



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

GASB No. 68 Schedules

June 30, 2014

(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, 2014, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the System as of and for the year ended June 30, 2014, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total for all participating entities of the System as of and for the year ended June 30, 2014, 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, 2014, and our report thereon, dated October 31, 2014, 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 6/30/2014

Employer Category Code	<u>Employer</u>	2014 Actual Employer Contributions	Employer Allocation Percentage
AUTH	Georgia Regional Transportation Authority	\$ 377,920.87	0.090920%
AUTH	Jekyll Island State Park Authority	823,624.94	0.198147%
AUTH	Lake Lanier Island Development Authority	34,768.34	0.008365%
AUTH	Georgia Agricultural Exposition Authority	382,519.41	0.092026%
AUTH	Georgia Environmental Finance Authority	507,851.32	0.122178%
AUTH	Agricultural Commodity Commission-Peanuts	71,794.38	0.017272%
AUTH	Georgia Superior Court Clerks Coop	177,217.68	0.042635%
AUTH	Georgia Federal-State Inspection	770,197.92	0.185294%
AUTH	Georgia Lottery Corporation	99,728.51	0.023993%
AUTH	Oconee River Greenway Authority	9,073.44	0.002183%
CHAR	Mountain Education Center Inc	16,282.48	0.003917%
CSBS	Lookout Mountain Community Service Board	142,541.51	0.034293%
CSBS	Highland Rivers Center Community Service Board	228,940.28	0.055078%
CSBS	Georgia Mountains Avita Community Partners	71,656.93	0.017239%
CSBS	Cobb County Community Service	172,393.11	0.041474%
CSBS	Douglas Community Service Board	10,820.90	0.002603%
CSBS	Dekalb Community Service Board	196,206.96	0.047203%
CSBS	View Point Health	148,306.24	0.035679%
CSBS	Clayton Community M.H., Substa	99,699.27	0.023986%
CSBS	Advantage Behavioral Health Systems	140,256.45	0.033743%
CSBS	Pathways Center Community Service Board	115,336.54	0.027748%
CSBS	Mcintosh Trail MH, MR and SA C	158,531.84	0.038139%
CSBS	River Edge Behavioral Health Center	258,333.08	0.062150%
CSBS	Phoenix Center	89,873.23	0.021622%
CSBS	Oconee Community Service Board	86,559.77	0.020824%
CSBS	East Central Georgia Community Service Board Serenity Behavioral Health Systems	151,960.86	0.036559%
CSBS	Ogeechee MH, MR and SA Community	150,466.88	0.036199%
CSBS	New Horizons	177,308.23	0.042657%
CSBS	Middle Flint Community Service Board	136,009.21	0.032721%
CSBS	CSB of Middle Georgia	194,503.61	0.046794%
CSBS	Albany Area Community Service Board	51,925.09	0.012492%
CSBS	The Georgia Pines Community Service Board	282,020.24	0.067848%
CSBS	South Georgia Community Service Board	112,558.75	0.027079%
CSBS	Pineland Area MH, MR and SA Center	96,258.94	0.023158%
CSBS	Satilla Community Service Board	175,811.91	0.042297%
CSBS	Gateway Behavior Health Services Community Service Board	111,454.47	0.026814%
DFAC	Appling County DFACS	45,619.05	0.010975%
DFAC	Atkinson County DFACS	19,632.68	0.004723%
DFAC	Bacon County DFACS	36,941.46	0.008887%
DFAC	Baker County DFACS	11,490.11	0.002764%
DFAC	Baldwin County DFACS	155,069.96	0.037307%
DFAC	Banks County DFACS	60,657.08	0.014593%
DFAC	Barrow County DFACS	172,065.73	0.041395%
DFAC	Bartow County DFACS	255,430.63	0.061451%
DFAC	Ben Hill County DFACS	65,026.59	0.015644%
DFAC	Berrien County DFACS	102,758.95	0.024722%
DFAC	Bibb County DFACS	887,793.71	0.213585%
DFAC	Bleckley County DFACS	38,920.05	0.009363%
DFAC	Brantley County DFACS	71,570.55	0.017218%
DFAC	Brooks County DFACS	63,917.62	0.015377%
DFAC	Bryan County DFACS	50,402.86	0.012126%
DFAC	Bulloch County DFACS	144,972.10	0.034877%
DFAC	Burke County DFACS	78,950.56	0.018994%

Employees' Retirement System of Georgia
 Schedule of Employer and Nonemployer Allocations
 As of and for the year ended 6/30/2014

Employer Category <u>Code</u>	<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
DFAC	Butts County DFACS	\$ 57,834.80	0.013914%
DFAC	Calhoun County DFACS	31,013.56	0.007461%
DFAC	Camden County DFACS	114,896.46	0.027642%
DFAC	Candler County DFACS	50,408.64	0.012127%
DFAC	Carroll County DFACS	273,430.74	0.065782%
DFAC	Catoosa County DFACS	141,016.44	0.033926%
DFAC	Charlton County DFACS	68,834.28	0.016560%
DFAC	Chatham County DFACS	759,098.26	0.182623%
DFAC	Chattahoochee County DFACS	15,851.27	0.003813%
DFAC	Chattooga County DFACS	114,291.55	0.027496%
DFAC	Cherokee County DFACS	329,357.72	0.079237%
DFAC	Clarke County DFACS	589,422.27	0.141803%
DFAC	Clay County DFACS	31,160.10	0.007496%
DFAC	Clayton County DFACS	1,450,980.83	0.349076%
DFAC	Clinch County DFACS	31,982.48	0.007694%
DFAC	Cobb County DFACS	1,067,069.48	0.256715%
DFAC	Coffee County DFACS	307,441.68	0.073964%
DFAC	Colquitt County DFACS	153,970.39	0.037042%
DFAC	Columbia County DFACS	283,245.18	0.068143%
DFAC	Cook County DFACS	83,727.36	0.020143%
DFAC	Coweta County DFACS	241,926.88	0.058203%
DFAC	Crawford County DFACS	83,318.91	0.020045%
DFAC	Crisp County DFACS	125,219.75	0.030125%
DFAC	Dade County DFACS	67,684.71	0.016284%
DFAC	Dawson County DFACS	36,763.31	0.008844%
DFAC	Decatur County DFACS	137,770.88	0.033145%
DFAC	Dekalb County DFACS	2,829,835.37	0.680799%
DFAC	Dodge County DFACS	49,402.61	0.011885%
DFAC	Dooly County DFACS	45,080.59	0.010845%
DFAC	Dougherty County DFACS	1,411,133.35	0.339489%
DFAC	Douglas County DFACS	394,978.44	0.095024%
DFAC	Early County DFACS	268,401.41	0.064572%
DFAC	Echols County DFACS	13,169.35	0.003168%
DFAC	Effingham County DFACS	106,888.33	0.025715%
DFAC	Elbert County DFACS	72,779.18	0.017509%
DFAC	Emanuel County DFACS	41,616.65	0.010012%
DFAC	Evans County DFACS	30,242.90	0.007276%
DFAC	Fannin County DFACS	62,387.75	0.015009%
DFAC	Fayette County DFACS	112,429.40	0.027048%
DFAC	Floyd County DFACS	632,714.42	0.152218%
DFAC	Forsyth County DFACS	173,838.97	0.041822%
DFAC	Franklin County DFACS	77,292.99	0.018595%
DFAC	Fulton County	3,803,523.11	0.915048%
DFAC	Gilmer County DFACS	81,654.79	0.019644%
DFAC	Glascocock County DFACS	18,821.32	0.004528%
DFAC	Glynn County DFACS	386,057.11	0.092877%
DFAC	Gordon County DFACS	190,000.72	0.045710%
DFAC	Grady County DFACS	80,389.38	0.019340%
DFAC	Greene County DFACS	62,366.52	0.015004%
DFAC	Gwinnett County DFACS	1,401,451.37	0.337160%
DFAC	Habersham County DFACS	88,357.35	0.021257%
DFAC	Hall County DFACS	508,137.90	0.122247%
DFAC	Hancock County DFACS	19,320.44	0.004648%
DFAC	Haralson County DFACS	90,472.34	0.021766%
DFAC	Harris County DFACS	68,467.35	0.016472%
DFAC	Hart County DFACS	104,403.03	0.025117%

Employees' Retirement System of Georgia
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As of and for the year ended 6/30/2014

Employer Category Code	<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation Percentage
DFAC	Heard County DFACS	\$ 69,733.25	0.016776%
DFAC	Henry County DFACS	509,478.49	0.122570%
DFAC	Houston County DFACS	342,299.08	0.082350%
DFAC	Irwin County DFACS	48,023.37	0.011553%
DFAC	Jackson County DFACS	148,856.36	0.035812%
DFAC	Jasper County DFACS	27,092.96	0.006518%
DFAC	Jeff Davis County DFACS	69,206.66	0.016650%
DFAC	Jefferson County DFACS	69,673.94	0.016762%
DFAC	Jenkins County DFACS	26,519.40	0.006380%
DFAC	Johnson County DFACS	40,923.76	0.009845%
DFAC	Jones County DFACS	110,964.62	0.026696%
DFAC	Lamar County DFACS	86,665.22	0.020850%
DFAC	Lanier County DFACS	67,294.70	0.016190%
DFAC	Laurens County DFACS	457,547.57	0.110076%
DFAC	Lee County DFACS	43,181.83	0.010389%
DFAC	Liberty County DFACS	166,793.28	0.040127%
DFAC	Lincoln County DFACS	13,990.59	0.003366%
DFAC	Long County DFACS	21,961.62	0.005284%
DFAC	Lowndes County DFACS	373,106.02	0.089762%
DFAC	Lumpkin County DFACS	66,655.57	0.016036%
DFAC	Macon County DFACS	78,603.87	0.018910%
DFAC	Madison County DFACS	97,119.27	0.023365%
DFAC	Marion County DFACS	48,619.72	0.011697%
DFAC	Mcduffie County DFACS	97,840.98	0.023539%
DFAC	Mcintosh County DFACS	18,667.93	0.004491%
DFAC	Meriwether County DFACS	110,893.06	0.026679%
DFAC	Miller County DFACS	15,230.31	0.003664%
DFAC	Mitchell County DFACS	104,007.76	0.025022%
DFAC	Monroe County DFACS	90,620.73	0.021801%
DFAC	Montgomery County DFACS	45,715.79	0.010998%
DFAC	Morgan County DFACS	75,713.91	0.018215%
DFAC	Murray County DFACS	135,826.52	0.032677%
DFAC	Muscogee County DFACS	637,729.56	0.153424%
DFAC	Newton County DFACS	251,944.53	0.060613%
DFAC	Oconee County DFACS	74,619.64	0.017952%
DFAC	Oglethorpe County DFACS	25,784.32	0.006203%
DFAC	Paulding County DFACS	222,449.61	0.053517%
DFAC	Peach County DFACS	104,239.80	0.025078%
DFAC	Pickens County DFACS	90,289.13	0.021722%
DFAC	Pierce County DFACS	72,719.51	0.017495%
DFAC	Pike County DFACS	56,692.71	0.013639%
DFAC	Polk County DFACS	189,058.94	0.045484%
DFAC	Pulaski County DFACS	26,377.44	0.006346%
DFAC	Putnam County DFACS	253,978.24	0.061102%
DFAC	Quitman County DFACS	5,736.84	0.001380%
DFAC	Rabun County DFACS	83,735.66	0.020145%
DFAC	Randolph County DFACS	45,179.67	0.010869%
DFAC	Richmond County DFACS	653,191.17	0.157144%
DFAC	Rockdale County DFACS	200,428.56	0.048219%
DFAC	Schley County DFACS	10,407.95	0.002504%
DFAC	Screven County DFACS	60,766.14	0.014619%
DFAC	Seminole County DFACS	61,908.81	0.014894%
DFAC	Spalding County DFACS	424,293.22	0.102076%
DFAC	Stephens County DFACS	120,633.39	0.029022%
DFAC	Stewart County DFACS	23,218.60	0.005586%
DFAC	Sumter County DFACS	494,305.90	0.118920%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended 6/30/2014

Employer Category <u>Code</u>	<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
DFAC	Talbot County DFACS	\$ 28,713.98	0.006908%
DFAC	Taliaferro County DFACS	7,290.39	0.001754%
DFAC	Tattnall County DFACS	54,080.34	0.013011%
DFAC	Taylor County DFACS	27,170.95	0.006537%
DFAC	Telfair County DFACS	55,781.18	0.013420%
DFAC	Terrell County DFACS	41,117.25	0.009892%
DFAC	Thomas County DFACS	183,313.07	0.044101%
DFAC	Tift County DFACS	232,884.32	0.056027%
DFAC	Toombs County DFACS	107,139.38	0.025776%
DFAC	Towns County DFACS	22,905.47	0.005511%
DFAC	Treutlen County DFACS	30,312.36	0.007293%
DFAC	Troup County DFACS	220,625.86	0.053078%
DFAC	Turner County DFACS	19,803.49	0.004764%
DFAC	Twiggs County DFACS	58,137.67	0.013987%
DFAC	Union County DFACS	52,252.38	0.012571%
DFAC	Upson County DFACS	142,925.91	0.034385%
DFAC	Walker County DFACS	147,362.12	0.035452%
DFAC	Walton County DFACS	237,035.87	0.057026%
DFAC	Ware County DFACS	135,232.94	0.032534%
DFAC	Warren County DFACS	22,238.24	0.005350%
DFAC	Washington County DFACS	69,727.40	0.016775%
DFAC	Wayne County DFACS	84,464.11	0.020320%
DFAC	Webster County DFACS	14,479.68	0.003484%
DFAC	Wheeler County DFACS	23,769.70	0.005718%
DFAC	White County DFACS	73,495.02	0.017681%
DFAC	Whitfield County DFACS	542,968.99	0.130627%
DFAC	Wilcox County DFACS	36,012.99	0.008664%
DFAC	Wilkes County DFACS	40,040.45	0.009633%
DFAC	Wilkinson County DFACS	31,825.73	0.007657%
DFAC	Worth County DFACS	123,009.59	0.029594%
HLTH	Appling County Health Department	56,253.84	0.013534%
HLTH	Atkinson County Health Department	25,184.18	0.006059%
HLTH	Bacon County Health Department	34,206.72	0.008229%
HLTH	Baker County Health Department	30,054.69	0.007231%
HLTH	Baldwin County Health Department	64,541.40	0.015527%
HLTH	Banks County Health Department	27,891.48	0.006710%
HLTH	Barrow County Public Health	85,730.27	0.020625%
HLTH	Bartow County Health Department	132,214.58	0.031808%
HLTH	Ben Hill County Health Department	44,330.06	0.010665%
HLTH	Berrien County Health Department	28,926.72	0.006959%
HLTH	Bibb County Health Department	316,108.21	0.076049%
HLTH	Bleckley County Health Department	26,213.92	0.006307%
HLTH	Brantley County Health Department	34,173.80	0.008222%
HLTH	Brooks County Health Department	31,485.84	0.007575%
HLTH	Bulloch County Physical Health	113,503.87	0.027307%
HLTH	Burke County Health Department	64,608.80	0.015544%
HLTH	Butts County Health Department	29,970.82	0.007210%
HLTH	Calhoun County Health Department	15,935.47	0.003834%
HLTH	Candler County Health Department	29,887.58	0.007190%
HLTH	Carroll County Health Department	124,697.05	0.030000%
HLTH	Catoosa County Health Department	133,178.13	0.032040%
HLTH	Charlton County Health Department	49,113.86	0.011816%
HLTH	Chattahoochee County Health Department	5,154.48	0.001240%
HLTH	Chattooga County Health Department	62,283.20	0.014984%
HLTH	Cherokee County Health Department	774,615.56	0.186356%
HLTH	Clarke County Health Department	594,789.49	0.143094%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended 6/30/2014

Employer Category Code	<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation Percentage
HLTH	Clay County Health Department	\$ 8,087.08	0.001946%
HLTH	Clayton County Health Department	753,856.79	0.181362%
HLTH	Clinch County Health Department	25,322.04	0.006092%
HLTH	Cobb County Health Department	1,503,791.18	0.361781%
HLTH	Coffee County Health Department	102,877.63	0.024750%
HLTH	Colquitt County Health Department	140,047.58	0.033693%
HLTH	Columbia County Health Department	108,001.97	0.025983%
HLTH	Cook County Health Department	35,500.84	0.008541%
HLTH	Coweta County Health Department	129,391.38	0.031129%
HLTH	Crawford County Health Department	23,768.20	0.005718%
HLTH	Crisp County Health Department	49,081.61	0.011808%
HLTH	Dade County Health Department	37,757.57	0.009084%
HLTH	Dawson County Health Department	38,860.76	0.009349%
HLTH	Decatur County Health Department	78,328.17	0.018844%
HLTH	Dekalb County Health Department	2,267,812.45	0.545588%
HLTH	Dodge County Health Department	35,027.46	0.008427%
HLTH	Dooly County Health Department	27,731.12	0.006672%
HLTH	Dougherty County Health Department	322,158.62	0.077505%
HLTH	Southwest Health District	601,101.40	0.144612%
HLTH	Douglas County Health Department	102,732.80	0.024715%
HLTH	Early County Health Department	43,475.41	0.010459%
HLTH	Echols County Health Department	18,260.76	0.004393%
HLTH	Elbert County Health Department	32,612.45	0.007846%
HLTH	Emanuel County Health Department	92,393.84	0.022228%
HLTH	Evans County Health Department	32,915.56	0.007919%
HLTH	Fannin County Health Department	50,272.32	0.012094%
HLTH	Fayette County Health Department	109,829.12	0.026423%
HLTH	Floyd County Health Department	996,600.90	0.239761%
HLTH	Forsyth County Health Department	125,893.74	0.030287%
HLTH	Franklin County Health Department	37,319.22	0.008978%
HLTH	Gilmer County Health Department	68,496.76	0.016479%
HLTH	Glascok County Health Department	11,421.34	0.002748%
HLTH	Glynn County Health Department	2,065,267.00	0.496860%
HLTH	Gordon County Health Department	108,945.90	0.026210%
HLTH	Grady County Health Department	70,072.43	0.016858%
HLTH	Greene County Health Department	42,831.25	0.010304%
HLTH	Gwinnett County Health Department	1,697,981.89	0.408499%
HLTH	Habersham County Health Department	62,342.90	0.014998%
HLTH	Hall County Health Department	1,009,614.64	0.242892%
HLTH	Hancock County Health Department	34,305.99	0.008253%
HLTH	Haralson County Health Department	37,515.35	0.009025%
HLTH	Harris County Health Department	53,763.15	0.012934%
HLTH	Hart County Health Department	37,045.23	0.008912%
HLTH	Heard County Health Department	21,839.53	0.005254%
HLTH	Henry County Health Department	169,865.50	0.040866%
HLTH	Houston County Health Department	937,311.60	0.225498%
HLTH	Irwin County Health Department	45,458.60	0.010936%
HLTH	Jackson County Health Department	76,379.92	0.018375%
HLTH	Jasper County Health Department	29,026.69	0.006983%
HLTH	Jeff Davis County Health Department	44,976.10	0.010820%
HLTH	Jefferson County Health Department	53,402.30	0.012847%
HLTH	Jenkins County Health Department	23,527.69	0.005660%
HLTH	Johnson County Health Department	17,868.04	0.004299%
HLTH	Jones County Health Department	33,089.70	0.007961%
HLTH	Lamar County Health Department	40,285.56	0.009692%
HLTH	Lanier County Health Department	11,160.96	0.002685%

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As of and for the year ended 6/30/2014

Employer Category Code	<u>Employer</u>	2014 Actual Employer Contributions	Employer Allocation Percentage
HLTH	Laurens County Health Department	\$ 544,246.41	0.130934%
HLTH	Lee County Health Department	70,612.74	0.016988%
HLTH	Lincoln County Health Department	14,151.04	0.003404%
HLTH	Lowndes County Health Department	808,658.50	0.194546%
HLTH	Lumpkin County Health Department	56,076.91	0.013491%
HLTH	Macon County Health Department	17,456.89	0.004200%
HLTH	Madison County Health Department	52,691.79	0.012677%
HLTH	Marion County Health Department	14,581.08	0.003508%
HLTH	Mcduffie County Health Department	52,681.31	0.012674%
HLTH	Meriwether County Health Department	68,518.99	0.016484%
HLTH	Miller County Health Department	31,267.90	0.007522%
HLTH	Mitchell County Health Department	55,507.13	0.013354%
HLTH	Monroe County Health Department	31,231.51	0.007514%
HLTH	Montgomery County Health Department	25,540.48	0.006145%
HLTH	Morgan County Health Department	48,842.51	0.011750%
HLTH	Murray County Health Department	72,321.46	0.017399%
HLTH	Muscogee County Health Department	1,003,361.94	0.241388%
HLTH	Newton County Health Department	167,362.00	0.040264%
HLTH	Oconee County Health Department	46,988.85	0.011305%
HLTH	Oglethorpe County Health Department	32,865.39	0.007907%
HLTH	Paulding County Health Department	114,746.81	0.027606%
HLTH	Peach County Health Department	41,645.14	0.010019%
HLTH	Pickens County Health Department	41,461.73	0.009975%
HLTH	Pierce County Health Department	79,533.27	0.019134%
HLTH	Pike County Health Department	26,841.98	0.006458%
HLTH	Polk County Health Department	93,068.18	0.022390%
HLTH	Pulaski County Health Department	27,823.57	0.006694%
HLTH	Putnam County Health Department	57,625.25	0.013863%
HLTH	Rabun County Health Department	53,869.82	0.012960%
HLTH	Randolph County Health Department	21,056.48	0.005066%
HLTH	Richmond County Health Department	862,168.20	0.207420%
HLTH	Rockdale County Health Department	134,216.44	0.032290%
HLTH	Schley County Health Department	12,397.92	0.002983%
HLTH	Screven County Health Department	46,605.77	0.011212%
HLTH	Seminole County Health Department	51,989.28	0.012508%
HLTH	Spalding County Health Department	96,811.37	0.023291%
HLTH	Stephens County Health Department	43,229.13	0.010400%
HLTH	Stewart County Health Department	14,940.48	0.003594%
HLTH	Sumter County Health Department	82,418.42	0.019828%
HLTH	Talbot County Health Department	14,350.08	0.003452%
HLTH	Taliaferro County Health Department	12,383.38	0.002979%
HLTH	Tattnall County Health Department	57,789.06	0.013903%
HLTH	Taylor County Health Department	27,679.50	0.006659%
HLTH	Telfair County Health Department	33,412.08	0.008038%
HLTH	Terrell County Health Department	24,171.96	0.005815%
HLTH	Thomas County Health Department	170,143.38	0.040933%
HLTH	Tift County Health Department	94,322.97	0.022692%
HLTH	Toombs County Health Department	70,584.54	0.016981%
HLTH	Towns County Health Department	54,215.16	0.013043%
HLTH	Treutlen County Health Department	19,160.60	0.004610%
HLTH	Troup County Health Department	796,694.74	0.191668%
HLTH	Turner County Health Department	22,042.80	0.005303%
HLTH	Twiggs County Health Department	23,998.74	0.005774%
HLTH	Union County Health Department	46,761.72	0.011250%
HLTH	Upson County Health Department	78,971.08	0.018999%
HLTH	Walker County Health Department	113,934.42	0.027410%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
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Employer Category <u>Code</u>	<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
HLTH	Walton County Health Department	\$ 149,873.84	0.036057%
HLTH	Ware County Health Department	885,383.75	0.213005%
HLTH	Warren County Health Department	11,647.52	0.002802%
HLTH	Washington County Health Department	45,939.76	0.011052%
HLTH	Wayne County Health Department	63,291.86	0.015227%
HLTH	Webster County Health Department	9,201.84	0.002214%
HLTH	Wheeler County Health Department	18,498.84	0.004450%
HLTH	White County Health Department	47,706.06	0.011477%
HLTH	Whitfield County Health Department	378,000.58	0.090939%
HLTH	Wilcox County Health Department	14,785.30	0.003557%
HLTH	Wilkes County Health Department	35,098.78	0.008444%
HLTH	Wilkinson County Health Department	32,926.20	0.007921%
HLTH	Worth County Health Department	50,209.18	0.012079%
MRCs	Woodright Industries	90,284.52	0.021721%
MRCs	Jessamine Place	109,582.29	0.026363%
MRCs	Carroll County MR Services	74,942.96	0.018030%
MRCs	Green Oaks Service Center	138,092.97	0.033222%
MRCs	Haralson County Center (Mh/Mr/Sa)	99,881.26	0.024029%
MRCs	Mitchell-Baker Service Center	111,566.23	0.026841%
MRCs	Thomas/Grady Service Center	184,704.75	0.044436%
MRCs	Tift County - Diversified Enterprises	202,381.67	0.048689%
PSCH	Bacon County Schools	15,576.60	0.003747%
PSCH	Baldwin County Schools	35,290.19	0.008490%
PSCH	Barrow County Schools	7,493.34	0.001803%
PSCH	Ben Hill County Schools	10,770.79	0.002591%
PSCH	Bibb County Schools	81,547.22	0.019619%
PSCH	Butts County Schools	20,422.02	0.004913%
PSCH	Camden County Schools	7,947.62	0.001912%
PSCH	Carroll County Schools	12,564.22	0.003023%
PSCH	Catoosa County Board of Education	7,242.24	0.001742%
PSCH	Chatham County Schools	21,156.49	0.005090%
PSCH	Live Oak Public Libraries	9,996.10	0.002405%
PSCH	Clarke County Schools	41,369.40	0.009953%
PSCH	Clayton County Schools	28,486.43	0.006853%
PSCH	Cobb County Schools	8,573.97	0.002063%
PSCH	Colquitt County Schools	17,840.64	0.004292%
PSCH	Columbia County Schools	33,113.52	0.007966%
PSCH	Coweta County Schools	14,796.61	0.003560%
PSCH	Crisp County Schools	33,361.16	0.008026%
PSCH	Decatur County Schools	20,842.80	0.005014%
PSCH	Dekalb County Schools	158,502.07	0.038132%
PSCH	Dodge County Schools	21,790.47	0.005242%
PSCH	Ocmulgee Regional Library System	5,454.96	0.001312%
PSCH	Dougherty County Schools	19,756.80	0.004753%
PSCH	Douglas County Schools	42,183.91	0.010149%
PSCH	Effingham County Schools	20,554.66	0.004945%
PSCH	Emanuel County Schools	8,581.42	0.002065%
PSCH	Fayette County Schools	18,967.58	0.004563%
PSCH	Floyd County Schools	35,024.23	0.008426%
PSCH	Forsyth County Schools	17,065.03	0.004105%
PSCH	Fulton County Board of Education	8,476.08	0.002039%
PSCH	Gilmer County Schools	19,419.26	0.004672%
PSCH	Glascocock County Schools	7,834.98	0.001885%
PSCH	Glynn County Schools	42,908.48	0.010323%
PSCH	Gordon County Schools	8,392.32	0.002019%
PSCH	Grady County Schools	18,427.84	0.004433%

Employees' Retirement System of Georgia
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Employer Category <u>Code</u>	<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
PSCH	Greene County Schools	\$ 22,930.96	0.005517%
PSCH	Gwinnett County Schools	54,069.64	0.013008%
PSCH	Hall County Schools	9,587.48	0.002307%
PSCH	Hart County Schools	8,824.80	0.002123%
PSCH	Henry County Schools	49,357.89	0.011874%
PSCH	Houston County Schools	74,802.08	0.017996%
PSCH	Irwin County Schools	18,836.08	0.004532%
PSCH	Jackson County Schools	8,956.27	0.002155%
PSCH	Johnson County Schools	11,754.16	0.002828%
PSCH	Lamar County Schools	10,574.16	0.002544%
PSCH	Lee County Schools	3,199.60	0.000770%
PSCH	Macon County Schools	9,400.26	0.002262%
PSCH	Madison County Schools	10,713.74	0.002578%
PSCH	Mcduffie County Schools	30,057.15	0.007231%
PSCH	Meriwether County Schools	22,798.78	0.005485%
PSCH	Monroe County Schools	9,436.68	0.002270%
PSCH	Muscogee County Schools	29,550.99	0.007109%
PSCH	Oglethorpe County Schools	13,195.05	0.003174%
PSCH	Paulding County Schools	24,426.61	0.005877%
PSCH	Pickens County Schools	2,517.18	0.000606%
PSCH	Pierce County Schools	10,828.50	0.002605%
PSCH	Pike County Schools	14,055.59	0.003381%
PSCH	Polk County Schools	14,103.54	0.003393%
PSCH	Rabun County Schools	8,483.00	0.002041%
PSCH	Richmond County Schools	13,880.13	0.003339%
PSCH	Rockdale County Schools	46,953.82	0.011296%
PSCH	Spalding County Schools	18,801.36	0.004523%
PSCH	Stephens County Schools	3,930.24	0.000946%
PSCH	Sumter County Schools	10,195.66	0.002453%
PSCH	Tattnall County Schools	3,759.56	0.000904%
PSCH	Telfair County Schools	4,456.99	0.001072%
PSCH	Terrell County Schools	13,694.30	0.003295%
PSCH	Troup County Schools	10,033.27	0.002414%
PSCH	Union County Schools	7,977.49	0.001919%
PSCH	Upson County Schools	8,986.18	0.002162%
PSCH	Ware County Schools	12,056.70	0.002901%
PSCH	Washington County Board of Education	45,596.52	0.010970%
PSCH	Wayne County Schools	9,392.08	0.002260%
PSCH	White County Board of Education	5,199.96	0.001251%
PSCH	Whitfield County Schools	10,256.75	0.002468%
PSCH	Wilkinson County Schools	25,449.57	0.006123%
PSCH	Atlanta City Schools	43,031.68	0.010353%
PSCH	City of Buford Schools (Gwinnett)	12,759.96	0.003070%
PSCH	City of Dalton Schools (Whitfield)	10,184.77	0.002450%
PSCH	City of Decatur Schools (DeKalb)	5,478.40	0.001318%
PSCH	City of Dublin Schools (Laurens)	1,628.30	0.000392%
PSCH	City of Rome Schools (Floyd)	17,596.69	0.004233%
PSCH	City of Valdosta Schools (Lowndes)	28,856.76	0.006942%
PSCH	Georgia Military College	19,974.82	0.004806%
RESA	Northwest Georgia Regional Education Service Agency	33,861.79	0.008146%
RESA	Metro Regional Education Service Agency	29,279.57	0.007044%
RESA	North East Georgia Regional Education Service Agency	20,464.51	0.004923%
STAT	Georgia Department of Agriculture	3,275,077.77	0.787915%
STAT	Georgia Department of Administrative Services	2,394,426.76	0.576049%
STAT	Georgia Department of Audits	2,992,116.30	0.719841%
STAT	Department of Public Health	8,442,052.09	2.030982%

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Employer Category <u>Code</u>	<u>Employer</u>	2014 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
STAT	Georgia Department of Banking and Finance	\$ 973,816.30	0.234280%
STAT	State Accounting Office	1,402,416.17	0.337392%
STAT	Office of Commissioner of Insurance	1,913,000.78	0.460228%
STAT	Georgia State Finance and Investment Commission	1,288,903.47	0.310083%
STAT	State Properties Commission	119,659.06	0.028787%
STAT	Georgia Department of Defense	2,683,894.22	0.645689%
STAT	Georgia Department of Education	5,348,480.10	1.286733%
STAT	The Technical College System of Georgia	1,344,068.96	0.323355%
STAT	Prosecuting Attorneys Council	7,308,956.20	1.758383%
STAT	Georgia Department of Community Health	6,490,762.95	1.561542%
STAT	Georgia Forestry Commission	3,052,329.31	0.734327%
STAT	Office of Planning and Budget	3,932,390.54	0.946051%
STAT	Georgia Department of Human Services	22,060,879.93	5.307388%
STAT	Georgia Department of Community Affairs	3,218,583.56	0.774324%
STAT	Department of Economic Development	1,552,901.23	0.373596%
STAT	Administrative Office of the Courts	954,517.75	0.229637%
STAT	Georgia Court of Appeals	1,929,659.57	0.464236%
STAT	Superior Courts of Georgia	1,838,052.38	0.442197%
STAT	Supreme Court	1,279,566.52	0.307837%
STAT	Georgia Department of Labor	9,121,580.01	2.194462%
STAT	Department of Behavioral Health and Developmental Disabilities	28,107,500.83	6.762079%
STAT	Georgia Department of Law	2,476,395.78	0.595769%
STAT	General Assembly of Georgia	1,935,640.92	0.465675%
STAT	Department of Juvenile Justice	19,548,586.94	4.702983%
STAT	Georgia Department of Natural Resources	14,161,499.87	3.406962%
STAT	State Board Pardons and Paroles	4,868,115.61	1.171167%
STAT	Georgia Department of Public Safety	15,240,053.49	3.666439%
STAT	Georgia Department of Corrections	62,686,444.21	15.081046%
STAT	Georgia Department of Early Care Learning	1,941,317.38	0.467040%
STAT	Georgia Public Service Commission	889,626.85	0.214026%
STAT	Georgia Bureau of Investigation	7,321,003.10	1.761281%
STAT	Department of Revenue	8,179,804.72	1.967891%
STAT	Georgia Department of Driver Services	3,439,239.20	0.827409%
STAT	Georgia Student Finance Commission	456,794.89	0.109895%
STAT	Secretary of State	1,561,454.52	0.375653%
STAT	Soil and Water Commission	261,321.44	0.062868%
STAT	Georgia Teachers Retirement System	2,779,210.13	0.668620%
STAT	Georgia Department of Transportation	29,550,048.51	7.109126%
STAT	Georgia Department of Veterans Service	862,314.11	0.207455%
STAT	Subsequent Injury Trust Fund	191,218.81	0.046003%
STAT	State Board of Workers Comp	1,434,654.23	0.345148%
STAT	Georgia Public Defender Standards Council	6,746,782.13	1.623135%
STAT	Georgia Building Authority	1,171,298.73	0.281790%
STAT	Georgia Correctional Industries	1,267,026.21	0.304820%
STAT	George L. Smith II - GWCCA	2,848,439.26	0.685275%
STAT	State Road and Tollway Authority	598,341.46	0.143948%
STAT	Georgia Public Broadcasting	1,061,799.73	0.255447%
STAT	GTA Georgia Technology Authority	2,558,665.62	0.615562%
TCOL	Oconee Fall Line Technical College	303,994.42	0.073135%
TCOL	Coastal Pines Technical College	116,535.79	0.028036%
TCOL	Albany Technical College	752,400.58	0.181012%
TCOL	Altamaha Technical College	288,700.98	0.069455%
TCOL	Athens Technical College	339,216.21	0.081608%
TCOL	Atlanta Technical College	1,001,807.63	0.241014%
TCOL	Augusta Technical College	1,171,883.49	0.281931%
TCOL	West Georgia Technical College	1,202,656.94	0.289334%

Employees' Retirement System of Georgia
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Employer Category Code	<u>Employer</u>	2014 Actual Employer Contributions	Employer Allocation Percentage
TCOL	Chattahoochee Technical College	\$ 1,456,183.68	0.350327%
TCOL	Columbus Technical College	432,852.66	0.104135%
TCOL	Georgia Northwestern Technical College	1,074,343.74	0.258465%
TCOL	Georgia Piedmont Technical College	663,974.94	0.159739%
TCOL	Southern Crescent Technical College	596,751.00	0.143566%
TCOL	Gwinnett Technical College	1,098,069.08	0.264173%
TCOL	Lanier Technical College	431,441.73	0.103796%
TCOL	Central Georgia Technical College	1,799,816.36	0.432998%
TCOL	Moultrie Technical College	391,884.93	0.094279%
TCOL	North Georgia Technical College	533,259.24	0.128291%
TCOL	Savannah Technical College	691,228.57	0.166295%
TCOL	South Georgia Technical College	452,172.38	0.108783%
TCOL	Southeastern Technical College	309,589.29	0.074481%
TCOL	Ogeechee Technical College	62,992.37	0.015155%
TCOL	Southwest Georgia Technical College	337,726.18	0.081250%
TCOL	Wiregrass Georgia Technical College	544,174.84	0.130917%
UNIV	Georgia Institute of Technology	196,257.05	0.047215%
UNIV	Georgia State University	104,213.46	0.025072%
UNIV	Georgia Regents University	104,806.08	0.025214%
UNIV	University of Georgia	370,019.63	0.089019%
UNIV	Albany State University	7,605.54	0.001830%
UNIV	Armstrong Atlantic State University	44,776.84	0.010772%
UNIV	Clayton College and State University	7,540.44	0.001814%
UNIV	Columbus State University	16,945.98	0.004077%
UNIV	University of North Georgia	34,793.49	0.008371%
UNIV	Georgia College and State University	44,958.30	0.010816%
UNIV	Georgia Southern University	30,186.70	0.007262%
UNIV	Georgia Gwinnett College	17,167.80	0.004130%
UNIV	Georgia Southwestern State University	11,076.90	0.002665%
UNIV	Kennesaw State University	31,307.54	0.007532%
UNIV	Middle Georgia State College	84,916.51	0.020429%
UNIV	Valdosta State University	46,175.94	0.011109%
UNIV	State University of West Georgia	27,401.15	0.006592%
UNIV	Abraham Baldwin Agricultural College	34,479.70	0.008295%
UNIV	Bainbridge College	31,673.28	0.007620%
UNIV	College of Coastal Georgia	15,450.24	0.003717%
UNIV	South Georgia State College	29,869.52	0.007186%
UNIV	Georgia Perimeter College	12,199.32	0.002935%
UNIV	Georgia Highlands College	18,504.50	0.004452%
UNIV	Gordon College	7,075.33	0.001702%
UNIV	Regents Central Office	302,231.37	0.072711%
VARS	Agricultural Commodity Commission	41,783.04	0.010052%
VARS	DA-Lookout Mountain Judicial Circuit	115,641.66	0.027821%
VARS	District Attorneys Staff	8,244.00	0.001983%
	Total for all Employers	405,643,168.83	97.589287%
	Special Funding through the State of Georgia:		
CORT	Dekalb County State Court	804,865.75	0.193634%
CORT	Bibb County State Court	268,877.98	0.064686%
CORT	Chatham County State Court	230,481.38	0.055449%
TAXS	Appling County Tax Officials	12,067.94	0.002903%
TAXS	Bacon County Tax Officials	15,437.52	0.003714%
TAXS	Baker County Tax Officials	7,611.72	0.001831%
TAXS	Baldwin County Tax Officials	81,529.66	0.019614%
TAXS	Barrow County Tax Officials	10,960.80	0.002637%
TAXS	Bartow County Tax Officials	104,453.46	0.025129%
TAXS	Ben Hill County Tax Officials	8,088.12	0.001946%

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TAXS	Berrien County Tax Officials	\$ 21,722.57	0.005226%
TAXS	Bibb County Tax Officials	194,354.21	0.046758%
TAXS	Bleckley County Tax Officials	18,346.39	0.004414%
TAXS	Brantley County Tax Officials	19,331.95	0.004651%
TAXS	Brooks County Tax Officials	23,731.28	0.005709%
TAXS	Bryan County Tax Officials	61,008.28	0.014677%
TAXS	Bulloch County Tax Officials	35,610.57	0.008567%
TAXS	Burke County Tax Officials	25,761.59	0.006198%
TAXS	Butts County Tax Officials	29,072.77	0.006994%
TAXS	Calhoun County Tax Officials	8,910.55	0.002144%
TAXS	Camden County Tax Officials	72,626.58	0.017472%
TAXS	Candler County Tax Officials	23,931.34	0.005757%
TAXS	Carroll County Tax Officials	68,294.04	0.016430%
TAXS	Catoosa County Tax Officials	59,298.37	0.014266%
TAXS	Charlton County Tax Officials	26,504.82	0.006377%
TAXS	Chatham County Tax Officials	148,726.72	0.035781%
TAXS	Chattahoochee County Tax Officials	5,237.52	0.001260%
TAXS	Chattooga County Tax Officials	14,444.08	0.003475%
TAXS	Clarke County Tax Officials	158,846.00	0.038215%
TAXS	Clay County Tax Officials	10,104.09	0.002431%
TAXS	Clayton County Tax Officials	155,813.79	0.037486%
TAXS	Clinch County Tax Officials	17,670.54	0.004251%
TAXS	Cobb County Tax Officials	602,111.76	0.144856%
TAXS	Coffee County Tax Officials	26,211.01	0.006306%
TAXS	Colquitt County Tax Officials	37,391.82	0.008996%
TAXS	Columbia County Tax Officials	138,090.37	0.033222%
TAXS	Cook County Tax Officials	21,070.52	0.005069%
TAXS	Coweta County Tax Officials	114,705.00	0.027596%
TAXS	Crawford County Tax Officials	9,637.72	0.002319%
TAXS	Crisp County Tax Officials	11,119.68	0.002675%
TAXS	Dade County Tax Officials	21,969.26	0.005285%
TAXS	Dawson County Tax Officials	24,598.19	0.005918%
TAXS	Decatur County Tax Officials	45,817.94	0.011023%
TAXS	Dekalb County Tax Officials	638,405.03	0.153587%
TAXS	Dodge County Tax Officials	21,376.59	0.005143%
TAXS	Dooly County Tax Officials	11,721.26	0.002820%
TAXS	Dougherty County Tax Officials	132,463.16	0.031868%
TAXS	Douglas County Tax Officials	68,773.55	0.016545%
TAXS	Early County Tax Officials	12,426.97	0.002990%
TAXS	Echols County Tax Officials	7,016.52	0.001688%
TAXS	Effingham County Tax Officials	31,216.15	0.007510%
TAXS	Elbert County Tax Officials	20,616.13	0.004960%
TAXS	Emanuel County Tax Officials	14,867.11	0.003577%
TAXS	Evans County Tax Officials	15,841.04	0.003811%
TAXS	Fannin County Tax Officials	17,057.04	0.004104%
TAXS	Fayette County Tax Officials	75,050.19	0.018056%
TAXS	Floyd County Tax Officials	69,980.65	0.016836%
TAXS	Forsyth County Tax Officials	271,642.63	0.065352%
TAXS	Franklin County Tax Officials	18,858.29	0.004537%
TAXS	Fulton County Tax Officials	1,030,086.20	0.247817%
TAXS	Gilmer County Tax Officials	368.17	0.000089%
TAXS	Glascocock County Tax Officials	6,480.96	0.001559%
TAXS	Glynn County Tax Officials	99,319.96	0.023894%
TAXS	Gordon County Tax Officials	80,398.41	0.019342%
TAXS	Grady County Tax Officials	15,976.57	0.003844%
TAXS	Greene County Tax Officials	11,828.16	0.002846%

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TAXS	Gwinnett County Tax Officials	\$ 401,055.07	0.096485%
TAXS	Habersham County Tax Officials	33,951.97	0.008168%
TAXS	Hall County Tax Officials	64,940.47	0.015623%
TAXS	Hancock County Tax Officials	28,119.53	0.006765%
TAXS	Haralson County Tax Officials	36,050.94	0.008673%
TAXS	Harris County Tax Officials	4,892.97	0.001177%
TAXS	Hart County Tax Officials	13,298.21	0.003199%
TAXS	Heard County Tax Officials	20,319.81	0.004889%
TAXS	Henry County Tax Officials	181,228.81	0.043600%
TAXS	Houston County Tax Officials	118,817.76	0.028585%
TAXS	Irwin County Tax Officials	11,999.97	0.002887%
TAXS	Jackson County Tax Officials	57,639.62	0.013867%
TAXS	Jasper County Tax Officials	11,122.07	0.002676%
TAXS	Jeff Davis County Tax Officials	17,668.45	0.004251%
TAXS	Jefferson County Tax Officials	9,143.79	0.002200%
TAXS	Jenkins County Tax Officials	10,768.70	0.002591%
TAXS	Jones County Tax Officials	43,479.58	0.010460%
TAXS	Lamar County Tax Officials	26,245.76	0.006314%
TAXS	Lanier County Tax Officials	18,027.70	0.004337%
TAXS	Laurens County Tax Officials	40,694.87	0.009790%
TAXS	Lee County Tax Officials	25,151.26	0.006051%
TAXS	Liberty County Tax Officials	55,998.36	0.013472%
TAXS	Lincoln County Tax Officials	5,836.93	0.001404%
TAXS	Long County Tax Officials	4,639.08	0.001116%
TAXS	Lowndes County Tax Officials	133,428.01	0.032100%
TAXS	Lumpkin County Tax Officials	33,131.38	0.007971%
TAXS	Macon County Tax Officials	17,856.19	0.004296%
TAXS	Madison County Tax Officials	20,526.43	0.004938%
TAXS	Marion County Tax Officials	13,728.54	0.003303%
TAXS	Mcduffie County Tax Officials	36,893.84	0.008876%
TAXS	Mcintosh County Tax Officials	23,811.00	0.005728%
TAXS	Meriwether County Tax Officials	20,983.44	0.005048%
TAXS	Miller County Tax Officials	9,277.58	0.002232%
TAXS	Mitchell County Tax Officials	11,786.49	0.002836%
TAXS	Monroe County Tax Officials	33,149.60	0.007975%
TAXS	Montgomery County Tax Official	14,523.07	0.003494%
TAXS	Morgan County Tax Officials	24,437.99	0.005879%
TAXS	Murray County Tax Officials	49,957.12	0.012019%
TAXS	Muscogee County Tax Officials	168,300.74	0.040490%
TAXS	Newton County Tax Officials	97,007.11	0.023338%
TAXS	Oconee County Tax Officials	27,285.49	0.006564%
TAXS	Oglethorpe County Tax Officials	9,171.13	0.002206%
TAXS	Paulding County Tax Officials	91,129.33	0.021924%
TAXS	Peach County Tax Officials	34,146.66	0.008215%
TAXS	Pickens County Tax Officials	58,304.50	0.014027%
TAXS	Pierce County Tax Officials	21,089.93	0.005074%
TAXS	Pike County Tax Officials	11,998.34	0.002887%
TAXS	Polk County Tax Officials	52,685.92	0.012675%
TAXS	Pulaski County Tax Officials	20,613.53	0.004959%
TAXS	Quitman County Tax Officials	7,199.86	0.001732%
TAXS	Rabun County Tax Officials	16,324.25	0.003927%
TAXS	Richmond County Tax Officials	222,510.62	0.053531%
TAXS	Rockdale County Tax Officials	64,632.58	0.015549%
TAXS	Schley County Tax Officials	9,549.60	0.002297%
TAXS	Screven County Tax Officials	16,929.18	0.004073%
TAXS	Seminole County Tax Officials	13,619.23	0.003277%

Employees' Retirement System of Georgia
Schedule of Employer and Nonemployer Allocations
As of and for the year ended 6/30/2014

Employer Category Code	<u>Employer</u>	2014 Actual Employer Contributions	Employer Allocation Percentage
TAXS	Spalding County Tax Officials	\$ 69,073.85	0.016618%
TAXS	Stephens County Tax Officials	37,747.89	0.009081%
TAXS	Stewart County Tax Officials	14,821.30	0.003566%
TAXS	Sumter County Tax Officials	26,078.55	0.006274%
TAXS	Talbot County Tax Officials	28,498.56	0.006856%
TAXS	Taliaferro County Tax Officials	8,680.44	0.002088%
TAXS	Tattnall County Tax Officials	30,569.16	0.007354%
TAXS	Taylor County Tax Officials	9,412.91	0.002265%
TAXS	Telfair County Tax Officials	5,169.55	0.001244%
TAXS	Terrell County Tax Officials	4,006.09	0.000964%
TAXS	Thomas County Tax Officials	42,627.22	0.010255%
TAXS	Tift County Tax Officials	36,701.56	0.008830%
TAXS	Towns County Tax Officials	28,590.88	0.006878%
TAXS	Troup County Tax Officials	43,105.79	0.010370%
TAXS	Turner County Tax Officials	18,182.02	0.004374%
TAXS	Twiggs County Tax Officials	26,952.30	0.006484%
TAXS	Upson County Tax Officials	42,072.35	0.010122%
TAXS	Walker County Tax Officials	45,513.18	0.010950%
TAXS	Walton County Tax Officials	39,172.40	0.009424%
TAXS	Ware County Tax Officials	28,986.96	0.006974%
TAXS	Warren County Tax Officials	9,450.12	0.002274%
TAXS	Washington County Tax Officials	25,785.91	0.006204%
TAXS	Wayne County Tax Officials	49,899.29	0.012005%
TAXS	Webster County Tax Officials	7,193.73	0.001731%
TAXS	Wheeler County Tax Officials	2,982.09	0.000717%
TAXS	White County Tax Officials	44,004.24	0.010587%
TAXS	Whitfield County Tax Officials	123,333.33	0.029671%
TAXS	Wilcox County Tax Officials	24,919.64	0.005995%
TAXS	Wilkes County Tax Officials	10,502.66	0.002527%
TAXS	Wilkinson County Tax Officials	12,086.87	0.002908%
TAXS	Worth County Tax Officials	29,018.95	0.006981%
	Total for Nonemployer	<u>10,020,436.54</u>	<u>2.4107130%</u>
	Total for All Entities	<u>\$ 415,663,605.37</u>	<u>100.00000%</u>

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
AUTH	Georgia Regional Transportation Authority	\$ 3,410,062	\$ -	\$ -	\$ -	\$ -	\$ 832,292	\$ -	\$ 430,168	\$ 1,262,460	\$ 208,249	\$ (268,855)	\$ (60,606)
AUTH	Jekyll Island State Park Authority	7,431,737	-	-	274,376	274,376	1,813,859	-	-	1,813,859	453,849	171,485	625,334
AUTH	Lake Lanier Island Development Authority	313,739	-	-	39,598	39,598	76,574	-	-	76,574	19,157	24,748	43,905
AUTH	Georgia Agricultural Exposition Authority	3,451,544	-	-	104,758	104,758	842,416	-	-	842,416	210,783	65,473	276,256
AUTH	Georgia Environmental Finance Authority	4,582,430	-	-	-	-	1,118,431	-	13,438	1,131,869	279,846	(8,399)	271,447
AUTH	Agricultural Commodity Commission-Peanuts	647,807	-	-	82,032	82,032	158,110	-	-	158,110	39,562	51,270	90,832
AUTH	Georgia Superior Court Clerks Coop	1,599,076	-	-	255,981	255,981	390,285	-	-	390,285	97,653	159,988	257,641
AUTH	Georgia Federal-State Inspection	6,949,670	-	-	335,206	335,206	1,696,202	-	-	1,696,202	424,408	209,504	633,912
AUTH	Georgia Lottery Corporation	899,886	-	-	42,823	42,823	219,635	-	-	219,635	54,955	26,764	81,719
AUTH	Oconee River Greenway Authority	81,876	-	-	1,941	1,941	19,983	-	-	19,983	4,999	1,213	6,212
CHAR	Mountain Education Center Inc	146,912	-	-	21,919	21,919	35,857	-	-	35,857	8,973	13,699	22,672
CSBS	Lookout Mountain Community Service Board	1,286,199	-	-	-	-	313,292	-	284,947	598,239	78,545	(178,092)	(99,547)
CSBS	Highland Rivers Center Community Service Board	2,065,765	-	-	-	-	504,190	-	64,981	569,171	126,155	(40,613)	85,542
CSBS	Georgia Mountains Avita Community Partners	646,569	-	-	-	-	157,808	-	172,306	330,114	39,486	(107,691)	(68,205)
CSBS	Cobb County Community Service	1,555,531	-	-	-	-	379,658	-	149,223	528,881	94,996	(93,264)	1,732
CSBS	Douglas Community Service Board	97,629	-	-	2,329	2,329	23,828	-	-	23,828	5,964	1,456	7,420
CSBS	Dekalb Community Service Board	1,770,404	-	-	-	-	432,101	-	87,139	519,240	108,118	(54,462)	53,656
CSBS	View Point Health	1,338,183	-	-	-	-	326,609	-	129,155	455,764	81,722	(80,722)	1,000
CSBS	Clayton Community M.H., Substa	899,623	-	-	-	-	219,570	-	9,884	229,454	54,936	(6,178)	48,758
CSBS	Advantage Behavioral Health Systems	1,265,571	-	-	-	-	308,887	-	101,772	410,659	77,286	(63,607)	13,679
CSBS	Pathways Center Community Service Board	1,040,721	-	-	-	-	254,008	-	158,182	412,190	63,554	(98,863)	(35,309)
CSBS	Mcintosh Trail MH, MR and SA C	1,430,448	-	-	-	-	349,129	-	120,077	469,206	87,358	(75,048)	12,310
CSBS	River Edge Behavioral Health Center	2,331,009	-	-	78,986	78,986	568,928	-	-	568,928	142,351	49,366	191,717
CSBS	Phoenix Center	810,959	-	-	-	-	197,930	-	50,438	248,368	49,523	(31,523)	18,000
CSBS	Oconee Community Service Board	781,029	-	-	-	-	190,625	-	21,740	212,365	47,699	(13,587)	34,112
CSBS	East Central Georgia Community Service Board	-	-	-	-	-	-	-	-	-	-	-	-
CSBS	Serenity Behavioral Health Systems	1,371,188	-	-	-	-	334,665	-	204,975	539,640	83,735	(128,110)	(44,375)
CSBS	Ogeechee MH, MR and SA Community	1,357,686	-	-	-	-	331,370	-	222,236	553,606	82,914	(138,898)	(55,984)
CSBS	New Horizons	1,599,901	-	-	-	-	390,487	-	71,103	461,590	97,703	(44,439)	53,264
CSBS	Middle Flint Community Service Board	1,227,240	-	-	-	-	299,532	-	9,347	308,879	74,947	(5,842)	69,105
CSBS	CSB of Middle Georgia	1,755,064	-	-	-	-	428,357	-	199,003	627,360	107,178	(124,377)	(17,199)
CSBS	Albany Area Community Service Board	468,527	-	-	-	-	114,353	-	125,661	240,014	28,612	(78,538)	(49,926)
CSBS	The Georgia Pines Community Service Board	2,544,719	-	-	438,590	438,590	621,088	-	-	621,088	155,404	274,118	429,522
CSBS	South Georgia Community Service Board	1,015,630	-	-	-	-	247,884	-	76,030	323,914	62,025	(47,518)	14,507
CSBS	Pineland Area MH, MR and SA Center	868,568	-	-	-	-	211,991	-	41,748	253,739	53,042	(26,092)	26,950
CSBS	Satilla Community Service Board	1,586,399	-	-	77,344	77,344	387,191	-	-	387,191	96,878	48,340	145,218
CSBS	Gateway Behavior Health Services Community Service Board	1,005,691	-	-	597	597	245,458	-	-	245,458	61,415	373	61,788
DFAC	Appling County DFACS	411,630	-	-	-	-	100,466	-	150,327	250,793	25,137	(93,955)	(68,818)
DFAC	Atkinson County DFACS	177,142	-	-	-	-	43,235	-	44,107	87,342	10,820	(27,567)	(16,747)
DFAC	Bacon County DFACS	333,317	-	-	29,922	29,922	81,353	-	-	81,353	20,356	18,702	39,058
DFAC	Baker County DFACS	103,667	-	-	5,734	5,734	25,302	-	-	25,302	6,332	3,583	9,915
DFAC	Baldwin County DFACS	1,399,243	-	-	-	-	341,512	-	81,286	422,798	85,448	(50,803)	34,645
DFAC	Banks County DFACS	547,328	-	-	-	-	133,586	-	19,142	152,728	33,424	(11,963)	21,461
DFAC	Barrow County DFACS	1,552,568	-	-	-	-	378,934	-	89,826	468,760	94,815	(56,141)	38,674
DFAC	Bartow County DFACS	2,304,792	-	-	210,142	210,142	562,529	-	-	562,529	140,753	131,338	272,091
DFAC	Ben Hill County DFACS	586,747	-	-	14,931	14,931	143,207	-	-	143,207	35,833	9,332	45,165
DFAC	Berrien County DFACS	927,228	-	-	28,578	28,578	226,308	-	-	226,308	56,624	17,862	74,486
DFAC	Bibb County DFACS	8,010,757	-	-	-	-	1,955,181	-	665,186	2,620,367	489,208	(415,741)	73,467
DFAC	Bleckley County DFACS	351,170	-	-	-	-	85,710	-	7,764	93,474	21,447	(4,853)	16,594

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
DFAC	Brantley County DFACS	\$ 645,781	\$ -	\$ -	\$ -	\$ -	\$ 157,615	\$ -	\$ 7,406	\$ 165,021	\$ 39,438	\$ (4,628)	\$ 34,810
DFAC	Brooks County DFACS	576,733	-	-	-	-	140,763	-	98,278	239,041	35,223	(61,423)	(26,200)
DFAC	Bryan County DFACS	454,800	-	-	9,735	9,735	111,003	-	-	111,003	27,774	6,085	33,859
DFAC	Bulloch County DFACS	1,308,103	-	-	-	-	319,268	-	38,284	357,552	79,886	(23,927)	55,959
DFAC	Burke County DFACS	712,392	-	-	-	-	173,873	-	33,804	207,677	43,504	(21,128)	22,376
DFAC	Butts County DFACS	521,861	-	-	-	-	127,370	-	8,122	135,492	31,869	(5,077)	26,792
DFAC	Calhoun County DFACS	279,842	-	-	13,733	13,733	68,294	-	-	68,294	17,336	8,586	25,922
DFAC	Camden County DFACS	1,036,746	-	-	9,287	9,287	253,038	-	-	253,038	63,312	5,804	69,116
DFAC	Candler County DFACS	454,837	-	-	-	-	111,012	-	94,455	205,467	27,778	(59,035)	(31,257)
DFAC	Carroll County DFACS	2,467,232	-	-	-	-	602,176	-	108,401	710,577	150,671	(67,750)	82,921
DFAC	Catoosa County DFACS	1,272,435	-	-	-	-	310,562	-	107,087	417,649	77,704	(66,929)	10,775
DFAC	Charlton County DFACS	621,102	-	-	53,513	53,513	151,592	-	-	151,592	37,930	33,446	71,376
DFAC	Chatham County DFACS	6,849,491	-	-	-	-	1,671,751	-	161,377	1,833,128	418,292	(100,860)	317,432
DFAC	Chattahoochee County DFACS	143,011	-	-	-	-	34,905	-	39,598	74,503	8,736	(24,748)	(16,012)
DFAC	Chattooga County DFACS	1,031,270	-	-	-	-	251,701	-	17,499	269,200	62,979	(10,937)	52,042
DFAC	Cherokee County DFACS	2,971,877	-	-	-	-	725,344	-	78,329	803,673	181,488	(48,956)	132,532
DFAC	Clarke County DFACS	5,318,489	-	-	-	-	1,298,080	-	86,690	1,384,770	324,793	(54,182)	270,611
DFAC	Clay County DFACS	281,146	-	-	-	-	68,619	-	5,674	74,293	17,171	(3,546)	13,625
DFAC	Clayton County DFACS	13,092,507	-	-	2,170,134	2,170,134	3,195,480	-	-	3,195,480	799,545	1,356,333	2,155,878
DFAC	Clinch County DFACS	288,573	-	-	-	-	70,432	-	75,492	145,924	17,624	(47,182)	(29,558)
DFAC	Cobb County DFACS	9,628,399	-	-	-	-	2,349,997	-	619,437	2,969,434	587,995	(387,148)	200,847
DFAC	Coffee County DFACS	2,774,107	-	-	-	-	677,075	-	207,215	884,290	169,413	(129,510)	39,903
DFAC	Colquitt County DFACS	1,389,304	-	-	-	-	339,087	-	102,667	441,754	84,844	(64,167)	20,677
DFAC	Columbia County DFACS	2,555,784	-	-	-	-	623,789	-	186,550	810,339	156,079	(116,594)	39,485
DFAC	Cook County DFACS	755,487	-	-	101,950	101,950	184,391	-	-	184,391	46,137	63,719	109,856
DFAC	Coweta County DFACS	2,182,972	-	-	598	598	532,797	-	-	532,797	133,310	373	133,683
DFAC	Crawford County DFACS	751,811	-	-	35,208	35,208	183,494	-	-	183,494	45,911	22,005	67,916
DFAC	Crisp County DFACS	1,129,874	-	-	-	-	275,768	-	29,474	305,242	69,002	(18,421)	50,581
DFAC	Dade County DFACS	610,751	-	-	81,554	81,554	149,066	-	-	149,066	37,297	50,972	88,269
DFAC	Dawson County DFACS	331,705	-	-	-	-	80,959	-	71,550	152,509	20,259	(44,719)	(24,460)
DFAC	Decatur County DFACS	1,243,142	-	-	-	-	303,413	-	95,559	398,972	75,916	(59,725)	16,191
DFAC	Dekalb County DFACS	25,534,170	-	-	1,904,984	1,904,984	6,232,109	-	-	6,232,109	1,559,349	1,190,615	2,749,964
DFAC	Dodge County DFACS	445,761	-	-	-	-	108,797	-	27,324	136,121	27,224	(17,078)	10,146
DFAC	Dooly County DFACS	406,755	-	-	57,067	57,067	99,276	-	-	99,276	24,843	35,667	60,510
DFAC	Dougherty County DFACS	12,732,936	-	-	1,815,516	1,815,516	3,107,720	-	-	3,107,720	777,590	1,134,698	1,912,288
DFAC	Douglas County DFACS	3,563,987	-	-	-	-	869,860	-	55,753	925,613	217,647	(34,846)	182,801
DFAC	Early County DFACS	2,421,849	-	-	-	-	591,099	-	217,488	808,587	147,898	(135,930)	11,968
DFAC	Echols County DFACS	118,820	-	-	-	-	29,000	-	34,610	63,610	7,257	(21,632)	(14,375)
DFAC	Effingham County DFACS	964,471	-	-	-	-	235,398	-	59,456	294,854	58,899	(37,160)	21,739
DFAC	Elbert County DFACS	656,696	-	-	-	-	160,279	-	100,546	260,825	40,104	(62,842)	(22,738)
DFAC	Emanuel County DFACS	375,512	-	-	-	-	91,651	-	119,748	211,399	22,933	(74,843)	(51,910)
DFAC	Evans County DFACS	272,895	-	-	-	-	66,605	-	95,798	162,403	16,664	(59,874)	(43,210)
DFAC	Fannin County DFACS	562,930	-	-	-	-	137,394	-	56,858	194,252	34,378	(35,536)	(1,158)
DFAC	Fayette County DFACS	1,014,467	-	-	-	-	247,600	-	57,366	304,966	61,952	(35,853)	26,099
DFAC	Floyd County DFACS	5,709,116	-	-	-	-	1,393,420	-	252,964	1,646,384	348,649	(158,103)	190,546
DFAC	Forsyth County DFACS	1,568,583	-	-	147,700	147,700	382,843	-	-	382,843	95,791	92,312	188,103
DFAC	Franklin County DFACS	697,427	-	-	-	-	170,221	-	164,482	334,703	42,591	(102,801)	(60,210)
DFAC	Fulton County	34,319,955	-	-	-	-	8,376,450	-	4,313,151	12,689,601	2,095,888	(2,695,720)	(599,832)
DFAC	Gilmer County DFACS	736,771	-	-	-	-	179,823	-	123,899	303,722	44,995	(77,437)	(32,442)
DFAC	Glascocock County DFACS	169,828	-	-	-	-	41,450	-	15,289	56,739	10,371	(9,556)	815
DFAC	Glynn County DFACS	3,483,461	-	-	-	-	850,206	-	37,657	887,863	212,732	(23,535)	189,197
DFAC	Gordon County DFACS	1,714,407	-	-	-	-	418,434	-	33,476	451,910	104,698	(20,923)	83,775
DFAC	Grady County DFACS	725,370	-	-	-	-	177,040	-	69,579	246,619	44,297	(43,487)	810

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
DFAC	Greene County DFACS	\$ 562,743	\$ -	\$ -	\$ -	\$ -	\$ 137,348	\$ -	\$ 28,160	\$ 165,508	\$ 34,367	\$ (17,600)	\$ 16,767
DFAC	Gwinnett County DFACS	12,645,584	-	-	-	-	3,086,400	-	8,391	3,094,791	772,254	(5,245)	767,009
DFAC	Habersham County DFACS	797,269	-	-	-	-	194,589	-	94,216	288,805	48,688	(58,885)	(10,197)
DFAC	Hall County DFACS	4,585,018	-	-	-	-	1,119,062	-	164,721	1,283,783	280,004	(102,951)	177,053
DFAC	Hancock County DFACS	174,329	-	-	-	-	42,548	-	20,366	62,914	10,646	(12,729)	(2,083)
DFAC	Haralson County DFACS	819,360	-	-	-	-	199,248	-	4,449	203,697	49,853	(2,781)	47,072
DFAC	Harris County DFACS	617,802	-	-	-	-	150,786	-	86,392	237,178	37,727	(53,995)	(16,268)
DFAC	Hart County DFACS	942,043	-	-	12,512	12,512	229,924	-	-	229,924	57,531	7,820	65,351
DFAC	Heard County DFACS	629,204	-	-	23,442	23,442	153,569	-	-	153,569	38,426	14,651	53,077
DFAC	Henry County DFACS	4,597,132	-	-	540,122	540,122	1,122,019	-	-	1,122,019	280,741	337,576	618,317
DFAC	Houston County DFACS	3,088,634	-	-	59,008	59,008	753,841	-	-	753,841	188,620	36,880	225,500
DFAC	Irwin County DFACS	433,309	-	-	-	-	105,757	-	58,530	164,287	26,463	(36,582)	(10,119)
DFAC	Jackson County DFACS	1,343,171	-	-	-	-	327,827	-	9,406	337,233	82,024	(5,879)	76,145
DFAC	Jasper County DFACS	244,465	-	-	-	-	59,666	-	69,012	128,678	14,929	(43,133)	(28,204)
DFAC	Jeff Davis County DFACS	624,478	-	-	61,099	61,099	152,416	-	-	152,416	38,135	38,187	76,322
DFAC	Jefferson County DFACS	628,679	-	-	-	-	153,441	-	74,297	227,738	38,393	(46,436)	(8,043)
DFAC	Jenkins County DFACS	239,289	-	-	15,350	15,350	58,403	-	-	58,403	14,612	9,593	24,205
DFAC	Johnson County DFACS	369,248	-	-	-	-	90,122	-	82,540	172,662	22,551	(51,587)	(29,036)
DFAC	Jones County DFACS	1,001,265	-	-	22,874	22,874	244,378	-	-	244,378	61,146	14,297	75,443
DFAC	Lamar County DFACS	782,004	-	-	-	-	190,863	-	19,649	210,512	47,755	(12,811)	35,474
DFAC	Lanier County DFACS	607,225	-	-	12,423	12,423	148,205	-	-	148,205	37,082	7,764	44,846
DFAC	Laurens County DFACS	4,128,530	-	-	-	-	1,007,648	-	158,599	1,166,247	252,127	(99,125)	153,002
DFAC	Lee County DFACS	389,652	-	-	33,266	33,266	95,102	-	-	95,102	23,795	20,792	44,587
DFAC	Liberty County DFACS	1,505,010	-	-	-	-	367,327	-	87,766	455,093	91,909	(54,854)	37,055
DFAC	Lincoln County DFACS	126,246	-	-	25,413	25,413	30,813	-	-	30,813	7,710	15,883	23,593
DFAC	Long County DFACS	198,183	-	-	-	-	48,370	-	34,133	82,503	12,101	(21,333)	(9,232)
DFAC	Lowndes County DFACS	3,366,630	-	-	-	-	821,691	-	183,326	1,005,017	205,595	(114,578)	91,017
DFAC	Lumpkin County DFACS	601,449	-	-	47,272	47,272	146,795	-	-	146,795	36,730	29,545	66,275
DFAC	Macon County DFACS	709,242	-	-	-	-	173,104	-	36,552	209,656	43,315	(22,845)	20,470
DFAC	Madison County DFACS	876,332	-	-	-	-	213,886	-	46,346	260,232	53,516	(28,967)	24,549
DFAC	Marion County DFACS	438,710	-	-	-	-	107,076	-	13,856	120,932	26,792	(8,660)	18,132
DFAC	McDuffie County DFACS	882,858	-	-	-	-	215,479	-	164,513	379,992	53,914	(102,820)	(48,906)
DFAC	McIntosh County DFACS	168,440	-	-	-	-	41,111	-	5,764	46,875	10,287	(3,602)	6,685
DFAC	Meriwether County DFACS	1,000,627	-	-	-	-	244,223	-	62,622	306,845	61,106	(39,138)	21,968
DFAC	Miller County DFACS	137,423	-	-	-	-	33,541	-	34,879	68,420	8,393	(21,800)	(13,407)
DFAC	Mitchell County DFACS	938,480	-	-	-	-	229,054	-	53,095	282,149	57,313	(33,185)	24,128
DFAC	Monroe County DFACS	817,672	-	-	17,589	17,589	199,569	-	-	199,569	49,937	10,993	60,930
DFAC	Montgomery County DFACS	412,493	-	-	-	-	100,677	-	49,960	150,637	25,192	(31,225)	(6,033)
DFAC	Morgan County DFACS	683,175	-	-	-	-	166,742	-	1,225	167,967	41,722	(765)	40,957
DFAC	Murray County DFACS	1,225,589	-	-	-	-	299,129	-	109,864	408,993	74,846	(68,665)	6,181
DFAC	Muscogee County DFACS	5,754,348	-	-	156,270	156,270	1,404,460	-	-	1,404,460	351,414	97,669	449,083
DFAC	Newton County DFACS	2,273,362	-	-	-	-	554,858	-	304,895	859,753	138,831	(190,560)	(51,729)
DFAC	Oconee County DFACS	673,311	-	-	12,721	12,721	164,335	-	-	164,335	41,119	7,951	49,070
DFAC	Oglethorpe County DFACS	232,651	-	-	-	-	56,783	-	109,953	166,736	14,208	(68,721)	(54,513)
DFAC	Paulding County DFACS	2,007,218	-	-	-	-	489,901	-	273,659	763,560	122,578	(171,037)	(48,459)
DFAC	Peach County DFACS	940,580	-	-	88,632	88,632	229,567	-	-	229,567	57,440	55,395	112,835
DFAC	Pickens County DFACS	814,709	-	-	-	-	198,846	-	77,224	276,070	49,752	(48,265)	1,487
DFAC	Pierce County DFACS	656,171	-	-	105,474	105,474	160,151	-	-	160,151	40,072	65,921	105,993
DFAC	Pike County DFACS	511,547	-	-	17,738	17,738	124,853	-	-	124,853	31,241	11,086	42,327
DFAC	Polk County DFACS	1,705,931	-	-	-	-	416,366	-	53,334	469,700	104,178	(33,334)	70,844
DFAC	Pulaski County DFACS	238,014	-	-	-	-	58,092	-	88,512	146,604	14,534	(55,320)	(40,786)
DFAC	Putnam County DFACS	2,291,703	-	-	-	-	559,334	-	198,346	757,680	139,951	(123,967)	15,984
DFAC	Quitman County DFACS	51,759	-	-	-	-	12,633	-	36,014	48,647	3,162	(22,508)	(19,346)

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
DFAC	Rabun County DFACS	\$ 755,562	\$ -	\$ -	\$ 31,446	\$ 31,446	\$ -	\$ 184,410	\$ -	\$ 184,410	\$ 46,142	\$ 19,653	\$ 65,795
DFAC	Randolph County DFACS	407,655	-	-	28,996	28,996	-	99,496	-	99,496	24,897	18,123	43,020
DFAC	Richmond County DFACS	5,893,871	-	-	-	-	-	1,438,513	-	1,689,178	359,933	(156,666)	203,267
DFAC	Rockdale County DFACS	1,808,510	-	-	76,298	76,298	-	441,402	-	441,402	110,444	47,687	158,131
DFAC	Schley County DFACS	93,915	-	-	-	-	-	22,922	-	22,922	5,735	(13,569)	(7,834)
DFAC	Screven County DFACS	548,303	-	-	7,824	7,824	-	133,824	-	133,824	33,485	4,890	38,375
DFAC	Seminole County DFACS	558,617	-	-	6,480	6,480	-	136,341	-	136,341	34,114	4,050	38,164
DFAC	Spalding County DFACS	3,828,481	-	-	-	-	-	934,415	-	1,143,661	233,802	(130,779)	103,023
DFAC	Stephens County DFACS	1,088,504	-	-	59,516	59,516	-	265,671	-	265,671	66,473	37,197	103,670
DFAC	Stewart County DFACS	209,510	-	-	2,628	2,628	-	51,135	-	51,135	12,795	1,643	14,438
DFAC	Sumter County DFACS	4,460,235	-	-	28,668	28,668	-	1,088,607	-	1,088,607	272,381	17,918	290,299
DFAC	Talbot County DFACS	259,093	-	-	-	-	-	63,237	-	63,237	15,823	(23,628)	(7,805)
DFAC	Taliaferro County DFACS	65,786	-	-	-	-	-	16,056	-	16,056	4,918	(17,414)	(13,397)
DFAC	Tattnall County DFACS	487,993	-	-	-	-	-	110,431	-	110,431	29,799	(69,020)	(39,221)
DFAC	Taylor County DFACS	245,178	-	-	-	-	-	59,840	-	59,840	14,972	(34,902)	(19,930)
DFAC	Telfair County DFACS	503,333	-	-	-	-	-	122,848	-	122,848	30,737	(4,909)	25,828
DFAC	Terrell County DFACS	371,011	-	-	-	-	-	90,552	-	90,552	22,656	(75,925)	(53,269)
DFAC	Thomas County DFACS	1,654,060	-	-	92,394	92,394	-	403,705	-	403,705	101,013	57,746	158,759
DFAC	Tift County DFACS	2,101,359	-	-	-	-	-	512,877	-	512,877	128,328	(19,877)	108,451
DFAC	Toombs County DFACS	966,759	-	-	-	-	-	235,956	-	235,956	59,036	(141,903)	(82,867)
DFAC	Towns County DFACS	206,697	-	-	-	-	-	50,448	-	50,448	12,621	(19,747)	(7,126)
DFAC	Treutlen County DFACS	273,533	-	-	2,359	2,359	-	66,761	-	66,761	16,703	1,474	18,177
DFAC	Troup County DFACS	1,990,753	-	-	-	-	-	485,882	-	485,882	121,574	(22,640)	98,934
DFAC	Turner County DFACS	178,679	-	-	-	-	-	43,610	-	43,610	10,912	(29,508)	(18,596)
DFAC	Twiggs County DFACS	524,599	-	-	299	299	-	128,039	-	128,039	32,036	187	32,223
DFAC	Union County DFACS	471,490	-	-	-	-	-	115,076	-	115,076	162,647	28,792	(29,732)
DFAC	Upson County DFACS	1,289,650	-	-	12,393	12,393	-	314,764	-	314,764	78,758	7,745	86,503
DFAC	Walker County DFACS	1,329,669	-	-	-	-	-	324,532	-	324,532	81,203	(29,937)	51,266
DFAC	Walton County DFACS	2,138,827	-	-	-	-	-	522,022	-	522,022	130,615	(15,043)	115,572
DFAC	Ware County DFACS	1,220,226	-	-	-	-	-	297,820	-	297,820	477,054	(112,022)	(37,503)
DFAC	Warren County DFACS	200,658	-	-	48,348	48,348	-	48,974	-	48,974	12,253	30,217	42,470
DFAC	Washington County DFACS	629,166	-	-	-	-	-	153,560	-	153,560	38,422	(44,925)	(6,503)
DFAC	Wayne County DFACS	762,126	-	-	-	-	-	186,012	-	186,012	293,994	46,544	(67,489)
DFAC	Webster County DFACS	130,672	-	-	5,166	5,166	-	31,893	-	31,893	7,979	3,229	11,208
DFAC	Wheeler County DFACS	214,460	-	-	-	-	-	52,343	-	52,343	13,099	(4,255)	8,844
DFAC	White County DFACS	663,147	-	-	-	-	-	161,854	-	161,854	217,040	40,500	(34,491)
DFAC	Whitfield County DFACS	4,899,320	-	-	-	-	-	1,195,774	-	1,838,951	299,197	(401,986)	(102,789)
DFAC	Wilcox County DFACS	324,954	-	-	-	-	-	79,311	-	79,311	83,014	19,845	(2,315)
DFAC	Wilkes County DFACS	361,297	-	-	50,557	50,557	-	88,182	-	88,182	22,064	31,598	53,662
DFAC	Wilkinson County DFACS	287,185	-	-	10,004	10,004	-	70,093	-	70,093	17,537	6,252	23,789
DFAC	Worth County DFACS	1,109,958	-	-	53,633	53,633	-	270,907	-	270,907	67,783	33,520	101,303
HLTH	Appling County Health Department	507,609	-	-	18,604	18,604	-	123,892	-	123,892	30,998	11,628	42,626
HLTH	Atkinson County Health Department	227,250	-	-	-	-	-	55,465	-	55,465	13,877	(25,364)	(11,487)
HLTH	Bacon County Health Department	308,638	-	-	10,273	10,273	-	75,329	-	75,329	18,850	6,420	25,270
HLTH	Baker County Health Department	271,207	-	-	17,470	17,470	-	66,193	-	66,193	16,560	10,918	27,478
HLTH	Baldwin County Health Department	582,358	-	-	67,369	67,369	-	142,136	-	142,136	35,565	42,106	77,671
HLTH	Banks County Health Department	251,666	-	-	-	-	-	61,424	-	61,424	15,368	(8,716)	6,652
HLTH	Barrow County Public Health	773,565	-	-	12,452	12,452	-	188,804	-	188,804	47,241	7,783	55,024
HLTH	Bartow County Health Department	1,192,997	-	-	-	-	-	291,174	-	291,174	72,856	(77,586)	(4,730)
HLTH	Ben Hill County Health Department	400,003	-	-	60	60	-	97,629	-	97,629	24,427	37	24,464
HLTH	Berrien County Health Department	261,006	-	-	-	-	-	63,703	-	63,703	15,940	(3,583)	12,357
HLTH	Bibb County Health Department	2,852,307	-	-	15,827	15,827	-	696,161	-	696,161	174,187	9,892	184,079
HLTH	Bleckley County Health Department	236,551	-	-	16,782	16,782	-	57,735	-	57,735	14,444	10,489	24,933

Employees' Retirement System of Georgia
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Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
HLTH	Brantley County Health Department	\$ 308,376	\$ -	\$ -	\$ -	\$ -	\$ 75,265	\$ -	\$ 13,706	\$ 88,971	\$ 18,830	\$ (8,567)	\$ 10,263
HLTH	Brooks County Health Department	284,109	-	-	20,993	20,993	69,342	-	-	69,342	17,349	13,121	30,470
HLTH	Bulloch County Physical Health	1,024,181	-	-	-	-	249,971	-	19,381	269,352	62,544	(12,113)	50,431
HLTH	Burke County Health Department	582,996	-	-	53,036	53,036	142,291	-	-	142,291	35,601	33,147	68,748
HLTH	Butts County Health Department	270,420	-	-	-	-	66,001	-	61,905	127,906	16,516	(38,690)	(22,174)
HLTH	Calhoun County Health Department	143,799	-	-	28,787	28,787	35,097	-	-	35,097	8,781	17,992	26,773
HLTH	Candler County Health Department	269,669	-	-	-	-	65,818	-	17,888	83,706	16,470	(11,180)	5,290
HLTH	Carroll County Health Department	1,125,185	-	-	60	60	274,623	-	-	274,623	68,711	37	68,748
HLTH	Catoosa County Health Department	1,201,698	-	-	16,186	16,186	293,298	-	-	293,298	73,386	10,116	83,502
HLTH	Charlton County Health Department	443,173	-	-	14,961	14,961	108,165	-	-	108,165	27,063	9,351	36,414
HLTH	Chattahoochee County Health Department	46,508	-	-	4,062	4,062	11,351	-	-	11,351	2,840	2,538	5,378
HLTH	Chattooga County Health Department	561,993	-	-	-	-	137,165	-	81,495	218,660	34,321	(50,934)	(16,613)
HLTH	Cherokee County Health Department	6,989,502	-	-	-	-	1,705,923	-	244,454	1,950,377	426,844	(152,784)	274,060
HLTH	Clarke County Health Department	5,366,909	-	-	32,490	32,490	1,309,898	-	-	1,309,898	327,751	20,307	348,058
HLTH	Clay County Health Department	72,987	-	-	-	-	17,814	-	38,254	56,068	4,456	(23,909)	(19,453)
HLTH	Clayton County Health Department	6,802,196	-	-	-	-	1,660,208	-	60,412	1,720,620	415,405	(37,757)	377,648
HLTH	Clinch County Health Department	228,488	-	-	-	-	55,767	-	8,660	64,427	13,954	(5,413)	8,541
HLTH	Cobb County Health Department	13,569,023	-	-	-	-	3,311,783	-	267,926	3,579,709	828,646	(167,454)	661,192
HLTH	Coffee County Health Department	928,278	-	-	28,578	28,578	226,564	-	-	226,564	56,690	17,862	74,552
HLTH	Colquitt County Health Department	1,263,696	-	-	3,404	3,404	308,429	-	-	308,429	77,171	2,128	79,299
HLTH	Columbia County Health Department	974,523	-	-	12,393	12,393	237,851	-	-	237,851	59,513	7,745	67,258
HLTH	Cook County Health Department	320,340	-	-	11,766	11,766	78,185	-	-	78,185	19,562	7,353	26,915
HLTH	Coweta County Health Department	1,167,530	-	-	47,720	47,720	284,958	-	-	284,958	71,299	29,825	101,124
HLTH	Crawford County Health Department	214,460	-	-	9,586	9,586	52,343	-	-	52,343	13,097	5,991	19,088
HLTH	Crisp County Health Department	442,873	-	-	24,577	24,577	108,092	-	-	108,092	27,047	15,360	42,407
HLTH	Dade County Health Department	340,706	-	-	-	-	83,156	-	10,990	94,146	20,806	(6,868)	13,938
HLTH	Dawson County Health Department	350,645	-	-	17,500	17,500	85,582	-	-	85,582	21,414	10,937	32,351
HLTH	Decatur County Health Department	706,766	-	-	-	-	172,500	-	23,113	195,613	43,161	(14,446)	28,715
HLTH	Dekalb County Health Department	20,462,922	-	-	273,330	273,330	4,994,373	-	-	4,994,373	1,249,653	170,832	1,420,485
HLTH	Dodge County Health Department	316,065	-	-	-	-	77,142	-	33,417	110,559	19,302	(20,885)	(1,583)
HLTH	Dooly County Health Department	250,241	-	-	598	598	61,076	-	-	61,076	15,279	373	15,652
HLTH	Dougherty County Health Department	2,906,916	-	-	-	-	709,489	-	9,974	719,463	177,521	(6,234)	171,287
HLTH	Southwest Health District	5,423,844	-	-	-	-	1,323,794	-	208,380	1,532,174	331,231	(130,238)	200,993
HLTH	Douglas County Health Department	926,965	-	-	-	-	226,244	-	15,439	241,683	56,611	(9,650)	46,961
HLTH	Early County Health Department	392,277	-	-	1,045	1,045	95,743	-	-	95,743	23,957	653	24,610
HLTH	Echols County Health Department	164,765	-	-	6,958	6,958	40,214	-	-	40,214	10,063	4,349	14,412
HLTH	Elbert County Health Department	294,273	-	-	-	-	71,823	-	84,481	156,304	17,969	(52,800)	(34,831)
HLTH	Emanuel County Health Department	833,687	-	-	37,686	37,686	203,478	-	-	203,478	50,913	23,554	74,467
HLTH	Evans County Health Department	297,011	-	-	91,529	91,529	72,491	-	-	72,491	18,137	57,205	75,342
HLTH	Fannin County Health Department	453,600	-	-	777	777	110,710	-	-	110,710	27,703	485	28,188
HLTH	Fayette County Health Department	991,026	-	-	37,000	37,000	241,879	-	-	241,879	60,519	23,125	83,644
HLTH	Floyd County Health Department	8,992,519	-	-	115,030	115,030	2,194,799	-	-	2,194,799	549,166	71,894	621,060
HLTH	Forsyth County Health Department	1,135,950	-	-	9,944	9,944	277,251	-	-	277,251	69,374	6,215	75,589
HLTH	Franklin County Health Department	336,730	-	-	-	-	82,186	-	11,168	93,354	20,564	(6,980)	13,584
HLTH	Gilmer County Health Department	618,064	-	-	34,611	34,611	150,851	-	-	150,851	37,744	21,632	59,376
HLTH	Glascock County Health Department	103,067	-	-	14,065	14,065	25,155	-	-	25,155	6,292	8,791	15,083
HLTH	Glynn County Health Department	18,635,321	-	-	582,706	582,706	4,548,311	-	-	4,548,311	1,138,042	364,191	1,502,233
HLTH	Gordon County Health Department	983,037	-	-	-	-	239,929	-	15,020	254,949	60,033	(9,388)	50,645
HLTH	Grady County Health Department	632,279	-	-	-	-	154,320	-	10,930	165,250	38,612	(6,831)	31,781
HLTH	Greene County Health Department	386,464	-	-	-	-	94,324	-	16,006	110,330	23,602	(10,004)	13,598
HLTH	Gwinnett County Health Department	15,321,237	-	-	453,073	453,073	3,739,445	-	-	3,739,445	935,654	283,170	1,218,824
HLTH	Habersham County Health Department	562,518	-	-	-	-	137,293	-	4,987	142,280	34,354	(3,117)	31,237
HLTH	Hall County Health Department	9,109,951	-	-	235,346	235,346	2,223,460	-	-	2,223,460	556,337	147,091	703,428

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
HLTH	Hancock County Health Department	\$ 309,539	\$ -	\$ -	\$ -	\$ -	\$ 75,549	\$ -	\$ 19,560	\$ 95,109	\$ 18,905	\$ (12,225)	\$ 6,680
HLTH	Haralson County Health Department	338,493	-	-	-	-	82,616	-	37,955	120,571	20,673	(23,722)	(3,049)
HLTH	Harris County Health Department	485,105	-	-	21,113	21,113	118,399	-	-	118,399	29,626	13,195	42,821
HLTH	Hart County Health Department	334,255	-	-	-	-	81,581	-	30,430	112,011	20,413	(19,018)	1,395
HLTH	Heard County Health Department	197,057	-	-	-	-	48,096	-	14,274	62,370	12,035	(8,922)	3,113
HLTH	Henry County Health Department	1,532,728	-	-	51,363	51,363	374,092	-	-	374,092	93,604	32,102	125,706
HLTH	Houston County Health Department	8,457,569	-	-	950,372	950,372	2,064,233	-	-	2,064,233	516,494	593,983	1,110,477
HLTH	Irwin County Health Department	410,168	-	-	-	-	100,109	-	18,545	118,654	25,051	(11,590)	13,461
HLTH	Jackson County Health Department	689,176	-	-	7,167	7,167	168,207	-	-	168,207	42,089	4,480	46,569
HLTH	Jasper County Health Department	261,906	-	-	24,696	24,696	63,923	-	-	63,923	15,996	15,435	31,431
HLTH	Jeff Davis County Health Department	405,817	-	-	-	-	99,047	-	14,394	113,441	24,784	(8,996)	15,788
HLTH	Jefferson County Health Department	481,842	-	-	16,215	16,215	117,603	-	-	117,603	29,428	10,134	39,562
HLTH	Jenkins County Health Department	212,285	-	-	33,446	33,446	51,812	-	-	51,812	12,965	20,904	33,869
HLTH	Johnson County Health Department	161,239	-	-	-	-	39,354	-	4,360	43,714	9,846	(7,725)	7,121
HLTH	Jones County Health Department	298,587	-	-	-	-	72,876	-	5,465	78,341	18,234	(3,415)	14,819
HLTH	Lamar County Health Department	363,510	-	-	23,084	23,084	88,722	-	-	88,722	22,200	14,427	36,627
HLTH	Lanier County Health Department	100,704	-	-	-	-	24,579	-	14,453	39,032	6,150	(4,033)	(2,883)
HLTH	Laurens County Health Department	4,910,834	-	-	37,746	37,746	1,198,584	-	-	1,198,584	299,900	23,592	323,492
HLTH	Lee County Health Department	637,155	-	-	18,903	18,903	155,510	-	-	155,510	38,910	11,815	50,725
HLTH	Lincoln County Health Department	127,671	-	-	9,466	9,466	31,161	-	-	31,161	7,799	5,917	13,716
HLTH	Lowndes County Health Department	7,296,677	-	-	-	-	1,780,895	-	50,169	1,831,064	445,602	(31,355)	414,247
HLTH	Lumpkin County Health Department	505,996	-	-	13,706	13,706	123,498	-	-	123,498	30,901	8,567	39,468
HLTH	Macon County Health Department	157,526	-	-	-	-	38,447	-	33,416	71,863	9,619	(20,885)	(11,266)
HLTH	Madison County Health Department	475,466	-	-	-	-	116,047	-	67,161	183,208	29,035	(41,975)	(12,940)
HLTH	Marion County Health Department	131,572	-	-	3,135	3,135	32,113	-	-	32,113	8,035	1,960	9,995
HLTH	Mcduffie County Health Department	475,353	-	-	75,850	75,850	116,019	-	-	116,019	29,029	47,407	76,436
HLTH	Meriwether County Health Department	618,252	-	-	42,644	42,644	150,896	-	-	150,896	37,757	26,652	64,409
HLTH	Miller County Health Department	282,121	-	-	19,620	19,620	68,857	-	-	68,857	17,230	12,262	29,492
HLTH	Mitchell County Health Department	500,858	-	-	19,590	19,590	122,244	-	-	122,244	30,587	12,243	42,830
HLTH	Monroe County Health Department	281,821	-	-	-	-	68,784	-	96,187	164,971	17,209	(60,117)	(42,908)
HLTH	Montgomery County Health Department	230,475	-	-	14,454	14,454	56,252	-	-	56,252	14,072	9,033	23,105
HLTH	Morgan County Health Department	440,698	-	-	1,374	1,374	107,561	-	-	107,561	26,916	858	27,774
HLTH	Murray County Health Department	652,570	-	-	25,204	25,204	159,272	-	-	159,272	39,851	15,752	55,603
HLTH	Muscogee County Health Department	9,053,542	-	-	-	-	2,209,692	-	416,910	2,626,602	552,891	(260,568)	292,323
HLTH	Newton County Health Department	1,510,149	-	-	131,992	131,992	368,581	-	-	368,581	92,223	82,495	174,718
HLTH	Oconee County Health Department	424,007	-	-	20,993	20,993	103,487	-	-	103,487	25,891	13,121	39,012
HLTH	Oglethorpe County Health Department	296,561	-	-	17,380	17,380	72,382	-	-	72,382	18,109	10,863	28,972
HLTH	Paulding County Health Department	1,035,396	-	-	13,378	13,378	252,708	-	-	252,708	63,230	8,361	71,591
HLTH	Peach County Health Department	375,774	-	-	8,153	8,153	91,715	-	-	91,715	22,947	5,095	28,042
HLTH	Pickens County Health Department	374,124	-	-	-	-	91,312	-	17,470	108,782	22,847	(10,918)	11,929
HLTH	Pierce County Health Department	717,643	-	-	13,558	13,558	175,155	-	-	175,155	43,826	8,473	52,299
HLTH	Pike County Health Department	242,215	-	-	-	-	59,117	-	6,868	65,985	14,790	(4,293)	10,497
HLTH	Polk County Health Department	839,763	-	-	72,804	72,804	204,961	-	-	204,961	51,285	45,503	96,788
HLTH	Pulaski County Health Department	251,066	-	-	49,183	49,183	61,278	-	-	61,278	15,332	30,740	46,072
HLTH	Putnam County Health Department	519,948	-	-	27,503	27,503	126,903	-	-	126,903	31,754	17,190	48,944
HLTH	Rabun County Health Department	486,080	-	-	-	-	118,637	-	19,620	138,257	29,684	(12,262)	17,422
HLTH	Randolph County Health Department	190,006	-	-	28,011	28,011	46,375	-	-	46,375	11,602	17,507	29,109
HLTH	Richmond County Health Department	7,779,532	-	-	257,743	257,743	1,898,745	-	-	1,898,745	475,087	161,089	636,176
HLTH	Rockdale County Health Department	1,211,075	-	-	-	-	295,586	-	22,935	318,521	73,958	(14,334)	59,624
HLTH	Schley County Health Department	111,881	-	-	7,017	7,017	27,307	-	-	27,307	6,832	4,386	11,218
HLTH	Screven County Health Department	420,519	-	-	59,217	59,217	102,636	-	-	102,636	25,682	37,011	62,693
HLTH	Seminole County Health Department	469,127	-	-	49,034	49,034	114,500	-	-	114,500	28,647	30,646	59,293
HLTH	Spalding County Health Department	873,556	-	-	-	-	213,208	-	12,244	225,452	53,345	(7,652)	45,693

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
HLTH	Stephens County Health Department	\$ 390,064	\$ -	\$ -	\$ -	\$ -	\$ 95,203	\$ -	\$ 6,331	\$ 101,534	\$ 23,821	\$ (3,957)	\$ 19,864
HLTH	Stewart County Health Department	134,797	-	-	9,615	9,615	32,900	-	-	32,900	8,233	6,010	14,243
HLTH	Sumter County Health Department	743,673	-	-	-	-	181,508	-	4,867	186,375	45,416	(3,042)	42,374
HLTH	Talbot County Health Department	129,471	-	-	3,076	3,076	31,600	-	-	31,600	7,908	1,922	9,830
HLTH	Taliaferro County Health Department	111,731	-	-	20,127	20,127	27,270	-	-	27,270	6,824	12,580	19,404
HLTH	Tattnall County Health Department	524,448	-	-	44,017	44,017	127,270	-	-	127,270	31,844	27,511	59,355
HLTH	Taylor County Health Department	249,754	-	-	-	-	60,957	-	33,476	94,433	15,253	(20,922)	(5,669)
HLTH	Telfair County Health Department	301,475	-	-	508	508	73,581	-	-	73,581	18,412	317	18,729
HLTH	Terrell County Health Department	218,098	-	-	-	-	53,231	-	3,285	56,516	13,320	(2,053)	11,267
HLTH	Thomas County Health Department	1,535,240	-	-	-	-	374,705	-	21,650	396,355	93,754	(13,531)	80,223
HLTH	Tift County Health Department	851,090	-	-	5,763	5,763	207,725	-	-	207,725	51,976	3,602	55,578
HLTH	Toombs County Health Department	636,892	-	-	27,145	27,145	155,446	-	-	155,446	38,895	16,966	55,861
HLTH	Towns County Health Department	489,193	-	-	11,647	11,647	119,397	-	-	119,397	29,874	7,279	37,153
HLTH	Treutlen County Health Department	172,903	-	-	-	-	42,200	-	7,226	49,426	10,557	(4,517)	6,040
HLTH	Troup County Health Department	7,188,735	-	-	180,340	180,340	1,754,550	-	-	1,754,550	439,010	112,712	551,722
HLTH	Turner County Health Department	198,895	-	-	24,965	24,965	48,544	-	-	48,544	12,146	15,603	27,749
HLTH	Twiggs County Health Department	216,561	-	-	5,554	5,554	52,856	-	-	52,856	13,224	3,472	16,696
HLTH	Union County Health Department	421,945	-	-	49,721	49,721	102,984	-	-	102,984	25,768	31,076	56,844
HLTH	Upson County Health Department	712,580	-	-	-	-	173,919	-	53,454	227,373	43,516	(33,409)	10,107
HLTH	Walker County Health Department	1,028,044	-	-	-	-	250,914	-	52,618	303,532	62,782	(32,886)	29,896
HLTH	Walton County Health Department	1,352,360	-	-	125,214	125,214	330,070	-	-	330,070	82,585	78,258	160,843
HLTH	Ware County Health Department	7,989,004	-	-	-	-	1,949,871	-	164,542	2,114,413	487,880	(102,838)	385,042
HLTH	Warren County Health Department	105,092	-	-	15,230	15,230	25,650	-	-	25,650	6,419	9,518	15,937
HLTH	Washington County Health Department	414,518	-	-	26,249	26,249	101,171	-	-	101,171	25,315	16,405	41,720
HLTH	Wayne County Health Department	571,107	-	-	38,881	38,881	139,390	-	-	139,390	34,877	24,300	59,177
HLTH	Webster County Health Department	83,039	-	-	1,971	1,971	20,267	-	-	20,267	5,070	1,232	6,302
HLTH	Wheeler County Health Department	166,903	-	-	-	-	40,736	-	41,927	82,663	10,195	(26,204)	(16,009)
HLTH	White County Health Department	430,458	-	-	31,116	31,116	105,062	-	-	105,062	26,288	19,448	45,736
HLTH	Whitfield County Health Department	3,410,775	-	-	65,190	65,190	832,466	-	-	832,466	208,294	40,744	249,038
HLTH	Wilcox County Health Department	133,409	-	-	-	-	32,561	-	5,524	38,085	8,146	(3,453)	4,693
HLTH	Wilkes County Health Department	316,702	-	-	47,093	47,093	77,297	-	-	77,297	19,341	29,433	48,774
HLTH	Wilkinson County Health Department	297,086	-	-	7,047	7,047	72,510	-	-	72,510	18,144	4,405	22,549
HLTH	Worth County Health Department	453,037	-	-	-	-	110,572	-	2,568	113,140	27,667	(1,605)	26,062
MRC	Woodright Industries	814,672	-	-	-	-	198,836	-	23,681	222,517	49,750	(14,801)	34,949
MRC	Jessamine Place	988,775	-	-	130,379	130,379	241,330	-	-	241,330	60,384	81,487	141,871
MRC	Carroll County MR Services	676,236	-	-	-	-	165,049	-	26,876	191,925	41,296	(16,798)	24,498
MRC	Green Oaks Service Center	1,246,030	-	-	25,025	25,025	304,118	-	-	304,118	76,095	15,640	91,735
MRC	Haralson County Center (Mh/Mr/Sa)	901,236	-	-	83,465	83,465	219,964	-	-	219,964	55,039	52,166	107,205
MRC	Mitchell-Baker Service Center	1,006,703	-	-	32,610	32,610	245,705	-	-	245,705	61,475	20,381	81,856
MRC	Thomas/Grady Service Center	1,666,625	-	-	186,372	186,372	406,772	-	-	406,772	101,780	116,482	218,262
MRC	Tift County - Diversified Enterprises	1,826,138	-	-	218,474	218,474	445,704	-	-	445,704	111,519	136,546	248,065
PSCH	Bacon County Schools	140,536	-	-	32,580	32,580	34,300	-	-	34,300	8,584	20,363	28,947
PSCH	Baldwin County Schools	318,427	-	-	21,352	21,352	77,718	-	-	77,718	19,445	13,345	32,790
PSCH	Barrow County Schools	67,624	-	-	3,762	3,762	16,505	-	-	16,505	4,129	2,352	6,481
PSCH	Ben Hill County Schools	97,179	-	-	4,300	4,300	23,718	-	-	23,718	5,936	2,688	8,624
PSCH	Bibb County Schools	735,834	-	-	-	-	179,594	-	111,745	291,339	44,934	(69,841)	(24,907)
PSCH	Butts County Schools	184,268	-	-	24,457	24,457	44,974	-	-	44,974	11,254	15,286	26,540
PSCH	Camden County Schools	71,712	-	-	3,912	3,912	17,503	-	-	17,503	4,380	2,445	6,825
PSCH	Carroll County Schools	113,381	-	-	-	-	27,673	-	118,942	146,615	6,923	(74,339)	(67,416)
PSCH	Catoosa County Board of Education	65,336	-	-	-	-	15,946	-	47,541	63,487	3,991	(29,713)	(25,722)
PSCH	Chatham County Schools	190,906	-	-	63,996	63,996	46,594	-	-	46,594	11,656	39,997	51,653
PSCH	Live Oak Public Libraries	90,202	-	-	3,255	3,255	22,016	-	-	22,016	5,508	2,034	7,542
PSCH	Clarke County Schools	373,299	-	-	98,068	98,068	91,111	-	-	91,111	22,795	61,293	84,088

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Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
PSCH	Clayton County Schools	\$ 257,030	\$ -	\$ -	\$ 64,533	\$ 64,533	\$ -	\$ 62,733	\$ -	\$ 62,733	\$ 15,697	\$ 40,333	\$ 56,030
PSCH	Cobb County Schools	77,375	-	-	-	-	-	18,885	-	94,783	4,724	(59,240)	(54,516)
PSCH	Colquitt County Schools	160,977	-	-	33,327	33,327	-	39,289	-	39,289	9,831	20,829	30,660
PSCH	Columbia County Schools	298,774	-	-	16,992	16,992	-	72,922	-	72,922	18,248	10,620	28,868
PSCH	Coweta County Schools	133,522	-	-	-	-	-	32,589	-	32,589	8,154	(4,461)	3,693
PSCH	Crisp County Schools	301,025	-	-	-	-	-	73,471	-	28,101	18,384	(17,563)	821
PSCH	Decatur County Schools	188,056	-	-	7,466	7,466	-	45,899	-	45,899	11,486	4,666	16,152
PSCH	DeKalb County Schools	1,430,186	-	-	248,396	248,396	-	349,065	-	349,065	87,342	155,247	242,589
PSCH	Dodge County Schools	196,607	-	-	4,658	4,658	-	47,986	-	47,986	12,007	2,912	14,919
PSCH	Ocmulgee Regional Library System	49,208	-	-	2,270	2,270	-	12,010	-	12,010	3,006	1,418	4,424
PSCH	Dougherty County Schools	178,267	-	-	3,882	3,882	-	43,509	-	43,509	10,887	2,426	13,313
PSCH	Douglas County Schools	380,650	-	-	106,698	106,698	-	92,905	-	92,905	23,244	66,687	89,931
PSCH	Effingham County Schools	185,468	-	-	20,486	20,486	-	45,267	-	45,267	11,327	12,803	24,130
PSCH	Emanuel County Schools	77,450	-	-	8,540	8,540	-	18,903	-	18,903	4,727	5,338	10,065
PSCH	Fayette County Schools	171,141	-	-	9,794	9,794	-	41,770	-	41,770	10,453	6,122	16,575
PSCH	Floyd County Schools	316,027	-	-	-	-	-	77,133	-	96,963	17,096	(60,602)	(41,302)
PSCH	Forsyth County Schools	153,963	-	-	18,097	18,097	-	37,578	-	37,578	9,405	11,310	20,715
PSCH	Fulton County Board of Education	76,475	-	-	-	-	-	18,665	-	97,322	4,671	(60,826)	(56,155)
PSCH	Gilmer County Schools	175,229	-	-	29,534	29,534	-	42,768	-	42,768	10,700	18,459	29,159
PSCH	Glascock County Schools	70,699	-	-	18,783	18,783	-	17,255	-	17,255	4,317	11,740	16,057
PSCH	Glynn County Schools	387,176	-	-	21,143	21,143	-	94,498	-	94,498	23,643	13,214	36,857
PSCH	Gordon County Schools	75,725	-	-	3,703	3,703	-	18,482	-	18,482	4,624	2,314	6,938
PSCH	Grady County Schools	166,265	-	-	-	-	-	40,580	-	7,913	10,155	(4,946)	5,209
PSCH	Greene County Schools	206,922	-	-	5,734	5,734	-	50,503	-	50,503	12,636	3,583	16,219
PSCH	Gwinnett County Schools	487,880	-	-	-	-	-	119,077	-	11,079	130,156	(6,925)	22,870
PSCH	Hall County Schools	86,527	-	-	-	-	-	21,119	-	3,942	25,061	(2,463)	2,819
PSCH	Hart County Schools	79,626	-	-	2,210	2,210	-	19,434	-	19,434	4,863	1,381	6,244
PSCH	Henry County Schools	445,348	-	-	-	-	-	108,696	-	185,535	29,231	(115,960)	(88,761)
PSCH	Houston County Schools	674,961	-	-	109,924	109,924	-	164,737	-	164,737	41,218	68,702	109,920
PSCH	Irwin County Schools	169,978	-	-	5,734	5,734	-	41,486	-	41,486	10,378	3,583	13,961
PSCH	Jackson County Schools	80,826	-	-	2,419	2,419	-	19,727	-	19,727	4,934	1,512	6,446
PSCH	Johnson County Schools	106,067	-	-	84,451	84,451	-	25,888	-	25,888	6,476	52,782	59,258
PSCH	Lamar County Schools	95,416	-	-	2,270	2,270	-	23,288	-	23,288	5,827	1,418	7,245
PSCH	Lee County Schools	28,880	-	-	508	508	-	7,049	-	7,049	1,764	317	2,081
PSCH	Macon County Schools	84,839	-	-	31,625	31,625	-	20,707	-	20,707	5,179	19,765	24,944
PSCH	Madison County Schools	96,691	-	-	13,139	13,139	-	23,599	-	23,599	5,903	8,212	14,115
PSCH	McDuffie County Schools	271,207	-	-	103,324	103,324	-	66,193	-	66,193	16,562	64,578	81,140
PSCH	Meriwether County Schools	205,721	-	-	13,140	13,140	-	50,210	-	50,210	12,562	8,212	20,774
PSCH	Monroe County Schools	85,139	-	-	17,290	17,290	-	20,780	-	20,780	5,201	10,807	16,008
PSCH	Muscogee County Schools	266,631	-	-	37,866	37,866	-	65,077	-	65,077	16,284	23,666	39,950
PSCH	Oglethorpe County Schools	119,045	-	-	9,198	9,198	-	29,055	-	29,055	7,272	5,748	13,020
PSCH	Paulding County Schools	220,424	-	-	91,021	91,021	-	53,799	-	53,799	13,460	56,888	70,348
PSCH	Pickens County Schools	22,729	-	-	-	-	-	5,547	-	16,544	22,091	1,386	(10,340)
PSCH	Pierce County Schools	97,704	-	-	-	-	-	23,846	-	109,864	133,710	5,968	(68,665)
PSCH	Pike County Schools	126,808	-	-	16,812	16,812	-	30,950	-	30,950	7,776	10,508	18,254
PSCH	Polk County Schools	127,258	-	-	3,882	3,882	-	31,060	-	31,060	7,742	2,426	10,198
PSCH	Rabun County Schools	76,550	-	-	-	-	-	18,684	-	53,185	7,869	(33,240)	(28,566)
PSCH	Richmond County Schools	125,233	-	-	27,115	27,115	-	30,566	-	30,566	4,674	16,947	24,596
PSCH	Rockdale County Schools	423,670	-	-	32,789	32,789	-	103,405	-	103,405	25,874	20,493	46,367
PSCH	Spalding County Schools	169,640	-	-	8,153	8,153	-	41,404	-	41,404	10,360	5,095	15,455
PSCH	Stephens County Schools	35,481	-	-	3,166	3,166	-	8,660	-	8,660	2,165	1,978	4,143
PSCH	Sumter County Schools	92,003	-	-	4,300	4,300	-	22,455	-	22,455	5,619	2,687	8,306
PSCH	Tattall County Schools	33,906	-	-	-	-	-	8,275	-	7,316	2,073	(4,573)	(2,500)

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
PSCH	Telfair County Schools	\$ 40,207	\$ -	\$ -	\$ 9,526	\$ 9,526	\$ -	\$ 9,813	\$ -	\$ 9,813	\$ 2,457	\$ 5,954	\$ 8,411
PSCH	Terrell County Schools	123,583	-	-	16,425	16,425	-	30,163	-	30,163	7,545	10,265	17,810
PSCH	Troup County Schools	90,540	-	-	3,673	3,673	-	22,098	-	22,098	5,528	2,296	7,824
PSCH	Union County Schools	71,974	-	-	3,225	3,225	-	17,567	-	17,567	4,396	2,016	6,412
PSCH	Upson County Schools	81,088	-	-	9,436	9,436	-	19,791	-	19,791	4,951	5,898	10,849
PSCH	Ware County Schools	108,805	-	-	52,588	52,588	-	26,556	-	26,556	6,643	32,867	39,510
PSCH	Washington County Board of Education	411,443	-	-	10,153	10,153	-	100,421	-	100,421	25,126	6,346	31,472
PSCH	Wayne County Schools	84,764	-	-	18,814	18,814	-	20,688	-	20,688	5,174	11,758	16,932
PSCH	White County Board of Education	46,920	-	-	478	478	-	11,452	-	11,452	2,865	299	3,164
PSCH	Whitfield County Schools	92,565	-	-	16,723	16,723	-	22,592	-	22,592	5,651	10,452	16,103
PSCH	Wilkinson County Schools	229,650	-	-	48,855	48,855	-	56,051	-	56,051	14,023	30,535	44,558
PSCH	Atlanta City Schools	388,301	-	-	16,633	16,633	-	94,773	-	94,773	23,712	10,396	34,108
PSCH	City of Buford Schools (Gwinnett)	115,144	-	-	6,599	6,599	-	28,103	-	28,103	7,031	4,125	11,156
PSCH	City of Dalton Schools (Whitfield)	91,890	-	-	19,739	19,739	-	22,428	-	22,428	5,613	12,337	17,950
PSCH	City of Decatur Schools (DeKalb)	49,433	-	-	4,689	4,689	-	12,065	-	12,065	3,018	2,930	5,948
PSCH	City of Dublin Schools (Laurens)	14,702	-	-	-	-	-	3,588	51,812	55,400	896	(32,382)	(31,486)
PSCH	City of Rome Schools (Floyd)	158,764	-	-	5,794	5,794	-	38,749	-	38,749	9,697	3,621	13,318
PSCH	City of Valdosta Schools (Lowndes)	260,368	-	-	34,312	34,312	-	63,548	-	63,548	15,902	21,445	37,347
PSCH	Georgia Military College	180,255	-	-	11,736	11,736	-	43,995	-	43,995	11,007	7,335	18,342
RESA	Northwest Georgia Regional Education Service Agency	305,525	-	-	103,892	103,892	-	74,569	-	74,569	18,659	64,932	83,591
RESA	Metro Regional Education Service Agency	264,194	-	-	-	-	-	64,482	8,362	72,844	16,136	(5,226)	10,910
RESA	North East Georgia Regional Education Service Agency	184,643	-	-	1,971	1,971	-	45,066	-	45,066	11,278	1,232	12,510
STAT	Georgia Department of Agriculture	29,551,682	-	-	421,240	421,240	-	7,212,661	-	7,212,661	1,804,695	263,275	2,067,970
STAT	Georgia Department of Administrative Services	21,605,397	-	-	1,386,065	1,386,065	-	5,273,216	-	5,273,216	1,319,421	866,291	2,185,712
STAT	Georgia Department of Audits	26,998,486	-	-	542,033	542,033	-	6,589,504	-	6,589,504	1,648,771	338,770	1,987,541
STAT	Department of Public Health	76,174,376	-	-	2,537,710	2,537,710	-	18,591,833	-	18,591,833	4,651,894	1,586,069	6,237,963
STAT	Georgia Department of Banking and Finance	8,786,948	-	-	48,526	48,526	-	2,144,625	-	2,144,625	536,610	30,329	566,939
STAT	State Accounting Office	12,654,285	-	-	1,198,170	1,198,170	-	3,088,523	-	3,088,523	772,785	748,857	1,521,642
STAT	Office of Commissioner of Insurance	17,261,394	-	-	337,505	337,505	-	4,212,978	-	4,212,978	1,054,137	210,941	1,265,078
STAT	Georgia State Finance and Investment Commission	11,630,029	-	-	161,198	161,198	-	2,838,534	-	2,838,534	710,236	100,748	810,984
STAT	State Properties Commission	1,079,690	-	-	-	-	-	263,519	56,321	319,840	65,937	(35,200)	30,737
STAT	Georgia Department of Defense	24,217,328	-	-	581,422	581,422	-	5,910,708	-	5,910,708	1,478,929	363,388	1,842,317
STAT	Georgia Department of Education	48,260,440	-	-	-	-	-	11,778,895	1,323,951	13,102,846	2,947,218	(827,470)	2,119,748
STAT	The Technical College System of Georgia	12,127,811	-	-	330,457	330,457	-	2,960,027	-	2,960,027	740,634	206,536	947,170
STAT	Prosecuting Attorneys Council	65,950,229	-	-	2,207,969	2,207,969	-	16,096,431	-	16,096,431	4,027,514	1,379,980	5,407,494
STAT	Georgia Department of Community Health	58,567,475	-	-	8,168,481	8,168,481	-	14,294,527	-	14,294,527	3,576,660	5,105,301	8,681,961
STAT	Georgia Forestry Commission	27,541,801	-	-	202,587	202,587	-	6,722,110	-	6,722,110	1,681,950	126,617	1,808,567
STAT	Office of Planning and Budget	35,482,759	-	-	1,360,025	1,360,025	-	8,660,255	-	8,660,255	2,166,899	850,016	3,016,915
STAT	Georgia Department of Human Services	199,059,850	-	-	-	-	-	48,584,414	3,810,328	52,394,742	12,156,393	(2,381,455)	9,774,938
STAT	Georgia Department of Community Affairs	29,041,935	-	-	306,060	306,060	-	7,088,247	-	7,088,247	1,773,563	191,288	1,964,851
STAT	Department of Economic Development	14,012,159	-	-	237,585	237,585	-	3,419,939	-	3,419,939	855,708	148,491	1,004,199
STAT	Administrative Office of the Courts	8,612,807	-	-	296,415	296,415	-	2,102,122	-	2,102,122	525,976	185,259	711,235
STAT	Georgia Court of Appeals	17,411,719	-	-	-	-	-	4,249,667	541,167	4,790,834	1,063,316	(338,229)	725,087
STAT	Superior Courts of Georgia	16,585,120	-	-	662,618	662,618	-	4,047,920	-	4,047,920	1,012,837	414,136	1,426,973
STAT	Supreme Court	11,545,790	-	-	-	-	-	2,817,974	-	2,817,974	195,599	(122,249)	582,842
STAT	Georgia Department of Labor	82,305,887	-	-	-	-	-	20,088,347	6,011,488	26,099,835	5,026,342	(3,757,180)	1,269,162
STAT	Department of Behavioral Health and Developmental Disabilities	253,619,752	-	-	-	-	-	61,900,815	11,025,898	72,926,713	15,488,312	(6,891,187)	8,597,125
STAT	Georgia Department of Law	22,345,019	-	-	754,266	754,266	-	5,453,735	-	5,453,735	1,364,589	471,416	1,836,005
STAT	General Assembly of Georgia	17,465,690	-	-	130,498	130,498	-	4,262,840	-	4,262,840	1,066,612	81,562	1,148,174
STAT	Department of Juvenile Justice	176,390,927	-	-	5,972,338	5,972,338	-	43,051,624	-	43,051,624	10,772,022	3,732,711	14,504,733
STAT	Georgia Department of Natural Resources	127,782,130	-	-	241,945	241,945	-	31,187,705	-	31,187,705	7,803,530	151,216	7,954,746
STAT	State Board Pardons and Poles	43,926,000	-	-	1,195,154	1,195,154	-	10,720,992	-	10,720,992	2,682,519	746,972	3,429,491
STAT	Georgia Department of Public Safety	137,514,121	-	-	2,556,911	2,556,911	-	33,562,986	-	33,562,986	8,397,855	1,598,070	9,995,925

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
STAT	Georgia Department of Corrections	\$ 565,632,417	\$ -	\$ -	\$ 6,977,472	\$ 6,977,472	\$ -	\$ 138,053,565	\$ -	\$ -	\$ 138,053,565	\$ 34,542,789	\$ 4,360,928	\$ 38,903,717
STAT	Georgia Department of Early Care Learning	17,516,886	-	-	2,173,746	2,173,746	-	4,275,336	-	-	4,275,336	1,069,741	1,358,592	2,428,333
STAT	Georgia Public Service Commission	8,027,298	-	-	62,114	62,114	-	1,959,218	-	-	1,959,218	490,219	38,821	529,040
STAT	Georgia Bureau of Investigation	66,058,922	-	-	1,436,742	1,436,742	-	16,122,960	-	-	16,122,960	4,034,153	897,963	4,932,116
STAT	Department of Revenue	73,808,074	-	-	1,272,468	1,272,468	-	18,014,291	-	-	18,014,291	4,507,386	795,293	5,302,679
STAT	Georgia Department of Driver Services	31,032,951	-	-	-	-	-	7,574,193	-	51,572	7,625,765	1,895,153	(32,233)	1,862,920
STAT	Georgia Student Finance Commission	4,121,742	-	-	200,168	200,168	-	1,005,991	-	-	1,005,991	251,713	125,105	376,818
STAT	Secretary of State	14,089,309	-	-	-	-	-	3,438,769	-	2,501,158	5,939,927	860,423	(1,563,224)	(702,801)
STAT	Soil and Water Commission	2,357,939	-	-	2,001	2,001	-	575,501	-	-	575,501	144,000	1,250	145,250
STAT	Georgia Teachers Retirement System	25,077,382	-	-	1,206,532	1,206,532	-	6,120,621	-	-	6,120,621	1,531,451	754,083	2,285,534
STAT	Georgia Department of Transportation	266,636,159	-	-	557,382	557,382	-	65,077,721	-	-	65,077,721	16,283,211	348,364	16,631,575
STAT	Georgia Department of Veterans Service	7,780,845	-	-	643,983	643,983	-	1,899,066	-	-	1,899,066	475,168	402,490	877,658
STAT	Subsequent Injury Trust Fund	1,725,397	-	-	-	-	-	421,117	102,308	-	523,425	105,370	(63,943)	41,427
STAT	State Board of Workers Comp	12,945,183	-	-	390,810	390,810	-	3,159,523	-	-	3,159,523	790,549	244,256	1,034,805
STAT	Georgia Public Defender Standards Council	60,877,593	-	-	2,520,599	2,520,599	-	14,858,356	-	-	14,858,356	3,717,735	1,575,374	5,293,109
STAT	Georgia Building Authority	10,568,866	-	-	50,766	50,766	-	2,579,537	-	-	2,579,537	645,431	31,729	677,160
STAT	Georgia Correctional Industries	11,432,634	-	-	5,196	5,196	-	2,790,356	-	-	2,790,356	698,180	3,248	701,428
STAT	George L. Smith II - GWCCA	25,702,047	-	-	1,894,414	1,894,414	-	6,273,083	-	-	6,273,083	1,569,599	1,184,008	2,753,607
STAT	State Road and Tollway Authority	5,398,940	-	-	319,170	319,170	-	1,317,716	-	-	1,317,716	329,710	199,841	529,551
STAT	Georgia Public Broadcasting	9,580,841	-	-	145,580	145,580	-	2,338,390	-	-	2,338,390	585,092	90,987	676,079
STAT	GTA Georgia Technology Authority	23,087,379	-	-	1,626,637	1,626,637	-	5,634,922	-	-	5,634,922	1,409,922	1,016,648	2,426,570
TCOL	Oconee Fall Line Technical College	2,743,014	-	-	-	-	-	669,486	-	293,846	963,332	167,511	(183,654)	(16,143)
TCOL	Coastal Pines Technical College	1,051,523	-	-	-	-	-	256,645	-	104,160	360,805	64,216	(65,100)	(884)
TCOL	Albany Technical College	6,789,069	-	-	897,635	897,635	-	1,657,004	-	-	1,657,004	414,602	561,022	975,624
TCOL	Altamaha Technical College	2,600,992	-	-	52,588	52,588	-	635,799	-	-	635,799	159,087	32,867	191,954
TCOL	Athens Technical College	3,060,804	-	-	113,925	113,925	-	747,049	-	-	747,049	186,922	71,203	258,125
TCOL	Atlanta Technical College	9,039,514	-	-	456,477	456,477	-	2,206,269	-	-	2,206,269	552,035	285,298	837,333
TCOL	Augusta Technical College	10,574,155	-	-	501,599	501,599	-	2,580,827	-	-	2,580,827	645,752	313,500	959,252
TCOL	West Georgia Technical College	10,851,813	-	-	1,609,377	1,609,377	-	2,648,595	-	-	2,648,595	662,710	1,005,860	1,668,570
TCOL	Chattahoochee Technical College	13,139,428	-	-	64,503	64,503	-	3,206,932	-	-	3,206,932	802,415	40,314	842,729
TCOL	Columbus Technical College	3,905,706	-	-	520,413	520,413	-	953,263	-	-	953,263	238,519	325,258	563,777
TCOL	Georgia Northwestern Technical College	9,694,035	-	-	-	-	-	2,366,017	104,997	-	2,471,014	592,005	(65,623)	526,382
TCOL	Georgia Piedmont Technical College	5,991,200	-	-	749,039	749,039	-	1,462,268	-	-	1,462,268	365,875	468,150	834,025
TCOL	Southern Crescent Technical College	5,384,612	-	-	211,098	211,098	-	1,314,219	-	-	1,314,219	328,832	131,936	460,768
TCOL	Gwinnett Technical College	9,908,120	-	-	1,690,154	1,690,154	-	2,418,269	-	-	2,418,269	605,077	1,056,347	1,661,424
TCOL	Lanier Technical College	3,892,991	-	-	506,706	506,706	-	950,160	-	-	950,160	237,741	316,691	554,432
TCOL	Central Georgia Technical College	16,240,101	-	-	714,339	714,339	-	3,963,711	-	-	3,963,711	991,768	446,462	1,438,230
TCOL	Moultrie Technical College	3,536,045	-	-	336,430	336,430	-	863,040	-	-	863,040	215,944	210,269	426,213
TCOL	North Georgia Technical College	4,811,705	-	-	86,780	86,780	-	1,174,390	-	-	1,174,390	293,846	54,238	348,084
TCOL	Savannah Technical College	6,237,090	-	-	520,980	520,980	-	1,522,283	-	-	1,522,283	380,894	325,613	706,507
TCOL	South Georgia Technical College	4,080,035	-	-	-	-	-	995,812	22,307	-	1,018,119	249,165	(13,942)	235,223
TCOL	Southeastern Technical College	2,793,498	-	-	179,354	179,354	-	681,807	-	-	681,807	170,595	112,096	282,691
TCOL	Ogeechee Technical College	568,406	-	-	-	-	-	138,731	-	125,242	263,973	34,710	(78,277)	(43,567)
TCOL	Southwest Georgia Technical College	3,047,377	-	-	54,708	54,708	-	743,771	-	-	743,771	186,099	34,193	220,292
TCOL	Wiregrass Georgia Technical College	4,910,197	-	-	-	-	-	1,198,429	-	438,738	1,637,167	299,862	(274,212)	25,650
UNIV	Georgia Institute of Technology	1,770,854	-	-	131,992	131,992	-	432,211	-	-	432,211	108,145	82,495	190,640
UNIV	Georgia State University	940,355	-	-	-	-	-	229,512	18,396	-	247,908	57,425	(11,497)	45,928
UNIV	Georgia Regents University	945,681	-	-	1,374	1,374	-	230,812	-	-	230,812	57,753	858	58,611
UNIV	University of Georgia	3,338,763	-	-	901,338	901,338	-	814,890	-	-	814,890	203,896	563,336	767,232
UNIV	Albany State University	68,636	-	-	-	-	-	16,752	13,528	-	30,280	4,191	(8,455)	(4,264)
UNIV	Armstrong Atlantic State University	404,017	-	-	35,686	35,686	-	98,608	-	-	98,608	24,675	22,303	46,978
UNIV	Clayton College and State University	68,036	-	-	5,972	5,972	-	16,606	-	-	16,606	4,155	3,733	7,888
UNIV	Columbus State University	152,913	-	-	18,604	18,604	-	37,321	-	-	37,321	9,338	11,628	20,966
UNIV	University of North Georgia	313,964	-	-	-	-	-	76,629	21,830	-	98,459	19,171	(13,643)	5,528
UNIV	Georgia College and State University	405,667	-	-	32,401	32,401	-	99,011	-	-	99,011	24,774	20,250	45,024
UNIV	Georgia Southern University	272,370	-	-	-	-	-	66,477	-	44,316	110,793	16,635	(27,697)	(11,062)
UNIV	Georgia Gwinnett College	154,901	-	-	13,975	13,975	-	37,806	-	-	37,806	9,461	8,735	18,196
UNIV	Georgia Southwestern State University	99,954	-	-	41,628	41,628	-	24,396	-	-	24,396	6,104	26,018	32,122
UNIV	Kennesaw State University	282,497	-	-	54,857	54,857	-	68,949	-	-	68,949	17,253	34,286	51,539

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
UNIV	Middle Georgia State College	\$ 766,214	\$ -	\$ -	\$ 44,823	\$ 44,823	\$ -	\$ 187,009	\$ -	\$ -	\$ 187,009	\$ 46,793	\$ 28,015	\$ 74,808
UNIV	Valdosta State University	416,656	-	-	66,055	66,055	-	101,693	-	-	101,693	25,445	41,285	66,730
UNIV	State University of West Georgia	247,241	-	-	-	-	-	60,344	-	90,185	150,529	15,100	(56,365)	(41,265)
UNIV	Abraham Baldwin Agricultural College	311,114	-	-	58,948	58,948	-	75,933	-	-	75,933	19,000	36,843	55,843
UNIV	Bainbridge College	285,797	-	-	-	-	-	69,754	-	209	69,963	17,452	(130)	17,322
UNIV	College of Coastal Georgia	139,410	-	-	-	-	-	34,026	-	271,748	305,774	8,513	(169,843)	(161,330)
UNIV	South Georgia State College	269,519	-	-	9,646	9,646	-	65,781	-	-	65,781	16,459	6,028	22,487
UNIV	Georgia Perimeter College	110,081	-	-	-	-	-	26,867	-	836	27,703	6,722	(523)	6,199
UNIV	Georgia Highlands College	166,978	-	-	-	-	-	40,754	-	25,592	66,346	10,197	(15,995)	(5,798)
UNIV	Gordon College	63,836	-	-	-	-	-	15,580	-	30,340	45,920	3,899	(18,963)	(15,064)
UNIV	Regents Central Office	2,727,112	-	-	645,506	645,506	-	665,604	-	-	665,604	166,540	403,442	569,982
VARS	Agricultural Commodity Commission	377,012	-	-	-	-	-	92,017	-	28,877	120,894	23,024	(18,048)	4,976
VARS	DA-Lookout Mountain Judicial Circuit	1,043,459	-	-	70,595	70,595	-	254,676	-	-	254,676	63,722	44,122	107,844
VARS	District Attorneys Staff	74,375	-	-	-	-	-	18,153	-	8,809	26,962	4,544	(5,506)	(962)
	Total for all Employers	3,660,201,356	-	-	82,793,300	82,793,300	-	893,343,070	-	48,333,092	941,676,162	223,525,354	21,537,629	245,062,983
	Special Funding through the State of Georgia:													
CORT	Dekalb County State Court	7,262,472	-	-	-	-	-	1,772,547	-	9,377	1,781,924	443,512	(5,860)	437,652
CORT	Bibb County State Court	2,426,125	-	-	447,011	447,011	-	592,143	-	-	592,143	148,163	279,382	427,545
CORT	Chatham County State Court	2,079,680	-	-	150,148	150,148	-	507,586	-	-	507,586	127,003	93,843	220,846
TAXS	Appling County Tax Officials	108,880	-	-	3,673	3,673	-	26,574	-	-	26,574	6,650	2,295	8,945
TAXS	Bacon County Tax Officials	139,298	-	-	4,868	4,868	-	33,998	-	-	33,998	8,507	3,042	11,549
TAXS	Baker County Tax Officials	68,674	-	-	567	567	-	16,761	-	-	16,761	4,195	355	4,550
TAXS	Baldwin County Tax Officials	735,646	-	-	97,710	97,710	-	179,549	-	-	179,549	44,927	61,069	105,996
TAXS	Barrow County Tax Officials	98,904	-	-	8,719	8,719	-	24,139	-	-	24,139	6,040	5,450	11,490
TAXS	Bartow County Tax Officials	942,493	-	-	-	-	-	230,034	-	62,263	292,297	57,559	(38,915)	18,644
TAXS	Ben Hill County Tax Officials	72,987	-	-	11,706	11,706	-	17,814	-	-	17,814	4,457	7,316	11,773
TAXS	Berrien County Tax Officials	196,007	-	-	5,047	5,047	-	47,839	-	-	47,839	11,970	3,154	15,124
TAXS	Bibb County Tax Officials	1,753,714	-	-	-	-	-	428,028	-	96,754	524,782	107,096	(60,472)	46,624
TAXS	Bleckley County Tax Officials	165,552	-	-	1,881	1,881	-	40,406	-	-	40,406	10,108	1,176	11,284
TAXS	Brantley County Tax Officials	174,441	-	-	8,660	8,660	-	42,576	-	-	42,576	10,652	5,413	16,065
TAXS	Brooks County Tax Officials	214,123	-	-	30,400	30,400	-	52,261	-	-	52,261	13,077	19,000	32,077
TAXS	Bryan County Tax Officials	550,478	-	-	-	-	-	134,355	-	198,555	332,910	33,618	(124,097)	(90,479)
TAXS	Bulloch County Tax Officials	321,315	-	-	24,308	24,308	-	78,423	-	-	78,423	19,623	15,192	34,815
TAXS	Burke County Tax Officials	232,463	-	-	-	-	-	56,737	-	25,294	82,031	14,195	(15,808)	(1,613)
TAXS	Butts County Tax Officials	262,318	-	-	48,258	48,258	-	64,024	-	-	64,024	16,021	30,161	46,182
TAXS	Calhoun County Tax Officials	80,413	-	-	-	-	-	19,626	-	2,508	22,134	4,909	(1,568)	3,341
TAXS	Camden County Tax Officials	655,308	-	-	60,083	60,083	-	159,941	-	-	159,941	40,022	37,552	77,574
TAXS	Candler County Tax Officials	215,923	-	-	22,337	22,337	-	52,700	-	-	52,700	13,187	13,961	27,148
TAXS	Carroll County Tax Officials	616,227	-	-	-	-	-	150,402	-	69,788	220,190	37,633	(43,618)	(5,985)
TAXS	Catoosa County Tax Officials	535,063	-	-	-	-	-	130,593	-	36,373	166,966	32,676	(22,733)	9,943
TAXS	Charlton County Tax Officials	239,177	-	-	13,886	13,886	-	58,376	-	-	58,376	14,605	8,679	23,284
TAXS	Chatham County Tax Officials	1,342,009	-	-	104,847	104,847	-	327,543	-	-	327,543	81,954	65,529	147,483
TAXS	Chattoohochee County Tax Officials	47,258	-	-	1,015	1,015	-	11,534	-	-	11,534	2,887	635	3,522
TAXS	Chattooga County Tax Officials	130,334	-	-	-	-	-	31,811	-	13,707	45,518	7,960	(8,567)	(607)
TAXS	Clarke County Tax Officials	1,433,299	-	-	178,219	178,219	-	349,824	-	-	349,824	87,530	111,387	198,917
TAXS	Clay County Tax Officials	91,178	-	-	-	-	-	22,254	-	3,553	25,807	5,568	(2,221)	3,347
TAXS	Clayton County Tax Officials	1,405,957	-	-	24,577	24,577	-	343,151	-	-	343,151	85,859	15,360	101,219
TAXS	Clinch County Tax Officials	159,439	-	-	15,618	15,618	-	38,914	-	-	38,914	9,761	19,499	29,260
TAXS	Cobb County Tax Officials	5,432,995	-	-	29,175	29,175	-	1,326,028	-	-	1,326,028	331,786	18,235	350,021
TAXS	Coffee County Tax Officials	236,514	-	-	-	-	-	57,726	-	17,708	75,434	14,443	(11,068)	3,375
TAXS	Colquitt County Tax Officials	337,406	-	-	4,420	4,420	-	82,350	-	-	82,350	20,604	2,762	23,366
TAXS	Columbia County Tax Officials	1,246,030	-	-	-	-	-	304,118	-	264,969	569,087	76,092	(165,606)	(89,514)
TAXS	Cook County Tax Officials	190,119	-	-	5,943	5,943	-	46,402	-	-	46,402	11,611	3,714	15,325
TAXS	Coweta County Tax Officials	1,035,021	-	-	8,122	8,122	-	252,617	-	-	252,617	63,207	5,077	68,284
TAXS	Crawford County Tax Officials	86,977	-	-	7,674	7,674	-	21,228	-	-	21,228	5,310	4,797	10,107
TAXS	Crisp County Tax Officials	100,329	-	-	-	-	-	24,487	-	6,361	30,848	6,128	(3,975)	2,153
TAXS	Dade County Tax Officials	198,220	-	-	7,107	7,107	-	48,379	-	-	48,379	12,106	4,442	16,548

Employees' Retirement System of Georgia
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As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
TAXS	Dawson County Tax Officials	\$ 221,962	\$ -	\$ -	\$ -	\$ -	\$ 54,174	\$ -	\$ 1,822	\$ 55,996	\$ 13,554	\$ (1,138)	\$ 12,416
TAXS	Decatur County Tax Officials	413,431	-	-	26,757	26,757	100,906	-	-	100,906	25,248	16,723	41,971
TAXS	Dekalb County Tax Officials	5,760,462	-	-	229,911	229,911	1,405,952	-	-	1,405,952	351,786	143,694	495,480
TAXS	Dodge County Tax Officials	192,894	-	-	12,423	12,423	47,080	-	-	47,080	11,779	7,764	19,543
TAXS	Dooley County Tax Officials	105,767	-	-	-	-	25,815	-	133,694	159,509	6,458	(83,559)	(77,101)
TAXS	Dougherty County Tax Officials	1,195,247	-	-	-	-	291,723	-	84,839	376,562	72,992	(53,025)	19,967
TAXS	Douglas County Tax Officials	620,540	-	-	23,950	23,950	151,455	-	-	151,455	37,899	14,968	52,867
TAXS	Early County Tax Officials	112,143	-	-	17,499	17,499	27,371	-	-	27,371	6,847	10,937	17,784
TAXS	Echols County Tax Officials	63,310	-	-	3,345	3,345	15,452	-	-	15,452	3,866	2,090	5,956
TAXS	Effingham County Tax Officials	281,671	-	-	40,105	40,105	68,747	-	-	68,747	17,200	25,066	42,266
TAXS	Elbert County Tax Officials	186,031	-	-	-	-	45,404	-	21,501	66,905	11,360	(13,438)	(2,078)
TAXS	Emanuel County Tax Officials	134,160	-	-	-	-	32,744	-	3,345	36,089	8,192	(2,090)	6,102
TAXS	Evans County Tax Officials	142,936	-	-	9,018	9,018	34,886	-	-	34,886	8,729	5,637	14,366
TAXS	Fannin County Tax Officials	153,925	-	-	-	-	37,568	-	44,137	81,705	9,397	(27,585)	(18,188)
TAXS	Fayette County Tax Officials	677,212	-	-	24,308	24,308	165,287	-	-	165,287	41,355	15,193	56,548
TAXS	Floyd County Tax Officials	631,454	-	-	-	-	154,119	-	53,574	207,693	38,563	(33,483)	5,080
TAXS	Forsyth County Tax Officials	2,451,104	-	-	334,101	334,101	598,239	-	-	598,239	149,685	208,813	358,498
TAXS	Franklin County Tax Officials	170,166	-	-	12,782	12,782	41,532	-	-	41,532	10,391	7,988	18,379
TAXS	Fulton County Tax Officials	9,294,669	-	-	-	-	2,268,544	-	35,052,349	37,320,893	567,617	(21,907,718)	(21,340,101)
TAXS	Gilmer County Tax Officials	3,338	-	-	-	-	815	-	22,068	22,883	202	(13,793)	(13,591)
TAXS	Glasscock County Tax Officials	58,472	-	-	1,374	1,374	14,271	-	-	14,271	3,571	858	4,429
TAXS	Glynn County Tax Officials	896,173	-	-	72,476	72,476	218,728	-	-	218,728	54,730	45,297	100,027
TAXS	Gordon County Tax Officials	725,445	-	-	12,184	12,184	177,059	-	-	177,059	44,303	7,615	51,918
TAXS	Grady County Tax Officials	144,174	-	-	2,300	2,300	35,188	-	-	35,188	8,803	1,437	10,240
TAXS	Greene County Tax Officials	106,743	-	-	11,109	11,109	26,053	-	-	26,053	6,518	6,943	13,461
TAXS	Gwinnett County Tax Officials	3,618,784	-	-	19,918	19,918	883,234	-	-	883,234	220,998	12,449	233,447
TAXS	Habersham County Tax Officials	306,350	-	-	51,095	51,095	74,771	-	-	74,771	18,709	31,934	50,643
TAXS	Hall County Tax Officials	585,959	-	-	-	-	143,015	-	134,889	277,904	35,785	(84,305)	(48,520)
TAXS	Hancock County Tax Officials	253,729	-	-	11,318	11,318	61,928	-	-	61,928	15,495	7,074	22,569
TAXS	Haralson County Tax Officials	325,291	-	-	54,021	54,021	79,394	-	-	79,394	19,866	33,763	53,629
TAXS	Harris County Tax Officials	44,145	-	-	-	-	10,774	-	81,554	92,328	2,696	(50,971)	(48,275)
TAXS	Hart County Tax Officials	119,982	-	-	17,738	17,738	29,284	-	-	29,284	7,328	11,087	18,415
TAXS	Heard County Tax Officials	183,368	-	-	8,809	8,809	44,754	-	-	44,754	11,196	5,506	16,702
TAXS	Henry County Tax Officials	1,635,269	-	-	-	-	399,119	-	46,675	445,794	99,863	(29,172)	70,691
TAXS	Houston County Tax Officials	1,072,114	-	-	-	-	261,670	-	44,943	306,613	65,473	(28,089)	37,384
TAXS	Irwin County Tax Officials	108,280	-	-	-	-	26,428	-	17,589	44,017	6,612	(10,993)	(4,381)
TAXS	Jackson County Tax Officials	520,098	-	-	51,901	51,901	126,940	-	-	126,940	31,762	32,438	64,200
TAXS	Jasper County Tax Officials	100,367	-	-	-	-	24,496	-	30,967	55,463	6,128	(19,355)	(13,227)
TAXS	Jeff Davis County Tax Officials	159,439	-	-	7,794	7,794	38,914	-	-	38,914	9,735	4,871	14,606
TAXS	Jefferson County Tax Officials	82,514	-	-	-	-	20,139	-	41,180	61,319	5,039	(25,738)	(20,699)
TAXS	Jenkins County Tax Officials	97,179	-	-	-	-	23,718	-	1,493	25,211	5,934	(933)	5,001
TAXS	Jones County Tax Officials	392,315	-	-	36,193	36,193	95,752	-	-	95,752	23,960	22,621	46,581
TAXS	Lamar County Tax Officials	236,814	-	-	8,093	8,093	57,799	-	-	57,799	14,463	5,058	19,521
TAXS	Lanier County Tax Officials	162,664	-	-	7,794	7,794	39,701	-	-	39,701	9,934	4,871	14,805
TAXS	Laurens County Tax Officials	367,186	-	-	-	-	89,619	-	5,674	95,293	22,426	(3,546)	18,880
TAXS	Lee County Tax Officials	226,950	-	-	-	-	55,392	-	7,734	63,126	13,859	(4,834)	9,025
TAXS	Liberty County Tax Officials	505,283	-	-	43,987	43,987	123,324	-	-	123,324	30,857	27,492	58,349
TAXS	Lincoln County Tax Officials	52,659	-	-	-	-	12,852	-	398,126	410,978	3,217	(248,829)	(245,612)
TAXS	Long County Tax Officials	41,857	-	-	478	478	10,216	-	-	10,216	2,556	299	2,855
TAXS	Lowndes County Tax Officials	1,203,948	-	-	113,388	113,388	293,847	-	-	293,847	73,524	70,867	144,391
TAXS	Lumpkin County Tax Officials	298,962	-	-	-	-	72,967	-	180	73,147	18,256	(112)	18,144
TAXS	Macon County Tax Officials	161,127	-	-	-	-	39,326	-	8,839	48,165	9,839	(5,525)	4,314
TAXS	Madison County Tax Officials	185,206	-	-	-	-	45,203	-	15,379	60,582	11,311	(9,612)	1,699
TAXS	Marion County Tax Officials	123,883	-	-	16,574	16,574	30,236	-	-	30,236	7,565	10,358	17,923
TAXS	McDuffie County Tax Officials	332,905	-	-	-	-	81,252	-	379,940	461,192	20,330	(237,462)	(217,132)
TAXS	McIntosh County Tax Officials	214,835	-	-	20,396	20,396	52,435	-	-	52,435	13,121	12,748	25,869
TAXS	Meriwether County Tax Officials	189,331	-	-	6,630	6,630	46,210	-	-	46,210	11,562	4,143	15,705
TAXS	Miller County Tax Officials	83,714	-	-	6,241	6,241	20,432	-	-	20,432	5,113	3,901	9,014
TAXS	Mitchell County Tax Officials	106,368	-	-	-	-	25,961	-	2,687	28,648	6,494	(1,680)	4,814

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		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
TAXS	Monroe County Tax Officials	\$ 299,112	\$ -	\$ -	\$ 16,007	\$ 16,007	\$ -	\$ 73,004	\$ -	\$ -	\$ 73,004	\$ 18,267	\$ 10,004	\$ 28,271
TAXS	Montgomery County Tax Official	131,047	-	-	12,243	12,243	-	31,984	-	-	31,984	8,003	7,652	15,655
TAXS	Morgan County Tax Officials	220,499	-	-	9,347	9,347	-	53,817	-	-	53,817	13,467	5,842	19,309
TAXS	Murray County Tax Officials	450,787	-	-	56,112	56,112	-	110,023	-	-	110,023	27,527	35,070	62,597
TAXS	Muscogee County Tax Officials	1,518,625	-	-	216,532	216,532	-	370,650	-	-	370,650	92,740	135,333	228,073
TAXS	Newton County Tax Officials	875,319	-	-	32,311	32,311	-	213,639	-	-	213,639	53,454	20,195	73,649
TAXS	Oconee County Tax Officials	246,191	-	-	-	-	-	60,088	-	43,420	103,508	15,036	(27,137)	(12,101)
TAXS	Oglethorpe County Tax Officials	82,739	-	-	13,587	13,587	-	20,194	-	-	20,194	5,055	8,492	13,547
TAXS	Paulding County Tax Officials	822,285	-	-	13,050	13,050	-	200,695	-	-	200,695	50,215	8,156	58,371
TAXS	Peach County Tax Officials	308,113	-	-	33,237	33,237	-	75,201	-	-	75,201	18,816	20,773	39,589
TAXS	Pickens County Tax Officials	526,099	-	-	58,740	58,740	-	128,405	-	-	128,405	32,128	36,712	68,840
TAXS	Pierce County Tax Officials	190,306	-	-	1,164	1,164	-	46,448	-	-	46,448	11,621	728	12,349
TAXS	Pike County Tax Officials	108,280	-	-	4,868	4,868	-	26,428	-	-	26,428	6,610	3,042	9,652
TAXS	Polk County Tax Officials	475,391	-	-	24,876	24,876	-	116,028	-	-	116,028	29,032	15,547	44,579
TAXS	Pulaski County Tax Officials	185,993	-	-	31,266	31,266	-	45,395	-	-	45,395	11,359	19,541	30,900
TAXS	Quitman County Tax Officials	64,961	-	-	-	-	-	15,855	-	7,705	23,560	3,968	(4,815)	(847)
TAXS	Rabun County Tax Officials	147,287	-	-	11,467	11,467	-	35,948	-	-	35,948	8,996	7,167	16,163
TAXS	Richmond County Tax Officials	2,007,743	-	-	-	-	-	490,029	-	141,817	631,846	122,613	(88,635)	33,978
TAXS	Rockdale County Tax Officials	583,184	-	-	-	-	-	142,337	-	151,522	293,859	35,616	(94,701)	(59,085)
TAXS	Schley County Tax Officials	86,152	-	-	3,314	3,314	-	21,027	-	-	21,027	5,264	2,072	7,336
TAXS	Screven County Tax Officials	152,763	-	-	19,918	19,918	-	37,285	-	-	37,285	9,329	12,449	21,778
TAXS	Seminole County Tax Officials	122,908	-	-	-	-	-	29,998	-	24,607	54,605	7,504	(15,379)	(7,875)
TAXS	Spalding County Tax Officials	623,278	-	-	-	-	-	152,123	-	11,109	163,232	38,062	(6,943)	31,119
TAXS	Stephens County Tax Officials	340,594	-	-	57,575	57,575	-	83,128	-	-	83,128	20,801	35,984	56,785
TAXS	Stewart County Tax Officials	133,747	-	-	478	478	-	32,644	-	-	32,644	8,167	298	8,465
TAXS	Sumter County Tax Officials	235,314	-	-	41,150	41,150	-	57,433	-	-	57,433	14,371	25,719	40,090
TAXS	Talbot County Tax Officials	257,142	-	-	6,122	6,122	-	62,761	-	-	62,761	15,705	3,826	19,531
TAXS	Taliaferro County Tax Officials	78,313	-	-	7,286	7,286	-	19,114	-	-	19,114	4,784	4,554	9,338
TAXS	Tattnall County Tax Officials	275,820	-	-	38,433	38,433	-	67,319	-	-	67,319	16,844	24,021	40,865
TAXS	Taylor County Tax Officials	84,951	-	-	-	-	-	20,734	-	5,226	25,960	5,186	(3,267)	1,919
TAXS	Telfair County Tax Officials	46,658	-	-	-	-	-	11,388	-	56,022	67,410	2,849	(35,014)	(32,165)
TAXS	Terrell County Tax Officials	36,156	-	-	-	-	-	8,825	-	13,348	22,173	2,207	(8,343)	(6,136)
TAXS	Thomas County Tax Officials	384,626	-	-	12,871	12,871	-	93,875	-	-	93,875	23,489	8,044	31,533
TAXS	Tift County Tax Officials	331,180	-	-	-	-	-	80,831	-	29,474	110,305	20,224	(18,421)	1,803
TAXS	Towns County Tax Officials	257,968	-	-	23,024	23,024	-	62,962	-	-	62,962	15,756	14,390	30,146
TAXS	Troup County Tax Officials	388,939	-	-	-	-	-	94,928	-	11,438	106,366	23,754	(7,148)	16,606
TAXS	Turner County Tax Officials	164,052	-	-	11,288	11,288	-	40,040	-	-	40,040	10,019	7,055	17,074
TAXS	Twiggs County Tax Officials	243,190	-	-	8,123	8,123	-	59,355	-	-	59,355	14,851	5,077	19,928
TAXS	Upson County Tax Officials	379,638	-	-	61,785	61,785	-	92,658	-	-	92,658	23,183	38,616	61,799
TAXS	Walker County Tax Officials	410,693	-	-	38,224	38,224	-	100,238	-	-	100,238	25,079	23,890	48,969
TAXS	Walton County Tax Officials	353,458	-	-	-	-	-	86,268	-	60,561	146,829	21,585	(37,851)	(16,266)
TAXS	Ware County Tax Officials	261,568	-	-	-	-	-	63,841	-	54,498	118,339	15,972	(34,062)	(18,090)
TAXS	Warren County Tax Officials	85,289	-	-	8,630	8,630	-	20,816	-	-	20,816	5,206	5,394	10,600
TAXS	Washington County Tax Officials	232,688	-	-	-	-	-	56,792	-	71,640	128,432	14,208	(44,775)	(30,567)
TAXS	Wayne County Tax Officials	450,262	-	-	94,395	94,395	-	109,895	-	-	109,895	27,496	58,997	86,493
TAXS	Webster County Tax Officials	64,923	-	-	-	-	-	15,846	-	6,301	22,147	3,964	(3,938)	26
TAXS	Wheeler County Tax Officials	26,892	-	-	-	-	-	6,563	-	66,265	72,828	1,644	(41,416)	(39,772)
TAXS	White County Tax Officials	397,078	-	-	3,225	3,225	-	96,915	-	-	96,915	24,247	2,016	26,263
TAXS	Whitfield County Tax Officials	1,112,846	-	-	37,985	37,985	-	271,612	-	-	271,612	67,962	23,741	91,703
TAXS	Wilcox County Tax Officials	224,850	-	-	37,895	37,895	-	54,879	-	-	54,879	13,733	23,685	37,418
TAXS	Wilkes County Tax Officials	94,778	-	-	9,526	9,526	-	23,132	-	-	23,132	5,787	5,954	11,741

Employees' Retirement System of Georgia
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended 6/30/2014

Employer Category Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
TAXS	Wilkinson County Tax Officials	\$ 109,068	\$ -	\$ -	\$ 1,404	\$ 1,404	\$ -	\$ 26,620	\$ -	\$ -	\$ 26,620	\$ 6,660	\$ 877	\$ 7,537
TAXS	Worth County Tax Officials	261,831	-	-	37,686	37,686	-	63,905	-	-	63,905	15,992	23,554	39,546
	Total for Nonemployer	90,416,644	-	-	3,737,133	3,737,133	-	22,067,930	-	38,197,341	60,265,271	5,521,646	(21,537,629)	(16,015,983)
	Total all Entities	\$ 3,750,618,000	\$ -	\$ -	\$ 86,530,433	\$ 86,530,433	\$ -	\$ 915,411,000	\$ -	\$ 86,530,433	\$ 1,001,941,433	\$ 229,047,000	\$ -	\$ 229,047,000

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

Notes to GASB No. 68 Schedules

June 30, 2014

(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 Pension Amounts 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 2014 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, 2014 (amounts in thousands):

Total current year employer and nonemployer contributions per schedule of employer and nonemployer allocations	\$	415,664
Forfeited leave		15,866
Salary spiking penalty		594
Military Airtime		209
Transfers in from other retirement systems		904
Transfers out from ERS		(5,078)
Department of Revenue deficiency		769
Employees' Retirement System of Georgia contributions		837
Miscellaneous		(13)

Total employer and nonemployer contributions per audited financial statements	\$	429,752

(4) Actuarial Valuation Date

The collective total pension liability is based upon the June 30, 2013 actuarial valuation. An expected total pension liability is determined as of June 30, 2014 using standard roll-forward techniques. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year.

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

Notes to GASB No. 68 Schedules

June 30, 2014

(5) Components of Collective Net Pension Liability

The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2014 were as follows (amounts in thousands):

Total pension liability	\$	17,042,149
Plan fiduciary net position		<u>13,291,531</u>
Employers' and nonemployers' net pension liability	\$	<u><u>3,750,618</u></u>
Plan fiduciary net position as a percentage of the total pension liability		77.99%

(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

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

Notes to GASB No. 68 Schedules

June 30, 2014

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.

(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 2013 through June 2014. 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) Components on Schedules of Pension Amounts by Employer and Nonemployer

(a) Net Pension Liability

The employer proportionate share of net pension liability is equal to the collective net pension liability multiplied by the employers and nonemployers proportionate share percentage for fiscal year ending June 30, 2014 as shown in Schedule of Employer and Nonemployer Allocations.

(b) Difference between Expected and Actual Experience

The difference between expected and actual experience with regard to economic and demographic factors is amortized over the average of the expected remaining service life of active and inactive members which is 2.6 years. The first year of amortization is recognized as pension expense with the remaining years reported as either a deferred outflow of resources or deferred inflow of resources. The collective amount of the difference between expected and actual experience for fiscal year ending June 30, 2014 is \$0. As this is the first year of implementation of GASB Statement No. 68 and rollforward procedures were used to determine the total pension liability at the measurement date, there were no changes between expected and actual experience.

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

Notes to GASB No. 68 Schedules

June 30, 2014

(c) Change in Assumptions

The change in assumptions about future economic or demographic factors or other inputs is amortized over the average of the expected remaining service life of active and inactive members which is 2.6 years. The first year of amortization is recognized as pension expense with the remaining years either a deferred outflow of resources or deferred inflow of resources. The collective amount of change in assumptions for fiscal year ending June 30, 2014 is \$0.00.

(d) Differences between Employer Contributions and Proportionate of Contributions

There are no differences between employer contributions and the proportionate share of contributions since the plan is using actual contributions as the method of allocation.

(e) Change in Employer and Nonemployer Proportionate Share

The change in employer and nonemployer proportionate share is the amount of difference between the employer or nonemployer proportionate share of net pension liability in the prior year compared to the current year. This change in proportion is amortized over the average of the expected remaining service life of active and inactive members which is 2.6 years. The first year of amortization is recognized as pension expense with the remaining years shown either a deferred outflow of resources or deferred inflow of resources.

The remaining amortization of the change in proportionate share, which is presented as deferred inflows of resources and deferred outflows of resources, are as follows:

Employer	2016	2017	2018	2019	2020
Georgia Regional Transportation Authority	\$ (476,928)	(369,386)	(208,073)	(208,073)	—
Jekyll Island State Park Authority	(281,980)	(350,574)	(453,465)	(453,464)	—
Lake Lanier Island Development Authority	5,605	(4,294)	(19,144)	(19,143)	—
Georgia Agricultural Exposition Authority	(145,131)	(171,319)	(210,604)	(210,604)	—
Georgia Environmental Finance Authority	(288,007)	(284,647)	(279,608)	(279,607)	—
Agricultural Commodity Commission-Peanuts	11,743	(8,765)	(39,527)	(39,529)	—
Georgia Superior Court Clerks Coop	62,417	(1,578)	(97,571)	(97,572)	—
Georgia Federal-State Inspection	(214,547)	(298,349)	(424,051)	(424,049)	—
Georgia Lottery Corporation	(28,144)	(38,850)	(54,909)	(54,909)	—
Oconee River Greenway Authority	(3,783)	(4,268)	(4,996)	(4,995)	—
Mountain Education Center Inc	4,735	(744)	(8,964)	(8,965)	—
Dekalb County State Court	(448,998)	(446,654)	(443,137)	(443,135)	—
Bibb County State Court	131,346	19,593	(148,036)	(148,035)	—
Chatham County State Court	(33,054)	(70,592)	(126,897)	(126,895)	—
Lookout Mountain Community Service Board	(256,572)	(185,336)	(78,481)	(78,480)	—
Highland Rivers Center Community Service Board	(166,661)	(150,416)	(126,048)	(126,046)	—
Georgia Mountains Avita Community Partners	(147,143)	(104,067)	(39,452)	(39,452)	—
Cobb County Community Service	(188,179)	(150,873)	(94,914)	(94,915)	—
Douglas Community Service Board	(4,501)	(5,084)	(5,957)	(5,957)	—
Dekalb Community Service Board	(162,487)	(140,702)	(108,025)	(108,026)	—
View Point Health	(162,374)	(130,085)	(81,652)	(81,653)	—
Clayton Community M.H., Substa	(61,070)	(58,599)	(54,893)	(54,892)	—
Advantage Behavioral Health Systems	(140,829)	(115,387)	(77,222)	(77,221)	—
Pathways Center Community Service Board	(162,366)	(122,821)	(63,502)	(63,501)	—

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA
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<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Mcintosh Trail MH, MR and SA C	\$ (162,330)	(132,311)	(87,282)	(87,283)	—
River Edge Behavioral Health Center	(92,866)	(112,612)	(142,232)	(142,232)	—
Phoenix Center	(81,006)	(68,398)	(49,483)	(49,481)	—
Oconee Community Service Board	(61,244)	(55,809)	(47,656)	(47,656)	—
East Central Georgia Community Service Board					
Serenity Behavioral Health Systems	(211,776)	(160,531)	(83,666)	(83,667)	—
Ogeechee MH, MR and SA Community	(221,740)	(166,180)	(82,842)	(82,844)	—
New Horizons	(142,061)	(124,286)	(97,622)	(97,621)	—
Middle Flint Community Service Board	(80,725)	(78,388)	(74,883)	(74,883)	—
CSB of Middle Georgia	(231,466)	(181,715)	(107,089)	(107,090)	—
Albany Area Community Service Board	(107,126)	(75,711)	(28,588)	(28,589)	—
The Georgia Pines Community Service Board	118,847	9,200	(155,272)	(155,273)	—
South Georgia Community Service Board	(109,490)	(90,483)	(61,971)	(61,970)	—
Pineland Area MH, MR and SA Center	(79,090)	(68,654)	(52,998)	(52,997)	—
Satilla Community Service Board	(48,458)	(67,794)	(96,798)	(96,797)	—
Gateway Behavior Health Services Community Service Board	(60,992)	(61,141)	(61,365)	(61,363)	—
Appling County DFACS	(119,071)	(81,489)	(25,117)	(25,116)	—
Atkinson County DFACS	(38,376)	(27,349)	(10,809)	(10,808)	—
Bacon County DFACS	(1,637)	(9,118)	(20,338)	(20,338)	—
Baker County DFACS	(2,742)	(4,174)	(6,325)	(6,327)	—
Baldwin County DFACS	(136,182)	(115,861)	(85,378)	(85,377)	—
Banks County DFACS	(45,360)	(40,576)	(33,397)	(33,395)	—
Barrow County DFACS	(150,875)	(128,419)	(94,734)	(94,732)	—
Bartow County DFACS	(9,294)	(61,828)	(140,632)	(140,633)	—
Ben Hill County DFACS	(26,470)	(30,203)	(35,802)	(35,801)	—
Berrien County DFACS	(38,716)	(45,861)	(56,577)	(56,576)	—
Bibb County DFACS	(904,537)	(738,241)	(488,796)	(488,793)	—
Bleckley County DFACS	(26,280)	(24,339)	(21,428)	(21,427)	—
Brantley County DFACS	(44,033)	(42,182)	(39,404)	(39,402)	—
Brooks County DFACS	(96,614)	(72,046)	(35,191)	(35,190)	—
Bryan County DFACS	(21,666)	(24,101)	(27,751)	(27,750)	—
Bulloch County DFACS	(103,745)	(94,174)	(79,817)	(79,816)	—
Burke County DFACS	(64,596)	(56,144)	(43,468)	(43,469)	—
Butts County DFACS	(36,919)	(34,888)	(31,843)	(31,842)	—
Calhoun County DFACS	(8,494)	(11,932)	(17,075)	(17,060)	—
Camden County DFACS	(57,455)	(59,777)	(63,260)	(63,259)	—
Candler County DFACS	(86,787)	(63,173)	(27,753)	(27,754)	—
Carroll County DFACS	(218,295)	(191,195)	(150,544)	(150,543)	—
Catoosa County DFACS	(144,570)	(117,799)	(77,641)	(77,639)	—
Charlton County DFACS	(4,452)	(17,831)	(37,898)	(37,898)	—
Chatham County DFACS	(518,799)	(478,455)	(417,938)	(417,936)	—
Chattahoochee County DFACS	(33,475)	(23,576)	(8,726)	(8,726)	—
Chattooga County DFACS	(73,862)	(69,487)	(62,925)	(62,926)	—
Cherokee County DFACS	(230,292)	(210,709)	(181,336)	(181,336)	—
Clarke County DFACS	(378,702)	(357,028)	(324,520)	(324,520)	—
Clay County DFACS	(20,701)	(19,283)	(17,155)	(17,154)	—
Clayton County DFACS	557,463	14,930	(798,871)	(798,868)	—
Clinch County DFACS	(64,790)	(45,918)	(17,608)	(17,608)	—
Cobb County DFACS	(974,648)	(819,789)	(587,500)	(587,497)	—

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<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Coffee County DFACS	\$ (298,778)	(246,974)	(169,269)	(169,269)	—
Colquitt County DFACS	(148,939)	(123,272)	(84,772)	(84,771)	—
Columbia County DFACS	(272,541)	(225,903)	(155,947)	(155,948)	—
Cook County DFACS	17,621	(7,867)	(46,098)	(46,097)	—
Coweta County DFACS	(132,826)	(132,974)	(133,199)	(133,200)	—
Crawford County DFACS	(23,869)	(32,671)	(45,874)	(45,872)	—
Crisp County DFACS	(87,363)	(79,995)	(68,942)	(68,942)	—
Dade County DFACS	13,705	(6,684)	(37,266)	(37,267)	—
Dawson County DFACS	(64,959)	(47,071)	(20,240)	(20,239)	—
Decatur County DFACS	(135,578)	(111,687)	(75,853)	(75,854)	—
Dekalb County DFACS	(367,414)	(843,660)	(1,558,029)	(1,558,022)	—
Dodge County DFACS	(44,277)	(37,445)	(27,199)	(27,200)	—
Dooly County DFACS	10,848	(3,419)	(24,819)	(24,819)	—
Dougherty County DFACS	357,767	(96,113)	(776,931)	(776,927)	—
Douglas County DFACS	(252,311)	(238,372)	(217,465)	(217,465)	—
Early County DFACS	(283,705)	(229,333)	(147,775)	(147,774)	—
Echols County DFACS	(28,881)	(20,228)	(7,250)	(7,251)	—
Effingham County DFACS	(96,010)	(81,146)	(58,850)	(58,848)	—
Elbert County DFACS	(102,911)	(77,774)	(40,070)	(40,070)	—
Emanuel County DFACS	(97,755)	(67,818)	(22,913)	(22,913)	—
Evans County DFACS	(76,525)	(52,575)	(16,651)	(16,652)	—
Fannin County DFACS	(69,885)	(55,671)	(34,349)	(34,347)	—
Fayette County DFACS	(97,754)	(83,413)	(61,900)	(61,899)	—
Floyd County DFACS	(506,458)	(443,216)	(348,355)	(348,355)	—
Forsyth County DFACS	(3,398)	(40,323)	(95,711)	(95,711)	—
Franklin County DFACS	(145,356)	(104,236)	(42,555)	(42,556)	—
Fulton County	(4,789,834)	(3,711,546)	(2,094,115)	(2,094,106)	—
Gilmer County DFACS	(122,393)	(91,418)	(44,956)	(44,955)	—
Glascocock County DFACS	(19,918)	(16,095)	(10,362)	(10,364)	—
Glynn County DFACS	(236,087)	(226,674)	(212,552)	(212,550)	—
Gordon County DFACS	(125,531)	(117,162)	(104,609)	(104,608)	—
Grady County DFACS	(87,747)	(70,352)	(44,260)	(44,260)	—
Greene County DFACS	(51,937)	(44,897)	(34,337)	(34,337)	—
Gwinnett County DFACS	(776,845)	(774,747)	(771,601)	(771,598)	—
Habersham County DFACS	(107,532)	(83,978)	(48,647)	(48,648)	—
Hall County DFACS	(382,717)	(341,536)	(279,766)	(279,764)	—
Hancock County DFACS	(23,366)	(18,274)	(10,637)	(10,637)	—
Haralson County DFACS	(52,593)	(51,480)	(49,812)	(49,812)	—
Harris County DFACS	(91,692)	(70,094)	(37,697)	(37,695)	—
Hart County DFACS	(49,661)	(52,789)	(57,481)	(57,481)	—
Heard County DFACS	(23,741)	(29,601)	(38,392)	(38,393)	—
Henry County DFACS	57,071	(77,959)	(280,505)	(280,504)	—
Houston County DFACS	(151,580)	(166,332)	(188,460)	(188,461)	—
Irwin County DFACS	(63,021)	(48,387)	(26,439)	(26,440)	—
Jackson County DFACS	(87,836)	(85,484)	(81,957)	(81,956)	—
Jasper County DFACS	(58,049)	(40,796)	(14,917)	(14,916)	—
Jeff Davis County DFACS	83	(15,192)	(38,104)	(38,104)	—
Jefferson County DFACS	(84,796)	(66,221)	(38,360)	(38,361)	—
Jenkins County DFACS	(5,007)	(8,844)	(14,601)	(14,601)	—
Johnson County DFACS	(74,118)	(53,484)	(22,531)	(22,529)	—

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<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Jones County DFACS	\$ (46,798)	(52,518)	(61,095)	(61,093)	—
Lamar County DFACS	(59,996)	(55,084)	(47,716)	(47,716)	—
Lanier County DFACS	(29,287)	(32,392)	(37,051)	(37,052)	—
Laurens County DFACS	(351,037)	(311,386)	(251,912)	(251,912)	—
Lee County DFACS	(2,984)	(11,302)	(23,776)	(23,774)	—
Liberty County DFACS	(146,686)	(124,744)	(91,832)	(91,831)	—
Lincoln County DFACS	8,180	1,827	(7,703)	(7,704)	—
Long County DFACS	(33,426)	(24,893)	(12,093)	(12,091)	—
Lowndes County DFACS	(320,002)	(274,171)	(205,423)	(205,421)	—
Lumpkin County DFACS	(7,154)	(18,972)	(36,699)	(36,698)	—
Macon County DFACS	(66,121)	(56,983)	(43,276)	(43,276)	—
Madison County DFACS	(82,438)	(70,851)	(53,472)	(53,471)	—
Marion County DFACS	(35,429)	(31,965)	(26,769)	(26,769)	—
Mcduffie County DFACS	(156,690)	(115,563)	(53,870)	(53,869)	—
Mcintosh County DFACS	(13,880)	(12,440)	(10,278)	(10,277)	—
Meriwether County DFACS	(100,194)	(84,540)	(61,056)	(61,055)	—
Miller County DFACS	(30,185)	(21,464)	(8,385)	(8,386)	—
Mitchell County DFACS	(90,448)	(77,174)	(57,264)	(57,263)	—
Monroe County DFACS	(38,899)	(43,296)	(49,892)	(49,893)	—
Montgomery County DFACS	(56,394)	(43,904)	(25,169)	(25,170)	—
Morgan County DFACS	(42,451)	(42,146)	(41,686)	(41,684)	—
Murray County DFACS	(143,447)	(115,981)	(74,782)	(74,783)	—
Muscogee County DFACS	(253,447)	(292,514)	(351,115)	(351,114)	—
Newton County DFACS	(329,274)	(253,050)	(138,715)	(138,714)	—
Oconee County DFACS	(33,133)	(36,314)	(41,084)	(41,083)	—
Oglethorpe County DFACS	(82,916)	(55,428)	(14,196)	(14,196)	—
Paulding County DFACS	(293,512)	(225,097)	(122,475)	(122,476)	—
Peach County DFACS	(1,997)	(24,155)	(57,392)	(57,391)	—
Pickens County DFACS	(97,976)	(78,670)	(49,711)	(49,713)	—
Pierce County DFACS	25,883	(485)	(40,038)	(40,037)	—
Pike County DFACS	(20,127)	(24,561)	(31,213)	(31,214)	—
Polk County DFACS	(137,425)	(124,091)	(104,091)	(104,093)	—
Pulaski County DFACS	(69,843)	(47,715)	(14,523)	(14,523)	—
Putnam County DFACS	(263,800)	(214,213)	(139,834)	(139,833)	—
Quitman County DFACS	(25,667)	(16,664)	(3,158)	(3,158)	—
Rabun County DFACS	(26,449)	(34,309)	(46,102)	(46,104)	—
Randolph County DFACS	(6,752)	(14,001)	(24,874)	(24,873)	—
Richmond County DFACS	(516,294)	(453,628)	(359,629)	(359,627)	—
Rockdale County DFACS	(62,664)	(81,740)	(110,351)	(110,349)	—
Schley County DFACS	(19,299)	(13,871)	(5,730)	(5,732)	—
Screven County DFACS	(28,566)	(30,522)	(33,456)	(33,456)	—
Seminole County DFACS	(30,035)	(31,655)	(34,085)	(34,086)	—
Spalding County DFACS	(364,383)	(312,071)	(233,604)	(233,603)	—
Stephens County DFACS	(29,220)	(44,099)	(66,418)	(66,418)	—
Stewart County DFACS	(11,141)	(11,799)	(12,784)	(12,783)	—
Sumter County DFACS	(254,234)	(261,402)	(272,152)	(272,151)	—
Talbot County DFACS	(39,438)	(29,987)	(15,809)	(15,809)	—
Taliaferro County DFACS	(21,428)	(14,462)	(4,014)	(4,014)	—
Tattnall County DFACS	(98,795)	(71,187)	(29,776)	(29,777)	—
Taylor County DFACS	(49,862)	(35,901)	(14,960)	(14,960)	—

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Telfair County DFACS	\$ (35,621)	(33,657)	(30,712)	(30,712)	—
Terrell County DFACS	(98,563)	(68,193)	(22,638)	(22,638)	—
Thomas County DFACS	(43,180)	(66,278)	(100,926)	(100,927)	—
Tift County DFACS	(148,097)	(140,146)	(128,219)	(128,219)	—
Toombs County DFACS	(200,892)	(144,130)	(58,989)	(58,989)	—
Towns County DFACS	(32,358)	(24,459)	(12,612)	(12,613)	—
Treutlen County DFACS	(15,216)	(15,805)	(16,690)	(16,691)	—
Troup County DFACS	(144,110)	(135,054)	(121,471)	(121,470)	—
Turner County DFACS	(40,410)	(28,607)	(10,903)	(10,902)	—
Twiggs County DFACS	(31,823)	(31,898)	(32,010)	(32,009)	—
Union County DFACS	(58,501)	(46,608)	(28,769)	(28,769)	—
Upson County DFACS	(70,945)	(74,043)	(78,691)	(78,692)	—
Walker County DFACS	(111,070)	(99,096)	(81,133)	(81,133)	—
Walton County DFACS	(145,549)	(139,532)	(130,506)	(130,504)	—
Ware County DFACS	(186,476)	(141,667)	(74,455)	(74,456)	—
Warren County DFACS	17,974	5,887	(12,244)	(12,243)	—
Washington County DFACS	(83,314)	(65,344)	(38,390)	(38,391)	—
Wayne County DFACS	(113,992)	(86,996)	(46,503)	(46,503)	—
Webster County DFACS	(4,744)	(6,036)	(7,973)	(7,974)	—
Wheeler County DFACS	(17,341)	(15,640)	(13,086)	(13,085)	—
White County DFACS	(74,955)	(61,158)	(40,463)	(40,464)	—
Whitfield County DFACS	(700,929)	(540,135)	(298,944)	(298,943)	—
Wilcox County DFACS	(22,142)	(21,216)	(19,828)	(19,828)	—
Wilkes County DFACS	9,553	(3,086)	(22,045)	(22,047)	—
Wilkinson County DFACS	(11,271)	(13,771)	(17,523)	(17,524)	—
Worth County DFACS	(34,206)	(47,614)	(67,727)	(67,727)	—
Appling County Health Department	(19,345)	(23,997)	(30,973)	(30,973)	—
Atkinson County Health Department	(39,231)	(29,085)	(13,866)	(13,866)	—
Bacon County Health Department	(12,412)	(14,979)	(18,832)	(18,833)	—
Baker County Health Department	(5,630)	(9,996)	(16,548)	(16,549)	—
Baldwin County Health Department	6,572	(10,271)	(35,534)	(35,534)	—
Banks County Health Department	(24,072)	(20,585)	(15,356)	(15,356)	—
Barrow County Public Health	(39,418)	(42,532)	(47,201)	(47,201)	—
Bartow County Health Department	(150,380)	(119,346)	(72,794)	(72,792)	—
Ben Hill County Health Department	(24,370)	(24,384)	(24,407)	(24,408)	—
Berrien County Health Department	(19,510)	(18,077)	(15,926)	(15,924)	—
Bibb County Health Department	(164,149)	(168,105)	(174,040)	(174,040)	—
Bleckley County Health Department	(3,945)	(8,141)	(14,434)	(14,433)	—
Brantley County Health Department	(27,383)	(23,955)	(18,816)	(18,817)	—
Brooks County Health Department	(4,215)	(9,464)	(17,336)	(17,334)	—
Bulloch County Physical Health	(74,606)	(69,761)	(62,493)	(62,492)	—
Burke County Health Department	(2,425)	(15,684)	(35,573)	(35,573)	—
Butts County Health Department	(55,191)	(39,715)	(16,500)	(16,500)	—
Calhoun County Health Department	9,218	2,021	(8,774)	(8,775)	—
Candler County Health Department	(27,635)	(23,163)	(16,455)	(16,453)	—
Carroll County Health Department	(68,618)	(68,633)	(68,656)	(68,656)	—
Catoosa County Health Department	(63,208)	(67,255)	(73,325)	(73,324)	—
Charlton County Health Department	(17,691)	(21,431)	(27,041)	(27,041)	—
Chattahoochee County Health Department	(299)	(1,314)	(2,838)	(2,838)	—
Chattooga County Health Department	(85,226)	(64,852)	(34,291)	(34,291)	—

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Cherokee County Health Department	\$ (579,265)	(518,151)	(426,481)	(426,480)	—
Clarke County Health Department	(307,169)	(315,292)	(327,475)	(327,472)	—
Clay County Health Department	(28,362)	(18,798)	(4,453)	(4,455)	—
Clayton County Health Department	(452,810)	(437,707)	(415,052)	(415,051)	—
Clinch County Health Department	(19,354)	(17,189)	(13,942)	(13,942)	—
Cobb County Health Department	(995,400)	(928,419)	(827,947)	(827,943)	—
Coffee County Health Department	(38,780)	(45,925)	(56,641)	(56,640)	—
Colquitt County Health Department	(74,980)	(75,831)	(77,107)	(77,107)	—
Columbia County Health Department	(51,717)	(54,815)	(59,463)	(59,463)	—
Cook County Health Department	(12,193)	(15,133)	(19,546)	(19,547)	—
Coweta County Health Department	(41,415)	(53,345)	(71,240)	(71,238)	—
Crawford County Health Department	(7,095)	(9,491)	(13,086)	(13,085)	—
Crisp County Health Department	(11,662)	(17,806)	(27,023)	(27,024)	—
Dade County Health Department	(27,658)	(24,911)	(20,789)	(20,788)	—
Dawson County Health Department	(10,458)	(14,832)	(21,395)	(21,397)	—
Decatur County Health Department	(57,571)	(51,792)	(43,125)	(43,125)	—
Dekalb County Health Department	(1,077,763)	(1,146,097)	(1,248,595)	(1,248,588)	—
Dodge County Health Department	(40,171)	(31,817)	(19,285)	(19,286)	—
Dooly County Health Department	(14,895)	(15,044)	(15,269)	(15,270)	—
Dougherty County Health Department	(183,606)	(181,113)	(177,373)	(177,371)	—
Southwest Health District	(461,186)	(409,091)	(330,949)	(330,948)	—
Douglas County Health Department	(66,210)	(62,350)	(56,561)	(56,562)	—
Early County Health Department	(23,283)	(23,544)	(23,936)	(23,935)	—
Echols County Health Department	(5,705)	(7,445)	(10,054)	(10,052)	—
Elbert County Health Department	(70,756)	(49,637)	(17,956)	(17,955)	—
Emanuel County Health Department	(27,316)	(36,737)	(50,869)	(50,870)	—
Evans County Health Department	39,083	16,201	(18,123)	(18,123)	—
Fannin County Health Department	(27,192)	(27,385)	(27,677)	(27,679)	—
Fayette County Health Department	(37,345)	(46,595)	(60,470)	(60,469)	—
Floyd County Health Department	(476,806)	(505,564)	(548,700)	(548,699)	—
Forsyth County Health Department	(63,098)	(65,584)	(69,313)	(69,312)	—
Franklin County Health Department	(27,526)	(24,734)	(20,546)	(20,548)	—
Gilmer County Health Department	(16,081)	(24,734)	(37,713)	(37,712)	—
Glascok County Health Department	2,502	(1,015)	(6,289)	(6,288)	—
Glynn County Health Department	(772,888)	(918,564)	(1,137,079)	(1,137,074)	—
Gordon County Health Department	(69,370)	(65,614)	(59,982)	(59,983)	—
Grady County Health Department	(45,411)	(42,679)	(38,580)	(38,580)	—
Greene County Health Department	(33,585)	(29,583)	(23,581)	(23,581)	—
Gwinnett County Health Department	(651,692)	(764,959)	(934,862)	(934,859)	—
Habersham County Health Department	(37,440)	(36,193)	(34,323)	(34,324)	—
Hall County Health Department	(408,774)	(467,611)	(555,866)	(555,863)	—
Hancock County Health Department	(31,112)	(26,222)	(18,887)	(18,888)	—
Haralson County Health Department	(44,376)	(34,887)	(20,654)	(20,654)	—
Harris County Health Department	(16,404)	(21,682)	(29,600)	(29,600)	—
Hart County Health Department	(39,414)	(31,807)	(20,395)	(20,395)	—
Heard County Health Department	(20,945)	(17,376)	(12,024)	(12,025)	—
Henry County Health Department	(61,421)	(74,262)	(93,523)	(93,523)	—
Houston County Health Department	77,924	(159,670)	(516,059)	(516,056)	—
Irwin County Health Department	(36,618)	(31,982)	(25,027)	(25,027)	—
Jackson County Health Department	(37,572)	(39,365)	(42,052)	(42,051)	—

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Jasper County Health Department	\$ (546)	(6,720)	(15,981)	(15,980)	—
Jeff Davis County Health Department	(33,758)	(30,160)	(24,762)	(24,761)	—
Jefferson County Health Department	(19,266)	(23,320)	(29,401)	(29,401)	—
Jenkins County Health Department	7,951	(411)	(12,953)	(12,953)	—
Johnson County Health Department	(12,563)	(11,473)	(9,838)	(9,840)	—
Jones County Health Department	(21,635)	(20,269)	(18,219)	(18,218)	—
Lamar County Health Department	(7,753)	(13,523)	(22,180)	(22,182)	—
Lanier County Health Department	(15,178)	(11,565)	(6,145)	(6,144)	—
Laurens County Health Department	(276,055)	(285,492)	(299,646)	(299,645)	—
Lee County Health Department	(27,063)	(31,790)	(38,878)	(38,876)	—
Lincoln County Health Department	(1,874)	(4,241)	(7,790)	(7,790)	—
Lowndes County Health Department	(476,580)	(464,038)	(445,224)	(445,222)	—
Lumpkin County Health Department	(22,308)	(25,736)	(30,875)	(30,873)	—
Macon County Health Department	(30,497)	(22,143)	(9,612)	(9,611)	—
Madison County Health Department	(70,987)	(54,198)	(29,012)	(29,011)	—
Marion County Health Department	(6,069)	(6,853)	(8,028)	(8,028)	—
Mcduffie County Health Department	18,401	(562)	(29,005)	(29,003)	—
Meriwether County Health Department	(11,072)	(21,732)	(37,724)	(37,724)	—
Miller County Health Department	(4,952)	(9,856)	(17,214)	(17,215)	—
Mitchell County Health Department	(18,317)	(23,214)	(30,561)	(30,562)	—
Monroe County Health Department	(77,313)	(53,266)	(17,196)	(17,196)	—
Montgomery County Health Department	(5,029)	(8,642)	(14,063)	(14,064)	—
Morgan County Health Department	(26,031)	(26,374)	(26,890)	(26,892)	—
Murray County Health Department	(24,066)	(30,366)	(39,818)	(39,818)	—
Muscogee County Health Department	(812,992)	(708,766)	(552,424)	(552,420)	—
Newton County Health Department	(9,650)	(42,648)	(92,145)	(92,146)	—
Oconee County Health Department	(12,751)	(18,000)	(25,872)	(25,871)	—
Oglethorpe County Health Department	(7,233)	(11,578)	(18,095)	(18,096)	—
Paulding County Health Department	(54,816)	(58,160)	(63,177)	(63,177)	—
Peach County Health Department	(17,833)	(19,871)	(22,929)	(22,929)	—
Pickens County Health Department	(33,747)	(29,380)	(22,828)	(22,827)	—
Pierce County Health Department	(35,315)	(38,704)	(43,789)	(43,789)	—
Pike County Health Department	(19,072)	(17,354)	(14,779)	(14,780)	—
Polk County Health Department	(5,738)	(23,939)	(51,240)	(51,240)	—
Pulaski County Health Department	15,420	3,124	(15,319)	(15,320)	—
Putnam County Health Department	(14,537)	(21,413)	(31,726)	(31,724)	—
Rabun County Health Department	(41,922)	(37,017)	(29,659)	(29,659)	—
Randolph County Health Department	5,913	(1,090)	(11,594)	(11,593)	—
Richmond County Health Department	(313,598)	(378,033)	(474,687)	(474,684)	—
Rockdale County Health Department	(88,231)	(82,498)	(73,897)	(73,895)	—
Schley County Health Department	(2,441)	(4,196)	(6,827)	(6,826)	—
Screven County Health Department	11,352	(3,453)	(25,659)	(25,659)	—
Seminole County Health Department	2,021	(10,237)	(28,625)	(28,625)	—
Spalding County Health Department	(60,955)	(57,894)	(53,302)	(53,301)	—
Stephens County Health Department	(27,758)	(26,175)	(23,801)	(23,800)	—
Stewart County Health Department	(2,216)	(4,620)	(8,225)	(8,224)	—
Sumter County Health Department	(48,419)	(47,202)	(45,377)	(45,377)	—
Talbot County Health Department	(5,978)	(6,746)	(7,900)	(7,900)	—
Taliaferro County Health Department	5,762	729	(6,818)	(6,816)	—
Tattall County Health Department	(4,307)	(15,311)	(31,817)	(31,818)	—

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

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June 30, 2014

<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Taylor County Health Department	\$ (36,162)	(27,793)	(15,239)	(15,239)	—
Telfair County Health Department	(18,078)	(18,204)	(18,395)	(18,396)	—
Terrell County Health Department	(15,361)	(14,540)	(13,308)	(13,307)	—
Thomas County Health Department	(107,208)	(101,795)	(93,676)	(93,676)	—
Tift County Health Department	(48,329)	(49,770)	(51,931)	(51,932)	—
Toombs County Health Department	(21,896)	(28,683)	(38,862)	(38,860)	—
Towns County Health Department	(22,570)	(25,481)	(29,849)	(29,850)	—
Treutlen County Health Department	(15,066)	(13,259)	(10,550)	(10,551)	—
Troup County Health Department	(325,925)	(371,010)	(438,638)	(438,637)	—
Turner County Health Department	3,467	(2,774)	(12,136)	(12,136)	—
Twiggs County Health Department	(9,743)	(11,132)	(13,214)	(13,213)	—
Union County Health Department	5,330	(7,101)	(25,746)	(25,746)	—
Upton County Health Department	(76,889)	(63,525)	(43,480)	(43,479)	—
Walker County Health Department	(95,615)	(82,461)	(62,729)	(62,727)	—
Walton County Health Department	(4,259)	(35,562)	(82,518)	(82,517)	—
Ware County Health Department	(590,307)	(549,172)	(487,468)	(487,466)	—
Warren County Health Department	3,106	(700)	(6,412)	(6,414)	—
Washington County Health Department	(8,887)	(15,449)	(25,293)	(25,293)	—
Wayne County Health Department	(10,547)	(20,266)	(34,847)	(34,849)	—
Webster County Health Department	(3,835)	(4,328)	(5,067)	(5,066)	—
Wheeler County Health Department	(36,388)	(25,907)	(10,184)	(10,184)	—
White County Health Department	(6,818)	(14,597)	(26,265)	(26,266)	—
Whitfield County Health Department	(167,373)	(183,671)	(208,117)	(208,115)	—
Wilcox County Health Department	(11,593)	(10,211)	(8,140)	(8,141)	—
Wilkes County Health Department	10,109	(1,664)	(19,324)	(19,325)	—
Wilkinson County Health Department	(13,723)	(15,485)	(18,127)	(18,128)	—
Worth County Health Department	(29,248)	(28,606)	(27,643)	(27,643)	—
Woodright Industries	(64,510)	(58,589)	(49,709)	(49,709)	—
Jessamine Place	21,154	(11,441)	(60,333)	(60,331)	—
Carroll County MR Services	(58,060)	(51,340)	(41,262)	(41,263)	—
Green Oaks Service Center	(60,389)	(66,645)	(76,030)	(76,029)	—
Haralson County Center (Mh/Mr/Sa)	(2,825)	(23,692)	(54,991)	(54,991)	—
Mitchell-Baker Service Center	(41,045)	(49,197)	(61,426)	(61,427)	—
Thomas/Grady Service Center	14,789	(31,803)	(101,693)	(101,693)	—
Tift County – Diversified Enterprises	25,120	(29,498)	(111,426)	(111,426)	—
Bacon County Schools	11,787	3,642	(8,575)	(8,574)	—
Baldwin County Schools	(6,085)	(11,423)	(19,430)	(19,428)	—
Barrow County Schools	(1,775)	(2,716)	(4,126)	(4,126)	—
Ben Hill County Schools	(3,242)	(4,318)	(5,930)	(5,928)	—
Bibb County Schools	(114,739)	(86,803)	(44,899)	(44,898)	—
Butts County Schools	4,042	(2,073)	(11,244)	(11,242)	—
Camden County Schools	(1,931)	(2,909)	(4,376)	(4,375)	—
Carroll County Schools	(81,257)	(51,521)	(6,918)	(6,919)	—
Catoosa County Board of Education	(33,700)	(21,815)	(3,987)	(3,985)	—
Chatham County Schools	28,349	12,350	(11,649)	(11,648)	—
Live Oak Public Libraries	(3,470)	(4,283)	(5,504)	(5,504)	—
Clarke County Schools	38,515	13,997	(22,778)	(22,777)	—
Clayton County Schools	24,650	8,517	(15,683)	(15,684)	—
Cobb County Schools	(63,961)	(40,264)	(4,721)	(4,722)	—
Colquitt County Schools	11,007	2,676	(9,822)	(9,823)	—

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<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Columbia County Schools	\$ (7,610)	(11,858)	(18,230)	(18,232)	—
Coweta County Schools	(12,608)	(10,823)	(8,147)	(8,148)	—
Crisp County Schools	(35,931)	(28,906)	(18,368)	(18,367)	—
Decatur County Schools	(6,808)	(8,675)	(11,475)	(11,475)	—
Dekalb County Schools	67,981	5,883	(87,266)	(87,267)	—
Dodge County Schools	(9,085)	(10,250)	(11,996)	(11,997)	—
Ocmulgee Regional Library System	(1,584)	(2,151)	(3,003)	(3,002)	—
Dougherty County Schools	(8,451)	(9,421)	(10,877)	(10,878)	—
Douglas County Schools	43,460	16,785	(23,226)	(23,226)	—
Effingham County Schools	1,487	(3,634)	(11,317)	(11,317)	—
Emanuel County Schools	612	(1,524)	(4,726)	(4,725)	—
Fayette County Schools	(4,321)	(6,771)	(10,443)	(10,441)	—
Floyd County Schools	(79,885)	(55,644)	(19,283)	(19,284)	—
Forsyth County Schools	1,916	(2,607)	(9,394)	(9,396)	—
Fulton County Board of Education	(65,493)	(41,162)	(4,666)	(4,666)	—
Gilmer County Schools	7,767	383	(10,692)	(10,692)	—
Glascocock County Schools	7,425	2,729	(4,314)	(4,312)	—
Glynn County Schools	(10,410)	(15,695)	(23,624)	(23,626)	—
Gordon County Schools	(2,306)	(3,232)	(4,621)	(4,620)	—
Grady County Schools	(15,091)	(13,112)	(10,145)	(10,145)	—
Greene County Schools	(9,042)	(10,475)	(12,626)	(12,626)	—
Gwinnett County Schools	(36,694)	(33,923)	(29,769)	(29,770)	—
Hall County Schools	(7,743)	(6,759)	(5,280)	(5,279)	—
Hart County Schools	(3,477)	(4,030)	(4,859)	(4,858)	—
Henry County Schools	(143,133)	(96,749)	(27,174)	(27,175)	—
Houston County Schools	27,518	38	(41,184)	(41,185)	—
Irwin County Schools	(6,788)	(8,221)	(10,372)	(10,371)	—
Jackson County Schools	(3,420)	(4,025)	(4,932)	(4,931)	—
Johnson County Schools	46,310	25,197	(6,472)	(6,472)	—
Lamar County Schools	(4,403)	(4,970)	(5,822)	(5,823)	—
Lee County Schools	(1,445)	(1,571)	(1,762)	(1,763)	—
Macon County Schools	14,589	6,683	(5,177)	(5,177)	—
Madison County Schools	2,312	(973)	(5,900)	(5,899)	—
Mcduffie County Schools	48,029	22,198	(16,548)	(16,548)	—
Meriwether County Schools	(4,340)	(7,625)	(12,553)	(12,552)	—
Monroe County Schools	5,611	1,288	(5,195)	(5,194)	—
Muscogee County Schools	7,397	(2,069)	(16,269)	(16,270)	—
Oglethorpe County Schools	(1,515)	(3,814)	(7,264)	(7,264)	—
Paulding County Schools	43,438	20,683	(13,450)	(13,449)	—
Pickens County Schools	(11,727)	(7,591)	(1,387)	(1,386)	—
Pierce County Schools	(74,627)	(47,161)	(5,962)	(5,960)	—
Pike County Schools	2,770	(1,434)	(7,738)	(7,736)	—
Polk County Schools	(5,339)	(6,309)	(7,765)	(7,765)	—
Rabun County Schools	(37,912)	(24,616)	(4,671)	(4,670)	—
Richmond County Schools	9,305	2,527	(7,641)	(7,642)	—
Rockdale County Schools	(5,358)	(13,555)	(25,851)	(25,852)	—
Spalding County Schools	(5,255)	(7,293)	(10,351)	(10,352)	—
Stephens County Schools	(186)	(977)	(2,165)	(2,166)	—
Sumter County Schools	(2,926)	(4,001)	(5,614)	(5,614)	—
Tattall County Schools	(6,641)	(4,812)	(2,069)	(2,069)	—

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<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Telfair County Schools	\$ 3,500	1,119	(2,453)	(2,453)	—
Terrell County Schools	2,725	(1,381)	(7,541)	(7,541)	—
Troup County Schools	(3,229)	(4,148)	(5,525)	(5,523)	—
Union County Schools	(2,376)	(3,183)	(4,392)	(4,391)	—
Upson County Schools	950	(1,410)	(4,948)	(4,947)	—
Ware County Schools	26,228	13,082	(6,639)	(6,639)	—
Washington County Board of Education	(18,760)	(21,298)	(25,105)	(25,105)	—
Wayne County Schools	6,587	1,884	(5,172)	(5,173)	—
White County Board of Education	(2,564)	(2,684)	(2,863)	(2,863)	—
Whitfield County Schools	4,804	623	(5,648)	(5,648)	—
Wilkinson County Schools	16,522	4,307	(14,013)	(14,012)	—
Atlanta City Schools	(13,298)	(17,456)	(23,693)	(23,693)	—
City of Buford Schools (Gwinnett)	(2,901)	(4,552)	(7,026)	(7,025)	—
City of Dalton Schools (Whitfield)	6,730	1,795	(5,607)	(5,607)	—
City of Decatur Schools (DeKalb)	(86)	(1,257)	(3,016)	(3,017)	—
City of Dublin Schools (Laurens)	(33,280)	(20,327)	(897)	(896)	—
City of Rome Schools (Floyd)	(6,066)	(7,514)	(9,687)	(9,688)	—
City of Valdosta Schools (Lowndes)	5,558	(3,020)	(15,887)	(15,887)	—
Georgia Military College	(3,664)	(6,598)	(10,999)	(10,998)	—
Northwest Georgia Regional Education Service Agency	46,290	20,318	(18,642)	(18,643)	—
Metro Regional Education Service Agency	(21,347)	(19,256)	(16,120)	(16,121)	—
North East Georgia Regional Education Service Agency	(10,035)	(10,527)	(11,266)	(11,267)	—
Georgia Department of Agriculture	(1,539,892)	(1,645,202)	(1,803,167)	(1,803,160)	—
Georgia Department of Administrative Services	(452,015)	(798,531)	(1,318,305)	(1,318,300)	—
Georgia Department of Audits	(1,308,607)	(1,444,115)	(1,647,378)	(1,647,371)	—
Department of Public Health	(3,061,894)	(3,696,322)	(4,647,963)	(4,647,944)	—
Georgia Department of Banking and Finance	(505,828)	(517,960)	(536,157)	(536,154)	—
State Accounting Office	(23,275)	(322,819)	(772,132)	(772,127)	—
Office of Commissioner of Insurance	(842,305)	(926,682)	(1,053,246)	(1,053,240)	—
Georgia State Finance and Investment Commission	(608,885)	(649,184)	(709,634)	(709,633)	—
State Properties Commission	(101,081)	(87,001)	(65,880)	(65,878)	—
Georgia Department of Defense	(1,114,290)	(1,259,645)	(1,477,679)	(1,477,672)	—
Georgia Department of Education	(3,772,196)	(3,441,208)	(2,944,727)	(2,944,715)	—
The Technical College System of Georgia	(533,472)	(616,087)	(740,008)	(740,003)	—
Prosecuting Attorneys Council	(2,644,132)	(3,196,123)	(4,024,112)	(4,024,095)	—
Georgia Department of Community Health	1,531,665	(510,456)	(3,573,636)	(3,573,619)	—
Georgia Forestry Commission	(1,553,912)	(1,604,559)	(1,680,529)	(1,680,523)	—
Office of Planning and Budget	(1,315,050)	(1,655,057)	(2,165,066)	(2,165,057)	—
Georgia Department of Human Services	(14,527,572)	(13,574,990)	(12,146,117)	(12,146,063)	—
Georgia Department of Community Affairs	(1,580,776)	(1,657,292)	(1,772,064)	(1,772,055)	—
Department of Economic Development	(706,495)	(765,892)	(854,986)	(854,981)	—
Administrative Office of the Courts	(340,272)	(414,375)	(525,531)	(525,529)	—
Georgia Court of Appeals	(1,400,647)	(1,265,356)	(1,062,418)	(1,062,413)	—
Superior Courts of Georgia	(597,845)	(763,499)	(1,011,981)	(1,011,977)	—
Supreme Court	(826,744)	(777,844)	(704,494)	(704,491)	—
Georgia Department of Labor	(8,779,272)	(7,276,400)	(5,022,092)	(5,022,071)	—
Department of Behavioral Health and Developmental Disabilities	(22,366,407)	(19,609,932)	(15,475,221)	(15,475,153)	—

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<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Georgia Department of Law	\$ (892,019)	(1,080,585)	(1,363,435)	(1,363,430)	—
General Assembly of Georgia	(984,150)	(1,016,775)	(1,065,711)	(1,065,706)	—
Department of Juvenile Justice	(7,030,206)	(8,523,291)	(10,762,918)	(10,762,871)	—
Georgia Department of Natural Resources	(7,645,719)	(7,706,206)	(7,796,935)	(7,796,900)	—
State Board Pardons and Paroles	(1,933,280)	(2,232,069)	(2,680,251)	(2,680,238)	—
Georgia Department of Public Safety	(6,792,686)	(7,431,915)	(8,390,756)	(8,390,718)	—
Georgia Department of Corrections	(30,152,511)	(31,896,875)	(34,513,423)	(34,513,284)	—
Georgia Department of Early Care Learning	289,756	(253,681)	(1,068,835)	(1,068,830)	—
Georgia Public Service Commission	(450,984)	(466,512)	(489,805)	(489,803)	—
Georgia Bureau of Investigation	(3,132,781)	(3,491,965)	(4,030,744)	(4,030,728)	—
Department of Revenue	(3,708,285)	(4,026,403)	(4,503,578)	(4,503,557)	—
Georgia Department of Driver Services	(1,925,783)	(1,912,889)	(1,893,550)	(1,893,543)	—
Georgia Student Finance Commission	(126,393)	(176,435)	(251,498)	(251,497)	—
Secretary of State	(2,422,917)	(1,797,627)	(859,693)	(859,690)	—
Soil and Water Commission	(142,625)	(143,124)	(143,875)	(143,876)	—
Georgia Teachers Retirement System	(776,074)	(1,077,708)	(1,530,157)	(1,530,150)	—
Georgia Department of Transportation	(15,921,084)	(16,060,430)	(16,269,448)	(16,269,377)	—
Georgia Department of Veterans Service	(72,278)	(233,274)	(474,767)	(474,764)	—
Subsequent Injury Trust Fund	(169,222)	(143,644)	(105,279)	(105,280)	—
State Board of Workers Comp	(545,625)	(643,328)	(789,882)	(789,878)	—
Georgia Public Defender Standards Council	(2,139,219)	(2,769,368)	(3,714,593)	(3,714,577)	—
Georgia Building Authority	(613,156)	(625,848)	(644,885)	(644,882)	—
Georgia Correctional Industries	(694,342)	(695,642)	(697,590)	(697,586)	—
George L. Smith II – GWCCA	(384,264)	(857,866)	(1,568,272)	(1,568,267)	—
State Road and Tollway Authority	(129,948)	(209,740)	(329,429)	(329,429)	—
Georgia Public Broadcasting	(493,611)	(530,005)	(584,598)	(584,596)	—
GTA Georgia Technology Authority	(392,084)	(798,743)	(1,408,732)	(1,408,726)	—
Appling County Tax Officials	(4,348)	(5,266)	(6,644)	(6,643)	—
Bacon County Tax Officials	(5,457)	(6,674)	(8,500)	(8,499)	—
Baker County Tax Officials	(3,836)	(3,978)	(4,190)	(4,190)	—
Baldwin County Tax Officials	16,182	(8,246)	(44,887)	(44,888)	—
Barrow County Tax Officials	(585)	(2,766)	(6,035)	(6,034)	—
Bartow County Tax Officials	(96,423)	(80,856)	(57,508)	(57,510)	—
Ben Hill County Tax Officials	2,863	(63)	(4,453)	(4,455)	—
Berrien County Tax Officials	(8,805)	(10,067)	(11,960)	(11,960)	—
Bibb County Tax Officials	(167,478)	(143,289)	(107,007)	(107,008)	—
Bleckley County Tax Officials	(8,926)	(9,397)	(10,102)	(10,100)	—
Brantley County Tax Officials	(5,231)	(7,397)	(10,644)	(10,644)	—
Brooks County Tax Officials	5,935	(1,665)	(13,065)	(13,066)	—
Bryan County Tax Officials	(157,686)	(108,047)	(33,589)	(33,588)	—
Bulloch County Tax Officials	(4,413)	(10,490)	(19,606)	(19,606)	—
Burke County Tax Officials	(29,993)	(23,670)	(14,184)	(14,184)	—
Butts County Tax Officials	14,155	2,091	(16,006)	(16,006)	—
Calhoun County Tax Officials	(6,474)	(5,847)	(4,907)	(4,906)	—
Camden County Tax Officials	(2,433)	(17,454)	(39,985)	(39,986)	—
Candler County Tax Officials	786	(4,799)	(13,175)	(13,175)	—
Carroll County Tax Officials	(81,218)	(63,771)	(37,601)	(37,600)	—
Catoosa County Tax Officials	(55,381)	(46,288)	(32,648)	(32,649)	—
Charlton County Tax Officials	(5,915)	(9,387)	(14,594)	(14,594)	—
Chatham County Tax Officials	(16,357)	(42,568)	(81,886)	(81,885)	—

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<u>Employer</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Chattahoochee County Tax Officials	\$ (2,249)	(2,504)	(2,884)	(2,882)	—
Chattooga County Tax Officials	(16,520)	(13,093)	(7,953)	(7,952)	—
Clarke County Tax Officials	23,931	(20,624)	(87,456)	(87,456)	—
Clay County Tax Officials	(7,784)	(6,895)	(5,563)	(5,565)	—
Clayton County Tax Officials	(70,427)	(76,571)	(85,788)	(85,788)	—
Clinch County Tax Officials	33	(3,872)	(9,729)	(9,728)	—
Cobb County Tax Officials	(313,273)	(320,567)	(331,507)	(331,506)	—
Coffee County Tax Officials	(25,499)	(21,071)	(14,431)	(14,433)	—
Colquitt County Tax Officials	(17,825)	(18,930)	(20,588)	(20,587)	—
Columbia County Tax Officials	(241,635)	(175,393)	(76,030)	(76,029)	—
Cook County Tax Officials	(7,886)	(9,372)	(11,601)	(11,600)	—
Coweta County Tax Officials	(58,078)	(60,109)	(63,154)	(63,154)	—
Crawford County Tax Officials	(511)	(2,430)	(5,307)	(5,306)	—
Crisp County Tax Officials	(10,097)	(8,508)	(6,122)	(6,121)	—
Dade County Tax Officials	(7,653)	(9,430)	(12,095)	(12,094)	—
Dawson County Tax Officials	(14,682)	(14,228)	(13,544)	(13,542)	—
Decatur County Tax Officials	(8,503)	(15,192)	(25,226)	(25,228)	—
Dekalb County Tax Officials	(207,794)	(265,271)	(351,488)	(351,488)	—
Dodge County Tax Officials	(4,006)	(7,111)	(11,770)	(11,770)	—
Dooly County Tax Officials	(90,012)	(56,589)	(6,454)	(6,454)	—
Dougherty County Tax Officials	(125,955)	(104,745)	(72,931)	(72,931)	—
Douglas County Tax Officials	(22,895)	(28,882)	(37,864)	(37,864)	—
Early County Tax Officials	4,094	(281)	(6,843)	(6,842)	—
Echols County Tax Officials	(1,772)	(2,608)	(3,863)	(3,864)	—
Effingham County Tax Officials	7,879	(2,148)	(17,187)	(17,186)	—
Elbert County Tax Officials	(24,789)	(19,414)	(11,351)	(11,351)	—
Emanuel County Tax Officials	(10,277)	(9,441)	(8,186)	(8,185)	—
Evans County Tax Officials	(3,085)	(5,341)	(8,722)	(8,720)	—
Fannin County Tax Officials	(36,978)	(25,944)	(9,392)	(9,391)	—
Fayette County Tax Officials	(26,129)	(32,207)	(41,322)	(41,321)	—
Floyd County Tax Officials	(72,013)	(58,621)	(38,530)	(38,529)	—
Forsyth County Tax Officials	59,253	(24,272)	(149,560)	(149,559)	—
Franklin County Tax Officials	(2,394)	(5,589)	(10,383)	(10,384)	—
Fulton County Tax Officials	(22,474,855)	(13,711,768)	(567,137)	(567,133)	—
Gilmer County Tax Officials	(13,996)	(8,479)	(204)	(204)	—
Glascocock County Tax Officials	(2,709)	(3,052)	(3,568)	(3,568)	—
Glynn County Tax Officials	(9,385)	(27,503)	(54,682)	(54,682)	—
Gordon County Tax Officials	(36,650)	(39,696)	(44,265)	(44,264)	—
Grady County Tax Officials	(7,360)	(7,934)	(8,797)	(8,797)	—
Greene County Tax Officials	430	(2,347)	(6,513)	(6,514)	—
Gwinnett County Tax Officials	(208,360)	(213,340)	(220,809)	(220,807)	—
Habersham County Tax Officials	13,242	468	(18,693)	(18,693)	—
Hall County Tax Officials	(120,059)	(86,338)	(35,754)	(35,753)	—
Hancock County Tax Officials	(8,408)	(11,238)	(15,482)	(15,482)	—
Haralson County Tax Officials	13,915	410	(19,848)	(19,850)	—
Harris County Tax Officials	(53,665)	(33,277)	(2,694)	(2,692)	—
Hart County Tax Officials	3,765	(670)	(7,321)	(7,320)	—
Heard County Tax Officials	(5,683)	(7,886)	(11,189)	(11,187)	—
Henry County Tax Officials	(128,952)	(117,283)	(99,780)	(99,779)	—
Houston County Tax Officials	(93,507)	(82,272)	(65,418)	(65,416)	—

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Employer	2016	2017	2018	2019	2020
Irwin County Tax Officials	\$ (17,600)	(13,203)	(6,607)	(6,607)	—
Jackson County Tax Officials	703	(12,272)	(31,735)	(31,735)	—
Jasper County Tax Officials	(25,478)	(17,736)	(6,124)	(6,125)	—
Jeff Davis County Tax Officials	(4,857)	(6,806)	(9,729)	(9,728)	—
Jefferson County Tax Officials	(30,772)	(20,477)	(5,035)	(5,035)	—
Jenkins County Tax Officials	(6,863)	(6,490)	(5,930)	(5,928)	—
Jones County Tax Officials	(1,317)	(10,366)	(23,938)	(23,938)	—
Lamar County Tax Officials	(9,392)	(11,415)	(14,450)	(14,449)	—
Lanier County Tax Officials	(5,054)	(7,002)	(9,925)	(9,926)	—
Laurens County Tax Officials	(25,951)	(24,533)	(22,405)	(22,404)	—
Lee County Tax Officials	(18,682)	(16,748)	(13,848)	(13,848)	—
Liberty County Tax Officials	(3,339)	(14,336)	(30,831)	(30,831)	—
Lincoln County Tax Officials	(252,042)	(152,510)	(3,213)	(3,213)	—
Long County Tax Officials	(2,255)	(2,375)	(2,554)	(2,554)	—
Lowndes County Tax Officials	(2,594)	(30,941)	(73,462)	(73,462)	—
Lumpkin County Tax Officials	(18,354)	(18,310)	(18,242)	(18,241)	—
Macon County Tax Officials	(15,356)	(13,146)	(9,832)	(9,831)	—
Madison County Tax Officials	(20,913)	(17,068)	(11,301)	(11,300)	—
Marion County Tax Officials	2,800	(1,343)	(7,559)	(7,560)	—
Mcduffie County Tax Officials	(257,775)	(162,791)	(20,313)	(20,313)	—
Mcintosh County Tax Officials	(361)	(5,461)	(13,109)	(13,108)	—
Meriwether County Tax Officials	(7,409)	(9,065)	(11,552)	(11,554)	—
Miller County Tax Officials	(1,207)	(2,768)	(5,108)	(5,108)	—
Mitchell County Tax Officials	(8,170)	(7,497)	(6,490)	(6,491)	—
Monroe County Tax Officials	(8,247)	(12,248)	(18,251)	(18,251)	—
Montgomery County Tax Official	(344)	(3,405)	(7,996)	(7,996)	—
Morgan County Tax Officials	(7,612)	(9,949)	(13,454)	(13,455)	—
Murray County Tax Officials	7,564	(6,464)	(27,506)	(27,505)	—
Muscogee County Tax Officials	42,670	(11,464)	(92,663)	(92,661)	—
Newton County Tax Officials	(33,215)	(41,294)	(53,410)	(53,409)	—
Oconee County Tax Officials	(42,159)	(31,305)	(15,022)	(15,022)	—
Oglethorpe County Tax Officials	3,443	47	(5,048)	(5,049)	—
Paulding County Tax Officials	(42,017)	(45,280)	(50,174)	(50,174)	—
Peach County Tax Officials	1,973	(6,336)	(18,800)	(18,801)	—
Pickens County Tax Officials	4,611	(10,073)	(32,101)	(32,102)	—
Pierce County Tax Officials	(10,885)	(11,176)	(11,612)	(11,611)	—
Pike County Tax Officials	(3,564)	(4,781)	(6,607)	(6,608)	—
Polk County Tax Officials	(13,460)	(19,678)	(29,007)	(29,007)	—
Pulaski County Tax Officials	8,192	376	(11,349)	(11,348)	—
Quitman County Tax Officials	(8,779)	(6,854)	(3,964)	(3,963)	—
Rabun County Tax Officials	(1,820)	(4,687)	(8,987)	(8,987)	—
Richmond County Tax Officials	(211,143)	(175,689)	(122,507)	(122,507)	—
Rockdale County Tax Officials	(130,286)	(92,405)	(35,584)	(35,584)	—
Schley County Tax Officials	(3,186)	(4,015)	(5,257)	(5,255)	—
Screven County Tax Officials	3,128	(1,852)	(9,321)	(9,322)	—
Seminole County Tax Officials	(22,879)	(16,728)	(7,500)	(7,498)	—
Spalding County Tax Officials	(44,974)	(42,197)	(38,031)	(38,030)	—
Stephens County Tax Officials	15,202	809	(20,782)	(20,782)	—
Stewart County Tax Officials	(7,862)	(7,981)	(8,161)	(8,162)	—
Sumter County Tax Officials	11,361	1,073	(14,358)	(14,359)	—

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Talbot County Tax Officials	\$ (11,864)	(13,394)	(15,690)	(15,691)	—
Taliaferro County Tax Officials	(225)	(2,046)	(4,778)	(4,779)	—
Tattnall County Tax Officials	7,191	(2,418)	(16,830)	(16,829)	—
Taylor County Tax Officials	(8,450)	(7,143)	(5,184)	(5,183)	—
Telfair County Tax Officials	(37,861)	(23,855)	(2,847)	(2,847)	—
Terrell County Tax Officials	(10,549)	(7,211)	(2,206)	(2,207)	—
Thomas County Tax Officials	(15,425)	(18,642)	(23,469)	(23,468)	—
Tift County Tax Officials	(38,629)	(31,261)	(20,208)	(20,207)	—
Towns County Tax Officials	(1,351)	(7,107)	(15,741)	(15,739)	—
Troup County Tax Officials	(30,881)	(28,022)	(23,732)	(23,731)	—
Turner County Tax Officials	(2,955)	(5,777)	(10,010)	(10,010)	—
Twiggs County Tax Officials	(9,762)	(11,793)	(14,839)	(14,838)	—
Upton County Tax Officials	15,451	4	(23,165)	(23,163)	—
Walker County Tax Officials	(1,169)	(10,725)	(25,059)	(25,061)	—
Walton County Tax Officials	(59,418)	(44,277)	(21,567)	(21,567)	—
Ware County Tax Officials	(50,021)	(36,396)	(15,960)	(15,962)	—
Warren County Tax Officials	190	(1,968)	(5,204)	(5,204)	—
Washington County Tax Officials	(58,973)	(41,063)	(14,198)	(14,198)	—
Wayne County Tax Officials	31,523	7,924	(27,474)	(27,473)	—
Webster County Tax Officials	(7,900)	(6,324)	(3,961)	(3,962)	—
Wheeler County Tax Officials	(43,057)	(26,490)	(1,641)	(1,640)	—
White County Tax Officials	(22,213)	(23,020)	(24,229)	(24,228)	—
Whitfield County Tax Officials	(44,162)	(53,659)	(67,903)	(67,903)	—
Wilcox County Tax Officials	9,965	490	(13,720)	(13,719)	—
Wilkes County Tax Officials	171	(2,211)	(5,783)	(5,783)	—
Wilkinson County Tax Officials	(5,778)	(6,128)	(6,655)	(6,655)	—
Worth County Tax Officials	7,578	(1,844)	(15,976)	(15,977)	—
Oconee Fall Line Technical College	(351,025)	(277,564)	(167,372)	(167,371)	—
Coastal Pines Technical College	(129,261)	(103,221)	(64,161)	(64,162)	—
Albany Technical College	146,770	(77,638)	(414,251)	(414,250)	—
Altamaha Technical College	(126,082)	(139,229)	(158,950)	(158,950)	—
Athens Technical College	(115,559)	(144,040)	(186,762)	(186,763)	—
Atlanta Technical College	(266,270)	(380,389)	(551,568)	(551,565)	—
Augusta Technical College	(331,708)	(457,109)	(645,208)	(645,203)	—
West Georgia Technical College	343,711	(58,633)	(662,150)	(662,146)	—
Chattahoochee Technical College	(761,419)	(777,545)	(801,734)	(801,731)	—
Columbus Technical College	86,942	(43,161)	(238,316)	(238,315)	—
Georgia Northwestern Technical College	(657,128)	(630,879)	(591,505)	(591,502)	—
Georgia Piedmont Technical College	102,582	(84,678)	(365,567)	(365,566)	—
Southern Crescent Technical College	(196,619)	(249,393)	(328,555)	(328,554)	—
Gwinnett Technical College	451,778	29,239	(604,568)	(604,564)	—
Lanier Technical College	79,151	(47,525)	(237,540)	(237,540)	—
Central Georgia Technical College	(544,467)	(723,052)	(990,929)	(990,924)	—
Moultrie Technical College	(5,492)	(89,599)	(215,760)	(215,759)	—
North Georgia Technical College	(239,360)	(261,056)	(293,598)	(293,596)	—
Savannah Technical College	(54,959)	(185,204)	(380,571)	(380,569)	—
South Georgia Technical College	(262,895)	(257,318)	(248,953)	(248,953)	—
Southeastern Technical College	(58,356)	(103,194)	(170,452)	(170,451)	—
Ogeechee Technical College	(112,959)	(81,648)	(34,683)	(34,683)	—
Southwest Georgia Technical College	(151,751)	(165,428)	(185,943)	(185,941)	—

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Wiregrass Georgia Technical College	\$ (573,819)	(464,133)	(299,607)	(299,608)	—
Georgia Institute of Technology	(25,558)	(58,556)	(108,053)	(108,052)	—
Georgia State University	(68,876)	(64,277)	(57,378)	(57,377)	—
Georgia Regents University	(56,844)	(57,187)	(57,703)	(57,704)	—
University of Georgia	359,614	134,279	(203,723)	(203,722)	—
Albany State University	(12,643)	(9,261)	(4,188)	(4,188)	—
Armstrong Atlantic State University	(2,348)	(11,269)	(24,652)	(24,653)	—
Clayton College and State University	(419)	(1,912)	(4,151)	(4,152)	—
Columbus State University	2,297	(2,354)	(9,330)	(9,330)	—
University of North Georgia	(32,801)	(27,344)	(19,157)	(19,157)	—
Georgia College and State University	(4,502)	(12,602)	(24,753)	(24,753)	—
Georgia Southern University	(44,317)	(33,238)	(16,619)	(16,619)	—
Georgia Gwinnett College	(717)	(4,212)	(9,452)	(9,450)	—
Georgia Southwestern State University	19,919	9,511	(6,099)	(6,099)	—
Kennesaw State University	17,048	3,334	(17,237)	(17,237)	—
Middle Georgia State College	(18,738)	(29,944)	(46,752)	(46,752)	—
Valdosta State University	15,861	(653)	(25,423)	(25,423)	—
State University of West Georgia	(71,452)	(48,906)	(15,086)	(15,085)	—
Abraham Baldwin Agricultural College	17,859	3,122	(18,983)	(18,983)	—
Bainbridge College	(17,569)	(17,518)	(17,439)	(17,437)	—
College of Coastal Georgia	(178,349)	(110,411)	(8,506)	(8,508)	—
South Georgia State College	(10,417)	(12,827)	(16,445)	(16,446)	—
Georgia Perimeter College	(7,239)	(7,030)	(6,717)	(6,717)	—
Georgia Highlands College	(26,184)	(19,786)	(10,189)	(10,187)	—
Gordon College	(22,858)	(15,272)	(3,895)	(3,895)	—
Regents Central Office	237,040	75,663	(166,401)	(166,400)	—
Agricultural Commodity Commission	(41,052)	(33,833)	(23,004)	(23,005)	—
DA-Lookout Mountain Judicial Circuit	(19,547)	(37,196)	(63,669)	(63,669)	—
District Attorneys Staff	(10,044)	(7,841)	(4,538)	(4,539)	—
Total	<u>\$ (228,853,000)</u>	<u>(228,853,000)</u>	<u>(228,853,000)</u>	<u>(228,852,000)</u>	<u>—</u>
State Department of Revenue	\$ (26,703,906)	(17,941,923)	(4,798,927)	(4,798,888)	—
State Courts and Prosecuting Attorneys (Nonemployer contributing entities)	(350,706)	(497,653)	(718,070)	(718,065)	—

(f) Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments

The difference between the actual earnings on plan investments compared to the plans expected rate of return of 7.5% is amortized over a closed period of 5 years. The collective amount of the difference between projected and actual earnings for fiscal year ending June 30, 2014 is \$1,144,264,000. The first year of amortization, \$228,853,000, is recognized as pension expense with the remaining \$915,411,000, shown as a deferred inflow of resources. The employer proportionate share of these collective amounts is equal to the collective amount multiplied by the employers proportionate share percentage for fiscal year ending June 30, 2014 as shown in the Schedule of Employer and Nonemployer Allocations.

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(g) ***Pension Expense***

The calculation of collective pension expense as of June 30, 2014 is shown in the following table (amounts in thousands):

Service cost at end of year	\$ 150,075
Interest of the total pension liability and net cash flow	1,224,380
Member contributions	(32,423)
Projected earnings of plan investments	(877,484)
Expensed portion of current period difference between projected and actual earnings on plan investments	(228,853)
Administrative expense	7,440
Other	(14,088)
	<u>\$ 229,047</u>

The employer and nonemployer proportionate share of the collective pension expense is equal to the collective pension expense multiplied by the employer's or nonemployer's proportionate share percentage for fiscal year ending June 30, 2014 as shown in the Schedule of Employer and Nonemployer Allocations.