

Employees' Retirement System of Alabama

*Schedule of Changes in Fiduciary Net Position by Employer*

*As of and for the Fiscal Year Ended September 30, 2020*

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David G. Bronner, Ph.D., J.D., Chief Executive Officer

201 South Union Street • P. O. Box 302150 • Montgomery, Alabama 36130-2150  
(334) 517-7000 or 1-877-517-0020 • <http://www.rsa-al.gov>

**Employees' Retirement System of Alabama**  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Control  
Employees' Retirement System of Alabama

### Report on the Combined Financial Statements

We have audited the fiduciary net position as of September 30, 2020, and the changes in fiduciary net position for the year then ended, included in the accompanying schedule of changes in fiduciary net position by employer (the "schedule") of the Employees' Retirement System of Alabama (ERS), and the related notes.

### Management's Responsibility for the Financial Information

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the fiduciary net position included in the schedule 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 fiduciary net position and the changes in fiduciary net position included in the schedule are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the ERS's preparation and fair presentation of the fiduciary net position and the changes in fiduciary net position included in the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ERS'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.

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

### **Opinion**

In our opinion, the schedule referred to above presents fairly, in all material respects, the fiduciary net position of the Employees' Retirement System of Alabama as of September 30, 2020, and the changes in fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Retirement Systems of Alabama as of and for the year ended September 30, 2020, and our report thereon, dated January 15, 2021, expressed an unmodified opinion on those financial statements.

Our audit of the financial statements of the Retirement Systems of Alabama was conducted for the purposes of forming an opinion on the financial statements as a whole. The individual employer information presented in the each of the individual rows of the accompanying schedule is presented for purposes of additional analysis and is not required part of the financial statements. The individual employer information is the responsibility of management and was derived from and relates to the underlying accounting and other records used to prepare the financial statements. Each row of individual employer information has been subjected to the auditing procedures applied in the audit of the financial statements.

### **Restriction on Use**

Our report is intended solely for the information and use of ERS management, members of the Board of Control, ERS plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

*Car, Riggs & Ingram, L.L.C.*

April 30, 2021  
Montgomery, Alabama

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2019 (See Note A)										Fiduciary Net Position Restricted for Pension Benefits at 9/30/2020									
	Code	Employer	Valuation	Code	Employer	Valuation	Code	Employer	Valuation	Code	Employer	Valuation	Code	Employer	Valuation	Code	Employer	Valuation	Code	Employer
Auberville Water Works & Sewer Board	ABW	2303	\$ 964,226	\$ 50,690	\$ 14,957	\$ 54,410	\$ (60,308)	\$ 64,150	\$ 114,725	\$ (60,308)	\$ 293,922	\$ 30,357	\$ 994,583							
Auberville, City of	ABB	2450	2,065,917	6,927	58,066	206,006	58,066	58,066	278,294	(28,784)	(152,410)	(28,784)	194,277	8,291,214						
Adamsville, City of	ADA	2436	8,065,942	4,054	4,054	16,099	70,440	69,965	(22,814)	45,224	1,290,732									
Addison, Town of	ADD	4246	1,245,108	4,1054	18,330	18,330	(245,780)			1,601,837	873,234									
Alabama Cooperative Extension System	EXT	4511	(728,603)	6,828,187																
Alabama Elk River Development Agency	ELK	4554	40,798	-	-	-														
Alabama Historic Trustworks Commission	TFH	4506	1,082,294	9,438	18,352															
Alabama League of Municipalities	ALM	4538	14,173,975	33,1048	255,338															
Alabama Municipal Electric Authority	AME	4696	4,661,593	17,6551	92,675															
Alabama Rural Water Association	ARA	4905	3,197,163	5,7640	38,871															
Alabama Space Science Exhibit Commission	ASR	4479	16,544,347	22,3000	28,761															
Alabama Sports Hall of Fame	AOF	4880	62,946	4,893	10,879															
Alabama Tombigbee Regional Commission	TMB	5515	7,267,787	14,324	160,114															
Alabama Water Board	AWG	2291	3,411,357	17,9427	96,090															
Alabaster, City of	CAB	2290	37,489,175	1,244,513	85,7988															
Albertville Housing Authority	ALH	4949	1,513,376	3,2374	24,104															
Albertville Municipal Utilities Board	AMU	4626	18,477,883	94,044	352,769															
Albertville, City of	ACB	2533	17,256,328	68,4149	36,192															
Alexander City Housing Authority	ACH	4937	5,904,027	7,034	91,518															
Alexander City, City of	ALX	2468	40,435,939	1,040,251	76,1518															
Alleville Housing Authority	ALI	4451	240,783	2,0846	13,537															
Alleville, City of	ALC	2323	2,174,719	68,301	64,261															
Alabatine Health Systems	CMW	4719	65,890,647	49,6442	85,9334															
Alabatine Housing Authority	ALT	2440	2,245,256	67,537	149,247															
Andalusia Housing Authority	ANA	4636	33,2476	1,09913	10,308															
Andalusia, Utilities Board	ANU	4922	6,031,333	14,6763	103,708															
Andalusia, City of	AND	2224	16,903,174	44,289	30,075															
Andalusia, Calhoun County Public Library	LAC	4497	2,045,407	1,203	23,608															
Amiston Housing Authority	ANH	4866	3,026,552	51,552	72,218															
Amiston Water Works & Sewer Board	ANV	4637	13,631,594	41,3214	202,415															
Amiston, City of	ANN	2381	24,101,691	48,5168	46,694															
Arab Housing Authority	ABA	4912	1,206,277	1,21139	12,038															
Arab Sewer Board	ARS	4844	1,068,502	24,228	17,135															
Arab Water Works Board	ARW	4246	3,375,840	27,1098	59,940															
Arab, Town of	ARB	2346	12,045,813	53,6637	27,3062															
Argo, Town of	ARG	2509	1,347,749	33,138	44,995															
Arley, Town of	ARL	2462	1,00,227	24,311	23,371															
Armon, Water Works & Sewer Board	ASA	4982	217,741	48,5171	7,688															
Aslan, Town of	ASH	4561	1,691,650	69,990	20,185															
Ashland Housing Authority	ASH	4987	903,555	23,376	12,626															
Ashland Water Works Board	ATH	2520	1,51,359,717	44,803	69,177															
Asville, Town of	ASH	2375	2,62,3004	48,0358	62,871															
Association of County Commissioners of Alabama	ACC	4539	2,850,040	150,356	58,461															
COA	2210	57,907,772	2,157,256	1,211,271	50,1596															
PLA	4746	1,40,531	55,373	19,05	14,729															
ATA	4931	65,1057	65,1057	63,836	63,836															
ATM	2265	10,570,300	34,8230	22,638	34,8230															
ATH	2540	2,53,7115	58,668	42,066	10,677															
Attala, City of	ATT	2341	1,17,976,665	42,4901	28,839															
Baker Hill, Town of	BHW	4445	17,177,555	72	19,790															
Amore, City of	ABN	2228	3,380,594	73,740	81,977															
Autauga, City of	AUT	1161	78,700,381	34,3151	21,225,818															
Autauga County Emergency Management Communication District	ACE	4732	1,102,245	44,528	39,847															
Attila Water Works Board	ACW	4826	2,35,7115	13,778	17,602															
Autauga- Limestone County Emergency Management Communications District	ADM	4555	77,742	18,411	21,013															
Auburn Housing Authority	AHU	4735	1,128,1075	18,411	15,198															
Auburn, City of	ABH	2539	16,65,513	14,710	12,010															
Auburn County Commission	ABJ	1103	68,257,369	14,7459	2,005,739															
Autauga County Emergency Management Communication District	ACE	4732	1,102,245	12,04,05	214,234															
Autauga County Sheriff's Office	BCE	4924	36,878,33	1,08,131	1,29,177															
Autauga- Prattville Public Library	APL	4545	42,42,059	17,905	12,052															
B.B. Conner Memorial Library	BBC	4582	5,00,5540	18,8302	13,156															
Bakerhill Water Authority	BWP	4735	1,246,333	5,15,19	12,259															
Baldwin, Town of	BKH	2539	10,54,2,88	30,47,59	26,282															
Baldwin County Commission	BAL	1103	68,257,369	14,7459	2,005,739															
Baldwin County Emergency Communication District	BCE	4732	5,370,108	12,04,05	17,602															
Baldwin County Sheriff's Office	BCW	4639	4,02,33,067	18,8302	13,156															
Barbour County Commission	BAR	1151	5,00,5540	18,8302	13,156															
Bay Minette, City of	BMA	4769	4,76,133	18,411	15,198															
Bay Minette Housing Authority	BHM	2247	10,54,2,88	30,47,59	26,282															
Bayou La Batre Utilities Board	BWW	4548	1,56,1904	72,7568	16,223															
Bayou La Batre, City of	BLB	2227	4,02,33,067	16,223	108,984															
<b>Deductions</b>																				
<b>Additions</b>																				
<b>Benefit Payments &amp; Refunds</b>																				
<b>Administrative Expenses</b>																				
<b>Transfers Among Employers</b>																				

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Employee Valuation Code	Fiduciary Net Position Restricted For Pension Benefits at 9/30/2019 (See Note A Below)										Fiduciary Net Position Restricted For Pension Benefits at 9/30/2020													
		Employer Contributions (See Note B Below)	Members	Contributions	New	Units	Other	Net Investment Income	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employers	Employer Valuation Code	Employee Contributions (See Note B Below)	Members	Contributions	New	Units	Other	Net Investment Income	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employers	Net Change		
Bear Creek Development Authority	BCD	694,504	690,067	14,142	40,250	7,289	(16,736)	(51,355)	-	-	306,013	59,988	754,492	754,492	59,988	59,988	59,988	59,988	59,988	59,988	59,988	59,988			
Bear Creek, Water Works Board	BCR	2,459	130,725	4,064	5,639	6,339	-	22,224	-	-	658	905	131,630	-	-	-	-	-	-	-	-	-	-		
Bear Creek, Town of	BET	2,532	407,265	8,433	-	-	-	-	-	-	(14,449)	-	392,816	-	-	-	-	-	-	-	-	-	-		
Battelle, Town of	BEA	468	32,890	36,029	20,007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Berry, Town of	BEY	2,458	1,653,938	58,041	3,2988	-	-	94,944	(32,343)	-	-	16,992	76,249	903,139	-	-	-	-	-	-	-	-	-	-	
Bessener, City of	CBM	2276	83,836,684	4,635,649	13,529	18,0355	-	48,056	(92,878)	-	-	(58,511)	57,1835	84,411,539	-	-	-	-	-	-	-	-	-	-	
Bethel Utilities District	BEU	402,4	16,252	5,32	12,6027	-	-	9,508	(11,484)	-	-	11,185	17,0767	-	-	-	-	-	-	-	-	-	-	-	
Bibb County Commission	BIB	1119	5,777,372	119,858	17,219	42,4734	-	32,733	(454,663)	64	115,457	5,892,369	510,369	-	-	-	-	-	-	-	-	-	-	-	
Bibb County Emergency Management Communication District	BIC	4856	47,564	18,148	47,063	47,063	-	10,788	(25,895)	-	-	17,098	203,032	-	-	-	-	-	-	-	-	-	-	-	
Big Whiz Water Authority	BCW	4966	185,334	875	60,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Billingsey, Town of	BIL	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Birmingham Rain Commission	BRC	4780	2,630,870	40,387	25,051	-	-	147,021	(181,280)	-	-	31,036	2,661,906	-	-	-	-	-	-	-	-	-	-	-	
Birmingham Regional Training Commission	BRK	5,951,755	223,365	24,4662	54,056	54,056	-	340,900	(513,576)	-	-	43,016	339,155	62,91,508	-	-	-	-	-	-	-	-	-	-	
Birthingpoint Fire District	BFD	4019	228,396	2,53,69	13,887	-	-	13,924	(188,777)	-	-	44,472	272,888	-	-	-	-	-	-	-	-	-	-	-	
Black Warrior Solid Waste Disposal Authority	BSW	13,946,674	13,946,674	113,500	43,403	-	-	177,143	(50,119)	-	-	3,30,451	13,946,674	-	-	-	-	-	-	-	-	-	-	-	
Bibb County Commission	BLT	1126	18,797,312	46,719	42,4734	-	-	105,630	(147,678)	-	-	450,507	19,247,819	-	-	-	-	-	-	-	-	-	-	-	
Bibb County Communications District	BCC	4766	1,766,280	1,875	47,063	-	-	99,947	(114,471)	-	-	65,520	1,83,800	-	-	-	-	-	-	-	-	-	-	-	
Bibb County Industrial Development Board	BCI	4994	-	4,856	-	-	-	278	-	-	-	278	5,134	-	-	-	-	-	-	-	-	-	-	-	
Bibb County Water Authority	BWA	4896	2,73,991	68,005	45,448	-	-	106,617	(106,617)	-	-	-	2,899,130	-	-	-	-	-	-	-	-	-	-	-	
Bibb Memorial Hospital	BWH	4516	84,052	18,052	18,052	-	-	46,027	(77,133)	-	-	31,106	-	-	-	-	-	-	-	-	-	-	-		
Bloomfield Utility Board	BLU	4704	828,752	18,058	13,110	-	-	48,305	(28,323)	-	-	79,473	99,225	-	-	-	-	-	-	-	-	-	-		
Bloomerville, Town of	BLO	2,425	1,29,404,646	13,480	28,504	-	-	28,536	(29,259)	-	-	37,761	1,31,607	-	-	-	-	-	-	-	-	-	-	-	
Braz Board of Water & Sewer Commissioners	BWS	4786	3,088,166	54,056	54,056	-	-	30,574	(366,969)	-	-	2,36,75	3,71,391	-	-	-	-	-	-	-	-	-	-	-	
Brazos, City of	BZB	2351	13,470,503	375,27	23,203	-	-	23,902	(113,602)	-	-	13,55,290	13,55,290	-	-	-	-	-	-	-	-	-	-	-	
Baldo Water & Fire Protection Authority	BWF	4709	41,7784	19,456	12,643	-	-	21,942	(99,690)	-	-	24,905	44,695	-	-	-	-	-	-	-	-	-	-	-	
Boston Housing Authority	BAB	4894	79,25,52	8,321	4,928	-	-	8,42,695	(8,42,695)	-	-	50,143	842,695	-	-	-	-	-	-	-	-	-	-	-	
Brent Housing Authority	BCH	4533	768,701	9,918	9,918	-	-	17,998	(39,305)	-	-	30,652	39,303	-	-	-	-	-	-	-	-	-	-	-	
Brent, City of	BNT	2313	3,352,010	40,593	51,730	-	-	19,1377	(48,323)	-	-	49,356	54,065	-	-	-	-	-	-	-	-	-	-	-	
Brewton, City of	BRR	4565	553,382	7,302	9,981	-	-	30,320	(62,883)	-	-	49,356	185,531	-	-	-	-	-	-	-	-	-	-	-	
Bridgeport, City of	BRE	2305	13,22,1863	59,012	32,876	-	-	750,177	(975,820)	-	-	307,143	15,7,206	-	-	-	-	-	-	-	-	-	-	-	
Bridgeport Housing Authority	BRH	4941	21,52,7	4,461	2,520	-	-	11,780	(25,192)	-	-	208,847	(63,311)	-	-	-	-	-	-	-	-	-	-	-	
Bridgeport Utilities Board	BUB	4692	1,51,41,30	10,652	10,642	-	-	21,942	(99,690)	-	-	285,549	40,589	-	-	-	-	-	-	-	-	-	-	-	
Bridgeton, Town of	BRI	2470	1,51,18,64	1,755	43,115	-	-	84,523	(120,243)	-	-	19,150	1,53,104	-	-	-	-	-	-	-	-	-	-	-	
Brighton, Town of	BIT	2492	24,47,470	13,4774	13,4774	-	-	14,258	(6,644)	-	-	64,488	-	-	-	-	-	-	-	-	-	-	-	-	
Brownwood, Town of	BRW	2480	1,88,2,68	43,954	35,515	-	-	108,345	(64,341)	-	-	40,013	123,333	-	-	-	-	-	-	-	-	-	-	-	
BUDG	4251	6,555,869	98,16	98,167	11,042	-	-	37,5498	(170,708)	-	-	40,167	40,167	-	-	-	-	-	-	-	-	-	-	-	
BETH	4625	626,663	12,44,765	12,44,765	12,44,765	-	-	3,67,15	(467,924)	-	-	134,441	(162,809)	-	-	-	-	-	-	-	-	-	-	-	-
BUL	1105	5,44,765	7,388,656	12,44,765	12,44,765	-	-	43,5610	(615,211)	-	-	36,150	546,903	-	-	-	-	-	-	-	-	-	-	-	-
BUTR	1141	7,388,656	9,157,586	9,157,586	16,1721	-	-	21,533	(17,532)	-	-	22,09,53	100,183	-	-	-	-	-	-	-	-	-	-	-	-
BEC	4817	51,07,533	1,77,71	10,651	22,6307	-	-	11,20,18	(147,666)	-	-	100,183	(240,560)	-	-	-	-	-	-	-	-	-	-	-	-
BELT	2528	1,62,6,005	20,620	22,6307	22,6252	-	-	91,90,29	(127,081)	-	-	10,649,776	16,459,776	-	-	-	-	-	-	-	-	-	-	-	-
CCLM	4742	1,62,6,005	9,70,36	11,5132	60,084	-	-	22,84,6	(133,724)	-	-	30,72,90	26,48,533	-	-	-	-	-	-	-	-	-	-	-	-
CFLV	2446	24,70,574	62,02,094	62,02,094	62,02,094	-	-	14,23,65	(89,005)	-	-	80,202	3,02,524	-	-	-	-	-	-	-	-	-	-	-	-
CCM	2441	1,71,574	55,657	55,657	55,657	-	-	16,16,228	(156,156)	-	-	10,487	(162,809)	-	-	-	-	-	-	-	-	-	-	-	-
CCN	4957	93,11,18	32,84,668	91,51,70	67,07,552	-	-	18,41,791	(240,188)	-	-	205,718	33,516,672	-	-	-	-	-	-	-	-	-	-	-	-
CDH	4679	1,57,586	9,157,586	9,157,586	17,752	-	-	90,5163	(67,785)	-	-	54,775	143,660	-	-	-	-	-	-	-	-	-	-	-	-
Calhoun County Community Punishment & Corrections Authority	CAC	4870	89,6,76	8,68,28	66,625	-	-	18,07,84	(22,466)	-	-	6,606	118,104	-	-	-	-	-	-	-	-	-	-	-	-
Calhoun County Economic Development Council	CEC	4600	3,19,5,61	35,47,10	35,47,10	-	-	99,47,41	(89,747)	-	-	(9,904)	49,40,23	-	-	-	-	-	-	-	-	-	-	-	-
Calhoun-Cleburne Mental Health Board	CAM	4658	1,76,2,07	26,543	16,260	-	-	97,891	(48,527)	-	-	3,83,747	3,83,747	-	-	-	-	-	-	-	-	-	-	-	-
Calhoun, City of	CAS	2518	17,19,50	1,008	2,336	-	-	12,42,56	(43,538)	-	-	11,25,35	-	-	-	-	-	-	-	-	-	-	-	-	-
Camp Hill, City of	CEP	4611	4,46,1,205	16,321	12,283	-	-	24,67,45	(52,330)	-	-	24,67,45	-	-	-	-	-	-	-	-	-	-	-	-	-
Cedar Bluff, Town of	CED	2433	1,06,3,12	22,340	22,340	-	-	61,01,17	(50,880)	-	-	11,22,0	14,3,660	-	-	-	-	-	-	-	-	-	-	-	-
Carbon Hill, City of	CAR	2402	766,2,50	22,110	33,196	-	-	26,21,29	(12,44,72)	-	-	71,8,67	(108,942)	-	-	-	-	-	-	-	-	-	-	-	-
Carib Elliot Regional Library	CPF	2,07,52,15	10,652	18,566	7,987	-	-	21,080	(25,900)	-	-	24,0,18	32,4,18	-	-	-	-	-	-	-	-	-	-	-	-
Carroll Creek Water Authority	CCW	4677	1,77,2,41	1,77,2,41	2,02,20	-	-	10,11,58	(10,11,55)	-	-	11,0,158	11,13,165	-	-	-</									

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Code	Employer Valuation	Fiduciary Net Position Restricted For Pension Benefits at 9/30/2019 (See Note A Below)	Additions			Deductions			Fiduciary Net Position at 9/30/2020
				Employee Contributions (See Note B Below)	Contributions	Members	New Units	Other	Net Investment Income	
Centre, City of	CEN	2319	342,390	40,985	70,759	-	-	194,480	158,115	15,719
Chambers County Commission	COC	2296	1,232,254	65,105	37,640	-	-	87,807	43,706	104,577
Chambers County Development Authority	CCC	1159	11,314,836	23,838	31,999	-	-	634,146	5,004	199,612
Chambers County Energy Management Communications District	ICC	4899	382,360	8,968	13,390	-	-	337,655	(15,199)	11,514,448
Chambers County Library Board	CEM	4861	1,322,778	42,234	40,334	-	-	104,539	(3,093)	40,824
Chaton, City of	CCL	4788	900,355	6,611	34,000	-	-	53,126	(37,514)	109,750
Cheatah Regional Library	CHA	2229	2,338,486	34,221	59,060	-	-	135,099	(47,652)	1,977,528
Chekaea, City of	CHL	4520	135,783	-	164,779	-	-	7,004	(26,453)	11,182,178
Cherokee County Commission	CLS	2531	63,141	22,392	28,603	-	-	31,333	(9,337)	116,334
Cherokee County Nursing Home	CHK	1162	14,728,456	55,718	-	-	-	82,346	(1,331,256)	4,228,829
Cherokee County Water & Sewer Authority	CEK	4517	-	8,627	-	-	-	-	(9,271)	15,056,094
Cherokee, Town of	CHR	4601	1,547,155	50,982	30,874	-	-	88,466	(78,836)	-
Chickasaw Housing Authority	CRK	2665	344,241	10,370	35,221	-	-	24,455	(62,900)	1,637,641
Chickasaw Utilities Board	CRH	4969	2,555,269	45,940	91,444	-	-	139,646	(302,360)	1,212,255
Chickasaw, Town of	UBC	2337	32,467	1,320	4,621	-	-	18,539	(16,399)	24,747,722
Childersburg Water Works, Sewer & Gas Board	CHW	2306	4,216,433	12,121	31,717	-	-	17,724	(674,992)	4,925,670
Childersburg, City of	CHB	2326	4,636,162	14,083	56,685	-	-	26,436	(29,578)	21,134,6
Chilton County Commission	CIN	1156	6,450,086	13,987	17,677	-	-	36,064	(476,932)	6,533,872
Chilton County Gas District	CIT	4408	14,512,067	44,650	383,202	-	-	81,220	(1,171,076)	14,977,301
Chilton County Soil & Water Conservation District	CCG	4659	47,745	-	-	-	-	-	(5,202)	59,473
Clanton, City of	CCS	4658	82,125	1,055	920	-	-	2,728	-	-
Clanton Water Authority	CPA	4649	2,851,238	95,381	62,171	-	-	4,334	(14,496)	73,938
Clanton-Canton Public Library	CAH	4501	10,652,927	10,352	6,515	-	-	16,916	(233,884)	2,811,573
Chilton-Sherley Mental Health Center	CSC	4501	10,552,047	10,352	348,116	-	-	15,546	(51,203)	10,838,466
Chocowatchee Regional Library System	CHD	4893	444,487	1,147	9,481	-	-	39,693	(896,559)	474,675
Clrl	CRL	4536	36,199	-	-	-	-	-	(16,301)	30,188
Clarke, Mobile Counties Gas District	CMG	4525	6,498,500	24,116	179,233	-	-	20,897	(44,433)	16,644
Clayton Housing Authority	HAC	4559	61,7749	22,678	17,780	-	-	160,594	(44,993)	40,043,1
Clanton, City of	CCG	4765	2,423,365	66,558	135,883	-	-	34,822	(57,700)	18,111
Clanton, City of	CLN	2280	9,245,549	17,799	163,952	-	-	135,883	(16,986)	165,916
Clarke County Commission	CLK	1142	10,552,047	30,697	213,668	-	-	16,916	(233,884)	1,665,900
Clarke County Industrial Development Board	CCJ	4730	21,1942	-	-	-	-	-	(905,273)	11,127,210
Clarke County Soil & Water Conservation District	CKC	4892	7,06	-	1,560	-	-	1,419	(12,54)	23,196
Clarke-Mobile Counties Gas District	CLM	1157	5,15,559	12,051	130,046	-	-	36,719	(565,789)	78,465
Clay County Commission	CYV	4864	257,474	2,241	13,054	-	-	29,198	(321,789)	6,720,299
Clay County E-911	CLA	4504	1,021	1,944	-	-	-	14,953	(16,700)	5,357,354
Clay County Hospital & Nursing Home	CCA	4661	765,968	29,653	20,868	-	-	44,283	(52,534)	280,795
Clayton Housing Authority	CHO	4745	382,818	7,877	20,952	-	-	32,616	(44,423)	1,079,147
Clayton Housing, Inc.	CLW	2327	29,891	2,541	7,781	-	-	21,990	(12,557)	575,168
Clayton, City of	CYN	2334	82,1069	2,1478	32,148	-	-	31,082	(571,199)	11,407,22
Clayton, City of	CLE	1153	8,36,544	8,891	159,648	-	-	46,689	(53,517)	8,38,631
Cliburn, County Hospital	CLH	4540	2,370,585	-	2,241	-	-	163,365	(467,442)	(53,677)
Cleveland, Town of	CLV	2392	1,102,182	1,102	1,944	-	-	63,147	(16,899)	139,955
Coaling Water Authority	CAW	4002	340,749	5,790	7,049	-	-	19,529	(10,823)	62,188
Clayton, Housing Authority	CAG	2513	77,649	22,675	17,089	-	-	21,990	(12,557)	406,089
Clayton, Housing, Inc.	COT	2370	6,661	29,286	42,959	-	-	31,752	(136,050)	117,067
Coffee County Commission	CFW	4963	38,500	6,658	9,060	-	-	16,038	(136,188)	200,560
Coffee County Water Authority	CFV	2506	32,941	19,147	10,174	-	-	19,498	(17,036)	15,598
Coffeeville, Town of	CRR	4620	2,683,140	10,349	53,26	-	-	15,759	(17,767)	42,052
Cohett County Commission	CBT	1127	20,88,175	38,591	52,457	-	-	1,167,98	(1,169,198)	12,991
Colbert County Emergency Management Communications District	COD	4842	1,021,76	2,117	45,335	-	-	62,871	(50,028)	1,131,167
Colbert County Tourism & Convention Bureau	CCT	4923	56,504	1,699	49,555	-	-	31,468	(35,448)	2,267,4
Collinsville, City of	CWV	4681	2,557,651	-	10,119	-	-	12,479	(14,050)	27,721
Conceal County Commission	TOC	2323	2,240,884	3,44,67	27,640	-	-	14,090	(14,309)	2,251,550
Coffeeville, Town of	CLB	2408	34,44,29	32,60	18,495	-	-	19,712	(16,767)	3,10,540
Columbia, County Hospital	CBA	4913	52,278	5,6012	14,985	-	-	13,615	(13,615)	371,993
Columbiana Water Works Board	CWB	4888	71,2504	11,88,95	22,252	-	-	3,63,84	(290,999)	255,592
Concord Fire District	CCB	4979	3,170,380	3,63,12	78,93	-	-	21,440	(17,160)	1,137,387
Concord, Town of	CFD	4693	2,121,086	52,260	25,554	-	-	16,839	(16,388)	1,231
Conceal County E-911	CON	1117	6,64,314	124,793	134,438	-	-	37,501	(40,723)	585,472
Cook Springs Water Authority	CNE	3946	389,561	3,477	13,664	-	-	22,186	(20,666)	21,3908
Cooperative District for Northeast Alabama Gas	CWD	4906	29,568	520	1,289	-	-	1,233	(19,521)	19,521
Cost County Commission	CSA	4820	388,492	8,953	12,74	-	-	22,640	(5,931)	34,258
Cost County Emergency Management Management Board	NFG	4021	66,628	9,574	10,764	-	-	4,389	(4,389)	24,727
Costa Valley Youth Services	COO	1121	5,00,1152	11,55,97	14,9,554	-	-	28,432	(295,682)	(20,320)
Costa, Town of	CCB	4979	3,63,001	1,391	1,635	-	-	21,444	(1,231)	41,171
Costa, Town of	CYV	4872	7,203,171	6,63,533	15,892	-	-	39,545	(681,797)	(109,031)
Costa, Town of	COS	2398	533,792	29,100	15,521	-	-	26,882	(60,673)	7,033,561
Costova Water & Gas Board	CWG	4593	1,05,2,002	53,176	12,067	-	-	59,397	(90,382)	1,086,260

The accompanying notes are an integral part of the Schedule of Changes in Fiduciary Net Position by Employer. See Independent Auditors' Report.

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Additions										Deductions									
	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2019 (See Note A)	Employer Contributions (See Note B) Below)	Members Contributions	New Units	Net Investment Income	Benefit Payments & Refunds	Transfers Among Employees	Administrative Expenses	8.656	8.656	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2020									
Cordova City of	2464	1,375,805	7,456	2,3873	65,337	(24,841)	-	-	-	-	1,216,286									
Cottonwood Housing Authority	COR	259,024	1,075,758	4,625	15,240	49,461	-	-	80,181	289,647										
Cottonwood, City of	CTW	2257	42,880	2,3345	16,185	(27,742)	-	-	87,774	512,034										
Coitland, Town of	COU	1,707,576	57,066	15,688	93,598	(211,944)	-	-	(45,652)	1,661,924										
Covington County Commission	CDR	1113	14,356,167	53,4290	31,166	(1,598,122)	-	-	(433,051)	13,967,962										
Covington County E-911	CVT	4916	51,6340	9,394	26,361	(466)	-	-	66,451	582,991										
Covington County Water Authority	CVC	1,395,421	2,1473	2,5475	80,114	(39,705)	-	-	23,402	1,056,680										
Cowarts, Town of	COW	2447	268,115	12,883	7,982	14,002	-	-	(49,065)	235,965										
Crenshaw County Commission	CRE	4,590,980	236,811	14,296	17,668	(497,874)	-	-	(29,183)	110,884										
Crenshaw County Emergency Communications District	CRD	489	27,2283	12,758	17,668	15,342	-	-	(12,253)	280,035										
Creola, City of	OLA	81,430	11,5,33	39,720	-	47,586	110,335	-	82,265	897,695										
Cross-Tails Regional Library Service	CTL	4483	15,183	-	-	(17,172)	-	-	(12,539)	(1,989)										
Cressville, Town of	CRY	2510	94,716	37,762	24,769	-	-	-	(17,172)	1,051,877										
CUB	CUB	2591	365,565	2,182	6,525	52,683	-	-	207,161	2,299,572										
CUC	CUC	3,842,602	65,538	95,646	21,762	(225,529)	-	-	1,052	3,967,871										
CVM	CVM	4876	61,578	1,398,519	10,421,688	(366,872)	-	-	1,332,779	49,318,938										
DHA	DHA	4573	69,476	13,064	13,064	(45,626)	-	-	65,493	143,525										
DWS	DWS	4612	12,076,246	36,2944	20,246	1,689,185	-	-	63,518	12,734,407										
DAD	DAD	2288	45,69,490	1,65,209	1,07,059	(3764,611)	-	-	(132,001)	47,186,914										
DAL	DAL	2213	486,585	1,65,213	1,40,545	(62,294)	-	-	12,388	11,19,19,912										
DAC	DAC	4855	9,70,475	4,10,549	14,529	-	-	-	(12,539)	4,215,161										
DPU	DPU	1135	96,5588	16,96	9,555	36,906	-	-	12,388	650,620										
DCC	DCC	4824	2,130,540	6,970	32,663	121,672	-	-	-	2,299,671										
DCH	DCH	4884	61,578	-	-	53,519	-	-	53,519	65,097										
DCH	DCH	4876	61,578	10,029	4,419	35,674	-	-	22,266	65,266										
DCLV	DCLV	4573	69,476	18,599	4,124	(7,361)	-	-	(27,066)	69,702										
DAL	DAL	1130	19,95,839	36,3,088	310,209	30,613	-	-	1,118,997	231,754										
DAC	DAC	4853	2,31,998	10,3,90	60,050	128,938	-	-	2,31,998	62,859										
DPU	DPU	4025	486,585	1,65,209	1,40,545	(26,236)	-	-	(7,600)	549,444										
DCC	DCC	1135	9,72,361	12,4978	19,645	54,519	-	-	19,999	188,327										
DAP	DAP	4894	10,18,13	32,14	32,14	54,421	(1,092,361)	-	19,999	9,911,783										
DIP	DIP	4874	779,586	33,00	15,518	5,818	-	-	119,131	2,299,671										
DCH	DCH	4888	32,18,54	22,534	8,036	44,096	(103,485)	-	38,634	807,849										
DAL	DAL	2246	5,44,5,59	-	100,352	47,102	(26,863)	-	51,1979	873,833										
DAL	DAL	1130	19,95,839	36,3,088	310,209	30,613	(267,386)	-	1,136	5,58,642										
DAC	DAC	4853	2,31,998	10,3,90	60,050	128,938	(1,332,789)	-	138,043	20,03,916										
DPU	DPU	4744	755,165	1,65,209	1,40,545	(24,834)	-	-	62,617	62,617										
DAP	DAP	2263	9,72,361	12,4978	19,645	43,5877	(281,237)	-	10,904	585,167										
DIP	DIP	4874	32,60,334	67,513	74,428	1,05,60,11	(1,689,189)	-	19,482	34,211,099										
DW	DW	4879	390,983	19,03	23,879	74,910	(39,705)	-	78,216	1,387,488										
DAU	DAU	2437	2,26,346	27,09	65,041	13,961	(59,644)	-	63,162	63,162										
CDU	CDU	4911	36,62,734	1,47,00,94	587,721	207,1088	(34,935,226)	(88,300)	38,897	2,302,323										
DCM	DCM	2254	91,14,933	3,69,77,42	1,62,0,352	5,00,0,180	(91,742,342)	(105,534)	63,23,90	37,50,524										
DEC	DEC	1159	19,76,589	92,11,183	53,8977	1,11,2,54	(2,074,633)	-	19,663	517,544										
DCE	DCE	4881	93,4,462	15,242	15,242	54,445	(5,038)	-	80,293	20,281,133										
DCC	DCC	4837	1,27,199	52,517	34,245	1,05,60,11	(1,689,189)	-	14,758	1,014,755										
DCA	DCA	4872	4,57,9,32	32,226	14,4994	26,85,37	(212,474)	(48,97)	-	40,423,719										
DCM	DCM	4614	44,49,18	-	-	25,039	(20,326)	-	4,800,018	4,86,463										
DCS	DGS	4886	17,6,62	-	-	4,960	(184,687)	-	1,15,545	-										
DG	DG	4574	79,71,13	21,06,38	12,90,98	38,4,488	(464,474)	(184,687)	1,51,680	25,82,23										
DIS	DIS	4983	2,49,7,461	6,6,272	3,5,517	13,5,524	(1,689,380)	(165,539)	7,049,936	7,049,936										
DHD	DHD	4029	30,6,607	5,5,555	17,6,68	18,077	-	-	8,267	2,381,415										
DHC	DHC	4733	4,67,19,28	3,4,357	17,182	25,77,99	(34,9,528)	(18,321)	4,60,817	-										
DHW	DHW	4678	42,5,92	1,8,3,93	12,141	64,446	(101,819)	-	1,18,515	443,931										
DW	DW	4240	1,96,0,44	49,199	11,18,44	41,684	(65,990)	-	10,6,322	11,74,338										
DWF	DWF	4651	2,78,2,062	14,0,750	41,194	63,187	(89,703)	(11,651)	13,17,027	2,913,764										
DOG	DOG	2419	25,4,060	5,481	10,834	23,181	(72,21)	(10,536)	3,75,141	24,770										
DTR	DTR	2477	29,4,82	-	16,631	16,880	(16,626)	-	10,958	1,69,210										
DOT	DOT	2516	140,51,889	11,27,8,28	4,13,6,031	79,13,366	(17,968,085)	-	5,33,6,14	145,851,113										
DHD	DHD	4029	30,6,607	5,5,555	17,6,68	10,77	-	-	8,267	345,174										
DHC	DHC	4733	4,67,19,28	3,4,357	17,182	25,77,99	(34,9,528)	(18,321)	4,60,817	-										
DHW	DHW	4678	42,5,92	1,8,3,93	12,141	64,446	(101,819)	-	1,18,515	443,931										
DWF	DWF	4240	1,96,0,44	49,199	11,18,44	41,684	(65,990)	-	10,6,322	11,74,338										
DOG	DOG	4651	2,78,2,062	14,0,750	41,194	63,187	(89,703)	(11,651)	13,17,027	2,913,764										
DTR	DTR	2477	29,4,82	-	16,631	16,880	(16,626)	-	10,958	1,69,210										
EAM	EAM	4774	35,20,6,27	57,1,287	60,2,043	1,97,60,78	(2,492,374)	-	79,137	35,9,29,28										
EAR	EAR	4512	7,31,0,05	19,4,945	17,6,68	41,2,771	(54,8,374)	-	4,101	239,69										
EDW	EDW	4507	6,32,4,08	26,5,649	13,1,602	37,3,128	(57,8,917)	-	3,976	187,786										
EBW	EBW	4712	25,0,447	7,1,28	11,1,844	11,1,844	(11,663)	(24,452)	-	4,63,321										
EBR	EBR	2444	1,24,8,06	1,4,2,16	16,1,924	15,8,323	(11,377)	-	13,17,027	2,913,764										
ECG	ECG	4526	1,64,3,483	4,79,72	24,822	24,822	(24,770)	-	1,238,179	1,238,179										
ECB	ECB	4958	32,2,20	23,7,47	13,3,26	13,3,26	(13,326)	-	1,71,043	1,71,043										
ELC	ELC	4810	47,1,871	37,3,89	15,3,33	15,3,33	(33,045)	-	514,229	514,229										
								-	519,229	519,229										

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2019 (See Note A)	Additions										Deductions									
		Code	2935	1,379,949	40,282	44,284	Members Contributions (See Note B Below)	New Units	Other	Net Investment Income	Benefit Payments & Refunds	Transfers Among Employees	Administrative Expenses	Net Change at 9/30/2020							
Elk City, Town of		ECL	7450	7,694,366	-	-	-	-	-	-	-	-	-	-	42,621	1,422,570					
Elba General Hospital & Nursing Home		EWH	2349	1,360,425	38,382	27,271	-	-	-	820,124	684,353	-	-	-	426,229	7,430,137					
Elba Water & Electric Board		EWB	2348	4,372,329	9,403,77	87,124	-	-	-	84,921	131,679	-	-	-	40,163	1,548,788					
Elba, City of		EBT	2504	1,138,955	20,784	38,238	-	-	-	87,420	747,52	-	-	-	42,057	4,293,832					
Elbera, City of		ECA	4990	636,670	-	14,989	-	-	-	64,958	344,689	(91,631)	-	-	28,36	1,199,530					
Electric Cities of Alabama		ELC	1116	22,335,794	45,5463	52,973	-	-	-	36,809	1,630,9	-	-	-	5,1798	688,468					
Elmore County Commission		ELM	4909	240,115	9,844	4,660	-	-	-	1,268,96	(17,587)	-	-	-	998,304	23,32,698					
Elmore County Emergency Communications District		ECE	4907	900,151	33,414	52,036	-	-	-	13,620	(17,717)	-	-	-	10,107	250,222					
Elmore Water & Sewer Authority		EWA	4860	1,256,591	10,349	15,841	-	-	-	52,026	(42,768)	-	-	-	78,346	978,861					
Enterprise Housing Authority		ETH	4770	1,874,081	24,048,147	119,160	-	-	-	69,008	(124,875)	-	-	-	16,373	(29,657)	1,227,334				
Enterprise Water Works Board		EWW	2243	27,67,374	78,161	62,237	-	-	-	1,09,285	(113,051)	-	-	-	186,112	2,060,193					
Enterprise, City of		EIT	4900	22,606	1,806	925	-	-	-	1,566,607	(188,246)	-	-	-	163,142	28,04,935					
Ernest F. Ladd Memorial Stadium		MPP	4915	16,47,435	25,074	36,628	-	-	-	121,197	(24,022)	-	-	-	142,446	214,512					
Escambia County Commission		ESC	4811	111,632	-	923	-	-	-	92,157	(11,866)	-	-	-	11,82,366	(122,441)	234,52				
Escambia County Cooperative Library System		EFC	4907	116,118	47,448	51,080	-	-	-	6,406	-	-	-	-	7,329	118,961					
Escambia County Emergency Communications District		EFL	1112	33,49,312	95,238	87,838	-	-	-	1,88,078	(18,788)	-	-	-	17,669	978,861					
Enterprise Housing Commission		ECC	4770	2,048,147	24,600	61,199	-	-	-	69,008	(124,875)	-	-	-	148,146	869,787	3,289,099				
Eufaula, City of		ETC	3885	105,1388	24,880	33,391	-	-	-	61,459	(9,955)	-	-	-	107,755	1,161,163					
Eufaula County Tourism Board		ECT	4015	120,028	8,860	6,267	-	-	-	7,291	-	-	-	-	22,418	142,446					
Fairfield, Solid Waste Disposal Authority		FSW	4778	370,232	-	-	-	-	-	19,220	-	-	-	-	-	14,53,700	31,167				
Fairhope Housing Authority		HAE	4534	2,040,052	60,134	60,75	-	-	-	11,59,13	(140,714)	-	-	-	14,52,222	2,132,364					
Fairhope Public Library		EUN	2233	3,300,545	32,554	21,010	-	-	-	60,679	(20,324)	-	-	-	110,169	3,17,714					
Fairhope, City of		EUF	2292	16,256,600	44,095	36,111	-	-	-	92,1650	(114,544)	-	-	-	466,197	16,82,229					
Fauquier County Communications District		EUA	2400	3,60,304	3,18,16	3,18,16	-	-	-	3,18,16	(28,075)	-	-	-	8,524	2,544,031					
Fayette County, City of		EHA	4588	82,1905	18,935	13,277	-	-	-	42,868	(24,867)	-	-	-	79,440	901,345					
Fayette County Solid Waste Disposal Authority		EBC	2236	7,496,122	24,57,26	17,520	-	-	-	42,53,33	(58,057)	-	-	-	6,463	7,75,061					
Fayette County Water Authority		EXC	2463	339,368	1,88,57	8,626	-	-	-	28,030	(47,524)	-	-	-	17,256	469,740					
Fairfield, City of		FLD	2255	15,15,484	37,661	114,985	-	-	-	82,452	(82,361)	-	-	-	12,639	(63,262)					
Fairhope Public Library		FPL	4558	98,456	32,554	44,410	-	-	-	56,580	(65,344)	-	-	-	6,77,30	1,052,295					
Fairhope, City of		FAR	2238	36,857,001	1,20,051	91,3202	-	-	-	20,99,271	(28,426)	-	-	-	1,75,181	38,688,812					
Falkville, Town of		FAL	2442	82,539,7	4,13,13	34,350	-	-	-	48,806	(32,075)	-	-	-	105,118	93,1089					
Fayette County Commission		FAY	1144	6,64,689	95,202	119,092	-	-	-	37,63,48	(41,4,032)	-	-	-	8,25,27	259,137	6,90,826				
Fayette County Water Authority		FCE	4814	422,915	13,001	12,136	-	-	-	24,885	-	-	-	-	50,022	47,937					
Fayette County Water Board		FWC	4859	411,519	15,873	8,197	-	-	-	9,15,27	(18,184)	-	-	-	30,313	441,829					
Fayette Gas Board		FGB	4700	1,690,0613	35,691	21,964	-	-	-	94,290	(141,492)	-	-	-	27,777	1,70,843					
Fayette Housing Authority		FYH	4904	737,147	22,891	12,590	-	-	-	41,647	(56,177)	-	-	-	40,320	24,981	67,730				
Fayette Water Works Board		FWW	4701	3,18,958	55,17	55,889	-	-	-	178,233	(218,183)	-	-	-	51,746	3,25,704					
Fayette, City of		FAE	2022	6,258,145	20,249	12,256	-	-	-	35,10,79	(48,342)	-	-	-	12,23,39	6,38,684					
Fayetteville Water Authority		FVA	4833	441,287	11,019	13,323	-	-	-	25,03,36	(30,783)	-	-	-	18,006	45,9792					
Five Star Water Supply District		FSS	4971	441,178	12,448	16,164	-	-	-	26,072	(26,072)	-	-	-	4,984	49,762					
Floham, Town of		FLM	2451	1,388,470	32,311	51,152	-	-	-	91,527	(137,789)	-	-	-	74,633	118,054					
Florence Housing Authority		FNH	4908	5,780,852	36,693	31,053	-	-	-	31,741	(521,040)	-	-	-	14,664	(130,744)					
Florence Lauderdale Tourism Board		FLC	4006	143,449	1,057	6,981	-	-	-	8,713	-	-	-	-	26,751	1,634,762					
Foley Utilities Board		FLT	3485	348,56	1,239	1,237	-	-	-	2,98,523	(416,667)	-	-	-	54,349	40,2,505					
FOL		FUB	4884	53,356,412	1,20,211	88,012	-	-	-	1,81,21,60	(1,350,241)	-	-	-	22,47,791	54,22,681					
HWY		FOL	2221	31,42,008	98,538	96,42,12	-	-	-	16,16,01	(73,966)	-	-	-	41,706	80,18,688					
Hwy 61		FOW	4815	3,18,3,12	7,34,328	7,34,328	-	-	-	17,20,6	(12,02)	-	-	-	3,23,541	32,59,85					
Forsale Fire District		FRA	1150	13,889,380	34,356	53,82	-	-	-	12,22,9	(106,666)	-	-	-	12,70,713	33,81,022					
Fort Deposit, Town of		FDW	2412	29,34,44	26,285	16,20,5	-	-	-	89,234	(106,666)	-	-	-	11,12,389	1,634,762					
Fort Payne Housing Authority		FPH	4544	1,377,688	4,47,333	29,713	-	-	-	2,19,57	(28,875)	-	-	-	5,181	2,45,959					
Fort Payne Improvement Authority		FPI	4585	5,750,511	39,55,51	39,55,51	-	-	-	216,53,87	(185,690)	-	-	-	6,00,647	6,00,647					
Fort Payne Water Works Board		FPW	2312	3,78,3,96	10,2,66	84,145	-	-	-	1,44,976	(2,147,854)	-	-	-	4,17,741	4,17,741					
Fort Payne, City of		FCP	2314	25,69,1,83	92,8,386	52,96,66	-	-	-	1,24,320	(29,924)	-	-	-	42,45,056	42,45,056					
Fosters-Ralph Water Authority		FYF	2498	40,01,154	20,08,34	9,848	-	-	-	88,40,29	(1,51,403)	-	-	-	40,30,57	14,210,800					
Gadsden Water Works & Sewer Board		CWW	2229	15,71,1,012	73,9,317	290,163	-	-	-	17,1,938	(8,687,823)	-	-	-	37,19,08	71,8,45					
Franklin County Commission		COG	2242	74,73,5,619	34,95,705	1,65,033	-	-	-	8,713	-	-	-	-	5,9,06	1,69,822					
Franklin County Soil & Water Conservation District		GAN	2547	1,039,261	38,011	22,216	-	-	-	59,444	(23,029)	-	-	-	60,728	1,10,349					
Gant, Town of		FCW	4840	1,381,29	4,39,96	1,39,92	-	-	-	2,19,57	(28,732)	-	-	-	8,354	36,754					
Garden Town, Town of		FRI	2546	5,35,40,44	1,23,1,71	1,38,381	-	-	-	30,4,57	(28,732)	-	-	-	24,49,59	5,60,844					
Genoa City, Town of		FUG	4991	1,37,5,885	12,28,1,66	25,6,939	-	-	-	69,4,219	(68,686)	-	-	-	42,45,056	42,45,056					
Fultondale, Town of		FUL	2287	1,23,8,166	36,9,386	27,5,886	-	-	-	1,27,0,18	(1,27,0,18)	-	-	-	12,70,192	12,70,192					
Fultondale, Town of		FYP	2498	41,68,83	6,391	17,00,8	-	-	-	1,27,0,18	(1,27,0,18)	-	-	-	10,16,069	10,16,069					
Fultondale City of		GCB	4910	51,71,1,012	73,9,317	290,163	-	-	-	1,27,0,18	(1,27,0,18)	-	-	-	16,14,069	16,14,069					
Gadsden City, Commission		GSB	4705	1,13,2,355	3,679	4,1,639	-	-	-	1,27,0,18	(1,27,0,18)	-									

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2019 (See Note A)	Additions										Deductions									
		Code	Employer Valuation Below	Employee Contributions (See Note B)	Member Contributions	New Units	Net Investment Income	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employees	Net Change	Code	Employer Valuation Below	Employee Contributions (See Note B)	Member Contributions	New Units	Net Investment Income	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employees	Net Change
Geneva City of	GEV	2426	4,742,574	9,748	90887	-	26,776	293,433	(8,985)	-	154,063	4,896,637									
Georgiana, City of	GNH	4960	310,559	14,702	7603	-	18,587	(11,928)	-	-	28,934	348,493									
Geraldine, Town of	GEO	2514	1,229,243	65,750	33,613	-	69,057	(13,928)	-	-	28,622	1,257,865									
Gilbertown Utilities Board	GER	2525	459,272	330	10,786	-	28,115	(18,119)	-	-	54,362	93,593									
Gibertown, Town of	GIB	4716	39,991	20,844	12,113	-	23,044	(42,391)	-	-	37,582	433,573									
Glencoe Water & Sewer Board	GIL	2435	306,959	1,25,23	6,763	-	28,307	-	-	-	52,202	512,161									
Glencoe, City of	GNW	4005	1,138,536	23,192	11,769	-	64,095	(47,983)	-	-	30,303	1,168,859									
Good Hope, City of	GLE	2274	1,946,666	40,192	55,226	-	109,951	(65,942)	-	-	64,888	2,011,554									
Goodwater, City of	GOO	101,051	15,066	19,551	-	-	6,893	-	-	-	42,050	145,101									
Gordo, City of	GOW	2431	62,910	32,224	-	-	2,666	(65,048)	-	-	(29,858)	33,052									
Governmental Utility Services Corporation of Moody	GOR	2275	1,922,793	125,798	43,669	-	109,201	(211,951)	-	-	8,761	75,678									
Governmental Utility Services Corporation of the City of Bessemer	GUM	4017	142,041	7,554	17,075	-	8,830	-	-	-	33,559	175,800									
Governmental Utility Services Corporation of the City of Bessemer	GUS	4004	76,1230	26,658	-	-	43,941	(32,881)	-	-	59,007	820,637									
Grant, Town of	GNT	2355	94,959	9,880	13,582	-	53,988	(48,965)	-	-	15,775	993,619									
Grayville Public Library	GRL	4553	189,431	3,405	1,527	-	10,508	(16,011)	-	-	(571)	188,800									
Greavesville, City of	GRA	4078	3,339	279,167	10,249	-	12,570	(59,153)	-	-	(89,879)	1,131,141									
Greater Elowah M.R. 310 Board	GEM	4849	1,973,777	14,315	43,145	-	11,2648	(62,370)	-	-	107,738	2,081,515									
Greene County Ambulance Service	GWF	4869	94,538	-	5,138	-	5,1832	(81,796)	-	-	92,562	92,562									
Greene County Commission	GHA	1143	6,732,872	24,610	26,6042	-	24,871	(21,542)	-	-	(24,826)	6,916,110									
Greene County E-911 Communication District	GHC	4933	26,889	2,333	10,015	-	379,136	(709,261)	-	-	4,711	18,238									
Greene County Hospital & Nursing Home	GHD	4465	12,245,976	91,376	205,168	-	68,706	(767,554)	-	-	27,757	289,616									
Greene County Housing Authority	HAG	4524	1,982,731	10,273	15,379	-	83,752	(49,993)	-	-	87,911	12,350,887									
Greeneville, City of	GCE	4764	38,593	1,277	5,534	-	22,34	(53,794)	-	-	35,751	1,532,369									
Greenville Industrial Development Authority	GRC	4531	1,288,030	10,444	10,913	-	10,046	(63,794)	-	-	(108,693)	421,684									
Greene County Racing Commission	GHH	4891	1,365,725	1,365,725	1,365,725	-	1,365,725	(190,223)	-	-	(107,841)	1,389,606									
Greenhill Water & Fire Protection Authority	GWG	2320	2,209,047	121,49	14,742	-	12,487	(82,862)	-	-	6,1542	868,053									
Greensboro, Town of	GIA	4629	50,384	19,485	6,630	-	3,3137	(21,542)	-	-	3,3714	536,556									
Gulf Shores Utilities Board	GJW	2215	2,825,458	3,968	66,578	-	66,578	(131,971)	-	-	(30,990)	10,423									
Greenville House of Hospitality	GWK	4996	1,526,266	1,526,266	1,526,266	-	1,526,266	(92,340)	-	-	(41,445)	87,911									
Greenville, City of	GWS	2393	2,534,533	43,049	43,049	-	14,785	(202,062)	-	-	20,062	2,605,729									
Greenville, City of	GRE	16,156,222	75,900	34,027	67,140	-	91,2710	(141,943)	-	-	(50,559)	54,51,35									
Grove Hill, City of	GRO	2371	3,555,104	22,25	67,720	-	22,34	(181,738)	-	-	(108,693)	3,662,737									
Grove Hill, City of	GHH	4891	1,365,725	1,365,725	1,365,725	-	1,365,725	(190,223)	-	-	(107,841)	1,315,941									
Gulf, City of	GJW	2320	2,209,047	121,49	14,742	-	12,487	(82,862)	-	-	6,1542	868,053									
Gulf Shores, City of	GKA	2376	4,422,388	49,101	109,071	-	13,6334	(135,750)	-	-	(36,911)	2,386,977									
Gulf Shores, City of	GKJ	4975	6,084,074	35,544	10,971	-	34,50,905	(244,745)	-	-	13,814	258,764									
Gulf Shores, City of	GFS	2526	2,534,533	43,049	43,049	-	14,683,789	(202,261)	-	-	1,596	33,677,573									
Gulf Shores, City of	GEB	2360	5,31,551	25,674	87,068	-	29,66,68	(591,807)	-	-	48,963	5,364,504									
Gulf Shores, City of	GJH	4967	2,69,749	85,673	32,270	-	15,282	(171,995)	-	-	98,880	2,790,420									
Gulf Shores, City of	GJW	2315	6,935,949	20,335	77,666	-	77,666	(213,341)	-	-	(141,52)	243,559									
Gulf Shores, City of	GUN	2366	20,890,956	67,016	45,068	-	1,18,506	(136,308)	-	-	(113,878)	831,013									
Gulf Shores, City of	GUJ	2448	1,04,773,11	23,040	35,953	-	59,095	(75,716)	-	-	(69,940)	1,07,601									
Gulf Shores, City of	GKH	4932	4,488,084	5,978	5,978	-	26,331	(18,051)	-	-	34,676	51,1761									
Gulf Shores, City of	HRW	4878	113,141	2,901	3,579	-	6,426	(78,766)	-	-	5,030	118,171									
Gulf Shores, City of	HAK	2491	737,971	3,1424	15,184	-	17,894	(58,484)	-	-	(44,823)	724,054									
Gulf Shores, City of	HAW	4656	30,635	10,374	3,240	-	34,65,64	(673,114)	-	-	(31,508)	337,843									
Gulf Shores, City of	HAL	1149	6,188,958	30,257	14,890	-	14,890	(47,986)	-	-	(19,514)	98,383									
Gulf Shores, City of	HCM	4926	1,631,96	2,022	37,848	-	91,035	(86,759)	-	-	(87,897)	1,716,093									
Gulf Shores, City of	HCH	4473	579,576	2,827	5,978	-	32,872	(86,759)	-	-	(1,907)	24,233									
Gulf Shores, City of	HHW	4867	81,336	3,018	24,957	-	11,333	(2,294)	-	-	90,939	208,517									
Gulf Shores, City of	HJW	4644	199,9478	24,445	-	-	745	(24,445)	-	-	-	13,790									
Hackleburg, Town of	HJM	4503	3,65,253	1,700	1,700	-	1,70,62	(76,706)	-	-	(20,789)	3,860,472									
Hackleburg, Town of	HJW	2439	5,77,336	13,798	93,181	-	32,168	(40,039)	-	-	(149,348)	5,927,714									
Haleyville, City of	HAH	4895	3,242,329	1,6102	27,603	-	219,483	(213,930)	-	-	(15,318)	3,654,572									
Haleyville, City of	HAT	4723	8,063,641	19,298	16,048	-	20,9347	(68,674)	-	-	(12,039)	3,648,560									
Hammonton, City of	HDM	2357	17,319,666	19,298	16,048	-	38,8452	(101,5213)	-	-	(27,783)	18,676,364									
Hammondville, Town of	HDT	2552	1,249	2,944	1,107	-	1,33	(11,676)	-	-	(2,326)	16,676,364									
Hanceville, Water Conservation District	HFW	4755	81,336	3,018	24,957	-	47,298	(12,385)	-	-	(2,326)	16,676,364									
Hanceville, City of	HJW	2527	2,086,044	82,990	89,971	-	12,385	(96,710)	-	-	(24,929)	2,395,523									
Hanceville, City of	HAY	2272	663,404	1,56,476	2,7960	-	4,7883	(96,757)	-	-	(12,265)	669,965									
Hanceville, City of	HHA	4892	3,41,124	64,655	9,259	-	1,62,62	(15,7120)	-	-	(14,712)	300,080									
Hartford, City of	HED	2321	3,24,395	1,23,140	1,23,140	-	10,8384	(19,737)	-	-	(12,247)	3,481,817									
Hartselle, Utilities Board	HHS	4724	2,04,3045	4,70,404	36,229	-	16,081	(147,013)	-	-	(22,592)	3,481,817									
Hartselle, City of	HFL	2494	60,248,567	-	-	-															

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Code	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2019 (See Note A Below)		Employer Contributions (See Note B Below)		Member Contributions		New Units		Net Investment Income		Benefit Payments & Refund		Administrative Expenses		Transfers Among Employers		Deductions	
		Employer Valuation	Code	831,533	80,366	2,487,990	40,637,575	257,346	34,147	60,613	6,652	(632,201)	(3,327)	118,882	353,591	11,202,551	2,618,222	Net Position Restricted for Benefits at 9/30/2020	
Helena Utilities Board	HEU	2311	HEA	10,663,548	-	40,637,575	83,148	257,346	34,147	60,613	6,652	(632,201)	(3,327)	118,882	353,591	11,202,551	2,618,222	Net Position Restricted for Benefits at 9/30/2020	
Helena, City of	HEB	2553	HBN	7,077,549	-	127,731	205,738	-	-	80,061	80,061	(640,620)	(62,614)	239,542	63,542	239,542	7,710,275	Net Position Restricted for Benefits at 9/30/2020	
Henzel, City of	HEN	1137	HRY	1,547,429	-	40,902	19,221	-	-	-	-	(62,614)	(24,189)	239,392	13,738	13,738	1,684,814	Net Position Restricted for Benefits at 9/30/2020	
Henry County Commission	HCC	4695	HCA	143,526	-	7,899	83,14	-	-	-	-	(5,487)	-	-	-	-	145,131	Net Position Restricted for Benefits at 9/30/2020	
Highland Water Authority	HWF	4552	HHL	16,174	-	16,174	1,521	-	-	-	-	(5,487)	-	-	-	-	16,741	Net Position Restricted for Benefits at 9/30/2020	
Hillsboro, Town of	HBL	2264	HBA	450,172	-	13,023	14,788	-	-	-	-	(61,725)	(16,725)	-	-	-	3,567	Net Position Restricted for Benefits at 9/30/2020	
Historic Blakeley Authority	HCC	4488	HCC	45,5814	280	-	-	-	-	-	-	(68,380)	(13,606,592)	-	-	-	371,32	Net Position Restricted for Benefits at 9/30/2020	
Historic Chatahoochee Commission	HOD	2474	HOD	462,065	-	-	-	-	-	-	-	(12,603)	(12,603)	-	-	-	411,815	Net Position Restricted for Benefits at 9/30/2020	
Hedges Bluff Water Board	HHW	1,235,400	THB	1,287,635	-	14,54	14,54	-	-	-	-	(69,486)	(18,618)	-	-	-	1,251,784	Net Position Restricted for Benefits at 9/30/2020	
Hokes Bluff, Town of	HBC	2273	HBC	87,630	-	43,319	34,482	-	-	-	-	(73,170)	(13,738)	-	-	-	1,383,511	Net Position Restricted for Benefits at 9/30/2020	
Holly Pond, Town of	HLP	2400	HOL	47,532	-	13,065	13,257	-	-	-	-	(17,191)	(16,725)	-	-	-	10,714	Net Position Restricted for Benefits at 9/30/2020	
Hollywood, Town of	HOL	2264	HOM	66,902,231	3,092,2544	1,565,050	1,565,050	-	-	-	-	(7,382,605)	(7,382,605)	-	-	-	1,18,532	Net Position Restricted for Benefits at 9/30/2020	
Homewood, City of	HOM	2344	HVR	177,132,870	6,263,109	10,940,318	10,940,318	-	-	-	-	(13,606,592)	(13,606,592)	-	-	-	184,318,823	Net Position Restricted for Benefits at 9/30/2020	
Horsehoe Bend Regional Library	HBL	4490	HBL	78,019,54	-	1,15,168	10,576	-	-	-	-	(18,524)	(18,524)	-	-	-	449,462	Net Position Restricted for Benefits at 9/30/2020	
Houston County Commission	HOU	1134	HOU	33,942,212	1,15,810	1,17,1250	1,17,1250	-	-	-	-	(12,603)	(12,603)	-	-	-	1,251,784	Net Position Restricted for Benefits at 9/30/2020	
Houston County Soil Conservation District	HSC	4787	HSC	92,833	-	40,083	40,083	-	-	-	-	(12,603)	(12,603)	-	-	-	99,129	Net Position Restricted for Benefits at 9/30/2020	
Houston County Water Authority	HOC	4488	GSH	1,759,357	-	1,877	1,877	-	-	-	-	(41,738)	(41,738)	-	-	-	98,34	Net Position Restricted for Benefits at 9/30/2020	
Houston-Love Memorial Library	HOC	4488	GSH	1,658,380	10,337	31,076	31,076	-	-	-	-	(16,725)	(16,725)	-	-	-	570,290	Net Position Restricted for Benefits at 9/30/2020	
Houston, City of	HUE	2225	HUE	24,61,863	97,54,68	43,051	43,051	-	-	-	-	(19,160)	(19,160)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Hughley Water, Sewer & Fire Protection Authority	HVA	4959	HVA	3,947,060	19,160	42,705	42,705	-	-	-	-	(17,173)	(17,173)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Huntsville-Madison County Airport Railroad Authority	HVR	4888	HVR	26,335,104	16,023,6	40,460	40,460	-	-	-	-	(14,825,545)	(14,825,545)	-	-	-	3,182,840	Net Position Restricted for Benefits at 9/30/2020	
Huntsville Electric Utilities System	HCE	2205	HCE	36,700,287	24,55,80	68,525	68,525	-	-	-	-	(13,792)	(13,792)	-	-	-	2,26,958	Net Position Restricted for Benefits at 9/30/2020	
Huntsville Gas Utilities System	HCG	4689	HCG	69,56,394	24,83,271	1,61,919	1,61,919	-	-	-	-	(12,603)	(12,603)	-	-	-	36,65,114	Net Position Restricted for Benefits at 9/30/2020	
Huntsville Solid Waste Disposal Authority	HSD	4482	HSD	6,04,435	25,3,645	120,597	120,597	-	-	-	-	(33,984)	(33,984)	-	-	-	2,658,60	Net Position Restricted for Benefits at 9/30/2020	
Huntsville Water Works Utilities System	CHW	4690	CHW	21,220,892	1,03,04,59	397,666	397,666	-	-	-	-	(17,173)	(17,173)	-	-	-	72,21,254	Net Position Restricted for Benefits at 9/30/2020	
Ironton, City of	COH	2278	COH	418,85,428	16,51,182	7,35,051	7,35,051	-	-	-	-	(16,725)	(16,725)	-	-	-	6,18,992	Net Position Restricted for Benefits at 9/30/2020	
Huntsville, City of	CHW	4894	CHW	3,33,937	4,17,779	61,452	61,452	-	-	-	-	(19,160)	(19,160)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Huntsville-Madison County Airport Authority	CDM	4529	CDM	26,335,104	16,023,6	40,460	40,460	-	-	-	-	(14,825,545)	(14,825,545)	-	-	-	3,182,840	Net Position Restricted for Benefits at 9/30/2020	
Huntsville-Madison County Marina & Port Authority	JHM	4741	JHM	1,29,1749	3,21,111	7,318	7,318	-	-	-	-	(17,173)	(17,173)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Huntsville Solid Waste Disposal Authority	HMC	4457	HMC	20,925,446	32,02,663	386,447	386,447	-	-	-	-	(10,940,277)	(10,940,277)	-	-	-	21,521,570	Net Position Restricted for Benefits at 9/30/2020	
Indian Pines Recreational Authority	IPIR	4725	IPIR	739,579	1,46,533	9,515	9,515	-	-	-	-	(42,800)	(42,800)	-	-	-	801,196	Net Position Restricted for Benefits at 9/30/2020	
International Motorsports Hall of Fame	MHF	4578	MHF	210,503	3,235	2,117	2,117	-	-	-	-	(17,173)	(17,173)	-	-	-	10,050	Net Position Restricted for Benefits at 9/30/2020	
Iroquois, City of	IRO	2278	IRO	26,30,240	88,783	43,971	43,971	-	-	-	-	(16,725)	(16,725)	-	-	-	2,66,61,266	Net Position Restricted for Benefits at 9/30/2020	
J. Paul Jones Hospital	JPJ	4527	JPJ	8,05,268	18,24,08	18,24,68	18,24,68	-	-	-	-	(87,332)	(87,332)	-	-	-	2,66,61,266	Net Position Restricted for Benefits at 9/30/2020	
Jackson County Commission	JCC	1163	JCC	18,32,755	94,2,321	42,057	42,057	-	-	-	-	(10,940,87)	(10,940,87)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Jackson County Economic Development Authority	JCD	4811	JCD	85,16,233	1,12,3,65	21,2,98	7,318	-	-	-	-	(14,720)	(14,720)	-	-	-	18,483	Net Position Restricted for Benefits at 9/30/2020	
Jackson County Emergency Management Communications District	JCM	4811	JCM	18,06,355	1,04,064	3,699	3,699	-	-	-	-	(10,945)	(10,945)	-	-	-	14,748	Net Position Restricted for Benefits at 9/30/2020	
Jackson County Soil & Water Conservation District	JCS	4737	JCS	81,647	2,080	2,080	2,080	-	-	-	-	(47,31)	(47,31)	-	-	-	195,383	Net Position Restricted for Benefits at 9/30/2020	
Jackson County Water Authority	JCW	4870	JCW	35,51,833	3,06,06	13,446	13,446	-	-	-	-	(31,144)	(31,144)	-	-	-	89,675	Net Position Restricted for Benefits at 9/30/2020	
Jackson, City of	COL	2269	JCH	11,07,1736	20,05,89	198,280	198,280	-	-	-	-	(62,165)	(62,165)	-	-	-	24,532	Net Position Restricted for Benefits at 9/30/2020	
Jackson, Gap, Town of	JGW	4822	JGW	35,17,66	359	1,18,74	1,18,74	-	-	-	-	(87,332)	(87,332)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Jackson, County Commission	TIG	2347	JHA	1,12,3,76	1,02,95	8,365	8,365	-	-	-	-	(12,603)	(12,603)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Jackson County Energy Management Communications District	JAC	2238	JAC	1,63,3,65	62,9,90	450,547	450,547	-	-	-	-	(11,186,699)	(11,186,699)	-	-	-	45,759	Net Position Restricted for Benefits at 9/30/2020	
Jacksonville, City of	JUB	1124	JUB	9,34,1,039	28,5,008	158,496	158,496	-	-	-	-	(70,019)	(70,019)	-	-	-	1,681,124	Net Position Restricted for Benefits at 9/30/2020	
Jasper Water Works & Sewer Board	JHR	2238	JAS	21,24,5,999	77,53,08	42,008	42,008	-	-	-	-	(1,18,457)	(1,18,457)	-	-	-	94,57,38	Net Position Restricted for Benefits at 9/30/2020	
Jasper, City of	JHR	4777	JCH	11,38,4,08	4,38,4,44	1,52,750	1,52,750	-	-	-	-	(13,480,144)	(13,480,144)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Jefferson County Department of Health	JHH	4001	JHH	6,06,210	12,24,71	12,24,71	12,24,71	-	-	-	-	(34,1205)	(34,1205)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Jefferson County Housing Authority	JEM	4466	JEM	35,44,0,01	24,0,0	14,0,0	14,0,0	-	-	-	-	(1,462,366)	(1,462,366)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Jenison, Town of	JEM	2400	JEM	2,4,6,925	14,0,0	14,0,0	14,0,0	-	-	-	-	(108,304)	(108,304)	-	-	-	255,008	Net Position Restricted for Benefits at 9/30/2020	
Joppa, Blount-St. Clair Mental Health Authority	JHR	2237	JHR	22,39,71	17,56,441	8,078	8,078	-	-	-	-	(11,186,75)	(11,186,75)	-	-	-	1,752,040	Net Position Restricted for Benefits at 9/30/2020	
Kennedy, City of	KEN	2544	KEN	68,1,17	2,04,6	5,54,54	5,54,54	-	-	-	-	(13,05)	(13,05)	-	-	-	5,051,817	Net Position Restricted for Benefits at 9/30/2020	
Killen, City of	KIL	2329	KIL	1,41,625	3,3,721	25,1,151	25,1,151	-	-	-	-	(80,230)	(80,230)	-	-	-	120,136	Net Position Restricted for Benefits at 9/30/2020	
Kinsey, Town of	LAN	2350	LAN	11,98,102	257,74	294,443	294,443	-	-	-	-	(84,103)	(84,103)	-	-	-	1,471,624	Net Position Restricted for Benefits at 9/30/2020	
Lafayette, City of	LAF	2333	LAF	5,94,0,276	7,40,48	14,9,447	14,9,447	-	-	-	-	(33,31,47)	(33,31,47)	-	-	-	1,673,73	Net Position Restricted for Benefits at 9/30/2020	
Lamar County Communications District	LNC	4973	LNC	6,39,30,20	14,4,428	14,0,0	14,0,0	-	-	-	-	(36,8,25)	(36,8,25)	-	-	-	1,66,688	Net Position Restricted for Benefits at 9/30/2020	
Lamar County Gas District	LGD	4627	LGD	1,28,3,72	17,86,789	23,3,115	23,3,115	-	-	-	-	(1,18,397)	(1,18,397)	-	-	-	7,728	Net Position Restricted for Benefits at 9/30/2020	
Lamar County Hospital	LAM	4471	LAM	4,80,5,00	-	-	-	-	-	-	-	(7,66,72)	(7,66,72)	-	-	-	1,71,716	Net Position Restricted for Benefits at 9/30/2020	
Lamar County Water & Fire Protection Authority	LWF	4576	LWF	1,26,5,149	1,28,4,733	1,28,4,733	1,28,4,733	-	-	-	-	(7,							

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Fiduciary Net Position										Deductions									
	Restricted for Pension Benefits at 9/30/2019 (See Note A)		Employer Contributions (See Note B)		Members' Contributions		New Units		Net Investment Income		Benefit Payments & Refunds		Administrative Expenses		Transfers Among Employers		Net Change at 9/30/2020			
Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code
Leeds Housing Authority	LSH	3498	900,505	49,691	1,691,13	-	-	-	50,681	(93,758)	-	-	-	-	-	-	-	23,527	924,032	
Leeds Water Works Board	LW	3481	10,335,176	75,534	42,669	523,302	263,152	117,421	590,892	(135,241)	-	(34,231)	(15,26)	(15,26)	(15,26)	(15,26)	(15,26)	179,331	3,514,074	
Leeds, City of	LED	2368	10,641,908	523,302	80,456	177,421	19,912	28,550	590,892	(184,650)	-	41,62	244,10	420,040	420,040	420,040	420,040	10,628,282		
Lee-Russell Council of Governments	LCG	4580	3,058,930	-	-	-	-	-	-	-	-	5,238	14,984	498,124	498,124	498,124	498,124	498,124		
Leesburg, Town of	LES	2457	465,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,886	48,282	
Leighton Water & Sewer Board	LW	4977	73,920	1,17,97	45,13	-	-	-	-	(5,948)	-	-	-	-	-	-	-	-	88,886	
Level Plains, Town of	LEI	2411	41,29,93	-	-	1,267	-	-	-	-	-	4,522	-	-	-	-	-	-	442,649	
Lexington, Town of	LVP	2515	78,211	20,891	18,808	-	-	-	-	-	-	25,768	-	-	-	-	-	-	23,527	
Limestone County Commission	LEX	1129	175,557	-	-	898,277	-	-	-	-	-	41,760	(48,312)	-	-	-	-	-	16,358	
Limestone County Water & Sewer Authority	LWA	3495	9,335,298	1,010,532	-	-	-	-	-	1,79,053	(2,387,069)	-	(63,547)	(131,99)	(131,99)	(131,99)	(131,99)	16,358		
Linden, City of	LIC	2421	11,279,342	254,445	259,065	-	-	-	-	557,044	(532,010)	-	(63,521)	1,25,137	1,25,137	1,25,137	1,25,137	32,918,670		
Linden Plains, Town of	LIN	2260	1,91,233	61,061	47,664	-	-	-	-	662,716	(309,391)	-	(63,521)	1,27,926	1,27,926	1,27,926	1,27,926	12,558,968		
Linedale Housing Authority	LNH	4556	1,29,5441	-	-	20,118	-	-	-	107,727	(170,019)	-	(63,521)	1,93,887	1,93,887	1,93,887	1,93,887	1,93,887		
Linerville Water Works & Sewer Board	LWS	4587	470,70	20,094	8,920	-	-	-	-	74,522	(68,740)	-	(63,521)	-	-	-	-	1,387,539		
Linerville, City of	LNV	2369	1,789,501	-	-	20,433	-	-	-	26,520	(41,016)	-	(63,521)	14,388	14,388	14,388	14,388	484,558		
Litterville, Town of	LIT	2528	91,1549	20,418	19,226	-	-	-	-	10,179	(70,328)	-	(63,521)	59,863	59,863	59,863	59,863	1,849,364		
Livingston Housing Authority	LVN	4908	92,486	-	-	17,475	-	-	-	52,667	(22,886)	-	(63,521)	69,325	69,325	69,325	69,325	980,384		
Livingston, City of	LVS	2249	8,121,715	10,425	10,428	-	-	-	-	52,885	(14,412)	-	(63,521)	16,598	16,598	16,598	16,598	18,003		
Lochapoka Water Authority	LOW	1,196,046	3,15,56	29,03	-	31,555	-	-	-	45,628	(497,456)	-	(63,521)	1,281,718	1,281,718	1,281,718	1,281,718	1,281,718		
Locust Fork, Town of	LOF	2469	7,8,828	-	-	3,155	-	-	-	4,309	(47,489)	-	(63,521)	81,792	81,792	81,792	81,792	81,792		
Loudon County Commission	LDS	1140	10,91,542	114,651	-	19,235	-	-	-	61,190	(567,300)	-	(63,521)	11,087,766	11,087,766	11,087,766	11,087,766	11,087,766		
Loxley, City of	LOX	2250	4,45,283	17,7421	13,85,15	-	-	-	-	25,640	(321,874)	-	(63,521)	31,737	31,737	31,737	31,737	4,771,100		
Luxmore Housing Authority	LHA	4420	53,6,86	52,189	10,189	-	-	-	-	29,032	(119,777)	-	(63,521)	508,400	508,400	508,400	508,400	422,583		
Luttrell, City of	COL	2209	6,09,214	11,00,93	15,1959	-	-	-	-	34,008	(466,291)	-	(63,521)	52,183	52,183	52,183	52,183	52,183		
Lynn, Town of	LYN	2536	13,47,1340	13,46,04	10,1,30	-	-	-	-	17,341	(2,79,456)	-	(63,521)	19,2052	19,2052	19,2052	19,2052	13,764,173		
Macon County Racing Commission	MCR	4586	1,71,857	6,65,17	13,374	-	-	-	-	75,542	(831,750)	-	(63,521)	13,2307	13,2307	13,2307	13,2307	13,2307		
Macon County 310 Board	MCR	4888	1,04,6,653	6,65,17	36,665	-	-	-	-	89,460	(396,399)	-	(63,521)	1,14,492	1,14,492	1,14,492	1,14,492	1,14,492		
Madison County Commission	MCC	1131	31,6,673	4,93,457	5,23,609	-	-	-	-	7,88,763	(130,730)	-	(63,521)	31,84,34	31,84,34	31,84,34	31,84,34	14,535,107		
Madison County Communications District	MDC	4823	3,93,2452	8,14,90	86,199	-	-	-	-	22,67,23	(96,653)	-	(63,521)	297,131	297,131	297,131	297,131	422,583		
Madison Water & Wastewater Board	MWB	4759	7,73,786	25,59,28	25,59,28	-	-	-	-	44,018	(606,053)	-	(63,521)	74,663	74,663	74,663	74,663	81,108,321		
Madison, City of	MSN	2285	55,06,72,39	1,41,2,50	1,17,1,50	-	-	-	-	3,12,408	(2,79,456)	-	(63,521)	2,33,2,69	2,33,2,69	2,33,2,69	2,33,2,69	57,399,608		
Magnolia Springs, Town of	MGS	2529	1,10,8,395	1,10,8,395	7,88	-	-	-	-	9,968	(15,302)	-	(63,521)	178,746	178,746	178,746	178,746	178,746		
Malvern, Town of	MAL	2471	21,6,314	1,19,16	8,151	-	-	-	-	12,213	(15,218)	-	(63,521)	223,736	223,736	223,736	223,736	223,736		
Mapleville Water Works & Gas Board	MWP	4624	500,347	6,63,18	9,355	-	-	-	-	28,729	(14,383)	-	(63,521)	53,962	53,962	53,962	53,962	53,962		
Mapleville, City of	MWP	2503	80,2,228	5,8,59	24,701	-	-	-	-	46,249	(14,383)	-	(63,521)	62,653	62,653	62,653	62,653	867,881		
Marengo County Economic & Industrial Development Authority	MEI	4988	11,11,540	3,92,93	17,1,932	-	-	-	-	57,6,47	(839,049)	-	(63,521)	1,041	1,041	1,041	1,041	1,041		
Marengo County Emergency Communications District	MEC	4847	68,3,983	27,735	21,182	-	-	-	-	63,3,74	(15,081)	-	(63,521)	127,35	127,35	127,35	127,35	117,914		
Marengo, County Emergency Communications District	MNH	4946	7,15,3895	7,11,20	14,8,165	-	-	-	-	41,5,28	(15,081)	-	(63,521)	36,1,308	36,1,308	36,1,308	36,1,308	81,110,18		
Margaret, Town of	MGT	2534	1,10,7,632	17,2,33	23,6,333	-	-	-	-	40,7,46	(25,260)	-	(63,521)	51,271	51,271	51,271	51,271	51,271		
Marion County Emergency Communications District	MAR	4955	1,10,7,23	1,18,885	15,2,27	-	-	-	-	55,8,07	(88,267)	-	(63,521)	42,1,155	42,1,155	42,1,155	42,1,155	42,1,155		
Marion County Commission	MRE	4751	41,21,86	6,1,39	-	-	-	-	63,2,49	(32,460)	-	(63,521)	61,1,01	61,1,01	61,1,01	61,1,01	61,1,01			
Marion County Public Water Authority	MWA	4555	21,6,044	83,7,31	5,2,93	-	-	-	-	23,705	(19,058)	-	(63,521)	28,892	28,892	28,892	28,892	28,892		
Marion Housing Authority	MWN	2259	1,479,118	42,0,73	62,0,90	-	-	-	-	13,4,94	(48,900)	-	(63,521)	53,7,18	53,7,18	53,7,18	53,7,18	269,762		
Marion, City of	MCI	2271	2,10,0,297	74,0,08	36,3,71	-	-	-	-	83,6,67	(134,584)	-	(63,521)	53,346	53,346	53,346	53,346	51,900		
Marshall County Commission	MHM	4763	20,95,400	55,1,063	51,7,676	-	-	-	-	1,14,6,87	(171,6,38)	-	(63,521)	43,39,47	43,39,47	43,39,47	43,39,47	20,893,347		
Marshall County Community Punishment & Corrections Authority	MSC	4981	1,30,3,308	3,12,14	64,2,75	-	-	-	-	75,5,96	(54,955)	-	(63,521)	73,5,29	73,5,29	73,5,29	73,5,29	13,45,109		
Marshall County Emergency Telephone Services	MCT	3800	1,27,3,089	27,5,302	154,28	-	-	-	-	53,6,779	(62,5,381)	-	(63,521)	58,3,55	58,3,55	58,3,55	58,3,55	58,3,55		
Marshall County Emergency Communications District	MCD	4522	9,83,531	58,7,93	-	-	-	-	-	3,360	(46,554)	-	(63,521)	141,52	141,52	141,52	141,52	37,4980		
Marshall County Soil & Water Conservation District	MCR	4655	1,32,5,994	1,159,772	1,19,08	-	-	-	-	84,5,01	(51,006)	-	(63,521)	68,822	68,822	68,822	68,822	1,55,443		
Marshall-Lackson Mental Retardation Authority	MAR	4918	1,48,6,621	3,42,208	59,0,10	-	-	-	-	51,0,09	(84,107)	-	(63,521)	63,532	63,532	63,532	63,532	1,28,998		
McAdory Area Fire District	MAF	4974	2,10,0,297	74,0,08	36,3,71	-	-	-	-	12,2,52	(18,0,107)	-	(63,521)	15,8,43	15,8,43	15,8,43	15,8,43	16,4,427		
McIntosh, Town of	MCI	2271	2,10,0,297	74,0,08	36,3,71	-	-	-	-	73,8,161	(107,0,76)	-	(63,521)	20,893	20,893	20,893	20,893	13,390,946		
Mental Health Board of Bibb, Pickens, & Tuscaloosa County	MCH	4711	17,147,117	154,141	26,7,552	-	-	-	-	96,127	(98,811)	-	(63,521)	41,9,58	41,9,58	41,9,58	41,9,58	17,566,675		
Mental Health Center of North Central Alabama	NCA	4712	1,32,5,994	1,17,39	66,388	-	-	-	-	53,6,55	(16,352)	-	(63,521)	31,5,22	31,5,22	31,5,22	31,5,22	1,50,394		
Mental Rehabilitation Development Disabilities Board	MRD	4568	36,2,975	1,159,772	1,19,08	-	-	-	-	94,9,52	(19,194)	-	(63,521)	5,2,33	5,2,33	5,2,33	5,2,33	351,223		
Mentone, Town of	MEN	2530	2,26,2,822	20,2,50	12,5,204	-	-	-	-	13,2,887	(53,236)	-	(63,521)	31,3,62	31,3,62	31,3,62				

**Employees' Retirement System of Alabama**  
**Schedule of Changes in Fiduciary Net Position by Employee**  
**As of and for the Fiscal Year Ended September 30, 2020**

**Employees' Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employee  
As of and for the Fiscal Year Ended September 30, 2020**

Fiduciary Net Position Restricted for Pension Benefits																	
Employer Valuation Code		Employee Contributions		Employer Contributions (See Note B Below)		Member Contributions		New Units		Net Investment Income		Benefit Payments & Refunds		Administrative Expenses		Transfers Among Employees	
MOB	1101	197,762,217	6,434,136	3,830,157	-	-	-	11,192,007	-	(17,912,433)	-	(13,531,14)	-	-	3,386,533	203,150,770	
Mobile County Commission																	
Mobile County Communications District	MCD	4641	4,055,122	831,113	110,197	35,514	1,262,2363	10,900	2,998,214	23,104	(189,204)	231,083	4,286,304	4,286,371			
Mobile County Emergency Management Agency	MCH	4460	1,840,973	110,197	891,201	1,262,2363	2,672	2,526	23,362	(135,941)	94,470	139,534	139,534	139,534	139,534		
Mobile County Health Department	MCO	4779	53,576,918	344,584	189,09	-	-	-	(388,938)	(438,332)	(11,422)	782,024	54,388,942	54,388,942			
Mobile County Housing Authority	MCE	4715	17,945,99	2,672	-	-	-	-	(29,039)	(7,437)	(7,437)	-	420,398	420,398			
Mobile County Law Enforcement & Firefighters' Pension Fund	MPC	4405	6,674,064	206,820	863,19	-	-	-	(80,876)	(80,876)	(80,876)	(98,11)	(161,247)	(6,440)			
Mobile County Personnel Board	MSW	4604	2,392,238	129,548	6,512	-	-	-	(24,876)	(24,876)	(24,876)	(24,876)	(24,876)	(24,876)			
Mobile County Racing Commission	MRC	4501	4,767,082	18,354	94,531	-	-	-	(26,267)	(26,267)	(26,267)	(61,408)	(61,408)	(61,408)			
Mobile County Water, Sewer & Fire Protection Authority	MWS	230	4,560,938	344,584	189,09	-	-	-	(86,626)	(147,552)	(147,552)	(400,118)	(400,118)	(400,118)			
Mobile Public Library	MPL	4492	14,927,906	344,584	189,09	-	-	-	(131,551)	(131,551)	(131,551)	(62,785)	(62,785)	(62,785)			
Mobile Transit Authority	MTA	1514	(61,1230)	350,000	-	-	-	-	(161,700)	(161,700)	(161,700)	(76,807)	(76,807)	(76,807)			
Mobile, City of	COM	2223	159,006,463	4,652,657	2,613,004	-	-	-	(82,892)	(82,892)	(82,892)	(151,692)	(151,692)	(151,692)			
Mobile County Commission	MNC	1165	9,250,222	382,893	201,787	-	-	-	(52,1091)	(874,116)	(874,116)	(27,205)	258,860	9,570,082	(40,008)		
Mobile County Soil & Water Conservation District	MSW	4604	(40,008)	-	-	-	-	-	(109,839)	(109,839)	(109,839)	(238,591)	(238,591)	(238,591)	(40,008)		
Monroeville Housing Authority	MCS	4607	44,637,2	247,25	66,664	-	-	-	(24,344)	(24,344)	(24,344)	(70,133)	(70,133)	(70,133)	(42,995)		
Monroeville Water Board	MVW	230	1,660,873	149,301	35,526	-	-	-	(95,022)	(180,620)	(180,620)	(99,029)	(99,029)	(99,029)	(17,790)		
Montgomery, City of	MON	2385	7,117,531	215,393	133,531	-	-	-	(99,666)	(165,653)	(165,653)	(71,012)	(152,951)	(152,951)	(72,048)		
Montgomery Water Works & Sewer Board	MWS	4955	1,821,947	93,180	33,380	-	-	-	(108,400)	(139,640)	(139,640)	(62,548)	(208,576)	(208,576)	(62,548)		
Montevallo, City of	MVY	2225	5,155,165	35,405	128,631	-	-	-	(202,82)	(202,82)	(202,82)	(145,891)	(159,822)	(159,822)	(159,822)		
Montgomery County Mental Health Authority	MAM	1819	15,875,96	23,651	53,139	-	-	-	(89,333)	(118,095)	(118,095)	(130,391)	(130,391)	(130,391)	(16,273)		
Montgomery County Soil & Water Conservation District	MWC	1166	125,289,20	3,250,919	1,871,387	-	-	-	(6,997,28)	(10,900,839)	(10,900,839)	(126,461)	(126,461)	(126,461)	(6,461)		
Montgomery County Water & Sewer Board	MCS	4619	153,541	247,25	66,664	-	-	-	(12,784)	(12,784)	(12,784)	(115,619)	(115,619)	(115,619)	(115,619)		
Montgomery Water Works & Sewer Board	MWV	4953	52,229,991	1,641,414	1,213,380	-	-	-	(2,935,28)	(4,412,092)	(4,412,092)	(44,806)	(126,454)	(126,454)	(43,486)		
Montville City of	MLT	255	19,139,504	5,505,904	344,352,000	-	-	-	(19,330,995)	(38,888,143)	(38,888,143)	(18,773)	(21,463,37)	(21,463,37)	(18,773)		
Mountain Brook, City of	MUJ	2394	5,662,516	134,483	6,168	-	-	-	(65,053)	(571,494)	(571,494)	(16,911)	(52,179)	(52,179)	(16,911)		
Mountain Brook Park & Recreation Board	MOD	1124	37,828,763	982,362	808,736	-	-	-	(2,119,52)	(12,071,78)	(12,071,78)	(2,119,52)	(2,119,52)	(2,119,52)	(2,119,52)		
Mountain Brook, City of	MOP	4756	3,772,842	47,427	92,399	-	-	-	(2,092,35)	(5,361,633)	(5,361,633)	(82,151)	(78,922)	(78,922)	(82,151)		
Mountain Brook, City of	MVC	4919	260,308	-	-	-	-	-	(1,66,44)	(1,66,44)	(1,66,44)	(16,720)	(16,720)	(16,720)	(16,720)		
Mountain Brook Housing Authority	MOL	4591	3,540,809	3,395	5,856	-	-	-	(1,47,74)	(1,47,74)	(1,47,74)	(17,080)	(17,080)	(17,080)	(17,080)		
Mountain City of	MLT	2378	8,390,504	295,700	17,567	-	-	-	(48,061)	(48,061)	(48,061)	(19,001)	(52,281)	(52,281)	(19,001)		
Mountain Brook, City of	MUJ	2331	1,400,688	46,177	63,009	-	-	-	(8,344)	(18,773)	(18,773)	(20,937)	(19,882)	(19,882)	(20,937)		
Mountain Brook Library Board	MBL	479	5,184,865	41,917	12,079	-	-	-	(29,729)	(25,074)	(25,074)	(14,827)	(15,375)	(15,375)	(14,827)		
Mountain Brook Park & Recreation Board	MPP	4792	2,156,006	20,944	50,040	-	-	-	(12,078)	(12,078)	(12,078)	(12,078)	(12,078)	(12,078)	(12,078)		
Mountain Brook, City of	MTB	2460	53,489,675	2,779,830	1,092,2539	-	-	-	(3,005,063)	(5,361,633)	(5,361,633)	(3,005,063)	(3,005,063)	(3,005,063)	(3,005,063)		
Morgan County Commission	MCG	2386	1,527,209	84,056	2,614,9	-	-	-	(8,116)	(12,784)	(12,784)	(8,116)	(12,784)	(12,784)	(8,116)		
Morgan County Emergency Management Communication District	MVN	4951	89,537	19,634	2,238	-	-	-	(5,96)	(15,769)	(15,769)	(5,96)	(10,475)	(10,475)	(5,96)		
Munford, Town of	MUN	2311	274,119	10,943	9,986	-	-	-	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)	(1,511)		
Munford, Town of	MSE	4720	7,981,915	34,078	119,975	-	-	-	(44,763)	(78,381)	(78,381)	(44,763)	(52,281)	(52,281)	(44,763)		
Muscle Shoals Electric Board	MSR	4489	234,97	1,66,71	166,843	-	-	-	(13,394)	(13,394)	(13,394)	(13,394)	(13,394)	(13,394)	(13,394)		
Muscle Shoals Regional Library System	MUS	4605	7,661,711	166,843	1,373,57	-	-	-	(43,67,60)	(37,002)	(37,002)	(37,002)	(38,948)	(38,948)	(37,002)		
Muscle Shoals Utilities Board	MUS	2382	24,654,263	85,137	42,835	-	-	-	(1,373,56)	(2,22,283)	(2,22,283)	(1,373,56)	(139,625)	(139,625)	(1,373,56)		
Muscle Shoals, City of	MVR	2455	300,604	5,495	6,713	-	-	-	(16,743)	(22,405)	(22,405)	(16,743)	(30,150)	(30,150)	(16,743)		
Myrtlewood, Town of	NAU	2537	41,205,535	17,126	7,409	-	-	-	(2,23,77)	(48,907)	(48,907)	(2,23,77)	(13,330)	(13,330)	(13,330)		
Munford Water Authority	NCT	2495	47,471,74	249,5	8,025	-	-	-	(27,361)	(44,872)	(44,872)	(27,361)	(11,424)	(11,424)	(27,361)		
Nexar, Town of	NHM	2396	1,00,059	69,347	50,900	-	-	-	(57,024)	(44,976)	(44,976)	(57,024)	(8,906)	(8,906)	(57,024)		
New Lanton Water, Sewer & Fire Protection Authority	NLW	4798	66,667,39	4,667	12,097	-	-	-	(37,720)	(33,547)	(33,547)	(37,720)	(20,837)	(20,837)	(37,720)		
New Site, Town of	TNS	2363	17,111,53	19,753	13,038	-	-	-	(40,255)	(41,255)	(41,255)	(40,255)	(31,906)	(31,906)	(40,255)		
North Alabama Gas District	NAG	4828	13,733,142	22,691	17,662	-	-	-	(77,415)	(77,415)	(77,415)	(77,415)	(40,329)	(40,329)	(77,415)		
North Baldwin Hospital	NBC	4736	5,090,569	230,578	124,568	-	-	-	(28,148)	(41,043)	(41,043)	(28,148)	(12,784)	(12,784)	(28,148)		
North Baldwin Utilities	BMU	4889	5,763,000	23,978	15,2034	-	-	-	(32,487)	(45,377)	(45,377)	(32,487)	(124,52)	(124,52)	(32,487)		
North Central Alabama Mental Retardation Authority	CDD	4823	4,03,575	454,459	4,02,65	-	-	-	(22,878)	(29,741)	(29,741)	(22,878)	(42,648)	(42,648)	(22,878)		
North Central Alabama Regional Council of Governments	RCG	4478	4,169,631	454,459	454,459	-	-	-	(24,976)	(45,715)	(45,715)	(24,976)	(47,987)	(47,987)	(24,976)		
North Dallas County Water, Sewer & Fire Protection District	NDC	482	870,635	27,950	21,998	-	-	-	(48,947)	(42,363)	(42,363)	(48,947)	(56,832)	(56,832)	(48,947)		
North Marshall Utilities Board	TOG	2267	1,537,371	12,859	34,638	-	-	-	(84,578)	(62,651)	(62,651)	(84,578)	(53,396)	(53,396)	(84,578)		
North Shelby County Fire & Emergency Medical District	NFS	4976	5,090,569	230,578	124,568	-	-	-	(28,148)	(41,043)	(41,043)	(28,148)	(74,534)	(74,534)	(28,148)		
Northeast Alabama Mental Health Center	NAM	4795	1,049,091	5,265,38	3,23,79	-	-	-	(6,22,20)	(28,401)	(28,401)	(6,22,20)	(79,383)	(79,383)	(6,22,20)		
Northeast Alabama Mental Health Authority	NSC	4843	835,229	43,619	34,248	-	-	-	(6,139,70)	(57,633)	(57,633)	(6,139,70)	(11,848)	(11,848)	(6,139,70)		
Northeast Alabama Mental Health Center	NSA	4727	5,231,934	120,739	97,625	-	-	-	(182,188)	(207,413)	(207,413)	(182,188)	(29,384)	(29,384)	(182,188)		
Northeast Alabama Mental Health Authority	NAW	4714	3,179,030	149,389	61,824	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(21,890)	(21,890)	(16,311)		
Northeast Alabama Mental Health Authority	OGK	2485	465,216	47,491	37,555	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(44,840)	(44,840)	(16,311)		
Northeast Alabama Mental Health Authority	OUB	442	3,179,030	149,389	61,824	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(32,688)	(32,688)	(16,311)		
Northeast Alabama Mental Health Authority	OAK	2449	568,995	5,045	5,045	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(32,296)	(32,296)	(16,311)		
Northeast Alabama Mental Health Authority	ODU	4830	2,908,915	12,768	12,768	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(42,740)	(42,740)	(16,311)		
Northeast Alabama Mental Health Authority	ODE	2484	1,874,055	56,939	66,252	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(10,034)	(10,034)	(16,311)		
Northeast Alabama Mental Health Authority	ODE	2485	465,216	465,216	18,935	-	-	-	(2,23,77)	(2,23,77)	(2,23,77)	(2,23,77)	(17,738)	(17,738)	(2,23,77)		
Northeast Alabama Mental Health Authority	ODE	2486	465,216	465,216	7,911	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(17,738)	(17,738)	(16,311)		
Northeast Alabama Mental Health Authority	ODE	2487	352,881	12,038	7,911	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(17,738)	(17,738)	(16,311)		
Northeast Alabama Mental Health Authority	ODE	2488	1,874,055	56,939	66,252	-	-	-	(16,311)	(180,461)	(180,461)	(16,311)	(10,034)	(10,034)	(16,311)		
Northeast Alabama Mental Health Authority																	

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2019 (See Note A)	Additions										Deductions									
		Employer Code	Employer Valuation	Employer Contributions (See Note B) Below)	Member Contributions	New Units	Other	Net Investment Income	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employers	Net Change	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2020								
Obion County, Town of	OHA	2390	\$27,298	3,877.40	25,533	-	-	46,917	(40,887)	(361,59)	-	-	861,744								
Oneonta Housing Authority	ONH	3,277,239	1,23,38	1,33,69	74,334	-	-	71,54	55,308	42,253	-	-	1,314,492								
Oneonta Utilities Board	ONE	2286	3,39,736	189,749	1,23,34	-	-	188,348	452,970	60,224	-	-	10,131,813								
Oneonta, City of	ONT	3318	9,529,189	32,31,18	250,016	-	-	546,140	498,529	112,802	-	-	4,229,813								
Opelika Housing Authority	OPH	4416	4,12,71,911	7,15,82	66,62,018	-	-	232,413	(201,685)	7,714	-	-	5,275,724								
Opelika Utilities Board	OWW	4762	5,11,14,18	30,3,29	127,123	-	-	288,532	(541,630)	(12,948)	-	-	164,306								
Opp, City of	OPE	2212	4,788,132	2,86,985	1,46,1,30	-	-	2,66,739	(6,371,855)	35,000	-	-	48,344,185								
Opp Utilities Board	OPU	2316	4,37,10,37	13,6,15	66,271	-	-	245,928	(339,361)	2,013	-	-	111,366								
Opp, City of	OPP	2317	7,23,12,35	17,72,24	14,1,683	-	-	40,411	(618,342)	(19,141)	-	-	85,535								
Orange Beach Water, Sewer & Fire Protection Authority	ORW	4757	3,67,19,63	59,42	59,42	-	-	205,000	(83,107)	4,148	-	-	24,74,70								
Orange Beach, Town of	ORG	2833	40,12,6,63	92,1,37	1,14,1,37	-	-	2,29,8,31	(1,34,3,369)	(516,978)	-	-	42,627,885								
Osawasco Brownville Water Authority	OWA	4018	89,048	1,4,1,94	12,7,14	-	-	5,644	(29,020)	46,532	-	-	16,207,193								
Oceans Cross Roads Water Authority	OCR	4809	4,2,79	4,80,71	19,2,68	-	-	3,1,38	(2,296)	36,144	-	-	114,135								
OICMC	OWC	2517	67,2,60	5,0,20	18,578	-	-	37,746	(30,686)	(32,1,35)	-	-	108,704								
OEM	OEM	4999	79,88,67	1,0,1,02	60,301	-	-	44,7,36	(74,816)	(28,911)	-	-	671,205								
Oxford Energy Medical Services	OXF	2222	35,61,6,62	1,01,5,64	95,0,204	-	-	205,3818	(1,54,7,173)	43,22,20	-	-	127,32								
Oxford, City of	UBO	2232	3,66,5,541	14,9,2,35	53,897	-	-	209,444	(208,515)	11,129	-	-	384,20,995								
Ozark, City of	OZK	4925	16,058,1,96	44,6,6,63	33,0,806	-	-	89,6,261	(1,688,002)	16,2,69	-	-	148,997								
Ozark-Dale County E-911	OZD	4884	81,0,141	12,7,14	24,6,337	-	-	46,532	(29,020)	7,795	-	-	16,207,193								
PBWB	PBW	4026	399,2,33	3,3,345	17,591	-	-	30,492	(43,274)	(139,063)	-	-	498,004								
PAR	PAR	2354	23,6,21	2,3,6,521	1,6,8,71	-	-	13,217	(10,448)	36,884	-	-	107,099								
PEM	PEM	2453	63,76,6,40	2,36,8,19	1,16,8,71	-	-	3,59,7,44	(51,48,71)	34,448	-	-	203,161								
PEA	PEA	4855	81,8,0,85	1,4,1,84	11,5,6	-	-	46,1,55	(46,754)	2,03,539	-	-	65,788,251								
PEL	PEL	2228	23,1,5,541	60,3,35	47,6,28	-	-	1,31,5,56	(1,36,1,95)	34,0,33	-	-	24,14,498								
PEH	PEH	4925	33,7,9,83	7,6,7,46	19,5,27	-	-	19,5,27	(19,478)	36,4,970	-	-	36,4,970								
PEI	PEI	2279	2,35,2,440	-	9,351	-	-	11,185	(27,563)	7,795	-	-	11,3,67								
PEH	PEH	4480	2,11,0,576	-	1,22,8,46	-	-	2,46,9,064	(43,1,820)	(24,528)	-	-	21,7,67								
PCP	PCP	4947	18,7,0,51	4,9,4	6,2,76	-	-	120,4,19	(6,515)	11,3,90	-	-	581,207								
PCB	PCB	4968	1,06,9,31	2,36,8,19	1,16,8,71	-	-	61,088	(41,5,992)	61,088	-	-	142,470								
PER	PER	1138	7,0,1,5,09	80,1,39	98,2,06	-	-	39,0,066	(71,3,81)	(12,2,88)	-	-	156,119								
PFE	PFE	4995	8,1,8,0,85	1,3,3,48	8,1,36	-	-	49,2,57	(51,7,19)	31,3,67	-	-	162,350								
PH	PH	4484	89,5,2,56	-	1,22,8,46	-	-	50,845	(19,478)	11,15	-	-	11,3,67								
PRW	PRW	4972	2,0,1,11	-	1,22,8,46	-	-	2,46,9,064	(14,475)	11,3,90	-	-	44,834,962								
PC	PC	2230	4,4,0,1,94	1,4,2,9,0,6	1,4,2,9,0,6	-	-	86,115	(10,6,53)	11,6,090	-	-	11,6,090								
PCW	PCW	4537	1,4,9,1,51	1,4,9,1,51	1,4,9,1,51	-	-	43,0,99	(57,431)	11,6,090	-	-	11,6,090								
PID	PID	4757	76,7,483	13,3,78	11,5,39	-	-	49,6,54	(71,708)	(44,2,43)	-	-	156,119								
TPC	TPC	2399	8,98,0,43	13,3,86	11,5,40	-	-	41,9,76	(52,510)	(116,4,63)	-	-	16,2,69								
PIC	PIC	1147	7,54,2,47	91,2,82	147,2,50	-	-	2,4,77	(5,0,76)	(131,810)	-	-	15,9,35								
PCC	PCC	4633	45,5,8,87	-	11,1,82	-	-	2,86,77	(7,867)	39,5,28	-	-	14,3,28								
PCE	PCE	4858	49,2,2,29	69	11,1,82	-	-	16,9,56	(14,475)	11,6,090	-	-	11,6,090								
PKC	PKC	4502	1,4,9,3,96	-	27,3,31	-	-	86,115	(33,229)	11,6,090	-	-	11,6,090								
PCW	PCW	4537	1,4,9,2,10	3,7,3,92	17,7,37	-	-	52,6,79	(191,708)	152,6,38	-	-	152,6,38								
PID	PID	4603	97,2,0,34	3,3,3,33	18,8,34	-	-	50,7,651	(955,197)	(131,810)	-	-	9,295,082								
PIE	PIE	2270	8,98,0,43	42,1,149	188,4,50	-	-	80,1,230	(893,023)	18,8,34	-	-	14,6,19,734								
PKE	PKE	1125	14,2,2,5,97	37,9,0,01	240,0,38	-	-	7,5,76	(5,0,76)	80,1,230	-	-	14,5,543								
PKD	PKD	4915	12,7,1,2	5,3,0,05	5,3,1,12	-	-	2,4,81	(2,4,81)	18,8,34	-	-	14,5,543								
PSW	PSW	4599	13,4,9,86	5,8,2,38	26,6,60	-	-	7,5,23	(7,867)	18,8,34	-	-	135,835								
PRW	PRW	4882	1,3,8,2,410	16,9,2,72	3,1,3,14	-	-	79,6,29	(62,692)	84,2,44	-	-	101,8,25								
PRF	PRF	4028	42,4,0,18	3,3,3,33	3,3,3,33	-	-	13,2,01	(24,6,13)	84,2,44	-	-	149,2,91								
PRR	PRR	252	42,4,0,37	4,0,84	8,3,50	-	-	24,9,08	(14,7,06)	14,7,06	-	-	18,8,34								
PRA	PRA	4917	25,5,3,03	1,3,71,547	7,1,5,06	-	-	37,7,189	(7,1,5,36)	14,7,06	-	-	14,7,06								
PLW	PLW	4718	1,3,71,547	7,1,5,06	7,1,5,06	-	-	43	(7,867)	14,7,06	-	-	14,7,06								
PSN	PSN	2543	38,2,7,40	1,9,988	39,0,87	-	-	23,4,41	(7,867)	78,1,16	-	-	84,9,99								
PIS	PIS	2430	16,0,5,53	6,0,0,99	4,7,0,6	-	-	9,2,94	(6,6,37)	14,9,22	-	-	13,4,23								
PIG	PIG	2244	9,43,7,19	42,4,2,17	14,4,0,18	-	-	52,3,33	(10,7,94)	156,8,12	-	-	174,2,91								
PIA	PIA	4547	9,5,1,39	13,9,71	18,8,34	-	-	52,3,33	(198,257)	156,8,12	-	-	180,5,86								
PW	PW	2236	6,57,0,386	13,0,00	8,6,3,06	-	-	50,3,55	(39,9,192)	156,8,12	-	-	18,6,305								
PRA	PRA	2324	49,78,2,272	1,3,23,2,28	10,9,1,56	-	-	2,80,7,829	(3,80,7,446)	2,80,7,829	-	-	36,6,28								
PRI	PRI	2406	2,23,2,28	10,9,1,56	46,1,47	-	-	121,7,39	(121,0,78)	121,7,39	-	-	51,2,99,68								
PRH	PRH	4796	5,79,4,639	22,8,6,60	11,3,234	-	-	32,5,136	(53,1,954)	32,5,136	-	-	14,7,44,7								
QNW	QNW	4572	88,2,4,34	28,2,61	13,0,505	-	-	49,4,22	(76,905)	49,4,22	-	-	89,6,717								
RAW	RAW	4921	16,5,7,60	19,6,31	11,0,015	-	-	31,3,26	(41,6,97)	31,3,26	-	-	149,2,91								
RAG	RAG	2507	1,04,6,077	41,3,																	

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Fiduciary Net Position										Deductions											
	Restricted for Pension Benefits at 9/30/2019 (See Note A)		Employer Contributions (See Note B)		Members Below		Contributions		New		Units		Other		Net Investment Income		Benefit Payments & Refunds		Administrative Expenses		Transfers Among Employers	
Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code
Red Bay Housing Authority	RBA	3903	1,249,608	2,545	13,423	-	-	-	70,391	(51,494)	-	-	-	-	-	-	34,865	1,284,473	at 9/30/2020			
Red Bay Water Works & Gas Board	RBW	4850	1,638,711	4,448	32,417	69,586	62,417	89,747	(131,490)	(160,868)	-	-	-	-	-	-	(46,537)	1,592,174				
Red Bay, City of	RED	2482	2,679,696	95,186	1,890,1	4,366	4,366	(153,72)	(16,730)	(65,313)	-	-	-	-	-	-	154,813	2,834,509				
Reform Housing Authority	RHA	4577	243,465	1,890,1	39,048	10,845	10,845	113,54	(65,313)	(65,313)	-	-	-	-	-	-	(8,855)	91,159	2,841,610			
Reform, City of	REF	2232	1,986,374	10,845	39,048	10,845	10,845	66,522	(124,190)	(124,190)	-	-	-	-	-	-	(64,39)	1,087,969	2,087,969			
Regional Housing Authority of Lawrence, Culman & Morgan Counties	RHL	4699	1,206,249	20,927	19,005	-	-	113,897	(113,897)	(113,897)	-	-	-	-	-	-	-	1,188,513	1,188,513			
Rehobeth, City of	REH	2905	20,612	4,189	4,189	-	-	13,648	(12,367)	(12,367)	-	-	-	-	-	-	-	21,083	224,695			
Remlap-Pine Mountain Water Authority	RPM	4883	240,146	3,037	6,733	-	-	7,683	(97,237)	(81,759)	-	-	-	-	-	-	(5,922)	11,051	251,197			
Repton, Town of	REP	2541	131,140	5,299	375,615	-	-	89,845	(128,838)	(128,838)	-	-	-	-	-	-	(301,93)	50,163,30	17,787,088			
Rivertown Center for Mental Health	RSH	4453	17,285,458	-	54,290	33,440	43,187	87,096	(42,690)	(42,690)	-	-	-	-	-	-	(213,477)	1,533,835	1,667,440			
Riverside, Town of	RIV	2467	1,700,575	1,805,780	3,6,98	16,018	16,018	207,013	(160,518)	(160,518)	-	-	-	-	-	-	(5,321)	123,391	1,629,671			
Roadside Utility Board	RUB	4622	1,501,297	5,051,501	5,051,501	-	-	287,095	(405,510)	(405,510)	-	-	-	-	-	-	(54,579)	237,795	5,288,496			
Roadska, City of	ROA	2397	1,061,501	13,777,278	44,039	305,511	305,511	790,083	(701,853)	(701,853)	-	-	-	-	-	-	(88,837)	14,063,715				
Rodale, City of	ROB	2292	1,061,501	13,777,278	44,039	5,558	4,189	4,189	(4,189)	(4,189)	-	-	-	-	-	-	(4,189)	10,507	94,328			
Rockford Utilities Board	RKU	4016	83,821	-	17,300	69,282	69,282	-	(127,140)	(127,140)	-	-	-	-	-	-	(127,140)	13,842	862,650			
Rocky Ridge Fire District	RRF	4914	689,745	-	42,310	18,143	42,310	45,474	(42,138)	(42,138)	-	-	-	-	-	-	(13,842)	18,876	850,423			
Rogersville, Water Works & Sewer Board	RGU	2308	1,786,634	4,141,246	2,907,59	2,907,59	2,907,59	78,936	(137,376)	(137,376)	-	-	-	-	-	-	(137,376)	11,313	1,428,413			
Rogersville, Town of	RGO	2307	1,241,246	6,061,474	6,061,474	-	-	1,206,442	(1,206,442)	(1,206,442)	-	-	-	-	-	-	(5,3730)	89,2980	23,962,454			
Russell County Commission	RUS	1122	23,661,705	79,447	6,580	1,55,29	1,55,29	1,441,80	(1,441,80)	(1,441,80)	-	-	-	-	-	-	(1,441,80)	796,057				
Russell County Emergency Communications District	RCE	4761	31,219	7,000	-	-	-	8,914	(12,882)	(12,882)	-	-	-	-	-	-	(4,060)	27,159				
Russell County Solid & Water Conservation District	RCS	4761	31,219	2,105,13	2,105,13	2,105,13	2,105,13	12,395	(228,332)	(228,332)	-	-	-	-	-	-	(5,6812)	2,159,701				
Russell County Water Authority	RCU	4551	2,105,13	5,267,704	15,216,64	130,540	130,540	305,329	(352,866)	(352,866)	-	-	-	-	-	-	(47,156)	88,884	5,738,860			
Russellville Electric Bond	RSC	4784	5,267,704	4,003,889	13,352	79,086	79,086	225,833	(335,459)	(335,459)	-	-	-	-	-	-	(105,629)	85,176	24,599,932			
Russellville Gas Board	RSG	4789	1,700,575	1,700,575	1,700,575	1,700,575	1,700,575	101,471	(141,96)	(141,96)	-	-	-	-	-	-	(19,447)	19,447	4,126,157			
Russellville Housing Authority	SRD	2428	96,2841	96,2841	63,357	17,515	17,515	58,871	(55,355)	(55,355)	-	-	-	-	-	-	(45,350)	163,138	1,933,897			
Russellville Water & Sewer Board	RWW	4785	8,652,705	1,036,6652	1,036,6652	5,314,14	17,571	17,571	58,871	(83,823)	(83,823)	-	-	-	-	-	(46,033)	124,720	49,792			
Russellville, City of	RSV	2217	1,531,57	8,72,398	8,72,398	3,664	3,664	108,233	(105,567)	(105,567)	-	-	-	-	-	-	(105,567)	14,522	167,679			
Rutherford, City of	RUT	2478	1,531,57	1,531,57	1,531,57	1,531,57	1,531,57	1,206,323	(192,264)	(192,264)	-	-	-	-	-	-	(192,264)	123,987				
Sandland, City of	SMG	2548	1,531,57	3,450,089	13,83,55	52,1063	52,1063	1,34,302	(157,425)	(157,425)	-	-	-	-	-	-	(157,425)	88,884	3,471,429			
Sandland, City of	SAR	2233	23,748,170	66,81,51	12,889	12,889	12,889	12,889	(12,889)	(12,889)	-	-	-	-	-	-	(12,889)	85,176	145,709			
Sardis, City of	SCW	4660	126,262	4,11,98	1,7,389	1,7,389	1,7,389	1,7,389	(1,7,389)	(1,7,389)	-	-	-	-	-	-	(1,7,389)	19,447	1,011,448			
Sardis, City of	SRD	2428	96,2841	96,2841	63,357	17,515	17,515	58,871	(55,355)	(55,355)	-	-	-	-	-	-	(45,350)	163,138	1,933,897			
Sassuma, Water Works Board	SWB	2405	1,036,6652	8,72,398	8,72,398	52,605	52,605	88,116	(102,657)	(102,657)	-	-	-	-	-	-	(102,657)	66,2877	62,0255			
SAT	2361	5,267,705	5,267,705	12,395	44,07,48	14,05,26	14,05,26	14,05,26	(140,966)	(140,966)	-	-	-	-	-	-	(140,966)	12,395	10,489,914			
Scottnboro Electric Power Board	SEP	4964	7,242,977	2,74,830	37,47,30	51,124	50,342	102,657	(148,961)	(148,961)	-	-	-	-	-	-	(148,961)	12,395	27,059,218			
Scottnboro Housing Authority	SEH	4686	2,742,977	1,81,810	51,124	50,342	50,342	55,791,93	(662,943)	(662,943)	-	-	-	-	-	-	(662,943)	121,331	27,815,150			
Scottnboro Public Library	SPJ	4707	37,47,30	1,81,810	51,124	50,342	50,342	55,791,93	(662,943)	(662,943)	-	-	-	-	-	-	(662,943)	121,331	37,761,716			
Scottnboro Public Park & Recreation Board	SPR	4638	1,81,810	39,947,768	26,74,82	36,17,02	36,17,02	36,17,02	(126,846)	(126,846)	-	-	-	-	-	-	(126,846)	58,600	1,876,870			
Scottnboro Water Works, Sewer & Gas Board	SCO	2295	9,860,659	57,23,593	152,319	82,24,43	82,24,43	48,55,064	(148,961)	(148,961)	-	-	-	-	-	-	(148,961)	10,489,914	10,489,914			
Section, Water Works Board	SCT	2405	10,578,946	33,17,32	12,9,24,645	12,9,24,645	12,9,24,645	19,24,339	(192,264)	(192,264)	-	-	-	-	-	-	(192,264)	12,395	10,489,914			
Shelby County Commission	SBR	4753	5,267,705	10,68,306	3,12,40,72	2,04,35,50	2,04,35,50	2,04,35,50	(206,337)	(206,337)	-	-	-	-	-	-	(206,337)	12,395	10,489,914			
Shelby County Community Corrections	SEC	3677	36,745	27,75,62	10,10,65	15,10,14	15,10,14	15,10,14	(124,066)	(124,066)	-	-	-	-	-	-	(124,066)	12,395	10,489,914			
Shelby County Energy Management Communications District	SEM	4954	4,048,667	27,75,62	9,63,646	8,63,646	8,63,646	8,63,646	(202,454)	(202,454)	-	-	-	-	-	-	(202,454)	12,395	10,489,914			
Shelby County Soil Conservation District	SSC	4927	24,70,988	17,32,88	17,32,88	17,32,88	17,32,88	17,32,88	(102,657)	(102,657)	-	-	-	-	-	-	(102,657)	12,395	10,489,914			
Sheals Committee on Programs & Employment for the Mentally Retarded	SID	4667	24,44,54,58	4,17,922	28,685	28,685	28,685	28,685	(142,347)	(142,347)	-	-	-	-	-	-	(142,347)	12,395	24,97,274			
Sheals Economic Development Authority	SSD	4799	12,31,114	23,6,99	34,6,30	34,6,30	34,6,30	34,6,30	(137,034)	(137,034)	-	-	-	-	-	-	(137,034)	12,395	51,816			
Sheals Solid Waste Disposal Authority	SHO	2406	1,938,3201	8,919,19	9,54,47	115,05	115,05	115,05	(155,508)	(155,508)	-	-	-	-	-	-	(155,508)	12,395	10,489,914			
Shelter, Town of	SIA	2476	1,166,157	4,12,37	3,00,085	3,00,085	3,00,085	3,00,085	(40,855)	(40,855)	-	-	-	-	-	-	(40,855)	12,395	10,489,914			
Skyline, Town of	SIL	2473	2,00,267	1,13,20	5,54,47	2,10,4	2,10,4	2,10,4	(10,198)	(10,198)	-	-	-	-	-	-	(10,198)	12,395	10,489,914			
Skyline, Town of	SLW	4841	50,571	13,888	11,793	11,793	11,793	11,793	(6,867)	(6,867)	-	-	-	-	-	-	(6,867)	12,395	51,816			
Slidco, Town of	SST	2535	1,53,6648	33,28,58	18,813	12,12,14	12,12,14	12,12,14	(142,347)	(142,347)	-	-	-	-	-	-	(142,347)					

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Additions										Deductions														
	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2019 (See Note A)	Employer Code	Valuation Below	Employer Contributions (See Note B)	Members Contributions	New Units	Net Investment Income	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employers	Net Change	Fiduciary Net Position Restricted for Pension Benefits at 9/30/2020	Employer Code	Valuation Below	Employer Contributions (See Note B)	Members Contributions	New Units	Net Investment Income	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employers	Net Change			
South Crenshaw County Water Authority	SCR	4722	672,503	3,654	8,999	-	38,617	(6,082)	-	-	45,188	717,691													
South Marengo County Water & Fire Protection Authority	SNG	3,984	497,403	1,30,357	75,723	141,723	28,214	(18,279)	-	30,977	523,330														
Southeast Alabama Regional Planning & Development Commission	SEA	4706	8,227,733	128,042	23,937	30,394	46,187	(52,416)	-	(38,068)	8,399,872														
Southeast Alabama Solid Waste Disposal Authority	SAS	4733	77,592	1,30,357	9,107	9,107	44,677	(40,845)	-	2,070	57,163	832,755													
Southeast Alabama Youth Services	SAY	4961	4,532,084	74,083	9,107	9,107	25,210	(594,345)	-	-	4,530,776	4,530,776													
Southern Alabama Regional Council on Aging	SAC	4,663	5,176,049	10,871	111	196,130	29,658	(279,757)	-	40,140	36,2882	5,39,291													
Southside Water Works & Sewer Board	SSW	4394	1,322,780	2,78,36	2,26,63	-	74,932	(73,133)	-	-	51,198	1,37,778													
Southside, City of	SOU	2,370	4,20,384	88,704	92,196	-	23,794	(145,092)	-	(119,745)	153,987	4,357,241													
Spanish Fort Fire Rescue Department	SFT	4014	83,5489	3,13,66	16,401	-	48,893	(7482)	-	-	89,178	924,667													
Spanish Fort, City of	SCF	2,472	33,09,669	16,006	41,577	-	20,559	(253,437)	-	-	28,595	83,138	418,828												
Special Care Health Systems	SPH	4475	22,74,323	125,667	152,200	-	126,3502	(1,561,202)	-	-	(48,616)	337,505	4,65,080												
Springville, Town of	SPR	2,023	5,00,002	13,15,10	128,334	-	16,755	(326,088)	-	(32,006)	237,7078	229,11,828													
St. Clair County Commission	STC	1,120	32,66,277	1,03,712	665,739	-	181,537	(246,062)	-	(45,030)	1,225,416	332,89,623													
St. Clair County Community Punishment & Corrections Authority	STE	4012	26,56,866	1,77,38	13,085	-	15,355	(29,657)	-	4,283	287,1404	4,423,553													
St. Clair County Health Care Authority	STC	4519	4,46,2807	19,246	12,617	-	24,6342	(286,096)	-	-	(39,584)	-	4,423,553												
St. Clair County Industrial Development Board	STC	4871	43,187	1,20,246	12,617	-	24,995	(20,865)	-	3,96	(288)	36,053	467,924												
St. Clair County Soil & Water Conservation District	SWC	4828	5,62,11	65,337	1,456	-	3,115	(11,396)	-	-	55,923	55,923													
St. Clair Regional Library	SCC	4509	30,2,624	-	-	-	16,755	(10,774)	-	(20,174)	-	105,423	299,843												
St. Florian, Town of	SFL	2,493	43,3,860	16,040	42,264	-	16,604	(27,089)	-	72,810	-	540,283													
Stevie-Mingell Water & Fire Protection Authority	SFW	4880	196,085	9,994	5,004	-	11,650	(1,06,092)	-	(10,06,092)	11,734	23,333													
Steed, Town of	STE	3,389	67,3,384	32,101	26,628	-	26,628	(39,656)	-	38,985	(49,616)	8,284	56,682												
Stevenson Housing Authority	STH	4563	37,63,333	11,771	11,771	-	11,759	(35,584)	-	-	39,469	417,802													
Stevenson, City of	SUT	4894	7,40,113	28,158	15,521	-	41,199	(61,714)	-	(10,114)	23,759	67,772													
Stewartsville, Water Authority	SUT	2,438	1,80,1685	22,591	36,516	-	12,613	(11,072)	-	49,778	1,85,463														
Sullivan Housing Authority	SUR	4685	4,88,066	26,413	12,529	-	12,529	(46,2,39)	-	28,454	(18,917)	48,196	53,262												
Sulligent, City of	SUL	2,326	1,87,206	42,092	42,092	-	105,660	(157,443)	-	11,738	(47,341)	195,547													
Sumter County Housing Authority	SWMH	4962	102,279	3,746	3,746	-	5,743	(16,615)	-	-	21,162		104,441												
Sumiton Water Works Board	SWO	4674	26,9,266	89,74	4,386	-	33,457	(61,344)	-	-	65,5973	635,239													
Summerdale, Town of	SWT	2413	24,18,899	96,778	86,623	-	14,63,22	(125,443)	-	-	41,63,32	2,836,831													
Summerdale Valley Commission	SUD	2,401	1,64,97,02	56,610	57,297	-	10,538	(64,646)	-	-	(44,513)	21,1897	21,1897												
Sumter County Industrial Development Authority	STR	4562	12,9,537	13,12,39	125,209	-	12,529	(46,2,39)	-	46,62,39	(48,857)	19,40,24	8,489,321												
Sumter County Soil & Water Conservation District	SCS	4,665	13,12,84	1,1,100	1,1,100	-	1,1,100	(1,5,34)	-	7,534	(43,857)	19,39,18	145,402												
Summer County Water Authority	SWA	4532	1,10,9,535	2,343	12,54	-	61,299	(88,217)	-	-	7,86,60	-	7,86,60												
Summer Nursing Home	SNH	4470	87,3,538	4,448	22,421	-	49,990	(1,425)	-	-	48,355	923,255													
Silacauna Parks & Recreation Board	SRA	4584	2,33,3,538	67,448	27,1,243	-	81,472	(114,4,297)	-	(128,208)	29,321		1,247,924												
Silacauna Utilities Board	SUB	4583	14,32,2,668	43,3,05	43,3,05	-	14,63,22	(125,443)	-	(128,208)	284,819	14,80,487													
Sylacauga, City of	SYL	2,364	17,51,382	43,5,738	28,83,76	-	28,83,76	(98,527)	-	(121,9,401)	275,973	17,89,245													
Sylvan Springs, Town of	SY5	2522	18,84,431	8,01,5	3,1,844	-	8,01,5	(11,072)	-	51,176	(12,674)	240,197													
Sylvania, Town of	SLV	2,533	30,4,791	5,3,14	15,996	-	16,1,39	(1,5,34)	-	(65,718)	276,222														
Talladega County Commission	TGA	1,109	57,49,167	57,4,16	48,7,68	-	1,18,165	(181,165)	-	(1,18,165)	578,722	25,07,789													
Talladega County Energy Management Communication District	TCE	4738	1,15,897	6,2,38	6,2,38	-	6,2,471	(60,156)	-	(60,156)	66,83,54	1,247,924													
Talladega County Soil & Water Conservation District	TCW	2,429	12,3,27	76,844	47,019	-	70,4	(119,4,27)	-	1,19,472	(190,93,068)	284,819													
Talladega, City of	TDC	2,241	21,38,231	76,844	20,7,05	-	270,226	(69,892)	-	65,899	(69,892)	126,342	21,654,234												
Tallapoosa, County Commission	TPA	1,110	11,52,4085	20,7,05	16,34,101	-	16,34,101	(31,0,535)	-	30,9,065	(31,1,45)	167,52	11,944,270												
Tallapoosa, City of	TSE	2,231	6,96,938	3,05,454	3,3,370	-	5,3,370	(178,377)	-	178,377	(178,377)	11,944,270	11,944,270												
Tarrant Electric System	THA	4408	3,27,5,407	128,6,071	53,320	-	185,266	(342,425)	-	185,266	(342,425)	93,607	118,429												
Tarrant, Town of	TRE	2,206	9,65,500	56,18,23	26,1,32	-	26,1,32	(53,634)	-	53,634	(53,634)	30,011	83,330												
Taylor, Town of	TAY	2,434	1,10,1800	7,11,19	21,753	-	21,753	(70,685)	-	70,444	(27,685)	12,824	1,102,976												
Tennessee Valley Exhibit Commission	TVA	4610	11,92,131	-	-	-	-	(13,80,6)	-	11,92,131	(103,8,070)	103,8,070													
Thomaston, Town of	THO	2,481	38,7,557	12,2,15	5,4,06	-	5,4,06	(115,98)	-	21,184	(13,80,6)	6,81,806	48,2,99												
Thomasville, City of	THM	2,488	8,92,8,66	22,1,432	17,83,74	-	17,83,74	(149,022)	-	149,022	(149,022)	50,9,065	50,9,065												
Thorby, Town of	TRN	2,403	90,4,950	12,3,62	14,9,11	-	14,9,11	(56,661)	-	54,181	(52,7,58)	12,530	12,530												
Top of Alabama Regional Council of Governments	THR	2,235	37,95,894	1,10,6,716	1,10,6,716	-	1,10,6,716	(18,279)	-	2,31,694	(19,9,133)	2,31,694	2,31,694												
Top Trails Public Park Authority of the Cities of Lincoln & Talladega	TCG	4579	6,96,108	14,9,11	14,9,11	-	14,9,11	(36,1,38)	-	3,3,38	(36,1,38)	3,3,38	3,3,38												
Town Creek, Town of	TPP	2,483	48,5,348	8,8,066	4,7,413	-	20,2,28	(49,4,44)	-	-	-	-	2,49,84	2,49,84											
Triana, City of	TRI	2,365	20,5,057	8,6,679	21,0,87	-	21,0,87	(56,577)	-	-	-	-	89,000	89,000											
Tri-County Agency for Intellectual Disabilities	TWF	4,901	71,758	71,758	71,758	-	71,758	(61,672)	-	115,948	(115,948)	16,983													

Employees Retirement System of Alabama  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Fiscal Year Ended September 30, 2020

Employer	Fiduciary Net Position										Deductions				
	Employer Valuation Code	Employer Contribution (See Note A Below)	Employee Contributions (See Note B Below)	Member Contributions	New Units	Other	Net Income	Net Investment	Benefit Payments & Refunds	Administrative Expenses	Transfers Among Employees	Net Change	Fiduciary Net Position at 9/30/2020		
TDC	3897	2,164,081	841,770	9,008	-	119,842	152,007	-	-	(60,221)	-	2,150,241			
PDR	44674	2,789,044	28,890	64,901	-	157,847	(87,027)	(61,513)	387,932	9,110,787		2,893,434			
TPT	4493	8,292,855	285,916	227,879	-	495,787	(61,528)	(96,318)	(7,889)	169,988	-	2,281,208			
TCS	4639	2,111,220	83,191	71,191	-	122,013	-	-	-	-	-	465,959			
TCT	4505	1,432,619	50,587	32,223	-	24,960	-	-	-	493,19	-	1,410,614			
TSI	4885	1,361,095	40,014	23,513	-	76,992	(91,300)	-	-	249,614	-	6,509,418			
FRL	4485	6,259,804	17,665	96,214	-	35,400	(46,807)	-	(10,158)	243,735	-	3,449,926			
CTS	2201	3,295,616	95,663	92,255	-	187,375	(220,983)	-	154,310	(362,828)	-	10,810,536			
TUC	2379	9,746,898	34,098	2,620,003	-	5,077,88	(604,016)	(27,021)	177,656	7,446,774	-	15,490,240			
TUB	1475	269,209	246,129	153,695	-	408,778	(13,028)	-	1,394,543	736,593	-	25,733,992			
COT	2208	14,755,647	8,1329	209,700	-	840,07	(1,605,311)	-	(135,933)	(37,017)	-	21,187			
LGU	4728	25,770,999	1,80	273,455	-	1,430,692	(1,605,311)	-	-	295,032	-	109,935			
USL	4094	240,081	4,388	13,79	-	13,831	(19,331)	-	-	(2,33)	-	2,884			
VHW	2286	2,342,512	14,429	5,562	-	126,597	(275,026)	-	-	(22,779)	-	22,143,313			
USP	4896	2,377,512	563,18	81,444	-	132,181	(243,479)	-	3,485	2,380,997	-	515,616			
UTB	4771	489,264	45,182	16,225	-	27,913	(63,268)	-	26,352	-	-	20,006			
VAL	2335	6,522	25,775	-	-	737	(13,028)	-	13,384	-	-	73,221			
VAN	2367	444,410	11,289	20,582	-	2,746	(27,713)	-	47,578	-	-	1,211,772			
VEH	4852	1,067,569	11,749	13,395	-	62,361	(48,802)	-	-	14,203	-	3,686,675			
VEN	2240	5,902,601	69,401	69,401	-	20,479	(229,108)	-	14,388	(13,388)	-	104,929			
VES	2261	\$9,719,155	2,485,25	14,216	-	3,416,367	(456,754)	-	1,098,829	3,550,994	-	63,870,049			
TOV	2284	82,507,77	2,7454	9,275	-	60,438	(20,338)	-	76,736	1,126,288	-	1,126,288			
VWA	4033	365,944	1,20	3,201	-	9,985	(10,393)	-	6,690	183,186	-	183,186			
VHA	4721	158,478	13,433	3,235	-	30,114	(18,412)	-	7,30	166,008	-	166,008			
VAL	9,756,920	13,592,9	187,754	-	-	548,019	(640,364)	-	(13,080)	218,148	-	9,975,050			
VAN	444,410	11,289	11,289	-	-	23,373	(23,364)	-	218,453	446,941	-	446,941			
WHE	4852	1,067,569	11,749	13,395	-	71,589	(20,466)	-	11,51,34	14,54,152	-	14,54,152			
WHA	672,062	672,062	12,158	23,304	-	14,057	(5,802)	-	17,090	689,152	-	689,152			
WHD	4657	80,595	-	53,668	-	3,418,48	(14,704)	-	-	14,150,4	-	700,839			
WCH	4657	70,945	-	10,677	-	41,318	(77,057)	-	3,616	12,70	-	83,724			
WSA	4703	74,633	2,598	14,535	-	20,508	(23,327)	-	12,70	6,393	-	372,337			
WFW	4033	365,944	8,936	6,795	-	27,086	(29,846)	-	6,534	81,198	-	240,154			
WAD	2550	158,246	37,221	3,238	-	11,067	(2,387)	-	22,232,352	(81,10)	-	22,232,352			
WAL	1146	22,313,646	54,537	36,723	-	23,373	(2,253)	-	27,648	(11,51,34)	-	14,54,152			
WCE	4733	1,339,018	23,304	34,07	-	34,07	(1,605,311)	-	17,090	141,504	-	141,504			
WAC	4950	121,598	12,153	1,920	-	10,677	(1,605,311)	-	4,051	(2,835)	-	3,961			
WCS	4615	70,945	-	11,595	-	19,309	(11,286)	-	-	1,67	-	3,601			
WHA	4731	847,151	5,08	22,338	-	49,061	(57,749)	-	7,1158	918,669	-	918,669			
WWF	4962	4,962,288	199,323	27,086	-	286,035	(394,089)	-	4,537	178,777	-	5,140,565			
WAR	3322	4,266,403	12,137	90,111	-	33,946	(269,445)	-	14,762	1,385,462	-	1,385,462			
WCC	4733	1,339,018	17,653	159,195	-	69,644	(65,665)	-	67,538	7,585,451	-	7,585,451			
WCD	4950	121,598	12,153	1,920	-	14,203	(267,393)	-	40,906	405,5384	-	6,096,887			
WCH	4615	70,945	-	11,595	-	4,130,327	(25,297)	-	48,341	48,341	-	821,597			
WCS	4099	33,1467	14,495	11,616	-	19,309	(11,286)	-	3,961	3,601	-	3,601			
WEA	2452	2,250,680	71,264	56,034	-	13,178	(11,286)	-	1,67	1,67	-	1,67			
WEB	4247	32,237	15,49	12,047	-	18,354	(20,494)	-	4,537	1,431	-	240,051			
WWS	4938	1,245,700	80,204	40,888	-	70,32	(54,182)	-	14,157	1,385,462	-	1,385,462			
WEW	2268	1,086,011	25,533	14,203	-	248,323	(37,007)	-	248,323	248,323	-	248,323			
WAP	4495	5,691,603	16,753	14,203	-	32,745	(119,034)	-	114,873	3,136,354	-	3,136,354			
WAV	2300	8,997,075	33,331	33,331	-	26,863	(50,779)	-	19,272	9,275,796	-	9,275,796			
WET	4955	9,130,461	14,752	14,752	-	52,007	(103,444)	-	48,341	48,341	-	48,341			
WEW	4731	74,633	1,20	3,201	-	40,857	(79,742)	-	3,634,7	3,634,7	-	3,634,7			
WEY	4721	34,524	3,886	14,110	-	31,683	(34,546)	-	1,385,462	1,385,462	-	1,385,462			
WFC	4722	81,527	10,572	23,105	-	43,440	(40,236)	-	43,440	4,599,773	-	4,599,773			
WLM	2538	137,234	100,63	100,63	-	16,206	(11,741)	-	16,206	19,617	-	19,617			
WWW	2253	2,331,481	28,199	57,045	-	32,048	(117,399)	-	14,264	1,37,399	-	1,37,399			
WIN	2377	4,262,353	13,336	9,1954	-	11,595	(11,286)	-	35,183	35,183	-	35,183			
WST	1164	8,757,942	16,990	13,527	-	48,255	(58,989)	-	1,67	1,67	-	1,67			
WWD	4862	21,7945	30,46	7,522	-	41,075	(83,050)	-	4,193	247,670	-	247,670			
WWO	2549	34,761	17,761	11,894	-	22,550	(54,006)	-	6,219	55,375	-	55,375			
WNB	2487	76,019	-	9,344	-	16,206	(10,236)	-	4,234,8	803,187	-	803,187			
WLT	4564	67,474,64	23,646	7,602	-	37,015	(8,456)	-	1,626	1,626	-	1,626			
YOR	2219	2,054,180	15,077	16,714	-	11,595	(151,742)	-	1,67	1,67	-	1,67			
Total for ERS Local Employers		<b>7,246,690,146</b>	<b>265,925,000</b>	<b>156,112,089</b>	<b>-</b>	<b>427,815,315</b>	<b>(627,628,140)</b>	<b>-</b>	<b>(3,748,747)</b>	<b>-</b>	<b>-</b>	<b>7,289,518,363</b>			
State Employees		4,979,117,564	228,963,238	110,196,833	-	276,699,818	(586,639,719)	(16,539,061)	39,129	13,011,238		4,991,213,680			
State Police		342,565,108	24,917,297	4,637,870	-	19,210,685	(46,257,997)	-	3,095,618	6,217,743		345,882,581			
Total for ERS Employers		<b>\$ 12,568,472,818</b>	<b>\$ 519,805,573,58</b>	<b>\$ 270,946,792</b>	<b>\$ 344,352,000</b>	<b>\$ -</b>	<b>\$ 724,025,818</b>	<b>\$ (1,610,525,856)</b>	<b>\$ (16,539,061)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,065,428</b>	<b>\$ 13,150,538,246</b>		

Note A - Local participating employers merged with one employer remaining which assumed all liability related to both current and future retirement benefits payable to the employees of the employer which ceased to exist. Mergers were effective 10/1/2019.

Note B - Employer Contributions per this schedule may differ from Employer Contributions per the individual employer's report due to rounding.

*The accompanying notes are an integral part of the Schedule of Changes in Fiduciary Net Position by Employer. See Independent Auditors' Report.*

**Employees' Retirement System of Alabama**  
**Notes to the Schedule of Changes in Fiduciary Net Position by Employer**  
**As of and for the Fiscal Year Ended September 30, 2020**

## **1) Plan Description**

The Employees' Retirement System of Alabama (ERS), an agent multiple-employer public employee retirement plan, was established as of October 1, 1945, under the provisions of Act 515 of the Legislature of 1945. The purpose of the ERS is to provide retirement allowances and other specified benefits for state employees, State Police, and on an elective basis, to all cities, counties, towns, and quasi-public organizations. Assets of the ERS are pooled for investment purposes. However, separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of its employees only. The responsibility for the general administration and operation of the ERS is vested in its Board of Control.

The ERS Board of Control consists of 13 trustees as follows:

- 1) The Governor, ex officio.
- 2) The State Treasurer, ex officio.
- 3) The State Personnel Director, ex officio.
- 4) The State Director of Finance, ex officio.
- 5) Three vested members of ERS appointed by the Governor for a term of four years, no two of whom are from the same department of state government nor from any department of which an ex officio trustee is the head.
- 6) Six members of ERS who are elected by members from the same category of ERS for a term of four years as follows:
  - a. Two retired members with one from the ranks of retired state employees and one from the ranks of retired employees of a city, county, or a public agency each of whom is an active beneficiary of ERS.
  - b. Two vested active state employees.
  - c. Two vested active employees of an employer participating in ERS pursuant to the *Code of Alabama 1975, Section 36-27-6*.

The ERS membership includes approximately 101,245 participants from approximately 907 local participating employers. As of September 30, 2020, membership consisted of:

Retirees and beneficiaries	
currently receiving benefits	28,672
Terminated employees entitled to but not yet receiving benefits	1,974
Terminated employees not entitled to a benefit	14,133
Active Members	56,369
Post-DROP participants who are still in active service	97
<b>Total</b>	<b><u>101,245</u></b>

**Employees' Retirement System of Alabama**  
**Notes to the Schedule of Changes in Fiduciary Net Position by Employer**  
**As of and for the Fiscal Year Ended September 30, 2020**

**1) Plan Description, continued**

***Pension Benefits***

State law establishes retirement benefits as well as death and disability benefits and any ad hoc increase in postretirement benefits for the ERS. Benefits for Tier 1 ERS members vest after 10 years of creditable service. State employees who retire after age 60 (52 for State Police) with 10 years or more of creditable service or with 25 years of service (regardless of age) are entitled to an annual retirement benefit, payable monthly for life. Local employees who retire after age 60 with 10 years or more of creditable service or with 25 or 30 years of service (regardless of age), depending on the particular entity's election, are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 1 members of the ERS (except State Police) are allowed 2.0125% of their average final compensation (highest 3 of the last 10 years) for each year of service. State Police are allowed 2.875% for each year of State Police service in computing the formula method.

Act 377 of the Legislature of 2012 established a new tier of benefits (Tier 2) for members hired on or after January 1, 2013. Tier 2 ERS members are eligible for retirement after age 62 (56 for State Police) with 10 years or more of creditable service and are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 2 members of the ERS (except State Police) are allowed 1.65% of their average final compensation (highest 5 of the last 10 years) for each year of service. State Police are allowed 2.375% for each year of state police service in computing the formula method.

***Member and Employer Contributions***

Tier 1 covered members of the ERS (except State Police and certified law enforcement, correctional officers, and firefighters) contributed 5% of earnable compensation to the ERS as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, Tier 1 covered members of the ERS (except State Police and certified law enforcement, correctional officers, and firefighters) were required by statute to contribute 7.25% of earnable compensation. Effective October 1, 2012, Tier 1 covered members of the ERS (except State Police and certified law enforcement, correctional officers, and firefighters) are required by statute to contribute 7.50% of earnable compensation. Tier 1 certified law enforcement, correctional officers, and firefighters of the ERS contributed 6% of earnable compensation as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, Tier 1 certified law enforcement, correctional officers, and firefighters of the ERS were required by statute to contribute 8.25% of earnable compensation. Effective October 1, 2012, Tier 1 certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 8.50% of earnable compensation. Tier 1 State Police members of the ERS contribute 10% of earnable compensation. ERS local participating employers are not required by statute to increase contribution rates for their members.

**Employees' Retirement System of Alabama**  
**Notes to the Schedule of Changes in Fiduciary Net Position by Employer**  
**As of and for the Fiscal Year Ended September 30, 2020**

**1) Plan Description, continued**

Tier 2 covered members of the ERS (except State Police and certified law enforcement, correctional officers, and firefighters) contribute 6% of earnable compensation to the ERS as required by statute. Tier 2 certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 7% of earnable compensation. Tier 2 State Police members of the ERS contribute 10% of earnable compensation. These contribution rates are the same for Tier 2 covered members of ERS local participating employers.

**2) Measurement Focus and Basis of Accounting**

The Schedule of Changes in Fiduciary Net Position by Employer is presented in accordance with the standards issued by the Governmental Accounting Standards Board (GASB). As prescribed by GASB, they are reported using the economic resources measurement focus and the accrual basis of accounting.

For purposes of measuring the fiduciary net position and changes in the fiduciary net position of the ERS, information about the fiduciary net position of each employer and the changes in each employer's fiduciary net position have been determined on the same basis as they are reported by the ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Employer contribution rates are based on certain assumptions pertaining to interest rates, inflation rates, and employee compensation and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions may occur in the near term and, due to uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements of the ERS and the Schedule of Changes in Fiduciary Net Position by Employer.

**3) Additional Financial and Actuarial Information**

This report was prepared to provide participating employers with additional information needed to comply with the financial reporting requirements promulgated under GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Additional financial and actuarial information, including RSA's Comprehensive Annual Financial Report for the fiscal year ended September 30, 2020, is available at [www.rsa-al.gov](http://www.rsa-al.gov).

This report provides specific detailed information and should be utilized by the ERS participating employers to assist with the preparation of their financial statements. Data provided in this report is limited in time, nature, and scope and does not provide complete financial information related to the ERS or its participating employers.