



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

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

June 30, 2024

(With Independent Auditors' Report Thereon)





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303 Peachtree Street, N.E.  
Atlanta, GA 30308-3210

## **Independent Auditors' Report**

The Board of Trustees  
Employees' Retirement System of Georgia:

### *Opinions*

We have audited the schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan) as of and for the year ended June 30, 2024, 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, 2024, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for the total of all participating entities for the ERS Plan as of and for the year ended June 30, 2024, in accordance with U.S. generally accepted accounting principles.

### *Basis for Opinions*

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

### *Responsibilities of Management for the Schedules*

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

### *Auditors' Responsibilities for the Audit of the Schedules*

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



In performing an audit in accordance with GAAS, we:

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

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

#### *Other Matter*

We have audited, in accordance with GAAS, the financial statements of the Employees' Retirement System of Georgia (the System), which includes the ERS Plan as of and for the year ended June 30, 2024, and our report thereon, dated September 27, 2024, expressed an unmodified opinion on those financial statements.

#### *Supplementary Information*

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

#### *Restriction on Use*

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

*KPMG LLP*

Atlanta, Georgia  
April 24, 2025

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 2,484,963	0.287885 %
913-0913	AUTH	Lake Lanier Island Development Authority	83,846	0.009714 %
926-0926	AUTH	Georgia Agricultural Exposition Authority	967,709	0.112110 %
928-0928	AUTH	Georgia Environmental Finance Authority	953,502	0.110464 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	138,982	0.016101 %
955-0955	AUTH	Georgia Superior Court Clerks Coop	225,036	0.026071 %
972-0972	AUTH	Georgia Federal-State Inspection	1,845,574	0.213811 %
973-0973	AUTH	Georgia Lottery Corporation	22,839	0.002646 %
9915	CHAR	Foothills Charter High School	1,940	0.000225 %
361	CSBS	Lookout Mountain Community Service Board	100,271	0.011616 %
363	CSBS	Highland Rivers Center Community Service Board	174,859	0.020258 %
364	CSBS	Georgia Mountains Avita Community Partners	7,386	0.000856 %
368	CSBS	Dekalb Community Service Board	61,123	0.007081 %
369	CSBS	View Point Health	139,694	0.016184 %
370	CSBS	Clayton Community M.H., Substa	22,150	0.002566 %
371	CSBS	Advantage Behavioral Health Systems	30,691	0.003556 %
372	CSBS	Pathways Center Community Service Board	14,288	0.001655 %
373	CSBS	Mcintosh Trail MH, MR and SA C	31,559	0.003656 %
374	CSBS	River Edge Behavioral Health Center	40,708	0.004716 %
376	CSBS	Oconee Community Service Board	7,134	0.000827 %
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	41,509	0.004809 %
379	CSBS	New Horizons	56,242	0.006516 %
380	CSBS	Middle Flint Community Service Board	21,732	0.002518 %
381	CSBS	CSB of Middle Georgia	34,445	0.003990 %
382	CSBS	Albany Area Community Service Board	41,819	0.004845 %
384	CSBS	South Georgia Community Service Board	46,428	0.005379 %
385	CSBS	Pineland Area MH, MR and SA Center	165,307	0.019151 %
386	CSBS	Satilla Community Service Board	89,426	0.010360 %
388	CSBS	Gateway Behavior Health Services Community Service Board	38,915	0.004508 %
127-001	DFAC	Appling County DFACS	84,316	0.009768 %
127-002	DFAC	Atkinson County DFACS	42,216	0.004891 %
127-003	DFAC	Bacon County DFACS	108,068	0.012520 %
127-004	DFAC	Baker County DFACS	65,916	0.007636 %
127-005	DFAC	Baldwin County DFACS	313,891	0.036364 %
127-006	DFAC	Banks County DFACS	119,791	0.013878 %
127-007	DFAC	Barrow County DFACS	380,106	0.044036 %
127-008	DFAC	Bartow County DFACS	595,331	0.068970 %
127-009	DFAC	Ben Hill County DFACS	167,455	0.019400 %
127-010	DFAC	Berrien County DFACS	219,525	0.025432 %
127-011	DFAC	Bibb County DFACS	1,401,720	0.162390 %
127-012	DFAC	Bleckley County DFACS	133,059	0.015415 %
127-013	DFAC	Brantley County DFACS	198,567	0.023004 %
127-014	DFAC	Brooks County DFACS	199,706	0.023136 %
127-015	DFAC	Bryan County DFACS	129,772	0.015034 %
127-016	DFAC	Bulloch County DFACS	293,098	0.033956 %

**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
127-017	DFAC	Burke County DFACS	\$ 162,075	0.018777 %
127-018	DFAC	Butts County DFACS	210,525	0.024389 %
127-019	DFAC	Calhoun County DFACS	41,220	0.004775 %
127-020	DFAC	Camden County DFACS	304,111	0.035231 %
127-021	DFAC	Candler County DFACS	86,014	0.009965 %
127-022	DFAC	Carroll County DFACS	674,112	0.078096 %
127-023	DFAC	Catoosa County DFACS	318,801	0.036933 %
127-024	DFAC	Charlton County DFACS	124,168	0.014385 %
127-025	DFAC	Chatham County DFACS	1,243,114	0.144016 %
127-026	DFAC	Chattahoochee County DFACS	64,743	0.007500 %
127-027	DFAC	Chattooga County DFACS	288,438	0.033416 %
127-028	DFAC	Cherokee County DFACS	872,537	0.101084 %
127-029	DFAC	Clarke County DFACS	2,154,771	0.249632 %
127-030	DFAC	Clay County DFACS	95,282	0.011038 %
127-031	DFAC	Clayton County DFACS	2,831,474	0.328028 %
127-032	DFAC	Clinch County DFACS	101,981	0.011815 %
127-033	DFAC	Cobb County DFACS	4,352,399	0.504229 %
127-034	DFAC	Coffee County DFACS	893,475	0.103510 %
127-035	DFAC	Colquitt County DFACS	329,403	0.038162 %
127-036	DFAC	Columbia County DFACS	1,014,581	0.117540 %
127-037	DFAC	Cook County DFACS	243,797	0.028244 %
127-038	DFAC	Coweta County DFACS	468,515	0.054278 %
127-039	DFAC	Crawford County DFACS	117,814	0.013649 %
127-040	DFAC	Crisp County DFACS	254,799	0.029519 %
127-041	DFAC	Dade County DFACS	156,400	0.018119 %
127-042	DFAC	Dawson County DFACS	132,266	0.015323 %
127-043	DFAC	Decatur County DFACS	246,889	0.028602 %
127-044	DFAC	Dekalb County DFACS	8,330,204	0.965061 %
127-045	DFAC	Dodge County DFACS	135,302	0.015675 %
127-046	DFAC	Dooly County DFACS	110,972	0.012856 %
127-047	DFAC	Dougherty County DFACS	4,570,618	0.529510 %
127-048	DFAC	Douglas County DFACS	840,381	0.097359 %
127-049	DFAC	Early County DFACS	769,163	0.089108 %
127-050	DFAC	Echols County DFACS	45,145	0.005230 %
127-051	DFAC	Effingham County DFACS	222,750	0.025806 %
127-052	DFAC	Elbert County DFACS	135,909	0.015745 %
127-053	DFAC	Emanuel County DFACS	153,369	0.017768 %
127-054	DFAC	Evans County DFACS	70,917	0.008216 %
127-055	DFAC	Fannin County DFACS	148,838	0.017243 %
127-056	DFAC	Fayette County DFACS	384,978	0.044600 %
127-057	DFAC	Floyd County DFACS	1,520,343	0.176133 %
127-058	DFAC	Forsyth County DFACS	430,740	0.049902 %
127-059	DFAC	Franklin County DFACS	138,321	0.016025 %
127-060	DFAC	Fulton County DFACS	5,649,762	0.654529 %
127-061	DFAC	Gilmer County DFACS	162,535	0.018830 %
127-062	DFAC	Glascok County DFACS	28,640	0.003318 %

**Employees' Retirement System of Georgia**  
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-063	DFAC	Glynn County DFACS	\$ 586,935	0.067997 %
127-064	DFAC	Gordon County DFACS	362,758	0.042026 %
127-065	DFAC	Grady County DFACS	155,886	0.018059 %
127-066	DFAC	Greene County DFACS	217,674	0.025218 %
127-067	DFAC	Gwinnett County DFACS	3,469,517	0.401946 %
127-068	DFAC	Habersham County DFACS	278,337	0.032246 %
127-069	DFAC	Hall County DFACS	1,893,632	0.219379 %
127-070	DFAC	Hancock County DFACS	44,313	0.005134 %
127-071	DFAC	Haralson County DFACS	233,208	0.027017 %
127-072	DFAC	Harris County DFACS	111,761	0.012948 %
127-073	DFAC	Hart County DFACS	226,452	0.026235 %
127-074	DFAC	Heard County DFACS	127,725	0.014797 %
127-075	DFAC	Henry County DFACS	1,097,932	0.127196 %
127-076	DFAC	Houston County DFACS	747,647	0.086615 %
127-077	DFAC	Irwin County DFACS	151,334	0.017532 %
127-078	DFAC	Jackson County DFACS	272,710	0.031594 %
127-079	DFAC	Jasper County DFACS	35,129	0.004070 %
127-080	DFAC	Jeff Davis County DFACS	123,415	0.014298 %
127-081	DFAC	Jefferson County DFACS	138,326	0.016025 %
127-082	DFAC	Jenkins County DFACS	94,131	0.010905 %
127-083	DFAC	Johnson County DFACS	85,416	0.009895 %
127-084	DFAC	Jones County DFACS	202,906	0.023507 %
127-085	DFAC	Lamar County DFACS	260,834	0.030218 %
127-086	DFAC	Lanier County DFACS	204,871	0.023734 %
127-087	DFAC	Laurens County DFACS	4,599,149	0.532815 %
127-088	DFAC	Lee County DFACS	181,100	0.020981 %
127-089	DFAC	Liberty County DFACS	349,033	0.040436 %
127-090	DFAC	Lincoln County DFACS	27,541	0.003191 %
127-091	DFAC	Long County DFACS	132,067	0.015300 %
127-092	DFAC	Lowndes County DFACS	836,788	0.096943 %
127-093	DFAC	Lumpkin County DFACS	180,879	0.020955 %
127-094	DFAC	Macon County DFACS	92,571	0.010724 %
127-095	DFAC	Madison County DFACS	539,699	0.062524 %
127-096	DFAC	Marion County DFACS	59,111	0.006848 %
127-097	DFAC	Mcduffie County DFACS	204,716	0.023717 %
127-098	DFAC	Mcintosh County DFACS	46,825	0.005425 %
127-099	DFAC	Meriwether County DFACS	215,900	0.025012 %
127-100	DFAC	Miller County DFACS	41,793	0.004842 %
127-101	DFAC	Mitchell County DFACS	159,779	0.018510 %
127-102	DFAC	Monroe County DFACS	185,147	0.021449 %
127-103	DFAC	Montgomery County DFACS	48,253	0.005590 %
127-104	DFAC	Morgan County DFACS	113,838	0.013188 %
127-105	DFAC	Murray County DFACS	336,006	0.038927 %
127-106	DFAC	Muscogee County DFACS	1,472,085	0.170542 %
127-107	DFAC	Newton County DFACS	561,365	0.065035 %
127-108	DFAC	Oconee County DFACS	57,594	0.006672 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-109	DFAC	Oglethorpe County DFACS	\$ 55,849	0.006470 %
127-110	DFAC	Paulding County DFACS	614,966	0.071244 %
127-111	DFAC	Peach County DFACS	232,496	0.026935 %
127-112	DFAC	Pickens County DFACS	331,132	0.038362 %
127-113	DFAC	Pierce County DFACS	160,946	0.018646 %
127-114	DFAC	Pike County DFACS	104,064	0.012056 %
127-115	DFAC	Polk County DFACS	454,041	0.052601 %
127-116	DFAC	Pulaski County DFACS	116,357	0.013480 %
127-117	DFAC	Putnam County DFACS	576,805	0.066823 %
127-118	DFAC	Quitman County DFACS	47,106	0.005457 %
127-119	DFAC	Rabun County DFACS	154,969	0.017953 %
127-120	DFAC	Randolph County DFACS	64,234	0.007442 %
127-121	DFAC	Richmond County DFACS	1,636,505	0.189590 %
127-122	DFAC	Rockdale County DFACS	458,521	0.053120 %
127-123	DFAC	Schley County DFACS	20,523	0.002378 %
127-124	DFAC	Screven County DFACS	101,923	0.011808 %
127-125	DFAC	Seminole County DFACS	116,556	0.013503 %
127-126	DFAC	Spalding County DFACS	1,034,976	0.119903 %
127-127	DFAC	Stephens County DFACS	180,755	0.020941 %
127-128	DFAC	Stewart County DFACS	73,281	0.008490 %
127-129	DFAC	Sumter County DFACS	1,191,709	0.138060 %
127-130	DFAC	Talbot County DFACS	88,826	0.010291 %
127-131	DFAC	Taliaferro County DFACS	26,263	0.003043 %
127-132	DFAC	Tattnall County DFACS	200,419	0.023219 %
127-133	DFAC	Taylor County DFACS	67,039	0.007767 %
127-134	DFAC	Telfair County DFACS	139,071	0.016112 %
127-135	DFAC	Terrell County DFACS	118,724	0.013754 %
127-136	DFAC	Thomas County DFACS	394,638	0.045719 %
127-137	DFAC	Tift County DFACS	355,987	0.041241 %
127-138	DFAC	Toombs County DFACS	263,388	0.030514 %
127-139	DFAC	Towns County DFACS	94,652	0.010966 %
127-140	DFAC	Treutlen County DFACS	81,406	0.009431 %
127-141	DFAC	Troup County DFACS	593,725	0.068783 %
127-142	DFAC	Turner County DFACS	56,224	0.006514 %
127-143	DFAC	Twiggs County DFACS	84,064	0.009739 %
127-144	DFAC	Union County DFACS	148,358	0.017187 %
127-145	DFAC	Upson County DFACS	329,727	0.038199 %
127-146	DFAC	Walker County DFACS	406,265	0.047066 %
127-147	DFAC	Walton County DFACS	416,497	0.048252 %
127-148	DFAC	Ware County DFACS	384,122	0.044501 %
127-149	DFAC	Warren County DFACS	27,016	0.003130 %
127-150	DFAC	Washington County DFACS	147,152	0.017048 %
127-151	DFAC	Wayne County DFACS	202,036	0.023406 %
127-152	DFAC	Webster County DFACS	81,791	0.009476 %
127-153	DFAC	Wheeler County DFACS	49,076	0.005685 %
127-154	DFAC	White County DFACS	157,979	0.018302 %



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Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-155	DFAC	Whitfield County DFACS	\$ 1,274,045	0.147599 %
127-156	DFAC	Wilcox County DFACS	73,409	0.008505 %
127-157	DFAC	Wilkes County DFACS	100,800	0.011678 %
127-158	DFAC	Wilkinson County DFACS	58,888	0.006822 %
127-159	DFAC	Worth County DFACS	200,634	0.023244 %
128-001	HLTH	Appling County Health Department	125,982	0.014595 %
128-002	HLTH	Atkinson County Health Department	69,533	0.008055 %
128-003	HLTH	Bacon County Health Department	61,755	0.007154 %
128-004	HLTH	Baker County Health Department	65,262	0.007561 %
128-005	HLTH	Baldwin County Health Department	175,584	0.020342 %
128-006	HLTH	Banks County Health Department	95,355	0.011047 %
128-007	HLTH	Barrow County Public Health	203,497	0.023575 %
128-008	HLTH	Bartow County Health Department	270,657	0.031356 %
128-009	HLTH	Ben Hill County Health Department	86,967	0.010075 %
128-010	HLTH	Berrien County Health Department	77,469	0.008975 %
128-011	HLTH	Bibb County Health Department	602,801	0.069835 %
128-012	HLTH	Bleckley County Health Department	36,509	0.004230 %
128-013	HLTH	Brantley County Health Department	88,202	0.010218 %
128-014	HLTH	Brooks County Health Department	58,465	0.006773 %
128-015	HLTH	Bryan County Health Department	121,746	0.014104 %
128-016	HLTH	Bulloch County Physical Health	220,503	0.025545 %
128-017	HLTH	Burke County Health Department	155,117	0.017970 %
128-018	HLTH	Butts County Health Department	88,540	0.010257 %
128-019	HLTH	Calhoun County Health Department	35,735	0.004140 %
128-020	HLTH	Camden County Health Department	208,505	0.024155 %
128-021	HLTH	Candler County Health Department	51,814	0.006003 %
128-022	HLTH	Carroll County Health Department	187,519	0.021724 %
128-023	HLTH	Catoosa County Health Department	205,897	0.023853 %
128-024	HLTH	Charlton County Health Department	75,038	0.008693 %
128-025	HLTH	Chatham County Health Department	1,662,692	0.192624 %
128-027	HLTH	Chattooga County Health Department	124,499	0.014423 %
128-028	HLTH	Cherokee County Health Department	2,204,325	0.255373 %
128-029	HLTH	Clarke County Health Department	2,025,720	0.234681 %
128-031	HLTH	Clayton County Health Department	1,574,852	0.182448 %
128-032	HLTH	Clinch County Health Department	20,706	0.002399 %
128-033	HLTH	Cobb County Health Department	3,684,341	0.426834 %
128-034	HLTH	Coffee County Health Department	261,684	0.030316 %
128-035	HLTH	Colquitt County Health Department	208,432	0.024147 %
128-036	HLTH	Columbia County Health Department	245,125	0.028398 %
128-037	HLTH	Cook County Health Department	78,604	0.009106 %
128-038	HLTH	Coweta County Health Department	209,452	0.024265 %
128-039	HLTH	Crawford County Health Department	86,327	0.010001 %
128-041	HLTH	Dade County Health Department	97,885	0.011340 %
128-042	HLTH	Dawson County Health Department	132,122	0.015306 %
128-043	HLTH	Decatur County Health Department	167,864	0.019447 %
128-044	HLTH	Dekalb County Health Department	3,714,576	0.430336 %

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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-045	HLTH	Dodge County Health Department	\$ 26,742	0.003098 %
128-047	HLTH	Dougherty County Health Department	2,258,303	0.261626 %
128-048	HLTH	Douglas County Health Department	257,433	0.029824 %
128-049	HLTH	Early County Health Department	111,393	0.012905 %
128-050	HLTH	Echols County Health Department	29,624	0.003432 %
128-051	HLTH	Effingham County Health Department	140,258	0.016249 %
128-052	HLTH	Elbert County Health Department	71,382	0.008270 %
128-053	HLTH	Emanuel County Health Department	173,710	0.020124 %
128-054	HLTH	Evans County Health Department	80,896	0.009372 %
128-055	HLTH	Fannin County Health Department	96,800	0.011214 %
128-056	HLTH	Fayette County Health Department	192,424	0.022292 %
128-057	HLTH	Floyd County Health Department	1,691,228	0.195930 %
128-058	HLTH	Forsyth County Health Department	298,086	0.034534 %
128-059	HLTH	Franklin County Health Department	147,909	0.017135 %
128-060	HLTH	Fulton County Health Department	4,369,579	0.506219 %
128-061	HLTH	Gilmer County Health Department	161,663	0.018729 %
128-062	HLTH	Glascok County Health Department	45,619	0.005285 %
128-063	HLTH	Glynn County Health Department	1,565,152	0.181324 %
128-064	HLTH	Gordon County Health Department	267,429	0.030982 %
128-065	HLTH	Grady County Health Department	172,047	0.019932 %
128-066	HLTH	Greene County Health Department	92,047	0.010664 %
128-067	HLTH	Gwinnett County Health Department	3,542,216	0.410368 %
128-068	HLTH	Habersham County Health Department	159,895	0.018524 %
128-069	HLTH	Hall County Health Department	2,333,555	0.270344 %
128-070	HLTH	Hancock County Health Department	57,235	0.006631 %
128-071	HLTH	Haralson County Health Department	91,806	0.010636 %
128-073	HLTH	Hart County Health Department	99,229	0.011496 %
128-074	HLTH	Heard County Health Department	35,517	0.004115 %
128-075	HLTH	Henry County Health Department	334,649	0.038769 %
128-076	HLTH	Houston County Health Department	2,835,346	0.328477 %
128-077	HLTH	Irwin County Health Department	36,767	0.004259 %
128-078	HLTH	Jackson County Health Department	205,687	0.023829 %
128-079	HLTH	Jasper County Health Department	70,363	0.008152 %
128-080	HLTH	Jeff Davis County Health Department	82,009	0.009501 %
128-081	HLTH	Jefferson County Health Department	123,767	0.014339 %
128-082	HLTH	Jenkins County Health Department	31,723	0.003675 %
128-083	HLTH	Johnson County Health Department	40,561	0.004699 %
128-084	HLTH	Jones County Health Department	112,731	0.013060 %
128-085	HLTH	Lamar County Health Department	86,089	0.009973 %
128-086	HLTH	Lanier County Health Department	29,693	0.003440 %
128-087	HLTH	Laurens County Health Department	1,362,078	0.157798 %
128-088	HLTH	Lee County Health Department	163,694	0.018964 %
128-089	HLTH	Liberty County Health Department	290,413	0.033645 %
128-090	HLTH	Lincoln County Health Department	11,850	0.001373 %
128-091	HLTH	Long County Health Department	62,946	0.007292 %
128-092	HLTH	Lowndes County Health Department	2,186,565	0.253315 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-093	HLTH	Lumpkin County Health Department	\$ 146,269	0.016945 %
128-095	HLTH	Madison County Health Department	111,439	0.012910 %
128-097	HLTH	Mcduffie County Health Department	118,365	0.013713 %
128-098	HLTH	McIntosh County Health Department	64,563	0.007480 %
128-099	HLTH	Meriwether County Health Department	96,855	0.011221 %
128-100	HLTH	Miller County Health Department	45,682	0.005292 %
128-101	HLTH	Mitchell County Health Department	120,053	0.013908 %
128-102	HLTH	Monroe County Health Department	102,101	0.011829 %
128-103	HLTH	Montgomery County Health Department	46,988	0.005444 %
128-104	HLTH	Morgan County Health Department	89,137	0.010327 %
128-105	HLTH	Murray County Health Department	137,724	0.015955 %
128-106	HLTH	Muscogee County Health Department	2,965,939	0.343606 %
128-107	HLTH	Newton County Health Department	275,133	0.031874 %
128-108	HLTH	Oconee County Health Department	155,823	0.018052 %
128-109	HLTH	Oglethorpe County Health Department	61,100	0.007078 %
128-110	HLTH	Paulding County Health Department	222,524	0.025780 %
128-111	HLTH	Peach County Health Department	101,096	0.011712 %
128-112	HLTH	Pickens County Health Department	99,495	0.011527 %
128-113	HLTH	Pierce County Health Department	104,632	0.012122 %
128-114	HLTH	Pike County Health Department	55,237	0.006399 %
128-115	HLTH	Polk County Health Department	165,141	0.019132 %
128-116	HLTH	Pulaski County Health Department	51,688	0.005988 %
128-117	HLTH	Putnam County Health Department	162,089	0.018778 %
128-119	HLTH	Rabun County Health Department	115,429	0.013373 %
128-121	HLTH	Richmond County Health Department	2,294,101	0.265773 %
128-122	HLTH	Rockdale County Health Department	267,140	0.030948 %
128-124	HLTH	Screven County Health Department	63,530	0.007360 %
128-125	HLTH	Seminole County Health Department	74,703	0.008654 %
128-126	HLTH	Spalding County Health Department	185,452	0.021485 %
128-127	HLTH	Stephens County Health Department	108,578	0.012579 %
128-131	HLTH	Taliaferro County Health Department	33,534	0.003885 %
128-132	HLTH	Tattnall County Health Department	110,306	0.012779 %
128-134	HLTH	Telfair County Health Department	89,647	0.010386 %
128-135	HLTH	Terrell County Health Department	49,004	0.005677 %
128-136	HLTH	Thomas County Health Department	274,073	0.031752 %
128-137	HLTH	Tift County Health Department	202,304	0.023437 %
128-138	HLTH	Toombs County Health Department	166,411	0.019279 %
128-139	HLTH	Towns County Health Department	86,157	0.009981 %
128-140	HLTH	Treutlen County Health Department	48,542	0.005624 %
128-141	HLTH	Troup County Health Department	1,903,345	0.220504 %
128-142	HLTH	Turner County Health Department	42,534	0.004928 %
128-143	HLTH	Twiggs County Health Department	28,063	0.003251 %
128-144	HLTH	Union County Health Department	125,752	0.014568 %
128-145	HLTH	Upson County Health Department	109,693	0.012708 %
128-146	HLTH	Walker County Health Department	142,495	0.016508 %
128-147	HLTH	Walton County Health Department	349,773	0.040521 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-148	HLTH	Ware County Health Department	\$ 2,694,625	0.312174 %
128-149	HLTH	Warren County Health Department	8,532	0.000988 %
128-150	HLTH	Washington County Health Department	120,602	0.013972 %
128-151	HLTH	Wayne County Health Department	152,273	0.017641 %
128-153	HLTH	Wheeler County Health Department	39,177	0.004539 %
128-154	HLTH	White County Health Department	139,563	0.016168 %
128-155	HLTH	Whitfield County Health Department	460,330	0.053330 %
128-156	HLTH	Wilcox County Health Department	30,953	0.003586 %
128-157	HLTH	Wilkes County Health Department	75,215	0.008714 %
128-158	HLTH	Wilkinson County Health Department	41,959	0.004861 %
128-159	HLTH	Worth County Health Department	124,431	0.014415 %
129-008	MRCS	Woodright Industries	160,097	0.018547 %
129-009	MRCS	Jessamine Place	237,135	0.027472 %
129-022	MRCS	Carroll County MR Services	262,171	0.030373 %
129-035	MRCS	Green Oaks Service Center	269,997	0.031279 %
129-101	MRCS	Mitchell-Baker Service Center	231,069	0.026770 %
129-136	MRCS	Thomas/Grady Service Center	258,227	0.029916 %
129-137	MRCS	Tift County - Diversified Enterprises	214,102	0.024804 %
6011	PSCH	Appling County Schools	12,146	0.001407 %
6021	PSCH	Atkinson County Schools	17,743	0.002056 %
6051	PSCH	Baldwin County Schools	117,527	0.013616 %
6091	PSCH	Ben Hill County Schools	10,091	0.001169 %
6111	PSCH	Bibb County Schools	56,230	0.006514 %
6141	PSCH	Brooks County Schools	2,367	0.000274 %
6161	PSCH	Bulloch County Schools	13,976	0.001619 %
6181	PSCH	Butts County Schools	10,460	0.001212 %
6201	PSCH	Camden County Schools	16,292	0.001887 %
6211	PSCH	Candler County Schools	31,117	0.003605 %
6221	PSCH	Carroll County Schools	21,164	0.002452 %
6241	PSCH	Charlton County Board of Education	11,021	0.001277 %
6251	PSCH	Chatham County Schools	89,917	0.010417 %
6261	PSCH	Chattahoochee County Schools	34,163	0.003958 %
6271	PSCH	Chattooga County Schools	20,216	0.002342 %
6291	PSCH	Clarke County Schools	132,176	0.015313 %
6311	PSCH	Clayton County Schools	90,101	0.010438 %
6331	PSCH	Cobb County Schools	25,027	0.002899 %
6341	PSCH	Coffee County Schools	10,140	0.001175 %
6351	PSCH	Colquitt County Schools	41,084	0.004760 %
6371	PSCH	Cook County Schools	14,126	0.001636 %
6381	PSCH	Coweta County Schools	23,256	0.002694 %
6401	PSCH	Crisp County Schools	16,849	0.001952 %
6441	PSCH	Dekalb County Schools	141,176	0.016355 %
6451	PSCH	Dodge County Schools	81,991	0.009499 %
6452	PSCH	Ocmulgee Regional Library System	10,799	0.001251 %
6461	PSCH	Dooly County Schools	14,845	0.001720 %
6471	PSCH	Dougherty County Schools	11,233	0.001301 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
6481	PSCH	Douglas County Schools	\$ 39,582	0.004586 %
6511	PSCH	Effingham County Schools	42,582	0.004933 %
6561	PSCH	Fayette County Schools	53,664	0.006217 %
6571	PSCH	Floyd County Schools	15,676	0.001816 %
6581	PSCH	Forsyth County Schools	75,256	0.008718 %
6591	PSCH	Franklin County Schools	39,890	0.004621 %
6601	PSCH	Fulton County Board of Education	122,918	0.014240 %
6611	PSCH	Gilmer County Schools	19,746	0.002288 %
6631	PSCH	Glynn County Schools	93,353	0.010815 %
6641	PSCH	Gordon County Schools	22,193	0.002571 %
6651	PSCH	Grady County Schools	14,350	0.001662 %
6661	PSCH	Greene County Schools	31,445	0.003643 %
6671	PSCH	Gwinnett County Schools	107,030	0.012399 %
6751	PSCH	Henry County Schools	97,154	0.011255 %
6761	PSCH	Houston County Schools	134,692	0.015604 %
6771	PSCH	Irwin County Schools	3,662	0.000424 %
6781	PSCH	Jackson County Schools	1,226	0.000142 %
6811	PSCH	Jefferson County Schools	13,182	0.001527 %
6871	PSCH	Laurens County Schools	23,461	0.002718 %
6901	PSCH	Lincoln County Schools	17,929	0.002077 %
6921	PSCH	Lowndes County Schools	5,671	0.000657 %
6941	PSCH	Macon County Schools	14,677	0.001700 %
6971	PSCH	Mcduffie County Schools	71,129	0.008240 %
6991	PSCH	Meriwether County Schools	70,997	0.008225 %
7041	PSCH	Morgan County Schools	22,099	0.002560 %
7061	PSCH	Muscogee County Schools	83,220	0.009641 %
7071	PSCH	Newton County Schools	91,450	0.010595 %
7101	PSCH	Paulding County Schools	51,374	0.005952 %
7121	PSCH	Pickens County Schools	7,550	0.000875 %
7141	PSCH	Pike County Schools	24,435	0.002831 %
7151	PSCH	Polk County Schools	41,939	0.004859 %
7191	PSCH	Rabun County Schools	26,825	0.003108 %
7211	PSCH	Richmond County Schools	18,917	0.002192 %
7221	PSCH	Rockdale County Schools	37,129	0.004301 %
7291	PSCH	Sumter County Schools	13,926	0.001613 %
7341	PSCH	Telfair County Schools	5,064	0.000587 %
7351	PSCH	Terrell County Schools	38,563	0.004468 %
7401	PSCH	Treutlen County Schools	18,553	0.002149 %
7411	PSCH	Troup County Schools	861	0.000100 %
7481	PSCH	Ware County Schools	20,161	0.002336 %
7501	PSCH	Washington County Board of Education	81,744	0.009470 %
7511	PSCH	Wayne County Schools	19,366	0.002244 %
7541	PSCH	White County Board of Education	9,106	0.001055 %
7551	PSCH	Whitfield County Schools	15,086	0.001748 %
7571	PSCH	Wilkes County Schools	45,189	0.005235 %
7581	PSCH	Wilkinson County Schools	14,881	0.001724 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
7611	PSCH	Atlanta City Schools	\$ 302,976	0.035100 %
7641	PSCH	City of Buford Schools (Gwinnett)	36,719	0.004254 %
7721	PSCH	City of Dalton Schools (Whitfield)	26,917	0.003118 %
7761	PSCH	City of Gainesville Schools (Hall)	41,820	0.004845 %
7811	PSCH	City of Marietta Schools (Cobb)	16,906	0.001959 %
7851	PSCH	City of Rome Schools (Floyd)	60,578	0.007018 %
7861	PSCH	City of Social Circle Schools (Walton)	21,305	0.002468 %
7891	PSCH	City of Thomasville Schools (Thomas)	9,737	0.001128 %
7921	PSCH	City of Valdosta Schools (Lowndes)	47,034	0.005449 %
968-0968	PSCH	Georgia Military College	75,836	0.008786 %
8504	RESA	Northwest Georgia Regional Education Service Agency	21,409	0.002480 %
8804	RESA	First District Regional Education Service Agency	26,608	0.003083 %
402	STAT	Georgia Department of Agriculture	7,151,616	0.828520 %
403	STAT	Georgia Department of Administrative Services	5,803,132	0.672297 %
404	STAT	Georgia Department of Audits	5,920,948	0.685946 %
405	STAT	Department of Public Health	20,609,752	2.387656 %
406	STAT	Georgia Department of Banking and Finance	1,754,584	0.203270 %
407	STAT	State Accounting Office	3,023,416	0.350265 %
408	STAT	Office of Commissioner of Insurance	4,597,341	0.532605 %
409	STAT	Georgia State Finance and Investment Commission	2,291,338	0.265453 %
410	STAT	State Properties Commission	307,665	0.035643 %
411	STAT	Georgia Department of Defense	5,542,307	0.642081 %
412	STAT	Georgia Vocational Rehab Agency	11,009,016	1.275403 %
414	STAT	Georgia Department of Education	11,302,786	1.309436 %
415	STAT	The Technical College System of Georgia	6,426,044	0.744462 %
418	STAT	Prosecuting Attorneys Council	17,086,543	1.979489 %
419	STAT	Georgia Department of Community Health	13,039,253	1.510607 %
420	STAT	Georgia Forestry Commission	7,599,870	0.880451 %
422	STAT	Office of Planning and Budget	6,729,426	0.779609 %
427	STAT	Georgia Department of Human Services	32,122,321	3.721396 %
428	STAT	Georgia Department of Community Affairs	8,475,885	0.981938 %
429	STAT	Department of Economic Development	3,095,546	0.358621 %
430	STAT	Administrative Office of the Courts	2,208,786	0.255890 %
432	STAT	Georgia Court of Appeals	4,188,016	0.485185 %
436	STAT	Superior Courts of Georgia	4,720,903	0.546920 %
438	STAT	Supreme Court	3,135,819	0.363287 %
440	STAT	Georgia Department of Labor	12,106,004	1.402490 %
441	STAT	Department of Behavioral Health and Developmental Disabilities	50,026,665	5.795628 %
442	STAT	Georgia Department of Law	6,739,409	0.780766 %
444	STAT	General Assembly of Georgia	4,104,850	0.475550 %
461	STAT	Department of Juvenile Justice	32,618,541	3.778883 %
462	STAT	Georgia Department of Natural Resources	28,083,335	3.253476 %
465	STAT	State Board Pardons and Paroles	2,863,228	0.331707 %
466	STAT	Georgia Department of Public Safety	36,265,252	4.201357 %
467	STAT	Georgia Department of Corrections	85,469,863	9.901751 %
469	STAT	Georgia Department of Early Care Learning	9,900,710	1.147005 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
470	STAT	Georgia Public Service Commission	\$ 1,827,028	0.211663 %
471	STAT	Georgia Bureau of Investigation	21,924,227	2.539939 %
474	STAT	Department of Revenue	14,993,221	1.736976 %
475	STAT	Georgia Department of Driver Services	8,778,426	1.016987 %
476	STAT	Georgia Student Finance Commission	2,073,063	0.240166 %
477	STAT	Georgia Department of Community Supervision	29,242,221	3.387734 %
478	STAT	Secretary of State	3,973,605	0.460345 %
482	STAT	Georgia Teachers Retirement System	6,472,389	0.749831 %
484	STAT	Georgia Department of Transportation	62,550,474	7.246520 %
488	STAT	Georgia Department of Veterans Service	1,802,969	0.208875 %
489	STAT	Subsequent Injury Trust Fund	190,870	0.022112 %
490	STAT	State Board of Workers Comp	2,557,306	0.296266 %
492	STAT	Georgia Public Defender Standards Council	16,544,189	1.916657 %
495	STAT	Georgia Commission on the Holocaust	61,779	0.007157 %
900	STAT	Georgia Building Authority	2,157,932	0.249998 %
921	STAT	Georgia Correctional Industries	2,424,676	0.280901 %
922	STAT	George L. Smith II - GWCCA	4,101,301	0.475139 %
927	STAT	State Road and Tollway Authority	2,151,196	0.249218 %
977	STAT	Georgia Public Broadcasting	2,382,275	0.275988 %
980	STAT	GTA Georgia Technology Authority	4,719,387	0.546745 %
996	STAT	THE ATL	591,781	0.068558 %
817	TCOL	Oconee Fall Line Technical College	648,565	0.075137 %
818	TCOL	Coastal Pines Technical College	1,140,002	0.132070 %
820	TCOL	Albany Technical College	1,725,805	0.199936 %
822	TCOL	Athens Technical College	1,435,398	0.166292 %
823	TCOL	Atlanta Technical College	2,591,654	0.300245 %
824	TCOL	Augusta Technical College	2,195,614	0.254364 %
826	TCOL	West Georgia Technical College	2,569,615	0.297692 %
827	TCOL	Chattahoochee Technical College	3,792,658	0.439382 %
828	TCOL	Columbus Technical College	1,457,461	0.168848 %
829	TCOL	Georgia Northwestern Technical College	2,471,425	0.286316 %
830	TCOL	Georgia Piedmont Technical College	1,069,592	0.123913 %
831	TCOL	Southern Crescent Technical College	1,675,984	0.194164 %
832	TCOL	Gwinnett Technical College	3,859,301	0.447103 %
834	TCOL	Lanier Technical College	2,023,282	0.234399 %
835	TCOL	Central Georgia Technical College	4,900,046	0.567674 %
837	TCOL	Southern Regional Technical College	2,139,349	0.247845 %
838	TCOL	North Georgia Technical College	1,199,481	0.138961 %
841	TCOL	Savannah Technical College	2,208,056	0.255805 %
842	TCOL	South Georgia Technical College	1,231,959	0.142723 %
843	TCOL	Southeastern Technical College	704,038	0.081563 %
844	TCOL	Ogeechee Technical College	293,976	0.034057 %
848	TCOL	Wiregrass Georgia Technical College	1,992,692	0.230855 %
503-0503	UNIV	Georgia Institute of Technology	534,962	0.061976 %
509-0509	UNIV	Georgia State University	569,007	0.065920 %
512-0512	UNIV	Augusta University	812,699	0.094152 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2024

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
518-0518	UNIV	University of Georgia	\$ 816,313	0.094570 %
521-0521	UNIV	Albany State University	126,805	0.014690 %
528-0528	UNIV	Clayton College and State University	2,784	0.000323 %
530-0530	UNIV	Columbus State University	71,887	0.008328 %
531-0531	UNIV	University of North Georgia	77,681	0.008999 %
533-0533	UNIV	Fort Valley State University	32,561	0.003772 %
536-0536	UNIV	Georgia College and State University	201,010	0.023287 %
539-0539	UNIV	Georgia Southern University	143,846	0.016665 %
540-0540	UNIV	Georgia Gwinnett College	19,496	0.002259 %
542-0542	UNIV	Georgia Southwestern State University	104,996	0.012164 %
543-0543	UNIV	Kennesaw State University	62,285	0.007216 %
547-0547	UNIV	Middle Georgia State College	120,666	0.013979 %
548-0548	UNIV	Savannah State University	9,093	0.001053 %
551-0551	UNIV	Valdosta State University	12,380	0.001434 %
554-0554	UNIV	State University of West Georgia	77,526	0.008981 %
557-0557	UNIV	Abraham Baldwin Agricultural College	65,724	0.007614 %
563-0563	UNIV	College of Coastal Georgia	60,983	0.007065 %
567-0567	UNIV	South Georgia State College	18,114	0.002098 %
569-0569	UNIV	Dalton College	13,064	0.001513 %
572-0572	UNIV	East Georgia College	33,379	0.003867 %
573-0573	UNIV	Georgia Highlands College	47,384	0.005490 %
576-0576	UNIV	Gordon College	35,211	0.004079 %
598-0598	UNIV	Regents Central Office	452,366	0.052407 %
209-0209	VARS	Agricultural Commodity Commission	90,516	0.010486 %
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	175,706	0.020356 %
Total for all Employers			<u>\$ 853,821,954</u>	<u>98.915931 %</u>
Nonemployer:				
State of Georgia			<u>9,357,479</u>	<u>1.084069 %</u>
Total for all Entities			<u><u>\$ 863,179,433</u></u>	<u><u>100.000000 %</u></u>

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



**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
910-0910	AUTH	Jekyll Island State Park Authority	\$ 12,960,183	694,672	166,035	860,707	1,459,704	—	1,459,704	617,227	556,507	3,609	1,177,343
913-0913	AUTH	Lake Lanier Island Development Authority	437,311	23,440	143	23,583	49,254	13,768	63,022	20,824	(10,576)	—	10,248
926-0926	AUTH	Georgia Agricultural Exposition Authority	5,047,036	270,524	373,356	643,880	568,447	—	568,447	240,362	536,895	5,703	782,960
928-0928	AUTH	Georgia Environmental Finance Authority	4,972,936	266,552	330,083	596,635	560,101	—	560,101	236,834	277,814	—	514,648
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	724,845	38,852	—	38,852	81,639	9,625	91,264	34,522	(26,535)	—	7,987
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,173,680	62,910	—	62,910	132,191	37,134	169,325	55,893	(102,578)	—	(46,685)
972-0972	AUTH	Georgia Federal-State Inspection	9,625,474	515,930	—	515,930	1,084,116	909,648	1,993,764	458,413	(996,927)	—	(538,514)
973-0973	AUTH	Georgia Lottery Corporation	119,119	6,385	11,316	17,701	13,416	2,934	16,350	5,671	(12,949)	—	(7,278)
9030	CHAR	Georgia School for Innovation and the Classics	—	—	—	—	—	6,771	6,771	—	(26,155)	—	(26,155)
9915	CHAR	Foothills Charter High School	10,129	543	—	543	1,141	24,982	26,123	480	(64,034)	—	(63,554)
361	CSBS	Lookout Mountain Community Service Board	522,936	28,030	—	28,030	58,898	61,742	120,640	24,908	(60,580)	—	(35,672)
363	CSBS	Highland Rivers Center Community Service Board	911,987	48,883	40,114	88,997	102,717	91,232	193,949	43,429	121,293	—	164,722
364	CSBS	Georgia Mountains Avita Community Partners	38,536	2,066	—	2,066	4,340	51,393	55,733	1,833	(57,044)	—	(55,211)
365	CSBS	Cobb County Community Service	—	—	—	—	—	72,712	72,712	—	(273,101)	—	(273,101)
368	CSBS	Dekalb Community Service Board	318,777	17,087	—	17,087	35,904	32,829	68,733	15,183	(48,844)	9,211	(24,450)
369	CSBS	View Point Health	728,581	39,052	179,588	218,640	82,060	—	82,060	34,696	155,968	—	190,664
370	CSBS	Clayton Community M.H., Substa	115,518	6,192	—	6,192	13,011	11,549	24,560	5,502	(21,181)	—	(15,679)
371	CSBS	Advantage Behavioral Health Systems	160,086	8,581	—	8,581	18,030	26,322	44,352	7,619	(55,315)	—	(47,696)
372	CSBS	Pathways Center Community Service Board	74,506	3,994	—	3,994	8,392	877	9,269	3,550	(6,498)	—	(2,948)
373	CSBS	Mcintosh Trail MH, MR and SA C	164,588	8,822	—	8,822	18,538	3,595	22,133	7,839	(4,589)	—	3,250
374	CSBS	River Edge Behavioral Health Center	212,308	11,380	—	11,380	23,912	106,314	130,226	10,112	(190,281)	—	(180,169)
376	CSBS	Oconee Community Service Board	37,230	1,996	4,727	6,723	4,193	7,570	11,763	1,768	(33,040)	—	(31,272)
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	216,494	11,604	—	11,604	24,384	3,069	27,453	10,309	(4,073)	—	6,236
379	CSBS	New Horizons	293,341	15,723	—	15,723	33,039	30,095	63,134	13,968	(36,298)	—	(22,330)
380	CSBS	Middle Flint Community Service Board	113,357	6,076	—	6,076	12,767	32,826	45,593	5,396	(93,603)	—	(88,207)
381	CSBS	CSB of Middle Georgia	179,624	9,628	—	9,628	20,231	25,353	45,584	8,558	(51,436)	—	(42,878)
382	CSBS	Albany Area Community Service Board	218,115	11,691	7,908	19,599	24,566	59,088	83,654	10,386	(18,150)	—	(7,764)
383	CSBS	The Georgia Pines Community Service Board	—	—	—	—	—	12,180	12,180	—	(92,440)	—	(92,440)
384	CSBS	South Georgia Community Service Board	242,155	12,980	—	12,980	27,274	53,434	80,708	11,530	(60,931)	—	(49,401)
385	CSBS	Pineland Area MH, MR and SA Center	862,151	46,212	—	46,212	97,104	86,986	184,090	41,059	(21,871)	—	19,188
386	CSBS	Satilla Community Service Board	466,393	24,999	22,349	47,348	52,530	63,194	115,724	22,213	17,257	—	39,470
388	CSBS	Gateway Behavior Health Services Community Service Board	202,944	10,878	1,093	11,971	22,858	208	23,066	9,668	(1,132)	—	8,536
127-001	DFAC	Appling County DFACS	439,742	23,570	5,968	29,538	49,528	6,826	56,354	20,945	(39,609)	—	(18,664)
127-002	DFAC	Atkinson County DFACS	220,186	11,802	26,915	38,717	24,800	4,410	29,210	10,484	1,186	—	11,670
127-003	DFAC	Bacon County DFACS	563,633	30,211	—	30,211	63,482	10,765	74,247	26,841	(10,384)	—	16,457
127-004	DFAC	Baker County DFACS	343,762	18,426	57,069	75,495	38,718	—	38,718	16,375	62,999	—	79,374
127-005	DFAC	Baldwin County DFACS	1,637,057	87,747	120,840	208,587	184,381	—	184,381	77,969	157,611	—	235,580
127-006	DFAC	Banks County DFACS	624,768	33,488	—	33,488	70,368	12,817	83,185	29,753	(6,582)	—	23,171
127-007	DFAC	Barrow County DFACS	1,982,440	106,260	5,333	111,593	223,282	122,459	345,741	94,411	(68,866)	—	25,545
127-008	DFAC	Bartow County DFACS	3,104,934	166,426	2,099	168,525	349,708	—	349,708	147,869	64,985	24,722	237,576
127-009	DFAC	Ben Hill County DFACS	873,361	46,813	26,540	73,353	98,367	70,315	168,682	41,592	65,156	—	106,748

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions			
										Proportionate share of plan pension expense	contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
127-010	DFAC	Berrien County DFACS	\$ 1,144,913	61,368	7,337	68,705	128,951	51,849	180,800	54,526	12,119	—	66,645
127-011	DFAC	Bibb County DFACS	7,310,572	391,850	316,846	708,696	823,389	—	823,389	348,169	318,460	4,203	670,832
127-012	DFAC	Bleckley County DFACS	693,962	37,197	162,041	199,238	78,161	—	78,161	33,049	207,743	15,759	256,551
127-013	DFAC	Brantley County DFACS	1,035,608	55,509	—	55,509	116,640	26,302	142,942	49,322	(14,325)	—	34,997
127-014	DFAC	Brooks County DFACS	1,041,551	55,828	29,580	85,408	117,310	—	117,310	49,605	50,415	—	100,020
127-015	DFAC	Bryan County DFACS	676,810	36,277	52,771	89,048	76,229	—	76,229	32,235	82,043	—	114,278
127-016	DFAC	Bulloch County DFACS	1,528,652	81,937	205,922	287,859	172,172	27,765	199,937	72,798	25,352	—	98,150
127-017	DFAC	Burke County DFACS	845,314	45,309	56,370	101,679	95,208	2,243	97,451	40,254	43,281	—	83,535
127-018	DFAC	Butts County DFACS	1,097,959	58,851	—	58,851	123,663	39,815	163,478	52,295	(28,264)	—	24,031
127-019	DFAC	Calhoun County DFACS	214,964	11,522	—	11,522	24,211	14,447	38,658	10,241	(26,712)	5,160	(11,311)
127-020	DFAC	Camden County DFACS	1,586,051	85,013	281,169	366,182	178,637	28,687	207,324	75,541	81,809	—	157,350
127-021	DFAC	Candler County DFACS	448,610	24,046	21,661	45,707	50,527	—	50,527	21,362	40,665	—	62,027
127-022	DFAC	Carroll County DFACS	3,515,773	188,447	25,487	213,934	395,981	52,618	448,599	167,441	53,024	—	220,465
127-023	DFAC	Catoosa County DFACS	1,662,672	89,120	35,719	124,839	187,267	16,701	203,968	79,188	(45,332)	—	33,856
127-024	DFAC	Charlton County DFACS	647,593	34,711	—	34,711	72,938	17,691	90,629	30,841	(38,579)	4,437	(3,301)
127-025	DFAC	Chatham County DFACS	6,483,400	347,513	—	347,513	730,224	458,371	1,188,595	308,767	(349,832)	—	(41,065)
127-026	DFAC	Chattahoochee County DFACS	337,640	18,098	4,320	22,418	38,028	40,298	78,326	16,084	(10,703)	—	5,381
127-027	DFAC	Chattooga County DFACS	1,504,342	80,633	5,974	86,607	169,434	40,239	209,673	71,643	(4,497)	—	67,146
127-028	DFAC	Cherokee County DFACS	4,550,661	243,918	200,778	444,696	512,540	—	512,540	216,724	202,308	—	419,032
127-029	DFAC	Clarke County DFACS	11,238,086	602,367	—	602,367	1,265,744	675,059	1,940,803	535,211	(939,294)	13,320	(390,763)
127-030	DFAC	Clay County DFACS	496,915	26,635	14,742	41,377	55,968	3,030	58,998	23,670	6,825	—	30,495
127-031	DFAC	Clayton County DFACS	14,767,365	791,538	74,410	865,948	1,663,246	438,077	2,101,323	703,297	148,037	—	851,334
127-032	DFAC	Clinch County DFACS	531,895	28,510	32,787	61,297	59,907	—	59,907	25,328	44,450	—	69,778
127-033	DFAC	Cobb County DFACS	22,699,689	1,216,715	214,177	1,430,892	2,556,663	—	2,556,663	1,081,067	834,806	28,091	1,943,964
127-034	DFAC	Coffee County DFACS	4,659,876	249,772	174,036	423,808	524,841	—	524,841	221,923	290,273	—	512,196
127-035	DFAC	Colquitt County DFACS	1,718,000	92,086	2,840	94,926	193,498	51,672	245,170	81,815	(28,674)	—	53,141
127-036	DFAC	Columbia County DFACS	5,291,487	283,626	297,854	581,480	595,980	—	595,980	252,007	558,836	—	810,843
127-037	DFAC	Cook County DFACS	1,271,506	68,153	16,987	85,140	143,210	9,726	152,936	60,558	(17,416)	—	43,142
127-038	DFAC	Coweta County DFACS	2,443,520	130,974	10,960	141,934	275,213	13,189	288,402	116,370	(87,326)	—	29,044
127-039	DFAC	Crawford County DFACS	614,459	32,935	5,298	38,233	69,206	19,912	89,118	29,262	21,184	—	50,446
127-040	DFAC	Crisp County DFACS	1,328,904	71,230	163,615	234,845	149,674	26,076	175,750	63,285	28,227	—	91,512
127-041	DFAC	Dade County DFACS	815,692	43,722	101,676	145,398	91,871	—	91,871	38,846	101,966	—	140,812
127-042	DFAC	Dawson County DFACS	689,820	36,975	—	36,975	77,694	28,185	105,879	32,853	(19,444)	—	13,409
127-043	DFAC	Decatur County DFACS	1,287,622	69,017	54,419	123,436	145,025	9,692	154,717	61,326	15,092	—	76,418
127-044	DFAC	Dekalb County DFACS	43,445,705	2,328,711	213,326	2,542,037	4,893,284	400,083	5,293,367	2,069,090	1,061,316	48,276	3,178,682
127-045	DFAC	Dodge County DFACS	705,667	37,824	58,911	96,735	79,479	4,090	83,569	33,606	26,046	4,461	64,113
127-046	DFAC	Dooly County DFACS	578,759	31,022	52,559	83,581	65,186	3,459	68,645	27,565	23,555	23,438	74,558
127-047	DFAC	Dougherty County DFACS	23,837,804	1,277,718	102,200	1,379,918	2,684,849	1,026,089	3,710,938	1,135,268	(317,908)	13,472	830,832
127-048	DFAC	Douglas County DFACS	4,382,967	234,929	—	234,929	493,653	342,037	835,690	208,737	(264,051)	21,853	(33,461)
127-049	DFAC	Early County DFACS	4,011,518	215,019	—	215,019	451,817	82,260	534,077	191,050	(268,033)	—	(76,983)
127-050	DFAC	Echols County DFACS	235,447	12,620	8,216	20,836	26,518	—	26,518	11,214	16,996	—	28,210
127-051	DFAC	Effingham County DFACS	1,161,750	62,270	—	62,270	130,848	20,080	150,928	55,326	(86,223)	—	(30,897)
127-052	DFAC	Elbert County DFACS	708,818	37,993	—	37,993	79,834	52,537	132,371	33,758	(72,022)	—	(38,264)
127-053	DFAC	Emanuel County DFACS	799,891	42,875	17,877	60,752	90,092	53,563	143,655	38,093	60,584	—	98,677
127-054	DFAC	Evans County DFACS	369,873	19,825	35,605	55,430	41,659	—	41,659	17,613	51,319	—	68,932
127-055	DFAC	Fannin County DFACS	776,256	41,608	58,591	100,199	87,430	—	87,430	36,969	65,631	—	102,600
127-056	DFAC	Fayette County DFACS	2,007,830	107,621	114,905	222,526	226,142	—	226,142	95,622	108,878	—	204,500
127-057	DFAC	Floyd County DFACS	7,929,263	425,012	352,478	777,490	893,072	—	893,072	377,629	352,720	—	730,349

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
127-058	DFAC	Forsyth County DFACS	\$ 2,246,519	120,415	139,652	260,067	253,025	—	253,025	106,986	145,917	—	252,903
127-059	DFAC	Franklin County DFACS	721,423	38,669	—	38,669	81,254	112,899	194,153	34,354	(114,284)	—	(79,930)
127-060	DFAC	Fulton County DFACS	29,465,986	1,579,392	780,934	2,360,326	3,318,750	381,713	3,700,463	1,403,314	(1,474,539)	9,391	(61,834)
127-061	DFAC	Gilmer County DFACS	847,700	45,437	—	45,437	95,476	115,852	211,328	40,370	(109,629)	—	(69,259)
127-062	DFAC	Glascok County DFACS	149,372	8,006	—	8,006	16,824	15,899	32,723	7,115	(27,330)	—	(20,215)
127-063	DFAC	Glynn County DFACS	3,061,130	164,078	—	164,078	344,775	150,245	495,020	145,785	(260,624)	1,689	(113,150)
127-064	DFAC	Gordon County DFACS	1,891,952	101,410	9,277	110,687	213,090	7,636	220,726	90,101	(50,613)	—	39,488
127-065	DFAC	Grady County DFACS	812,991	43,577	16,574	60,151	91,567	39	91,606	38,723	13,616	3,493	55,832
127-066	DFAC	Greene County DFACS	1,135,279	60,852	—	60,852	127,866	73,853	201,719	54,064	(118,098)	—	(64,034)
127-067	DFAC	Gwinnett County DFACS	18,095,050	969,904	80,388	1,050,292	2,038,043	104,126	2,142,169	861,777	(346,779)	13,641	528,639
127-068	DFAC	Habersham County DFACS	1,451,670	77,810	11,554	89,364	163,501	35,719	199,220	69,131	19,048	—	88,179
127-069	DFAC	Hall County DFACS	9,876,138	529,366	991,583	1,520,949	1,112,348	—	1,112,348	470,347	1,474,345	4,301	1,948,993
127-070	DFAC	Hancock County DFACS	231,126	12,388	24,903	37,291	26,032	—	26,032	11,006	42,646	—	53,652
127-071	DFAC	Haralson County DFACS	1,216,268	65,193	5,644	70,837	136,988	37,107	174,095	57,926	21,756	—	79,682
127-072	DFAC	Harris County DFACS	582,901	31,244	4,693	35,937	65,652	97,228	162,880	27,756	(41,815)	—	(14,059)
127-073	DFAC	Hart County DFACS	1,181,063	63,306	9,228	72,534	133,023	102,665	235,688	56,245	(49,761)	—	6,484
127-074	DFAC	Heard County DFACS	666,140	35,705	—	35,705	75,027	47,854	122,881	31,726	(117,828)	—	(86,102)
127-075	DFAC	Henry County DFACS	5,726,187	306,926	—	306,926	644,940	180,043	824,983	272,710	(252,583)	—	20,127
127-076	DFAC	Houston County DFACS	3,899,287	209,004	221,816	430,820	439,176	24,575	463,751	185,706	51,198	—	236,904
127-077	DFAC	Inwin County DFACS	789,266	42,305	—	42,305	88,895	24,997	113,892	37,591	(21,947)	—	15,644
127-078	DFAC	Jackson County DFACS	1,422,318	76,237	4,320	80,557	160,195	71,053	231,248	67,733	(58,534)	—	9,199
127-079	DFAC	Jasper County DFACS	183,226	9,821	50,191	60,012	20,637	—	20,637	8,723	40,941	—	49,664
127-080	DFAC	Jeff Davis County DFACS	643,676	34,501	—	34,501	72,497	84,093	156,590	30,652	(80,173)	—	(49,521)
127-081	DFAC	Jefferson County DFACS	721,423	38,669	75,833	114,502	81,254	—	81,254	34,360	157,680	—	192,040
127-082	DFAC	Jenkins County DFACS	490,928	26,314	—	26,314	55,293	23,866	79,159	23,383	(54,491)	—	(31,108)
127-083	DFAC	Johnson County DFACS	445,459	23,877	43,937	67,814	50,172	—	50,172	21,219	59,860	—	81,079
127-084	DFAC	Jones County DFACS	1,058,252	56,723	—	56,723	119,191	27,950	147,141	50,397	(40,916)	—	9,481
127-085	DFAC	Lamar County DFACS	1,360,372	72,917	29,081	101,998	153,219	—	153,219	64,786	141,155	—	205,941
127-086	DFAC	Lanier County DFACS	1,068,472	57,271	15,696	72,967	120,342	29,131	149,473	50,890	76,683	—	127,573
127-087	DFAC	Laurens County DFACS	23,986,591	1,285,693	3,814,107	5,099,800	2,701,606	—	2,701,606	1,142,358	3,635,004	43,409	4,820,771
127-088	DFAC	Lee County DFACS	944,535	50,628	123,346	173,974	106,383	9,968	116,351	44,979	60,878	—	105,857
127-089	DFAC	Liberty County DFACS	1,820,373	97,573	150,467	248,040	205,028	14,008	219,036	86,692	72,409	—	159,101
127-090	DFAC	Lincoln County DFACS	143,654	7,700	69,783	77,483	16,180	5,601	21,781	6,838	33,510	—	40,348
127-091	DFAC	Long County DFACS	688,785	36,919	57,970	94,889	77,578	—	77,578	32,805	81,145	—	113,950
127-092	DFAC	Lowndes County DFACS	4,364,239	233,925	169,338	403,263	491,544	—	491,544	207,842	345,311	—	553,153
127-093	DFAC	Lumpkin County DFACS	943,365	50,565	1,347	51,912	106,251	17,402	123,653	44,928	(13,463)	—	31,465
127-094	DFAC	Macon County DFACS	482,780	25,877	7,614	33,491	54,375	43,252	97,627	22,997	(7,861)	—	15,136
127-095	DFAC	Madison County DFACS	2,814,744	150,872	955,666	1,106,538	317,024	—	317,024	134,056	971,762	—	1,105,818
127-096	DFAC	Marion County DFACS	308,287	16,524	75,809	92,333	34,722	4,073	38,795	14,681	50,478	—	65,159
127-097	DFAC	Mcduffie County DFACS	1,067,706	57,230	123,079	180,309	120,256	—	120,256	50,845	119,153	—	169,998
127-098	DFAC	Mcintosh County DFACS	244,226	13,091	—	13,091	27,507	27,865	55,372	11,629	(90,786)	—	(79,157)
127-099	DFAC	Meriwether County DFACS	1,126,005	60,354	6,116	66,470	126,822	61,304	188,126	53,628	(11,246)	—	42,382
127-100	DFAC	Miller County DFACS	217,980	11,684	2,250	13,934	24,551	2,984	27,535	10,379	16,309	—	26,688
127-101	DFAC	Mitchell County DFACS	833,294	44,665	45,794	90,459	93,854	7,683	101,537	39,689	1,093	—	40,782
127-102	DFAC	Monroe County DFACS	965,604	51,757	49,539	101,296	108,756	—	108,756	45,990	56,406	—	102,396
127-103	DFAC	Montgomery County DFACS	251,654	13,489	—	13,489	28,344	3,409	31,753	11,987	(24,577)	—	(12,590)
127-104	DFAC	Morgan County DFACS	593,705	31,823	4,901	36,724	66,869	48,954	115,823	28,276	(9,895)	—	18,381
127-105	DFAC	Murray County DFACS	1,752,439	93,932	—	93,932	197,377	56,248	253,625	83,455	(42,592)	—	40,863

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
127-106	DFAC	Muscogee County DFACS	\$ 7,677,564	411,521	—	411,521	864,723	195,311	1,060,034	365,645	(136,551)	—	229,094
127-107	DFAC	Newton County DFACS	2,927,785	156,931	58,762	215,693	329,756	3,645	333,401	139,432	45,573	4,850	189,855
127-108	DFAC	Oconee County DFACS	300,364	16,100	—	16,100	33,830	40,476	74,306	14,308	(64,450)	—	(50,142)
127-109	DFAC	Oglethorpe County DFACS	291,270	15,612	80,192	95,804	32,806	—	32,806	13,873	82,933	—	96,806
127-110	DFAC	Paulding County DFACS	3,207,306	171,913	32,118	204,031	361,238	28,126	389,364	152,751	150,661	—	303,412
127-111	DFAC	Peach County DFACS	1,212,576	64,995	8,082	73,077	136,572	55,129	191,701	57,747	(6,546)	—	51,201
127-112	DFAC	Pickens County DFACS	1,727,004	92,568	281,299	373,867	194,512	—	194,512	82,247	302,153	—	384,400
127-113	DFAC	Pierce County DFACS	839,417	44,993	37,330	82,323	94,543	—	94,543	39,973	88,127	—	128,100
127-114	DFAC	Pike County DFACS	542,744	29,091	21,498	50,589	61,129	—	61,129	25,847	18,697	—	44,544
127-115	DFAC	Polk County DFACS	2,368,024	126,927	—	126,927	266,710	44,937	311,647	112,776	(97,674)	—	15,102
127-116	DFAC	Pulaski County DFACS	606,851	32,528	—	32,528	68,350	19,066	87,416	28,901	(32,210)	—	(3,309)
127-117	DFAC	Putnam County DFACS	3,008,279	161,245	49,703	210,948	338,822	—	338,822	143,272	176,451	6,811	326,534
127-118	DFAC	Quitman County DFACS	245,667	13,168	4,706	17,874	27,669	5,406	33,075	11,702	23,924	—	35,626
127-119	DFAC	Rabun County DFACS	808,219	43,321	46,558	89,879	91,030	—	91,030	38,494	54,005	—	92,499
127-120	DFAC	Randolph County DFACS	335,028	17,958	12,839	30,797	37,734	—	37,734	15,951	21,451	—	37,402
127-121	DFAC	Richmond County DFACS	8,535,078	457,484	—	457,484	961,305	96,865	1,058,170	406,485	(116,496)	—	289,989
127-122	DFAC	Rockdale County DFACS	2,391,389	128,180	—	128,180	269,342	3,540	272,882	113,889	(23,228)	—	90,661
127-123	DFAC	Schley County DFACS	107,054	5,738	—	5,738	12,058	19,447	31,505	5,096	(36,938)	—	(31,842)
127-124	DFAC	Scriven County DFACS	531,580	28,493	34,994	63,487	59,872	—	59,872	25,314	26,926	—	52,240
127-125	DFAC	Seminole County DFACS	607,886	32,583	5,671	38,254	68,466	33,739	102,205	28,950	(7,413)	—	21,537
127-126	DFAC	Spalding County DFACS	5,397,866	289,328	9,268	298,596	607,961	115,605	723,566	257,071	(23,059)	3,298	237,310
127-127	DFAC	Stephens County DFACS	942,735	50,531	—	50,531	106,180	101,426	207,606	44,894	(99,351)	—	(54,457)
127-128	DFAC	Stewart County DFACS	382,208	20,487	15,476	35,963	43,048	—	43,048	18,198	24,101	—	42,299
127-129	DFAC	Sumter County DFACS	6,215,269	333,142	133,745	466,887	700,025	55,961	755,986	296,004	(152,546)	—	143,458
127-130	DFAC	Talbot County DFACS	463,287	24,832	1,848	26,680	52,180	5,525	57,705	22,060	4,524	—	26,584
127-131	DFAC	Taliaferro County DFACS	136,992	7,343	6,292	13,635	15,429	333	15,762	6,520	5,052	—	11,572
127-132	DFAC	Tattnall County DFACS	1,045,287	56,028	126,555	182,583	117,731	—	117,731	49,778	188,000	—	237,778
127-133	DFAC	Taylor County DFACS	349,660	18,742	52,115	70,857	39,382	4,458	43,840	16,649	29,555	—	46,204
127-134	DFAC	Telfair County DFACS	725,340	38,879	90,333	129,212	81,695	—	81,695	34,540	121,288	—	155,828
127-135	DFAC	Terrell County DFACS	619,186	33,189	—	33,189	69,739	45,595	115,334	29,490	(47,535)	—	(18,045)
127-136	DFAC	Thomas County DFACS	2,058,206	110,321	1,947	112,268	231,815	87,863	319,678	98,022	(25,353)	—	72,669
127-137	DFAC	Tift County DFACS	1,856,612	99,515	—	99,515	209,110	36,772	245,882	88,425	(150,526)	—	(62,101)
127-138	DFAC	Toombs County DFACS	1,373,698	73,631	10,757	84,388	154,719	85,972	240,691	65,418	1,189	—	66,607
127-139	DFAC	Towns County DFACS	493,674	26,461	34,231	60,692	55,602	—	55,602	23,506	62,989	—	86,495
127-140	DFAC	Treutlen County DFACS	424,571	22,757	11,217	33,974	47,819	—	47,819	20,220	34,090	—	54,310
127-141	DFAC	Troup County DFACS	3,096,515	165,975	268,170	434,145	348,760	18,519	367,279	147,475	114,118	—	261,593
127-142	DFAC	Turner County DFACS	293,251	15,718	18,656	34,374	33,029	—	33,029	13,962	28,286	—	42,248
127-143	DFAC	Twiggs County DFACS	438,436	23,500	1,242	24,742	49,381	55,100	104,481	20,880	(32,973)	—	(12,093)
127-144	DFAC	Union County DFACS	773,735	41,473	84,377	125,850	87,146	6,012	93,158	36,852	49,944	—	86,796
127-145	DFAC	Upson County DFACS	1,719,666	92,175	22,623	114,798	193,686	—	193,686	81,901	46,561	5,434	133,896
127-146	DFAC	Walker County DFACS	2,118,846	113,571	136,172	22,601	238,645	27,733	266,378	100,911	(115,404)	—	(14,493)
127-147	DFAC	Walton County DFACS	2,172,238	116,433	15,653	132,086	244,659	104,881	349,540	103,449	14,042	—	117,491
127-148	DFAC	Ware County DFACS	2,003,373	107,382	69,369	176,751	225,640	3,428	229,068	95,409	40,213	—	135,622
127-149	DFAC	Warren County DFACS	140,908	7,553	3,752	11,305	15,870	4,913	20,783	6,707	(20,238)	—	(13,531)
127-150	DFAC	Washington County DFACS	767,477	41,137	47,861	88,998	86,441	27,059	113,500	36,549	(77,256)	—	(40,707)
127-151	DFAC	Wayne County DFACS	1,053,706	56,479	46,916	103,395	118,679	5,319	123,998	50,184	29,901	—	80,085
127-152	DFAC	Webster County DFACS	426,596	22,866	11,896	34,762	48,047	5,111	53,158	20,312	51,163	—	71,475
127-153	DFAC	Wheeler County DFACS	255,931	13,718	71,231	84,949	28,825	1,178	30,003	12,191	48,966	—	61,157

**Employees' Retirement System of Georgia**  
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**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
127-154	DFAC	White County DFACS	\$ 823,931	44,163	46,859	91,022	92,799	—	92,799	39,240	74,500	—	113,740
127-155	DFAC	Whitfield County DFACS	6,644,702	356,159	152,031	508,190	748,392	—	748,392	316,454	264,848	—	581,302
127-156	DFAC	Wilcox County DFACS	382,883	20,523	12,069	32,592	43,124	—	43,124	18,230	23,394	—	41,624
127-157	DFAC	Wilkes County DFACS	525,727	28,179	—	28,179	59,213	51,634	110,847	25,037	(78,768)	—	(53,731)
127-158	DFAC	Wilkinson County DFACS	307,117	16,462	—	16,462	34,591	27,613	62,204	14,629	(58,592)	—	(43,963)
127-159	DFAC	Worth County DFACS	1,046,413	56,088	59,488	115,576	117,857	—	117,857	49,832	42,552	—	92,384
128-001	HLTH	Appling County Health Department	657,047	35,218	15,925	51,143	74,003	2,502	76,505	31,293	6,850	—	38,143
128-002	HLTH	Atkinson County Health Department	362,625	19,437	917	20,354	40,842	17,402	58,244	17,273	(594)	—	16,679
128-003	HLTH	Bacon County Health Department	322,063	17,263	—	17,263	36,274	10,733	47,007	15,341	(15,771)	—	(430)
128-004	HLTH	Baker County Health Department	340,386	18,245	—	18,245	38,338	8,940	47,278	16,209	(31,245)	—	(15,036)
128-005	HLTH	Baldwin County Health Department	915,769	49,086	3,368	52,454	103,143	4,212	107,355	43,610	(24,807)	—	18,803
128-006	HLTH	Banks County Health Department	497,321	26,657	15,137	41,794	56,013	—	56,013	23,684	50,815	—	74,499
128-007	HLTH	Barrow County Public Health	1,061,314	56,887	—	56,887	119,536	9,009	128,545	50,548	(9,968)	—	40,580
128-008	HLTH	Bartow County Health Department	1,411,604	75,663	—	75,663	158,989	27,904	186,893	67,227	(25,941)	—	41,286
128-009	HLTH	Ben Hill County Health Department	453,562	24,311	10,801	35,112	51,085	87,362	138,447	21,602	(15,471)	—	6,131
128-010	HLTH	Berrien County Health Department	404,042	21,657	—	21,657	45,507	21,830	67,337	19,241	(29,987)	—	(10,746)
128-011	HLTH	Bibb County Health Department	3,143,875	168,513	168,107	336,620	354,094	—	354,094	149,727	222,746	—	372,473
128-012	HLTH	Bleckley County Health Department	190,429	10,207	6,411	16,618	21,448	139	21,587	9,067	3,705	—	12,772
128-013	HLTH	Brantley County Health Department	460,000	24,656	—	24,656	51,810	49,946	101,756	21,910	(61,290)	—	(39,380)
128-014	HLTH	Brooks County Health Department	304,911	16,343	161	16,504	34,342	30,017	64,359	14,524	(20,308)	—	(5,784)
128-015	HLTH	Bryan County Health Department	634,942	34,033	9,778	43,811	71,513	19,056	90,569	30,241	39,752	—	69,993
128-016	HLTH	Bulloch County Physical Health	1,150,000	61,641	4,649	66,290	129,524	147,630	277,154	54,771	(119,302)	13,128	(51,403)
128-017	HLTH	Burke County Health Department	808,984	43,362	—	43,362	91,116	101,629	192,745	38,531	(89,450)	—	(50,919)
128-018	HLTH	Butts County Health Department	461,756	24,750	9,195	33,945	52,008	10,960	62,968	21,995	36,432	—	58,427
128-019	HLTH	Calhoun County Health Department	186,377	9,990	15,777	25,767	20,992	800	21,792	8,876	14,436	—	23,312
128-020	HLTH	Camden County Health Department	1,087,425	58,286	—	58,286	122,476	128,246	250,722	51,794	(118,125)	9,628	(56,703)
128-021	HLTH	Candler County Health Department	270,247	14,485	—	14,485	30,438	33,111	63,549	12,869	(48,840)	—	(35,971)
128-022	HLTH	Carroll County Health Department	977,984	52,420	—	52,420	110,150	47,329	157,479	46,578	(132,390)	—	(85,812)
128-023	HLTH	Catoosa County Health Department	1,073,829	57,558	24,090	81,648	120,945	—	120,945	51,144	90,763	—	141,907
128-024	HLTH	Charlton County Health Department	391,347	20,976	23,812	44,788	44,077	11,631	55,708	18,640	(43,418)	—	(24,778)
128-025	HLTH	Chatham County Health Department	8,671,665	464,806	6,130	470,936	976,688	316,001	1,292,689	412,987	(293,180)	11,586	131,393
128-027	HLTH	Chattooga County Health Department	649,303	34,803	4,190	38,993	73,131	11,315	84,446	30,925	11,315	—	42,240
128-028	HLTH	Cherokee County Health Department	11,496,537	616,220	38,972	655,192	1,294,853	154,160	1,449,013	547,517	97,654	4,094	649,265
128-029	HLTH	Clarke County Health Department	10,565,012	566,290	534,381	1,100,671	1,189,936	—	1,189,936	503,160	1,022,418	—	1,525,578
128-031	HLTH	Clayton County Health Department	8,213,555	440,251	397,454	837,705	925,092	—	925,092	391,166	600,595	9,499	1,001,260
128-032	HLTH	Clinch County Health Department	108,000	5,789	—	5,789	12,164	18,153	30,317	5,142	(15,596)	—	(10,454)
128-033	HLTH	Cobb County Health Department	19,215,473	1,029,959	134,303	1,164,262	2,164,236	197,560	2,361,796	915,132	625,272	13,255	1,553,659
128-034	HLTH	Coffee County Health Department	1,364,784	73,153	115,177	188,330	153,715	—	153,715	65,000	197,280	—	262,280
128-035	HLTH	Colquitt County Health Department	1,087,064	58,267	29,662	87,929	122,436	18,362	140,798	51,772	(90,949)	—	(39,177)
128-036	HLTH	Columbia County Health Department	1,278,438	68,525	—	68,525	143,990	67,079	211,069	60,884	(73,361)	—	(12,477)
128-037	HLTH	Cook County Health Department	409,939	21,973	1,467	23,440	46,171	24,580	70,751	19,525	(12,643)	—	6,882
128-038	HLTH	Coweta County Health Department	1,092,377	58,552	—	58,552	123,034	83,235	206,269	52,026	(134,127)	14,515	(67,586)
128-039	HLTH	Crawford County Health Department	450,231	24,133	4,182	28,315	50,709	—	50,709	21,442	12,806	—	34,248
128-040	HLTH	Crisp County Health Department	—	—	—	—	—	15,462	15,462	—	(103,061)	—	(103,061)
128-041	HLTH	Dade County Health Department	510,511	27,364	6,328	33,692	57,499	43,754	101,253	24,313	5,341	—	29,654
128-042	HLTH	Dawson County Health Department	689,055	36,934	—	36,934	77,608	69,905	147,513	32,818	(40,238)	—	(7,420)
128-043	HLTH	Decatur County Health Department	875,477	46,926	8,068	54,994	98,605	33,622	132,227	41,697	22,834	—	64,531
128-044	HLTH	DeKalb County Health Department	19,373,129	1,038,409	—	1,038,409	2,181,993	1,063,176	3,245,169	922,647	(1,482,126)	11,625	(547,854)

**Employees' Retirement System of Georgia**  
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**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions			
										Proportionate share of plan pension expense	employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/ (benefit)
128-045	HLTH	Dodge County Health Department	\$ 139,468	7,476	—	7,476	15,708	50,657	66,365	6,644	(87,422)	—	(80,778)
128-046	HLTH	Dooly County Health Department	—	—	—	—	—	7,254	7,254	—	(47,231)	—	(47,231)
128-047	HLTH	Dougherty County Health Department	11,778,039	631,309	241,305	872,614	1,326,559	—	1,326,559	560,929	1,277,080	7,192	1,845,201
128-047B	HLTH	Southwest Health District	—	—	—	—	—	—	—	—	(425,749)	—	(425,749)
128-048	HLTH	Douglas County Health Department	1,342,635	71,966	186,569	258,535	151,221	—	151,221	63,941	218,046	—	281,987
128-049	HLTH	Early County Health Department	580,965	31,140	8,236	39,376	65,434	—	65,434	27,669	26,429	—	54,098
128-050	HLTH	Echols County Health Department	154,504	8,281	774	9,055	17,402	5,407	22,809	7,359	315	—	7,674
128-051	HLTH	Effingham County Health Department	731,507	39,209	—	39,209	82,390	51,449	133,839	34,839	(50,174)	—	(15,335)
128-052	HLTH	Elbert County Health Department	372,304	19,956	10,209	30,165	41,933	—	41,933	17,729	6,947	—	24,676
128-053	HLTH	Emanuel County Health Department	905,955	48,560	74,397	122,957	102,038	—	102,038	43,151	58,731	—	101,882
128-054	HLTH	Evans County Health Department	421,914	22,615	5,558	28,173	47,520	—	47,520	20,092	8,769	—	28,861
128-055	HLTH	Fannin County Health Department	504,839	27,060	32,410	59,470	56,860	2,987	59,847	24,046	8,650	—	32,696
128-056	HLTH	Fayette County Health Department	1,003,555	53,791	3,311	57,102	113,030	108,722	221,752	47,799	(97,556)	—	(49,757)
128-057	HLTH	Floyd County Health Department	8,820,496	472,783	78,847	551,630	993,451	67,804	1,061,255	420,075	353,293	—	773,368
128-058	HLTH	Forsyth County Health Department	1,554,673	83,331	8,855	92,186	175,103	—	175,103	74,037	45,058	—	119,095
128-059	HLTH	Franklin County Health Department	771,394	41,347	5,094	46,441	86,882	26,648	113,530	36,741	18,051	—	54,792
128-060	HLTH	Fulton County Health Department	22,789,276	1,221,517	615,903	1,837,420	2,566,753	—	2,566,753	1,085,337	4,038,663	—	5,124,000
128-061	HLTH	Gilmer County Health Department	843,154	45,193	7,004	52,197	94,964	20,680	115,644	40,153	15,330	—	55,483
128-062	HLTH	Glascock County Health Department	237,923	12,753	8,899	21,652	26,797	4,077	30,874	11,330	41,974	—	53,304
128-063	HLTH	Glynn County Health Department	8,162,954	437,538	139,426	576,964	919,392	—	919,392	388,760	258,937	—	647,697
128-064	HLTH	Gordon County Health Department	1,394,767	74,760	33,469	108,229	157,092	—	157,092	66,426	73,754	—	140,180
128-065	HLTH	Grady County Health Department	897,311	48,096	6,182	54,278	101,064	19,588	120,652	42,734	23,409	—	66,143
128-066	HLTH	Greene County Health Department	480,078	25,732	7,106	32,838	54,071	—	54,071	22,861	15,541	—	38,402
128-067	HLTH	Gwinnett County Health Department	18,474,197	990,226	11,675	1,001,901	2,080,746	534,745	2,615,491	879,835	(402,809)	1,854	478,880
128-068	HLTH	Habersham County Health Department	833,925	44,699	36,953	81,652	93,925	—	93,925	39,716	43,294	—	83,010
128-069	HLTH	Hall County Health Department	12,170,511	652,345	60,164	712,509	1,370,763	1,802	1,372,565	579,620	354,505	—	934,125
128-070	HLTH	Hancock County Health Department	298,518	16,001	—	16,001	33,622	54,343	87,965	14,214	(55,619)	—	(41,405)
128-071	HLTH	Haralson County Health Department	478,818	25,665	—	25,665	53,929	22,228	76,157	22,802	(14,502)	—	8,300
128-072	HLTH	Harris County Health Department	—	—	—	—	—	39,815	39,815	—	(200,090)	—	(200,090)
128-073	HLTH	Hart County Health Department	517,534	27,740	11,635	39,375	58,290	27,595	85,885	24,646	47,973	—	72,619
128-074	HLTH	Heard County Health Department	185,252	9,930	186	10,116	20,865	1,477	22,342	8,820	(2,627)	—	6,193
128-075	HLTH	Henry County Health Department	1,745,326	93,550	71,706	165,256	196,576	—	196,576	83,124	83,916	—	167,040
128-076	HLTH	Houston County Health Department	14,787,578	792,622	175,173	967,795	1,665,523	469,512	2,135,035	704,256	533,957	—	1,238,213
128-077	HLTH	Invin County Health Department	191,734	10,277	1,161	11,438	21,595	31,317	52,912	9,136	(19,787)	—	(10,651)
128-078	HLTH	Jackson County Health Department	1,072,748	57,500	130,428	187,928	120,824	—	120,824	51,091	137,271	—	188,362
128-079	HLTH	Jasper County Health Department	366,992	19,671	20,336	40,007	41,334	—	41,334	17,473	49,108	—	66,581
128-080	HLTH	Jeff Davis County Health Department	427,722	22,926	—	22,926	48,174	144,430	192,604	20,368	(136,636)	—	(116,268)
128-081	HLTH	Jefferson County Health Department	645,522	34,600	9,218	43,818	72,705	—	72,705	30,739	30,168	—	60,907
128-082	HLTH	Jenkins County Health Department	165,443	8,868	—	8,868	18,634	75,677	94,311	7,880	(62,376)	—	(54,496)
128-083	HLTH	Johnson County Health Department	211,542	11,339	1,113	12,452	23,826	5,437	29,263	10,075	4,742	—	14,817
128-084	HLTH	Jones County Health Department	587,943	31,514	9,789	41,303	66,220	—	66,220	28,000	48,486	—	76,486
128-085	HLTH	Lamar County Health Department	448,971	24,065	4,086	28,151	50,567	3,546	54,113	21,388	11,991	—	33,379
128-086	HLTH	Lanier County Health Department	154,864	8,301	2,125	10,426	17,442	62,781	80,223	7,376	(42,496)	—	(35,120)
128-087	HLTH	Laurens County Health Department	7,103,847	380,770	92,916	473,686	800,105	15,669	815,774	338,317	37,610	8,738	384,665
128-088	HLTH	Lee County Health Department	853,733	45,761	5,207	50,968	96,156	22,719	118,875	40,660	3,764	—	44,424
128-089	HLTH	Liberty County Health Department	1,514,651	81,186	20,460	101,646	170,595	—	170,595	72,132	70,405	9,631	152,168
128-090	HLTH	Lincoln County Health Department	61,811	3,313	—	3,313	6,962	63,792	70,754	2,944	(51,659)	—	(48,715)
128-091	HLTH	Long County Health Department	328,276	17,596	3,676	21,272	36,974	9,691	46,665	15,638	12,436	—	28,074

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions			
										Proportionate share of plan pension expense	contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
128-092	HLTH	Lowndes County Health Department	\$ 11,403,889	611,254	40,032	651,286	1,284,419	451,254	1,735,673	543,112	(105,527)	—	437,585
128-093	HLTH	Lumpkin County Health Department	762,840	40,889	2,281	43,170	85,919	22,424	108,343	36,333	10,711	—	47,044
128-094	HLTH	Macon County Health Department	—	—	—	—	—	18,786	18,786	—	(98,085)	—	(98,085)
128-095	HLTH	Madison County Health Department	581,190	31,152	7,788	38,940	65,459	7,592	73,051	27,680	37,165	—	64,845
128-096	HLTH	Marion County Health Department	—	—	—	—	—	12,835	12,835	—	(69,757)	—	(69,757)
128-097	HLTH	Modulife County Health Department	617,340	33,090	5,428	38,518	69,531	3,723	73,254	29,399	26,296	—	55,695
128-098	HLTH	McIntosh County Health Department	336,739	18,049	15,156	33,205	37,927	4,255	42,182	16,034	(7,058)	—	8,976
128-099	HLTH	Meriwether County Health Department	505,154	27,076	20,322	47,398	56,895	—	56,895	24,055	19,112	—	43,167
128-100	HLTH	Miller County Health Department	238,238	12,770	5,835	18,605	26,833	7,829	34,662	11,349	25,513	—	36,862
128-101	HLTH	Mitchell County Health Department	626,119	33,560	7,947	41,507	70,520	46,000	116,520	29,822	5,345	—	35,167
128-102	HLTH	Monroe County Health Department	532,525	28,544	5,243	33,787	59,978	73,002	132,980	25,355	(24,711)	—	644
128-103	HLTH	Montgomery County Health Department	245,081	13,136	1,908	15,044	27,603	5,347	32,950	11,668	5,882	—	17,550
128-104	HLTH	Morgan County Health Department	464,907	24,919	39,471	64,390	52,362	5,914	58,276	22,137	730	—	22,867
128-105	HLTH	Murray County Health Department	718,272	38,500	5,463	43,963	80,899	85,175	166,074	34,212	(39,065)	—	(4,853)
128-106	HLTH	Muscogee County Health Department	15,468,665	829,128	247,176	1,076,304	1,742,234	—	1,742,234	736,695	895,642	4,995	1,637,332
128-107	HLTH	Newton County Health Department	1,434,923	76,913	60,097	137,010	161,615	—	161,615	68,341	83,300	—	151,641
128-108	HLTH	Oconee County Health Department	812,676	43,560	3,554	47,114	91,532	32,824	124,356	38,707	(9,003)	—	29,704
128-109	HLTH	Oglethorpe County Health Department	318,642	17,079	9	17,088	35,889	6,234	42,123	15,181	200	—	15,381
128-110	HLTH	Paulding County Health Department	1,160,580	62,208	41,775	103,983	130,716	2,497	133,213	55,269	6,004	—	61,273
128-111	HLTH	Peach County Health Department	527,258	28,261	30,040	58,301	59,385	—	59,385	25,112	72,355	—	97,467
128-112	HLTH	Pickens County Health Department	518,930	27,815	58,384	86,199	58,447	—	58,447	24,712	51,284	—	75,996
128-113	HLTH	Pierce County Health Department	545,716	29,251	26,560	55,811	61,464	4,719	66,183	25,988	4,258	—	30,246
128-114	HLTH	Pike County Health Department	288,074	15,441	—	15,441	32,446	20,605	53,051	13,721	(24,645)	—	(10,924)
128-115	HLTH	Polk County Health Department	861,296	46,166	6,544	52,710	97,008	23,842	120,850	41,016	24,237	—	65,253
128-116	HLTH	Pulaski County Health Department	269,571	14,449	14,062	28,511	30,362	—	30,362	12,839	24,176	—	37,015
128-117	HLTH	Putnam County Health Department	845,359	45,312	2,472	47,784	95,213	4,668	99,881	40,261	14,712	—	54,973
128-119	HLTH	Rabun County Health Department	602,034	32,269	3,619	35,888	67,807	24,728	92,535	28,669	(367)	—	28,302
128-121	HLTH	Richmond County Health Department	11,964,731	641,316	142,838	784,154	1,347,586	—	1,347,586	569,821	432,942	—	1,002,763
128-122	HLTH	Rockdale County Health Department	1,393,236	74,678	10,700	85,378	156,920	45,793	202,713	66,355	21,364	—	87,719
128-123	HLTH	Schley County Health Department	—	—	—	—	—	8,319	8,319	—	(45,024)	—	(45,024)
128-124	HLTH	Screven County Health Department	331,337	17,760	—	17,760	37,318	24,315	61,633	15,781	(36,620)	—	(20,839)
128-125	HLTH	Seminole County Health Department	389,591	20,882	2,940	23,822	43,880	3,929	47,809	18,559	20,425	—	38,984
128-126	HLTH	Spalding County Health Department	967,225	51,844	—	51,844	108,938	105,745	214,683	46,062	(110,660)	—	(64,598)
128-127	HLTH	Stephens County Health Department	566,289	30,353	1,706	32,059	63,781	14,890	78,671	26,968	4,163	—	31,131
128-129	HLTH	Sumter County Health Department	—	—	—	—	—	3,459	3,459	—	(75,315)	—	(75,315)
128-131	HLTH	Taliaferro County Health Department	174,897	9,375	3,393	12,768	19,699	10,547	30,246	8,330	7,131	—	15,461
128-132	HLTH	Tattnall County Health Department	575,293	30,836	—	30,836	64,795	50,720	115,515	27,399	(53,815)	—	(26,416)
128-133	HLTH	Taylor County Health Department	—	—	—	—	—	13,229	13,229	—	(82,515)	—	(82,515)
128-134	HLTH	Telfair County Health Department	467,563	25,062	—	25,062	52,662	33,852	86,514	22,265	(33,455)	—	(11,190)
128-135	HLTH	Terrell County Health Department	255,571	13,699	138	13,837	28,785	4,135	32,920	12,171	(1,297)	—	10,874
128-136	HLTH	Thomas County Health Department	1,429,431	76,618	34,803	111,421	160,997	9,948	170,945	68,073	(16,571)	—	51,502
128-137	HLTH	Tift County Health Department	1,055,101	56,554	25,789	82,343	118,836	—	118,836	50,250	44,719	—	94,969
128-138	HLTH	Toombs County Health Department	867,914	46,521	7,843	54,364	97,753	25,349	123,102	41,334	26,963	—	68,297
128-139	HLTH	Towns County Health Department	449,331	18,849	42,933	61,782	50,608	1,631	52,239	21,402	20,762	—	42,164
128-140	HLTH	Treutlen County Health Department	253,185	13,571	1,347	14,918	28,516	5,465	33,981	12,055	5,841	—	17,896
128-141	HLTH	Troup County Health Department	9,926,784	532,081	37,851	569,932	1,118,052	156,346	1,274,398	472,761	81,335	—	554,096
128-142	HLTH	Turner County Health Department	221,852	11,891	788	12,679	24,987	2,009	26,996	10,562	3,460	—	14,022
128-143	HLTH	Twiggs County Health Department	146,356	7,845	1,862	9,707	16,484	12,793	29,277	6,972	(12,437)	—	(5,465)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions			
										Proportionate share of plan pension expense	contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
128-144	HLTH	Union County Health Department	\$ 655,831	35,153	—	35,153	73,866	13,504	87,370	31,238	(6,036)	—	25,202
128-145	HLTH	Upson County Health Department	572,096	30,665	—	30,665	64,435	57,331	121,766	27,247	(61,200)	—	(33,953)
128-146	HLTH	Walker County Health Department	743,167	39,834	31,218	71,052	83,703	—	83,703	35,393	40,812	—	76,205
128-147	HLTH	Walton County Health Department	1,824,199	97,778	175,977	273,755	205,459	—	205,459	86,881	180,794	—	267,675
128-148	HLTH	Ware County Health Department	14,053,640	753,282	124,099	877,381	1,582,860	886,849	2,469,709	669,306	28,490	24,904	722,700
128-149	HLTH	Warren County Health Department	44,478	2,384	—	2,384	5,010	24,250	29,260	2,121	(27,988)	—	(25,867)
128-150	HLTH	Washington County Health Department	629,000	33,715	1,103	34,818	70,844	55,454	126,298	29,954	(39,364)	—	(9,410)
128-151	HLTH	Wayne County Health Department	794,173	42,568	19,706	62,274	89,448	135	89,583	37,822	15,667	12,566	66,055
128-153	HLTH	Wheeler County Health Department	204,339	10,953	—	10,953	23,015	12,435	35,450	9,729	(10,372)	—	(643)
128-154	HLTH	White County Health Department	727,861	39,014	5,068	44,082	81,979	8,420	90,399	34,668	19,813	—	54,481
128-155	HLTH	Whitfield County Health Department	2,400,842	128,686	—	128,686	270,407	212,719	483,126	114,337	(639,660)	—	(525,323)
128-156	HLTH	Wilcox County Health Department	161,437	8,653	1,000	9,653	18,183	4,668	22,851	7,689	1,636	—	9,325
128-157	HLTH	Wilkes County Health Department	392,292	21,027	364	21,391	44,184	5,288	49,472	18,681	(100)	—	18,581
128-158	HLTH	Wilkinson County Health Department	218,835	11,730	2,130	13,860	24,647	16,456	41,103	10,422	(8,344)	14,111	16,189
128-159	HLTH	Worth County Health Department	648,943	34,784	6,407	41,191	73,090	10,960	84,050	30,908	27,449	—	58,357
129-008	MRCS	Woodright Industries	834,960	44,754	70,758	115,512	94,041	5,973	100,014	39,767	45,932	—	85,699
129-009	MRCS	Jessamine Place	1,236,751	66,290	26,211	92,501	139,295	—	139,295	58,903	43,013	—	101,916
129-022	MRCS	Carroll County MR Services	1,367,350	73,291	—	73,291	154,004	40,887	194,891	65,116	(84,728)	—	(19,612)
129-035	MRCS	Green Oaks Service Center	1,408,137	75,477	98,757	174,234	158,598	—	158,598	67,065	156,710	—	223,775
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	—	—	—	—	—	66,246	66,246	—	(369,521)	—	(369,521)
129-101	MRCS	Mitchell-Baker Service Center	1,205,148	64,597	—	64,597	135,736	16,919	152,655	57,390	(16,743)	—	40,647
129-136	MRCS	Thomas/Grady Service Center	1,346,777	72,188	19,995	92,183	151,687	—	151,687	64,138	8,340	—	72,478
129-137	MRCS	Tift County - Diversified Enterprises	1,116,642	59,853	—	59,853	125,767	63,690	189,457	53,180	(70,638)	—	(17,458)
6011	PSCH	Appling County Schools	63,341	3,395	11,159	14,554	7,134	—	7,134	3,017	31,051	—	34,068
6021	PSCH	Atkinson County Schools	92,558	4,961	3,850	8,811	10,425	—	10,425	4,405	4,085	—	8,490
6031	PSCH	Bacon County Schools	—	—	—	—	—	1,187	1,187	—	(13,315)	—	(13,315)
6051	PSCH	Baldwin County Schools	612,973	32,856	234,874	267,730	69,039	32,478	101,517	29,188	41,844	—	71,032
6071	PSCH	Barrow County Schools	—	—	—	—	—	—	—	—	(2,869)	—	(2,869)
6091	PSCH	Ben Hill County Schools	52,627	2,821	4,668	7,489	5,927	7,160	13,087	2,507	(32,189)	—	(29,682)
6111	PSCH	Bibb County Schools	293,251	15,718	—	15,718	33,029	126,379	159,408	13,969	(111,124)	—	(97,155)
6141	PSCH	Brooks County Schools	12,335	661	35	696	1,389	48,157	49,546	589	(38,131)	—	(37,542)
6161	PSCH	Bulloch County Schools	72,885	3,907	47,831	51,738	8,209	—	8,209	3,472	39,860	—	43,332
6181	PSCH	Butts County Schools	54,563	2,925	—	2,925	6,145	2,707	8,852	2,596	(11,345)	—	(8,749)
6201	PSCH	Camden County Schools	84,950	4,553	8,598	13,151	9,568	—	9,568	4,049	40,892	—	44,941
6211	PSCH	Candler County Schools	162,292	8,699	—	8,699	18,279	5,057	23,336	7,728	(10,993)	—	(3,265)
6221	PSCH	Carroll County Schools	110,386	5,917	—	5,917	12,433	1,854	14,287	5,256	(4,617)	—	639
6231	PSCH	Catoosa County Board of Education	—	—	—	—	—	33,610	33,610	—	(27,379)	—	(27,379)
6241	PSCH	Charlton County Board of Education	57,489	3,081	—	3,081	6,475	15,970	22,445	2,736	(41,142)	—	(38,406)
6251	PSCH	Chatham County Schools	468,959	25,136	6,263	31,399	52,819	2,481	55,300	22,335	(2,606)	—	19,729
6261	PSCH	Chattahoochee County Schools	178,184	9,551	61,386	70,937	20,069	—	20,069	8,485	90,888	—	99,373
6271	PSCH	Chattooga County Schools	105,434	5,651	—	5,651	11,875	4,140	16,015	5,024	(7,728)	—	(2,704)
6291	PSCH	Clarke County Schools	689,370	36,951	19,925	56,876	77,644	—	77,644	32,828	77,841	—	110,669
6311	PSCH	Clayton County Schools	469,904	25,187	34,130	59,317	52,925	—	52,925	22,381	56,327	—	78,708
6331	PSCH	Cobb County Schools	130,509	6,995	1,802	8,797	14,699	251	14,950	6,221	4,778	—	10,999
6341	PSCH	Coffee County Schools	52,897	2,835	—	2,835	5,958	20,949	26,907	2,517	(51,387)	—	(48,870)
6351	PSCH	Colquitt County Schools	214,289	11,486	494	11,980	24,135	27,653	51,788	10,203	(28,970)	—	(18,767)
6361	PSCH	Columbia County Schools	—	—	—	—	—	13,747	13,747	—	(70,205)	—	(70,205)
6371	PSCH	Cook County Schools	73,650	3,948	48,334	52,282	8,295	—	8,295	3,511	38,596	—	42,107



**Employees' Retirement System of Georgia**  
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			Net pension liability	Differences between expected and actual experience	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
6381	PSCH	Coweta County Schools	\$ 121,280	6,501	—	6,501	13,660	5,359	19,019	5,777	(42,569)	—	(36,792)
6401	PSCH	Crisp County Schools	87,876	4,710	—	4,710	9,897	15,162	25,059	4,184	(38,619)	—	(34,435)
6441	PSCH	Dekalb County Schools	736,279	39,465	—	39,465	82,927	156,048	238,975	35,069	(275,144)	—	(240,075)
6451	PSCH	Dodge County Schools	427,632	22,921	9,675	32,596	48,164	23,015	71,179	20,364	36,932	—	57,296
6452	PSCH	Ocmulgee Regional Library System	56,318	3,019	—	3,019	6,343	2,338	8,681	2,681	(3,542)	—	(861)
6461	PSCH	Dooly County Schools	77,432	4,150	927	5,077	8,721	16,516	25,237	3,686	(7,898)	—	(4,212)
6471	PSCH	Dougherty County Schools	58,569	3,139	—	3,139	6,597	42,926	49,523	2,793	(44,843)	—	(42,050)
6481	PSCH	Douglas County Schools	206,455	11,066	15,215	26,281	23,253	18,874	42,127	9,829	(83,196)	—	(73,367)
6511	PSCH	Effingham County Schools	222,077	11,903	—	11,903	25,012	37,495	62,507	10,577	(35,779)	—	(25,202)
6561	PSCH	Fayette County Schools	279,881	15,002	—	15,002	31,523	4,525	36,048	13,329	(6,084)	—	7,245
6571	PSCH	Floyd County Schools	81,754	4,382	—	4,382	9,208	89,401	98,609	3,895	(212,364)	—	(208,469)
6581	PSCH	Forsyth County Schools	392,472	21,037	—	21,037	44,204	5,952	50,156	18,695	(18,842)	—	(147)
6591	PSCH	Franklin County Schools	208,031	11,151	34,120	45,271	23,431	—	23,431	9,910	40,305	—	50,215
6601	PSCH	Fulton County Board of Education	641,065	34,361	237,736	272,097	72,203	—	72,203	30,532	249,674	—	280,206
6611	PSCH	Gilmer County Schools	103,003	5,521	3,368	8,889	11,601	909	12,510	4,901	(15,848)	—	(10,947)
6631	PSCH	Glynn County Schools	486,876	26,097	2,498	28,595	54,837	42,632	97,469	23,187	(20,933)	—	2,254
6641	PSCH	Gordon County Schools	115,743	6,204	—	6,204	13,036	1,881	14,917	5,513	(4,688)	—	825
6651	PSCH	Grady County Schools	74,821	4,010	—	4,010	8,427	81,894	90,321	3,568	(75,221)	1,934	(69,719)
6661	PSCH	Greene County Schools	164,003	8,791	738	9,529	18,472	7,368	25,840	7,811	(46,153)	—	(38,342)
6671	PSCH	Gwinnett County Schools	558,186	29,919	181,932	211,851	62,868	15,860	78,728	26,587	76,480	—	103,067
6751	PSCH	Henry County Schools	506,684	27,159	4,610	31,769	57,068	3,368	60,436	24,134	21,838	—	45,972
6761	PSCH	Houston County Schools	702,470	37,653	653	38,306	79,119	4,166	83,285	33,456	10,344	—	43,800
6771	PSCH	Invin County Schools	19,088	1,023	—	1,023	2,150	67,643	69,793	912	(57,972)	—	(57,060)
6781	PSCH	Jackson County Schools	6,393	343	—	343	720	50,691	51,411	305	(58,327)	—	(58,022)
6811	PSCH	Jefferson County Schools	68,743	3,685	11,072	14,757	7,743	—	7,743	3,275	33,577	—	36,852
6851	PSCH	Lamar County Schools	—	—	—	—	—	21,633	21,633	—	(75,471)	—	(75,471)
6871	PSCH	Laurens County Schools	122,361	6,559	10,666	17,225	13,781	2,052	15,833	5,827	(1,720)	—	4,107
6881	PSCH	Lee County Schools	—	—	—	—	—	4,056	4,056	—	(20,177)	—	(20,177)
6901	PSCH	Lincoln County Schools	93,504	5,012	61,363	66,375	10,531	—	10,531	4,454	51,135	—	55,589
6921	PSCH	Lowndes County Schools	29,577	1,585	19,411	20,996	3,331	—	3,331	1,408	16,175	—	17,583
6941	PSCH	Macon County Schools	76,532	4,102	7,001	11,103	8,620	428	9,048	3,648	5,803	—	9,451
6971	PSCH	Mcduffie County Schools	370,953	19,883	7,268	27,151	41,780	2,537	44,317	17,669	(5)	—	17,664
6991	PSCH	Meriwether County Schools	370,278	19,847	5,346	25,193	41,704	38,554	80,258	17,634	(6,256)	—	11,378
7021	PSCH	Monroe County Schools	—	—	—	—	—	—	—	—	(2,996)	—	(2,996)
7041	PSCH	Morgan County Schools	115,248	6,177	75,632	81,809	12,980	—	12,980	5,491	63,027	—	68,518
7061	PSCH	Muscogee County Schools	434,024	23,264	7,519	30,783	48,884	59,176	108,060	20,671	6,945	—	27,616
7071	PSCH	Newton County Schools	476,972	25,566	27,310	52,876	53,721	—	53,721	22,712	30,495	—	53,207
7101	PSCH	Paulding County Schools	267,951	14,362	75,705	90,067	30,179	—	30,179	12,760	110,609	—	123,369
7121	PSCH	Pickens County Schools	39,391	2,111	238	2,349	4,437	236	4,673	1,874	1,426	—	3,300
7141	PSCH	Pike County Schools	127,448	6,831	246	7,077	14,354	1,478	15,832	6,068	3,497	—	9,565
7151	PSCH	Polk County Schools	218,745	11,725	719	12,444	24,637	4,107	28,744	10,414	(12,192)	—	(1,778)
7191	PSCH	Rabun County Schools	139,918	7,500	—	7,500	15,759	2,662	18,421	6,662	(3,842)	—	2,820
7211	PSCH	Richmond County Schools	98,681	5,289	—	5,289	11,114	7,689	18,803	4,696	(34,133)	—	(29,437)
7221	PSCH	Rockdale County Schools	193,625	10,378	—	10,378	21,808	48,140	69,948	9,226	(43,768)	—	(34,542)
7261	PSCH	Spalding County Schools	—	—	—	—	—	7,990	7,990	—	(58,018)	—	(58,018)
7291	PSCH	Sumter County Schools	72,615	3,892	13,059	16,951	8,179	—	8,179	3,461	35,628	—	39,089
7321	PSCH	Tattnall County Schools	—	—	—	—	—	2,623	2,623	—	(29,159)	—	(29,159)
7341	PSCH	Telfair County Schools	26,426	1,416	—	1,416	2,976	6,286	9,262	1,256	(5,265)	—	(4,009)

**Employees' Retirement System of Georgia**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2024

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
7351	PSCH	Terrell County Schools	\$ 201,143	10,781	21,154	31,935	22,655	—	22,655	9,575	30,193	—	39,768
7401	PSCH	Treutlen County Schools	96,745	5,186	3,722	8,908	10,896	351	11,247	4,610	1,737	—	6,347
7411	PSCH	Troup County Schools	4,502	241	—	241	507	12,535	13,042	212	(15,387)	—	(15,175)
7431	PSCH	Twiggs County Schools	—	—	—	—	—	13,360	13,360	—	(25,263)	—	(25,263)
7451	PSCH	Upson County Schools	—	—	—	—	—	25,463	25,463	—	(55,593)	—	(55,593)
7461	PSCH	Walker County Schools	—	—	—	—	—	67,165	67,165	—	(62,149)	—	(62,149)
7481	PSCH	Ware County Schools	105,163	5,637	—	5,637	11,845	41,876	53,721	5,006	(60,800)	—	(55,794)
7501	PSCH	Washington County Board of Education	426,326	22,851	41,805	64,656	48,017	3,052	51,069	20,304	2,649	—	22,953
7511	PSCH	Wayne County Schools	101,022	5,415	—	5,415	11,378	7,653	19,031	4,806	(19,634)	—	(14,828)
7541	PSCH	White County Board of Education	47,495	2,546	761	3,307	5,349	444	5,793	2,262	7,838	—	10,100
7551	PSCH	Whitfield County Schools	78,693	4,218	9,911	14,129	8,863	—	8,863	3,746	38,110	—	41,856
7571	PSCH	Wilkes County Schools	235,672	12,632	3,934	16,566	26,544	8,213	34,757	11,226	16,523	—	27,749
7581	PSCH	Wilkinson County Schools	77,612	4,160	—	4,160	8,741	15,315	24,056	3,695	(57,539)	—	(53,844)
7611	PSCH	Atlanta City Schools	1,580,153	84,697	487,124	571,821	177,972	—	177,972	75,254	458,791	—	534,045
7641	PSCH	City of Buford Schools (Gwinnett)	191,509	10,265	—	10,265	21,570	3,078	24,648	9,120	(7,007)	—	2,113
7721	PSCH	City of Dalton Schools (Whitfield)	140,368	7,524	18,176	25,700	15,810	31,937	47,747	6,688	64,267	—	70,955
7741	PSCH	City of Dublin Schools (Laurens)	—	—	—	—	—	1,134	1,134	—	(20,203)	—	(20,203)
7761	PSCH	City of Gainesville Schools (Hall)	218,115	11,691	87,464	99,155	24,566	—	24,566	10,386	112,712	—	123,098
7811	PSCH	City of Marietta Schools (Cobb)	88,191	4,727	6,500	11,227	9,933	312	10,245	4,196	5,758	—	9,954
7851	PSCH	City of Rome Schools (Floyd)	315,941	16,935	41,606	58,541	35,584	—	35,584	15,046	109,935	—	124,981
7861	PSCH	City of Social Circle Schools (Walton)	111,106	5,955	—	5,955	12,514	1,453	13,967	5,293	(3,016)	—	2,277
7891	PSCH	City of Thomasville Schools (Thomas)	50,781	2,722	8,050	10,772	5,719	—	5,719	2,417	2,581	—	4,998
7921	PSCH	City of Valdosta Schools (Lowndes)	245,306	13,149	—	13,149	27,629	102,731	130,360	11,682	(135,679)	—	(123,997)
968-0968	PSCH	Georgia Military College	395,534	21,201	5,381	26,582	44,549	12,999	57,548	18,834	21,614	—	40,448
8504	RESA	Northwest Georgia Regional Education Service Agency	111,646	5,984	—	5,984	12,575	2,376	14,951	5,319	(6,063)	—	(744)
8564	RESA	Metro Regional Education Service Agency	—	—	—	—	—	15,462	15,462	—	(79,524)	—	(79,524)
8804	RESA	First District Regional Education Service Agency	138,792	7,439	—	7,439	15,632	75,145	90,777	6,606	(68,747)	—	(62,141)
402	STAT	Georgia Department of Agriculture	37,298,819	1,999,235	—	1,999,235	4,200,961	371,258	4,572,219	1,776,353	(270,933)	9,919	1,515,339
403	STAT	Georgia Department of Administrative Services	30,265,876	1,622,266	593,153	2,215,419	3,408,842	40,123	3,448,965	1,441,411	371,199	3,822	1,816,432
404	STAT	Georgia Department of Audits	30,880,335	1,655,201	102,564	1,757,765	3,478,048	585,708	4,063,756	1,470,675	(20,812)	—	1,449,863
405	STAT	Department of Public Health	107,488,954	5,761,462	40,122	5,801,584	12,106,466	2,916,485	15,022,951	5,119,139	(1,287,035)	26,280	3,858,384
406	STAT	Georgia Department of Banking and Finance	9,150,933	490,495	—	490,495	1,030,668	869,724	1,900,392	435,810	(1,029,670)	—	(593,860)
407	STAT	State Accounting Office	15,768,443	845,196	—	845,196	1,775,998	608,257	2,384,255	750,970	(969,759)	3,451	(215,338)
408	STAT	Office of Commissioner of Insurance	23,977,137	1,285,187	2,153,723	3,438,910	2,700,542	—	2,700,542	1,141,911	2,566,846	—	3,708,757
409	STAT	Georgia State Finance and Investment Commission	11,950,325	640,543	—	640,543	1,345,964	102,647	1,448,611	569,135	(525,288)	1,052	44,899
410	STAT	State Properties Commission	1,604,598	86,007	—	86,007	180,726	73,913	254,639	76,421	(142,253)	—	(65,832)
411	STAT	Georgia Department of Defense	28,905,594	1,549,354	—	1,549,354	3,255,633	793,431	4,049,064	1,376,620	(1,607,678)	12,679	(218,379)
412	STAT	Georgia Vocational Rehab Agency	57,416,870	3,077,573	—	3,077,573	6,466,854	2,843,838	9,310,692	2,734,468	2,160,413	94,377	4,989,258
414	STAT	Georgia Department of Education	58,948,989	3,159,695	—	3,159,695	6,639,417	1,207,923	7,847,340	2,807,440	(841,572)	22,806	1,988,674
415	STAT	The Technical College System of Georgia	33,514,644	1,796,402	5,385,476	7,181,878	3,774,750	—	3,774,750	1,596,129	7,319,414	1,313	8,916,856
418	STAT	Prosecuting Attorneys Council	89,113,843	4,776,547	—	4,776,547	10,036,880	1,157,671	11,194,551	4,244,033	(1,518,148)	6,697	2,732,582
419	STAT	Georgia Department of Community Health	68,005,427	3,645,125	1,321,027	4,966,152	7,659,442	270,128	7,929,570	3,238,751	(412,776)	24,729	2,850,704
420	STAT	Georgia Forestry Commission	39,636,680	2,124,546	1,321,025	3,445,571	4,464,274	80,336	4,544,610	1,887,689	606,876	11,179	2,505,744
422	STAT	Office of Planning and Budget	35,096,914	1,881,212	—	1,881,212	3,952,961	1,341,052	5,294,013	1,671,487	(1,333,057)	8,763	347,193
427	STAT	Georgia Department of Human Services	167,532,075	8,979,803	—	8,979,803	18,869,115	3,992,732	22,861,847	7,978,684	(13,380,959)	137,608	(5,264,667)
428	STAT	Georgia Department of Community Affairs	44,205,484	2,369,436	886,342	3,255,778	4,978,858	—	4,978,858	2,105,278	1,689,094	38,965	3,833,337

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
429	STAT	Department of Economic Development	\$ 16,144,619	865,360	—	865,360	1,818,366	397,277	2,215,643	768,887	(802,512)	1,274	(32,351)
430	STAT	Administrative Office of the Courts	11,519,812	617,468	—	617,468	1,297,475	69,143	1,366,618	548,626	(121,369)	—	427,257
432	STAT	Georgia Court of Appeals	21,842,354	1,170,761	—	1,170,761	2,460,101	570,437	3,030,538	1,040,237	(1,359,929)	—	(319,692)
436	STAT	Superior Courts of Georgia	24,621,578	1,319,729	17,310	1,337,039	2,773,125	293,312	3,066,437	1,172,600	24,202	7,945	1,204,747
438	STAT	Supreme Court	16,354,676	876,619	—	876,619	1,842,025	388,626	2,230,651	778,889	(734,019)	—	44,870
440	STAT	Georgia Department of Labor	63,138,150	3,384,236	—	3,384,236	7,111,241	10,865,883	17,977,124	3,006,943	(11,812,561)	85,031	(8,720,587)
441	STAT	Department of Behavioral Health and Developmental Disabilities	260,911,117	13,984,966	7,873,491	21,858,457	29,386,384	—	29,386,384	12,425,848	9,342,268	83,862	21,851,978
442	STAT	Georgia Department of Law	35,149,000	1,884,004	—	1,884,004	3,958,827	452,028	4,410,855	1,673,964	(820,882)	—	853,082
444	STAT	General Assembly of Georgia	21,408,600	1,147,512	188,992	1,336,504	2,411,248	98,966	2,510,214	1,019,581	(406,694)	50,253	663,140
461	STAT	Department of Juvenile Justice	170,120,060	9,118,520	247,778	9,366,298	19,160,600	761,228	19,921,828	8,101,943	(201,643)	122,055	8,022,355
462	STAT	Georgia Department of Natural Resources	146,466,967	7,850,703	—	7,850,703	16,496,555	724,628	17,221,183	6,975,466	(1,775,014)	38,045	5,238,497
465	STAT	State Board Pardons and Paroles	14,932,988	800,416	—	800,416	1,681,900	231,334	1,913,234	711,182	(277,355)	4,461	438,288
466	STAT	Georgia Department of Public Safety	189,139,252	10,137,958	3,402,099	13,540,057	21,302,729	95,157	21,397,886	9,007,730	2,591,436	30,493	11,629,659
467	STAT	Georgia Department of Corrections	445,763,074	23,893,111	901,574	24,794,685	50,206,235	—	50,206,235	21,229,388	(884,450)	628,378	20,973,316
469	STAT	Georgia Department of Early Care Learning	51,636,571	2,767,746	—	2,767,746	5,815,820	392,405	6,208,225	2,459,183	(611,544)	2,381	1,850,020
470	STAT	Georgia Public Service Commission	9,528,774	510,747	35,128	545,875	1,073,225	266,870	1,340,095	453,803	(67,306)	—	386,497
471	STAT	Georgia Bureau of Investigation	114,344,523	6,128,924	17,124	6,146,048	12,878,608	72,649	12,951,257	5,445,635	590,786	17,252	6,053,673
474	STAT	Department of Revenue	78,196,245	4,191,358	226,011	4,417,369	8,807,233	441,891	9,249,124	3,724,085	(2,289,700)	37,897	1,472,282
475	STAT	Georgia Department of Driver Services	45,783,341	2,454,010	403,480	2,857,490	5,156,572	—	5,156,572	2,180,428	1,591,484	2,199	3,774,111
476	STAT	Georgia Student Finance Commission	10,811,939	579,525	—	579,525	1,217,472	320,760	1,538,507	514,916	(288,303)	10,462	237,075
477	STAT	Georgia Department of Community Supervision	152,511,076	8,174,670	8,433,898	16,608,568	17,177,302	471,209	17,648,511	7,263,314	4,030,415	43,860	11,337,589
478	STAT	Secretary of State	20,724,092	1,110,822	714,527	1,825,349	2,334,152	—	2,334,152	986,984	828,638	—	1,815,622
482	STAT	Georgia Teachers Retirement System	33,756,349	1,809,357	264,093	2,073,450	3,801,973	160,473	3,962,446	1,607,644	(533,009)	—	1,074,635
484	STAT	Georgia Department of Transportation	326,228,258	17,485,998	3,662,399	21,148,397	36,743,045	—	36,743,045	15,536,576	4,779,129	312,001	20,627,706
488	STAT	Georgia Department of Veterans Service	9,403,262	504,020	18,829	522,849	1,059,088	187,693	1,246,781	447,831	(46,218)	3,723	405,336
489	STAT	Subsequent Injury Trust Fund	995,452	53,357	—	53,357	112,118	20,652	132,770	47,413	(64,394)	—	(16,981)
490	STAT	State Board of Workers Comp	13,337,484	714,896	—	714,896	1,502,199	185,990	1,688,189	635,195	(258,710)	7,746	384,231
492	STAT	Georgia Public Defender Standards Council	86,285,234	4,624,932	940,432	5,565,364	9,718,294	—	9,718,294	4,109,321	2,710,779	5,530	6,825,630
495	STAT	Georgia Commission on the Holocaust	322,198	17,270	433	17,703	36,289	21,656	57,945	15,347	3,229	—	18,576
900	STAT	Georgia Building Authority	11,254,562	603,250	—	603,250	1,267,600	609,984	1,877,584	535,997	(556,439)	5,917	(14,525)
921	STAT	Georgia Correctional Industries	12,645,773	677,820	—	677,820	1,424,292	598,856	2,023,148	602,250	(924,013)	—	(321,763)
922	STAT	George L. Smith II - GWCCA	21,390,097	1,146,520	732,751	1,879,271	2,409,164	—	2,409,164	1,018,697	1,038,767	—	2,057,464
927	STAT	State Road and Tollway Authority	11,219,448	601,368	279,758	881,126	1,263,645	—	1,263,645	534,322	210,265	—	744,587
977	STAT	Georgia Public Broadcasting	12,424,596	665,965	—	665,965	1,399,381	989,706	2,389,087	591,724	(891,868)	—	(300,144)
980	STAT	GTA Georgia Technology Authority	24,613,700	1,319,307	—	1,319,307	2,772,238	337,934	3,110,172	1,172,222	(469,543)	—	702,679
996	STAT	THE ATL	3,086,386	165,432	—	165,432	347,619	183,771	531,390	146,991	(240,524)	—	(93,533)
817	TCOL	Oconee Fall Line Technical College	3,382,563	181,307	110,289	291,596	380,978	—	380,978	161,093	211,523	—	372,616
818	TCOL	Coastal Pines Technical College	5,945,608	318,688	18,220	336,908	669,653	100,627	770,280	283,160	41,064	—	324,224
820	TCOL	Albany Technical College	9,000,841	482,450	47,950	530,400	1,013,763	333	1,014,096	428,661	126,879	—	555,540
822	TCOL	Athens Technical College	7,486,235	401,266	377,310	778,576	843,174	—	843,174	356,532	609,022	—	965,554
823	TCOL	Atlanta Technical College	13,516,613	724,497	92,595	817,092	1,522,374	321,260	1,843,634	643,728	201,935	—	845,663
824	TCOL	Augusta Technical College	11,451,114	613,785	—	613,785	1,289,737	382,691	1,672,428	545,354	(406,509)	20,450	159,295
826	TCOL	West Georgia Technical College	13,401,680	718,337	521,340	1,239,677	1,509,429	—	1,509,429	638,252	573,321	—	1,211,573
827	TCOL	Chattahoochee Technical College	19,780,367	1,060,238	392,212	1,452,450	2,227,860	—	2,227,860	942,038	605,411	4,012	1,551,461
828	TCOL	Columbus Technical College	7,601,302	407,434	80,340	487,774	856,134	452,761	1,308,895	362,012	109,004	5,895	476,911
829	TCOL	Georgia Northwestern Technical College	12,889,548	690,886	17,575	708,461	1,451,748	75,219	1,526,967	613,867	64,897	—	678,764
830	TCOL	Georgia Piedmont Technical College	5,578,391	299,005	1,844	300,849	628,293	72,471	700,764	265,668	(49,228)	—	216,440

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2024**

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 in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	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)
831	TCOL	Southern Crescent Technical College	\$ 8,740,993	468,522	—	468,522	984,497	401,855	1,386,352	416,288	(357,759)	3,156	61,685
832	TCOL	Gwinnett Technical College	20,127,956	1,078,868	14,684	1,093,552	2,267,009	93,027	2,360,036	958,591	(435,012)	2,980	526,559
834	TCOL	Lanier Technical College	10,552,317	565,609	103,624	669,233	1,188,506	258,007	1,446,513	502,551	367,949	—	870,500
835	TCOL	Central Georgia Technical College	25,555,894	1,369,809	590,158	1,959,967	2,878,357	—	2,878,357	1,217,096	790,642	3,115	2,010,853
837	TCOL	Southern Regional Technical College	11,157,637	598,055	150,092	748,147	1,256,683	—	1,256,683	531,382	194,101	1,299	726,782
838	TCOL	North Georgia Technical College	6,255,831	335,316	—	335,316	704,593	203,965	908,558	297,929	(186,732)	—	111,197
841	TCOL	Savannah Technical College	11,515,986	617,263	858	618,121	1,297,044	111,588	1,408,632	548,448	30,528	2,845	581,821
842	TCOL	South Georgia Technical College	6,425,191	344,393	385,076	729,469	723,668	29,617	753,285	306,002	154,682	—	460,684
843	TCOL	Southeastern Technical College	3,671,853	196,813	1,355	198,168	413,560	269,736	683,296	174,874	(148,747)	—	26,127
844	TCOL	Ogeechee Technical College	1,533,199	82,180	178,183	260,363	172,684	—	172,684	73,022	282,394	—	355,416
848	TCOL	Wiregrass Georgia Technical College	10,392,771	557,058	—	557,058	1,170,536	80,515	1,251,051	494,951	(67,821)	—	427,130
503-0503	UNIV	Georgia Institute of Technology	2,790,073	149,549	111,194	260,743	314,246	—	314,246	132,876	98,186	—	231,062
509-0509	UNIV	Georgia State University	2,967,627	159,066	41,698	200,764	334,243	193,867	528,110	141,332	162,184	—	303,516
512-0512	UNIV	Augusta University	4,238,592	227,191	—	227,191	477,392	179,472	656,864	201,860	(419,919)	3,526	(214,533)
518-0518	UNIV	University of Georgia	4,257,410	228,199	—	228,199	479,512	214,451	693,963	202,763	(210,959)	—	(8,196)
521-0521	UNIV	Albany State University	661,323	35,447	223,500	258,947	74,485	23,405	97,890	31,500	72,131	—	103,631
528-0528	UNIV	Clayton College and State University	14,541	779	7,368	8,147	1,638	71,171	72,809	689	(28,289)	—	(27,600)
530-0530	UNIV	Columbus State University	374,915	20,096	69,271	89,367	42,227	—	42,227	17,858	89,694	—	107,552
531-0531	UNIV	University of North Georgia	405,122	21,715	—	21,715	45,629	133,838	179,467	19,297	(212,185)	—	(192,888)
533-0533	UNIV	Fort Valley State University	169,810	9,102	30,273	39,375	19,126	—	19,126	8,089	83,285	—	91,374
536-0536	UNIV	Georgia College and State University	1,048,348	56,192	85,142	141,334	118,075	287,196	405,271	49,927	213,084	—	263,011
539-0539	UNIV	Georgia Southern University	750,235	40,213	45,368	85,581	84,499	—	84,499	35,726	49,063	—	84,789
540-0540	UNIV	Georgia Gwinnett College	101,697	5,451	—	5,451	11,454	61,629	73,083	4,839	(127,595)	—	(122,756)
542-0542	UNIV	Georgia Southwestern State University	547,606	29,352	4,973	34,325	61,677	41,421	103,098	26,079	(4,980)	—	21,099
543-0543	UNIV	Kennesaw State University	324,854	17,412	—	17,412	36,588	25,267	61,855	15,469	(143,125)	—	(127,656)
547-0547	UNIV	Middle Georgia State College	629,315	33,732	15,242	48,974	70,880	29,899	100,779	29,974	36,684	—	66,658
548-0548	UNIV	Savannah State University	47,405	2,541	11,034	13,575	5,339	44,197	49,536	2,261	18,338	—	20,599
551-0551	UNIV	Valdosta State University	64,557	3,460	1,403	4,863	7,271	2,571	9,842	3,076	1,696	—	4,772
554-0554	UNIV	State University of West Georgia	404,312	21,671	6,000	27,671	45,538	49,309	94,847	19,260	(13,272)	—	5,988
557-0557	UNIV	Abraham Baldwin Agricultural College	342,772	18,373	1,342	19,715	38,606	127,807	166,413	16,325	(96,155)	—	(79,830)
563-0563	UNIV	College of Coastal Georgia	318,056	17,048	—	17,048	35,823	52,702	88,525	15,147	(66,007)	—	(50,860)
567-0567	UNIV	South Georgia State College	94,449	5,063	—	5,063	10,638	1,992	12,630	4,502	(3,493)	—	1,009
569-0569	UNIV	Dalton College	68,113	3,651	—	3,651	7,672	17,670	25,342	3,247	(59,778)	921	(55,610)
572-0572	UNIV	East Georgia College	174,087	9,331	70,599	79,930	19,607	—	19,607	8,291	90,054	—	98,345
573-0573	UNIV	Georgia Highlands College	247,152	13,247	15,185	28,432	27,837	3,797	31,634	11,767	6,719	—	18,486
576-0576	UNIV	Gordon College	183,631	9,843	4,117	13,960	20,682	2,984	23,666	8,747	24,289	—	33,036
598-0598	UNIV	Regents Central Office	2,359,290	126,459	—	126,459	265,727	259,432	525,159	112,360	(478,031)	—	(365,671)
209-0209	VARS	Agricultural Commodity Commission	472,065	25,303	748	26,051	53,169	8,391	61,560	22,486	(9,776)	—	12,710
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	916,399	49,119	8,717	57,836	103,214	280,312	383,526	43,639	(208,038)	—	(164,399)
Total all Employers			\$ 4,453,057,716	238,686,121	66,548,871	305,234,992	501,547,292	61,475,067	563,022,359	212,076,160	7,580,943	2,447,891	222,104,994
Nonemployer:													
State of Georgia			48,803,284	2,615,879	95,336	2,711,215	5,496,708	5,169,140	10,665,848	2,324,277	(7,580,943)	12,426	(5,244,240)
Total all Entities			\$ 4,501,861,000	241,302,000	66,644,207	307,946,207	507,044,000	66,644,207	573,688,207	214,400,437	—	2,460,317	216,860,754

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

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2024

#### (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, 2024

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, 2023 through June 30, 2024. 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, 2024 is as follows:

Total current year employer and nonemployer contributions	
per schedule of employer and nonemployer allocations	\$ 863,179,433
Prior year accruals	353,096
Reclassification of prior year corrections	380
Forfeited leave	34,641
Salary spiking penalty	2,425,676
Service purchases	5,189
Transfers in from other retirement systems	409,056
Transfers out of ERS Plan	(5,703,612)
Employees' Retirement System of Georgia contributions	2,009,960
COLA Appropriations	26,750,000
One Time Appropriations	500,000,000
Miscellaneous	117,924
	<u>117,924</u>
Total employer and nonemployer contributions per audited financial statements	<u>\$1,389,581,743</u>

#### (4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2024 were as follows (amounts in thousands):

Total pension liability	\$ 21,183,792
Plan fiduciary net position	<u>16,681,931</u>
Employers' and nonemployer's net pension liability	<u>\$ 4,501,861</u>

#### (a) Actuarial Assumptions

The collective total pension liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. 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, 2024

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

Inflation	2.50%
Salary increases	3.00 - 6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation
Cost-of-living adjustment	1.05%, annually

Mortality rates are as follows:

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

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

The actuarial assumptions used in the June 30, 2023 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, 2024

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	1.50 %
Domestic large cap equities	46.40	9.10
Domestic small cap equities	1.10	13.00
International developed market equities	13.60	9.10
International emerging market equities	3.90	11.10
Alternatives	5.00	10.60
	100.00 %	

\*Net of inflation

#### **(b) Discount Rate**

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

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

The following presents the collective net pension liability calculated using a discount rate of 7.00%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate at June 30, 2024 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net pension liability	\$ 6,782,597	4,501,861	2,583,767

#### **(5) Special Funding Situation**

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



## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2024

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

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer and nonemployer specific amounts) for the year ended June 30, 2024 (amounts in thousands):

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Differences between expected and actual experience	2023	2.2 years	\$ 90,618	—	75,515	15,103
	2024	2.2 years	—	414,699	188,500	226,199
Subtotal			<u>90,618</u>	<u>414,699</u>	<u>264,015</u>	<u>241,302</u>
Changes of assumptions						
	2022	2.3 years	<u>229,551</u>	<u>—</u>	<u>229,551</u>	<u>—</u>
Total deferred outflows of resources			<u>\$ 320,169</u>	<u>414,699</u>	<u>493,566</u>	<u>241,302</u>
Deferred inflows of resources:						
Differences between expected and actual experience	2022	2.3 years	\$ 13,979	—	13,979	—
Net difference between projected and actual earnings on pension plan investments	2020	5.0 years	(52,069)	—	(52,069)	—
	2021	5.0 years	1,154,816	—	577,408	577,408
	2022	5.0 years	(1,790,271)	—	(596,757)	(1,193,514)
	2023	5.0 years	444,506	—	111,127	333,379
	2024	5.0 years	—	987,214	197,443	789,771
Subtotal			<u>(243,018)</u>	<u>987,214</u>	<u>237,152</u>	<u>507,044</u>
Total deferred inflows of resources			<u>\$ (229,039)</u>	<u>987,214</u>	<u>251,131</u>	<u>507,044</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, 2024

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:	
2025	\$ (85,618)
2026	325,886
2027	(308,568)
2028	(197,442)
Total	<u>\$ (265,742)</u>

#### *Changes in Proportion*

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.3 years, 2.2 years, and 2.2 years for 2022, 2023, and 2024, respectively.

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

The components of collective pension expense for the year ended June 30, 2024 (excluding pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$ 164,143
Interest on the total pension liability and net cash flow	1,397,294
Member contributions	(44,116)
Projected earnings on plan investments	(1,029,513)
Administrative expense	10,570
Other	(526,413)
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Differences between expected and actual experience	250,036
Changes of assumptions	229,551
Differences between projected and actual earnings on plan investments	(237,152)
Collective pension expense	<u>\$ 214,400</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, 2024  
(Unaudited)

Employer category code	Employer	State pension support provided	Employer allocation percentage
CORT	Dekalb County State Court	\$ 277,855	0.032190 %
CORT	Bibb County State Court	516,401	0.059825 %
CORT	Chatham County State Court	430,573	0.049882 %
TAXS	Appling County Tax Officials	29,063	0.003367 %
TAXS	Bacon County Tax Officials	19,349	0.002242 %
TAXS	Baldwin County Tax Officials	122,844	0.014232 %
TAXS	Bartow County Tax Officials	195,419	0.022639 %
TAXS	Berrien County Tax Officials	52,904	0.006129 %
TAXS	Bibb County Tax Officials	124,218	0.014391 %
TAXS	Brantley County Tax Officials	33,237	0.003851 %
TAXS	Brooks County Tax Officials	21,200	0.002456 %
TAXS	Bryan County Tax Officials	53,786	0.006231 %
TAXS	Bulloch County Tax Officials	44,679	0.005176 %
TAXS	Butts County Tax Officials	24,849	0.002879 %
TAXS	Camden County Tax Officials	87,793	0.010171 %
TAXS	Candler County Tax Officials	20,020	0.002319 %
TAXS	Carroll County Tax Officials	82,991	0.009615 %
TAXS	Charlton County Tax Officials	46,227	0.005355 %
TAXS	Chatham County Tax Officials	118,331	0.013709 %
TAXS	Clarke County Tax Officials	131,514	0.015236 %
TAXS	Clay County Tax Officials	12,924	0.001497 %
TAXS	Clayton County Tax Officials	45,082	0.005223 %
TAXS	Clinch County Tax Officials	41,063	0.004757 %
TAXS	Cobb County Tax Officials	466,633	0.054060 %
TAXS	Coffee County Tax Officials	48,495	0.005618 %
TAXS	Colquitt County Tax Officials	56,303	0.006523 %
TAXS	Columbia County Tax Officials	164,248	0.019028 %
TAXS	Cook County Tax Officials	21,735	0.002518 %
TAXS	Coweta County Tax Officials	71,433	0.008276 %
TAXS	Dade County Tax Officials	19,828	0.002297 %
TAXS	Decatur County Tax Officials	19,544	0.002264 %
TAXS	Dekalb County Tax Officials	199,448	0.023106 %
TAXS	Dodge County Tax Officials	34,821	0.004034 %
TAXS	Dougherty County Tax Officials	77,767	0.009009 %
TAXS	Douglas County Tax Officials	25,839	0.002993 %
TAXS	Effingham County Tax Officials	38,728	0.004487 %
TAXS	Elbert County Tax Officials	27,894	0.003232 %
TAXS	Emanuel County Tax Officials	26,785	0.003103 %
TAXS	Fannin County Tax Officials	32,105	0.003719 %
TAXS	Fayette County Tax Officials	71,339	0.008265 %
TAXS	Floyd County Tax Officials	66,914	0.007752 %
TAXS	Forsyth County Tax Officials	354,285	0.041044 %
TAXS	Franklin County Tax Officials	39,362	0.004560 %
TAXS	Fulton County Tax Officials	1,189,024	0.137749 %
TAXS	Glascocock County Tax Officials	15,372	0.001781 %
TAXS	Glynn County Tax Officials	43,389	0.005027 %
TAXS	Gordon County Tax Officials	84,422	0.009780 %
TAXS	Greene County Tax Officials	13,709	0.001588 %

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2024  
(Unaudited)

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Gwinnett County Tax Officials	\$ 378,111	0.043804 %
TAXS	Habersham County Tax Officials	42,026	0.004869 %
TAXS	Hall County Tax Officials	50,445	0.005844 %
TAXS	Hancock County Tax Officials	18,520	0.002146 %
TAXS	Haralson County Tax Officials	19,902	0.002306 %
TAXS	Heard County Tax Officials	21,623	0.002505 %
TAXS	Henry County Tax Officials	169,283	0.019612 %
TAXS	Houston County Tax Officials	80,469	0.009322 %
TAXS	Jackson County Tax Officials	59,833	0.006932 %
TAXS	Jeff Davis County Tax Officials	29,706	0.003441 %
TAXS	Jefferson County Tax Officials	14,175	0.001642 %
TAXS	Jenkins County Tax Officials	18,691	0.002165 %
TAXS	Jones County Tax Officials	91,740	0.010628 %
TAXS	Lamar County Tax Officials	39,777	0.004608 %
TAXS	Lanier County Tax Officials	35,822	0.004150 %
TAXS	Laurens County Tax Officials	57,265	0.006634 %
TAXS	Lee County Tax Officials	35,882	0.004157 %
TAXS	Liberty County Tax Officials	95,553	0.011070 %
TAXS	Lincoln County Tax Officials	11,110	0.001287 %
TAXS	Long County Tax Officials	12,749	0.001477 %
TAXS	Lowndes County Tax Officials	75,224	0.008715 %
TAXS	Macon County Tax Officials	35,255	0.004084 %
TAXS	Madison County Tax Officials	14,694	0.001702 %
TAXS	Marion County Tax Officials	28,488	0.003300 %
TAXS	Mcduffie County Tax Officials	36,009	0.004172 %
TAXS	Mcintosh County Tax Officials	39,439	0.004569 %
TAXS	Miller County Tax Officials	20,303	0.002352 %
TAXS	Monroe County Tax Officials	57,103	0.006615 %
TAXS	Montgomery County Tax Official	18,977	0.002198 %
TAXS	Morgan County Tax Officials	32,609	0.003778 %
TAXS	Murray County Tax Officials	30,467	0.003530 %
TAXS	Muscogee County Tax Officials	153,799	0.017818 %
TAXS	Newton County Tax Officials	54,413	0.006304 %
TAXS	Oconee County Tax Officials	47,475	0.005500 %
TAXS	Oglethorpe County Tax Officials	22,971	0.002661 %
TAXS	Paulding County Tax Officials	69,947	0.008103 %
TAXS	Peach County Tax Officials	46,028	0.005332 %
TAXS	Pickens County Tax Officials	21,376	0.002476 %
TAXS	Pierce County Tax Officials	32,849	0.003806 %
TAXS	Pike County Tax Officials	25,247	0.002925 %
TAXS	Polk County Tax Officials	48,859	0.005660 %
TAXS	Rabun County Tax Officials	17,214	0.001994 %
TAXS	Richmond County Tax Officials	271,931	0.031503 %
TAXS	Rockdale County Tax Officials	44,842	0.005195 %
TAXS	Screven County Tax Officials	24,165	0.002800 %
TAXS	Seminole County Tax Officials	10,690	0.001238 %
TAXS	Spalding County Tax Officials	80,823	0.009363 %
TAXS	Stephens County Tax Officials	80,424	0.009317 %

**Employees' Retirement System of Georgia**  
Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2024  
(Unaudited)

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Stewart County Tax Officials	\$ 21,110	0.002446 %
TAXS	Sumter County Tax Officials	35,187	0.004076 %
TAXS	Talbot County Tax Officials	9,511	0.001102 %
TAXS	Taliaferro County Tax Officials	22,166	0.002568 %
TAXS	Tattnall County Tax Officials	29,547	0.003423 %
TAXS	Taylor County Tax Officials	20,304	0.002352 %
TAXS	Telfair County Tax Officials	20,532	0.002379 %
TAXS	Terrell County Tax Officials	20,403	0.002364 %
TAXS	Thomas County Tax Officials	51,910	0.006014 %
TAXS	Tift County Tax Officials	55,383	0.006416 %
TAXS	Towns County Tax Officials	13,645	0.001581 %
TAXS	Troup County Tax Officials	47,445	0.005497 %
TAXS	Turner County Tax Officials	32,403	0.003754 %
TAXS	Twiggs County Tax Officials	48,077	0.005570 %
TAXS	Upson County Tax Officials	14,824	0.001717 %
TAXS	Walker County Tax Officials	92,561	0.010723 %
TAXS	Walton County Tax Officials	37,936	0.004395 %
TAXS	Ware County Tax Officials	5,192	0.000602 %
TAXS	Washington County Tax Officials	25,769	0.002985 %
TAXS	Wayne County Tax Officials	26,410	0.003060 %
TAXS	White County Tax Officials	77,516	0.008980 %
TAXS	Whitfield County Tax Officials	134,368	0.015567 %
TAXS	Worth County Tax Officials	49,237	0.005704 %
Total State Support Provided		<u>\$ 9,357,479</u>	<u>1.084069 %</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, 2024  
(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	\$ 1,449,149	(265,768)
CORT	Bibb County State Court	2,693,238	(34,052)
CORT	Chatham County State Court	2,245,618	(81,022)
TAXS	Appling County Tax Officials	151,578	4,040
TAXS	Bacon County Tax Officials	100,932	(17,255)
TAXS	Baker County Tax Officials	—	(6,006)
TAXS	Baldwin County Tax Officials	640,705	35,209
TAXS	Bartow County Tax Officials	1,019,176	(23,761)
TAXS	Berrien County Tax Officials	275,919	11,045
TAXS	Bibb County Tax Officials	647,863	(340,981)
TAXS	Brantley County Tax Officials	173,367	179
TAXS	Brooks County Tax Officials	110,566	(3,885)
TAXS	Bryan County Tax Officials	280,511	(95,495)
TAXS	Bulloch County Tax Officials	233,016	(2,999)
TAXS	Burke County Tax Officials	—	(84,092)
TAXS	Butts County Tax Officials	129,609	(1,272)
TAXS	Calhoun County Tax Officials	—	(61,961)
TAXS	Camden County Tax Officials	457,884	(31,709)
TAXS	Candler County Tax Officials	104,398	(2,482)
TAXS	Carroll County Tax Officials	432,854	(24,427)
TAXS	Catoosa County Tax Officials	—	(33,481)
TAXS	Charlton County Tax Officials	241,075	7,080
TAXS	Chatham County Tax Officials	617,160	(110,708)
TAXS	Chattahoochee County Tax Officials	—	(4,058)
TAXS	Clarke County Tax Officials	685,904	2,382
TAXS	Clay County Tax Officials	67,393	2,151
TAXS	Clayton County Tax Officials	235,132	(246,156)
TAXS	Clinch County Tax Officials	214,154	4,188
TAXS	Cobb County Tax Officials	2,433,706	(347,563)
TAXS	Coffee County Tax Officials	252,915	(7,947)
TAXS	Colquitt County Tax Officials	293,656	(64,706)
TAXS	Columbia County Tax Officials	856,614	(41,548)
TAXS	Cook County Tax Officials	113,357	595
TAXS	Coweta County Tax Officials	372,574	(151,230)
TAXS	Dade County Tax Officials	103,408	(7,174)
TAXS	Decatur County Tax Officials	101,922	(15,068)
TAXS	Dekalb County Tax Officials	1,040,200	(304,565)
TAXS	Dodge County Tax Officials	181,605	(83)
TAXS	Dooly County Tax Officials	—	(7,340)
TAXS	Dougherty County Tax Officials	405,573	(26,574)
TAXS	Douglas County Tax Officials	134,741	(46,741)
TAXS	Echols County Tax Officials	—	(4,560)

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2024  
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Effingham County Tax Officials	\$ 201,999	(6,457)
TAXS	Elbert County Tax Officials	145,500	(34,754)
TAXS	Emanuel County Tax Officials	139,693	(24,531)
TAXS	Fannin County Tax Officials	167,424	(2,722)
TAXS	Fayette County Tax Officials	372,079	21,767
TAXS	Floyd County Tax Officials	348,984	(5,061)
TAXS	Forsyth County Tax Officials	1,847,744	(138,403)
TAXS	Franklin County Tax Officials	205,285	(4,720)
TAXS	Fulton County Tax Officials	6,201,269	(608,859)
TAXS	Glascocock County Tax Officials	80,178	23
TAXS	Glynn County Tax Officials	226,309	(115,907)
TAXS	Gordon County Tax Officials	440,282	(6,293)
TAXS	Grady County Tax Officials	—	(18,497)
TAXS	Greene County Tax Officials	71,490	(43,622)
TAXS	Gwinnett County Tax Officials	1,971,995	(291,763)
TAXS	Habersham County Tax Officials	219,196	4,082
TAXS	Hall County Tax Officials	263,089	(10,326)
TAXS	Hancock County Tax Officials	96,610	(2,932)
TAXS	Haralson County Tax Officials	103,813	(4,709)
TAXS	Harris County Tax Officials	—	(39,290)
TAXS	Heard County Tax Officials	112,772	(830)
TAXS	Henry County Tax Officials	882,905	(136,572)
TAXS	Houston County Tax Officials	419,663	(101,901)
TAXS	Irwin County Tax Officials	—	(5,638)
TAXS	Jackson County Tax Officials	312,069	19,657
TAXS	Jeff Davis County Tax Officials	154,909	11,559
TAXS	Jefferson County Tax Officials	73,921	3,825
TAXS	Jenkins County Tax Officials	97,465	6,288
TAXS	Jones County Tax Officials	478,458	(9,428)
TAXS	Lamar County Tax Officials	207,446	(19,657)
TAXS	Lanier County Tax Officials	186,827	(1,337)
TAXS	Laurens County Tax Officials	298,653	(10,774)
TAXS	Lee County Tax Officials	187,142	571
TAXS	Liberty County Tax Officials	498,356	(37,456)
TAXS	Lincoln County Tax Officials	57,939	(417)
TAXS	Long County Tax Officials	66,492	801
TAXS	Lowndes County Tax Officials	392,337	(13,595)
TAXS	Lumpkin County Tax Officials	—	(7,482)
TAXS	Macon County Tax Officials	183,856	(755)
TAXS	Madison County Tax Officials	76,622	6,449
TAXS	Marion County Tax Officials	148,561	6,900
TAXS	Mcduffie County Tax Officials	187,818	3,078



**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2024  
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Mcintosh County Tax Officials	\$ 205,690	4,118
TAXS	Meriwether County Tax Officials	—	(6,214)
TAXS	Miller County Tax Officials	105,884	(1,548)
TAXS	Mitchell County Tax Officials	—	(7,370)
TAXS	Monroe County Tax Officials	297,798	(18,416)
TAXS	Montgomery County Tax Official	98,951	(18,854)
TAXS	Morgan County Tax Officials	170,080	11,921
TAXS	Murray County Tax Officials	158,916	(29,151)
TAXS	Muscogee County Tax Officials	802,142	(156,922)
TAXS	Newton County Tax Officials	283,797	(109,036)
TAXS	Oconee County Tax Officials	247,602	648
TAXS	Oglethorpe County Tax Officials	119,795	1,071
TAXS	Paulding County Tax Officials	364,786	(70,306)
TAXS	Peach County Tax Officials	240,039	(33,083)
TAXS	Pickens County Tax Officials	111,466	(10,237)
TAXS	Pierce County Tax Officials	171,341	(21,885)
TAXS	Pike County Tax Officials	131,679	(1,056)
TAXS	Polk County Tax Officials	254,805	(551)
TAXS	Rabun County Tax Officials	89,767	(5,486)
TAXS	Richmond County Tax Officials	1,418,221	(61,782)
TAXS	Rockdale County Tax Officials	233,872	(48,295)
TAXS	Schley County Tax Officials	—	(5,908)
TAXS	Screven County Tax Officials	126,052	(20,079)
TAXS	Seminole County Tax Officials	55,733	(369)
TAXS	Spalding County Tax Officials	421,509	(21,639)
TAXS	Stephens County Tax Officials	419,438	10,112
TAXS	Stewart County Tax Officials	110,116	49
TAXS	Sumter County Tax Officials	183,496	(38,193)
TAXS	Talbot County Tax Officials	49,611	(2,815)
TAXS	Taliaferro County Tax Officials	115,608	1,971
TAXS	Tattnall County Tax Officials	154,099	(146)
TAXS	Taylor County Tax Officials	105,884	259
TAXS	Telfair County Tax Officials	107,099	2,149
TAXS	Terrell County Tax Officials	106,424	13,444
TAXS	Thomas County Tax Officials	270,742	6,666
TAXS	Tift County Tax Officials	288,839	(5,955)
TAXS	Towns County Tax Officials	71,174	(32,164)
TAXS	Troup County Tax Officials	247,467	5,542
TAXS	Turner County Tax Officials	169,000	(20,842)
TAXS	Twiggs County Tax Officials	250,754	5,066
TAXS	Upson County Tax Officials	77,297	(6,582)
TAXS	Walker County Tax Officials	482,735	(47,917)
TAXS	Walton County Tax Officials	197,857	2,482
TAXS	Ware County Tax Officials	27,101	(69,484)

**Employees' Retirement System of Georgia**  
Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2024  
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
TAXS	Warren County Tax Officials	\$ —	(4,728)
TAXS	Washington County Tax Officials	134,381	(65,338)
TAXS	Wayne County Tax Officials	137,757	(2,891)
TAXS	White County Tax Officials	404,267	(70,565)
TAXS	Whitfield County Tax Officials	700,805	(113,004)
TAXS	Wilcox County Tax Officials	—	(50,249)
TAXS	Wilkinson County Tax Officials	—	(70,861)
TAXS	Worth County Tax Officials	256,786	(10,329)
Total for all employers		<u>\$ 48,803,284</u>	<u>(5,244,240)</u>

See accompanying independent auditors' report.

## Employees' Retirement System of Georgia

### Notes to Supplementary Information Schedules

June 30, 2024

#### **(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, 2023 through June 30, 2024. 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, 2024, as shown in the schedule of employer allocations of special funding amounts.

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

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