



EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2015

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees
Employees' Retirement System of Georgia:

We have audited the accompanying schedule of employer and nonemployer allocations of the Employees' Retirement System (ERS Plan), which is administered by the Employees' Retirement System of Georgia (the System), as of and for the year ended June 30, 2015, 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, 2015, 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, 2015 in accordance with U.S. generally accepted accounting principles.

Report on Summarized Comparative Information

We have previously audited the ERS Plan's 2014 schedule of employer and nonemployer allocations, and we expressed an unmodified audit opinion on the schedule in our report dated June 26, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, 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, 2015, and our report thereon, dated September 30, 2015, 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 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 11, 2016

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014	
			Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
		Employers:				
AUTH		Georgia Regional Transportation Authority	\$ 441,941.36	0.088021%	377,920.87	0.090920%
AUTH		Jekyll Island State Park Authority	1,018,275.29	0.202808%	823,624.94	0.198147%
AUTH		Lake Lanier Island Development Authority	49,374.83	0.009834%	34,768.34	0.008365%
AUTH		Georgia Agricultural Exposition Authority	446,832.99	0.088995%	382,519.41	0.092026%
AUTH		Georgia Environmental Finance Authority	645,978.43	0.128659%	507,851.32	0.122178%
AUTH		Agricultural Commodity Commission-Peanuts	86,670.93	0.017262%	71,794.38	0.017272%
AUTH		Georgia Superior Court Clerks Coop	175,481.16	0.034950%	177,217.68	0.042635%
AUTH		Georgia Federal-State Inspection	1,024,491.88	0.204047%	770,197.92	0.185294%
AUTH		Georgia Lottery Corporation	92,386.11	0.018400%	99,728.51	0.023993%
AUTH		Oconee River Greenway Authority	10,793.76	0.002150%	9,073.44	0.002183%
PSCH		Academy for Classical Education	8,418.00	0.001677%	0.00	0.000000%
PSCH		Tapestry Public Charter School	8,937.27	0.001780%	0.00	0.000000%
CHAR		Mountain Education Center Inc	18,179.03	0.003621%	16,282.48	0.003917%
CSBS		Lookout Mountain Community Service Board	147,140.38	0.029306%	142,541.51	0.034293%
CSBS		Highland Rivers Center Community Service Board	254,812.93	0.050751%	228,940.28	0.055078%
CSBS		Georgia Mountains Avita Community Partners	82,750.36	0.016481%	71,656.93	0.017239%
CSBS		Cobb County Community Service	188,287.03	0.037501%	172,393.11	0.041474%
CSBS		Douglas Community Service Board	7,775.66	0.001549%	10,820.90	0.002603%
CSBS		Dekalb Community Service Board	183,575.14	0.036562%	196,206.96	0.047203%
CSBS		View Point Health	153,726.49	0.030617%	148,306.24	0.035679%
CSBS		Clayton Community M.H.,	89,767.77	0.017879%	99,699.27	0.023986%
CSBS		Advantage Behavioral Health Systems	124,290.73	0.024755%	140,256.45	0.033743%
CSBS		Pathways Center Community Service Board	91,966.29	0.018317%	115,336.54	0.027748%
CSBS		Mcintosh Trail MH, MR and SA Center	160,279.11	0.031923%	158,531.84	0.038139%
CSBS		River Edge Behavioral Health Center	263,916.19	0.052564%	258,333.08	0.062150%
CSBS		Phoenix Center	76,467.14	0.015230%	89,873.23	0.021622%
CSBS		Oconee Community Service Board	81,789.11	0.016290%	86,559.77	0.020824%
CSBS		East Central Georgia Community Service Board Serenity Behavioral Health Systems	153,142.99	0.030501%	151,960.86	0.036559%
CSBS		Ogeechee MH, MR and SA Community	168,126.49	0.033486%	150,466.88	0.036199%
CSBS		New Horizons	179,333.00	0.035718%	177,308.23	0.042657%
CSBS		Middle Flint Community Service Board	156,419.52	0.031154%	136,009.21	0.032721%
CSBS		CSB of Middle Georgia	158,579.97	0.031584%	194,503.61	0.046794%
CSBS		Albany Area Community Service Board	57,479.82	0.011448%	51,925.09	0.012492%
CSBS		The Georgia Pines Community Service Board	302,067.89	0.060162%	282,020.24	0.067848%
CSBS		South Georgia Community Service Board	119,007.03	0.023702%	112,558.75	0.027079%
CSBS		Pineland Area MH, MR and SA Center	95,852.41	0.019091%	96,258.94	0.023158%
CSBS		Satilla Community Service Board	175,003.26	0.034855%	175,811.91	0.042297%
CSBS		Gateway Behavior Health Services Community Service Board	87,424.23	0.017412%	111,454.47	0.026814%
DFAC		Appling County DFACS	62,733.77	0.012495%	45,619.05	0.010975%
DFAC		Atkinson County DFACS	22,620.04	0.004505%	19,632.68	0.004723%
DFAC		Bacon County DFACS	49,628.16	0.009884%	36,941.46	0.008887%
DFAC		Baker County DFACS	16,785.08	0.003343%	11,490.11	0.002764%
DFAC		Baldwin County DFACS	214,511.00	0.042724%	155,069.96	0.037307%
DFAC		Banks County DFACS	60,878.82	0.012125%	60,657.08	0.014593%
DFAC		Barrow County DFACS	179,975.35	0.035845%	172,065.73	0.041395%
DFAC		Bartow County DFACS	332,722.25	0.066268%	255,430.63	0.061451%
DFAC		Ben Hill County DFACS	59,723.02	0.011895%	65,026.59	0.015644%
DFAC		Berrien County DFACS	130,775.08	0.026046%	102,758.95	0.024722%
DFAC		Bibb County DFACS	1,026,892.90	0.204525%	887,793.71	0.213585%
DFAC		Bleckley County DFACS	53,367.86	0.010629%	38,920.05	0.009363%
DFAC		Brantley County DFACS	93,354.65	0.018593%	71,570.55	0.017218%
DFAC		Brooks County DFACS	71,940.64	0.014328%	63,917.62	0.015377%
DFAC		Bryan County DFACS	47,821.33	0.009525%	50,402.86	0.012126%
DFAC		Bulloch County DFACS	181,032.25	0.036056%	144,972.10	0.034877%
DFAC		Burke County DFACS	105,350.10	0.020982%	78,950.56	0.018994%
DFAC		Butts County DFACS	103,787.80	0.020671%	57,834.80	0.013914%
DFAC		Calhoun County DFACS	42,365.52	0.008438%	31,013.56	0.007461%
DFAC		Camden County DFACS	141,110.07	0.028105%	114,896.46	0.027642%
DFAC		Candler County DFACS	56,140.07	0.011181%	50,408.64	0.012127%
DFAC		Carroll County DFACS	356,357.62	0.070975%	273,430.74	0.065782%
DFAC		Catoosa County DFACS	155,509.18	0.030973%	141,016.44	0.033926%
DFAC		Charlton County DFACS	76,841.96	0.015305%	68,834.28	0.016560%
DFAC		Chatham County DFACS	955,913.62	0.190388%	759,098.26	0.182623%
DFAC		Chattahoochee County DFACS	16,961.27	0.003378%	15,851.27	0.003813%
DFAC		Chattooga County DFACS	130,134.26	0.025919%	114,291.55	0.027496%
DFAC		Cherokee County DFACS	380,796.98	0.075843%	329,357.72	0.079237%
DFAC		Clarke County DFACS	626,236.14	0.124727%	589,422.27	0.141803%
DFAC		Clay County DFACS	35,791.08	0.007128%	31,160.10	0.007496%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014		
			Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	
	Employers:						
DFAC	Clayton County DFACS		\$ 1,771,442.39	0.352816%	1,450,980.83	0.349076%	
DFAC	Clinch County DFACS		38,652.42	0.007698%	31,982.48	0.007694%	
DFAC	Cobb County DFACS		1,816,890.96	0.361868%	1,067,069.48	0.256715%	
DFAC	Coffee County DFACS		351,773.57	0.070062%	307,441.68	0.073964%	
DFAC	Colquitt County DFACS		223,646.22	0.044543%	153,970.39	0.037042%	
DFAC	Columbia County DFACS		327,267.38	0.065181%	283,245.18	0.068143%	
DFAC	Cook County DFACS		117,137.18	0.023330%	83,727.36	0.020143%	
DFAC	Coweta County DFACS		302,414.43	0.060231%	241,926.88	0.058203%	
DFAC	Crawford County DFACS		79,429.02	0.015820%	83,318.91	0.020045%	
DFAC	Crisp County DFACS		146,407.80	0.029160%	125,219.75	0.030125%	
DFAC	Dade County DFACS		75,970.84	0.015131%	67,684.71	0.016284%	
DFAC	Dawson County DFACS		50,832.44	0.010124%	36,763.31	0.008844%	
DFAC	Decatur County DFACS		152,704.99	0.030414%	137,770.88	0.033145%	
DFAC	Dekalb County DFACS		3,782,635.43	0.753382%	2,829,835.37	0.680799%	
DFAC	Dodge County DFACS		58,280.11	0.011608%	49,402.61	0.011885%	
DFAC	Dooly County DFACS		59,557.36	0.011862%	45,080.59	0.010845%	
DFAC	Dougherty County DFACS		2,629,688.54	0.523751%	1,411,133.35	0.339489%	
DFAC	Douglas County DFACS		461,121.80	0.091841%	394,978.44	0.095024%	
DFAC	Early County DFACS		354,731.57	0.070651%	268,401.41	0.064572%	
DFAC	Echols County DFACS		10,374.56	0.002066%	13,169.35	0.003168%	
DFAC	Effingham County DFACS		141,949.88	0.028272%	106,888.33	0.025715%	
DFAC	Elbert County DFACS		77,832.30	0.015502%	72,779.18	0.017509%	
DFAC	Emanuel County DFACS		50,136.10	0.009986%	41,616.65	0.010012%	
DFAC	Evans County DFACS		38,234.72	0.007615%	30,242.90	0.007276%	
DFAC	Fannin County DFACS		92,297.28	0.018383%	62,387.75	0.015009%	
DFAC	Fayette County DFACS		148,160.88	0.029509%	112,429.40	0.027048%	
DFAC	Floyd County DFACS		756,335.65	0.150638%	632,714.42	0.152218%	
DFAC	Forsyth County DFACS		207,356.14	0.041299%	173,838.97	0.041822%	
DFAC	Franklin County DFACS		76,328.20	0.015202%	77,292.99	0.018595%	
DFAC	Fulton County		4,350,531.48	0.866489%	3,803,523.11	0.915048%	
DFAC	Gilmer County DFACS		94,689.58	0.018859%	81,654.79	0.019644%	
DFAC	Glascocock County DFACS		27,344.70	0.005446%	18,821.32	0.004528%	
DFAC	Glynn County DFACS		462,266.20	0.092069%	386,057.11	0.092877%	
DFAC	Gordon County DFACS		217,760.84	0.043371%	190,000.72	0.045710%	
DFAC	Grady County DFACS		100,236.07	0.019964%	80,389.38	0.019340%	
DFAC	Greene County DFACS		76,636.65	0.015264%	62,366.52	0.015004%	
DFAC	Gwinnett County DFACS		1,895,417.26	0.377508%	1,401,451.37	0.337160%	
DFAC	Habersham County DFACS		114,693.39	0.022843%	88,357.35	0.021257%	
DFAC	Hall County DFACS		654,927.62	0.130441%	508,137.90	0.122247%	
DFAC	Hancock County DFACS		17,995.97	0.003584%	19,320.44	0.004648%	
DFAC	Haralson County DFACS		132,150.19	0.026320%	90,472.34	0.021766%	
DFAC	Harris County DFACS		62,499.43	0.012448%	68,467.35	0.016472%	
DFAC	Hart County DFACS		136,345.65	0.027156%	104,403.03	0.025117%	
DFAC	Heard County DFACS		82,635.77	0.016458%	69,733.25	0.016776%	
DFAC	Henry County DFACS		606,466.11	0.120789%	509,478.49	0.122570%	
DFAC	Houston County DFACS		411,149.22	0.081888%	342,299.08	0.082350%	
DFAC	Irwin County DFACS		58,611.20	0.011674%	48,023.37	0.011553%	
DFAC	Jackson County DFACS		153,833.64	0.030639%	148,856.36	0.035812%	
DFAC	Jasper County DFACS		34,808.20	0.006933%	27,092.96	0.006518%	
DFAC	Jeff Davis County DFACS		70,719.42	0.014085%	69,206.66	0.016650%	
DFAC	Jefferson County DFACS		79,772.19	0.015888%	69,673.94	0.016762%	
DFAC	Jenkins County DFACS		33,826.61	0.006737%	26,519.40	0.006380%	
DFAC	Johnson County DFACS		36,600.78	0.007290%	40,923.76	0.009845%	
DFAC	Jones County DFACS		157,304.02	0.031330%	110,964.62	0.026696%	
DFAC	Lamar County DFACS		113,772.78	0.022660%	86,665.22	0.020850%	
DFAC	Lanier County DFACS		101,452.79	0.020206%	67,294.70	0.016190%	
DFAC	Laurens County DFACS		614,158.87	0.122321%	457,547.57	0.110076%	
DFAC	Lee County DFACS		59,234.76	0.011798%	43,181.83	0.010389%	
DFAC	Liberty County DFACS		221,742.21	0.044164%	166,793.28	0.040127%	
DFAC	Lincoln County DFACS		21,740.06	0.004330%	13,990.59	0.003366%	
DFAC	Long County DFACS		26,242.58	0.005227%	21,961.62	0.005284%	
DFAC	Lowndes County DFACS		472,974.48	0.094202%	373,106.02	0.089762%	
DFAC	Lumpkin County DFACS		81,317.78	0.016196%	66,655.57	0.016036%	
DFAC	Macon County DFACS		115,728.92	0.023050%	78,603.87	0.018910%	
DFAC	Madison County DFACS		124,368.11	0.024770%	97,119.27	0.023365%	
DFAC	Marion County DFACS		49,343.52	0.009828%	48,619.72	0.011697%	
DFAC	Mcduffie County DFACS		119,560.84	0.023813%	97,840.98	0.023539%	
DFAC	Mcintosh County DFACS		28,868.71	0.005750%	18,667.93	0.004491%	

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014		
			Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	
	Employers:						
DFAC	Meriwether County DFACS		\$ 102,621.03	0.020439%	110,893.06	0.026679%	
DFAC	Miller County DFACS		17,316.67	0.003449%	15,230.31	0.003664%	
DFAC	Mitchell County DFACS		122,945.79	0.024487%	104,007.76	0.025022%	
DFAC	Monroe County DFACS		114,606.45	0.022826%	90,620.73	0.021801%	
DFAC	Montgomery County DFACS		48,872.40	0.009734%	45,715.79	0.010998%	
DFAC	Morgan County DFACS		100,596.47	0.020036%	75,713.91	0.018215%	
DFAC	Murray County DFACS		159,396.57	0.031747%	135,826.52	0.032677%	
DFAC	Muscogee County DFACS		803,135.56	0.159959%	637,729.56	0.153424%	
DFAC	Newton County DFACS		310,811.52	0.061904%	251,944.53	0.060613%	
DFAC	Oconee County DFACS		99,897.63	0.019896%	74,619.64	0.017952%	
DFAC	Oglethorpe County DFACS		30,880.43	0.006150%	25,784.32	0.006203%	
DFAC	Paulding County DFACS		291,140.64	0.057986%	222,449.61	0.053517%	
DFAC	Peach County DFACS		154,706.59	0.030813%	104,239.80	0.025078%	
DFAC	Pickens County DFACS		107,566.86	0.021424%	90,289.13	0.021722%	
DFAC	Pierce County DFACS		63,454.75	0.012638%	72,719.51	0.017495%	
DFAC	Pike County DFACS		75,288.06	0.014995%	56,692.71	0.013639%	
DFAC	Polk County DFACS		213,050.65	0.042433%	189,058.94	0.045484%	
DFAC	Pulaski County DFACS		44,768.65	0.008917%	26,377.44	0.006346%	
DFAC	Putnam County DFACS		247,690.15	0.049332%	253,978.24	0.061102%	
DFAC	Quitman County DFACS		8,157.72	0.001625%	5,736.84	0.001380%	
DFAC	Rabun County DFACS		101,483.84	0.020212%	83,735.66	0.020145%	
DFAC	Randolph County DFACS		54,782.53	0.010911%	45,179.67	0.010869%	
DFAC	Richmond County DFACS		746,730.93	0.148725%	653,191.17	0.157144%	
DFAC	Rockdale County DFACS		274,118.26	0.054596%	200,428.56	0.048219%	
DFAC	Schley County DFACS		17,318.47	0.003449%	10,407.95	0.002504%	
DFAC	Screven County DFACS		66,167.90	0.013179%	60,766.14	0.014619%	
DFAC	Seminole County DFACS		67,336.55	0.013411%	61,908.81	0.014894%	
DFAC	Spalding County DFACS		517,853.00	0.103140%	424,293.22	0.102076%	
DFAC	Stephens County DFACS		149,081.69	0.029692%	120,633.39	0.029022%	
DFAC	Stewart County DFACS		18,561.09	0.003697%	23,218.60	0.005586%	
DFAC	Sumter County DFACS		609,361.08	0.121366%	494,305.90	0.118920%	
DFAC	Talbot County DFACS		39,738.61	0.007915%	28,713.98	0.006908%	
DFAC	Taliaferro County DFACS		4,023.78	0.000801%	7,290.39	0.001754%	
DFAC	Tattnell County DFACS		69,151.81	0.013773%	54,080.34	0.013011%	
DFAC	Taylor County DFACS		28,922.75	0.005761%	27,170.95	0.006537%	
DFAC	Telfair County DFACS		66,387.16	0.013222%	55,781.18	0.013420%	
DFAC	Terrell County DFACS		73,102.28	0.014560%	41,117.25	0.009892%	
DFAC	Thomas County DFACS		229,342.66	0.045678%	183,313.07	0.044101%	
DFAC	Tift County DFACS		272,641.86	0.054302%	232,884.32	0.056027%	
DFAC	Toombs County DFACS		125,733.17	0.025042%	107,139.38	0.025776%	
DFAC	Towns County DFACS		41,260.66	0.008218%	22,905.47	0.005511%	
DFAC	Treutlen County DFACS		44,325.27	0.008828%	30,312.36	0.007293%	
DFAC	Troup County DFACS		247,905.41	0.049375%	220,625.86	0.053078%	
DFAC	Turner County DFACS		35,615.24	0.007093%	19,803.49	0.004764%	
DFAC	Twiggs County DFACS		73,235.48	0.014586%	58,137.67	0.013987%	
DFAC	Union County DFACS		56,175.67	0.011188%	52,252.38	0.012571%	
DFAC	Upson County DFACS		171,311.95	0.034120%	142,925.91	0.034385%	
DFAC	Walker County DFACS		212,444.99	0.042312%	147,362.12	0.035452%	
DFAC	Walton County DFACS		306,004.22	0.060946%	237,035.87	0.057026%	
DFAC	Ware County DFACS		148,515.81	0.029580%	135,232.94	0.032534%	
DFAC	Warren County DFACS		23,779.20	0.004736%	22,238.24	0.005350%	
DFAC	Washington County DFACS		90,177.89	0.017961%	69,727.40	0.016775%	
DFAC	Wayne County DFACS		99,084.27	0.019734%	84,464.11	0.020320%	
DFAC	Webster County DFACS		14,156.88	0.002820%	14,479.68	0.003484%	
DFAC	Wheeler County DFACS		27,828.03	0.005542%	23,769.70	0.005718%	
DFAC	White County DFACS		104,483.74	0.020810%	73,495.02	0.017681%	
DFAC	Whitfield County DFACS		651,217.47	0.129702%	542,968.99	0.130627%	
DFAC	Wilcox County DFACS		46,605.65	0.009282%	36,012.99	0.008664%	
DFAC	Wilkes County DFACS		72,759.92	0.014491%	40,040.45	0.009633%	
DFAC	Wilkinson County DFACS		28,625.70	0.005701%	31,825.73	0.007657%	
DFAC	Worth County DFACS		147,349.78	0.029347%	123,009.59	0.029594%	
HLTH	Appling County Health Department		65,631.90	0.013072%	56,253.84	0.013534%	
HLTH	Atkinson County Health Department		28,100.40	0.005597%	25,184.18	0.006059%	
HLTH	Bacon County Health Department		36,218.79	0.007214%	34,206.72	0.008229%	
HLTH	Baker County Health Department		35,611.64	0.007093%	30,054.69	0.007231%	
HLTH	Baldwin County Health Department		80,967.86	0.016126%	64,541.40	0.015527%	
HLTH	Banks County Health Department		37,230.49	0.007415%	27,891.48	0.006710%	
HLTH	Barrow County Public Health		75,871.12	0.015111%	85,730.27	0.020625%	

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014	
			Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
		Employers:				
HLTH		Bartow County Health Department	\$ 153,443.38	0.030561%	132,214.58	0.031808%
HLTH		Ben Hill County Health Department	51,264.32	0.010210%	44,330.06	0.010665%
HLTH		Berrien County Health Department	33,598.99	0.006692%	28,926.72	0.006959%
HLTH		Bibb County Health Department	374,254.46	0.074540%	316,108.21	0.076049%
HLTH		Bleckley County Health Department	35,656.29	0.007102%	26,213.92	0.006307%
HLTH		Brantley County Health Department	39,274.04	0.007822%	34,173.80	0.008222%
HLTH		Brooks County Health Department	38,084.40	0.007585%	31,485.84	0.007575%
HLTH		Bulloch County Physical Health	134,459.24	0.026780%	113,503.87	0.027307%
HLTH		Burke County Health Department	80,746.20	0.016082%	64,608.80	0.015544%
HLTH		Butts County Health Department	34,279.20	0.006827%	29,970.82	0.007210%
HLTH		Calhoun County Health Department	21,389.78	0.004260%	15,935.47	0.003834%
HLTH		Candler County Health Department	39,978.86	0.007963%	29,887.58	0.007190%
HLTH		Carroll County Health Department	148,926.01	0.029661%	124,697.05	0.030000%
HLTH		Catoosa County Health Department	156,112.85	0.031093%	133,178.13	0.032040%
HLTH		Charlton County Health Department	49,830.05	0.009925%	49,113.86	0.011816%
HLTH		Chattahoochee County Health Department	6,131.76	0.001221%	5,154.48	0.001240%
HLTH		Chattooga County Health Department	73,294.38	0.014598%	62,283.20	0.014984%
HLTH		Cherokee County Health Department	917,659.33	0.182769%	774,615.56	0.186356%
HLTH		Clarke County Health Department	817,886.04	0.162897%	594,789.49	0.143094%
HLTH		Clay County Health Department	10,612.32	0.002114%	8,087.08	0.001946%
HLTH		Clayton County Health Department	887,981.80	0.176858%	753,856.79	0.181362%
HLTH		Clinch County Health Department	29,394.48	0.005854%	25,322.04	0.006092%
HLTH		Cobb County Health Department	1,832,017.44	0.364880%	1,503,791.18	0.361781%
HLTH		Coffee County Health Department	110,031.54	0.021915%	102,877.63	0.024750%
HLTH		Colquitt County Health Department	170,295.88	0.033918%	140,047.58	0.033693%
HLTH		Columbia County Health Department	139,668.31	0.027818%	108,001.97	0.025983%
HLTH		Cook County Health Department	40,432.26	0.008053%	35,500.84	0.008541%
HLTH		Coweta County Health Department	141,900.25	0.028262%	129,391.38	0.031129%
HLTH		Crawford County Health Department	29,184.85	0.005813%	23,768.20	0.005718%
HLTH		Crisp County Health Department	54,139.72	0.010783%	49,081.61	0.011808%
HLTH		Dade County Health Department	44,685.65	0.008900%	37,757.57	0.009084%
HLTH		Dawson County Health Department	57,455.92	0.011443%	38,860.76	0.009349%
HLTH		Decatur County Health Department	98,543.76	0.019627%	78,328.17	0.018844%
HLTH		Dekalb County Health Department	2,497,492.20	0.497422%	2,267,812.45	0.545588%
HLTH		Dodge County Health Department	48,138.64	0.009588%	35,027.46	0.008427%
HLTH		Dooly County Health Department	31,624.93	0.006299%	27,731.12	0.006672%
HLTH		Dougherty County Health Department	383,586.92	0.076398%	322,158.62	0.077505%
HLTH		Southwest Health District	756,164.66	0.150604%	601,101.40	0.144612%
HLTH		Douglas County Health Department	113,337.88	0.022573%	102,732.80	0.024715%
HLTH		Early County Health Department	54,333.28	0.010622%	43,475.41	0.010459%
HLTH		Echols County Health Department	22,218.11	0.004425%	18,260.76	0.004393%
HLTH		Elbert County Health Department	33,251.48	0.006623%	32,612.45	0.007846%
HLTH		Emanuel County Health Department	106,416.06	0.021195%	92,393.84	0.022228%
HLTH		Evans County Health Department	35,144.33	0.007000%	32,915.56	0.007919%
HLTH		Fannin County Health Department	60,612.24	0.012072%	50,272.32	0.012094%
HLTH		Fayette County Health Department	130,554.95	0.026002%	109,829.12	0.026423%
HLTH		Floyd County Health Department	1,237,985.53	0.246568%	996,600.90	0.239761%
HLTH		Forsyth County Health Department	154,257.31	0.030723%	125,893.74	0.030287%
HLTH		Franklin County Health Department	47,749.68	0.009510%	37,319.22	0.008978%
HLTH		Gilmer County Health Department	83,067.83	0.016545%	68,496.76	0.016479%
HLTH		Glascok County Health Department	13,046.04	0.002598%	11,421.34	0.002748%
HLTH		Glynn County Health Department	2,487,284.62	0.495389%	2,065,267.00	0.496860%
HLTH		Gordon County Health Department	144,881.85	0.028856%	108,945.90	0.026210%
HLTH		Grady County Health Department	94,999.55	0.018921%	70,072.43	0.016858%
HLTH		Greene County Health Department	43,828.08	0.008729%	42,831.25	0.010304%
HLTH		Gwinnett County Health Department	1,990,910.67	0.396527%	1,697,981.89	0.408499%
HLTH		Habersham County Health Department	74,818.88	0.014902%	62,342.90	0.014998%
HLTH		Hall County Health Department	1,237,901.18	0.246551%	1,009,614.64	0.242892%
HLTH		Hancock County Health Department	38,489.38	0.007666%	34,305.99	0.008253%
HLTH		Haralson County Health Department	56,841.10	0.011321%	37,515.35	0.009025%
HLTH		Harris County Health Department	61,460.80	0.012241%	53,763.15	0.012934%
HLTH		Hart County Health Department	47,410.29	0.009443%	37,045.23	0.008912%
HLTH		Heard County Health Department	23,249.99	0.004631%	21,839.53	0.005254%
HLTH		Henry County Health Department	200,386.14	0.039911%	169,865.50	0.040866%
HLTH		Houston County Health Department	1,077,688.35	0.214642%	937,311.60	0.225498%
HLTH		Irwin County Health Department	47,566.68	0.009474%	45,458.60	0.010936%
HLTH		Jackson County Health Department	77,343.66	0.015404%	76,379.92	0.018375%
HLTH		Jasper County Health Department	32,732.07	0.006519%	29,026.69	0.006983%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014	
			Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
		Employers:				
HLTH		Jeff Davis County Health Department	\$ 51,693.14	0.010296%	44,976.10	0.010820%
HLTH		Jefferson County Health Department	61,652.14	0.012279%	53,402.30	0.012847%
HLTH		Jenkins County Health Department	26,964.23	0.005370%	23,527.69	0.005660%
HLTH		Johnson County Health Department	19,780.66	0.003940%	17,868.04	0.004299%
HLTH		Jones County Health Department	43,106.21	0.008585%	33,089.70	0.007961%
HLTH		Lamar County Health Department	46,688.54	0.009299%	40,285.56	0.009692%
HLTH		Lanier County Health Department	13,848.94	0.002758%	11,160.96	0.002685%
HLTH		Laurens County Health Department	643,696.77	0.128204%	544,246.41	0.130934%
HLTH		Lee County Health Department	90,797.24	0.018084%	70,612.74	0.016988%
HLTH		Lincoln County Health Department	11,437.07	0.002278%	14,151.04	0.003404%
HLTH		Lowndes County Health Department	907,776.93	0.180801%	808,658.50	0.194546%
HLTH		Lumpkin County Health Department	73,438.08	0.014627%	56,076.91	0.013491%
HLTH		Macon County Health Department	19,961.52	0.003976%	17,456.89	0.004200%
HLTH		Madison County Health Department	54,543.06	0.010863%	52,691.79	0.012677%
HLTH		Marion County Health Department	17,345.64	0.003455%	14,581.08	0.003508%
HLTH		Mcduffie County Health Department	62,089.96	0.012366%	52,681.31	0.012674%
HLTH		Meriwether County Health Department	82,202.40	0.016372%	68,518.99	0.016484%
HLTH		Miller County Health Department	26,895.02	0.005357%	31,267.90	0.007522%
HLTH		Mitchell County Health Department	70,634.20	0.014068%	55,507.13	0.013354%
HLTH		Monroe County Health Department	36,715.46	0.007313%	31,231.51	0.007514%
HLTH		Montgomery County Health Department	22,222.92	0.004426%	25,540.48	0.006145%
HLTH		Morgan County Health Department	49,391.31	0.009837%	48,842.51	0.011750%
HLTH		Murray County Health Department	78,707.59	0.015676%	72,321.46	0.017399%
HLTH		Muscogee County Health Department	1,197,386.12	0.238482%	1,003,361.94	0.241388%
HLTH		Newton County Health Department	200,035.18	0.039841%	167,362.00	0.040264%
HLTH		Oconee County Health Department	56,139.88	0.011181%	46,988.85	0.011305%
HLTH		Oglethorpe County Health Department	37,522.86	0.007473%	32,865.39	0.007907%
HLTH		Paulding County Health Department	149,013.24	0.029679%	114,746.81	0.027606%
HLTH		Peach County Health Department	48,054.33	0.009571%	41,645.14	0.010019%
HLTH		Pickens County Health Department	54,434.77	0.010842%	41,461.73	0.009975%
HLTH		Pierce County Health Department	60,419.37	0.012034%	79,533.27	0.019134%
HLTH		Pike County Health Department	33,364.19	0.006645%	26,841.98	0.006458%
HLTH		Polk County Health Department	111,814.67	0.022270%	93,068.18	0.022390%
HLTH		Pulaski County Health Department	31,298.56	0.006234%	27,823.57	0.006694%
HLTH		Putnam County Health Department	70,301.82	0.014002%	57,625.25	0.013863%
HLTH		Rabun County Health Department	69,414.37	0.013825%	53,869.82	0.012960%
HLTH		Randolph County Health Department	28,771.58	0.005730%	21,056.48	0.005066%
HLTH		Richmond County Health Department	1,004,323.81	0.200030%	862,168.20	0.207420%
HLTH		Rockdale County Health Department	158,640.95	0.031596%	134,216.44	0.032290%
HLTH		Schley County Health Department	10,920.84	0.002175%	12,397.92	0.002983%
HLTH		Screven County Health Department	42,160.37	0.008397%	46,605.77	0.011212%
HLTH		Seminole County Health Department	59,969.88	0.011944%	51,989.28	0.012508%
HLTH		Spalding County Health Department	124,178.30	0.024732%	96,811.37	0.023291%
HLTH		Stephens County Health Department	57,997.43	0.011551%	43,229.13	0.010400%
HLTH		Stewart County Health Department	18,368.67	0.003658%	14,940.48	0.003594%
HLTH		Sumter County Health Department	88,761.44	0.017678%	82,418.42	0.019828%
HLTH		Talbot County Health Department	18,184.08	0.003622%	14,350.08	0.003452%
HLTH		Taliaferro County Health Department	14,773.07	0.002942%	12,383.38	0.002979%
HLTH		Tattnall County Health Department	72,181.04	0.014376%	57,789.06	0.013903%
HLTH		Taylor County Health Department	33,792.96	0.006730%	27,679.50	0.006659%
HLTH		Telfair County Health Department	43,932.12	0.008750%	33,412.08	0.008038%
HLTH		Terrell County Health Department	31,581.27	0.006290%	24,171.96	0.005815%
HLTH		Thomas County Health Department	210,554.99	0.041936%	170,143.38	0.040933%
HLTH		Tift County Health Department	116,890.57	0.023281%	94,322.97	0.022692%
HLTH		Toombs County Health Department	83,424.89	0.016616%	70,584.54	0.016981%
HLTH		Towns County Health Department	53,939.44	0.010743%	54,215.16	0.013043%
HLTH		Treutlen County Health Department	24,175.20	0.004815%	19,160.60	0.004610%
HLTH		Troup County Health Department	864,045.90	0.172091%	796,694.74	0.191668%
HLTH		Turner County Health Department	27,188.16	0.005415%	22,042.80	0.005303%
HLTH		Twiggs County Health Department	25,595.29	0.005098%	23,998.74	0.005774%
HLTH		Union County Health Department	64,251.52	0.012797%	46,761.72	0.011250%
HLTH		Upson County Health Department	85,983.59	0.017125%	78,971.08	0.018999%
HLTH		Walker County Health Department	154,041.06	0.030680%	113,934.42	0.027410%
HLTH		Walton County Health Department	164,890.99	0.032841%	149,873.84	0.036057%
HLTH		Ware County Health Department	1,009,704.68	0.201101%	885,383.75	0.213005%
HLTH		Warren County Health Department	12,998.64	0.002589%	11,647.52	0.002802%
HLTH		Washington County Health Department	52,068.44	0.010370%	45,939.76	0.011052%
HLTH		Wayne County Health Department	78,722.56	0.015679%	63,291.86	0.015227%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

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			Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage	Actual Employer/ Nonemployer Contributions	Employer/ Nonemployer Allocation Percentage
		Employers:				
HLTH		Webster County Health Department	\$ 10,946.52	0.002180%	9,201.84	0.002214%
HLTH		Wheeler County Health Department	23,671.44	0.004715%	18,498.84	0.004450%
HLTH		White County Health Department	62,361.60	0.012420%	47,706.06	0.011477%
HLTH		Whitfield County Health Department	449,538.83	0.089534%	378,000.58	0.090939%
HLTH		Wilcox County Health Department	25,238.43	0.005027%	14,785.30	0.003557%
HLTH		Wilkes County Health Department	39,122.28	0.007792%	35,098.78	0.008444%
HLTH		Wilkinson County Health Department	34,410.87	0.006854%	32,926.20	0.007921%
HLTH		Worth County Health Department	63,171.61	0.012582%	50,209.18	0.012079%
MRCs		Woodright Industries	94,928.63	0.018907%	90,284.52	0.021721%
MRCs		Jessamine Place	127,392.48	0.025373%	109,582.29	0.026363%
MRCs		Carroll County MR Services	101,206.79	0.020157%	74,942.96	0.018030%
MRCs		Green Oaks Service Center	166,070.90	0.033076%	138,092.97	0.033222%
MRCs		Haralson County Center (Mh/Mr/Sa)	121,092.68	0.024118%	99,881.26	0.024029%
MRCs		Mitchell-Baker Service Center	133,252.36	0.026540%	111,566.23	0.026841%
MRCs		Thomas/Grady Service Center	248,259.15	0.049445%	184,704.75	0.044436%
MRCs		Tift County - Diversified Enterprises	318,430.58	0.063421%	202,381.67	0.048689%
PSCH		Bacon County Schools	20,539.80	0.004091%	15,576.60	0.003747%
PSCH		Baldwin County Schools	47,580.26	0.009476%	35,290.19	0.008490%
PSCH		Barrow County Schools	10,127.60	0.002017%	7,493.34	0.001803%
PSCH		Ben Hill County Schools	12,844.08	0.002558%	10,770.79	0.002591%
PSCH		Bibb County Schools	70,456.80	0.014033%	81,547.22	0.019619%
PSCH		Brooks County Schools	6,428.77	0.001280%	0.00	0.000000%
PSCH		Butts County Schools	22,762.80	0.004534%	20,422.02	0.004913%
PSCH		Camden County Schools	9,677.60	0.001927%	7,947.62	0.001912%
PSCH		Candler County Schools	6,522.10	0.001299%	0.00	0.000000%
PSCH		Carroll County Schools	9,759.45	0.001944%	12,564.22	0.003023%
PSCH		Catoosa County Board of Education	8,736.55	0.001740%	7,242.24	0.001742%
PSCH		Chatham County Schools	35,252.52	0.007021%	21,156.49	0.005090%
PSCH		Live Oak Public Libraries	12,002.22	0.002390%	9,996.10	0.002405%
PSCH		Clarke County Schools	50,148.63	0.009988%	41,369.40	0.009953%
PSCH		Clayton County Schools	44,559.20	0.008875%	28,486.43	0.006853%
PSCH		Cobb County Schools	10,848.21	0.002161%	8,573.97	0.002063%
PSCH		Colquitt County Schools	20,797.45	0.004142%	17,840.64	0.004292%
PSCH		Columbia County Schools	36,041.35	0.007178%	33,113.52	0.007966%
PSCH		Coweta County Schools	18,337.92	0.003652%	14,796.61	0.003560%
PSCH		Crisp County Schools	39,746.79	0.007916%	33,361.16	0.008026%
PSCH		Decatur County Schools	24,860.02	0.004951%	20,842.80	0.005014%
PSCH		Dekalb County Schools	189,983.46	0.037839%	158,502.07	0.038132%
PSCH		Dodge County Schools	31,934.52	0.006360%	21,790.47	0.005242%
PSCH		Ocmulgee Regional Library System	6,554.16	0.001305%	5,454.96	0.001312%
PSCH		Dougherty County Schools	13,033.24	0.002596%	19,756.80	0.004753%
PSCH		Douglas County Schools	49,944.34	0.009947%	42,183.91	0.010149%
PSCH		Effingham County Schools	25,996.53	0.005178%	20,554.66	0.004945%
PSCH		Emanuel County Schools	0.00	0.000000%	8,581.42	0.002065%
PSCH		Fayette County Schools	23,368.16	0.004654%	18,967.58	0.004563%
PSCH		Floyd County Schools	39,172.09	0.007802%	35,024.23	0.008426%
PSCH		Forsyth County Schools	9,401.13	0.001872%	17,065.03	0.004105%
PSCH		Fulton County Board of Education	13,936.74	0.002776%	8,476.08	0.002039%
PSCH		Gilmer County Schools	23,221.55	0.004625%	19,419.26	0.004672%
PSCH		Glascocock County Schools	9,339.73	0.001860%	7,834.98	0.001885%
PSCH		Glynn County Schools	52,059.49	0.010369%	42,908.48	0.010323%
PSCH		Gordon County Schools	10,539.34	0.002099%	8,392.32	0.002019%
PSCH		Grady County Schools	19,032.57	0.003791%	18,427.84	0.004433%
PSCH		Greene County Schools	22,636.44	0.004508%	22,930.96	0.005517%
PSCH		Gwinnett County Schools	66,427.80	0.013230%	54,069.64	0.013008%
PSCH		Hall County Schools	0.00	0.000000%	9,587.48	0.002307%
PSCH		Hart County Schools	10,847.96	0.002161%	8,824.80	0.002123%
PSCH		Henry County Schools	47,821.28	0.009524%	49,357.89	0.011874%
PSCH		Houston County Schools	91,406.16	0.018205%	74,802.08	0.017996%
PSCH		Irwin County Schools	22,566.18	0.004494%	18,836.08	0.004532%
PSCH		Jackson County Schools	11,197.42	0.002230%	8,956.27	0.002155%
PSCH		Johnson County Schools	16,942.75	0.003374%	11,754.16	0.002828%
PSCH		Lamar County Schools	12,809.52	0.002551%	10,574.16	0.002544%
PSCH		Lee County Schools	3,909.83	0.000779%	3,199.60	0.000770%
PSCH		Macon County Schools	13,466.93	0.002682%	9,400.26	0.002262%
PSCH		Madison County Schools	13,306.98	0.002650%	10,713.74	0.002578%
PSCH		Mcduffie County Schools	43,727.36	0.008709%	30,057.15	0.007231%
PSCH		Meriwether County Schools	29,307.32	0.005837%	22,798.78	0.005485%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014	
			Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
		Employers:				
PSCH	Monroe County Schools		\$ 1,753.44	0.000349%	9,436.68	0.002270%
PSCH	Muscogee County Schools		30,270.22	0.006029%	29,550.99	0.007109%
PSCH	Newton County Schools		11,688.68	0.002328%	0.00	0.000000%
PSCH	Oglethorpe County Schools		2,621.98	0.000522%	13,195.05	0.003174%
PSCH	Paulding County Schools		22,079.82	0.004398%	24,426.61	0.005877%
PSCH	Pickens County Schools		2,882.24	0.000574%	2,517.18	0.000606%
PSCH	Pierce County Schools		12,664.96	0.002522%	10,828.50	0.002605%
PSCH	Pike County Schools		7,178.04	0.001430%	14,055.59	0.003381%
PSCH	Polk County Schools		17,207.88	0.003427%	14,103.54	0.003393%
PSCH	Putnam County Schools		3,388.04	0.000675%	0.00	0.000000%
PSCH	Rabun County Schools		10,427.88	0.002077%	8,483.00	0.002041%
PSCH	Richmond County Schools		19,440.44	0.003872%	13,880.13	0.003339%
PSCH	Rockdale County Schools		53,399.70	0.010636%	46,953.82	0.011296%
PSCH	Spalding County Schools		23,275.20	0.004636%	18,801.36	0.004523%
PSCH	Stephens County Schools		4,394.20	0.000875%	3,930.24	0.000946%
PSCH	Sumter County Schools		12,285.97	0.002447%	10,195.66	0.002453%
PSCH	Tattnall County Schools		4,691.38	0.000934%	3,759.56	0.000904%
PSCH	Telfair County Schools		4,020.69	0.000801%	4,456.99	0.001072%
PSCH	Terrell County Schools		15,711.72	0.003129%	13,694.30	0.003295%
PSCH	Troup County Schools		9,140.49	0.001820%	10,033.27	0.002414%
PSCH	Union County Schools		6,000.00	0.001195%	7,977.49	0.001919%
PSCH	Upson County Schools		22,182.62	0.004418%	8,986.18	0.002162%
PSCH	Ware County Schools		24,646.47	0.004909%	12,056.70	0.002901%
PSCH	Washington County Board of Education		56,328.04	0.011219%	45,596.52	0.010970%
PSCH	Wayne County Schools		14,997.21	0.002987%	9,392.08	0.002260%
PSCH	White County Board of Education		4,933.56	0.000983%	5,199.96	0.001251%
PSCH	Whitfield County Schools		11,069.52	0.002205%	10,256.75	0.002468%
PSCH	Wilkinson County Schools		36,344.61	0.007239%	25,449.57	0.006123%
PSCH	Atlanta City Schools		63,424.33	0.012632%	43,031.68	0.010353%
PSCH	City of Buford Schools (Gwinnett)		15,838.08	0.003154%	12,759.96	0.003070%
PSCH	City of Dalton Schools (Whitfield)		11,417.40	0.002274%	10,184.77	0.002450%
PSCH	City of Decatur Schools (DeKalb)		2,914.23	0.000580%	5,478.40	0.001318%
PSCH	City of Dublin Schools (Laurens)		0.00	0.000000%	1,628.30	0.000392%
PSCH	City of Rome Schools (Floyd)		21,733.70	0.004329%	17,596.69	0.004233%
PSCH	City of Valdosta Schools (Lowndes)		38,255.33	0.007619%	28,856.76	0.006942%
PSCH	Georgia Military College		24,386.62	0.004857%	19,974.82	0.004806%
RESA	Northwest Georgia Regional Education Service Agency		42,570.66	0.008479%	33,861.79	0.008146%
RESA	Metro Regional Education Service Agency		32,479.22	0.006469%	29,279.57	0.007044%
RESA	North East Georgia Regional Education Service Agency		24,436.92	0.004867%	20,464.51	0.004923%
STAT	Georgia Department of Agriculture		4,102,757.90	0.817141%	3,275,077.77	0.787915%
STAT	Georgia Department of Administrative Services		2,866,207.62	0.570859%	2,394,426.76	0.576049%
STAT	Georgia Department of Audits		3,752,319.46	0.747344%	2,992,116.30	0.719841%
STAT	Department of Public Health		9,361,755.05	1.864568%	8,442,052.09	2.030982%
STAT	Georgia Department of Banking and Finance		1,231,785.84	0.245333%	973,816.30	0.234280%
STAT	State Accounting Office		1,766,603.34	0.351852%	1,402,416.17	0.337392%
STAT	Office of Commissioner of Insurance		2,289,438.77	0.455984%	1,913,000.78	0.460228%
STAT	Georgia State Finance and Investment Commission		1,519,115.20	0.302560%	1,288,903.47	0.310083%
STAT	State Properties Commission		163,114.41	0.032487%	119,659.06	0.028787%
STAT	Georgia Department of Defense		3,249,113.95	0.647121%	2,683,894.22	0.645689%
STAT	Georgia Department of Education		6,659,844.87	1.326432%	5,348,480.10	1.286733%
STAT	The Technical College System of Georgia		1,778,361.42	0.354194%	1,344,068.96	0.323355%
STAT	Prosecuting Attorneys Council		9,097,410.58	1.811918%	7,308,956.20	1.758383%
STAT	Georgia Department of Community Health		8,921,881.55	1.776959%	6,490,762.95	1.561542%
STAT	Georgia Forestry Commission		3,947,960.59	0.786310%	3,052,329.31	0.734327%
STAT	Office of Planning and Budget		4,265,773.16	0.849608%	3,932,390.54	0.946051%
STAT	Georgia Department of Human Services		26,125,512.29	5.203381%	22,060,879.93	5.307388%
STAT	Georgia Department of Community Affairs		3,824,174.08	0.761655%	3,218,583.56	0.774324%
STAT	Department of Economic Development		2,243,963.57	0.446927%	1,552,901.23	0.373596%
STAT	Administrative Office of the Courts		1,146,091.38	0.228265%	954,517.75	0.229637%
STAT	Georgia Court of Appeals		2,281,334.02	0.454370%	1,929,659.57	0.464236%
STAT	Superior Courts of Georgia		2,327,613.90	0.463588%	1,838,052.38	0.442197%
STAT	Supreme Court		1,547,620.80	0.308237%	1,279,566.52	0.307837%
STAT	Georgia Department of Labor		10,583,972.71	2.107995%	9,121,580.01	2.194462%
STAT	Department of Behavioral Health and Developmental Disabilities		31,503,704.74	6.274549%	28,107,500.83	6.762079%
STAT	Georgia Department of Law		3,139,129.34	0.625216%	2,476,395.78	0.595769%
STAT	General Assembly of Georgia		2,344,191.91	0.466889%	1,935,640.92	0.465675%
STAT	Department of Juvenile Justice		24,352,776.98	4.850308%	19,548,586.94	4.702983%
STAT	Georgia Department of Natural Resources		16,793,983.20	3.344834%	14,161,499.87	3.406962%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014	
			Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
		Employers:				
STAT		State Board Pardons and Paroles	\$ 5,901,747.60	1.175443%	4,868,115.61	1.171167%
STAT		Georgia Department of Public Safety	17,922,616.97	3.569622%	15,240,053.49	3.666439%
STAT		Georgia Department of Corrections	76,042,590.16	15.145294%	62,686,444.21	15.081046%
STAT		Georgia Department of Early Care Learning	2,786,474.03	0.554978%	1,941,317.38	0.467040%
STAT		Georgia Public Service Commission	1,071,621.99	0.213433%	889,626.85	0.214026%
STAT		Georgia Bureau of Investigation	9,503,444.56	1.892788%	7,321,003.10	1.761281%
STAT		Department of Revenue	9,540,499.81	1.900168%	8,179,804.72	1.967891%
STAT		Georgia Department of Driver Services	4,252,813.21	0.847027%	3,439,239.20	0.827409%
STAT		Georgia Student Finance Commission	483,680.69	0.096334%	456,794.89	0.109895%
STAT		Secretary of State	2,004,500.96	0.399234%	1,561,454.52	0.375653%
STAT		Soil and Water Commission	309,996.31	0.061742%	261,321.44	0.062868%
STAT		Georgia Teachers Retirement System	3,433,086.88	0.683763%	2,779,210.13	0.668620%
STAT		Georgia Department of Transportation	35,401,125.86	7.050792%	29,550,048.51	7.109126%
STAT		Georgia Department of Veterans Service	1,050,775.23	0.209281%	862,314.11	0.207455%
STAT		Subsequent Injury Trust Fund	202,917.03	0.040415%	191,218.81	0.046003%
STAT		State Board of Workers Comp	1,676,192.90	0.333845%	1,434,654.23	0.345148%
STAT		Georgia Public Defender Standards Council	8,340,150.75	1.661096%	6,746,782.13	1.623135%
STAT		Georgia Building Authority	1,375,430.91	0.273943%	1,171,298.73	0.281790%
STAT		Georgia Correctional Industries	1,470,907.63	0.292959%	1,267,026.21	0.304820%
STAT		George L. Smith II - GWCCA	3,428,269.36	0.682804%	2,848,439.26	0.685275%
STAT		State Road and Tollway Authority	704,958.67	0.140406%	598,341.46	0.143948%
STAT		Georgia Public Broadcasting	1,395,722.97	0.277984%	1,061,799.73	0.255447%
STAT		GTA Georgia Technology Authority	2,844,088.49	0.566453%	2,558,665.62	0.615562%
TCOL		Oconee Fall Line Technical College	386,012.02	0.076881%	303,994.42	0.073135%
TCOL		Coastal Pines Technical College	514,925.43	0.102557%	116,535.79	0.028036%
TCOL		Albany Technical College	1,038,250.35	0.206787%	752,400.58	0.181012%
TCOL		Altamaha Technical College	0.00	0.000000%	288,700.98	0.069455%
TCOL		Athens Technical College	508,550.56	0.101287%	339,216.21	0.081608%
TCOL		Atlanta Technical College	1,187,309.28	0.236475%	1,001,807.63	0.241014%
TCOL		Augusta Technical College	1,439,529.30	0.286709%	1,171,883.49	0.281931%
TCOL		West Georgia Technical College	1,614,694.48	0.321596%	1,202,656.94	0.289334%
TCOL		Chattahoochee Technical College	1,727,486.43	0.344061%	1,456,183.68	0.350327%
TCOL		Columbus Technical College	569,402.14	0.113407%	432,852.66	0.104135%
TCOL		Georgia Northwestern Technical College	1,290,963.41	0.257119%	1,074,343.74	0.258465%
TCOL		Georgia Piedmont Technical College	952,380.64	0.189684%	663,974.94	0.159739%
TCOL		Southern Crescent Technical College	778,133.71	0.154980%	596,751.00	0.143566%
TCOL		Gwinnett Technical College	1,504,247.95	0.299599%	1,098,069.08	0.264173%
TCOL		Lanier Technical College	579,678.46	0.115454%	431,441.73	0.103796%
TCOL		Central Georgia Technical College	2,338,496.33	0.465755%	1,799,816.36	0.432998%
TCOL		Moultrie Technical College	561,741.80	0.111881%	391,884.93	0.094279%
TCOL		North Georgia Technical College	579,118.71	0.115342%	533,259.24	0.128291%
TCOL		Savannah Technical College	951,303.09	0.189470%	691,228.57	0.166295%
TCOL		South Georgia Technical College	567,446.56	0.113018%	452,172.38	0.108783%
TCOL		Southeastern Technical College	378,170.26	0.075320%	309,589.29	0.074481%
TCOL		Ogeechee Technical College	84,501.14	0.016830%	62,992.37	0.015155%
TCOL		Southwest Georgia Technical College	455,602.71	0.090742%	337,726.18	0.081250%
TCOL		Wiregrass Georgia Technical College	651,871.06	0.129832%	544,174.84	0.130917%
UNIV		Georgia Institute of Technology	236,278.92	0.047059%	196,257.05	0.047215%
UNIV		Georgia State University	125,892.06	0.025074%	104,213.46	0.025072%
UNIV		Georgia Regents University	136,656.20	0.027218%	104,806.08	0.025214%
UNIV		University of Georgia	385,636.95	0.076807%	370,019.63	0.089019%
UNIV		Albany State University	0.00	0.000000%	7,605.54	0.001830%
UNIV		Armstrong Atlantic State University	42,004.16	0.008366%	44,776.84	0.010772%
UNIV		Clayton College and State University	11,824.34	0.002355%	7,540.44	0.001814%
UNIV		Columbus State University	20,422.80	0.004068%	16,945.98	0.004077%
UNIV		University of North Georgia	38,606.60	0.007689%	34,793.49	0.008371%
UNIV		Georgia College and State University	58,453.22	0.011642%	44,958.30	0.010816%
UNIV		Georgia Southern University	30,479.20	0.006070%	30,186.70	0.007262%
UNIV		Georgia Gwinnett College	20,642.40	0.004111%	17,167.80	0.004130%
UNIV		Georgia Southwestern State University	13,401.10	0.002669%	11,076.90	0.002665%
UNIV		Kennesaw State University	23,267.97	0.004634%	31,307.54	0.007532%
UNIV		Middle Georgia State College	110,671.65	0.022042%	84,916.51	0.020429%
UNIV		Valdosta State University	47,978.74	0.009556%	46,175.94	0.011109%
UNIV		State University of West Georgia	36,489.86	0.007268%	27,401.15	0.006592%
UNIV		Abraham Baldwin Agricultural College	61,931.57	0.012335%	34,479.70	0.008295%
UNIV		Bainbridge College	36,148.80	0.007200%	31,673.28	0.007620%
UNIV		College of Coastal Georgia	28,166.38	0.005610%	15,450.24	0.003717%
UNIV		South Georgia State College	44,037.44	0.008771%	29,869.52	0.007186%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2015

(with comparative amounts and percentages as of and for the year ended June 30, 2014)

Employer Category	Code	Employer/Nonemployer	2015		2014	
			Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage	Actual Employer/Nonemployer Contributions	Employer/Nonemployer Allocation Percentage
		Employers:				
UNIV		Darton College	\$ 9,150.00	0.001822%	0.00	0.000000%
UNIV		Georgia Perimeter College	8,932.66	0.001779%	12,199.32	0.002935%
UNIV		Georgia Highlands College	23,792.24	0.004739%	18,504.50	0.004452%
UNIV		Gordon College	8,931.12	0.001779%	7,075.33	0.001702%
UNIV		Regents Central Office	452,455.63	0.090115%	302,231.37	0.072711%
VARS		Agricultural Commodity Commission	58,361.16	0.011624%	41,783.04	0.010052%
VARS		DA-Lookout Mountain Judicial Circuit	146,035.59	0.029086%	115,641.66	0.027821%
VARS		District Attorneys Staff	<u>10,211.58</u>	<u>0.002034%</u>	<u>8,244.00</u>	<u>0.001983%</u>
		Total for All Employers	<u>490,912,848.89</u>	97.774416%	<u>405,643,168.83</u>	97.58929%
		Nonemployer:				
		State of Georgia	<u>\$11,174,348.42</u>	<u>2.225584%</u>	<u>10,020,436.54</u>	<u>2.410713%</u>
		Total for all Entities	\$ <u>\$502,087,197.31</u>	<u>100.000000%</u>	<u>\$415,663,605.37</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, 2015

Employer/ Nonemployer Category	Employer/ Nonemployer Code	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Employers:														
AUTH	Georgia Regional Transportation Authority	\$ 3,566,081	\$ -	\$ -	\$ -	\$ -	\$ 28,492	\$ 257,299	\$ -	\$ 242,474	\$ 528,265	\$ 186,728	\$ (322,963)	\$ -	\$ (136,235)
AUTH	Jekyll Island State Park Authority	8,216,559	-	-	233,381	233,381	65,649	592,838	-	-	658,487	430,242	258,478	52,067	740,787
AUTH	Lake Lanier Island Development Authority	398,414	-	-	55,976	55,976	3,183	28,746	-	-	31,929	20,861	52,166	-	73,027
AUTH	Georgia Agricultural Exposition Authority	3,605,542	-	-	39,285	39,285	28,808	260,146	-	84,857	373,811	188,797	8,902	30,843	228,542
AUTH	Georgia Environmental Finance Authority	5,212,488	-	-	181,444	181,444	41,647	376,090	-	5,039	422,776	272,936	112,563	36,457	421,956
AUTH	Agricultural Commodity Commission-Peanuts	699,352	-	-	30,762	30,762	5,588	50,459	-	280	56,327	36,620	51,083	20,288	107,991
AUTH	Georgia Superior Court Clerks Coop	1,415,964	-	-	95,993	95,993	11,313	102,164	-	215,150	328,627	74,145	16,554	40,018	130,717
AUTH	Georgia Federal-State Inspection	8,266,756	-	-	650,715	650,715	66,050	596,460	-	-	662,510	432,865	559,512	11,626	1,004,003
AUTH	Georgia Lottery Corporation	745,457	-	-	16,059	16,059	5,956	53,786	-	156,583	216,325	39,035	(77,624)	8,624	(29,965)
AUTH	Oconee River Greenway Authority	87,105	-	-	728	728	696	6,285	-	924	7,905	4,561	597	-	5,158
PSCH	Academy for Classical Education	67,942	-	-	46,949	46,949	543	4,902	-	-	5,445	3,556	31,300	-	34,856
PSCH	Tapestry Public Charter School	72,115	-	-	49,833	49,833	576	5,203	-	-	5,779	3,776	33,222	-	36,998
CHAR	Mountain Education Center Inc	146,701	-	-	8,220	8,220	1,172	10,585	-	8,287	20,044	7,680	8,174	-	15,854
CSBS	Lookout Mountain Community Service Board	1,187,303	-	-	-	-	9,486	85,666	-	246,472	341,624	62,169	(211,170)	11,927	(197,074)
CSBS	Highland Rivers Center Community Service Board	2,056,125	-	-	-	-	16,428	148,353	-	145,507	310,288	107,663	(121,373)	15,332	1,622
CSBS	Georgia Mountains Avita Community Partners	667,711	-	-	-	-	5,335	48,176	-	85,836	139,347	34,964	(121,839)	12,052	(74,823)
CSBS	Cobb County Community Service Board	1,519,315	-	-	-	-	12,139	109,621	-	167,188	288,948	79,554	(167,416)	-	(87,862)
CSBS	Douglas Community Service Board	62,756	-	-	873	873	501	4,528	-	29,508	34,537	3,284	(18,216)	-	(14,932)
CSBS	Dekalb Community Service Board	1,481,272	-	-	-	-	11,835	106,876	-	330,584	449,295	77,565	(253,067)	34,005	(141,497)
CSBS	View Point Health	1,240,417	-	-	-	-	9,911	89,498	-	190,149	289,558	64,954	(175,200)	5,947	(104,299)
CSBS	Clayton Community M.H., Substa	724,349	-	-	-	-	5,787	52,263	-	174,678	232,728	37,928	(120,160)	10,018	(72,214)
CSBS	Advantage Behavioral Health Systems	1,002,924	-	-	-	-	8,013	72,363	-	289,795	370,171	52,516	(231,360)	42,861	(135,983)
CSBS	Pathways Center Community Service Board	742,095	-	-	-	-	5,929	53,543	-	323,350	382,822	38,856	(274,884)	46,705	(189,323)
CSBS	Mcintosh Trail MH, MR and SA C	1,293,328	-	-	-	-	10,333	93,316	-	219,053	322,702	67,719	(191,064)	39,611	(83,734)
CSBS	River Edge Behavioral Health Center	2,129,577	-	-	29,620	29,620	17,015	153,652	-	268,371	439,038	111,508	(129,548)	60,185	42,145
CSBS	Phoenix Center	617,028	-	-	-	-	4,930	44,520	-	197,867	247,317	32,309	(150,824)	1,057	(117,458)
CSBS	Oconee Community Service Board	659,973	-	-	-	-	5,273	47,618	-	135,088	187,979	34,557	(98,210)	50,195	(13,458)
CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	1,235,717	-	-	-	-	9,873	89,159	-	246,466	345,498	64,707	(241,177)	53,819	(122,651)
CSBS	Ogeechee MH, MR and SA Community	1,356,651	-	-	-	-	10,839	97,885	-	159,291	268,015	71,034	(189,534)	4,755	(113,745)
CSBS	New Horizons	1,447,078	-	-	-	-	11,562	104,409	-	220,929	336,900	75,769	(173,949)	-	(98,180)
CSBS	Middle Flint Community Service Board	1,262,173	-	-	-	-	10,085	91,068	-	47,375	148,528	66,090	(35,088)	6,736	37,738
CSBS	CSB of Middle Georgia	1,279,594	-	-	-	-	10,224	92,325	-	500,448	602,997	67,005	(408,258)	56,556	(284,697)
CSBS	Albany Area Community Service Board	463,804	-	-	-	-	3,706	33,464	-	76,351	113,521	24,287	(98,023)	5,640	(68,096)
CSBS	The Georgia Pines Community Service Board	2,437,402	-	-	164,472	164,472	19,474	175,863	-	215,178	410,515	127,630	(130,666)	105,657	363,953
CSBS	South Georgia Community Service Board	960,262	-	-	-	-	7,672	69,285	-	123,055	200,012	50,284	(110,547)	6,276	(53,987)
CSBS	Pineland Area MH, MR and SA Center	773,452	-	-	-	-	6,180	55,806	-	129,517	191,503	40,499	(101,999)	3,902	(57,598)
CSBS	Satilla Community Service Board	1,412,115	-	-	29,004	29,004	11,283	101,886	-	208,348	321,517	73,943	(90,558)	55,603	38,988
CSBS	Gateway Behavior Health Services Community Service Board	705,429	-	-	224	224	5,636	50,898	-	263,220	319,754	36,938	(175,107)	48,327	(89,842)
DFAC	Appling County DFACS	506,222	-	-	42,554	42,554	4,045	36,525	-	56,372	96,942	26,506	(65,585)	-	(39,079)
DFAC	Atkinson County DFACS	182,515	-	-	-	-	1,458	13,169	-	22,644	37,271	9,558	(31,636)	-	(22,078)
DFAC	Bacon County DFACS	400,440	-	-	39,133	39,133	3,199	28,892	-	-	32,091	20,968	37,310	-	58,278
DFAC	Baker County DFACS	135,438	-	-	18,361	18,361	1,082	9,772	-	-	10,854	7,092	14,389	-	21,481
DFAC	Baldwin County DFACS	1,730,919	-	-	151,655	151,655	13,830	124,889	-	30,483	169,202	90,635	50,301	-	140,936
DFAC	Banks County DFACS	491,232	-	-	-	-	3,925	35,443	-	76,274	115,642	25,723	(58,026)	-	(32,303)
DFAC	Barrow County DFACS	1,452,224	-	-	-	-	11,603	104,780	-	189,063	305,446	76,044	(159,727)	-	(83,683)
DFAC	Bartow County DFACS	2,684,780	-	-	213,662	213,662	21,451	193,711	-	-	215,162	140,580	221,243	-	361,823
DFAC	Ben Hill County DFACS	481,914	-	-	5,599	5,599	3,850	34,771	-	104,958	143,579	25,234	(60,640)	-	(35,406)
DFAC	Berrien County DFACS	1,055,227	-	-	47,783	47,783	8,431	76,136	-	-	84,567	55,255	42,573	-	97,828
DFAC	Bibb County DFACS	8,286,122	-	-	-	-	66,205	597,857	-	503,090	1,167,152	433,881	(584,838)	75,494	(75,463)
DFAC	Bleckley County DFACS	430,623	-	-	35,443	35,443	3,441	31,070	-	2,911	37,422	22,550	18,776	-	41,326
DFAC	Brantley County DFACS	753,276	-	-	38,495	38,495	6,019	54,350	-	2,778	63,147	39,446	21,035	-	60,481
DFAC	Brooks County DFACS	580,484	-	-	-	-	4,638	41,883	-	66,223	112,744	30,397	(81,002)	-	(50,605)
DFAC	Bryan County DFACS	385,896	-	-	3,650	3,650	3,083	27,843	-	72,818	103,744	20,204	(42,461)	-	(22,257)
DFAC	Bulloch County DFACS	1,460,772	-	-	33,008	33,008	11,671	105,397	-	14,357	131,425	76,488	(1,922)	6,802	81,368
DFAC	Burke County DFACS	850,064	-	-	55,657	55,657	6,792	61,334	-	12,676	80,802	44,514	15,976	3,702	64,192

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category Code	Employer/Nonemployer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions					
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
								Investments	Change of Assumptions							
	Employers:															
DFAC	Butts County DFACS	\$ 837,464	\$ -	\$ -	\$ 189,170	\$ 189,170	\$ 6,691	\$ 60,424	\$ -	\$ 3,045	\$ 70,160	\$ 43,853	\$ 121,036	\$ -	\$ 164,889	
DFAC	Calhoun County DFACS	341,857	-	-	32,495	32,495	2,731	24,666	-	-	27,397	17,909	26,821	-	44,730	
DFAC	Camden County DFACS	1,138,645	-	-	16,445	16,445	9,098	82,155	-	-	91,253	59,621	14,445	-	74,066	
DFAC	Candler County DFACS	452,987	-	-	-	-	3,619	32,684	-	61,904	98,207	23,721	(76,691)	-	(52,970)	
DFAC	Carroll County DFACS	2,875,480	-	-	145,384	145,384	22,975	207,471	-	40,651	271,097	150,570	29,172	6,206	185,948	
DFAC	Catoosa County DFACS	1,254,840	-	-	-	-	10,026	90,539	-	122,831	223,396	65,705	(122,044)	18,175	(38,164)	
DFAC	Charlton County DFACS	620,066	-	-	20,067	20,067	4,954	44,739	-	35,135	84,828	32,465	10,023	-	42,488	
DFAC	Chatham County DFACS	7,713,376	-	-	217,391	217,391	61,629	556,533	-	60,517	678,679	403,892	44,067	27,016	474,975	
DFAC	Chattahoochee County DFACS	136,856	-	-	-	-	1,093	9,874	-	27,028	37,995	7,165	(32,867)	-	(25,702)	
DFAC	Chattooga County DFACS	1,050,082	-	-	-	-	8,390	75,765	-	50,712	134,867	54,983	(40,370)	31,507	46,120	
DFAC	Cherokee County DFACS	3,072,702	-	-	-	-	24,550	221,700	-	124,392	370,642	160,893	(112,302)	11,322	59,913	
DFAC	Clarke County DFACS	5,053,187	-	-	-	-	40,374	364,596	-	510,571	915,541	264,596	(372,891)	30,596	(77,699)	
DFAC	Clay County DFACS	288,784	-	-	-	-	2,307	20,836	-	12,431	35,574	15,124	(10,414)	-	4,710	
DFAC	Clayton County DFACS	14,293,980	-	-	918,506	918,506	114,207	1,031,334	-	-	1,145,541	748,467	1,426,137	20,906	2,195,510	
DFAC	Clinch County DFACS	311,877	-	-	112	112	2,492	22,502	-	28,310	53,304	16,331	(47,107)	-	(30,776)	
DFAC	Cobb County DFACS	14,660,713	-	-	2,943,881	2,943,881	117,137	1,057,794	-	232,289	1,407,220	767,670	1,575,440	19,001	2,362,111	
DFAC	Coffee County DFACS	2,838,490	-	-	-	-	22,679	204,802	-	186,946	414,427	148,631	(202,337)	21,943	(31,763)	
DFAC	Colquitt County DFACS	1,804,614	-	-	209,999	209,999	14,419	130,206	-	38,500	183,125	94,495	75,833	15,888	186,216	
DFAC	Columbia County DFACS	2,640,742	-	-	-	-	21,099	190,534	-	152,881	364,514	138,277	(171,877)	12,925	(20,675)	
DFAC	Cook County DFACS	945,191	-	-	127,455	127,455	9,945	68,197	-	75,749	143,946	49,943	123,201	7,047	179,741	
DFAC	Coweta County DFACS	2,440,198	-	-	57,002	57,002	19,497	176,064	-	-	195,561	127,776	38,224	-	166,000	
DFAC	Crawford County DFACS	640,931	-	-	13,203	13,203	5,121	46,244	-	118,283	169,648	33,559	(56,851)	-	(23,292)	
DFAC	Crisp County DFACS	1,181,388	-	-	-	-	9,439	85,239	-	38,070	132,748	61,860	(36,432)	34,413	59,841	
DFAC	Dade County DFACS	613,017	-	-	30,582	30,582	4,898	44,230	-	32,280	81,408	32,099	29,452	-	61,551	
DFAC	Dawson County DFACS	410,164	-	-	35,835	35,835	3,277	29,594	-	26,831	59,702	21,478	(20,829)	-	649	
DFAC	Decatur County DFACS	1,232,192	-	-	-	-	9,845	88,905	-	112,291	211,041	64,521	(110,697)	-	(46,176)	
DFAC	Dekalb County DFACS	30,522,503	-	-	2,746,415	2,746,415	243,870	2,202,249	-	-	2,446,119	1,598,234	2,545,313	95,509	4,239,056	
DFAC	Dodge County DFACS	470,286	-	-	-	-	3,758	33,932	-	18,001	55,691	24,623	(22,248)	11,766	14,141	
DFAC	Dooly County DFACS	480,577	-	-	49,872	49,872	3,840	34,674	-	-	38,514	25,164	54,648	-	79,812	
DFAC	Dougherty County DFACS	21,219,238	-	-	5,839,449	5,839,449	169,538	1,531,003	-	-	1,700,541	1,111,094	4,573,785	16,833	5,701,712	
DFAC	Douglas County DFACS	3,720,844	-	-	-	-	29,729	268,465	-	110,019	408,213	194,833	(94,254)	3,108	103,687	
DFAC	Early County DFACS	2,862,353	-	-	170,189	170,189	22,870	206,523	-	81,558	310,951	149,882	(22,471)	16,835	144,246	
DFAC	Echols County DFACS	83,702	-	-	-	-	669	6,039	-	43,830	50,538	4,385	(42,200)	-	(37,815)	
DFAC	Effingham County DFACS	1,145,411	-	-	71,587	71,587	9,152	82,643	-	22,296	114,091	59,976	10,564	-	70,540	
DFAC	Elbert County DFACS	628,048	-	-	-	-	5,018	45,315	-	93,892	144,225	32,885	(100,301)	-	(67,416)	
DFAC	Emanuel County DFACS	404,573	-	-	-	-	3,232	29,191	-	45,633	78,056	21,182	(75,328)	12,878	(41,268)	
DFAC	Evans County DFACS	308,514	-	-	9,491	9,491	2,465	22,260	-	35,924	60,649	16,156	(53,547)	9,606	(27,785)	
DFAC	Fannin County DFACS	744,768	-	-	94,459	94,459	5,951	53,736	-	21,322	81,009	38,996	27,437	3,488	69,921	
DFAC	Fayette County DFACS	1,195,527	-	-	68,899	68,899	9,552	86,259	-	21,513	117,324	62,601	10,079	3,041	75,721	
DFAC	Floyd County DFACS	6,102,945	-	-	-	-	48,762	440,337	-	139,095	628,194	319,567	(187,592)	13,821	145,796	
DFAC	Forsyth County DFACS	1,673,187	-	-	55,388	55,388	13,368	120,723	-	14,642	148,733	87,611	82,551	-	170,162	
DFAC	Franklin County DFACS	615,894	-	-	-	-	4,921	44,438	-	156,672	206,031	32,251	(166,128)	-	(133,877)	
DFAC	Fulton County	35,104,918	-	-	-	-	280,482	2,532,877	-	2,976,897	5,790,256	1,838,180	(3,602,031)	92,525	(1,671,326)	
DFAC	Gilmer County DFACS	764,053	-	-	-	-	6,105	55,128	-	68,439	129,672	40,010	(92,088)	27,703	(24,375)	
DFAC	Glascok County DFACS	220,639	-	-	25,700	25,700	1,763	15,919	-	5,733	23,415	11,554	7,578	-	19,132	
DFAC	Glynn County DFACS	3,730,082	-	-	-	-	29,803	269,131	-	36,743	335,677	195,317	(38,616)	-	156,701	
DFAC	Gordon County DFACS	1,757,132	-	-	-	-	14,039	126,780	-	78,035	218,854	92,008	(64,578)	-	27,430	
DFAC	Grady County DFACS	808,821	-	-	17,469	17,469	6,462	58,358	-	26,092	90,912	42,352	(31,841)	-	10,511	
DFAC	Greene County DFACS	618,405	-	-	7,279	7,279	4,941	44,619	-	10,560	60,120	32,380	(12,748)	-	19,632	
DFAC	Gwinnett County DFACS	15,294,352	-	-	1,129,589	1,129,589	122,199	1,103,513	-	3,146	1,228,858	800,848	747,815	51,749	1,600,412	
DFAC	Habersham County DFACS	925,461	-	-	44,402	44,402	7,394	66,774	-	35,331	109,499	48,461	(29,284)	-	19,177	
DFAC	Hall County DFACS	5,284,684	-	-	229,401	229,401	42,224	381,299	-	61,770	485,293	276,720	49,983	14,652	341,355	
DFAC	Hancock County DFACS	145,202	-	-	-	-	1,160	10,477	-	37,425	49,062	7,605	(32,588)	-	(24,983)	
DFAC	Haralson County DFACS	1,066,328	-	-	127,495	127,495	8,520	76,937	-	1,668	87,125	55,836	82,215	-	138,051	
DFAC	Harris County DFACS	504,318	-	-	-	-	4,029	36,387	-	145,054	185,470	26,406	(129,099)	17,590	(85,103)	
DFAC	Hart County DFACS	1,100,198	-	-	61,776	61,776	8,790	79,381	-	-	88,171	57,608	45,876	9,023	112,507	
DFAC	Heard County DFACS	666,779	-	-	8,791	8,791	5,327	48,109	-	8,903	62,339	34,916	8,716	-	43,632	

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category Code	Employer/Nonemployer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Employers:														
DFAC	Henry County DFACS	\$ 4,893,643	\$ -	\$ -	\$ 202,546	\$ 202,546	\$ 39,099	\$ 353,084	\$ -	\$ 49,861	\$ 442,044	\$ 256,242	\$ 304,336	\$ 38,342	\$ 598,920
DFAC	Houston County DFACS	3,317,609	-	-	22,128	22,128	26,507	239,371	-	12,934	278,812	173,718	28,257	21,843	223,818
DFAC	Irwin County DFACS	472,960	-	-	3,388	3,388	3,779	34,125	-	21,948	59,852	24,763	(34,324)	-	(9,561)
DFAC	Jackson County DFACS	1,241,308	-	-	-	-	9,918	89,562	-	148,351	247,831	64,997	(102,428)	-	(37,431)
DFAC	Jasper County DFACS	280,883	-	-	11,618	11,618	2,244	20,266	-	25,879	48,389	14,706	(35,387)	8,144	(12,537)
DFAC	Jeff Davis County DFACS	570,639	-	-	22,912	22,912	4,559	41,173	-	71,810	117,542	29,879	(9,686)	-	20,193
DFAC	Jefferson County DFACS	643,686	-	-	-	-	5,143	46,443	-	52,330	103,916	33,706	(62,749)	28,908	(135)
DFAC	Jenkins County DFACS	272,943	-	-	15,752	15,752	2,181	19,693	-	-	21,874	14,294	16,256	-	30,550
DFAC	Johnson County DFACS	295,347	-	-	-	-	2,360	21,310	-	102,483	126,153	15,465	(99,274)	-	(83,809)
DFAC	Jones County DFACS	1,269,303	-	-	138,311	138,311	10,142	91,582	-	-	101,724	66,464	100,787	-	167,251
DFAC	Lamar County DFACS	918,047	-	-	50,673	50,673	7,335	66,239	-	7,368	80,942	48,072	21,501	-	69,573
DFAC	Lanier County DFACS	818,625	-	-	117,092	117,092	6,541	59,065	-	-	65,606	42,866	82,719	-	125,585
DFAC	Laurens County DFACS	4,955,711	-	-	342,813	342,813	39,595	357,563	-	59,474	456,632	259,495	129,417	27,736	416,648
DFAC	Lee County DFACS	477,984	-	-	51,920	51,920	3,819	34,487	-	-	38,306	25,027	47,090	7,323	79,440
DFAC	Liberty County DFACS	1,789,259	-	-	113,021	113,021	14,296	129,098	-	32,912	176,306	93,690	20,493	-	114,183
DFAC	Lincoln County DFACS	175,426	-	-	36,519	36,519	1,402	12,657	-	-	14,059	9,185	33,875	-	43,060
DFAC	Long County DFACS	211,767	-	-	-	-	1,692	15,279	-	14,396	31,367	11,088	(22,397)	-	(11,309)
DFAC	Lowndes County DFACS	3,816,498	-	-	124,303	124,303	30,493	275,367	-	68,748	374,608	199,840	(31,710)	19,477	187,607
DFAC	Lumpkin County DFACS	656,164	-	-	22,207	22,207	5,243	47,343	-	-	52,586	34,358	32,531	-	66,889
DFAC	Macon County DFACS	933,847	-	-	115,904	115,904	7,461	67,379	-	13,707	88,547	48,897	54,424	19,911	123,232
DFAC	Madison County DFACS	1,003,531	-	-	39,335	39,335	8,018	72,406	-	17,379	97,803	52,547	(2,744)	13,966	63,769
DFAC	Marion County DFACS	398,171	-	-	-	-	3,181	28,729	-	57,521	89,431	52,666	(43,543)	-	(22,696)
DFAC	Mcduffie County DFACS	964,759	-	-	7,671	7,671	7,708	69,609	-	61,693	139,010	50,515	(97,706)	13,043	(34,148)
DFAC	Mcintosh County DFACS	232,955	-	-	35,248	35,248	1,861	16,808	-	2,162	20,831	12,196	19,896	-	32,092
DFAC	Meriwether County DFACS	828,065	-	-	-	-	6,616	59,746	-	198,180	264,542	43,358	(155,602)	-	(112,244)
DFAC	Miller County DFACS	139,733	-	-	-	-	1,116	10,082	-	19,098	30,296	7,316	(25,813)	-	(18,497)
DFAC	Mitchell County DFACS	992,066	-	-	-	-	7,926	71,579	-	34,888	114,393	51,946	(43,170)	42,313	51,089
DFAC	Monroe County DFACS	924,772	-	-	35,292	35,292	7,389	66,724	-	-	74,113	48,423	30,124	4,993	83,540
DFAC	Montgomery County DFACS	394,363	-	-	-	-	3,151	28,454	-	54,122	85,727	20,649	(54,817)	-	(34,168)
DFAC	Morgan County DFACS	811,738	-	-	50,981	50,981	6,486	58,568	-	460	65,514	42,502	33,223	-	75,725
DFAC	Murray County DFACS	1,286,197	-	-	-	-	10,277	92,801	-	67,235	170,313	67,347	(86,022)	-	(18,675)
DFAC	Muscogee County DFACS	6,480,576	-	-	241,556	241,556	51,779	467,584	-	-	519,363	339,342	219,639	13,066	572,047
DFAC	Newton County DFACS	2,507,977	-	-	36,143	36,143	20,038	180,955	-	114,335	315,328	131,323	(166,464)	-	(35,141)
DFAC	Oconee County DFACS	806,066	-	-	59,195	59,195	6,440	58,159	-	-	64,599	42,209	44,234	-	86,443
DFAC	Oglethorpe County DFACS	249,161	-	-	-	-	1,991	17,977	-	42,716	62,684	13,048	(69,710)	-	(56,662)
DFAC	Paulding County DFACS	2,349,244	-	-	125,115	125,115	18,770	169,502	-	102,622	290,894	123,013	(87,627)	30,470	65,856
DFAC	Peach County DFACS	1,248,357	-	-	193,795	193,795	9,974	90,071	-	-	100,045	65,365	162,434	-	227,799
DFAC	Pickens County DFACS	867,972	-	-	-	-	6,935	62,626	-	37,302	106,863	45,450	(53,827)	-	(8,377)
DFAC	Pierce County DFACS	512,016	-	-	39,553	39,553	4,091	36,943	-	135,978	177,012	26,813	(24,731)	-	2,082
DFAC	Pike County DFACS	607,507	-	-	44,615	44,615	4,854	43,833	-	-	48,687	31,811	36,394	6,680	74,885
DFAC	Polk County DFACS	1,719,130	-	-	-	-	13,736	124,038	-	105,416	243,190	90,018	(90,278)	-	(260)
DFAC	Pulaski County DFACS	361,263	-	-	71,978	71,978	2,886	26,066	-	33,192	62,144	18,914	(7,334)	-	11,580
DFAC	Putnam County DFACS	1,998,636	-	-	-	-	15,969	144,205	-	403,894	564,068	104,655	(343,644)	16,350	(222,639)
DFAC	Quitman County DFACS	65,835	-	-	6,859	6,859	526	4,750	-	13,506	18,782	3,445	(17,935)	-	(14,490)
DFAC	Rabun County DFACS	818,869	-	-	13,669	13,669	6,543	59,083	-	-	65,626	42,881	20,903	20,275	84,059
DFAC	Randolph County DFACS	442,048	-	-	12,048	12,048	3,532	31,894	-	-	35,426	23,147	18,907	-	42,054
DFAC	Richmond County DFACS	6,025,442	-	-	-	-	48,142	434,745	-	329,698	812,585	315,508	(313,799)	18,166	19,875
DFAC	Rockdale County DFACS	2,211,901	-	-	207,143	207,143	17,673	159,592	-	-	177,265	115,819	166,708	-	282,527
DFAC	Schley County DFACS	139,733	-	-	26,457	26,457	1,116	10,082	-	8,141	19,339	7,317	4,069	-	11,386
DFAC	Screven County DFACS	533,934	-	-	2,934	2,934	4,266	38,524	-	40,315	83,105	27,956	(21,986)	6,844	12,814
DFAC	Seminole County DFACS	543,333	-	-	2,430	2,430	4,341	39,202	-	41,519	85,062	28,453	(23,629)	-	4,824
DFAC	Spalding County DFACS	4,178,612	-	-	29,788	29,788	33,386	301,494	-	78,467	413,347	218,803	(110,921)	-	107,882
DFAC	Stephens County DFACS	1,202,941	-	-	41,076	41,076	9,611	86,794	-	-	96,405	62,991	49,702	7,027	119,720
DFAC	Stewart County DFACS	149,780	-	-	985	985	1,197	10,807	-	52,885	64,889	7,842	(33,614)	-	(25,772)
DFAC	Sumter County DFACS	4,917,020	-	-	79,229	79,229	39,286	354,771	-	-	394,057	257,465	63,570	50,873	371,908
DFAC	Talbot County DFACS	320,668	-	-	28,192	28,192	2,562	23,137	-	14,178	39,877	16,790	(4,834)	-	11,956
DFAC	Taliaferro County DFACS	32,452	-	-	-	-	259	2,341	-	37,129	39,729	1,702	(35,201)	-	(33,499)

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category Code	Employer/Nonemployer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
DFAC	Tattnall County DFACS	\$ 557,999	\$ -	\$ -	\$ 21,333	\$ 21,333	\$ 4,458	\$ 40,261	\$ -	\$ 41,411	\$ 86,130	\$ 29,218	\$ (54,798)	\$ -	\$ (25,580)
DFAC	Taylor County DFACS	233,401	-	-	-	-	1,865	16,840	-	42,666	61,371	12,220	(49,386)	-	(37,166)
DFAC	Telfair County DFACS	535,676	-	-	-	-	4,280	38,650	-	8,488	51,418	28,051	(8,605)	-	19,446
DFAC	Terrell County DFACS	589,884	-	-	130,686	130,686	4,713	42,561	-	45,555	92,829	30,887	11,199	-	42,086
DFAC	Thomas County DFACS	1,850,598	-	-	78,798	78,798	14,786	133,524	-	-	148,310	96,903	87,179	7,299	191,381
DFAC	Tift County DFACS	2,199,990	-	-	-	-	17,578	158,733	-	60,220	236,531	115,196	(52,073)	6,335	69,458
DFAC	Toombs County DFACS	1,014,551	-	-	-	-	8,106	73,202	-	105,690	186,998	53,125	(155,602)	3,623	(98,854)
DFAC	Towns County DFACS	332,944	-	-	75,785	75,785	2,660	24,022	-	11,847	38,529	17,433	30,777	-	48,210
DFAC	Treutlen County DFACS	357,657	-	-	43,859	43,859	2,858	25,806	-	-	28,664	18,728	30,124	-	48,852
DFAC	Troup County DFACS	2,000,378	-	-	-	-	15,983	144,331	-	117,253	277,567	104,745	(91,753)	15,625	28,617
DFAC	Turner County DFACS	287,366	-	-	65,203	65,203	2,296	20,734	-	17,704	40,734	15,050	13,961	-	29,011
DFAC	Twiggs County DFACS	590,937	-	-	16,881	16,881	4,721	42,637	-	-	47,358	30,943	11,367	-	42,310
DFAC	Union County DFACS	453,270	-	-	-	-	3,622	32,704	-	56,558	92,884	23,737	(55,544)	3,852	(27,955)
DFAC	Upson County DFACS	1,382,337	-	-	4,648	4,648	11,045	99,738	-	7,419	118,202	72,383	2,799	7,100	82,282
DFAC	Walker County DFACS	1,714,228	-	-	192,053	192,053	13,696	123,684	-	17,963	155,343	89,763	98,099	-	187,862
DFAC	Walton County DFACS	2,469,165	-	-	109,745	109,745	19,728	178,154	-	9,026	206,908	129,293	58,121	-	187,414
DFAC	Ware County DFACS	1,198,404	-	-	-	-	9,575	86,467	-	149,912	245,954	62,750	(167,156)	-	(104,406)
DFAC	Warren County DFACS	191,874	-	-	18,131	18,131	1,533	13,844	-	17,190	32,567	10,048	18,757	9,633	38,438
DFAC	Washington County DFACS	727,672	-	-	33,203	33,203	5,814	52,503	-	26,954	85,271	38,102	(22,789)	-	15,313
DFAC	Wayne County DFACS	799,503	-	-	-	-	6,388	57,685	-	56,899	120,972	41,865	(78,426)	-	(36,561)
DFAC	Webster County DFACS	114,249	-	-	1,937	1,937	913	8,243	-	18,590	27,746	5,980	(9,164)	-	(3,184)
DFAC	Wheeler County DFACS	224,528	-	-	1,794	1,794	1,794	16,200	-	7,481	25,475	11,759	(7,540)	-	4,219
DFAC	White County DFACS	843,096	-	-	87,600	87,600	6,736	60,831	-	20,695	88,262	44,146	23,909	-	68,055
DFAC	Whitfield County DFACS	5,254,744	-	-	-	-	41,985	379,138	-	267,088	688,211	275,151	(419,250)	39,691	(104,408)
DFAC	Wilcox County DFACS	376,051	-	-	17,301	17,301	3,005	27,133	-	1,388	31,526	19,695	9,219	-	28,914
DFAC	Wilkes County DFACS	587,088	-	-	154,965	154,965	4,691	42,359	-	-	47,050	30,743	122,268	-	153,011
DFAC	Wilkinson County DFACS	230,970	-	-	3,752	3,752	1,845	16,665	-	54,760	73,270	12,095	(30,255)	-	(18,160)
DFAC	Worth County DFACS	1,188,964	-	-	20,113	20,113	9,500	85,786	-	6,915	102,201	62,260	28,910	-	91,170
HLTH	Appling County Health Department	529,599	-	-	6,976	6,976	4,231	38,211	-	12,934	55,376	27,729	3,005	-	30,734
HLTH	Atkinson County Health Department	226,757	-	-	-	-	1,812	16,361	-	28,153	46,326	11,872	(33,987)	-	(22,115)
HLTH	Bacon County Health Department	292,268	-	-	3,853	3,853	2,335	21,088	-	28,415	51,838	15,302	(12,524)	-	2,778
HLTH	Baker County Health Department	287,366	-	-	6,552	6,552	2,296	20,734	-	3,863	26,893	15,047	8,342	-	23,389
HLTH	Baldwin County Health Department	653,328	-	-	42,033	42,033	5,220	47,139	-	-	52,359	34,211	53,286	-	87,497
HLTH	Banks County Health Department	300,411	-	-	19,738	19,738	2,400	21,675	-	5,229	29,304	15,730	4,442	-	20,172
HLTH	Barrow County Public Health	612,207	-	-	4,669	4,669	4,891	44,172	-	154,371	203,434	32,057	(95,131)	-	(63,074)
HLTH	Bartow County Health Department	1,238,148	-	-	-	-	9,893	89,334	-	81,464	180,691	64,833	(100,860)	-	(36,027)
HLTH	Ben Hill County Health Department	413,648	-	-	23	23	3,305	29,845	-	12,738	45,888	21,660	(8,455)	-	13,205
HLTH	Berrien County Health Department	271,120	-	-	-	-	2,166	19,562	-	9,626	31,354	14,197	(8,567)	-	5,630
HLTH	Bibb County Health Department	3,019,912	-	-	5,935	5,935	24,129	217,892	-	42,246	284,267	158,129	(18,272)	53,406	193,263
HLTH	Bleckley County Health Department	287,730	-	-	28,551	28,551	2,299	20,760	-	-	23,059	15,063	25,327	-	40,390
HLTH	Brantley County Health Department	316,900	-	-	-	-	2,532	22,865	-	16,338	41,735	16,595	(16,033)	-	562
HLTH	Brooks County Health Department	307,299	-	-	8,152	8,152	2,455	22,172	-	-	24,627	16,092	13,308	-	29,400
HLTH	Bulloch County Physical Health	1,084,964	-	-	-	-	8,669	78,282	-	22,021	108,972	56,811	(21,949)	-	34,862
HLTH	Burke County Health Department	651,546	-	-	34,951	34,951	5,206	47,010	-	-	52,216	34,118	43,188	-	77,306
HLTH	Butts County Health Department	276,589	-	-	-	-	2,210	19,956	-	33,938	56,104	14,484	(45,838)	-	(31,354)
HLTH	Calhoun County Health Department	172,590	-	-	22,721	22,721	1,379	12,453	-	-	13,832	9,039	25,943	-	34,982
HLTH	Candler County Health Department	322,613	-	-	21,641	21,641	2,578	23,277	-	6,708	32,563	16,891	3,248	-	20,139
HLTH	Carroll County Health Department	1,201,685	-	-	23	23	9,601	86,704	-	9,490	105,795	62,925	(6,290)	20,623	77,258
HLTH	Catoosa County Health Department	1,259,701	-	-	6,070	6,070	10,065	90,890	-	26,512	127,467	65,960	(7,559)	-	58,401
HLTH	Charlton County Health Department	402,101	-	-	5,610	5,610	3,213	29,012	-	52,940	85,165	21,052	(25,943)	-	(4,891)
HLTH	Chattahoochee County Health Department	49,468	-	-	1,524	1,524	395	3,569	-	532	4,496	2,592	2,183	-	4,775
HLTH	Chattooga County Health Department	591,423	-	-	-	-	4,725	42,672	-	41,368	88,765	30,967	(58,138)	-	(27,171)
HLTH	Cherokee County Health Department	7,404,700	-	-	-	-	59,162	534,261	-	192,093	785,516	387,728	(219,732)	12,739	180,735
HLTH	Clarke County Health Department	6,599,606	-	-	566,591	566,591	52,730	476,172	-	-	528,902	345,573	389,913	-	735,486
HLTH	Clay County Health Department	85,647	-	-	4,703	4,703	684	6,180	-	14,345	21,209	4,483	(20,773)	-	(16,290)
HLTH	Clayton County Health Department	7,165,221	-	-	-	-	57,249	516,982	-	148,750	722,981	375,188	(121,820)	-	253,368
HLTH	Clinch County Health Department	237,169	-	-	-	-	1,895	17,112	-	9,911	28,918	12,421	(9,855)	-	2,566

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category	Employer/Nonemployer Code	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Employers:														
HLTH	Cobb County Health Department	\$ 14,782,741	\$ -	\$ -	\$ 86,761	\$ 86,761	\$ 118,112	\$ 1,066,599	\$ -	\$ 100,472	\$ 1,285,183	\$ 774,062	\$ (109,614)	\$ 34,176	\$ 698,624
HLTH	Coffee County Health Department	887,864	-	-	10,716	10,716	7,094	64,061	-	79,369	150,524	46,491	(35,051)	-	11,440
HLTH	Colquitt County Health Department	1,374,153	-	-	7,575	7,575	10,979	99,147	-	-	110,126	71,951	6,328	-	78,279
HLTH	Columbia County Health Department	1,127,018	-	-	56,021	56,021	9,005	81,316	-	-	90,321	59,011	41,994	-	101,005
HLTH	Cook County Health Department	326,259	-	-	4,413	4,413	2,607	23,540	-	13,662	39,809	17,083	(1,755)	-	15,328
HLTH	Coweta County Health Department	1,145,006	-	-	17,895	17,895	9,148	82,614	-	80,265	172,027	59,955	(23,685)	5,339	41,609
HLTH	Crawford County Health Department	235,508	-	-	6,255	6,255	1,882	16,992	-	-	18,874	12,331	7,764	-	20,095
HLTH	Crisp County Health Department	436,862	-	-	9,217	9,217	3,490	31,520	-	28,696	63,706	22,874	(3,771)	-	19,103
HLTH	Dade County Health Department	360,574	-	-	-	-	2,881	26,016	-	9,273	38,170	18,880	(10,302)	-	8,578
HLTH	Dawson County Health Department	463,601	-	-	65,187	65,187	3,704	33,450	-	-	37,154	24,277	50,020	-	74,297
HLTH	Decatur County Health Department	795,168	-	-	21,922	21,922	6,353	57,373	-	8,667	72,393	41,636	168	-	41,804
HLTH	Dekalb County Health Department	20,152,545	-	-	102,498	102,498	161,016	1,454,039	-	1,348,464	2,963,519	1,055,237	(728,144)	12,191	339,284
HLTH	Dodge County Health Department	388,448	-	-	32,503	32,503	3,104	28,027	-	12,532	43,663	20,339	784	-	21,123
HLTH	Dooly County Health Department	255,198	-	-	225	225	2,039	18,413	-	10,442	30,894	13,362	(6,589)	-	6,773
HLTH	Dougherty County Health Department	3,095,187	-	-	-	-	24,730	223,323	-	34,732	282,785	162,075	(26,895)	4,992	140,172
HLTH	Southwest Health District	6,101,567	-	-	167,753	167,753	48,751	440,238	-	78,142	567,131	319,495	(18,403)	-	301,092
HLTH	Douglas County Health Department	914,522	-	-	-	-	7,307	65,984	-	65,757	139,048	47,888	(49,628)	-	(1,740)
HLTH	Early County Health Department	430,339	-	-	4,956	4,956	3,438	31,050	-	-	34,488	22,534	3,695	-	26,229
HLTH	Echols County Health Department	179,274	-	-	3,505	3,505	1,432	12,935	-	-	14,367	9,387	4,946	-	14,333
HLTH	Elbert County Health Department	268,324	-	-	-	-	2,144	19,360	-	65,920	87,424	14,048	(75,626)	6,009	(55,569)
HLTH	Emanuel County Health Department	858,694	-	-	14,132	14,132	6,861	61,956	-	28,920	97,737	44,962	4,274	4,796	54,032
HLTH	Evans County Health Department	283,598	-	-	34,324	34,324	2,266	20,462	-	25,729	48,457	14,849	40,053	-	54,902
HLTH	Fannin County Health Department	489,085	-	-	292	292	3,908	35,288	-	616	39,812	25,609	75	-	25,684
HLTH	Fayette County Health Department	1,053,445	-	-	13,875	13,875	8,417	76,008	-	11,786	96,211	55,164	15,267	8,719	79,150
HLTH	Floyd County Health Department	9,989,451	-	-	233,706	233,706	79,814	720,755	-	-	800,569	523,071	198,941	37,087	759,099
HLTH	Forsyth County Health Department	1,244,711	-	-	15,935	15,935	9,945	89,808	-	-	99,753	65,177	14,352	16,869	96,398
HLTH	Franklin County Health Department	385,288	-	-	14,894	14,894	3,078	27,799	-	4,188	35,065	20,175	2,950	-	23,125
HLTH	Gilmer County Health Department	670,304	-	-	14,827	14,827	5,356	48,364	-	-	53,720	35,097	22,864	-	57,961
HLTH	Glascock County Health Department	105,255	-	-	5,274	5,274	841	7,594	-	4,199	12,634	5,513	5,991	-	11,504
HLTH	Glynn County Health Department	20,070,180	-	-	218,515	218,515	160,357	1,448,096	-	41,183	1,649,636	1,050,924	336,736	15,644	1,403,304
HLTH	Gordon County Health Department	1,169,071	-	-	74,078	74,078	9,341	84,350	-	5,632	99,323	61,215	39,997	-	101,212
HLTH	Grady County Health Department	766,565	-	-	57,756	57,756	6,125	55,309	-	4,099	65,533	40,140	31,673	-	71,813
HLTH	Greene County Health Department	353,647	-	-	-	-	2,826	25,516	-	50,097	78,439	18,520	(39,400)	-	(20,880)
HLTH	Gwinnett County Health Department	16,064,887	-	-	169,903	169,903	128,356	1,159,108	-	335,170	1,622,634	841,197	59,723	100,446	1,001,366
HLTH	Habersham County Health Department	603,739	-	-	-	-	4,824	43,561	-	4,558	52,943	31,612	(4,909)	-	26,703
HLTH	Hall County Health Department	9,988,762	-	-	190,693	190,693	79,809	720,706	-	-	800,515	523,037	215,383	-	738,420
HLTH	Hancock County Health Department	310,580	-	-	-	-	2,481	22,409	-	23,769	48,659	16,261	(23,181)	-	(6,920)
HLTH	Haralson County Health Department	458,659	-	-	64,279	64,279	3,665	33,093	-	14,233	50,991	24,017	19,131	-	43,148
HLTH	Harris County Health Department	495,932	-	-	7,918	7,918	3,962	35,782	-	19,402	59,146	25,969	261	15,431	41,661
HLTH	Hart County Health Department	382,574	-	-	14,866	14,866	3,057	27,603	-	11,412	42,072	20,031	(9,107)	-	10,924
HLTH	Heard County Health Department	187,620	-	-	-	-	1,499	13,537	-	22,793	37,829	9,822	(20,550)	-	(10,728)
HLTH	Henry County Health Department	1,616,953	-	-	19,261	19,261	12,919	116,666	-	26,737	156,322	84,665	14,278	-	98,943
HLTH	Houston County Health Department	8,696,002	-	-	356,389	356,389	69,480	627,431	-	303,927	1,000,838	455,344	391,365	5,660	852,369
HLTH	Irwin County Health Department	383,829	-	-	-	-	3,067	27,694	-	47,885	78,646	20,097	(38,877)	-	(18,780)
HLTH	Jackson County Health Department	624,077	-	-	2,687	2,687	4,986	45,028	-	83,177	133,191	32,680	(50,971)	14,913	(3,378)
HLTH	Jasper County Health Department	264,111	-	-	9,261	9,261	2,110	19,056	-	12,991	34,157	13,831	6,775	-	20,606
HLTH	Jeff Davis County Health Department	417,132	-	-	-	-	3,333	30,097	-	20,068	53,498	21,841	(18,776)	-	3,065
HLTH	Jefferson County Health Department	497,471	-	-	6,081	6,081	3,975	35,893	-	15,902	55,770	26,050	(468)	-	25,582
HLTH	Jenkins County Health Department	217,560	-	-	12,542	12,542	1,738	15,697	-	8,119	25,554	11,394	15,491	-	26,885
HLTH	Johnson County Health Department	159,625	-	-	-	-	1,275	11,517	-	11,686	24,478	8,356	(9,425)	-	(1,069)
HLTH	Jones County Health Department	347,813	-	-	17,470	17,470	2,779	25,095	-	2,050	29,924	18,214	8,231	-	26,445
HLTH	Lamar County Health Department	376,740	-	-	8,657	8,657	3,010	27,182	-	11,003	41,195	19,727	7,092	-	26,819
HLTH	Lanier County Health Department	111,738	-	-	2,044	2,044	893	8,062	-	5,420	14,375	5,853	(7,671)	-	(1,818)
HLTH	Laurens County Health Department	5,194,054	-	-	14,154	14,154	41,500	374,760	-	76,430	492,690	271,976	(27,361)	12,413	257,028
HLTH	Lee County Health Department	732,655	-	-	37,772	37,772	5,854	52,862	-	-	58,716	38,363	32,271	-	70,634
HLTH	Lincoln County Health Department	92,291	-	-	3,549	3,549	737	6,659	-	31,524	38,920	4,832	(15,099)	-	(10,267)
HLTH	Lowndes County Health Department	7,324,968	-	-	-	-	58,525	528,508	-	403,621	990,654	383,551	(287,893)	-	95,658

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category	Employer/Nonemployer Code	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Employers:														
HLTH	Lumpkin County Health Department	\$ 592,598	\$ -	\$ -	\$ 36,943	\$ 36,943	\$ 4,735	\$ 42,757	\$ -	\$ -	\$ 47,492	\$ 31,028	\$ 29,769	\$ -	\$ 60,797
HLTH	Macon County Health Department	161,084	-	-	-	-	1,287	11,622	-	18,802	31,711	8,434	(25,066)	-	(16,632)
HLTH	Madison County Health Department	440,103	-	-	-	-	3,516	31,754	-	75,971	111,241	23,045	(75,832)	-	(52,787)
HLTH	Marion County Health Department	139,976	-	-	1,175	1,175	1,118	10,099	-	1,484	12,701	7,327	971	-	8,298
HLTH	McDuffie County Health Department	500,996	-	-	28,443	28,443	4,003	36,148	-	8,623	48,774	26,236	41,659	-	67,895
HLTH	Meriwether County Health Department	663,295	-	-	15,992	15,992	5,300	47,858	-	3,136	56,294	34,733	24,562	-	59,295
HLTH	Miller County Health Department	217,033	-	-	7,358	7,358	1,734	15,659	-	60,611	78,004	11,362	(28,146)	15,963	(821)
HLTH	Mitchell County Health Department	569,951	-	-	27,336	27,336	4,554	41,123	-	-	45,677	29,845	25,569	-	55,414
HLTH	Monroe County Health Department	296,279	-	-	-	-	2,367	21,377	-	41,697	65,441	15,511	(63,868)	-	(48,357)
HLTH	Montgomery County Health Department	179,315	-	-	5,421	5,421	1,433	12,938	-	48,125	62,496	9,391	(23,051)	8,997	(4,663)
HLTH	Morgan County Health Department	398,536	-	-	516	516	3,184	28,755	-	53,557	85,496	20,869	(34,847)	-	(13,978)
HLTH	Murray County Health Department	635,097	-	-	9,452	9,452	5,074	45,823	-	48,238	99,135	33,256	(16,406)	-	16,850
HLTH	Muscogee County Health Department	9,661,855	-	-	-	-	77,197	697,119	-	237,699	1,012,015	505,918	(314,806)	22,148	213,260
HLTH	Newton County Health Department	1,614,117	-	-	49,497	49,497	12,897	116,461	-	11,842	141,200	84,517	74,600	-	159,117
HLTH	Oconee County Health Department	452,987	-	-	7,872	7,872	3,619	32,684	-	3,471	39,774	23,721	10,807	-	34,528
HLTH	Oglethorpe County Health Department	302,761	-	-	6,517	6,517	2,419	21,845	-	12,150	36,414	15,855	2,763	-	18,618
HLTH	Paulding County Health Department	1,202,414	-	-	63,053	63,053	9,607	86,756	-	-	96,363	62,960	47,051	-	110,011
HLTH	Peach County Health Department	387,759	-	-	3,058	3,058	3,098	27,977	-	12,542	43,617	20,302	(3,266)	-	17,036
HLTH	Pickens County Health Department	439,253	-	-	24,273	24,273	3,510	31,693	-	6,552	41,755	23,000	5,264	-	28,264
HLTH	Pierce County Health Department	487,545	-	-	5,085	5,085	3,895	35,177	-	198,773	237,845	25,526	(124,042)	-	(98,516)
HLTH	Pike County Health Department	269,215	-	-	5,236	5,236	2,151	19,424	-	2,575	24,150	14,096	(803)	-	13,293
HLTH	Polk County Health Department	902,246	-	-	27,301	27,301	7,209	65,099	-	3,359	75,667	47,243	43,264	6,085	96,592
HLTH	Pulaski County Health Department	252,564	-	-	18,443	18,443	2,018	18,223	-	12,878	33,119	13,223	22,155	8,941	44,319
HLTH	Putnam County Health Department	567,277	-	-	14,205	14,205	4,532	40,930	-	-	45,462	29,704	19,784	-	49,488
HLTH	Rabun County Health Department	560,106	-	-	24,217	24,217	4,475	40,413	-	7,358	52,246	29,330	3,882	-	33,212
HLTH	Randolph County Health Department	232,145	-	-	29,093	29,093	1,855	16,750	-	-	18,605	12,159	29,900	-	42,059
HLTH	Richmond County Health Department	8,104,011	-	-	96,654	96,654	64,750	584,718	-	206,892	856,360	424,346	23,161	8,259	455,766
HLTH	Rockdale County Health Department	1,280,080	-	-	-	-	10,228	92,360	-	28,031	130,619	67,031	(27,287)	-	39,744
HLTH	Schley County Health Department	88,118	-	-	2,631	2,631	704	6,358	-	22,621	29,683	4,615	(10,695)	-	(6,080)
HLTH	Screven County Health Department	340,196	-	-	22,206	22,206	2,718	24,546	-	78,809	106,073	17,814	(15,529)	-	2,285
HLTH	Seminole County Health Department	483,899	-	-	18,388	18,388	3,866	34,914	-	15,790	54,570	25,338	20,120	-	45,458
HLTH	Spalding County Health Department	1,001,992	-	-	40,343	40,343	8,006	72,295	-	4,592	84,893	52,469	19,243	-	71,712
HLTH	Stephens County Health Department	467,977	-	-	32,224	32,224	3,739	33,765	-	2,374	39,878	24,505	17,525	-	42,030
HLTH	Stewart County Health Department	148,200	-	-	5,397	5,397	1,184	10,693	-	11,877	11,877	7,762	7,205	-	14,967
HLTH	Sumter County Health Department	716,206	-	-	-	-	5,722	51,675	-	62,017	119,414	37,503	(43,170)	-	(5,667)
HLTH	Talbot County Health Department	146,742	-	-	5,913	5,913	1,172	10,588	-	-	11,760	7,683	5,095	-	12,778
HLTH	Taliaferro County Health Department	119,192	-	-	7,547	7,547	952	8,600	-	1,036	10,588	6,243	11,889	-	18,132
HLTH	Tattnall County Health Department	582,429	-	-	29,749	29,749	4,654	42,023	-	-	46,677	30,498	36,339	-	66,837
HLTH	Taylor County Health Department	272,659	-	-	1,988	1,988	2,179	19,673	-	12,554	34,406	14,280	(19,597)	-	(5,317)
HLTH	Telfair County Health Department	354,497	-	-	20,124	20,124	2,832	25,578	-	-	28,410	18,561	13,606	-	32,167
HLTH	Terrell County Health Department	254,833	-	-	13,298	13,298	2,036	18,387	-	1,232	21,655	13,344	6,813	-	20,157
HLTH	Thomas County Health Department	1,698,994	-	-	28,081	28,081	13,575	122,585	-	8,119	144,279	88,963	5,189	7,325	101,477
HLTH	Tift County Health Department	943,206	-	-	18,651	18,651	7,536	68,054	-	-	75,590	49,389	14,595	-	63,984
HLTH	Toombs County Health Department	673,180	-	-	10,179	10,179	5,379	48,571	-	10,218	64,168	35,247	10,154	-	45,401
HLTH	Towns County Health Department	435,242	-	-	4,368	4,368	3,478	31,403	-	64,391	99,272	22,790	(35,648)	8,846	(4,012)
HLTH	Treutlen County Health Department	195,075	-	-	5,740	5,740	1,559	14,075	-	2,709	18,343	10,215	(691)	-	9,524
HLTH	Troup County Health Department	6,972,091	-	-	67,628	67,628	55,706	503,048	-	548,081	1,106,835	365,075	(252,676)	5,818	118,217
HLTH	Turner County Health Department	219,383	-	-	12,498	12,498	1,753	15,829	-	-	17,582	11,488	17,693	-	29,181
HLTH	Twiggs County Health Department	206,540	-	-	2,082	2,082	1,650	14,902	-	18,925	35,477	10,812	(9,145)	-	1,667
HLTH	Union County Health Department	518,457	-	-	61,955	61,955	4,142	37,408	-	-	41,550	27,147	59,949	-	87,096
HLTH	Upson County Health Department	693,802	-	-	-	-	5,543	50,059	-	72,510	128,112	36,331	(68,386)	-	(32,055)
HLTH	Walker County Health Department	1,242,969	-	-	91,548	91,548	9,931	89,682	-	19,732	119,345	65,085	28,146	-	93,231
HLTH	Walton County Health Department	1,330,520	-	-	46,956	46,956	10,631	95,999	-	90,036	196,666	69,671	18,234	2,912	90,817
HLTH	Ware County Health Department	8,147,402	-	-	-	-	65,096	587,848	-	394,971	1,047,915	426,621	(325,016)	30,435	132,040
HLTH	Warren County Health Department	104,891	-	-	5,712	5,712	838	7,568	-	5,963	14,369	5,492	5,543	-	11,035
HLTH	Washington County Health Department	420,130	-	-	9,844	9,844	3,357	30,313	-	19,093	52,763	22,001	3,676	-	25,677
HLTH	Wayne County Health Department	635,219	-	-	27,235	27,235	5,075	45,832	-	-	50,907	33,262	32,736	6,256	72,254

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category Code	Employer/Nonemployer	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Employers:														
HLTH	Webster County Health Department	\$ 88,320	\$ -	\$ -	\$ 739	\$ 739	\$ 706	\$ 6,372	\$ -	\$ 952	\$ 8,030	\$ 4,626	\$ 597	\$ -	\$ 5,223
HLTH	Wheeler County Health Department	191,023	-	-	7,419	7,419	1,526	13,783	-	15,723	31,032	9,999	(21,258)	-	(11,259)
HLTH	White County Health Department	503,184	-	-	38,069	38,069	4,020	36,306	-	-	40,326	26,351	37,048	-	63,399
HLTH	Whitfield County Health Department	3,627,379	-	-	24,446	24,446	28,982	261,721	-	39,335	330,038	189,939	14,520	6,059	210,518
HLTH	Wilcox County Health Department	203,664	-	-	41,155	41,155	1,627	14,695	-	2,071	18,393	10,662	23,984	-	34,646
HLTH	Wilkes County Health Department	315,685	-	-	17,660	17,660	2,522	22,777	-	18,253	43,552	16,529	17,264	-	33,793
HLTH	Wilkinson County Health Department	277,683	-	-	2,642	2,642	2,219	20,035	-	29,872	52,126	14,538	(15,509)	-	(971)
HLTH	Worth County Health Department	509,747	-	-	14,083	14,083	4,073	36,779	-	963	41,815	26,691	7,783	7,589	42,063
MRCS	Woodright Industries	765,998	-	-	-	-	6,120	55,268	-	87,662	149,050	40,110	(67,322)	-	(27,212)
MRCS	Jessamine Place	1,027,961	-	-	48,892	48,892	8,213	74,169	-	27,716	110,098	53,824	63,009	8,047	124,880
MRCS	Carroll County MR Services	816,640	-	-	59,548	59,548	6,525	58,922	-	10,078	75,525	42,762	22,901	-	65,663
MRCS	Green Oaks Service Center	1,340,040	-	-	9,385	9,385	10,707	96,686	-	4,088	111,481	70,169	12,915	-	83,084
MRCS	Haralson County Center (Mh/Mr/Sa)	977,116	-	-	33,791	33,791	7,807	70,501	-	-	78,308	51,164	53,827	-	104,991
MRCS	Mitchell-Baker Service Center	1,075,241	-	-	12,229	12,229	8,591	77,580	-	8,426	94,597	56,300	14,763	-	71,063
MRCS	Thomas/Grady Service Center	2,003,214	-	-	210,123	210,123	16,005	144,535	-	-	160,540	104,895	209,970	3,424	318,289
MRCS	Tift County - Diversified Enterprises	2,569,437	-	-	494,367	494,367	20,529	185,389	-	-	205,918	134,545	411,506	-	546,051
PSCH	Bacon County Schools	165,743	-	-	21,848	21,848	1,324	11,959	-	-	13,283	8,679	26,783	-	35,462
PSCH	Baldwin County Schools	383,910	-	-	35,612	35,612	3,067	27,700	-	-	30,767	20,104	31,748	-	51,852
PSCH	Barrow County Schools	81,717	-	-	7,401	7,401	653	5,896	-	-	6,549	4,280	6,346	-	10,626
PSCH	Ben Hill County Schools	103,635	-	-	1,612	1,612	828	7,477	-	924	9,229	5,427	2,072	-	7,499
PSCH	Bibb County Schools	568,533	-	-	-	-	4,542	41,021	-	198,291	243,854	29,770	(174,099)	-	(144,329)
PSCH	Brooks County Schools	51,858	-	-	35,835	35,835	414	3,742	-	-	4,156	2,718	23,890	-	26,608
PSCH	Butts County Schools	183,690	-	-	9,171	9,171	1,468	13,254	-	10,610	25,332	9,617	8,212	-	17,829
PSCH	Camden County Schools	78,070	-	-	1,886	1,886	624	5,633	-	-	6,257	4,091	2,725	-	6,816
PSCH	Candler County Schools	52,628	-	-	36,367	36,367	420	3,797	-	-	4,217	2,755	24,245	-	27,000
PSCH	Carroll County Schools	78,759	-	-	-	-	629	5,683	-	74,811	81,123	4,122	(94,477)	-	(90,355)
PSCH	Catoosa County Board of Education	70,494	-	-	-	-	563	5,086	-	17,884	23,533	3,691	(29,750)	6,001	(20,058)
PSCH	Chatham County Schools	284,449	-	-	78,060	78,060	2,273	20,523	-	-	22,796	14,896	76,038	-	90,934
PSCH	Live Oak Public Libraries	96,828	-	-	1,221	1,221	774	6,986	-	419	8,179	5,071	1,754	-	6,825
PSCH	Clarke County Schools	404,654	-	-	37,755	37,755	3,233	29,196	-	-	32,429	21,189	61,946	-	83,135
PSCH	Clayton County Schools	359,562	-	-	80,808	80,808	2,873	25,943	-	-	28,816	18,827	78,072	-	96,899
PSCH	Cobb County Schools	87,551	-	-	2,744	2,744	700	6,317	-	35,543	42,560	4,583	(57,411)	-	(52,828)
PSCH	Colquitt County Schools	167,809	-	-	12,498	12,498	1,341	12,108	-	4,199	17,648	8,788	18,029	-	26,817
PSCH	Columbia County Schools	290,809	-	-	6,372	6,372	2,324	20,982	-	22,061	45,367	15,228	(4,087)	13,668	24,809
PSCH	Coweta County Schools	147,957	-	-	2,576	2,576	1,182	10,675	-	2,676	14,533	7,748	(2,744)	-	5,004
PSCH	Crisp County Schools	320,709	-	-	-	-	2,562	23,140	-	13,618	39,320	16,795	(19,616)	-	(2,821)
PSCH	Decatur County Schools	200,585	-	-	2,800	2,800	1,603	14,473	-	1,764	17,840	10,506	3,490	-	13,996
PSCH	Dekalb County Schools	1,533,008	-	-	93,149	93,149	12,248	110,609	-	8,203	131,060	80,269	149,778	14,328	244,375
PSCH	Dodge County Schools	257,669	-	-	33,046	33,046	2,059	18,591	-	-	20,650	13,495	23,778	-	37,273
PSCH	Ocmulgee Regional Library System	52,871	-	-	852	852	422	3,815	-	196	4,433	2,770	1,288	-	4,058
PSCH	Dougherty County Schools	105,174	-	-	1,456	1,456	840	7,588	-	60,388	68,816	5,505	(37,832)	-	(32,327)
PSCH	Douglas County Schools	402,993	-	-	40,011	40,011	3,220	29,077	-	5,655	37,952	21,104	62,917	7,406	91,427
PSCH	Effingham County Schools	209,781	-	-	14,206	14,206	1,676	15,136	-	-	16,812	10,983	17,152	-	28,135
PSCH	Emanuel County Schools	-	-	-	3,202	3,202	-	-	-	57,812	57,812	-	(33,203)	-	(33,203)
PSCH	Fayette County Schools	188,552	-	-	6,220	6,220	1,506	13,604	-	-	15,110	9,873	7,820	-	17,693
PSCH	Floyd County Schools	316,090	-	-	-	-	2,526	22,806	-	53,831	79,163	16,550	(72,248)	-	(55,698)
PSCH	Forsyth County Schools	75,842	-	-	6,787	6,787	606	5,472	-	62,515	68,593	3,972	(30,367)	-	(26,395)
PSCH	Fulton County Board of Education	112,467	-	-	20,633	20,633	899	8,115	-	36,496	45,510	5,889	(47,070)	-	(41,181)
PSCH	Gilmer County Schools	187,377	-	-	11,075	11,075	1,497	13,520	-	1,316	16,333	9,812	17,582	-	27,394
PSCH	Glascock County Schools	75,356	-	-	7,043	7,043	602	5,437	-	700	6,739	3,948	11,273	-	15,221
PSCH	Glynn County Schools	420,089	-	-	9,217	9,217	3,356	30,310	-	-	33,666	21,993	14,073	-	36,066
PSCH	Gordon County Schools	85,039	-	-	3,628	3,628	679	6,136	-	-	6,815	4,454	3,807	-	8,261
PSCH	Grady County Schools	153,588	-	-	-	-	1,227	11,082	-	20,941	33,250	8,041	(16,928)	-	(8,887)
PSCH	Greene County Schools	182,637	-	-	2,151	2,151	1,459	13,178	-	28,248	42,885	9,565	(15,249)	-	(5,684)
PSCH	Gwinnett County Schools	536,000	-	-	6,215	6,215	4,283	38,673	-	4,154	47,110	28,068	(2,781)	-	25,287
PSCH	Hall County Schools	-	-	-	-	-	-	-	-	66,067	66,067	-	(45,521)	8,119	(37,402)
PSCH	Hart County Schools	87,551	-	-	1,893	1,893	700	6,317	-	-	7,017	4,583	2,090	-	6,673

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category	Employer/ Nonemployer Code	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Employers:														
PSCH	Henry County Schools	\$ 385,855	\$ -	\$ -	\$ -	\$ -	\$ 3,083	\$ 27,840	\$ -	\$ 135,366	\$ 166,289	\$ 20,206	\$ (159,820)	\$ -	\$ (139,614)
PSCH	Houston County Schools	737,557	-	-	47,073	47,073	5,893	53,216	-	-	59,109	38,622	72,603	-	111,225
PSCH	Irwin County Schools	182,070	-	-	2,151	2,151	1,455	13,137	-	1,064	15,656	9,537	2,874	-	12,411
PSCH	Jackson County Schools	90,346	-	-	3,007	3,007	722	6,519	-	-	7,241	4,731	2,912	-	7,643
PSCH	Johnson County Schools	136,694	-	-	46,955	46,955	1,092	9,863	-	-	10,955	7,160	62,973	-	70,133
PSCH	Lamar County Schools	103,351	-	-	1,048	1,048	826	7,457	-	-	8,283	5,414	1,548	-	6,962
PSCH	Lee County Schools	31,560	-	-	442	442	252	2,277	-	-	2,529	1,651	485	-	2,136
PSCH	Macon County Schools	108,658	-	-	23,619	23,619	868	7,840	-	-	8,708	5,689	27,604	-	33,293
PSCH	Madison County Schools	107,362	-	-	6,942	6,942	858	7,746	-	-	8,604	5,624	9,556	-	15,180
PSCH	Mcduffie County Schools	352,836	-	-	80,124	80,124	2,819	25,458	-	-	28,277	18,476	92,164	2,710	113,350
PSCH	Meriwether County Schools	236,480	-	-	14,783	14,783	1,889	17,062	-	-	18,951	12,382	14,782	-	27,164
PSCH	Monroe County Schools	14,139	-	-	6,483	6,483	113	1,020	-	53,780	54,913	740	(25,047)	-	(24,307)
PSCH	Muscogee County Schools	244,259	-	-	14,200	14,200	1,952	17,624	-	30,235	49,811	12,789	3,509	13,509	29,807
PSCH	Newton County Schools	94,317	-	-	65,175	65,175	754	6,805	-	-	7,559	4,940	43,450	-	48,390
PSCH	Oglethorpe County Schools	21,148	-	-	3,450	3,450	169	1,526	-	74,246	75,941	1,109	(43,750)	-	(42,641)
PSCH	Paulding County Schools	178,180	-	-	34,133	34,133	1,424	12,856	-	41,407	55,687	9,328	29,284	-	38,612
PSCH	Pickens County Schools	23,255	-	-	-	-	186	1,678	-	7,100	8,964	1,218	(10,937)	-	(9,719)
PSCH	Pierce County Schools	102,176	-	-	-	-	816	7,372	-	43,523	51,711	5,352	(70,214)	-	(64,862)
PSCH	Pike County Schools	57,935	-	-	6,304	6,304	463	4,180	-	54,620	59,263	3,032	(25,906)	-	(22,874)
PSCH	Polk County Schools	138,841	-	-	2,408	2,408	1,109	10,018	-	-	11,127	7,271	3,061	-	10,332
PSCH	Putnam County Schools	27,347	-	-	18,898	18,898	218	1,973	-	-	2,191	1,430	12,598	-	14,028
PSCH	Rabun County Schools	84,148	-	-	1,008	1,008	672	6,071	-	19,945	26,688	4,405	(32,568)	-	(28,163)
PSCH	Richmond County Schools	156,870	-	-	25,090	25,090	1,253	11,318	-	-	12,571	8,212	26,895	-	35,107
PSCH	Rockdale County Schools	430,907	-	-	12,296	12,296	3,443	31,091	-	18,478	53,012	22,562	8,175	3,492	34,229
PSCH	Spalding County Schools	187,823	-	-	6,222	6,222	1,501	13,552	-	-	15,053	9,834	7,204	-	17,038
PSCH	Stephens County Schools	35,450	-	-	1,188	1,188	283	2,558	-	1,988	4,829	1,857	653	-	2,510
PSCH	Sumter County Schools	99,138	-	-	1,613	1,613	792	7,153	-	168	8,113	5,191	2,575	-	7,766
PSCH	Tattnall County Schools	37,840	-	-	840	840	302	2,730	-	2,743	5,775	1,982	(4,013)	-	(2,031)
PSCH	Telfair County Schools	32,452	-	-	3,572	3,572	259	2,341	-	7,588	10,188	1,699	896	-	2,595
PSCH	Terrell County Schools	126,768	-	-	6,160	6,160	1,013	9,147	-	4,648	14,808	6,640	7,167	-	13,807
PSCH	Troup County Schools	73,735	-	-	1,377	1,377	589	5,320	-	16,630	22,539	3,863	(8,791)	-	(4,928)
PSCH	Union County Schools	48,414	-	-	1,209	1,209	387	3,493	-	20,269	24,149	2,535	(11,497)	-	(8,962)
PSCH	Upson County Schools	178,991	-	-	66,698	66,698	1,430	12,914	-	-	14,344	9,373	48,004	-	57,377
PSCH	Ware County Schools	198,883	-	-	75,937	75,937	1,589	14,350	-	-	15,939	10,413	70,345	-	80,758
PSCH	Washington County Board of Education	454,526	-	-	10,778	10,778	3,632	32,795	-	-	36,427	23,799	10,993	-	34,792
PSCH	Wayne County Schools	121,015	-	-	27,409	27,409	967	8,731	-	-	9,698	6,336	25,327	-	31,663
PSCH	White County Board of Education	39,825	-	-	179	179	318	2,873	-	7,502	10,693	2,082	(4,703)	-	(2,621)
PSCH	Whitfield County Schools	89,333	-	-	6,271	6,271	714	6,446	-	7,363	14,523	4,678	5,543	-	10,221
PSCH	Wilkinson County Schools	293,281	-	-	49,564	49,564	2,343	21,161	-	-	23,504	15,356	51,364	-	66,720
PSCH	Atlanta City Schools	511,773	-	-	70,040	70,040	4,089	36,925	-	-	41,014	26,798	52,932	-	79,730
PSCH	City of Buford Schools (Gwinnett)	127,781	-	-	4,825	4,825	1,021	9,220	-	-	10,241	6,694	5,693	-	12,387
PSCH	City of Dalton Schools (Whitfield)	92,129	-	-	7,402	7,402	736	6,647	-	4,927	12,310	4,823	9,052	-	13,875
PSCH	City of Decatur Schools (DeKalb)	23,498	-	-	1,759	1,759	188	1,695	-	20,661	22,544	1,232	(10,844)	-	(9,612)
PSCH	City of Dublin Schools (Laurens)	-	-	-	-	-	-	-	-	30,404	30,404	-	(39,698)	-	(39,698)
PSCH	City of Rome Schools (Floyd)	175,385	-	-	4,860	4,860	1,401	12,654	-	-	14,055	9,182	5,413	-	14,595
PSCH	City of Valdosta Schools (Lowndes)	308,676	-	-	31,820	31,820	2,466	22,271	-	-	24,737	16,163	34,081	-	50,244
PSCH	Georgia Military College	196,776	-	-	5,829	5,829	1,572	14,198	-	-	15,770	10,303	8,287	-	18,590
RESA	Northwest Georgia Regional Education Service Agency	343,518	-	-	48,283	48,283	2,745	24,785	-	-	27,530	17,987	71,147	-	89,134
RESA	Metro Regional Education Service Agency	262,085	-	-	-	-	2,094	18,910	-	-	40,239	13,723	(15,958)	-	(2,235)
RESA	North East Georgia Regional Education Service Agency	197,182	-	-	739	739	1,575	14,227	-	1,568	17,370	10,325	187	-	10,512
STAT	Georgia Department of Agriculture	33,105,634	-	-	976,181	976,181	264,509	2,388,626	-	-	2,653,135	1,733,491	808,752	150,689	2,692,932
STAT	Georgia Department of Administrative Services	23,127,770	-	-	519,774	519,774	184,787	1,668,706	-	145,300	1,998,793	1,211,025	769,424	77,158	2,057,607
STAT	Georgia Department of Audits	30,277,880	-	-	973,242	973,242	241,915	2,184,599	-	-	2,426,514	1,585,425	852,089	257,396	2,694,910
STAT	Department of Public Health	75,541,071	-	-	951,641	951,641	603,561	5,450,412	-	4,658,955	10,712,928	3,955,515	(1,519,901)	112,955	2,548,569
STAT	Georgia Department of Banking and Finance	9,939,416	-	-	327,639	327,639	79,414	717,145	-	-	796,559	520,452	236,623	116,147	873,222

Employees' Retirement System of Georgia
 Schedules of Pension Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2015

Employer/ Nonemployer Category	Employer/ Nonemployer Code	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding that Attributable to Employer-Paid Member Contributions					
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
	Employers:														
STAT	State Accounting Office	\$ 14,254,925	\$ -	\$ -	\$ 854,137	\$ 854,137	\$ 113,894	\$ 1,028,516	\$ -	\$ -	\$ 1,142,410	\$ 746,423	\$ 1,018,740	\$ 11,619	\$ 1,776,782
STAT	Office of Commissioner of Insurance	18,473,727	-	-	126,564	126,564	147,602	1,332,910	-	-	1,599,328	967,332	131,731	52,758	1,151,821
STAT	Georgia State Finance and Investment Commission	12,257,910	-	-	60,450	60,450	97,939	884,428	-	-	1,192,982	641,854	(39,662)	30,833	633,025
STAT	State Properties Commission	1,316,178	-	-	103,586	103,586	10,516	94,964	-	-	126,601	68,920	33,857	-	102,777
STAT	Georgia Department of Defense	26,217,447	-	-	258,125	258,125	209,473	1,891,632	-	-	2,101,105	1,372,812	390,115	67,286	1,830,213
STAT	Georgia Department of Education	53,739,040	-	-	1,111,420	1,111,420	429,366	3,877,360	-	-	4,964,811	4,803,207	2,813,910	(86,524)	316,909
STAT	The Technical College System of Georgia	14,349,809	-	-	987,295	987,295	114,653	1,035,362	-	-	1,150,015	751,390	782,119	171,862	1,705,371
STAT	Prosecuting Attorneys Council	73,408,010	-	-	2,326,764	2,326,764	586,518	5,296,508	-	-	5,883,026	3,843,828	2,379,164	175,822	6,398,814
STAT	Georgia Department of Community Health	71,991,681	-	-	9,094,032	9,094,032	575,202	5,194,318	-	-	5,769,520	3,769,661	9,125,869	126,194	13,021,724
STAT	Georgia Forestry Commission	31,856,548	-	-	1,531,295	1,531,295	254,529	2,298,502	-	-	2,553,031	1,668,088	1,096,833	281,621	3,046,542
STAT	Office of Planning and Budget	34,421,002	-	-	510,009	510,009	275,018	2,483,532	-	-	5,458,585	1,802,369	(950,007)	116,524	968,886
STAT	Georgia Department of Human Services	210,809,674	-	-	-	-	1,684,334	15,210,263	-	-	4,340,672	11,038,517	(4,322,654)	720,936	7,436,799
STAT	Georgia Department of Community Affairs	30,857,675	-	-	114,772	114,772	246,548	2,226,432	-	-	354,683	2,827,663	1,615,785	(45,167)	193,719
STAT	Department of Economic Development	18,106,792	-	-	2,142,082	2,142,082	144,670	1,306,435	-	-	1,451,105	948,117	1,517,149	72,925	2,538,191
STAT	Administrative Office of the Courts	9,247,924	-	-	111,156	111,156	73,889	667,253	-	-	38,411	779,553	484,246	159,652	101,467
STAT	Georgia Court of Appeals	18,408,337	-	-	-	-	147,080	1,328,192	-	-	479,148	1,954,420	963,907	(522,369)	441,538
STAT	Superior Courts of Georgia	18,781,795	-	-	847,349	847,349	150,063	1,355,137	-	-	1,505,200	983,458	813,380	68,107	1,864,945
STAT	Supreme Court	12,487,908	-	-	11,198	11,198	99,776	901,023	-	-	73,350	1,074,149	653,900	(114,783)	539,117
STAT	Georgia Department of Labor	85,403,267	-	-	-	-	682,358	6,161,986	-	-	4,675,053	11,519,397	4,471,925	(5,371,010)	257,131
STAT	Department of Behavioral Health and Developmental Disabilities	254,206,953	-	-	-	-	2,031,072	18,341,448	-	-	17,783,686	38,156,206	(15,990,503)	1,088,318	(1,591,283)
STAT	Georgia Department of Law	25,329,989	-	-	1,107,254	1,107,254	202,382	1,827,600	-	-	2,029,982	1,326,340	1,021,018	49,680	2,397,038
STAT	General Assembly of Georgia	18,915,532	-	-	82,924	82,924	151,132	1,364,787	-	-	1,515,919	990,467	104,220	29,285	1,123,972
STAT	Department of Juvenile Justice	196,505,281	-	-	6,364,163	6,364,163	1,570,045	14,178,178	-	-	15,748,223	10,289,503	6,482,402	283,690	17,055,595
STAT	Georgia Department of Natural Resources	135,512,538	-	-	90,729	90,729	1,082,723	9,777,452	-	-	1,739,347	12,599,522	7,095,772	(1,008,348)	823,632
STAT	State Board Pardons and Paroles	47,621,874	-	-	567,894	567,894	380,491	3,435,996	-	-	3,816,487	2,493,597	826,780	351,065	3,671,442
STAT	Georgia Department of Public Safety	144,619,594	-	-	958,841	958,841	1,155,487	10,434,541	-	-	2,710,505	14,300,533	7,572,641	(208,934)	1,337,406
STAT	Georgia Department of Corrections	613,596,135	-	-	4,415,243	4,415,243	4,902,530	44,271,963	-	-	5 49,174,498	32,129,201	5,560,065	4,051,789	41,741,013
STAT	Georgia Department of Early Care Learning	22,484,368	-	-	3,277,082	3,277,082	179,646	1,622,284	-	-	1,801,930	1,177,337	2,999,877	145,720	4,322,934
STAT	Georgia Public Service Commission	8,647,020	-	-	23,293	23,293	69,088	623,897	-	-	16,601	709,586	452,780	27,753	480,533
STAT	Georgia Bureau of Investigation	76,684,375	-	-	4,220,472	4,220,472	612,695	5,532,903	-	-	6,145,598	4,015,381	3,352,425	655,163	8,022,969
STAT	Department of Revenue	76,983,368	-	-	477,175	477,175	615,084	5,554,476	-	-	1,895,985	8,065,545	4,031,038	(468,697)	3,835,680
STAT	Georgia Department of Driver Services	34,316,435	-	-	549,229	549,229	274,183	2,475,987	-	-	19,339	2,769,509	1,796,893	333,919	2,296,255
STAT	Georgia Student Finance Commission	3,902,874	-	-	75,063	75,063	31,183	281,599	-	-	379,657	692,439	204,365	(127,999)	45,812
STAT	Secretary of State	16,174,558	-	-	660,178	660,178	129,232	1,167,021	-	-	937,934	2,234,187	846,938	(1,123,106)	70,082
STAT	Soil and Water Commission	2,501,414	-	-	751	751	19,986	180,481	-	-	31,524	231,991	130,977	(19,766)	30,074
STAT	Georgia Teachers Retirement System	27,701,961	-	-	876,395	876,395	221,334	1,998,742	-	-	2,220,076	1,450,544	1,036,714	31,663	2,518,921
STAT	Georgia Department of Transportation	285,655,646	-	-	209,018	209,018	2,282,341	20,610,523	-	-	1,633,129	24,525,993	14,957,637	(740,388)	1,217,108
STAT	Georgia Department of Veterans Service	8,478,806	-	-	292,614	292,614	67,744	611,760	-	-	679,504	443,973	436,570	6,717	887,260
STAT	Subsequent Injury Trust Fund	1,637,373	-	-	-	-	13,082	118,139	-	-	194,808	326,029	85,735	(168,238)	(82,503)
STAT	State Board of Workers Comp	13,525,390	-	-	146,554	146,554	108,066	975,879	-	-	316,441	1,400,386	708,223	33,296	37,169
STAT	Georgia Public Defender Standards Council	67,297,610	-	-	2,007,988	2,007,988	537,697	4,855,633	-	-	5,393,330	3,523,870	2,283,883	107,151	5,914,904
STAT	Georgia Building Authority	11,098,521	-	-	19,037	19,037	88,675	800,776	-	-	219,686	1,109,137	581,143	(114,728)	105,466
STAT	Georgia Correctional Industries	11,868,935	-	-	1,948	1,948	94,831	856,363	-	-	332,063	1,283,257	621,485	(218,127)	206,656
STAT	George L. Smith II - GWCCA	27,663,108	-	-	710,406	710,406	221,024	1,995,939	-	-	69,178	2,286,141	1,448,507	1,137,889	20,384
STAT	State Road and Tollway Authority	5,688,406	-	-	119,689	119,689	45,449	410,428	-	-	99,163	555,040	297,857	133,373	8,899
STAT	Georgia Public Broadcasting	11,262,238	-	-	685,543	685,543	89,983	812,589	-	-	902,572	589,719	511,620	78,625	1,179,964
STAT	GTA Georgia Technology Authority	22,949,266	-	-	609,989	609,989	183,361	1,655,827	-	-	1,374,864	3,214,052	1,201,681	100,072	87,937
TCOL	Oconee Fall Line Technical College	3,114,755	-	-	104,874	104,874	24,886	224,735	-	-	110,192	359,813	163,998	(113,738)	49,360
TCOL	Coastal Pines Technical College	4,154,992	-	-	141,829	141,829	33,198	299,789	-	-	19,339	352,326	217,564	62,319	279,883
TCOL	Albany Technical College	8,377,764	-	-	1,058,214	1,058,214	66,937	604,469	-	-	671,406	438,679	1,042,089	-	1,480,768
TCOL	Athens Technical College	4,103,539	-	-	593,659	593,659	32,787	296,077	-	-	328,864	214,873	438,494	-	653,367
TCOL	Atlanta Technical College	9,580,543	-	-	171,179	171,179	76,547	691,252	-	-	127,075	894,874	501,659	200,582	7,307
TCOL	Augusta Technical College	11,615,723	-	-	321,864	321,864	92,808	838,093	-	-	930,901	608,229	402,677	11,544	1,022,450
TCOL	West Georgia Technical College	13,029,134	-	-	1,506,729	1,506,729	104,101	940,073	-	-	1,044,174	682,240	1,608,002	13,821	2,304,063
TCOL	Chattahoochee Technical College	13,939,280	-	-	24,189	24,189	111,373	1,005,742	-	-	175,424	1,292,539	729,895	(76,636)	9,551

Employees' Retirement System of Georgia
Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer/ Nonemployer Category	Employer/Nonemployer Code	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding that Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Pension Expense Related to Specific Liabilities of Individual Employers	Total Pension Expense Excluding that Attributable to Employer-Paid Member Contributions
TCOL	Columbus Technical College	\$ 4,594,569	\$ -	\$ -	\$ 454,735	\$ 454,735	\$ 36,710	\$ 331,506	\$ -	\$ -	\$ 368,216	\$ 240,584	\$ 498,312	\$ 29,950	\$ 768,846
TCOL	Georgia Northwestern Technical College	10,416,914	-	-	-	-	83,229	751,597	-	77,057	911,883	545,456	(90,745)	15,014	469,725
TCOL	Georgia Piedmont Technical College	7,684,854	-	-	1,119,234	1,119,234	61,401	554,475	-	-	615,876	402,401	1,027,047	40,188	1,469,636
TCOL	Southern Crescent Technical College	6,278,857	-	-	398,711	398,711	50,167	453,030	-	-	503,197	328,776	344,968	15,460	689,204
TCOL	Gwinnett Technical College	12,137,948	-	-	1,625,600	1,625,600	96,980	875,773	-	-	972,753	635,572	1,717,542	3,247	2,356,361
TCOL	Lanier Technical College	4,677,501	-	-	516,395	516,395	37,372	337,489	-	-	374,861	244,922	534,278	9,244	788,444
TCOL	Central Georgia Technical College	18,869,589	-	-	1,184,948	1,184,948	150,765	1,361,472	-	-	1,512,237	988,059	1,057,842	18,765	2,064,666
TCOL	Moultrie Technical College	4,532,745	-	-	618,950	618,950	36,216	327,045	-	-	363,261	237,348	538,795	6,772	782,915
TCOL	North Georgia Technical College	4,672,963	-	-	32,542	32,542	37,336	337,162	-	362,522	737,020	244,689	(187,444)	55,393	112,638
TCOL	Savannah Technical College	7,676,184	-	-	844,178	844,178	61,331	553,849	-	-	615,180	401,942	758,154	-	1,160,096
TCOL	South Georgia Technical College	4,578,809	-	-	118,564	118,564	36,584	330,369	-	8,365	375,318	239,756	65,100	5,533	310,389
TCOL	Southeastern Technical College	3,051,513	-	-	90,746	90,746	24,381	220,172	-	-	244,553	159,784	127,755	-	287,539
TCOL	Ogeechee Technical College	681,850	-	-	46,894	46,894	5,448	49,197	-	46,965	101,610	35,703	(47,015)	-	(11,312)
TCOL	Southwest Georgia Technical College	3,676,320	-	-	286,255	286,255	29,373	265,252	-	-	294,625	192,500	211,353	-	403,853
TCOL	Wiregrass Georgia Technical College	5,260,011	-	-	-	-	42,027	379,518	-	194,902	616,447	275,428	(294,463)	9,600	(9,435)
UNIV	Georgia Institute of Technology	1,906,547	-	-	49,497	49,497	15,233	137,561	-	4,367	157,161	99,834	79,583	10,518	189,935
UNIV	Georgia State University	1,015,848	-	-	56	56	8,116	73,295	-	6,899	88,310	53,191	(11,460)	-	41,731
UNIV	Georgia Regents University	1,102,710	-	-	56,620	56,620	8,810	79,562	-	-	88,372	57,738	38,261	-	95,999
UNIV	University of Georgia	3,111,757	-	-	338,002	338,002	24,862	224,518	-	341,890	591,270	162,937	335,410	94,582	592,929
UNIV	Albany State University	-	-	-	-	-	-	-	-	56,306	56,306	-	(42,610)	-	(42,610)
UNIV	Armstrong Atlantic State University	338,940	-	-	13,383	13,383	2,708	24,455	-	67,359	94,522	17,747	(22,603)	8,191	3,335
UNIV	Clayton College and State University	95,410	-	-	17,385	17,385	762	6,884	-	7,646	7,646	4,995	13,830	-	18,825
UNIV	Columbus State University	164,811	-	-	6,976	6,976	1,317	11,891	-	252	13,460	8,628	11,460	-	20,088
UNIV	University of North Georgia	311,512	-	-	-	-	2,489	22,476	-	27,280	52,245	16,313	(26,372)	33,816	23,757
UNIV	Georgia College and State University	471,664	-	-	35,276	35,276	3,769	34,031	-	-	37,800	24,698	35,666	-	60,364
UNIV	Georgia Southern University	245,920	-	-	-	-	1,965	17,744	-	49,990	69,699	12,880	(49,945)	-	(37,065)
UNIV	Georgia Gwinnett College	166,553	-	-	5,240	5,240	1,331	12,017	-	532	13,880	8,723	8,380	-	17,103
UNIV	Georgia Southwestern State University	108,132	-	-	15,722	15,722	864	7,802	-	-	8,666	5,662	26,093	-	31,755
UNIV	Kennesaw State University	187,742	-	-	20,571	20,571	1,500	13,546	-	81,133	96,179	9,832	(19,803)	3,713	(6,258)
UNIV	Middle Georgia State College	893,009	-	-	61,966	61,966	7,135	64,432	-	-	71,567	46,762	58,120	-	104,882
UNIV	Valdosta State University	387,152	-	-	24,770	24,770	3,093	27,934	-	43,478	74,505	20,272	12,300	-	32,572
UNIV	State University of West Georgia	294,456	-	-	18,925	18,925	2,353	21,245	-	33,820	57,418	15,417	(43,748)	-	(28,331)
UNIV	Abraham Baldwin Agricultural College	499,740	-	-	135,210	135,210	3,993	36,057	-	-	40,050	26,167	112,246	4,149	142,562
UNIV	Bainbridge College	291,701	-	-	-	-	2,331	21,047	-	11,838	35,216	15,275	(7,969)	-	7,306
UNIV	College of Coastal Georgia	227,283	-	-	52,997	52,997	1,816	16,399	-	101,905	120,120	11,899	(134,511)	-	(122,612)
UNIV	South Georgia State College	355,348	-	-	47,992	47,992	2,839	25,639	-	-	28,478	18,606	35,611	-	54,217
UNIV	Darton College	73,816	-	-	51,009	51,009	590	5,326	-	-	5,916	3,867	34,006	-	37,873
UNIV	Georgia Perimeter College	72,074	-	-	-	-	576	5,200	-	32,677	38,453	3,775	(22,099)	-	(18,324)
UNIV	Georgia Highlands College	191,996	-	-	8,035	8,035	1,534	13,853	-	9,597	24,984	10,052	(10,639)	-	(587)
UNIV	Gordon College	72,074	-	-	2,155	2,155	576	5,200	-	11,377	17,153	3,773	(17,526)	-	(13,753)
UNIV	Regents Central Office	3,650,917	-	-	729,309	729,309	29,170	263,420	-	-	292,590	191,172	728,272	-	919,444
VARS	Agricultural Commodity Commission	470,935	-	-	44,010	44,010	3,763	33,979	-	10,829	48,571	24,659	11,292	-	35,951
VARS	DA-Lookout Mountain Judicial Circuit	1,178,390	-	-	61,889	61,889	9,415	85,023	-	-	94,438	61,703	67,732	-	129,435
VARS	District Attorneys Staff	82,405	-	-	1,428	1,428	658	5,946	-	3,303	9,907	4,313	(4,554)	-	(241)
	Total all Employers	\$ 3,961,230,735	\$ -	\$ -	\$ 94,101,336	\$ 94,101,336	\$ 31,649,574	\$ 285,809,282	\$ -	\$ 75,995,850	\$ 393,454,706	\$ 207,419,638	\$ 24,992,901	\$ 17,931,546	\$ 250,344,085
	Nonemployers:														
	State of Georgia	90,167,265	-	-	-	-	720,426	6,505,718	-	18,105,486	25,331,630	4,721,362	(24,992,901)	188,218	(20,083,321)
	Total all Entities	\$ 4,051,398,000	\$ -	\$ -	\$ 94,101,336	\$ 94,101,336	\$ 32,370,000	\$ 292,315,000	\$ -	\$ 94,101,336	\$ 418,786,336	\$ 212,141,000	\$ -	\$ 18,119,764	\$ 230,260,764

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

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2015

(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, 2015

(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 and nonemployer's contribution to the ERS Plan's total employer and nonemployer contributions during the measurement period July 1, 2014 through June 30, 2015. Contributions from the employers 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, 2015 is as follows (amounts in thousands):

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$	502,087
Forfeited leave		17,595
Salary spiking penalty		504
Transfers in from other retirement systems		785
Transfers out from ERS		(5,565)
Department of Revenue deficiency		1,200
Employees' Retirement System of Georgia contributions		1,021
Miscellaneous		<u>536</u>
Total employer and nonemployer contributions per audited financial statements	\$	<u><u>518,163</u></u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2015 were as follows (amounts in thousands):

Total pension liability	\$	17,019,362
Plan fiduciary net position		<u>12,967,964</u>
Employers' and nonemployers' net pension liability	\$	<u><u>4,051,398</u></u>

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2015

Actuarial Assumptions

The collective total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of June 30, 2014, with update procedures used to roll forward the total pension liability to June 30, 2015. 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	3.0%
Salary increases	5.45-9.25%, including inflation
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table for the period after service retirement, for dependent beneficiaries, and for deaths in active service, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2004 – June 30, 2009.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target 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%	3.00%
Domestic large cap equities	39.70	6.50
Domestic mid cap equities	3.70	10.00
Domestic small cap equities	1.60	13.00
International developed market equities	18.90	6.50
International emerging market equities	6.10	11.00
	100%	

* Rates shown are net of the 3.0% assumed rate of inflation

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2015

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.

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, 2015 (amounts in thousands):

	<u>1% Decrease (6.50%)</u>	<u>Current discount rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Collective net pension liability	\$ 5,743,002	4,051,398	2,609,240

(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.

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2015

(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, 2015 (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 inflows of resources:						
Difference between expected and actual experience	2015	2.5 years	\$ —	53,950	21,580	32,370
Difference between projected and actual earnings on pension plan investments	2014	5.0 years	915,411	—	228,853	686,558
	2015	5.0 years	—	(492,804)	(98,561)	(394,243)
Subtotal			<u>915,411</u>	<u>(492,804)</u>	<u>130,292</u>	<u>292,315</u>
Total deferred inflows of resources			\$ <u>915,411</u>	<u>(438,854)</u>	<u>151,872</u>	<u>324,685</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:	
2016	\$ (151,872)
2017	(141,082)
2018	(130,291)
2019	<u>98,560</u>
Total	\$ <u>(324,685)</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 2.5 and 2.6 years for the 2015 and 2014 amounts, respectively.

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

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

June 30, 2015

(7) Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2015 (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	\$	145,045
Interest on the total pension liability and net cash flow		1,227,846
Member contributions		(33,713)
Projected earnings on plan investments		(966,951)
Administrative expense		7,872
Other		(16,086)
Recognition (amortization) of deferred inflows and outflows of resources:		
Difference between expected and actual experience		(21,580)
Difference between projected and actual earnings on plan investments		(130,292)
Collective pension expense	\$	<u>212,141</u>

SUPPLEMENTARY INFORMATION
(See Accompanying Independent Auditors' Report)

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2015
(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	\$ 965,107.07	0.192219%
CORT	Bibb County State Court	376,210.12	0.074929%
CORT	Chatham County State Court	277,307.24	0.055231%
TAXS	Appling County Tax Officials	14,203.32	0.002829%
TAXS	Bacon County Tax Officials	17,569.70	0.003499%
TAXS	Baker County Tax Officials	9,475.74	0.001887%
TAXS	Baldwin County Tax Officials	87,169.20	0.017361%
TAXS	Barrow County Tax Officials	11,952.38	0.002381%
TAXS	Bartow County Tax Officials	127,366.36	0.025367%
TAXS	Ben Hill County Tax Officials	10,203.60	0.002032%
TAXS	Berrien County Tax Officials	27,690.61	0.005515%
TAXS	Bibb County Tax Officials	235,898.54	0.046984%
TAXS	Bleckley County Tax Officials	14,248.15	0.002838%
TAXS	Brantley County Tax Officials	23,396.24	0.004660%
TAXS	Brooks County Tax Officials	25,928.95	0.005164%
TAXS	Bryan County Tax Officials	56,676.06	0.011288%
TAXS	Bulloch County Tax Officials	42,947.28	0.008554%
TAXS	Burke County Tax Officials	23,697.79	0.004720%
TAXS	Butts County Tax Officials	29,455.89	0.005867%
TAXS	Calhoun County Tax Officials	11,623.20	0.002315%
TAXS	Camden County Tax Officials	80,719.50	0.016077%
TAXS	Candler County Tax Officials	29,055.03	0.005787%
TAXS	Carroll County Tax Officials	77,626.86	0.015461%
TAXS	Catoosa County Tax Officials	71,003.56	0.014142%
TAXS	Charlton County Tax Officials	31,854.24	0.006344%
TAXS	Chatham County Tax Officials	160,195.43	0.031906%
TAXS	Chattahoochee County Tax Officials	6,541.80	0.001303%
TAXS	Chattooga County Tax Officials	13,335.97	0.002656%
TAXS	Clarke County Tax Officials	162,014.55	0.032268%
TAXS	Clay County Tax Officials	10,078.56	0.002007%
TAXS	Clayton County Tax Officials	168,503.29	0.033561%
TAXS	Clinch County Tax Officials	20,383.32	0.004060%
TAXS	Cobb County Tax Officials	643,655.13	0.128196%
TAXS	Coffee County Tax Officials	33,161.04	0.006605%
TAXS	Colquitt County Tax Officials	40,252.11	0.008017%
TAXS	Columbia County Tax Officials	153,604.49	0.030593%
TAXS	Cook County Tax Officials	19,304.59	0.003845%
TAXS	Coweta County Tax Officials	136,375.08	0.027162%
TAXS	Crawford County Tax Officials	11,465.04	0.002283%
TAXS	Crisp County Tax Officials	14,430.48	0.002874%
TAXS	Dade County Tax Officials	25,949.28	0.005168%
TAXS	Dawson County Tax Officials	29,225.01	0.005821%
TAXS	Decatur County Tax Officials	48,953.35	0.009750%
TAXS	Dekalb County Tax Officials	659,156.06	0.131283%
TAXS	Dodge County Tax Officials	22,878.45	0.004557%
TAXS	Dooly County Tax Officials	14,024.92	0.002793%
TAXS	Dougherty County Tax Officials	129,335.17	0.025760%
TAXS	Douglas County Tax Officials	81,378.46	0.016208%
TAXS	Early County Tax Officials	13,611.52	0.002711%
TAXS	Echols County Tax Officials	7,686.07	0.001531%
TAXS	Effingham County Tax Officials	36,044.03	0.007179%
TAXS	Elbert County Tax Officials	25,597.18	0.005098%
TAXS	Emanuel County Tax Officials	18,302.32	0.003645%
TAXS	Evans County Tax Officials	18,844.54	0.003753%
TAXS	Fannin County Tax Officials	21,097.44	0.004202%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2015
(Unaudited)

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Fayette County Tax Officials	\$ 91,797.95	0.018283%
TAXS	Floyd County Tax Officials	70,522.91	0.014046%
TAXS	Forsyth County Tax Officials	287,545.37	0.057270%
TAXS	Franklin County Tax Officials	22,176.92	0.004417%
TAXS	Fulton County Tax Officials	1,088,295.82	0.216754%
TAXS	Gilmer County Tax Officials	0.00	0.000000%
TAXS	Glascocock County Tax Officials	7,709.76	0.001536%
TAXS	Glynn County Tax Officials	117,462.16	0.023395%
TAXS	Gordon County Tax Officials	94,590.96	0.018840%
TAXS	Grady County Tax Officials	20,017.18	0.003987%
TAXS	Greene County Tax Officials	14,376.46	0.002863%
TAXS	Gwinnett County Tax Officials	422,973.39	0.084243%
TAXS	Habersham County Tax Officials	39,315.89	0.007830%
TAXS	Hall County Tax Officials	62,298.30	0.012408%
TAXS	Hancock County Tax Officials	36,419.36	0.007254%
TAXS	Haralson County Tax Officials	39,077.73	0.007783%
TAXS	Harris County Tax Officials	6,221.73	0.001239%
TAXS	Hart County Tax Officials	14,565.72	0.002901%
TAXS	Heard County Tax Officials	19,557.36	0.003895%
TAXS	Henry County Tax Officials	225,034.37	0.044820%
TAXS	Houston County Tax Officials	131,571.54	0.026205%
TAXS	Irwin County Tax Officials	14,431.29	0.002874%
TAXS	Jackson County Tax Officials	57,948.85	0.011542%
TAXS	Jasper County Tax Officials	12,214.66	0.002433%
TAXS	Jeff Davis County Tax Officials	21,592.15	0.004300%
TAXS	Jefferson County Tax Officials	6,626.43	0.001320%
TAXS	Jenkins County Tax Officials	7,861.00	0.001566%
TAXS	Jones County Tax Officials	49,061.82	0.009772%
TAXS	Lamar County Tax Officials	29,199.03	0.005816%
TAXS	Lanier County Tax Officials	20,819.59	0.004147%
TAXS	Laurens County Tax Officials	56,490.26	0.011251%
TAXS	Lee County Tax Officials	25,312.79	0.005042%
TAXS	Liberty County Tax Officials	55,929.15	0.011139%
TAXS	Lincoln County Tax Officials	6,843.84	0.001363%
TAXS	Long County Tax Officials	5,748.62	0.001145%
TAXS	Lowndes County Tax Officials	150,117.25	0.029899%
TAXS	Lumpkin County Tax Officials	35,153.76	0.007002%
TAXS	Macon County Tax Officials	23,541.90	0.004689%
TAXS	Madison County Tax Officials	8,282.02	0.001650%
TAXS	Marion County Tax Officials	14,942.61	0.002976%
TAXS	Mcduffie County Tax Officials	44,088.03	0.008781%
TAXS	Mcintosh County Tax Officials	27,631.16	0.005503%
TAXS	Meriwether County Tax Officials	26,870.10	0.005352%
TAXS	Miller County Tax Officials	11,087.55	0.002208%
TAXS	Mitchell County Tax Officials	13,872.12	0.002763%
TAXS	Monroe County Tax Officials	36,382.09	0.007246%
TAXS	Montgomery County Tax Official	15,718.44	0.003131%
TAXS	Morgan County Tax Officials	29,961.84	0.005967%
TAXS	Murray County Tax Officials	49,862.15	0.009931%
TAXS	Muscogee County Tax Officials	170,995.09	0.034057%
TAXS	Newton County Tax Officials	125,183.88	0.024933%
TAXS	Oconee County Tax Officials	32,416.31	0.006456%
TAXS	Oglethorpe County Tax Officials	11,656.69	0.002322%
TAXS	Paulding County Tax Officials	106,389.62	0.021189%
TAXS	Peach County Tax Officials	33,896.02	0.006751%

Employees' Retirement System of Georgia
Schedule of Employer Allocations of Special Funding Amounts
As of and for the year ended June 30, 2015
(Unaudited)

Employer Category <u>Code</u>	<u>Employer</u>	State Pension Support <u>Provided</u>	Employer Allocation <u>Percentage</u>
TAXS	Pickens County Tax Officials	\$ 60,138.28	0.011978%
TAXS	Pierce County Tax Officials	24,673.91	0.004914%
TAXS	Pike County Tax Officials	14,203.32	0.002829%
TAXS	Polk County Tax Officials	63,416.02	0.012630%
TAXS	Pulaski County Tax Officials	22,614.57	0.004504%
TAXS	Quitman County Tax Officials	9,521.35	0.001896%
TAXS	Rabun County Tax Officials	21,285.13	0.004239%
TAXS	Richmond County Tax Officials	245,179.96	0.048832%
TAXS	Rockdale County Tax Officials	70,462.22	0.014034%
TAXS	Schley County Tax Officials	11,407.51	0.002272%
TAXS	Screven County Tax Officials	20,735.77	0.004130%
TAXS	Seminole County Tax Officials	11,202.88	0.002231%
TAXS	Spalding County Tax Officials	76,222.66	0.015181%
TAXS	Stephens County Tax Officials	43,584.75	0.008681%
TAXS	Stewart County Tax Officials	15,668.59	0.003121%
TAXS	Sumter County Tax Officials	29,423.51	0.005860%
TAXS	Talbot County Tax Officials	32,207.15	0.006415%
TAXS	Taliaferro County Tax Officials	10,266.87	0.002045%
TAXS	Tattnall County Tax Officials	34,294.67	0.006830%
TAXS	Taylor County Tax Officials	11,091.81	0.002209%
TAXS	Telfair County Tax Officials	6,635.63	0.001322%
TAXS	Terrell County Tax Officials	4,512.03	0.000899%
TAXS	Thomas County Tax Officials	47,845.98	0.009529%
TAXS	Tift County Tax Officials	42,625.35	0.008490%
TAXS	Towns County Tax Officials	31,722.45	0.006318%
TAXS	Troup County Tax Officials	52,602.30	0.010477%
TAXS	Turner County Tax Officials	21,175.14	0.004217%
TAXS	Twiggs County Tax Officials	32,062.68	0.006386%
TAXS	Upton County Tax Officials	45,793.22	0.009121%
TAXS	Walker County Tax Officials	56,778.77	0.011309%
TAXS	Walton County Tax Officials	53,385.01	0.010633%
TAXS	Ware County Tax Officials	38,433.99	0.007655%
TAXS	Warren County Tax Officials	11,754.59	0.002341%
TAXS	Washington County Tax Officials	27,155.58	0.005409%
TAXS	Wayne County Tax Officials	26,384.02	0.005255%
TAXS	Webster County Tax Officials	7,228.65	0.001440%
TAXS	Wheeler County Tax Officials	0.00	0.000000%
TAXS	White County Tax Officials	56,430.21	0.011239%
TAXS	Whitfield County Tax Officials	123,959.90	0.024689%
TAXS	Wilcox County Tax Officials	24,293.20	0.004838%
TAXS	Wilkes County Tax Officials	11,786.47	0.002347%
TAXS	Wilkinson County Tax Officials	15,445.47	0.003076%
TAXS	Worth County Tax Officials	35,306.55	0.007032%
	Total State Support Provided	\$ <u>11,174,348.42</u>	<u>2.225584%</u>

See accompanying independent auditors' report.

Employees' Retirement System of Georgia

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2015
(Unaudited)

Employer/ Nonemployer Category Code	Employer	State Proportionate Share of Net Pension Liability Attributable to Employer	Employer Pension Expense and Related Revenue
CORT	Dekalb County State Court	\$ 7,787,557	\$ 404,774
CORT	Bibb County State Court	3,035,672	637,682
CORT	Chatham County State Court	2,237,628	218,368
TAXS	Appling County Tax Officials	114,614	6,915
TAXS	Bacon County Tax Officials	141,758	6,454
TAXS	Baker County Tax Officials	76,450	5,405
TAXS	Baldwin County Tax Officials	703,363	55,850
TAXS	Barrow County Tax Officials	96,464	5,721
TAXS	Bartow County Tax Officials	1,027,718	19,342
TAXS	Ben Hill County Tax Officials	82,324	13,233
TAXS	Berrien County Tax Officials	223,435	20,248
TAXS	Bibb County Tax Officials	1,903,509	43,417
TAXS	Bleckley County Tax Officials	114,979	(22,218)
TAXS	Brantley County Tax Officials	188,795	15,465
TAXS	Brooks County Tax Officials	209,214	19,784
TAXS	Bryan County Tax Officials	457,322	(163,402)
TAXS	Bulloch County Tax Officials	346,557	33,096
TAXS	Burke County Tax Officials	191,226	(33,381)
TAXS	Butts County Tax Officials	237,696	21,572
TAXS	Calhoun County Tax Officials	93,790	6,535
TAXS	Camden County Tax Officials	651,343	45,620
TAXS	Candler County Tax Officials	234,454	26,796
TAXS	Carroll County Tax Officials	626,387	(28,905)
TAXS	Catoosa County Tax Officials	572,949	4,953
TAXS	Charlton County Tax Officials	257,021	21,523
TAXS	Chatham County Tax Officials	1,292,639	60,890
TAXS	Chattahoochee County Tax Officials	52,790	4,202
TAXS	Chattooga County Tax Officials	107,605	(18,218)
TAXS	Clarke County Tax Officials	1,307,305	68,846
TAXS	Clay County Tax Officials	81,312	(5,875)
TAXS	Clayton County Tax Officials	1,359,690	23,277
TAXS	Clinch County Tax Officials	164,487	14,807
TAXS	Cobb County Tax Officials	5,193,730	(20,754)
TAXS	Coffee County Tax Officials	267,595	8,522
TAXS	Colquitt County Tax Officials	324,801	1,498
TAXS	Columbia County Tax Officials	1,239,444	(149,774)
TAXS	Cook County Tax Officials	155,776	8,686
TAXS	Coweta County Tax Officials	1,100,441	54,597
TAXS	Crawford County Tax Officials	92,493	8,971
TAXS	Crisp County Tax Officials	116,437	5,835
TAXS	Dade County Tax Officials	209,376	13,223
TAXS	Dawson County Tax Officials	235,832	9,399
TAXS	Decatur County Tax Officials	395,011	13,646
TAXS	Dekalb County Tax Officials	5,318,797	32,605
TAXS	Dodge County Tax Officials	184,622	6,491
TAXS	Dooly County Tax Officials	113,156	(78,137)
TAXS	Dougherty County Tax Officials	1,043,640	(112,380)
TAXS	Douglas County Tax Officials	656,651	43,062
TAXS	Early County Tax Officials	109,833	11,482
TAXS	Echols County Tax Officials	62,027	2,407
TAXS	Effingham County Tax Officials	290,850	34,117
TAXS	Elbert County Tax Officials	206,540	(47)
TAXS	Emanuel County Tax Officials	147,673	6,913

Employees' Retirement System of Georgia

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2015
(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	Evans County Tax Officials	\$ 152,049	\$ 12,519
TAXS	Fannin County Tax Officials	170,240	(16,842)
TAXS	Fayette County Tax Officials	740,717	58,216
TAXS	Floyd County Tax Officials	569,059	(55,759)
TAXS	Forsyth County Tax Officials	2,320,236	179,463
TAXS	Franklin County Tax Officials	178,950	15,118
TAXS	Fulton County Tax Officials	8,781,567	(22,024,041)
TAXS	Gilmer County Tax Officials	-	(15,454)
TAXS	Glascocock County Tax Officials	62,229	3,685
TAXS	Glynn County Tax Officials	947,825	85,613
TAXS	Gordon County Tax Officials	763,283	38,210
TAXS	Grady County Tax Officials	161,529	12,564
TAXS	Greene County Tax Officials	115,992	13,335
TAXS	Gwinnett County Tax Officials	3,413,019	(36,316)
TAXS	Habersham County Tax Officials	317,224	42,239
TAXS	Hall County Tax Officials	502,697	(117,991)
TAXS	Hancock County Tax Officials	293,888	31,587
TAXS	Haralson County Tax Officials	315,320	33,662
TAXS	Harris County Tax Officials	50,197	(47,184)
TAXS	Hart County Tax Officials	117,531	11,680
TAXS	Heard County Tax Officials	157,802	(4,782)
TAXS	Henry County Tax Officials	1,815,837	88,679
TAXS	Houston County Tax Officials	1,061,669	(16,917)
TAXS	Irwin County Tax Officials	116,437	(5,138)
TAXS	Jackson County Tax Officials	467,612	35,714
TAXS	Jasper County Tax Officials	98,571	(18,729)
TAXS	Jeff Davis County Tax Officials	174,210	14,910
TAXS	Jefferson County Tax Officials	53,478	(39,364)
TAXS	Jenkins County Tax Officials	63,445	(9,486)
TAXS	Jones County Tax Officials	395,903	30,509
TAXS	Lamar County Tax Officials	235,629	8,099
TAXS	Lanier County Tax Officials	168,011	10,120
TAXS	Laurens County Tax Officials	455,823	47,590
TAXS	Lee County Tax Officials	204,271	(12,973)
TAXS	Liberty County Tax Officials	451,285	7,581
TAXS	Lincoln County Tax Officials	55,221	(246,702)
TAXS	Long County Tax Officials	46,389	3,270
TAXS	Lowndes County Tax Officials	1,211,327	93,212
TAXS	Lumpkin County Tax Officials	283,679	(3,345)
TAXS	Macon County Tax Officials	189,970	11,757
TAXS	Madison County Tax Officials	66,848	(44,754)
TAXS	Marion County Tax Officials	120,570	10,569
TAXS	Mcduffie County Tax Officials	355,753	(220,608)
TAXS	Mcintosh County Tax Officials	222,948	20,223
TAXS	Meriwether County Tax Officials	216,831	21,169
TAXS	Miller County Tax Officials	89,455	8,139
TAXS	Mitchell County Tax Officials	111,940	2,818
TAXS	Monroe County Tax Officials	293,564	11,770
TAXS	Montgomery County Tax Official	126,849	7,517
TAXS	Morgan County Tax Officials	241,747	20,145
TAXS	Murray County Tax Officials	402,344	17,167
TAXS	Muscogee County Tax Officials	1,379,785	87,515
TAXS	Newton County Tax Officials	1,010,135	102,856

Employees' Retirement System of Georgia

Schedule of Special Funding Amounts by Employer
As of and for the year ended June 30, 2015
(Unaudited)

Employer/ Nonemployer Category Code	<u>Employer</u>	State Proportionate Share of Net Pension Liability Attributable to <u>Employer</u>	Employer Pension Expense and Related <u>Revenue</u>
TAXS	Oconee County Tax Officials	\$ 261,558	\$ (15,456)
TAXS	Oglethorpe County Tax Officials	94,073	15,582
TAXS	Paulding County Tax Officials	858,451	39,392
TAXS	Peach County Tax Officials	273,510	7,771
TAXS	Pickens County Tax Officials	485,276	23,876
TAXS	Pierce County Tax Officials	199,086	8,169
TAXS	Pike County Tax Officials	114,614	7,961
TAXS	Polk County Tax Officials	511,692	41,503
TAXS	Pulaski County Tax Officials	182,475	20,605
TAXS	Quitman County Tax Officials	76,815	2,270
TAXS	Rabun County Tax Officials	171,739	21,984
TAXS	Richmond County Tax Officials	1,978,379	(66,856)
TAXS	Rockdale County Tax Officials	568,573	(86,961)
TAXS	Schley County Tax Officials	92,048	6,425
TAXS	Screven County Tax Officials	167,323	22,274
TAXS	Seminole County Tax Officials	90,387	(30,167)
TAXS	Spalding County Tax Officials	615,043	(1,557)
TAXS	Stephens County Tax Officials	351,702	46,934
TAXS	Stewart County Tax Officials	126,444	(1,389)
TAXS	Sumter County Tax Officials	237,412	30,426
TAXS	Talbot County Tax Officials	259,897	9,202
TAXS	Taliaferro County Tax Officials	82,851	8,089
TAXS	Tattnall County Tax Officials	276,710	28,733
TAXS	Taylor County Tax Officials	89,495	375
TAXS	Telfair County Tax Officials	53,559	(30,756)
TAXS	Terrell County Tax Officials	36,422	(7,651)
TAXS	Thomas County Tax Officials	386,058	14,713
TAXS	Tift County Tax Officials	343,964	(6,758)
TAXS	Towns County Tax Officials	255,967	17,340
TAXS	Troup County Tax Officials	424,465	17,074
TAXS	Turner County Tax Officials	170,847	13,072
TAXS	Twiggs County Tax Officials	258,722	16,795
TAXS	Upson County Tax Officials	369,528	39,279
TAXS	Walker County Tax Officials	458,173	54,580
TAXS	Walton County Tax Officials	430,785	21,371
TAXS	Ware County Tax Officials	310,135	(5,113)
TAXS	Warren County Tax Officials	94,843	11,612
TAXS	Washington County Tax Officials	219,140	(48,140)
TAXS	Wayne County Tax Officials	212,901	(55,839)
TAXS	Webster County Tax Officials	58,340	(6,316)
TAXS	Wheeler County Tax Officials	-	(54,798)
TAXS	White County Tax Officials	455,337	38,028
TAXS	Whitfield County Tax Officials	1,000,250	(16,868)
TAXS	Wilcox County Tax Officials	196,007	12,356
TAXS	Wilkes County Tax Officials	95,086	7,576
TAXS	Wilkinson County Tax Officials	124,621	10,540
TAXS	Worth County Tax Officials	284,894	39,424
	Total for all employers	<u>\$ 90,167,265</u>	<u>\$ (20,083,321)</u>

See accompanying independent auditors' report