913	AUTH	Lake Lanier Island Development Authority	59,764	0.010110 %
926-0926	AUTH	Georgia Agricultural Exposition Authority	464,175	0.078525 %
928-0928	AUTH	Georgia Environmental Finance Authority	607,990	0.102854 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	100,193	0.016950 %
955-0955	AUTH	Georgia Superior Court Clerks Coop	185,778	0.031428 %
972-0972	AUTH	Georgia Federal-State Inspection	1,459,250	0.246862 %
973-0973	AUTH	Georgia Lottery Corporation	26,644	0.004507 %
9915	CHAR	Foothills Charter High School	25,853	0.004373 %
361	CSBS	Lookout Mountain Community Service Board	44,005	0.007444 %
363	CSBS	Highland Rivers Center Community Service Board	87,130	0.014740 %
364	CSBS	Georgia Mountains Avita Community Partners	6,605	0.001117 %
365	CSBS	Cobb County Community Service	73,898	0.012501 %
368	CSBS	Dekalb Community Service Board	31,898	0.005396 %
369	CSBS	View Point Health	67,429	0.011407 %
370	CSBS	Clayton Community M.H., Substance Abuse	20,709	0.003503 %
371	CSBS	Advantage Behavioral Health Systems	39,628	0.006704 %
372	CSBS	Pathways Center Community Service Board	16,359	0.002767 %
373	CSBS	Mcintosh Trail MH, MR and SA C	23,146	0.003916 %
374	CSBS	River Edge Behavioral Health Center	76,860	0.013002 %
376	CSBS	Oconee Community Service Board	13,230	0.002238 %
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	29,517	0.004993 %
379	CSBS	New Horizons	47,278	0.007998 %
380	CSBS	Middle Flint Community Service Board	43,957	0.007436 %
381	CSBS	CSB of Middle Georgia	49,633	0.008396 %
382	CSBS	Albany Area Community Service Board	39,816	0.006736 %
383	CSBS	The Georgia Pines Community Service Board	54,526	0.009224 %
384	CSBS	South Georgia Community Service Board	39,206	0.006632 %
385	CSBS	Pineland Area MH, MR and SA Center	69,757	0.011801 %
386	CSBS	Satilla Community Service Board	93,623	0.015838 %
388	CSBS	Gateway Behavior Health Services Community Service Board	27,921	0.004723 %
127-001	DFAC	Appling County DFACS	78,423	0.013267 %
127-002	DFAC	Atkinson County DFACS	28,576	0.004834 %
127-003	DFAC	Bacon County DFACS	68,967	0.011667 %
127-004	DFAC	Baker County DFACS	26,588	0.004498 %
127-005	DFAC	Baldwin County DFACS	169,967	0.028753 %
127-006	DFAC	Banks County DFACS	79,011	0.013366 %
127-007	DFAC	Barrow County DFACS	269,695	0.045624 %
127-008	DFAC	Bartow County DFACS	334,376	0.056566 %
127-009	DFAC	Ben Hill County DFACS	103,252	0.017467 %
127-010	DFAC	Berrien County DFACS	128,291	0.021703 %
127-011	DFAC	Bibb County DFACS	851,854	0.144108 %
127-012	DFAC	Bleckley County DFACS	30,663	0.005187 %
127-013	DFAC	Brantley County DFACS	124,488	0.021060 %
127-014	DFAC	Brooks County DFACS	106,600	0.018034 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-015	DFAC	Bryan County DFACS	\$ 58,241	0.009853 %
127-016	DFAC	Bulloch County DFACS	206,363	0.034910 %
127-017	DFAC	Burke County DFACS	93,749	0.015859 %
127-018	DFAC	Butts County DFACS	138,100	0.023362 %
127-019	DFAC	Calhoun County DFACS	38,302	0.006480 %
127-020	DFAC	Camden County DFACS	202,072	0.034184 %
127-021	DFAC	Candler County DFACS	47,730	0.008075 %
127-022	DFAC	Carroll County DFACS	474,093	0.080202 %
127-023	DFAC	Catoosa County DFACS	223,878	0.037874 %
127-024	DFAC	Charlton County DFACS	89,432	0.015129 %
127-025	DFAC	Chatham County DFACS	880,690	0.148986 %
127-026	DFAC	Chattahoochee County DFACS	44,961	0.007606 %
127-027	DFAC	Chattooga County DFACS	198,423	0.033567 %
127-028	DFAC	Cherokee County DFACS	595,980	0.100822 %
127-029	DFAC	Clarke County DFACS	1,643,125	0.277968 %
127-030	DFAC	Clay County DFACS	54,792	0.009269 %
127-031	DFAC	Clayton County DFACS	1,755,601	0.296995 %
127-032	DFAC	Clinch County DFACS	56,520	0.009561 %
127-033	DFAC	Cobb County DFACS	2,707,836	0.458085 %
127-034	DFAC	Coffee County DFACS	499,859	0.084561 %
127-035	DFAC	Colquitt County DFACS	231,823	0.039217 %
127-036	DFAC	Columbia County DFACS	493,661	0.083513 %
127-037	DFAC	Cook County DFACS	156,341	0.026448 %
127-038	DFAC	Coweta County DFACS	373,329	0.063156 %
127-039	DFAC	Crawford County DFACS	63,873	0.010805 %
127-040	DFAC	Crisp County DFACS	150,617	0.025480 %
127-041	DFAC	Dade County DFACS	75,648	0.012797 %
127-042	DFAC	Dawson County DFACS	70,712	0.011962 %
127-043	DFAC	Decatur County DFACS	149,546	0.025299 %
127-044	DFAC	Dekalb County DFACS	5,099,198	0.862632 %
127-045	DFAC	Dodge County DFACS	89,572	0.015153 %
127-046	DFAC	Dooly County DFACS	73,747	0.012476 %
127-047	DFAC	Dougherty County DFACS	3,164,345	0.535313 %
127-048	DFAC	Douglas County DFACS	618,370	0.104610 %
127-049	DFAC	Early County DFACS	610,816	0.103332 %
127-050	DFAC	Echols County DFACS	20,152	0.003409 %
127-051	DFAC	Effingham County DFACS	167,703	0.028370 %
127-052	DFAC	Elbert County DFACS	118,881	0.020111 %
127-053	DFAC	Emanuel County DFACS	72,311	0.012233 %
127-054	DFAC	Evans County DFACS	23,844	0.004034 %
127-055	DFAC	Fannin County DFACS	85,924	0.014536 %
127-056	DFAC	Fayette County DFACS	239,094	0.040448 %
127-057	DFAC	Floyd County DFACS	944,768	0.159826 %
127-058	DFAC	Forsyth County DFACS	248,102	0.041972 %
127-059	DFAC	Franklin County DFACS	123,735	0.020932 %
127-060	DFAC	Fulton County DFACS	4,494,511	0.760337 %

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127-061	DFAC	Gilmer County DFACS	\$ 123,159	0.020835 %
127-062	DFAC	Glascocock County DFACS	18,245	0.003087 %
127-063	DFAC	Glynn County DFACS	437,500	0.074012 %
127-064	DFAC	Gordon County DFACS	281,227	0.047575 %
127-065	DFAC	Grady County DFACS	103,488	0.017507 %
127-066	DFAC	Greene County DFACS	195,970	0.033152 %
127-067	DFAC	Gwinnett County DFACS	2,373,691	0.401558 %
127-068	DFAC	Habersham County DFACS	192,739	0.032606 %
127-069	DFAC	Hall County DFACS	894,180	0.151269 %
127-070	DFAC	Hancock County DFACS	27,193	0.004600 %
127-071	DFAC	Haralson County DFACS	130,032	0.021998 %
127-072	DFAC	Harris County DFACS	70,663	0.011954 %
127-073	DFAC	Hart County DFACS	175,455	0.029682 %
127-074	DFAC	Heard County DFACS	121,856	0.020614 %
127-075	DFAC	Henry County DFACS	858,799	0.145283 %
127-076	DFAC	Houston County DFACS	514,126	0.086975 %
127-077	DFAC	Irwin County DFACS	101,799	0.017221 %
127-078	DFAC	Jackson County DFACS	220,216	0.037254 %
127-079	DFAC	Jasper County DFACS	21,527	0.003642 %
127-080	DFAC	Jeff Davis County DFACS	92,093	0.015579 %
127-081	DFAC	Jefferson County DFACS	42,822	0.007244 %
127-082	DFAC	Jenkins County DFACS	79,973	0.013529 %
127-083	DFAC	Johnson County DFACS	45,282	0.007660 %
127-084	DFAC	Jones County DFACS	143,928	0.024348 %
127-085	DFAC	Lamar County DFACS	138,230	0.023384 %
127-086	DFAC	Lanier County DFACS	97,685	0.016525 %
127-087	DFAC	Laurens County DFACS	2,217,151	0.375076 %
127-088	DFAC	Lee County DFACS	103,425	0.017496 %
127-089	DFAC	Liberty County DFACS	207,553	0.035112 %
127-090	DFAC	Lincoln County DFACS	8,506	0.001439 %
127-091	DFAC	Long County DFACS	58,471	0.009892 %
127-092	DFAC	Lowndes County DFACS	485,904	0.082200 %
127-093	DFAC	Lumpkin County DFACS	132,354	0.022390 %
127-094	DFAC	Macon County DFACS	73,528	0.012439 %
127-095	DFAC	Madison County DFACS	131,448	0.022237 %
127-096	DFAC	Marion County DFACS	21,656	0.003664 %
127-097	DFAC	Mcduffie County DFACS	107,214	0.018137 %
127-098	DFAC	Mcintosh County DFACS	52,092	0.008812 %
127-099	DFAC	Meriwether County DFACS	140,639	0.023792 %
127-100	DFAC	Miller County DFACS	17,084	0.002890 %
127-101	DFAC	Mitchell County DFACS	109,126	0.018461 %
127-102	DFAC	Monroe County DFACS	115,252	0.019497 %
127-103	DFAC	Montgomery County DFACS	49,701	0.008408 %
127-104	DFAC	Morgan County DFACS	73,372	0.012412 %
127-105	DFAC	Murray County DFACS	228,284	0.038619 %
127-106	DFAC	Muscogee County DFACS	943,095	0.159543 %

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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-107	DFAC	Newton County DFACS	\$ 359,840	0.060874 %
127-108	DFAC	Oconee County DFACS	45,413	0.007682 %
127-109	DFAC	Oglethorpe County DFACS	13,886	0.002349 %
127-110	DFAC	Paulding County DFACS	366,679	0.062031 %
127-111	DFAC	Peach County DFACS	160,431	0.027140 %
127-112	DFAC	Pickens County DFACS	139,402	0.023583 %
127-113	DFAC	Pierce County DFACS	80,596	0.013634 %
127-114	DFAC	Pike County DFACS	90,267	0.015270 %
127-115	DFAC	Polk County DFACS	344,860	0.058340 %
127-116	DFAC	Pulaski County DFACS	93,083	0.015747 %
127-117	DFAC	Putnam County DFACS	345,069	0.058375 %
127-118	DFAC	Quitman County DFACS	21,022	0.003556 %
127-119	DFAC	Rabun County DFACS	98,272	0.016625 %
127-120	DFAC	Randolph County DFACS	35,484	0.006003 %
127-121	DFAC	Richmond County DFACS	1,162,577	0.196673 %
127-122	DFAC	Rockdale County DFACS	332,623	0.056270 %
127-123	DFAC	Schley County DFACS	33,296	0.005633 %
127-124	DFAC	Screven County DFACS	67,695	0.011452 %
127-125	DFAC	Seminole County DFACS	88,020	0.014890 %
127-126	DFAC	Spalding County DFACS	686,874	0.116199 %
127-127	DFAC	Stephens County DFACS	153,156	0.025909 %
127-128	DFAC	Stewart County DFACS	43,700	0.007393 %
127-129	DFAC	Sumter County DFACS	846,767	0.143248 %
127-130	DFAC	Talbot County DFACS	59,551	0.010074 %
127-131	DFAC	Taliaferro County DFACS	15,409	0.002607 %
127-132	DFAC	Tattall County DFACS	81,026	0.013707 %
127-133	DFAC	Taylor County DFACS	31,460	0.005322 %
127-134	DFAC	Telfair County DFACS	43,281	0.007322 %
127-135	DFAC	Terrell County DFACS	90,730	0.015349 %
127-136	DFAC	Thomas County DFACS	239,365	0.040493 %
127-137	DFAC	Tift County DFACS	276,756	0.046819 %
127-138	DFAC	Toombs County DFACS	159,997	0.027067 %
127-139	DFAC	Towns County DFACS	43,981	0.007440 %
127-140	DFAC	Treutlen County DFACS	47,568	0.008047 %
127-141	DFAC	Troup County DFACS	398,370	0.067392 %
127-142	DFAC	Turner County DFACS	34,501	0.005836 %
127-143	DFAC	Twiggs County DFACS	58,808	0.009949 %
127-144	DFAC	Union County DFACS	81,281	0.013750 %
127-145	DFAC	Upson County DFACS	219,839	0.037190 %
127-146	DFAC	Walker County DFACS	306,242	0.051807 %
127-147	DFAC	Walton County DFACS	256,981	0.043474 %
127-148	DFAC	Ware County DFACS	254,400	0.043037 %
127-149	DFAC	Warren County DFACS	23,020	0.003894 %
127-150	DFAC	Washington County DFACS	106,339	0.017989 %
127-151	DFAC	Wayne County DFACS	115,320	0.019509 %
127-152	DFAC	Webster County DFACS	45,666	0.007725 %



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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-153	DFAC	Wheeler County DFACS	\$ 26,375	0.004462 %
127-154	DFAC	White County DFACS	61,903	0.010472 %
127-155	DFAC	Whitfield County DFACS	792,935	0.134141 %
127-156	DFAC	Wilcox County DFACS	40,068	0.006778 %
127-157	DFAC	Wilkes County DFACS	100,208	0.016952 %
127-158	DFAC	Wilkinson County DFACS	52,673	0.008911 %
127-159	DFAC	Worth County DFACS	134,453	0.022745 %
128-001	HLTH	Appling County Health Department	79,185	0.013396 %
128-002	HLTH	Atkinson County Health Department	38,646	0.006538 %
128-003	HLTH	Bacon County Health Department	45,577	0.007710 %
128-004	HLTH	Baker County Health Department	51,183	0.008659 %
128-005	HLTH	Baldwin County Health Department	133,197	0.022533 %
128-006	HLTH	Banks County Health Department	61,017	0.010322 %
128-007	HLTH	Barrow County Public Health	141,739	0.023978 %
128-008	HLTH	Bartow County Health Department	192,634	0.032588 %
128-009	HLTH	Ben Hill County Health Department	58,287	0.009860 %
128-010	HLTH	Berrien County Health Department	58,205	0.009847 %
128-011	HLTH	Bibb County Health Department	383,470	0.064872 %
128-012	HLTH	Bleckley County Health Department	25,044	0.004237 %
128-013	HLTH	Brantley County Health Department	76,602	0.012959 %
128-014	HLTH	Brooks County Health Department	41,128	0.006958 %
128-015	HLTH	Bryan County Health Department	65,734	0.011120 %
128-016	HLTH	Bulloch County Physical Health	197,649	0.033436 %
128-017	HLTH	Burke County Health Department	114,469	0.019365 %
128-018	HLTH	Butts County Health Department	50,754	0.008586 %
128-019	HLTH	Calhoun County Health Department	16,047	0.002715 %
128-020	HLTH	Camden County Health Department	165,758	0.028041 %
128-021	HLTH	Candler County Health Department	50,883	0.008608 %
128-022	HLTH	Carroll County Health Department	176,947	0.029934 %
128-023	HLTH	Catoosa County Health Department	121,072	0.020482 %
128-024	HLTH	Charlton County Health Department	68,643	0.011612 %
128-025	HLTH	Chatham County Health Department	1,266,182	0.214200 %
128-027	HLTH	Chattooga County Health Department	82,046	0.013880 %
128-028	HLTH	Cherokee County Health Department	1,449,626	0.245233 %
128-029	HLTH	Clarke County Health Department	1,108,527	0.187530 %
128-031	HLTH	Clayton County Health Department	916,652	0.155070 %
128-032	HLTH	Clinch County Health Department	17,766	0.003005 %
128-033	HLTH	Cobb County Health Department	2,236,972	0.378429 %
128-034	HLTH	Coffee County Health Department	140,486	0.023766 %
128-035	HLTH	Colquitt County Health Department	190,540	0.032234 %
128-036	HLTH	Columbia County Health Department	181,223	0.030657 %
128-037	HLTH	Cook County Health Department	56,141	0.009497 %
128-038	HLTH	Coweta County Health Department	189,873	0.032121 %
128-039	HLTH	Crawford County Health Department	52,935	0.008955 %
128-040	HLTH	Crisp County Health Department	52,056	0.008806 %
128-041	HLTH	Dade County Health Department	54,938	0.009294 %

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128-042	HLTH	Dawson County Health Department	\$ 77,460	0.013104 %
128-043	HLTH	Decatur County Health Department	98,039	0.016585 %
128-044	HLTH	Dekalb County Health Department	3,059,166	0.517519 %
128-045	HLTH	Dodge County Health Department	36,513	0.006177 %
128-046	HLTH	Dooly County Health Department	23,074	0.003903 %
128-047	HLTH	Dougherty County Health Department	778,295	0.131664 %
128-047B	HLTH	Southwest Health District	511,560	0.086541 %
128-048	HLTH	Douglas County Health Department	130,389	0.022058 %
128-049	HLTH	Early County Health Department	65,175	0.011026 %
128-050	HLTH	Echols County Health Department	19,175	0.003244 %
128-051	HLTH	Effingham County Health Department	105,990	0.017930 %
128-052	HLTH	Elbert County Health Department	53,208	0.009001 %
128-053	HLTH	Emanuel County Health Department	111,538	0.018869 %
128-054	HLTH	Evans County Health Department	53,755	0.009094 %
128-055	HLTH	Fannin County Health Department	67,994	0.011503 %
128-056	HLTH	Fayette County Health Department	177,252	0.029986 %
128-057	HLTH	Floyd County Health Department	1,045,381	0.176847 %
128-058	HLTH	Forsyth County Health Department	175,332	0.029661 %
128-059	HLTH	Franklin County Health Department	81,897	0.013855 %
128-061	HLTH	Gilmer County Health Department	108,236	0.018310 %
128-062	HLTH	Glascok County Health Department	18,856	0.003190 %
128-063	HLTH	Glynn County Health Department	1,002,162	0.169536 %
128-064	HLTH	Gordon County Health Department	163,649	0.027685 %
128-065	HLTH	Grady County Health Department	102,696	0.017373 %
128-066	HLTH	Greene County Health Department	56,688	0.009590 %
128-067	HLTH	Gwinnett County Health Department	2,535,521	0.428934 %
128-068	HLTH	Habersham County Health Department	99,210	0.016783 %
128-069	HLTH	Hall County Health Department	1,449,953	0.245289 %
128-070	HLTH	Hancock County Health Department	55,638	0.009412 %
128-071	HLTH	Haralson County Health Department	61,426	0.010391 %
128-072	HLTH	Harris County Health Department	55,591	0.009404 %
128-073	HLTH	Hart County Health Department	42,215	0.007142 %
128-074	HLTH	Heard County Health Department	27,161	0.004595 %
128-075	HLTH	Henry County Health Department	216,670	0.036654 %
128-076	HLTH	Houston County Health Department	1,737,129	0.293870 %
128-077	HLTH	Irwin County Health Department	29,241	0.004947 %
128-078	HLTH	Jackson County Health Department	93,323	0.015787 %
128-079	HLTH	Jasper County Health Department	31,498	0.005328 %
128-080	HLTH	Jeff Davis County Health Department	80,596	0.013634 %
128-081	HLTH	Jefferson County Health Department	71,678	0.012126 %
128-082	HLTH	Jenkins County Health Department	35,640	0.006029 %
128-083	HLTH	Johnson County Health Department	22,891	0.003872 %
128-084	HLTH	Jones County Health Department	53,840	0.009108 %
128-085	HLTH	Lamar County Health Department	60,672	0.010264 %
128-086	HLTH	Lanier County Health Department	30,961	0.005238 %
128-087	HLTH	Laurens County Health Department	889,290	0.150441 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2021

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-088	HLTH	Lee County Health Department	\$ 113,550	0.019209 %
128-089	HLTH	Liberty County Health Department	193,262	0.032694 %
128-090	HLTH	Lincoln County Health Department	11,446	0.001936 %
128-091	HLTH	Long County Health Department	37,459	0.006337 %
128-092	HLTH	Lowndes County Health Department	1,448,475	0.245039 %
128-093	HLTH	Lumpkin County Health Department	79,918	0.013520 %
128-094	HLTH	Macon County Health Department	30,644	0.005184 %
128-095	HLTH	Madison County Health Department	61,728	0.010442 %
128-096	HLTH	Marion County Health Department	24,233	0.004100 %
128-097	HLTH	Mcduffie County Health Department	71,678	0.012126 %
128-098	HLTH	McIntosh County Health Department	45,087	0.007627 %
128-099	HLTH	Meriwether County Health Department	77,223	0.013064 %
128-100	HLTH	Miller County Health Department	21,441	0.003627 %
128-101	HLTH	Mitchell County Health Department	75,828	0.012828 %
128-102	HLTH	Monroe County Health Department	65,459	0.011074 %
128-103	HLTH	Montgomery County Health Department	29,690	0.005023 %
128-104	HLTH	Morgan County Health Department	64,343	0.010885 %
128-105	HLTH	Murray County Health Department	98,368	0.016641 %
128-106	HLTH	Muscogee County Health Department	1,637,481	0.277013 %
128-107	HLTH	Newton County Health Department	185,970	0.031461 %
128-108	HLTH	Oconee County Health Department	107,725	0.018224 %
128-109	HLTH	Oglethorpe County Health Department	36,643	0.006199 %
128-110	HLTH	Paulding County Health Department	167,053	0.028260 %
128-111	HLTH	Peach County Health Department	61,941	0.010479 %
128-112	HLTH	Pickens County Health Department	57,285	0.009691 %
128-113	HLTH	Pierce County Health Department	65,915	0.011151 %
128-114	HLTH	Pike County Health Department	43,492	0.007358 %
128-115	HLTH	Polk County Health Department	95,256	0.016114 %
128-116	HLTH	Pulaski County Health Department	31,915	0.005399 %
128-117	HLTH	Putnam County Health Department	101,056	0.017096 %
128-119	HLTH	Rabun County Health Department	76,481	0.012938 %
128-121	HLTH	Richmond County Health Department	1,371,896	0.232084 %
128-122	HLTH	Rockdale County Health Department	170,254	0.028802 %
128-123	HLTH	Schley County Health Department	15,474	0.002618 %
128-124	HLTH	Screven County Health Department	47,145	0.007975 %
128-125	HLTH	Seminole County Health Department	37,109	0.006278 %
128-126	HLTH	Spalding County Health Department	151,614	0.025649 %
128-127	HLTH	Stephens County Health Department	65,340	0.011054 %
128-129	HLTH	Sumter County Health Department	74,438	0.012593 %
128-131	HLTH	Taliaferro County Health Department	21,703	0.003671 %
128-132	HLTH	Tattnall County Health Department	90,171	0.015254 %
128-133	HLTH	Taylor County Health Department	37,737	0.006384 %
128-134	HLTH	Telfair County Health Department	69,383	0.011737 %
128-135	HLTH	Terrell County Health Department	32,445	0.005489 %
128-136	HLTH	Thomas County Health Department	189,310	0.032026 %
128-137	HLTH	Tift County Health Department	122,482	0.020720 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2021

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-138	HLTH	Toombs County Health Department	\$ 97,666	0.016522 %
128-139	HLTH	Towns County Health Department	41,582	0.007034 %
128-140	HLTH	Treutlen County Health Department	28,096	0.004753 %
128-141	HLTH	Troup County Health Department	1,256,157	0.212504 %
128-142	HLTH	Turner County Health Department	27,023	0.004571 %
128-143	HLTH	Twiggs County Health Department	32,551	0.005507 %
128-144	HLTH	Union County Health Department	81,514	0.013790 %
128-145	HLTH	Upson County Health Department	93,245	0.015774 %
128-146	HLTH	Walker County Health Department	95,866	0.016218 %
128-147	HLTH	Walton County Health Department	201,698	0.034121 %
128-148	HLTH	Ware County Health Department	1,676,630	0.283636 %
128-149	HLTH	Warren County Health Department	11,891	0.002012 %
128-150	HLTH	Washington County Health Department	90,583	0.015324 %
128-151	HLTH	Wayne County Health Department	100,620	0.017022 %
128-153	HLTH	Wheeler County Health Department	27,069	0.004579 %
128-154	HLTH	White County Health Department	88,553	0.014980 %
128-155	HLTH	Whitfield County Health Department	528,930	0.089479 %
128-156	HLTH	Wilcox County Health Department	20,135	0.003406 %
128-157	HLTH	Wilkes County Health Department	49,079	0.008303 %
128-158	HLTH	Wilkinson County Health Department	35,464	0.005999 %
128-159	HLTH	Worth County Health Department	73,188	0.012381 %
129-008	MRCS	Woodright Industries	83,406	0.014110 %
129-009	MRCS	Jessamine Place	144,446	0.024436 %
129-022	MRCS	Carroll County MR Services	175,397	0.029672 %
129-035	MRCS	Green Oaks Service Center	134,935	0.022827 %
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	136,473	0.023087 %
129-101	MRCS	Mitchell-Baker Service Center	161,893	0.027388 %
129-136	MRCS	Thomas/Grady Service Center	205,287	0.034728 %
129-137	MRCS	Tift County - Diversified Enterprises	156,212	0.026426 %
6021	PSCH	Atkinson County Schools	11,280	0.001908 %
6031	PSCH	Bacon County Schools	10,493	0.001775 %
6051	PSCH	Baldwin County Schools	67,623	0.011440 %
6071	PSCH	Barrow County Schools	3,448	0.000583 %
6091	PSCH	Ben Hill County Schools	16,089	0.002722 %
6111	PSCH	Bibb County Schools	68,308	0.011556 %
6141	PSCH	Brooks County Schools	9,016	0.001525 %
6181	PSCH	Butts County Schools	15,267	0.002583 %
6211	PSCH	Candler County Schools	24,315	0.004113 %
6221	PSCH	Carroll County Schools	15,747	0.002664 %
6241	PSCH	Charlton County Board of Education	18,818	0.003183 %
6251	PSCH	Chatham County Schools	58,213	0.009848 %
6271	PSCH	Chattooga County Schools	16,053	0.002716 %
6291	PSCH	Clarke County Schools	62,253	0.010531 %
6311	PSCH	Clayton County Schools	45,557	0.007707 %
6331	PSCH	Cobb County Schools	11,676	0.001975 %
6341	PSCH	Coffee County Schools	15,126	0.002559 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2021

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
6351	PSCH	Colquitt County Schools	\$ 43,081	0.007288 %
6361	PSCH	Columbia County Schools	20,536	0.003474 %
6371	PSCH	Cook County Schools	2,021	0.000342 %
6381	PSCH	Coweta County Schools	54,449	0.009211 %
6401	PSCH	Crisp County Schools	12,410	0.002099 %
6441	PSCH	Dekalb County Schools	214,546	0.036295 %
6451	PSCH	Dodge County Schools	38,245	0.006470 %
6452	PSCH	Ocmulgee Regional Library System	8,162	0.001381 %
6461	PSCH	Dooly County Schools	10,721	0.001814 %
6471	PSCH	Dougherty County Schools	23,557	0.003985 %
6481	PSCH	Douglas County Schools	51,653	0.008738 %
6511	PSCH	Effingham County Schools	37,437	0.006333 %
6561	PSCH	Fayette County Schools	35,764	0.006050 %
6571	PSCH	Floyd County Schools	83,176	0.014071 %
6581	PSCH	Forsyth County Schools	57,103	0.009660 %
6591	PSCH	Franklin County Schools	7,571	0.001281 %
6601	PSCH	Fulton County Board of Education	21,508	0.003639 %
6611	PSCH	Gilmer County Schools	31,044	0.005252 %
6631	PSCH	Glynn County Schools	66,520	0.011253 %
6641	PSCH	Gordon County Schools	16,417	0.002777 %
6651	PSCH	Grady County Schools	28,354	0.004797 %
6661	PSCH	Greene County Schools	43,384	0.007339 %
6671	PSCH	Gwinnett County Schools	53,535	0.009057 %
6751	PSCH	Henry County Schools	58,996	0.009980 %
6761	PSCH	Houston County Schools	79,504	0.013450 %
6771	PSCH	Irwin County Schools	17,897	0.003028 %
6781	PSCH	Jackson County Schools	25,454	0.004306 %
6851	PSCH	Lamar County Schools	20,212	0.003419 %
6871	PSCH	Laurens County Schools	17,152	0.002902 %
6881	PSCH	Lee County Schools	5,414	0.000916 %
6941	PSCH	Macon County Schools	6,698	0.001133 %
6971	PSCH	Mcduffie County Schools	42,759	0.007234 %
6991	PSCH	Meriwether County Schools	50,063	0.008469 %
7021	PSCH	Monroe County Schools	3,597	0.000609 %
7061	PSCH	Muscogee County Schools	36,138	0.006113 %
7071	PSCH	Newton County Schools	54,152	0.009161 %
7101	PSCH	Paulding County Schools	6,681	0.001130 %
7121	PSCH	Pickens County Schools	4,373	0.000740 %
7141	PSCH	Pike County Schools	12,493	0.002114 %
7151	PSCH	Polk County Schools	43,419	0.007345 %
7191	PSCH	Rabun County Schools	18,461	0.003123 %
7211	PSCH	Richmond County Schools	29,289	0.004955 %
7221	PSCH	Rockdale County Schools	35,423	0.005992 %
7261	PSCH	Spalding County Schools	32,617	0.005518 %
7321	PSCH	Tattnall County Schools	22,857	0.003867 %
7341	PSCH	Telfair County Schools	3,998	0.000676 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2021

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
7351	PSCH	Terrell County Schools	\$ 18,884	0.003195 %
7401	PSCH	Treutlen County Schools	11,969	0.002025 %
7411	PSCH	Troup County Schools	1,286	0.000218 %
7451	PSCH	Upson County Schools	14,644	0.002477 %
7461	PSCH	Walker County Schools	14,577	0.002466 %
7481	PSCH	Ware County Schools	29,318	0.004960 %
7501	PSCH	Washington County Board of Education	72,121	0.012201 %
7511	PSCH	Wayne County Schools	12,457	0.002107 %
7571	PSCH	Wilkes County Schools	22,778	0.003853 %
7581	PSCH	Wilkinson County Schools	25,707	0.004349 %
7611	PSCH	Atlanta City Schools	94,976	0.016067 %
7641	PSCH	City of Buford Schools (Gwinnett)	26,310	0.004451 %
7741	PSCH	City of Dublin Schools (Laurens)	19,008	0.003216 %
7811	PSCH	City of Marietta Schools (Cobb)	8,421	0.001425 %
7851	PSCH	City of Rome Schools (Floyd)	13,902	0.002352 %
7861	PSCH	City of Social Circle Schools (Walton)	15,433	0.002611 %
7891	PSCH	City of Thomasville Schools (Thomas)	14,039	0.002375 %
7921	PSCH	City of Valdosta Schools (Lowndes)	77,495	0.013110 %
968-0968	PSCH	Georgia Military College	40,529	0.006856 %
8504	RESA	Northwest Georgia Regional Education Service Agency	18,743	0.003171 %
8564	RESA	Metro Regional Education Service Agency	23,772	0.004022 %
8804	RESA	First District Regional Education Service Agency	33,987	0.005750 %
402	STAT	Georgia Department of Agriculture	4,846,959	0.819961 %
403	STAT	Georgia Department of Administrative Services	3,817,058	0.645732 %
404	STAT	Georgia Department of Audits	4,086,619	0.691334 %
405	STAT	Department of Public Health	13,509,913	2.285473 %
406	STAT	Georgia Department of Banking and Finance	1,452,193	0.245668 %
407	STAT	State Accounting Office	2,394,857	0.405138 %
408	STAT	Office of Commissioner of Insurance	2,241,036	0.379116 %
409	STAT	Georgia State Finance and Investment Commission	1,766,469	0.298834 %
410	STAT	State Properties Commission	253,883	0.042949 %
411	STAT	Georgia Department of Defense	4,301,676	0.727715 %
414	STAT	Georgia Department of Education	7,634,671	1.291558 %
415	STAT	The Technical College System of Georgia	2,517,636	0.425909 %
418	STAT	Prosecuting Attorneys Council	11,702,006	1.979630 %
419	STAT	Georgia Department of Community Health	9,229,929	1.561428 %
420	STAT	Georgia Forestry Commission	5,160,823	0.873057 %
422	STAT	Office of Planning and Budget	4,859,174	0.822027 %
427	STAT	Georgia Department of Human Services	33,779,238	5.714437 %
428	STAT	Georgia Department of Community Affairs	4,976,161	0.841818 %
429	STAT	Department of Economic Development	2,314,203	0.391494 %
430	STAT	Administrative Office of the Courts	1,536,631	0.259952 %
432	STAT	Georgia Court of Appeals	3,146,376	0.532273 %
436	STAT	Superior Courts of Georgia	3,049,230	0.515839 %
438	STAT	Supreme Court	2,216,474	0.374961 %
440	STAT	Georgia Department of Labor	10,789,001	1.825176 %

**Employees' Retirement System of Georgia**  
**Schedule of Employer and Nonemployer Allocations**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
441	STAT	Department of Behavioral Health and Developmental Disabilities	\$ 34,196,082	5.784955 %
442	STAT	Georgia Department of Law	4,954,808	0.838205 %
444	STAT	General Assembly of Georgia	2,991,742	0.506113 %
461	STAT	Department of Juvenile Justice	23,120,383	3.911278 %
462	STAT	Georgia Department of Natural Resources	19,864,770	3.360525 %
465	STAT	State Board Pardons and Paroles	2,009,273	0.339909 %
466	STAT	Georgia Department of Public Safety	24,005,415	4.060999 %
467	STAT	Georgia Department of Corrections	62,163,042	10.516141 %
469	STAT	Georgia Department of Early Care Learning	6,889,995	1.165581 %
470	STAT	Georgia Public Service Commission	1,281,305	0.216758 %
471	STAT	Georgia Bureau of Investigation	14,325,540	2.423453 %
474	STAT	Department of Revenue	11,148,577	1.886006 %
475	STAT	Georgia Department of Driver Services	5,280,407	0.893287 %
476	STAT	Georgia Student Finance Commission	1,462,899	0.247479 %
477	STAT	Georgia Department of Community Supervision	19,752,757	3.341576 %
478	STAT	Secretary of State	2,498,464	0.422665 %
482	STAT	Georgia Teachers Retirement System	4,539,497	0.767947 %
484	STAT	Georgia Department of Transportation	40,990,500	6.934367 %
488	STAT	Georgia Department of Veterans Service	1,227,267	0.207617 %
489	STAT	Subsequent Injury Trust Fund	160,093	0.027083 %
490	STAT	State Board of Workers Comp	1,837,390	0.310832 %
492	STAT	Georgia Public Defender Standards Council	10,298,316	1.742167 %
495	STAT	Georgia Commission on the Holocaust	23,081	0.003905 %
900	STAT	Georgia Building Authority	1,644,872	0.278263 %
921	STAT	Georgia Correctional Industries	1,900,884	0.321573 %
922	STAT	George L. Smith II - GWCCA	2,567,700	0.434378 %
927	STAT	State Road and Tollway Authority	1,468,991	0.248509 %
977	STAT	Georgia Public Broadcasting	1,767,727	0.299047 %
980	STAT	GTA Georgia Technology Authority	3,431,576	0.580520 %
996	STAT	THE ATL	474,482	0.080268 %
817	TCOL	Oconee Fall Line Technical College	358,714	0.060684 %
818	TCOL	Coastal Pines Technical College	735,304	0.124392 %
820	TCOL	Albany Technical College	1,066,284	0.180383 %
822	TCOL	Athens Technical College	804,095	0.136029 %
823	TCOL	Atlanta Technical College	1,704,624	0.288371 %
824	TCOL	Augusta Technical College	1,554,770	0.263021 %
826	TCOL	West Georgia Technical College	1,648,130	0.278814 %
827	TCOL	Chattahoochee Technical College	2,358,684	0.399019 %
828	TCOL	Columbus Technical College	877,321	0.148416 %
829	TCOL	Georgia Northwestern Technical College	1,635,814	0.276731 %
830	TCOL	Georgia Piedmont Technical College	742,122	0.125545 %
831	TCOL	Southern Crescent Technical College	1,228,520	0.207829 %
832	TCOL	Gwinnett Technical College	2,745,520	0.464460 %
834	TCOL	Lanier Technical College	1,217,800	0.206015 %
835	TCOL	Central Georgia Technical College	3,073,508	0.519946 %
837	TCOL	Southern Regional Technical College	1,438,604	0.243369 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2021

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
838	TCOL	North Georgia Technical College	\$ 810,453	0.137104 %
841	TCOL	Savannah Technical College	1,390,012	0.235148 %
842	TCOL	South Georgia Technical College	828,844	0.140216 %
843	TCOL	Southeastern Technical College	451,039	0.076302 %
844	TCOL	Ogeechee Technical College	131,311	0.022214 %
848	TCOL	Wiregrass Georgia Technical College	1,316,666	0.222741 %
503-0503	UNIV	Georgia Institute of Technology	346,960	0.058695 %
509-0509	UNIV	Georgia State University	233,037	0.039423 %
512-0512	UNIV	Augusta University	708,764	0.119902 %
518-0518	UNIV	University of Georgia	568,091	0.096104 %
521-0521	UNIV	Albany State University	70,587	0.011941 %
528-0528	UNIV	Clayton College and State University	13,078	0.002212 %
530-0530	UNIV	Columbus State University	17,574	0.002973 %
531-0531	UNIV	University of North Georgia	91,962	0.015557 %
536-0536	UNIV	Georgia College and State University	46,756	0.007910 %
539-0539	UNIV	Georgia Southern University	83,008	0.014042 %
540-0540	UNIV	Georgia Gwinnett College	50,331	0.008515 %
542-0542	UNIV	Georgia Southwestern State University	67,790	0.011468 %
543-0543	UNIV	Kennesaw State University	101,079	0.017099 %
547-0547	UNIV	Middle Georgia State College	85,355	0.014439 %
551-0551	UNIV	Valdosta State University	10,888	0.001842 %
554-0554	UNIV	State University of West Georgia	57,383	0.009707 %
557-0557	UNIV	Abraham Baldwin Agricultural College	64,370	0.010890 %
563-0563	UNIV	College of Coastal Georgia	61,954	0.010481 %
567-0567	UNIV	South Georgia State College	13,140	0.002223 %
569-0569	UNIV	Dalton College	21,321	0.003607 %
573-0573	UNIV	Georgia Highlands College	18,921	0.003201 %
576-0576	UNIV	Gordon College	11,644	0.001970 %
598-0598	UNIV	Regents Central Office	418,001	0.070713 %
209-0209	VARs	Agricultural Commodity Commission	70,486	0.011924 %
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	186,180	0.031496 %
Total for all Employers			<u>\$ 582,190,159</u>	<u>98.489177 %</u>
Nonemployer:				
State of Georgia			<u>8,930,812</u>	<u>1.510823 %</u>
Total for all Entities			<u>\$ 591,120,971</u>	<u>100.000000 %</u>

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



**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
910-0910	AUTH	Jekyll Island State Park Authority	\$ 5,773,234	136,623	1,662,528	315,003	2,114,154	—	5,335,840	—	—	5,335,840	638,719	407,791	23,658	1,070,168
913-0913	AUTH	Lake Lanier Island Development Authority	236,463	5,596	68,095	3,777	77,468	—	218,548	—	20,373	238,921	26,162	(2,595)	—	23,567
926-0926	AUTH	Georgia Agricultural Exposition Authority	1,836,624	43,464	528,896	—	572,360	—	1,697,477	—	233,481	1,930,958	203,191	(178,804)	77,014	101,401
928-0928	AUTH	Georgia Environmental Finance Authority	2,405,656	56,930	692,761	124,801	874,492	—	2,223,398	—	18,373	2,241,771	266,147	(20,025)	—	246,122
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	396,444	9,382	114,165	20,096	143,643	—	366,409	—	—	366,409	43,857	24,023	—	67,880
955-0955	AUTH	Georgia Superior Court Clerks Coop	735,071	17,395	211,680	55,743	284,818	—	679,380	—	—	679,380	81,325	29,196	—	110,521
972-0972	AUTH	Georgia Federal-State Inspection	5,773,865	136,638	1,662,709	610,960	2,410,307	—	5,336,423	—	85,122	5,421,545	638,785	380,947	6,792	1,026,524
973-0973	AUTH	Georgia Lottery Corporation	105,414	2,495	30,356	607	33,458	—	97,428	—	25,090	122,518	11,664	(20,884)	—	(9,220)
9012	CHAR	Academy for Classical Education	—	—	—	—	—	—	—	—	—	—	—	(18,204)	—	(18,204)
9194	CHAR	Mountain Education Center Inc	—	—	—	—	—	—	—	—	—	—	—	(32,806)	—	(32,806)
9915	CHAR	Foothills Charter High School	102,280	2,420	29,454	57,379	89,253	—	94,531	—	—	94,531	11,319	72,031	—	83,350
361	CSBS	Lookout Mountain Community Service Board	174,108	4,120	50,138	71,462	125,720	—	160,917	—	20,144	181,061	19,265	(13,955)	—	5,310
363	CSBS	Highland Rivers Center Community Service Board	344,754	8,159	99,280	9,505	116,944	—	318,635	—	30,789	349,424	38,138	(136,413)	18,120	(80,155)
364	CSBS	Georgia Mountains Avita Community Partners	26,126	618	7,523	105	8,246	—	24,146	—	56,285	80,431	2,895	(51,224)	20,381	(27,948)
365	CSBS	Cobb County Community Service	292,386	6,919	84,199	45,823	136,941	—	270,234	—	41,526	311,760	32,349	(91,222)	5,983	(52,890)
366	CSBS	Douglas Community Service Board	—	—	—	16,559	16,559	—	—	—	49,006	49,006	—	(1,884)	—	(1,884)
368	CSBS	Dekalb Community Service Board	126,207	2,987	36,344	—	39,331	—	116,645	—	142,916	259,561	13,963	(193,502)	38,300	(141,239)
369	CSBS	View Point Health	266,799	6,314	76,830	—	83,144	—	246,585	—	53,300	299,885	29,517	(84,622)	9,166	(45,939)
370	CSBS	Clayton Community M.H., Substance Abuse	81,932	1,939	23,594	—	25,533	—	75,724	—	49,715	125,439	9,065	(100,426)	11,944	(79,417)
371	CSBS	Advantage Behavioral Health Systems	156,800	3,711	45,154	6,345	55,210	—	144,921	—	23,477	168,398	17,346	(79,012)	21,827	(39,839)
372	CSBS	Pathways Center Community Service Board	64,717	1,532	18,637	300	20,469	—	59,814	—	64,711	124,525	7,161	(55,225)	—	(48,064)
373	CSBS	Mcintosh Trail MH, MR and SA C	91,591	2,168	26,376	4,621	33,165	—	84,652	—	7	84,659	10,129	(23,678)	—	(13,549)
374	CSBS	River Edge Behavioral Health Center	304,104	7,197	87,573	—	94,770	—	281,065	—	214,685	495,750	33,648	(343,689)	16,829	(293,212)
375	CSBS	Phoenix Center	—	—	—	—	—	—	—	—	36,437	36,437	—	(73,796)	—	(73,796)
376	CSBS	Oconee Community Service Board	52,345	1,239	15,074	—	16,313	—	48,379	—	15,860	64,239	5,791	(27,129)	—	(21,338)
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	116,781	2,764	33,630	—	36,394	—	107,934	—	13,892	121,826	12,921	(34,553)	3,551	(18,081)
379	CSBS	New Horizons	187,066	4,427	53,870	—	58,297	—	172,893	—	71,918	244,811	20,696	(196,762)	9,876	(166,190)
380	CSBS	Middle Flint Community Service Board	173,921	4,116	50,084	—	54,200	—	160,744	—	91,775	252,519	19,244	(169,032)	4,267	(145,521)
381	CSBS	CSB of Middle Georgia	196,374	4,647	56,550	—	61,197	—	181,497	—	332,904	514,401	21,728	(337,563)	69,374	(246,461)
382	CSBS	Albany Area Community Service Board	157,549	3,728	45,370	7,757	56,855	—	145,612	—	113	145,725	17,428	3,531	7,799	28,758
383	CSBS	The Georgia Pines Community Service Board	215,741	5,105	62,127	—	67,232	—	199,395	—	132,115	331,510	23,869	(190,894)	40,353	(126,672)
384	CSBS	South Georgia Community Service Board	155,116	3,671	44,669	—	48,340	—	143,364	—	8,547	151,911	17,164	(19,584)	27,611	25,191
385	CSBS	Pineland Area MH, MR and SA Center	276,014	6,532	79,484	122,694	208,710	—	255,103	—	14,708	269,811	30,537	43,469	15,324	89,330
386	CSBS	Satilla Community Service Board	370,436	8,766	106,675	1,982	117,423	—	342,371	—	51,400	393,771	40,985	(50,077)	5,629	(3,463)
388	CSBS	Gateway Behavior Health Services Community Service Board	110,466	2,614	31,811	—	34,425	—	102,097	—	62,424	164,521	12,224	(63,245)	1,178	(49,843)
127-001	DFAC	Appling County DFACS	310,302	7,343	89,358	7,944	104,645	—	286,793	—	6,608	293,401	34,329	(8,363)	—	25,966
127-002	DFAC	Atkinson County DFACS	113,063	2,676	32,559	3,770	39,005	—	104,497	—	2,897	107,394	12,510	(4,676)	—	7,834
127-003	DFAC	Bacon County DFACS	272,880	6,458	78,582	5,937	90,977	—	252,206	—	6,326	258,532	30,191	9,570	—	39,761
127-004	DFAC	Baker County DFACS	105,204	2,490	30,296	987	33,773	—	97,233	—	18,219	115,452	11,637	(16,229)	—	(4,592)
127-005	DFAC	Baldwin County DFACS	672,505	15,915	193,662	23,773	233,350	—	621,554	—	13,470	635,024	74,403	(60,718)	—	13,685
127-006	DFAC	Banks County DFACS	312,618	7,398	90,025	—	97,423	—	288,933	—	13,343	302,276	34,589	(19,968)	—	14,621

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
127-007	DFAC	Barrow County DFACS	\$ 1,067,102	25,253	307,295	—	332,548	—	986,255	—	98,385	1,084,640	118,060	(124,440)	—	(6,380)
127-008	DFAC	Bartow County DFACS	1,323,024	31,309	380,994	—	412,303	—	1,222,789	—	184,047	1,406,836	146,374	(115,402)	(24,590)	6,382
127-009	DFAC	Ben Hill County DFACS	408,536	9,688	117,647	29,819	157,134	—	377,585	—	—	377,585	45,198	41,725	—	86,923
127-010	DFAC	Berrien County DFACS	507,612	12,013	146,178	—	158,191	—	469,154	—	33,075	502,229	56,157	(63,008)	22,673	15,822
127-011	DFAC	Bibb County DFACS	3,370,548	79,764	970,622	—	1,050,386	—	3,115,187	—	100,865	3,216,052	372,900	(381,817)	50,774	41,857
127-012	DFAC	Bleckley County DFACS	121,319	2,871	34,936	—	37,807	—	112,128	—	44,378	156,506	13,423	(54,042)	—	(40,619)
127-013	DFAC	Brantley County DFACS	492,573	11,657	141,847	15,298	168,802	—	455,255	—	9,384	464,639	54,493	(10,799)	—	43,694
127-014	DFAC	Brooks County DFACS	421,798	9,982	121,466	—	131,442	—	389,842	—	65,194	455,036	46,663	(106,957)	—	(60,294)
127-015	DFAC	Bryan County DFACS	230,452	5,454	66,364	48,198	120,016	—	212,993	—	—	212,993	25,493	39,336	—	64,829
127-016	DFAC	Bulloch County DFACS	816,511	19,323	235,132	6,326	260,781	—	754,651	—	33,852	788,503	90,337	(67,837)	—	22,500
127-017	DFAC	Burke County DFACS	370,927	8,778	106,816	—	115,594	—	342,824	—	47,396	390,220	41,040	(43,334)	—	(2,294)
127-018	DFAC	Butts County DFACS	546,415	12,931	157,352	52,573	222,856	—	505,017	—	4,125	509,142	60,455	8,263	—	68,718
127-019	DFAC	Calhoun County DFACS	151,561	3,587	43,645	7,748	54,980	—	140,078	—	—	140,078	16,764	2,375	—	19,139
127-020	DFAC	Camden County DFACS	799,531	18,921	230,242	68,876	318,039	—	738,957	—	—	738,957	88,459	49,245	—	137,704
127-021	DFAC	Candler County DFACS	188,866	4,470	54,388	59,419	118,277	—	174,558	—	—	174,558	20,893	25,066	—	45,959
127-022	DFAC	Carroll County DFACS	1,875,848	44,392	540,191	—	584,583	—	1,733,729	—	74,800	1,808,529	207,535	(211,540)	8,233	4,228
127-023	DFAC	Catoosa County DFACS	885,837	20,963	255,096	99,640	375,699	—	818,723	—	12,466	831,189	98,001	(23,695)	—	74,306
127-024	DFAC	Charlton County DFACS	353,853	8,374	101,900	19,033	129,307	—	327,044	—	551	327,595	39,149	(359)	—	38,790
127-025	DFAC	Chatham County DFACS	3,484,640	82,464	1,003,477	6,060	1,092,001	—	3,220,635	—	140,507	3,361,142	385,524	(386,265)	26,290	25,549
127-026	DFAC	Chattahoochee County DFACS	177,897	4,210	51,229	23,839	79,278	—	164,419	—	—	164,419	19,682	38,856	—	58,538
127-027	DFAC	Chattooga County DFACS	785,100	18,579	228,087	51,971	296,637	—	725,619	—	—	725,619	86,860	43,386	—	130,246
127-028	DFAC	Cherokee County DFACS	2,358,130	55,805	679,074	210,820	945,699	—	2,179,472	—	—	2,179,472	260,890	45,300	—	306,190
127-029	DFAC	Clarke County DFACS	6,501,405	153,855	1,872,220	267,402	2,293,477	—	6,008,843	—	—	6,008,843	719,276	1,006,642	29,250	1,755,168
127-030	DFAC	Clay County DFACS	216,793	5,130	62,430	46,263	113,823	—	200,368	—	—	200,368	23,987	27,728	8,346	60,061
127-031	DFAC	Clayton County DFACS	6,946,428	164,387	2,000,374	200,943	2,365,704	—	6,420,150	—	315,032	6,735,182	768,513	(814,186)	27,232	(18,441)
127-032	DFAC	Clinch County DFACS	223,623	5,292	64,397	10,007	79,696	—	206,680	—	—	206,680	24,742	(23,282)	—	1,460
127-033	DFAC	Cobb County DFACS	10,714,168	253,550	3,085,377	271,914	3,610,841	—	9,902,437	—	—	9,902,437	1,185,353	(33,286)	7,803	1,159,870
127-034	DFAC	Coffee County DFACS	1,977,801	46,805	569,550	93,722	710,077	—	1,827,958	—	—	1,827,958	218,813	65,328	21,028	305,169
127-035	DFAC	Colquitt County DFACS	917,248	21,707	264,141	—	285,848	—	847,755	—	64,270	912,025	101,482	(138,031)	24	(36,525)
127-036	DFAC	Columbia County DFACS	1,953,289	46,224	562,492	364,067	972,783	—	1,805,303	—	—	1,805,303	216,099	240,541	7,477	464,117
127-037	DFAC	Cook County DFACS	618,593	14,639	178,137	72,026	264,802	—	571,727	—	—	571,727	68,439	16,100	—	84,539
127-038	DFAC	Coweta County DFACS	1,477,158	34,957	425,380	—	460,337	—	1,365,245	—	109,524	1,474,769	163,424	(136,464)	—	26,960
127-039	DFAC	Crawford County DFACS	252,719	5,981	72,776	—	78,757	—	233,572	—	—	233,572	27,962	(52,528)	—	(24,566)
127-040	DFAC	Crisp County DFACS	595,953	14,103	171,617	137,370	323,090	—	550,802	—	—	550,802	65,933	73	5,576	71,582
127-041	DFAC	Dade County DFACS	299,310	7,083	86,193	10,249	103,525	—	276,633	—	—	276,633	33,116	11,398	—	44,514
127-042	DFAC	Dawson County DFACS	279,780	6,621	80,569	34,867	122,057	—	258,583	—	22,408	280,991	30,955	21,371	—	52,326
127-043	DFAC	Decatur County DFACS	591,719	14,003	170,398	—	184,401	—	546,889	—	40,560	587,449	65,463	(77,080)	—	(11,617)
127-044	DFAC	DeKalb County DFACS	20,176,134	477,467	5,810,154	484,315	6,771,936	—	18,647,542	—	271,317	18,918,859	2,232,172	122,407	106,238	2,460,817
127-045	DFAC	Dodge County DFACS	354,414	8,387	102,061	29,778	140,226	—	327,563	—	16,759	344,322	39,210	33,112	—	72,322
127-046	DFAC	Dooly County DFACS	291,802	6,905	84,031	25,593	116,529	—	269,694	—	7,054	276,748	32,282	(866)	18,929	50,345
127-047	DFAC	Dougherty County DFACS	12,520,457	296,296	3,605,536	9,982	3,911,814	—	11,571,877	—	710,002	12,281,879	1,385,189	(746,531)	152,071	790,729
127-048	DFAC	Douglas County DFACS	2,446,727	57,902	704,588	324,561	1,087,051	—	2,261,358	—	—	2,261,358	270,691	271,539	—	542,230
127-049	DFAC	Early County DFACS	2,416,836	57,194	695,980	61,683	814,857	—	2,233,731	—	—	2,233,731	267,386	116,331	28,702	412,419
127-050	DFAC	Echols County DFACS	79,733	1,887	22,961	8,657	33,505	—	73,692	—	12,712	86,404	8,821	6,126	—	14,947
127-051	DFAC	Effingham County DFACS	663,547	15,703	191,083	17,085	223,871	—	613,275	—	30,285	643,560	73,413	287	—	73,700
127-052	DFAC	Elbert County DFACS	470,377	11,131	135,455	5,099	151,685	—	434,740	—	5,768	440,508	52,041	(19,994)	—	32,047
127-053	DFAC	Emanuel County DFACS	286,118	6,771	82,394	20,507	109,672	—	264,441	—	—	264,441	31,652	12,778	—	44,430
127-054	DFAC	Evans County DFACS	94,351	2,233	27,171	—	29,404	—	87,203	—	—	87,203	10,436	(74,321)	—	(63,885)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense/(Benefit)							
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual pension plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)	
127-055	DFAC	Fannin County DFACS	\$ 339,983	8,046	97,905	—	105,951	—	314,225	—	25,410	339,635	37,614	(56,541)	—	(18,927)
127-056	DFAC	Fayette County DFACS	946,040	22,388	272,433	63,060	357,881	—	874,366	—	14,843	889,209	104,663	49,259	10,315	164,237
127-057	DFAC	Floyd County DFACS	3,738,177	88,464	1,076,489	—	1,164,953	—	3,454,963	—	303,158	3,758,121	413,573	(358,565)	—	55,008
127-058	DFAC	Forsyth County DFACS	981,685	23,232	282,697	—	305,929	—	907,310	—	65,394	972,704	108,605	(160,115)	—	(51,510)
127-059	DFAC	Franklin County DFACS	489,579	11,586	140,985	5,016	157,587	—	452,488	—	34,259	486,747	54,165	(6,434)	8,055	55,786
127-060	DFAC	Fulton County DFACS	17,783,553	420,847	5,121,159	979,822	6,521,828	—	16,436,228	—	16,436,228	1,967,470	331,405	159,194	2,458,069	
127-061	DFAC	Gilmer County DFACS	487,311	11,532	140,332	15,055	166,919	—	450,391	—	12,952	463,343	53,913	(32,251)	—	21,662
127-062	DFAC	Glascocok County DFACS	72,202	1,709	20,792	—	22,501	—	66,732	—	71,054	137,786	7,985	(56,366)	—	(48,381)
127-063	DFAC	Glynn County DFACS	1,731,070	40,966	498,499	35,976	575,441	—	1,599,920	—	172,180	1,772,100	191,516	(124,017)	21,741	89,240
127-064	DFAC	Gordon County DFACS	1,112,734	26,333	320,436	58,966	405,735	—	1,028,430	—	10,105	1,038,535	123,107	(6,613)	—	116,494
127-065	DFAC	Grady County DFACS	409,472	9,690	117,916	34,043	161,649	—	378,449	—	29,964	408,413	45,303	(63,104)	—	(17,801)
127-066	DFAC	Greene County DFACS	775,393	18,350	223,291	99,999	341,640	—	716,648	—	542	717,190	85,787	50,508	5,970	142,265
127-067	DFAC	Gwinnett County DFACS	9,392,056	222,262	2,704,646	63,724	2,990,632	—	8,680,491	—	301,219	8,981,710	1,039,082	(596,503)	33,610	476,189
127-068	DFAC	Habersham County DFACS	762,623	18,047	219,614	51,135	288,796	—	704,845	—	704,845	84,371	59,843	—	144,214	
127-069	DFAC	Hall County DFACS	3,538,037	83,727	1,018,854	50,837	1,153,418	—	3,269,987	—	207,037	3,477,024	391,427	(22,480)	52,522	221,469
127-070	DFAC	Hancock County DFACS	107,590	2,546	30,983	—	33,529	—	99,438	—	17,092	116,530	11,904	(16,490)	—	(4,586)
127-071	DFAC	Haralson County DFACS	514,512	12,176	148,165	18,397	178,738	—	475,531	—	59,037	534,568	56,919	(14,412)	6,004	48,511
127-072	DFAC	Harris County DFACS	279,593	6,617	80,515	36,029	123,161	—	258,410	—	—	258,410	30,934	30,714	—	61,648
127-073	DFAC	Hart County DFACS	694,233	16,429	199,920	6,916	223,265	—	641,637	—	87,502	729,139	76,803	(62,793)	—	14,010
127-074	DFAC	Heard County DFACS	482,142	11,410	138,843	15,808	166,061	—	445,613	—	7,015	452,628	53,343	41,395	—	94,738
127-075	DFAC	Henry County DFACS	3,398,030	80,414	978,536	118,768	1,177,718	—	3,140,587	—	37,916	3,178,503	375,941	(338)	—	375,603
127-076	DFAC	Houston County DFACS	2,034,262	48,141	585,810	8,956	642,907	—	1,880,141	—	55,470	1,935,611	225,057	(90,631)	—	134,426
127-077	DFAC	Irwin County DFACS	402,783	9,532	115,990	51,080	176,602	—	372,267	—	—	372,267	44,564	38,617	—	83,181
127-078	DFAC	Jackson County DFACS	871,335	20,620	250,920	—	271,540	—	805,321	—	41,836	847,157	96,399	(49,649)	—	46,750
127-079	DFAC	Jasper County DFACS	85,183	2,016	24,530	—	26,546	—	78,729	—	39,679	118,408	9,422	(68,113)	—	(68,691)
127-080	DFAC	Jeff Davis County DFACS	364,378	8,623	104,930	—	113,553	—	336,772	—	67,671	404,443	40,316	(101,074)	—	(60,758)
127-081	DFAC	Jefferson County DFACS	169,430	4,010	48,791	—	52,801	—	156,594	—	63,007	219,601	18,746	(108,409)	—	(89,663)
127-082	DFAC	Jenkins County DFACS	316,430	7,488	91,123	16,641	115,252	—	292,457	—	—	292,457	35,008	55,119	—	90,127
127-083	DFAC	Johnson County DFACS	179,160	4,240	51,593	10,606	66,439	—	165,586	—	6,165	171,751	19,822	(15,474)	5,121	9,469
127-084	DFAC	Jones County DFACS	569,476	13,477	163,993	—	177,470	—	526,331	—	46,717	573,048	63,004	(59,298)	29,038	32,744
127-085	DFAC	Lamar County DFACS	546,929	12,943	157,500	17,852	188,295	—	505,493	—	—	505,493	60,511	603	—	61,114
127-086	DFAC	Lanier County DFACS	386,504	9,147	111,302	2,046	122,495	—	357,221	—	92,482	449,703	42,762	(115,477)	—	(72,715)
127-087	DFAC	Laurens County DFACS	8,772,668	207,605	2,526,279	3,291,899	6,025,783	—	8,108,029	—	—	8,108,029	970,557	4,080,223	86,302	5,137,082
127-088	DFAC	Lee County DFACS	409,215	9,684	117,842	23,677	151,203	—	378,212	—	6,214	384,426	45,277	(3,080)	—	42,197
127-089	DFAC	Liberty County DFACS	821,236	19,434	236,493	—	255,927	—	759,017	—	132,653	891,670	90,855	(144,905)	—	(54,050)
127-090	DFAC	Lincoln County DFACS	33,657	796	9,692	5,338	15,826	—	31,107	—	8,689	39,796	3,725	(15,302)	—	(11,577)
127-091	DFAC	Long County DFACS	231,364	5,475	66,626	21,249	93,350	—	213,836	—	—	213,836	25,595	11,050	—	36,645
127-092	DFAC	Lowndes County DFACS	1,922,579	45,498	553,648	—	599,146	—	1,776,920	—	65,122	1,842,042	212,705	(119,376)	—	93,329
127-093	DFAC	Lumpkin County DFACS	523,681	12,393	150,805	34,506	197,704	—	484,005	—	—	484,005	57,939	(321)	—	57,618
127-094	DFAC	Macon County DFACS	290,936	6,885	83,781	28,908	119,574	—	268,894	—	—	268,894	32,185	(9,302)	36,582	59,465
127-095	DFAC	Madison County DFACS	520,102	12,308	149,775	—	162,083	—	480,698	—	22,238	502,936	57,541	(105,569)	—	(48,028)
127-096	DFAC	Marion County DFACS	85,697	2,028	24,678	760	27,466	—	79,205	—	7,493	86,698	9,479	(48,139)	—	(38,660)
127-097	DFAC	McDuffie County DFACS	424,207	10,039	122,160	—	132,199	—	392,068	—	146,387	538,455	46,934	(137,120)	14,327	(75,859)
127-098	DFAC	McIntosh County DFACS	206,104	4,877	59,352	6,374	70,603	—	190,489	—	14,820	205,309	22,805	(31,466)	—	(8,661)
127-099	DFAC	Meriwether County DFACS	556,472	13,169	160,248	12,449	185,866	—	514,312	—	9,028	523,340	61,564	(37,649)	—	23,915
127-100	DFAC	Miller County DFACS	67,594	1,600	19,465	6,212	27,277	—	62,473	—	—	62,473	7,478	(15,953)	—	(8,475)
127-101	DFAC	Mitchell County DFACS	431,785	10,218	124,342	27,029	161,589	—	399,072	—	3,689	402,761	47,770	(28,821)	(6,880)	12,609
127-102	DFAC	Monroe County DFACS	456,016	10,792	131,320	46,621	188,733	—	421,467	—	—	421,467	50,451	73,099	—	123,550

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
127-103	DFAC	Montgomery County DFACS	\$ 196,655	4,654	56,631	24,087	85,372	—	181,756	—	—	181,756	21,756	(13,588)	—	8,168
127-104	DFAC	Morgan County DFACS	290,305	6,870	83,600	52,775	143,245	—	268,311	—	—	268,311	32,119	15,192	—	47,311
127-105	DFAC	Murray County DFACS	903,261	21,376	260,114	27,599	309,089	—	834,828	—	—	834,828	99,930	15,208	—	115,138
127-106	DFAC	Muscogee County DFACS	3,731,558	88,307	1,074,583	263,250	1,426,140	—	3,448,846	—	103,445	3,552,291	412,840	(296,270)	—	116,570
127-107	DFAC	Newton County DFACS	1,423,784	33,694	410,010	—	443,704	—	1,315,915	—	204,254	1,520,169	157,519	(278,756)	8,058	(113,179)
127-108	DFAC	Oconee County DFACS	179,675	4,252	51,741	65,911	121,904	—	166,062	—	—	166,062	19,882	38,202	—	58,084
127-109	DFAC	Oglethorpe County DFACS	54,941	1,300	15,821	—	17,121	—	50,778	—	53,200	103,978	6,081	(50,613)	—	(44,532)
127-110	DFAC	Paulding County DFACS	1,450,846	34,334	417,802	100,485	552,621	—	1,340,926	—	—	1,340,926	160,515	34,652	—	195,167
127-111	DFAC	Peach County DFACS	634,779	15,022	182,798	43,475	241,295	—	586,686	—	26,802	613,488	70,230	(54,710)	—	15,520
127-112	DFAC	Pickens County DFACS	551,584	13,053	158,840	—	171,893	—	509,794	—	33,413	543,207	61,023	(65,248)	—	(4,225)
127-113	DFAC	Pierce County DFACS	318,886	7,546	91,830	14,143	113,519	—	294,727	—	—	294,727	35,283	(6,889)	7,453	35,847
127-114	DFAC	Pike County DFACS	357,151	8,452	102,849	43,483	154,784	—	330,092	—	22,528	352,620	39,516	53,996	11,471	104,983
127-115	DFAC	Polk County DFACS	1,364,517	32,291	392,942	57,825	483,058	—	1,261,138	—	—	1,261,138	150,963	138,756	9,960	299,679
127-116	DFAC	Pulaski County DFACS	368,307	8,716	106,062	57,166	171,944	—	340,403	—	—	340,403	40,746	47,079	—	87,825
127-117	DFAC	Putnam County DFACS	1,365,335	32,311	393,178	48,216	473,705	—	1,261,894	—	67,292	1,329,186	151,054	(64,521)	7,470	94,003
127-118	DFAC	Quitman County DFACS	83,171	1,968	23,951	27,638	53,557	—	76,870	—	—	76,870	9,204	28,413	—	37,617
127-119	DFAC	Rabun County DFACS	388,843	9,202	111,976	31,649	152,827	—	359,383	—	19,787	379,170	43,017	(53,110)	—	(10,093)
127-120	DFAC	Randolph County DFACS	140,404	3,323	40,432	8,810	52,565	—	129,767	—	8,422	138,189	15,532	(38,588)	—	(23,056)
127-121	DFAC	Richmond County DFACS	4,599,993	108,859	1,324,667	189,407	1,622,933	—	4,251,486	—	176,848	4,428,334	508,919	159,104	32,578	700,601
127-122	DFAC	Rockdale County DFACS	1,316,101	31,145	379,000	71,599	481,744	—	1,216,390	—	—	1,216,390	145,605	10,926	—	156,531
127-123	DFAC	Schley County DFACS	131,750	3,118	37,940	10,476	51,534	—	121,769	—	18,937	140,706	14,574	5,886	10,709	31,169
127-124	DFAC	Screven County DFACS	267,851	6,339	77,134	23,366	106,839	—	247,558	—	5,493	253,051	29,632	(5,332)	—	24,300
127-125	DFAC	Seminole County DFACS	348,263	8,242	100,290	10,261	118,793	—	321,878	—	—	321,878	38,532	10,578	17,667	66,777
127-126	DFAC	Spalding County DFACS	2,717,783	64,316	782,644	—	846,960	—	2,511,877	—	350,043	2,861,920	300,677	(624,556)	—	(323,879)
127-127	DFAC	Stephens County DFACS	605,987	14,341	174,507	61,064	249,912	—	560,076	—	—	560,076	67,046	2,846	—	69,892
127-128	DFAC	Stewart County DFACS	172,915	4,092	49,795	8,348	62,235	—	159,815	—	29,829	189,644	19,128	(11,924)	—	7,204
127-129	DFAC	Sumter County DFACS	3,350,433	79,288	964,830	254,005	1,298,123	—	3,096,596	—	—	3,096,596	370,669	269,042	18,941	658,652
127-130	DFAC	Talbot County DFACS	235,621	5,576	67,852	12,014	85,442	—	217,770	—	5,937	223,707	26,069	14,973	—	41,042
127-131	DFAC	Taliaferro County DFACS	60,975	1,443	17,559	3,146	22,148	—	56,356	—	—	56,356	6,745	2,714	—	9,459
127-132	DFAC	Tattnall County DFACS	320,594	7,587	92,322	—	99,909	—	296,305	—	11,493	307,798	35,469	(2,039)	—	33,430
127-133	DFAC	Taylor County DFACS	124,476	2,946	35,846	3,284	42,076	—	115,046	—	20,733	135,779	13,771	(18,109)	—	(4,338)
127-134	DFAC	Telfair County DFACS	171,255	4,053	49,316	—	53,369	—	158,280	—	71,634	229,914	18,948	(103,527)	—	(84,579)
127-135	DFAC	Terrell County DFACS	358,998	8,496	103,381	21,611	133,488	—	331,800	—	—	331,800	39,715	(721)	—	38,994
127-136	DFAC	Thomas County DFACS	947,092	22,413	272,736	29,512	324,661	—	875,338	—	45,032	920,370	104,782	32,513	—	137,295
127-137	DFAC	Tift County DFACS	1,095,051	25,914	315,344	17,506	358,764	—	1,012,088	—	258,700	1,270,788	121,148	(170,147)	14,799	(34,200)
127-138	DFAC	Toombs County DFACS	633,071	14,982	182,307	47,090	244,379	—	585,108	—	—	585,108	70,037	41,701	—	111,738
127-139	DFAC	Towns County DFACS	174,014	4,118	50,111	—	54,229	—	160,831	—	37,066	197,897	19,253	(75,888)	—	(56,635)
127-140	DFAC	Treutlen County DFACS	188,212	4,454	54,200	11,654	70,308	—	173,952	—	—	173,952	20,823	(4,582)	—	16,241
127-141	DFAC	Troup County DFACS	1,576,234	37,301	453,911	20,038	511,250	—	1,456,815	—	4,999	1,461,814	174,387	(41,688)	—	132,699
127-142	DFAC	Turner County DFACS	136,498	3,230	39,308	16,854	59,392	—	126,157	—	955	127,112	15,104	(13,742)	—	1,362
127-143	DFAC	Twiggs County DFACS	232,698	5,507	67,010	13,551	86,068	—	215,068	—	5,032	220,100	25,742	12,317	—	38,059
127-144	DFAC	Union County DFACS	321,599	7,611	92,611	1,521	101,743	—	297,234	—	35,479	332,713	35,582	14,386	17,450	67,418
127-145	DFAC	Upson County DFACS	869,838	20,585	250,489	71,131	342,205	—	803,937	—	—	803,937	96,233	93,290	21,419	210,942
127-146	DFAC	Walker County DFACS	1,211,716	28,675	348,940	8,044	385,659	—	1,119,913	—	1,473	1,121,386	134,057	(48,409)	—	85,648
127-147	DFAC	Walton County DFACS	1,016,815	24,063	292,814	—	316,877	—	939,779	—	99,619	1,039,398	112,492	(220,977)	—	(108,485)
127-148	DFAC	Ware County DFACS	1,006,594	23,821	289,871	18,873	332,565	—	930,332	—	13,742	944,074	111,362	(3,575)	—	107,787
127-149	DFAC	Warren County DFACS	91,077	2,155	26,228	5,067	33,450	—	84,177	—	—	84,177	10,079	(25,232)	—	(15,153)
127-150	DFAC	Washington County DFACS	420,745	9,957	121,163	—	131,120	—	388,869	—	—	388,869	46,550	(33,114)	—	13,436

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
127-151	DFAC	Wayne County DFACS	\$ 456,297	10,798	131,401	36,582	178,781	—	421,727	—	71,822	493,549	50,481	(4,749)	—	45,732
127-152	DFAC	Webster County DFACS	180,680	4,276	52,031	7,427	63,734	—	166,992	—	29,639	196,631	19,991	3,130	10,592	33,713
127-153	DFAC	Wheeler County DFACS	104,362	2,470	30,053	5,857	38,380	—	96,455	—	10,295	106,750	11,546	3,134	—	14,680
127-154	DFAC	White County DFACS	244,930	5,796	70,533	—	76,329	—	226,374	—	137,524	363,898	27,098	(198,609)	—	(171,511)
127-155	DFAC	Whitfield County DFACS	3,137,429	74,247	903,491	—	977,738	—	2,899,730	—	142,148	3,041,878	347,108	(288,824)	—	58,284
127-156	DFAC	Wilcox County DFACS	158,531	3,752	45,652	3,448	52,852	—	146,520	—	14,554	161,074	17,540	(29,854)	—	(12,314)
127-157	DFAC	Wilkes County DFACS	396,491	9,383	114,178	18,648	142,209	—	366,452	—	94,660	461,112	43,866	(29,029)	—	14,837
127-158	DFAC	Wilkinson County DFACS	208,420	4,932	60,019	14,795	79,746	—	192,629	—	8,187	200,816	23,057	(2,866)	—	20,191
127-159	DFAC	Worth County DFACS	531,984	12,589	153,196	—	165,785	—	491,679	—	97,732	589,411	58,859	(109,982)	27,911	(23,212)
128-001	HLTH	Appling County Health Department	313,320	7,415	90,227	15,738	113,380	—	289,582	—	—	289,582	34,662	18,060	—	52,722
128-002	HLTH	Atkinson County Health Department	152,918	3,619	44,036	22,337	69,992	—	141,332	—	776	142,108	16,916	12,125	—	29,041
128-003	HLTH	Bacon County Health Department	180,329	4,267	51,930	14,380	70,577	—	166,667	—	—	166,667	19,952	18,619	—	38,571
128-004	HLTH	Baker County Health Department	202,526	4,793	58,322	19,326	82,441	—	187,182	—	—	187,182	22,404	23,773	—	46,177
128-005	HLTH	Baldwin County Health Department	527,025	12,472	151,768	21,643	185,883	—	487,097	—	—	487,097	58,309	27,206	—	85,515
128-006	HLTH	Banks County Health Department	241,422	5,713	69,523	27,531	102,767	—	223,131	—	—	223,131	26,711	43,141	—	69,852
128-007	HLTH	Barrow County Public Health	560,822	13,272	161,501	13,191	187,964	—	518,333	—	954	519,287	62,046	41,574	—	103,620
128-008	HLTH	Bartow County Health Department	762,202	18,037	219,493	42,479	280,009	—	704,456	—	86,402	790,858	84,327	(1,540)	—	82,787
128-009	HLTH	Ben Hill County Health Department	230,616	5,458	66,411	21,650	93,519	—	213,144	—	—	213,144	25,516	24,304	—	49,820
128-010	HLTH	Berrien County Health Department	230,312	5,450	66,323	47,163	118,936	—	212,863	—	—	212,863	25,478	50,284	—	75,762
128-011	HLTH	Bibb County Health Department	1,517,294	35,907	436,938	694	473,539	—	1,402,340	—	47,553	1,449,893	167,862	(113,476)	26,553	80,939
128-012	HLTH	Bleckley County Health Department	99,099	2,345	28,538	2,370	33,253	—	91,591	—	3,721	95,312	10,962	(6,431)	—	4,531
128-013	HLTH	Brantley County Health Department	303,099	7,173	87,284	76,349	170,806	—	280,135	—	—	280,135	33,532	78,185	—	111,717
128-014	HLTH	Brooks County Health Department	162,741	3,851	46,865	28,633	79,349	—	150,411	—	5,825	156,236	18,002	5,541	—	23,543
128-015	HLTH	Bryan County Health Department	260,086	6,155	74,897	—	81,052	—	240,381	—	42,832	283,213	28,777	(48,143)	—	(19,366)
128-016	HLTH	Bulloch County Physical Health	782,036	18,507	225,204	42,422	286,133	—	722,787	—	808	723,595	86,522	49,364	—	135,886
128-017	HLTH	Burke County Health Department	452,929	10,719	130,431	65,271	206,421	—	418,614	—	—	418,614	50,109	58,785	—	108,894
128-018	HLTH	Butts County Health Department	200,818	4,752	57,830	21,341	83,923	—	185,604	—	—	185,604	22,218	23,174	—	45,392
128-019	HLTH	Calhoun County Health Department	63,501	1,503	18,287	4,133	23,923	—	58,690	—	17,141	75,831	7,023	(9,274)	—	(2,251)
128-020	HLTH	Camden County Health Department	655,852	15,521	188,867	73,210	277,598	—	606,163	—	—	606,163	72,561	67,020	—	139,581
128-021	HLTH	Candler County Health Department	201,333	4,765	57,978	15,350	78,093	—	186,079	—	—	186,079	22,275	9,745	—	32,020
128-022	HLTH	Carroll County Health Department	700,128	16,568	201,617	33,875	252,060	—	647,084	—	26,437	673,521	77,460	(23,506)	—	53,954
128-023	HLTH	Catoosa County Health Department	479,054	11,337	137,954	13,190	162,481	—	442,760	—	—	442,760	52,998	(13,928)	—	39,070
128-024	HLTH	Charlton County Health Department	271,594	6,427	78,211	45,141	129,779	—	251,017	—	—	251,017	30,050	49,934	—	79,984
128-025	HLTH	Chatham County Health Department	5,009,932	118,560	1,442,718	340,015	1,901,293	—	4,630,368	—	—	4,630,368	554,271	192,561	4,935	751,767
128-026	HLTH	Chattahoochee County Health Department	—	—	—	—	—	—	—	—	71,962	71,962	—	(57,889)	—	(57,889)
128-027	HLTH	Chattooga County Health Department	324,640	7,683	93,487	9,432	110,602	—	300,044	—	510	300,554	35,914	15,140	—	51,054
128-028	HLTH	Cherokee County Health Department	5,735,764	135,736	1,651,737	191,096	1,978,569	—	5,301,209	—	—	5,301,209	634,575	355,844	43,653	1,034,072
128-029	HLTH	Clarke County Health Department	4,386,147	103,798	1,263,086	394,252	1,761,136	—	4,053,842	—	1,796	4,055,638	485,255	410,239	—	895,494
128-030	HLTH	Clay County Health Department	—	—	—	1,950	1,950	—	—	—	51,448	51,448	—	(33,611)	—	(33,611)
128-031	HLTH	Clayton County Health Department	3,626,938	85,831	1,044,455	167,512	1,297,798	—	3,352,153	—	—	3,352,153	401,265	133,772	15,917	550,954
128-032	HLTH	Clinch County Health Department	70,284	1,663	20,240	—	21,903	—	64,959	—	—	64,959	7,779	(55,968)	—	(48,189)
128-033	HLTH	Cobb County Health Department	8,851,091	209,460	2,548,863	450,272	3,208,595	—	8,180,511	—	30,151	8,210,662	979,233	294,316	23,871	1,297,420
128-034	HLTH	Coffee County Health Department	555,864	13,154	160,073	15,814	189,041	—	513,750	—	—	513,750	61,498	31,651	—	93,149
128-035	HLTH	Colquitt County Health Department	753,922	17,842	217,108	43,970	278,920	—	696,803	—	—	696,803	83,407	44,677	14,340	142,424
128-036	HLTH	Columbia County Health Department	717,038	16,969	206,487	50,610	274,066	—	662,713	—	34,391	697,104	79,332	(2,512)	—	76,820
128-037	HLTH	Cook County Health Department	222,126	5,257	63,966	23,186	92,409	—	205,297	—	—	205,297	24,577	20,400	—	44,977
128-038	HLTH	Coweta County Health Department	751,279	17,779	216,347	80,136	314,262	—	694,361	—	—	694,361	83,117	59,522	—	142,639
128-039	HLTH	Crawford County Health Department	209,449	4,957	60,315	13,938	79,210	—	193,581	—	4,190	197,771	23,174	34,968	—	58,142

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Benefit)			
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)	
																Proportionate share of plan pension expense
128-040	HLTH	Crisp County Health Department	\$ 205,964	4,874	59,312	20,868	85,054	—	190,360	—	—	190,360	22,789	35,385	—	58,174
128-041	HLTH	Dade County Health Department	217,378	5,144	62,599	14,089	81,832	—	200,909	—	—	200,909	24,049	22,683	7,871	54,603
128-042	HLTH	Dawson County Health Department	306,490	7,253	88,260	3,899	99,412	—	283,270	—	7,757	291,027	33,909	18,887	—	52,796
128-043	HLTH	Decatur County Health Department	387,907	9,180	111,706	28,163	149,049	—	358,518	—	—	358,518	42,916	21,173	—	64,089
128-044	HLTH	DeKalb County Health Department	12,104,273	286,447	3,485,687	225,649	3,997,783	—	11,187,224	—	—	11,187,224	1,339,151	243,404	—	1,582,555
128-045	HLTH	Dodge County Health Department	144,474	3,419	41,604	23,246	68,269	—	133,528	—	22,829	156,357	15,983	(35,842)	—	(19,859)
128-046	HLTH	Dooly County Health Department	91,287	2,160	26,288	14,942	43,390	—	84,371	—	—	84,371	10,103	6,544	—	16,647
128-047	HLTH	Dougherty County Health Department	3,079,495	72,876	886,807	2,079,850	3,039,533	—	2,846,185	—	51,678	2,897,863	340,700	1,321,443	—	1,662,143
128-047B	HLTH	Southwest Health District	2,024,111	47,900	582,887	24,592	655,379	—	1,870,759	—	1,945,233	3,815,992	223,934	(1,278,346)	8,566	(1,045,846)
128-048	HLTH	Douglas County Health Department	515,915	12,209	148,569	5,057	165,835	—	476,828	—	30,763	507,591	57,077	(8,052)	—	49,025
128-049	HLTH	Early County Health Department	257,888	6,103	74,264	27,650	108,017	—	238,349	—	—	238,349	28,530	45,134	—	73,664
128-050	HLTH	Echols County Health Department	75,874	1,796	21,850	800	24,446	—	70,126	—	—	70,126	8,394	(1,175)	—	7,219
128-051	HLTH	Effingham County Health Department	419,365	9,924	120,765	28,512	159,201	—	387,593	—	—	387,593	46,399	26,653	—	73,052
128-052	HLTH	Elbert County Health Department	210,525	4,982	60,625	37,306	102,913	—	194,575	—	—	194,575	23,293	21,063	—	44,356
128-053	HLTH	Emanuel County Health Department	441,328	10,444	127,090	13,837	151,371	—	407,892	—	11,593	419,485	48,826	(8)	4,087	52,905
128-054	HLTH	Evans County Health Department	212,700	5,034	61,252	42,450	108,736	—	196,585	—	—	196,585	23,529	34,569	—	58,098
128-055	HLTH	Fannin County Health Department	269,044	6,367	77,477	—	83,844	—	248,661	—	8,930	257,591	29,762	(9,281)	12,641	33,122
128-056	HLTH	Fayette County Health Department	701,344	16,597	201,967	25,111	243,675	—	648,208	—	46,755	694,963	77,591	77,867	—	155,458
128-057	HLTH	Floyd County Health Department	4,136,282	97,885	1,191,132	286,212	1,575,229	—	3,822,907	—	—	3,822,907	457,615	(46,223)	—	411,392
128-058	HLTH	Forsyth County Health Department	693,742	16,417	199,778	38,429	254,624	—	641,183	—	—	641,183	76,752	68,222	—	144,974
128-059	HLTH	Franklin County Health Department	324,055	7,669	93,319	48,941	149,929	—	299,504	—	—	299,504	35,849	60,432	—	96,281
128-061	HLTH	Gilmer County Health Department	428,253	10,135	123,325	21,738	155,198	—	395,808	—	364	396,172	47,381	18,851	—	66,232
128-062	HLTH	Glascok County Health Department	74,611	1,766	21,486	870	24,122	—	68,958	—	—	68,958	8,253	3,500	—	11,753
128-063	HLTH	Glynn County Health Department	3,965,284	93,838	1,141,889	204,029	1,439,756	—	3,664,865	—	—	3,664,865	438,697	268,393	24,501	731,591
128-064	HLTH	Gordon County Health Department	647,526	15,324	186,469	3,559	205,352	—	598,467	—	43,356	641,823	71,635	(32,803)	—	38,832
128-065	HLTH	Grady County Health Department	406,338	9,616	117,014	23,605	150,235	—	375,553	—	1,400	376,953	44,956	16,725	—	61,681
128-066	HLTH	Greene County Health Department	224,301	5,308	64,592	20,506	90,406	—	207,307	—	—	207,307	24,816	26,834	—	51,650
128-067	HLTH	Gwinnett County Health Department	10,032,354	237,415	2,889,033	467,246	3,593,694	—	9,272,279	—	17,846	9,290,125	1,109,924	173,504	21,343	1,304,771
128-068	HLTH	Habersham County Health Department	392,538	9,289	113,040	28,946	151,275	—	362,799	—	—	362,799	43,431	56,056	—	99,487
128-069	HLTH	Hall County Health Department	5,737,074	135,767	1,652,115	617,299	2,405,181	—	5,302,420	—	—	5,302,420	634,715	456,239	13,431	1,104,385
128-070	HLTH	Hancock County Health Department	220,138	5,210	63,393	20,639	89,242	—	203,459	—	—	203,459	24,356	22,453	—	46,809
128-071	HLTH	Haralson County Health Department	243,036	5,751	69,987	11,301	87,039	—	224,623	—	5,914	230,537	26,894	9,183	—	36,077
128-072	HLTH	Harris County Health Department	219,951	5,205	63,340	28,307	96,852	—	203,287	—	39,693	242,980	24,336	17,128	—	41,464
128-073	HLTH	Hart County Health Department	167,045	3,953	48,104	38,017	90,074	—	154,389	—	25,597	179,986	18,480	(19,860)	—	(1,380)
128-074	HLTH	Heard County Health Department	107,473	2,543	30,949	10,549	44,041	—	99,330	—	—	99,330	11,890	852	—	12,742
128-075	HLTH	Henry County Health Department	857,302	20,288	246,879	3,884	271,051	—	792,351	—	97,174	889,525	94,847	(32,307)	11,941	74,481
128-076	HLTH	Houston County Health Department	6,873,337	162,657	1,979,326	614,082	2,756,065	—	6,352,597	—	—	6,352,597	760,429	560,514	7,167	1,328,110
128-077	HLTH	Irwin County Health Department	115,706	2,738	33,320	3,424	39,482	—	106,939	—	7,790	114,729	12,799	(5,355)	—	7,444
128-078	HLTH	Jackson County Health Department	369,243	8,738	106,331	—	115,069	—	341,268	—	19,185	360,453	40,854	(2,127)	—	38,727
128-079	HLTH	Jasper County Health Department	124,617	2,949	35,886	818	39,653	—	115,176	—	18,099	133,275	13,791	(10,012)	—	3,779
128-080	HLTH	Jeff Davis County Health Department	318,886	7,546	91,830	31,693	131,069	—	294,727	—	—	294,727	35,283	39,241	—	74,524
128-081	HLTH	Jefferson County Health Department	283,615	6,712	81,673	19,664	108,049	—	262,128	—	—	262,128	31,376	(2,583)	—	28,793
128-082	HLTH	Jenkins County Health Department	141,013	3,337	40,608	857	44,802	—	130,329	—	2,992	133,321	15,602	3,101	8,420	27,123
128-083	HLTH	Johnson County Health Department	90,562	2,143	26,079	3,284	31,506	—	83,701	—	8,738	92,439	10,022	12,669	—	22,691
128-084	HLTH	Jones County Health Department	213,027	5,041	61,346	24,467	90,854	—	196,888	—	4,562	201,450	23,569	10,323	—	33,892
128-085	HLTH	Lamar County Health Department	240,065	5,681	69,132	28,527	103,340	—	221,877	—	—	221,877	26,558	28,665	—	55,223
128-086	HLTH	Lanier County Health Department	122,512	2,899	35,280	8,379	46,558	—	113,230	—	—	113,230	13,552	11,184	—	24,736
128-087	HLTH	Laurens County Health Department	3,518,671	83,269	1,013,277	389,810	1,486,356	—	3,252,088	—	—	3,252,088	389,289	428,750	—	818,039

**Employees' Retirement System of Georgia**  
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**As of and for the year ended June 30, 2021**

Employer code	Employer category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
128-088	HLTH	Lee County Health Department	\$ 449,280	10,632	129,380	15,110	155,122	—	415,242	—	—	415,242	49,708	24,081	—	73,789
128-089	HLTH	Liberty County Health Department	764,681	18,096	220,207	3,808	242,111	—	706,747	—	—	706,747	84,600	14,417	—	99,017
128-090	HLTH	Lincoln County Health Department	45,281	1,072	13,040	178	14,290	—	41,851	—	20,038	61,889	5,011	(13,992)	—	(8,981)
128-091	HLTH	Long County Health Department	148,216	3,508	42,682	20,819	67,009	—	136,987	—	—	136,987	16,395	26,584	—	42,979
128-092	HLTH	Lowndes County Health Department	5,731,227	135,629	1,650,431	675,966	2,462,026	—	5,297,015	—	—	5,297,015	634,067	711,233	30,883	1,376,183
128-093	HLTH	Lumpkin County Health Department	316,220	7,483	91,062	—	98,545	—	292,262	—	11,180	303,442	34,985	(2,758)	7,213	39,440
128-094	HLTH	Macon County Health Department	121,249	2,869	34,916	10,363	48,148	—	112,063	—	—	112,063	13,416	13,089	—	26,505
128-095	HLTH	Madison County Health Department	244,228	5,780	70,331	4,821	80,932	—	225,725	—	92,242	317,967	27,022	(35,627)	—	(8,605)
128-096	HLTH	Marion County Health Department	95,895	2,269	27,615	9,570	39,454	—	88,630	—	—	88,630	10,607	11,071	—	21,678
128-097	HLTH	McDuffie County Health Department	283,615	6,712	81,673	23,517	111,902	—	262,128	—	—	262,128	31,375	12,019	—	43,394
128-098	HLTH	McIntosh County Health Department	178,388	4,222	51,371	7,079	62,672	—	164,873	—	958	165,831	19,737	13,698	—	33,435
128-099	HLTH	Meriwether County Health Department	305,554	7,231	87,991	3,759	98,981	—	282,405	—	6,811	289,216	33,803	(13,521)	—	20,282
128-100	HLTH	Miller County Health Department	84,832	2,008	24,429	11,156	37,593	—	78,405	—	21,331	99,736	9,387	9,844	—	19,231
128-101	HLTH	Mitchell County Health Department	300,035	7,100	86,401	25,040	118,541	—	277,303	—	—	277,303	33,195	24,029	—	57,224
128-102	HLTH	Monroe County Health Department	259,010	6,129	74,588	14,244	94,961	—	239,387	—	1,076	240,463	28,654	11,699	—	40,353
128-103	HLTH	Montgomery County Health Department	117,483	2,780	33,832	2,253	38,865	—	108,582	—	—	108,582	12,997	5,588	—	18,585
128-104	HLTH	Morgan County Health Department	254,590	6,025	73,315	13,981	93,321	—	235,301	—	9,732	245,033	28,165	(603)	—	27,562
128-105	HLTH	Murray County Health Department	389,217	9,211	112,083	14,005	135,299	—	359,729	—	7,225	366,954	43,061	(7,618)	—	35,443
128-106	HLTH	Muscogee County Health Department	6,479,068	153,327	1,865,788	730,566	2,749,681	—	5,988,198	—	—	5,988,198	716,805	855,962	36,625	1,609,392
128-107	HLTH	Newton County Health Department	735,843	17,414	211,902	12,545	241,861	—	680,093	—	38,031	718,124	81,406	(80,446)	—	960
128-108	HLTH	Oconee County Health Department	426,242	10,087	122,746	50,382	183,215	—	393,949	—	—	393,949	47,156	49,922	—	97,078
128-109	HLTH	Oglethorpe County Health Department	144,989	3,431	41,753	14,775	59,959	—	134,004	—	—	134,004	16,041	19,615	—	35,656
128-110	HLTH	Paulding County Health Department	660,974	15,642	190,342	49,341	255,325	—	610,897	—	48,944	659,841	73,128	(62,008)	—	11,120
128-111	HLTH	Peach County Health Department	245,094	5,800	70,580	13,939	90,319	—	226,525	—	12,354	238,879	27,114	5,527	45,163	77,804
128-112	HLTH	Pickens County Health Department	226,663	5,364	65,273	—	70,637	—	209,491	—	9,826	219,317	25,076	(6,780)	—	18,296
128-113	HLTH	Pierce County Health Department	260,811	6,172	75,106	8,041	89,319	—	241,052	—	26,310	267,362	28,854	(1,024)	—	27,830
128-114	HLTH	Pike County Health Department	172,097	4,073	49,559	16,525	70,157	—	159,058	—	—	159,058	19,038	17,976	—	37,014
128-115	HLTH	Polk County Health Department	376,891	8,919	108,534	19,871	137,324	—	348,337	—	—	348,337	41,700	28,281	—	69,981
128-116	HLTH	Pulaski County Health Department	126,277	2,988	36,364	4,573	43,925	—	116,710	—	2,727	119,437	13,970	(6,300)	—	7,670
128-117	HLTH	Putnam County Health Department	399,859	9,463	115,148	5,687	130,298	—	369,565	—	3,088	372,653	44,236	16,869	—	61,105
128-118	HLTH	Quitman County Health Dept	—	—	—	8,851	—	—	—	—	44,194	44,194	—	(15,024)	—	(15,024)
128-119	HLTH	Rabun County Health Department	302,607	7,161	87,142	—	94,303	—	279,681	—	3,652	283,333	33,481	(915)	—	32,566
128-120	HLTH	Randolph County Health Department	—	—	—	2,347	2,347	—	—	—	73,425	73,425	—	(47,442)	—	(47,442)
128-121	HLTH	Richmond County Health Department	5,428,222	128,458	1,563,174	489,295	2,180,927	—	5,016,967	—	—	5,016,967	600,548	533,983	7,333	1,141,864
128-122	HLTH	Rockdale County Health Department	673,651	15,942	193,992	20,900	230,834	—	622,614	—	1,497	624,111	74,529	16,695	—	91,224
128-123	HLTH	Schley County Health Department	61,233	1,449	17,633	3,878	22,960	—	56,593	—	—	56,593	6,773	5,279	—	12,052
128-124	HLTH	Screven County Health Department	186,528	4,414	53,715	11,994	70,123	—	172,396	—	3,713	176,109	20,640	5,443	—	26,083
128-125	HLTH	Seminole County Health Department	146,836	3,475	42,285	7,020	52,780	—	135,712	—	—	135,712	16,243	(9,300)	—	6,943
128-126	HLTH	Spalding County Health Department	599,905	14,197	172,756	6,578	193,531	—	554,455	—	35,983	590,438	66,367	9,476	—	75,843
128-127	HLTH	Stephens County Health Department	258,542	6,118	74,453	9,959	90,530	—	238,955	—	3,316	242,271	28,603	9,344	—	37,947
128-128	HLTH	Stewart County Health Department	—	—	—	938	938	—	—	—	24,515	24,515	—	(16,055)	—	(16,055)
128-129	HLTH	Sumter County Health Department	294,538	6,970	84,819	1,485	93,274	—	272,223	—	6,602	278,825	32,584	(20,962)	—	11,622
128-131	HLTH	Taliaferro County Health Department	85,861	2,032	24,726	2,638	29,396	—	79,356	—	7,780	87,136	9,501	2,513	—	12,014
128-132	HLTH	Tattnall County Health Department	356,776	8,443	102,741	57,307	168,491	—	329,746	—	—	329,746	39,474	46,081	—	85,555
128-133	HLTH	Taylor County Health Department	149,316	3,534	42,999	1,174	47,707	—	138,003	—	11,228	149,231	16,519	(4,965)	14,230	25,784
128-134	HLTH	Telfair County Health Department	274,517	6,496	79,053	38,114	123,663	—	253,719	—	2,799	256,518	30,374	33,143	—	63,517
128-135	HLTH	Terrell County Health Department	128,382	3,038	36,971	20,207	60,216	—	118,656	—	—	118,656	14,201	18,394	—	32,595
128-136	HLTH	Thomas County Health Department	749,057	17,726	215,707	5,530	238,963	—	692,307	—	2,759	695,066	82,870	(1,487)	6,639	88,022

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			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
128-137	HLTH	Tift County Health Department	\$ 484,621	11,469	139,557	—	151,026	—	447,905	—	58,552	506,457	53,617	(28,509)	—	25,108
128-138	HLTH	Toombs County Health Department	386,434	9,145	111,282	35,689	156,116	—	357,157	—	—	42,755	42,755	32,981	—	75,736
128-139	HLTH	Towns County Health Department	164,519	3,893	47,377	28,920	80,190	—	152,054	—	8,947	161,001	18,204	2,611	—	20,815
128-140	HLTH	Treuten County Health Department	111,168	2,631	32,013	12,466	47,110	—	102,746	—	—	102,746	12,300	7,270	—	19,570
128-141	HLTH	Troup County Health Department	4,970,265	117,621	1,431,295	185,722	1,734,638	—	4,593,705	—	—	4,593,705	549,883	218,550	—	768,433
128-142	HLTH	Turner County Health Department	106,911	2,530	30,787	10,151	43,468	—	98,811	—	1,133	99,944	11,830	(4,534)	—	7,296
128-143	HLTH	Twiggs County Health Department	128,803	3,048	37,092	23,137	63,277	—	119,045	—	10,151	129,196	14,247	43,605	—	57,852
128-144	HLTH	Union County Health Department	322,535	7,633	92,881	8,502	109,016	—	298,099	—	1,340	299,439	35,681	17,070	—	52,751
128-145	HLTH	Upson County Health Department	368,939	8,731	106,244	18,338	133,313	—	340,987	—	1,376	342,363	40,819	4,486	6,220	51,525
128-146	HLTH	Walker County Health Department	379,323	8,977	109,234	—	118,211	—	350,585	—	39,415	390,000	41,965	(44,983)	—	(3,018)
128-147	HLTH	Walton County Health Department	798,057	18,886	229,818	11,261	259,965	—	737,595	—	64,209	801,804	88,294	(21,979)	—	66,315
128-148	HLTH	Ware County Health Department	6,633,974	156,993	1,910,396	637,629	2,705,018	—	6,131,368	—	—	6,131,368	733,944	766,886	11,328	1,512,158
128-149	HLTH	Warren County Health Department	47,059	1,114	13,552	—	14,666	—	43,493	—	36,227	79,720	5,203	(22,731)	—	(17,528)
128-150	HLTH	Washington County Health Department	358,414	8,482	103,213	4,724	116,419	—	331,259	—	1,365	332,624	39,652	26,196	9,002	74,850
128-151	HLTH	Wayne County Health Department	398,128	9,422	114,650	28,729	152,801	—	367,965	—	72	368,037	44,045	20,563	4,222	68,830
128-152	HLTH	Webster County Health Department	—	—	—	1,942	1,942	—	—	—	58,941	58,941	—	(37,985)	—	(37,985)
128-153	HLTH	Wheeler County Health Department	107,098	2,534	30,841	18,865	52,240	—	98,984	—	7,500	106,484	11,850	(1,029)	3,872	14,693
128-154	HLTH	White County Health Department	350,368	8,291	100,896	28,496	137,683	—	323,823	—	—	323,823	38,766	34,886	—	73,652
128-155	HLTH	Whitfield County Health Department	2,092,828	49,527	602,675	6,787	658,989	—	1,934,270	—	47,617	1,981,887	231,538	(18,250)	—	213,288
128-156	HLTH	Wilcox County Health Department	79,663	1,885	22,941	7,668	32,494	—	73,628	—	—	73,628	8,816	2,662	—	11,478
128-157	HLTH	Wilkes County Health Department	194,199	4,596	55,924	13,009	73,529	—	179,486	—	—	179,486	21,482	10,168	—	31,650
128-158	HLTH	Wilkinson County Health Department	140,311	3,320	40,406	6,055	49,781	—	129,681	—	—	129,681	15,527	3,074	—	18,601
128-159	HLTH	Worth County Health Department	289,580	6,853	83,391	32,334	122,578	—	267,640	—	—	267,640	32,038	36,665	—	68,703
129-008	MRCS	Woodright Industries	330,019	7,810	95,036	—	102,846	—	305,016	—	171,241	476,257	36,510	(113,598)	—	(77,088)
129-009	MRCS	Jessamine Place	571,535	13,525	164,586	10,524	188,635	—	528,234	—	29,207	557,441	63,233	12,296	16,035	91,564
129-022	MRCS	Carroll County MR Services	694,000	16,423	199,852	128,588	344,863	—	641,421	—	—	641,421	76,781	136,039	—	212,820
129-035	MRCS	Green Oaks Service Center	533,902	12,635	153,749	—	166,384	—	493,452	—	259,091	752,543	59,068	(252,584)	3,633	(189,883)
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	539,983	12,779	155,500	21,713	189,992	—	499,072	—	10,510	509,582	59,741	5,542	—	65,283
129-101	MRCS	Mitchell-Baker Service Center	640,579	15,159	184,469	26,214	225,842	—	592,047	—	1,529	593,576	70,867	4,544	—	75,411
129-136	MRCS	Thomas/Grady Service Center	812,255	19,222	233,906	—	253,128	—	750,716	—	150,953	901,669	89,866	(73,095)	10,241	27,012
129-137	MRCS	Tift County - Diversified Enterprises	618,079	14,627	177,989	24,795	217,411	—	571,252	—	11,754	583,006	68,383	48,419	—	116,802
6021	PSCH	Atkinson County Schools	44,626	1,056	12,851	6,895	20,802	—	41,245	—	—	41,245	4,940	21,044	—	25,984
6031	PSCH	Bacon County Schools	41,516	982	11,955	801	13,738	—	38,370	—	20,733	59,103	4,595	(12,857)	8,830	568
6051	PSCH	Baldwin County Schools	267,571	6,332	77,053	18,767	102,152	—	247,299	—	—	247,299	29,601	(25,287)	—	4,314
6071	PSCH	Barrow County Schools	13,636	323	3,927	881	5,131	—	12,603	—	38,185	50,788	1,510	(24,785)	—	(23,275)
6081	PSCH	Bartow County Schools	—	—	—	—	—	—	—	—	13,636	13,636	—	(7,208)	—	(7,208)
6091	PSCH	Ben Hill County Schools	63,665	1,507	18,334	5,567	25,408	—	58,842	—	—	58,842	7,042	7,474	—	14,516
6111	PSCH	Bibb County Schools	270,284	6,396	77,834	6,504	90,734	—	249,806	—	29,423	279,229	29,901	(3,991)	19,879	45,789
6141	PSCH	Brooks County Schools	35,668	844	10,271	36,509	47,624	—	32,966	—	1,472	34,438	3,948	11,041	—	14,989
6181	PSCH	Bulth County Schools	60,414	1,430	17,397	5,477	24,304	—	55,837	—	—	55,837	6,683	6,224	—	12,907
6211	PSCH	Candler County Schools	96,199	2,277	27,703	8,307	38,287	—	88,911	—	—	88,911	10,643	10,979	—	21,622
6221	PSCH	Carroll County Schools	62,308	1,475	17,943	6,084	25,502	—	57,588	—	—	57,588	6,893	6,468	—	13,361
6241	PSCH	Chariton County Board of Education	74,447	1,762	21,439	5,802	29,003	—	68,807	—	—	68,807	8,237	9,894	—	18,131
6251	PSCH	Chatham County Schools	230,335	5,451	66,330	39,440	111,221	—	212,885	—	—	212,885	25,482	50,338	—	75,820
6271	PSCH	Chattooga County Schools	63,525	1,503	18,293	9,318	29,114	—	58,712	—	—	58,712	7,027	29,670	—	36,697
6291	PSCH	Clarke County Schools	246,310	5,829	70,930	—	76,759	—	227,649	—	46,507	274,156	27,252	(60,117)	—	(32,865)
6311	PSCH	Clayton County Schools	180,259	4,266	51,910	62,951	119,127	—	166,602	—	—	166,602	19,941	41,075	—	61,016
6331	PSCH	Cobb County Schools	46,193	1,093	13,302	4,831	19,226	—	42,694	—	—	42,694	5,113	14,758	—	19,871



**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
6341	PSCH	Coffee County Schools	\$ 59,853	1,416	17,236	5,785	24,437	—	55,318	—	—	55,318	6,621	6,127	—	12,748
6351	PSCH	Colquitt County Schools	170,459	4,034	49,087	22,029	75,150	—	157,545	—	—	157,545	18,859	32,685	—	51,544
6361	PSCH	Columbia County Schools	81,254	1,923	23,399	3,139	28,461	—	75,098	—	73,569	148,667	8,990	(44,818)	19,130	(16,698)
6371	PSCH	Cook County Schools	7,999	189	2,303	2,953	5,445	—	7,393	—	37,419	44,812	885	(7,020)	—	(6,135)
6381	PSCH	Coweta County Schools	215,436	5,098	62,040	79,946	147,084	—	199,114	—	—	199,114	23,834	83,010	—	106,844
6401	PSCH	Crisp County Schools	49,094	1,162	14,138	4,310	19,610	—	45,374	—	19,480	64,854	5,433	(37,578)	—	(32,145)
6431	PSCH	Decatur County Schools	—	—	—	—	—	—	—	—	33,785	33,785	—	(35,498)	—	(35,498)
6441	PSCH	DeKalb County Schools	848,905	20,089	244,461	113,550	378,100	—	784,590	—	23,371	807,961	93,916	13,641	—	107,557
6451	PSCH	Dodge County Schools	151,327	3,581	43,578	5,777	52,936	—	139,862	—	15,346	155,208	16,741	3,647	—	20,388
6452	PSCH	Ocmulgee Regional Library System	32,300	764	9,302	2,196	12,262	—	29,853	—	—	29,853	3,571	2,421	—	5,992
6461	PSCH	Dooley County Schools	42,428	1,004	12,218	43,428	56,650	—	39,213	—	—	39,213	4,692	31,020	—	35,712
6471	PSCH	Dougherty County Schools	93,205	2,206	26,840	2,921	31,967	—	86,144	—	16,830	102,974	10,313	(1,663)	—	8,650
6481	PSCH	Douglas County Schools	204,373	4,836	58,854	13,373	77,063	—	188,890	—	—	188,890	22,613	13,105	—	35,718
6511	PSCH	Effingham County Schools	148,123	3,505	42,655	12,617	58,777	—	136,901	—	—	136,901	16,391	14,048	—	30,439
6561	PSCH	Fayette County Schools	141,504	3,349	40,749	10,530	54,628	—	130,783	—	—	130,783	15,656	11,543	—	27,199
6571	PSCH	Floyd County Schools	329,107	7,788	94,774	59,042	161,604	—	304,173	—	—	304,173	36,409	128,964	—	165,373
6581	PSCH	Forsyth County Schools	225,938	5,347	65,064	71,614	142,025	—	208,821	—	—	208,821	24,997	107,936	—	132,933
6591	PSCH	Franklin County Schools	29,961	709	8,628	1,704	11,041	—	27,691	—	—	27,691	3,311	1,771	—	5,082
6601	PSCH	Fulton County Board of Education	85,113	2,014	24,510	5,434	31,958	—	78,664	—	12,669	91,333	9,414	(34,748)	—	(25,334)
6611	PSCH	Gilmer County Schools	122,839	2,907	35,374	3,463	41,744	—	113,533	—	—	113,533	13,588	6,318	—	19,906
6631	PSCH	Glynn County Schools	263,197	6,229	75,793	4,732	86,754	—	243,256	—	10,319	253,575	29,119	12,949	5,125	47,193
6641	PSCH	Gordon County Schools	64,951	1,537	18,704	5,284	25,525	—	60,030	—	—	60,030	7,187	7,359	—	14,546
6651	PSCH	Grady County Schools	112,197	2,655	32,310	2,466	37,431	—	103,697	—	9,951	113,648	12,411	(16,983)	—	(4,572)
6661	PSCH	Greene County Schools	171,652	4,062	49,431	66,458	119,951	—	158,647	—	—	158,647	18,991	81,948	—	100,939
6671	PSCH	Gwinnett County Schools	211,835	5,013	61,002	1,424	67,439	—	195,785	—	43,715	239,500	23,433	(39,340)	—	(15,907)
6731	PSCH	Hart County Schools	—	—	—	—	—	—	—	—	—	15,363	15,363	—	(31,998)	(31,998)
6751	PSCH	Henry County Schools	233,423	5,524	67,219	33,844	106,587	—	215,738	—	—	215,738	25,827	44,291	15,200	85,318
6761	PSCH	Houston County Schools	314,583	7,445	90,591	26,167	124,203	—	290,749	—	5,833	296,582	34,801	(28,086)	—	6,715
6771	PSCH	Irwin County Schools	70,822	1,676	20,395	7,978	30,049	—	65,456	—	—	65,456	7,832	14,722	—	22,554
6781	PSCH	Jackson County Schools	100,713	2,383	29,003	45,985	77,371	—	93,083	—	—	93,083	11,142	35,155	—	46,297
6831	PSCH	Johnson County Schools	—	—	—	—	—	—	—	—	—	2,054	—	(28,912)	—	(28,912)
6851	PSCH	Lamar County Schools	79,967	1,892	23,028	21,948	46,868	—	73,909	—	—	73,909	8,850	19,058	—	27,908
6871	PSCH	Laurens County Schools	67,875	1,606	19,546	16,933	38,085	—	62,733	—	—	62,733	7,508	18,452	—	25,960
6881	PSCH	Lee County Schools	21,424	507	6,170	2,220	8,897	—	19,801	—	—	19,801	2,370	2,156	—	4,526
6941	PSCH	Macon County Schools	26,500	627	7,631	226	8,484	—	24,492	—	7,446	31,938	2,933	(4,721)	—	(1,788)
6951	PSCH	Madison County Schools	—	—	—	995	995	—	—	—	64,879	64,879	—	(44,029)	9,225	(34,804)
6971	PSCH	McDuffie County Schools	169,196	4,004	48,724	9,795	62,523	—	156,378	—	—	156,378	18,715	10,528	—	29,243
6991	PSCH	Meriwether County Schools	198,082	4,688	57,042	62,947	124,677	—	183,075	—	—	183,075	21,915	69,464	—	91,379
7021	PSCH	Monroe County Schools	14,244	337	4,102	1,626	6,065	—	13,165	—	69,618	82,783	1,573	(45,409)	20,756	(23,080)
7061	PSCH	Muscogee County Schools	142,977	3,384	41,173	50,495	95,052	—	132,145	—	—	132,145	15,821	33,722	—	49,543
7071	PSCH	Newton County Schools	214,267	5,071	61,703	49,782	116,556	—	198,034	—	—	198,034	23,705	74,168	—	97,873
7091	PSCH	Oglethorpe County Schools	—	—	—	—	—	—	—	—	—	—	—	(691)	—	(691)
7101	PSCH	Paulding County Schools	26,430	625	7,611	12,454	20,690	—	24,427	—	—	24,427	2,926	17,336	—	20,262
7121	PSCH	Pickens County Schools	17,308	410	4,984	2,519	7,913	—	15,997	—	—	15,997	1,915	3,153	—	5,068
7131	PSCH	Pierce County Schools	—	—	—	—	—	—	—	—	—	—	—	—	14,025	14,025
7141	PSCH	Pike County Schools	49,444	1,170	14,239	6,964	22,373	—	45,698	—	—	45,698	5,466	10,861	—	16,327
7151	PSCH	Polk County Schools	171,792	4,065	49,471	4,507	58,043	—	158,777	—	8,666	167,443	19,007	20,911	56,041	95,959
7191	PSCH	Rabun County Schools	73,044	1,729	21,035	7,791	30,555	—	67,510	—	—	67,510	8,081	13,307	—	21,388

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
7211	PSCH	Richmond County Schools	\$ 115,893	2,743	33,374	—	36,117	—	107,112	—	29,315	136,427	12,820	(30,046)	2,166	(15,060)
7221	PSCH	Rockdale County Schools	140,147	3,317	40,358	—	43,675	—	129,529	—	32,285	161,814	15,509	(58,162)	1,010	(41,643)
7261	PSCH	Spalding County Schools	129,061	3,054	37,166	7,466	47,686	—	119,283	—	—	119,283	14,277	7,097	—	21,374
7271	PSCH	Stephens County Schools	—	—	—	—	—	—	—	—	5,185	5,185	—	(15,982)	—	(15,982)
7321	PSCH	Tattnall County Schools	90,445	2,140	26,046	42,875	71,061	—	83,593	—	—	83,593	10,005	44,227	—	54,232
7341	PSCH	Telfair County Schools	15,811	374	4,553	2,238	7,165	—	14,613	—	—	14,613	1,753	7,301	—	9,054
7351	PSCH	Terrell County Schools	74,728	1,768	21,520	4,939	28,227	—	69,066	—	—	69,066	8,265	5,320	—	13,585
7371	PSCH	Tift County Schools	—	—	—	—	—	—	—	—	21,979	21,979	—	(37,001)	—	(37,001)
7401	PSCH	Treutlen County Schools	47,363	1,121	13,639	5,839	20,599	—	43,774	—	—	43,774	5,238	6,549	—	11,787
7411	PSCH	Troup County Schools	5,099	121	1,468	5,219	6,808	—	4,713	—	—	4,713	562	3,728	—	4,290
7451	PSCH	Upson County Schools	57,935	1,371	16,684	4,525	22,580	—	53,545	—	7,272	60,817	6,411	(22,957)	—	(16,546)
7461	PSCH	Walker County Schools	57,677	1,365	16,609	25,703	43,677	—	53,308	—	—	53,308	6,381	40,234	—	46,615
7481	PSCH	Ware County Schools	116,010	2,745	33,407	9,513	45,665	—	107,220	—	—	107,220	12,834	4,461	—	17,295
7501	PSCH	Washington County Board of Education	285,370	6,753	82,178	—	88,931	—	263,749	—	65,644	329,393	31,570	(60,083)	19,448	(9,065)
7511	PSCH	Wayne County Schools	49,281	1,166	14,191	3,711	19,068	—	45,547	—	—	45,547	5,455	4,514	—	9,969
7541	PSCH	White County Board of Education	—	—	—	—	—	—	—	—	—	—	—	(951)	—	(951)
7571	PSCH	Wilkes County Schools	90,118	2,133	25,951	28,135	56,219	—	83,290	—	—	83,290	9,972	52,748	—	62,720
7581	PSCH	Wilkinson County Schools	101,719	2,407	29,292	—	31,699	—	94,012	—	68,407	162,419	11,252	(58,042)	—	(46,790)
7611	PSCH	Atlanta City Schools	375,792	8,893	108,217	59,800	176,910	—	347,321	—	—	347,321	41,577	81,227	—	122,804
7641	PSCH	City of Buford Schools (Gwinnett)	104,105	2,464	29,979	11,529	43,972	—	96,217	—	—	96,217	11,516	17,034	—	28,550
7721	PSCH	City of Dalton Schools (Whitfield)	—	—	—	—	—	—	—	—	—	—	—	(1,649)	—	(1,649)
7741	PSCH	City of Dublin Schools (Laurens)	75,219	1,780	21,661	7,422	30,863	—	69,520	—	—	69,520	8,319	33,967	—	42,286
7811	PSCH	City of Marietta Schools (Cobb)	33,329	789	9,598	34,115	44,502	—	30,804	—	—	30,804	3,684	24,368	—	28,052
7851	PSCH	City of Rome Schools (Floyd)	55,011	1,302	15,842	4,477	21,621	—	50,843	—	1,949	52,792	6,084	2,300	—	8,384
7861	PSCH	City of Social Circle Schools (Walton)	61,069	1,445	17,586	9,008	28,039	—	56,442	—	—	56,442	6,755	28,360	—	35,115
7891	PSCH	City of Thomasville Schools (Thomas)	55,549	1,315	15,997	3,938	21,250	—	51,340	—	—	51,340	6,144	(13,560)	—	(7,416)
7921	PSCH	City of Valdosta Schools (Lowndes)	306,630	7,256	88,301	29,014	124,571	—	283,399	—	—	283,399	33,922	50,056	—	83,978
968-0968	PSCH	Georgia Military College	160,355	3,795	46,178	1,813	51,786	—	148,206	—	9,936	158,142	17,742	6,647	8,097	32,486
8504	RESA	Northwest Georgia Regional Education Service Agency	74,167	1,755	21,358	8,475	31,588	—	68,548	—	14,302	82,850	8,205	(33,865)	—	(25,660)
8564	RESA	Metro Regional Education Service Agency	94,071	2,226	27,090	6,854	36,170	—	86,944	—	—	86,944	10,405	6,770	—	17,175
8584	RESA	North East Georgia Regional Education Service Agency	—	—	—	—	—	—	—	—	—	—	—	(3,228)	—	(3,228)
8804	RESA	First District Regional Education Service Agency	134,487	3,183	38,728	34,807	76,718	—	124,298	—	—	124,298	14,876	38,064	—	52,940
402	STAT	Georgia Department of Agriculture	19,178,101	453,848	5,522,749	753,119	6,729,716	—	17,725,122	—	4,862	17,729,984	2,121,754	606,416	322,344	3,050,514
403	STAT	Georgia Department of Administrative Services	15,103,052	357,413	4,349,250	939,027	5,645,690	—	13,958,808	—	—	13,958,808	1,670,917	1,072,763	120,610	2,864,290
404	STAT	Georgia Department of Audits	16,169,639	382,653	4,656,397	903,012	5,942,062	—	14,944,588	—	—	14,944,588	1,788,916	552,662	64,723	2,406,301
405	STAT	Department of Public Health	53,455,019	1,265,009	15,393,529	3,233,876	19,892,414	—	49,405,138	—	167,378	49,572,516	5,913,959	2,113,311	361,044	8,388,314
406	STAT	Georgia Department of Banking and Finance	5,745,939	135,977	1,654,667	157,720	1,948,364	—	5,310,613	—	34,009	5,344,622	635,697	104,774	49,561	790,032
407	STAT	State Accounting Office	9,475,789	224,244	2,728,758	408,793	3,361,795	—	8,757,880	—	—	8,757,880	1,048,349	198,768	50,993	1,298,110
408	STAT	Office of Commissioner of Insurance	8,867,159	209,841	2,553,490	—	2,763,331	—	8,195,362	—	471,222	8,666,584	981,014	(589,441)	61,088	452,661
409	STAT	Georgia State Finance and Investment Commission	6,989,440	165,405	2,012,761	137,490	2,315,656	—	6,459,904	—	62,171	6,522,075	773,270	(27,793)	2,133	747,610
410	STAT	State Properties Commission	1,004,536	23,772	289,278	113,428	426,478	—	928,430	—	—	928,430	111,139	141,586	—	252,725
411	STAT	Georgia Department of Defense	17,020,555	402,790	4,901,437	—	5,304,227	—	15,731,037	—	781,878	16,512,915	1,883,056	(536,830)	123,897	1,470,123

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Benefit)			
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
414	STAT	Georgia Department of Education	\$ 30,208,302	714,877	8,699,134	1,509,134	10,923,145	—	27,919,648	—	—	27,919,648	3,342,076	1,260,341	123,940	4,726,357
415	STAT	The Technical College System of Georgia	9,961,603	235,741	2,868,659	481,920	3,586,320	—	9,206,888	—	—	9,206,888	1,102,094	1,188,186	9,491	2,299,771
418	STAT	Prosecuting Attorneys Council	46,301,645	1,095,725	13,333,560	1,613,717	16,043,002	—	42,793,721	—	—	42,793,721	5,122,548	1,801,682	632,673	7,556,903
419	STAT	Georgia Department of Community Health	36,520,302	864,250	10,516,811	—	11,381,061	—	33,753,436	—	2,446,008	36,199,444	4,040,398	(4,105,851)	209,934	144,481
420	STAT	Georgia Forestry Commission	20,419,965	483,237	5,880,371	683,831	7,047,439	—	18,872,899	—	—	18,872,899	2,259,148	1,081,234	422,028	3,762,410
422	STAT	Office of Planning and Budget	19,226,422	454,992	5,536,664	1,332,104	7,323,760	—	17,769,782	—	—	17,769,782	2,127,101	1,725,663	320,573	4,173,337
427	STAT	Georgia Department of Human Services	133,655,196	3,162,941	38,488,905	3,654,959	45,306,805	—	123,529,156	—	—	123,529,156	14,786,849	4,531,836	777,533	20,096,218
428	STAT	Georgia Department of Community Affairs	19,689,315	465,946	5,669,964	2,893,773	9,029,683	—	18,197,605	—	—	18,197,605	2,178,312	2,056,353	81,542	4,316,207
429	STAT	Department of Economic Development	9,156,669	216,692	2,636,861	217,595	3,071,148	—	8,462,938	—	122,593	8,585,531	1,013,401	(630,106)	72,843	455,778
430	STAT	Administrative Office of the Courts	6,080,028	143,883	1,750,876	614,403	2,509,162	—	5,619,390	—	—	5,619,390	672,660	675,223	22,412	1,370,295
432	STAT	Georgia Court of Appeals	12,449,354	294,613	3,585,061	681,185	4,560,859	—	11,506,161	—	—	11,506,161	1,377,324	616,512	83,488	2,077,324
436	STAT	Superior Courts of Georgia	12,064,979	285,517	3,474,372	544,375	4,304,264	—	11,150,907	—	—	11,150,907	1,334,797	789,482	114,466	2,238,745
438	STAT	Supreme Court	8,769,978	207,541	2,525,505	379,885	3,112,931	—	8,105,543	—	—	8,105,543	970,261	612,647	—	1,582,908
440	STAT	Georgia Department of Labor	42,689,114	1,010,235	12,293,254	5,485,831	18,789,320	—	39,454,884	—	—	39,454,884	4,722,881	3,070,730	487,787	8,281,398
441	STAT	Department of Behavioral Health and Developmental Disabilities	135,304,544	3,201,973	38,963,870	—	42,165,843	—	125,053,546	—	7,329,713	132,383,259	14,969,320	(5,818,013)	948,113	10,099,420
442	STAT	Georgia Department of Law	19,604,810	463,946	5,645,629	1,161,485	7,271,060	—	18,119,503	—	—	18,119,503	2,168,968	1,404,548	44,573	3,618,089
444	STAT	General Assembly of Georgia	11,837,497	280,134	3,408,863	416,342	4,105,339	—	10,940,660	—	—	10,940,660	1,309,636	739,276	143,616	2,192,528
461	STAT	Department of Juvenile Justice	91,481,038	2,164,892	26,343,944	—	28,508,836	—	84,550,214	—	6,416,432	90,966,646	10,120,938	(6,113,755)	743,651	4,750,834
462	STAT	Georgia Department of Natural Resources	78,599,454	1,860,051	22,634,413	1,511,241	26,005,705	—	72,644,570	—	165,341	72,809,911	8,695,796	954,276	1,660,286	11,310,358
465	STAT	State Board Pardons and Paroles	7,950,145	188,140	2,289,416	—	2,477,556	—	7,347,823	—	345,845	7,693,668	879,558	(256,167)	274,227	897,618
466	STAT	Georgia Department of Public Safety	94,982,868	2,247,763	27,352,371	—	29,600,134	—	87,786,737	—	1,315,904	89,102,641	10,508,360	(392,458)	4,022,853	14,138,755
467	STAT	Georgia Department of Corrections	245,962,442	5,820,669	70,830,197	—	76,650,866	—	227,327,738	—	28,309,773	255,637,511	27,211,820	(31,504,817)	4,353,643	60,646
469	STAT	Georgia Department of Early Care Learning	27,261,821	645,149	7,850,631	2,430,251	10,926,031	—	25,196,399	—	—	25,196,399	3,016,093	3,688,044	22,387	6,726,524
470	STAT	Georgia Public Service Commission	5,069,762	119,976	1,459,947	15,557	1,595,480	—	4,685,664	—	177,088	4,862,752	560,893	(41,953)	160,068	679,008
471	STAT	Georgia Bureau of Investigation	56,682,239	1,341,381	16,322,877	2,463,949	20,128,207	—	52,387,856	—	—	52,387,856	6,271,000	2,815,117	827,961	9,914,078
474	STAT	Department of Revenue	44,111,870	1,043,904	12,702,967	383,742	14,130,613	—	40,769,848	—	559,396	41,329,244	4,880,285	(399,560)	344,683	4,825,408
475	STAT	Georgia Department of Driver Services	20,893,125	494,434	6,016,627	718,876	7,229,937	—	19,310,212	—	—	19,310,212	2,311,498	672,545	129,500	3,113,543
476	STAT	Georgia Student Finance Commission	5,788,296	136,980	1,666,865	224,226	2,028,071	—	5,349,761	—	194,795	5,544,556	640,382	1,054,095	—	1,694,477
477	STAT	Georgia Department of Community Supervision	78,156,255	1,849,562	22,506,784	149,652	24,505,998	—	72,234,949	—	1,370,712	73,605,661	8,646,762	(2,854,827)	913,532	6,705,467
478	STAT	Secretary of State	9,885,729	233,945	2,846,809	76,215	3,156,969	—	9,136,762	—	301,674	9,438,436	1,093,704	(34,316)	71,616	1,131,004
482	STAT	Georgia Teachers Retirement System	17,961,543	425,059	5,172,415	1,257,038	6,854,512	—	16,600,733	—	—	16,600,733	1,987,162	1,352,470	36,295	3,375,927
484	STAT	Georgia Department of Transportation	162,188,187	3,838,172	46,705,597	712,351	51,256,120	—	149,900,419	—	1,541,956	151,442,375	17,943,576	5,085,283	3,214,030	26,242,889
488	STAT	Georgia Department of Veterans Service	4,855,962	114,916	1,398,379	—	1,513,295	—	4,488,063	—	55,712	4,543,775	537,237	(1,096)	23,060	559,201
489	STAT	Subsequent Injury Trust Fund	633,445	14,990	182,414	10,913	208,317	—	585,454	—	54,441	639,895	70,081	(17,311)	—	52,770
490	STAT	State Board of Workers Comp	7,270,062	172,046	2,093,572	—	2,265,618	—	6,719,265	—	150,427	6,869,692	804,315	(17,746)	5,874	792,443
492	STAT	Georgia Public Defender Standards Council	40,747,614	964,289	11,734,157	1,712,679	14,411,125	—	37,660,476	—	—	37,660,476	4,508,086	1,580,124	183,863	6,272,073
495	STAT	Georgia Commission on the Holocaust	91,334	2,161	26,302	93,487	121,950	—	84,415	—	—	84,415	10,103	66,777	—	76,880
900	STAT	Georgia Building Authority	6,508,304	154,019	1,874,207	372,372	2,400,598	—	6,015,220	—	—	6,015,220	720,042	376,349	121,341	1,217,732
921	STAT	Georgia Correctional Industries	7,521,284	177,991	2,165,916	274,021	2,617,928	—	6,951,453	—	—	6,951,453	832,110	537,916	178,481	1,548,507
922	STAT	George L. Smith II - GWCCA	10,159,684	240,428	2,925,701	—	3,166,129	—	9,389,962	—	6,067,353	15,457,315	1,124,009	(3,589,607)	284,283	(2,181,315)
927	STAT	State Road and Tollway Authority	5,812,387	137,550	1,673,803	105,847	1,917,200	—	5,372,027	—	530,401	5,902,428	643,052	(539)	—	642,513
977	STAT	Georgia Public Broadcasting	6,994,422	165,523	2,014,195	—	2,179,718	—	6,464,508	—	64,899	6,529,407	773,820	58,398	217,144	1,049,362
980	STAT	GTA Georgia Technology Authority	13,577,806	321,318	3,910,023	1,354,657	5,585,998	—	12,549,118	—	—	12,549,118	1,502,171	1,099,771	63,260	2,665,202
996	STAT	THE ATL	1,877,391	44,428	540,635	1,546,910	2,131,973	—	1,735,156	—	—	1,735,156	207,705	1,248,747	—	1,456,452

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2021**

Employer code	Employer category code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
817	TCOL	Oconee Fall Line Technical College	\$ 1,419,341	33,589	408,730	—	442,319	—	1,311,808	—	56,580	1,368,388	157,025	(133,811)	22,000	45,214
818	TCOL	Coastal Pines Technical College	2,909,409	68,851	837,827	244,525	1,151,203	—	2,688,986	—	—	2,688,986	321,878	194,628	17,414	533,920
820	TCOL	Albany Technical College	4,218,985	99,842	1,214,948	106,208	1,420,998	—	3,899,345	—	—	3,899,345	466,767	21,353	2,249	490,369
822	TCOL	Athens Technical College	3,181,588	75,292	916,207	133,718	1,125,217	—	2,940,543	—	—	2,940,543	351,992	255,543	16,222	623,757
823	TCOL	Atlanta Technical College	6,744,721	159,613	1,942,288	569,657	2,671,558	—	6,233,725	—	—	6,233,725	746,200	674,339	7,636	1,428,175
824	TCOL	Augusta Technical College	6,151,809	145,582	1,771,546	143,882	2,061,010	—	5,685,733	—	84,507	5,770,240	680,600	(253,525)	20,946	448,021
826	TCOL	West Georgia Technical College	6,521,192	154,324	1,877,918	—	2,032,242	—	6,027,131	—	352,251	6,379,382	721,470	(311,224)	—	410,246
827	TCOL	Chattahoochee Technical College	9,332,671	220,857	2,687,545	1,022,564	3,930,966	—	8,625,606	—	—	8,625,606	1,032,512	1,034,898	16,243	2,083,653
828	TCOL	Columbus Technical College	3,471,308	82,148	999,638	390,924	1,472,710	—	3,208,313	—	—	3,208,313	384,048	501,745	13,318	899,111
829	TCOL	Georgia Northwestern Technical College	6,472,472	153,171	1,863,888	444,609	2,461,668	—	5,982,102	—	—	5,982,102	716,075	435,387	6,871	1,158,333
830	TCOL	Georgia Piedmont Technical College	2,936,377	69,489	845,593	162,987	1,078,069	—	2,713,910	—	35,134	2,749,044	324,862	(358,385)	—	(33,523)
831	TCOL	Southern Crescent Technical College	4,860,921	115,033	1,399,807	332,319	1,847,159	—	4,492,646	—	—	4,492,646	537,785	515,767	58,269	1,111,821
832	TCOL	Gwinnett Technical College	10,863,274	257,079	3,128,315	955,841	4,341,235	—	10,040,246	—	—	10,040,246	1,201,849	1,074,854	17,259	2,293,962
834	TCOL	Lanier Technical College	4,818,493	114,029	1,387,589	473,315	1,974,933	—	4,453,432	—	—	4,453,432	533,092	832,231	—	1,365,323
835	TCOL	Central Georgia Technical College	12,161,038	287,790	3,502,034	518,938	4,308,762	—	11,239,688	—	—	11,239,688	1,345,427	882,439	53,668	2,281,534
837	TCOL	Southern Regional Technical College	5,692,167	134,705	1,639,183	3,252	1,777,140	—	5,260,915	—	334,089	5,595,004	629,747	58,810	45,825	734,382
838	TCOL	North Georgia Technical College	3,206,731	75,887	923,448	138,608	1,137,943	—	2,963,781	—	—	2,963,781	354,775	189,965	5,159	549,899
841	TCOL	Savannah Technical College	5,499,886	130,154	1,583,811	613,436	2,327,401	—	5,083,201	—	—	5,083,201	608,479	622,934	51,958	1,283,371
842	TCOL	South Georgia Technical College	3,279,518	77,610	944,408	101,487	1,123,505	—	3,031,053	—	47,977	3,079,030	362,825	218,408	25,989	607,222
843	TCOL	Southeastern Technical College	1,784,631	42,233	513,923	64,063	620,219	—	1,649,423	—	—	1,649,423	197,445	57,319	—	254,764
844	TCOL	Ogeechee Technical College	519,564	12,295	149,620	13,862	175,777	—	480,201	—	—	480,201	57,482	6,838	—	64,320
848	TCOL	Wiregrass Georgia Technical College	5,209,698	123,287	1,500,245	470,031	2,093,563	—	4,814,999	—	—	4,814,999	576,369	785,077	26,177	1,387,623
503-0503	UNIV	Georgia Institute of Technology	1,372,820	32,488	395,333	356,072	783,893	—	1,268,812	—	—	1,268,812	151,883	285,304	29,966	467,153
509-0509	UNIV	Georgia State University	922,066	21,821	265,529	29,949	317,299	—	852,208	—	103,063	955,271	102,010	14,435	159,205	275,560
512-0512	UNIV	Augusta University	2,804,393	66,366	807,586	—	873,952	—	2,591,925	—	35,638	2,627,563	310,259	(112,262)	101,574	299,571
518-0518	UNIV	University of Georgia	2,247,780	53,194	647,297	26,430	726,921	—	2,077,483	—	6,010	2,083,493	248,681	49,174	70,189	368,044
521-0521	UNIV	Albany State University	279,289	6,609	80,427	58,175	145,211	—	258,129	—	—	258,129	30,901	72,215	—	103,116
528-0528	UNIV	Clayton College and State University	51,737	1,224	14,899	2,933	19,056	—	47,817	—	—	47,817	5,727	2,736	—	8,463
530-0530	UNIV	Columbus State University	69,536	1,646	20,024	32,184	53,854	—	64,267	—	—	64,267	7,691	13,003	—	20,694
531-0531	UNIV	University of North Georgia	363,863	8,611	104,782	46,125	159,518	—	336,296	—	—	336,296	40,256	44,310	—	84,566
536-0536	UNIV	Georgia College and State University	185,007	4,378	53,277	—	57,655	—	170,991	—	85,669	256,660	20,467	(143,595)	—	(123,128)
539-0539	UNIV	Georgia Southern University	328,429	7,772	94,578	—	102,350	—	303,546	—	19,091	322,637	36,339	(23,468)	—	12,871
540-0540	UNIV	Georgia Gwinnett College	199,158	4,713	57,352	57,631	119,696	—	184,069	—	—	184,069	22,030	75,131	—	97,161
542-0542	UNIV	Georgia Southwestern State University	268,226	6,348	77,241	52,032	135,621	—	247,904	—	—	247,904	29,675	71,027	—	100,702
543-0543	UNIV	Kennesaw State University	399,929	9,484	115,168	26,729	151,361	—	369,630	—	6,799	376,429	44,250	126,646	—	170,896
547-0547	UNIV	Middle Georgia State College	337,714	7,992	97,252	—	105,244	—	312,128	—	28,768	340,896	37,365	(51,310)	—	(13,945)
551-0551	UNIV	Valdosta State University	43,083	1,020	12,407	11,374	24,801	—	39,819	—	80,415	120,234	4,765	(48,836)	10,906	(33,165)
554-0554	UNIV	State University of West Georgia	227,037	5,373	65,380	47,711	118,464	—	209,837	—	—	209,837	25,121	55,375	—	80,496
557-0557	UNIV	Abraham Baldwin Agricultural College	254,707	6,028	73,348	19,229	98,605	—	235,409	—	38,712	274,121	28,175	4,283	—	32,458
563-0563	UNIV	College of Coastal Georgia	245,141	5,801	70,594	61,695	138,090	—	226,568	—	—	226,568	27,119	84,351	—	111,470
567-0567	UNIV	South Georgia State College	51,994	1,230	14,973	2,729	18,932	—	48,055	—	19,149	67,204	5,754	(55,323)	—	(49,569)
569-0569	UNIV	Dalton College	84,364	1,996	24,295	52,181	78,472	—	77,973	—	—	77,973	9,334	49,974	—	59,308
573-0573	UNIV	Georgia Highlands College	74,868	1,772	21,560	11,157	34,489	—	69,196	—	12,070	81,266	8,280	4,266	—	12,546
576-0576	UNIV	Gordon College	46,076	1,090	13,269	3,319	17,678	—	42,586	—	—	42,586	5,096	3,628	—	8,724
598-0598	UNIV	Regents Central Office	1,653,909	39,140	476,279	104,572	619,991	—	1,528,605	—	109,763	1,638,368	182,981	(68,723)	11,527	125,785
209-0209	VARS	Agricultural Commodity Commission	278,891	6,600	80,313	4,570	91,483	—	257,761	—	—	257,761	18,243	276,004	30,855	158,630
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	—	—	—	—	—	—	—	—	—	—	19,602	(46,096)	—	(46,096)
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	736,661	17,433	212,138	13,997	243,568	—	680,850	—	—	680,850	81,500	2,027	—	83,527

**Employees' Retirement System of Georgia**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2021

Employer code	Employer category code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
		Total all Employers	\$ 2,303,567,301	54,513,757	663,362,028	76,864,083	794,739,868	—	2,129,043,492	—	75,088,596	2,204,132,088	254,853,513	2,595,752	26,678,847	284,128,112
		Nonemployer:														
		State of Georgia	35,336,699	836,243	10,175,972	1,387,521	12,399,736	—	32,659,508	—	3,163,008	35,822,516	3,909,463	(2,595,752)	420,952	1,734,663
		Total all Entities	\$ 2,338,904,000	55,350,000	673,538,000	78,251,604	807,139,604	—	2,161,703,000	—	78,251,604	2,239,954,604	258,762,976	—	27,099,799	285,862,775

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

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2021

#### (1) Plan Description

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

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

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

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

#### (2) Basis of Presentation

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

#### (3) Allocation Methodology

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

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2021

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, 2020 through June 30, 2021. 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, 2021 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$591,120,971
Prior year accruals	(27,438)
Reclassification of prior year corrections	11,872
Forfeited leave	27,432,306
Salary spiking penalty	422,806
Service purchases	64,200
HB664 Appropriations for JRS transfers	26,000
Transfers in from other retirement systems	584,063
Transfers out of ERS Plan	(4,960,101)
Employees' Retirement System of Georgia contributions	1,292,187
Miscellaneous	500
Total employer and nonemployer contributions per audited financial statements	\$615,967,366

#### (4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2021 were as follows (amounts in thousands):

Total pension liability	\$ 18,886,809
Plan fiduciary net position	16,547,905
Employers' and nonemployer's net pension liability	\$ 2,338,904

#### (a) Actuarial Assumptions

The collective total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2021. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected

**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2021

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:

<b>Participant Type</b>	<b>Membership Table</b>	<b>Set Forward (+)/ Setback (-)</b>	<b>Adjustment To Rates</b>
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, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

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



## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2021

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:

<b>Asset class</b>	<b>Target allocation</b>	<b>Long-term expected real rate of return*</b>
Fixed income	30.00 %	(1.50)%
Domestic large cap equities	46.40	9.20
Domestic small cap equities	1.10	13.40
International developed market equities	11.70	9.20
International emerging market equities	5.80	10.40
Alternatives	5.00	10.60
	<u>100.00 %</u>	

\*Net of inflation

**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2021

**(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, 2021 (amounts in thousands):

	<b>1% Decrease (6.00%)</b>	<b>Current discount rate (7.00%)</b>	<b>1% Increase (8.00%)</b>
Collective net pension liability	\$ 4,285,987	2,338,904	692,212

**(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 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.

**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2021

**(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, 2021 (amounts in thousands):

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Differences between expected and actual experience	2019	2.6 years	\$ 35,901	—	35,901	—
	2020	2.5 years	15,442	—	10,294	5,148
	2021	2.4 years	—	86,061	35,859	50,202
Subtotal			<u>51,343</u>	<u>86,061</u>	<u>82,054</u>	<u>55,350</u>
Changes of assumptions	2021	2.4 years	—	1,154,636	481,098	673,538
Total deferred outflows of resources			<u>\$ 51,343</u>	<u>1,240,697</u>	<u>563,152</u>	<u>728,888</u>
Deferred inflows of resources:						
Net difference between projected and actual earnings on pension plan investments	2017	5.0 years	115,154	—	115,154	—
	2018	5.0 years	84,662	—	42,332	42,330
	2019	5.0 years	(51,080)	—	(17,026)	(34,054)
	2020	5.0 years	(208,273)	—	(52,068)	(156,205)
	2021	5.0 years	—	2,887,040	577,408	2,309,632
Subtotal			<u>(59,537)</u>	<u>2,887,040</u>	<u>665,800</u>	<u>2,161,703</u>
Total deferred inflows of resources			<u>\$ (59,537)</u>	<u>2,887,040</u>	<u>665,800</u>	<u>2,161,703</u>

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

Year ended June 30:	
2022	\$ (28,539)
2023	(301,529)
2024	(525,339)
2025	(577,408)
Total	<u>\$ (1,432,815)</u>

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2021

#### *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 2.6 years, 2.5 years, and 2.4 years for 2019, 2020, and 2021, respectively.

#### **(7) Collective Pension Expense**

The components of collective pension expense for the year ended June 30, 2021 (excluding pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$	129,500
Interest on the total pension liability and net cash flow		1,240,748
Member contributions		(35,027)
Projected earnings on plan investments		(956,541)
Administrative expense		7,587
Other		(24,856)
Recognition (amortization) of deferred outflows and deferred inflows of resources:		
Differences between expected and actual experience		82,054
Changes of assumptions		481,098
Differences between projected and actual earnings on plan investments		(665,800)
Collective pension expense	\$	<u>258,763</u>

**SUPPLEMENTARY INFORMATION**

(See Accompanying Independent Auditors' Report)

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2021

Employer category code	Employer	State pension support provided	Employer allocation percentage
CORT	Dekalb County State Court	\$ 333,933	0.056492 %
CORT	Bibb County State Court	405,498	0.068598 %
CORT	Chatham County State Court	347,877	0.058850 %
TAXS	Appling County Tax Officials	20,382	0.003448 %
TAXS	Bacon County Tax Officials	20,960	0.003546 %
TAXS	Baker County Tax Officials	7,216	0.001221 %
TAXS	Baldwin County Tax Officials	85,680	0.014494 %
TAXS	Bartow County Tax Officials	147,154	0.024894 %
TAXS	Berrien County Tax Officials	37,330	0.006315 %
TAXS	Bibb County Tax Officials	191,271	0.032357 %
TAXS	Brantley County Tax Officials	23,826	0.004031 %
TAXS	Brooks County Tax Officials	19,544	0.003306 %
TAXS	Bryan County Tax Officials	73,871	0.012497 %
TAXS	Bulloch County Tax Officials	41,239	0.006976 %
TAXS	Burke County Tax Officials	28,176	0.004767 %
TAXS	Butts County Tax Officials	18,496	0.003129 %
TAXS	Calhoun County Tax Officials	15,238	0.002578 %
TAXS	Camden County Tax Officials	72,052	0.012189 %
TAXS	Candler County Tax Officials	22,138	0.003745 %
TAXS	Carroll County Tax Officials	77,321	0.013080 %
TAXS	Catoosa County Tax Officials	12,523	0.002118 %
TAXS	Charlton County Tax Officials	31,884	0.005394 %
TAXS	Chatham County Tax Officials	158,655	0.026840 %
TAXS	Chattahoochee County Tax Officials	4,876	0.000825 %
TAXS	Clarke County Tax Officials	129,393	0.021889 %
TAXS	Clay County Tax Officials	8,939	0.001512 %
TAXS	Clayton County Tax Officials	104,953	0.017755 %
TAXS	Clinch County Tax Officials	29,914	0.005061 %
TAXS	Cobb County Tax Officials	492,961	0.083394 %
TAXS	Coffee County Tax Officials	37,236	0.006299 %
TAXS	Colquitt County Tax Officials	57,561	0.009738 %
TAXS	Columbia County Tax Officials	140,610	0.023787 %
TAXS	Cook County Tax Officials	15,885	0.002687 %
TAXS	Coweta County Tax Officials	98,775	0.016710 %
TAXS	Dade County Tax Officials	20,009	0.003385 %
TAXS	Decatur County Tax Officials	18,176	0.003075 %
TAXS	Dekalb County Tax Officials	287,059	0.048562 %
TAXS	Dodge County Tax Officials	25,604	0.004331 %
TAXS	Dooly County Tax Officials	8,821	0.001492 %
TAXS	Dougherty County Tax Officials	86,257	0.014592 %
TAXS	Douglas County Tax Officials	29,724	0.005028 %
TAXS	Echols County Tax Officials	5,478	0.000927 %
TAXS	Effingham County Tax Officials	34,034	0.005758 %
TAXS	Elbert County Tax Officials	31,199	0.005278 %
TAXS	Emanuel County Tax Officials	24,436	0.004134 %
TAXS	Fannin County Tax Officials	26,980	0.004564 %

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2021

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Fayette County Tax Officials	\$ 44,543	0.007535 %
TAXS	Floyd County Tax Officials	50,790	0.008592 %
TAXS	Forsyth County Tax Officials	304,220	0.051465 %
TAXS	Franklin County Tax Officials	30,029	0.005080 %
TAXS	Fulton County Tax Officials	1,006,731	0.170309 %
TAXS	Glascocock County Tax Officials	11,495	0.001945 %
TAXS	Glynn County Tax Officials	61,250	0.010362 %
TAXS	Gordon County Tax Officials	72,950	0.012341 %
TAXS	Grady County Tax Officials	8,297	0.001404 %
TAXS	Greene County Tax Officials	20,060	0.003394 %
TAXS	Gwinnett County Tax Officials	392,082	0.066329 %
TAXS	Habersham County Tax Officials	34,086	0.005766 %
TAXS	Hall County Tax Officials	46,467	0.007861 %
TAXS	Hancock County Tax Officials	17,309	0.002928 %
TAXS	Haralson County Tax Officials	19,449	0.003290 %
TAXS	Harris County Tax Officials	9,602	0.001624 %
TAXS	Heard County Tax Officials	14,654	0.002479 %
TAXS	Henry County Tax Officials	164,183	0.027775 %
TAXS	Houston County Tax Officials	107,729	0.018224 %
TAXS	Irwin County Tax Officials	6,774	0.001146 %
TAXS	Jackson County Tax Officials	36,066	0.006101 %
TAXS	Jeff Davis County Tax Officials	22,426	0.003794 %
TAXS	Jefferson County Tax Officials	9,832	0.001663 %
TAXS	Jenkins County Tax Officials	12,650	0.002140 %
TAXS	Jones County Tax Officials	72,063	0.012191 %
TAXS	Lamar County Tax Officials	35,301	0.005972 %
TAXS	Lanier County Tax Officials	27,196	0.004601 %
TAXS	Laurens County Tax Officials	58,234	0.009851 %
TAXS	Lee County Tax Officials	26,067	0.004410 %
TAXS	Liberty County Tax Officials	80,924	0.013690 %
TAXS	Lincoln County Tax Officials	8,252	0.001396 %
TAXS	Long County Tax Officials	8,791	0.001487 %
TAXS	Lowndes County Tax Officials	60,007	0.010151 %
TAXS	Lumpkin County Tax Officials	8,993	0.001521 %
TAXS	Macon County Tax Officials	26,170	0.004427 %
TAXS	Madison County Tax Officials	9,042	0.001530 %
TAXS	Marion County Tax Officials	21,713	0.003673 %
TAXS	Mcduffie County Tax Officials	24,742	0.004186 %
TAXS	Mcintosh County Tax Officials	28,267	0.004782 %
TAXS	Meriwether County Tax Officials	7,465	0.001263 %
TAXS	Miller County Tax Officials	14,886	0.002518 %
TAXS	Mitchell County Tax Officials	8,857	0.001498 %
TAXS	Monroe County Tax Officials	48,380	0.008184 %
TAXS	Montgomery County Tax Official	19,957	0.003376 %
TAXS	Morgan County Tax Officials	20,225	0.003421 %
TAXS	Murray County Tax Officials	29,802	0.005042 %
TAXS	Muscogee County Tax Officials	146,471	0.024779 %
TAXS	Newton County Tax Officials	81,898	0.013855 %

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2021

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Oconee County Tax Officials	\$ 34,783	0.005884 %
TAXS	Oglethorpe County Tax Officials	16,494	0.002790 %
TAXS	Paulding County Tax Officials	73,742	0.012475 %
TAXS	Peach County Tax Officials	45,495	0.007696 %
TAXS	Pickens County Tax Officials	26,352	0.004458 %
TAXS	Pierce County Tax Officials	29,421	0.004977 %
TAXS	Pike County Tax Officials	18,902	0.003198 %
TAXS	Polk County Tax Officials	42,977	0.007270 %
TAXS	Rabun County Tax Officials	19,075	0.003227 %
TAXS	Richmond County Tax Officials	241,792	0.040904 %
TAXS	Rockdale County Tax Officials	54,819	0.009274 %
TAXS	Schley County Tax Officials	7,099	0.001201 %
TAXS	Screven County Tax Officials	24,414	0.004130 %
TAXS	Seminole County Tax Officials	8,048	0.001361 %
TAXS	Spalding County Tax Officials	78,916	0.013350 %
TAXS	Stephens County Tax Officials	53,898	0.009118 %
TAXS	Stewart County Tax Officials	15,548	0.002630 %
TAXS	Sumter County Tax Officials	38,009	0.006430 %
TAXS	Talbot County Tax Officials	7,991	0.001352 %
TAXS	Taliaferro County Tax Officials	15,656	0.002649 %
TAXS	Tattnall County Tax Officials	22,778	0.003853 %
TAXS	Taylor County Tax Officials	14,886	0.002518 %
TAXS	Telfair County Tax Officials	12,783	0.002163 %
TAXS	Terrell County Tax Officials	12,807	0.002167 %
TAXS	Thomas County Tax Officials	35,818	0.006059 %
TAXS	Tift County Tax Officials	47,371	0.008014 %
TAXS	Towns County Tax Officials	28,283	0.004785 %
TAXS	Troup County Tax Officials	33,037	0.005589 %
TAXS	Turner County Tax Officials	29,768	0.005036 %
TAXS	Twiggs County Tax Officials	34,990	0.005919 %
TAXS	Upson County Tax Officials	18,171	0.003074 %
TAXS	Walker County Tax Officials	79,395	0.013431 %
TAXS	Walton County Tax Officials	29,652	0.005016 %
TAXS	Ware County Tax Officials	25,886	0.004379 %
TAXS	Warren County Tax Officials	5,684	0.000961 %
TAXS	Washington County Tax Officials	39,959	0.006760 %
TAXS	Wayne County Tax Officials	22,351	0.003781 %
TAXS	White County Tax Officials	75,295	0.012738 %
TAXS	Whitfield County Tax Officials	147,326	0.024923 %
TAXS	Wilcox County Tax Officials	13,437	0.002273 %
TAXS	Wilkinson County Tax Officials	20,402	0.003451 %
TAXS	Worth County Tax Officials	38,780	0.006560 %
Total State Support Provided		<u>\$ 8,930,812</u>	<u>1.510823 %</u>

See accompanying independent auditors' report.



**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2021  
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
CORT	Dekalb County State Court	\$ 1,321,294	(630,236)
CORT	Bibb County State Court	1,604,441	184,956
CORT	Chatham County State Court	1,376,445	278,113
TAXS	Appling County Tax Officials	80,645	15,857
TAXS	Bacon County Tax Officials	82,938	12,756
TAXS	Baker County Tax Officials	28,558	(9,034)
TAXS	Baldwin County Tax Officials	339,001	29,724
TAXS	Barrow County Tax Officials	—	(25,476)
TAXS	Bartow County Tax Officials	582,247	82,902
TAXS	Berrien County Tax Officials	147,702	28,941
TAXS	Bibb County Tax Officials	756,799	45,955
TAXS	Bleckley County Tax Officials	—	(35,684)
TAXS	Brantley County Tax Officials	94,281	3,577
TAXS	Brooks County Tax Officials	77,324	4,431
TAXS	Bryan County Tax Officials	292,293	48,533
TAXS	Bulloch County Tax Officials	163,162	13,390
TAXS	Burke County Tax Officials	111,496	24,907
TAXS	Butts County Tax Officials	73,184	278
TAXS	Calhoun County Tax Officials	60,297	13,042
TAXS	Camden County Tax Officials	285,089	37,362
TAXS	Candler County Tax Officials	87,592	2,946
TAXS	Carroll County Tax Officials	305,929	36,305
TAXS	Catoosa County Tax Officials	49,538	(12,808)
TAXS	Charlton County Tax Officials	126,160	(2,434)
TAXS	Chatham County Tax Officials	627,762	68,777
TAXS	Chattahoochee County Tax Officials	19,296	(7,993)
TAXS	Clarke County Tax Officials	511,963	10,999
TAXS	Clay County Tax Officials	35,364	6,991
TAXS	Clayton County Tax Officials	415,272	(34,200)
TAXS	Clinch County Tax Officials	118,372	23,683
TAXS	Cobb County Tax Officials	1,950,506	167,580
TAXS	Coffee County Tax Officials	147,328	29,746
TAXS	Colquitt County Tax Officials	227,762	54,884
TAXS	Columbia County Tax Officials	556,355	39,178
TAXS	Cook County Tax Officials	62,846	13,901
TAXS	Coweta County Tax Officials	390,831	(69,914)
TAXS	Dade County Tax Officials	79,172	(20,240)
TAXS	Dawson County Tax Officials	—	(6,302)
TAXS	Decatur County Tax Officials	71,921	(3,683)
TAXS	Dekalb County Tax Officials	1,135,819	(348,962)
TAXS	Dodge County Tax Officials	101,298	19,971
TAXS	Dooly County Tax Officials	34,896	(555)

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2021  
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Dougherty County Tax Officials	\$ 341,293	(45,731)
TAXS	Douglas County Tax Officials	117,600	(24,544)
TAXS	Echols County Tax Officials	21,682	(13,293)
TAXS	Effingham County Tax Officials	134,674	(3,656)
TAXS	Elbert County Tax Officials	123,447	19,884
TAXS	Emanuel County Tax Officials	96,690	18,111
TAXS	Evans County Tax Officials	—	(21,456)
TAXS	Fannin County Tax Officials	106,748	17,083
TAXS	Fayette County Tax Officials	176,236	(53,989)
TAXS	Floyd County Tax Officials	200,959	6,330
TAXS	Forsyth County Tax Officials	1,203,717	206,347
TAXS	Franklin County Tax Officials	118,816	24,064
TAXS	Fulton County Tax Officials	3,983,364	423,830
TAXS	Glascocock County Tax Officials	45,492	7,760
TAXS	Glynn County Tax Officials	242,357	(62,445)
TAXS	Gordon County Tax Officials	288,644	12,387
TAXS	Grady County Tax Officials	32,838	6,653
TAXS	Greene County Tax Officials	79,382	14,690
TAXS	Gwinnett County Tax Officials	1,551,372	74,577
TAXS	Habersham County Tax Officials	134,861	15,063
TAXS	Hall County Tax Officials	183,861	27,416
TAXS	Hancock County Tax Officials	68,483	(12,646)
TAXS	Haralson County Tax Officials	76,950	2,130
TAXS	Harris County Tax Officials	37,984	10,467
TAXS	Hart County Tax Officials	—	(52,728)
TAXS	Heard County Tax Officials	57,981	14,533
TAXS	Henry County Tax Officials	649,631	(1,792)
TAXS	Houston County Tax Officials	426,242	41,959
TAXS	Irwin County Tax Officials	26,804	(9,035)
TAXS	Jackson County Tax Officials	142,697	(24,672)
TAXS	Jasper County Tax Officials	—	(618)
TAXS	Jeff Davis County Tax Officials	88,738	3,262
TAXS	Jefferson County Tax Officials	38,896	8,964
TAXS	Jenkins County Tax Officials	50,053	11,271
TAXS	Jones County Tax Officials	285,136	65,162
TAXS	Lamar County Tax Officials	139,679	28,025
TAXS	Lanier County Tax Officials	107,613	21,604
TAXS	Laurens County Tax Officials	230,405	29,805
TAXS	Lee County Tax Officials	103,146	10,049
TAXS	Liberty County Tax Officials	320,196	79,124
TAXS	Lincoln County Tax Officials	32,651	5,711
TAXS	Long County Tax Officials	34,780	8,763

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2021  
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Lowndes County Tax Officials	\$ 237,422	(53,857)
TAXS	Lumpkin County Tax Officials	35,575	(29,812)
TAXS	Macon County Tax Officials	103,543	16,390
TAXS	Madison County Tax Officials	35,785	9,253
TAXS	Marion County Tax Officials	85,908	19,998
TAXS	Mcduffie County Tax Officials	97,907	16,342
TAXS	Mcintosh County Tax Officials	111,846	10,873
TAXS	Meriwether County Tax Officials	29,540	(35,454)
TAXS	Miller County Tax Officials	58,894	12,021
TAXS	Mitchell County Tax Officials	35,037	(16,700)
TAXS	Monroe County Tax Officials	191,416	36,795
TAXS	Montgomery County Tax Official	78,961	17,460
TAXS	Morgan County Tax Officials	80,014	(8,668)
TAXS	Murray County Tax Officials	117,928	23,507
TAXS	Muscogee County Tax Officials	579,557	88,294
TAXS	Newton County Tax Officials	324,055	(63,880)
TAXS	Oconee County Tax Officials	137,621	30,269
TAXS	Oglethorpe County Tax Officials	65,255	14,729
TAXS	Paulding County Tax Officials	291,778	(45,125)
TAXS	Peach County Tax Officials	180,002	46,847
TAXS	Pickens County Tax Officials	104,268	(22,121)
TAXS	Pierce County Tax Officials	116,407	23,084
TAXS	Pike County Tax Officials	74,798	14,955
TAXS	Polk County Tax Officials	170,038	6,466
TAXS	Rabun County Tax Officials	75,476	(9,344)
TAXS	Richmond County Tax Officials	956,705	185,460
TAXS	Rockdale County Tax Officials	216,910	22,880
TAXS	Schley County Tax Officials	28,090	3,413
TAXS	Screven County Tax Officials	96,597	6,715
TAXS	Seminole County Tax Officials	31,832	5,855
TAXS	Spalding County Tax Officials	312,244	31,602
TAXS	Stephens County Tax Officials	213,261	29,991
TAXS	Stewart County Tax Officials	61,513	12,323
TAXS	Sumter County Tax Officials	150,392	25,550
TAXS	Talbot County Tax Officials	31,622	(15,025)
TAXS	Taliaferro County Tax Officials	61,958	12,431
TAXS	Tattnall County Tax Officials	90,118	(26,792)
TAXS	Taylor County Tax Officials	58,894	11,597
TAXS	Telfair County Tax Officials	50,590	21,271
TAXS	Terrell County Tax Officials	50,684	8,734
TAXS	Thomas County Tax Officials	141,714	23,030
TAXS	Tift County Tax Officials	187,440	10,755

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2021  
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Towns County Tax Officials	\$ 111,917	(2,089)
TAXS	Troup County Tax Officials	130,721	26,564
TAXS	Turner County Tax Officials	117,787	20,669
TAXS	Twiggs County Tax Officials	138,440	16,878
TAXS	Upson County Tax Officials	71,898	(39,775)
TAXS	Walker County Tax Officials	314,138	61,463
TAXS	Walton County Tax Officials	117,319	(44,407)
TAXS	Ware County Tax Officials	102,421	11,128
TAXS	Warren County Tax Officials	22,477	(7,280)
TAXS	Washington County Tax Officials	158,110	36,659
TAXS	Wayne County Tax Officials	88,434	(6,350)
TAXS	White County Tax Officials	297,930	64,699
TAXS	Whitfield County Tax Officials	582,925	89,606
TAXS	Wilcox County Tax Officials	53,163	10,480
TAXS	Wilkinson County Tax Officials	80,716	16,124
TAXS	Worth County Tax Officials	153,432	27,599
	Total for all employers	<u>\$ 35,336,699</u>	<u>1,734,663</u>

See accompanying independent auditors' report.

## Employees' Retirement System of Georgia

### Notes to Supplementary Information Schedules

June 30, 2021

#### **(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, 2020 through June 30, 2021. 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, 2021, 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.