



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

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

June 30, 2025

(With Independent Auditors' Report Thereon)





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303 Peachtree Street, N.E.  
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## **Independent Auditors' Report**

The Board of Trustees  
Employees' Retirement System of Georgia:

### *Opinions*

We have audited the schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan) as of and for the year ended June 30, 2025, 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, 2025, 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, 2025, 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, 2025, and our report thereon, dated September 26, 2025, expressed an unmodified opinion on those financial statements.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the schedule of employer and nonemployer allocations, the specified column totals included in the schedule of pension amounts by employer and nonemployer, and the related notes. The supplemental schedule of employer allocations of special funding amounts and the supplemental schedule of special funding amounts by employer are presented for purposes of additional analysis and are not a required part of the schedules. Such information has not been subjected to the auditing procedures applied in the audit of the schedules, and accordingly, we do not express an opinion or provide any assurance on it.

*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  
March 20, 2026

**Employees' Retirement System of Georgia**  
**Schedule of Employer and Nonemployer Allocations**  
**As of and for the year ended June 30, 2025**

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 2,761,798	0.296155 %
913-0913	AUTH	Lake Lanier Island Development Authority	78,085	0.008373 %
926-0926	AUTH	Georgia Agricultural Exposition Authority	1,031,855	0.110649 %
928-0928	AUTH	Georgia Environmental Finance Authority	1,033,122	0.110784 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	147,589	0.015826 %
955-0955	AUTH	Georgia Superior Court Clerks Coop	234,823	0.025181 %
972-0972	AUTH	Georgia Federal-State Inspection	1,910,847	0.204905 %
973-0973	AUTH	Georgia Lottery Corporation	23,577	0.002528 %
361	CSBS	Lookout Mountain Community Service Board	112,648	0.012080 %
363	CSBS	Highland Rivers Center Community Service Board	233,045	0.024990 %
364	CSBS	Georgia Mountains Avita Community Partners	6,434	0.000690 %
368	CSBS	Dekalb Community Service Board	57,665	0.006184 %
369	CSBS	View Point Health	121,986	0.013081 %
370	CSBS	Clayton Community M.H., Substa	22,185	0.002379 %
371	CSBS	Advantage Behavioral Health Systems	31,824	0.003413 %
372	CSBS	Pathways Center Community Service Board	14,576	0.001563 %
373	CSBS	McIntosh Trail MH, MR and SA C	32,238	0.003457 %
374	CSBS	River Edge Behavioral Health Center	42,120	0.004517 %
376	CSBS	Oconee Community Service Board	7,392	0.000793 %
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	43,516	0.004666 %
379	CSBS	New Horizons	55,899	0.005994 %
380	CSBS	Middle Flint Community Service Board	22,142	0.002374 %
381	CSBS	CSB of Middle Georgia	21,648	0.002321 %
382	CSBS	Albany Area Community Service Board	36,605	0.003925 %
385	CSBS	Pineland Area MH, MR and SA Center	133,112	0.014274 %
386	CSBS	Satilla Community Service Board	85,204	0.009137 %
388	CSBS	Gateway Behavior Health Services Community Service Board	42,114	0.004516 %
127-001	DFAC	Appling County DFACS	95,777	0.010270 %
127-002	DFAC	Atkinson County DFACS	43,533	0.004668 %
127-003	DFAC	Bacon County DFACS	105,192	0.011280 %
127-004	DFAC	Baker County DFACS	79,173	0.008490 %
127-005	DFAC	Baldwin County DFACS	296,839	0.031831 %
127-006	DFAC	Banks County DFACS	115,878	0.012426 %
127-007	DFAC	Barrow County DFACS	401,119	0.043013 %
127-008	DFAC	Bartow County DFACS	591,697	0.063449 %
127-009	DFAC	Ben Hill County DFACS	225,837	0.024217 %
127-010	DFAC	Berrien County DFACS	231,302	0.024803 %
127-011	DFAC	Bibb County DFACS	1,609,661	0.172608 %
127-012	DFAC	Bleckley County DFACS	153,709	0.016483 %
127-013	DFAC	Brantley County DFACS	234,892	0.025188 %
127-014	DFAC	Brooks County DFACS	241,423	0.025888 %
127-015	DFAC	Bryan County DFACS	130,951	0.014042 %
127-016	DFAC	Bulloch County DFACS	282,220	0.030263 %
127-017	DFAC	Burke County DFACS	164,643	0.017655 %
127-018	DFAC	Butts County DFACS	240,779	0.025819 %

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Employer code	Employer category code	Employer	Actual employer/nonemployer contributions	Employer/nonemployer allocation percentage
127-019	DFAC	Calhoun County DFACS	\$ 48,020	0.005149 %
127-020	DFAC	Camden County DFACS	343,237	0.036806 %
127-021	DFAC	Candler County DFACS	81,074	0.008694 %
127-022	DFAC	Carroll County DFACS	754,281	0.080884 %
127-023	DFAC	Catoosa County DFACS	320,181	0.034334 %
127-024	DFAC	Charlton County DFACS	154,477	0.016565 %
127-025	DFAC	Chatham County DFACS	1,319,524	0.141496 %
127-026	DFAC	Chattahoochee County DFACS	70,082	0.007515 %
127-027	DFAC	Chattooga County DFACS	308,067	0.033035 %
127-028	DFAC	Cherokee County DFACS	983,774	0.105493 %
127-029	DFAC	Clarke County DFACS	2,324,350	0.249246 %
127-030	DFAC	Clay County DFACS	100,161	0.010741 %
127-031	DFAC	Clayton County DFACS	3,033,930	0.325336 %
127-032	DFAC	Clinch County DFACS	102,767	0.011020 %
127-033	DFAC	Cobb County DFACS	4,814,256	0.516246 %
127-034	DFAC	Coffee County DFACS	965,021	0.103482 %
127-035	DFAC	Colquitt County DFACS	382,199	0.040984 %
127-036	DFAC	Columbia County DFACS	1,203,214	0.129024 %
127-037	DFAC	Cook County DFACS	262,922	0.028194 %
127-038	DFAC	Coweta County DFACS	496,188	0.053208 %
127-039	DFAC	Crawford County DFACS	165,607	0.017758 %
127-040	DFAC	Crisp County DFACS	287,819	0.030864 %
127-041	DFAC	Dade County DFACS	187,952	0.020155 %
127-042	DFAC	Dawson County DFACS	153,472	0.016457 %
127-043	DFAC	Decatur County DFACS	285,232	0.030586 %
127-044	DFAC	Dekalb County DFACS	9,549,407	1.024008 %
127-045	DFAC	Dodge County DFACS	112,408	0.012054 %
127-046	DFAC	Dooly County DFACS	122,930	0.013182 %
127-047	DFAC	Dougherty County DFACS	4,699,624	0.503953 %
127-048	DFAC	Douglas County DFACS	869,488	0.093238 %
127-049	DFAC	Early County DFACS	855,904	0.091781 %
127-050	DFAC	Echols County DFACS	53,635	0.005751 %
127-051	DFAC	Effingham County DFACS	265,026	0.028419 %
127-052	DFAC	Elbert County DFACS	160,529	0.017214 %
127-053	DFAC	Emanuel County DFACS	161,366	0.017304 %
127-054	DFAC	Evans County DFACS	75,326	0.008077 %
127-055	DFAC	Fannin County DFACS	154,363	0.016553 %
127-056	DFAC	Fayette County DFACS	409,908	0.043955 %
127-057	DFAC	Floyd County DFACS	1,648,681	0.176793 %
127-058	DFAC	Forsyth County DFACS	445,809	0.047805 %
127-059	DFAC	Franklin County DFACS	153,860	0.016499 %
127-060	DFAC	Fulton County DFACS	6,575,370	0.705095 %
127-061	DFAC	Gilmer County DFACS	166,944	0.017902 %
127-062	DFAC	Glascok County DFACS	26,440	0.002835 %
127-063	DFAC	Glynn County DFACS	651,592	0.069872 %
127-064	DFAC	Gordon County DFACS	386,171	0.041410 %

**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
127-065	DFAC	Grady County DFACS	\$ 183,717	0.019700 %
127-066	DFAC	Greene County DFACS	216,466	0.023212 %
127-067	DFAC	Gwinnett County DFACS	3,707,427	0.397557 %
127-068	DFAC	Habersham County DFACS	302,927	0.032484 %
127-069	DFAC	Hall County DFACS	2,177,672	0.233518 %
127-070	DFAC	Hancock County DFACS	45,082	0.004834 %
127-071	DFAC	Haralson County DFACS	237,729	0.025492 %
127-072	DFAC	Harris County DFACS	144,866	0.015534 %
127-073	DFAC	Hart County DFACS	211,567	0.022687 %
127-074	DFAC	Heard County DFACS	120,629	0.012935 %
127-075	DFAC	Henry County DFACS	1,114,969	0.119561 %
127-076	DFAC	Houston County DFACS	822,069	0.088153 %
127-077	DFAC	Irwin County DFACS	175,991	0.018872 %
127-078	DFAC	Jackson County DFACS	276,860	0.029688 %
127-079	DFAC	Jasper County DFACS	51,382	0.005510 %
127-080	DFAC	Jeff Davis County DFACS	132,936	0.014255 %
127-081	DFAC	Jefferson County DFACS	143,489	0.015387 %
127-082	DFAC	Jenkins County DFACS	133,676	0.014334 %
127-083	DFAC	Johnson County DFACS	79,693	0.008546 %
127-084	DFAC	Jones County DFACS	227,821	0.024430 %
127-085	DFAC	Lamar County DFACS	279,383	0.029959 %
127-086	DFAC	Lanier County DFACS	260,518	0.027936 %
127-087	DFAC	Laurens County DFACS	5,245,026	0.562438 %
127-088	DFAC	Lee County DFACS	190,358	0.020413 %
127-089	DFAC	Liberty County DFACS	378,122	0.040547 %
127-090	DFAC	Lincoln County DFACS	35,934	0.003853 %
127-091	DFAC	Long County DFACS	148,828	0.015959 %
127-092	DFAC	Lowndes County DFACS	963,639	0.103334 %
127-093	DFAC	Lumpkin County DFACS	207,300	0.022229 %
127-094	DFAC	Macon County DFACS	107,556	0.011534 %
127-095	DFAC	Madison County DFACS	552,923	0.059291 %
127-096	DFAC	Marion County DFACS	74,051	0.007941 %
127-097	DFAC	McDuffie County DFACS	228,792	0.024534 %
127-098	DFAC	McIntosh County DFACS	81,732	0.008764 %
127-099	DFAC	Meriwether County DFACS	224,848	0.024111 %
127-100	DFAC	Miller County DFACS	44,417	0.004763 %
127-101	DFAC	Mitchell County DFACS	185,981	0.019943 %
127-102	DFAC	Monroe County DFACS	209,368	0.022451 %
127-103	DFAC	Montgomery County DFACS	45,066	0.004833 %
127-104	DFAC	Morgan County DFACS	135,226	0.014501 %
127-105	DFAC	Murray County DFACS	372,840	0.039981 %
127-106	DFAC	Muscogee County DFACS	1,646,499	0.176559 %
127-107	DFAC	Newton County DFACS	549,016	0.058872 %
127-108	DFAC	Oconee County DFACS	111,464	0.011953 %
127-109	DFAC	Oglethorpe County DFACS	68,647	0.007361 %
127-110	DFAC	Paulding County DFACS	580,830	0.062284 %

**Employees' Retirement System of Georgia**  
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Employer code	Employer category code	Employer	Actual employer/nonemployer contributions	Employer/nonemployer allocation percentage
127-111	DFAC	Peach County DFACS	\$ 241,084	0.025852 %
127-112	DFAC	Pickens County DFACS	353,106	0.037865 %
127-113	DFAC	Pierce County DFACS	179,792	0.019280 %
127-114	DFAC	Pike County DFACS	125,704	0.013480 %
127-115	DFAC	Polk County DFACS	490,222	0.052568 %
127-116	DFAC	Pulaski County DFACS	122,557	0.013142 %
127-117	DFAC	Putnam County DFACS	620,418	0.066529 %
127-118	DFAC	Quitman County DFACS	51,143	0.005484 %
127-119	DFAC	Rabun County DFACS	163,342	0.017516 %
127-120	DFAC	Randolph County DFACS	68,044	0.007297 %
127-121	DFAC	Richmond County DFACS	1,883,744	0.201999 %
127-122	DFAC	Rockdale County DFACS	481,202	0.051601 %
127-123	DFAC	Schley County DFACS	25,255	0.002708 %
127-124	DFAC	Screven County DFACS	91,554	0.009818 %
127-125	DFAC	Seminole County DFACS	126,160	0.013528 %
127-126	DFAC	Spalding County DFACS	1,180,927	0.126634 %
127-127	DFAC	Stephens County DFACS	218,558	0.023437 %
127-128	DFAC	Stewart County DFACS	84,667	0.009079 %
127-129	DFAC	Sumter County DFACS	1,339,216	0.143608 %
127-130	DFAC	Talbot County DFACS	110,211	0.011818 %
127-131	DFAC	Taliaferro County DFACS	41,021	0.004399 %
127-132	DFAC	Tattnall County DFACS	216,643	0.023231 %
127-133	DFAC	Taylor County DFACS	75,719	0.008120 %
127-134	DFAC	Telfair County DFACS	148,708	0.015946 %
127-135	DFAC	Terrell County DFACS	131,853	0.014139 %
127-136	DFAC	Thomas County DFACS	422,894	0.045348 %
127-137	DFAC	Tift County DFACS	403,069	0.043222 %
127-138	DFAC	Toombs County DFACS	275,677	0.029562 %
127-139	DFAC	Towns County DFACS	84,073	0.009015 %
127-140	DFAC	Treutlen County DFACS	76,155	0.008166 %
127-141	DFAC	Troup County DFACS	663,747	0.071175 %
127-142	DFAC	Turner County DFACS	66,256	0.007105 %
127-143	DFAC	Twiggs County DFACS	101,408	0.010874 %
127-144	DFAC	Union County DFACS	154,573	0.016575 %
127-145	DFAC	Upson County DFACS	346,599	0.037167 %
127-146	DFAC	Walker County DFACS	459,526	0.049276 %
127-147	DFAC	Walton County DFACS	435,992	0.046753 %
127-148	DFAC	Ware County DFACS	433,956	0.046534 %
127-149	DFAC	Warren County DFACS	30,354	0.003255 %
127-150	DFAC	Washington County DFACS	187,936	0.020153 %
127-151	DFAC	Wayne County DFACS	224,389	0.024062 %
127-152	DFAC	Webster County DFACS	73,705	0.007904 %
127-153	DFAC	Wheeler County DFACS	63,414	0.006800 %
127-154	DFAC	White County DFACS	167,751	0.017988 %
127-155	DFAC	Whitfield County DFACS	1,375,532	0.147502 %
127-156	DFAC	Wilcox County DFACS	68,478	0.007343 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2025

Employer code	Employer category code	Employer	Actual employer/nonemployer contributions	Employer/nonemployer allocation percentage
127-157	DFAC	Wilkes County DFACS	\$ 142,162	0.015244 %
127-158	DFAC	Wilkinson County DFACS	87,173	0.009348 %
127-159	DFAC	Worth County DFACS	211,772	0.022709 %
128-001	HLTH	Appling County Health Department	131,977	0.014152 %
128-002	HLTH	Atkinson County Health Department	63,637	0.006824 %
128-003	HLTH	Bacon County Health Department	50,646	0.005431 %
128-004	HLTH	Baker County Health Department	39,798	0.004268 %
128-005	HLTH	Baldwin County Health Department	197,262	0.021153 %
128-006	HLTH	Banks County Health Department	108,164	0.011599 %
128-007	HLTH	Barrow County Public Health	200,009	0.021447 %
128-008	HLTH	Bartow County Health Department	283,381	0.030388 %
128-009	HLTH	Ben Hill County Health Department	73,416	0.007873 %
128-010	HLTH	Berrien County Health Department	77,389	0.008299 %
128-011	HLTH	Bibb County Health Department	568,136	0.060923 %
128-012	HLTH	Bleckley County Health Department	37,963	0.004071 %
128-013	HLTH	Brantley County Health Department	82,623	0.008860 %
128-014	HLTH	Brooks County Health Department	70,376	0.007547 %
128-015	HLTH	Bryan County Health Department	159,573	0.017111 %
128-016	HLTH	Bulloch County Physical Health	260,328	0.027916 %
128-017	HLTH	Burke County Health Department	160,380	0.017198 %
128-018	HLTH	Butts County Health Department	91,975	0.009863 %
128-019	HLTH	Calhoun County Health Department	25,423	0.002726 %
128-020	HLTH	Camden County Health Department	216,015	0.023164 %
128-021	HLTH	Candler County Health Department	30,470	0.003267 %
128-022	HLTH	Carroll County Health Department	225,774	0.024210 %
128-023	HLTH	Catoosa County Health Department	225,255	0.024155 %
128-024	HLTH	Charlton County Health Department	73,776	0.007911 %
128-025	HLTH	Chatham County Health Department	1,767,352	0.189518 %
128-027	HLTH	Chattooga County Health Department	118,107	0.012665 %
128-028	HLTH	Cherokee County Health Department	2,366,926	0.253812 %
128-029	HLTH	Clarke County Health Department	2,019,973	0.216607 %
128-031	HLTH	Clayton County Health Department	1,525,769	0.163612 %
128-032	HLTH	Clinch County Health Department	35,951	0.003855 %
128-033	HLTH	Cobb County Health Department	3,786,685	0.406056 %
128-034	HLTH	Coffee County Health Department	247,204	0.026508 %
128-035	HLTH	Colquitt County Health Department	204,464	0.021925 %
128-036	HLTH	Columbia County Health Department	235,063	0.025206 %
128-037	HLTH	Cook County Health Department	83,139	0.008915 %
128-038	HLTH	Coweta County Health Department	249,023	0.026703 %
128-039	HLTH	Crawford County Health Department	76,202	0.008171 %
128-041	HLTH	Dade County Health Department	72,619	0.007787 %
128-042	HLTH	Dawson County Health Department	133,648	0.014331 %
128-043	HLTH	Decatur County Health Department	175,863	0.018858 %
128-044	HLTH	Dekalb County Health Department	4,052,814	0.434594 %
128-045	HLTH	Dodge County Health Department	29,595	0.003174 %
128-047	HLTH	Dougherty County Health Department	2,308,715	0.247570 %

**Employees' Retirement System of Georgia**  
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Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-048	HLTH	Douglas County Health Department	\$ 271,303	0.029093 %
128-049	HLTH	Early County Health Department	121,690	0.013049 %
128-050	HLTH	Echols County Health Department	30,792	0.003302 %
128-051	HLTH	Effingham County Health Department	172,604	0.018509 %
128-052	HLTH	Elbert County Health Department	64,920	0.006962 %
128-053	HLTH	Emanuel County Health Department	163,302	0.017511 %
128-054	HLTH	Evans County Health Department	64,281	0.006893 %
128-055	HLTH	Fannin County Health Department	111,705	0.011978 %
128-056	HLTH	Fayette County Health Department	204,766	0.021958 %
128-057	HLTH	Floyd County Health Department	1,764,924	0.189258 %
128-058	HLTH	Forsyth County Health Department	344,898	0.036984 %
128-059	HLTH	Franklin County Health Department	148,023	0.015873 %
128-060	HLTH	Fulton County Health Department	4,546,226	0.487504 %
128-061	HLTH	Gilmer County Health Department	159,665	0.017121 %
128-062	HLTH	Glascocock County Health Department	47,373	0.005080 %
128-063	HLTH	Glynn County Health Department	1,652,296	0.177180 %
128-064	HLTH	Gordon County Health Department	265,747	0.028497 %
128-065	HLTH	Grady County Health Department	172,614	0.018510 %
128-066	HLTH	Greene County Health Department	99,368	0.010655 %
128-067	HLTH	Gwinnett County Health Department	3,954,221	0.424022 %
128-068	HLTH	Habersham County Health Department	182,142	0.019532 %
128-069	HLTH	Hall County Health Department	2,436,347	0.261256 %
128-070	HLTH	Hancock County Health Department	69,888	0.007494 %
128-071	HLTH	Haralson County Health Department	84,524	0.009064 %
128-073	HLTH	Hart County Health Department	109,804	0.011775 %
128-074	HLTH	Heard County Health Department	37,586	0.004030 %
128-075	HLTH	Henry County Health Department	335,842	0.036013 %
128-076	HLTH	Houston County Health Department	2,948,040	0.316126 %
128-077	HLTH	Irwin County Health Department	34,484	0.003698 %
128-078	HLTH	Jackson County Health Department	220,736	0.023670 %
128-079	HLTH	Jasper County Health Department	73,152	0.007844 %
128-080	HLTH	Jeff Davis County Health Department	81,707	0.008762 %
128-081	HLTH	Jefferson County Health Department	129,039	0.013837 %
128-082	HLTH	Jenkins County Health Department	48,441	0.005194 %
128-083	HLTH	Johnson County Health Department	39,728	0.004260 %
128-084	HLTH	Jones County Health Department	116,384	0.012480 %
128-085	HLTH	Lamar County Health Department	91,024	0.009761 %
128-086	HLTH	Lanier County Health Department	33,245	0.003565 %
128-087	HLTH	Laurens County Health Department	1,432,734	0.153636 %
128-088	HLTH	Lee County Health Department	152,101	0.016310 %
128-089	HLTH	Liberty County Health Department	306,823	0.032901 %
128-090	HLTH	Lincoln County Health Department	18,299	0.001962 %
128-091	HLTH	Long County Health Department	71,700	0.007689 %
128-092	HLTH	Lowndes County Health Department	2,166,193	0.232287 %
128-093	HLTH	Lumpkin County Health Department	143,600	0.015399 %
128-095	HLTH	Madison County Health Department	112,738	0.012089 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2025

Employer code	Employer category code	Employer	Actual employer/nonemployer contributions	Employer/nonemployer allocation percentage
128-097	HLTH	McDuffie County Health Department	\$ 114,841	0.012315 %
128-098	HLTH	McIntosh County Health Department	71,166	0.007631 %
128-099	HLTH	Meriwether County Health Department	90,915	0.009749 %
128-100	HLTH	Miller County Health Department	44,386	0.004760 %
128-101	HLTH	Mitchell County Health Department	130,251	0.013967 %
128-102	HLTH	Monroe County Health Department	116,570	0.012500 %
128-103	HLTH	Montgomery County Health Department	43,985	0.004717 %
128-104	HLTH	Morgan County Health Department	103,746	0.011125 %
128-105	HLTH	Murray County Health Department	168,830	0.018104 %
128-106	HLTH	Muscogee County Health Department	3,032,553	0.325189 %
128-107	HLTH	Newton County Health Department	187,276	0.020082 %
128-108	HLTH	Oconee County Health Department	150,265	0.016113 %
128-109	HLTH	Oglethorpe County Health Department	53,390	0.005725 %
128-110	HLTH	Paulding County Health Department	241,474	0.025894 %
128-111	HLTH	Peach County Health Department	105,207	0.011282 %
128-112	HLTH	Pickens County Health Department	108,720	0.011658 %
128-113	HLTH	Pierce County Health Department	113,352	0.012155 %
128-114	HLTH	Pike County Health Department	57,327	0.006147 %
128-115	HLTH	Polk County Health Department	164,348	0.017623 %
128-116	HLTH	Pulaski County Health Department	54,170	0.005809 %
128-117	HLTH	Putnam County Health Department	169,407	0.018166 %
128-119	HLTH	Rabun County Health Department	113,824	0.012206 %
128-121	HLTH	Richmond County Health Department	2,388,635	0.256140 %
128-122	HLTH	Rockdale County Health Department	186,120	0.019958 %
128-124	HLTH	Screven County Health Department	61,491	0.006594 %
128-125	HLTH	Seminole County Health Department	78,323	0.008399 %
128-126	HLTH	Spalding County Health Department	194,194	0.020824 %
128-127	HLTH	Stephens County Health Department	115,664	0.012403 %
128-131	HLTH	Taliaferro County Health Department	35,103	0.003764 %
128-132	HLTH	Tattnall County Health Department	108,565	0.011642 %
128-134	HLTH	Telfair County Health Department	90,146	0.009667 %
128-135	HLTH	Terrell County Health Department	33,093	0.003549 %
128-136	HLTH	Thomas County Health Department	283,054	0.030353 %
128-137	HLTH	Tift County Health Department	225,753	0.024208 %
128-138	HLTH	Toombs County Health Department	179,100	0.019205 %
128-139	HLTH	Towns County Health Department	87,409	0.009373 %
128-140	HLTH	Treutlen County Health Department	50,312	0.005395 %
128-141	HLTH	Troup County Health Department	1,945,074	0.208576 %
128-142	HLTH	Turner County Health Department	46,373	0.004973 %
128-143	HLTH	Twiggs County Health Department	32,778	0.003515 %
128-144	HLTH	Union County Health Department	126,122	0.013524 %
128-145	HLTH	Upson County Health Department	116,464	0.012489 %
128-146	HLTH	Walker County Health Department	160,656	0.017228 %
128-147	HLTH	Walton County Health Department	341,380	0.036607 %
128-148	HLTH	Ware County Health Department	2,779,819	0.298087 %
128-149	HLTH	Warren County Health Department	7,439	0.000798 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2025

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-150	HLTH	Washington County Health Department	\$ 125,109	0.013416 %
128-151	HLTH	Wayne County Health Department	146,699	0.015731 %
128-153	HLTH	Wheeler County Health Department	40,835	0.004379 %
128-154	HLTH	White County Health Department	137,617	0.014757 %
128-155	HLTH	Whitfield County Health Department	532,633	0.057116 %
128-156	HLTH	Wilcox County Health Department	32,126	0.003445 %
128-157	HLTH	Wilkes County Health Department	69,675	0.007471 %
128-158	HLTH	Wilkinson County Health Department	43,488	0.004663 %
128-159	HLTH	Worth County Health Department	125,483	0.013456 %
129-008	MRCS	Woodright Industries	161,306	0.017297 %
129-009	MRCS	Jessamine Place	234,678	0.025165 %
129-022	MRCS	Carroll County MR Services	278,425	0.029856 %
129-035	MRCS	Green Oaks Service Center	308,452	0.033076 %
129-101	MRCS	Mitchell-Baker Service Center	236,428	0.025353 %
129-136	MRCS	Thomas/Grady Service Center	251,052	0.026921 %
129-137	MRCS	Tift County - Diversified Enterprises	226,535	0.024292 %
6011	PSCH	Appling County Schools	14,137	0.001516 %
6021	PSCH	Atkinson County Schools	19,848	0.002128 %
6051	PSCH	Baldwin County Schools	81,503	0.008740 %
6091	PSCH	Ben Hill County Schools	883	0.000095 %
6111	PSCH	Bibb County Schools	41,027	0.004399 %
6161	PSCH	Bulloch County Schools	17,764	0.001905 %
6181	PSCH	Butts County Schools	11,640	0.001248 %
6201	PSCH	Camden County Schools	16,533	0.001773 %
6211	PSCH	Candler County Schools	33,946	0.003640 %
6221	PSCH	Carroll County Schools	20,500	0.002198 %
6241	PSCH	Charlton County Board of Education	11,417	0.001224 %
6251	PSCH	Chatham County Schools	156,226	0.016753 %
6261	PSCH	Chattahoochee County Schools	40,346	0.004326 %
6271	PSCH	Chattooga County Schools	20,822	0.002233 %
6291	PSCH	Clarke County Schools	120,605	0.012933 %
6311	PSCH	Clayton County Schools	73,780	0.007912 %
6331	PSCH	Cobb County Schools	25,995	0.002787 %
6341	PSCH	Coffee County Schools	17,775	0.001906 %
6351	PSCH	Colquitt County Schools	76,516	0.008205 %
6371	PSCH	Cook County Schools	18,088	0.001940 %
6381	PSCH	Coweta County Schools	23,287	0.002497 %
6401	PSCH	Crisp County Schools	19,110	0.002049 %
6441	PSCH	Dekalb County Schools	166,476	0.017852 %
6451	PSCH	Dodge County Schools	76,251	0.008177 %
6452	PSCH	Ocmulgee Regional Library System	11,127	0.001193 %
6461	PSCH	Dooly County Schools	16,374	0.001756 %
6481	PSCH	Douglas County Schools	45,989	0.004932 %
6511	PSCH	Effingham County Schools	43,023	0.004613 %
6561	PSCH	Fayette County Schools	17,802	0.001909 %
6571	PSCH	Floyd County Schools	17,008	0.001824 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2025

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
6581	PSCH	Forsyth County Schools	\$ 69,202	0.007421 %
6591	PSCH	Franklin County Schools	18,873	0.002024 %
6601	PSCH	Fulton County Board of Education	124,188	0.013317 %
6611	PSCH	Gilmer County Schools	19,078	0.002046 %
6631	PSCH	Glynn County Schools	84,012	0.009009 %
6641	PSCH	Gordon County Schools	23,383	0.002507 %
6651	PSCH	Grady County Schools	15,007	0.001609 %
6661	PSCH	Greene County Schools	37,005	0.003968 %
6671	PSCH	Gwinnett County Schools	107,356	0.011512 %
6711	PSCH	Haralson County Schools	10,949	0.001174 %
6751	PSCH	Henry County Schools	100,441	0.010771 %
6761	PSCH	Houston County Schools	116,177	0.012458 %
6811	PSCH	Jefferson County Schools	13,990	0.001500 %
6871	PSCH	Laurens County Schools	25,526	0.002737 %
6901	PSCH	Lincoln County Schools	21,329	0.002287 %
6921	PSCH	Lowndes County Schools	18,004	0.001931 %
6941	PSCH	Macon County Schools	12,206	0.001309 %
6971	PSCH	McDuffie County Schools	75,327	0.008078 %
6991	PSCH	Meriwether County Schools	68,318	0.007326 %
7041	PSCH	Morgan County Schools	24,173	0.002592 %
7061	PSCH	Muscogee County Schools	52,448	0.005624 %
7071	PSCH	Newton County Schools	105,536	0.011317 %
7101	PSCH	Paulding County Schools	67,948	0.007286 %
7121	PSCH	Pickens County Schools	7,549	0.000810 %
7141	PSCH	Pike County Schools	25,325	0.002716 %
7151	PSCH	Polk County Schools	44,699	0.004793 %
7191	PSCH	Rabun County Schools	28,295	0.003034 %
7211	PSCH	Richmond County Schools	19,197	0.002059 %
7291	PSCH	Sumter County Schools	15,886	0.001703 %
7341	PSCH	Telfair County Schools	1,247	0.000134 %
7351	PSCH	Terrell County Schools	42,209	0.004526 %
7401	PSCH	Treutlen County Schools	18,868	0.002023 %
7411	PSCH	Troup County Schools	14,873	0.001595 %
7481	PSCH	Ware County Schools	19,087	0.002047 %
7501	PSCH	Washington County Board of Education	82,698	0.008868 %
7511	PSCH	Wayne County Schools	10,098	0.001083 %
7551	PSCH	Whitfield County Schools	15,727	0.001686 %
7571	PSCH	Wilkes County Schools	33,340	0.003575 %
7581	PSCH	Wilkinson County Schools	17,451	0.001871 %
7611	PSCH	Atlanta City Schools	345,814	0.037083 %
7641	PSCH	City of Buford Schools (Gwinnett)	39,403	0.004225 %
7721	PSCH	City of Dalton Schools (Whitfield)	28,651	0.003072 %
7761	PSCH	City of Gainesville Schools (Hall)	36,636	0.003929 %
7811	PSCH	City of Marietta Schools (Cobb)	17,622	0.001890 %
7851	PSCH	City of Rome Schools (Floyd)	63,285	0.006786 %
7861	PSCH	City of Social Circle Schools (Walton)	22,464	0.002409 %

**Employees' Retirement System of Georgia**  
**Schedule of Employer and Nonemployer Allocations**  
**As of and for the year ended June 30, 2025**

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
7891	PSCH	City of Thomasville Schools (Thomas)	\$ 30,710	0.003293 %
7921	PSCH	City of Valdosta Schools (Lowndes)	26,436	0.002835 %
968-0968	PSCH	Georgia Military College	70,802	0.007592 %
8504	RESA	Northwest Georgia Regional Education Service Agency	22,586	0.002422 %
8564	RESA	Metro Regional Education Service Agency	11,469	0.001230 %
8804	RESA	First District Regional Education Service Agency	24,906	0.002671 %
402	STAT	Georgia Department of Agriculture	8,059,171	0.864206 %
403	STAT	Georgia Department of Administrative Services	6,318,133	0.677510 %
404	STAT	Georgia Department of Audits	6,300,827	0.675654 %
405	STAT	Department of Public Health	21,652,426	2.321847 %
406	STAT	Georgia Department of Banking and Finance	1,917,523	0.205621 %
407	STAT	State Accounting Office	3,076,412	0.329892 %
408	STAT	Office of Commissioner of Insurance	5,729,283	0.614366 %
409	STAT	Georgia State Finance and Investment Commission	2,369,599	0.254098 %
410	STAT	State Properties Commission	340,935	0.036559 %
411	STAT	Georgia Department of Defense	5,489,673	0.588672 %
412	STAT	Georgia Vocational Rehab Agency	12,341,019	1.323360 %
414	STAT	Georgia Department of Education	11,604,574	1.244390 %
415	STAT	The Technical College System of Georgia	7,054,290	0.756450 %
418	STAT	Prosecuting Attorneys Council	17,865,523	1.915768 %
419	STAT	Georgia Department of Community Health	14,500,746	1.554954 %
420	STAT	Georgia Forestry Commission	7,749,061	0.830953 %
422	STAT	Office of Planning and Budget	7,097,263	0.761058 %
427	STAT	Georgia Department of Human Services	35,129,600	3.767041 %
428	STAT	Georgia Department of Community Affairs	9,335,062	1.001024 %
429	STAT	Department of Economic Development	3,309,333	0.354869 %
430	STAT	Administrative Office of the Courts	2,300,451	0.246684 %
432	STAT	Georgia Court of Appeals	4,372,049	0.468827 %
436	STAT	Superior Courts of Georgia	4,928,431	0.528489 %
438	STAT	Supreme Court	3,174,057	0.340363 %
440	STAT	Georgia Department of Labor	12,193,924	1.307587 %
441	STAT	Department of Behavioral Health and Developmental Disabilities	56,106,191	6.016417 %
442	STAT	Georgia Department of Law	7,407,764	0.794354 %
444	STAT	General Assembly of Georgia	4,621,127	0.495536 %
461	STAT	Department of Juvenile Justice	36,250,922	3.887283 %
462	STAT	Georgia Department of Natural Resources	29,628,705	3.177165 %
465	STAT	State Board Pardons and Paroles	3,082,522	0.330547 %
466	STAT	Georgia Department of Public Safety	39,575,459	4.243782 %
467	STAT	Georgia Department of Corrections	96,646,011	10.363606 %
469	STAT	Georgia Department of Early Care Learning	10,742,201	1.151915 %
470	STAT	Georgia Public Service Commission	1,884,458	0.202075 %
471	STAT	Georgia Bureau of Investigation	24,341,844	2.610241 %
474	STAT	Department of Revenue	16,114,475	1.727998 %
475	STAT	Georgia Department of Driver Services	9,647,181	1.034493 %
476	STAT	Georgia Student Finance Commission	2,200,934	0.236012 %
477	STAT	Georgia Department of Community Supervision	32,050,486	3.436859 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2025

Employer code	Employer category code	Employer	Actual employer/nonemployer contributions	Employer/nonemployer allocation percentage
478	STAT	Secretary of State	\$ 4,650,756	0.498713 %
482	STAT	Georgia Teachers Retirement System	6,822,475	0.731592 %
484	STAT	Georgia Department of Transportation	66,084,553	7.086423 %
488	STAT	Georgia Department of Veterans Service	1,840,827	0.197397 %
489	STAT	Subsequent Injury Trust Fund	197,843	0.021215 %
490	STAT	State Board of Workers Comp	2,603,110	0.279138 %
492	STAT	Georgia Public Defender Standards Council	17,031,261	1.826308 %
495	STAT	Georgia Commission on the Holocaust	59,720	0.006404 %
900	STAT	Georgia Building Authority	2,283,660	0.244883 %
921	STAT	Georgia Correctional Industries	2,453,598	0.263106 %
922	STAT	George L Smith II - GWCCA	4,340,810	0.465477 %
927	STAT	State Road and Tollway Authority	2,260,147	0.242362 %
977	STAT	Georgia Public Broadcasting	2,549,486	0.273388 %
980	STAT	GTA Georgia Technology Authority	5,160,736	0.553399 %
996	STAT	The ATL	700,680	0.075136 %
817	TCOL	Oconee Fall Line Technical College	712,791	0.076434 %
818	TCOL	Coastal Pines Technical College	1,153,703	0.123715 %
820	TCOL	Albany Technical College	1,814,175	0.194539 %
822	TCOL	Athens Technical College	1,533,705	0.164463 %
823	TCOL	Atlanta Technical College	2,595,610	0.278334 %
824	TCOL	Augusta Technical College	2,169,125	0.232601 %
826	TCOL	West Georgia Technical College	2,823,657	0.302788 %
827	TCOL	Chattahoochee Technical College	4,131,216	0.443001 %
828	TCOL	Columbus Technical College	1,429,582	0.153298 %
829	TCOL	Georgia Northwestern Technical College	2,544,151	0.272816 %
830	TCOL	Georgia Piedmont Technical College	1,283,485	0.137632 %
831	TCOL	Southern Crescent Technical College	1,662,317	0.178255 %
832	TCOL	Gwinnett Technical College	4,106,237	0.440323 %
834	TCOL	Lanier Technical College	2,130,717	0.228482 %
835	TCOL	Central Georgia Technical College	5,223,141	0.560091 %
837	TCOL	Southern Regional Technical College	2,289,047	0.245461 %
838	TCOL	North Georgia Technical College	1,303,024	0.139727 %
841	TCOL	Savannah Technical College	2,469,087	0.264767 %
842	TCOL	South Georgia Technical College	1,351,680	0.144944 %
843	TCOL	Southeastern Technical College	744,994	0.079888 %
844	TCOL	Ogeechee Technical College	368,912	0.039559 %
848	TCOL	Wiregrass Georgia Technical College	2,014,553	0.216026 %
503-0503	UNIV	Georgia Institute of Technology	582,275	0.062439 %
509-0509	UNIV	Georgia State University	575,608	0.061724 %
512-0512	UNIV	Augusta University	791,964	0.084924 %
518-0518	UNIV	University of Georgia	779,205	0.083556 %
521-0521	UNIV	Albany State University	86,954	0.009324 %
528-0528	UNIV	Clayton College and State University	4,872	0.000522 %
530-0530	UNIV	Columbus State University	90,325	0.009686 %
531-0531	UNIV	University of North Georgia	88,536	0.009494 %
533-0533	UNIV	Fort Valley State University	24,820	0.002662 %

**Employees' Retirement System of Georgia**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2025

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
536-0536	UNIV	Georgia College and State University	\$ 229,228	0.024581 %
539-0539	UNIV	Georgia Southern University	130,553	0.014000 %
540-0540	UNIV	Georgia Gwinnett College	38,965	0.004178 %
542-0542	UNIV	Georgia Southwestern State University	100,953	0.010825 %
543-0543	UNIV	Kennesaw State University	63,719	0.006833 %
547-0547	UNIV	Middle Georgia State University	114,318	0.012259 %
548-0548	UNIV	Savannah State University	20,357	0.002183 %
551-0551	UNIV	Valdosta State University	15,954	0.001711 %
554-0554	UNIV	University of West Georgia	78,716	0.008441 %
557-0557	UNIV	Abraham Baldwin Agricultural College	48,902	0.005244 %
561-0561	UNIV	Atlanta Metropolitan College	26,241	0.002814 %
563-0563	UNIV	College of Coastal Georgia	62,425	0.006694 %
567-0567	UNIV	South Georgia State College	18,952	0.002032 %
569-0569	UNIV	Dalton College	8,863	0.000950 %
572-0572	UNIV	East Georgia College	23,274	0.002496 %
573-0573	UNIV	Georgia Highlands College	45,649	0.004895 %
576-0576	UNIV	Gordon College	35,916	0.003851 %
598-0598	UNIV	Regents Central Office	422,390	0.045294 %
209-0209	VARs	Agricultural Commodity Commission	94,598	0.010144 %
237-0237	VARs	DA-Lookout Mountain Judicial Circuit	223,408	0.023957 %
Total for all Employers			<u>\$ 923,519,286</u>	<u>99.031438 %</u>
Nonemployer:				
State of Georgia			<u>9,032,323</u>	<u>0.968562 %</u>
Total for all Entities			<u>\$ 932,551,609</u>	<u>100.000000 %</u>

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

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

Employer code	Employer category code	Employer	Net pension liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense/(Benefit)			
				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/(benefit)	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	\$ 8,396,335	437,776	230,020	667,796	2,577,875	—	2,577,875	(821,262)	330,294	—	(490,968)
913-0913	AUTH	Lake Lanier Island Development Authority	237,384	12,377	—	12,377	72,883	37,168	110,051	(23,217)	(40,390)	—	(63,607)
926-0926	AUTH	Georgia Agricultural Exposition Authority	3,137,026	163,561	55,828	219,389	963,142	37,993	1,001,135	(306,843)	285,867	—	(20,976)
928-0928	AUTH	Georgia Environmental Finance Authority	3,140,854	163,761	62,279	226,040	964,317	—	964,317	(307,210)	283,061	—	(24,149)
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	448,685	23,394	—	23,394	137,757	7,925	145,682	(43,885)	(14,810)	—	(58,695)
955-0955	AUTH	Georgia Superior Court Clerks Coop	713,910	37,223	—	37,223	219,188	26,649	245,837	(69,833)	(52,915)	—	(122,748)
972-0972	AUTH	Georgia Federal-State Inspection	5,809,292	302,891	—	302,891	1,783,591	371,335	2,154,926	(568,218)	(962,916)	—	(1,531,134)
973-0973	AUTH	Georgia Lottery Corporation	71,672	3,737	1,886	5,623	22,005	3,068	25,073	(7,008)	3,939	—	(3,069)
9030	CHAR	Georgia School for Innovation and the Classics	—	—	—	—	—	—	—	—	(6,771)	—	(6,771)
9915	CHAR	Foothills Charter High School	—	—	—	—	—	8,609	8,609	—	(27,100)	—	(27,100)
361	CSBS	Lookout Mountain Community Service Board	342,482	17,857	12,067	29,924	105,150	8,209	113,359	(33,504)	(43,477)	—	(76,981)
363	CSBS	Highland Rivers Center Community Service Board	708,495	36,940	123,056	159,996	217,525	15,206	232,731	(69,299)	66,635	—	(2,664)
364	CSBS	Georgia Mountains Avita Community Partners	19,562	1,020	—	1,020	6,006	11,762	17,768	(1,915)	(47,544)	—	(49,459)
365	CSBS	Cobb County Community Service	—	—	—	—	—	3,614	3,614	—	(69,098)	—	(69,098)
368	CSBS	Dekalb Community Service Board	175,324	9,141	—	9,141	53,829	26,960	80,789	(17,152)	(48,634)	—	(65,786)
369	CSBS	View Point Health	370,861	19,336	29,268	48,604	113,863	80,695	194,558	(36,275)	83,075	9,806	56,806
370	CSBS	Clayton Community M.H., Substa	67,447	3,517	—	3,517	20,708	6,325	27,033	(6,598)	(14,140)	—	(20,738)
371	CSBS	Advantage Behavioral Health Systems	96,762	5,045	—	5,045	29,708	6,944	36,652	(9,469)	(26,195)	3,688	(31,976)
372	CSBS	Pathways Center Community Service Board	44,313	2,310	—	2,310	13,605	2,517	16,122	(4,333)	(2,747)	—	(7,080)
373	CSBS	McIntosh Trail MH, MR and SA C	98,010	5,110	—	5,110	30,091	5,727	35,818	(9,587)	(7,356)	—	(16,943)
374	CSBS	River Edge Behavioral Health Center	128,062	6,677	—	6,677	39,318	18,794	58,112	(12,529)	(97,008)	—	(109,537)
376	CSBS	Oconee Community Service Board	22,482	1,172	788	1,960	6,903	884	7,787	(2,202)	(4,367)	—	(6,569)
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	132,286	6,897	—	6,897	40,615	4,172	44,787	(12,937)	(5,714)	—	(18,651)
379	CSBS	New Horizons	169,937	8,860	—	8,860	52,175	18,124	70,299	(16,619)	(36,858)	534	(52,943)
380	CSBS	Middle Flint Community Service Board	67,306	3,509	—	3,509	20,664	6,738	27,402	(6,579)	(32,954)	—	(39,533)
381	CSBS	CSB of Middle Georgia	65,803	3,431	—	3,431	20,203	46,958	67,161	(6,432)	(57,967)	—	(64,399)
382	CSBS	Albany Area Community Service Board	111,278	5,802	—	5,802	34,165	33,773	67,938	(10,882)	(61,269)	—	(72,151)
383	CSBS	The Georgia Pines Community Service Board	—	—	—	—	—	—	—	—	(12,180)	—	(12,180)
384	CSBS	South Georgia Community Service Board	—	—	—	—	—	147,789	147,789	—	(162,094)	—	(162,094)
385	CSBS	Pineland Area MH, MR and SA Center	404,684	21,100	—	21,100	124,248	141,323	265,571	(39,584)	(178,178)	—	(217,762)
386	CSBS	Satilla Community Service Board	259,044	13,506	—	13,506	79,533	42,336	121,869	(25,341)	(56,817)	—	(82,158)
388	CSBS	Gateway Behavior Health Services Community Service Board	128,034	6,676	390	7,066	39,309	—	39,309	(12,524)	876	—	(11,648)
127-001	DFAC	Appling County DFACS	291,166	15,181	14,049	29,230	89,395	—	89,395	(28,475)	9,025	—	(19,450)
127-002	DFAC	Atkinson County DFACS	132,343	6,900	4,485	11,385	40,633	5,799	46,432	(12,943)	13,187	—	244
127-003	DFAC	Bacon County DFACS	319,801	16,674	—	16,674	98,187	33,654	131,841	(31,280)	(36,229)	—	(67,509)
127-004	DFAC	Baker County DFACS	240,701	12,550	31,224	43,774	73,901	—	73,901	(23,544)	66,560	—	43,016
127-005	DFAC	Baldwin County DFACS	902,445	47,053	18,076	65,129	277,072	117,881	394,953	(88,272)	4,529	—	(83,743)
127-006	DFAC	Banks County DFACS	352,291	18,368	—	18,368	108,162	39,867	148,029	(34,459)	(42,176)	—	(76,635)
127-007	DFAC	Barrow County DFACS	1,219,468	63,582	—	63,582	374,406	47,012	421,418	(119,278)	(118,887)	—	(238,165)
127-008	DFAC	Bartow County DFACS	1,798,852	93,790	216	94,006	552,291	143,575	695,866	(175,946)	(117,762)	—	(293,708)
127-009	DFAC	Ben Hill County DFACS	686,580	35,798	125,267	161,065	210,796	11,719	222,515	(67,156)	72,333	—	5,177
127-010	DFAC	Berrien County DFACS	703,194	36,664	—	36,664	215,897	24,998	240,895	(68,780)	(49,501)	—	(118,281)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

Employer code	Employer category	Employer	Net pension liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense/(Benefit)			
				Differences between expected and actual experience	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/(benefit)	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)
127-011	DFAC	Bibb County DFACS	\$ 4,893,635	255,149	317,629	572,778	1,502,463	—	1,502,463	(478,654)	486,370	—	7,716
127-012	DFAC	Bleckley County DFACS	467,312	24,365	52,205	76,570	143,476	—	143,476	(45,712)	160,754	—	115,042
127-013	DFAC	Brantley County DFACS	714,109	37,233	56,795	94,028	219,248	4,053	223,301	(69,848)	25,081	—	(44,767)
127-014	DFAC	Brooks County DFACS	733,955	38,268	76,205	114,473	225,342	—	225,342	(71,786)	84,580	—	12,794
127-015	DFAC	Bryan County DFACS	398,107	20,757	7,681	28,438	122,228	25,798	148,026	(38,937)	23,592	—	(15,345)
127-016	DFAC	Bulloch County DFACS	857,991	44,735	34,321	79,056	263,424	96,037	359,461	(83,920)	63,806	—	(20,114)
127-017	DFAC	Burke County DFACS	500,540	26,098	9,395	35,493	153,678	29,177	182,855	(48,958)	20,417	—	(28,541)
127-018	DFAC	Butts County DFACS	731,998	38,166	37,187	75,353	224,741	6,284	231,025	(71,595)	(2,542)	—	(74,137)
127-019	DFAC	Calhoun County DFACS	145,980	7,611	9,726	17,337	44,819	1,955	46,774	(14,276)	(4,387)	—	(18,663)
127-020	DFAC	Camden County DFACS	1,043,492	54,407	87,819	142,226	320,377	—	320,377	(102,065)	239,752	—	137,687
127-021	DFAC	Candler County DFACS	246,485	12,851	2,728	15,579	75,677	33,052	108,729	(24,110)	(8,611)	—	(32,721)
127-022	DFAC	Carroll County DFACS	2,293,154	119,563	72,502	192,065	704,053	8,770	712,823	(224,302)	42,057	—	(182,245)
127-023	DFAC	Catoosa County DFACS	973,408	50,753	5,954	56,707	298,860	67,588	366,448	(95,212)	(43,259)	—	(138,471)
127-024	DFAC	Charlton County DFACS	469,637	24,486	56,691	81,177	144,190	1,743	145,933	(45,935)	31,294	—	(14,641)
127-025	DFAC	Chatham County DFACS	4,011,574	209,159	—	209,159	1,231,649	140,900	1,372,549	(392,379)	(437,615)	35,214	(794,780)
127-026	DFAC	Chattahoochee County DFACS	213,059	11,109	390	11,499	65,414	6,716	72,130	(20,839)	(28,937)	—	(49,776)
127-027	DFAC	Chattooga County DFACS	936,580	48,832	—	48,832	287,552	16,614	304,166	(91,611)	(35,816)	—	(127,427)
127-028	DFAC	Cherokee County DFACS	2,990,848	155,940	144,620	300,560	918,262	—	918,262	(292,543)	266,362	—	(26,181)
127-029	DFAC	Clarke County DFACS	7,066,411	368,435	—	368,435	2,169,557	104,314	2,273,871	(691,176)	(589,149)	2,659	(1,277,666)
127-030	DFAC	Clay County DFACS	304,520	15,877	2,457	18,334	93,495	7,723	101,218	(29,790)	2,819	—	(26,971)
127-031	DFAC	Clayton County DFACS	9,223,650	480,912	—	480,912	2,831,881	143,018	2,974,899	(902,181)	(348,992)	—	(1,251,173)
127-032	DFAC	Clinch County DFACS	312,430	16,290	4,865	21,155	95,923	20,674	116,597	(30,560)	10,694	—	(19,866)
127-033	DFAC	Cobb County DFACS	14,636,168	763,115	323,956	1,087,071	4,493,653	—	4,493,653	(1,431,597)	463,143	—	(968,454)
127-034	DFAC	Coffee County DFACS	2,933,834	152,967	24,783	177,750	900,757	728	901,485	(286,966)	148,647	—	(138,319)
127-035	DFAC	Colquitt County DFACS	1,161,944	60,583	73,387	133,970	356,744	8,612	365,356	(113,651)	20,936	—	(92,715)
127-036	DFAC	Columbia County DFACS	3,657,979	190,723	338,231	528,954	1,123,087	—	1,123,087	(357,795)	507,134	—	149,339
127-037	DFAC	Cook County DFACS	799,332	41,676	2,831	44,507	245,414	1,301	246,715	(78,186)	3,346	—	(74,840)
127-038	DFAC	Coweta County DFACS	1,508,508	78,652	1,826	80,478	463,148	27,825	490,973	(147,554)	(27,243)	—	(174,797)
127-039	DFAC	Crawford County DFACS	503,460	26,250	106,855	133,105	154,574	3,318	157,892	(49,240)	77,750	—	28,510
127-040	DFAC	Crisp County DFACS	875,030	45,623	62,247	107,870	268,655	—	268,655	(85,592)	139,417	—	53,825
127-041	DFAC	Dade County DFACS	571,417	29,793	69,477	99,270	175,439	—	175,439	(55,896)	129,269	—	73,373
127-042	DFAC	Dawson County DFACS	466,575	24,327	29,490	53,817	143,250	3,801	147,051	(45,634)	191	—	(45,443)
127-043	DFAC	Decatur County DFACS	867,148	45,212	60,662	105,874	266,235	—	266,235	(84,815)	78,653	—	(6,162)
127-044	DFAC	DeKalb County DFACS	29,031,804	1,513,689	1,532,923	3,046,612	8,913,457	66,680	8,980,137	(2,839,657)	1,157,358	8,798	(1,673,501)
127-045	DFAC	Dodge County DFACS	341,745	17,818	9,819	27,637	104,924	94,165	199,089	(33,427)	(33,469)	—	(66,896)
127-046	DFAC	Dooly County DFACS	373,725	19,486	17,238	36,724	114,742	—	114,742	(36,555)	47,405	—	10,850
127-047	DFAC	Dougherty County DFACS	14,287,647	744,943	—	744,943	4,386,649	835,628	5,222,277	(1,397,501)	(1,306,718)	—	(2,704,219)
127-048	DFAC	Douglas County DFACS	2,643,405	137,824	—	137,824	811,588	164,157	975,745	(258,561)	(374,353)	1,726	(631,188)
127-049	DFAC	Early County DFACS	2,602,097	135,671	69,512	205,183	798,906	6,243	805,149	(254,518)	(18,091)	—	(272,609)
127-050	DFAC	Echols County DFACS	163,047	8,501	14,785	23,286	50,059	—	50,059	(15,945)	18,271	—	2,326
127-051	DFAC	Effingham County DFACS	805,711	42,009	67,951	109,960	247,373	207	247,580	(78,804)	36,753	—	(42,051)
127-052	DFAC	Elbert County DFACS	488,037	25,446	38,201	63,647	149,839	7,947	157,786	(47,736)	(12,755)	—	(60,491)
127-053	DFAC	Emanuel County DFACS	490,588	25,579	—	25,579	150,622	20,995	171,617	(47,989)	(36,813)	—	(84,802)
127-054	DFAC	Evans County DFACS	228,992	11,939	5,569	17,508	70,306	3,615	73,921	(22,394)	27,023	—	4,629
127-055	DFAC	Fannin County DFACS	469,297	24,469	9,074	33,543	144,085	17,944	162,029	(45,905)	34,564	—	(11,341)
127-056	DFAC	Fayette County DFACS	1,246,175	64,974	18,534	83,508	382,605	16,773	399,378	(121,886)	82,393	—	(39,493)
127-057	DFAC	Floyd County DFACS	5,012,285	261,335	73,956	335,291	1,538,891	—	1,538,891	(490,266)	309,987	—	(180,279)
127-058	DFAC	Forsyth County DFACS	1,355,327	70,665	22,557	93,222	416,118	54,532	470,650	(132,564)	71,651	—	(60,913)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

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/(benefit)	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)
127-059	DFAC	Franklin County DFACS	\$ 467,766	24,389	12,327	36,716	143,615	18,042	161,657	(45,755)	(84,585)	—	(130,340)
127-060	DFAC	Fulton County DFACS	19,990,254	1,042,271	1,445,130	2,487,401	6,137,485	—	6,137,485	(1,955,293)	1,364,878	16,300	(574,115)
127-061	DFAC	Gilmer County DFACS	507,542	26,463	—	26,463	155,828	42,268	198,096	(49,645)	(117,827)	—	(167,472)
127-062	DFAC	Glascock County DFACS	80,376	4,191	—	4,191	24,677	14,279	38,956	(7,860)	(24,648)	—	(32,508)
127-063	DFAC	Glynn County DFACS	1,980,952	103,285	48,759	152,044	608,199	18,219	626,418	(193,761)	(91,393)	—	(285,154)
127-064	DFAC	Gordon County DFACS	1,174,021	61,212	1,546	62,758	360,453	16,018	376,471	(114,832)	(13,254)	—	(128,086)
127-065	DFAC	Grady County DFACS	558,518	29,121	45,438	74,559	171,478	—	171,478	(54,627)	49,335	—	(5,292)
127-066	DFAC	Greene County DFACS	658,087	—	—	34,312	202,048	62,920	264,968	(64,367)	(106,570)	—	(170,937)
127-067	DFAC	Gwinnett County DFACS	11,271,198	587,669	13,398	601,067	3,460,527	114,136	3,574,663	(1,102,457)	(132,249)	2,278	(1,232,428)
127-068	DFAC	Habersham County DFACS	920,959	48,018	6,189	54,207	282,756	5,954	288,710	(90,084)	(13,053)	—	(103,137)
127-069	DFAC	Hall County DFACS	6,620,504	345,186	508,025	853,211	2,032,653	—	2,032,653	(647,568)	1,157,649	3,019	513,100
127-070	DFAC	Hancock County DFACS	137,049	7,146	2,929	10,075	42,077	7,802	49,879	(13,404)	15,472	—	2,068
127-071	DFAC	Haralson County DFACS	722,728	37,682	—	37,682	221,895	45,843	267,738	(70,687)	(58,326)	—	(129,013)
127-072	DFAC	Harris County DFACS	440,407	22,962	67,249	90,211	135,215	16,204	151,419	(43,073)	(20,290)	—	(63,363)
127-073	DFAC	Hart County DFACS	643,203	33,536	—	33,536	197,479	109,377	306,856	(62,913)	(153,214)	—	(216,127)
127-074	DFAC	Heard County DFACS	366,722	19,121	—	19,121	112,592	53,410	166,002	(35,868)	(83,216)	—	(119,084)
127-075	DFAC	Henry County DFACS	3,389,692	176,735	—	176,735	1,040,716	226,285	1,267,001	(331,552)	(317,765)	—	(649,317)
127-076	DFAC	Houston County DFACS	2,499,239	130,308	76,965	207,273	767,326	—	767,326	(244,459)	193,602	—	(50,857)
127-077	DFAC	Inwin County DFACS	535,043	27,897	34,846	62,743	164,271	3,811	168,082	(52,333)	7,853	—	(44,480)
127-078	DFAC	Jackson County DFACS	841,689	43,885	—	43,885	258,419	61,409	319,828	(82,322)	(96,195)	—	(178,517)
127-079	DFAC	Jasper County DFACS	156,215	8,145	45,532	53,677	47,962	—	47,962	(15,281)	73,312	—	58,031
127-080	DFAC	Jeff Davis County DFACS	404,146	21,072	—	21,072	124,082	14,207	138,289	(39,529)	(71,937)	—	(111,466)
127-081	DFAC	Jefferson County DFACS	436,239	22,745	9,307	32,052	133,936	16,591	150,527	(42,672)	52,700	7,899	17,927
127-082	DFAC	Jenkins County DFACS	406,385	21,189	89,172	110,361	124,770	2,640	127,410	(39,747)	53,084	—	13,337
127-083	DFAC	Johnson County DFACS	242,289	12,633	6,302	18,935	74,388	35,081	109,469	(23,702)	8,401	—	(15,301)
127-084	DFAC	Jones County DFACS	692,619	36,112	24,003	60,115	212,650	3,713	216,363	(67,748)	(4,234)	—	(71,982)
127-085	DFAC	Lamar County DFACS	849,372	44,285	252	44,537	260,778	6,735	267,513	(83,078)	23,216	—	(59,862)
127-086	DFAC	Lanier County DFACS	792,018	41,295	109,274	150,569	243,168	4,856	248,024	(77,469)	82,482	—	5,013
127-087	DFAC	Laurens County DFACS	15,945,764	831,396	1,389,574	2,220,970	4,895,730	—	4,895,730	(1,559,687)	3,836,840	—	2,277,153
127-088	DFAC	Lee County DFACS	578,732	30,174	20,558	50,732	177,685	14,770	192,455	(56,610)	80,511	3,520	27,421
127-089	DFAC	Liberty County DFACS	1,149,554	59,937	27,964	87,901	352,941	—	352,941	(112,440)	113,787	13,848	15,195
127-090	DFAC	Lincoln County DFACS	109,237	5,696	28,847	34,543	33,538	—	33,538	(10,683)	66,897	—	56,214
127-091	DFAC	Long County DFACS	452,456	23,591	25,970	49,561	138,915	—	138,915	(44,254)	63,418	—	19,164
127-092	DFAC	Lowndes County DFACS	2,929,638	152,748	186,086	338,834	899,469	—	899,469	(286,557)	287,949	—	1,392
127-093	DFAC	Lumpkin County DFACS	630,218	32,859	33,131	65,990	193,492	2,900	196,392	(61,640)	14,454	—	(47,186)
127-094	DFAC	Macon County DFACS	327,002	17,050	21,064	38,114	100,397	7,208	107,605	(31,990)	(10,877)	—	(42,867)
127-095	DFAC	Madison County DFACS	1,880,968	87,644	152,170	239,814	516,097	84,075	600,172	(164,415)	733,434	—	569,019
127-096	DFAC	Marion County DFACS	225,136	11,738	41,058	52,796	69,122	—	69,122	(22,024)	82,788	—	60,764
127-097	DFAC	McDuffie County DFACS	695,567	36,266	41,259	77,525	213,556	—	213,556	(68,035)	120,772	—	52,737
127-098	DFAC	McIntosh County DFACS	248,469	12,955	86,831	99,786	76,286	1,749	78,035	(24,300)	46,243	—	21,943
127-099	DFAC	Meriwether County DFACS	683,575	35,641	—	35,641	209,874	33,649	243,523	(66,861)	(64,495)	—	(131,356)
127-100	DFAC	Miller County DFACS	135,037	7,041	—	7,041	41,459	2,551	44,010	(13,210)	(1,948)	—	(15,158)
127-101	DFAC	Mitchell County DFACS	565,407	29,480	44,898	74,378	173,593	—	173,593	(55,302)	61,533	—	6,231
127-102	DFAC	Monroe County DFACS	636,512	33,187	33,596	66,783	195,424	—	195,424	(62,257)	63,714	—	1,457
127-103	DFAC	Montgomery County DFACS	137,021	7,144	—	7,144	42,069	19,815	61,884	(13,406)	(19,685)	—	(33,091)
127-104	DFAC	Morgan County DFACS	411,120	21,435	34,145	55,580	126,224	8,159	134,383	(40,215)	(7,440)	—	(47,655)
127-105	DFAC	Murray County DFACS	1,133,507	59,100	27,410	86,510	348,014	9,030	357,044	(110,874)	(24,377)	—	(135,251)
127-106	DFAC	Muscogee County DFACS	5,005,651	260,990	156,473	417,463	1,536,854	29,401	1,566,255	(489,619)	(35,516)	4,417	(520,718)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

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/(benefit)	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)
127-107	DFAC	Newton County DFACS	\$ 1,669,089	87,025	9,793	96,818	512,450	160,269	672,719	(163,254)	(88,233)	—	(251,487)
127-108	DFAC	Oconee County DFACS	338,881	17,669	137,333	155,002	104,045	5,052	109,097	(33,150)	79,020	—	45,870
127-109	DFAC	Oglethorpe County DFACS	208,693	10,881	36,058	46,939	64,074	—	64,074	(20,411)	86,614	—	66,203
127-110	DFAC	Paulding County DFACS	1,765,823	92,068	—	92,068	542,150	237,694	779,844	(172,718)	(185,492)	—	(358,210)
127-111	DFAC	Peach County DFACS	732,934	38,214	—	38,214	225,028	37,351	262,379	(71,689)	(61,328)	2,181	(130,836)
127-112	DFAC	Pickens County DFACS	1,073,516	55,972	44,700	100,672	329,595	12,925	342,520	(105,008)	225,829	—	120,821
127-113	DFAC	Pierce County DFACS	546,610	28,500	20,698	49,198	167,822	—	167,822	(53,470)	46,859	—	(6,611)
127-114	DFAC	Pike County DFACS	382,174	19,926	39,562	59,488	117,336	—	117,336	(37,385)	49,827	—	12,442
127-115	DFAC	Polk County DFACS	1,490,363	77,706	—	77,706	457,577	6,291	463,868	(145,777)	(40,222)	—	(185,997)
127-116	DFAC	Pulaski County DFACS	372,591	19,427	—	19,427	114,394	11,532	125,926	(36,444)	(23,648)	—	(60,092)
127-117	DFAC	Putnam County DFACS	1,886,174	98,343	2,979	101,322	579,100	7,646	586,746	(184,489)	40,352	—	(144,137)
127-118	DFAC	Quitman County DFACS	155,478	8,106	702	8,808	47,735	901	48,636	(15,205)	786	—	(14,419)
127-119	DFAC	Rabun County DFACS	496,599	25,892	6,903	32,795	152,468	11,364	163,832	(48,577)	30,185	—	(18,392)
127-120	DFAC	Randolph County DFACS	206,878	10,786	1,837	12,623	63,517	3,770	67,287	(20,239)	7,860	—	(12,379)
127-121	DFAC	Richmond County DFACS	5,726,904	298,595	322,697	621,292	1,758,296	15,255	1,773,551	(560,161)	187,304	15,865	(356,992)
127-122	DFAC	Rockdale County DFACS	1,462,948	76,277	—	76,277	449,160	39,812	488,972	(143,098)	(36,148)	—	(179,246)
127-123	DFAC	Schley County DFACS	76,775	4,003	8,582	12,585	23,572	2,827	26,399	(7,508)	(9,469)	—	(16,977)
127-124	DFAC	Screven County DFACS	278,352	14,513	5,737	20,250	85,461	51,750	137,211	(27,230)	(13,868)	—	(41,098)
127-125	DFAC	Seminole County DFACS	383,534	19,997	651	20,648	117,754	5,624	123,378	(37,511)	(21,902)	—	(59,413)
127-126	DFAC	Spalding County DFACS	3,590,220	187,190	175,041	362,231	1,102,283	19,267	1,121,550	(351,167)	58,797	6,642	(285,728)
127-127	DFAC	Stephens County DFACS	664,466	34,645	64,909	99,554	204,007	16,525	220,532	(64,997)	(30,811)	10,509	(85,299)
127-128	DFAC	Stewart County DFACS	257,400	13,421	17,459	30,880	79,028	—	79,028	(25,177)	26,099	—	922
127-129	DFAC	Sumter County DFACS	4,071,452	212,281	166,568	378,849	1,250,033	—	1,250,033	(398,240)	175,724	1,813	(220,703)
127-130	DFAC	Talbot County DFACS	335,054	17,469	39,709	57,178	102,870	921	103,791	(32,769)	30,335	—	(2,434)
127-131	DFAC	Taliaferro County DFACS	124,717	6,503	36,311	42,814	38,291	—	38,291	(12,201)	34,297	—	22,096
127-132	DFAC	Tattnall County DFACS	658,626	34,340	18,441	52,781	202,214	—	202,214	(64,418)	108,685	1,559	45,826
127-133	DFAC	Taylor County DFACS	230,211	12,003	17,864	29,867	70,680	—	70,680	(22,522)	46,622	—	24,100
127-134	DFAC	Telfair County DFACS	452,087	23,571	14,126	37,697	138,802	4,317	143,119	(44,216)	72,610	—	28,394
127-135	DFAC	Terrell County DFACS	400,857	20,900	10,012	30,912	123,073	7,115	130,188	(39,208)	(30,137)	—	(69,345)
127-136	DFAC	Thomas County DFACS	1,285,668	67,033	—	67,033	394,731	24,291	419,022	(125,752)	(79,313)	—	(205,065)
127-137	DFAC	Tift County DFACS	1,225,393	63,891	51,516	115,407	376,225	989	377,214	(119,857)	7,147	—	(112,710)
127-138	DFAC	Toombs County DFACS	838,117	43,699	—	43,699	257,322	39,085	296,407	(81,981)	(81,518)	—	(163,499)
127-139	DFAC	Towns County DFACS	255,586	13,326	4,515	17,841	78,471	50,735	129,206	(24,996)	(12,564)	—	(37,560)
127-140	DFAC	Treutlen County DFACS	231,515	12,071	838	12,909	71,081	32,897	103,978	(22,642)	(17,035)	—	(39,677)
127-141	DFAC	Troup County DFACS	2,017,893	105,211	106,900	212,111	619,541	—	619,541	(197,372)	256,793	—	59,421
127-142	DFAC	Turner County DFACS	201,435	10,503	17,825	28,328	61,845	—	61,845	(19,704)	29,006	—	9,302
127-143	DFAC	Twiggs County DFACS	308,290	16,074	29,516	45,590	94,653	9,184	103,837	(30,152)	(20,078)	—	(50,230)
127-144	DFAC	Union County DFACS	469,920	24,501	14,062	38,563	144,277	15,915	160,192	(45,961)	51,040	—	5,079
127-145	DFAC	Upson County DFACS	1,053,727	54,940	2,389	57,329	323,519	26,837	350,356	(103,070)	(2,131)	—	(105,201)
127-146	DFAC	Walker County DFACS	1,397,031	72,840	61,238	134,078	428,922	—	428,922	(136,645)	38,994	—	(97,651)
127-147	DFAC	Walton County DFACS	1,325,501	69,110	—	69,110	406,961	56,462	463,423	(129,653)	(104,233)	—	(233,886)
127-148	DFAC	Ware County DFACS	1,319,292	68,787	64,431	133,218	405,054	—	405,054	(129,042)	98,436	—	(30,606)
127-149	DFAC	Warren County DFACS	92,283	4,812	3,876	8,688	28,333	—	28,333	(9,028)	924	—	(8,104)
127-150	DFAC	Washington County DFACS	571,361	29,790	88,723	118,513	175,421	—	175,421	(55,887)	80,113	—	24,226
127-151	DFAC	Wayne County DFACS	682,185	35,568	24,879	60,447	209,447	—	209,447	(66,728)	47,993	—	(18,735)
127-152	DFAC	Webster County DFACS	224,087	11,684	—	11,684	68,800	41,731	110,531	(21,923)	(26,430)	—	(48,353)
127-153	DFAC	Wheeler County DFACS	192,788	10,052	40,868	50,920	59,190	—	59,190	(18,857)	82,344	—	63,487
127-154	DFAC	White County DFACS	509,980	26,590	7,563	34,153	156,576	8,165	164,741	(49,880)	32,491	—	(17,389)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

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/(benefit)	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)
127-155	DFAC	Whitfield County DFACS	\$ 4,181,851	218,037	20,268	238,305	1,283,928	2,523	1,286,451	(409,036)	129,661	—	(279,375)
127-156	DFAC	Wilcox County DFACS	208,182	10,854	1,655	12,509	63,917	30,218	94,135	(20,362)	—	—	(35,129)
127-157	DFAC	Wilkes County DFACS	432,185	22,534	92,734	115,268	132,691	7,647	140,338	(42,270)	33,292	—	(8,978)
127-158	DFAC	Wilkinson County DFACS	265,027	13,818	65,689	79,507	81,369	3,043	84,412	(25,924)	30,170	—	4,246
127-159	DFAC	Worth County DFACS	643,826	33,568	9,892	43,460	197,670	13,912	211,582	(62,976)	38,002	—	(24,974)
128-001	HLTH	Appling County Health Department	401,225	20,919	2,655	23,574	123,186	11,521	134,707	(39,242)	1,168	—	(38,074)
128-002	HLTH	Atkinson County Health Department	193,468	10,087	—	10,087	59,399	34,913	94,312	(18,925)	(40,260)	—	(59,185)
128-003	HLTH	Bacon County Health Department	153,975	8,028	—	8,028	47,274	46,289	93,563	(15,062)	(46,589)	—	(61,651)
128-004	HLTH	Baker County Health Department	121,003	6,309	—	6,309	37,151	86,089	123,240	(11,838)	(79,849)	—	(91,687)
128-005	HLTH	Baldwin County Health Department	599,712	31,268	21,652	52,920	184,126	—	184,126	(58,659)	16,169	—	(42,490)
128-006	HLTH	Banks County Health Department	328,845	17,146	14,940	32,086	100,963	—	100,963	(32,168)	26,514	—	(5,654)
128-007	HLTH	Barrow County Public Health	608,047	31,703	—	31,703	186,685	56,738	243,423	(59,470)	(53,726)	—	(113,196)
128-008	HLTH	Bartow County Health Department	861,535	44,920	—	44,920	264,512	29,758	294,270	(84,272)	(44,296)	—	(128,568)
128-009	HLTH	Ben Hill County Health Department	223,209	11,638	—	11,638	68,530	71,824	140,354	(21,837)	(109,719)	—	(131,556)
128-010	HLTH	Berrien County Health Department	235,286	12,268	—	12,268	72,238	20,636	92,874	(23,018)	(33,423)	—	(56,441)
128-011	HLTH	Bibb County Health Department	1,727,237	90,056	23,522	113,578	530,303	231,758	762,061	(168,947)	(48,546)	—	(217,493)
128-012	HLTH	Bleckley County Health Department	115,418	6,018	1,069	7,087	35,436	4,135	39,571	(11,291)	1,758	—	(9,533)
128-013	HLTH	Brantley County Health Department	251,191	13,097	—	13,097	77,122	42,884	120,006	(24,571)	(71,806)	—	(96,377)
128-014	HLTH	Brooks County Health Department	213,966	11,156	20,128	31,284	65,693	5,003	70,696	(20,932)	(8,080)	—	(29,012)
128-015	HLTH	Bryan County Health Department	485,117	25,293	78,197	103,490	148,942	3,176	152,118	(47,445)	59,063	—	11,618
128-016	HLTH	Bulloch County Physical Health	791,451	41,265	61,659	102,924	242,994	24,605	267,599	(77,416)	(66,994)	—	(144,410)
128-017	HLTH	Burke County Health Department	487,583	25,422	—	25,422	149,700	36,242	185,942	(47,691)	(102,193)	—	(149,884)
128-018	HLTH	Butts County Health Department	279,627	14,579	—	14,579	85,852	12,072	97,924	(27,354)	(8,478)	—	(35,832)
128-019	HLTH	Calhoun County Health Department	77,285	4,030	2,630	6,660	23,728	36,771	60,499	(7,559)	(18,296)	—	(25,855)
128-020	HLTH	Camden County Health Department	656,726	34,241	—	34,241	201,631	46,441	248,072	(64,237)	(129,052)	—	(193,289)
128-021	HLTH	Candler County Health Department	92,623	4,829	—	4,829	28,438	75,942	104,380	(9,056)	(87,611)	—	(96,667)
128-022	HLTH	Carroll County Health Department	686,381	35,787	64,649	100,436	210,735	4,737	215,472	(67,134)	11,282	—	(55,852)
128-023	HLTH	Catoosa County Health Department	684,822	35,706	8,839	44,545	210,257	—	210,257	(66,987)	29,650	—	(37,337)
128-024	HLTH	Charlton County Health Department	224,286	11,694	3,968	15,662	68,861	20,336	89,197	(21,936)	(8,734)	—	(30,670)
128-025	HLTH	Chatham County Health Department	5,373,053	280,146	—	280,146	1,649,656	133,437	1,783,093	(525,551)	(324,515)	4,557	(845,509)
128-027	HLTH	Chattooga County Health Department	359,067	18,721	—	18,721	110,242	47,602	157,844	(35,122)	(43,337)	—	(78,459)
128-028	HLTH	Cherokee County Health Department	7,195,862	375,185	—	375,185	2,209,301	66,286	2,275,587	(703,845)	(123,323)	11,576	(815,592)
128-029	HLTH	Clarke County Health Department	6,141,058	320,188	66,429	386,617	1,885,451	470,016	2,355,467	(600,668)	76,272	13,069	(511,327)
128-031	HLTH	Clayton County Health Department	4,638,588	241,851	55,770	297,621	1,424,157	489,832	1,913,989	(453,708)	(66,509)	—	(520,217)
128-032	HLTH	Clinch County Health Department	109,294	5,698	37,864	43,562	33,556	2,999	36,555	(10,689)	16,399	—	5,710
128-033	HLTH	Cobb County Health Department	11,512,155	600,232	—	600,232	3,534,506	573,259	4,107,765	(1,126,025)	(480,609)	2,968	(1,603,666)
128-034	HLTH	Coffee County Health Department	751,532	39,184	14,595	53,779	230,738	99,027	329,765	(73,506)	18,059	—	(55,447)
128-035	HLTH	Colquitt County Health Department	621,599	32,410	4,943	37,353	190,846	57,783	248,629	(60,798)	(41,796)	—	(102,594)
128-036	HLTH	Columbia County Health Department	714,619	37,260	—	37,260	219,405	93,274	312,679	(69,895)	(125,986)	—	(195,881)
128-037	HLTH	Cook County Health Department	252,751	13,178	—	13,178	77,600	9,063	86,663	(24,720)	(23,155)	—	(47,875)
128-038	HLTH	Coweta County Health Department	757,061	39,472	63,400	102,872	232,436	11,789	244,225	(74,045)	(18,612)	—	(92,657)
128-039	HLTH	Crawford County Health Department	231,657	12,078	443	12,521	71,124	47,589	118,713	(22,656)	(35,918)	—	(58,574)
128-040	HLTH	Crisp County Health Department	—	—	—	—	—	—	—	—	(15,462)	—	(15,462)
128-041	HLTH	Dade County Health Department	220,770	11,511	—	11,511	67,782	99,688	167,470	(21,594)	(107,130)	—	(128,724)
128-042	HLTH	Dawson County Health Department	406,300	21,184	—	21,184	124,744	36,774	161,518	(39,737)	(79,615)	—	(119,352)
128-043	HLTH	Decatur County Health Department	534,646	27,876	—	27,876	164,149	20,921	185,070	(52,292)	(32,715)	—	(85,007)
128-044	HLTH	DeKalb County Health Department	12,321,240	642,417	110,729	753,146	3,782,915	159,246	3,942,161	(1,205,165)	(811,655)	2,093	(2,014,727)
128-045	HLTH	Dodge County Health Department	89,987	4,692	1,977	6,669	27,628	6,435	34,063	(8,806)	(42,575)	—	(51,381)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

Employer code	Employer category	Employer	Net pension liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense/(Benefit)				
				Differences between expected and actual experience	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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)	
128-046	HLTH	Dooly County Health Department	\$ —	—	—	—	—	—	—	—	—	(7,254)	—	(7,254)
128-047	HLTH	Dougherty County Health Department	7,018,894	365,958	15,358	381,316	2,154,968	365,528	2,520,496	(686,536)	(78,659)	—	—	(765,195)
128-048	HLTH	Douglas County Health Department	824,820	43,005	28,205	71,210	253,239	19,010	272,249	(80,681)	142,522	—	—	61,841
128-049	HLTH	Early County Health Department	369,954	19,289	4,508	23,797	113,585	—	113,585	(36,185)	10,594	—	—	(25,591)
128-050	HLTH	Echols County Health Department	93,615	4,881	—	4,881	28,742	4,283	33,025	(9,158)	(6,549)	—	—	(15,707)
128-051	HLTH	Effingham County Health Department	524,751	27,360	58,771	86,131	161,111	8,178	169,289	(51,329)	5,705	17,342	—	(28,282)
128-052	HLTH	Elbert County Health Department	197,381	10,291	1,507	11,798	60,601	34,015	94,616	(19,310)	(19,643)	—	—	(38,953)
128-053	HLTH	Emanuel County Health Department	496,457	25,885	12,245	38,130	152,424	67,952	220,376	(48,557)	5,526	—	—	(43,031)
128-054	HLTH	Evans County Health Department	195,424	10,189	733	10,922	60,000	64,466	124,466	(19,115)	(48,897)	—	—	(68,012)
128-055	HLTH	Fannin County Health Department	339,590	17,706	25,270	42,976	104,262	—	104,262	(33,213)	40,578	1,504	—	8,869
128-056	HLTH	Fayette County Health Department	622,535	32,458	—	32,458	191,133	26,805	217,938	(60,895)	(94,529)	—	—	(155,424)
128-057	HLTH	Floyd County Health Department	5,365,682	279,761	—	279,761	1,647,392	184,807	1,832,199	(524,833)	(122,244)	3,454	—	(643,623)
128-058	HLTH	Forsyth County Health Department	1,048,539	54,670	64,397	119,067	321,926	—	321,926	(102,557)	61,263	—	—	(41,294)
128-059	HLTH	Franklin County Health Department	450,018	23,463	—	23,463	138,166	37,260	175,426	(44,017)	(44,462)	—	—	(88,479)
128-060	HLTH	Fulton County Health Department	13,821,299	720,628	43,341	763,969	4,243,469	486,686	4,730,155	(1,351,889)	166,991	—	—	(1,184,898)
128-061	HLTH	Gilmer County Health Department	485,400	25,308	—	25,308	149,029	45,262	194,291	(47,476)	(45,077)	—	—	(92,553)
128-062	HLTH	Glascock County Health Department	144,024	7,509	—	7,509	44,219	6,010	50,229	(14,088)	1,060	—	—	(13,028)
128-063	HLTH	Glynn County Health Department	5,023,257	261,907	17,608	279,515	1,542,260	107,765	1,650,025	(491,333)	32,014	—	—	(459,319)
128-064	HLTH	Gordon County Health Department	807,923	42,124	3,743	45,867	248,052	64,623	312,675	(79,025)	(24,127)	—	—	(103,152)
128-065	HLTH	Grady County Health Department	524,780	27,361	—	27,361	161,120	40,245	201,365	(51,330)	(40,957)	—	—	(92,287)
128-066	HLTH	Greene County Health Department	302,082	15,750	897	16,647	92,746	234	92,980	(29,542)	6,014	—	—	(23,528)
128-067	HLTH	Gwinnett County Health Department	12,021,511	626,789	355,073	981,862	3,690,891	89,124	3,780,015	(1,175,851)	(138,051)	—	—	(1,313,902)
128-068	HLTH	Habersham County Health Department	553,755	28,872	31,845	60,717	170,016	—	170,016	(54,167)	53,165	—	—	(1,002)
128-069	HLTH	Hall County Health Department	7,406,908	386,189	—	386,189	2,274,098	236,635	2,510,733	(724,485)	(138,283)	—	—	(862,768)
128-070	HLTH	Hancock County Health Department	212,464	11,078	22,443	33,521	65,231	8,760	73,991	(26,881)	(20,779)	21,946	—	(25,714)
128-071	HLTH	Haralson County Health Department	256,975	13,398	—	13,398	78,897	44,538	123,435	(25,137)	(52,637)	—	—	(77,774)
128-072	HLTH	Harris County Health Department	—	—	—	—	—	—	—	—	(39,815)	—	—	(39,815)
128-073	HLTH	Hart County Health Department	333,835	17,406	7,255	24,661	102,495	4,600	107,095	(32,657)	(5,314)	—	—	(37,971)
128-074	HLTH	Heard County Health Department	114,255	5,957	—	5,957	35,079	2,456	37,535	(11,172)	(2,887)	—	—	(14,059)
128-075	HLTH	Henry County Health Department	1,021,010	53,234	10,612	63,846	313,474	71,670	385,144	(99,865)	1,369	—	—	(98,496)
128-076	HLTH	Houston County Health Department	8,962,536	467,297	—	467,297	2,751,712	399,441	3,151,153	(876,642)	(483,744)	—	—	(1,360,386)
128-077	HLTH	Irwin County Health Department	104,843	5,466	—	5,466	32,189	19,808	51,997	(10,256)	(37,094)	—	—	(47,350)
128-078	HLTH	Jackson County Health Department	671,072	34,989	21,178	56,167	206,035	4,135	210,170	(65,637)	105,804	11,168	—	51,335
128-079	HLTH	Jasper County Health Department	222,386	11,595	2,260	13,855	68,278	8,009	76,287	(21,750)	11,401	—	—	(10,349)
128-080	HLTH	Jeff Davis County Health Department	248,413	12,952	—	12,952	76,269	42,247	118,516	(24,300)	(137,416)	—	—	(161,716)
128-081	HLTH	Jefferson County Health Department	392,295	20,454	851	21,305	120,444	13,054	133,498	(38,370)	(2,512)	—	—	(40,882)
128-082	HLTH	Jenkins County Health Department	147,256	7,678	39,502	47,180	45,211	12,595	57,806	(14,400)	(30,163)	—	—	(44,563)
128-083	HLTH	Johnson County Health Department	120,776	6,297	—	6,297	37,081	12,323	49,404	(11,812)	(12,930)	—	—	(24,742)
128-084	HLTH	Jones County Health Department	353,822	18,448	457	18,905	108,632	15,083	123,715	(34,607)	(3,237)	—	—	(37,844)
128-085	HLTH	Lamar County Health Department	276,736	14,429	—	14,429	84,964	6,103	91,067	(27,072)	(3,463)	—	—	(30,535)
128-086	HLTH	Lanier County Health Department	101,072	5,270	3,251	8,521	31,031	10,463	41,494	(9,887)	(47,484)	—	—	(57,371)
128-087	HLTH	Laurens County Health Department	4,355,757	227,105	15,486	242,591	1,337,321	108,233	1,445,554	(426,047)	(28,434)	—	—	(454,481)
128-088	HLTH	Lee County Health Department	462,407	24,109	—	24,109	141,970	72,803	214,773	(45,228)	(71,240)	—	—	(116,468)
128-089	HLTH	Liberty County Health Department	932,781	48,634	695	49,329	286,386	19,348	305,734	(91,233)	3,642	3,177	—	(84,414)
128-090	HLTH	Lincoln County Health Department	55,625	2,900	15,317	18,217	17,078	10,301	27,379	(5,439)	(40,727)	—	—	(46,166)
128-091	HLTH	Long County Health Department	217,992	11,366	10,324	21,690	66,929	1,616	68,545	(21,326)	4,204	—	—	(17,122)
128-092	HLTH	Lowndes County Health Department	6,585,604	343,367	—	343,367	2,021,938	622,045	2,643,983	(644,154)	(791,709)	8,695	—	(1,427,168)
128-093	HLTH	Lumpkin County Health Department	436,579	22,763	—	22,763	134,040	43,941	177,981	(42,708)	(49,908)	—	—	(92,616)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

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 resources	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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers
128-094	HLTH	Macon County Health Department	\$ —	—	—	—	—	—	—	(18,786)	—	(18,786)
128-095	HLTH	Madison County Health Department	342,737	17,870	—	17,870	105,228	22,615	127,843	(33,523)	(16,330)	(49,853)
128-096	HLTH	Marion County Health Department	—	—	—	—	—	—	—	(12,835)	—	(12,835)
128-097	HLTH	McDuffie County Health Department	349,144	18,204	—	18,204	107,196	36,975	144,171	(34,153)	(27,971)	(62,124)
128-098	HLTH	McIntosh County Health Department	216,348	11,280	6,453	17,733	66,424	—	66,424	(21,158)	11,647	(9,511)
128-099	HLTH	Meriwether County Health Department	276,395	14,411	2,624	17,035	84,860	38,280	123,140	(27,034)	(14,202)	(41,236)
128-100	HLTH	Miller County Health Department	134,951	7,036	—	7,036	41,433	15,138	56,571	(13,204)	(12,219)	(25,423)
128-101	HLTH	Mitchell County Health Department	395,981	20,646	1,534	22,180	121,575	7,667	129,242	(38,730)	(29,108)	(67,838)
128-102	HLTH	Monroe County Health Department	354,389	18,478	17,450	35,928	108,806	12,167	120,973	(34,664)	(41,050)	(75,714)
128-103	HLTH	Montgomery County Health Department	133,732	6,973	—	6,973	41,059	19,796	60,855	(13,085)	(18,303)	(31,388)
128-104	HLTH	Morgan County Health Department	315,407	16,445	27,331	43,776	96,837	—	96,837	(30,851)	44,272	13,421
128-105	HLTH	Murray County Health Department	513,269	26,761	55,885	82,646	157,586	14,196	171,782	(50,203)	(18,945)	(69,148)
128-106	HLTH	Muscogee County Health Department	9,219,482	480,694	20,174	500,868	2,830,601	478,937	3,309,538	(901,778)	(172,112)	10,211
128-107	HLTH	Newton County Health Department	569,348	29,685	7,868	37,553	174,803	306,651	481,454	(55,689)	(203,314)	(259,003)
128-108	HLTH	Oconee County Health Department	456,822	23,818	—	23,818	140,255	55,895	196,150	(44,680)	(65,819)	(110,499)
128-109	HLTH	Oglethorpe County Health Department	162,310	8,463	—	8,463	49,833	36,225	86,058	(15,875)	(34,507)	(50,382)
128-110	HLTH	Paulding County Health Department	734,125	38,277	9,928	48,205	225,394	—	225,394	(71,807)	34,785	(37,022)
128-111	HLTH	Peach County Health Department	319,858	16,677	2,594	19,271	98,204	11,182	109,386	(31,289)	18,127	(13,162)
128-112	HLTH	Pickens County Health Department	330,518	17,233	12,964	30,197	101,477	—	101,477	(32,325)	51,665	19,340
128-113	HLTH	Pierce County Health Department	344,608	17,968	5,285	23,253	105,803	—	105,803	(33,707)	18,129	(15,578)
128-114	HLTH	Pike County Health Department	174,275	9,086	—	9,086	53,506	9,665	63,171	(17,042)	(22,955)	(39,997)
128-115	HLTH	Polk County Health Department	499,632	26,050	—	26,050	153,399	43,216	196,615	(48,865)	(46,026)	(94,891)
128-116	HLTH	Pulaski County Health Department	164,692	8,587	1,723	10,310	50,564	4,655	55,219	(16,111)	8,460	(7,651)
128-117	HLTH	Pulnam County Health Department	515,027	26,853	—	26,853	158,126	16,693	174,819	(50,376)	(14,680)	(65,056)
128-119	HLTH	Rabun County Health Department	346,054	18,043	—	18,043	106,247	34,469	140,716	(33,852)	(42,278)	(76,130)
128-121	HLTH	Richmond County Health Department	7,261,864	378,626	14,840	393,466	2,229,566	250,507	2,480,073	(710,300)	(80,757)	3,301
128-122	HLTH	Rockdale County Health Department	565,832	29,502	—	29,502	173,724	293,429	467,153	(55,344)	(265,624)	(320,968)
128-123	HLTH	Schley County Health Department	—	—	—	—	—	—	—	—	(8,319)	(8,319)
128-124	HLTH	Screven County Health Department	186,947	9,747	—	9,747	57,397	23,065	80,462	(18,288)	(37,769)	(56,057)
128-125	HLTH	Seminole County Health Department	238,121	12,415	—	12,415	73,109	7,287	80,396	(23,293)	(5,860)	(29,153)
128-126	HLTH	Spalding County Health Department	590,384	30,782	—	30,782	181,262	33,788	215,050	(57,748)	(103,470)	(161,218)
128-127	HLTH	Stephens County Health Department	351,639	18,334	—	18,334	107,962	7,059	115,021	(34,395)	(14,516)	(48,911)
128-129	HLTH	Sumter County Health Department	—	—	—	—	—	—	—	—	(3,459)	(3,459)
128-131	HLTH	Taliaferro County Health Department	106,714	5,564	—	5,564	32,764	4,904	37,668	(10,435)	(8,019)	(18,454)
128-132	HLTH	Tattnall County Health Department	330,064	17,209	—	17,209	101,338	37,613	138,951	(32,287)	(67,314)	(99,601)
128-133	HLTH	Taylor County Health Department	—	—	—	—	—	—	—	—	(13,229)	(13,229)
128-134	HLTH	Telfair County Health Department	274,071	14,290	—	14,290	84,146	24,119	108,265	(26,811)	(44,012)	(70,823)
128-135	HLTH	Terrell County Health Department	100,618	5,246	—	5,246	30,892	56,028	86,920	(9,845)	(49,424)	(59,269)
128-136	HLTH	Thomas County Health Department	860,542	44,868	5,800	50,668	264,207	36,381	300,588	(84,176)	(11,263)	(95,439)
128-137	HLTH	Tift County Health Department	686,325	35,784	23,610	59,394	210,718	—	210,718	(67,130)	38,938	(28,192)
128-138	HLTH	Toombs County Health Department	544,484	28,389	—	28,389	167,170	6,149	173,319	(53,253)	(14,885)	(68,138)
128-139	HLTH	Towns County Health Department	265,735	13,855	3,141	16,996	81,587	15,812	97,399	(25,991)	901	(25,090)
128-140	HLTH	Treutlen County Health Department	152,954	7,975	—	7,975	46,961	6,865	53,826	(14,960)	(8,171)	(23,131)
128-141	HLTH	Troup County Health Department	5,913,369	308,317	—	308,317	1,815,546	336,246	2,151,792	(578,404)	(350,928)	(929,332)
128-142	HLTH	Turner County Health Department	140,990	7,351	1,170	8,521	43,287	335	43,622	(13,794)	89	(13,705)
128-143	HLTH	Twiggs County Health Department	99,654	5,196	6,865	12,061	30,596	2,133	32,729	(9,749)	(3,077)	(12,826)
128-144	HLTH	Union County Health Department	383,421	19,991	—	19,991	117,719	29,355	147,074	(37,500)	(33,922)	(71,422)
128-145	HLTH	Upson County Health Department	354,078	18,461	—	18,461	108,710	14,838	123,548	(34,635)	(52,933)	(87,568)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

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 resources	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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
128-146	HLTH	Walker County Health Department	\$ 488,434	25,466	22,958	48,424	149,961	—	149,961	(47,778)	42,587	—	(5,191)
128-147	HLTH	Walton County Health Department	1,037,851	54,112	27,662	81,774	318,645	101,783	420,428	(101,513)	63,495	—	(38,018)
128-148	HLTH	Ware County Health Department	8,451,109	440,632	—	440,632	2,594,692	514,144	3,108,836	(826,616)	(920,220)	15,511	(1,731,325)
128-149	HLTH	Warren County Health Department	22,624	1,180	—	1,180	6,946	8,629	15,575	(2,216)	(24,680)	—	(26,896)
128-150	HLTH	Washington County Health Department	380,359	19,832	—	19,832	116,779	23,701	140,480	(37,207)	(57,157)	—	(94,364)
128-151	HLTH	Wayne County Health Department	445,992	23,254	3,285	26,539	136,930	49,670	186,600	(43,625)	(25,105)	—	(68,730)
128-153	HLTH	Wheeler County Health Department	124,150	6,473	—	6,473	38,117	6,135	44,252	(12,143)	(13,929)	—	(26,072)
128-154	HLTH	White County Health Department	418,378	21,814	—	21,814	128,452	38,096	166,548	(40,922)	(32,527)	4,726	(68,723)
128-155	HLTH	Whitfield County Health Department	1,619,304	84,429	98,455	182,884	497,165	18,771	515,936	(158,391)	(111,902)	2,094	(268,199)
128-156	HLTH	Wilcox County Health Department	97,670	5,092	—	5,092	29,987	4,445	34,432	(9,553)	(5,946)	—	(15,499)
128-157	HLTH	Wilkes County Health Department	211,811	11,044	—	11,044	65,031	33,206	98,237	(20,714)	(30,980)	—	(51,694)
128-158	HLTH	Wilkinson County Health Department	132,201	6,893	—	6,893	40,589	7,891	48,480	(12,928)	(15,874)	—	(28,802)
128-159	HLTH	Worth County Health Department	381,493	19,891	—	19,891	117,127	26,765	143,892	(37,316)	(23,509)	—	(60,825)
129-008	MRCS	Woodright Industries	490,390	25,568	11,793	37,361	150,561	32,506	183,067	(47,963)	25,903	—	(22,060)
129-009	MRCS	Jessamine Place	713,457	37,199	3,816	41,015	219,048	59,994	279,042	(69,783)	(27,600)	—	(97,383)
129-022	MRCS	Carroll County MR Services	846,452	44,133	—	44,133	259,881	17,082	276,963	(82,791)	(48,452)	—	(131,243)
129-035	MRCS	Green Oaks Service Center	937,743	48,893	60,622	109,515	287,909	—	287,909	(91,722)	123,810	—	32,088
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	—	—	—	—	—	—	—	—	(66,246)	—	(66,246)
129-101	MRCS	Mitchell-Baker Service Center	718,787	37,477	—	37,477	220,685	39,543	260,228	(70,308)	(44,932)	3,340	(111,900)
129-136	MRCS	Thomas/Grady Service Center	763,241	39,795	2,358	42,153	234,333	77,885	312,218	(74,655)	(47,268)	—	(121,923)
129-137	MRCS	Tift County - Diversified Enterprises	688,706	35,908	—	35,908	211,449	22,878	234,327	(67,364)	(65,222)	4,751	(127,835)
6011	PSCH	Appling County Schools	42,980	2,241	3,824	6,065	13,196	—	13,196	(4,205)	12,532	—	8,327
6021	PSCH	Atkinson County Schools	60,331	3,146	2,473	5,619	18,523	—	18,523	(5,899)	4,810	—	(1,089)
6031	PSCH	Bacon County Schools	—	—	—	—	—	—	—	—	(1,187)	—	(1,187)
6051	PSCH	Baldwin County Schools	247,789	12,919	39,146	52,065	76,077	126,800	202,877	(24,239)	57,583	—	33,344
6091	PSCH	Ben Hill County Schools	2,693	140	778	918	827	27,929	28,756	(267)	(26,544)	—	(26,811)
6111	PSCH	Bibb County Schools	124,717	6,503	—	6,503	38,291	75,958	114,249	(12,195)	(151,256)	855	(162,596)
6141	PSCH	Brooks County Schools	—	—	—	—	—	15,152	15,152	—	(46,033)	—	(46,033)
6161	PSCH	Bulloch County Schools	54,009	2,816	15,408	18,224	16,582	—	16,582	(5,283)	46,058	—	40,775
6181	PSCH	Butts County Schools	35,382	1,845	937	2,782	10,863	305	11,168	(3,460)	(1,622)	—	(5,082)
6201	PSCH	Camden County Schools	50,267	2,621	84	2,705	15,433	2,965	18,398	(4,918)	6,044	—	1,126
6211	PSCH	Candler County Schools	103,198	5,381	910	6,291	31,684	576	32,260	(10,094)	(3,722)	—	(13,816)
6221	PSCH	Carroll County Schools	62,316	3,249	—	3,249	19,132	6,793	25,925	(6,093)	(7,171)	—	(13,264)
6231	PSCH	Catoosa County Board of Education	—	—	—	—	—	5,342	5,342	—	(28,268)	—	(28,268)
6241	PSCH	Charlton County Board of Education	34,702	1,809	—	1,809	10,654	2,939	13,593	(3,391)	(15,559)	—	(18,950)
6251	PSCH	Chatham County Schools	474,967	24,764	165,811	190,575	145,826	—	145,826	(46,462)	140,046	—	93,584
6261	PSCH	Chattahoochee County Schools	122,647	6,395	18,211	24,606	37,656	—	37,656	(11,993)	60,720	—	48,727
6271	PSCH	Chattooga County Schools	63,308	3,301	—	3,301	19,437	3,361	22,798	(6,195)	(5,976)	—	(12,171)
6291	PSCH	Clarke County Schools	366,665	19,118	1,182	20,300	112,575	61,892	174,467	(35,867)	(32,834)	—	(68,701)
6311	PSCH	Clayton County Schools	224,314	11,696	4,639	16,335	68,870	65,689	134,559	(21,944)	(25,250)	—	(47,194)
6331	PSCH	Cobb County Schools	79,015	4,120	301	4,421	24,259	2,913	27,172	(7,724)	(1,177)	—	(8,901)
6341	PSCH	Coffee County Schools	54,037	2,817	19,009	21,826	16,591	1,896	18,487	(5,284)	(3,212)	—	(8,496)
6351	PSCH	Colquitt County Schools	232,621	12,129	89,588	101,717	71,420	4,608	76,028	(22,754)	52,105	—	29,351
6361	PSCH	Columbia County Schools	—	—	—	—	—	—	—	—	(13,747)	—	(13,747)
6371	PSCH	Cook County Schools	55,001	2,868	15,962	18,830	16,887	—	16,887	(5,384)	46,867	—	41,483
6381	PSCH	Coweta County Schools	70,793	3,691	—	3,691	21,735	5,655	27,390	(6,923)	(9,096)	—	(16,019)
6401	PSCH	Crisp County Schools	58,092	3,029	2,523	5,552	17,835	1,079	18,914	(5,680)	(11,981)	—	(17,661)
6441	PSCH	Dekalb County Schools	506,125	26,389	38,930	65,319	155,392	22,202	177,594	(49,508)	(101,405)	—	(150,913)

**Employees' Retirement System of Georgia**  
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**As of and for the year ended June 30, 2025**

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 resources	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/(benefit)	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)
6451	PSCH	Dodge County Schools	\$ 231,827	12,087	—	12,087	71,177	38,215	109,392	(22,679)	(38,153)	—	(60,832)
6452	PSCH	Ocmulgee Regional Library System	33,823	1,763	—	1,763	10,384	1,827	12,211	(3,306)	(3,276)	—	(6,582)
6461	PSCH	Dooly County Schools	49,785	2,596	937	3,533	15,285	2,753	18,038	(4,872)	(12,056)	—	(16,928)
6471	PSCH	Dougherty County Schools	—	—	—	—	—	40,830	40,830	—	(64,123)	—	(64,123)
6481	PSCH	Douglas County Schools	139,828	7,290	11,534	18,824	42,930	—	42,930	(13,681)	1,303	—	(12,378)
6511	PSCH	Effingham County Schools	130,784	6,819	—	6,819	40,154	14,367	54,521	(12,788)	(38,384)	—	(51,172)
6561	PSCH	Fayette County Schools	54,122	2,822	—	2,822	16,617	112,582	129,199	(5,295)	(97,331)	—	(102,626)
6571	PSCH	Floyd County Schools	51,712	2,696	208	2,904	15,877	10,079	25,956	(5,060)	(79,149)	—	(84,209)
6581	PSCH	Forsyth County Schools	210,394	10,970	—	10,970	64,596	34,186	98,782	(20,582)	(33,601)	—	(54,183)
6591	PSCH	Franklin County Schools	57,383	2,992	5,628	8,620	17,618	67,535	85,153	(5,615)	(27,787)	—	(33,402)
6601	PSCH	Fulton County Board of Education	377,552	19,685	37,589	57,274	115,918	24,003	139,921	(36,929)	180,145	—	143,216
6611	PSCH	Gilmer County Schools	58,006	3,024	561	3,585	17,809	6,293	24,102	(5,676)	(3,347)	—	(9,023)
6631	PSCH	Glynn County Schools	255,416	13,317	—	13,317	78,419	54,070	132,489	(24,984)	(72,166)	22,051	(75,099)
6641	PSCH	Gordon County Schools	71,076	3,706	—	3,706	21,822	1,851	23,673	(6,950)	(3,080)	—	(10,030)
6651	PSCH	Grady County Schools	45,617	2,378	—	2,378	14,006	14,758	28,764	(4,458)	(69,664)	—	(74,122)
6661	PSCH	Greene County Schools	112,497	5,865	8,575	14,440	34,539	—	34,539	(11,003)	290	—	(10,713)
6671	PSCH	Gwinnett County Schools	326,378	17,017	30,322	47,339	100,206	23,067	123,273	(31,923)	116,528	—	84,605
6681	PSCH	Habersham County Schools	—	—	—	—	—	—	—	—	—	8,559	8,559
6711	PSCH	Haralson County Schools	33,284	1,735	30,530	32,265	10,219	—	10,219	(3,255)	25,442	—	22,187
6751	PSCH	Henry County Schools	305,370	15,922	—	15,922	93,756	13,147	106,903	(29,873)	(8,686)	—	(38,559)
6761	PSCH	Houston County Schools	353,199	18,415	—	18,415	108,440	82,506	190,946	(34,548)	(70,994)	—	(105,542)
6771	PSCH	Irwin County Schools	—	—	—	—	—	22,297	22,297	—	(65,561)	—	(65,561)
6781	PSCH	Jackson County Schools	—	—	—	—	—	11,931	11,931	—	(45,530)	—	(45,530)
6811	PSCH	Jefferson County Schools	42,527	2,217	871	3,088	13,057	702	13,759	(4,157)	9,616	—	5,459
6851	PSCH	Lamar County Schools	—	—	—	—	—	1,299	1,299	—	(20,334)	—	(20,334)
6871	PSCH	Laurens County Schools	77,597	4,046	2,273	6,319	23,824	—	23,824	(7,589)	7,248	—	(341)
6881	PSCH	Lee County Schools	—	—	—	—	—	—	—	—	(4,056)	—	(4,056)
6901	PSCH	Lincoln County Schools	64,839	3,381	15,689	19,070	19,907	—	19,907	(6,341)	55,686	—	49,345
6921	PSCH	Lowndes County Schools	54,746	2,854	36,366	39,220	16,808	—	16,808	(5,358)	43,784	—	38,426
6941	PSCH	Macon County Schools	37,112	1,935	1,166	3,101	11,394	10,169	21,563	(3,630)	(3,067)	—	(6,697)
6971	PSCH	McDuffie County Schools	229,021	11,941	1,211	13,152	70,315	4,213	74,528	(22,405)	10	—	(22,395)
6991	PSCH	Meriwether County Schools	207,701	10,829	—	10,829	63,769	29,804	93,573	(20,315)	(46,265)	—	(66,580)
7041	PSCH	Morgan County Schools	73,486	3,831	13,437	17,268	22,562	—	22,562	(7,186)	63,720	—	56,534
7061	PSCH	Muscogee County Schools	159,447	8,313	—	8,313	48,954	114,324	163,278	(15,594)	(128,847)	—	(144,441)
7071	PSCH	Newton County Schools	320,850	16,729	23,054	39,783	98,509	—	98,509	(31,384)	38,679	—	7,295
7101	PSCH	Paulding County Schools	206,566	10,770	45,411	56,181	63,421	—	63,421	(20,203)	93,894	—	73,691
7121	PSCH	Pickens County Schools	22,964	1,197	—	1,197	7,051	1,730	8,781	(2,250)	(1,368)	—	(3,618)
7141	PSCH	Pike County Schools	77,002	4,015	—	4,015	23,641	3,238	26,879	(7,535)	(3,477)	—	(11,012)
7151	PSCH	Polk County Schools	135,887	7,085	—	7,085	41,721	2,401	44,122	(13,289)	(4,133)	—	(17,422)
7191	PSCH	Rabun County Schools	86,017	4,485	—	4,485	26,409	2,264	28,673	(8,413)	(3,926)	—	(12,339)
7211	PSCH	Richmond County Schools	58,375	3,044	—	3,044	17,923	3,937	21,860	(5,714)	(10,093)	—	(15,807)
7221	PSCH	Rockdale County Schools	—	—	—	—	—	119,696	119,696	—	(133,499)	—	(133,499)
7261	PSCH	Spalding County Schools	—	—	—	—	—	—	—	—	(7,990)	—	(7,990)
7291	PSCH	Sumter County Schools	48,282	2,517	3,528	6,045	14,824	—	14,824	(4,718)	13,822	—	9,104
7321	PSCH	Taltnall County Schools	—	—	—	—	—	—	—	—	(2,623)	—	(2,623)
7341	PSCH	Telfair County Schools	3,799	198	—	198	1,166	12,795	13,961	(374)	(15,089)	—	(15,463)
7351	PSCH	Terrell County Schools	128,317	6,890	4,521	11,211	39,396	—	39,396	(12,550)	19,398	—	6,848
7401	PSCH	Treutlen County Schools	57,354	2,990	620	3,610	17,609	3,276	20,885	(5,608)	21	—	(5,587)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

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 pension plan expense/(benefit)	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)
7411	PSCH	Troup County Schools	\$ 45,220	2,358	38,877	41,235	13,884	1,752	15,636	(4,424)	21,615	—	17,191
7431	PSCH	Twiggs County Schools	—	—	—	—	—	1,374	1,374	—	(11,986)	—	(11,986)
7451	PSCH	Upson County Schools	—	—	—	—	—	2,866	2,866	—	(22,597)	—	(22,597)
7461	PSCH	Walker County Schools	—	—	—	—	—	10,922	10,922	—	(56,243)	—	(56,243)
7481	PSCH	Ware County Schools	58,035	3,026	—	3,026	17,818	13,454	31,272	(5,679)	(42,200)	—	(47,879)
7501	PSCH	Washington County Board of Education	251,418	13,109	6,968	20,077	77,191	15,655	92,846	(24,593)	18,739	—	(5,854)
7511	PSCH	Wayne County Schools	30,704	1,601	—	1,601	9,427	30,675	40,102	(3,005)	(32,330)	—	(35,335)
7541	PSCH	White County Board of Education	—	—	—	—	—	27,509	27,509	—	(22,472)	—	(22,472)
7551	PSCH	Whitfield County Schools	47,800	2,492	457	2,949	14,676	1,612	16,288	(4,671)	8,110	—	3,439
7571	PSCH	Wilkes County Schools	101,355	5,285	—	5,285	31,119	44,536	75,655	(9,913)	(38,885)	—	(48,798)
7581	PSCH	Wilkinson County Schools	53,045	2,766	3,823	6,589	16,286	759	17,045	(5,186)	(11,370)	—	(16,556)
7611	PSCH	Atlanta City Schools	1,051,346	54,816	130,653	185,469	322,788	—	322,788	(102,838)	451,013	—	348,175
7641	PSCH	City of Buford Schools (Gwinnett)	119,784	6,245	—	6,245	36,776	1,060	37,836	(11,714)	(3,400)	—	(15,114)
7721	PSCH	City of Dalton Schools (Whitfield)	87,095	4,541	—	4,541	26,740	6,520	33,260	(8,515)	(9,435)	—	(17,950)
7741	PSCH	City of Dublin Schools (Laurens)	—	—	—	—	—	—	—	—	(1,134)	—	(1,134)
7761	PSCH	City of Gainesville Schools (Hall)	111,392	5,808	12,984	18,792	34,200	23,821	58,021	(10,899)	54,630	—	43,731
7811	PSCH	City of Marietta Schools (Cobb)	53,584	2,794	1,084	3,878	16,451	1,795	18,246	(5,244)	3,609	—	(1,635)
7851	PSCH	City of Rome Schools (Floyd)	192,391	10,031	3,846	13,877	59,069	6,033	65,102	(18,815)	32,732	—	13,917
7861	PSCH	City of Social Circle Schools (Walton)	68,298	3,561	—	3,561	20,969	1,707	22,676	(6,682)	(2,559)	—	(9,241)
7891	PSCH	City of Thomasville Schools (Thomas)	93,360	4,868	57,468	62,336	28,664	—	28,664	(9,131)	53,801	—	44,670
7921	PSCH	City of Valdosta Schools (Lowndes)	80,376	4,191	—	4,191	24,677	83,561	108,238	(7,864)	(143,794)	—	(151,658)
968-0968	PSCH	Georgia Military College	215,242	11,222	—	11,222	66,084	33,217	99,301	(21,050)	(31,327)	—	(52,377)
8504	RESA	Northwest Georgia Regional Education Service Agency	68,666	3,580	—	3,580	21,082	1,848	22,930	(6,718)	(3,293)	—	(10,011)
8564	RESA	Metro Regional Education Service Agency	34,872	1,818	31,987	33,805	10,707	—	10,707	(3,412)	11,193	—	7,781
8804	RESA	First District Regional Education Service Agency	75,726	3,948	—	3,948	23,250	22,951	46,201	(7,409)	(71,836)	—	(79,245)
402	STAT	Georgia Department of Agriculture	24,501,234	1,277,469	928,018	2,205,487	7,522,464	58,462	7,580,926	(2,396,512)	460,553	73,086	(1,862,873)
403	STAT	Georgia Department of Administrative Services	19,208,188	1,001,495	234,424	1,235,919	5,897,372	—	5,897,372	(1,878,789)	567,141	1,183	(1,310,465)
404	STAT	Georgia Department of Audits	19,155,568	998,752	—	998,752	5,881,217	365,263	6,246,480	(1,873,640)	(608,563)	—	(2,482,203)
405	STAT	Department of Public Health	65,827,033	3,432,154	—	3,432,154	20,210,471	2,197,450	22,407,921	(6,438,672)	(3,816,423)	15,000	(10,240,095)
406	STAT	Georgia Department of Banking and Finance	5,829,592	303,949	61,138	365,087	1,789,824	132,382	1,922,206	(570,203)	(886,393)	—	(1,256,596)
407	STAT	State Accounting Office	9,352,818	487,646	—	487,646	2,871,538	615,839	3,487,377	(914,819)	(963,722)	—	(1,878,541)
408	STAT	Office of Commissioner of Insurance	17,417,983	908,156	2,465,575	3,373,731	5,347,737	—	5,347,737	(1,703,685)	3,586,188	—	1,882,503
409	STAT	Georgia State Finance and Investment Commission	7,203,971	375,608	—	375,608	2,211,791	297,139	2,508,930	(704,631)	(346,870)	—	(1,051,501)
410	STAT	State Properties Commission	1,036,490	54,042	23,820	77,862	318,227	9,345	327,572	(101,377)	(44,718)	—	(146,095)
411	STAT	Georgia Department of Defense	16,689,528	870,175	—	870,175	5,124,084	1,486,875	6,610,959	(1,632,434)	(1,852,885)	—	(3,485,319)
412	STAT	Georgia Vocational Rehab Agency	37,518,778	1,956,191	1,247,127	3,203,318	11,519,161	358,342	11,877,503	(3,669,784)	(1,446,223)	7,736	(5,108,271)
414	STAT	Georgia Department of Education	35,279,888	1,839,457	—	1,839,457	10,831,768	1,886,381	12,718,149	(3,450,802)	(2,422,678)	5,300	(5,868,180)
415	STAT	The Technical College System of Georgia	21,446,227	1,118,184	1,096,652	2,214,836	6,584,504	—	6,584,504	(2,097,696)	4,860,365	9,444	2,772,113
418	STAT	Prosecuting Attorneys Council	54,314,226	2,831,888	—	2,831,888	16,675,764	1,811,147	18,486,911	(5,312,588)	(2,384,487)	—	(7,697,075)
419	STAT	Georgia Department of Community Health	44,084,734	2,298,533	1,373,421	3,671,954	13,535,066	—	13,535,066	(4,312,021)	1,791,768	—	(2,520,253)
420	STAT	Georgia Forestry Commission	23,558,473	1,228,315	220,170	1,448,485	7,233,014	1,287,201	8,520,215	(2,304,307)	(52,148)	24,488	(2,331,967)
422	STAT	Office of Planning and Budget	21,576,870	1,124,996	—	1,124,996	6,624,614	693,931	7,318,545	(2,110,473)	(1,531,560)	—	(3,642,033)
427	STAT	Georgia Department of Human Services	106,799,944	5,568,440	1,187,003	6,755,443	32,790,133	617,826	33,407,959	(10,446,323)	(2,385,736)	13,098	(12,818,961)
428	STAT	Georgia Department of Community Affairs	28,380,182	1,479,714	622,747	2,102,461	8,713,393	—	8,713,393	(2,775,927)	1,173,539	75,129	(1,527,259)
429	STAT	Department of Economic Development	10,060,944	524,567	—	524,567	3,088,950	144,187	3,233,137	(984,085)	(431,970)	1,447	(1,414,608)
430	STAT	Administrative Office of the Courts	6,993,775	364,648	—	364,648	2,147,256	248,044	2,395,300	(684,080)	(260,004)	—	(944,084)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
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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/(benefit)	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of employers	Total pension expense/(benefit)
432	STAT	Georgia Court of Appeals	\$ 13,291,785	693,020	—	693,020	4,080,895	481,471	4,562,366	(1,300,101)	(868,850)	4,287	(2,164,664)
436	STAT	Superior Courts of Georgia	14,983,271	781,212	—	781,212	4,600,222	528,186	5,128,408	(1,465,545)	(626,533)	35,622	(2,056,456)
438	STAT	Supreme Court	9,649,682	503,125	—	503,125	2,962,683	639,148	3,601,831	(943,859)	(842,404)	530	(1,785,733)
440	STAT	Georgia Department of Labor	37,071,595	1,932,875	—	1,932,875	11,381,865	4,149,247	15,531,112	(3,626,047)	(11,241,235)	8,893	(14,858,389)
441	STAT	Department of Behavioral Health and Developmental Disabilities	170,572,341	8,893,468	6,843,274	15,736,742	52,369,781	—	52,369,781	(16,684,032)	11,556,559	102,814	(5,024,659)
442	STAT	Georgia Department of Law	22,520,849	1,174,214	353,357	1,527,571	6,914,439	62,987	6,977,426	(2,202,807)	(94,576)	—	(2,297,383)
444	STAT	General Assembly of Georgia	14,049,015	732,501	551,237	1,283,738	4,313,383	—	4,313,383	(1,374,166)	491,643	—	(882,523)
461	STAT	Department of Juvenile Justice	110,208,943	5,746,182	2,818,953	8,565,135	33,836,777	126,871	33,963,648	(10,779,760)	1,962,548	60,209	(8,757,003)
462	STAT	Georgia Department of Natural Resources	90,076,281	4,696,485	—	4,696,485	27,655,569	2,065,352	29,720,921	(8,810,544)	(2,297,481)	74,060	(11,033,965)
465	STAT	State Board Pardons and Paroles	9,371,388	488,615	—	488,615	2,877,240	64,407	2,941,647	(916,633)	(222,231)	—	(1,138,864)
466	STAT	Georgia Department of Public Safety	120,316,100	6,273,159	1,670,283	7,943,442	36,939,916	—	36,939,916	(11,768,362)	3,659,314	37,676	(8,071,372)
467	STAT	Georgia Department of Corrections	293,820,154	15,319,488	12,080,712	27,400,200	90,209,819	—	90,209,819	(28,739,084)	10,840,244	482,515	(17,416,325)
469	STAT	Georgia Department of Early Care Learning	32,658,115	1,702,761	127,685	1,830,446	10,026,821	51,923	10,078,744	(3,194,358)	(234,078)	—	(3,428,436)
470	STAT	Georgia Public Service Commission	5,729,059	298,707	—	298,707	1,758,958	293,815	2,052,773	(560,366)	(395,045)	—	(955,411)
471	STAT	Georgia Bureau of Investigation	74,003,334	3,858,458	1,828,211	5,686,669	22,720,791	12,109	22,732,900	(7,238,417)	1,480,094	66,963	(5,691,360)
474	STAT	Department of Revenue	48,990,730	2,554,327	37,668	2,591,995	15,041,324	233,474	15,274,798	(4,791,882)	(448,110)	9,833	(5,230,159)
475	STAT	Georgia Department of Driver Services	29,329,066	1,529,188	485,273	2,014,461	9,004,724	—	9,004,724	(2,868,737)	752,824	—	(2,115,913)
476	STAT	Georgia Student Finance Commission	6,691,212	348,873	—	348,873	2,054,362	159,481	2,213,843	(654,480)	(359,325)	—	(1,013,805)
477	STAT	Georgia Department of Community Supervision	97,438,905	5,080,365	2,683,149	7,763,514	29,916,070	—	29,916,070	(9,530,696)	7,621,624	72,281	(1,836,791)
478	STAT	Secretary of State	14,139,087	737,198	1,108,154	1,845,352	4,341,037	—	4,341,037	(1,382,974)	1,435,607	—	52,633
482	STAT	Georgia Teachers Retirement System	20,741,475	1,081,439	44,016	1,125,455	6,368,128	474,307	6,842,435	(2,028,763)	(335,652)	—	(2,364,415)
484	STAT	Georgia Department of Transportation	200,908,241	10,475,150	568,621	11,043,771	61,683,627	4,163,339	65,846,966	(19,651,245)	(375,672)	313,706	(19,713,211)
488	STAT	Georgia Department of Veterans Service	5,596,432	291,792	—	291,792	1,718,238	329,769	2,048,007	(547,401)	(386,319)	10,181	(923,539)
489	STAT	Subsequent Injury Trust Fund	601,470	31,360	—	31,360	184,666	25,404	210,070	(58,828)	(38,014)	—	(96,842)
490	STAT	State Board of Workers Comp	7,913,883	412,622	—	412,622	2,429,751	473,128	2,902,879	(774,069)	(529,458)	779	(1,302,748)
492	STAT	Georgia Public Defender Standards Council	51,777,932	2,699,648	92,857	2,792,505	15,897,061	2,349,535	18,246,596	(5,064,509)	(1,110,371)	29,894	(6,144,986)
495	STAT	Georgia Commission on the Holocaust	181,561	9,466	—	9,466	55,743	23,191	78,934	(17,759)	(33,932)	—	(51,691)
900	STAT	Georgia Building Authority	6,942,715	361,986	—	361,986	2,131,579	234,126	2,365,705	(679,081)	(619,721)	—	(1,298,802)
921	STAT	Georgia Correctional Industries	7,459,358	388,923	—	388,923	2,290,201	545,647	2,835,848	(729,615)	(901,605)	15,207	(1,616,013)
922	STAT	George L Smith II - GWCCA	13,196,808	688,068	103,896	791,964	4,051,735	251,261	4,302,996	(1,290,811)	419,471	—	(871,340)
927	STAT	State Road and Tollway Authority	6,871,241	358,260	45,572	403,832	2,109,635	178,291	2,287,926	(672,095)	85,610	—	(586,485)
977	STAT	Georgia Public Broadcasting	7,750,864	404,122	—	404,122	2,379,700	226,386	2,606,086	(758,126)	(887,278)	—	(1,645,404)
980	STAT	GTA Georgia Technology Authority	15,889,498	818,034	173,038	991,072	4,817,051	52,253	4,869,304	(1,534,616)	(141,483)	—	(1,676,099)
996	STAT	The ATL	2,130,192	111,066	171,062	282,128	654,020	27,481	681,501	(208,360)	(13,739)	—	(222,099)
817	TCOL	Oconee Fall Line Technical College	2,166,992	112,985	48,622	161,607	665,318	—	665,318	(211,953)	123,502	1,109	(87,342)
818	TCOL	Coastal Pines Technical College	3,507,463	182,876	—	182,876	1,076,875	234,045	1,310,920	(343,074)	(246,696)	—	(589,770)
820	TCOL	Albany Technical College	5,515,404	287,568	7,992	295,560	1,693,361	140,349	1,833,710	(539,475)	(77,333)	—	(616,808)
822	TCOL	Athens Technical College	4,662,715	243,109	52,012	295,121	1,431,565	47,564	1,479,129	(456,067)	285,662	3,319	(167,086)
823	TCOL	Atlanta Technical College	7,891,089	411,433	—	411,433	2,422,753	623,341	3,046,094	(771,841)	(649,954)	—	(1,421,795)
824	TCOL	Augusta Technical College	6,594,506	343,831	—	343,831	2,024,671	624,062	2,648,733	(645,021)	(796,203)	—	(1,441,224)
826	TCOL	West Georgia Technical College	8,584,388	447,581	212,489	660,070	2,635,612	—	2,635,612	(839,654)	551,809	—	(287,845)
827	TCOL	Chattahoochee Technical College	12,559,588	654,844	151,905	806,749	3,856,093	—	3,856,093	(1,228,476)	412,847	—	(815,629)
828	TCOL	Columbus Technical College	4,346,175	226,605	—	226,605	1,334,379	479,839	1,814,218	(425,109)	(633,944)	—	(1,059,053)
829	TCOL	Georgia Northwestern Technical College	7,734,647	403,277	—	403,277	2,374,721	363,606	2,738,327	(756,542)	(337,664)	—	(1,094,206)
830	TCOL	Georgia Piedmont Technical College	3,902,025	203,448	356,764	560,212	1,198,015	12,079	1,210,094	(381,670)	238,756	4,778	(138,136)
831	TCOL	Southern Crescent Technical College	5,053,734	263,497	—	263,497	1,551,617	478,514	2,031,131	(494,319)	(680,819)	—	(1,175,138)
832	TCOL	Gwinnett Technical College	12,483,663	650,885	2,448	653,333	3,832,783	176,315	4,009,098	(1,221,054)	(227,721)	—	(1,448,775)

**Employees' Retirement System of Georgia**  
**Schedule of Pension Amounts by Employer and Nonemployer**  
**As of and for the year ended June 30, 2025**

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/(benefit)	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)
834	TCOL	Lanier Technical College	\$ 6,477,727	337,742	—	337,742	1,988,817	196,875	2,185,692	(633,595)	(239,608)	—	(873,203)
835	TCOL	Central Georgia Technical College	15,879,224	827,927	89,898	917,825	4,875,301	197,177	5,072,498	(1,553,176)	335,930	—	(1,217,246)
837	TCOL	Southern Regional Technical College	6,959,102	362,840	21,261	384,101	2,136,610	61,996	2,198,606	(880,687)	77,168	—	(603,519)
838	TCOL	North Georgia Technical College	3,961,421	206,544	19,920	226,464	1,216,251	30,873	1,247,124	(387,476)	(156,492)	858	(543,110)
841	TCOL	Savannah Technical College	7,506,449	391,379	233,057	624,436	2,304,659	18,598	2,323,257	(734,223)	102,083	160,967	(471,173)
842	TCOL	South Georgia Technical College	4,109,329	214,256	121,937	336,193	1,261,662	—	1,261,662	(401,939)	339,410	8,558	(53,971)
843	TCOL	Southeastern Technical College	2,264,917	118,090	—	118,090	695,383	88,514	783,897	(221,539)	(259,724)	—	(481,263)
844	TCOL	Ogeechee Technical College	1,121,543	58,476	167,286	225,762	344,341	—	344,341	(109,696)	273,210	—	163,514
848	TCOL	Wiregrass Georgia Technical College	6,124,586	319,330	—	319,330	1,880,394	396,231	2,276,625	(599,059)	(391,271)	—	(990,330)
503-0503	UNIV	Georgia Institute of Technology	1,770,217	92,297	30,161	122,458	543,499	—	543,499	(173,149)	103,106	—	(70,043)
509-0509	UNIV	Georgia State University	1,749,946	91,240	—	91,240	537,275	141,428	678,703	(171,167)	(210,789)	—	(381,956)
512-0512	UNIV	Augusta University	2,407,693	125,535	—	125,535	739,219	260,837	1,000,056	(235,498)	(358,589)	5,787	(588,300)
518-0518	UNIV	University of Georgia	2,368,909	123,512	—	123,512	727,312	319,011	1,046,323	(231,705)	(420,544)	—	(652,249)
521-0521	UNIV	Albany State University	264,346	13,783	37,250	51,033	81,161	139,543	220,704	(25,854)	46,559	—	20,705
528-0528	UNIV	Clayton College and State University	14,799	772	5,175	5,947	4,544	11,861	16,405	(1,444)	16,405	—	(49,074)
530-0530	UNIV	Columbus State University	274,609	14,318	45,965	60,283	84,312	—	84,312	(26,861)	88,049	—	61,188
531-0531	UNIV	University of North Georgia	269,166	14,034	12,873	26,907	82,640	17,579	100,219	(26,329)	(105,531)	—	(131,860)
533-0533	UNIV	Fort Valley State University	75,471	3,935	2,723	6,658	23,171	28,865	52,036	(7,388)	3,496	—	(3,892)
536-0536	UNIV	Georgia College and State University	696,900	36,336	33,651	69,987	213,965	47,866	261,831	(68,167)	(126,146)	—	(194,313)
539-0539	UNIV	Georgia Southern University	396,916	20,695	7,254	27,949	121,863	69,303	191,166	(38,828)	(19,639)	—	(58,467)
540-0540	UNIV	Georgia Gwinnett College	118,451	6,176	49,904	56,080	36,367	7,366	43,733	(11,583)	(12,677)	—	(24,260)
542-0542	UNIV	Georgia Southwestern State University	306,901	16,002	—	16,002	94,226	41,725	135,951	(30,015)	(58,561)	—	(88,576)
543-0543	UNIV	Kennesaw State University	193,723	10,101	—	10,101	59,478	10,122	69,600	(18,951)	(33,405)	—	(52,356)
547-0547	UNIV	Middle Georgia State University	347,557	18,121	—	18,121	106,708	49,711	156,419	(33,999)	(46,948)	—	(80,947)
548-0548	UNIV	Savannah State University	61,891	3,227	29,386	32,613	19,002	7,366	26,368	(6,054)	(1,309)	—	(7,363)
551-0551	UNIV	Valdosta State University	48,509	2,529	7,203	9,732	14,893	429	15,322	(4,747)	5,264	—	517
554-0554	UNIV	University of West Georgia	239,312	12,477	—	12,477	73,475	22,261	95,736	(23,408)	(46,793)	—	(70,201)
557-0557	UNIV	Abraham Baldwin Agricultural College	148,673	7,752	—	7,752	45,646	82,934	128,580	(14,544)	(156,523)	—	(171,067)
561-0561	UNIV	Atlanta Metropolitan College	79,780	4,160	73,178	77,338	24,494	—	24,494	(7,805)	60,982	—	53,177
563-0563	UNIV	College of Coastal Georgia	189,783	9,895	—	9,895	58,268	17,698	75,966	(18,563)	(52,691)	—	(71,254)
567-0567	UNIV	South Georgia State College	57,610	3,004	—	3,004	17,688	1,967	19,655	(5,632)	(3,171)	—	(8,803)
569-0569	UNIV	Dalton College	26,934	1,404	—	1,404	8,269	15,621	23,890	(2,631)	(28,890)	—	(31,521)
572-0572	UNIV	East Georgia College	70,764	3,690	10,517	14,207	21,726	35,653	57,379	(6,925)	30,371	—	23,446
573-0573	UNIV	Georgia Highlands College	138,779	7,236	2,531	9,767	42,608	15,473	58,081	(13,574)	(4,038)	—	(17,612)
576-0576	UNIV	Gordon College	109,180	5,693	—	5,693	33,521	6,426	39,947	(10,676)	(3,311)	—	(13,987)
598-0598	UNIV	Regents Central Office	1,284,137	66,954	—	66,954	394,261	217,004	611,265	(125,605)	(381,547)	—	(507,152)
209-0209	VARS	Agricultural Commodity Commission	287,594	14,995	—	14,995	88,298	10,293	98,591	(28,131)	(13,655)	—	(41,786)
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	679,209	35,413	93,644	129,057	208,533	46,719	255,252	(66,438)	(146,839)	—	(213,277)
Total all Employers			\$ 2,807,655,158	146,388,274	57,555,050	203,943,324	862,017,172	53,815,035	915,832,207	(274,622,467)	6,840,711	2,065,960	(265,715,796)
Nonemployer:													
State of Georgia			27,459,842	1,431,726	187,082	1,618,808	8,430,828	3,927,097	12,357,925	(2,685,920)	(6,840,711)	43,726	(9,482,905)
Total all Entities			\$ 2,835,115,000	147,820,000	57,742,132	205,562,132	870,448,000	57,742,132	928,190,132	(277,308,387)	—	2,109,686	(275,198,701)

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, 2025

#### (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, 2025

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, 2024 through June 30, 2025. 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, 2025 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$ 932,551,609
Prior year accruals	28,373
Reclassification of prior year corrections	128,312
Forfeited leave	288,484
Salary spiking penalty	1,839,721
Service purchases	183,991
Transfers in from other retirement systems	945,305
Transfers out from ERS Plan	(8,654,243)
Employees' Retirement System of Georgia contributions	2,146,878
COLA Appropriations	26,750,000
One Time Appropriations	500,000,000
Miscellaneous	<u>363</u>
Total employer and nonemployer contributions per audited financial statements	<u><u>\$1,456,208,793</u></u>

#### (4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2025 were as follows (amounts in thousands):

Total pension liability	\$ 21,472,685
Plan fiduciary net position	<u>18,637,570</u>
Employers' and nonemployer's net pension liability	<u><u>\$ 2,835,115</u></u>

#### (a) Actuarial Assumptions

The collective total pension liability for the June 30, 2025 measurement date was determined by an actuarial valuation as of June 30, 2024, with update procedures used to roll forward the total pension liability to June 30, 2025. 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, 2025

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, 2024 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 expected inflation.

**EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA**

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

June 30, 2025

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 %	1.90 %
Domestic large cap equities	43.20	9.30
Domestic small cap equities	4.30	13.00
International developed market equities	12.30	9.30
International emerging market equities	5.20	11.30
Alternatives	5.00	11.40
	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, 2025 (amounts in thousands):

	1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
Collective net pension liability	\$ 5,145,943	2,835,115	891,755

**(5) Special Funding Situation**

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

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2025

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, 2025 (amounts in thousands):

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Differences between expected and actual experience						
	2023	2.2 years	\$ 15,103	—	15,103	—
	2024	2.2 years	226,199	—	188,500	37,699
	2025	2.2 years	—	201,888	91,767	110,121
			<u>\$ 241,302</u>	<u>201,888</u>	<u>295,370</u>	<u>147,820</u>
Total deferred outflows of resources						
Deferred inflows of resources:						
Net difference between projected and actual investment earnings on pension plan investments						
	2021	5.0 years	\$ 577,408	—	577,408	—
	2022	5.0 years	(1,193,514)	—	(596,757)	(596,757)
	2023	5.0 years	333,379	—	111,127	222,252
	2024	5.0 years	789,771	—	197,443	592,328
	2025	5.0 years	—	815,781	163,156	652,625
			<u>\$ 507,044</u>	<u>815,781</u>	<u>452,377</u>	<u>870,448</u>
Total deferred inflows of resources						

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

Year ended June 30:	
2026	\$ 254,497
2027	(453,370)
2028	(360,598)
2029	(163,157)
Total	<u>\$ (722,628)</u>

*Changes in Proportion*

## EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2025

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 2.2 years for 2023, 2024, and 2025.

#### (7) Collective Pension Expense (Benefit)

The components of collective pension expense (benefit) for the year ended June 30, 2025 (excluding pension expense (benefit) related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$	174,302
Interest on the total pension liability and net cash flow		1,429,768
Member contributions		(45,748)
Projected earnings on plan investments		(1,166,792)
Administrative expense		11,836
Other		(523,667)
Recognition (amortization) of deferred outflows and deferred inflows of resources:		
Differences between expected and actual experience		295,370
Changes of assumptions		—
Differences between projected and actual investment earnings on plan investments		(452,377)
Collective pension expense (benefit)	\$	<u>(277,308)</u>

**SUPPLEMENTARY INFORMATION**

(See Accompanying Independent Auditors' Report)

**Employees' Retirement System of Georgia**  
Supplemental Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2025  
(Unaudited)

Employer code	Employer category code	Employer	State pension support provided	Employer allocation percentage
51-0217	CORT	Dekalb County State Court	\$ 260,037	0.027885 %
51-0237	CORT	Bibb County State Court	546,164	0.058567 %
51-0248	CORT	Chatham County State Court	469,327	0.050327 %
75-001	TAXS	Appling County Tax Officials	14,603	0.001566 %
75-003	TAXS	Bacon County Tax Officials	9,625	0.001032 %
75-005	TAXS	Baldwin County Tax Officials	130,874	0.014034 %
75-008	TAXS	Bartow County Tax Officials	195,408	0.020954 %
75-010	TAXS	Berrien County Tax Officials	48,381	0.005188 %
75-011	TAXS	Bibb County Tax Officials	132,704	0.014230 %
75-013	TAXS	Brantley County Tax Officials	40,886	0.004384 %
75-014	TAXS	Brooks County Tax Officials	22,434	0.002406 %
75-015	TAXS	Bryan County Tax Officials	32,026	0.003434 %
75-016	TAXS	Bulloch County Tax Officials	46,726	0.005011 %
75-018	TAXS	Butts County Tax Officials	25,893	0.002777 %
75-020	TAXS	Camden County Tax Officials	81,562	0.008746 %
75-021	TAXS	Candler County Tax Officials	21,132	0.002266 %
75-022	TAXS	Carroll County Tax Officials	65,050	0.006975 %
75-024	TAXS	Charlton County Tax Officials	48,007	0.005148 %
75-025	TAXS	Chatham County Tax Officials	88,317	0.009471 %
75-029	TAXS	Clarke County Tax Officials	109,918	0.011787 %
75-030	TAXS	Clay County Tax Officials	13,711	0.001470 %
75-031	TAXS	Clayton County Tax Officials	26,068	0.002795 %
75-032	TAXS	Clinch County Tax Officials	43,137	0.004626 %
75-033	TAXS	Cobb County Tax Officials	435,725	0.046724 %
75-034	TAXS	Coffee County Tax Officials	36,037	0.003864 %
75-035	TAXS	Colquitt County Tax Officials	56,551	0.006064 %
75-036	TAXS	Columbia County Tax Officials	163,065	0.017486 %
75-037	TAXS	Cook County Tax Officials	22,454	0.002408 %
75-038	TAXS	Coweta County Tax Officials	45,185	0.004845 %
75-041	TAXS	Dade County Tax Officials	20,886	0.002240 %
75-043	TAXS	Decatur County Tax Officials	14,740	0.001581 %
75-044	TAXS	Dekalb County Tax Officials	196,389	0.021059 %
75-045	TAXS	Dodge County Tax Officials	27,015	0.002897 %
75-047	TAXS	Dougherty County Tax Officials	71,068	0.007621 %
75-048	TAXS	Douglas County Tax Officials	26,249	0.002815 %
75-051	TAXS	Effingham County Tax Officials	28,051	0.003008 %
75-052	TAXS	Elbert County Tax Officials	30,820	0.003305 %
75-053	TAXS	Emanuel County Tax Officials	13,470	0.001444 %
75-055	TAXS	Fannin County Tax Officials	26,154	0.002805 %
75-056	TAXS	Fayette County Tax Officials	58,903	0.006316 %
75-057	TAXS	Floyd County Tax Officials	70,523	0.007562 %
75-058	TAXS	Forsyth County Tax Officials	378,416	0.040579 %
75-059	TAXS	Franklin County Tax Officials	40,877	0.004383 %
75-060	TAXS	Fulton County Tax Officials	1,325,232	0.142108 %
75-062	TAXS	Glascock County Tax Officials	16,170	0.001734 %
75-063	TAXS	Glynn County Tax Officials	38,015	0.004076 %
75-064	TAXS	Gordon County Tax Officials	87,498	0.009383 %
75-067	TAXS	Gwinnett County Tax Officials	382,387	0.041004 %

**Employees' Retirement System of Georgia**  
Supplemental Schedule of Employer Allocations of Special Funding Amounts  
As of and for the year ended June 30, 2025  
(Unaudited)

Employer code	Employer category code	Employer	State pension support provided	Employer allocation percentage
75-068	TAXS	Habersham County Tax Officials	\$ 43,718	0.004688 %
75-069	TAXS	Hall County Tax Officials	47,559	0.005100 %
75-070	TAXS	Hancock County Tax Officials	9,249	0.000992 %
75-071	TAXS	Haralson County Tax Officials	20,984	0.002250 %
75-074	TAXS	Heard County Tax Officials	22,253	0.002386 %
75-075	TAXS	Henry County Tax Officials	104,486	0.011204 %
75-076	TAXS	Houston County Tax Officials	80,735	0.008657 %
75-078	TAXS	Jackson County Tax Officials	55,079	0.005906 %
75-080	TAXS	Jeff Davis County Tax Officials	31,476	0.003375 %
75-081	TAXS	Jefferson County Tax Officials	14,674	0.001574 %
75-082	TAXS	Jenkins County Tax Officials	19,683	0.002111 %
75-084	TAXS	Jones County Tax Officials	90,958	0.009754 %
75-085	TAXS	Lamar County Tax Officials	24,497	0.002627 %
75-086	TAXS	Lanier County Tax Officials	36,199	0.003882 %
75-087	TAXS	Laurens County Tax Officials	47,977	0.005145 %
75-088	TAXS	Lee County Tax Officials	20,511	0.002199 %
75-089	TAXS	Liberty County Tax Officials	63,293	0.006787 %
75-090	TAXS	Lincoln County Tax Officials	15,089	0.001618 %
75-091	TAXS	Long County Tax Officials	13,643	0.001463 %
75-092	TAXS	Lowndes County Tax Officials	67,539	0.007242 %
75-094	TAXS	Macon County Tax Officials	28,242	0.003028 %
75-095	TAXS	Madison County Tax Officials	15,405	0.001652 %
75-096	TAXS	Marion County Tax Officials	26,980	0.002893 %
75-097	TAXS	McDuffie County Tax Officials	38,019	0.004077 %
75-098	TAXS	McIntosh County Tax Officials	41,491	0.004449 %
75-100	TAXS	Miller County Tax Officials	10,246	0.001099 %
75-102	TAXS	Monroe County Tax Officials	60,784	0.006518 %
75-103	TAXS	Montgomery County Tax Officials	9,625	0.001032 %
75-104	TAXS	Morgan County Tax Officials	33,221	0.003562 %
75-105	TAXS	Murray County Tax Officials	31,520	0.003380 %
75-106	TAXS	Muscogee County Tax Officials	108,568	0.011642 %
75-107	TAXS	Newton County Tax Officials	50,887	0.005457 %
75-108	TAXS	Oconee County Tax Officials	33,729	0.003617 %
75-109	TAXS	Oglethorpe County Tax Officials	11,563	0.001240 %
75-110	TAXS	Paulding County Tax Officials	81,156	0.008703 %
75-111	TAXS	Peach County Tax Officials	24,809	0.002660 %
75-112	TAXS	Pickens County Tax Officials	23,731	0.002545 %
75-113	TAXS	Pierce County Tax Officials	28,338	0.003039 %
75-114	TAXS	Pike County Tax Officials	27,092	0.002905 %
75-115	TAXS	Polk County Tax Officials	51,857	0.005561 %
75-119	TAXS	Rabun County Tax Officials	18,246	0.001957 %
75-121	TAXS	Richmond County Tax Officials	287,474	0.030827 %
75-122	TAXS	Rockdale County Tax Officials	47,584	0.005103 %
75-124	TAXS	Screven County Tax Officials	20,819	0.002232 %
75-125	TAXS	Seminole County Tax Officials	10,350	0.001110 %
75-126	TAXS	Spalding County Tax Officials	88,736	0.009515 %
75-127	TAXS	Stephens County Tax Officials	80,182	0.008598 %
75-128	TAXS	Stewart County Tax Officials	10,647	0.001142 %

**Employees' Retirement System of Georgia**  
 Supplemental Schedule of Employer Allocations of Special Funding Amounts  
 As of and for the year ended June 30, 2025  
 (Unaudited)

Employer code	Employer category code	Employer	State pension support provided	Employer allocation percentage
75-129	TAXS	Sumter County Tax Officials	\$ 25,495	0.002734 %
75-130	TAXS	Talbot County Tax Officials	9,462	0.001015 %
75-131	TAXS	Taliaferro County Tax Officials	23,474	0.002517 %
75-132	TAXS	Tattnall County Tax Officials	29,572	0.003171 %
75-133	TAXS	Taylor County Tax Officials	21,794	0.002337 %
75-134	TAXS	Telfair County Tax Officials	21,587	0.002315 %
75-135	TAXS	Terrell County Tax Officials	10,585	0.001135 %
75-136	TAXS	Thomas County Tax Officials	54,196	0.005812 %
75-137	TAXS	Tift County Tax Officials	58,328	0.006255 %
75-139	TAXS	Towns County Tax Officials	15,349	0.001646 %
75-141	TAXS	Troup County Tax Officials	49,655	0.005325 %
75-142	TAXS	Turner County Tax Officials	34,448	0.003694 %
75-143	TAXS	Twiggs County Tax Officials	47,518	0.005095 %
75-145	TAXS	Upson County Tax Officials	16,035	0.001719 %
75-146	TAXS	Walker County Tax Officials	93,165	0.009990 %
75-147	TAXS	Walton County Tax Officials	33,705	0.003614 %
75-150	TAXS	Washington County Tax Officials	12,965	0.001390 %
75-151	TAXS	Wayne County Tax Officials	20,421	0.002190 %
75-154	TAXS	White County Tax Officials	75,984	0.008148 %
75-155	TAXS	Whitfield County Tax Officials	131,647	0.014117 %
75-159	TAXS	Worth County Tax Officials	32,169	0.003450 %
Total State Support Provided			<u>\$ 9,032,323</u>	<u>0.968562 %</u>

See accompanying independent auditors' report and accompanying notes to supplementary information schedules.

**Employees' Retirement System of Georgia**  
 Supplemental Schedule of Special Funding Amounts by Employer  
 As of and for the year ended June 30, 2025  
 (Unaudited)

Employer/ nonemployer code	Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
51-0217	CORT	Dekalb County State Court	\$ 790,572	(281,207)
51-0237	CORT	Bibb County State Court	1,660,442	(279,004)
51-0248	CORT	Chatham County State Court	1,426,828	(247,497)
75-001	TAXS	Appling County Tax Officials	44,398	(43,800)
75-003	TAXS	Bacon County Tax Officials	29,258	(36,257)
75-005	TAXS	Baldwin County Tax Officials	397,880	(34,084)
75-008	TAXS	Bartow County Tax Officials	594,070	(130,648)
75-010	TAXS	Berrien County Tax Officials	147,086	(36,353)
75-011	TAXS	Bibb County Tax Officials	403,437	(313,995)
75-013	TAXS	Brantley County Tax Officials	124,291	(6,270)
75-014	TAXS	Brooks County Tax Officials	68,213	(8,851)
75-015	TAXS	Bryan County Tax Officials	97,358	(144,599)
75-016	TAXS	Bulloch County Tax Officials	142,068	(24,141)
75-017	TAXS	Burke County Tax Officials	—	(15,695)
75-018	TAXS	Butts County Tax Officials	78,731	(15,215)
75-019	TAXS	Calhoun County Tax Officials	—	(40,143)
75-020	TAXS	Camden County Tax Officials	247,959	(98,467)
75-021	TAXS	Candler County Tax Officials	64,244	(7,371)
75-022	TAXS	Carroll County Tax Officials	197,749	(90,434)
75-023	TAXS	Catoosa County Tax Officials	—	(5,969)
75-024	TAXS	Charlton County Tax Officials	145,952	(23,368)
75-025	TAXS	Chatham County Tax Officials	268,514	(178,607)
75-029	TAXS	Clarke County Tax Officials	334,175	(116,206)
75-030	TAXS	Clay County Tax Officials	41,676	(5,033)
75-031	TAXS	Clayton County Tax Officials	79,241	(178,638)
75-032	TAXS	Clinch County Tax Officials	131,152	(15,981)
75-033	TAXS	Cobb County Tax Officials	1,324,679	(580,849)
75-034	TAXS	Coffee County Tax Officials	109,549	(57,561)
75-035	TAXS	Colquitt County Tax Officials	171,921	(88,265)
75-036	TAXS	Columbia County Tax Officials	495,748	(111,701)
75-037	TAXS	Cook County Tax Officials	68,270	(10,580)
75-038	TAXS	Coweta County Tax Officials	137,361	(204,429)
75-041	TAXS	Dade County Tax Officials	63,507	(8,259)
75-043	TAXS	Decatur County Tax Officials	44,823	(35,787)
75-044	TAXS	Dekalb County Tax Officials	597,047	(201,193)
75-045	TAXS	Dodge County Tax Officials	82,133	(37,054)
75-047	TAXS	Dougherty County Tax Officials	216,064	(72,636)
75-048	TAXS	Douglas County Tax Officials	79,808	(41,615)
75-051	TAXS	Effingham County Tax Officials	85,280	(46,488)
75-052	TAXS	Elbert County Tax Officials	93,701	(23,477)
75-053	TAXS	Emanuel County Tax Officials	40,939	(64,965)
75-055	TAXS	Fannin County Tax Officials	79,525	(31,723)
75-056	TAXS	Fayette County Tax Officials	179,066	(50,592)
75-057	TAXS	Floyd County Tax Officials	214,391	(41,066)

**Employees' Retirement System of Georgia**  
 Supplemental Schedule of Special Funding Amounts by Employer  
 As of and for the year ended June 30, 2025  
 (Unaudited)

Employer/ nonemployer code	Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
75-058	TAXS	Forsyth County Tax Officials	\$ 1,150,461	(286,528)
75-059	TAXS	Franklin County Tax Officials	124,263	(23,235)
75-060	TAXS	Fulton County Tax Officials	4,028,925	(1,106,644)
75-062	TAXS	GlascocK County Tax Officials	49,161	(7,439)
75-063	TAXS	Glynn County Tax Officials	115,559	(93,276)
75-064	TAXS	Gordon County Tax Officials	266,019	(44,104)
75-065	TAXS	Grady County Tax Officials	—	(2,999)
75-066	TAXS	Greene County Tax Officials	—	(77,940)
75-067	TAXS	Gwinnett County Tax Officials	1,162,511	(449,864)
75-068	TAXS	Habersham County Tax Officials	132,910	(9,754)
75-069	TAXS	Hall County Tax Officials	144,591	(50,325)
75-070	TAXS	Hancock County Tax Officials	28,124	(29,612)
75-071	TAXS	Haralson County Tax Officials	63,790	(10,630)
75-072	TAXS	Harris County Tax Officials	—	(29,555)
75-074	TAXS	Heard County Tax Officials	67,646	(11,865)
75-075	TAXS	Henry County Tax Officials	317,646	(327,086)
75-076	TAXS	Houston County Tax Officials	245,436	(122,735)
75-078	TAXS	Jackson County Tax Officials	167,442	(38,816)
75-080	TAXS	Jeff Davis County Tax Officials	95,685	(2,835)
75-081	TAXS	Jefferson County Tax Officials	44,625	(5,816)
75-082	TAXS	Jenkins County Tax Officials	59,849	(4,232)
75-084	TAXS	Jones County Tax Officials	276,537	(57,338)
75-085	TAXS	Lamar County Tax Officials	74,478	(71,038)
75-086	TAXS	Lanier County Tax Officials	110,059	(20,778)
75-087	TAXS	Laurens County Tax Officials	145,867	(54,220)
75-088	TAXS	Lee County Tax Officials	62,344	(52,373)
75-089	TAXS	Liberty County Tax Officials	192,419	(160,352)
75-090	TAXS	Lincoln County Tax Officials	45,872	1,145
75-091	TAXS	Long County Tax Officials	41,478	(5,544)
75-092	TAXS	Lowndes County Tax Officials	205,319	(69,575)
75-094	TAXS	Macon County Tax Officials	85,847	(35,275)
75-095	TAXS	Madison County Tax Officials	46,836	(5,533)
75-096	TAXS	Marion County Tax Officials	82,020	(19,360)
75-097	TAXS	McDuffie County Tax Officials	115,588	(17,775)
75-098	TAXS	McIntosh County Tax Officials	126,134	(15,257)
75-100	TAXS	Miller County Tax Officials	31,158	(32,500)
75-102	TAXS	Monroe County Tax Officials	184,793	(35,596)
75-103	TAXS	Montgomery County Tax Officials	29,258	(35,796)
75-104	TAXS	Morgan County Tax Officials	100,987	(9,902)
75-105	TAXS	Murray County Tax Officials	95,827	(37,830)
75-106	TAXS	Muscogee County Tax Officials	330,064	(288,983)
75-107	TAXS	Newton County Tax Officials	154,712	(119,937)
75-108	TAXS	Oconee County Tax Officials	102,546	(52,507)
75-109	TAXS	Oglethorpe County Tax Officials	35,155	(37,163)

**Employees' Retirement System of Georgia**  
Supplemental Schedule of Special Funding Amounts by Employer  
As of and for the year ended June 30, 2025  
(Unaudited)

Employer/ nonemployer code	Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense/ (benefit) and related revenue
75-110	TAXS	Paulding County Tax Officials	\$ 246,740	(70,039)
75-111	TAXS	Peach County Tax Officials	75,414	(79,217)
75-112	TAXS	Pickens County Tax Officials	72,154	(11,516)
75-113	TAXS	Pierce County Tax Officials	86,159	(43,614)
75-114	TAXS	Pike County Tax Officials	82,360	(11,324)
75-115	TAXS	Polk County Tax Officials	157,661	(19,347)
75-119	TAXS	Rabun County Tax Officials	55,483	(8,613)
75-121	TAXS	Richmond County Tax Officials	873,981	(162,734)
75-122	TAXS	Rockdale County Tax Officials	144,676	(42,013)
75-124	TAXS	Screven County Tax Officials	63,280	(37,605)
75-125	TAXS	Seminole County Tax Officials	31,470	(7,457)
75-126	TAXS	Spalding County Tax Officials	269,761	(37,534)
75-127	TAXS	Stephens County Tax Officials	243,763	(32,391)
75-128	TAXS	Stewart County Tax Officials	32,377	(33,456)
75-129	TAXS	Sumter County Tax Officials	77,512	(73,576)
75-130	TAXS	Talbot County Tax Officials	28,776	(7,268)
75-131	TAXS	Taliaferro County Tax Officials	71,360	(10,047)
75-132	TAXS	Tattnall County Tax Officials	89,901	(17,398)
75-133	TAXS	Taylor County Tax Officials	66,257	(8,635)
75-134	TAXS	Telfair County Tax Officials	65,633	(9,373)
75-135	TAXS	Terrell County Tax Officials	32,179	(23,588)
75-136	TAXS	Thomas County Tax Officials	164,777	(24,043)
75-137	TAXS	Tift County Tax Officials	177,336	(27,145)
75-139	TAXS	Towns County Tax Officials	46,666	(6,873)
75-141	TAXS	Troup County Tax Officials	150,970	(24,269)
75-142	TAXS	Turner County Tax Officials	104,729	(21,704)
75-143	TAXS	Twiggs County Tax Officials	144,449	(23,586)
75-145	TAXS	Upson County Tax Officials	48,736	(7,365)
75-146	TAXS	Walker County Tax Officials	283,228	(80,140)
75-147	TAXS	Walton County Tax Officials	102,461	(30,409)
75-148	TAXS	Ware County Tax Officials	—	(43,068)
75-150	TAXS	Washington County Tax Officials	39,408	(58,681)
75-151	TAXS	Wayne County Tax Officials	62,089	(27,646)
75-154	TAXS	White County Tax Officials	231,005	(84,135)
75-155	TAXS	Whitfield County Tax Officials	400,233	(123,149)
75-156	TAXS	Wilcox County Tax Officials	—	(10,112)
75-158	TAXS	Wilkinson County Tax Officials	—	(13,948)
75-159	TAXS	Worth County Tax Officials	97,811	(75,037)
Total for all employers			<u>\$ 27,459,842</u>	<u>(9,482,905)</u>

See accompanying independent auditors' report and accompanying notes to supplementary information schedules.

**Employees' Retirement System of Georgia**  
Notes to Supplementary Information Schedules  
June 30, 2025

**(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, 2024 through June 30, 2025. 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, 2025, 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.