



GEORGIA JUDICIAL RETIREMENT SYSTEM
(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
Georgia Judicial Retirement System:

We have audited the accompanying schedule of employer and nonemployer allocations of the Georgia Judicial Retirement System (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 (asset), 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 (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of 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.

Supplementary and Other Information

The schedule of employer allocations of special funding amounts and schedule of special funding amounts by employer have not been subject to the auditing procedures applied in the audit of schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of System management, the Board of Trustees, the System employers, State of Georgia, 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
July 21, 2015

Georgia Judicial Retirement System

Schedule of Employer and Nonemployer Allocations

As of and for the Year ended June 30, 2014

	<u>Employer</u>	2014 <u>Contributions</u>	Employer Allocation <u>Percentage</u>
State of Georgia		\$ <u>1,348,518.49</u>	<u>57.356971%</u>
	<u>Nonemployer</u>		
State of Georgia		<u>1,002,579.25</u>	<u>42.643029%</u>
Total		\$ <u>2,351,097.74</u>	<u>100.000000%</u>

Georgia Judicial Retirement System
Schedule of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2014

	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability/(Asset)	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
<u>Employer</u>													
State of Georgia	\$ (28,877,516)	\$ -	\$ -	\$ 157,112	\$ 157,112	\$ -	\$ 15,618,305	\$ -	\$ -	\$ 15,618,305	\$ (2,678,040)	\$ 38,321	\$ (2,639,719)
<u>Nonemployer</u>													
State of Georgia	(21,469,484)	-	-	-	-	-	11,611,695	-	157,112	11,768,807	(1,990,960)	(38,321)	(2,029,281)
Total	<u>\$ (50,347,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,112</u>	<u>\$ 157,112</u>	<u>\$ -</u>	<u>\$ 27,230,000</u>	<u>\$ -</u>	<u>\$ 157,112</u>	<u>\$ 27,387,112</u>	<u>\$ (4,669,000)</u>	<u>\$ -</u>	<u>\$ (4,669,000)</u>

GEORGIA JUDICIAL RETIREMENT SYSTEM
(A Component Unit of the State of Georgia)

Notes to GASB No. 68 Schedules

June 30, 2014

(1) Plan Description

The Georgia Judicial Retirement System (GJRS) was established by the Georgia General Assembly in 1998 for the purpose of providing retirement allowances for judges and solicitors generals of the state courts and juvenile court judges in Georgia, and their survivors and other beneficiaries, superior court judges of the state of Georgia, and district attorneys of the state of Georgia. The GJRS was also created to serve the members and beneficiaries of the Trial Judges and Solicitors Retirement Fund, the Superior Court Judges Retirement System, and the District Attorneys Retirement System (collectively, the Predecessor Retirement Systems). The GJRS 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 components 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	\$	2,351
Other adjustments		21
Miscellaneous		3
		3
Total employer and nonemployer contributions per audited financial statements	\$	2,375

(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.

GEORGIA JUDICIAL RETIREMENT SYSTEM
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Notes to GASB No. 68 Schedules

June 30, 2014

(5) Components of Collective Net Pension Liability (Asset)

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

Total pension liability	\$	350,443
Plan fiduciary net position		400,790
Employers' and nonemployers' net pension liability (asset)	\$	(50,347)
Plan fiduciary net position as a percentage of the total pension liability		114.37%

(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	6.0%	
Investment rate of return	7.50%	net of pension plan investment expense, including inflation

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

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

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

(7) Discount rate

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

GEORGIA JUDICIAL RETIREMENT SYSTEM

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June 30, 2014

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 proportionate share of collective net pension liability (asset) 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 State of Georgia makes contributions to GJRS for its employees and also on behalf of 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 GJRS. Since the local county employers do not contribute directly to the GJRS, there is no net pension liability (asset) or deferred inflows or outflows to recognize 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 (asset) 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 employer.

(10) Components on Schedule of Pension Amounts by Employer and Nonemployer

(a) *Net Pension Liability (Asset)*

The employer proportionate share of net pension liability (asset) is equal to the collective net pension liability (asset) multiplied by the employer's proportionate share percentage for fiscal year ending June 30, 2014 as shown in the 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 5.1 years. The first year of amortization is recognized as pension expense with the remaining years as either a deferred outflow or deferred inflow. The collective amount of the difference between expected and actual experience for fiscal year ending June 30, 2014 is \$0.00. 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.

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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 5.1 years. The first year of amortization is recognized as pension expense with the remaining years as either a deferred outflow or deferred inflow. 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 were 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 Proportionate Share***

The change in employer proportionate share is the amount of difference between the employer proportionate share of net pension liability (asset) 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 5.1 years. The first year of amortization is recognized as pension expense with the remaining years shown as either a deferred outflow of resources or deferred inflow of resources.

(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 \$34,037,000. The first year of amortization, \$6,807,000, is recognized as pension expense with the remaining 4 years, \$27,230,000, to be shown as a deferred inflow of resources. The employer proportionate share of these collective amounts is equal to the collective amount multiplied by the employer's proportionate share percentage for fiscal year ending June 30, 2014 as shown in the Schedule of Employer and Nonemployer Allocations.

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June 30, 2014

(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	\$ 7,584
Interest of the total pension liability and net cash flow	24,530
Member contributions	(4,731)
Projected earnings of plan investments	(25,975)
Expensed portion of current period difference between projected and actual earnings on plan investments	(6,807)
Administrative expense	754
Other	(24)
	<hr/>
Pension expense	\$ <u><u>(4,669)</u></u>

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

SUPPLEMENTARY INFORMATION
(SEE ACCOMPANYING INDEPENDENT AUDITORS' REPORT)

Georgia Judicial Retirement System

Schedule of Employer Allocations of Special Funding Amounts

As of and for the Year ended June 30, 2014

(Unaudited)

<u>Employer</u>	2014 State Pension Support Provided <u>To The Districts</u>	Employer Allocation <u>Percentage</u>
Appling County Board of Commissioners	\$ 5,641.81	0.239965%
Bacon County Board of Commissioners	1,749.72	0.074421%
Baldwin County Board of Commissioners	7,302.33	0.310592%
Bartow County Board of Commissioners	4,292.60	0.182579%
Bibb County Board of Commissioners	14,933.92	0.635189%
Brooks County Board of Commissioners	2,265.78	0.096371%
Bryan County Board of Commissioners	8,769.64	0.373002%
Bulloch County Board of Commissioners	10,145.16	0.431507%
Burke County Board of Commissioners	1,051.98	0.044744%
Camden County Board of Commissioners	4,350.45	0.185039%
Candler County Board of Commissioners	2,943.24	0.125186%
Carroll County Board of Commissioners	11,688.45	0.497149%
Catoosa County Board of Commissioners	1,649.84	0.070173%
Charlton County Board of Commissioners	3,569.04	0.151803%
Chatham County Board of Commissioners	33,119.63	1.408688%
Chattooga County Board of Commissioners	3,473.34	0.147733%
Cherokee County Board of Commissioners	30,096.10	1.280087%
Clarke County Board of Commissioners	19,876.77	0.845425%
Clayton County Board of Commissioners	47,934.74	2.038824%
Clinch County Board of Commissioners	1,895.12	0.080606%
Cobb County Board of Commissioners	104,566.58	4.447564%
Coffee County Board of Commissioners	5,700.61	0.242466%
Colquitt County Board of Commissioners	5,423.10	0.230662%
Columbia County Board of Commissioners	5,052.31	0.214892%
Coweta County Board of Commissioners	21,525.13	0.915535%
Decatur County Board of Commissioners	9,908.80	0.421454%
Dekalb County Board of Commissioners	46,289.20	1.968834%
Dougherty County Board of Commissioners	10,131.04	0.430907%
Douglas County Board of Commissioners	21,449.50	0.912319%
Early County Board of Commissioners	1,899.12	0.080776%
Effingham County Board of Commissioners	9,014.06	0.383398%
Elbert County Board of Commissioners	4,376.24	0.186136%
Emanuel County Board of Commissioners	2,660.96	0.113179%
Evans County Board of Commissioners	3,058.32	0.130081%
Fayette County Board of Commissioners	16,571.33	0.704834%

Georgia Judicial Retirement System

Schedule of Employer Allocations of Special Funding Amounts

As of and for the Year ended June 30, 2014

(Unaudited)

<u>Employer</u>	2014 State Pension Support Provided <u>To The Districts</u>	Employer Allocation Percentage
Floyd County Board of Commissioners	\$ 4,508.77	0.191773%
Forsyth County Board of Commissioners	11,572.30	0.492208%
Fulton County Board of Commissioners	46,858.43	1.993045%
Glynn County Board of Commissioners	9,399.80	0.399805%
Gordon County Board of Commissioners	3,756.74	0.159787%
Grady County Board of Commissioners	3,144.56	0.133749%
Gwinnett County Board of Commissioners	40,269.55	1.712798%
Habersham County Board of Commissioners	11,260.68	0.478954%
Hall County Board of Commissioners	36,873.05	1.568333%
Haralson County Board of Commissioners	4,921.92	0.209346%
Henry County Board of Commissioners	23,110.13	0.982951%
Houston County Board of Commissioners	16,470.52	0.700546%
Jackson County Board of Commissioners	10,729.94	0.456380%
Jeff Davis County Board of Commissioners	6,465.55	0.275001%
Jefferson County Board of Commissioners	3,897.51	0.165774%
Jenkins County Board of Commissioners	1,785.19	0.075930%
Lamar County Board of Commissioners	4,363.44	0.185592%
Liberty County Board of Commissioners	9,643.13	0.410154%
Long County Board of Commissioners	3,503.94	0.149034%
Lowndes County Board of Commissioners	14,270.39	0.606967%
Lumpkin County Board of Commissioners	3,819.72	0.162465%
Mcduffie County Board of Commissioners	2,876.38	0.122342%
Mcintosh County Board of Commissioners	6,364.65	0.270710%
Meriwether County Board of Commissioners	2,955.54	0.125709%
Miller County Board of Commissioners	4,977.27	0.211700%
Mitchell County Board of Commissioners	4,846.33	0.206131%
Muscogee County Board of Commissioners	25,906.29	1.101881%
Newton County Board of Commissioners	4,037.28	0.171719%
Oconee County Board of Commissioners	1,540.56	0.065525%
Paulding County Board of Commissioners	4,098.95	0.174342%
Pickens County Board of Commissioners	5,248.10	0.223219%
Pierce County Board of Commissioners	3,557.86	0.151328%
Putnam County Board of Commissioners	5,126.68	0.218055%

Georgia Judicial Retirement System

Schedule of Employer Allocations of Special Funding Amounts

As of and for the Year ended June 30, 2014

(Unaudited)

<u>Employer</u>	2014 State Pension Support Provided <u>To The Districts</u>	Employer Allocation <u>Percentage</u>
Richmond County Board of Commissioners	\$ 39,829.08	1.694063%
Rockdale County Board of Commissioners	10,156.27	0.431980%
Screven County Board of Commissioners	2,309.88	0.098247%
Spalding County Board of Commissioners	7,032.48	0.299115%
Stephens County Board of Commissioners	1,976.93	0.084085%
Sumter County Board of Commissioners	6,255.51	0.266068%
Tattnall County Board of Commissioners	6,369.77	0.270927%
Thomas County Board of Commissioners	4,423.54	0.188148%
Tift County Board of Commissioners	11,983.36	0.509692%
Toombs County Board of Commissioners	3,065.30	0.130377%
Treutlen County Board of Commissioners	3,753.10	0.159632%
Troup County Board of Commissioners	11,309.33	0.481023%
Turner County Board of Commissioners	3,062.10	0.130241%
Upson County Board of Commissioners	3,775.34	0.160578%
Walker County Board of Commissioners	14,813.42	0.630064%
Walton County Board of Commissioners	4,373.84	0.186034%
Ware County Board of Commissioners	8,714.14	0.370641%
Washington County Board of Commissioners	2,696.62	0.114696%
Wayne County Board of Commissioners	4,069.44	0.173087%
Whitfield County Board of Commissioners	4,853.16	0.206421%
Worth County Board of Commissioners	2,315.60	0.098490%
Eighth Judicial Board of Commissioners	16,240.32	0.690755%
Atlantic Judicial Circuit	2,663.61	0.113292%
Total for State Support Provided to the Districts	\$ 1,002,579.25	42.643029%

Georgia Judicial Retirement System

Schedule of Special Funding Amounts by Employer

As of and for the year ended June 30, 2014

(Unaudited)

<u>Employer</u>	<u>Net Pension Liability/(Asset)</u>	<u>Total Employer Pension Expense</u>
Appling County Board of Commissioners	\$ (120,815)	\$ (11,222)
Bacon County Board of Commissioners	(37,469)	(3,370)
Baldwin County Board of Commissioners	(156,374)	(15,920)
Bartow County Board of Commissioners	(91,923)	(8,396)
Bibb County Board of Commissioners	(319,799)	(35,366)
Brooks County Board of Commissioners	(48,520)	(4,981)
Bryan County Board of Commissioners	(187,795)	(17,791)
Bulloch County Board of Commissioners	(217,251)	(19,707)
Burke County Board of Commissioners	(22,527)	(2,176)
Camden County Board of Commissioners	(93,162)	(8,771)
Candler County Board of Commissioners	(63,027)	(7,842)
Carroll County Board of Commissioners	(250,300)	(22,692)
Catoosa County Board of Commissioners	(35,330)	(3,098)
Charlton County Board of Commissioners	(76,428)	(6,876)
Chatham County Board of Commissioners	(709,232)	(67,373)
Chattooga County Board of Commissioners	(74,379)	(6,691)
Cherokee County Board of Commissioners	(644,485)	(53,475)
Clarke County Board of Commissioners	(425,646)	(39,632)
Clayton County Board of Commissioners	(1,026,487)	(94,602)
Clinch County Board of Commissioners	(40,583)	(3,770)
Cobb County Board of Commissioners	(2,239,215)	(220,763)
Coffee County Board of Commissioners	(122,074)	(11,030)
Colquitt County Board of Commissioners	(116,131)	(10,338)
Columbia County Board of Commissioners	(108,192)	(11,256)
Coweta County Board of Commissioners	(460,944)	(42,204)
Decatur County Board of Commissioners	(212,189)	(20,811)
Dekalb County Board of Commissioners	(991,249)	(97,016)
Dougherty County Board of Commissioners	(216,949)	(18,897)
Douglas County Board of Commissioners	(459,325)	(45,967)
Early County Board of Commissioners	(40,668)	(4,245)
Effingham County Board of Commissioners	(193,029)	(19,184)
Elbert County Board of Commissioners	(93,714)	(12,253)
Emanuel County Board of Commissioners	(56,982)	(5,331)
Evans County Board of Commissioners	(65,492)	(6,128)
Fayette County Board of Commissioners	(354,863)	(44,796)
Floyd County Board of Commissioners	(96,552)	(8,685)
Forsyth County Board of Commissioners	(247,812)	(21,580)
Fulton County Board of Commissioners	(1,003,438)	(97,722)
Glynn County Board of Commissioners	(201,290)	(19,761)
Gordon County Board of Commissioners	(80,448)	(7,900)
Grady County Board of Commissioners	(67,339)	(6,468)
Gwinnett County Board of Commissioners	(862,342)	(80,545)
Habersham County Board of Commissioners	(241,139)	(21,943)
Hall County Board of Commissioners	(789,609)	(79,803)
Haralson County Board of Commissioners	(105,399)	(10,056)
Henry County Board of Commissioners	(494,886)	(37,613)

Georgia Judicial Retirement System

Schedule of Special Funding Amounts by Employer

As of and for the year ended June 30, 2014

(Unaudited)

<u>Employer</u>	<u>Net Pension Liability/(Asset)</u>	<u>Total Employer Pension Expense</u>
Houston County Board of Commissioners	\$ (352,704)	\$ (34,746)
Jackson County Board of Commissioners	(229,774)	(23,508)
Jeff Davis County Board of Commissioners	(138,455)	(17,312)
Jefferson County Board of Commissioners	(83,462)	(7,990)
Jenkins County Board of Commissioners	(38,228)	(3,676)
Lamar County Board of Commissioners	(93,440)	(8,649)
Liberty County Board of Commissioners	(206,500)	(20,211)
Long County Board of Commissioners	(75,034)	(8,035)
Lowndes County Board of Commissioners	(305,590)	(30,779)
Lumpkin County Board of Commissioners	(81,796)	(7,580)
Mcduffie County Board of Commissioners	(61,596)	(5,541)
Mcintosh County Board of Commissioners	(136,294)	6,067
Meriwether County Board of Commissioners	(63,291)	(6,852)
Miller County Board of Commissioners	(106,585)	(9,066)
Mitchell County Board of Commissioners	(103,781)	(9,545)
Muscogee County Board of Commissioners	(554,764)	(63,083)
Newton County Board of Commissioners	(86,455)	(7,265)
Oconee County Board of Commissioners	(32,990)	15,675
Paulding County Board of Commissioners	(87,776)	(8,346)
Pickens County Board of Commissioners	(112,384)	(10,990)
Pierce County Board of Commissioners	(76,189)	(8,216)
Putnam County Board of Commissioners	(109,784)	(13,004)
Richmond County Board of Commissioners	(852,910)	(79,416)
Rockdale County Board of Commissioners	(217,489)	(19,559)
Screven County Board of Commissioners	(49,464)	(4,719)
Spalding County Board of Commissioners	(150,595)	(13,547)
Stephens County Board of Commissioners	(42,334)	(3,005)
Sumter County Board of Commissioners	(133,957)	(14,322)
Tattnall County Board of Commissioners	(136,404)	(18,281)
Thomas County Board of Commissioners	(94,727)	(8,274)
Tift County Board of Commissioners	(256,615)	(24,633)
Toombs County Board of Commissioners	(65,641)	(6,384)
Treutlen County Board of Commissioners	(80,370)	(9,338)
Troup County Board of Commissioners	(242,181)	(22,444)
Turner County Board of Commissioners	(65,572)	(1,799)
Upson County Board of Commissioners	(80,846)	(8,301)
Walker County Board of Commissioners	(317,218)	(31,376)
Walton County Board of Commissioners	(93,663)	(8,426)
Ware County Board of Commissioners	(186,607)	(18,453)
Washington County Board of Commissioners	(57,746)	(5,030)
Wayne County Board of Commissioners	(87,144)	(7,674)
Whitfield County Board of Commissioners	(103,927)	(9,802)
Worth County Board of Commissioners	(49,587)	(2,102)
Eighth Judicial Board of Commissioners	(347,774)	(28,663)
Atlantic Judicial Circuit	(57,039)	(5,035)
Total	<u>\$ (21,469,484)</u>	<u>\$ (2,029,281)</u>