



EMPLOYEES' RETIREMENT SYSTEM
(A Component Unit of the State of Georgia)

GASB No. 68 Schedules

June 30, 2013

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

The Board of Trustees
Employees' Retirement System of Georgia:

We have audited the accompanying schedule of employer and nonemployer allocations of the Employees Retirement System of Georgia (the System), a component unit of the State of Georgia, as of and for the year ended June 30, 2013, and the related notes. We have also audited the total for all entities of the column titled net pension liability included in the accompanying schedule of net pension liability by employer and nonemployer of the System as of June 30, 2013, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and total net pension liability, for the total for all participating entities of the System for the year ended June 30, 2013, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2013, and our report thereon, dated September 30, 2013, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

KPMG LLP

Atlanta, Georgia
June 26, 2015

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
AUTH	Georgia Regional Transportation Authority	\$ 364,255.22	0.105325%
AUTH	Jekyll Island State Park Authority	653,493.86	0.188959%
AUTH	Lake Lanier Island Development Authority	24,343.47	0.007039%
AUTH	Georgia Agricultural Exposition Authority	306,128.65	0.088518%
AUTH	Georgia Environmental Finance Authority	424,095.23	0.122628%
AUTH	Agricultural Commodity Commission-Peanuts	50,233.58	0.014525%
AUTH	Georgia Superior Court Clerks Coop	117,802.60	0.034063%
AUTH	Georgia Federal-State Inspection	601,997.14	0.174069%
AUTH	Georgia Lottery Corporation	78,018.24	0.022559%
AUTH	Oconee River Greenway Authority	7,323.60	0.002118%
CHAR	Mountain Education Center Inc	11,009.24	0.003183%
CSBS	Lookout Mountain Community Service Board	151,597.52	0.043835%
CSBS	Highland Rivers Center Community Service Board	198,006.88	0.057254%
CSBS	Georgia Mountains Avita Community Partners	79,574.86	0.023009%
CSBS	Cobb County Community Service	160,715.62	0.046471%
CSBS	Douglas Community Service Board	8,734.11	0.002525%
CSBS	Dekalb Community Service Board	173,337.54	0.050121%
CSBS	View Point Health	138,347.91	0.040004%
CSBS	Clayton Community M.H., Substa	84,098.70	0.024317%
CSBS	Advantage Behavioral Health Systems	128,483.22	0.037151%
CSBS	Pathways Center Community Service Board	114,283.78	0.033045%
CSBS	Mcintosh Trail MH, MR and SA C	145,806.81	0.042160%
CSBS	River Edge Behavioral Health Center	205,791.50	0.059505%
CSBS	Phoenix Center	80,616.83	0.023311%
CSBS	Oconee Community Service Board	74,533.70	0.021552%
CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	150,173.94	0.043423%
CSBS	Ogeechee MH, MR and SA Community	150,926.11	0.043641%
CSBS	New Horizons	155,760.16	0.045038%
CSBS	Middle Flint Community Service Board	114,243.20	0.033034%
CSBS	CSB of Middle Georgia	184,876.91	0.053458%
CSBS	Albany Area Community Service Board	57,753.53	0.016700%
CSBS	The Georgia Pines Community Service Board	183,851.52	0.053161%
CSBS	South Georgia Community Service Board	102,454.91	0.029625%
CSBS	Pineland Area MH, MR and SA Center	84,922.96	0.024556%
CSBS	Satilla Community Service Board	137,320.30	0.039707%
CSBS	Gateway Behavior Health Services Community Service Board	92,663.25	0.026794%
DFAC	Appling County DFACS	55,364.91	0.016009%
DFAC	Atkinson County DFACS	21,443.40	0.006200%
DFAC	Bacon County DFACS	27,270.02	0.007885%
DFAC	Baker County DFACS	8,893.59	0.002572%
DFAC	Baldwin County DFACS	138,436.37	0.040029%
DFAC	Banks County DFACS	52,683.29	0.015234%
DFAC	Barrow County DFACS	153,562.83	0.044403%
DFAC	Bartow County DFACS	188,186.09	0.054414%
DFAC	Ben Hill County DFACS	52,374.50	0.015144%
DFAC	Berrien County DFACS	82,187.30	0.023765%
DFAC	Bibb County DFACS	815,695.00	0.235860%
DFAC	Bleckley County DFACS	33,279.32	0.009623%
DFAC	Brantley County DFACS	60,404.99	0.017466%
DFAC	Brooks County DFACS	64,561.69	0.018668%
DFAC	Bryan County DFACS	40,808.28	0.011800%
DFAC	Bulloch County DFACS	125,051.07	0.036159%
DFAC	Burke County DFACS	69,603.85	0.020126%
DFAC	Butts County DFACS	49,059.43	0.014186%
DFAC	Calhoun County DFACS	24,211.99	0.007001%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Code</u>	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
DFAC	Camden County DFACS		\$ 94,521.03	0.027331%
DFAC	Candler County DFACS		52,880.26	0.015290%
DFAC	Carroll County DFACS		240,051.73	0.069412%
DFAC	Catoosa County DFACS		129,730.15	0.037512%
DFAC	Charlton County DFACS		51,074.91	0.014768%
DFAC	Chatham County DFACS		650,269.34	0.188027%
DFAC	Chattahoochee County DFACS		17,771.99	0.005139%
DFAC	Chattooga County DFACS		97,118.30	0.028082%
DFAC	Cherokee County DFACS		283,102.79	0.081860%
DFAC	Clarke County DFACS		500,447.84	0.144706%
DFAC	Clay County DFACS		26,580.60	0.007686%
DFAC	Clayton County DFACS		955,914.96	0.276405%
DFAC	Clinch County DFACS		35,350.30	0.010222%
DFAC	Cobb County DFACS		959,554.40	0.277458%
DFAC	Coffee County DFACS		279,792.47	0.080903%
DFAC	Colquitt County DFACS		139,996.67	0.040480%
DFAC	Columbia County DFACS		257,268.40	0.074390%
DFAC	Cook County DFACS		57,854.01	0.016729%
DFAC	Coweta County DFACS		201,217.92	0.058183%
DFAC	Crawford County DFACS		65,244.89	0.018866%
DFAC	Crisp County DFACS		107,595.94	0.031112%
DFAC	Dade County DFACS		46,871.98	0.013553%
DFAC	Dawson County DFACS		38,873.50	0.011240%
DFAC	Decatur County DFACS		125,693.32	0.036345%
DFAC	Dekalb County DFACS		2,133,845.24	0.617007%
DFAC	Dodge County DFACS		44,267.82	0.012800%
DFAC	Dooly County DFACS		30,897.72	0.008934%
DFAC	Dougherty County DFACS		963,827.70	0.278693%
DFAC	Douglas County DFACS		335,086.87	0.096891%
DFAC	Early County DFACS		248,502.41	0.071855%
DFAC	Echols County DFACS		14,963.93	0.004327%
DFAC	Effingham County DFACS		95,817.78	0.027706%
DFAC	Elbert County DFACS		72,195.83	0.020876%
DFAC	Emanuel County DFACS		48,494.00	0.014022%
DFAC	Evans County DFACS		36,256.74	0.010484%
DFAC	Fannin County DFACS		58,490.81	0.016913%
DFAC	Fayette County DFACS		100,186.46	0.028969%
DFAC	Floyd County DFACS		555,725.22	0.160689%
DFAC	Forsyth County DFACS		127,532.47	0.036876%
DFAC	Franklin County DFACS		83,358.14	0.024103%
DFAC	Fulton County		3,664,092.95	1.059482%
DFAC	Gilmer County DFACS		82,285.61	0.023793%
DFAC	Glascocock County DFACS		17,429.88	0.005040%
DFAC	Glynn County DFACS		325,564.39	0.094138%
DFAC	Gordon County DFACS		161,958.64	0.046831%
DFAC	Grady County DFACS		74,944.68	0.021670%
DFAC	Greene County DFACS		55,150.26	0.015947%
DFAC	Gwinnett County DFACS		1,166,999.89	0.337441%
DFAC	Habersham County DFACS		84,425.89	0.024412%
DFAC	Hall County DFACS		441,851.80	0.127763%
DFAC	Hancock County DFACS		18,434.10	0.005330%
DFAC	Haralson County DFACS		75,788.79	0.021915%
DFAC	Harris County DFACS		66,971.11	0.019365%
DFAC	Hart County DFACS		85,416.10	0.024698%
DFAC	Heard County DFACS		55,302.58	0.015991%
DFAC	Henry County DFACS		361,341.72	0.104483%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Code</u>	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
DFAC	Houston County DFACS		\$ 277,962.40	0.080374%
DFAC	Irwin County DFACS		46,733.83	0.013513%
DFAC	Jackson County DFACS		124,941.32	0.036127%
DFAC	Jasper County DFACS		30,532.78	0.008829%
DFAC	Jeff Davis County DFACS		50,504.81	0.014604%
DFAC	Jefferson County DFACS		66,572.63	0.019250%
DFAC	Jenkins County DFACS		20,285.16	0.005866%
DFAC	Johnson County DFACS		43,608.02	0.012609%
DFAC	Jones County DFACS		89,676.62	0.025930%
DFAC	Lamar County DFACS		74,383.28	0.021508%
DFAC	Lanier County DFACS		54,551.29	0.015774%
DFAC	Laurens County DFACS		399,051.41	0.115387%
DFAC	Lee County DFACS		32,077.99	0.009275%
DFAC	Liberty County DFACS		148,939.20	0.043066%
DFAC	Lincoln County DFACS		8,699.16	0.002515%
DFAC	Long County DFACS		22,226.07	0.006427%
DFAC	Lowndes County DFACS		331,661.34	0.095901%
DFAC	Lumpkin County DFACS		49,983.21	0.014453%
DFAC	Macon County DFACS		69,632.16	0.020134%
DFAC	Madison County DFACS		86,173.02	0.024917%
DFAC	Marion County DFACS		42,057.51	0.012161%
DFAC	Mcduffie County DFACS		100,458.98	0.029048%
DFAC	Mcintosh County DFACS		16,197.84	0.004684%
DFAC	Meriwether County DFACS		99,519.97	0.028776%
DFAC	Miller County DFACS		16,711.09	0.004832%
DFAC	Mitchell County DFACS		92,685.13	0.026800%
DFAC	Monroe County DFACS		73,359.37	0.021212%
DFAC	Montgomery County DFACS		43,821.17	0.012671%
DFAC	Morgan County DFACS		63,137.61	0.018256%
DFAC	Murray County DFACS		125,732.95	0.036356%
DFAC	Muscogee County DFACS		512,500.59	0.148191%
DFAC	Newton County DFACS		244,932.23	0.070823%
DFAC	Oconee County DFACS		60,611.67	0.017526%
DFAC	Oglethorpe County DFACS		34,184.64	0.009885%
DFAC	Paulding County DFACS		216,775.22	0.062681%
DFAC	Peach County DFACS		76,465.81	0.022110%
DFAC	Pickens County DFACS		84,067.72	0.024308%
DFAC	Pierce County DFACS		48,290.91	0.013963%
DFAC	Pike County DFACS		45,115.87	0.013045%
DFAC	Polk County DFACS		163,479.43	0.047270%
DFAC	Pulaski County DFACS		32,196.39	0.009310%
DFAC	Putnam County DFACS		234,283.13	0.067744%
DFAC	Quitman County DFACS		8,944.59	0.002586%
DFAC	Rabun County DFACS		66,026.85	0.019092%
DFAC	Randolph County DFACS		34,231.92	0.009898%
DFAC	Richmond County DFACS		572,493.90	0.165538%
DFAC	Rockdale County DFACS		157,925.23	0.045664%
DFAC	Schley County DFACS		11,172.44	0.003231%
DFAC	Screven County DFACS		49,653.00	0.014357%
DFAC	Seminole County DFACS		50,758.59	0.014677%
DFAC	Spalding County DFACS		377,249.66	0.109083%
DFAC	Stephens County DFACS		93,478.14	0.027029%
DFAC	Stewart County DFACS		19,012.74	0.005498%
DFAC	Sumter County DFACS		407,950.81	0.117960%
DFAC	Talbot County DFACS		28,269.87	0.008174%
DFAC	Taliaferro County DFACS		9,293.37	0.002687%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	Employer Code	2013 Actual Employer Contributions	Employer Allocation Percentage
DFAC	Tattnall County DFACS	\$ 57,786.61	0.016709%
DFAC	Taylor County DFACS	29,075.70	0.008407%
DFAC	Telfair County DFACS	47,321.25	0.013683%
DFAC	Terrell County DFACS	48,278.97	0.013960%
DFAC	Thomas County DFACS	141,817.56	0.041007%
DFAC	Tift County DFACS	197,445.37	0.057092%
DFAC	Toombs County DFACS	115,437.60	0.033379%
DFAC	Towns County DFACS	22,717.82	0.006569%
DFAC	Treutlen County DFACS	24,947.52	0.007214%
DFAC	Troup County DFACS	187,760.68	0.054291%
DFAC	Turner County DFACS	21,942.74	0.006345%
DFAC	Twiggs County DFACS	48,339.07	0.013977%
DFAC	Union County DFACS	48,985.47	0.014164%
DFAC	Upson County DFACS	117,481.52	0.033970%
DFAC	Walker County DFACS	128,152.54	0.037056%
DFAC	Walton County DFACS	200,006.12	0.057832%
DFAC	Ware County DFACS	133,273.42	0.038536%
DFAC	Warren County DFACS	12,904.20	0.003731%
DFAC	Washington County DFACS	66,340.35	0.019182%
DFAC	Wayne County DFACS	82,781.05	0.023936%
DFAC	Webster County DFACS	11,449.62	0.003311%
DFAC	Wheeler County DFACS	20,565.04	0.005946%
DFAC	White County DFACS	67,538.94	0.019529%
DFAC	Whitfield County DFACS	526,243.49	0.152165%
DFAC	Wilcox County DFACS	30,392.23	0.008788%
DFAC	Wilkes County DFACS	27,461.16	0.007940%
DFAC	Wilkinson County DFACS	25,320.96	0.007322%
DFAC	Worth County DFACS	96,136.71	0.027798%
HLTH	Appling County Health Department	44,649.92	0.012911%
HLTH	Atkinson County Health Department	25,653.12	0.007418%
HLTH	Bacon County Health Department	27,267.90	0.007885%
HLTH	Baker County Health Department	22,982.87	0.006646%
HLTH	Baldwin County Health Department	45,895.96	0.013271%
HLTH	Banks County Health Department	24,821.18	0.007177%
HLTH	Barrow County Public Health	69,888.49	0.020208%
HLTH	Bartow County Health Department	124,381.53	0.035965%
HLTH	Ben Hill County Health Department	36,878.29	0.010663%
HLTH	Berrien County Health Department	24,731.10	0.007151%
HLTH	Bibb County Health Department	261,172.71	0.075519%
HLTH	Bleckley County Health Department	19,867.45	0.005745%
HLTH	Brantley County Health Department	30,022.89	0.008681%
HLTH	Brooks County Health Department	23,767.20	0.006872%
HLTH	Bulloch County Physical Health	96,683.61	0.027956%
HLTH	Burke County Health Department	47,614.68	0.013768%
HLTH	Butts County Health Department	32,105.46	0.009283%
HLTH	Calhoun County Health Department	9,927.06	0.002870%
HLTH	Candler County Health Department	26,936.88	0.007789%
HLTH	Carroll County Health Department	103,746.19	0.029998%
HLTH	Catoosa County Health Department	108,932.11	0.031498%
HLTH	Charlton County Health Department	39,131.36	0.011315%
HLTH	Chattahoochee County Health Department	3,817.95	0.001104%
HLTH	Chattooga County Health Department	61,256.71	0.017713%
HLTH	Cherokee County Health Department	672,799.20	0.194542%
HLTH	Clarke County Health Department	491,109.97	0.142006%
HLTH	Clay County Health Department	11,159.90	0.003227%
HLTH	Clayton County Health Department	634,216.21	0.183385%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Code</u>	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
HLTH		Clinch County Health Department	\$ 22,072.08	0.006382%
HLTH		Cobb County Health Department	1,282,206.92	0.370753%
HLTH		Coffee County Health Department	82,285.59	0.023793%
HLTH		Colquitt County Health Department	116,129.54	0.033579%
HLTH		Columbia County Health Department	88,422.20	0.025568%
HLTH		Cook County Health Department	28,175.37	0.008147%
HLTH		Coweta County Health Department	102,129.90	0.029531%
HLTH		Crawford County Health Department	18,666.00	0.005397%
HLTH		Crisp County Health Department	37,991.53	0.010985%
HLTH		Dade County Health Department	32,689.80	0.009452%
HLTH		Dawson County Health Department	30,305.66	0.008763%
HLTH		Decatur County Health Department	67,847.34	0.019618%
HLTH		Dekalb County Health Department	1,855,197.00	0.536435%
HLTH		Dodge County Health Department	33,012.86	0.009546%
HLTH		Dooly County Health Department	23,004.96	0.006652%
HLTH		Dougherty County Health Department	269,198.56	0.077839%
HLTH		Southwest Health District	524,255.00	0.151590%
HLTH		Douglas County Health Department	87,261.93	0.025232%
HLTH		Early County Health Department	36,051.43	0.010424%
HLTH		Echols County Health Department	14,386.80	0.004160%
HLTH		Elbert County Health Department	36,919.13	0.010675%
HLTH		Emanuel County Health Department	72,507.04	0.020966%
HLTH		Evans County Health Department	16,785.65	0.004854%
HLTH		Fannin County Health Department	41,735.22	0.012068%
HLTH		Fayette County Health Department	87,094.87	0.025184%
HLTH		Floyd County Health Department	815,864.35	0.235909%
HLTH		Forsyth County Health Department	103,593.17	0.029954%
HLTH		Franklin County Health Department	32,343.58	0.009352%
HLTH		Gilmer County Health Department	52,980.98	0.015320%
HLTH		Glascocock County Health Department	7,874.91	0.002277%
HLTH		Glynn County Health Department	1,650,848.38	0.477347%
HLTH		Gordon County Health Department	92,385.09	0.026713%
HLTH		Grady County Health Department	59,566.87	0.017224%
HLTH		Greene County Health Department	37,488.44	0.010840%
HLTH		Gwinnett County Health Department	1,360,276.54	0.393327%
HLTH		Habersham County Health Department	52,447.80	0.015165%
HLTH		Hall County Health Department	812,758.24	0.235011%
HLTH		Hancock County Health Department	30,806.28	0.008908%
HLTH		Haralson County Health Department	35,607.64	0.010296%
HLTH		Harris County Health Department	42,284.33	0.012227%
HLTH		Hart County Health Department	34,346.20	0.009931%
HLTH		Heard County Health Department	19,822.80	0.005732%
HLTH		Henry County Health Department	135,382.26	0.039146%
HLTH		Houston County Health Department	669,795.30	0.193673%
HLTH		Irwin County Health Department	39,968.03	0.011557%
HLTH		Jackson County Health Department	62,716.92	0.018135%
HLTH		Jasper County Health Department	21,291.52	0.006156%
HLTH		Jeff Davis County Health Department	39,084.91	0.011302%
HLTH		Jefferson County Health Department	42,553.25	0.012304%
HLTH		Jenkins County Health Department	15,699.75	0.004540%
HLTH		Johnson County Health Department	15,372.05	0.004445%
HLTH		Jones County Health Department	28,165.67	0.008144%
HLTH		Lamar County Health Department	30,845.40	0.008919%
HLTH		Lanier County Health Department	10,958.47	0.003169%
HLTH		Laurens County Health Department	448,449.02	0.129670%
HLTH		Lee County Health Department	56,561.01	0.016355%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
HLTH	Lincoln County Health Department	\$ 10,676.93	0.003087%
HLTH	Lowndes County Health Department	678,625.80	0.196226%
HLTH	Lumpkin County Health Department	45,069.20	0.013032%
HLTH	Macon County Health Department	18,395.75	0.005319%
HLTH	Madison County Health Department	51,619.92	0.014926%
HLTH	Marion County Health Department	11,769.12	0.003403%
HLTH	Mcduffie County Health Department	35,047.18	0.010134%
HLTH	Meriwether County Health Department	52,068.43	0.015056%
HLTH	Miller County Health Department	23,743.35	0.006865%
HLTH	Mitchell County Health Department	43,914.39	0.012698%
HLTH	Monroe County Health Department	37,125.19	0.010735%
HLTH	Montgomery County Health Department	19,577.95	0.005661%
HLTH	Morgan County Health Department	40,477.93	0.011704%
HLTH	Murray County Health Department	57,254.04	0.016555%
HLTH	Muscogee County Health Department	883,095.67	0.255349%
HLTH	Newton County Health Department	123,961.64	0.035844%
HLTH	Oconee County Health Department	36,665.48	0.010602%
HLTH	Oglethorpe County Health Department	25,331.78	0.007325%
HLTH	Paulding County Health Department	93,921.38	0.027158%
HLTH	Peach County Health Department	33,704.85	0.009746%
HLTH	Pickens County Health Department	36,518.88	0.010560%
HLTH	Pierce County Health Department	64,604.27	0.018680%
HLTH	Pike County Health Department	23,129.76	0.006688%
HLTH	Polk County Health Department	69,003.35	0.019952%
HLTH	Pulaski County Health Department	17,453.72	0.005047%
HLTH	Putnam County Health Department	44,758.64	0.012942%
HLTH	Rabun County Health Department	47,091.87	0.013617%
HLTH	Randolph County Health Department	14,274.94	0.004128%
HLTH	Richmond County Health Department	687,489.47	0.198789%
HLTH	Rockdale County Health Department	114,327.07	0.033058%
HLTH	Schley County Health Department	9,502.56	0.002748%
HLTH	Screven County Health Department	31,916.96	0.009229%
HLTH	Seminole County Health Department	37,577.87	0.010866%
HLTH	Spalding County Health Department	81,966.54	0.023701%
HLTH	Stephens County Health Department	36,700.95	0.010612%
HLTH	Stewart County Health Department	11,314.24	0.003272%
HLTH	Sumter County Health Department	69,136.64	0.019991%
HLTH	Talbot County Health Department	11,582.64	0.003349%
HLTH	Taliaferro County Health Department	7,973.24	0.002305%
HLTH	Tattnall County Health Department	42,982.59	0.012429%
HLTH	Taylor County Health Department	26,904.96	0.007780%
HLTH	Telfair County Health Department	27,739.56	0.008021%
HLTH	Terrell County Health Department	20,491.79	0.005925%
HLTH	Thomas County Health Department	144,068.95	0.041658%
HLTH	Tift County Health Department	77,809.53	0.022499%
HLTH	Toombs County Health Department	55,582.01	0.016072%
HLTH	Towns County Health Department	43,759.92	0.012653%
HLTH	Treutlen County Health Department	16,778.68	0.004852%
HLTH	Troup County Health Department	641,977.15	0.185629%
HLTH	Turner County Health Department	15,449.14	0.004467%
HLTH	Twiggs County Health Department	19,325.76	0.005588%
HLTH	Union County Health Department	33,147.72	0.009585%
HLTH	Upson County Health Department	71,897.74	0.020789%
HLTH	Walker County Health Department	100,887.82	0.029172%
HLTH	Walton County Health Department	110,197.00	0.031864%
HLTH	Ware County Health Department	755,708.43	0.218515%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Code</u>	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
HLTH		Warren County Health Department	\$ 7,926.16	0.002292%
HLTH		Washington County Health Department	35,181.42	0.010173%
HLTH		Wayne County Health Department	48,157.97	0.013925%
HLTH		Webster County Health Department	7,427.28	0.002148%
HLTH		Wheeler County Health Department	20,244.60	0.005854%
HLTH		White County Health Department	36,088.69	0.010435%
HLTH		Whitfield County Health Department	306,951.96	0.088756%
HLTH		Wilcox County Health Department	12,941.80	0.003742%
HLTH		Wilkes County Health Department	23,749.96	0.006867%
HLTH		Wilkinson County Health Department	26,576.40	0.007685%
HLTH		Worth County Health Department	42,071.59	0.012165%
MRCs		Woodright Industries	77,863.68	0.022514%
MRCs		Jessamine Place	76,074.10	0.021997%
MRCs		Carroll County MR Services	65,465.63	0.018930%
MRCs		Green Oaks Service Center	111,996.39	0.032384%
MRCs		Haralson County Center (Mh/Mr/Sa)	73,434.51	0.021234%
MRCs		Mitchell-Baker Service Center	89,051.47	0.025749%
MRCs		Thomas/Grady Service Center	132,092.64	0.038195%
MRCs		Tift County - Diversified Enterprises	143,083.04	0.041373%
PSCH		Bacon County Schools	9,186.00	0.002656%
PSCH		Baldwin County Schools	26,888.79	0.007775%
PSCH		Barrow County Schools	5,801.30	0.001677%
PSCH		Ben Hill County Schools	8,460.96	0.002447%
PSCH		Bibb County Schools	80,789.94	0.023361%
PSCH		Butts County Schools	14,157.66	0.004094%
PSCH		Camden County Schools	6,159.86	0.001781%
PSCH		Carroll County Schools	24,228.36	0.007006%
PSCH		Catoosa County Board of Education	11,528.54	0.003334%
PSCH		Chatham County Schools	10,191.87	0.002947%
PSCH		Live Oak Public Libraries	7,940.14	0.002296%
PSCH		Clarke County Schools	23,065.32	0.006669%
PSCH		Clayton County Schools	16,226.36	0.004692%
PSCH		Cobb County Schools	18,112.20	0.005237%
PSCH		Colquitt County Schools	10,982.20	0.003176%
PSCH		Columbia County Schools	25,580.05	0.007397%
PSCH		Coweta County Schools	13,138.86	0.003799%
PSCH		Crisp County Schools	31,011.48	0.008967%
PSCH		Decatur County Schools	16,474.26	0.004764%
PSCH		Dekalb County Schools	103,108.20	0.029814%
PSCH		Dodge County Schools	17,590.06	0.005086%
PSCH		Ocmulgee Regional Library System	4,274.76	0.001236%
PSCH		Dougherty County Schools	15,989.14	0.004623%
PSCH		Douglas County Schools	22,741.28	0.006576%
PSCH		Effingham County Schools	14,729.60	0.004259%
PSCH		Emanuel County Schools	6,153.08	0.001779%
PSCH		Fayette County Schools	14,646.02	0.004235%
PSCH		Floyd County Schools	40,371.35	0.011673%
PSCH		Forsyth County Schools	12,102.30	0.003499%
PSCH		Fulton County Board of Education	18,321.12	0.005298%
PSCH		Gilmer County Schools	12,736.36	0.003683%
PSCH		Glascocock County Schools	4,342.14	0.001256%
PSCH		Glynn County Schools	33,251.39	0.009615%
PSCH		Gordon County Schools	6,554.72	0.001895%
PSCH		Grady County Schools	16,246.98	0.004698%
PSCH		Greene County Schools	18,415.32	0.005325%
PSCH		Gwinnett County Schools	46,269.93	0.013379%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Code</u>	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
PSCH	Hall County Schools		\$ 8,436.42	0.002439%
PSCH	Hart County Schools		7,085.08	0.002049%
PSCH	Henry County Schools		62,550.61	0.018087%
PSCH	Houston County Schools		49,506.75	0.014315%
PSCH	Irwin County Schools		15,008.18	0.004340%
PSCH	Jackson County Schools		7,171.49	0.002074%
PSCH	Johnson County Schools		0.00	0.000000%
PSCH	Lamar County Schools		8,534.96	0.002468%
PSCH	Lee County Schools		2,603.51	0.000753%
PSCH	Macon County Schools		4,161.48	0.001203%
PSCH	Madison County Schools		7,392.34	0.002138%
PSCH	Mcduffie County Schools		13,041.82	0.003771%
PSCH	Meriwether County Schools		17,448.70	0.005045%
PSCH	Monroe County Schools		5,848.68	0.001691%
PSCH	Muscogee County Schools		20,199.05	0.005841%
PSCH	Oglethorpe County Schools		9,912.80	0.002866%
PSCH	Paulding County Schools		9,785.05	0.002829%
PSCH	Pickens County Schools		4,010.18	0.001160%
PSCH	Pierce County Schools		21,732.22	0.006284%
PSCH	Pike County Schools		9,744.13	0.002818%
PSCH	Polk County Schools		11,286.36	0.003263%
PSCH	Rabun County Schools		13,219.62	0.003822%
PSCH	Richmond County Schools		8,407.46	0.002431%
PSCH	Rockdale County Schools		35,268.27	0.010198%
PSCH	Spalding County Schools		14,698.68	0.004250%
PSCH	Stephens County Schools		2,906.11	0.000840%
PSCH	Sumter County Schools		7,984.24	0.002309%
PSCH	Tattnall County Schools		3,973.31	0.001149%
PSCH	Telfair County Schools		2,603.59	0.000753%
PSCH	Terrell County Schools		9,493.66	0.002745%
PSCH	Troup County Schools		7,924.56	0.002291%
PSCH	Union County Schools		6,262.12	0.001811%
PSCH	Upson County Schools		6,385.76	0.001846%
PSCH	Ware County Schools		3,943.52	0.001140%
PSCH	Washington County Board of Education		36,764.00	0.010630%
PSCH	Wayne County Schools		5,637.95	0.001630%
PSCH	White County Board of Education		4,271.24	0.001235%
PSCH	Whitfield County Schools		6,599.66	0.001908%
PSCH	Wilkinson County Schools		15,516.76	0.004487%
PSCH	Atlanta City Schools		33,878.94	0.009796%
PSCH	City of Buford Schools (Gwinnett)		9,852.24	0.002849%
PSCH	City of Dalton Schools (Whitfield)		6,187.56	0.001789%
PSCH	City of Decatur Schools (DeKalb)		4,014.24	0.001161%
PSCH	City of Dublin Schools (Laurens)		7,357.05	0.002127%
PSCH	City of Rome Schools (Floyd)		13,967.40	0.004039%
PSCH	City of Valdosta Schools (Lowndes)		20,034.39	0.005793%
PSCH	Georgia Military College		15,261.49	0.004413%
RESA	Northwest Georgia Regional Education Service Agency		16,140.74	0.004667%
RESA	Metro Regional Education Service Agency		25,327.84	0.007324%
RESA	North East Georgia Regional Education Service Agency		16,795.66	0.004857%
STAT	Georgia Department of Agriculture		2,676,125.33	0.773809%
STAT	Georgia Department of Administrative Services		1,831,675.32	0.529634%
STAT	Georgia Department of Audits		2,426,711.53	0.701690%
STAT	Department of Public Health		6,730,017.34	1.946002%
STAT	Georgia Department of Banking and Finance		804,610.40	0.232655%
STAT	State Accounting Office		1,028,070.09	0.297269%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage
STAT	Office of Commissioner of Insurance	\$ 1,552,557.09	0.448926%
STAT	Georgia State Finance and Investment Commission	1,053,717.66	0.304685%
STAT	State Properties Commission	106,078.23	0.030673%
STAT	Georgia Department of Defense	2,165,702.88	0.626219%
STAT	Georgia Department of Education	4,603,339.77	1.331068%
STAT	The Technical College System of Georgia	1,080,015.87	0.312289%
STAT	Prosecuting Attorneys Council	5,825,452.89	1.684445%
STAT	Georgia Department of Community Health	4,454,411.62	1.288005%
STAT	Georgia Forestry Commission	2,516,123.18	0.727543%
STAT	Office of Planning and Budget	3,114,301.96	0.900508%
STAT	Georgia Department of Human Services	18,796,250.69	5.434984%
STAT	Georgia Department of Community Affairs	2,642,462.48	0.764075%
STAT	Department of Economic Development	1,264,521.56	0.365640%
STAT	Administrative Office of the Courts	759,843.61	0.219711%
STAT	Georgia Court of Appeals	1,668,179.27	0.482358%
STAT	Superior Courts of Georgia	1,452,548.34	0.420008%
STAT	Supreme Court	1,087,269.43	0.314387%
STAT	Georgia Department of Labor	8,285,479.32	2.395768%
STAT	Department of Behavioral Health and Developmental Disabilities	24,662,765.79	7.131302%
STAT	Georgia Department of Law	1,973,044.47	0.570511%
STAT	General Assembly of Georgia	1,595,369.45	0.461305%
STAT	Department of Juvenile Justice	15,573,053.83	4.502988%
STAT	Georgia Department of Natural Resources	11,754,555.45	3.398860%
STAT	State Board Pardons and Paroles	3,911,931.14	1.131145%
STAT	Georgia Department of Public Safety	12,383,828.50	3.580816%
STAT	Georgia Department of Corrections	51,347,949.26	14.847392%
STAT	Georgia Department of Early Care Learning	1,363,459.43	0.394248%
STAT	Georgia Public Service Commission	732,989.74	0.211946%
STAT	Georgia Bureau of Investigation	5,924,791.99	1.713169%
STAT	Department of Revenue	6,658,353.47	1.925280%
STAT	Georgia Department of Driver Services	2,867,470.40	0.829136%
STAT	Georgia Student Finance Commission	356,876.44	0.103192%
STAT	Secretary of State	1,588,813.32	0.459409%
STAT	Soil and Water Commission	217,189.35	0.062801%
STAT	Georgia Teachers Retirement System	2,172,613.42	0.628217%
STAT	Georgia Department of Transportation	24,521,521.63	7.090461%
STAT	Georgia Department of Veterans Service	642,877.08	0.185890%
STAT	Subsequent Injury Trust Fund	170,944.74	0.049429%
STAT	State Board of Workers Comp	1,148,395.26	0.332061%
STAT	Georgia Public Defender Standards Council	5,321,508.88	1.538728%
STAT	Georgia Building Authority	968,658.48	0.280090%
STAT	Georgia Correctional Industries	1,053,583.66	0.304646%
STAT	George L. Smith II - GWCCA	2,150,549.25	0.621837%
STAT	State Road and Tollway Authority	460,862.25	0.133260%
STAT	Georgia Public Broadcasting	866,575.08	0.250572%
STAT	GTA Georgia Technology Authority	1,940,465.86	0.561091%
TCOL	Oconee Fall Line Technical College	286,958.11	0.082975%
TCOL	Coastal Pines Technical College	109,022.82	0.031524%
TCOL	Albany Technical College	522,054.32	0.150953%
TCOL	Altamaha Technical College	234,111.72	0.067694%
TCOL	Athens Technical College	269,038.90	0.077793%
TCOL	Atlanta Technical College	780,652.10	0.225728%
TCOL	Augusta Technical College	916,933.94	0.265134%
TCOL	West Georgia Technical College	814,246.11	0.235441%
TCOL	Chattahoochee Technical College	1,204,094.06	0.348167%
TCOL	Columbus Technical College	299,870.39	0.086708%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	Employer Code	2013 Actual Employer Contributions	Employer Allocation Percentage
TCOL	Georgia Northwestern Technical College	\$ 906,031.03	0.261981%
TCOL	Georgia Piedmont Technical College	465,692.70	0.134656%
TCOL	Southern Crescent Technical College	472,058.47	0.136497%
TCOL	Gwinnett Technical College	717,874.06	0.207575%
TCOL	Lanier Technical College	300,284.01	0.086828%
TCOL	Central Georgia Technical College	1,414,744.41	0.409077%
TCOL	Moultrie Technical College	287,089.04	0.083013%
TCOL	North Georgia Technical College	433,628.67	0.125385%
TCOL	Savannah Technical College	514,776.86	0.148849%
TCOL	South Georgia Technical College	378,796.06	0.109530%
TCOL	Southeastern Technical College	236,814.20	0.068475%
TCOL	Ogeechee Technical College	66,916.28	0.019349%
TCOL	Southwest Georgia Technical College	274,657.25	0.079418%
TCOL	Wiregrass Georgia Technical College	503,573.07	0.145609%
UNIV	Georgia Institute of Technology	148,000.50	0.042795%
UNIV	Georgia State University	88,840.57	0.025688%
UNIV	Georgia Regents University	87,039.34	0.025168%
UNIV	University of Georgia	203,476.64	0.058836%
UNIV	Albany State University	7,896.96	0.002283%
UNIV	Armstrong Atlantic State University	33,121.63	0.009577%
UNIV	Clayton College and State University	5,582.52	0.001614%
UNIV	Columbus State University	11,945.88	0.003454%
UNIV	University of North Georgia	31,477.26	0.009102%
UNIV	Georgia College and State University	33,653.08	0.009731%
UNIV	Georgia Southern University	30,246.96	0.008746%
UNIV	Georgia Gwinnett College	12,665.04	0.003662%
UNIV	Georgia Southwestern State University	4,395.50	0.001271%
UNIV	Kennesaw State University	19,696.68	0.005695%
UNIV	Middle Georgia State College	65,461.94	0.018928%
UNIV	Valdosta State University	30,768.97	0.008897%
UNIV	State University of West Georgia	33,240.57	0.009612%
UNIV	Abraham Baldwin Agricultural College	21,860.21	0.006321%
UNIV	Bainbridge College	26,377.05	0.007627%
UNIV	College of Coastal Georgia	44,324.36	0.012817%
UNIV	South Georgia State College	23,736.50	0.006863%
UNIV	Georgia Perimeter College	10,247.37	0.002963%
UNIV	Georgia Highlands College	18,360.29	0.005309%
UNIV	Gordon College	9,398.69	0.002718%
UNIV	Regents Central Office	176,706.65	0.051095%
VARS	Agricultural Commodity Commission	38,108.98	0.011019%
VARS	DA-Lookout Mountain Judicial Circuit	88,039.20	0.025457%
VARS	District Attorneys Staff	7,878.78	0.002278%
Total for all Employers		333,510,168.52	96.435322%
Special Funding through the State of Georgia:			
CORT	Dekalb County State Court	670,747.12	0.193948%
CORT	Bibb County State Court	171,939.38	0.049717%
CORT	Chatham County State Court	174,375.70	0.050421%
TAXS	Appling County Tax Officials	9,613.56	0.002780%
TAXS	Bacon County Tax Officials	12,282.18	0.003551%
TAXS	Baker County Tax Officials	6,265.46	0.001812%
TAXS	Baldwin County Tax Officials	56,516.28	0.016342%
TAXS	Barrow County Tax Officials	8,109.75	0.002345%
TAXS	Bartow County Tax Officials	94,117.74	0.027214%
TAXS	Ben Hill County Tax Officials	5,375.49	0.001554%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	Employer	2013 Actual Employer Contributions	Employer Allocation Percentage
<u>Code</u>	<u>Employer</u>	<u>Contributions</u>	<u>Percentage</u>
TAXS	Berrien County Tax Officials	\$ 17,490.48	0.005057%
TAXS	Bibb County Tax Officials	172,910.53	0.049998%
TAXS	Bleckley County Tax Officials	15,045.80	0.004351%
TAXS	Brantley County Tax Officials	15,083.69	0.004361%
TAXS	Brooks County Tax Officials	16,221.66	0.004691%
TAXS	Bryan County Tax Officials	73,754.91	0.021326%
TAXS	Bulloch County Tax Officials	26,814.34	0.007753%
TAXS	Burke County Tax Officials	24,362.66	0.007045%
TAXS	Butts County Tax Officials	18,600.63	0.005378%
TAXS	Calhoun County Tax Officials	7,704.64	0.002228%
TAXS	Camden County Tax Officials	53,466.04	0.015460%
TAXS	Candler County Tax Officials	17,323.15	0.005009%
TAXS	Carroll County Tax Officials	64,903.46	0.018767%
TAXS	Catoosa County Tax Officials	53,548.95	0.015484%
TAXS	Charlton County Tax Officials	20,444.88	0.005912%
TAXS	Chatham County Tax Officials	111,601.84	0.032270%
TAXS	Chattahoochee County Tax Officials	4,238.88	0.001226%
TAXS	Chattooga County Tax Officials	13,605.53	0.003934%
TAXS	Clarke County Tax Officials	111,522.48	0.032247%
TAXS	Clay County Tax Officials	8,817.80	0.002550%
TAXS	Clayton County Tax Officials	126,794.38	0.036663%
TAXS	Clinch County Tax Officials	12,892.12	0.003728%
TAXS	Cobb County Tax Officials	497,587.61	0.143879%
TAXS	Coffee County Tax Officials	23,858.56	0.006899%
TAXS	Colquitt County Tax Officials	30,598.83	0.008848%
TAXS	Columbia County Tax Officials	145,579.32	0.042095%
TAXS	Cook County Tax Officials	16,842.61	0.004870%
TAXS	Coweta County Tax Officials	94,496.59	0.027324%
TAXS	Crawford County Tax Officials	7,130.98	0.002062%
TAXS	Crisp County Tax Officials	9,986.11	0.002888%
TAXS	Dade County Tax Officials	17,455.59	0.005047%
TAXS	Dawson County Tax Officials	20,678.60	0.005979%
TAXS	Decatur County Tax Officials	35,024.42	0.010127%
TAXS	Dekalb County Tax Officials	504,537.81	0.145888%
TAXS	Dodge County Tax Officials	16,349.06	0.004727%
TAXS	Dooly County Tax Officials	25,235.18	0.007297%
TAXS	Dougherty County Tax Officials	120,035.41	0.034709%
TAXS	Douglas County Tax Officials	54,446.00	0.015743%
TAXS	Early County Tax Officials	8,313.61	0.002404%
TAXS	Echols County Tax Officials	5,450.04	0.001576%
TAXS	Effingham County Tax Officials	21,326.66	0.006167%
TAXS	Elbert County Tax Officials	19,644.32	0.005680%
TAXS	Emanuel County Tax Officials	12,756.48	0.003689%
TAXS	Evans County Tax Officials	12,134.03	0.003509%
TAXS	Fannin County Tax Officials	19,306.27	0.005582%
TAXS	Fayette County Tax Officials	59,630.07	0.017242%
TAXS	Floyd County Tax Officials	64,430.16	0.018630%
TAXS	Forsyth County Tax Officials	187,319.50	0.054164%
TAXS	Franklin County Tax Officials	14,210.43	0.004109%
TAXS	Fulton County Tax Officials	4,916,474.63	1.421611%
TAXS	Gilmer County Tax Officials	2,863.00	0.000828%
TAXS	Glascocock County Tax Officials	5,231.16	0.001513%
TAXS	Glynn County Tax Officials	74,240.30	0.021467%
TAXS	Gordon County Tax Officials	65,480.06	0.018934%
TAXS	Grady County Tax Officials	13,026.25	0.003767%
TAXS	Greene County Tax Officials	8,554.35	0.002474%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category	<u>Code</u>	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
TAXS	Gwinnett County Tax Officials		\$ 331,376.31	0.095818%
TAXS	Habersham County Tax Officials		22,332.27	0.006457%
TAXS	Hall County Tax Officials		69,650.27	0.020140%
TAXS	Hancock County Tax Officials		22,084.27	0.006386%
TAXS	Haralson County Tax Officials		23,738.62	0.006864%
TAXS	Harris County Tax Officials		13,514.59	0.003908%
TAXS	Hart County Tax Officials		9,008.56	0.002605%
TAXS	Heard County Tax Officials		15,887.46	0.004594%
TAXS	Henry County Tax Officials		156,191.35	0.045163%
TAXS	Houston County Tax Officials		104,064.26	0.030090%
TAXS	Irwin County Tax Officials		12,021.31	0.003476%
TAXS	Jackson County Tax Officials		41,947.13	0.012129%
TAXS	Jasper County Tax Officials		12,842.41	0.003713%
TAXS	Jeff Davis County Tax Officials		13,799.34	0.003990%
TAXS	Jefferson County Tax Officials		12,377.41	0.003579%
TAXS	Jenkins County Tax Officials		9,133.06	0.002641%
TAXS	Jones County Tax Officials		31,983.13	0.009248%
TAXS	Lamar County Tax Officials		20,897.74	0.006043%
TAXS	Lanier County Tax Officials		14,096.49	0.004076%
TAXS	Laurens County Tax Officials		34,515.92	0.009980%
TAXS	Lee County Tax Officials		21,821.91	0.006310%
TAXS	Liberty County Tax Officials		41,497.22	0.011999%
TAXS	Lincoln County Tax Officials		50,963.76	0.014736%
TAXS	Long County Tax Officials		3,803.39	0.001100%
TAXS	Lowndes County Tax Officials		97,883.99	0.028303%
TAXS	Lumpkin County Tax Officials		27,589.04	0.007977%
TAXS	Macon County Tax Officials		15,882.18	0.004592%
TAXS	Madison County Tax Officials		18,857.45	0.005453%
TAXS	Marion County Tax Officials		9,503.63	0.002748%
TAXS	Mcduffie County Tax Officials		74,696.76	0.021599%
TAXS	Mcintosh County Tax Officials		17,447.98	0.005045%
TAXS	Meriwether County Tax Officials		16,688.56	0.004826%
TAXS	Miller County Tax Officials		6,997.39	0.002023%
TAXS	Mitchell County Tax Officials		10,119.57	0.002926%
TAXS	Monroe County Tax Officials		25,727.99	0.007439%
TAXS	Montgomery County Tax Official		10,665.00	0.003084%
TAXS	Morgan County Tax Officials		19,248.28	0.005566%
TAXS	Murray County Tax Officials		35,068.88	0.010140%
TAXS	Muscogee County Tax Officials		114,952.89	0.033239%
TAXS	Newton County Tax Officials		76,970.94	0.022256%
TAXS	Oconee County Tax Officials		27,731.00	0.008018%
TAXS	Oglethorpe County Tax Officials		6,055.89	0.001751%
TAXS	Paulding County Tax Officials		74,308.60	0.021487%
TAXS	Peach County Tax Officials		24,562.85	0.007102%
TAXS	Pickens County Tax Officials		41,707.79	0.012060%
TAXS	Pierce County Tax Officials		17,413.41	0.005035%
TAXS	Pike County Tax Officials		9,419.10	0.002724%
TAXS	Polk County Tax Officials		40,952.58	0.011842%
TAXS	Pulaski County Tax Officials		13,530.45	0.003912%
TAXS	Quitman County Tax Officials		6,883.57	0.001990%
TAXS	Rabun County Tax Officials		12,254.32	0.003543%
TAXS	Richmond County Tax Officials		201,553.34	0.058280%
TAXS	Rockdale County Tax Officials		71,321.74	0.020623%
TAXS	Schley County Tax Officials		7,559.71	0.002186%
TAXS	Screven County Tax Officials		11,778.84	0.003406%
TAXS	Seminole County Tax Officials		14,181.75	0.004101%

Employees' Retirement System of Georgia

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2013

Employer Category <u>Code</u>	<u>Employer</u>	2013 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
TAXS	Spalding County Tax Officials	\$ 58,758.85	0.016990%
TAXS	Stephens County Tax Officials	24,738.27	0.007153%
TAXS	Stewart County Tax Officials	12,278.56	0.003550%
TAXS	Sumter County Tax Officials	16,933.82	0.004896%
TAXS	Talbot County Tax Officials	23,002.68	0.006651%
TAXS	Taliaferro County Tax Officials	6,377.40	0.001844%
TAXS	Tattnall County Tax Officials	20,980.38	0.006067%
TAXS	Taylor County Tax Officials	8,438.89	0.002440%
TAXS	Telfair County Tax Officials	10,789.82	0.003120%
TAXS	Terrell County Tax Officials	4,878.32	0.001411%
TAXS	Thomas County Tax Officials	33,976.34	0.009824%
TAXS	Tift County Tax Officials	33,951.96	0.009817%
TAXS	Towns County Tax Officials	21,118.64	0.006107%
TAXS	Troup County Tax Officials	37,189.25	0.010753%
TAXS	Turner County Tax Officials	13,820.70	0.003996%
TAXS	Twiggs County Tax Officials	21,483.84	0.006212%
TAXS	Upson County Tax Officials	27,851.56	0.008053%
TAXS	Walker County Tax Officials	33,442.77	0.009670%
TAXS	Walton County Tax Officials	39,604.41	0.011452%
TAXS	Ware County Tax Officials	30,431.51	0.008799%
TAXS	Warren County Tax Officials	6,866.55	0.001985%
TAXS	Washington County Tax Officials	29,753.61	0.008603%
TAXS	Wayne County Tax Officials	30,585.31	0.008844%
TAXS	Webster County Tax Officials	6,716.76	0.001942%
TAXS	Wheeler County Tax Officials	10,154.04	0.002936%
TAXS	White County Tax Officials	36,240.90	0.010479%
TAXS	Whitfield County Tax Officials	98,214.92	0.028399%
TAXS	Wilcox County Tax Officials	16,343.30	0.004726%
TAXS	Wilkes County Tax Officials	7,634.55	0.002208%
TAXS	Wilkinson County Tax Officials	9,895.04	0.002861%
TAXS	Worth County Tax Officials	19,778.34	0.005719%
	Total for Nonemployer	<u>12,328,020.45</u>	<u>3.564678%</u>
	Total for All Entities	<u>\$ 345,838,188.97</u>	<u>100.000000%</u>

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category <u>Code</u>	<u>Employer</u>	2013 Net Pension <u>Liability</u>
AUTH	Georgia Regional Transportation Authority	\$ 5,111,049
AUTH	Jekyll Island State Park Authority	9,169,511
AUTH	Lake Lanier Island Development Authority	341,578
AUTH	Georgia Agricultural Exposition Authority	4,295,465
AUTH	Georgia Environmental Finance Authority	5,950,703
AUTH	Agricultural Commodity Commission-Peanuts	704,847
AUTH	Georgia Superior Court Clerks Coop	1,652,957
AUTH	Georgia Federal-State Inspection	8,446,952
AUTH	Georgia Lottery Corporation	1,094,708
AUTH	Oconee River Greenway Authority	102,779
CHAR	Mountain Education Center Inc	154,460
CSBS	Lookout Mountain Community Service Board	2,127,157
CSBS	Highland Rivers Center Community Service Board	2,778,334
CSBS	Georgia Mountains Avita Community Partners	1,116,545
CSBS	Cobb County Community Service	2,255,073
CSBS	Douglas Community Service Board	122,529
CSBS	Dekalb Community Service Board	2,432,195
CSBS	View Point Health	1,941,253
CSBS	Clayton Community M.H., Substa	1,180,018
CSBS	Advantage Behavioral Health Systems	1,802,807
CSBS	Pathways Center Community Service Board	1,603,557
CSBS	Mcintosh Trail MH, MR and SA C	2,045,876
CSBS	River Edge Behavioral Health Center	2,887,567
CSBS	Phoenix Center	1,131,200
CSBS	Oconee Community Service Board	1,045,842
CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	2,107,164
CSBS	Ogeechee MH, MR and SA Community	2,117,743
CSBS	New Horizons	2,185,535
CSBS	Middle Flint Community Service Board	1,603,023
CSBS	CSB of Middle Georgia	2,594,127
CSBS	Albany Area Community Service Board	810,392
CSBS	The Georgia Pines Community Service Board	2,579,715
CSBS	South Georgia Community Service Board	1,437,596
CSBS	Pineland Area MH, MR and SA Center	1,191,616
CSBS	Satilla Community Service Board	1,926,840
CSBS	Gateway Behavior Health Services Community Service Board	1,300,218
DFAC	Appling County DFACS	776,860
DFAC	Atkinson County DFACS	300,864
DFAC	Bacon County DFACS	382,631
DFAC	Baker County DFACS	124,810
DFAC	Baldwin County DFACS	1,942,466
DFAC	Banks County DFACS	739,252
DFAC	Barrow County DFACS	2,154,720
DFAC	Bartow County DFACS	2,640,519
DFAC	Ben Hill County DFACS	734,885
DFAC	Berrien County DFACS	1,153,231
DFAC	Bibb County DFACS	11,445,451

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
DFAC	Bleckley County DFACS	\$ 466,970
DFAC	Brantley County DFACS	847,563
DFAC	Brooks County DFACS	905,892
DFAC	Bryan County DFACS	572,612
DFAC	Bulloch County DFACS	1,754,668
DFAC	Burke County DFACS	976,644
DFAC	Butts County DFACS	688,396
DFAC	Calhoun County DFACS	339,739
DFAC	Camden County DFACS	1,326,277
DFAC	Candler County DFACS	741,970
DFAC	Carroll County DFACS	3,368,319
DFAC	Catoosa County DFACS	1,820,325
DFAC	Charlton County DFACS	716,639
DFAC	Chatham County DFACS	9,124,285
DFAC	Chattahoochee County DFACS	249,377
DFAC	Chattooga County DFACS	1,362,720
DFAC	Cherokee County DFACS	3,972,376
DFAC	Clarke County DFACS	7,022,070
DFAC	Clay County DFACS	372,974
DFAC	Clayton County DFACS	13,412,956
DFAC	Clinch County DFACS	496,037
DFAC	Cobb County DFACS	13,464,055
DFAC	Coffee County DFACS	3,925,936
DFAC	Colquitt County DFACS	1,964,351
DFAC	Columbia County DFACS	3,609,883
DFAC	Cook County DFACS	811,799
DFAC	Coweta County DFACS	2,823,415
DFAC	Crawford County DFACS	915,500
DFAC	Crisp County DFACS	1,509,755
DFAC	Dade County DFACS	657,679
DFAC	Dawson County DFACS	545,437
DFAC	Decatur County DFACS	1,763,694
DFAC	Dekalb County DFACS	29,941,166
DFAC	Dodge County DFACS	621,139
DFAC	Dooly County DFACS	433,535
DFAC	Dougherty County DFACS	13,523,985
DFAC	Douglas County DFACS	4,701,777
DFAC	Early County DFACS	3,486,869
DFAC	Echols County DFACS	209,974
DFAC	Effingham County DFACS	1,344,474
DFAC	Elbert County DFACS	1,013,038
DFAC	Emanuel County DFACS	680,438
DFAC	Evans County DFACS	508,751
DFAC	Fannin County DFACS	820,728
DFAC	Fayette County DFACS	1,405,763
DFAC	Floyd County DFACS	7,797,668
DFAC	Forsyth County DFACS	1,789,462
DFAC	Franklin County DFACS	1,169,633

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
DFAC	Fulton County	\$ 51,412,911
DFAC	Gilmer County DFACS	1,154,590
DFAC	Glascock County DFACS	244,573
DFAC	Glynn County DFACS	4,568,184
DFAC	Gordon County DFACS	2,272,543
DFAC	Grady County DFACS	1,051,568
DFAC	Greene County DFACS	773,851
DFAC	Gwinnett County DFACS	16,374,817
DFAC	Habersham County DFACS	1,184,628
DFAC	Hall County DFACS	6,199,886
DFAC	Hancock County DFACS	258,646
DFAC	Haralson County DFACS	1,063,457
DFAC	Harris County DFACS	939,715
DFAC	Hart County DFACS	1,198,507
DFAC	Heard County DFACS	775,987
DFAC	Henry County DFACS	5,070,190
DFAC	Houston County DFACS	3,900,266
DFAC	Irwin County DFACS	655,738
DFAC	Jackson County DFACS	1,753,115
DFAC	Jasper County DFACS	428,440
DFAC	Jeff Davis County DFACS	708,680
DFAC	Jefferson County DFACS	934,134
DFAC	Jenkins County DFACS	284,656
DFAC	Johnson County DFACS	611,870
DFAC	Jones County DFACS	1,258,291
DFAC	Lamar County DFACS	1,043,707
DFAC	Lanier County DFACS	765,456
DFAC	Laurens County DFACS	5,599,323
DFAC	Lee County DFACS	450,083
DFAC	Liberty County DFACS	2,089,841
DFAC	Lincoln County DFACS	122,044
DFAC	Long County DFACS	311,880
DFAC	Lowndes County DFACS	4,653,736
DFAC	Lumpkin County DFACS	701,353
DFAC	Macon County DFACS	977,032
DFAC	Madison County DFACS	1,209,134
DFAC	Marion County DFACS	590,130
DFAC	Mcduffie County DFACS	1,409,597
DFAC	Mcintosh County DFACS	227,298
DFAC	Meriwether County DFACS	1,396,397
DFAC	Miller County DFACS	234,480
DFAC	Mitchell County DFACS	1,300,509
DFAC	Monroe County DFACS	1,029,343
DFAC	Montgomery County DFACS	614,879
DFAC	Morgan County DFACS	885,899
DFAC	Murray County DFACS	1,764,228
DFAC	Muscogee County DFACS	7,191,185
DFAC	Newton County DFACS	3,436,789

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
DFAC	Oconee County DFACS	\$ 850,475
DFAC	Oglethorpe County DFACS	479,684
DFAC	Paulding County DFACS	3,041,687
DFAC	Peach County DFACS	1,072,920
DFAC	Pickens County DFACS	1,179,581
DFAC	Pierce County DFACS	677,575
DFAC	Pike County DFACS	633,028
DFAC	Polk County DFACS	2,293,846
DFAC	Pulaski County DFACS	451,781
DFAC	Putnam County DFACS	3,287,377
DFAC	Quitman County DFACS	125,489
DFAC	Rabun County DFACS	926,467
DFAC	Randolph County DFACS	480,315
DFAC	Richmond County DFACS	8,032,973
DFAC	Rockdale County DFACS	2,215,912
DFAC	Schley County DFACS	156,789
DFAC	Screven County DFACS	696,694
DFAC	Seminole County DFACS	712,223
DFAC	Spalding County DFACS	5,293,412
DFAC	Stephens County DFACS	1,311,622
DFAC	Stewart County DFACS	266,798
DFAC	Sumter County DFACS	5,724,181
DFAC	Talbot County DFACS	396,655
DFAC	Taliaferro County DFACS	130,391
DFAC	Tattnall County DFACS	810,829
DFAC	Taylor County DFACS	407,962
DFAC	Telfair County DFACS	663,988
DFAC	Terrell County DFACS	677,429
DFAC	Thomas County DFACS	1,989,925
DFAC	Tift County DFACS	2,770,473
DFAC	Toombs County DFACS	1,619,765
DFAC	Towns County DFACS	318,770
DFAC	Treutlen County DFACS	350,070
DFAC	Troup County DFACS	2,634,550
DFAC	Turner County DFACS	307,900
DFAC	Twiggs County DFACS	678,254
DFAC	Union County DFACS	687,329
DFAC	Upson County DFACS	1,648,444
DFAC	Walker County DFACS	1,798,197
DFAC	Walton County DFACS	2,806,382
DFAC	Ware County DFACS	1,870,016
DFAC	Warren County DFACS	181,052
DFAC	Washington County DFACS	930,835
DFAC	Wayne County DFACS	1,161,529
DFAC	Webster County DFACS	160,671
DFAC	Wheeler County DFACS	288,538
DFAC	White County DFACS	947,673
DFAC	Whitfield County DFACS	7,384,029

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
DFAC	Wilcox County DFACS	\$ 426,451
DFAC	Wilkes County DFACS	385,300
DFAC	Wilkinson County DFACS	355,311
DFAC	Worth County DFACS	1,348,939
HLTH	Appling County Health Department	626,525
HLTH	Atkinson County Health Department	359,969
HLTH	Bacon County Health Department	382,631
HLTH	Baker County Health Department	322,507
HLTH	Baldwin County Health Department	643,995
HLTH	Banks County Health Department	348,274
HLTH	Barrow County Public Health	980,623
HLTH	Bartow County Health Department	1,745,254
HLTH	Ben Hill County Health Department	517,438
HLTH	Berrien County Health Department	347,013
HLTH	Bibb County Health Department	3,664,670
HLTH	Bleckley County Health Department	278,785
HLTH	Brantley County Health Department	421,258
HLTH	Brooks County Health Department	333,474
HLTH	Bulloch County Physical Health	1,356,606
HLTH	Burke County Health Department	668,112
HLTH	Butts County Health Department	450,471
HLTH	Calhoun County Health Department	139,271
HLTH	Candler County Health Department	377,973
HLTH	Carroll County Health Department	1,455,697
HLTH	Catoosa County Health Department	1,528,486
HLTH	Charlton County Health Department	549,077
HLTH	Chattahoochee County Health Department	53,573
HLTH	Chattooga County Health Department	859,549
HLTH	Cherokee County Health Department	9,440,435
HLTH	Clarke County Health Department	6,891,048
HLTH	Clay County Health Department	156,595
HLTH	Clayton County Health Department	8,899,025
HLTH	Clinch County Health Department	309,696
HLTH	Cobb County Health Department	17,991,331
HLTH	Coffee County Health Department	1,154,590
HLTH	Colquitt County Health Department	1,629,470
HLTH	Columbia County Health Department	1,240,725
HLTH	Cook County Health Department	395,345
HLTH	Coweta County Health Department	1,433,035
HLTH	Crawford County Health Department	261,897
HLTH	Crisp County Health Department	533,063
HLTH	Dade County Health Department	458,672
HLTH	Dawson County Health Department	425,237
HLTH	Decatur County Health Department	951,992
HLTH	Dekalb County Health Department	26,031,292
HLTH	Dodge County Health Department	463,234
HLTH	Dooly County Health Department	322,798
HLTH	Dougherty County Health Department	3,777,251

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category <u>Code</u>	<u>Employer</u>	2013 Net Pension <u>Liability</u>
HLTH	Southwest Health District	\$ 7,356,126
HLTH	Douglas County Health Department	1,224,420
HLTH	Early County Health Department	505,840
HLTH	Echols County Health Department	201,870
HLTH	Elbert County Health Department	518,020
HLTH	Emanuel County Health Department	1,017,406
HLTH	Evans County Health Department	235,547
HLTH	Fannin County Health Department	585,617
HLTH	Fayette County Health Department	1,222,090
HLTH	Floyd County Health Department	11,447,829
HLTH	Forsyth County Health Department	1,453,562
HLTH	Franklin County Health Department	453,819
HLTH	Gilmer County Health Department	743,425
HLTH	Glascocock County Health Department	110,495
HLTH	Glynn County Health Department	23,163,960
HLTH	Gordon County Health Department	1,296,287
HLTH	Grady County Health Department	835,820
HLTH	Greene County Health Department	526,027
HLTH	Gwinnett County Health Department	19,086,767
HLTH	Habersham County Health Department	735,904
HLTH	Hall County Health Department	11,404,252
HLTH	Hancock County Health Department	432,274
HLTH	Haralson County Health Department	499,628
HLTH	Harris County Health Department	593,333
HLTH	Hart County Health Department	481,916
HLTH	Heard County Health Department	278,154
HLTH	Henry County Health Department	1,899,617
HLTH	Houston County Health Department	9,398,265
HLTH	Irwin County Health Department	560,820
HLTH	Jackson County Health Department	880,027
HLTH	Jasper County Health Department	298,729
HLTH	Jeff Davis County Health Department	548,446
HLTH	Jefferson County Health Department	597,070
HLTH	Jenkins County Health Department	220,310
HLTH	Johnson County Health Department	215,700
HLTH	Jones County Health Department	395,199
HLTH	Lamar County Health Department	432,807
HLTH	Lanier County Health Department	153,780
HLTH	Laurens County Health Department	6,292,426
HLTH	Lee County Health Department	793,650
HLTH	Lincoln County Health Department	149,801
HLTH	Lowndes County Health Department	9,522,153
HLTH	Lumpkin County Health Department	632,397
HLTH	Macon County Health Department	258,112
HLTH	Madison County Health Department	724,306
HLTH	Marion County Health Department	165,136
HLTH	Mcduffie County Health Department	491,767
HLTH	Meriwether County Health Department	730,614

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
HLTH	Miller County Health Department	\$ 333,134
HLTH	Mitchell County Health Department	616,189
HLTH	Monroe County Health Department	520,932
HLTH	Montgomery County Health Department	274,708
HLTH	Morgan County Health Department	567,954
HLTH	Murray County Health Department	803,356
HLTH	Muscogee County Health Department	12,391,183
HLTH	Newton County Health Department	1,739,382
HLTH	Oconee County Health Department	514,478
HLTH	Oglethorpe County Health Department	355,456
HLTH	Paulding County Health Department	1,317,882
HLTH	Peach County Health Department	472,939
HLTH	Pickens County Health Department	512,439
HLTH	Pierce County Health Department	906,474
HLTH	Pike County Health Department	324,545
HLTH	Polk County Health Department	968,200
HLTH	Pulaski County Health Department	244,913
HLTH	Putnam County Health Department	628,029
HLTH	Rabun County Health Department	660,785
HLTH	Randolph County Health Department	200,317
HLTH	Richmond County Health Department	9,646,526
HLTH	Rockdale County Health Department	1,604,188
HLTH	Schley County Health Department	133,351
HLTH	Screven County Health Department	447,851
HLTH	Seminole County Health Department	527,289
HLTH	Spalding County Health Department	1,150,126
HLTH	Stephens County Health Department	514,963
HLTH	Stewart County Health Department	158,779
HLTH	Sumter County Health Department	970,092
HLTH	Talbot County Health Department	162,515
HLTH	Taliaferro County Health Department	111,853
HLTH	Tattnall County Health Department	603,135
HLTH	Taylor County Health Department	377,536
HLTH	Telfair County Health Department	389,231
HLTH	Terrell County Health Department	287,519
HLTH	Thomas County Health Department	2,021,515
HLTH	Tift County Health Department	1,091,797
HLTH	Toombs County Health Department	779,917
HLTH	Towns County Health Department	614,005
HLTH	Treutlen County Health Department	235,450
HLTH	Troup County Health Department	9,007,918
HLTH	Turner County Health Department	216,768
HLTH	Twiggs County Health Department	271,166
HLTH	Union County Health Department	465,126
HLTH	Upson County Health Department	1,008,817
HLTH	Walker County Health Department	1,415,614
HLTH	Walton County Health Department	1,546,247
HLTH	Ware County Health Department	10,603,759

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
HLTH	Warren County Health Department	\$ 111,223
HLTH	Washington County Health Department	493,660
HLTH	Wayne County Health Department	675,731
HLTH	Webster County Health Department	104,235
HLTH	Wheeler County Health Department	284,074
HLTH	White County Health Department	506,374
HLTH	Whitfield County Health Department	4,307,014
HLTH	Wilcox County Health Department	181,586
HLTH	Wilkes County Health Department	333,231
HLTH	Wilkinson County Health Department	372,926
HLTH	Worth County Health Department	590,324
MRCS	Woodright Industries	1,092,525
MRCS	Jessamine Place	1,067,437
MRCS	Carroll County MR Services	918,606
MRCS	Green Oaks Service Center	1,571,481
MRCS	Haralson County Center (Mh/Mr/Sa)	1,030,411
MRCS	Mitchell-Baker Service Center	1,249,508
MRCS	Thomas/Grady Service Center	1,853,468
MRCS	Tift County - Diversified Enterprises	2,007,685
PSCH	Bacon County Schools	128,886
PSCH	Baldwin County Schools	377,293
PSCH	Barrow County Schools	81,379
PSCH	Ben Hill County Schools	118,744
PSCH	Bibb County Schools	1,133,627
PSCH	Butts County Schools	198,667
PSCH	Camden County Schools	86,426
PSCH	Carroll County Schools	339,976
PSCH	Catoosa County Board of Education	161,787
PSCH	Chatham County Schools	143,007
PSCH	Live Oak Public Libraries	111,417
PSCH	Clarke County Schools	323,623
PSCH	Clayton County Schools	227,686
PSCH	Cobb County Schools	254,133
PSCH	Colquitt County Schools	154,120
PSCH	Columbia County Schools	358,950
PSCH	Coweta County Schools	184,352
PSCH	Crisp County Schools	435,137
PSCH	Decatur County Schools	231,180
PSCH	Dekalb County Schools	1,446,768
PSCH	Dodge County Schools	246,806
PSCH	Ocmulgee Regional Library System	59,979
PSCH	Dougherty County Schools	224,338
PSCH	Douglas County Schools	319,110
PSCH	Effingham County Schools	206,674
PSCH	Emanuel County Schools	86,329
PSCH	Fayette County Schools	205,510
PSCH	Floyd County Schools	566,449
PSCH	Forsyth County Schools	169,794

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
PSCH	Fulton County Board of Education	\$ 257,093
PSCH	Gilmer County Schools	178,723
PSCH	Glascock County Schools	60,949
PSCH	Glynn County Schools	466,582
PSCH	Gordon County Schools	91,958
PSCH	Grady County Schools	227,977
PSCH	Greene County Schools	258,403
PSCH	Gwinnett County Schools	649,236
PSCH	Hall County Schools	118,356
PSCH	Hart County Schools	99,431
PSCH	Henry County Schools	877,698
PSCH	Houston County Schools	694,656
PSCH	Irwin County Schools	210,605
PSCH	Jackson County Schools	100,644
PSCH	Johnson County Schools	0
PSCH	Lamar County Schools	119,763
PSCH	Lee County Schools	36,540
PSCH	Macon County Schools	58,377
PSCH	Madison County Schools	103,750
PSCH	Mcduffie County Schools	182,993
PSCH	Meriwether County Schools	244,816
PSCH	Monroe County Schools	82,058
PSCH	Muscogee County Schools	283,443
PSCH	Oglethorpe County Schools	139,077
PSCH	Paulding County Schools	137,281
PSCH	Pickens County Schools	56,291
PSCH	Pierce County Schools	304,940
PSCH	Pike County Schools	136,748
PSCH	Polk County Schools	158,342
PSCH	Rabun County Schools	185,468
PSCH	Richmond County Schools	117,968
PSCH	Rockdale County Schools	494,873
PSCH	Spalding County Schools	206,237
PSCH	Stephens County Schools	40,762
PSCH	Sumter County Schools	112,048
PSCH	Tattnall County Schools	55,757
PSCH	Telfair County Schools	36,540
PSCH	Terrell County Schools	133,205
PSCH	Troup County Schools	111,174
PSCH	Union County Schools	87,881
PSCH	Upson County Schools	89,580
PSCH	Ware County Schools	55,320
PSCH	Washington County Board of Education	515,836
PSCH	Wayne County Schools	79,098
PSCH	White County Board of Education	59,930
PSCH	Whitfield County Schools	92,588
PSCH	Wilkinson County Schools	217,738
PSCH	Atlanta City Schools	475,365

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
PSCH	City of Buford Schools (Gwinnett)	\$ 138,252
PSCH	City of Dalton Schools (Whitfield)	86,814
PSCH	City of Decatur Schools (DeKalb)	56,339
PSCH	City of Dublin Schools (Laurens)	103,216
PSCH	City of Rome Schools (Floyd)	195,998
PSCH	City of Valdosta Schools (Lowndes)	281,114
PSCH	Georgia Military College	214,147
RESA	Northwest Georgia Regional Education Service Agency	226,473
RESA	Metro Regional Education Service Agency	355,408
RESA	North East Georgia Regional Education Service Agency	235,693
STAT	Georgia Department of Agriculture	37,550,211
STAT	Georgia Department of Administrative Services	25,701,263
STAT	Georgia Department of Audits	34,050,532
STAT	Department of Public Health	94,432,588
STAT	Georgia Department of Banking and Finance	11,289,924
STAT	State Accounting Office	14,425,412
STAT	Office of Commissioner of Insurance	21,784,790
STAT	Georgia State Finance and Investment Commission	14,785,284
STAT	State Properties Commission	1,488,452
STAT	Georgia Department of Defense	30,388,191
STAT	Georgia Department of Education	64,592,018
STAT	The Technical College System of Georgia	15,154,280
STAT	Prosecuting Attorneys Council	81,740,153
STAT	Georgia Department of Community Health	62,502,323
STAT	Georgia Forestry Commission	35,305,086
STAT	Office of Planning and Budget	43,698,465
STAT	Georgia Department of Human Services	263,740,534
STAT	Georgia Department of Community Affairs	37,077,855
STAT	Department of Economic Development	17,743,215
STAT	Administrative Office of the Courts	10,661,797
STAT	Georgia Court of Appeals	23,407,126
STAT	Superior Courts of Georgia	20,381,501
STAT	Supreme Court	15,256,088
STAT	Georgia Department of Labor	116,258,140
STAT	Department of Behavioral Health and Developmental Disabilities	346,056,841
STAT	Georgia Department of Law	27,684,879
STAT	General Assembly of Georgia	22,385,499
STAT	Department of Juvenile Justice	218,514,067
STAT	Georgia Department of Natural Resources	164,934,644
STAT	State Board Pardons and Paroles	54,890,463
STAT	Georgia Department of Public Safety	173,764,324
STAT	Georgia Department of Corrections	720,491,378
STAT	Georgia Department of Early Care Learning	19,131,460
STAT	Georgia Public Service Commission	10,284,989
STAT	Georgia Bureau of Investigation	83,134,027
STAT	Department of Revenue	93,427,023
STAT	Georgia Department of Driver Services	40,235,035
STAT	Georgia Student Finance Commission	5,007,542

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
STAT	Secretary of State	\$ 22,293,492
STAT	Soil and Water Commission	3,047,510
STAT	Georgia Teachers Retirement System	30,485,147
STAT	Georgia Department of Transportation	344,074,972
STAT	Georgia Department of Veterans Service	9,020,584
STAT	Subsequent Injury Trust Fund	2,398,614
STAT	State Board of Workers Comp	16,113,745
STAT	Georgia Public Defender Standards Council	74,669,023
STAT	Georgia Building Authority	13,591,776
STAT	Georgia Correctional Industries	14,783,392
STAT	George L. Smith II - GWCCA	30,175,548
STAT	State Road and Tollway Authority	6,466,636
STAT	Georgia Public Broadcasting	12,159,372
STAT	GTA Georgia Technology Authority	27,227,760
TCOL	Oconee Fall Line Technical College	4,026,483
TCOL	Coastal Pines Technical College	1,529,748
TCOL	Albany Technical College	7,325,215
TCOL	Altamaha Technical College	3,284,950
TCOL	Athens Technical College	3,775,019
TCOL	Atlanta Technical College	10,953,781
TCOL	Augusta Technical College	12,866,014
TCOL	West Georgia Technical College	11,425,118
TCOL	Chattahoochee Technical College	16,895,312
TCOL	Columbus Technical College	4,207,632
TCOL	Georgia Northwestern Technical College	12,713,011
TCOL	Georgia Piedmont Technical College	6,534,379
TCOL	Southern Crescent Technical College	6,623,716
TCOL	Gwinnett Technical College	10,072,880
TCOL	Lanier Technical College	4,213,455
TCOL	Central Georgia Technical College	19,851,059
TCOL	Moultrie Technical College	4,028,327
TCOL	North Georgia Technical College	6,084,490
TCOL	Savannah Technical College	7,223,115
TCOL	South Georgia Technical College	5,315,103
TCOL	Southeastern Technical College	3,322,849
TCOL	Ogeechee Technical College	938,938
TCOL	Southwest Georgia Technical College	3,853,874
TCOL	Wiregrass Georgia Technical College	7,065,889
UNIV	Georgia Institute of Technology	2,076,690
UNIV	Georgia State University	1,246,548
UNIV	Georgia Regents University	1,221,314
UNIV	University of Georgia	2,855,103
UNIV	Albany State University	110,786
UNIV	Armstrong Atlantic State University	464,738
UNIV	Clayton College and State University	78,322
UNIV	Columbus State University	167,610
UNIV	University of North Georgia	441,688
UNIV	Georgia College and State University	472,211

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
UNIV	Georgia Southern University	\$ 424,412
UNIV	Georgia Gwinnett College	177,704
UNIV	Georgia Southwestern State University	61,677
UNIV	Kennesaw State University	276,358
UNIV	Middle Georgia State College	918,509
UNIV	Valdosta State University	431,740
UNIV	State University of West Georgia	466,436
UNIV	Abraham Baldwin Agricultural College	306,736
UNIV	Bainbridge College	370,111
UNIV	College of Coastal Georgia	621,964
UNIV	South Georgia State College	333,037
UNIV	Georgia Perimeter College	143,784
UNIV	Georgia Highlands College	257,627
UNIV	Gordon College	131,895
UNIV	Regents Central Office	2,479,459
VARs	Agricultural Commodity Commission	534,713
VARs	DA-Lookout Mountain Judicial Circuit	1,235,338
VARs	District Attorneys Staff	110,543
		<hr/>
	Total for all Employers	4,679,664,793

Special Funding through the State of Georgia:

CORT	Dekalb County State Court	9,411,610
CORT	Bibb County State Court	2,412,590
CORT	Chatham County State Court	2,446,753
TAXS	Appling County Tax Officials	134,904
TAXS	Bacon County Tax Officials	172,317
TAXS	Baker County Tax Officials	87,930
TAXS	Baldwin County Tax Officials	793,019
TAXS	Barrow County Tax Officials	113,795
TAXS	Bartow County Tax Officials	1,320,599
TAXS	Ben Hill County Tax Officials	75,410
TAXS	Berrien County Tax Officials	245,398
TAXS	Bibb County Tax Officials	2,426,226
TAXS	Bleckley County Tax Officials	211,139
TAXS	Brantley County Tax Officials	211,624
TAXS	Brooks County Tax Officials	227,638
TAXS	Bryan County Tax Officials	1,034,875
TAXS	Bulloch County Tax Officials	376,226
TAXS	Burke County Tax Officials	341,869
TAXS	Butts County Tax Officials	260,975
TAXS	Calhoun County Tax Officials	108,117
TAXS	Camden County Tax Officials	750,219
TAXS	Candler County Tax Officials	243,069
TAXS	Carroll County Tax Officials	910,696
TAXS	Catoosa County Tax Officials	751,384
TAXS	Charlton County Tax Officials	286,888

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
TAXS	Chatham County Tax Officials	\$ 1,565,949
TAXS	Chattahoochee County Tax Officials	59,493
TAXS	Chattooga County Tax Officials	190,903
TAXS	Clarke County Tax Officials	1,564,833
TAXS	Clay County Tax Officials	123,742
TAXS	Clayton County Tax Officials	1,779,126
TAXS	Clinch County Tax Officials	180,907
TAXS	Cobb County Tax Officials	6,981,939
TAXS	Coffee County Tax Officials	334,784
TAXS	Colquitt County Tax Officials	429,362
TAXS	Columbia County Tax Officials	2,042,721
TAXS	Cook County Tax Officials	236,324
TAXS	Coweta County Tax Officials	1,325,937
TAXS	Crawford County Tax Officials	100,062
TAXS	Crisp County Tax Officials	140,144
TAXS	Dade County Tax Officials	244,913
TAXS	Dawson County Tax Officials	290,140
TAXS	Decatur County Tax Officials	491,427
TAXS	Dekalb County Tax Officials	7,079,428
TAXS	Dodge County Tax Officials	229,385
TAXS	Dooly County Tax Officials	354,098
TAXS	Dougherty County Tax Officials	1,684,305
TAXS	Douglas County Tax Officials	763,952
TAXS	Early County Tax Officials	116,658
TAXS	Echols County Tax Officials	76,478
TAXS	Effingham County Tax Officials	299,263
TAXS	Elbert County Tax Officials	275,630
TAXS	Emanuel County Tax Officials	179,014
TAXS	Evans County Tax Officials	170,279
TAXS	Fannin County Tax Officials	270,875
TAXS	Fayette County Tax Officials	836,693
TAXS	Floyd County Tax Officials	904,048
TAXS	Forsyth County Tax Officials	2,628,387
TAXS	Franklin County Tax Officials	199,395
TAXS	Fulton County Tax Officials	68,985,749
TAXS	Gilmer County Tax Officials	40,180
TAXS	Glascocock County Tax Officials	73,421
TAXS	Glynn County Tax Officials	1,041,718
TAXS	Gordon County Tax Officials	918,800
TAXS	Grady County Tax Officials	182,799
TAXS	Greene County Tax Officials	120,054
TAXS	Gwinnett County Tax Officials	4,649,708
TAXS	Habersham County Tax Officials	313,335
TAXS	Hall County Tax Officials	977,323
TAXS	Hancock County Tax Officials	309,890
TAXS	Haralson County Tax Officials	333,086
TAXS	Harris County Tax Officials	189,641
TAXS	Hart County Tax Officials	126,411

Employees' Retirement System of Georgia

Schedule of Net Pension Liability by Employer and Nonemployer

As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
TAXS	Heard County Tax Officials	\$ 222,931
TAXS	Henry County Tax Officials	2,191,601
TAXS	Houston County Tax Officials	1,460,161
TAXS	Irwin County Tax Officials	168,678
TAXS	Jackson County Tax Officials	588,577
TAXS	Jasper County Tax Officials	180,179
TAXS	Jeff Davis County Tax Officials	193,621
TAXS	Jefferson County Tax Officials	173,676
TAXS	Jenkins County Tax Officials	128,158
TAXS	Jones County Tax Officials	448,773
TAXS	Lamar County Tax Officials	293,245
TAXS	Lanier County Tax Officials	197,794
TAXS	Laurens County Tax Officials	484,294
TAXS	Lee County Tax Officials	306,202
TAXS	Liberty County Tax Officials	582,269
TAXS	Lincoln County Tax Officials	715,086
TAXS	Long County Tax Officials	53,379
TAXS	Lowndes County Tax Officials	1,373,444
TAXS	Lumpkin County Tax Officials	387,096
TAXS	Macon County Tax Officials	222,834
TAXS	Madison County Tax Officials	264,615
TAXS	Marion County Tax Officials	133,351
TAXS	Mcduffie County Tax Officials	1,048,123
TAXS	Mcintosh County Tax Officials	244,816
TAXS	Meriwether County Tax Officials	234,189
TAXS	Miller County Tax Officials	98,169
TAXS	Mitchell County Tax Officials	141,988
TAXS	Monroe County Tax Officials	360,988
TAXS	Montgomery County Tax Official	149,656
TAXS	Morgan County Tax Officials	270,098
TAXS	Murray County Tax Officials	492,058
TAXS	Muscogee County Tax Officials	1,612,971
TAXS	Newton County Tax Officials	1,080,005
TAXS	Oconee County Tax Officials	389,085
TAXS	Oglethorpe County Tax Officials	84,970
TAXS	Paulding County Tax Officials	1,042,688
TAXS	Peach County Tax Officials	344,635
TAXS	Pickens County Tax Officials	585,229
TAXS	Pierce County Tax Officials	244,331
TAXS	Pike County Tax Officials	132,186
TAXS	Polk County Tax Officials	574,650
TAXS	Pulaski County Tax Officials	189,836
TAXS	Quitman County Tax Officials	96,568
TAXS	Rabun County Tax Officials	171,929
TAXS	Richmond County Tax Officials	2,828,122
TAXS	Rockdale County Tax Officials	1,000,761
TAXS	Schley County Tax Officials	106,079
TAXS	Screven County Tax Officials	165,281

Employees' Retirement System of Georgia
Schedule of Net Pension Liability by Employer and Nonemployer
As of and for the year June 30, 2013

Employer Category	<u>Employer</u>	2013 Net Pension <u>Liability</u>
TAXS	Seminole County Tax Officials	\$ 199,007
TAXS	Spalding County Tax Officials	824,465
TAXS	Stephens County Tax Officials	347,110
TAXS	Stewart County Tax Officials	172,269
TAXS	Sumter County Tax Officials	237,586
TAXS	Talbot County Tax Officials	322,749
TAXS	Taliaferro County Tax Officials	89,483
TAXS	Tattnall County Tax Officials	294,410
TAXS	Taylor County Tax Officials	118,405
TAXS	Telfair County Tax Officials	151,403
TAXS	Terrell County Tax Officials	68,471
TAXS	Thomas County Tax Officials	476,724
TAXS	Tift County Tax Officials	476,384
TAXS	Towns County Tax Officials	296,351
TAXS	Troup County Tax Officials	521,805
TAXS	Turner County Tax Officials	193,912
TAXS	Twiggs County Tax Officials	301,446
TAXS	Upson County Tax Officials	390,784
TAXS	Walker County Tax Officials	469,251
TAXS	Walton County Tax Officials	555,725
TAXS	Ware County Tax Officials	426,984
TAXS	Warren County Tax Officials	96,325
TAXS	Washington County Tax Officials	417,473
TAXS	Wayne County Tax Officials	429,168
TAXS	Webster County Tax Officials	94,238
TAXS	Wheeler County Tax Officials	142,474
TAXS	White County Tax Officials	508,509
TAXS	Whitfield County Tax Officials	1,378,103
TAXS	Wilcox County Tax Officials	229,336
TAXS	Wilkes County Tax Officials	107,146
TAXS	Wilkinson County Tax Officials	138,834
TAXS	Worth County Tax Officials	<u>277,523</u>
	Total for Nonemployer	<u>172,981,207</u>
	Total all Entities	\$ <u><u>4,852,646,000</u></u>

EMPLOYEES' RETIREMENT SYSTEM
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2013

(1) Plan Description

The Employees' Retirement System (ERS) was established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. It is a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*.

(2) Basis of Presentation

The Schedule of Employer and Nonemployer Allocations and the Schedule of Net Pension Liability by Employer and Nonemployer (the schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

(3) Reconciliation to Financial Statements

The current year employer and nonemployer contributions used in the allocation schedules for 2013 are a component of total employer and nonemployer contributions presented in the System's audited financial statements. The reconciliation of employer and nonemployer contributions is as follows for the year ended June 30, 2013 (amounts in thousands):

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$	345,838
Forfeited leave		15,436
Salary spiking penalty		1,049
Transfers in from other retirement systems		116
Transfers out from ERS		(4,779)
Department of Revenue deficiency		616
Employees' Retirement System of Georgia contributions		670
Miscellaneous		46
		<hr/>
Total employer and nonemployer contributions per audited financial statements	\$	<u><u>358,992</u></u>

(4) Actuarial Valuation Date

The collective total pension liability is based upon the June 30, 2013 actuarial valuation.

EMPLOYEES' RETIREMENT SYSTEM
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2013

(5) Components of Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2013 were as follows (dollars in thousands):

Total pension liability	\$	16,982,449
Plan fiduciary net position		<u>12,129,803</u>
Employers' and nonemployers' net pension liability	\$	<u><u>4,852,646</u></u>

(6) Actuarial assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2013, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation		3.0%
Salary increases		5.45 – 9.25%, including inflation
Investment rate of return		7.50%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2004 – June 30, 2009.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

(7) Discount rate

The discount rate used to measure the collective total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and nonemployer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

EMPLOYEES' RETIREMENT SYSTEM
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2013

(8) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* requires participating employers and nonemployer contributing entities to recognize their proportional share of collective net pension liability and pension expense. These schedules are prepared to provide employers and nonemployer contributing entities with their calculated proportionate share. The collective amounts have been allocated based on actual employer contributions during the measurement period of July 2012 through June 2013. Contributions from the employers and nonemployer contributing entities are recognized when due, based on statutory requirements.

(9) Special Funding Situation

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

(10) Schedule of Net Pension Liability by Employer and Nonemployer

The employer and nonemployer proportionate share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's or nonemployer's proportionate share percentage for fiscal year ending June 30, 2013 as shown in the Schedule of Employer and Nonemployer Allocations.