



EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 2000
303 Peachtree Street, N.E.
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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 (ERS Plan), which is administered by the Employees' Retirement System of Georgia (the System), as of and for the year ended June 30, 2016, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense excluding that attributable to employer-paid member contributions (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, 2016, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



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 excluding that attributable to employer-paid member contributions of the ERS Plan as of and for the year ended June 30, 2016 in accordance with U.S. generally accepted accounting principles.

Report on Summarized Comparative Information

We have previously audited the ERS Plan's 2015 schedule of employer and nonemployer allocations, and we expressed an unmodified audit opinion on the schedule in our report dated May 11, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited schedule from which it has been derived.

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, which includes the ERS Plan, as of and for the year ended June 30, 2016, and our report thereon, dated September 30, 2016, expressed an unmodified opinion 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 audits of the schedule of employer and nonemployer allocations and the 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, and their auditors, and the State of Georgia and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Atlanta, Georgia
May 12, 2017

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2016
(with comparative amounts and percentages as of and for the year ended June 30, 2015)

Employer Category Code	Employer/Nonemployer	2016		2015	
		Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
Employers:					
AUTH	Georgia Regional Transportation Authority	\$ 591,570.97	0.102922%	441,941.36	0.088021%
AUTH	Jekyll Island State Park Authority	1,252,700.75	0.217947%	1,018,275.29	0.202808%
AUTH	Lake Lanier Island Development Authority	58,839.30	0.010237%	49,374.83	0.009834%
AUTH	Georgia Agricultural Exposition Authority	526,342.55	0.091574%	446,832.99	0.088995%
AUTH	Georgia Environmental Finance Authority	728,437.97	0.126735%	645,978.43	0.128659%
AUTH	Agricultural Commodity Commission-Peanuts	90,655.48	0.015772%	86,670.93	0.017262%
AUTH	Georgia Superior Court Clerks Coop	190,655.17	0.033170%	175,481.16	0.034950%
AUTH	Georgia Federal-State Inspection	1,177,494.23	0.204862%	1,024,491.88	0.204047%
AUTH	Georgia Lottery Corporation	73,916.60	0.012860%	92,386.11	0.018400%
AUTH	Oconee River Greenway Authority	0.00	0.000000%	10,793.76	0.002150%
PSCH	Academy for Classical Education	11,655.50	0.002028%	8,418.00	0.001677%
PSCH	Tapestry Public Charter School	14,481.42	0.002519%	8,937.27	0.001780%
CHAR	Mountain Education Center Inc	21,018.36	0.003657%	18,179.03	0.003621%
CSBS	Lookout Mountain Community Service Board	149,883.49	0.026077%	147,140.38	0.029306%
CSBS	Highland Rivers Center Community Service Board	268,076.34	0.046640%	254,812.93	0.050751%
CSBS	Georgia Mountains Avita Community Partners	53,065.21	0.009232%	82,750.36	0.016481%
CSBS	Cobb County Community Service	192,575.11	0.033505%	188,287.03	0.037501%
CSBS	Douglas Community Service Board	0.00	0.000000%	7,775.66	0.001549%
CSBS	Dekalb Community Service Board	193,135.57	0.033602%	183,575.14	0.036562%
CSBS	View Point Health	164,775.14	0.028668%	153,726.49	0.030617%
CSBS	Clayton Community M.H., Substa	90,892.07	0.015814%	89,767.77	0.017879%
CSBS	Advantage Behavioral Health Systems	113,251.27	0.019704%	124,290.73	0.024755%
CSBS	Pathways Center Community Service Board	90,543.47	0.015753%	91,966.29	0.018317%
CSBS	Mcintosh Trail MH, MR and SA C	153,278.35	0.026668%	160,279.11	0.031923%
CSBS	River Edge Behavioral Health Center	265,810.12	0.046246%	263,916.19	0.052564%
CSBS	Phoenix Center	60,764.46	0.010572%	76,467.14	0.015230%
CSBS	Oconee Community Service Board	66,629.84	0.011592%	81,789.11	0.016290%
CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	104,958.42	0.018261%	153,142.99	0.030501%
CSBS	Ogeechee MH, MR and SA Community	174,182.15	0.030304%	168,126.49	0.033486%
CSBS	New Horizons	185,587.06	0.032289%	179,333.00	0.035718%
CSBS	Middle Flint Community Service Board	168,834.33	0.029374%	156,419.52	0.031154%
CSBS	CSB of Middle Georgia	144,988.68	0.025225%	158,579.97	0.031584%
CSBS	Albany Area Community Service Board	55,490.14	0.009654%	57,479.82	0.011448%
CSBS	The Georgia Pines Community Service Board	275,508.94	0.047933%	302,067.89	0.060162%
CSBS	South Georgia Community Service Board	116,519.89	0.020272%	119,007.03	0.023702%
CSBS	Pineland Area MH, MR and SA Center	95,574.73	0.016628%	95,852.41	0.019091%
CSBS	Satilla Community Service Board	197,308.66	0.034328%	175,003.26	0.034855%
CSBS	Gateway Behavior Health Services Community Service Board	80,456.74	0.013998%	87,424.23	0.017412%
DFAC	Appling County DFACS	62,067.43	0.010799%	62,733.77	0.012495%
DFAC	Atkinson County DFACS	28,766.44	0.005005%	22,620.04	0.004505%
DFAC	Bacon County DFACS	46,024.45	0.008007%	49,628.16	0.009884%
DFAC	Baker County DFACS	21,903.37	0.003811%	16,785.08	0.003343%
DFAC	Baldwin County DFACS	246,259.26	0.042845%	214,511.00	0.042724%
DFAC	Banks County DFACS	55,910.60	0.009727%	60,878.82	0.012125%
DFAC	Barrow County DFACS	192,985.62	0.033576%	179,975.35	0.035845%
DFAC	Bartow County DFACS	333,491.96	0.058021%	332,722.25	0.066268%
DFAC	Ben Hill County DFACS	70,823.78	0.012322%	59,723.02	0.011895%
DFAC	Berrien County DFACS	106,511.18	0.018531%	130,775.08	0.026046%
DFAC	Bibb County DFACS	1,101,290.38	0.191604%	1,026,892.90	0.204525%
DFAC	Bleckley County DFACS	46,811.18	0.008144%	53,367.86	0.010629%
DFAC	Brantley County DFACS	104,353.01	0.018155%	93,354.65	0.018593%
DFAC	Brooks County DFACS	91,900.43	0.015989%	71,940.64	0.014328%
DFAC	Bryan County DFACS	60,105.29	0.010457%	47,821.33	0.009525%
DFAC	Bulloch County DFACS	199,168.98	0.034652%	181,032.25	0.036056%
DFAC	Burke County DFACS	113,985.54	0.019831%	105,350.10	0.020982%
DFAC	Butts County DFACS	124,731.66	0.021701%	103,787.80	0.020671%
DFAC	Calhoun County DFACS	48,415.21	0.008423%	42,365.52	0.008438%
DFAC	Camden County DFACS	164,693.85	0.028654%	141,110.07	0.028105%
DFAC	Candler County DFACS	69,336.29	0.012063%	56,140.07	0.011181%
DFAC	Carroll County DFACS	421,562.58	0.073344%	356,357.62	0.070975%

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 (with comparative amounts and percentages as of and for the year ended June 30, 2015)

Employer Category Code	Employer/ Nonemployer	2016		2015	
		Actual	Employer/ Nonemployer	Actual	Employer/ Nonemployer
		Contributions	Allocation Percentage	Contributions	Allocation Percentage
Employers:					
DFAC	Catoosa County DFACS	\$ 170,292.85	0.029628%	155,509.18	0.030973%
DFAC	Charlton County DFACS	87,238.22	0.015178%	76,841.96	0.015305%
DFAC	Chatham County DFACS	1,059,222.14	0.184285%	955,913.62	0.190388%
DFAC	Chattahoochee County DFACS	29,455.16	0.005125%	16,961.27	0.003378%
DFAC	Chattooga County DFACS	144,158.81	0.025081%	130,134.26	0.025919%
DFAC	Cherokee County DFACS	357,058.95	0.062122%	380,796.98	0.075843%
DFAC	Clarke County DFACS	712,416.48	0.123947%	626,236.14	0.124727%
DFAC	Clay County DFACS	49,700.27	0.008647%	35,791.08	0.007128%
DFAC	Clayton County DFACS	2,115,622.75	0.368079%	1,771,442.39	0.352816%
DFAC	Clinch County DFACS	47,143.94	0.008202%	38,652.42	0.007698%
DFAC	Cobb County DFACS	2,490,533.52	0.433307%	1,816,890.96	0.361868%
DFAC	Coffee County DFACS	388,246.61	0.067548%	351,773.57	0.070062%
DFAC	Colquitt County DFACS	238,510.67	0.041496%	223,646.22	0.044543%
DFAC	Columbia County DFACS	393,927.23	0.068536%	327,267.38	0.065181%
DFAC	Cook County DFACS	140,193.51	0.024391%	117,137.18	0.023330%
DFAC	Coweta County DFACS	275,389.83	0.047913%	302,414.43	0.060231%
DFAC	Crawford County DFACS	83,077.72	0.014454%	79,429.02	0.015820%
DFAC	Crisp County DFACS	154,446.16	0.026871%	146,407.80	0.029160%
DFAC	Dade County DFACS	77,656.55	0.013511%	75,970.84	0.015131%
DFAC	Dawson County DFACS	75,571.86	0.013148%	50,832.44	0.010124%
DFAC	Decatur County DFACS	186,007.76	0.032362%	152,704.99	0.030414%
DFAC	Dekalb County DFACS	4,445,844.90	0.773495%	3,782,635.43	0.753382%
DFAC	Dodge County DFACS	56,482.48	0.009827%	58,280.11	0.011608%
DFAC	Dooly County DFACS	58,288.73	0.010141%	59,557.36	0.011862%
DFAC	Dougherty County DFACS	3,152,597.02	0.548494%	2,629,688.54	0.523751%
DFAC	Douglas County DFACS	518,510.77	0.090211%	461,121.80	0.091841%
DFAC	Early County DFACS	437,069.53	0.076042%	354,731.57	0.070651%
DFAC	Echols County DFACS	8,469.35	0.001474%	10,374.56	0.002066%
DFAC	Effingham County DFACS	153,581.60	0.026720%	141,949.88	0.028272%
DFAC	Elbert County DFACS	91,481.92	0.015916%	77,832.30	0.015502%
DFAC	Emanuel County DFACS	53,488.94	0.009306%	50,136.10	0.009986%
DFAC	Evans County DFACS	46,640.45	0.008115%	38,234.72	0.007615%
DFAC	Fannin County DFACS	103,892.11	0.018075%	92,297.28	0.018383%
DFAC	Fayette County DFACS	180,038.20	0.031323%	148,160.88	0.029509%
DFAC	Floyd County DFACS	822,226.21	0.143052%	756,335.65	0.150638%
DFAC	Forsyth County DFACS	217,342.66	0.037814%	207,356.14	0.041299%
DFAC	Franklin County DFACS	87,760.52	0.015269%	76,328.20	0.015202%
DFAC	Fulton County	4,846,156.68	0.843142%	4,350,531.48	0.866489%
DFAC	Gilmer County DFACS	117,956.65	0.020522%	94,689.58	0.018859%
DFAC	Glascocock County DFACS	37,655.19	0.006551%	27,344.70	0.005446%
DFAC	Glynn County DFACS	483,267.38	0.084080%	462,266.20	0.092069%
DFAC	Gordon County DFACS	216,734.98	0.037708%	217,760.84	0.043371%
DFAC	Grady County DFACS	126,385.30	0.021989%	100,236.07	0.019964%
DFAC	Greene County DFACS	92,973.12	0.016176%	76,636.65	0.015264%
DFAC	Gwinnett County DFACS	2,231,392.58	0.388221%	1,895,417.26	0.377508%
DFAC	Habersham County DFACS	136,917.64	0.023821%	114,693.39	0.022843%
DFAC	Hall County DFACS	745,940.10	0.129780%	654,927.62	0.130441%
DFAC	Hancock County DFACS	23,571.84	0.004101%	17,995.97	0.003584%
DFAC	Haralson County DFACS	172,755.29	0.030056%	132,150.19	0.026320%
DFAC	Harris County DFACS	64,658.55	0.011249%	62,499.43	0.012448%
DFAC	Hart County DFACS	183,648.86	0.031952%	136,345.65	0.027156%
DFAC	Heard County DFACS	90,957.65	0.015825%	82,635.77	0.016458%
DFAC	Henry County DFACS	723,670.87	0.125905%	606,466.11	0.120789%
DFAC	Houston County DFACS	491,431.14	0.085500%	411,149.22	0.081888%
DFAC	Irwin County DFACS	68,880.26	0.011984%	58,611.20	0.011674%
DFAC	Jackson County DFACS	180,035.55	0.031323%	153,833.64	0.030639%
DFAC	Jasper County DFACS	55,866.29	0.009720%	34,808.20	0.006933%
DFAC	Jeff Davis County DFACS	94,308.89	0.016408%	70,719.42	0.014085%
DFAC	Jefferson County DFACS	73,822.54	0.012844%	79,772.19	0.015888%
DFAC	Jenkins County DFACS	34,313.78	0.005970%	33,826.61	0.006737%
DFAC	Johnson County DFACS	47,680.11	0.008295%	36,600.78	0.007290%
DFAC	Jones County DFACS	170,620.84	0.029685%	157,304.02	0.031330%
DFAC	Lamar County DFACS	120,724.74	0.021004%	113,772.78	0.022660%
DFAC	Lanier County DFACS	115,522.59	0.020099%	101,452.79	0.020206%
DFAC	Laurens County DFACS	693,536.73	0.120663%	614,158.87	0.122321%
DFAC	Lee County DFACS	101,920.24	0.017732%	59,234.76	0.011798%
DFAC	Liberty County DFACS	247,384.46	0.043040%	221,742.21	0.044164%
DFAC	Lincoln County DFACS	24,378.33	0.004241%	21,740.06	0.004330%
DFAC	Long County DFACS	33,492.84	0.005827%	26,242.58	0.005227%
DFAC	Lowndes County DFACS	508,430.20	0.088457%	472,974.48	0.094202%

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(with comparative amounts and percentages as of and for the year ended June 30, 2015)

Employer Category Code	Employer/ Nonemployer	2016		2015	
		Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
		Employers:			
DFAC	Lumpkin County DFACS	\$ 100,569.74	0.017497%	81,317.78	0.016196%
DFAC	Macon County DFACS	118,929.07	0.020691%	115,728.92	0.023050%
DFAC	Madison County DFACS	135,097.95	0.023505%	124,368.11	0.024770%
DFAC	Marion County DFACS	66,572.27	0.011582%	49,343.52	0.009828%
DFAC	Mcduffie County DFACS	148,098.99	0.025766%	119,560.84	0.023813%
DFAC	Mcintosh County DFACS	34,756.53	0.006047%	28,868.71	0.005750%
DFAC	Meriwether County DFACS	98,438.37	0.017126%	102,621.03	0.020439%
DFAC	Miller County DFACS	15,792.36	0.002748%	17,316.67	0.003449%
DFAC	Mitchell County DFACS	121,136.23	0.021075%	122,945.79	0.024487%
DFAC	Monroe County DFACS	112,735.34	0.019614%	114,606.45	0.022826%
DFAC	Montgomery County DFACS	55,651.31	0.009682%	48,872.40	0.009734%
DFAC	Morgan County DFACS	105,729.26	0.018395%	100,596.47	0.020036%
DFAC	Murray County DFACS	159,818.48	0.027805%	159,396.57	0.031747%
DFAC	Muscogee County DFACS	829,466.65	0.144312%	803,135.56	0.159959%
DFAC	Newton County DFACS	405,789.60	0.070600%	310,811.52	0.061904%
DFAC	Oconee County DFACS	94,757.31	0.016486%	99,897.63	0.019896%
DFAC	Oglethorpe County DFACS	36,976.31	0.006433%	30,880.43	0.006150%
DFAC	Paulding County DFACS	295,667.71	0.051441%	291,140.64	0.057986%
DFAC	Peach County DFACS	162,330.49	0.028242%	154,706.59	0.030813%
DFAC	Pickens County DFACS	123,632.18	0.021510%	107,566.86	0.021424%
DFAC	Pierce County DFACS	77,047.15	0.013405%	63,454.75	0.012638%
DFAC	Pike County DFACS	69,679.04	0.012123%	75,288.06	0.014995%
DFAC	Polk County DFACS	261,003.33	0.045410%	213,050.65	0.042433%
DFAC	Pulaski County DFACS	42,897.39	0.007463%	44,768.65	0.008917%
DFAC	Putnam County DFACS	287,568.88	0.050032%	247,690.15	0.049332%
DFAC	Quitman County DFACS	18,909.73	0.003290%	8,157.72	0.001625%
DFAC	Rabun County DFACS	97,146.98	0.016902%	101,483.84	0.020212%
DFAC	Randolph County DFACS	48,490.14	0.008436%	54,782.53	0.010911%
DFAC	Richmond County DFACS	930,731.18	0.161930%	746,730.93	0.148725%
DFAC	Rockdale County DFACS	306,642.38	0.053350%	274,118.26	0.054596%
DFAC	Schley County DFACS	19,080.66	0.003320%	17,318.47	0.003449%
DFAC	Screven County DFACS	52,509.00	0.009136%	66,167.90	0.013179%
DFAC	Seminole County DFACS	76,759.04	0.013355%	67,336.55	0.013411%
DFAC	Spalding County DFACS	643,024.73	0.111874%	517,853.00	0.103140%
DFAC	Stephens County DFACS	154,329.66	0.026851%	149,081.69	0.029692%
DFAC	Stewart County DFACS	25,491.93	0.004335%	18,561.09	0.003697%
DFAC	Sumter County DFACS	718,543.66	0.125013%	609,361.08	0.121366%
DFAC	Talbot County DFACS	45,199.48	0.007864%	39,738.61	0.007915%
DFAC	Taliaferro County DFACS	9,102.10	0.001584%	4,023.78	0.000801%
DFAC	Tattnall County DFACS	81,762.51	0.014225%	69,151.81	0.013773%
DFAC	Taylor County DFACS	22,082.90	0.003842%	28,922.75	0.005761%
DFAC	Telfair County DFACS	79,907.66	0.013902%	66,387.16	0.013222%
DFAC	Terrell County DFACS	77,788.55	0.013534%	73,102.28	0.014560%
DFAC	Thomas County DFACS	240,725.62	0.041882%	229,342.66	0.045678%
DFAC	Tift County DFACS	315,491.27	0.054890%	272,641.86	0.054302%
DFAC	Toombs County DFACS	147,183.78	0.025607%	125,733.17	0.025042%
DFAC	Towns County DFACS	55,464.91	0.009650%	41,260.66	0.008218%
DFAC	Treutlen County DFACS	52,087.13	0.009062%	44,325.27	0.008828%
DFAC	Troup County DFACS	267,995.58	0.046626%	247,905.41	0.049375%
DFAC	Turner County DFACS	49,361.29	0.008588%	35,615.24	0.007093%
DFAC	Twiggs County DFACS	73,253.78	0.012745%	73,235.48	0.014586%
DFAC	Union County DFACS	43,208.18	0.007517%	56,175.67	0.011188%
DFAC	Upson County DFACS	176,216.66	0.030658%	171,311.95	0.034120%
DFAC	Walker County DFACS	250,682.76	0.043614%	212,444.99	0.042312%
DFAC	Walton County DFACS	347,154.49	0.060398%	306,004.22	0.060946%
DFAC	Ware County DFACS	173,697.51	0.030220%	148,515.81	0.029580%
DFAC	Warren County DFACS	26,559.54	0.004621%	23,779.20	0.004736%
DFAC	Washington County DFACS	109,971.72	0.019133%	90,177.89	0.017961%
DFAC	Wayne County DFACS	127,092.06	0.022112%	99,084.27	0.019734%
DFAC	Webster County DFACS	21,717.12	0.003778%	14,156.88	0.002820%
DFAC	Wheeler County DFACS	35,685.02	0.006209%	27,828.03	0.005542%
DFAC	White County DFACS	128,988.74	0.022442%	104,483.74	0.020810%
DFAC	Whitfield County DFACS	763,734.32	0.132876%	651,217.47	0.129702%
DFAC	Wilcox County DFACS	49,040.75	0.008532%	46,605.65	0.009282%
DFAC	Wilkes County DFACS	90,862.24	0.015808%	72,759.92	0.014491%
DFAC	Wilkinson County DFACS	36,884.02	0.006417%	28,625.70	0.005701%
DFAC	Worth County DFACS	112,983.45	0.019657%	147,349.78	0.029347%
HLTH	Appling County Health Department	75,145.89	0.013074%	65,631.90	0.013072%
HLTH	Atkinson County Health Department	32,533.16	0.005660%	28,100.40	0.005597%
HLTH	Bacon County Health Department	36,081.40	0.006277%	36,218.79	0.007214%

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Employer Category Code	Employer/ Nonemployer	2016		2015	
		Actual	Employer/ Nonemployer	Actual	Employer/ Nonemployer
		Contributions	Allocation Percentage	Contributions	Allocation Percentage
Employers:					
HLTH	Baker County Health Department	\$ 40,559.88	0.007057%	35,611.64	0.007093%
HLTH	Baldwin County Health Department	100,218.41	0.017436%	80,967.86	0.016126%
HLTH	Banks County Health Department	39,448.91	0.006863%	37,230.49	0.007415%
HLTH	Barrow County Public Health	105,333.54	0.018326%	75,871.12	0.015111%
HLTH	Bartow County Health Department	192,936.62	0.033567%	153,443.38	0.030561%
HLTH	Ben Hill County Health Department	58,969.13	0.010260%	51,264.32	0.010210%
HLTH	Berrien County Health Department	34,411.89	0.005987%	33,598.99	0.006692%
HLTH	Bibb County Health Department	452,016.25	0.078642%	374,254.46	0.074540%
HLTH	Bleckley County Health Department	40,361.19	0.007022%	35,656.29	0.007102%
HLTH	Brantley County Health Department	43,390.06	0.007549%	39,274.04	0.007822%
HLTH	Brooks County Health Department	43,319.98	0.007537%	38,084.40	0.007585%
HLTH	Bulloch County Physical Health	161,702.83	0.028133%	134,459.24	0.026780%
HLTH	Burke County Health Department	82,584.47	0.014368%	80,746.20	0.016082%
HLTH	Butts County Health Department	31,709.93	0.005517%	34,279.20	0.006827%
HLTH	Calhoun County Health Department	20,927.58	0.003641%	21,389.78	0.004260%
HLTH	Candler County Health Department	44,651.89	0.007769%	39,978.86	0.007963%
HLTH	Carroll County Health Department	182,820.32	0.031807%	148,926.01	0.029661%
HLTH	Catoosa County Health Department	162,517.30	0.028275%	156,112.85	0.031093%
HLTH	Charlton County Health Department	73,445.97	0.012778%	49,830.05	0.009925%
HLTH	Chattahoochee County Health Department	7,040.52	0.001225%	6,131.76	0.001221%
HLTH	Chattooga County Health Department	77,530.10	0.013489%	73,294.38	0.014598%
HLTH	Cherokee County Health Department	1,087,978.34	0.189288%	917,659.33	0.182769%
HLTH	Clarke County Health Department	898,888.86	0.156390%	817,886.04	0.162897%
HLTH	Clay County Health Department	12,303.72	0.002141%	10,612.32	0.002114%
HLTH	Clayton County Health Department	1,019,585.80	0.177389%	887,981.80	0.176858%
HLTH	Clinch County Health Department	34,699.18	0.006037%	29,394.48	0.005854%
HLTH	Cobb County Health Department	2,094,343.59	0.364377%	1,832,017.44	0.364880%
HLTH	Coffee County Health Department	127,104.82	0.022114%	110,031.54	0.021915%
HLTH	Colquitt County Health Department	176,617.98	0.030728%	170,295.88	0.033918%
HLTH	Columbia County Health Department	167,047.13	0.029063%	139,668.31	0.027818%
HLTH	Cook County Health Department	43,523.96	0.007572%	40,432.26	0.008053%
HLTH	Coweta County Health Department	135,869.03	0.023639%	141,900.25	0.028262%
HLTH	Crawford County Health Department	36,070.46	0.006276%	29,184.85	0.005813%
HLTH	Crisp County Health Department	60,263.99	0.010485%	54,139.72	0.010783%
HLTH	Dade County Health Department	49,207.51	0.008561%	44,685.65	0.008900%
HLTH	Dawson County Health Department	65,626.23	0.011418%	57,455.92	0.011443%
HLTH	Decatur County Health Department	105,390.80	0.018336%	98,543.76	0.019627%
HLTH	Dekalb County Health Department	3,063,469.64	0.532987%	2,497,492.20	0.497422%
HLTH	Dodge County Health Department	56,214.93	0.009780%	48,138.64	0.009588%
HLTH	Dooly County Health Department	28,134.66	0.004895%	31,624.93	0.006299%
HLTH	Dougherty County Health Department	437,892.40	0.076185%	383,586.92	0.076398%
HLTH	Southwest Health District	865,979.65	0.150664%	756,164.66	0.150604%
HLTH	Douglas County Health Department	128,473.44	0.022352%	113,337.88	0.022573%
HLTH	Early County Health Department	60,158.49	0.010466%	53,333.28	0.010622%
HLTH	Echols County Health Department	24,860.74	0.004325%	22,218.11	0.004425%
HLTH	Elbert County Health Department	46,493.58	0.008089%	33,251.48	0.006623%
HLTH	Emanuel County Health Department	118,891.59	0.020685%	106,416.06	0.021195%
HLTH	Evans County Health Department	40,032.42	0.006965%	35,144.33	0.007000%
HLTH	Fannin County Health Department	63,922.96	0.011121%	60,612.24	0.012072%
HLTH	Fayette County Health Department	129,140.80	0.022468%	130,554.95	0.026002%
HLTH	Floyd County Health Department	1,395,943.62	0.242868%	1,237,985.53	0.246568%
HLTH	Forsyth County Health Department	150,212.76	0.026134%	154,257.31	0.030723%
HLTH	Franklin County Health Department	59,938.55	0.010428%	47,749.68	0.009510%
HLTH	Gilmer County Health Department	97,748.36	0.017006%	83,067.83	0.016545%
HLTH	Glascock County Health Department	15,130.73	0.002632%	13,046.04	0.002598%
HLTH	Glynn County Health Department	2,762,104.10	0.480555%	2,487,284.62	0.495389%
HLTH	Gordon County Health Department	167,854.17	0.029204%	144,881.85	0.028856%
HLTH	Grady County Health Department	102,493.34	0.017832%	94,999.55	0.018921%
HLTH	Greene County Health Department	49,729.74	0.008652%	43,828.08	0.008729%
HLTH	Gwinnett County Health Department	2,395,933.70	0.416848%	1,990,910.67	0.396527%
HLTH	Habersham County Health Department	77,359.56	0.013459%	74,818.88	0.014902%
HLTH	Hall County Health Department	1,426,221.43	0.248136%	1,237,901.18	0.246551%
HLTH	Hancock County Health Department	46,647.83	0.008116%	38,489.38	0.007666%
HLTH	Haralson County Health Department	61,881.13	0.010766%	56,841.10	0.011321%
HLTH	Harris County Health Department	70,131.22	0.012202%	61,460.80	0.012241%
HLTH	Hart County Health Department	59,150.44	0.010291%	47,410.29	0.009443%
HLTH	Heard County Health Department	33,869.89	0.005893%	23,249.99	0.004631%
HLTH	Henry County Health Department	218,387.36	0.037995%	200,386.14	0.039911%
HLTH	Houston County Health Department	1,298,276.36	0.225876%	1,077,688.35	0.214642%
HLTH	Irwin County Health Department	41,365.86	0.007197%	47,566.78	0.009474%

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		Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
		Employers:			
HLTH	Jackson County Health Department	\$ 93,306.73	0.016234%	77,343.66	0.015404%
HLTH	Jasper County Health Department	40,111.32	0.006979%	32,732.07	0.006519%
HLTH	Jeff Davis County Health Department	60,642.89	0.010551%	51,693.14	0.010296%
HLTH	Jefferson County Health Department	71,640.84	0.012464%	61,652.14	0.012279%
HLTH	Jenkins County Health Department	33,727.67	0.005868%	26,964.23	0.005370%
HLTH	Johnson County Health Department	21,423.17	0.003727%	19,780.66	0.003940%
HLTH	Jones County Health Department	49,848.46	0.008673%	43,106.21	0.008585%
HLTH	Lamar County Health Department	52,384.85	0.009114%	46,688.54	0.009299%
HLTH	Lanier County Health Department	16,389.12	0.002851%	13,848.94	0.002758%
HLTH	Laurens County Health Department	715,431.99	0.124472%	643,696.77	0.128204%
HLTH	Lee County Health Department	104,813.54	0.018236%	90,797.24	0.018084%
HLTH	Lincoln County Health Department	14,700.92	0.002558%	11,437.07	0.002278%
HLTH	Lowndes County Health Department	1,102,798.96	0.191867%	907,776.93	0.180801%
HLTH	Lumpkin County Health Department	85,990.73	0.014961%	73,438.08	0.014627%
HLTH	Macon County Health Department	25,689.66	0.004470%	19,961.52	0.003976%
HLTH	Madison County Health Department	53,346.62	0.009281%	54,543.06	0.010863%
HLTH	Marion County Health Department	19,916.28	0.003465%	17,345.64	0.003455%
HLTH	Mcduffie County Health Department	66,430.76	0.011558%	62,089.96	0.012366%
HLTH	Meriwether County Health Department	90,152.08	0.015685%	82,202.40	0.016372%
HLTH	Miller County Health Department	27,953.76	0.004863%	26,895.02	0.005357%
HLTH	Mitchell County Health Department	81,712.73	0.014217%	70,634.20	0.014068%
HLTH	Monroe County Health Department	52,766.68	0.009180%	36,715.46	0.007313%
HLTH	Montgomery County Health Department	25,946.85	0.004514%	22,222.92	0.004426%
HLTH	Morgan County Health Department	56,150.66	0.009769%	49,391.31	0.009837%
HLTH	Murray County Health Department	97,142.52	0.016901%	78,707.59	0.015676%
HLTH	Muscogee County Health Department	1,382,928.02	0.240604%	1,197,386.12	0.238482%
HLTH	Newton County Health Department	218,023.48	0.037932%	200,035.18	0.039841%
HLTH	Oconee County Health Department	80,225.12	0.013958%	56,139.88	0.011181%
HLTH	Oglethorpe County Health Department	29,524.23	0.005137%	37,522.86	0.007473%
HLTH	Paulding County Health Department	167,007.37	0.029056%	149,013.24	0.029679%
HLTH	Peach County Health Department	68,027.23	0.011835%	48,054.33	0.009571%
HLTH	Pickens County Health Department	50,079.99	0.008713%	54,434.77	0.010842%
HLTH	Pierce County Health Department	60,385.26	0.010506%	60,419.37	0.012034%
HLTH	Pike County Health Department	36,590.39	0.006366%	33,364.19	0.006645%
HLTH	Polk County Health Department	116,967.36	0.020350%	111,814.67	0.022270%
HLTH	Pulaski County Health Department	33,557.41	0.005838%	31,298.56	0.006234%
HLTH	Putnam County Health Department	86,704.81	0.015085%	70,301.82	0.014002%
HLTH	Quitman County Health Dept	1,857.18	0.000323%	0.00	0.000000%
HLTH	Rabun County Health Department	80,483.88	0.014003%	69,414.37	0.013825%
HLTH	Randolph County Health Department	32,482.10	0.005651%	28,771.58	0.005730%
HLTH	Richmond County Health Department	1,098,370.89	0.191096%	1,004,323.81	0.200030%
HLTH	Rockdale County Health Department	187,446.24	0.032612%	158,640.95	0.031596%
HLTH	Schley County Health Department	19,407.00	0.003376%	10,920.84	0.002175%
HLTH	Screven County Health Department	44,958.49	0.007822%	42,160.37	0.008397%
HLTH	Seminole County Health Department	59,250.98	0.010309%	59,969.88	0.011944%
HLTH	Spalding County Health Department	130,790.45	0.022755%	124,178.30	0.024732%
HLTH	Stephens County Health Department	62,361.26	0.010850%	57,997.43	0.011551%
HLTH	Stewart County Health Department	21,289.92	0.003704%	18,368.67	0.003658%
HLTH	Sumter County Health Department	99,177.76	0.017255%	88,761.44	0.017678%
HLTH	Talbot County Health Department	20,505.89	0.003568%	18,184.08	0.003622%
HLTH	Taliaferro County Health Department	17,667.00	0.003074%	14,773.07	0.002942%
HLTH	Tattnall County Health Department	80,824.59	0.014062%	72,181.04	0.014376%
HLTH	Taylor County Health Department	38,055.22	0.006621%	33,792.96	0.006730%
HLTH	Telfair County Health Department	50,095.91	0.008716%	43,932.12	0.008750%
HLTH	Terrell County Health Department	37,768.02	0.006571%	31,581.27	0.006290%
HLTH	Thomas County Health Department	235,942.42	0.041050%	210,554.99	0.041936%
HLTH	Tift County Health Department	125,708.48	0.021871%	116,890.57	0.023281%
HLTH	Toombs County Health Department	92,955.78	0.016173%	83,424.89	0.016616%
HLTH	Towns County Health Department	50,156.81	0.008726%	53,939.44	0.010743%
HLTH	Treutlen County Health Department	28,145.64	0.004897%	24,175.20	0.004815%
HLTH	Troup County Health Department	998,619.42	0.173741%	864,045.90	0.172091%
HLTH	Turner County Health Department	31,321.14	0.005449%	27,188.16	0.005415%
HLTH	Twiggs County Health Department	24,646.75	0.004288%	25,595.29	0.005098%
HLTH	Union County Health Department	77,318.53	0.013452%	64,251.52	0.012797%
HLTH	Upson County Health Department	106,766.08	0.018575%	85,983.59	0.017125%
HLTH	Walker County Health Department	158,404.07	0.027559%	154,041.06	0.030680%
HLTH	Walton County Health Department	169,254.36	0.029447%	164,890.99	0.032841%
HLTH	Ware County Health Department	1,236,912.26	0.215200%	1,009,704.68	0.201101%
HLTH	Warren County Health Department	14,778.72	0.002571%	12,998.64	0.002589%
HLTH	Washington County Health Department	65,100.05	0.011326%	52,068.44	0.010370%

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		Actual	Employer/ Nonemployer	Actual	Employer/ Nonemployer
		Contributions	Allocation Percentage	Contributions	Allocation Percentage
Employers:					
HLTH	Wayne County Health Department	\$ 83,465.81	0.014522%	78,722.56	0.015679%
HLTH	Webster County Health Department	12,568.68	0.002187%	10,946.52	0.002180%
HLTH	Wheeler County Health Department	26,890.80	0.004679%	23,671.44	0.004715%
HLTH	White County Health Department	72,164.68	0.012555%	62,361.60	0.012420%
HLTH	Whitfield County Health Department	519,269.41	0.090343%	449,538.83	0.089534%
HLTH	Wilcox County Health Department	25,608.22	0.004455%	25,238.43	0.005027%
HLTH	Wilkes County Health Department	44,479.56	0.007739%	39,122.28	0.007792%
HLTH	Wilkinson County Health Department	48,345.57	0.008411%	34,410.87	0.006854%
HLTH	Worth County Health Department	66,530.12	0.011575%	63,171.61	0.012582%
MRCS	Woodright Industries	98,345.23	0.017110%	94,928.63	0.018907%
MRCS	Jessamine Place	138,578.45	0.024110%	127,392.48	0.025373%
MRCS	Carroll County MR Services	129,345.38	0.022504%	101,206.79	0.020157%
MRCS	Green Oaks Service Center	189,378.77	0.032948%	166,070.90	0.033076%
MRCS	Haralson County Center (Mh/Mr/Sa)	130,711.27	0.022741%	121,092.68	0.024118%
MRCS	Mitchell-Baker Service Center	162,348.18	0.028246%	133,252.36	0.026540%
MRCS	Thomas/Grady Service Center	263,594.70	0.045861%	248,259.15	0.049445%
MRCS	Tift County - Diversified Enterprises	276,751.90	0.048150%	318,430.58	0.063421%
PSCH	Bacon County Schools	24,162.42	0.004204%	20,539.80	0.004091%
PSCH	Baldwin County Schools	67,795.85	0.011795%	47,580.26	0.009476%
PSCH	Barrow County Schools	11,971.44	0.002083%	10,127.60	0.002017%
PSCH	Ben Hill County Schools	14,856.08	0.002585%	12,844.08	0.002558%
PSCH	Bibb County Schools	76,938.23	0.013386%	70,456.80	0.014033%
PSCH	Brooks County Schools	8,420.00	0.001465%	6,428.77	0.001280%
PSCH	Butts County Schools	25,623.84	0.004458%	22,762.80	0.004534%
PSCH	Camden County Schools	0.00	0.000000%	9,677.60	0.001927%
PSCH	Candler County Schools	17,798.40	0.003097%	6,522.10	0.001299%
PSCH	Carroll County Schools	12,011.27	0.002090%	9,759.45	0.001944%
PSCH	Catoosa County Board of Education	4,918.94	0.000856%	8,736.55	0.001740%
PSCH	Chatham County Schools	49,152.80	0.008552%	35,252.52	0.007021%
PSCH	Live Oak Public Libraries	14,560.02	0.002533%	12,002.22	0.002390%
PSCH	Cherokee County Schools	15,408.70	0.002681%	0.00	0.000000%
PSCH	Clarke County Schools	59,397.18	0.010334%	50,148.63	0.009988%
PSCH	Clayton County Schools	32,002.61	0.005568%	44,559.20	0.008875%
PSCH	Cobb County Schools	13,069.44	0.002274%	10,848.21	0.002161%
PSCH	Colquitt County Schools	28,966.11	0.005040%	20,797.45	0.004142%
PSCH	Columbia County Schools	33,066.58	0.005753%	36,041.35	0.007178%
PSCH	Coweta County Schools	21,038.40	0.003660%	18,337.92	0.003652%
PSCH	Crisp County Schools	37,454.66	0.006516%	39,746.79	0.007916%
PSCH	Decatur County Schools	24,802.59	0.004315%	24,860.02	0.004951%
PSCH	Dekalb County Schools	208,112.44	0.036208%	189,983.46	0.037839%
PSCH	Dodge County Schools	36,577.37	0.006364%	31,934.52	0.006360%
PSCH	Ocmulgee Regional Library System	7,599.24	0.001322%	6,554.16	0.001305%
PSCH	Dougherty County Schools	9,760.12	0.001698%	13,033.24	0.002596%
PSCH	Douglas County Schools	47,632.35	0.008287%	49,944.34	0.009947%
PSCH	Effingham County Schools	30,498.74	0.005306%	25,996.53	0.005178%
PSCH	Fayette County Schools	28,905.73	0.005029%	23,368.16	0.004654%
PSCH	Floyd County Schools	41,504.44	0.007221%	39,172.09	0.007802%
PSCH	Forsyth County Schools	11,087.40	0.001929%	9,401.13	0.001872%
PSCH	Fulton County Board of Education	32,587.13	0.005670%	13,936.74	0.002776%
PSCH	Gilmer County Schools	27,999.48	0.004871%	23,221.55	0.004625%
PSCH	Glascocock County Schools	0.00	0.000000%	9,339.73	0.001860%
PSCH	Glynn County Schools	60,057.81	0.010449%	52,059.49	0.010369%
PSCH	Gordon County Schools	12,446.14	0.002165%	10,539.34	0.002099%
PSCH	Grady County Schools	23,429.42	0.004076%	19,032.57	0.003791%
PSCH	Greene County Schools	14,157.84	0.002463%	22,636.44	0.004508%
PSCH	Gwinnett County Schools	79,483.46	0.013829%	66,427.80	0.013230%
PSCH	Hart County Schools	12,290.16	0.002138%	10,847.96	0.002161%
PSCH	Henry County Schools	40,975.92	0.007129%	47,821.28	0.009524%
PSCH	Houston County Schools	108,825.61	0.018934%	91,406.16	0.018205%
PSCH	Irwin County Schools	26,839.78	0.004670%	22,566.18	0.004494%
PSCH	Jackson County Schools	13,289.67	0.002312%	11,197.42	0.002230%
PSCH	Johnson County Schools	19,245.00	0.003348%	16,942.75	0.003374%
PSCH	Lamar County Schools	14,678.88	0.002554%	12,809.52	0.002551%
PSCH	Lee County Schools	4,529.54	0.000788%	3,909.83	0.000779%
PSCH	Macon County Schools	8,104.68	0.001410%	13,466.93	0.002682%
PSCH	Madison County Schools	24,062.08	0.004186%	13,306.98	0.002650%
PSCH	Mcduffie County Schools	53,819.39	0.009364%	43,727.36	0.008709%
PSCH	Meriwether County Schools	33,813.44	0.005883%	29,307.32	0.005837%
PSCH	Monroe County Schools	0.00	0.000000%	1,753.44	0.000349%
PSCH	Muscogee County Schools	30,705.85	0.005342%	30,270.22	0.006029%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2016
(with comparative amounts and percentages as of and for the year ended June 30, 2015)

Employer Category Code	Employer/ Nonemployer	2016		2015	
		Actual	Employer/ Nonemployer	Actual	Employer/ Nonemployer
		Contributions	Allocation Percentage	Contributions	Allocation Percentage
Employers:					
PSCH	Newton County Schools	\$ 26,834.64	0.004669%	11,688.68	0.002328%
PSCH	Oglethorpe County Schools	0.00	0.000000%	2,621.98	0.000522%
PSCH	Paulding County Schools	20,364.63	0.003543%	22,079.82	0.004398%
PSCH	Pickens County Schools	3,308.86	0.000576%	2,882.24	0.000574%
PSCH	Pierce County Schools	1,191.20	0.000207%	12,664.96	0.002522%
PSCH	Pike County Schools	4,560.80	0.000793%	7,178.04	0.001430%
PSCH	Polk County Schools	27,606.43	0.004803%	17,207.88	0.003427%
PSCH	Putnam County Schools	5,635.56	0.000980%	3,388.04	0.000675%
PSCH	Rabun County Schools	12,222.62	0.002127%	10,427.88	0.002077%
PSCH	Richmond County Schools	27,073.25	0.004710%	19,440.44	0.003872%
PSCH	Rockdale County Schools	58,697.25	0.010212%	53,399.70	0.010636%
PSCH	Spalding County Schools	30,409.08	0.005291%	23,275.20	0.004636%
PSCH	Stephens County Schools	5,183.94	0.000902%	4,394.20	0.000875%
PSCH	Sumter County Schools	14,183.16	0.002468%	12,285.97	0.002447%
PSCH	Tattall County Schools	5,298.36	0.000922%	4,691.38	0.000934%
PSCH	Telfair County Schools	3,273.78	0.000570%	4,020.69	0.000801%
PSCH	Terrell County Schools	17,686.32	0.003077%	15,711.72	0.003129%
PSCH	Tift County Schools	10,901.10	0.001897%	0.00	0.000000%
PSCH	Treutlen County Schools	7,043.00	0.001225%	0.00	0.000000%
PSCH	Troup County Schools	0.00	0.000000%	9,140.49	0.001820%
PSCH	Union County Schools	6,754.08	0.001175%	6,000.00	0.001195%
PSCH	Upson County Schools	27,065.04	0.004709%	22,182.62	0.004418%
PSCH	Ware County Schools	33,471.18	0.005823%	24,646.47	0.004909%
PSCH	Washington County Board of Education	67,149.78	0.011683%	56,328.04	0.011219%
PSCH	Wayne County Schools	19,141.86	0.003330%	14,997.21	0.002987%
PSCH	White County Board of Education	0.00	0.000000%	4,933.56	0.000983%
PSCH	Whitfield County Schools	11,824.35	0.002057%	11,069.52	0.002205%
PSCH	Wilkinson County Schools	36,595.56	0.006367%	36,344.61	0.007239%
PSCH	Atlanta City Schools	85,102.21	0.014806%	63,424.33	0.012632%
PSCH	City of Buford Schools (Gwinnett)	19,016.16	0.003308%	15,838.08	0.003154%
PSCH	City of Dalton Schools (Whitfield)	13,453.08	0.002341%	11,417.40	0.002274%
PSCH	City of Decatur Schools (DeKalb)	0.00	0.000000%	2,914.23	0.000580%
PSCH	City of Rome Schools (Floyd)	10,224.46	0.001779%	21,733.70	0.004329%
PSCH	City of Valdosta Schools (Lowndes)	43,413.78	0.007553%	38,255.33	0.007619%
PSCH	Georgia Military College	28,104.88	0.004890%	24,386.62	0.004857%
RESA	Northwest Georgia Regional Education Service Agency	32,005.30	0.005568%	42,570.66	0.008479%
RESA	Metro Regional Education Service Agency	39,877.80	0.006938%	32,479.22	0.006469%
RESA	North East Georgia Regional Education Service Agency	15,417.60	0.002682%	24,436.92	0.004867%
STAT	Georgia Department of Agriculture	4,707,881.96	0.819084%	4,102,757.90	0.817141%
STAT	Georgia Department of Administrative Services	3,502,748.88	0.609413%	2,866,207.62	0.570859%
STAT	Georgia Department of Audits	4,402,072.74	0.765879%	3,752,319.46	0.747344%
STAT	Department of Public Health	11,970,414.68	2.082631%	9,361,755.05	1.864568%
STAT	Georgia Department of Banking and Finance	1,394,284.15	0.242580%	1,231,785.84	0.245333%
STAT	State Accounting Office	2,151,068.90	0.374246%	1,766,603.34	0.351852%
STAT	Office of Commissioner of Insurance	2,605,383.59	0.453289%	2,289,438.77	0.455984%
STAT	Georgia State Finance and Investment Commission	1,780,228.04	0.309727%	1,519,115.20	0.302560%
STAT	State Properties Commission	209,785.81	0.036499%	163,114.41	0.032487%
STAT	Georgia Department of Defense	3,786,316.29	0.658749%	3,249,113.95	0.647121%
STAT	Georgia Department of Education	7,409,169.46	1.289058%	6,659,844.87	1.326432%
STAT	The Technical College System of Georgia	2,012,224.84	0.350090%	1,778,361.42	0.354194%
STAT	Prosecuting Attorneys Council	10,572,283.10	1.839382%	9,097,410.58	1.811918%
STAT	Georgia Department of Community Health	10,553,273.58	1.836074%	8,921,881.55	1.776959%
STAT	Georgia Forestry Commission	4,788,824.27	0.833167%	3,947,960.59	0.786310%
STAT	Office of Planning and Budget	4,250,150.74	0.739448%	4,265,773.16	0.849608%
STAT	Georgia Department of Human Services	31,159,144.82	5.421114%	26,125,512.29	5.203381%
STAT	Georgia Department of Community Affairs	4,400,309.40	0.765572%	3,824,174.08	0.761655%
STAT	Department of Economic Development	2,604,395.09	0.453117%	2,243,963.57	0.446927%
STAT	Administrative Office of the Courts	1,153,618.21	0.200708%	1,146,091.38	0.228265%
STAT	Georgia Court of Appeals	2,769,513.62	0.481844%	2,281,334.02	0.454370%
STAT	Superior Courts of Georgia	2,720,426.73	0.473304%	2,327,613.90	0.463588%
STAT	Supreme Court	1,681,221.30	0.292501%	1,547,620.80	0.308237%
STAT	Georgia Department of Labor	12,093,238.80	2.104000%	10,583,972.71	2.107995%
STAT	Department of Behavioral Health and Developmental Disabilities	35,171,708.97	6.119226%	31,503,704.74	6.274549%
STAT	Georgia Department of Law	4,114,737.89	0.715888%	3,139,129.34	0.625216%
STAT	General Assembly of Georgia	2,713,621.80	0.472120%	2,344,191.91	0.466889%
STAT	Department of Juvenile Justice	28,075,428.53	4.884605%	24,352,776.98	4.850308%
STAT	Georgia Department of Natural Resources	18,703,858.00	3.254125%	16,793,983.20	3.344834%
STAT	State Board Pardons and Paroles	6,005,363.22	1.044822%	5,901,747.60	1.175443%
STAT	Georgia Department of Public Safety	19,368,501.66	3.369761%	17,922,616.97	3.569622%
STAT	Georgia Department of Corrections	85,548,394.38	14.883840%	76,042,590.16	15.145294%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2016
(with comparative amounts and percentages as of and for the year ended June 30, 2015)

Employer Category Code	Employer/ Nonemployer	2016		2015	
		Actual	Employer/ Nonemployer	Actual	Employer/ Nonemployer
		Contributions	Allocation Percentage	Contributions	Allocation Percentage
Employers:					
STAT	Georgia Department of Early Care Learning	\$ 3,526,981.18	0.613629%	2,786,474.03	0.554978%
STAT	Georgia Public Service Commission	1,229,282.73	0.213872%	1,071,621.99	0.213433%
STAT	Georgia Bureau of Investigation	11,179,133.38	1.944962%	9,503,444.56	1.892788%
STAT	Department of Revenue	10,637,997.88	1.850815%	9,540,499.81	1.900168%
STAT	Georgia Department of Driver Services	5,016,695.32	0.872812%	4,252,813.21	0.847027%
STAT	Georgia Student Finance Commission	647,543.15	0.112661%	483,680.69	0.096334%
STAT	Georgia Department of Community Supervision	1,220,334.02	0.212316%	0.00	0.000000%
STAT	Secretary of State	2,445,693.28	0.425505%	2,004,500.96	0.399234%
STAT	Soil and Water Commission	317,845.85	0.055299%	309,996.31	0.061742%
STAT	Georgia Teachers Retirement System	4,016,662.33	0.698825%	3,433,086.88	0.683763%
STAT	Georgia Department of Transportation	39,120,536.48	6.806249%	35,401,125.86	7.050792%
STAT	Georgia Department of Veterans Service	1,192,746.32	0.207516%	1,050,775.23	0.209281%
STAT	Subsequent Injury Trust Fund	199,267.28	0.034669%	202,917.03	0.040415%
STAT	State Board of Workers Comp	1,828,215.87	0.318076%	1,676,192.90	0.333845%
STAT	Georgia Public Defender Standards Council	9,607,724.42	1.671566%	8,340,150.75	1.661096%
STAT	Georgia Building Authority	1,561,565.78	0.271684%	1,375,430.91	0.273943%
STAT	Georgia Correctional Industries	1,748,888.92	0.304274%	1,470,907.63	0.292959%
STAT	George L. Smith II - GWCCA	4,149,379.44	0.721915%	3,428,269.36	0.682804%
STAT	State Road and Tollway Authority	808,190.19	0.140610%	704,958.67	0.140406%
STAT	Georgia Public Broadcasting	1,734,996.63	0.301857%	1,395,722.97	0.277984%
STAT	GTA Georgia Technology Authority	3,417,850.18	0.594643%	2,844,088.49	0.566453%
TCOL	Oconee Fall Line Technical College	453,034.58	0.078820%	386,012.02	0.076881%
TCOL	Coastal Pines Technical College	583,196.14	0.101465%	514,925.43	0.102557%
TCOL	Albany Technical College	1,177,309.20	0.204830%	1,038,250.35	0.206787%
TCOL	Athens Technical College	600,588.66	0.104491%	508,550.56	0.101287%
TCOL	Atlanta Technical College	1,383,952.13	0.240782%	1,187,309.28	0.236475%
TCOL	Augusta Technical College	1,649,811.02	0.287037%	1,439,529.30	0.286709%
TCOL	West Georgia Technical College	1,876,802.64	0.326529%	1,614,694.48	0.321596%
TCOL	Chattahoochee Technical College	2,072,125.13	0.360511%	1,727,486.43	0.344061%
TCOL	Columbus Technical College	692,639.23	0.120506%	569,402.14	0.113407%
TCOL	Georgia Northwestern Technical College	1,488,754.74	0.259016%	1,290,963.41	0.257119%
TCOL	Georgia Piedmont Technical College	1,058,027.25	0.184077%	952,380.64	0.189684%
TCOL	Southern Crescent Technical College	888,230.25	0.154536%	778,133.71	0.154980%
TCOL	Gwinnett Technical College	2,088,484.17	0.363358%	1,504,247.95	0.299599%
TCOL	Lanier Technical College	688,579.78	0.119800%	579,678.46	0.115454%
TCOL	Central Georgia Technical College	2,649,842.16	0.461023%	2,338,496.33	0.465755%
TCOL	Southern Regional Technical College	1,261,468.04	0.219472%	561,741.80	0.111881%
TCOL	North Georgia Technical College	704,541.49	0.122577%	579,118.71	0.115342%
TCOL	Savannah Technical College	1,139,777.72	0.198300%	951,303.09	0.189470%
TCOL	South Georgia Technical College	650,594.51	0.113191%	567,446.56	0.113018%
TCOL	Southeastern Technical College	423,354.79	0.073656%	378,170.26	0.075320%
TCOL	Ogeechee Technical College	112,980.28	0.019656%	84,501.14	0.016830%
TCOL	Southwest Georgia Technical College	0.00	0.000000%	455,602.71	0.090742%
TCOL	Wiregrass Georgia Technical College	733,458.36	0.127608%	651,871.06	0.129832%
UNIV	Georgia Institute of Technology	321,617.55	0.055955%	236,278.92	0.047059%
UNIV	Georgia State University	203,096.74	0.035335%	125,892.06	0.025074%
UNIV	Augusta University	178,786.44	0.031106%	136,656.20	0.027218%
UNIV	University of Georgia	512,088.68	0.089094%	385,636.95	0.076807%
UNIV	Albany State University	3,749.20	0.000652%	0.00	0.000000%
UNIV	Armstrong Atlantic State University	24,246.86	0.004219%	42,004.16	0.008366%
UNIV	Clayton College and State University	15,753.17	0.002741%	11,824.34	0.002355%
UNIV	Columbus State University	23,216.04	0.004039%	20,422.80	0.004068%
UNIV	University of North Georgia	68,865.52	0.011981%	38,606.60	0.007689%
UNIV	Georgia College and State University	63,091.26	0.010977%	58,453.22	0.011642%
UNIV	Georgia Southern University	57,061.10	0.009928%	30,479.20	0.006070%
UNIV	Georgia Gwinnett College	7,451.79	0.001296%	20,642.40	0.004111%
UNIV	Georgia Southwestern State University	19,942.24	0.003470%	13,401.10	0.002669%
UNIV	Kennesaw State University	39,125.80	0.006807%	23,267.97	0.004634%
UNIV	Middle Georgia State College	136,229.81	0.023701%	110,671.65	0.022042%
UNIV	Valdosta State University	41,677.35	0.007251%	47,978.74	0.009556%
UNIV	State University of West Georgia	46,592.86	0.008106%	36,489.86	0.007268%
UNIV	Abraham Baldwin Agricultural College	58,654.68	0.010205%	61,931.57	0.012335%
UNIV	Bainbridge College	46,942.05	0.008167%	36,148.80	0.007200%
UNIV	College of Coastal Georgia	30,849.66	0.005367%	28,166.38	0.005610%
UNIV	South Georgia State College	54,521.15	0.009486%	44,037.44	0.008771%
UNIV	Darton College	12,360.00	0.002150%	9,150.00	0.001822%
UNIV	Georgia Perimeter College	20,819.61	0.003622%	8,932.66	0.001779%
UNIV	Georgia Highlands College	22,077.95	0.003841%	23,792.24	0.004739%
UNIV	Gordon College	9,877.63	0.001719%	8,931.12	0.001779%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
For the year ended June 30, 2016
(with comparative amounts and percentages as of and for the year ended June 30, 2015)

Employer Category Code	Employer/Nonemployer	2016		2015	
		Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
Employers:					
UNIV	Regents Central Office	\$ 518,539.75	0.090216%	452,455.63	0.090115%
VARS	Agricultural Commodity Commission	66,770.82	0.011617%	58,361.16	0.011624%
VARS	DA-Lookout Mountain Judicial Circuit	161,850.63	0.028159%	146,035.59	0.029086%
VARS	District Attorneys Staff	<u>11,882.52</u>	<u>0.002067%</u>	<u>10,211.58</u>	<u>0.002034%</u>
Total for All Employers		<u>562,636,027.26</u>	97.888249%	<u>490,912,848.89</u>	97.774416%
Nonemployer:					
	State of Georgia	<u>12,137,779.87</u>	<u>2.111751%</u>	<u>11,174,348.42</u>	<u>2.225584%</u>
Total for all Entities		<u>\$ 574,773,807.13</u>	<u>100.000000%</u>	<u>502,087,197.31</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
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense excluding that attributable to employer-paid member contributions			
			Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense excluding that attributable to employer-paid member contributions
976	AUTH	Georgia Regional Transportation Authority	\$ 4,868,643	\$ -	\$ 495,004	\$ 41,239	\$ 368,567	\$ 904,810	\$ 11,244	\$ -	\$ 27,053	\$ 38,297	\$ 431,263	\$ 68,092	\$ -	\$ 499,355
910-0910	AUTH	Jekvill Island State Park Authority	10,309,808	-	1,048,218	87,327	417,951	1,553,496	23,811	-	-	23,811	913,234	477,925	53,595	1,444,754
913-0913	AUTH	Lake Lanier Island Development Authority	484,253	-	49,235	4,102	23,677	77,014	1,118	-	-	42,893	49,936	-	92,829	
926-0926	AUTH	Georgia Agricultural Exposition Authority	4,331,835	-	440,426	36,692	63,789	540,907	10,004	-	28,286	38,290	383,710	31,783	91,052	506,545
928-0928	AUTH	Georgia Environmental Finance Authority	5,995,098	-	609,533	50,780	60,482	720,795	13,846	-	47,589	61,435	531,040	79,316	11,340	621,696
936-0936	AUTH	Agricultural Commodity Commission-Peanuts	746,082	-	75,856	6,320	-	82,176	1,723	-	36,947	38,670	66,089	2,225	-	68,314
955-0955	AUTH	Georgia Superior Court Clerks Coop	1,569,080	-	159,531	13,291	-	172,822	3,624	-	115,743	119,367	138,990	(81,308)	-	57,682
972-0972	AUTH	Georgia Federal-State Inspection	9,690,833	-	985,286	82,084	195,163	1,262,533	22,381	-	22,381	858,407	491,217	8,664	1,358,288	
973-0973	AUTH	Georgia Lottery Corporation	608,332	-	61,850	5,153	-	67,003	1,405	-	189,223	190,628	53,887	(193,736)	-	(139,849)
988-0988	AUTH	Oconee River Greenway Authority	-	-	-	-	-	-	-	-	53,487	53,487	(40,795)	-	(40,795)	
9012	PSCH	Academy for Classical Education	95,933	-	9,754	813	24,331	34,898	222	-	222	8,497	37,978	-	46,475	
9015	PSCH	Tapestry Public Charter School	119,159	-	12,115	1,009	34,890	48,014	275	-	275	10,557	47,283	-	57,840	
9194	CHAR	Mountain Education Center Inc	-	-	172,991	1,465	891	19,944	400	-	2,762	3,162	15,322	3,380	-	18,702
361	CSBS	Lookout Mountain Community Service Board	1,233,552	-	125,418	10,449	-	135,867	2,849	-	126,406	129,255	109,266	(261,370)	37,819	(114,285)
363	CSBS	Highland Rivers Center Community Service Board	2,206,268	-	224,316	18,688	-	243,004	5,095	-	142,062	147,157	195,430	(183,346)	67,000	79,084
364	CSBS	Georgia Mountains Avita Community Partners	436,712	-	44,401	3,699	-	48,100	1,009	-	186,372	187,381	38,686	(216,686)	43,527	(134,473)
365	CSBS	Cobb County Community Service	1,584,927	-	161,143	13,425	-	174,568	3,660	-	135,915	139,575	140,387	(206,141)	21,724	(44,030)
366	CSBS	Douglas Community Service Board	-	-	-	-	-	-	-	-	48,149	48,149	(48,271)	-	6,594	(41,677)
368	CSBS	Dekalb Community Service Board	-	-	161,609	13,464	-	175,073	3,671	-	172,515	176,186	140,798	(287,600)	40,485	(106,317)
369	CSBS	View Point Health	1,356,117	-	137,879	11,487	-	149,366	3,132	-	95,445	98,577	120,122	(179,994)	-	(59,872)
370	CSBS	Clayton Community M.H., Substa	748,069	-	76,058	6,336	-	82,394	1,728	-	108,066	109,794	66,261	(156,977)	-	(90,716)
371	CSBS	Advantage Behavioral Health Systems	932,082	-	94,767	7,895	-	102,662	2,153	-	208,811	210,964	82,561	(302,021)	13,957	(205,503)
372	CSBS	Pathways Center Community Service Board	745,183	-	75,764	6,312	-	82,076	1,721	-	151,429	153,150	66,006	(284,123)	-	(218,117)
373	CSBS	Montosh Trail MH, MR and SA C	1,261,508	-	128,260	10,665	-	138,945	2,913	-	187,987	190,900	111,740	(261,029)	61,735	(67,554)
374	CSBS	River Edge Behavioral Health Center	2,187,630	-	222,421	18,530	-	240,951	5,052	-	245,728	250,780	193,777	(269,503)	21,369	(54,357)
375	CSBS	Phoenix Center	500,100	-	50,846	4,236	-	55,082	1,155	-	174,864	176,019	44,297	(226,841)	21,672	(160,872)
376	CSBS	Oconee Community Service Board	548,350	-	55,752	4,645	-	60,397	1,266	-	158,514	159,780	48,574	(182,163)	32,818	(100,771)
377	CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	863,822	-	87,826	7,317	-	95,143	1,995	-	359,283	361,278	76,515	(422,815)	49,589	(296,711)
378	CSBS	Ogeechee MH, MR and SA Community	1,433,506	-	145,747	12,142	-	157,889	3,311	-	104,021	107,332	126,981	(194,516)	-	(67,535)
379	CSBS	New Horizons	1,527,405	-	155,294	12,938	-	168,232	3,528	-	149,569	153,097	135,294	(221,415)	12,294	(73,827)
380	CSBS	Middle Flint Community Service Board	1,389,514	-	141,275	11,770	-	153,045	3,209	-	58,652	61,861	123,081	(66,818)	26,959	83,422
381	CSBS	CSB of Middle Georgia	1,193,248	-	121,320	10,107	-	131,427	2,756	-	299,227	301,983	105,699	(497,497)	24,854	(348,944)
382	CSBS	Albany Area Community Service Board	456,675	-	46,431	3,868	-	50,299	1,055	-	54,117	55,172	40,454	(100,741)	5,769	(54,518)
383	CSBS	The Georgia Pines Community Service Board	2,267,432	-	230,534	19,206	-	249,740	5,237	-	374,203	379,440	200,850	(211,654)	68,463	57,659
384	CSBS	South Georgia Community Service Board	958,951	-	97,498	8,123	-	105,621	2,215	-	116,353	118,568	84,946	(156,902)	10,832	(61,024)
385	CSBS	Pineland Area MH, MR and SA Center	786,574	-	79,973	6,653	-	86,636	1,817	-	98,875	100,692	69,675	(138,425)	50,073	(18,677)
386	CSBS	Satilla Community Service Board	1,623,859	-	165,101	13,755	-	178,856	3,750	-	82,485	86,235	143,840	(119,921)	50,471	74,390
388	CSBS	Gateway Behavior Health Services Community Service Board	662,164	-	67,324	5,609	-	72,933	1,529	-	172,183	173,712	58,653	(240,212)	29,408	(152,151)
127-001	DFAC	Applina County DFACS	510,838	-	51,938	4,327	14,184	70,449	1,180	-	41,950	43,130	45,247	(60,271)	-	(15,024)
127-002	DFAC	Atkinson County DFACS	236,758	-	24,072	2,005	12,367	38,444	547	-	2,035	2,582	20,972	(11,096)	9,240	19,116
127-003	DFAC	Bacon County DFACS	378,765	-	38,510	3,208	9,305	51,023	875	-	46,426	47,301	33,553	(5,884)	-	27,669
127-004	DFAC	Baker County DFACS	180,276	-	18,329	1,527	16,980	36,836	416	-	-	416	15,966	21,862	-	37,828
127-005	DFAC	Baldwin County DFACS	2,026,748	-	206,063	17,167	53,543	276,773	4,681	-	-	4,681	179,526	72,923	-	252,449
127-006	DFAC	Banks County DFACS	460,128	-	46,782	3,897	-	50,679	1,063	-	82,345	83,408	40,782	(98,868)	-	(58,106)
127-007	DFAC	Barrow County DFACS	1,588,286	-	161,484	13,453	-	174,937	3,668	-	107,915	111,583	140,690	(180,442)	-	(37,952)
127-008	DFAC	Bartow County DFACS	2,744,637	-	279,053	23,248	44,953	347,254	6,339	-	203,984	210,323	243,120	(11,798)	70,683	325,601
127-009	DFAC	Ben Hill County DFACS	582,882	-	59,263	4,937	10,562	74,762	1,346	-	34,986	36,332	51,631	(56,249)	-	(4,618)
127-010	DFAC	Berrien County DFACS	876,594	-	89,125	7,425	12,356	108,906	2,025	-	185,879	187,904	77,648	(190,556)	-	(29,908)
127-011	DFAC	Bibb County DFACS	9,063,674	-	921,521	76,772	-	998,293	20,933	-	404,141	425,074	802,854	(664,383)	54,910	193,361
127-012	DFAC	Bleckley County DFACS	385,245	-	39,169	3,283	11,814	54,246	890	-	61,465	62,355	34,126	(25,563)	-	7,563
127-013	DFAC	Brantley County DFACS	858,808	-	87,317	7,274	12,832	107,423	1,983	-	10,834	12,817	76,075	(14,552)	-	90,627
127-014	DFAC	Brooks County DFACS	756,347	-	76,899	6,406	41,084	124,389	1,747	-	9,789	11,536	66,997	(24,831)	-	42,166
127-015	DFAC	Bryan County DFACS	494,660	-	50,293	4,190	23,052	77,535	1,142	-	24,272	25,414	43,817	(27,163)	-	16,654
127-016	DFAC	Bulloch County DFACS	1,639,185	-	166,659	13,884	11,003	191,546	3,786	-	34,727	38,513	145,197	(19,065)	-	126,132
127-017	DFAC	Burke County DFACS	938,090	-	95,377	7,946	18,553	121,876	2,167	-	28,469	30,636	83,099	2,528	-	85,627
127-018	DFAC	Butts County DFACS	1,025,548	-	104,371	8,695	88,534	201,600	2,371	-	-	2,371	142,666	90,931	-	233,597
127-019	DFAC	Calhoun County DFACS	398,443	-	40,511	3,375	9,117	53,003	920	-	371	1,291	35,295	23,092	29,681	88,068

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense excluding that attributable to employer-paid member contributions					
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense excluding that attributable to employer-paid member contributions	
127-020	DFAC	Camden County DFACS	\$ 1,355,455	\$ -	\$ 137,812	\$ 11,481	\$ 17,900	\$ 84,666	\$ 3,130	\$ -	\$ 3,130	\$ 120,063	\$ 22,570	\$ -	\$ 142,633		
127-021	DFAC	Candler County DFACS	570,631	-	58,017	4,833	21,816	84,666	1,318	-	8,828	10,146	50,548	(36,295)	-	14,253	
127-022	DFAC	Carroll County DFACS	3,469,479	-	352,749	29,387	107,057	489,193	8,013	-	8,013	307,325	101,344	-	408,669		
127-023	DFAC	Catoosa County DFACS	1,401,529	-	142,496	11,871	-	154,367	3,237	-	60,826	64,063	124,146	(120,864)	-	3,282	
127-024	DFAC	Charlton County DFACS	717,983	-	72,999	6,082	-	79,081	1,658	-	14,853	16,511	63,596	(5,772)	-	57,824	
127-025	DFAC	Chatham County DFACS	8,717,454	-	886,321	73,839	72,464	1,032,624	20,133	-	150,954	171,087	772,184	(31,729)	9,977	750,452	
127-026	DFAC	Chattahoochee County DFACS	242,434	-	24,649	2,053	43,211	69,913	560	-	4,059	4,619	21,473	10,271	-	31,744	
127-027	DFAC	Chattooga County DFACS	1,186,437	-	120,627	10,049	-	130,676	2,740	-	35,445	38,185	105,095	(51,939)	25,422	78,578	
127-028	DFAC	Cherokee County DFACS	2,938,632	-	298,776	24,891	-	323,667	6,787	-	371,053	377,840	260,301	(353,781)	-	(93,480)	
127-029	DFAC	Clarke County DFACS	5,863,214	-	596,124	49,663	-	645,787	13,541	-	178,647	192,188	519,361	(366,058)	18,997	172,300	
127-030	DFAC	Clay County DFACS	409,039	-	41,588	3,465	-	37,572	82,625	-	3,435	4,380	36,231	19,905	-	56,136	
127-031	DFAC	Clayton County DFACS	17,411,683	-	1,770,280	147,482	-	412,422	2,330,184	-	40,213	1,542,315	1,174,005	-	34,758	2,751,078	
127-032	DFAC	Clinch County DFACS	387,989	-	39,448	3,286	-	12,503	55,237	-	896	896	34,368	(18,645)	-	15,723	
127-033	DFAC	Cobb County DFACS	20,497,241	-	2,083,994	173,617	2,748,293	5,005,904	47,339	-	47,339	1,815,629	3,089,529	100,217	5,005,375	-	
127-034	DFAC	Coffee County DFACS	3,195,304	-	324,873	27,065	-	351,938	7,380	-	98,596	105,976	283,037	(198,365)	56,091	140,763	
127-035	DFAC	Colquitt County DFACS	1,962,935	-	199,575	16,627	69,999	286,201	4,533	-	75,366	79,899	173,878	43,526	6,392	223,796	
127-036	DFAC	Columbia County DFACS	3,242,041	-	329,625	27,461	-	82,984	440,070	7,488	-	27,642	35,130	287,178	(61,406)	-	225,772
127-037	DFAC	Cook County DFACS	1,153,797	-	117,309	9,773	-	55,985	183,067	2,865	-	2,865	102,204	117,900	-	220,104	
127-038	DFAC	Dawson County DFACS	2,266,486	-	230,638	19,198	-	18,926	288,562	5,234	-	304,679	309,913	200,782	(196,292)	-	4,470
127-039	DFAC	Crawford County DFACS	683,735	-	69,517	5,791	-	75,308	1,579	-	73,214	74,793	60,565	(91,643)	-	(31,078)	
127-040	DFAC	Crisp County DFACS	1,271,111	-	129,236	10,767	-	140,003	2,936	-	65,623	68,559	112,593	(67,216)	-	39,977	
127-041	DFAC	Dade County DFACS	639,127	-	64,981	5,414	-	70,395	1,476	-	50,830	52,306	56,613	(21,781)	-	34,852	
127-042	DFAC	Dawson County DFACS	621,956	-	63,235	5,268	-	86,742	155,245	1,436	-	1,436	55,093	54,595	-	109,688	
127-043	DFAC	Decatur County DFACS	1,530,859	-	155,645	12,967	-	48,183	216,795	3,536	-	25,485	29,021	135,603	(49,743)	-	85,860
127-044	DFAC	Dekalb County DFACS	36,589,562	-	3,720,132	309,924	1,174,830	5,204,886	84,504	-	84,504	3,241,072	2,451,746	123,560	5,815,378	-	
127-045	DFAC	Dodge County DFACS	464,858	-	47,263	3,937	-	51,200	1,074	-	46,637	47,711	41,176	(49,302)	-	(8,126)	
127-046	DFAC	Dooly County DFACS	479,712	-	48,773	4,063	-	9,491	62,327	1,108	-	42,568	43,676	42,495	7,636	-	50,131
127-047	DFAC	Dougherty County DFACS	25,946,070	-	2,637,987	219,771	2,331,547	5,189,305	59,923	-	-	59,923	2,298,279	4,590,676	23,429	6,912,384	-
127-048	DFAC	Douglas County DFACS	4,267,359	-	433,871	36,146	-	470,017	9,856	-	70,020	79,876	378,000	(111,328)	-	266,672	
127-049	DFAC	Early County DFACS	3,597,106	-	365,725	30,469	-	190,073	586,267	8,308	-	8,308	318,629	134,473	50,202	503,304	-
127-050	DFAC	Echols County DFACS	69,726	-	7,089	591	-	7,680	161	-	24,927	25,088	6,172	(44,809)	-	(38,637)	
127-051	DFAC	Effingham County DFACS	1,263,968	-	128,510	10,706	23,863	163,079	2,919	-	38,387	41,306	111,963	(4,101)	-	107,862	
127-052	DFAC	Elbert County DFACS	752,894	-	76,548	6,377	10,240	93,165	1,739	-	18,729	20,468	66,692	(67,286)	-	(594)	
127-053	DFAC	Emanuel County DFACS	440,213	-	44,757	3,729	-	48,486	1,017	-	17,063	18,080	38,995	(58,328)	-	(19,333)	
127-054	DFAC	Evans County DFACS	383,874	-	39,029	3,252	15,531	57,812	887	-	-	887	34,001	(20,084)	-	13,917	
127-055	DFAC	Fannin County DFACS	855,023	-	86,932	7,242	31,486	125,660	1,975	-	7,618	9,593	75,739	35,791	6,131	117,661	
127-056	DFAC	Fayette County DFACS	1,481,709	-	150,648	12,550	67,835	231,033	3,422	-	-	3,422	131,251	59,333	-	190,184	
127-057	DFAC	Floyd County DFACS	6,766,960	-	688,010	57,318	-	745,328	15,628	-	202,380	218,008	599,412	(268,685)	-	330,727	
127-058	DFAC	Forsyth County DFACS	1,788,761	-	181,867	15,151	-	197,018	4,131	-	91,080	95,211	158,445	(20,680)	-	137,765	
127-059	DFAC	Franklin County DFACS	722,288	-	73,436	6,118	1,657	81,211	1,668	-	31,664	33,332	63,979	(123,734)	-	(59,755)	
127-060	DFAC	Fulton County	39,884,158	-	4,055,100	337,830	-	4,392,930	92,113	-	1,030,628	1,122,741	3,532,904	(2,967,952)	46,190	611,142	
127-061	DFAC	Gilmer County DFACS	970,777	-	98,701	8,223	41,133	148,057	2,242	-	7,326	9,568	85,992	(29,472)	-	56,520	
127-062	DFAC	Glascok County DFACS	308,890	-	31,507	2,625	35,898	70,030	716	-	-	716	27,452	32,425	-	59,877	
127-063	DFAC	Glynn County DFACS	3,977,537	-	404,384	33,689	-	438,073	9,186	-	205,143	214,329	352,307	(181,206)	-	171,101	
127-064	DFAC	Gordon County DFACS	1,783,747	-	181,357	15,109	-	196,466	4,120	-	161,898	166,018	158,003	(163,955)	24,560	18,608	
127-065	DFAC	Grady County DFACS	1,040,172	-	105,756	8,811	55,910	170,477	2,402	-	-	2,402	92,135	24,083	-	116,218	
127-066	DFAC	Greene County DFACS	765,193	-	77,799	6,481	24,985	109,265	1,767	-	-	1,767	67,778	11,644	-	79,422	
127-067	DFAC	Gwinnett County DFACS	18,364,484	-	1,867,153	155,552	641,508	2,664,213	42,413	-	-	42,413	1,626,712	953,744	70,432	2,650,888	
127-068	DFAC	Habersham County DFACS	1,126,833	-	114,567	9,545	38,991	163,103	2,602	-	-	2,602	99,814	12,878	-	112,692	
127-069	DFAC	Hall County DFACS	6,139,139	-	624,178	52,000	76,467	752,645	14,178	-	16,350	30,528	543,799	78,587	56,290	678,676	
127-070	DFAC	Hancock County DFACS	193,995	-	19,724	1,643	12,787	34,154	448	-	9,929	10,377	17,185	(17,659)	-	(474)	
127-071	DFAC	Haralson County DFACS	1,421,775	-	144,555	12,043	134,906	291,504	3,284	-	-	3,284	125,941	154,411	-	280,352	
127-072	DFAC	Harris County DFACS	532,125	-	54,102	4,507	-	58,609	1,229	-	67,209	68,438	47,138	(130,313)	33,820	(49,355)	
127-073	DFAC	Hart County DFACS	1,511,464	-	153,673	12,803	137,654	304,130	3,491	-	-	3,491	133,882	133,999	-	267,881	
127-074	DFAC	Heard County DFACS	748,589	-	76,110	6,341	-	82,451	1,729	-	-	18,625	20,354	66,310	(9,187)	-	57,123
127-075	DFAC	Henry County DFACS	5,355,835	-	505,541	50,448	126,542	792,531	13,755	-	-	16,621	30,376	527,564	266,646	4,527	798,737
127-076	DFAC	Houston County DFACS	4,044,509	-	411,213	34,258	89,341	534,812	9,341	-	-	4,311	13,652	358,259	82,228	-	440,487

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense excluding that attributable to employer-paid member contributions				
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense attributable to employer-paid member contributions
127-077	DFAC	Irwin County DFACS	\$ 566,894	\$ -	\$ 57,637	\$ 4,802	\$ 8,798	\$ 71,237	\$ 1,309	\$ -	\$ 1,309	\$ 50,214	\$ (13,792)	\$ -	\$ 36,422	
127-078	DFAC	Jackson County DFACS	1,481,709	-	150,648	12,550	16,918	180,116	3,422	-	48,275	51,697	131,249	-	44,187	
127-079	DFAC	Jasper County DFACS	459,797	-	46,748	3,895	72,807	123,540	1,062	-	-	1,062	40,727	-	75,621	
127-080	DFAC	Jeff Davis County DFACS	776,167	-	78,914	6,574	57,458	142,946	1,793	-	23,937	25,730	68,754	-	87,991	
127-081	DFAC	Jefferson County DFACS	607,575	-	61,773	5,146	66,919	1,403	-	83,447	84,850	53,817	(102,090)	-	(48,273)	
127-082	DFAC	Jenkins County DFACS	282,406	-	28,713	2,392	34,437	652	-	18,972	19,624	25,015	(2,173)	-	22,842	
127-083	DFAC	Johnson County DFACS	392,388	-	39,895	3,324	24,858	68,077	906	-	23,843	24,749	34,759	(59,519)	-	(24,760)
127-084	DFAC	Jones County DFACS	1,404,225	-	142,770	11,894	43,244	197,908	3,243	-	40,688	43,931	124,385	63,768	-	188,153
127-085	DFAC	Lamar County DFACS	993,577	-	101,019	8,416	16,891	126,326	2,295	-	40,960	43,255	88,009	(5,094)	-	82,915
127-086	DFAC	Lanier County DFACS	950,767	-	96,666	8,053	37,478	142,197	2,196	-	2,647	4,843	84,219	77,578	-	161,797
127-087	DFAC	Laurens County DFACS	5,707,867	-	580,330	48,347	114,271	742,948	13,182	-	41,010	54,192	505,596	137,522	11,455	654,573
127-088	DFAC	Lee County DFACS	838,798	-	85,282	7,105	159,922	252,309	1,937	-	1,937	74,301	151,675	-	-	225,976
127-089	DFAC	Liberty County DFACS	2,035,973	-	207,001	17,245	37,674	261,920	4,702	-	27,801	32,503	180,347	21,049	-	201,396
127-090	DFAC	Lincoln County DFACS	200,617	-	20,397	1,699	8,997	31,093	463	-	2,202	2,665	17,772	25,829	-	43,601
127-091	DFAC	Long County DFACS	275,642	-	28,025	2,335	14,840	45,200	637	-	532	1,169	24,418	(2,448)	-	21,970
127-092	DFAC	Lowndes County DFACS	4,184,388	-	425,435	35,443	41,435	502,313	9,664	-	142,099	151,763	370,652	(95,187)	17,275	292,740
127-093	DFAC	Lumpkin County DFACS	827,882	-	84,152	7,011	33,674	124,837	1,912	-	1,912	73,318	45,466	-	-	118,784
127-094	DFAC	Macon County DFACS	978,771	-	98,514	8,290	38,635	146,439	2,260	-	58,348	60,606	86,700	18,679	-	105,379
127-095	DFAC	Madison County DFACS	1,111,885	-	113,048	9,418	13,112	135,578	2,568	-	31,289	33,957	98,487	(15,224)	-	83,263
127-096	DFAC	Marion County DFACS	547,877	-	55,704	4,641	43,384	103,729	1,265	-	17,442	18,707	48,531	(6,706)	-	41,825
127-097	DFAC	Modulife County DFACS	1,218,840	-	123,922	10,324	50,863	185,109	2,815	-	2,815	107,967	(19,420)	-	-	88,547
127-098	DFAC	Montgomery County DFACS	286,048	-	29,083	2,423	19,097	50,603	661	-	661	25,338	26,987	-	-	52,325
127-099	DFAC	Meriwether County DFACS	810,132	-	82,368	6,862	-	89,230	1,871	-	140,177	142,048	71,763	(202,982)	-	(131,219)
127-100	DFAC	Miller County DFACS	129,992	-	13,217	1,101	-	14,316	300	-	19,345	19,645	11,512	(30,430)	-	(18,918)
127-101	DFAC	Mitchell County DFACS	996,936	-	101,360	8,444	-	109,804	2,302	-	89,387	91,689	88,311	(94,813)	-	(6,502)
127-102	DFAC	Monroe County DFACS	927,825	-	94,334	7,859	9,565	11,758	2,143	-	79,447	81,590	82,185	(35,386)	-	46,799
127-103	DFAC	Montgomery County DFACS	457,999	-	46,566	3,879	-	50,445	1,058	-	13,081	14,139	40,571	(43,317)	-	(2,746)
127-104	DFAC	Morgan County DFACS	870,161	-	88,471	7,371	16,993	112,835	2,010	-	40,589	42,599	77,077	2,306	-	79,383
127-105	DFAC	Murray County DFACS	1,315,293	-	133,728	11,141	-	144,869	3,038	-	106,182	109,220	116,510	(133,558)	-	(17,048)
127-106	DFAC	Muscogee County DFACS	6,826,364	-	694,070	57,823	60,985	812,878	15,766	-	387,020	402,786	604,682	(117,136)	11,402	498,558
127-107	DFAC	Newton County DFACS	3,339,677	-	339,551	29,298	227,138	594,977	7,713	-	-	7,713	295,826	75,215	-	371,041
127-108	DFAC	Oconee County DFACS	779,857	-	79,290	6,606	18,142	104,038	1,801	-	84,344	86,145	69,078	(23,827)	-	45,251
127-109	DFAC	Oglethorpe County DFACS	304,308	-	30,940	2,578	7,000	40,518	703	-	495	1,198	26,956	(36,837)	-	(9,881)
127-110	DFAC	Paulding County DFACS	2,433,375	-	247,406	20,611	41,705	309,722	5,620	-	161,887	167,507	215,545	(143,740)	-	71,805
127-111	DFAC	Peach County DFACS	1,335,965	-	135,830	11,316	53,519	200,665	3,085	-	63,591	66,676	118,340	91,359	-	209,699
127-112	DFAC	Pickens County DFACS	1,017,513	-	103,453	8,619	2,127	114,199	2,350	-	2,781	5,131	90,127	(32,885)	-	57,242
127-113	DFAC	Pierce County DFACS	634,113	-	64,471	5,371	18,971	88,813	1,464	-	45,326	46,790	56,168	(35,506)	-	19,662
127-114	DFAC	Pike County DFACS	573,469	-	58,306	4,857	12,655	75,818	1,324	-	71,037	72,364	50,796	(22,684)	-	28,112
127-115	DFAC	Polk County DFACS	2,148,084	-	218,400	18,195	73,634	310,229	4,961	-	28,472	33,433	190,274	(20,303)	-	169,971
127-116	DFAC	Pulaski County DFACS	353,031	-	35,893	2,990	23,992	62,875	815	-	35,964	36,779	31,273	(12,870)	-	18,403
127-117	DFAC	Putnam County DFACS	2,366,724	-	240,629	20,047	17,313	277,989	5,466	-	109,838	115,304	209,642	(280,738)	5,363	(65,733)
127-118	DFAC	Quitman County DFACS	155,631	-	15,823	1,318	43,469	60,610	359	-	-	359	22,746	-	-	40,503
127-119	DFAC	Rabun County DFACS	799,536	-	81,290	6,772	626	88,685	1,847	-	81,872	83,719	70,623	(49,835)	-	20,888
127-120	DFAC	Randolph County DFACS	399,058	-	40,573	3,390	391	4,344	922	-	61,216	62,140	35,351	(35,433)	-	(82)
127-121	DFAC	Richmond County DFACS	7,659,969	-	778,804	64,882	326,618	1,170,304	17,691	-	78,566	96,257	678,514	112	-	678,626
127-122	DFAC	Rockdale County DFACS	2,523,679	-	256,587	21,376	59,511	337,474	5,828	-	30,819	36,647	223,546	123,925	-	347,471
127-123	DFAC	Schley County DFACS	157,060	-	15,968	1,330	8,819	26,117	363	-	3,191	3,554	13,910	7,043	-	20,953
127-124	DFAC	Scriven County DFACS	432,171	-	43,940	3,661	-	47,601	998	-	113,440	114,438	36,278	(100,866)	33,081	(29,507)
127-125	DFAC	Seminole County DFACS	631,748	-	64,231	5,351	-	69,582	1,459	-	15,225	16,684	55,958	(26,314)	-	29,644
127-126	DFAC	Spalding County DFACS	5,292,110	-	538,059	44,826	225,960	808,845	12,222	-	-	12,222	468,773	107,568	46,219	622,560
127-127	DFAC	Stephens County DFACS	1,270,165	-	129,140	10,759	6,252	146,151	2,933	-	70,270	73,203	112,507	(19,230)	-	93,277
127-128	DFAC	Stewart County DFACS	209,794	-	21,330	1,777	18,254	41,361	485	-	17,628	18,113	18,584	(20,230)	-	(1,646)
127-129	DFAC	Sumter County DFACS	5,913,640	-	601,251	50,090	113,033	764,374	13,658	-	-	13,658	523,829	125,791	-	649,620
127-130	DFAC	Talbot County DFACS	372,000	-	37,822	3,151	9,398	50,371	859	-	1,262	2,121	32,950	3,646	-	36,596
127-131	DFAC	Taliferro County DFACS	74,530	-	7,618	635	19,367	27,620	173	-	8,894	9,067	6,635	(13,337)	-	(6,702)
127-132	DFAC	Tattall County DFACS	672,902	-	68,415	5,700	18,290	92,405	1,554	-	1,554	56,607	(18,589)	-	-	41,018
127-133	DFAC	Taylor County DFACS	181,743	-	18,478	1,539	-	20,017	420	-	54,706	55,126	16,100	(71,937)	-	(55,837)

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense excluding that attributable to employer-paid member contributions				
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Pension Expense Related to Specifics of Individual Employees	Total Pension Expense excluding that attributable to employer-paid member contributions	
127-134	DFAC	Telfair County DFACS	\$ 657,623	\$ -	\$ 66,862	\$ 5,570	\$ 16,819	\$ 89,251	\$ 1,519	\$ -	\$ 1,847	\$ 3,366	\$ 58,255	\$ 6,297	\$ -	\$ 64,552	
127-135	DFAC	Terrell County DFACS	640,215	-	65,092	5,423	43,562	114,077	1,479	-	25,378	26,857	56,709	22,048	-	78,757	
127-136	DFAC	Thomas County DFACS	1,981,195	-	201,432	16,781	14,717	232,930	4,576	-	93,892	98,468	175,492	(8,143)	4,519	171,868	
127-137	DFAC	Tift County DFACS	2,596,528	-	263,994	21,993	14,544	300,531	5,997	-	16,097	22,994	229,997	(22,994)	6,876	203,937	
127-138	DFAC	Toombs County DFACS	1,211,319	-	123,157	10,260	13,974	147,391	2,798	-	6,850	9,648	107,301	(88,090)	-	19,211	
127-139	DFAC	Towns County DFACS	456,486	-	46,412	3,867	60,681	110,960	1,054	-	1,054	40,434	65,923	-	-	106,357	
127-140	DFAC	Treutlen County DFACS	428,671	-	43,584	3,631	20,112	67,327	990	-	-	990	37,972	33,987	4,461	76,420	
127-141	DFAC	Troup County DFACS	2,205,606	-	224,248	18,682	-	242,930	5,094	-	102,552	107,646	195,373	(135,000)	7,795	68,168	
127-142	DFAC	Turner County DFACS	406,248	-	41,304	3,441	58,712	103,457	938	-	-	938	54,209	7,482	-	97,675	
127-143	DFAC	Twiggs County DFACS	602,892	-	61,297	5,107	5,589	71,993	1,392	-	-	45,536	46,928	53,402	(23,735)	-	29,667
127-144	DFAC	Union County DFACS	355,586	-	36,153	3,012	-	39,165	821	-	103,706	104,527	31,499	(113,497)	-	(81,998)	
127-145	DFAC	Upson County DFACS	1,450,252	-	147,450	12,284	-	159,734	3,349	-	88,103	91,452	129,464	(66,168)	-	62,296	
127-146	DFAC	Walker County DFACS	2,063,125	-	209,762	17,475	96,221	323,458	4,765	-	-	4,765	182,751	134,846	-	317,597	
127-147	DFAC	Walton County DFACS	2,857,079	-	290,485	24,200	36,581	351,266	6,598	-	13,554	20,152	253,080	53,711	-	306,791	
127-148	DFAC	Ware County DFACS	1,429,533	-	145,343	12,109	15,829	173,281	3,302	-	27,566	30,868	126,629	(110,169)	23,596	40,056	
127-149	DFAC	Warren County DFACS	218,593	-	22,225	1,852	-	24,077	505	-	8,574	9,079	19,362	4,483	15,741	39,586	
127-150	DFAC	Washington County DFACS	905,071	-	92,020	7,666	40,055	139,741	2,090	-	-	2,090	80,171	17,481	-	97,652	
127-151	DFAC	Wayne County DFACS	1,045,990	-	106,348	8,860	58,348	174,026	2,416	-	5,469	7,885	92,651	(6,185)	-	86,466	
127-152	DFAC	Webster County DFACS	178,715	-	18,770	1,514	-	20,284	413	-	6,197	6,610	15,832	7,772	-	23,604	
127-153	DFAC	Wheeler County DFACS	293,712	-	29,862	2,488	16,498	48,848	678	-	1,642	2,320	26,014	6,852	-	32,866	
127-154	DFAC	White County DFACS	1,061,601	-	107,935	8,992	69,567	186,494	2,452	-	-	2,452	94,034	68,756	-	162,790	
127-155	DFAC	Whitfield County DFACS	6,285,593	-	639,068	53,241	78,507	770,816	14,517	-	8,633	23,150	556,771	(198,065)	66,029	424,735	
127-156	DFAC	Wilcox County DFACS	403,599	-	41,035	3,419	5,767	50,221	932	-	-	18,552	19,484	35,751	(14,124)	-	31,627
127-157	DFAC	Wilkes County DFACS	747,785	-	76,029	6,334	77,911	160,274	1,727	-	-	1,727	66,240	134,687	-	200,927	
127-158	DFAC	Wilkinson County DFACS	303,551	-	30,863	2,571	17,710	51,144	701	-	-	18,253	18,954	28,889	(19,132)	-	7,757
127-159	DFAC	Worth County DFACS	929,859	-	94,541	7,876	-	102,417	2,148	-	241,982	244,130	82,367	(168,864)	-	(86,497)	
128-001	HLTH	Applina County Health Department	618,455	-	62,880	5,238	50	68,168	1,428	-	4,311	5,739	54,782	(1,609)	-	53,173	
128-002	HLTH	Atkinson County Health Department	267,742	-	27,222	2,268	1,558	31,048	618	-	4,311	4,929	23,717	(22,644)	-	1,073	
128-003	HLTH	Bacon County Health Department	296,928	-	30,189	2,515	-	32,704	686	-	32,648	33,334	26,305	(32,919)	-	(6,614)	
128-004	HLTH	Baker County Health Department	333,826	-	33,941	2,828	-	36,769	771	-	2,178	2,949	29,568	3,291	-	32,859	
128-005	HLTH	Baldwin County Health Department	824,796	-	83,859	6,986	37,992	128,837	1,905	-	-	1,905	73,060	61,368	7,345	141,773	
128-006	HLTH	Banks County Health Department	324,649	-	33,008	2,750	6,580	42,338	750	-	13,653	14,403	28,760	(2,574)	7,403	33,589	
128-007	HLTH	Barrow County Public Health	866,897	-	88,139	7,343	79,521	175,003	2,002	-	51,457	53,459	76,790	(37,075)	-	39,715	
128-008	HLTH	Bartow County Health Department	1,587,860	-	161,441	13,450	74,352	249,243	3,667	-	11,638	15,305	140,653	(12,633)	-	128,020	
128-009	HLTH	Ben Hill County Health Department	485,341	-	49,346	4,111	1,237	54,694	1,121	-	4,246	5,367	42,988	(7,518)	-	35,470	
128-010	HLTH	Berrien County Health Department	283,210	-	28,795	2,399	-	31,194	654	-	19,929	20,583	25,086	(20,549)	-	4,537	
128-011	HLTH	Bibb County Health Department	3,720,097	-	376,229	31,510	101,460	511,199	8,592	-	14,062	22,674	329,527	55,817	-	385,344	
128-012	HLTH	Bleckley County Health Department	332,170	-	33,772	2,814	7,420	44,006	767	-	1,979	2,746	28,424	19,609	-	49,033	
128-013	HLTH	Brantley County Health Department	357,099	-	36,307	3,025	-	39,332	825	-	10,486	11,311	31,632	(17,799)	-	13,833	
128-014	HLTH	Brooks County Health Department	356,532	-	36,249	3,020	93	39,362	823	-	1,187	2,010	31,580	7,146	11,329	50,055	
128-016	HLTH	Bulloch County Physical Health	1,330,809	-	135,306	11,272	33,466	180,044	3,074	-	4,917	7,991	117,884	8,639	-	126,523	
128-017	HLTH	Burke County Health Department	679,667	-	69,103	5,757	5,021	79,881	1,570	-	42,395	43,965	60,205	(2,681)	-	57,524	
128-018	HLTH	Butts County Health Department	260,977	-	26,534	2,211	-	28,745	603	-	35,977	36,580	23,116	(55,287)	-	(32,171)	
128-019	HLTH	Calhoun County Health Department	172,235	-	17,511	1,459	3,975	22,945	398	-	15,311	15,709	15,258	6,968	-	22,226	
128-021	HLTH	Candler County Health Department	367,506	-	37,365	3,113	7,213	47,691	849	-	4,799	5,648	32,551	4,029	-	36,580	
128-022	HLTH	Carroll County Health Department	1,504,605	-	152,976	12,744	53,080	218,800	3,475	-	3,163	6,638	133,279	34,527	-	167,806	
128-023	HLTH	Catoosa County Health Department	1,337,526	-	135,989	11,329	-	147,318	3,089	-	78,538	81,627	118,476	(65,222)	-	53,254	
128-024	HLTH	Charlton County Health Department	604,453	-	61,466	5,120	70,567	137,143	1,396	-	17,646	19,042	53,543	24,599	-	78,142	
128-025	HLTH	Chatahoochee County Health Department	57,948	-	5,892	491	99	6,482	134	-	177	311	5,153	1,245	-	6,378	
128-027	HLTH	Chattooga County Health Department	638,086	-	64,875	5,405	-	70,280	1,474	-	31,033	32,507	56,620	(58,865)	4,217	1,872	
128-028	HLTH	Cherokee County Health Department	8,954,117	-	910,383	75,844	161,244	1,147,471	20,680	-	33,475	54,155	793,148	(34,585)	-	758,563	
128-029	HLTH	Clarke County Health Department	7,397,904	-	752,159	62,662	184,802	999,623	17,086	-	160,947	178,033	655,302	257,984	-	913,286	
128-030	HLTH	Clay County Health Department	101,278	-	10,297	858	2,235	13,390	234	-	-	234	8,969	(10,696)	-	(1,727)	
128-031	HLTH	Clayton County Health Department	8,391,245	-	853,154	71,076	13,134	937,364	19,380	-	42,032	61,412	743,292	(96,615)	-	646,677	
128-032	HLTH	Clinch County Health Department	285,575	-	29,035	2,419	4,526	35,980	660	-	2,222	2,882	25,296	(4,207)	-	21,089	
128-033	HLTH	Cobb County Health Department	17,236,562	-	1,752,475	145,999	28,921	1,927,395	39,808	-	-	12,442	52,250	1,526,801	(52,003)	-	1,474,598
128-034	HLTH	Coffee County Health Department	1,046,085	-	106,358	8,861	4,922	120,141	2,416	-	26,456	28,872	92,660	(38,411)	-	54,249	

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense excluding that attributable to employer-paid member contributions				
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense attributable to employer-paid member contributions	
128-035	HLTH	Colquitt County Health Department	\$ 1,453,563	\$ -	\$ 147,787	\$ 12,312	\$ 2,099	\$ 162,198	\$ 3,357	\$ -	\$ 78,902	\$ 82,259	\$ 128,756	\$ (55,218)	\$ -	\$ -	\$ 73,538
128-036	HLTH	Columbia County Health Department	1,374,802	-	139,779	11,645	47,918	199,342	3,175	-	-	121,779	62,585	-	-	-	184,364
128-037	HLTH	Cook County Health Department	358,187	-	36,418	3,034	-	39,452	827	-	16,451	17,278	31,729	(13,847)	3,235	-	21,117
128-038	HLTH	Coweta County Health Department	1,118,224	-	113,692	9,472	-	123,164	2,583	-	141,102	143,685	99,050	(123,574)	-	-	(24,524)
128-039	HLTH	Crawford County Health Department	296,881	-	30,184	2,515	12,339	45,038	686	-	-	686	26,295	14,177	-	-	40,472
128-040	HLTH	Crisp County Health Department	495,985	-	50,428	4,201	-	54,629	1,145	-	16,935	18,080	43,933	(15,594)	-	-	28,349
128-041	HLTH	Dade County Health Department	404,971	-	41,174	3,430	-	44,604	935	-	10,102	11,037	35,874	(14,006)	-	-	21,868
128-042	HLTH	Dawson County Health Department	540,119	-	54,915	4,575	19,541	79,031	1,247	-	618	1,865	47,840	45,171	-	-	93,011
128-043	HLTH	Decatur County Health Department	867,370	-	88,187	7,347	7,308	102,842	2,003	-	31,933	33,936	76,832	(18,616)	-	-	58,216
128-044	HLTH	Dekalb County Health Department	25,212,524	-	2,563,406	213,557	879,678	3,656,641	58,229	-	449,488	507,717	2,233,306	(119,802)	618	-	2,114,122
128-045	HLTH	Dodge County Health Department	462,635	-	47,037	3,919	15,583	66,539	1,068	-	-	1,068	40,981	12,790	-	-	53,771
128-046	HLTH	Dooly County Health Department	231,554	-	23,543	1,961	-	25,504	535	-	38,208	38,743	20,511	(33,450)	9,196	-	(3,743)
128-047	HLTH	Dougherty County Health Department	3,603,870	-	366,413	30,526	-	396,939	8,323	-	15,599	23,922	319,227	(28,454)	-	-	290,773
128-047B	HLTH	Southwest Health District	7,127,040	-	724,620	60,368	57,402	842,390	16,460	-	16,460	631,311	34,834	-	-	-	666,145
128-048	HLTH	Douglas County Health Department	1,057,343	-	107,502	8,956	-	116,458	2,442	-	25,456	27,898	93,658	(49,972)	-	-	43,686
128-049	HLTH	Early County Health Department	495,086	-	50,336	4,194	1,522	56,052	1,143	-	3,858	5,001	43,856	466	-	-	44,322
128-050	HLTH	Echols County Health Department	204,591	-	20,801	1,733	299	22,833	473	-	2,473	2,946	18,125	1,304	-	-	19,429
128-052	HLTH	Elbert County Health Department	382,644	-	38,904	3,241	36,261	78,406	864	-	11,413	12,297	33,895	(28,614)	-	-	7,281
128-053	HLTH	Emmanuel County Health Department	978,487	-	99,485	8,288	-	107,773	2,250	-	22,255	24,515	86,673	(14,851)	65,203	-	137,025
128-054	HLTH	Evans County Health Department	329,474	-	33,498	2,791	-	36,289	761	-	9,443	10,204	29,184	16,506	-	-	45,690
128-055	HLTH	Fannin County Health Department	526,070	-	53,487	4,456	-	57,943	1,215	-	23,729	24,944	46,601	(18,212)	7,164	-	35,553
128-056	HLTH	Fayette County Health Department	1,062,831	-	108,060	9,002	-	117,062	2,455	-	91,340	93,795	94,147	(61,223)	-	-	32,924
128-057	HLTH	Floyd County Health Department	11,488,676	-	1,168,076	97,312	63,523	1,328,911	26,533	-	91,517	118,050	1,017,660	99,785	47,717	-	1,165,162
128-058	HLTH	Forsyth County Health Department	1,236,248	-	125,692	10,471	4,069	140,232	2,855	-	113,506	116,361	109,508	(75,447)	-	-	34,061
128-059	HLTH	Franklin County Health Department	493,288	-	50,154	4,178	27,670	82,002	1,139	-	1,139	43,696	23,209	-	-	-	66,905
128-061	HLTH	Gilmer County Health Department	804,455	-	81,791	6,814	12,018	100,623	1,858	-	1,858	71,259	22,982	-	-	-	94,241
128-062	HLTH	Glascok County Health Department	124,505	-	12,659	1,055	842	14,556	288	-	1,399	1,687	11,031	3,121	-	-	14,152
128-063	HLTH	Glynn County Health Department	22,732,270	-	2,311,234	192,549	-	2,503,783	52,501	-	380,637	433,138	2,013,606	(91,178)	53,431	-	1,975,859
128-064	HLTH	Gordon County Health Department	1,381,472	-	140,457	11,701	33,301	185,459	3,191	-	-	3,191	122,368	50,374	-	-	172,742
128-065	HLTH	Grady County Health Department	843,528	-	85,763	7,145	19,252	112,160	1,948	-	26,936	28,884	74,718	13,885	-	-	88,403
128-066	HLTH	Greene County Health Department	409,276	-	41,812	3,467	-	45,079	945	-	16,804	17,549	36,253	(6,610)	-	-	29,643
128-067	HLTH	Gwinnett County Health Department	19,718,661	-	2,004,835	167,023	502,627	2,674,485	45,541	-	111,723	157,264	1,746,663	333,093	34,429	-	2,114,185
128-068	HLTH	Habersham County Health Department	636,667	-	64,731	5,393	-	70,124	1,470	-	36,588	38,058	56,396	(31,117)	-	-	25,279
128-069	HLTH	Hall County Health Department	11,737,875	-	1,193,413	99,423	73,349	1,366,185	27,109	-	27,109	1,039,732	186,704	7,338	-	-	1,233,774
128-070	HLTH	Hancock County Health Department	383,921	-	39,034	3,252	11,130	53,416	887	-	5,478	6,365	34,008	(9,729)	-	-	24,279
128-071	HLTH	Haralson County Health Department	509,277	-	51,779	4,314	21,426	77,519	1,176	-	13,727	14,903	46,111	18,060	-	-	63,171
128-072	HLTH	Harris County Health Department	577,206	-	58,686	4,889	-	63,575	1,333	-	7,432	8,765	51,125	(5,758)	-	-	45,367
128-073	HLTH	Hart County Health Department	486,808	-	49,495	4,123	25,929	79,547	1,124	-	1,124	43,122	14,633	-	-	-	57,755
128-074	HLTH	Heard County Health Department	278,764	-	28,342	2,361	31,215	61,918	644	-	5,813	6,457	24,692	7,032	-	-	31,724
128-075	HLTH	Henry County Health Department	1,797,323	-	182,737	15,224	-	197,961	4,151	-	56,304	60,455	159,207	(35,017)	-	-	124,190
128-076	HLTH	Houston County Health Department	10,684,883	-	1,086,353	90,504	277,865	1,454,722	24,677	-	101,309	125,986	946,458	367,514	29,936	-	1,343,908
128-077	HLTH	Irwin County Health Department	340,448	-	34,614	2,884	-	37,498	786	-	69,963	70,749	30,155	(7,965)	-	-	(47,410)
128-078	HLTH	Jackson County Health Department	767,936	-	78,078	6,505	20,530	105,113	1,774	-	27,726	29,500	68,021	(36,972)	-	-	31,049
128-079	HLTH	Jasper County Health Department	330,136	-	33,566	2,796	11,378	47,740	762	-	4,331	5,093	23,240	9,353	-	-	38,593
128-080	HLTH	Jeff Davis County Health Department	499,107	-	50,745	4,228	6,307	61,280	1,153	-	4,890	6,043	44,209	(10,326)	9,432	-	43,315
128-081	HLTH	Jefferson County Health Department	589,600	-	59,946	4,994	4,576	69,516	1,362	-	5,300	6,662	52,228	(1,001)	-	-	51,227
128-082	HLTH	Jenkins County Health Department	277,581	-	28,222	2,351	12,318	42,891	641	-	2,706	3,347	24,588	16,605	-	-	41,193
128-083	HLTH	Johnson County Health Department	176,303	-	17,925	1,493	-	19,418	407	-	8,619	9,026	15,618	(12,387)	-	-	3,231
128-084	HLTH	Jones County Health Department	410,269	-	41,713	3,475	8,001	53,189	948	-	-	948	36,339	11,270	-	-	47,609
128-085	HLTH	Lamar County Health Department	431,130	-	43,834	3,652	-	47,486	996	-	8,244	9,240	38,189	(2,198)	8,260	-	44,251
128-086	HLTH	Lanier County Health Department	134,864	-	13,712	1,142	2,982	17,836	311	-	-	311	11,948	(2,889)	-	-	9,659
128-087	HLTH	Laurens County Health Department	5,888,048	-	598,649	49,873	-	648,522	13,599	-	117,786	131,385	521,559	(107,806)	-	-	413,753
128-088	HLTH	Lee County Health Department	862,639	-	87,706	7,307	13,988	109,001	1,992	-	-	1,992	76,409	30,436	-	-	106,845
128-090	HLTH	Lincoln County Health Department	121,004	-	12,303	1,025	6,926	20,254	279	-	10,508	10,787	10,716	(12,140)	-	-	(1,424)
128-092	HLTH	Lowndes County Health Department	9,076,115	-	922,786	76,877	273,711	1,273,374	20,961	-	128,269	149,230	803,953	(64,805)	18,033	-	757,181
128-093	HLTH	Lumpkin County Health Department	707,718	-	71,955	5,995	-	78,953	1,634	-	-	1,634	63,687	-	-	-	65,321
128-094	HLTH	Macon County Health Department	211,450	-	21,499	1,791	12,218	35,508	488	-	2,090	2,578	18,728	(7,313)	-	-	11,415

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense excluding that attributable to employer-paid member contributions			
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Resources	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense excluding that attributable to employer-paid member contributions
128-095	HLTH	Madison County Health Department	\$ 439,030	\$ -	\$ 44,637	\$ 3,719	\$ -	\$ 48,356	\$ 1,014	\$ -	\$ 56,057	\$ 57,071	\$ 38,891	\$ (89,143)	\$ -	\$ (50,252)
128-096	HLTH	Marion County Health Department	163,909	-	16,665	1,388	248	18,301	379	-	495	874	14,520	376	-	14,896
128-097	HLTH	Madouffie County Health Department	546,742	-	55,588	4,631	-	60,219	1,263	-	22,861	24,124	48,429	7,322	-	55,751
128-099	HLTH	Meriwether County Health Department	741,966	-	75,437	6,265	-	81,722	1,714	-	18,039	19,753	68,721	831	4,666	71,218
128-100	HLTH	Miller County Health Department	230,040	-	23,389	1,949	-	25,338	531	-	32,422	32,953	20,379	(42,449)	-	(22,070)
128-101	HLTH	Mitchell County Health Department	672,524	-	68,377	5,696	10,348	84,421	1,553	-	1,553	59,570	23,937	-	-	83,077
128-102	HLTH	Monroe County Health Department	434,253	-	44,151	3,678	46,179	94,008	1,003	-	1,876	2,879	38,470	(4,299)	-	34,171
128-103	HLTH	Montgomery County Health Department	213,531	-	21,710	1,809	2,176	25,695	493	-	16,041	16,534	18,916	(24,989)	-	(6,073)
128-104	HLTH	Moran County Health Department	462,115	-	46,984	3,914	-	50,898	1,067	-	19,534	20,601	40,936	(36,483)	4,132	8,585
128-105	HLTH	Murray County Health Department	799,488	-	81,286	6,772	30,300	118,358	1,846	-	16,080	17,926	70,817	602	-	71,419
128-106	HLTH	Muscogee County Health Department	11,381,580	-	1,157,187	96,405	52,486	1,306,078	26,286	-	27,119	53,405	1,008,171	(170,206)	48,948	886,913
128-107	HLTH	Newton County Health Department	1,794,343	-	182,434	15,199	-	197,633	4,144	-	51,165	55,309	159,941	5,281	7,755	171,977
128-108	HLTH	Oconee County Health Department	660,272	-	67,131	5,593	68,687	141,411	1,525	-	1,157	2,682	58,484	58,395	-	116,879
128-109	HLTH	Oglethorpe County Health Department	243,002	-	24,706	2,058	-	26,764	561	-	61,830	62,391	21,524	(46,029)	-	(24,505)
128-110	HLTH	Paulding County Health Department	1,374,471	-	139,745	11,642	19,346	170,733	3,174	-	15,410	18,584	121,751	31,854	-	153,605
128-111	HLTH	Peach County Health Department	559,845	-	56,921	4,742	55,999	117,662	1,293	-	4,181	5,474	49,593	37,773	-	87,366
128-112	HLTH	Pickens County Health Department	412,161	-	41,905	3,491	8,091	53,487	952	-	52,660	53,612	36,509	(30,878)	-	5,631
128-113	HLTH	Pierce County Health Department	496,978	-	50,529	4,210	-	54,739	1,148	-	104,052	105,200	44,021	(156,502)	-	(112,481)
128-114	HLTH	Pike County Health Department	301,139	-	30,617	2,551	1,746	34,914	695	-	6,901	7,596	26,675	(4,393)	-	22,282
128-115	HLTH	Polk County Health Department	962,640	-	97,874	8,154	-	106,028	2,223	-	48,611	50,834	85,270	(11,469)	-	73,801
128-116	HLTH	Pulaski County Health Department	276,162	-	28,078	2,339	-	30,417	638	-	14,088	14,726	24,464	(2,324)	-	26,788
128-117	HLTH	Putnam County Health Department	713,584	-	72,551	6,044	28,085	106,680	1,648	-	1,648	63,210	33,513	-	-	96,723
128-118	HLTH	Quitman County Health Dept	15,279	-	1,553	129	7,989	9,671	35	-	35	1,356	6,144	-	-	7,500
128-119	HLTH	Rabun County Health Department	662,401	-	67,348	5,611	12,475	85,434	1,530	-	1,530	58,673	12,173	-	-	70,846
128-120	HLTH	Randolph County Health Department	267,316	-	27,179	2,264	6,196	35,639	617	-	1,954	2,571	23,679	21,394	-	45,073
128-121	HLTH	Richmond County Health Department	9,039,643	-	919,078	76,568	-	995,646	20,877	-	289,941	310,818	800,725	(211,256)	15,212	604,681
128-122	HLTH	Rockdale County Health Department	1,542,685	-	156,848	13,067	25,130	195,045	3,563	-	6,477	10,040	136,651	(2,224)	-	134,427
128-123	HLTH	Schley County Health Department	159,699	-	16,237	1,353	29,706	47,296	369	-	7,540	7,909	14,149	10,400	-	24,549
128-124	HLTH	Screven County Health Department	370,013	-	37,620	3,134	-	40,754	855	-	40,492	41,347	32,775	(41,274)	-	(8,499)
128-125	HLTH	Seminole County Health Department	467,659	-	49,581	4,131	-	53,712	1,126	-	45,704	46,830	43,193	(23,246)	7,115	27,062
128-126	HLTH	Spalding County Health Department	1,076,407	-	109,440	9,117	13,448	132,005	2,486	-	48,900	51,386	95,348	(15,312)	5,737	85,773
128-127	HLTH	Stephens County Health Department	513,251	-	52,183	4,347	10,742	67,272	1,185	-	17,339	18,524	45,462	5,771	3,113	54,346
128-128	HLTH	Stewart County Health Department	175,215	-	17,814	1,484	1,735	21,033	405	-	405	15,522	5,675	-	-	21,197
128-129	HLTH	Sumter County Health Department	816,234	-	82,988	6,914	-	89,902	1,885	-	30,526	32,411	72,302	(50,001)	-	22,301
128-130	HLTH	Talbot County Health Department	168,781	-	17,160	1,430	1,586	20,176	390	-	1,336	1,726	14,948	3,300	-	18,248
128-131	HLTH	Taliferro County Health Department	145,413	-	14,784	1,232	3,265	19,281	336	-	345	681	12,879	9,368	-	22,247
128-132	HLTH	Tattnall County Health Department	665,192	-	67,631	5,634	4,415	77,680	1,536	-	7,767	9,303	58,923	19,360	14,797	93,080
128-133	HLTH	Taylor County Health Department	313,201	-	31,844	2,653	663	35,160	723	-	2,697	3,420	27,742	(13,303)	-	14,439
128-134	HLTH	Telfair County Health Department	412,303	-	41,920	3,492	6,644	52,056	952	-	840	1,792	36,519	12,833	-	49,352
128-135	HLTH	Terrell County Health Department	310,836	-	31,603	2,633	11,382	45,618	718	-	718	27,534	12,980	-	-	40,514
128-136	HLTH	Thomas County Health Department	1,941,837	-	197,430	16,448	9,361	223,239	4,485	-	21,915	26,400	172,004	(6,256)	-	165,748
128-137	HLTH	Tift County Health Department	1,034,590	-	105,189	8,763	5,497	119,449	2,389	-	34,876	37,265	91,642	(13,673)	-	77,969
128-138	HLTH	Toombs County Health Department	765,051	-	77,784	6,480	-	84,264	1,767	-	14,363	16,130	67,766	(5,062)	-	62,704
128-139	HLTH	Towns County Health Department	412,776	-	41,968	3,496	-	45,464	953	-	71,353	72,306	36,565	(76,936)	-	(40,371)
128-140	HLTH	Treutlen County Health Department	231,649	-	23,552	1,962	3,942	29,456	535	-	535	20,519	2,677	-	-	23,196
128-141	HLTH	Troup County Health Department	8,218,679	-	835,609	69,615	40,812	946,036	18,981	-	182,693	201,674	728,005	(266,367)	44,927	506,565
128-142	HLTH	Turner County Health Department	257,761	-	26,207	2,183	1,887	30,277	595	-	595	22,834	12,099	-	-	34,933
128-143	HLTH	Twiggs County Health Department	202,840	-	20,623	1,718	-	22,341	468	-	26,343	26,811	17,968	(25,946)	-	(7,978)

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense excluding that attributable to employer-paid member contributions			
			Net Pension Liability	Difference Between Expected and Actual Experience	Investments	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of	Pension Expense Related to Specific Liabilities of Employees	Total Pension Expense excluding that attributable to employer-paid member contributions
128-144	HLTH	Union County Health Department	\$ 636,336	\$ -	\$ 64,698	\$ 5,390	\$ 30,638	\$ 100,726	\$ 1,470	\$ -	\$ 1,470	\$ 56,366	\$ 59,981	\$ -	\$ 116,347	
128-145	HLTH	Upson County Health Department	878,676	-	89,337	7,443	35,865	132,645	2,029	-	17,488	19,517	(27,434)	-	50,400	
128-146	HLTH	Walker County Health Department	1,303,656	-	132,545	11,042	30,516	174,103	3,011	-	77,196	80,207	(115,479)	-	97,398	
128-147	HLTH	Walton County Health Department	1,392,967	-	141,626	11,799	-	153,425	3,217	-	113,961	117,178	(123,388)	-	45,744	
128-148	HLTH	Ware County Health Department	10,179,864	-	1,035,007	86,226	348,730	1,469,963	23,511	-	111,089	134,600	(901,724)	(15,628)	915,806	
128-149	HLTH	Warren County Health Department	121,619	-	12,365	1,030	-	13,395	281	-	2,433	2,714	1,394	-	12,169	
128-150	HLTH	Washington County Health Department	535,767	-	54,473	4,538	23,646	82,657	1,237	-	6,364	7,601	(47,458)	15,304	62,762	
128-151	HLTH	Wayne County Health Department	686,952	-	69,844	5,819	4,218	79,881	1,587	-	28,618	30,205	(60,847)	1,004	61,851	
128-152	HLTH	Webster County Health Department	103,454	-	10,518	876	174	11,568	239	-	317	556	9,163	237	9,400	
128-153	HLTH	Wheeler County Health Department	221,336	-	22,504	1,875	2,473	26,852	511	-	890	1,401	(19,602)	(11,462)	8,140	
128-154	HLTH	White County Health Department	593,904	-	60,383	5,031	12,140	77,554	1,372	-	1,372	52,610	31,836	-	84,446	
128-155	HLTH	Whitfield County Health Department	4,273,603	-	434,506	36,199	20,010	490,715	9,870	-	13,111	22,991	(378,553)	13,614	392,167	
128-156	HLTH	Wilcox County Health Department	210,740	-	21,426	1,785	13,718	36,929	487	-	14,148	14,635	(18,669)	14,483	33,152	
128-157	HLTH	Wilkes County Health Department	366,087	-	37,221	3,101	-	40,322	845	-	7,395	8,240	(32,425)	4,483	36,908	
128-158	HLTH	Wilkinson County Health Department	397,876	-	40,453	3,370	38,511	82,334	919	-	9,958	10,877	(35,246)	12,352	47,598	
128-159	HLTH	Worth County Health Department	547,546	-	55,670	4,638	4,695	65,003	1,265	-	24,908	26,173	(48,502)	(10,735)	37,767	
129-008	MRCS	Woodright Industries	809,375	-	82,291	6,856	-	89,147	1,869	-	70,709	72,578	(71,694)	(95,591)	(23,897)	
129-009	MRCS	Jessamine Place	1,140,504	-	115,957	9,660	-	125,617	2,634	-	40,477	43,111	(101,025)	8,384	114,114	
129-022	MRCS	Carroll County MR Services	1,064,534	-	108,233	9,017	77,901	195,151	2,459	-	2,459	94,294	(74,276)	-	168,570	
129-035	MRCS	Green Oaks Service Center	1,558,579	-	158,464	13,202	-	171,666	3,600	-	4,529	8,129	(138,060)	4,225	142,285	
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	1,075,745	-	109,373	9,112	831	119,316	2,484	-	34,059	36,543	(95,290)	6,760	102,050	
129-101	MRCS	Mitchell-Baker Service Center	1,336,154	-	135,849	11,318	42,197	189,364	3,086	-	2,808	5,894	(118,352)	39,071	157,423	
129-136	MRCS	Thomas/Grady Service Center	2,169,418	-	220,569	18,376	46,745	285,690	5,010	-	88,648	93,658	(192,162)	95,188	287,500	
129-137	MRCS	Tift County - Diversified Enterprises	2,277,697	-	231,578	19,293	137,479	388,350	5,260	-	377,718	382,978	(201,754)	66,335	268,069	
6031	PSCH	Bacon County Schools	198,867	-	20,219	1,684	6,006	27,909	459	-	459	17,614	20,787	-	38,401	
6051	PSCH	Baldwin County Schools	557,953	-	56,728	4,726	66,561	128,015	1,289	-	1,289	49,425	(70,533)	-	119,958	
6071	PSCH	Barrow County Schools	98,535	-	10,018	835	3,629	14,482	228	-	-	8,727	6,660	-	15,387	
6091	PSCH	Ben Hill County Schools	122,281	-	12,433	1,036	668	14,137	282	-	308	590	(10,828)	1,510	12,338	
6111	PSCH	Bibb County Schools	633,214	-	64,380	5,364	-	69,744	1,462	-	68,133	69,595	(56,088)	(158,472)	(102,384)	
6141	PSCH	Brooks County Schools	69,301	-	7,046	587	16,521	24,154	160	-	-	160	6,138	27,410	33,548	
6181	PSCH	Butts County Schools	210,882	-	21,441	1,786	-	23,227	487	-	5,416	5,903	(18,681)	650	19,331	
6201	PSCH	Camden County Schools	-	-	-	-	139	139	-	-	47,663	47,663	-	(34,917)	(34,917)	
6211	PSCH	Candler County Schools	146,501	-	14,895	1,241	56,594	72,730	338	-	338	12,974	58,455	-	71,429	
6221	PSCH	Carroll County Schools	98,866	-	10,052	837	3,611	14,500	228	-	10,070	10,298	(8,756)	(61,963)	(53,207)	
6231	PSCH	Catoosa County Board of Education	40,492	-	4,117	343	-	4,460	94	-	21,884	21,978	3,586	(34,684)	(31,098)	
6251	PSCH	Chatham County Schools	404,546	-	41,131	3,427	55,888	100,446	934	-	-	934	35,832	89,170	125,002	
6252	PSCH	Live Oak Public Libraries	119,822	-	12,182	1,015	3,537	16,734	277	-	139	416	(10,616)	3,662	14,278	
6281	PSCH	Cherokee County Schools	126,823	-	12,894	1,074	66,313	80,281	293	-	-	293	11,236	51,008	62,244	
6291	PSCH	Clarke County Schools	488,842	-	49,701	4,141	8,885	62,727	1,129	-	-	1,129	43,302	44,011	87,313	
6311	PSCH	Clayton County Schools	263,390	-	26,779	2,231	18,869	47,879	608	-	81,797	82,405	(23,331)	(982)	22,349	
6331	PSCH	Cobb County Schools	107,570	-	10,937	911	3,709	15,557	248	-	-	248	9,527	(31,564)	(22,037)	
6351	PSCH	Colquitt County Schools	238,413	-	24,240	2,019	22,211	48,470	551	-	1,399	1,950	21,117	26,763	47,900	
6361	PSCH	Columbia County Schools	272,141	-	27,669	2,305	-	29,974	629	-	42,600	43,229	(24,107)	(35,448)	(11,341)	
6381	PSCH	Coweta County Schools	173,133	-	17,603	1,466	1,057	20,126	400	-	-	400	15,338	(807)	14,531	
6401	PSCH	Crisp County Schools	308,234	-	31,339	2,611	-	33,950	712	-	35,656	36,368	(27,306)	(39,228)	(11,922)	
6431	PSCH	Decatur County Schools	204,118	-	20,753	1,729	-	22,482	471	-	16,320	16,791	(18,082)	(10,477)	7,605	
6441	PSCH	Dekalb County Schools	1,712,790	-	174,143	14,508	-	188,651	3,956	-	43,075	47,031	(151,715)	56,648	99,154	
6451	PSCH	Dodge County Schools	301,044	-	30,608	2,550	10,533	43,691	695	-	-	695	26,664	22,688	49,352	
6452	PSCH	Domínguez Regional Library System	62,536	-	6,359	530	420	7,309	144	-	-	66	5,540	1,045	6,585	
6471	PSCH	Dougherty County Schools	80,323	-	8,167	680	-	8,847	186	-	42,341	42,527	(7,116)	(55,887)	(48,771)	
6481	PSCH	Douglas County Schools	392,010	-	39,856	3,320	-	43,176	905	-	42,945	43,850	(34,725)	4,657	39,382	
6511	PSCH	Effingham County Schools	250,996	-	25,519	2,126	5,340	32,985	580	-	-	580	22,235	14,468	36,703	
6531	PSCH	Emanuel County Schools	-	-	-	-	-	-	-	-	19,271	19,271	(35,339)	-	(35,339)	
6561	PSCH	Fayette County Schools	237,893	-	24,187	2,015	10,126	36,328	549	-	-	549	21,073	12,505	33,578	
6571	PSCH	Floyd County Schools	341,584	-	34,729	2,893	-	37,622	789	-	20,195	20,984	(30,258)	(59,061)	(28,803)	

Employees' Retirement System of Georgia
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Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense excluding that attributable to employer-paid member contributions				
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense excluding that attributable to employer-paid member contributions
6581	PSCH	Forsyth County Schools	\$ 91,250	\$ -	\$ 9,278	\$ 773	\$ 1,410	\$ 11,461	\$ 211	\$ -	\$ 20,838	\$ 21,049	\$ 8,083	\$ (33,806)	\$ -	\$ (25,723)
6601	PSCH	Fulton County Board of Education	268,215	-	27,270	78,458	108,000	619	-	619	23,755	32,322	-	-	-	56,077
6611	PSCH	Gilmer County Schools	230,419	-	23,427	1,952	6,085	31,464	532	-	439	971	20,412	14,878	-	35,290
6621	PSCH	Glascok County Schools	-	-	-	-	-	-	-	-	46,239	46,239	-	(28,813)	-	(28,813)
6631	PSCH	Glynn County Schools	494,282	-	50,255	4,187	2,408	56,850	1,142	-	-	1,142	43,783	10,311	-	54,094
6641	PSCH	Gordon County Schools	102,414	-	10,413	867	2,378	13,658	237	-	-	237	9,075	4,138	-	13,213
6651	PSCH	Grady County Schools	192,812	-	19,604	1,633	7,049	28,286	445	-	5,992	6,437	17,080	(9,526)	-	7,554
6661	PSCH	Greene County Schools	116,510	-	11,846	987	-	12,833	269	-	59,998	60,267	10,321	(55,590)	-	(45,269)
6671	PSCH	Gwinnett County Schools	654,170	-	66,511	5,541	16,887	88,939	1,511	-	1,511	57,943	11,387	-	-	69,330
6691	PSCH	Hall County Schools	-	-	-	-	-	-	-	-	21,530	21,530	-	(44,537)	-	(44,537)
6731	PSCH	Hart County Schools	101,136	-	10,283	857	355	11,495	234	-	569	803	8,959	1,100	-	10,059
6751	PSCH	Henry County Schools	337,232	-	34,287	2,856	-	37,143	779	-	81,170	81,949	28,873	(159,003)	-	(129,130)
6761	PSCH	Houston County Schools	895,658	-	91,063	7,586	19,982	118,631	2,069	-	-	2,069	78,336	58,993	-	138,329
6771	PSCH	Irwin County Schools	220,911	-	22,460	1,871	4,353	28,684	510	-	355	865	19,567	4,790	-	24,357
6781	PSCH	Jackson County Schools	109,367	-	11,120	926	2,728	14,774	253	-	-	253	9,689	3,867	-	13,556
6831	PSCH	Johnson County Schools	158,374	-	16,102	1,341	5,095	22,538	366	-	643	1,009	14,031	41,365	-	55,396
6851	PSCH	Lamar County Schools	120,815	-	12,263	1,023	140	13,446	279	-	-	279	10,702	1,039	-	11,741
6881	PSCH	Lee County Schools	37,276	-	3,790	316	306	4,412	86	-	-	86	3,302	531	-	3,833
6941	PSCH	Macon County Schools	66,639	-	6,781	565	3,920	11,266	154	-	31,462	31,616	5,908	(4,502)	-	1,407
6951	PSCH	Madison County Schools	198,015	-	20,133	1,677	38,663	60,473	457	-	-	457	17,541	35,496	-	53,037
6971	PSCH	Maduffie County Schools	442,957	-	45,036	3,752	29,993	78,781	1,023	-	-	1,023	39,234	78,795	-	118,029
6991	PSCH	Meriwether County Schools	278,291	-	28,294	2,357	4,423	35,074	643	-	-	643	24,651	12,374	-	37,025
7021	PSCH	Monroe County Schools	-	-	-	-	-	-	-	-	26,558	26,558	-	(36,011)	-	(36,011)
7061	PSCH	Muscoogee County Schools	252,899	-	25,692	2,140	-	27,832	584	-	27,071	27,655	22,386	(19,028)	-	3,358
7071	PSCH	Newton County Schools	220,863	-	22,456	1,871	79,628	103,955	510	-	-	510	19,551	87,991	-	107,552
7091	PSCH	Oglethorpe County Schools	-	-	-	-	-	-	-	-	37,659	37,659	-	(55,980)	-	(55,980)
7101	PSCH	Paulding County Schools	167,599	-	17,040	1,420	-	18,460	387	-	34,951	35,338	14,846	(9,738)	-	5,108
7121	PSCH	Pickens County Schools	27,247	-	2,770	231	49	3,050	63	-	299	362	2,412	(6,763)	-	(4,351)
7131	PSCH	Pierce County Schools	9,792	-	996	83	-	1,079	23	-	58,035	58,058	869	(86,794)	-	(85,925)
7141	PSCH	Pike County Schools	37,512	-	3,814	318	-	4,132	87	-	33,961	34,048	3,325	(42,230)	-	(38,905)
7151	PSCH	Polk County Schools	227,202	-	23,100	1,924	34,352	59,376	525	-	-	525	20,125	28,272	-	48,397
7171	PSCH	Putnam County Schools	46,358	-	4,713	393	13,845	18,951	107	-	-	107	4,109	18,401	-	22,510
7191	PSCH	Rabun County Schools	100,616	-	10,230	852	1,573	12,655	232	-	-	232	8,910	(18,322)	-	(9,412)
7211	PSCH	Richmond County Schools	222,803	-	22,653	1,887	25,702	50,242	515	-	-	515	19,737	36,061	-	55,798
7221	PSCH	Rockdale County Schools	483,070	-	49,115	4,092	-	53,207	1,116	-	16,648	17,764	42,790	(8,089)	-	34,701
7261	PSCH	Spalding County Schools	250,287	-	25,447	2,120	17,255	44,822	578	-	-	578	22,169	17,629	-	39,798
7271	PSCH	Stephens County Schools	42,668	-	4,338	361	668	5,367	99	-	663	762	3,779	377	-	4,156
7291	PSCH	Sumter County Schools	116,747	-	11,870	989	519	13,378	270	-	56	326	10,339	1,901	-	12,240
7321	PSCH	Tattnall County Schools	43,614	-	4,434	369	280	5,083	101	-	296	397	3,862	(2,411)	-	1,451
7341	PSCH	Telfair County Schools	26,963	-	2,741	228	-	2,969	62	-	8,243	8,305	2,386	(5,881)	-	(3,495)
7351	PSCH	Terrell County Schools	145,555	-	14,799	1,233	-	16,032	336	-	2,836	3,172	12,892	2,073	-	14,965
7371	PSCH	Tift County Schools	89,736	-	9,124	760	46,921	56,805	207	-	-	207	7,946	36,093	-	44,039
7401	PSCH	Treutlen County Schools	57,948	-	5,892	491	30,300	36,683	134	-	-	134	5,135	23,307	-	28,442
7411	PSCH	Troup County Schools	-	-	-	-	-	-	-	-	50,559	50,559	-	(44,338)	6,652	(37,686)
7441	PSCH	Union County Schools	55,582	-	5,651	471	-	6,122	128	-	7,251	7,379	4,923	(12,684)	-	(7,761)
7451	PSCH	Upson County Schools	222,755	-	22,648	1,887	28,251	52,786	514	-	-	514	19,730	51,181	-	70,911
7481	PSCH	Ware County Schools	275,452	-	28,006	2,333	41,345	71,684	636	-	-	636	24,401	74,589	-	98,990
7501	PSCH	Washington County Board of Education	552,655	-	56,190	4,681	13,801	74,672	1,276	-	-	1,276	48,952	17,282	-	66,234

Employees' Retirement System of Georgia
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As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense excluding that attributable to employer-paid member contributions				
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense excluding that attributable to employer-paid member contributions
7511	PSCH	Wayne County Schools	\$ 157,523	\$ -	\$ 16,016	\$ 1,334	\$ 15,268	\$ 32,618	\$ 364	\$ -	\$ 364	\$ 13,955	\$ 27,152	\$ -	\$ 41,107	
7541	PSCH	White County Board of Education	-	-	-	-	-	-	-	26,813	-	(23,526)	-	(23,526)		
7551	PSCH	Whitfield County Schools	97,305	-	9,893	824	-	10,717	225	6,115	6,340	8,621	(1,454)	7,167		
7581	PSCH	Wilkinson County Schools	301,186	-	30,622	2,551	10,415	43,588	696	21,568	22,264	26,679	22,558	49,237		
7611	PSCH	Atlanta City Schools	700,386	-	71,210	5,932	75,040	152,182	1,618	-	1,618	62,041	90,136	152,177		
7641	PSCH	City of Buford Schools (Gwinnett)	156,482	-	15,910	1,325	4,592	21,827	361	-	361	13,863	6,972	20,835		
7721	PSCH	City of Dalton Schools (Whitfield)	110,739	-	11,259	938	1,657	13,854	256	-	1,642	1,898	5,392	15,199		
7731	PSCH	City of Decatur Schools (DeKalb)	-	-	-	-	-	-	-	21,233	21,233	-	(23,050)	(23,050)		
7741	PSCH	City of Dublin Schools (Laurens)	-	-	-	-	-	-	-	3,658	3,658	-	(26,746)	(26,746)		
7851	PSCH	City of Rome Schools (Floyd)	84,154	-	8,556	713	895	10,164	194	-	63,073	63,267	7,453	(44,552)	(37,099)	
7921	PSCH	City of Valdosta Schools (Lowndes)	357,289	-	36,326	3,026	6,317	45,669	825	-	1,632	2,457	24,247	55,898		
968-0968	PSCH	Georgia Military College	231,318	-	23,519	1,959	1,292	26,770	534	-	-	20,489	5,381	26,470		
8504	RESA	Northwest Georgia Regional Education Service Agency	263,390	-	28,779	2,231	3,108	32,118	608	-	72,002	72,610	23,333	(10,211)	9,282	22,404
8564	RESA	Metro Regional Education Service Agency	328,197	-	33,368	2,780	11,601	47,749	758	-	5,367	6,125	29,072	(4,945)	24,127	
8584	RESA	North East Georgia Regional Education Service Agency	126,870	-	12,899	1,075	-	13,974	293	-	54,568	54,861	11,241	(41,879)	(30,638)	
402	STAT	Georgia Department of Agriculture	38,746,113	-	3,939,393	328,191	320,798	4,588,382	89,485	-	-	89,485	3,432,100	740,410	165,269	4,337,779
403	STAT	Georgia Department of Administrative Services	28,827,794	-	2,930,978	244,180	953,610	4,128,768	66,578	-	48,433	115,011	2,553,544	1,156,453	92,748	3,802,745
404	STAT	Georgia Department of Audits	36,229,293	-	3,683,503	306,872	715,111	4,705,486	83,672	-	83,672	3,209,163	1,069,237	30,252	4,308,652	
405	STAT	Department of Public Health	98,517,193	-	10,016,435	834,469	5,393,653	16,244,557	227,527	-	1,552,985	1,780,512	8,728,670	1,994,635	10,828,200	
406	STAT	Georgia Department of Banking and Finance	11,475,053	-	1,166,691	97,197	103,148	1,367,036	26,502	-	68,093	94,595	1,016,449	172,111	40,246	1,228,806
407	STAT	State Accounting Office	17,703,408	-	1,799,940	149,953	688,843	2,638,736	40,886	-	40,886	1,568,154	1,145,275	-	2,713,429	
408	STAT	Office of Commissioner of Insurance	21,442,474	-	2,180,098	181,624	-	2,361,722	49,522	-	106,266	155,788	1,899,356	(3,923)	83,497	1,978,930
409	STAT	Georgia State Finance and Investment Commission	14,651,388	-	1,489,635	124,101	177,271	1,791,007	33,838	-	70,205	104,043	1,297,808	56,402	1,354,210	
410	STAT	State Properties Commission	1,726,556	-	175,542	14,624	133,764	323,930	3,988	-	3,988	152,937	124,270	-	277,207	
411	STAT	Georgia Department of Defense	31,161,594	-	3,168,260	263,948	300,975	3,733,183	71,968	-	71,968	2,760,267	466,001	81,445	3,307,713	
414	STAT	Georgia Department of Education	60,977,857	-	6,199,737	516,500	370,474	7,086,711	140,830	-	924,423	1,065,253	5,401,371	(466,630)	99,229	5,033,970
415	STAT	The Technical College System of Georgia	16,560,727	-	1,683,761	140,274	287,791	2,111,826	38,247	-	101,510	139,757	1,466,935	621,419	144,727	2,233,081
418	STAT	Prosecuting Attorneys Council	87,010,494	-	8,846,526	737,004	1,178,896	10,762,426	200,952	-	200,952	7,007,316	2,009,572	321,291	10,378,322	
419	STAT	Georgia Department of Community Health	86,854,012	-	8,830,616	736,678	3,472,457	13,038,751	200,591	-	200,591	7,693,461	8,208,496	266,102	16,168,059	
420	STAT	Georgia Forestry Commission	39,412,298	-	4,007,125	333,833	1,644,087	5,985,045	91,023	-	91,023	3,491,108	1,957,708	198,516	5,627,352	
422	STAT	Office of Planning and Budget	34,978,996	-	3,556,383	296,282	-	3,852,665	80,785	-	3,624,752	3,705,537	3,098,409	(3,385,968)	141,859	(145,700)
427	STAT	Georgia Department of Human Services	256,441,461	-	26,072,902	2,172,132	5,385,491	33,630,525	592,257	-	970,600	1,562,857	22,715,381	772,614	945,530	24,433,525
428	STAT	Georgia Department of Community Affairs	36,214,771	-	3,682,026	306,749	96,884	4,085,659	83,639	-	118,228	201,867	3,207,878	(47,156)	113,826	3,274,548
429	STAT	Department of Economic Development	21,434,337	-	2,179,271	181,555	837,436	3,198,262	49,503	-	49,503	1,898,633	1,575,525	89,843	3,563,641	
430	STAT	Administrative Office of the Courts	9,494,331	-	965,307	80,420	-	1,045,727	21,927	-	694,409	716,336	841,000	(438,763)	27,837	430,074
432	STAT	Georgia Court of Appeals	22,793,245	-	2,317,434	193,065	679,552	3,190,051	52,641	-	92,070	144,711	2,019,008	135,654	12,831	2,167,493
436	STAT	Superior Courts of Georgia	22,389,257	-	2,276,360	189,643	499,943	2,905,946	51,708	-	51,708	1,983,223	832,587	100,459	2,916,269	
438	STAT	Supreme Court	13,836,526	-	1,406,786	117,199	3,732	1,527,717	31,956	-	389,220	421,176	1,225,631	(365,284)	860,347	
440	STAT	Georgia Department of Labor	95,528,037	-	10,119,209	843,031	-	10,962,240	229,862	-	905,729	1,135,591	8,816,112	(3,944,149)	467,034	5,338,997
441	STAT	Department of Behavioral Health and Developmental Disabilities	289,465,091	-	29,430,479	2,451,851	-	31,882,330	668,525	-	8,391,478	9,060,003	25,640,586	(16,189,272)	635,801	10,087,115
442	STAT	Georgia Department of Law	33,864,509	-	3,443,070	286,842	2,517,518	6,247,430	78,211	-	78,211	2,999,693	2,557,618	42,783	5,600,094	
444	STAT	General Assembly of Georgia	22,333,259	-	2,270,666	189,169	140,715	2,600,550	51,579	-	51,579	1,978,262	171,121	56,395	2,205,778	
461	STAT	Department of Juvenile Justice	231,062,332	-	23,492,557	1,957,164	2,223,160	27,672,881	533,643	-	533,643	20,467,314	5,641,868	451,957	26,561,139	
462	STAT	Georgia Department of Natural Resources	153,933,780	-	15,650,747	1,303,863	-	16,954,610	355,513	-	2,823,415	3,178,928	13,635,330	(2,794,705)	1,183,415	12,024,040
465	STAT	State Board Pardons and Paroles	49,424,469	-	5,025,082	418,639	39,904	5,483,625	114,147	-	3,230,830	3,344,977	4,377,980	(1,957,263)	470,533	2,891,250
466	STAT	Georgia Department of Public Safety	159,403,848	-	16,206,899	1,350,196	-	17,557,095	368,146	-	5,846,939	6,215,085	14,119,862	(4,650,808)	1,425,962	10,895,016
467	STAT	Georgia Department of Corrections	704,068,147	-	71,583,981	5,963,656	599,553	78,147,190	1,626,060	-	6,466,890	8,092,950	62,365,962	(1,158,859)	3,023,235	64,230,338

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Code	Employer Category	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense excluding that attributable to employer-paid member contributions			
			Net Pension Liability	Difference Between Expected and Actual Experience	Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of Pension	Pension Expense Related to Specific Employees	Total Pension Expense attributable to employer-paid member contributions
469	STAT	Georgia Department of Early Care Learning	\$ 29,027,229	\$ -	\$ 2,951,255	\$ 245,869	\$ 2,271,339	\$ 5,468,463	\$ 67,039	\$ -	\$ 67,039	\$ 2,571,211	\$ 3,572,359	\$ 7,091	\$ 6,150,661	
470	STAT	Georgia Public Service Commission	10,117,044	-	1,028,620	85,694	10,858	1,125,172	23,366	-	5,533	28,899	896,163	-	916,741	
471	STAT	Georgia Bureau of Investigation	92,004,871	-	9,354,314	779,307	2,517,723	12,651,344	212,487	-	212,487	8,149,718	3,985,928	477,976	12,613,622	
474	STAT	Department of Revenue	87,551,323	-	8,901,513	741,585	-	9,643,098	202,202	-	1,852,710	2,054,912	7,755,224	119,819	6,149,216	
475	STAT	Georgia Department of Driver Services	41,287,673	-	4,197,798	349,718	820,853	5,368,369	95,355	-	95,355	3,657,229	837,410	245,159	4,739,798	
476	STAT	Georgia Student Finance Commission	5,329,338	-	541,844	45,141	403,938	990,823	12,308	-	126,553	138,861	472,065	132,804	629,402	
477	STAT	Georgia Department of Community Supervision	10,043,439	-	1,021,136	85,071	5,251,505	6,357,712	23,196	-	23,196	889,640	4,039,617	-	4,929,257	
478	STAT	Secretary of State	20,128,174	-	2,046,471	170,491	869,857	3,086,819	46,486	-	46,486	1,782,939	2,028	57,284	1,842,251	
480	STAT	Soil and Water Commission	2,615,875	-	265,961	22,157	-	288,118	6,041	-	169,871	175,912	231,713	(142,852)	88,861	
482	STAT	Georgia Teachers Retirement System	33,057,358	-	3,361,006	280,005	513,864	4,154,875	76,347	-	76,347	2,928,194	1,021,656	84,992	4,034,842	
484	STAT	Georgia Department of Transportation	321,964,164	-	32,734,723	2,727,128	-	35,461,851	743,583	-	6,592,997	7,336,580	28,519,326	5,233,131	28,219,939	
488	STAT	Georgia Department of Veterans Service	9,816,378	-	998,050	83,148	17,041	1,098,239	22,671	-	43,656	66,327	869,525	241,991	1,211,137	
489	STAT	Subsequent Injury Trust Fund	1,639,989	-	166,741	13,891	-	180,632	3,788	-	194,272	198,060	145,268	(251,986)	-	
490	STAT	State Board of Workers Comp	15,046,331	-	1,529,790	127,447	-	1,657,237	34,750	-	495,518	530,268	1,332,790	(364,434)	37,672	
492	STAT	Georgia Public Defender Standards Council	79,072,092	-	8,038,413	669,763	613,222	9,322,398	182,619	-	-	182,619	7,004,144	1,852,941	55,100	
900	STAT	Georgia Building Authority	12,851,794	-	1,306,667	108,858	-	1,415,525	29,681	-	129,104	158,785	1,138,399	(170,400)	84,824	
921	STAT	Georgia Correctional Industries	14,393,438	-	1,463,409	121,917	279,870	1,865,196	33,242	-	110,688	143,930	1,274,960	(4,143)	121,631	
922	STAT	George L. Smith II - GWCCA	34,149,612	-	3,472,057	289,257	967,386	4,728,700	78,869	-	23,059	101,928	3,024,946	1,408,430	205,041	
927	STAT	State Road and Tollway Authority	6,651,444	-	676,265	56,340	5,046	737,651	15,362	-	33,055	48,417	589,190	57,463	17,837	
977	STAT	Georgia Public Broadcasting	14,279,104	-	1,451,784	120,948	800,801	2,373,533	32,978	-	-	32,978	1,264,835	929,444	-	
980	STAT	GTA Georgia Technology Authority	28,129,111	-	2,859,941	238,262	697,262	3,795,465	64,965	-	458,288	523,253	2,491,651	229,769	94,387	
817	TCOL	Oconee Fall Line Technical College	3,728,517	-	379,086	31,582	82,918	493,586	8,611	-	-	8,611	330,266	(3,383)	326,883	
818	TCOL	Coastal Pines Technical College	4,799,721	-	487,997	40,655	47,277	575,929	11,085	-	27,009	38,094	425,157	54,436	479,593	
820	TCOL	Albany Technical College	9,689,319	-	985,132	82,071	240,534	1,307,737	22,378	-	48,405	70,783	859,272	780,446	1,639,718	
822	TCOL	Athens Technical College	4,942,863	-	502,551	41,887	262,895	807,313	11,416	-	11,416	437,837	470,374	19,801	928,612	
823	TCOL	Atlanta Technical College	11,390,000	-	1,158,043	96,477	106,531	1,361,051	26,305	-	42,359	68,664	1,008,917	168,410	1,177,327	
824	TCOL	Auqusta Technical College	13,578,056	-	1,380,507	115,010	52,701	1,548,218	31,359	-	31,359	1,202,732	283,516	10,080	1,496,328	
826	TCOL	West Georgia Technical College	15,446,193	-	1,570,444	130,834	423,085	2,124,363	35,673	-	35,673	1,368,211	1,299,516	64,901	2,732,628	
827	TCOL	Chatahoochee Technical College	17,053,684	-	1,733,881	144,450	406,880	2,285,211	39,386	-	58,474	97,860	1,510,604	220,224	13,333	
828	TCOL	Columbus Technical College	5,700,440	-	579,575	48,284	262,115	889,974	13,165	-	-	13,165	504,942	503,278	10,918	
829	TCOL	Georgia Northwestern Technical College	12,252,545	-	1,245,740	103,793	46,922	1,396,445	28,297	-	12,561	40,858	1,085,319	(28,403)	8,467	
830	TCOL	Georgia Piedmont Technical College	8,707,615	-	885,320	73,756	279,448	1,238,524	20,110	-	138,686	158,796	771,314	733,104	11,207	
831	TCOL	Southern Crescent Technical College	7,310,202	-	743,242	61,919	106,517	911,678	16,883	-	138,686	27,866	647,531	283,746	35,921	
832	TCOL	Gwinnett Technical College	17,188,360	-	1,747,574	145,590	1,907,638	3,800,802	39,697	-	39,697	1,522,529	2,508,109	-	4,030,638	
834	TCOL	Lanier Technical College	5,667,043	-	576,179	48,001	216,289	840,469	13,088	-	13,088	501,983	490,292	9,893	1,002,168	
835	TCOL	Central Georgia Technical College	21,808,324	-	2,217,295	184,723	305,691	2,707,709	50,367	-	117,043	167,410	1,931,765	789,224	10,548	
837	TCOL	Southern Regional Technical College	10,381,947	-	1,055,553	87,938	2,825,460	3,968,951	23,977	-	23,977	919,624	2,501,761	99,022	3,520,407	
838	TCOL	North Georgia Technical College	5,798,407	-	589,535	49,114	178,953	817,602	13,992	-	120,840	134,232	513,620	(71,483)	4,543	
841	TCOL	Savannah Technical College	9,380,423	-	953,726	79,455	434,675	1,467,856	21,664	-	-	21,664	830,912	795,911	1,626,823	
842	TCOL	South Georgia Technical College	5,354,410	-	544,393	45,353	43,801	633,547	12,366	-	-	12,366	474,293	73,968	108,427	
843	TCOL	Southeastern Technical College	3,484,238	-	354,249	29,512	7,829	391,590	8,047	-	41,158	49,205	308,631	51,257	359,888	
844	TCOL	Ogeechee Technical College	929,811	-	94,536	7,876	85,531	187,943	2,147	-	-	2,147	82,363	38,066	120,429	
846	TCOL	Southwest Georgia Technical College	-	-	-	-	88,580	98,580	-	-	2,244,447	2,244,447	(1,528,823)	-	(1,528,823)	
848	TCOL	Wiregrass Georgia Technical College	6,036,394	-	613,732	51,130	-	664,862	13,941	-	65,134	79,075	534,699	(227,092)	4,054	
503-0503	UNIV	Georgia Institute of Technology	2,646,907	-	269,116	22,420	220,037	511,573	6,113	-	1,455	7,568	234,465	215,844	450,309	
509-0509	UNIV	Georgia State University	1,671,494	-	169,944	14,158	253,818	437,920	3,860	-	-	3,860	148,061	188,368	4,440	
512-0512	UNIV	Augusta University	1,471,444	-	149,605	12,464	114,869	276,938	3,398	-	-	3,398	130,334	111,894	242,228	
518-0518	UNIV	University of Georgia	4,214,520	-	428,498	35,698	303,912	768,108	9,734	-	113,964	123,698	373,319	343,855	6,884	
521-0521	UNIV	Albany State University	30,842	-	3,136	261	16,127	19,524	71	-	17,078	17,149	2,733	(24,080)	-	
524-0524	UNIV	Armstrong Atlantic State University	199,576	-	20,291	1,690	-	21,981	461	-	125,027	125,488	17,677	(110,428)	(92,749)	
528-0528	UNIV	Clayton College and State University	129,661	-	13,183	1,098	14,597	28,878	299	-	-	299	11,483	19,681	31,164	
530-0530	UNIV	Columbus State University	191,062	-	19,428	1,618	-	21,044	441	-	801	1,242	16,925	6,256	23,181	
531-0531	UNIV	University of North Georgia	566,752	-	57,623	4,801	106,160	168,584	1,309	-	6,364	7,673	50,204	60,746	110,950	
536-0536	UNIV	Georgia College and State University	519,258	-	52,794	4,398	7,709	64,901	1,199	-	16,448	17,647	45,993	14,914	60,907	

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer Category	Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense excluding that attributable to employer-paid member contributions				
			Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Earnings on Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Pension Expense Related to Specific Liabilities of Individual Employees	Total Pension Expense excluding that attributable to employer-paid member contributions
539-0539	UNIV	Georgia Southern University	\$ 469,636	\$ -	\$ 47,749	\$ 3,978	\$ 95,425	\$ 147,152	\$ 1,085	\$ -	\$ 11,123	\$ 12,208	\$ 41,597	\$ 34,537	\$ -	\$ 76,134
540-0540	UNIV	Georgia Gwinnett College	61,306	-	6,233	519	-	6,752	142	-	69,804	69,946	5,434	(48,675)	-	(43,241)
542-0542	UNIV	Georgia Southwestern State University	164,146	-	16,689	1,390	19,850	37,929	379	-	-	14,537	30,925	-	45,462	
543-0543	UNIV	Kennesaw State University	322,000	-	32,738	2,727	53,748	89,213	744	-	27,044	27,788	28,525	7,826	-	36,351
547-0547	UNIV	Middle Georgia State College	1,121,157	-	113,990	9,497	56,088	179,575	2,589	-	2,589	99,313	78,478	-	177,791	
551-0551	UNIV	Valdosta State University	343,003	-	34,874	2,905	-	37,779	792	-	71,506	72,298	30,383	(48,071)	-	(17,688)
554-0554	UNIV	State University of West Georgia	383,448	-	38,986	3,248	27,035	69,269	886	-	-	886	33,968	(5,259)	-	28,709
557-0557	UNIV	Abraham Baldwin Agricultural College	482,739	-	49,081	4,089	37,702	90,872	1,115	-	52,684	53,799	42,760	56,981	-	99,741
562-0562	UNIV	Bainbridge College	386,333	-	33,279	3,272	23,918	66,469	892	-	3,920	4,812	34,221	10,480	-	44,701
563-0563	UNIV	College of Coastal Georgia	259,882	-	25,813	2,150	17,865	45,628	586	-	6,010	6,596	22,490	(71,196)	-	(48,706)
567-0567	UNIV	South Georgia State College	448,728	-	45,623	3,801	32,477	81,901	1,036	-	-	1,036	39,745	46,805	-	86,550
570-0570	UNIV	Darton College	101,704	-	10,340	861	25,116	36,317	235	-	-	235	9,012	40,247	-	49,259
571-0571	UNIV	Georgia Perimeter College	171,336	-	17,420	1,451	45,586	64,457	396	-	10,788	11,184	15,179	13,177	-	28,356
573-0573	UNIV	Georgia Highlands College	181,695	-	18,473	1,539	2,679	22,691	420	-	22,212	22,632	16,096	(21,327)	-	(5,231)
576-0576	UNIV	Gordon College	81,316	-	8,268	689	718	9,675	188	-	1,484	1,672	7,200	(11,081)	-	(3,881)
598-0598	UNIV	Regents Central Office	4,267,596	-	433,895	36,148	164,913	634,956	9,856	-	-	9,856	378,022	568,816	126,874	1,073,712
209-0209	VARS	Agricultural Commodity Commission	549,533	-	55,872	4,655	14,670	75,197	1,269	-	174	1,443	48,676	18,378	-	67,054
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	1,332,039	-	135,431	11,283	11,806	158,520	3,076	-	22,929	26,005	117,991	32,445	-	150,436
237-092	VARS	District Attorneys Staff	97,778	-	9,941	828	1,292	12,061	226	-	-	226	8,665	(1,723)	-	6,942
Total all Employers			\$ 4,630,525,309	\$ -	\$ 470,794,515	\$ 39,221,862	\$ 74,491,824	\$ 584,508,201	\$ 10,694,295	\$ -	\$ 69,948,598	\$ 80,642,893	\$ 410,168,429	\$ 18,543,686	\$ 20,949,896	\$ 449,662,011
Nonemployers:																
State of Georgia			\$ 99,894,691	\$ -	\$ 10,156,485	\$ 846,138	\$ 770,327	\$ 11,772,950	\$ 230,705	\$ -	\$ 5,313,553	\$ 5,544,258	\$ 8,848,571	\$ (18,543,686)	\$ 231,910	\$ (9,463,205)
Total All Entities			\$ 4,730,420,000	\$ -	\$ 480,951,000	\$ 40,068,000	\$ 75,262,151	\$ 596,281,151	\$ 10,925,000	\$ -	\$ 75,262,151	\$ 86,187,151	\$ 419,017,000	\$ -	\$ 21,181,806	\$ 440,196,806

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

(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 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 of Georgia as a nonemployer entity. 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 of Georgia. 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.

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, 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. The employer allocation percentages presented in the Schedule of Employer and Nonemployer Allocations and applied to amounts presented in the Schedule of 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, 2015 through June 30, 2016. 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, 2016 is as follows:

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$ 574,773,807
Prior year accruals	2,041,210
Forfeited leave	20,449,415
Salary spiking penalty	215,408
Service Purchases	15,183
Transfers in from other retirement systems	660,462
Transfers out from ERS	(4,529,805)
Department of Revenue deficiency	667,272
Employees' Retirement System of Georgia contributions	1,151,093
Miscellaneous	122,435
Total employer and nonemployer contributions per audited financial statements	\$ 595,566,480

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2016 were as follows (amounts in thousands):

Total pension liability	\$ 17,103,987
Plan fiduciary net position	12,373,567
Employers' and nonemployers' net pension liability	\$ 4,730,420

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

(a) Actuarial Assumptions

The collective total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of June 30, 2015, with update procedures used to roll forward the total pension liability to June 30, 2016. 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:

Inflation	2.75%
Salary increases	3.25–7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Post-retirement 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 Board 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, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

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

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

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 %	(0.05)%
Domestic large cap equities	37.20	9.00
Domestic mid cap equities	3.40	12.00
Domestic small cap equities	1.40	13.50
International developed market equities	17.80	8.00
International emerging market equities	5.20	12.00
Alternatives	5.00	10.50
	<u>100.00 %</u>	

* Rates shown are net of the 2.75% assumed rate of inflation

(b) Discount Rate

The discount rate used to measure the collective total pension liability was 7.50%. 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 7.50%, 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 (6.50%) or 1-percentage-point higher (8.50%) than the current rate at June 30, 2016 (amounts in thousands):

	1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
Collective net pension liability	\$ 6,410,596	4,730,420	3,298,576

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

(5) Special Funding Situation

The employer contributions for local tax commissioners are funded by the State of Georgia on behalf of the local county employers and the employer contributions for 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 or deferred outflows or inflows 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 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 associated with the local county employer.

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2016 (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:						
Difference between expected and actual assumptions	2016	2.3 years	\$ —	70,890	30,822	40,068
Difference between projected and actual earnings on pension plan investments	2016	5.0 years	—	803,717	160,743	642,974
	2015	5.0 years	—	394,243	98,561	295,682
	2014	5.0 years	—	(686,558)	(228,853)	(457,705)
Subtotal			—	511,402	30,451	480,951
Total deferred outflows of resources			\$ —	582,292	61,273	521,019
Deferred inflows of resources:						
Difference between expected and actual experience	2015	2.5 years	\$ 32,370	—	21,580	10,790
	2016	2.3 years	—	238	103	135
Difference between projected and actual earnings on pension plan investments	2014	5.0 years	686,558	—	686,558	—

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

	<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>
	2015	5.0 years	\$ (394,243)	394,243	—	—
Subtotal			<u>292,315</u>	<u>394,243</u>	<u>686,558</u>	<u>—</u>
Total deferred outflows of resources			\$ <u><u>324,685</u></u>	<u><u>394,481</u></u>	<u><u>708,241</u></u>	<u><u>10,925</u></u>

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

Year ended June 30:		
2017		\$ 50,380
2018		39,666
2019		259,303
2020		<u>160,745</u>
Total		\$ <u><u>510,094</u></u>

Changes in Proportion

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 2.3 and 2.5 years for the 2016 and 2015 amounts, respectively.

(7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2016 (excluding that attributable to employer paid member contributions and pension expense related to specific liabilities of individual employers) are as follows (amounts in thousands):

Service cost	\$ 143,043
Interest on the total pension liability and net cash flow	1,225,650
Member contributions	(31,961)
Projected earnings on plan investments	(945,009)
Administrative expense	8,506
Other	(20,802)

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2016

Recognition (amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	\$ (21,683)
Difference between actual and expected assumptions	30,822
Difference between projected and actual earnings on plan investments	<u>30,451</u>
Collective pension expense	<u>\$ 419,017</u>

SUPPLEMENTARY INFORMATION
(See Accompanying Independent Auditors' Report)

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
For the year ended June 30, 2016
(Unaudited)

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
CORT	Dekalb County State Court	\$ 1,138,076.07	0.198004%
CORT	Bibb County State Court	461,377.19	0.080271%
CORT	Chatham County State Court	308,546.79	0.053681%
TAXS	Appling County Tax Officials	16,148.34	0.002810%
TAXS	Bacon County Tax Officials	19,927.80	0.003467%
TAXS	Baker County Tax Officials	11,190.00	0.001947%
TAXS	Baldwin County Tax Officials	91,676.75	0.015950%
TAXS	Barrow County Tax Officials	14,677.80	0.002554%
TAXS	Bartow County Tax Officials	148,904.97	0.025907%
TAXS	Ben Hill County Tax Officials	11,928.87	0.002075%
TAXS	Berrien County Tax Officials	31,987.08	0.005565%
TAXS	Bibb County Tax Officials	224,793.35	0.039110%
TAXS	Bleckley County Tax Officials	16,068.78	0.002796%
TAXS	Brantley County Tax Officials	27,546.63	0.004793%
TAXS	Brooks County Tax Officials	29,373.10	0.005110%
TAXS	Bryan County Tax Officials	64,041.71	0.011142%
TAXS	Bulloch County Tax Officials	49,522.74	0.008616%
TAXS	Burke County Tax Officials	28,691.99	0.004992%
TAXS	Butts County Tax Officials	25,129.83	0.004372%
TAXS	Calhoun County Tax Officials	13,264.34	0.002308%
TAXS	Camden County Tax Officials	87,959.04	0.015303%
TAXS	Candler County Tax Officials	35,824.56	0.006233%
TAXS	Carroll County Tax Officials	88,564.45	0.015409%
TAXS	Catoosa County Tax Officials	63,717.35	0.011086%
TAXS	Charlton County Tax Officials	36,274.73	0.006311%
TAXS	Chatham County Tax Officials	165,529.80	0.028799%
TAXS	Chattahoochee County Tax Officials	7,593.00	0.001321%
TAXS	Chattooga County Tax Officials	15,765.76	0.002743%
TAXS	Clarke County Tax Officials	187,622.43	0.032643%
TAXS	Clay County Tax Officials	7,933.34	0.001380%
TAXS	Clayton County Tax Officials	169,502.39	0.029490%
TAXS	Clinch County Tax Officials	24,608.76	0.004281%
TAXS	Cobb County Tax Officials	660,231.64	0.114868%
TAXS	Coffee County Tax Officials	35,658.28	0.006204%
TAXS	Colquitt County Tax Officials	46,106.07	0.008022%
TAXS	Columbia County Tax Officials	175,388.42	0.030514%
TAXS	Cook County Tax Officials	24,854.10	0.004324%
TAXS	Coweta County Tax Officials	152,383.91	0.026512%
TAXS	Crawford County Tax Officials	12,906.00	0.002245%
TAXS	Crisp County Tax Officials	16,244.16	0.002826%
TAXS	Dade County Tax Officials	29,709.59	0.005169%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
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(Unaudited)

Employer Category	<u>Employer</u> <u>Code</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Dawson County Tax Officials	\$ 34,364.14	0.005979%
TAXS	Decatur County Tax Officials	40,625.68	0.007068%
TAXS	Dekalb County Tax Officials	644,473.47	0.112126%
TAXS	Dodge County Tax Officials	22,274.52	0.003875%
TAXS	Dooly County Tax Officials	15,891.57	0.002765%
TAXS	Dougherty County Tax Officials	146,895.05	0.025557%
TAXS	Douglas County Tax Officials	93,000.04	0.016180%
TAXS	Early County Tax Officials	15,475.47	0.002692%
TAXS	Echols County Tax Officials	9,632.28	0.001676%
TAXS	Effingham County Tax Officials	42,093.99	0.007324%
TAXS	Elbert County Tax Officials	29,407.03	0.005116%
TAXS	Emanuel County Tax Officials	21,985.62	0.003825%
TAXS	Evans County Tax Officials	20,235.35	0.003521%
TAXS	Fannin County Tax Officials	24,377.10	0.004241%
TAXS	Fayette County Tax Officials	104,701.50	0.018216%
TAXS	Floyd County Tax Officials	66,118.58	0.011503%
TAXS	Forsyth County Tax Officials	298,067.34	0.051858%
TAXS	Franklin County Tax Officials	25,213.81	0.004387%
TAXS	Fulton County Tax Officials	1,183,261.56	0.205866%
TAXS	Glascocock County Tax Officials	8,678.76	0.001510%
TAXS	Glynn County Tax Officials	134,702.74	0.023436%
TAXS	Gordon County Tax Officials	100,318.64	0.017454%
TAXS	Grady County Tax Officials	23,359.19	0.004064%
TAXS	Greene County Tax Officials	16,717.68	0.002909%
TAXS	Gwinnett County Tax Officials	464,491.15	0.080813%
TAXS	Habersham County Tax Officials	41,989.65	0.007305%
TAXS	Hall County Tax Officials	65,529.01	0.011401%
TAXS	Hancock County Tax Officials	32,358.51	0.005630%
TAXS	Haralson County Tax Officials	43,325.69	0.007538%
TAXS	Harris County Tax Officials	7,207.13	0.001254%
TAXS	Hart County Tax Officials	16,547.64	0.002879%
TAXS	Heard County Tax Officials	21,675.81	0.003771%
TAXS	Henry County Tax Officials	244,359.85	0.042514%
TAXS	Houston County Tax Officials	137,190.94	0.023869%
TAXS	Irwin County Tax Officials	16,704.64	0.002906%
TAXS	Jackson County Tax Officials	50,538.91	0.008793%
TAXS	Jasper County Tax Officials	13,857.60	0.002411%
TAXS	Jeff Davis County Tax Officials	29,220.04	0.005084%
TAXS	Jefferson County Tax Officials	8,078.47	0.001406%
TAXS	Jenkins County Tax Officials	8,904.48	0.001549%
TAXS	Jones County Tax Officials	59,027.27	0.010270%
TAXS	Lamar County Tax Officials	35,559.69	0.006187%
TAXS	Lanier County Tax Officials	23,058.31	0.004012%
TAXS	Laurens County Tax Officials	65,040.76	0.011316%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
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(Unaudited)

Employer Category	<u>Employer</u> <u>Code</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Lee County Tax Officials	\$ 27,161.47	0.004726%
TAXS	Liberty County Tax Officials	60,261.75	0.010484%
TAXS	Lincoln County Tax Officials	7,834.28	0.001363%
TAXS	Long County Tax Officials	6,816.37	0.001186%
TAXS	Lowndes County Tax Officials	134,517.83	0.023404%
TAXS	Lumpkin County Tax Officials	35,757.33	0.006221%
TAXS	Macon County Tax Officials	26,647.68	0.004636%
TAXS	Madison County Tax Officials	7,096.58	0.001235%
TAXS	Marion County Tax Officials	17,941.60	0.003122%
TAXS	Mcduffie County Tax Officials	48,367.50	0.008415%
TAXS	Mcintosh County Tax Officials	32,425.36	0.005641%
TAXS	Meriwether County Tax Officials	21,485.84	0.003738%
TAXS	Miller County Tax Officials	13,093.34	0.002278%
TAXS	Mitchell County Tax Officials	15,771.78	0.002744%
TAXS	Monroe County Tax Officials	42,499.26	0.007394%
TAXS	Montgomery County Tax Official	17,580.56	0.003059%
TAXS	Morgan County Tax Officials	37,350.81	0.006498%
TAXS	Murray County Tax Officials	62,141.35	0.010811%
TAXS	Muscogee County Tax Officials	189,612.21	0.032989%
TAXS	Newton County Tax Officials	149,648.10	0.026036%
TAXS	Oconee County Tax Officials	36,984.52	0.006435%
TAXS	Oglethorpe County Tax Officials	13,940.99	0.002425%
TAXS	Paulding County Tax Officials	114,956.31	0.020000%
TAXS	Peach County Tax Officials	34,366.70	0.005979%
TAXS	Pickens County Tax Officials	54,450.35	0.009473%
TAXS	Pierce County Tax Officials	29,326.46	0.005102%
TAXS	Pike County Tax Officials	16,148.34	0.002810%
TAXS	Polk County Tax Officials	68,823.99	0.011974%
TAXS	Pulaski County Tax Officials	22,162.92	0.003856%
TAXS	Quitman County Tax Officials	10,930.86	0.001902%
TAXS	Rabun County Tax Officials	25,318.64	0.004405%
TAXS	Richmond County Tax Officials	244,707.43	0.042575%
TAXS	Rockdale County Tax Officials	60,887.84	0.010593%
TAXS	Schley County Tax Officials	12,980.40	0.002258%
TAXS	Screven County Tax Officials	23,990.77	0.004174%
TAXS	Seminole County Tax Officials	7,362.55	0.001281%
TAXS	Spalding County Tax Officials	81,974.49	0.014262%
TAXS	Stephens County Tax Officials	50,886.89	0.008853%
TAXS	Stewart County Tax Officials	13,465.58	0.002343%
TAXS	Sumter County Tax Officials	33,869.77	0.005893%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
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(Unaudited)

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Talbot County Tax Officials	\$ 15,270.96	0.002657%
TAXS	Taliaferro County Tax Officials	12,746.47	0.002218%
TAXS	Tattnall County Tax Officials	40,555.67	0.007056%
TAXS	Taylor County Tax Officials	12,919.72	0.002248%
TAXS	Telfair County Tax Officials	7,229.79	0.001258%
TAXS	Terrell County Tax Officials	5,205.71	0.000906%
TAXS	Thomas County Tax Officials	49,787.30	0.008662%
TAXS	Tift County Tax Officials	51,589.84	0.008976%
TAXS	Towns County Tax Officials	32,436.49	0.005643%
TAXS	Troup County Tax Officials	60,260.05	0.010484%
TAXS	Turner County Tax Officials	26,324.19	0.004580%
TAXS	Twiggs County Tax Officials	35,996.40	0.006263%
TAXS	Upson County Tax Officials	44,840.60	0.007801%
TAXS	Walker County Tax Officials	63,938.07	0.011124%
TAXS	Walton County Tax Officials	64,603.92	0.011240%
TAXS	Ware County Tax Officials	37,702.94	0.006560%
TAXS	Warren County Tax Officials	13,358.22	0.002324%
TAXS	Washington County Tax Officials	27,817.13	0.004840%
TAXS	Wayne County Tax Officials	30,468.66	0.005301%
TAXS	Webster County Tax Officials	8,203.20	0.001427%
TAXS	White County Tax Officials	63,504.43	0.011049%
TAXS	Whitfield County Tax Officials	141,210.38	0.024568%
TAXS	Wilcox County Tax Officials	24,551.43	0.004271%
TAXS	Wilkes County Tax Officials	14,551.32	0.002532%
TAXS	Wilkinson County Tax Officials	17,877.21	0.003110%
TAXS	Worth County Tax Officials	<u>39,494.40</u>	<u>0.006871%</u>
Total State Support Provided		<u>\$12,137,779.87</u>	<u>2.111751%</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2016
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
CORT	Dekalb County State Court	\$ 9,366,421	\$ 909,813
CORT	Bibb County State Court	3,797,155	796,794
CORT	Chatham County State Court	2,539,337	247,681
TAXS	Appling County Tax Officials	132,925	11,406
TAXS	Bacon County Tax Officials	164,004	11,732
TAXS	Baker County Tax Officials	92,101	10,556
TAXS	Baldwin County Tax Officials	754,502	34,578
TAXS	Barrow County Tax Officials	120,815	12,483
TAXS	Bartow County Tax Officials	1,225,510	99,921
TAXS	Ben Hill County Tax Officials	98,156	15,510
TAXS	Berrien County Tax Officials	263,248	31,557
TAXS	Bibb County Tax Officials	1,850,067	26,284
TAXS	Bleckley County Tax Officials	132,263	(17,794)
TAXS	Brantley County Tax Officials	226,729	26,028
TAXS	Brooks County Tax Officials	241,724	21,614
TAXS	Bryan County Tax Officials	527,063	(93,801)
TAXS	Bulloch County Tax Officials	407,573	46,156
TAXS	Burke County Tax Officials	236,143	(10,980)
TAXS	Butts County Tax Officials	206,814	(13,061)
TAXS	Calhoun County Tax Officials	109,178	11,788
TAXS	Camden County Tax Officials	723,896	45,892
TAXS	Candler County Tax Officials	294,847	43,539
TAXS	Carroll County Tax Officials	728,910	19,316
TAXS	Catoosa County Tax Officials	524,414	(27,650)
TAXS	Charlton County Tax Officials	298,537	30,407
TAXS	Chatham County Tax Officials	1,362,314	28,553
TAXS	Chattahoochee County Tax Officials	62,489	7,061
TAXS	Chattooga County Tax Officials	129,755	(7,277)
TAXS	Clarke County Tax Officials	1,544,151	99,749
TAXS	Clay County Tax Officials	65,280	(15,392)
TAXS	Clayton County Tax Officials	1,395,001	(17,927)
TAXS	Clinch County Tax Officials	202,509	24,438
TAXS	Cobb County Tax Officials	5,433,739	(72,271)
TAXS	Coffee County Tax Officials	293,475	17,305
TAXS	Colquitt County Tax Officials	379,474	17,092
TAXS	Columbia County Tax Officials	1,443,440	(22,073)
TAXS	Cook County Tax Officials	204,543	6,616
TAXS	Coweta County Tax Officials	1,254,129	93,667

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2016
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
TAXS	Crawford County Tax Officials	\$ 106,198	\$ 10,891
TAXS	Crisp County Tax Officials	133,682	12,257
TAXS	Dade County Tax Officials	244,515	22,159
TAXS	Dawson County Tax Officials	282,832	25,562
TAXS	Decatur County Tax Officials	334,346	(35,139)
TAXS	Dekalb County Tax Officials	5,304,031	(184,439)
TAXS	Dodge County Tax Officials	183,304	(3,016)
TAXS	Dooly County Tax Officials	130,796	(39,587)
TAXS	Dougherty County Tax Officials	1,208,953	(42,589)
TAXS	Douglas County Tax Officials	765,382	69,958
TAXS	Early County Tax Officials	127,343	12,275
TAXS	Echols County Tax Officials	79,282	8,105
TAXS	Effingham County Tax Officials	346,456	42,306
TAXS	Elbert County Tax Officials	242,008	16,294
TAXS	Emanuel County Tax Officials	180,939	19,468
TAXS	Evans County Tax Officials	166,558	12,636
TAXS	Fannin County Tax Officials	200,617	3,790
TAXS	Fayette County Tax Officials	861,693	88,405
TAXS	Floyd County Tax Officials	544,140	(72,346)
TAXS	Forsyth County Tax Officials	2,453,101	88,767
TAXS	Franklin County Tax Officials	207,524	20,364
TAXS	Fulton County Tax Officials	9,738,326	(12,965,138)
TAXS	Gilmer County Tax Officials	-	(9,936)
TAXS	Glascocock County Tax Officials	71,429	5,919
TAXS	Glynn County Tax Officials	1,108,621	116,844
TAXS	Gordon County Tax Officials	825,648	41,963
TAXS	Grady County Tax Officials	192,244	22,026
TAXS	Greene County Tax Officials	137,608	17,545
TAXS	Gwinnett County Tax Officials	3,822,794	52,342
TAXS	Habersham County Tax Officials	345,557	33,476
TAXS	Hall County Tax Officials	539,315	(81,976)
TAXS	Hancock County Tax Officials	266,323	21,791
TAXS	Haralson County Tax Officials	356,579	30,572
TAXS	Harris County Tax Officials	59,319	(23,887)
TAXS	Hart County Tax Officials	136,189	12,734
TAXS	Heard County Tax Officials	178,384	(1,807)
TAXS	Henry County Tax Officials	2,011,091	139,533
TAXS	Houston County Tax Officials	1,129,104	(5,707)
TAXS	Irwin County Tax Officials	137,466	5,950
TAXS	Jackson County Tax Officials	415,946	(39,390)

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2016
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
TAXS	Jasper County Tax Officials	\$ 114,050	\$ (6,464)
TAXS	Jeff Davis County Tax Officials	240,495	40,056
TAXS	Jefferson County Tax Officials	66,510	(24,341)
TAXS	Jenkins County Tax Officials	73,274	(13,524)
TAXS	Jones County Tax Officials	485,814	53,236
TAXS	Lamar County Tax Officials	292,671	26,723
TAXS	Lanier County Tax Officials	189,784	13,617
TAXS	Laurens County Tax Officials	535,294	77,382
TAXS	Lee County Tax Officials	223,560	(7,945)
TAXS	Liberty County Tax Officials	495,937	4,420
TAXS	Lincoln County Tax Officials	64,476	(144,350)
TAXS	Long County Tax Officials	56,103	6,469
TAXS	Lowndes County Tax Officials	1,107,107	139
TAXS	Lumpkin County Tax Officials	294,279	(6,947)
TAXS	Macon County Tax Officials	219,302	22,438
TAXS	Madison County Tax Officials	58,421	(69,858)
TAXS	Marion County Tax Officials	147,684	15,970
TAXS	Mcduffie County Tax Officials	398,065	(115,953)
TAXS	Mcintosh County Tax Officials	266,843	29,715
TAXS	Meriwether County Tax Officials	176,823	(6,885)
TAXS	Miller County Tax Officials	107,759	12,769
TAXS	Mitchell County Tax Officials	129,803	8,769
TAXS	Monroe County Tax Officials	349,767	26,195
TAXS	Montgomery County Tax Official	144,704	9,263
TAXS	Morgan County Tax Officials	307,383	42,480
TAXS	Murray County Tax Officials	511,406	44,115
TAXS	Muscogee County Tax Officials	1,560,518	79,042
TAXS	Newton County Tax Officials	1,231,612	171,967
TAXS	Oconee County Tax Officials	304,403	8,265
TAXS	Oglethorpe County Tax Officials	114,713	19,384
TAXS	Paulding County Tax Officials	946,084	52,357
TAXS	Peach County Tax Officials	282,832	(4,494)
TAXS	Pickens County Tax Officials	448,113	(24,180)
TAXS	Pierce County Tax Officials	241,346	22,407
TAXS	Pike County Tax Officials	132,925	12,153
TAXS	Polk County Tax Officials	566,420	46,181
TAXS	Pulaski County Tax Officials	182,405	7,061
TAXS	Quitman County Tax Officials	89,973	8,253
TAXS	Rabun County Tax Officials	208,375	31,739
TAXS	Richmond County Tax Officials	2,013,976	(81,540)

Employees' Retirement System of Georgia
Schedule of Special Funding Amounts by Employer
For the year ended June 30, 2016
(Unaudited)

Employer/ Nonemployer Category <u>Code</u>	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
TAXS	Rockdale County Tax Officials	\$ 501,093	\$ (106,179)
TAXS	Schley County Tax Officials	106,813	9,972
TAXS	Screven County Tax Officials	197,448	26,861
TAXS	Seminole County Tax Officials	60,597	(41,458)
TAXS	Spalding County Tax Officials	674,653	11,290
TAXS	Stephens County Tax Officials	418,784	54,495
TAXS	Stewart County Tax Officials	110,834	(13,112)
TAXS	Sumter County Tax Officials	278,764	33,024
TAXS	Talbot County Tax Officials	125,687	(66,305)
TAXS	Taliaferro County Tax Officials	104,921	14,512
TAXS	Tattnall County Tax Officials	333,778	38,497
TAXS	Taylor County Tax Officials	106,340	7,157
TAXS	Telfair County Tax Officials	59,509	(15,499)
TAXS	Terrell County Tax Officials	42,858	(2,290)
TAXS	Thomas County Tax Officials	409,749	11,075
TAXS	Tift County Tax Officials	424,602	29,457
TAXS	Towns County Tax Officials	266,938	8,986
TAXS	Troup County Tax Officials	495,937	41,769
TAXS	Turner County Tax Officials	216,653	27,399
TAXS	Twiggs County Tax Officials	296,266	25,118
TAXS	Upson County Tax Officials	369,020	12,061
TAXS	Walker County Tax Officials	526,212	64,125
TAXS	Walton County Tax Officials	531,699	58,500
TAXS	Ware County Tax Officials	310,316	(1,073)
TAXS	Warren County Tax Officials	109,935	13,902
TAXS	Washington County Tax Officials	228,952	(32,251)
TAXS	Wayne County Tax Officials	250,760	(67,497)
TAXS	Webster County Tax Officials	67,503	(2,060)
TAXS	Wheeler County Tax Officials	-	(38,231)
TAXS	White County Tax Officials	522,664	56,058
TAXS	Whitfield County Tax Officials	1,162,170	21,900
TAXS	Wilcox County Tax Officials	202,036	(272)
TAXS	Wilkes County Tax Officials	119,774	14,339
TAXS	Wilkinson County Tax Officials	147,116	17,343
TAXS	Worth County Tax Officials	<u>325,027</u>	<u>40,813</u>
	Total for all employers	<u>\$99,894,691</u>	<u>\$ (9,463,205)</u>

See accompanying independent auditors' report