



EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2020

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees
Employees' Retirement System of Georgia:

We have audited the accompanying schedule of employer and nonemployer allocations of the Employees' Retirement System of Georgia (ERS Plan) as of and for the year ended June 30, 2020, and the related notes. We have also audited the total of 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, 2020, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for the total of all participating entities of the ERS Plan as of and for the year ended June 30, 2020, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Employees' Retirement System of Georgia (the System), which includes the ERS Plan, as of and for the year ended June 30, 2020, and our report thereon, dated September 30, 2020, expressed unmodified opinions on those financial statements.

Supplementary and Other Information

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

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
April 30, 2021

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
910-0910	AUTH	Jekyll Island State Park Authority	\$ 1,471,747	0.236710 %
913-0913	AUTH	Lake Lanier Island Development Authority	68,151	0.010961 %
926-0926	AUTH	Georgia Agricultural Exposition Authority	548,613	0.088237 %
928-0928	AUTH	Georgia Environmental Finance Authority	607,083	0.097641 %
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	100,675	0.016192 %
955-0955	AUTH	Georgia Superior Court Clerks Coop	181,571	0.029203 %
972-0972	AUTH	Georgia Federal-State Inspection	1,376,192	0.221342 %
973-0973	AUTH	Georgia Lottery Corporation	34,537	0.005555 %
9915	CHAR	Foothills Charter High School	18,557	0.002985 %
361	CSBS	Lookout Mountain Community Service Board	27,724	0.004459 %
363	CSBS	Highland Rivers Center Community Service Board	89,176	0.014343 %
364	CSBS	Georgia Mountains Avita Community Partners	21,563	0.003468 %
365	CSBS	Cobb County Community Service	65,824	0.010587 %
366	CSBS	Douglas Community Service Board	12,725	0.002047 %
368	CSBS	Dekalb Community Service Board	63,487	0.010211 %
369	CSBS	View Point Health	80,457	0.012940 %
370	CSBS	Clayton Community M.H., Substa	29,975	0.004821 %
371	CSBS	Advantage Behavioral Health Systems	40,034	0.006439 %
372	CSBS	Pathways Center Community Service Board	34,009	0.005470 %
373	CSBS	Mcintosh Trail MH, MR and SA C	23,146	0.003723 %
374	CSBS	River Edge Behavioral Health Center	109,332	0.017585 %
376	CSBS	Oconee Community Service Board	16,592	0.002669 %
377	CSBS	East Central Georgia CSB Serenity Behavioral Health Systems	34,054	0.005477 %
379	CSBS	New Horizons	60,572	0.009742 %
380	CSBS	Middle Flint Community Service Board	53,034	0.008530 %
381	CSBS	CSB of Middle Georgia	128,194	0.020618 %
382	CSBS	Albany Area Community Service Board	39,869	0.006412 %
383	CSBS	The Georgia Pines Community Service Board	86,555	0.013921 %
384	CSBS	South Georgia Community Service Board	43,158	0.006941 %
385	CSBS	Pineland Area MH, MR and SA Center	41,511	0.006676 %
386	CSBS	Satilla Community Service Board	111,823	0.017985 %
388	CSBS	Gateway Behavior Health Services Community Service Board	43,987	0.007075 %
127-001	DFAC	Appling County DFACS	84,204	0.013543 %
127-002	DFAC	Atkinson County DFACS	30,808	0.004955 %
127-003	DFAC	Bacon County DFACS	71,000	0.011419 %
127-004	DFAC	Baker County DFACS	32,698	0.005259 %
127-005	DFAC	Baldwin County DFACS	172,595	0.027760 %
127-006	DFAC	Banks County DFACS	84,597	0.013606 %
127-007	DFAC	Barrow County DFACS	304,524	0.048978 %
127-008	DFAC	Bartow County DFACS	397,814	0.063983 %
127-009	DFAC	Ben Hill County DFACS	101,244	0.016284 %
127-010	DFAC	Berrien County DFACS	136,379	0.021935 %
127-011	DFAC	Bibb County DFACS	910,780	0.146487 %
127-012	DFAC	Bleckley County DFACS	39,468	0.006348 %
127-013	DFAC	Brantley County DFACS	126,968	0.020421 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-014	DFAC	Brooks County DFACS	\$ 121,341	0.019516 %
127-015	DFAC	Bryan County DFACS	54,680	0.008795 %
127-016	DFAC	Bulloch County DFACS	225,844	0.036324 %
127-017	DFAC	Burke County DFACS	108,734	0.017488 %
127-018	DFAC	Butts County DFACS	131,597	0.021166 %
127-019	DFAC	Calhoun County DFACS	38,549	0.006200 %
127-020	DFAC	Camden County DFACS	201,990	0.032487 %
127-021	DFAC	Candler County DFACS	36,128	0.005811 %
127-022	DFAC	Carroll County DFACS	507,643	0.081647 %
127-023	DFAC	Catoosa County DFACS	209,602	0.033712 %
127-024	DFAC	Charlton County DFACS	89,121	0.014334 %
127-025	DFAC	Chatham County DFACS	962,813	0.154855 %
127-026	DFAC	Chattahoochee County DFACS	45,000	0.007238 %
127-027	DFAC	Chattooga County DFACS	198,031	0.031851 %
127-028	DFAC	Cherokee County DFACS	585,093	0.094104 %
127-029	DFAC	Clarke County DFACS	1,659,786	0.266954 %
127-030	DFAC	Clay County DFACS	46,594	0.007494 %
127-031	DFAC	Clayton County DFACS	1,928,383	0.310154 %
127-032	DFAC	Clinch County DFACS	56,849	0.009143 %
127-033	DFAC	Cobb County DFACS	2,832,053	0.455497 %
127-034	DFAC	Coffee County DFACS	524,237	0.084316 %
127-035	DFAC	Colquitt County DFACS	254,609	0.040950 %
127-036	DFAC	Columbia County DFACS	443,266	0.071293 %
127-037	DFAC	Cook County DFACS	147,960	0.023797 %
127-038	DFAC	Coweta County DFACS	419,965	0.067546 %
127-039	DFAC	Crawford County DFACS	78,251	0.012586 %
127-040	DFAC	Crisp County DFACS	122,747	0.019742 %
127-041	DFAC	Dade County DFACS	78,774	0.012670 %
127-042	DFAC	Dawson County DFACS	80,194	0.012898 %
127-043	DFAC	Decatur County DFACS	165,758	0.026660 %
127-044	DFAC	Dekalb County DFACS	5,433,876	0.873965 %
127-045	DFAC	Dodge County DFACS	98,566	0.015853 %
127-046	DFAC	Dooly County DFACS	70,925	0.011407 %
127-047	DFAC	Dougherty County DFACS	3,512,703	0.564970 %
127-048	DFAC	Douglas County DFACS	585,707	0.094203 %
127-049	DFAC	Early County DFACS	640,916	0.103083 %
127-050	DFAC	Echols County DFACS	24,499	0.003940 %
127-051	DFAC	Effingham County DFACS	184,254	0.029635 %
127-052	DFAC	Elbert County DFACS	123,718	0.019898 %
127-053	DFAC	Emanuel County DFACS	78,671	0.012653 %
127-054	DFAC	Evans County DFACS	29,950	0.004817 %
127-055	DFAC	Fannin County DFACS	95,153	0.015304 %
127-056	DFAC	Fayette County DFACS	255,340	0.041068 %
127-057	DFAC	Floyd County DFACS	1,045,417	0.168141 %
127-058	DFAC	Forsyth County DFACS	273,440	0.043979 %
127-059	DFAC	Franklin County DFACS	139,044	0.022363 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-060	DFAC	Fulton County DFACS	\$ 4,583,356	0.737170 %
127-061	DFAC	Gilmer County DFACS	132,907	0.021376 %
127-062	DFAC	Glascock County DFACS	36,006	0.005791 %
127-063	DFAC	Glynn County DFACS	504,885	0.081204 %
127-064	DFAC	Gordon County DFACS	280,485	0.045112 %
127-065	DFAC	Grady County DFACS	100,007	0.016085 %
127-066	DFAC	Greene County DFACS	180,155	0.028975 %
127-067	DFAC	Gwinnett County DFACS	2,574,913	0.414140 %
127-068	DFAC	Habersham County DFACS	195,241	0.031402 %
127-069	DFAC	Hall County DFACS	994,282	0.159917 %
127-070	DFAC	Hancock County DFACS	32,457	0.005220 %
127-071	DFAC	Haralson County DFACS	152,107	0.024464 %
127-072	DFAC	Harris County DFACS	69,402	0.011162 %
127-073	DFAC	Hart County DFACS	207,270	0.033337 %
127-074	DFAC	Heard County DFACS	129,988	0.020907 %
127-075	DFAC	Henry County DFACS	872,453	0.140322 %
127-076	DFAC	Houston County DFACS	555,174	0.089292 %
127-077	DFAC	Irwin County DFACS	99,159	0.015948 %
127-078	DFAC	Jackson County DFACS	239,477	0.038517 %
127-079	DFAC	Jasper County DFACS	29,243	0.004703 %
127-080	DFAC	Jeff Davis County DFACS	106,504	0.017130 %
127-081	DFAC	Jefferson County DFACS	54,142	0.008708 %
127-082	DFAC	Jenkins County DFACS	83,359	0.013407 %
127-083	DFAC	Johnson County DFACS	44,872	0.007217 %
127-084	DFAC	Jones County DFACS	162,889	0.026199 %
127-085	DFAC	Lamar County DFACS	143,510	0.023082 %
127-086	DFAC	Lanier County DFACS	126,765	0.020388 %
127-087	DFAC	Laurens County DFACS	1,835,033	0.295140 %
127-088	DFAC	Lee County DFACS	102,634	0.016507 %
127-089	DFAC	Liberty County DFACS	250,924	0.040358 %
127-090	DFAC	Lincoln County DFACS	7,561	0.001216 %
127-091	DFAC	Long County DFACS	58,822	0.009461 %
127-092	DFAC	Lowndes County DFACS	520,886	0.083777 %
127-093	DFAC	Lumpkin County DFACS	136,545	0.021961 %
127-094	DFAC	Macon County DFACS	70,968	0.011414 %
127-095	DFAC	Madison County DFACS	142,715	0.022954 %
127-096	DFAC	Marion County DFACS	24,727	0.003977 %
127-097	DFAC	Mcduffie County DFACS	146,827	0.023615 %
127-098	DFAC	Mcintosh County DFACS	58,639	0.009431 %
127-099	DFAC	Meriwether County DFACS	144,696	0.023272 %
127-100	DFAC	Miller County DFACS	16,748	0.002694 %
127-101	DFAC	Mitchell County DFACS	107,762	0.017332 %
127-102	DFAC	Monroe County DFACS	118,458	0.019052 %
127-103	DFAC	Montgomery County DFACS	46,057	0.007408 %
127-104	DFAC	Morgan County DFACS	67,466	0.010851 %
127-105	DFAC	Murray County DFACS	233,485	0.037553 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-106	DFAC	Muscogee County DFACS	\$ 923,593	0.148547 %
127-107	DFAC	Newton County DFACS	421,544	0.067800 %
127-108	DFAC	Oconee County DFACS	34,242	0.005507 %
127-109	DFAC	Oglethorpe County DFACS	26,993	0.004341 %
127-110	DFAC	Paulding County DFACS	373,317	0.060043 %
127-111	DFAC	Peach County DFACS	157,454	0.025324 %
127-112	DFAC	Pickens County DFACS	152,099	0.024463 %
127-113	DFAC	Pierce County DFACS	84,328	0.013563 %
127-114	DFAC	Pike County DFACS	100,790	0.016211 %
127-115	DFAC	Polk County DFACS	358,273	0.057623 %
127-116	DFAC	Pulaski County DFACS	87,287	0.014039 %
127-117	DFAC	Putnam County DFACS	350,424	0.056361 %
127-118	DFAC	Quitman County DFACS	18,827	0.003028 %
127-119	DFAC	Rabun County DFACS	95,143	0.015303 %
127-120	DFAC	Randolph County DFACS	35,035	0.005635 %
127-121	DFAC	Richmond County DFACS	1,268,742	0.204060 %
127-122	DFAC	Rockdale County DFACS	338,462	0.054437 %
127-123	DFAC	Schley County DFACS	39,940	0.006424 %
127-124	DFAC	Screven County DFACS	65,131	0.010476 %
127-125	DFAC	Seminole County DFACS	90,955	0.014629 %
127-126	DFAC	Spalding County DFACS	758,149	0.121938 %
127-127	DFAC	Stephens County DFACS	146,285	0.023528 %
127-128	DFAC	Stewart County DFACS	53,714	0.008639 %
127-129	DFAC	Sumter County DFACS	854,112	0.137372 %
127-130	DFAC	Talbot County DFACS	64,179	0.010322 %
127-131	DFAC	Taliaferro County DFACS	15,430	0.002482 %
127-132	DFAC	Tattnall County DFACS	87,714	0.014108 %
127-133	DFAC	Taylor County DFACS	38,476	0.006188 %
127-134	DFAC	Telfair County DFACS	57,338	0.009222 %
127-135	DFAC	Terrell County DFACS	90,274	0.014519 %
127-136	DFAC	Thomas County DFACS	263,458	0.042374 %
127-137	DFAC	Tift County DFACS	358,286	0.057625 %
127-138	DFAC	Toombs County DFACS	168,133	0.027042 %
127-139	DFAC	Towns County DFACS	51,162	0.008229 %
127-140	DFAC	Treutlen County DFACS	49,496	0.007961 %
127-141	DFAC	Troup County DFACS	413,804	0.066555 %
127-142	DFAC	Turner County DFACS	31,906	0.005132 %
127-143	DFAC	Twiggs County DFACS	58,336	0.009383 %
127-144	DFAC	Union County DFACS	94,704	0.015232 %
127-145	DFAC	Upson County DFACS	218,929	0.035212 %
127-146	DFAC	Walker County DFACS	320,021	0.051471 %
127-147	DFAC	Walton County DFACS	289,261	0.046524 %
127-148	DFAC	Ware County DFACS	271,151	0.043611 %
127-149	DFAC	Warren County DFACS	23,042	0.003706 %
127-150	DFAC	Washington County DFACS	116,470	0.018733 %
127-151	DFAC	Wayne County DFACS	139,949	0.022509 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
127-152	DFAC	Webster County DFACS	\$ 55,727	0.008963 %
127-153	DFAC	Wheeler County DFACS	30,419	0.004892 %
127-154	DFAC	White County DFACS	87,488	0.014071 %
127-155	DFAC	Whitfield County DFACS	847,447	0.136300 %
127-156	DFAC	Wilcox County DFACS	41,245	0.006634 %
127-157	DFAC	Wilkes County DFACS	129,984	0.020906 %
127-158	DFAC	Wilkinson County DFACS	51,559	0.008293 %
127-159	DFAC	Worth County DFACS	159,312	0.025623 %
128-001	HLTH	Appling County Health Department	79,817	0.012837 %
128-002	HLTH	Atkinson County Health Department	34,848	0.005605 %
128-003	HLTH	Bacon County Health Department	45,436	0.007308 %
128-004	HLTH	Baker County Health Department	50,327	0.008094 %
128-005	HLTH	Baldwin County Health Department	136,779	0.021999 %
128-006	HLTH	Banks County Health Department	58,860	0.009467 %
128-007	HLTH	Barrow County Public Health	145,654	0.023427 %
128-008	HLTH	Bartow County Health Department	225,057	0.036197 %
128-009	HLTH	Ben Hill County Health Department	56,900	0.009152 %
128-010	HLTH	Berrien County Health Department	51,252	0.008243 %
128-011	HLTH	Bibb County Health Department	403,160	0.064843 %
128-012	HLTH	Bleckley County Health Department	25,731	0.004138 %
128-013	HLTH	Brantley County Health Department	62,637	0.010074 %
128-014	HLTH	Brooks County Health Department	35,825	0.005762 %
128-015	HLTH	Bryan County Health Department	78,250	0.012585 %
128-016	HLTH	Bulloch County Physical Health	196,872	0.031664 %
128-017	HLTH	Burke County Health Department	104,711	0.016841 %
128-018	HLTH	Butts County Health Department	50,015	0.008044 %
128-019	HLTH	Calhoun County Health Department	21,330	0.003431 %
128-020	HLTH	Camden County Health Department	156,408	0.025156 %
128-021	HLTH	Candler County Health Department	51,173	0.008230 %
128-022	HLTH	Carroll County Health Department	177,316	0.028519 %
128-023	HLTH	Catoosa County Health Department	126,976	0.020422 %
128-024	HLTH	Charlton County Health Department	64,855	0.010431 %
128-025	HLTH	Chatham County Health Department	1,261,922	0.202963 %
128-026	HLTH	Chattahoochee County Health Department	18,300	0.002943 %
128-027	HLTH	Chattooga County Health Department	83,846	0.013486 %
128-028	HLTH	Cherokee County Health Department	1,491,849	0.239943 %
128-029	HLTH	Clarke County Health Department	1,063,579	0.171062 %
128-030	HLTH	Clay County Health Department	13,359	0.002149 %
128-031	HLTH	Clayton County Health Department	957,787	0.154047 %
128-032	HLTH	Clinch County Health Department	30,384	0.004887 %
128-033	HLTH	Cobb County Health Department	2,235,941	0.359621 %
128-034	HLTH	Coffee County Health Department	145,606	0.023419 %
128-035	HLTH	Colquitt County Health Department	193,704	0.031155 %
128-036	HLTH	Columbia County Health Department	177,469	0.028543 %
128-037	HLTH	Cook County Health Department	54,194	0.008716 %
128-038	HLTH	Coweta County Health Department	181,348	0.029167 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-039	HLTH	Crawford County Health Department	\$ 56,767	0.009130 %
128-040	HLTH	Crisp County Health Department	52,076	0.008376 %
128-041	HLTH	Dade County Health Department	56,812	0.009137 %
128-042	HLTH	Dawson County Health Department	83,490	0.013428 %
128-043	HLTH	Decatur County Health Department	97,951	0.015754 %
128-044	HLTH	Dekalb County Health Department	3,173,012	0.510336 %
128-045	HLTH	Dodge County Health Department	32,368	0.005206 %
128-046	HLTH	Dooly County Health Department	21,855	0.003515 %
128-047	HLTH	Dougherty County Health Department	278,467	0.044788 %
128-047B	HLTH	Southwest Health District	1,043,256	0.167794 %
128-048	HLTH	Douglas County Health Department	145,137	0.023343 %
128-049	HLTH	Early County Health Department	63,952	0.010286 %
128-050	HLTH	Echols County Health Department	20,026	0.003221 %
128-051	HLTH	Effingham County Health Department	104,647	0.016831 %
128-052	HLTH	Elbert County Health Department	49,627	0.007982 %
128-053	HLTH	Emanuel County Health Department	113,727	0.018291 %
128-054	HLTH	Evans County Health Department	45,595	0.007333 %
128-055	HLTH	Fannin County Health Department	71,860	0.011558 %
128-056	HLTH	Fayette County Health Department	198,583	0.031939 %
128-057	HLTH	Floyd County Health Department	1,055,541	0.169769 %
128-058	HLTH	Forsyth County Health Department	180,170	0.028978 %
128-059	HLTH	Franklin County Health Department	77,098	0.012400 %
128-061	HLTH	Gilmer County Health Department	108,197	0.017402 %
128-062	HLTH	Glascok County Health Department	19,776	0.003181 %
128-063	HLTH	Glynn County Health Department	1,022,231	0.164412 %
128-064	HLTH	Gordon County Health Department	183,393	0.029496 %
128-065	HLTH	Grady County Health Department	101,885	0.016387 %
128-066	HLTH	Greene County Health Department	56,538	0.009093 %
128-067	HLTH	Gwinnett County Health Department	2,545,552	0.409417 %
128-068	HLTH	Habersham County Health Department	98,992	0.015922 %
128-069	HLTH	Hall County Health Department	1,383,911	0.222583 %
128-070	HLTH	Hancock County Health Department	55,191	0.008877 %
128-071	HLTH	Haralson County Health Department	66,140	0.010638 %
128-072	HLTH	Harris County Health Department	68,775	0.011062 %
128-073	HLTH	Hart County Health Department	34,530	0.005554 %
128-074	HLTH	Heard County Health Department	25,846	0.004157 %
128-075	HLTH	Henry County Health Department	253,135	0.040713 %
128-076	HLTH	Houston County Health Department	1,679,757	0.270166 %
128-077	HLTH	Irwin County Health Department	29,871	0.004804 %
128-078	HLTH	Jackson County Health Department	102,961	0.016560 %
128-079	HLTH	Jasper County Health Department	37,829	0.006084 %
128-080	HLTH	Jeff Davis County Health Department	78,269	0.012589 %
128-081	HLTH	Jefferson County Health Department	71,689	0.011530 %
128-082	HLTH	Jenkins County Health Department	38,264	0.006154 %
128-083	HLTH	Johnson County Health Department	26,344	0.004237 %
128-084	HLTH	Jones County Health Department	50,274	0.008086 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	<u>Employer</u>	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-085	HLTH	Lamar County Health Department	\$ 56,833	0.009141 %
128-086	HLTH	Lanier County Health Department	31,009	0.004987 %
128-087	HLTH	Laurens County Health Department	848,571	0.136481 %
128-088	HLTH	Lee County Health Department	116,945	0.018809 %
128-089	HLTH	Liberty County Health Department	202,926	0.032638 %
128-090	HLTH	Lincoln County Health Department	17,241	0.002773 %
128-091	HLTH	Long County Health Department	34,903	0.005614 %
128-092	HLTH	Lowndes County Health Department	1,387,994	0.223240 %
128-093	HLTH	Lumpkin County Health Department	86,194	0.013863 %
128-094	HLTH	Macon County Health Department	30,550	0.004914 %
128-095	HLTH	Madison County Health Department	88,876	0.014295 %
128-096	HLTH	Marion County Health Department	23,790	0.003826 %
128-097	HLTH	Mcduffie County Health Department	69,561	0.011188 %
128-098	HLTH	McIntosh County Health Department	47,669	0.007667 %
128-099	HLTH	Meriwether County Health Department	80,249	0.012907 %
128-100	HLTH	Miller County Health Department	28,093	0.004518 %
128-101	HLTH	Mitchell County Health Department	75,975	0.012219 %
128-102	HLTH	Monroe County Health Department	65,151	0.010479 %
128-103	HLTH	Montgomery County Health Department	31,168	0.005013 %
128-104	HLTH	Morgan County Health Department	64,047	0.010301 %
128-105	HLTH	Murray County Health Department	99,827	0.016056 %
128-106	HLTH	Muscogee County Health Department	1,588,655	0.255513 %
128-107	HLTH	Newton County Health Department	192,349	0.030937 %
128-108	HLTH	Oconee County Health Department	103,793	0.016694 %
128-109	HLTH	Oglethorpe County Health Department	37,051	0.005959 %
128-110	HLTH	Paulding County Health Department	162,890	0.026199 %
128-111	HLTH	Peach County Health Department	68,361	0.010995 %
128-112	HLTH	Pickens County Health Department	61,566	0.009902 %
128-113	HLTH	Pierce County Health Department	76,167	0.012250 %
128-114	HLTH	Pike County Health Department	42,186	0.006785 %
128-115	HLTH	Polk County Health Department	97,159	0.015627 %
128-116	HLTH	Pulaski County Health Department	32,384	0.005208 %
128-117	HLTH	Putnam County Health Department	107,094	0.017225 %
128-118	HLTH	Quitman County Health Dept	11,475	0.001846 %
128-119	HLTH	Rabun County Health Department	80,995	0.013027 %
128-120	HLTH	Randolph County Health Department	19,070	0.003067 %
128-121	HLTH	Richmond County Health Department	1,344,201	0.216196 %
128-122	HLTH	Rockdale County Health Department	173,649	0.027929 %
128-123	HLTH	Schley County Health Department	15,424	0.002481 %
128-124	HLTH	Screven County Health Department	46,467	0.007474 %
128-125	HLTH	Seminole County Health Department	37,631	0.006052 %
128-126	HLTH	Spalding County Health Department	168,817	0.027152 %
128-127	HLTH	Stephens County Health Department	66,145	0.010638 %
128-128	HLTH	Stewart County Health Department	6,370	0.001024 %
128-129	HLTH	Sumter County Health Department	77,911	0.012531 %
128-131	HLTH	Taliaferro County Health Department	24,843	0.003996 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
128-132	HLTH	Tattnall County Health Department	\$ 81,229	0.013065 %
128-133	HLTH	Taylor County Health Department	42,608	0.006853 %
128-134	HLTH	Telfair County Health Department	63,074	0.010145 %
128-135	HLTH	Terrell County Health Department	32,126	0.005167 %
128-136	HLTH	Thomas County Health Department	197,688	0.031795 %
128-137	HLTH	Tift County Health Department	143,550	0.023088 %
128-138	HLTH	Toombs County Health Department	94,404	0.015184 %
128-139	HLTH	Towns County Health Department	36,224	0.005826 %
128-140	HLTH	Treutlen County Health Department	26,483	0.004259 %
128-141	HLTH	Troup County Health Department	1,284,932	0.206664 %
128-142	HLTH	Turner County Health Department	25,783	0.004147 %
128-143	HLTH	Twiggs County Health Department	36,877	0.005931 %
128-144	HLTH	Union County Health Department	86,086	0.013846 %
128-145	HLTH	Upson County Health Department	93,313	0.015008 %
128-146	HLTH	Walker County Health Department	107,215	0.017244 %
128-147	HLTH	Walton County Health Department	228,821	0.036803 %
128-148	HLTH	Ware County Health Department	1,626,959	0.261674 %
128-149	HLTH	Warren County Health Department	21,499	0.003458 %
128-150	HLTH	Washington County Health Department	95,631	0.015381 %
128-151	HLTH	Wayne County Health Department	98,374	0.015822 %
128-152	HLTH	Webster County Health Department	15,306	0.002462 %
128-153	HLTH	Wheeler County Health Department	23,573	0.003791 %
128-154	HLTH	White County Health Department	87,550	0.014081 %
128-155	HLTH	Whitfield County Health Department	568,705	0.091468 %
128-156	HLTH	Wilcox County Health Department	19,305	0.003105 %
128-157	HLTH	Wilkes County Health Department	48,558	0.007810 %
128-158	HLTH	Wilkinson County Health Department	35,838	0.005764 %
128-159	HLTH	Worth County Health Department	70,541	0.011346 %
129-008	MRCS	Woodright Industries	129,703	0.020861 %
129-009	MRCS	Jessamine Place	159,518	0.025656 %
129-022	MRCS	Carroll County MR Services	158,192	0.025443 %
129-035	MRCS	Green Oaks Service Center	195,635	0.031465 %
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	146,273	0.023526 %
129-101	MRCS	Mitchell-Baker Service Center	163,479	0.026293 %
129-136	MRCS	Thomas/Grady Service Center	254,371	0.040912 %
129-137	MRCS	Tift County - Diversified Enterprises	167,354	0.026917 %
6021	PSCH	Atkinson County Schools	10,826	0.001741 %
6031	PSCH	Bacon County Schools	16,420	0.002641 %
6051	PSCH	Baldwin County Schools	66,381	0.010676 %
6071	PSCH	Barrow County Schools	13,539	0.002178 %
6081	PSCH	Bartow County Schools	2,329	0.000375 %
6091	PSCH	Ben Hill County Schools	15,885	0.002555 %
6111	PSCH	Bibb County Schools	79,488	0.012785 %
6181	PSCH	Butts County Schools	14,976	0.002409 %
6211	PSCH	Candler County Schools	24,315	0.003911 %
6221	PSCH	Carroll County Schools	15,217	0.002447 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
6241	PSCH	Charlton County Board of Education	\$ 18,602	0.002992 %
6251	PSCH	Chatham County Schools	51,955	0.008356 %
6271	PSCH	Chattooga County Schools	15,481	0.002490 %
6291	PSCH	Clarke County Schools	65,639	0.010557 %
6311	PSCH	Clayton County Schools	33,482	0.005385 %
6331	PSCH	Cobb County Schools	11,397	0.001833 %
6341	PSCH	Coffee County Schools	14,681	0.002361 %
6351	PSCH	Colquitt County Schools	42,410	0.006821 %
6361	PSCH	Columbia County Schools	40,707	0.006547 %
6371	PSCH	Cook County Schools	11,844	0.001905 %
6381	PSCH	Coweta County Schools	39,129	0.006293 %
6401	PSCH	Crisp County Schools	11,931	0.001919 %
6431	PSCH	Decatur County Schools	6,524	0.001049 %
6441	PSCH	Dekalb County Schools	196,176	0.031552 %
6451	PSCH	Dodge County Schools	44,214	0.007111 %
6452	PSCH	Ocmulgee Regional Library System	8,163	0.001313 %
6471	PSCH	Dougherty County Schools	29,146	0.004688 %
6481	PSCH	Douglas County Schools	51,448	0.008275 %
6511	PSCH	Effingham County Schools	36,885	0.005932 %
6561	PSCH	Fayette County Schools	35,555	0.005719 %
6571	PSCH	Floyd County Schools	79,117	0.012725 %
6581	PSCH	Forsyth County Schools	53,394	0.008588 %
6591	PSCH	Franklin County Schools	7,571	0.001218 %
6601	PSCH	Fulton County Board of Education	21,215	0.003412 %
6611	PSCH	Gilmer County Schools	32,368	0.005206 %
6631	PSCH	Glynn County Schools	72,642	0.011684 %
6641	PSCH	Gordon County Schools	16,209	0.002607 %
6651	PSCH	Grady County Schools	29,184	0.004694 %
6661	PSCH	Greene County Schools	33,241	0.005346 %
6671	PSCH	Gwinnett County Schools	67,662	0.010883 %
6751	PSCH	Henry County Schools	55,715	0.008961 %
6761	PSCH	Houston County Schools	76,831	0.012357 %
6771	PSCH	Irwin County Schools	17,461	0.002808 %
6781	PSCH	Jackson County Schools	15,211	0.002447 %
6851	PSCH	Lamar County Schools	15,768	0.002536 %
6871	PSCH	Laurens County Schools	14,395	0.002315 %
6881	PSCH	Lee County Schools	5,165	0.000831 %
6941	PSCH	Macon County Schools	8,980	0.001444 %
6951	PSCH	Madison County Schools	16,850	0.002710 %
6971	PSCH	Mcduffie County Schools	43,235	0.006954 %
6991	PSCH	Meriwether County Schools	40,412	0.006500 %
7021	PSCH	Monroe County Schools	21,869	0.003517 %
7061	PSCH	Muscogee County Schools	26,360	0.004240 %
7071	PSCH	Newton County Schools	51,543	0.008290 %
7101	PSCH	Paulding County Schools	5,727	0.000921 %
7121	PSCH	Pickens County Schools	4,199	0.000675 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
7141	PSCH	Pike County Schools	\$ 11,737	0.001888 %
7151	PSCH	Polk County Schools	47,917	0.007707 %
7191	PSCH	Rabun County Schools	17,885	0.002877 %
7211	PSCH	Richmond County Schools	36,052	0.005798 %
7221	PSCH	Rockdale County Schools	40,816	0.006565 %
7261	PSCH	Spalding County Schools	32,617	0.005246 %
7321	PSCH	Tattnall County Schools	14,229	0.002288 %
7341	PSCH	Telfair County Schools	3,850	0.000619 %
7351	PSCH	Terrell County Schools	18,884	0.003037 %
7371	PSCH	Tift County Schools	1,222	0.000197 %
7401	PSCH	Treutlen County Schools	11,482	0.001847 %
7451	PSCH	Upson County Schools	14,223	0.002288 %
7461	PSCH	Walker County Schools	13,075	0.002103 %
7481	PSCH	Ware County Schools	28,827	0.004636 %
7501	PSCH	Washington County Board of Education	89,544	0.014402 %
7511	PSCH	Wayne County Schools	12,294	0.001977 %
7571	PSCH	Wilkes County Schools	20,714	0.003332 %
7581	PSCH	Wilkinson County Schools	42,342	0.006810 %
7611	PSCH	Atlanta City Schools	88,750	0.014274 %
7641	PSCH	City of Buford Schools (Gwinnett)	26,146	0.004205 %
7741	PSCH	City of Dublin Schools (Laurens)	19,297	0.003104 %
7851	PSCH	City of Rome Schools (Floyd)	13,459	0.002165 %
7861	PSCH	City of Social Circle Schools (Walton)	14,787	0.002378 %
7891	PSCH	City of Thomasville Schools (Thomas)	14,573	0.002344 %
7921	PSCH	City of Valdosta Schools (Lowndes)	75,785	0.012189 %
968-0968	PSCH	Georgia Military College	45,208	0.007271 %
8504	RESA	Northwest Georgia Regional Education Service Agency	17,513	0.002817 %
8564	RESA	Metro Regional Education Service Agency	23,526	0.003784 %
8804	RESA	First District Regional Education Service Agency	26,949	0.004334 %
402	STAT	Georgia Department of Agriculture	4,902,520	0.788503 %
403	STAT	Georgia Department of Administrative Services	3,857,847	0.620482 %
404	STAT	Georgia Department of Audits	4,093,568	0.658394 %
405	STAT	Department of Public Health	13,370,071	2.150393 %
406	STAT	Georgia Department of Banking and Finance	1,486,481	0.239080 %
407	STAT	State Accounting Office	2,430,978	0.390990 %
408	STAT	Office of Commissioner of Insurance	2,445,401	0.393309 %
409	STAT	Georgia State Finance and Investment Commission	1,822,291	0.293091 %
410	STAT	State Properties Commission	252,079	0.040543 %
411	STAT	Georgia Department of Defense	4,716,312	0.758554 %
414	STAT	Georgia Department of Education	7,692,134	1.237175 %
415	STAT	The Technical College System of Georgia	2,562,174	0.412091 %
418	STAT	Prosecuting Attorneys Council	11,950,615	1.922093 %
419	STAT	Georgia Department of Community Health	9,907,291	1.593453 %
420	STAT	Georgia Forestry Commission	5,334,644	0.858005 %
422	STAT	Office of Planning and Budget	4,936,045	0.793895 %
427	STAT	Georgia Department of Human Services	34,605,393	5.565805 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
428	STAT	Georgia Department of Community Affairs	\$ 4,525,021	0.727788 %
429	STAT	Department of Economic Development	2,377,605	0.382405 %
430	STAT	Administrative Office of the Courts	1,478,146	0.237740 %
432	STAT	Georgia Court of Appeals	3,169,450	0.509763 %
436	STAT	Superior Courts of Georgia	3,117,356	0.501384 %
438	STAT	Supreme Court	2,282,011	0.367030 %
440	STAT	Georgia Department of Labor	10,138,768	1.630682 %
441	STAT	Department of Behavioral Health and Developmental Disabilities	37,866,277	6.090274 %
442	STAT	Georgia Department of Law	4,992,852	0.803032 %
444	STAT	General Assembly of Georgia	3,099,348	0.498488 %
461	STAT	Department of Juvenile Justice	25,781,952	4.146675 %
462	STAT	Georgia Department of Natural Resources	20,501,585	3.297400 %
465	STAT	State Board Pardons and Paroles	2,202,714	0.354277 %
466	STAT	Georgia Department of Public Safety	25,574,040	4.113235 %
467	STAT	Georgia Department of Corrections	71,016,295	11.422004 %
469	STAT	Georgia Department of Early Care Learning	6,803,711	1.094284 %
470	STAT	Georgia Public Service Commission	1,393,685	0.224155 %
471	STAT	Georgia Bureau of Investigation	14,467,938	2.326970 %
474	STAT	Department of Revenue	11,626,584	1.869977 %
475	STAT	Georgia Department of Driver Services	5,384,675	0.866051 %
476	STAT	Georgia Student Finance Commission	1,480,467	0.238113 %
477	STAT	Georgia Department of Community Supervision	20,737,383	3.335325 %
478	STAT	Secretary of State	2,706,266	0.435266 %
482	STAT	Georgia Teachers Retirement System	4,499,095	0.723618 %
484	STAT	Georgia Department of Transportation	43,514,884	6.998775 %
488	STAT	Georgia Department of Veterans Service	1,298,099	0.208782 %
489	STAT	Subsequent Injury Trust Fund	182,527	0.029357 %
490	STAT	State Board of Workers Comp	1,963,538	0.315808 %
492	STAT	Georgia Public Defender Standards Council	10,448,334	1.680472 %
900	STAT	Georgia Building Authority	1,648,287	0.265104 %
921	STAT	Georgia Correctional Industries	1,971,448	0.317080 %
922	STAT	George L. Smith II - GWCCA	4,271,640	0.687035 %
927	STAT	State Road and Tollway Authority	1,682,855	0.270664 %
977	STAT	Georgia Public Broadcasting	1,869,830	0.300737 %
980	STAT	GTA Georgia Technology Authority	3,268,180	0.525642 %
996	STAT	THE ATL	98,973	0.015918 %
817	TCOL	Oconee Fall Line Technical College	379,453	0.061030 %
818	TCOL	Coastal Pines Technical College	714,744	0.114957 %
820	TCOL	Albany Technical College	1,101,271	0.177124 %
822	TCOL	Athens Technical College	814,298	0.130969 %
823	TCOL	Atlanta Technical College	1,654,638	0.266126 %
824	TCOL	Augusta Technical College	1,597,964	0.257011 %
826	TCOL	West Georgia Technical College	1,822,563	0.293134 %
827	TCOL	Chattahoochee Technical College	2,277,602	0.366321 %
828	TCOL	Columbus Technical College	845,688	0.136017 %
829	TCOL	Georgia Northwestern Technical College	1,618,152	0.260258 %

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Actual employer/ nonemployer contributions	Employer/ nonemployer allocation percentage
830	TCOL	Georgia Piedmont Technical College	\$ 738,250	0.118737 %
831	TCOL	Southern Crescent Technical College	1,228,070	0.197518 %
832	TCOL	Gwinnett Technical College	2,706,988	0.435382 %
834	TCOL	Lanier Technical College	1,240,877	0.199578 %
835	TCOL	Central Georgia Technical College	3,143,961	0.505663 %
837	TCOL	Southern Regional Technical College	1,599,913	0.257324 %
838	TCOL	North Georgia Technical College	822,901	0.132352 %
841	TCOL	Savannah Technical College	1,333,162	0.214421 %
842	TCOL	South Georgia Technical College	884,251	0.142220 %
843	TCOL	Southeastern Technical College	458,984	0.073821 %
844	TCOL	Ogeechee Technical College	137,269	0.022078 %
848	TCOL	Wiregrass Georgia Technical College	1,303,780	0.209695 %
503-0503	UNIV	Georgia Institute of Technology	286,031	0.046004 %
509-0509	UNIV	Georgia State University	271,879	0.043728 %
512-0512	UNIV	Augusta University	748,659	0.120412 %
518-0518	UNIV	University of Georgia	590,665	0.095000 %
521-0521	UNIV	Albany State University	64,448	0.010366 %
528-0528	UNIV	Clayton College and State University	13,078	0.002103 %
530-0530	UNIV	Columbus State University	10,259	0.001650 %
531-0531	UNIV	University of North Georgia	85,644	0.013775 %
536-0536	UNIV	Georgia College and State University	55,345	0.008901 %
539-0539	UNIV	Georgia Southern University	88,090	0.014168 %
540-0540	UNIV	Georgia Gwinnett College	40,982	0.006591 %
542-0542	UNIV	Georgia Southwestern State University	62,264	0.010014 %
543-0543	UNIV	Kennesaw State University	108,079	0.017383 %
547-0547	UNIV	Middle Georgia State College	93,281	0.015003 %
551-0551	UNIV	Valdosta State University	32,335	0.005201 %
554-0554	UNIV	State University of West Georgia	57,099	0.009184 %
557-0557	UNIV	Abraham Baldwin Agricultural College	77,760	0.012507 %
563-0563	UNIV	College of Coastal Georgia	57,111	0.009185 %
567-0567	UNIV	South Georgia State College	13,113	0.002109 %
569-0569	UNIV	Dalton College	11,903	0.001914 %
573-0573	UNIV	Georgia Highlands College	17,007	0.002735 %
576-0576	UNIV	Gordon College	11,511	0.001851 %
598-0598	UNIV	Regents Central Office	412,503	0.066345 %
209-0209	VARS	Agricultural Commodity Commission	78,874	0.012686 %
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	194,333	0.031256 %
Total for all Employers			<u>\$ 612,049,592</u>	<u>98.439816 %</u>
Nonemployer:				
State of Georgia			<u>9,700,435</u>	<u>1.560184 %</u>
Total for all Entities			<u>\$ 621,750,027</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, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense/(Benefit)			
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
910-0910	AUTH	Jekyll Island State Park Authority	\$ 9,977,225	121,534	140,930	—	307,257	569,721	—	—	—	—	1,611,768	219,511	28,652	1,859,931
913-0913	AUTH	Lake Lanier Island Development Authority	462,001	5,628	6,526	—	15,734	27,888	—	—	—	—	74,634	13,036	—	87,670
926-0926	AUTH	Georgia Agricultural Exposition Authority	3,719,152	45,304	52,534	—	—	97,838	—	—	13,696	13,696	600,808	2,237	—	603,045
928-0928	AUTH	Georgia Environmental Finance Authority	4,115,526	50,132	58,133	—	—	108,265	—	—	127,542	127,542	664,840	(215,865)	—	448,975
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	682,486	8,313	9,640	—	13,010	30,963	—	—	—	—	110,253	5,285	—	115,538
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,230,894	14,994	17,387	—	7,426	39,807	—	—	13,803	13,803	198,845	(33,863)	—	164,982
972-0972	AUTH	Georgia Federal-State Inspection	9,329,470	113,644	131,780	—	114,789	360,213	—	—	255,364	255,364	1,507,121	78,972	71,616	1,657,709
973-0973	AUTH	Georgia Lottery Corporation	234,141	2,852	3,307	—	1,820	7,979	—	—	4,176	4,176	37,824	(38,089)	—	(285)
9012	PSCH	Academy for Classical Education	—	—	—	—	—	—	—	—	18,204	18,204	—	(31,826)	—	(31,826)
9015	PSCH	Tapestry Public Charter School	—	—	—	—	—	—	—	—	—	—	—	(1,948)	—	(1,948)
9194	CHAR	Mountain Education Center Inc	—	—	—	—	—	—	—	—	32,806	32,806	—	(51,701)	—	(51,701)
9915	PSCH	Footfalls Charter High School	125,816	1,533	1,777	—	72,445	75,755	—	—	—	—	20,322	48,296	—	68,618
361	CSBS	Lookout Mountain Community Service Board	187,945	2,289	2,655	—	—	4,944	—	—	85,143	85,143	30,361	(129,011)	—	(98,650)
363	CSBS	Highland Rivers Center Community Service Board	604,551	7,364	8,539	—	—	15,903	—	—	173,991	173,991	97,660	(284,261)	11,372	(175,229)
364	CSBS	Georgia Mountains Avita Community Partners	146,175	1,781	2,065	—	315	4,161	—	—	11,231	11,231	23,614	(28,940)	4,385	(941)
365	CSBS	Cobb County Community Service	446,237	5,436	6,303	—	—	11,739	—	—	165,478	165,478	72,086	(224,121)	—	(152,035)
366	CSBS	Douglas Community Service Board	86,280	1,051	1,219	—	49,679	51,949	—	—	—	—	13,936	33,120	13,969	61,025
368	CSBS	Dekalb Community Service Board	430,389	5,243	6,079	—	—	11,322	—	—	138,807	138,807	69,526	(228,200)	9,535	(149,139)
369	CSBS	View Point Health	545,415	6,644	7,704	—	—	14,348	—	—	75,007	75,007	88,111	(127,596)	6,326	(33,159)
370	CSBS	Clayton Community M.H., Substa	203,203	2,475	2,870	—	—	5,345	—	—	96,050	96,050	32,827	(129,573)	7,683	(89,063)
371	CSBS	Advantage Behavioral Health Systems Pathways Center Community Service Board	271,401	3,306	3,834	—	—	7,140	—	—	107,021	107,021	43,843	(140,721)	1,101	(95,777)
372	CSBS	230,558	2,808	3,257	—	898	6,963	—	—	9,601	9,601	37,245	(54,168)	—	(16,923)	
373	CSBS	Mcintosh Trail MH, MR and SA C	156,923	1,911	2,217	—	—	4,128	—	—	26,985	26,985	25,348	(129,021)	—	(103,673)
374	CSBS	River Edge Behavioral Health Center	741,200	9,029	10,470	—	—	19,499	—	—	370,284	370,284	119,734	(350,715)	160,911	(70,070)
375	CSBS	Phoenix Center	—	—	—	—	—	—	—	—	110,233	110,233	—	(99,149)	—	(99,149)
376	CSBS	Oconee Community Service Board	112,497	1,370	1,589	—	—	2,959	—	—	25,301	25,301	18,171	(47,027)	—	(28,856)
377	CSBS	East Central Georgia CSB Serenity Behavioral Health Systems	230,853	2,812	3,261	—	—	6,073	—	—	28,582	28,582	37,294	(58,337)	22,209	1,166
378	CSBS	Ogeechee MH, MR and SA Community	—	—	—	—	—	—	—	—	—	—	—	(219,879)	—	(219,879)
379	CSBS	New Horizons	410,621	5,002	5,800	—	—	10,802	—	—	197,105	197,105	66,334	(266,991)	3,488	(197,169)
380	CSBS	Middle Flint Community Service Board	359,536	4,380	5,079	—	—	9,459	—	—	215,908	215,908	58,080	(199,523)	68,845	(72,598)
381	CSBS	CSB of Middle Georgia	869,040	10,586	12,275	—	—	22,861	—	—	168,867	168,867	140,391	(36,255)	185,003	289,139
382	CSBS	Albany Area Community Service Board	270,263	3,292	3,818	—	—	7,110	—	—	2,123	2,123	43,662	(21,882)	—	21,780
383	CSBS	The Georgia Pines Community Service Board	586,764	7,147	8,288	—	—	15,435	—	—	130,241	130,241	94,790	(265,835)	15,342	(155,703)
384	CSBS	South Georgia Community Service Board	292,560	3,564	4,132	—	—	7,696	—	—	15,449	15,449	47,263	(70,968)	—	(23,705)
385	CSBS	Pineland Area MH, MR and SA Center	281,391	3,428	3,975	—	—	7,403	—	—	58,878	58,878	45,460	(65,234)	26,010	6,236
386	CSBS	Satilla Community Service Board	758,060	9,234	10,708	—	5,946	25,888	—	—	17,327	17,327	122,461	(50,356)	3,300	75,405
388	CSBS	Gateway Behavior Health Services Community Service Board	298,208	3,633	4,212	—	—	7,845	—	—	29,141	29,141	48,172	(53,008)	7,733	2,897
127-001	DFAC	Appling County DFACS	570,832	6,953	8,063	—	23,832	38,848	—	—	19,531	19,531	92,216	(6,215)	—	86,001
127-002	DFAC	Atkinson County DFACS	208,851	2,544	2,950	—	11,310	16,804	—	—	10,147	10,147	33,738	(12,617)	—	21,121
127-003	DFAC	Bacon County DFACS	481,306	5,863	6,799	—	17,981	30,643	—	—	18,978	18,978	77,753	41,310	—	119,063
127-004	DFAC	Baker County DFACS	221,665	2,700	3,131	—	2,961	8,792	—	—	5,190	5,190	8,310	6,398	—	42,208
127-005	DFAC	Baldwin County DFACS	1,170,072	14,253	16,527	—	—	30,780	—	—	91,169	91,169	189,017	(125,310)	—	63,707
127-006	DFAC	Banks County DFACS	573,487	6,986	8,101	—	—	15,087	—	—	23,461	23,461	92,644	4,308	—	96,952
127-007	DFAC	Barrow County DFACS	2,064,402	25,147	29,160	—	—	54,307	—	—	85,174	85,174	333,496	(32,967)	—	300,529

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
127-008	DFAC	Bartow County DFACS	\$ 2,696,856	32,851	38,094	—	24,391	95,336	—	—	19,441	19,441	435,662	77,793	—	513,455
127-009	DFAC	Ben Hill County DFACS	686,364	8,361	9,695	—	22,992	41,048	—	—	—	—	110,877	25,113	6,814	142,804
127-010	DFAC	Berrien County DFACS	924,551	11,262	13,059	—	—	24,321	—	—	86,562	86,562	149,355	(24,759)	—	124,596
127-011	DFAC	Bibb County DFACS	6,174,364	75,211	87,214	—	—	162,425	—	—	385,046	385,046	997,431	(500,803)	42,160	538,788
127-012	DFAC	Bleckley County DFACS	267,565	3,259	3,779	—	—	7,038	—	—	50,773	50,773	43,223	(21,723)	—	21,500
127-013	DFAC	Brantley County DFACS	860,736	10,485	12,158	—	—	22,643	—	—	31,111	31,111	139,047	(1,205)	—	137,842
127-014	DFAC	Brooks County DFACS	822,591	10,020	11,619	—	—	21,639	—	—	111,328	111,328	132,886	(43,035)	—	89,851
127-015	DFAC	Bryan County DFACS	370,705	4,516	5,236	—	68,609	78,361	—	—	24,497	24,497	59,884	14,487	—	74,371
127-016	DFAC	Bulloch County DFACS	1,531,041	18,650	21,626	—	18,978	18,254	—	—	56,309	56,309	247,332	(126,638)	15,603	136,297
127-017	DFAC	Burke County DFACS	737,112	8,979	10,412	—	1,317	20,708	—	—	25,192	25,192	119,080	(5,039)	—	114,041
127-018	DFAC	Butts County DFACS	892,138	10,867	12,602	—	—	23,469	—	—	33,414	33,414	144,116	(16,029)	9,808	137,895
127-019	DFAC	Calhoun County DFACS	261,327	3,183	3,691	—	3,131	10,005	—	—	4,500	4,500	42,216	(8,862)	—	33,354
127-020	DFAC	Camden County DFACS	1,369,313	16,680	19,342	—	84,749	120,771	—	—	36,275	36,275	221,206	8,093	—	229,299
127-021	DFAC	Candler County DFACS	244,931	2,984	3,460	—	15,654	22,098	—	—	24,085	24,085	39,563	(63,400)	7,718	(16,119)
127-022	DFAC	Carroll County DFACS	3,441,386	41,920	48,610	—	—	90,530	—	—	227,036	227,036	555,939	(156,842)	32,125	431,222
127-023	DFAC	Catoosa County DFACS	1,420,946	17,309	20,071	—	—	37,380	—	—	107,333	107,333	229,544	(75,308)	—	154,236
127-024	DFAC	Charlton County DFACS	604,172	7,360	8,534	—	—	15,894	—	—	14,505	14,505	97,600	(19,417)	—	78,183
127-025	DFAC	Chatham County DFACS	6,527,072	79,507	92,196	—	18,178	189,881	—	—	298,021	298,021	1,054,416	(361,549)	22,044	714,911
127-026	DFAC	Chattahoochee County DFACS	305,079	3,716	4,309	—	47,593	55,618	—	—	—	—	49,284	31,514	—	80,798
127-027	DFAC	Chattooga County DFACS	1,342,506	16,353	18,963	—	32,667	67,983	—	—	7,736	7,736	216,872	38,630	—	255,502
127-028	DFAC	Cherokee County DFACS	3,966,443	48,316	56,027	—	149,962	254,305	—	—	169,555	169,555	640,757	61,477	—	702,234
127-029	DFAC	Clarke County DFACS	11,251,996	137,062	158,936	—	822,020	1,118,018	—	—	—	—	1,817,698	1,621,044	67,128	3,505,870
127-030	DFAC	Clay County DFACS	315,869	3,848	4,462	—	11,309	19,619	—	—	10,165	10,165	51,027	(10,162)	—	40,865
127-031	DFAC	Clayton County DFACS	13,072,858	159,242	184,656	—	602,831	946,729	—	—	991,051	991,051	2,111,849	(997,415)	17,127	1,131,561
127-032	DFAC	Clinch County DFACS	385,374	4,694	5,443	—	198	10,335	—	—	45,943	45,943	62,259	(7,445)	—	54,814
127-033	DFAC	Cobb County DFACS	19,199,003	233,866	271,189	—	629,868	1,134,923	—	—	497,453	497,453	3,101,493	(214,927)	34,756	2,921,322
127-034	DFAC	Coffee County DFACS	3,553,883	43,290	50,199	—	263,567	357,056	—	—	114,573	114,573	574,114	36,808	53,180	664,102
127-035	DFAC	Colquitt County DFACS	1,726,025	21,025	24,380	—	—	45,405	—	—	131,177	131,177	278,833	(100,210)	10,635	189,258
127-036	DFAC	Columbia County DFACS	3,004,969	36,604	42,446	—	214,543	293,593	—	—	111,454	111,454	485,437	(20,085)	11,968	477,320
127-037	DFAC	Cook County DFACS	1,003,033	12,218	14,168	—	25,678	52,064	—	—	46,351	46,351	162,036	(36,899)	—	125,137
127-038	DFAC	Coweta County DFACS	2,847,035	34,680	40,215	—	—	74,895	—	—	65,819	65,819	459,920	62,836	—	522,756
127-039	DFAC	Crawford County DFACS	530,494	6,462	7,493	—	—	13,955	—	—	26,998	26,998	85,696	(28,324)	—	57,372
127-040	DFAC	Crisp County DFACS	832,117	10,136	11,754	—	—	21,890	—	—	116,113	116,113	134,424	(131,737)	—	2,687
127-041	DFAC	Dade County DFACS	534,035	6,505	7,543	—	21,625	35,673	—	—	5,190	5,190	86,268	(5,415)	13,209	94,062
127-042	DFAC	Dawson County DFACS	543,645	6,622	7,679	—	104,602	118,903	—	—	32,358	32,358	87,824	(1,831)	—	85,993
127-043	DFAC	Decatur County DFACS	1,123,708	13,688	15,873	—	—	29,561	—	—	61,783	61,783	181,529	(83,056)	3,782	102,255
127-044	DFAC	DeKalb County DFACS	36,837,249	448,720	520,333	—	1,452,945	2,421,998	—	—	652,425	652,425	5,950,852	392,023	78,496	6,421,371
127-045	DFAC	Dodge County DFACS	668,197	8,139	9,438	—	89,336	106,913	—	—	14,476	14,476	107,944	30,554	—	138,498
127-046	DFAC	Dooly County DFACS	480,800	5,857	6,791	—	—	12,648	—	—	26,200	26,200	77,673	2,093	—	79,766
127-047	DFAC	Dougherty County DFACS	23,813,243	290,073	336,366	—	29,948	656,387	—	—	259,353	259,353	3,846,900	(39,428)	89,580	3,897,052
127-048	DFAC	Douglas County DFACS	3,970,616	48,367	56,086	—	226,240	330,693	—	—	57,251	57,251	641,431	78,043	51,942	771,416
127-049	DFAC	Early County DFACS	4,344,904	52,926	61,373	—	167,796	282,095	—	—	—	—	701,892	174,019	66,979	942,890
127-050	DFAC	Echols County DFACS	166,069	2,023	2,346	—	25,969	30,338	—	—	2,106	2,106	26,829	29,655	—	56,484
127-051	DFAC	Effingham County DFACS	1,249,103	15,215	17,644	—	51,257	84,116	—	—	12,252	12,252	201,785	18,997	—	222,782
127-052	DFAC	Elbert County DFACS	838,692	10,216	11,847	—	—	22,063	—	—	29,405	29,405	135,488	320	—	135,808
127-053	DFAC	Emanuel County DFACS	533,319	6,496	7,533	—	61,523	75,552	—	—	21,056	21,056	86,157	501	—	86,658
127-054	DFAC	Evans County DFACS	203,034	2,473	2,868	—	—	5,341	—	—	86,423	86,423	32,799	(75,038)	—	(42,239)
127-055	DFAC	Fannin County DFACS	645,057	7,858	9,112	—	—	16,970	—	—	50,431	50,431	104,206	(48,347)	48,611	104,470

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/Benefit				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/benefit
127-056	DFAC	Fayette County DFACS	\$ 1,730,999	21,086	24,451	—	189,181	234,718	—	—	66,259	66,259	279,633	66,525	25,638	371,796
127-057	DFAC	Floyd County DFACS	7,087,071	86,329	100,106	—	—	186,435	—	—	320,469	320,469	1,144,878	62,728	32,925	1,240,531
127-058	DFAC	Forsyth County DFACS	1,853,696	22,580	26,184	—	—	48,764	—	—	143,140	143,140	299,455	(92,183)	—	207,272
127-059	DFAC	Franklin County DFACS	942,591	11,482	13,314	—	23,052	47,848	—	—	—	—	152,273	62,516	—	214,789
127-060	DFAC	Fulton County DFACS	31,071,399	378,485	438,889	—	1,275,583	2,092,957	—	—	915,147	915,147	5,019,415	(524,378)	50,841	4,545,878
127-061	DFAC	Gilmer County DFACS	900,989	10,975	12,727	—	45,165	68,867	—	—	53,110	53,110	145,552	(49,801)	—	95,751
127-062	DFAC	Glascocock County DFACS	244,088	2,973	3,448	—	2,509	8,930	—	—	18,955	18,955	39,431	(4,541)	17,160	52,500
127-063	DFAC	Glynn County DFACS	3,422,714	41,693	48,346	—	107,927	197,966	—	—	72,982	72,982	552,920	(62,647)	26,066	516,339
127-064	DFAC	Gordon County DFACS	1,901,451	23,162	26,858	—	—	50,020	—	—	58,836	58,836	307,169	12,334	—	319,503
127-065	DFAC	Grady County DFACS	677,976	8,259	9,577	—	—	17,836	—	—	117,385	117,385	109,521	(106,824)	—	2,697
127-066	DFAC	Greene County DFACS	1,221,284	14,877	17,251	—	—	32,128	—	—	21,462	21,462	197,294	37,969	20,059	255,322
127-067	DFAC	Gwinnett County DFACS	17,455,823	212,632	246,567	—	191,171	650,370	—	—	508,793	508,793	2,819,889	(324,769)	29,683	2,524,803
127-068	DFAC	Habersham County DFACS	1,323,581	16,123	18,696	—	66,935	101,754	—	—	5,370	5,370	213,815	61,210	—	275,025
127-069	DFAC	Hall County DFACS	6,740,433	82,106	95,210	—	152,510	329,826	—	—	176,269	176,269	1,088,878	203,987	—	1,292,865
127-070	DFAC	Hancock County DFACS	220,021	2,680	3,108	—	—	5,788	—	—	8,137	8,137	35,545	2,745	—	38,290
127-071	DFAC	Haralson County DFACS	1,031,147	12,561	14,565	—	55,190	82,316	—	—	9,036	9,036	166,577	(17,178)	—	149,399
127-072	DFAC	Harris County DFACS	470,474	5,731	6,646	—	51,208	63,585	—	—	16,968	16,968	76,006	8,464	—	84,470
127-073	DFAC	Hart County DFACS	1,405,140	17,116	19,848	—	20,750	57,714	—	—	14,126	14,126	226,990	13,914	22,969	263,873
127-074	DFAC	Heard County DFACS	881,221	10,734	12,447	—	62,213	85,394	—	—	—	—	142,356	56,570	—	198,926
127-075	DFAC	Henry County DFACS	5,914,512	72,046	83,544	—	—	155,590	—	—	123,089	123,089	955,455	139,779	18,889	1,114,123
127-076	DFAC	Houston County DFACS	3,763,619	45,845	53,162	—	26,867	125,874	—	—	68,921	68,921	607,992	(60,603)	14,399	551,788
127-077	DFAC	Irwin County DFACS	672,201	8,188	9,495	—	61,814	79,497	—	—	24,362	24,362	108,592	40,121	—	148,713
127-078	DFAC	Jackson County DFACS	1,623,475	19,776	22,932	—	—	42,708	—	—	39,651	39,651	262,261	73,421	—	335,682
127-079	DFAC	Jasper County DFACS	198,229	2,415	2,800	—	—	5,215	—	—	64,249	64,249	32,025	(78,256)	—	(46,231)
127-080	DFAC	Jeff Davis County DFACS	722,022	8,795	10,199	—	—	18,994	—	—	105,091	105,091	116,638	(59,538)	12,003	69,103
127-081	DFAC	Jefferson County DFACS	367,038	4,471	5,184	—	—	9,655	—	—	111,332	111,332	59,294	(71,636)	—	(12,342)
127-082	DFAC	Jenkins County DFACS	565,099	6,884	7,982	—	66,752	81,618	—	—	—	—	91,289	93,429	—	184,718
127-083	DFAC	Johnson County DFACS	304,193	3,705	4,297	—	—	8,002	—	—	29,215	29,215	49,141	(27,989)	—	21,152
127-084	DFAC	Jones County DFACS	1,104,277	13,451	15,598	—	—	29,049	—	—	30,048	30,048	178,386	(35,055)	—	143,331
127-085	DFAC	Lamar County DFACS	972,896	11,851	13,742	—	31,866	57,459	—	—	25,806	25,806	157,163	4,435	17,318	178,916
127-086	DFAC	Lanier County DFACS	859,345	10,468	12,138	—	6,140	28,746	—	—	53,513	53,513	138,825	(41,490)	—	97,335
127-087	DFAC	Laurens County DFACS	12,440,024	151,534	175,718	—	4,134,584	4,461,836	—	—	43,097	43,097	2,009,616	2,691,209	—	4,700,825
127-088	DFAC	Lee County DFACS	695,763	8,475	9,828	—	—	18,303	—	—	26,206	26,206	112,399	(33,853)	—	78,546
127-089	DFAC	Liberty County DFACS	1,701,072	20,721	24,028	—	—	44,749	—	—	62,259	62,259	274,796	(60,371)	19,418	233,843
127-090	DFAC	Lincoln County DFACS	51,254	624	724	—	—	1,348	—	—	27,804	27,804	8,280	(34,164)	—	(25,884)
127-091	DFAC	Long County DFACS	398,777	4,858	5,633	—	32,789	43,280	—	—	18,179	18,179	64,416	13,313	—	77,729
127-092	DFAC	Lowndes County DFACS	3,531,165	43,014	49,878	—	—	92,892	—	—	119,777	119,777	570,442	(128,150)	46,586	488,878
127-093	DFAC	Lumpkin County DFACS	925,647	11,275	13,075	—	72,710	97,060	—	—	56,131	56,131	149,537	(8,676)	—	140,861
127-094	DFAC	Macon County DFACS	481,095	5,860	6,796	—	13,105	25,761	—	—	35,567	35,567	77,720	(65,536)	28,375	40,559
127-095	DFAC	Madison County DFACS	967,501	11,785	13,666	—	—	25,541	—	—	98,381	98,381	156,292	(89,921)	14,295	80,666
127-096	DFAC	Marion County DFACS	167,629	2,042	2,368	—	2,281	6,691	—	—	44,307	44,307	27,079	(121,252)	—	(94,173)
127-097	DFAC	Mcduffie County DFACS	995,362	12,125	14,060	—	—	26,185	—	—	58,686	58,686	160,796	(51,056)	7,055	116,795
127-098	DFAC	Mcintosh County DFACS	397,513	4,842	5,615	—	19,124	29,581	—	—	33,631	33,631	64,218	19,187	—	83,405
127-099	DFAC	Meriwether County DFACS	980,905	11,949	13,855	—	—	25,804	—	—	55,569	55,569	158,461	(21,019)	—	137,442
127-100	DFAC	Miller County DFACS	113,551	1,383	1,604	—	4,562	7,549	—	—	22,347	22,347	18,342	(29,298)	—	(10,956)
127-101	DFAC	Mitchell County DFACS	730,536	8,899	10,319	—	—	19,218	—	—	51,816	51,816	118,014	(87,103)	24,761	55,672
127-102	DFAC	Monroe County DFACS	803,034	9,782	11,343	—	107,903	129,028	—	—	6,446	6,446	129,727	33,842	—	163,569
127-103	DFAC	Montgomery County DFACS	312,244	3,803	4,411	—	437	8,651	—	—	30,979	30,979	50,439	(58,201)	6,001	(7,161)

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Total of deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)	
																of contributions
127-104	DFAC	Morgan County DFACS	\$ 457,365	5,571	6,460	—	46,210	58,241	—	—	42,308	42,308	73,885	(72,808)	—	1,077
127-105	DFAC	Murray County DFACS	1,582,843	19,281	22,358	—	6,237	47,876	—	—	7,179	7,179	255,698	33,450	—	289,148
127-106	DFAC	Muscogee County DFACS	6,261,192	76,268	88,440	—	—	164,708	—	—	587,750	587,750	1,011,463	(547,129)	—	464,334
127-107	DFAC	Newton County DFACS	2,857,741	34,811	40,366	—	—	75,177	—	—	198,762	198,762	461,649	(140,360)	12,024	333,313
127-108	DFAC	Oconee County DFACS	232,118	2,827	3,279	—	41,525	47,631	—	—	26,675	26,675	37,500	(28,430)	—	9,070
127-109	DFAC	Oglethorpe County DFACS	182,971	2,229	2,585	—	—	4,814	—	—	22,059	22,059	29,561	(15,071)	—	14,490
127-110	DFAC	Paulding County DFACS	2,530,787	30,828	35,748	—	158,674	225,250	—	—	105,126	105,126	408,835	(17,271)	—	391,564
127-111	DFAC	Peach County DFACS	1,067,396	13,002	15,077	—	—	28,079	—	—	112,566	112,566	172,434	(101,624)	6,956	77,766
127-112	DFAC	Pickens County DFACS	1,031,105	12,560	14,565	—	—	27,125	—	—	62,545	62,545	166,569	(19,135)	—	147,434
127-113	DFAC	Pierce County DFACS	571,675	6,964	8,075	—	—	37,327	—	—	32,987	32,987	92,351	(20,293)	—	72,058
127-114	DFAC	Pike County DFACS	683,287	8,323	9,652	—	130,449	148,424	—	—	16,879	16,879	110,378	55,526	—	165,904
127-115	DFAC	Polk County DFACS	2,428,785	29,585	34,307	—	167,155	231,047	—	—	—	—	392,359	191,113	14,863	598,335
127-116	DFAC	Pulaski County DFACS	591,738	7,208	8,358	—	—	48,830	—	—	14,682	14,682	95,591	26,765	—	122,356
127-117	DFAC	Putnam County DFACS	2,375,592	28,937	33,556	—	—	35,621	—	—	201,874	201,874	383,763	(74,424)	—	309,339
127-118	DFAC	Quitman County DFACS	127,629	1,555	1,803	—	—	44,995	—	—	10,613	10,613	20,619	10,287	—	30,906
127-119	DFAC	Rabun County DFACS	645,015	7,857	9,111	—	—	16,968	—	—	95,504	95,504	104,195	(57,534)	—	46,661
127-120	DFAC	Randolph County DFACS	237,513	2,893	3,355	—	—	6,248	—	—	53,303	53,303	38,370	(61,968)	15,821	(7,777)
127-121	DFAC	Richmond County DFACS	8,601,041	104,771	121,491	—	568,223	794,485	—	—	93,392	93,392	1,389,449	458,739	30,468	1,878,656
127-122	DFAC	Rockdale County DFACS	2,294,496	27,950	32,410	—	—	83,147	—	—	75,850	75,850	370,663	25,338	—	396,001
127-123	DFAC	Schley County DFACS	270,769	3,298	3,825	—	—	31,429	—	—	1,541	1,541	43,740	29,054	—	72,794
127-124	DFAC	Screven County DFACS	441,559	5,379	6,237	—	—	11,616	—	—	27,515	27,515	171,329	21,776	—	93,105
127-125	DFAC	Seminole County DFACS	616,606	7,511	8,710	—	—	12,037	—	—	1,910	1,910	99,608	11,944	24,540	136,092
127-126	DFAC	Spalding County DFACS	5,139,634	62,607	72,598	—	—	135,205	—	—	739,067	739,067	830,279	(424,132)	43,158	449,305
127-127	DFAC	Stephens County DFACS	991,695	12,080	14,008	—	—	12,184	—	—	45,992	45,992	160,202	(81,020)	33,170	112,352
127-128	DFAC	Stewart County DFACS	364,130	4,436	5,143	—	—	25,046	—	—	7,315	7,315	58,824	23,320	—	82,144
127-129	DFAC	Sumter County DFACS	5,790,171	70,531	81,787	—	—	339,992	—	—	58,101	58,101	935,373	153,698	5,286	1,094,357
127-130	DFAC	Talbot County DFACS	435,068	5,300	6,145	—	—	36,041	—	—	4,813	4,813	70,283	17,748	—	88,031
127-131	DFAC	Taliaferro County DFACS	104,615	1,274	1,478	—	—	730	—	—	—	—	16,899	1,895	—	18,794
127-132	DFAC	Tattnall County DFACS	594,646	7,243	8,399	—	—	8,604	—	—	5,679	5,679	96,061	(27,514)	—	68,547
127-133	DFAC	Taylor County DFACS	260,822	3,177	3,684	—	—	9,853	—	—	9,869	9,869	42,138	23,973	—	66,111
127-134	DFAC	Telfair County DFACS	388,703	4,735	5,491	—	—	10,226	—	—	97,183	97,183	62,791	(73,591)	25,847	15,047
127-135	DFAC	Terrell County DFACS	611,970	7,454	8,644	—	—	5,219	—	—	18,393	18,393	98,862	(2,357)	—	96,505
127-136	DFAC	Thomas County DFACS	1,786,046	21,756	25,228	—	—	94,191	—	—	—	—	288,525	56,026	—	344,551
127-137	DFAC	Tift County DFACS	2,428,869	29,586	34,308	—	—	52,519	—	—	20,374	20,374	392,374	59,181	20,096	471,651
127-138	DFAC	Toombs County DFACS	1,139,809	13,884	16,100	—	—	139,477	—	—	51,711	51,711	184,130	7,262	—	191,392
127-139	DFAC	Towns County DFACS	346,849	4,225	4,899	—	—	9,124	—	—	80,573	80,573	56,031	(87,588)	—	(31,557)
127-140	DFAC	Treutlen County DFACS	335,553	4,087	4,740	—	—	28,784	—	—	25,241	25,241	54,207	(29,418)	—	24,789
127-141	DFAC	Troup County DFACS	2,805,265	34,171	39,625	—	—	73,796	—	—	61,000	61,000	453,172	93,574	6,995	553,741
127-142	DFAC	Turner County DFACS	216,312	2,635	3,055	—	—	5,690	—	—	26,735	26,735	34,942	(32,068)	—	2,874
127-143	DFAC	Twiggs County DFACS	395,489	4,818	5,586	—	—	12,702	—	—	15,096	15,096	63,887	13,275	—	77,162
127-144	DFAC	Union County DFACS	642,022	7,821	9,069	—	—	41,250	—	—	—	—	103,713	84,161	—	187,874
127-145	DFAC	Upson County DFACS	1,484,171	18,079	20,964	—	—	83,242	—	—	—	—	239,757	61,138	—	300,895
127-146	DFAC	Walker County DFACS	2,169,481	26,427	30,644	—	—	—	—	—	55,627	55,627	350,468	(11,959)	—	338,509
127-147	DFAC	Walton County DFACS	1,960,967	23,887	27,699	—	—	—	—	—	195,421	195,421	316,782	(182,233)	—	134,549
127-148	DFAC	Ware County DFACS	1,838,185	22,391	25,965	—	—	56,620	—	—	31,507	31,507	296,950	79,538	—	376,488
127-149	DFAC	Warren County DFACS	156,206	1,903	2,206	—	—	1,699	—	—	29,579	29,579	25,235	(48,455)	—	(23,220)
127-150	DFAC	Washington County DFACS	789,588	9,618	11,153	—	—	11,159	—	—	47,325	47,325	127,551	(17,169)	—	110,382
127-151	DFAC	Wayne County DFACS	948,745	11,557	13,401	—	—	109,747	—	—	26,613	26,613	153,264	6,596	23,685	183,545

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/Benefit				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/benefit
127-152	DFAC	Webster County DFACS	\$ 377,787	4,602	5,336	—	31,727	41,665	—	—	—	—	61,029	49,495	—	110,524
127-153	DFAC	Wheeler County DFACS	206,196	2,512	2,913	—	17,571	22,996	—	1,227	1,227	33,312	(3,202)	—	30,110	
127-154	DFAC	White County DFACS	593,087	7,224	8,377	—	—	15,601	—	188,427	188,427	95,812	(147,015)	12,004	(39,199)	
127-155	DFAC	Whitfield County DFACS	5,744,986	69,981	81,149	—	—	151,130	—	342,364	342,364	928,073	(109,519)	63,572	882,126	
127-156	DFAC	Wilcox County DFACS	279,620	3,406	3,950	—	—	7,356	—	46,871	46,871	45,169	(28,140)	—	17,029	
127-157	DFAC	Wilkes County DFACS	881,179	10,734	12,447	—	—	57,233	—	—	—	142,350	61,939	24,917	229,206	
127-158	DFAC	Wilkinson County DFACS	349,546	4,258	4,937	—	2,940	12,135	—	24,561	24,561	56,464	9,388	—	65,852	
127-159	DFAC	Worth County DFACS	1,079,998	13,156	15,255	—	—	28,411	—	89,599	89,599	174,469	5,091	—	179,560	
128-001	HLTH	Appling County Health Department	541,074	6,591	7,643	—	—	10,855	—	—	—	87,409	5,863	—	93,272	
128-002	HLTH	Atkinson County Health Department	236,248	2,878	3,337	—	—	6,215	—	4,606	4,606	38,164	(5,619)	—	32,545	
128-003	HLTH	Bacon County Health Department	308,029	3,752	4,351	—	—	16,501	—	—	—	49,759	12,567	—	62,326	
128-004	HLTH	Baker County Health Department	341,159	4,156	4,819	—	—	19,911	—	—	—	55,115	15,562	—	70,677	
128-005	HLTH	Baldwin County Health Department	927,248	11,295	13,098	—	—	26,934	—	—	—	149,791	14,921	—	164,712	
128-006	HLTH	Banks County Health Department	399,030	4,861	5,636	—	—	35,582	—	—	—	64,640	41,427	—	105,887	
128-007	HLTH	Barrow County Public Health	987,438	12,028	13,948	—	—	34,062	—	2,864	2,864	159,512	57,066	—	216,578	
128-008	HLTH	Bartow County Health Department	1,525,688	18,585	21,551	—	—	127,439	—	24,785	24,785	246,468	32,203	43,250	321,921	
128-009	HLTH	Ben Hill County Health Department	385,753	4,699	5,449	—	—	16,897	—	—	—	62,313	4,393	—	66,706	
128-010	HLTH	Berrien County Health Department	347,439	4,232	4,908	—	—	31,617	—	—	—	56,128	27,533	—	83,661	
128-011	HLTH	Bibb County Health Department	2,733,105	33,292	38,606	—	—	71,898	—	161,525	161,525	441,517	(167,032)	—	274,485	
128-012	HLTH	Bleckley County Health Department	174,415	2,125	2,464	—	—	4,589	—	11,845	11,845	28,179	(9,247)	—	18,932	
128-013	HLTH	Brantley County Health Department	424,615	5,172	5,998	—	—	36,132	—	—	—	68,595	35,046	—	103,641	
128-014	HLTH	Brooks County Health Department	242,866	2,958	3,431	—	—	6,389	—	20,736	20,736	39,233	(12,831)	—	26,402	
128-015	HLTH	Bryan County Health Department	530,452	6,462	7,493	—	—	13,955	—	30,850	30,850	85,694	105,271	32,666	223,631	
128-016	HLTH	Bulloch County Physical Health	1,334,624	16,257	18,852	—	20,680	55,789	—	2,426	2,426	215,602	36,445	—	252,047	
128-017	HLTH	Burke County Health Department	709,841	8,647	10,027	—	—	20,470	—	—	—	114,674	18,868	—	133,542	
128-018	HLTH	Butts County Health Department	339,051	4,130	4,789	—	—	25,095	—	2,824	2,824	54,773	22,631	—	77,404	
128-019	HLTH	Calhoun County Health Department	144,615	1,762	2,043	—	—	12,401	—	5,298	5,298	23,359	(5,541)	—	17,818	
128-020	HLTH	Camden County Health Department	1,060,315	12,916	14,977	—	—	21,828	—	—	—	171,289	242,722	—	414,011	
128-021	HLTH	Candler County Health Department	346,891	4,226	4,900	—	—	18,905	—	9,322	9,322	56,042	13,246	—	69,288	
128-022	HLTH	Carroll County Health Department	1,202,064	14,643	16,979	—	—	5,172	—	79,312	79,312	194,186	(16,467)	—	177,719	
128-023	HLTH	Catoosa County Health Department	860,779	10,485	12,159	—	—	35,263	—	38,463	38,463	139,056	(38,315)	—	100,741	
128-024	HLTH	Charlton County Health Department	439,662	5,356	6,210	—	—	50,602	—	3,997	3,997	71,026	(3,794)	—	67,232	
128-025	HLTH	Chatham County Health Department	8,554,803	104,207	120,838	—	—	212,989	—	141,588	141,588	1,381,981	1,852,909	32,161	3,267,051	
128-026	HLTH	Chattahoochee County Health Department	124,046	1,511	1,752	—	—	3,263	—	9,068	9,068	20,041	(11,256)	—	8,785	
128-027	HLTH	Chattooga County Health Department	568,429	6,924	8,029	—	—	9,421	—	1,529	1,529	91,823	17,668	—	109,491	
128-028	HLTH	Cherokee County Health Department	10,113,494	123,194	142,855	—	—	329,834	—	—	—	1,633,781	439,408	35,473	2,108,662	
128-029	HLTH	Clarke County Health Department	7,210,190	87,828	101,845	—	—	132,223	—	5,388	5,388	1,164,769	238,345	—	1,403,114	
128-030	HLTH	Clay County Health Department	90,579	1,103	1,279	—	—	5,849	—	761	761	14,631	5,549	—	20,180	
128-031	HLTH	Clayton County Health Department	6,493,015	79,092	91,715	—	—	429,061	—	169,761	169,761	1,048,911	(109,344)	—	939,567	
128-032	HLTH	Clinch County Health Department	205,985	2,509	2,910	—	—	—	—	35,378	35,378	33,273	(24,030)	—	9,243	
128-033	HLTH	Cobb County Health Department	15,157,871	184,640	214,108	—	—	32,995	—	90,453	90,453	2,448,668	(19,098)	7,883	2,437,453	
128-034	HLTH	Coffee County Health Department	987,101	12,024	13,943	—	—	33,224	—	—	—	159,458	26,131	—	185,589	
128-035	HLTH	Colquitt County Health Department	1,313,170	15,996	18,549	—	—	54,413	—	10,049	10,049	212,132	6,973	—	219,105	
128-036	HLTH	Columbia County Health Department	1,203,075	14,655	16,994	—	—	30,118	—	103,171	103,171	194,353	(11,492)	29,787	212,648	
128-037	HLTH	Cook County Health Department	367,376	4,475	5,189	—	—	13,469	—	1,935	1,935	59,350	14,505	—	73,855	
128-038	HLTH	Coweta County Health Department	1,229,377	14,975	17,365	—	—	28,250	—	9,825	9,825	198,602	41,596	—	240,198	
128-039	HLTH	Crawford County Health Department	384,826	4,688	5,436	—	—	51,899	—	—	—	62,168	43,517	—	105,685	
128-040	HLTH	Crisp County Health Department	353,045	4,300	4,987	—	—	38,606	—	—	—	57,031	29,198	—	86,229	

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
128-041	HLTH	Dade County Health Department	\$ 385,121	4,691	5,440	—	30,992	41,123	—	—	663	663	62,219	9,652	—	71,871
128-042	HLTH	Dawson County Health Department	565,984	6,894	7,995	—	28,326	43,215	—	—	—	—	91,432	30,292	—	121,724
128-043	HLTH	Decatur County Health Department	664,024	8,089	9,379	—	24,804	42,272	—	—	9,574	9,574	107,269	(16,933)	—	90,336
128-044	HLTH	Dekalb County Health Department	21,510,443	262,022	303,839	—	174,257	740,118	—	—	—	—	3,474,890	(103,086)	104,207	3,476,011
128-045	HLTH	Dodge County Health Department	219,431	2,673	3,099	—	—	5,772	—	—	75,275	75,275	35,450	(58,573)	44,180	21,057
128-046	HLTH	Dooly County Health Department	148,156	1,805	2,093	—	16,964	20,862	—	—	11,401	11,401	23,934	484	—	24,418
128-047	HLTH	Dougherty County Health Department	1,887,795	22,996	26,665	—	—	49,661	—	—	215,843	215,843	304,960	(303,438)	11,243	12,765
128-047B	HLTH	Southwest Health District	7,072,445	86,150	99,900	—	135,699	321,749	—	—	—	—	1,142,512	210,882	33,300	1,386,694
128-048	HLTH	Douglas County Health Department	983,897	11,985	13,898	—	18,979	44,862	—	—	—	—	158,944	22,524	5,517	186,985
128-049	HLTH	Early County Health Department	433,550	5,281	6,124	—	42,414	53,819	—	—	—	—	70,036	10,145	3,397	83,578
128-050	HLTH	Echols County Health Department	135,764	1,654	1,918	—	752	4,324	—	—	2,070	2,070	21,931	(5,100)	12,637	29,468
128-051	HLTH	Effingham County Health Department	709,419	8,642	10,021	—	10,061	28,724	—	—	—	—	114,603	160,119	—	274,722
128-052	HLTH	Elbert County Health Department	336,438	4,098	4,752	—	38,734	47,584	—	—	22,185	22,185	54,349	(9,780)	—	44,569
128-053	HLTH	Emanuel County Health Department	770,958	9,391	10,890	—	13,293	33,574	—	—	34,778	34,778	124,547	(8,642)	—	115,905
128-054	HLTH	Evans County Health Department	309,083	3,765	4,366	—	4,746	—	—	—	—	—	12,877	4,441	—	54,373
128-055	HLTH	Fannin County Health Department	487,165	5,934	6,881	—	6,884	19,699	—	—	22,838	22,838	78,698	2,247	7,852	88,797
128-056	HLTH	Fayette County Health Department	1,346,215	16,398	19,016	—	136,375	171,789	—	—	—	—	217,475	163,642	—	381,117
128-057	HLTH	Floyd County Health Department	7,155,690	87,164	101,075	—	350,282	538,521	—	—	400,780	400,780	1,155,966	(575,209)	8,236	588,993
128-058	HLTH	Forsyth County Health Department	1,221,410	14,878	17,253	—	78,620	110,751	—	—	—	—	197,311	23,004	—	220,315
128-059	HLTH	Franklin County Health Department	522,655	6,367	7,383	—	49,659	63,409	—	—	—	—	84,432	37,249	7,457	129,138
128-061	HLTH	Gilmer County Health Department	733,487	8,935	10,361	—	4,052	23,348	—	—	1,092	1,092	118,490	(513)	—	117,977
128-062	HLTH	Glascock County Health Department	134,078	1,633	1,894	—	4,001	7,528	—	—	—	—	21,658	6,232	—	27,890
128-063	HLTH	Glynn County Health Department	6,929,895	84,414	97,886	—	262,130	444,430	—	—	—	—	1,119,487	(2,624,924)	46,746	(1,458,691)
128-064	HLTH	Gordon County Health Department	1,243,244	15,144	17,561	—	10,679	43,384	—	—	8,954	8,954	200,840	(19,199)	—	181,641
128-065	HLTH	Grady County Health Department	690,705	8,414	9,756	—	2,663	20,833	—	—	4,199	4,199	111,579	(1,134)	—	110,445
128-066	HLTH	Greene County Health Department	383,266	4,669	5,414	—	26,943	37,026	—	—	—	—	61,917	15,420	—	77,337
128-067	HLTH	Gwinnett County Health Department	17,256,751	210,207	243,755	—	—	453,962	—	—	178,089	178,089	2,787,735	(199,504)	10,401	2,598,632
128-068	HLTH	Habersham County Health Department	671,105	8,175	9,479	—	49,666	67,320	—	—	—	—	108,409	41,257	—	149,666
128-069	HLTH	Hall County Health Department	9,381,778	114,281	132,519	—	221,120	467,920	—	—	79,454	79,454	1,515,576	(117,168)	2,109	1,400,517
128-070	HLTH	Hancock County Health Department	374,162	4,568	5,285	—	23,493	33,336	—	—	2,358	2,358	60,442	11,121	—	71,563
128-071	HLTH	Haralson County Health Department	448,387	5,462	6,334	—	33,904	45,700	—	—	9,196	9,196	72,433	3,344	—	75,777
128-072	HLTH	Harris County Health Department	466,259	5,680	6,586	—	84,919	97,185	—	—	11,132	11,132	75,319	21,164	—	96,483
128-073	HLTH	Hart County Health Department	234,099	2,852	3,307	—	4,177	10,336	—	—	76,789	76,789	37,815	(64,386)	8,050	(18,521)
128-074	HLTH	Heard County Health Department	175,216	2,134	2,475	—	194	4,803	—	—	6,768	6,768	28,305	(7,821)	—	20,484
128-075	HLTH	Henry County Health Department	1,716,035	20,903	24,239	—	40,987	86,129	—	—	—	—	277,219	36,895	7,422	321,536
128-076	HLTH	Houston County Health Department	11,387,381	138,711	160,849	—	201,766	501,326	—	—	—	—	1,839,570	355,254	—	2,194,824
128-077	HLTH	Invin County Health Department	202,487	2,467	2,860	—	7,781	13,108	—	—	23,371	23,371	32,712	(11,172)	—	21,540
128-078	HLTH	Jackson County Health Department	697,997	8,502	9,859	—	12,451	30,812	—	—	2,038	2,038	112,757	(2,462)	—	110,295
128-079	HLTH	Jasper County Health Department	256,438	3,124	3,622	—	3,734	10,480	—	—	—	—	41,428	10,066	—	51,494
128-080	HLTH	Jeff Davis County Health Department	530,621	6,464	7,495	—	28,046	42,005	—	—	—	—	85,715	30,957	—	116,672
128-081	HLTH	Jefferson County Health Department	485,985	5,920	6,865	—	16,187	28,972	—	—	23,566	23,566	78,511	(26,008)	10,748	63,251
128-082	HLTH	Jenkins County Health Department	259,388	3,160	3,664	—	6,095	12,919	—	—	—	—	41,904	7,382	—	49,286
128-083	HLTH	Johnson County Health Department	178,588	2,175	2,523	—	22,195	26,893	—	—	—	—	28,851	17,350	—	46,201
128-084	HLTH	Jones County Health Department	340,821	4,152	4,814	—	1,972	10,538	—	—	13,688	13,688	55,057	(11,670)	—	43,387
128-085	HLTH	Lamar County Health Department	385,289	4,693	5,442	—	11,103	21,238	—	—	—	—	62,240	9,490	—	71,730
128-086	HLTH	Lanier County Health Department	210,200	2,560	2,969	—	9,262	14,791	—	—	—	—	33,960	11,989	—	45,949
128-087	HLTH	Laurens County Health Department	5,752,615	70,073	81,257	—	245,631	396,961	—	—	—	—	929,303	235,099	49,379	1,213,781
128-088	HLTH	Lee County Health Department	792,791	9,657	11,198	—	22,775	43,630	—	—	—	—	128,071	13,125	—	141,196

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
128-089	HLTH	Liberty County Health Department	\$ 1,375,678	16,757	19,432	—	15,927	52,116	—	—	—	—	222,232	310,108	—	532,340
128-090	HLTH	Lincoln County Health Department	116,881	1,424	1,651	—	534	3,609	—	—	35	35	18,881	(1,216)	—	17,665
128-091	HLTH	Long County Health Department	236,628	2,882	3,342	—	17,730	23,954	—	—	—	—	38,226	59,600	—	97,826
128-092	HLTH	Lowndes County Health Department	9,409,470	114,618	132,910	—	492,551	740,079	—	—	—	—	1,520,046	386,683	22,758	1,929,487
128-093	HLTH	Lumpkin County Health Department	584,319	7,118	8,254	—	9,045	24,417	—	—	8,906	8,906	94,393	(9,343)	—	85,050
128-094	HLTH	Macon County Health Department	207,123	2,523	2,926	—	12,371	17,820	—	—	—	—	33,456	5,136	—	38,592
128-095	HLTH	Madison County Health Department	602,528	7,339	8,511	—	35,082	50,932	—	—	—	—	97,332	57,883	—	155,215
128-096	HLTH	Marion County Health Department	161,264	1,964	2,278	—	9,396	13,638	—	—	—	—	26,055	6,008	—	32,063
128-097	HLTH	Mcduffie County Health Department	471,569	5,744	6,661	—	3,179	15,584	—	—	6,140	6,140	16,179	(6,260)	—	9,919
128-098	HLTH	McIntosh County Health Department	323,161	3,936	4,565	—	21,461	29,962	—	—	—	—	52,205	77,271	—	129,476
128-099	HLTH	Meriwether County Health Department	544,024	6,627	7,684	—	—	14,311	—	—	23,017	23,017	87,884	(19,001)	—	68,883
128-100	HLTH	Miller County Health Department	190,432	2,320	2,690	—	—	36,237	—	—	—	—	30,765	14,931	—	45,696
128-101	HLTH	Mitchell County Health Department	515,026	6,274	7,275	—	—	31,381	—	—	7,305	7,305	83,203	947	—	84,150
128-102	HLTH	Monroe County Health Department	441,685	5,380	6,239	—	—	3,676	—	—	3,228	3,228	71,351	17,955	—	89,306
128-103	HLTH	Montgomery County Health Department	211,296	2,574	2,985	—	—	7,432	—	—	—	—	34,133	5,910	—	40,043
128-104	HLTH	Morgan County Health Department	434,183	5,289	6,133	—	—	8,874	—	—	29,196	29,196	70,139	(3,256)	—	66,883
128-105	HLTH	Murray County Health Department	676,753	8,244	9,559	—	—	17,803	—	—	24,847	24,847	109,323	(15,092)	—	94,231
128-106	HLTH	Muscogee County Health Department	10,769,763	131,188	152,125	—	—	704,151	—	—	—	—	1,739,799	580,500	70,105	2,390,404
128-107	HLTH	Newton County Health Department	1,303,981	15,884	18,419	—	—	34,303	—	—	127,438	127,438	210,648	(100,604)	2,119	112,163
128-108	HLTH	Oconee County Health Department	703,645	8,571	9,939	—	—	41,258	—	—	3,746	3,746	113,669	36,503	—	150,172
128-109	HLTH	Oglethorpe County Health Department	251,169	3,060	3,548	—	—	27,085	—	—	2,545	2,545	40,576	6,970	—	47,546
128-110	HLTH	Paulding County Health Department	1,104,277	13,451	15,598	—	—	636	—	—	146,831	146,831	178,389	(68,631)	—	109,758
128-111	HLTH	Peach County Health Department	463,435	5,645	6,546	—	—	41,816	—	—	13,526	13,526	74,866	(869)	—	73,997
128-112	HLTH	Pickens County Health Department	417,365	5,084	5,895	—	—	6,374	—	—	14,320	14,320	67,424	16,837	—	84,261
128-113	HLTH	Pierce County Health Department	516,332	6,290	7,293	—	—	25,810	—	—	—	—	83,413	18,901	—	102,314
128-114	HLTH	Pike County Health Department	285,985	3,484	4,040	—	—	10,985	—	—	—	—	46,199	8,551	—	54,750
128-115	HLTH	Polk County Health Department	658,671	8,023	9,304	—	—	28,165	—	—	—	—	106,403	9,875	—	116,278
128-116	HLTH	Pulaski County Health Department	219,515	2,674	3,101	—	—	5,775	—	—	12,294	12,294	35,463	(12,466)	—	22,997
128-117	HLTH	Putnam County Health Department	726,026	8,844	10,255	—	—	24,762	—	—	—	—	117,282	27,823	—	145,105
128-118	HLTH	Quitman County Health Dept	77,808	948	1,099	—	—	26,551	—	—	1,157	1,157	12,566	5,992	—	18,558
128-119	HLTH	Rabun County Health Department	549,082	6,688	7,756	—	—	3,649	—	—	4,563	4,563	18,093	(4,110)	—	84,591
128-120	HLTH	Randolph County Health Department	129,273	1,575	1,826	—	—	7,352	—	—	—	—	20,883	2,016	—	22,899
128-121	HLTH	Richmond County Health Department	9,112,568	111,002	128,717	—	—	371,222	—	—	—	—	1,472,086	327,869	140	1,800,095
128-122	HLTH	Rockdale County Health Department	1,177,195	14,340	16,628	—	—	4,759	—	—	4,490	4,490	190,169	(5,166)	—	185,003
128-123	HLTH	Schley County Health Department	104,573	1,274	1,477	—	—	3,534	—	—	—	—	16,892	(8,181)	—	8,711
128-124	HLTH	Screven County Health Department	315,026	3,837	4,450	—	—	4,303	—	—	11,140	11,140	50,889	(5,513)	—	45,376
128-125	HLTH	Seminole County Health Department	255,089	3,107	3,603	—	—	4,830	—	—	16,385	16,385	41,211	(26,675)	—	14,536
128-126	HLTH	Spalding County Health Department	1,144,445	13,941	16,165	—	—	41,756	—	—	—	—	184,878	55,543	22,519	262,940
128-127	HLTH	Stephens County Health Department	448,387	5,462	6,334	—	—	8,865	—	—	9,950	9,950	72,437	10,004	—	82,441
128-128	HLTH	Stewart County Health Department	43,161	526	610	—	—	2,815	—	—	422	422	6,975	(1,782)	—	5,193
128-129	HLTH	Sumter County Health Department	528,176	6,434	7,461	—	—	3,951	—	—	28,624	28,624	85,322	(38,268)	—	47,054
128-130	HLTH	Talbot County Health Department	—	—	—	—	—	—	—	—	—	—	—	(27,398)	—	(27,398)
128-131	HLTH	Taliaferro County Health Department	168,430	2,052	2,379	—	—	10,709	—	—	—	—	27,208	9,843	—	37,051
128-132	HLTH	Tattall County Health Department	550,684	6,708	7,779	—	—	14,707	—	—	1,157	1,157	88,957	6,070	—	95,027
128-133	HLTH	Taylor County Health Department	288,851	3,519	4,080	—	—	4,229	—	—	—	—	46,661	2,329	—	48,990
128-134	HLTH	Telfair County Health Department	427,607	5,209	6,040	—	—	11,517	—	—	8,397	8,397	69,074	17,290	—	86,364
128-135	HLTH	Terrell County Health Department	217,787	2,653	3,076	—	—	37,496	—	—	12,110	12,110	35,184	(10,224)	—	24,960
128-136	HLTH	Thomas County Health Department	1,340,146	16,325	18,930	—	—	80	—	—	8,276	8,276	216,495	(74,855)	—	141,640

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/Benefit				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/benefit
128-137	HLTH	Tift County Health Department	\$ 973,149	11,854	13,746	—	15,705	41,305	—	—	5,582	5,582	157,207	9,418	—	166,625
128-138	HLTH	Toombs County Health Department	639,999	7,796	9,040	—	13,758	30,594	—	—	—	—	103,386	11,476	—	114,862
128-139	HLTH	Towns County Health Department	245,563	2,991	3,469	—	—	6,460	—	—	26,994	26,994	39,670	(30,962)	—	8,708
128-140	HLTH	Treutlen County Health Department	179,515	2,187	2,536	—	1,918	6,641	—	—	2,456	2,456	29,001	(535)	—	28,466
128-141	HLTH	Troup County Health Department	8,710,799	106,107	123,042	—	164,594	393,743	—	—	—	—	1,407,180	265,821	16,964	1,689,965
128-142	HLTH	Turner County Health Department	174,794	2,129	2,469	—	—	4,598	—	—	12,918	12,918	28,236	(16,239)	—	11,997
128-143	HLTH	Twiggs County Health Department	249,989	3,045	3,531	—	73,992	80,568	—	—	—	—	40,384	48,299	—	88,683
128-144	HLTH	Union County Health Department	583,603	7,109	8,243	—	26,530	41,882	—	—	—	—	94,277	20,080	—	114,357
128-145	HLTH	Upson County Health Department	632,581	7,706	8,935	—	—	16,641	—	—	9,989	9,989	102,191	(19,974)	—	82,217
128-146	HLTH	Walker County Health Department	726,827	8,854	10,267	—	2,268	21,389	—	—	44,558	44,558	117,414	(88,361)	—	29,053
128-147	HLTH	Walton County Health Department	1,551,231	18,896	21,911	—	35,145	75,952	—	—	—	—	250,592	51,125	—	301,717
128-148	HLTH	Ware County Health Department	11,029,447	134,351	155,793	—	503,179	793,323	—	—	—	—	1,781,748	559,943	48,158	2,389,849
128-149	HLTH	Warren County Health Department	145,753	1,775	2,059	—	5,216	9,050	—	—	4,829	4,829	23,545	7,135	—	30,680
128-150	HLTH	Washington County Health Department	648,303	7,897	9,157	—	31,895	48,949	—	—	—	—	104,730	45,604	—	150,334
128-151	HLTH	Wayne County Health Department	666,890	8,123	9,420	—	189	1,732	—	—	218	218	107,733	9,133	—	116,866
128-152	HLTH	Webster County Health Department	103,772	1,264	1,466	—	6,058	8,788	—	—	—	—	16,764	3,871	—	20,635
128-153	HLTH	Wheeler County Health Department	159,789	1,946	2,257	—	494	4,697	—	—	22,498	22,498	25,816	(15,020)	13,643	24,439
128-154	HLTH	White County Health Department	593,508	7,230	8,383	—	26,486	42,099	—	—	—	—	95,879	20,683	—	116,562
128-155	HLTH	Whitfield County Health Department	3,855,337	46,962	54,457	—	22,550	123,969	—	—	—	—	622,812	(15,276)	—	607,536
128-156	HLTH	Wilcox County Health Department	130,874	1,594	1,849	—	1,384	4,827	—	—	3,407	3,407	21,141	(8,761)	—	12,380
128-157	HLTH	Wilkes County Health Department	329,188	4,010	4,650	—	3,616	12,276	—	—	673	673	53,177	835	—	54,012
128-158	HLTH	Wilkinson County Health Department	242,950	2,959	3,432	—	1,286	7,677	—	—	1,801	1,801	39,248	(7,135)	—	32,113
128-159	HLTH	Worth County Health Department	478,229	5,825	6,755	—	26,522	39,102	—	—	—	—	77,253	18,366	—	95,619
129-008	MRCS	Woodright Industries	879,282	10,711	12,420	—	21,083	44,214	—	—	28,856	28,856	142,041	26,323	—	168,364
129-009	MRCS	Jessamine Place	1,081,389	13,173	15,275	—	43,683	72,131	—	—	—	—	174,693	34,548	23,047	232,288
129-022	MRCS	Carroll County MR Services	1,072,412	13,063	15,148	—	91,066	119,277	—	—	—	—	173,243	58,619	—	231,862
129-035	MRCS	Green Oaks Service Center	1,326,236	16,155	18,733	—	—	34,888	—	—	157,164	157,164	214,246	(63,498)	9,011	159,759
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	991,611	12,079	14,007	—	65,139	91,225	—	—	30,377	30,377	160,189	(6,491)	—	153,698
129-101	MRCS	Mitchell-Baker Service Center	1,108,239	13,500	15,654	—	—	29,154	—	—	15,710	15,710	179,032	(31,435)	—	147,597
129-136	MRCS	Thomas/Grady Service Center	1,724,423	21,005	24,358	—	38,462	83,825	—	—	8,714	8,714	278,573	28,246	15,549	322,368
129-137	MRCS	Tift County - Diversified Enterprises	1,134,540	13,820	16,026	—	81,610	111,456	—	—	—	—	183,276	44,517	—	227,793
6021	PSCH	Alkinson County Schools	73,382	894	1,037	—	21,086	23,017	—	—	—	—	11,855	26,453	—	38,308
6031	PSCH	Bacon County Schools	111,317	1,356	1,572	—	2,753	5,681	—	—	—	—	17,982	(6,587)	—	11,395
6051	PSCH	Baldwin County Schools	449,989	5,481	6,356	—	1,431	13,268	—	—	39,306	39,306	72,698	(64,962)	—	7,736
6071	PSCH	Barrow County Schools	91,802	1,118	1,297	—	3,371	5,786	—	—	—	—	14,827	2,158	—	16,985
6081	PSCH	Bartow County Schools	15,806	193	223	—	8,525	8,941	—	—	13,979	13,979	2,551	4,887	—	7,438
6091	PSCH	Ben Hill County Schools	107,692	1,312	1,521	—	6,187	9,020	—	—	—	—	17,397	2,573	—	19,970
6111	PSCH	Bibb County Schools	538,882	6,564	7,612	—	23,529	37,705	—	—	—	—	87,051	35,055	11,631	133,737
6141	PSCH	Brooks County Schools	—	—	—	—	—	—	—	—	16,509	16,509	—	(22,013)	—	(22,013)
6181	PSCH	Butts County Schools	101,538	1,237	1,434	—	4,560	7,231	—	—	—	—	16,401	(16,509)	—	(108)
6211	PSCH	Candler County Schools	164,847	2,008	2,328	—	10,995	15,331	—	—	—	—	26,628	3,304	—	29,932
6221	PSCH	Carroll County Schools	103,140	1,256	1,457	—	3,647	6,360	—	—	—	—	16,665	4,409	—	21,074
6241	PSCH	Charlton County Board of Education	126,112	1,536	1,781	—	7,857	11,174	—	—	—	—	20,373	31,428	—	51,801
6251	PSCH	Chatham County Schools	352,202	4,290	4,975	—	28,545	37,810	—	—	—	—	56,898	12,554	—	69,452
6252	PSCH	Live Oak Public Libraries	—	—	—	—	—	—	—	—	—	—	—	(14,686)	—	(14,686)
6271	PSCH	Chattooga County Schools	104,952	1,278	1,482	—	29,713	32,473	—	—	—	—	16,954	37,798	—	54,752
6281	PSCH	Cherokee County Schools	—	—	—	—	—	—	—	—	—	—	—	(25,719)	—	(25,719)
6291	PSCH	Clarke County Schools	444,973	5,420	6,285	—	32,100	43,805	—	—	137,657	137,657	71,885	(17,135)	—	54,750

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
6311	PSCH	Clayton County Schools	\$ 226,975	2,765	3,206	—	22,085	28,056	—	—	13,356	13,356	36,667	(12,078)	—	24,589
6331	PSCH	Cobb County Schools	77,260	941	1,091	—	15,794	13,762	—	—	—	—	12,482	24,203	—	36,685
6341	PSCH	Coffee County Schools	99,515	1,212	1,406	—	3,785	6,403	—	—	—	—	16,077	5,367	—	21,444
6351	PSCH	Colquitt County Schools	287,502	3,502	4,061	—	35,548	43,111	—	—	—	—	46,444	26,878	—	73,322
6361	PSCH	Columbia County Schools	275,953	3,361	3,898	—	10,870	18,129	—	—	—	—	44,579	9,328	—	53,907
6371	PSCH	Cook County Schools	80,295	978	1,134	—	22,661	24,773	—	—	—	—	12,972	28,912	—	41,884
6381	PSCH	Coweta County Schools	265,247	3,231	3,747	—	43,198	50,176	—	—	—	—	42,852	41,056	—	83,908
6401	PSCH	Crisp County Schools	80,885	985	1,143	—	—	2,128	—	—	60,136	60,136	13,066	(57,277)	—	(44,211)
6431	PSCH	Decatur County Schools	44,215	539	625	—	—	1,164	—	—	26,232	26,232	7,145	(20,179)	2,429	(10,605)
6441	PSCH	Dekalb County Schools	1,329,903	16,200	18,785	—	—	34,985	—	—	90,837	90,837	214,839	(143,357)	—	71,482
6451	PSCH	Dodge County Schools	299,726	3,651	4,234	—	20,385	28,270	—	—	—	—	48,420	13,198	—	61,618
6452	PSCH	Ocmulgee Regional Library System	55,342	674	782	—	1,825	3,281	—	—	—	—	8,939	886	—	9,825
6471	PSCH	Dougherty County Schools	197,597	2,407	2,791	—	13,280	18,478	—	—	—	—	31,918	35,447	—	67,365
6481	PSCH	Douglas County Schools	348,788	4,249	4,927	—	7,477	16,653	—	—	—	—	56,343	4,233	—	60,576
6511	PSCH	Effingham County Schools	250,031	3,046	3,532	—	10,208	16,786	—	—	—	—	40,394	8,528	—	48,922
6561	PSCH	Fayette County Schools	241,053	2,936	3,405	—	8,488	14,829	—	—	—	—	38,938	6,812	—	45,750
6571	PSCH	Floyd County Schools	536,353	6,533	7,576	—	132,765	146,874	—	—	—	—	86,646	111,004	—	197,650
6581	PSCH	Forsyth County Schools	361,981	4,409	5,113	—	137,850	147,372	—	—	2,295	2,295	58,476	97,245	—	155,721
6591	PSCH	Franklin County Schools	51,338	625	725	—	888	2,238	—	—	—	—	8,291	7,645	—	15,936
6601	PSCH	Fulton County Board of Education	143,814	1,752	2,031	—	—	3,783	—	—	51,299	51,299	23,233	(45,962)	—	(22,729)
6611	PSCH	Gilmer County Schools	219,431	2,673	3,099	—	7,893	13,665	—	—	—	—	35,449	6,078	—	41,527
6631	PSCH	Glynn County Schools	492,476	5,999	6,956	—	25,051	38,006	—	—	—	—	79,554	20,233	—	99,787
6641	PSCH	Gordon County Schools	109,884	1,339	1,552	—	5,666	8,557	—	—	—	—	17,751	6,971	—	24,722
6651	PSCH	Grady County Schools	197,850	2,410	2,795	—	1,157	6,362	—	—	29,852	29,852	31,961	(14,674)	—	17,287
6661	PSCH	Greene County Schools	225,332	2,745	3,183	—	66,611	72,539	—	—	—	—	36,404	50,663	—	87,067
6671	PSCH	Gwinnett County Schools	458,714	5,588	6,479	—	4,271	16,338	—	—	10,962	10,962	74,101	(16,379)	—	57,722
6731	PSCH	Hart County Schools	—	—	—	—	—	—	—	—	47,361	47,361	—	(33,189)	16,514	(16,675)
6751	PSCH	Henry County Schools	377,702	4,601	5,335	—	36,314	46,250	—	—	—	—	61,016	31,659	—	92,675
6761	PSCH	Houston County Schools	520,842	6,344	7,357	—	—	13,701	—	—	52,610	52,610	84,142	(85,658)	—	(1,516)
6771	PSCH	Irwin County Schools	118,356	1,442	1,672	—	13,670	16,784	—	—	—	—	19,121	11,195	—	30,316
6781	PSCH	Jackson County Schools	103,140	1,256	1,457	—	4,845	7,558	—	—	—	—	16,658	3,790	—	20,448
6831	PSCH	Johnson County Schools	—	—	—	—	—	—	—	—	30,966	30,966	—	(47,579)	—	(47,579)
6851	PSCH	Lamar County Schools	106,891	1,302	1,510	—	4,767	7,579	—	—	—	—	17,268	3,237	—	20,505
6871	PSCH	Laurens County Schools	97,576	1,189	1,378	—	11,294	13,861	—	—	—	—	15,764	13,418	—	29,182
6881	PSCH	Lee County Schools	35,026	427	495	—	888	1,810	—	—	—	—	5,657	925	—	6,582
6941	PSCH	Macon County Schools	60,864	741	860	—	823	2,424	—	—	—	—	9,834	442	—	10,276
6951	PSCH	Madison County Schools	114,225	1,391	1,613	—	3,308	6,312	—	—	—	—	18,454	(458)	—	17,996
6971	PSCH	Mcduffie County Schools	293,108	3,570	4,140	—	9,271	16,981	—	—	440	440	47,349	(16,785)	—	30,564
6991	PSCH	Meriwether County Schools	273,972	3,337	3,870	—	51,601	58,808	—	—	—	—	44,257	21,953	—	66,210
7021	PSCH	Monroe County Schools	148,240	1,806	2,094	—	5,945	9,845	—	—	—	—	23,949	5,187	—	29,136
7061	PSCH	Muscookee County Schools	178,714	2,177	2,524	—	16,965	21,666	—	—	9,617	9,617	28,868	(9,689)	—	19,179
7071	PSCH	Newton County Schools	349,420	4,256	4,936	—	88,204	97,396	—	—	—	—	56,447	60,497	—	116,944
7091	PSCH	Oglethorpe County Schools	—	—	—	—	—	—	—	—	691	691	—	(4,153)	—	(4,153)
7101	PSCH	Paulding County Schools	38,820	473	548	—	22,352	23,373	—	—	1,139	1,139	6,273	(15,042)	—	(8,769)
7121	PSCH	Pickens County Schools	28,451	347	402	—	3,005	3,754	—	—	—	—	4,598	1,896	—	6,494
7141	PSCH	Pike County Schools	79,578	969	1,124	—	8,550	10,643	—	—	—	—	12,854	13,929	—	26,783
7151	PSCH	Polk County Schools	324,847	3,957	4,589	—	31,608	40,154	—	—	—	—	52,475	38,233	—	90,708
7171	PSCH	Putnam County Schools	—	—	—	—	—	—	—	—	—	—	—	(2,235)	—	(2,235)

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)	
7191	PSCH	Rabun County Schools	\$ 121,264	1,477	1,713	—	11,002	14,192	—	—	—	—	19,586	12,362	—	31,948	
7211	PSCH	Richmond County Schools	244,383	2,977	3,452	—	2,636	9,065	—	—	27,400	27,400	39,480	(12,252)	—	27,228	
7221	PSCH	Rockdale County Schools	276,712	3,371	3,909	—	—	7,280	—	—	66,930	66,930	44,698	(54,628)	16,093	6,163	
7261	PSCH	Spalding County Schools	221,117	2,693	3,123	—	—	3,400	—	—	—	—	35,722	2,065	—	37,787	
7271	PSCH	Stephens County Schools	—	—	—	—	—	—	—	—	21,167	21,167	—	(19,806)	—	(19,806)	
7291	PSCH	Sumter County Schools	—	—	—	—	—	—	—	—	—	—	—	(14,808)	—	(14,808)	
7321	PSCH	Tattnall County Schools	96,438	1,175	1,362	—	—	22,299	24,836	—	—	—	15,582	21,538	—	37,120	
7341	PSCH	Telfair County Schools	26,091	318	369	—	—	7,201	7,888	—	—	—	4,216	7,824	—	12,040	
7351	PSCH	Terrell County Schools	128,008	1,559	1,808	—	—	3,775	7,142	—	—	—	20,680	2,294	—	22,974	
7371	PSCH	Tift County Schools	8,303	101	117	—	—	896	1,114	—	—	51,791	51,791	1,339	(33,321)	—	(31,982)
7401	PSCH	Treutlen County Schools	77,850	948	1,100	—	—	5,082	7,130	—	—	—	12,575	3,617	—	16,192	
7441	PSCH	Union County Schools	—	—	—	—	—	—	—	—	—	—	—	(7,650)	—	(7,650)	
7451	PSCH	Upson County Schools	96,438	1,175	1,362	—	—	—	2,537	—	—	33,461	33,461	15,576	(35,632)	—	(20,056)
7461	PSCH	Walker County Schools	88,641	1,080	1,252	—	—	51,039	53,371	—	—	—	14,319	34,026	—	48,345	
7481	PSCH	Ware County Schools	195,405	2,380	2,760	—	—	5,267	10,407	—	—	4,590	10,407	31,570	(11,638)	—	19,932
7501	PSCH	Washington County Board of Education	607,038	7,394	8,575	—	—	3,459	19,428	—	—	38,856	38,856	98,063	(3,522)	5,772	100,313
7511	PSCH	Wayne County Schools	83,330	1,015	1,177	—	—	2,890	5,082	—	—	—	13,464	(5,333)	—	8,131	
7541	PSCH	White County Board of Education	—	—	—	—	—	—	—	—	—	951	951	—	(600)	—	(600)
7571	PSCH	Wilkes County Schools	140,442	1,711	1,984	—	—	59,500	63,195	—	—	—	22,684	52,179	—	74,863	
7581	PSCH	Wilkinson County Schools	287,039	3,496	4,054	—	—	3,021	10,571	—	—	28,468	28,468	46,372	(454)	—	45,918
7611	PSCH	Atlanta City Schools	601,643	7,329	8,498	—	—	67,441	83,268	—	—	—	97,193	59,209	—	156,402	
7641	PSCH	City of Buford Schools (Gwinnett)	177,239	2,159	2,504	—	—	18,466	23,129	—	—	—	28,633	13,703	—	42,336	
7721	PSCH	City of Dalton Schools (Whitfield)	—	—	—	—	—	—	—	—	—	1,649	1,649	—	(22,293)	—	(22,293)
7741	PSCH	City of Dublin Schools (Laurens)	130,832	1,594	1,848	—	—	36,792	40,234	—	—	—	21,132	47,100	—	68,232	
7851	PSCH	City of Rome Schools (Floyd)	91,254	1,112	1,289	—	—	3,002	5,403	—	—	5,849	5,849	14,740	18,433	—	33,173
7861	PSCH	City of Social Circle Schools (Walton)	100,232	1,221	1,416	—	—	27,805	30,442	—	—	—	16,192	36,053	—	52,245	
7891	PSCH	City of Thomasville Schools (Thomas)	98,799	1,203	1,396	—	—	9,587	12,186	—	—	20,481	20,481	15,960	(25,948)	—	(9,988)
7921	PSCH	City of Valdosta Schools (Lowndes)	513,761	6,258	7,257	—	—	41,271	54,786	—	—	—	62,996	62,500	—	145,496	
968-0968	PSCH	Georgia Military College	306,470	3,733	4,329	—	—	15,557	23,619	—	—	—	49,508	9,012	—	58,520	
8504	RESA	Northwest Georgia Regional Education Service Agency	118,735	1,446	1,677	—	—	—	3,123	—	—	54,220	54,220	19,180	(46,735)	—	(27,555)
8564	RESA	Metro Regional Education Service Agency	159,494	1,943	2,253	—	—	3,856	8,052	—	—	—	25,764	(24,748)	—	1,016	
8584	RESA	North East Georgia Regional Education Service Agency	—	—	—	—	—	—	—	—	—	3,228	3,228	—	(22,724)	—	(22,724)
8804	RESA	First District Regional Education Service Agency	182,676	2,225	2,580	—	—	14,757	19,562	—	—	—	29,512	19,872	—	49,384	
402	STAT	Georgia Department of Agriculture	33,235,062	404,841	469,451	—	—	78,198	952,490	—	—	14,586	14,586	5,368,943	7,465	74,234	5,450,642
403	STAT	Georgia Department of Administrative Services	26,153,049	318,574	369,416	—	—	1,003,594	1,691,584	—	—	28,083	28,083	4,224,881	418,262	—	4,643,143
404	STAT	Georgia Department of Audits	27,751,024	338,039	391,988	—	—	343,244	1,073,271	—	—	239,453	239,453	4,483,028	(583,824)	—	3,899,204
405	STAT	Department of Public Health	90,638,140	1,104,076	1,280,279	—	—	138,157	2,522,512	—	—	502,136	502,136	14,642,093	249,301	413,878	15,305,272
406	STAT	Georgia Department of Banking and Finance	10,077,119	122,751	142,341	—	—	60,137	325,229	—	—	102,029	102,029	1,627,904	22,251	185,932	1,836,087
407	STAT	State Accounting Office	16,480,060	200,746	232,784	—	—	210,248	643,778	—	—	183,332	183,332	2,662,259	(99,607)	48,532	2,611,184
408	STAT	Office of Commissioner of Insurance	16,577,805	201,937	234,164	—	—	—	436,101	—	—	478,171	478,171	2,678,055	(878,987)	202,765	2,001,833
409	STAT	Georgia State Finance and Investment Commission	12,353,660	150,482	174,498	—	—	—	324,980	—	—	188,171	188,171	1,995,663	(147,344)	67,885	1,916,204
410	STAT	State Properties Commission	1,708,870	20,816	24,138	—	—	167,483	212,437	—	—	11,213	11,213	276,063	84,234	—	360,297
411	STAT	Georgia Department of Defense	31,972,725	389,464	451,620	—	—	77,687	918,771	—	—	130,739	130,739	5,165,020	332,895	74,129	5,572,044
414	STAT	Georgia Department of Education	52,146,394	635,203	736,577	—	—	621,543	1,993,323	—	—	83,988	83,988	8,423,960	(175,065)	117,963	8,366,858
415	STAT	The Technical College System of Georgia	17,369,458	211,580	245,347	—	—	1,103,004	1,559,931	—	—	—	2,805,937	1,227,807	18,180	4,051,924	
418	STAT	Prosecuting Attorneys Council	81,015,393	986,860	1,144,357	—	—	1,054,036	3,185,253	—	—	—	—	13,087,591	1,231,140	540,094	14,858,825

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense/Benefit			
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/benefit
419	STAT	Georgia Department of Community Health	\$ 67,163,359	818,127	948,694	—	—	1,766,821	—	—	5,237,529	5,237,529	10,849,867	(3,912,484)	286,443	7,223,826
420	STAT	Georgia Forestry Commission	36,164,542	440,526	510,830	—	1,147,320	2,098,676	—	—	—	—	5,842,181	821,329	415,863	7,079,373
422	STAT	Office of Planning and Budget	33,462,333	407,610	472,661	—	1,975,832	2,856,103	—	—	72,624	72,624	5,405,659	1,068,372	50,392	6,524,423
427	STAT	Georgia Department of Human Services	234,596,287	2,857,651	3,313,713	—	2,086,823	8,258,187	—	—	—	—	37,897,732	3,578,664	810,947	42,287,343
428	STAT	Georgia Department of Community Affairs	30,675,951	373,668	433,303	—	491,531	1,298,502	—	—	221,284	221,284	4,955,530	(241,713)	78,346	4,792,163
429	STAT	Department of Economic Development	16,118,206	196,338	227,672	—	—	424,010	—	—	908,124	908,124	2,603,808	(1,026,637)	138,006	1,715,177
430	STAT	Administrative Office of the Courts	10,020,639	122,063	141,543	—	378,029	641,635	—	—	—	—	1,618,778	446,926	—	2,065,704
432	STAT	Georgia Court of Appeals	21,486,291	261,728	303,498	—	426,853	992,079	—	—	52,984	52,984	3,470,989	(54,852)	73,208	3,489,348
436	STAT	Superior Courts of Georgia	21,133,120	257,426	298,509	—	740,612	1,296,547	—	—	—	—	3,413,938	591,075	11,555	4,016,568
438	STAT	Supreme Court	15,470,157	188,444	218,519	—	667,038	1,074,001	—	—	—	—	2,499,120	641,284	22,902	3,163,306
440	STAT	Georgia Department of Labor	68,732,545	837,241	970,859	—	2,488,671	4,296,771	—	—	1,914,294	1,914,294	11,103,366	(4,177,775)	718,526	7,644,117
441	STAT	Department of Behavioral Health and Developmental Disabilities	256,702,430	3,126,929	3,625,966	—	—	6,752,895	—	—	617,200	617,200	41,468,857	(1,981,370)	707,565	40,195,052
442	STAT	Georgia Department of Law	33,847,453	412,301	478,101	—	1,122,506	2,012,908	—	—	—	—	5,467,869	742,182	149,227	6,359,278
444	STAT	General Assembly of Georgia	21,011,055	255,939	296,785	—	842,683	1,395,407	—	—	—	—	3,394,218	607,685	44,415	4,046,318
461	STAT	Department of Juvenile Justice	174,780,568	2,129,027	2,468,806	—	—	4,597,833	—	—	2,869,313	2,869,313	28,234,835	(5,917,985)	813,883	23,130,733
462	STAT	Georgia Department of Natural Resources	138,983,992	1,692,984	1,963,173	—	205,499	3,861,656	—	—	496,022	496,022	22,452,097	383,353	1,978,515	24,813,965
465	STAT	State Board Pardons and Paroles	14,932,623	181,896	210,926	—	—	392,822	—	—	12,338	12,338	2,412,280	36,611	137,205	2,586,096
466	STAT	Georgia Department of Public Safety	173,371,087	2,111,858	2,448,897	—	631,495	5,192,250	—	—	196,051	196,051	28,007,144	4,886,913	3,481,754	36,375,811
467	STAT	Georgia Department of Corrections	481,432,563	5,864,396	6,800,311	—	—	12,664,707	—	—	22,637,276	22,637,276	77,772,769	(19,975,348)	5,025,128	62,822,549
469	STAT	Georgia Department of Early Care Learning	46,123,600	561,838	651,504	—	3,192,211	4,405,553	—	—	—	—	7,451,014	5,181,494	37,433	12,669,941
470	STAT	Georgia Public Service Commission	9,448,037	115,088	133,455	—	100,095	348,638	—	—	—	—	1,526,279	113,745	56,147	1,696,171
471	STAT	Georgia Bureau of Investigation	98,080,785	1,194,736	1,385,408	—	1,319,330	3,899,474	—	—	—	—	15,844,411	2,963,114	1,582,602	20,390,127
474	STAT	Department of Revenue	78,818,726	960,102	1,113,328	—	445,133	2,518,563	—	—	1,678,190	1,678,190	12,732,732	(2,367)	360,441	13,070,806
475	STAT	Georgia Department of Driver Services	36,503,677	444,657	515,621	—	273,641	1,233,919	—	—	—	—	5,896,969	144,106	198,215	6,239,290
476	STAT	Georgia Student Finance Commission	10,036,361	122,254	141,765	—	1,283,525	1,547,544	—	—	584,386	584,386	1,621,319	1,889,573	17,257	3,528,149
477	STAT	Georgia Department of Community Supervision	140,582,515	1,712,456	1,985,752	—	—	3,698,208	—	—	4,332,433	4,332,433	22,710,329	(890,651)	1,073,692	22,893,370
478	STAT	Secretary of State	18,346,275	223,479	259,144	—	257,380	740,003	—	—	—	—	2,963,740	260,737	92,112	3,316,589
482	STAT	Georgia Teachers Retirement System	30,500,188	371,527	430,820	—	790,212	1,592,559	—	—	—	—	4,927,139	597,531	—	5,524,670
484	STAT	Georgia Department of Transportation	294,995,357	3,593,381	4,166,861	—	6,899,032	14,659,274	—	—	—	—	47,654,870	7,938,155	3,173,467	58,766,492
488	STAT	Georgia Department of Veterans Service	8,800,072	107,195	124,303	—	74,469	305,967	—	—	83,463	83,463	1,421,600	99,766	86,907	1,608,273
489	STAT	Subsequent Injury Trust Fund	1,237,385	15,073	17,478	—	32,740	65,291	—	—	252	252	199,891	(7,908)	9,546	201,529
490	STAT	State Board of Workers Comp	13,311,171	162,145	188,023	—	129,945	480,113	—	—	93,899	93,899	2,150,348	140,366	38,646	2,329,360
492	STAT	Georgia Public Defender Standards Council	70,831,172	862,805	1,000,503	—	760,793	2,624,101	—	—	—	—	11,442,384	558,011	58,090	12,058,485
900	STAT	Georgia Building Authority	11,174,020	136,112	157,835	—	208,666	502,613	—	—	—	—	1,805,105	50,428	33,296	1,888,829
921	STAT	Georgia Correctional Industries	13,364,786	162,798	188,780	—	627,541	979,119	—	—	—	—	2,159,013	537,767	190,892	2,887,672
922	STAT	George L. Smith II - GWCCA	28,958,230	352,744	409,040	—	768,171	1,529,955	—	—	55,893	55,893	4,678,043	493,102	121,530	5,292,675
927	STAT	State Road and Tollway Authority	11,408,371	138,967	161,145	—	484,166	784,278	—	—	—	—	1,842,961	575,593	—	2,418,554
977	STAT	Georgia Public Broadcasting	12,675,935	154,407	179,050	—	136,176	469,633	—	—	73,318	73,318	2,047,723	(79,135)	52,607	2,021,195
980	STAT	GTA Georgia Technology Authority	22,155,584	269,880	312,951	—	202,193	785,024	—	—	—	—	3,579,114	45,841	186,627	3,811,582
996	STAT	THE ATL	670,937	8,173	9,477	—	154,683	172,333	—	—	—	—	108,389	238,777	—	347,166
817	TCOL	Oconee Fall Line Technical College	2,572,388	31,335	36,335	—	—	67,670	—	—	176,192	176,192	415,554	(205,420)	—	210,134
818	TCOL	Coastal Pines Technical College	4,845,388	59,022	68,442	—	55,941	183,405	—	—	4,007	4,007	782,745	65,292	12,830	860,867
820	TCOL	Albany Technical College	7,465,700	90,941	105,454	—	84,556	280,951	—	—	90,747	90,747	1,206,044	(273,718)	11,430	943,756
822	TCOL	Athens Technical College	5,520,287	67,243	77,975	—	181,595	326,813	—	—	—	—	891,771	309,785	18,988	1,220,544
823	TCOL	Allanta Technical College	11,217,096	136,637	158,443	—	331,043	626,123	—	—	—	—	1,812,059	520,203	—	2,332,262
824	TCOL	Augusta Technical College	10,832,903	131,957	153,017	—	—	284,974	—	—	440,805	440,805	1,749,993	(561,774)	38,525	1,226,744
826	TCOL	West Georgia Technical College	12,355,472	150,504	174,523	—	—	325,027	—	—	75,771	75,771	1,995,959	(261,704)	50,923	1,785,178

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense/(Benefit)				
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/(benefit)
827	TCOL	Chattahoochee Technical College	\$ 15,440,273	188,080	218,097	—	719,276	1,125,453	—	—	3,765	3,765	2,494,292	344,069	33,881	2,872,242
828	TCOL	Columbus Technical College	5,733,058	69,835	80,980	—	383,804	534,619	—	—	—	—	926,146	337,057	56,549	1,319,752
829	TCOL	Georgia Northwestern Technical College	10,969,763	133,624	154,950	—	203,931	492,505	—	—	—	—	1,772,103	151,305	44,049	1,967,457
830	TCOL	Georgia Piedmont Technical College	5,004,713	60,963	70,692	—	—	131,655	—	—	509,939	509,939	808,486	(912,360)	—	(103,874)
831	TCOL	Southern Crescent Technical College	8,325,299	101,412	117,596	—	424,915	643,923	—	—	—	—	1,344,907	509,704	11,273	1,865,884
832	TCOL	Gwinnett Technical College	18,351,164	223,538	259,213	—	837,311	1,320,062	—	—	—	—	2,964,530	625,374	—	3,589,904
834	TCOL	Lanier Technical College	8,412,127	102,469	118,823	—	1,041,366	1,262,658	—	—	—	—	1,358,935	926,763	—	2,285,698
835	TCOL	Central Georgia Technical College	21,313,478	259,623	301,057	—	815,192	1,375,872	—	—	—	—	3,443,076	970,435	—	4,413,511
837	TCOL	Southern Regional Technical College	10,846,096	132,118	153,203	—	300,697	586,018	—	—	—	—	1,752,127	529,921	24,164	2,306,212
838	TCOL	North Georgia Technical College	5,578,580	67,953	78,798	—	133,547	280,298	—	—	—	—	901,193	88,487	37,407	1,027,087
841	TCOL	Savannah Technical College	9,037,753	110,090	127,660	—	385,718	623,468	—	—	—	—	1,459,998	188,191	—	1,648,189
842	TCOL	South Georgia Technical College	5,994,512	73,020	84,674	—	354,164	511,858	—	—	—	—	968,378	355,286	11,359	1,335,023
843	TCOL	Southeastern Technical College	3,111,523	37,902	43,951	—	19,560	101,413	—	—	—	—	502,651	(3,951)	46,286	544,986
844	TCOL	Ogeechee Technical College	930,578	11,336	13,145	—	31,818	56,299	—	—	16,700	16,700	150,326	(5,665)	—	144,661
848	TCOL	Wiregrass Georgia Technical College	8,838,554	107,664	124,846	—	719,690	952,200	—	—	—	—	1,427,821	869,417	15,168	2,312,406
503-0503	UNIV	Georgia Institute of Technology	1,939,049	23,620	27,389	—	156,732	207,741	—	—	36,204	36,204	313,245	(34,078)	—	279,167
509-0509	UNIV	Georgia State University	1,843,116	22,451	26,034	—	118,001	166,486	—	—	—	—	297,746	76,382	—	374,128
512-0512	UNIV	Augusta University	5,075,314	61,823	71,690	—	—	133,513	—	—	126,970	126,970	819,886	368,258	34,728	1,222,872
518-0518	UNIV	University of Georgia	4,004,209	48,776	56,560	—	42,317	147,653	—	—	18,032	18,032	646,860	146,329	—	793,189
521-0521	UNIV	Albany State University	436,922	5,322	6,172	—	65,750	77,244	—	—	—	—	70,580	45,639	—	116,219
528-0528	UNIV	Clayton College and State University	88,641	1,080	1,252	—	1,196	3,528	—	—	—	—	14,322	649	—	14,971
530-0530	UNIV	Columbus State University	69,547	847	982	—	1,529	3,358	—	—	10,640	10,640	11,236	(27,283)	—	(16,047)
531-0531	UNIV	University of North Georgia	580,610	7,072	8,201	—	17,300	32,573	—	—	—	—	93,792	24,330	—	118,122
536-0536	UNIV	Georgia College and State University	375,173	4,570	5,299	—	—	9,869	—	—	188,592	188,592	60,610	(100,888)	—	(40,278)
539-0539	UNIV	Georgia Southern University	597,175	7,274	8,435	—	10,836	26,545	—	—	48,223	48,223	96,471	(37,275)	11,234	70,430
540-0540	UNIV	Georgia Gwinnett College	277,808	3,384	3,924	—	53,799	61,107	—	—	—	—	44,881	71,340	—	116,221
542-0542	UNIV	Georgia Southwestern State University	422,086	5,141	5,962	—	63,386	74,489	—	—	—	—	68,188	53,953	—	122,141
543-0543	UNIV	Kennesaw State University	732,686	8,925	10,349	—	158,232	177,506	—	—	—	—	118,362	158,427	—	276,789
547-0547	UNIV	Middle Georgia State College	632,370	7,703	8,932	—	—	16,635	—	—	56,931	56,931	102,156	(88,120)	—	14,036
551-0551	UNIV	Valdosta State University	219,220	2,670	3,097	—	34,123	39,890	—	—	14,145	14,145	35,410	(32,292)	—	3,118
554-0554	UNIV	State University of West Georgia	387,102	4,715	5,468	—	105,572	115,755	—	—	23,950	23,950	62,532	19,439	—	81,971
557-0557	UNIV	Abraham Baldwin Agricultural College	527,165	6,421	7,446	—	57,688	71,555	—	—	6,525	6,525	85,160	26,786	—	111,946
563-0563	UNIV	College of Coastal Georgia	387,144	4,716	5,468	—	92,857	103,041	—	—	—	—	62,546	63,434	—	125,980
567-0567	UNIV	South Georgia State College	88,893	1,083	1,256	—	—	2,339	—	—	76,421	76,421	14,359	(86,232)	—	(71,873)
569-0569	UNIV	Dalton College	80,674	983	1,140	—	34,949	37,072	—	—	2,276	2,276	13,032	26,254	—	39,286
573-0573	UNIV	Georgia Highlands College	115,279	1,404	1,628	—	20,437	23,469	—	—	36,210	36,210	18,625	11,163	—	29,788
576-0576	UNIV	Gordon College	78,019	950	1,102	—	2,063	4,115	—	—	—	—	12,606	2,372	—	14,978
598-0598	UNIV	Regents Central Office	2,796,413	34,064	39,500	—	76,109	149,673	—	—	329,289	329,289	451,747	(140,814)	55,586	366,519
209-0209	VARS	Agricultural Commodity Commission	534,709	6,513	7,553	—	30,760	44,826	—	—	—	—	86,378	22,472	—	108,850
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	—	—	—	—	—	—	—	—	65,698	65,698	—	(36,487)	—	(36,487)
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,317,427	16,048	18,609	—	24,755	59,412	—	—	18,581	18,581	212,821	4,245	—	217,066
237-092	VARS	District Attorneys Staff	—	—	—	—	—	—	—	—	—	—	—	(7,574)	—	(7,574)

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2020

Employer code	Employer category code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Benefit)					
			Net pension liability	Differences between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Changes in proportion & diff between employer contributions & proportionate share of contributions	Total deferred inflows of resources	Proportionate share of plan pension expense	Net amortization of changes in proportion & diff between employer contributions & proportionate share of contributions	Pension expense related to specific liabilities of individual employers	Total pension expense/ (benefit)
		Total all Employers	\$ 4,149,195,918	50,541,954	58,608,115	—	69,224,454	178,374,523	—	—	66,879,026	66,879,026	670,279,716	3,939,826	27,550,900	701,770,442
		Nonemployer:														
		State of Georgia	65,761,082	801,046	928,885	—	784,674	2,514,605	—	—	3,130,102	3,130,102	10,623,307	(3,939,826)	139,136	6,822,617
		Total all Entities	\$ 4,214,957,000	51,343,000	59,537,000	—	70,009,128	180,889,128	—	—	70,009,128	70,009,128	680,903,023	—	27,690,036	708,593,059

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, 2020

(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, 2020

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, 2019 through June 30, 2020. 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, 2020 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$621,750,027
Prior year accruals	(120,999)
Reclassification of prior year corrections	47,842
Forfeited leave	25,584,043
Salary spiking penalty	518,001
Transfers in from other retirement systems	556,649
Transfers out from ERS Plan	(5,768,110)
Employees' Retirement System of Georgia contributions	1,282,898
Miscellaneous	<u>6,494</u>
Total employer and nonemployer contributions per audited financial statements	<u><u>\$643,856,845</u></u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployer at June 30, 2020 were as follows (amounts in thousands):

Total pension liability	\$ 17,717,243
Plan fiduciary net position	<u>13,502,286</u>
Employers' and nonemployer's net pension liability	<u><u>\$ 4,214,957</u></u>

(a) Actuarial Assumptions

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019, with update procedures used to roll forward the total pension liability to June 30, 2020. 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 investment rate of return for the year. This actuarial valuation used the following key actuarial assumptions:

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2020

Inflation	2.75%
Salary increases	3.25 - 7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back 7 years for males and set forward 3 years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the System on December 17, 2015, the number of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014 with the exception of the assumed investment rate of return.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00 %	(0.10)%
Domestic large cap equities	46.20	8.90
Domestic small cap equities	1.30	13.20
International developed market equities	12.40	8.90
International emerging market equities	5.10	10.90
Alternatives	5.00	12.00
	100.00 %	

*Net of inflation

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2020

(b) Discount Rate

The discount rate used to measure the collective total pension liability was 7.30%. 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 7.30%, 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 (6.30%) or 1-percentage-point higher (8.30%) than the current rate at June 30, 2020 (amounts in thousands):

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Collective net pension liability	\$ 5,929,704	4,214,957	2,751,621

(5) Special Funding Situation

The employer contributions for local tax commissioners and certain state court employees are funded by the State on behalf of the local county employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity in ERS. Since the local county employers do not contribute directly to the ERS plan, there is no net pension liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local county employers. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local county employer. In addition, each local county employer must recognize the pension expense (benefit) associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense (benefit) associated with the local county employer.

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2020

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2020 (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	2018	2.6 years	\$ 41,689	—	41,689	—
	2019	2.6 years	95,737	—	59,836	35,901
	2020	2.5 years	—	25,736	10,294	15,442
Subtotal			<u>137,426</u>	<u>25,736</u>	<u>111,819</u>	<u>51,343</u>
Changes of assumptions	2018	2.6 years	<u>72,631</u>	<u>—</u>	<u>72,631</u>	<u>—</u>
Net difference between projected and actual earnings on pension plan investments	2016	5.0 years	160,745	—	160,745	—
	2017	5.0 years	(230,307)	—	(115,153)	(115,154)
	2018	5.0 years	(126,994)	—	(42,332)	(84,662)
	2019	5.0 years	68,106	—	17,026	51,080
	2020	5.0 years	—	260,341	52,068	208,273
Subtotal			<u>(128,450)</u>	<u>260,341</u>	<u>72,354</u>	<u>59,537</u>
Total deferred outflows of resources			<u>\$ 81,607</u>	<u>286,077</u>	<u>256,804</u>	<u>110,880</u>

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:	
2021	\$ (42,197)
2022	31,912
2023	69,096
2024	52,069
Total	<u>\$ 110,880</u>

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2020

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.6 years, 2.6 years, and 2.5 years for 2018, 2019, and 2020, respectively.

(7) Collective Pension Expense (Benefit)

The components of collective pension expense (benefit) for the year ended June 30, 2020 (excluding pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$	132,004
Interest on the total pension liability and net cash flow		1,240,887
Current-period benefit changes		65,702
Member contributions		(35,837)
Projected earnings on plan investments		(964,181)
Administrative expense		7,641
Other		(22,117)
Recognition (amortization) of deferred outflows and deferred inflows of resources:		
Differences between expected and actual experience		111,819
Changes of assumptions		72,631
Differences between projected and actual earnings on plan investments		72,354
Collective pension expense (benefit)	\$	<u>680,903</u>

SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2020

Employer category code	Employer	State pension support provided	Employer allocation percentage
CORT	Dekalb County State Court	\$ 398,301	0.064061 %
CORT	Bibb County State Court	422,529	0.067958 %
CORT	Chatham County State Court	360,564	0.057992 %
TAXS	Appling County Tax Officials	19,374	0.003116 %
TAXS	Bacon County Tax Officials	20,960	0.003371 %
TAXS	Baker County Tax Officials	12,303	0.001979 %
TAXS	Baldwin County Tax Officials	86,896	0.013976 %
TAXS	Barrow County Tax Officials	23,316	0.003750 %
TAXS	Bartow County Tax Officials	143,919	0.023147 %
TAXS	Berrien County Tax Officials	37,345	0.006006 %
TAXS	Bibb County Tax Officials	205,010	0.032973 %
TAXS	Bleckley County Tax Officials	8,800	0.001415 %
TAXS	Brantley County Tax Officials	22,673	0.003647 %
TAXS	Brooks County Tax Officials	22,828	0.003672 %
TAXS	Bryan County Tax Officials	71,220	0.011455 %
TAXS	Bulloch County Tax Officials	53,066	0.008535 %
TAXS	Burke County Tax Officials	27,072	0.004354 %
TAXS	Butts County Tax Officials	17,527	0.002819 %
TAXS	Calhoun County Tax Officials	14,057	0.002261 %
TAXS	Camden County Tax Officials	73,064	0.011751 %
TAXS	Candler County Tax Officials	30,594	0.004921 %
TAXS	Carroll County Tax Officials	78,669	0.012653 %
TAXS	Catoosa County Tax Officials	14,399	0.002316 %
TAXS	Charlton County Tax Officials	36,937	0.005941 %
TAXS	Chatham County Tax Officials	197,966	0.031840 %
TAXS	Chattahoochee County Tax Officials	9,086	0.001461 %
TAXS	Clarke County Tax Officials	131,158	0.021095 %
TAXS	Clay County Tax Officials	8,420	0.001354 %
TAXS	Clayton County Tax Officials	114,839	0.018470 %
TAXS	Clinch County Tax Officials	28,741	0.004623 %
TAXS	Cobb County Tax Officials	513,648	0.082613 %
TAXS	Coffee County Tax Officials	35,082	0.005643 %
TAXS	Colquitt County Tax Officials	56,382	0.009068 %
TAXS	Columbia County Tax Officials	135,345	0.021768 %
TAXS	Cook County Tax Officials	14,953	0.002405 %
TAXS	Coweta County Tax Officials	134,702	0.021665 %
TAXS	Dade County Tax Officials	32,370	0.005206 %
TAXS	Decatur County Tax Officials	17,645	0.002838 %
TAXS	Dekalb County Tax Officials	433,135	0.069664 %
TAXS	Dodge County Tax Officials	25,027	0.004025 %
TAXS	Dooly County Tax Officials	17,281	0.002779 %
TAXS	Dougherty County Tax Officials	107,390	0.017272 %
TAXS	Douglas County Tax Officials	29,632	0.004766 %
TAXS	Echols County Tax Officials	11,753	0.001890 %
TAXS	Effingham County Tax Officials	36,713	0.005905 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2020

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Elbert County Tax Officials	\$ 30,956	0.004979 %
TAXS	Emanuel County Tax Officials	23,948	0.003852 %
TAXS	Fannin County Tax Officials	27,447	0.004414 %
TAXS	Fayette County Tax Officials	48,959	0.007874 %
TAXS	Floyd County Tax Officials	61,652	0.009916 %
TAXS	Forsyth County Tax Officials	301,000	0.048412 %
TAXS	Franklin County Tax Officials	28,187	0.004533 %
TAXS	Fulton County Tax Officials	1,037,545	0.166875 %
TAXS	Glascocock County Tax Officials	11,213	0.001803 %
TAXS	Glynn County Tax Officials	78,326	0.012598 %
TAXS	Gordon County Tax Officials	85,441	0.013742 %
TAXS	Grady County Tax Officials	8,127	0.001307 %
TAXS	Greene County Tax Officials	19,398	0.003120 %
TAXS	Gwinnett County Tax Officials	434,596	0.069899 %
TAXS	Habersham County Tax Officials	36,111	0.005808 %
TAXS	Hall County Tax Officials	45,108	0.007255 %
TAXS	Hancock County Tax Officials	23,654	0.003804 %
TAXS	Haralson County Tax Officials	23,496	0.003779 %
TAXS	Harris County Tax Officials	7,647	0.001230 %
TAXS	Hart County Tax Officials	10,760	0.001731 %
TAXS	Heard County Tax Officials	12,767	0.002053 %
TAXS	Henry County Tax Officials	179,554	0.028879 %
TAXS	Houston County Tax Officials	114,448	0.018407 %
TAXS	Irwin County Tax Officials	13,415	0.002158 %
TAXS	Jackson County Tax Officials	52,978	0.008521 %
TAXS	Jeff Davis County Tax Officials	20,702	0.003330 %
TAXS	Jefferson County Tax Officials	9,305	0.001497 %
TAXS	Jenkins County Tax Officials	12,650	0.002035 %
TAXS	Jones County Tax Officials	66,205	0.010648 %
TAXS	Lamar County Tax Officials	33,198	0.005340 %
TAXS	Lanier County Tax Officials	26,026	0.004186 %
TAXS	Laurens County Tax Officials	60,153	0.009675 %
TAXS	Lee County Tax Officials	24,911	0.004007 %
TAXS	Liberty County Tax Officials	76,544	0.012311 %
TAXS	Lincoln County Tax Officials	8,099	0.001303 %
TAXS	Long County Tax Officials	8,130	0.001308 %
TAXS	Lowndes County Tax Officials	74,774	0.012026 %
TAXS	Lumpkin County Tax Officials	17,809	0.002864 %
TAXS	Macon County Tax Officials	25,654	0.004126 %
TAXS	Madison County Tax Officials	8,406	0.001352 %
TAXS	Marion County Tax Officials	20,192	0.003248 %
TAXS	Mcduffie County Tax Officials	23,506	0.003781 %
TAXS	Mcintosh County Tax Officials	26,980	0.004339 %
TAXS	Meriwether County Tax Officials	15,119	0.002432 %
TAXS	Miller County Tax Officials	11,871	0.001909 %
TAXS	Mitchell County Tax Officials	17,541	0.002821 %

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2020

Employer category code	Employer	State pension support provided	Employer allocation percentage
TAXS	Monroe County Tax Officials	\$ 47,176	0.007588 %
TAXS	Montgomery County Tax Official	20,348	0.003273 %
TAXS	Morgan County Tax Officials	25,789	0.004148 %
TAXS	Murray County Tax Officials	29,179	0.004693 %
TAXS	Muscogee County Tax Officials	146,720	0.023598 %
TAXS	Newton County Tax Officials	98,291	0.015809 %
TAXS	Oconee County Tax Officials	33,071	0.005319 %
TAXS	Oglethorpe County Tax Officials	15,403	0.002477 %
TAXS	Paulding County Tax Officials	89,533	0.014400 %
TAXS	Peach County Tax Officials	43,492	0.006995 %
TAXS	Pickens County Tax Officials	41,687	0.006705 %
TAXS	Pierce County Tax Officials	28,204	0.004536 %
TAXS	Pike County Tax Officials	17,894	0.002878 %
TAXS	Polk County Tax Officials	54,717	0.008800 %
TAXS	Rabun County Tax Officials	21,037	0.003384 %
TAXS	Richmond County Tax Officials	225,616	0.036287 %
TAXS	Rockdale County Tax Officials	59,379	0.009550 %
TAXS	Schley County Tax Officials	14,198	0.002284 %
TAXS	Screven County Tax Officials	28,282	0.004549 %
TAXS	Seminole County Tax Officials	8,030	0.001292 %
TAXS	Spalding County Tax Officials	86,752	0.013953 %
TAXS	Stephens County Tax Officials	52,191	0.008394 %
TAXS	Stewart County Tax Officials	14,693	0.002363 %
TAXS	Sumter County Tax Officials	39,165	0.006299 %
TAXS	Talbot County Tax Officials	9,989	0.001607 %
TAXS	Taliaferro County Tax Officials	15,171	0.002440 %
TAXS	Tattnall County Tax Officials	30,290	0.004872 %
TAXS	Taylor County Tax Officials	14,177	0.002280 %
TAXS	Telfair County Tax Officials	8,048	0.001294 %
TAXS	Terrell County Tax Officials	12,585	0.002024 %
TAXS	Thomas County Tax Officials	34,374	0.005529 %
TAXS	Tift County Tax Officials	57,457	0.009241 %
TAXS	Towns County Tax Officials	35,386	0.005691 %
TAXS	Troup County Tax Officials	32,329	0.005200 %
TAXS	Turner County Tax Officials	29,034	0.004670 %
TAXS	Twiggs County Tax Officials	33,847	0.005444 %
TAXS	Upson County Tax Officials	29,021	0.004668 %
TAXS	Walker County Tax Officials	77,796	0.012512 %
TAXS	Walton County Tax Officials	37,283	0.005997 %
TAXS	Ware County Tax Officials	24,963	0.004015 %
TAXS	Warren County Tax Officials	14,777	0.002377 %
TAXS	Washington County Tax Officials	35,057	0.005638 %
TAXS	Wayne County Tax Officials	28,277	0.004548 %
TAXS	White County Tax Officials	73,896	0.011885 %
TAXS	Whitfield County Tax Officials	159,741	0.025692 %
TAXS	Wilcox County Tax Officials	12,734	0.002048 %
TAXS	Wilkinson County Tax Officials	19,726	0.003173 %

Employees' Retirement System of Georgia
 Schedule of Employer Allocations of Special Funding Amounts
 As of and for the year ended June 30, 2020

Employer category code	<u>Employer</u>	<u>State pension support provided</u>	<u>Employer allocation percentage</u>
TAXS	Worth County Tax Officials	\$ 36,429	0.005859 %
	Total State Support Provided	<u>\$ 9,700,435</u>	<u>1.560184 %</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2020
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
CORT	Dekalb County State Court	\$ 2,700,144	(695,990)
CORT	Bibb County State Court	2,864,400	374,295
CORT	Chatham County State Court	2,444,338	504,558
TAXS	Appling County Tax Officials	131,338	23,279
TAXS	Bacon County Tax Officials	142,086	23,121
TAXS	Baker County Tax Officials	83,414	14,416
TAXS	Baldwin County Tax Officials	589,082	74,902
TAXS	Barrow County Tax Officials	158,061	40,074
TAXS	Bartow County Tax Officials	975,636	131,905
TAXS	Ben Hill County Tax Officials	—	(9,197)
TAXS	Berrien County Tax Officials	253,150	52,010
TAXS	Bibb County Tax Officials	1,389,798	172,608
TAXS	Bleckley County Tax Officials	59,642	(12,237)
TAXS	Brantley County Tax Officials	153,719	11,021
TAXS	Brooks County Tax Officials	154,773	18,852
TAXS	Bryan County Tax Officials	482,823	61,407
TAXS	Bulloch County Tax Officials	359,747	59,021
TAXS	Burke County Tax Officials	183,519	32,594
TAXS	Butts County Tax Officials	118,820	(2,695)
TAXS	Calhoun County Tax Officials	95,300	16,124
TAXS	Camden County Tax Officials	495,300	67,749
TAXS	Candler County Tax Officials	207,418	20,525
TAXS	Carroll County Tax Officials	533,319	67,188
TAXS	Catoosa County Tax Officials	97,618	(26,585)
TAXS	Charlton County Tax Officials	250,411	35,422
TAXS	Chatham County Tax Officials	1,342,042	265,216
TAXS	Chattahoochee County Tax Officials	61,581	10,805
TAXS	Chattooga County Tax Officials	—	(13,055)
TAXS	Clarke County Tax Officials	889,145	61,067
TAXS	Clay County Tax Officials	57,071	9,616
TAXS	Clayton County Tax Officials	778,503	16,772
TAXS	Clinch County Tax Officials	194,857	35,869
TAXS	Cobb County Tax Officials	3,482,102	338,555
TAXS	Coffee County Tax Officials	237,850	43,898
TAXS	Colquitt County Tax Officials	382,212	82,687
TAXS	Columbia County Tax Officials	917,512	73,145
TAXS	Cook County Tax Officials	101,370	9,654
TAXS	Coweta County Tax Officials	913,170	117,762
TAXS	Crawford County Tax Officials	—	(9,865)
TAXS	Crisp County Tax Officials	—	(12,424)
TAXS	Dade County Tax Officials	219,431	37,656
TAXS	Dawson County Tax Officials	—	(44,835)

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2020
(Unaudited)

Employer/ nonemployer category code	<u>Employer</u>	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
TAXS	Decatur County Tax Officials	\$ 119,620	(9,656)
TAXS	Dekalb County Tax Officials	2,936,308	153,687
TAXS	Dodge County Tax Officials	169,652	30,052
TAXS	Dooly County Tax Officials	117,134	18,644
TAXS	Dougherty County Tax Officials	728,007	31,844
TAXS	Douglas County Tax Officials	200,885	(50,892)
TAXS	Early County Tax Officials	—	(8,234)
TAXS	Echols County Tax Officials	79,663	15,185
TAXS	Effingham County Tax Officials	248,893	20,599
TAXS	Elbert County Tax Officials	209,863	34,339
TAXS	Emanuel County Tax Officials	162,360	28,808
TAXS	Evans County Tax Officials	—	(21,800)
TAXS	Fannin County Tax Officials	186,048	34,124
TAXS	Fayette County Tax Officials	331,886	(56,073)
TAXS	Floyd County Tax Officials	417,955	71,802
TAXS	Forsyth County Tax Officials	2,040,545	329,504
TAXS	Franklin County Tax Officials	191,064	33,383
TAXS	Fulton County Tax Officials	7,033,709	891,270
TAXS	Glascocock County Tax Officials	75,996	13,898
TAXS	Glynn County Tax Officials	531,000	12,261
TAXS	Gordon County Tax Officials	579,219	77,005
TAXS	Grady County Tax Officials	55,089	(1,930)
TAXS	Greene County Tax Officials	131,507	23,429
TAXS	Gwinnett County Tax Officials	2,946,213	429,480
TAXS	Habersham County Tax Officials	244,805	41,129
TAXS	Hall County Tax Officials	305,795	7,970
TAXS	Hancock County Tax Officials	160,337	16,394
TAXS	Haralson County Tax Officials	159,283	14,915
TAXS	Harris County Tax Officials	51,844	8,195
TAXS	Hart County Tax Officials	72,961	(9,709)
TAXS	Heard County Tax Officials	86,533	7,514
TAXS	Henry County Tax Officials	1,217,237	63,299
TAXS	Houston County Tax Officials	775,847	78,289
TAXS	Irwin County Tax Officials	90,959	3,037
TAXS	Jackson County Tax Officials	359,156	64,865
TAXS	Jasper County Tax Officials	—	(17,516)
TAXS	Jeff Davis County Tax Officials	140,358	8,262
TAXS	Jefferson County Tax Officials	63,098	12,130
TAXS	Jenkins County Tax Officials	85,774	21,524
TAXS	Jones County Tax Officials	448,809	81,974
TAXS	Lamar County Tax Officials	225,079	38,738
TAXS	Lanier County Tax Officials	176,438	30,949

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2020
(Unaudited)

Employer/ nonemployer category code	Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
TAXS	Laurens County Tax Officials	\$ 407,797	65,850
TAXS	Lee County Tax Officials	168,893	17,165
TAXS	Liberty County Tax Officials	518,903	110,131
TAXS	Lincoln County Tax Officials	54,921	9,258
TAXS	Long County Tax Officials	55,132	11,908
TAXS	Lowndes County Tax Officials	506,891	(37,343)
TAXS	Lumpkin County Tax Officials	120,716	(31,684)
TAXS	Macon County Tax Officials	173,909	19,792
TAXS	Madison County Tax Officials	56,986	11,383
TAXS	Marion County Tax Officials	136,902	25,615
TAXS	Mcduffie County Tax Officials	159,368	5,887
TAXS	Mcintosh County Tax Officials	182,887	12,512
TAXS	Meriwether County Tax Officials	102,508	(2,851)
TAXS	Miller County Tax Officials	80,464	8,545
TAXS	Mitchell County Tax Officials	118,904	22,240
TAXS	Monroe County Tax Officials	319,831	57,268
TAXS	Montgomery County Tax Official	137,956	28,182
TAXS	Morgan County Tax Officials	174,836	1,336
TAXS	Murray County Tax Officials	197,808	9,289
TAXS	Muscogee County Tax Officials	994,646	117,280
TAXS	Newton County Tax Officials	666,343	23,259
TAXS	Oconee County Tax Officials	224,194	42,440
TAXS	Oglethorpe County Tax Officials	104,404	19,682
TAXS	Paulding County Tax Officials	606,954	41,338
TAXS	Peach County Tax Officials	294,836	66,193
TAXS	Pickens County Tax Officials	282,613	44,530
TAXS	Pierce County Tax Officials	191,190	29,481
TAXS	Pike County Tax Officials	121,306	21,136
TAXS	Polk County Tax Officials	370,916	45,155
TAXS	Pulaski County Tax Officials	—	(14,084)
TAXS	Quitman County Tax Officials	—	(8,410)
TAXS	Rabun County Tax Officials	142,634	9,319
TAXS	Richmond County Tax Officials	1,529,481	224,033
TAXS	Rockdale County Tax Officials	402,528	71,543
TAXS	Schley County Tax Officials	96,270	16,365
TAXS	Screven County Tax Officials	191,738	34,422
TAXS	Seminole County Tax Officials	54,457	9,661
TAXS	Spalding County Tax Officials	588,113	95,591
TAXS	Stephens County Tax Officials	353,803	60,270
TAXS	Stewart County Tax Officials	99,599	17,206
TAXS	Sumter County Tax Officials	265,500	48,181
TAXS	Talbot County Tax Officials	67,734	(3,357)

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2020
(Unaudited)

Employer/ nonemployer category code	<u>Employer</u>	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
TAXS	Taliaferro County Tax Officials	\$ 102,845	19,323
TAXS	Tattnall County Tax Officials	205,353	17,525
TAXS	Taylor County Tax Officials	96,101	16,320
TAXS	Telfair County Tax Officials	54,542	9,689
TAXS	Terrell County Tax Officials	85,311	19,502
TAXS	Thomas County Tax Officials	233,045	15,115
TAXS	Tift County Tax Officials	389,504	75,498
TAXS	Towns County Tax Officials	239,873	37,628
TAXS	Troup County Tax Officials	219,178	18,595
TAXS	Turner County Tax Officials	196,838	34,633
TAXS	Twiggs County Tax Officials	229,462	23,082
TAXS	Upson County Tax Officials	196,754	6,557
TAXS	Walker County Tax Officials	527,375	96,223
TAXS	Walton County Tax Officials	252,771	(10,122)
TAXS	Ware County Tax Officials	169,231	10,925
TAXS	Warren County Tax Officials	100,190	17,722
TAXS	Washington County Tax Officials	237,639	37,732
TAXS	Wayne County Tax Officials	191,696	21,819
TAXS	Webster County Tax Officials	—	(6,333)
TAXS	White County Tax Officials	500,948	103,360
TAXS	Whitfield County Tax Officials	1,082,907	202,986
TAXS	Wilcox County Tax Officials	86,322	5,019
TAXS	Wilkes County Tax Officials	—	(11,126)
TAXS	Wilkinson County Tax Officials	133,741	24,114
TAXS	Worth County Tax Officials	246,954	31,536
	Total for all employers	<u>\$ 65,761,082</u>	<u>6,822,617</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia

Notes to Supplementary Information Schedules

June 30, 2020

(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, 2019 through June 30, 2020. 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, 2020, as shown in the schedule of employer allocations of special funding amounts.

(b) Employer Pension Expense and Related Revenue

Employers in a special funding situation are required to recognize pension expense 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 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.